

**York Suburban School District
General Fund Budget Summary for
Prior Years, Current, and Budget Year
June 30, 2014**

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget	2012-13 Estimated	2013-14 Proposed Budget	Inc(Dec) \$	Inc(Dec) %
REVENUE							
6000 Revenue from Local Sources	\$ 39,212,952	\$ 40,162,620	\$ 39,480,744	\$ 39,641,588	\$ 40,599,684	\$ 1,118,940	2.8%
7000 Revenue from State Sources	5,946,607	6,426,757	6,920,898	6,713,071	7,210,600	289,702	4.2%
8000 Revenue from Federal Sources	1,033,198	331,531	301,500	332,952	332,400	30,900	10.2%
9000 Other Financing Sources	13,789	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 46,206,546	\$ 46,920,908	\$ 46,703,143	\$ 46,687,611	\$ 48,142,684	\$ 1,439,542	3.0%
EXPENDITURES							
1000 Instruction	29,671,904	28,423,179	28,500,582	28,529,082	29,299,004	\$ 798,422	2.8%
2000 Support Services	12,182,419	12,403,521	12,565,581	12,578,146	13,017,809	452,229	3.6%
3000 Operation of Non-Instructional Serv	903,027	924,467	937,788	938,726	966,183	28,394	3.0%
4000 Facilities Acquisition, Construction and Improvement Services	-	-	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 42,757,351	\$ 41,751,167	\$ 42,003,951	\$ 42,045,955	\$ 43,282,995	\$ 1,279,045	3.0%
5000 Other Expenditures and Financing Uses	3,495,426	4,560,812	4,849,192	4,854,041	4,859,689	10,497	0.0%
TOTAL OTHER FINANCING USES	3,495,426	4,560,812	4,849,192	4,854,041	4,859,689	10,497	0.0%
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 46,252,777	\$ 46,311,979	\$ 46,853,143	\$ 46,899,996	\$ 48,142,684	\$ 1,289,542	2.8%
Change in Fund Balance	\$ (46,231)	\$ 608,929 *	\$ (150,000)	\$ (212,385)	\$ 0	\$ 150,000	
Beginning Assigned and Unassigned Fund Bal	\$ 1,000,405	\$ 770,561	\$ 912,373	\$ 1,379,490	\$ 1,167,105	\$ 254,732	27.9%
Ending Assigned and Unassigned Fund Balanc	\$ 954,174	\$ 1,379,490	\$ 762,373	\$ 1,167,105	\$ 1,167,105	\$ 404,732	53.1%
% of Fund Balance of Expenditures Budget	2.1%	3.0%	1.6%	2.5%	2.4%		

* Note: Prior Year Audit Adjustment

**York Suburban School District
General Fund Budget in Total for
Prior Years, Current , and Budget Year
June 30, 2014**

					2013-14		
	2010-11	2011-12	2012-13	2012-13	Proposed	Inc(Dec)	Inc-Dec
	Actual	Actual	Budget	Estimated	Budget	\$	%
REVENUES							
Ad Valorem Taxes	34,209,667	34,654,523	34,757,744	34,769,233	35,520,184	762,440	2.2%
Current Act 511 Taxes	2,769,512	3,112,704	3,000,000	3,027,255	3,139,200	139,200	4.6%
Delinquencies on Taxes	1,266,893	1,003,007	770,000	965,000	1,003,000	233,000	30.3%
Earnings on Investments	27,470	67,629	50,000	70,000	67,600	17,600	35.2%
Other Revenue from Local Sources	939,410	1,324,757	903,000	810,100	869,700	(33,300)	-3.7%
Total Local Program Revenue	39,212,952	40,162,620	39,480,744	39,641,588	40,599,684	1,118,940	2.8%
Basic Instructional Subsidies	1,605,774	1,684,110	3,164,000	1,684,882	1,684,100	(1,479,900)	-46.8%
Revenue for Special Educational Programs	1,105,376	1,106,211	1,101,000	1,101,541	1,101,000	-	0.0%
Revenues for Non-Educational Subsidies	1,542,123	1,762,209	1,216,798	1,629,328	1,642,100	425,302	35.0%
Revenue for State's Share of Emp Benefits	1,524,845	1,828,033	1,436,100	2,251,125	2,737,200	1,301,100	90.6%
Other State Revenue	168,489	46,195	3,000	46,195	46,200	43,200	1440.0%
Total State Program Revenue	5,946,607	6,426,757	6,920,898	6,713,071	7,210,600	289,702	4.5%
Total Federal Program Revenue	1,033,198	331,531	301,500	332,952	332,400	30,900	9.3%
Other Financing Sources	13,789	-	-	-	-	-	-
Total Revenue	46,206,546	46,920,908	46,703,143	46,687,611	48,142,684	1,439,542	3.1%
EXPENDITURES							
Regular Programs-Elementary/Secondary	21,772,440	20,998,883	21,275,688	21,296,964	21,884,872	609,183	2.9%
Special Programs-Elementary/Secondary	6,618,843	6,265,399	6,135,412	6,141,547	6,119,778	(15,634)	-0.2%

**General Fund Budget in Total for
Prior Years, Current , and Budget Year
June 30, 2014**

					2013-14		
	2010-11	2011-12	2012-13	2012-13	Proposed	Inc(Dec)	Inc-Dec
	Actual	Actual	Budget	Estimated	Budget	\$	%
Vocational Programs	821,216	652,636	722,000	722,722	718,192	(3,808)	-0.6%
Other Instructional-Elementary/Secondary Pgms	459,405	506,261	367,482	367,849	576,162	208,680	41.2%
Total Instruction	29,671,904	28,423,179	28,500,582	28,529,082	29,299,004	798,422	2.8%
Support Services-Pupil Personnel	1,346,070	1,517,832	1,414,781	1,416,196	1,400,641	(14,140)	-0.9%
Support Services-Instructional Services	1,720,729	1,479,627	1,651,525	1,653,177	1,654,992	3,467	0.2%
Support Services-Administration	2,732,659	2,965,172	3,086,348	3,089,435	3,302,336	215,988	7.3%
Support Services-Pupil Health	379,815	357,450	374,497	374,872	404,091	29,594	8.3%
Support Services-Business	505,138	639,348	590,071	590,661	634,260	44,189	6.9%
Operation and Maintenance of Plant Services	3,498,768	3,326,418	3,454,455	3,457,909	3,519,836	65,381	2.0%
Student Transportation Services	1,952,448	2,069,867	1,934,093	1,936,027	2,060,103	126,010	6.1%
Support Services-Central	13,977	16,335	28,310	28,338	9,550	(18,760)	-114.8%
Other Support Services	32,815	31,473	31,500	31,532	32,000	500	1.6%
Total Support Service	12,182,419	12,403,521	12,565,581	12,578,146	13,017,809	452,229	3.6%
Student Activities	770,575	797,620	817,009	817,826	844,016	27,007	3.4%
Community Services	132,453	126,846	120,779	120,900	122,167	1,387	1.1%
Facilities Acquisition \$ Construction	-	-	-	-	-	-	0.0%
Total Non Instructional Service	903,027	924,467	937,788	938,726	966,183	28,394	3.1%
Debt Service/Refunds	3,470,640	4,560,812	4,651,197	4,655,848	4,659,689	8,492	0.2%
Capital Projects Fund Transfers	-	-	-	-	-	-	0.0%
Activity Fund Transfers	24,786	-	-	-	-	-	0.0%

**General Fund Budget in Total for
Prior Years, Current , and Budget Year
June 30, 2014**

					2013-14		
	2010-11	2011-12	2012-13	2012-13	Proposed	Inc(Dec)	Inc-Dec
	Actual	Actual	Budget	Estimated	Budget	\$	%
Budgetary Reserve	-	-	197,995	198,193	200,000	2,005	1.0%
Total Other Financing Use	3,495,426	4,560,812	4,849,192	4,854,041	4,859,689	10,497	0.2%
Total Expenditures	46,252,777	46,311,979	46,853,143	46,899,996	48,142,684	1,289,542	2.8%
Change in Fund Balance	(46,231)	608,929	(150,000)	(212,385)	0.00	150,000	
Beginning Fund Balance	1,000,406	770,561	912,373	1,379,490	1,167,105	1,167,105	
Ending Fund Balance	954,175	1,379,490	762,373	1,167,105	1,167,105	1,317,105	
% of Fund Balance of Expenditures Budget	2.1%	3.0%	1.6%	2.5%	2.4%		

York Suburban School District
General Fund Revenue Budget for
Prior Years, Current , and Budget Year
June 30, 2014

	2010-11	2011-12	2012-13	2012-13	2013-14	Inc (Dec)	% Inc-Dec
	Actual	Actual	Budget	Estimated	Proposed Budget		
Revenue from Local Sources - 6000							
Assessed Value of Real Estate	1,783,038,048	1,780,049,247	1,775,541,420	1,775,597,940	1,783,637,351	8,095,931	0.5%
Index	3.4%	1.4%	1.3%	1.3%	1.6%		
Millage Rate	20.171	20.453	20.7122	20.7122	21.0381	0.3259	1.6%
Tax Levy Generated by Mills				36,776,607	37,524,341		
Tax Relief for Homestead Exclusions	662,534	662,308	663,798	663,798	664,000		
Tax Levy Less Homestead Exclusions				36,112,809	36,860,341		
Collection Rate	95.4%	97.0%	95.5%	95.5%	95.5%	1.5%	1.6%
6111-Current Real Estate Taxes	33,692,512	34,321,011	34,456,744	34,487,733	35,201,626	744,882	2.2%
6112-Interim Real Estate Taxes	335,648	151,949	116,000	100,000	136,959	20,958	18.1%
6113-Public Utility Realty Tax	51,507	51,562	55,000	51,500	51,600	(3,400)	-6.2%
6114-Payment in Lieu of Taxes	130,000	130,000	130,000	130,000	130,000	-	0.0%
6151-Earned Income Tax	2,335,176	2,649,417	2,500,000	2,577,255	2,675,900	175,900	7.0%
6153-Real Estate Transfer Tax	434,336	463,287	500,000	450,000	463,300	(36,700)	-7.3%
6411-Delinquent Real Estate Taxes	945,203	585,411	600,000	550,000	585,400	(14,600)	-2.4%
6451-Delinquent Earned Income Taxes	321,690	417,596	170,000	415,000	417,600	247,600	145.6%
6510-Earnings from Investments	27,470	67,629	50,000	70,000	67,600	17,600	35.2%
6710 - Admissions	57,870	41,910	40,000	40,000	41,900	1,900	4.8%
6740 Fees	-	20,682	24,000	20,000	45,700	21,700	90.4%
6821-Pass Through State	-	4,900	-	-	-	-	0.0%
6831-IDEA Pass-Through	576,567	468,019	425,000	445,000	425,000	-	0.0%

York Suburban School District
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Prior Years, Current , and Budget Year
June 30, 2014

	2010-11	2011-12	2012-13	2012-13	2013-14	Inc (Dec)	% Inc- Dec
	Actual	Actual	Budget	Estimated	Proposed Budget		
6839-Federal Revenue Other	-	130,872	-	-	-	-	0.0%
6910-Rent from School and Other Facilities	59,360	42,287	60,000	40,000	42,300	(17,700)	-29.5%
6920 Contributions & Donations	1,500	-	-	100	-	-	0.0%
6941-Regular Day School Tuition	7,116	5,425	20,000	5,000	5,400	(14,600)	-73.0%
6942-Summer School Tuition	-	8,800	-	-	8,800	8,800	0.0%
6943-Adult Education Tuition	121,382	116,001	94,000	115,000	116,000	22,000	23.4%
6944-Incarcerated Ed.	-	1,955	-	-	-	-	0.0%
6949-Other Tuition-Mainstreaming	63,471	60,529	100,000	60,000	60,000	(40,000)	-40.0%
6981-Driver Ed. Revenues	6,395	24,058	15,000	25,000	24,100	9,100	60.7%
6991-Refunds of Prior Year Expend.	24,846	50,496	25,000	50,000	50,500	25,500	102.0%
6999-Miscellaneous Revenue	20,903	348,823	100,000	10,000	50,000	(50,000)	-50.0%
Total 6000-Local Sources	39,212,952	40,162,620	39,480,744	39,641,588	40,599,684	1,118,940	2.8%
Revenue from State Sources - 7000							
7110-Equalized Subsidy for Basic Ed.	1,416,072	1,659,882	3,139,000	1,659,882	1,659,900	(1,479,100)	-47.1%
7140-Charter Schools	167,707	-	-	-	-	-	0.0%
7160-Foster Students 1305 - 1306	21,995	24,227	25,000	25,000	24,200	(800)	-3.2%
7230-Alternative Ed.	-	-	-	-	-	-	0.0%
7240-Driver Education	4,795	5,670	-	-	-	-	0.0%

York Suburban School District
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Prior Years, Current , and Budget Year
June 30, 2014

	2010-11	2011-12	2012-13	2012-13	2013-14	Inc (Dec)	% Inc- Dec
	Actual	Actual	Budget	Estimated	Proposed Budget		
7250-Migratory Children	40		-	-	-	-	0.0%
7271-Special Education	1,100,541	1,100,541	1,101,000	1,101,541	1,101,000	-	0.0%
7310-Transportation	385,637	414,695	-	415,000	425,100	425,100	0.0%
7320-Bldg. Payment Reimbursement	429,627	620,838	488,000	488,000	488,000	-	0.0%
7330-Medical and Dental Services	64,149	64,369	65,000	62,530	65,000	-	0.0%
7340-State Property Tax Reduction Allocati	662,710	662,308	663,798	663,798	664,000	202	0.0%
7500-Other Grants	4,715	-	3,000		-	(3,000)	-100.0%
7501-Accountability Block Grant	163,774	46,195	-	46,195	46,200	46,200	0.0%
7810-State Share of Soc. Security & Medic	878,624	856,034	-	860,625	817,300	817,300	0.0%
7820-State Share of Retirement Contributio	646,221	971,999	1,436,100	1,390,500	1,919,900	483,800	33.7%
Total 7000-State Sources	5,946,607	6,426,757	6,920,898	6,713,071	7,210,600	289,702	4.2%
Revenue from Federal Sources - 8000							
8513-IDEA, Section 619	-	-	-	-	-	-	
8514-NCLB, Title I – Improving The Academic Achievement Of The Disadvantaged	219,459	211,230	216,000	248,580	248,500	32,500	15.0%
						-	0.0%
8515-NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers And Principals	70,420	59,856	60,000	60,472	60,000	-	0.0%
		-				-	0.0%

York Suburban School District
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	2010-11	2011-12	2012-13	2012-13	2013-14	Inc (Dec)	% Inc- Dec
	Actual	Actual	Budget	Estimated	Proposed Budget		
8516-NCLB, Title III – Language Instruction For Limited English Proficient And Immigrant Students	35,611	32,683	25,500	23,900	23,900	(1,600)	-6.3%
8701-IDEA, Part B	391,020	10,669	-	-	-	-	0.0%
8708 - ARRA Fiscal Stabilization Funds	195,725	-	-	-	-	-	0.0%
8709 - ARRA Education Jobs Fund	115,964	1,799	-	-	-	-	0.0%
8810 Medical Assistance Reimbursement (Access)	5,000	15,294	-	-	-	-	0.0%
Total 8000 - Federal Sources	1,033,198	331,531	301,500	332,952	332,400	30,900	9.3%
Revenue from Other Sources - 9000							
Total 9000-Other Revenues:	13,789	-	-	-	-	-	0.0%
Total Revenues	46,206,546	46,920,908	46,703,143	46,687,611	48,142,684	1,439,542	3.1%

**York Suburban School District
General Fund Expenditure Budget by Object
for Prior Years, Current , and Budget Year
June 30, 2014**

Object Description	Bgt Object	2010-11 Actual	2011-12 Actual	2012-13 Final Budget	2012-13 Estimated	FY14 Proposed Budget	FY14 Inc(Dec)	FY14 % Inc-Dec
Personnel Services - Salaries	100	23,801,684	23,099,040	22,754,422	22,500,000	22,412,629	(341,793)	-1.5%
Personnel Services - Employee Benefits	200	7,923,623	8,230,139	8,953,896	8,943,250	9,943,413	989,517	11.1%
Purchased Professional and Technical Services	300	3,235,386	2,931,784	2,977,639	2,954,500	3,168,247	190,608	6.4%
Purchased Property Services	400	1,209,983	1,149,713	1,073,621	1,083,763	1,016,125	(57,496)	-5.4%
Other Purchased Services	500	4,364,714	4,893,575	4,435,562	5,371,969	5,105,353	669,791	15.1%
Supplies	600	1,462,043	1,020,527	1,508,797	1,007,500	1,243,784	(265,013)	-17.6%
Property	700	708,407	288,014	224,470	240,000	315,062	90,592	40.4%
Other Objects	800	1,462,151	1,834,187	1,724,736	1,597,947	1,378,071	(346,665)	-20.1%
Other Uses of Funds	900	2,084,786	2,865,000	3,200,000	3,200,000	3,560,000	360,000	11.3%
Total General Operating Fund		46,252,777	46,311,979	46,853,143	46,898,929	48,142,684	1,289,541	2.8%

Budget Overview

Real Estate Taxes	770,000	Salaries & Benefits	(350,000)
Earned Income Taxes	175,000	Retirement	960,000
State Reimbursement for Retirement	478,000	Charter School Tuition	230,000
		Private School Tuition	75,000
		Vo-Tech Tuition	75,000
		IU Schedule A	200,000
		Transportation (Charter, Private, S)	100,000
		Technology Replacement Equipme	200,000
		Supplies	(196,000)
Total	<u>1,423,000</u>	Total	<u>1,294,000</u>

