


PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2009 - 06/30/2010


General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/29/2009




Date: 7/9/2009

President of the Board - Original Signature Required



Date: 7/9/2009

Secretary of the Board - Original Signature Required



Date: 7/9/2009

Chief School Administrator - Original Signature Required

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Reserve for Encumbrances - Start of Year	0
2 Estimated Unreserved Fund Balance - Start of Year	3,000,000
3	0
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	3,000,000
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	32,579,369
7000 Revenue from State Sources	18,235,779
8000 Revenue from Federal Sources	1,897,852
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	52,713,000
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	55,713,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	26,427,029
6112	Interim Real Estate Taxes	650,000
6113	Public Utility Realty Tax	30,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	58,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	157,000
6150	Current Act 511 Taxes - Proportional Assessments	2,595,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,600,000
6500	Earnings on Investments	157,000
6700	Revenues from Student Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	680,000
6910	Rentals	0
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	79,400
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	85,000
6990	Refunds and Other Miscellaneous Revenue	60,940
REVENUE FROM LOCAL SOURCES		32,579,369

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	421,676
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	101,900
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8522	Vocational Education - Capital Outlay	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	856,000
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A	236,776
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	231,500
8810	Medical Assistance Reimbursements (ACCESS)	50,000
8820	Medical Assistance Reimbursements - Title 19	0
REVENUE FROM FEDERAL SOURCES		1,897,852

Index (current): 5.5%
 Calculation Method:
 Approx. Tax Revenue from RE Taxes: \$26,427,029
 Amount of Tax Relief from State/Local Sources: + \$1,290,000
 Approx. Tax Revenue for Tax Rate Calculation: \$27,717,029

	York	Total
2008-09 Calculations		
a. Assessed Value	\$1,270,000,000	\$1,270,000,000
b. Real Estate Mills	21.7400	
2009-10 Calculations		
c. 2007 STEB Market Value	\$1,046,248,900	\$1,046,248,900
d. Assessed Value	\$1,289,500,000	\$1,289,500,000
e. Assessed Value of New Constr/ Renov Estimated Percent Collection	\$0 96.000000%	\$0 \$0

2008-09 Calculations		
f. 2008-09 Tax Levy (a * b)	\$27,609,800	\$27,609,800
2009-10 Calculations		
ii. g. Percent of Total Market Value	100.0000%	100.0000%
h. Rebalanced 2008-09 Tax Levy (f Total * g)	\$27,609,800	\$27,609,800
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	21.7400	

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage		96.000000%
k. Tax Levy Needed (Approx. Revenue * g / j)	\$28,871,905	\$28,871,905
I. 2009-10 Real Estate Mills (k / d * 1000)	22.3900	
m. Tax Levy Generated By Mills (l / 1000 * d)	\$28,871,905	\$28,871,905
n. Tax Revenue Generated By Mills (m * Est. Pct. Collection)	\$27,717,029	\$27,717,029
o. Tax Revenue minus Amount of Tax Relief (n - Amount of Tax Relief)		\$26,427,029

Index (current): 5.5%
 Calculation Method:
 Approx. Tax Revenue from RE Taxes: \$26,427,029
 Amount of Tax Relief from State/Local Sources: + \$1,290,000
 Approx. Tax Revenue for Tax Rate Calculation: \$27,717,029

	Rate	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.9357	
q. Mills in Excess of Index if (t > p), (t - p)	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$29,575,585	\$29,575,585
IV. s. Millage Rate within Index? (if t > p Then No)	Yes	
t. Tax Levy in Excess of Index if (m > r), (m - r)	\$0	\$0
u. Tax Revenue in Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$9,507	
Number of Homestead/Farmstead Properties	6,160	
V. Median Assessed Value of Homestead Properties		6,160
Portion of Act 1 EIT Revenue Used for Tax Relief		\$118,160
State Property Tax Reduction Allocation		\$0
Amount of Tax Relief from State/Local Sources		\$1,290,000
		<u>\$1,290,000</u>

CODE	County #	County Name	Assessed Value	Taxable Assessed Value	Mills	Tax Levy	Percent Collected	Tax Revenue Generated By Mills	Amount of Tax Relief	Estimated Revenue
6111	67	York	1,289,500,000	1,289,500,000	22.3900	28,871,905	96.000000%	27,717,029		
			0	0		0	0.000000%	0		
			0	0		0	0.000000%	0		
			0	0		0	0.000000%	0		
			1,289,500,000	1,289,500,000		28,871,905		27,717,029	1,290,000	26,427,029
6120						Rate				Estimated Revenue
						5.00				58,000

6120 Per Capita Taxes, Section 679

CODE	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments				
6141	Per Capita Taxes, Act 511	\$5.00	\$0.00	60,000	58,000
6142	Occupation Taxes - Flat Rate	\$10.00	\$0.00	100,000	99,000
6143	Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144	Trailer Taxes	\$0.00	\$0.00	0	0
6145	Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146	Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149	Other Flat Rate Assessments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments			160,000	157,000

CODE	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Earned Income Taxes, Act 511	0.50%	0.00%	1,975,000	1,895,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	725,000	700,000
6154	Amusement Taxes	0.00%	0.00%	0	0
6155	Business Privilege Taxes - Proportional Rate	0	0	0	0
6156	Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157	Mercantile Taxes	0	0	0	0
6159	Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments			2,700,000	2,595,000

CODE	Description	Act 511 Tax Limit	Market Value	Mills
	Total Act 511, Current Taxes	1,046,248,900	X	12
				(511 Limit)

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
 BUREAU OF BUDGET AND FISCAL MANAGEMENT
 DIVISION OF SUBSIDY DATA AND ADMINISTRATION
 333 MARKET STREET
 HARRISBURG, PA 17126-0333

DUE DATE: AUGUST 15, 2009

 SIGNATURE OF SUPERINTENDENT	7/9/2009 DATE
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I hereby certify that the above information is accurate and complete.

The Estimated Ending Unreserved Undesignated Fund Balance is within the allowable limits.
 No
 Yes

Total Budgeted Expenditures	\$53,748,000.00
Ending Unreserved Undesignated Fund Balance	\$1,965,000.00
Ending Unreserved Undesignated Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.7%

If yes, complete additional information below. Use figures from the 2009-2010 General Fund Budget.

Did you raise property taxes in SY 2009-2010 (compared to 2008-2009)?
 No
 Yes

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance less than or equal to the specified percentage (listed in the table below) of its total budgeted expenditures:

SCHOOL DISTRICT NAME	Northeastern York SD
COUNTY NAME	York
AUN	112674403

(10/2004)

Act 48 of 2003

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2009-2010 GENERAL FUND BUDGET

ITEM	AMOUNTS
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	22,493,929
1200 Special Programs - Elementary/Secondary	6,838,199
1300 Vocational Education	2,235,587
1400 Other Instructional Programs - Elementary/Secondary	360,807
1500 Nonpublic School Programs	0
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
Total 1000 Instruction	31,928,522
2000 Support Services	
2100 Support Services - Pupil Personnel	1,353,659
2200 Support Services - Instructional Staff	3,406,502
2300 Support Services - Administration	2,378,990
2400 Support Services - Pupil Health	372,743
2500 Support Services - Business	662,788
2600 Operation & Maintenance of Plant Services	3,899,998
2700 Student Transportation Services	2,189,432
2800 Support Services - Central	0
2900 Other Support Services	25,000
Total 2000 Support Services	14,289,112
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	588,623
3300 Community Services	12,000
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	600,623
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	0
Total 4000 Facilities Acquisition, Construction and Improvement Services	0
Total Estimated Expenditures	46,818,257
5000 Other Expenditures and Financing Uses	
5100 Debt Service	6,754,743
5200 Interfund Transfers - Out	175,000
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	0
Total Other Financing Uses	6,929,743
Total Estimated Expenditures and Other Financing Uses	53,748,000
Appropriation of Prior Year Encumbrances	0
Total Appropriations	53,748,000
Ending Unreserved Fund Balance	1,965,000

Function-Object	Description	Amounts
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	14,276,344
200	Personnel Services-Employee Benefits	6,612,327
300	Purchased Professional & Technical Services	225,551
400	Purchased Property Services	20,393
500	Other Purchased Services	656,835
600	Supplies	473,327
700	Property	186,249
800	Other Objects	42,903
	Total Regular Programs - Elementary/Secondary	22,493,929
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,848,894
200	Personnel Services-Employee Benefits	1,446,142
300	Purchased Professional & Technical Services	1,676,001
400	Purchased Property Services	0
500	Other Purchased Services	416,733
600	Supplies	70,429
700	Property	76,374
800	Other Objects	303,626
	Total Special Programs - Elementary/Secondary	6,838,199
1300	Vocational Education	
100	Personnel Services-Salaries	748,843
200	Personnel Services-Employee Benefits	102,234
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	208,554
500	Other Purchased Services	1,128,357
600	Supplies	43,711
700	Property	3,888
800	Other Objects	0
	Total Vocational Education	2,235,587
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	213,989
200	Personnel Services-Employee Benefits	29,183
300	Purchased Professional & Technical Services	103,384
400	Purchased Property Services	0
500	Other Purchased Services	10,500
600	Supplies	3,651
700	Property	0
800	Other Objects	100
	Total Other Instructional Programs - Elementary/Secondary	360,807

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,172,237
200	Personnel Services-Employee Benefits	160,035
300	Purchased Professional & Technical Services	4,110
400	Purchased Property Services	0
500	Other Purchased Services	7,200
600	Supplies	7,489
700	Property	688
800	Other Objects	1,900
	Total Support Services - Pupil Personnel	1,353,659
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,360,991
200	Personnel Services-Employee Benefits	164,366
300	Purchased Professional & Technical Services	728,177
400	Purchased Property Services	33,890
500	Other Purchased Services	116,037
600	Supplies	373,791
700	Property	615,705
800	Other Objects	13,545
	Total Support Services - Instructional Staff	3,406,502
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,840,388
200	Personnel Services-Employee Benefits	319,392
300	Purchased Professional & Technical Services	62,860
400	Purchased Property Services	0
500	Other Purchased Services	81,500
600	Supplies	42,450
700	Property	0
800	Other Objects	32,400
	Total Support Services - Administration	2,378,990
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	315,431
200	Personnel Services-Employee Benefits	43,065
300	Purchased Professional & Technical Services	2,199
400	Purchased Property Services	975
500	Other Purchased Services	125
600	Supplies	7,466
700	Property	2,759
800	Other Objects	723
	Total Support Services - Pupil Health	372,743

Function-Object	Description	Amounts
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	25,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	25,000
	Total Support Services	14,289,112
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	384,601
200	Personnel Services-Employee Benefits	52,022
300	Purchased Professional & Technical Services	69,025
400	Purchased Property Services	0
500	Other Purchased Services	60,050
600	Supplies	12,925
700	Property	6,000
800	Other Objects	4,000
	Total Student Activities	588,623

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	
800	Other Objects	0
	Total Budgetary Reserve	0
	Total Other Expenditures and Financing Uses	6,929,743
TOTAL EXPENDITURES		53,748,000

CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
General Fund	5,000,000	4,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	1,528,000	1,500,000
Athletic Fund	72,000	70,000
Other Special Revenue Funds	0	0
Capital Project Fund	3,130,000	2,000,000
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	200,000	150,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	850,000	100,000
Agency Fund	0	0
Total Cash and Short-Term Investments	10,780,000	7,820,000

LONG-TERM INVESTMENTS

General Fund	0	0
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	0	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	0	0
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	1,000	1,200,000
Agency Fund	0	0
Total Long-Term Investments	1,000	1,200,000
TOTAL CASH AND INVESTMENTS	10,781,000	9,020,000

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	2,700,000	2,500,000
Extended Term Financing Agreements Payable	0	0
Bonds Payable	85,000,000	80,000,000
Accumulated Compensated Absences	1,800,000	1,900,000
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	89,500,000	84,400,000
<u>SHORT-TERM PAYABLES</u>		
Other Funds	1,000,000	250,000
General Fund	900,000	1,000,000
TOTAL SHORT-TERM PAYABLES	1,900,000	1,250,000
TOTAL INDEBTEDNESS	<u>91,400,000</u>	<u>85,650,000</u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation: <i>maintain savings for unexpected future expenditures</i>	
0771	Estimated Ending Unreserved Designated Fund Balance	0
0772	Estimated Ending Unreserved Undesignated Fund Balance	1,965,000
	Explanation: <i>maintain savings for unexpected future expenditures</i>	
	Ending Fund Balance - Unreserved	1,965,000
5900	Budgetary Reserve	0
TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE		1,965,000
0799	Estimated Ending Reserved and Designated Unreserved Fund Balances not scheduled for liquidation this year. (These amounts are not included on the Budget Summary of Estimated Revenues and Other Financing Uses.)	0