



## **Selected Revenue Data and Equalized Mills for Pennsylvania School Districts Glossary of Terms**

### **Accrual Method of Reporting Taxes**

Reflects taxes *earned* during the reporting period rather than taxes collected and remitted.

### **Act 511 Taxes**

Revenue received from the flat and proportional assessments made in accordance with Act 511 of 1965 (Local Tax Enabling Act). School districts of the first class or first class A are not empowered to levy taxes under the provisions of Act 511.

### **Current and Interim Real Estate Taxes**

Revenue received from taxes assessed and levied upon real property, including taxes levied on new construction not appearing on the current real estate tax rolls.

### **Delinquent Taxes**

Revenue received from all levies that have become delinquent. Delinquent, for accounting purposes only, means taxes recognized as revenue in a fiscal year subsequent to the fiscal year of levy.

### **Equalized Mills**

A standardized millage calculated by dividing a school district's total taxes collected and remitted by its total market value as certified by the Pennsylvania State Tax Equalization Board.

### **Federal Revenue**

Revenue originating from federal sources and made available to the school district through direct grants, state channels, or other agencies conducting programs through the school district.

### **General Fund Revenue**

All tax revenues and other receipts not allocated by law or contractual agreement to a special fund are accounted for in the General Fund to carry on the current operations of the school system.

### **Local Other Revenue**

Revenue, other than tax revenue, produced within the boundaries of the school district and available to the school district for its use. This includes earnings on investments, revenue from student activities, revenue from intermediate sources, tuition and other receipts from patrons, revenues from the rental of school property, revenue from services provided other local governmental units, revenue from services provided other funds, revenue from community services activities, and various miscellaneous revenues.

### **Local Revenue**

The sum of Local Taxes and Local Other Revenue.

### **Local Taxes**

The sum of all real estate taxes, per capita tax (School Code), Act 511 taxes, payment in lieu of taxes, delinquent taxes, and all special taxes for the first class school districts.

**Market Value**

The market values are those determined by the Pennsylvania State Tax Equalization Board and certified on June 30 of the following year.

**Other Revenue**

Includes revenue from the sale of bonds, proceeds from extended term financing, interfund transfers, receipts from other local education agencies, sale of or compensation for loss of fixed assets, and refunds of prior years' expenditures.

**Payments in Lieu of Taxes**

Revenue received for property withdrawn from the tax rolls of the school district for public housing, forestlands, game lands, water conservation, or flood control.

**Per Capita Tax (School Code)**

Revenue received from per capita taxes levied under the Public School Code of 1949 (Section 679). A per capita tax is a flat rate tax levied upon each adult within the taxing school district. The tax has no connection with employment, income, voting rights, or any other factor except residence within the school district.

**Public Utility Realty Tax (PURTA)**

Revenue received under the terms of Act 4 of 1999 (Public Utility Realty Tax Act). Lands and structures owned by public utilities, regulated by the Pennsylvania Public Utility Commission, and used in providing their services are taxed by the state, which then distributes a prescribed sum among local taxing authorities. This payment of state tax is in lieu of local taxes upon utility realty.

**Rank**

All rankings are from high to low.

**Special Taxes**

Revenue received by first class school districts (Pittsburgh and Philadelphia City) consisting of current earned income taxes, current business use and occupancy taxes, current non-business income taxes, current liquor sales taxes, and current mercantile license taxes

**State Revenue**

Revenue originating from Commonwealth appropriations and directly disbursed to school districts.