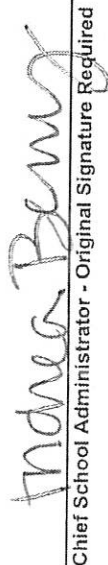


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required6-25-20
Date
Secretary of the Board - Original Signature Required6-25-20
Date
Chief School Administrator - Original Signature Required6-25-20
Date

Richard B Snodgrass

Contact Person

(717)881-7197

Extn :

Telephone

Extension

snodgric@yycs.k12.pa.us

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : York City SD	COUNTY : York	AUN : 112679002
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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 (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

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%

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)?

Yes ☒

No ☐

If yes, see information below, taken from the 2020-2021 General Fund Budget.

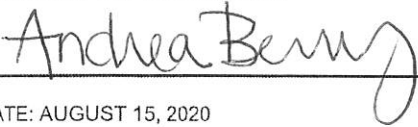
Total Budgeted Expenditures	\$155823182
Ending Unassigned Fund Balance	\$8471827
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6-25-20
--	-----------------

DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : York City SD	County : York	AUN Number : 112679002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6-25-20
---	-----------------

DUE DATE:
IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

JustificationVal Number Description

1010 Budget Approval Date is required before submission on Contact Screen and cannot be a future date.

1550 Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.

(A x B x TR) - C: \$2,801,119.66
C x 2%: \$58,063.48

5360 Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.

Function 3300, Object 100: \$178,659.00
Function 3300, Object 200: \$438,609.00

8030 Schedule of Indebtedness: Total Estimate must be greater than 0.

8040 Schedule of Indebtedness: Total Projection must be greater than 0.

8080 Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.

8220 Schedule of Indebtedness: Entries in General Fund (10) amount is required

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year	
810 Nonspendable Fund Balance	2,500,000
820 Restricted Fund Balance	
830 Committed Fund Balance	
840 Assigned Fund Balance	
850 Unassigned Fund Balance	8,471,827
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year	<u>\$8,471,827</u>
Estimated Revenues And Other Financing Sources	
3000 Revenue from Local Sources	38,611,586
7000 Revenue from State Sources	103,595,276
3000 Revenue from Federal Sources	13,616,320
3000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$155,823,182</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$164,295,009</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	28,561,309
6113 Public Utility Realty Taxes	28,300
6114 Payments in Lieu of Current Taxes - State / Local	155,585
6150 Current Act 511 Taxes - Proportional Assessments	3,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,033,192
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	22,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,624,000
6910 Rentals	570,400
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	26,400
6960 Services Provided Other Local Governmental Units / LEAs	150,000
6990 Refunds and Other Miscellaneous Revenue	150,000

REVENUE FROM LOCAL SOURCES \$38,611,586**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	69,985,690
7112 Basic Education Funding-Social Security	3,020,547
7271 Special Education funds for School-Aged Pupils	6,875,519
7280 Adult Literacy	330,000
7292 Pre-K Counts	2,633,750
7311 Pupil Transportation Subsidy	400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,386,422
7330 Health Services (Medical, Dental, Nurse, Act 25)	145,000
7340 State Property Tax Reduction Allocation	2,903,174
7505 Ready to Learn Block Grant	1,566,041
7820 State Share of Retirement Contributions	13,345,133

REVENUE FROM STATE SOURCES \$103,595,276**REVENUE FROM FEDERAL SOURCES**

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	146,172
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,736,889
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	444,453
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	336,384
8517 NCLB, Title IV - 21st Century Schools	1,161,264

Page 6

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	778,402
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,189,956
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	451,800
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	3,891,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	400,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	80,000
REVENUE FROM FEDERAL SOURCES	\$13,616,320
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	155,823,182

ct 1 Index (current): 4.2%
alculation Method:

pprox. Tax Revenue from RE Taxes:
mount of Tax Relief for Homestead Exclusions
otal Approx. Tax Revenue:
pprox. Tax Levy for Tax Rate Calculation:

\$28,561,309
\$2,903,174
\$31,464,483
\$34,994,532

York

Total

2019-20 Data

- a. Assessed Value
- b. Real Estate Mills

\$999,467,674
33.7361

\$999,467,674

I. 2020-21 Data

- c. 2018 STEB Market Value
- d. Assessed Value
- e. Assessed Value of New Constr/ Renov

\$965,713,858
\$995,492,037
\$0

\$965,713,858
\$995,492,037
\$0

2019-20 Calculations

- f. 2019-20 Tax Levy
(a * b)

\$33,718,141

\$33,718,141

2020-21 Calculations

- g. Percent of Total Market Value
- h. Rebalanced 2019-20 Tax Levy
(f Total * g)
- i. Base Mills Subject to Index
(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

100.000000%
\$33,718,141
33.7361

100.000000%
\$33,718,141

Calculation of Tax Rates and Levies Generated

- j. Weighted Avg. Collection Percentage
- k. Tax Levy Needed
(Approx. Tax Levy * g)

89.000000%
\$34,994,532

89.000000%
\$34,994,532

I. 2020-21 Real Estate Tax Rate

(k / d * 1000)

35.1530

- m. Tax Levy Generated by Mills
(l / 1000 * d)

\$34,994,532

\$34,994,532

- n. Tax Levy minus Tax Relief for Homestead Exclusions
(m - Amount of Tax Relief for Homestead Exclusions)
- o. Net Tax Revenue Generated By Mills
(n * Est. Pct. Collection)

\$32,091,358
\$28,561,309

ct 1 Index (current): 4.2%

alculation Method:

pprox. Tax Revenue from RE Taxes:
mount of Tax Relief for Homestead Exclusions
otal Approx. Tax Revenue:
pprox. Tax Levy for Tax Rate Calculation:

Rate

\$28,561,309
\$2,903,174
\$31,464,483
\$34,994,532

York

Total

Index Maximums

p. Maximum Mills Based On Index

(i * (1 + Index))

35.1530

q. Mills In Excess of Index

(if (l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index

(p / 1000 * d)

\$34,994,532

IV.

s. Millage Rate within Index?

(If l > p Then No)

Yes

t. Tax Levy In Excess of Index

(if (m > r), (m - r))

\$0

u. Tax Revenue In Excess of Index

(t * Est. Pct. Collection)

\$0

\$34,994,532

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$581,56

Number of Homestead/Farmstead Properties

4992

Median Assessed Value of Homestead Properties

\$53,010

JUN: 112679002 York City SD

Printed 6/24/2020 11:53:03 AM

ct 1 Index (current): 4.2%
alculation Method:

pprox. Tax Revenue from RE Taxes:
mount of Tax Relief for Homestead Exclusions
otal Approx. Tax Revenue:
pprox. Tax Levy for Tax Rate Calculation:

Rate

\$28,561,309
\$2,903,174
\$31,464,483
\$34,994,532
York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

Lowering RE Tax Rate

\$0

\$2,903,174

\$0

\$2,903,174

CODE

5111 Current Real Estate Taxes				Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
ork	995,492,037	35.1530	34,994,532			89.000000%	
otals:	995,492,037		34,994,532	2,903,174	=	89.000000% X	= 28,561,309
6120	Current Per Capita Taxes, Section 679			Rate			Estimated Revenue
6140	Current Act 511 Taxes – Flat Rate Assessments						0
6141	Current Act 511 Per Capita Taxes			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						0	0
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,400,000	3,400,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	350,000	350,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						3,750,000	3,750,000
Total Act 511, Current Taxes				Act 511 Tax Limit -->	965,713,858 X	12	11,588,566
					Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	Current Real Estate Taxes									
	York									
	Current Act 511 Taxes — Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	66,262,331
1200 Special Programs - Elementary / Secondary	27,872,715
1300 Vocational Education	5,398,217
1400 Other Instructional Programs - Elementary / Secondary	2,591,316
1500 Nonpublic School Programs	250,272
1600 Adult Education Programs	362,391
1800 Pre-Kindergarten	2,633,750
Total Instruction	\$105,370,992
000 Support Services	
2100 Support Services - Students	5,005,471
2200 Support Services - Instructional Staff	3,066,727
2300 Support Services - Administration	7,618,823
2400 Support Services - Pupil Health	1,757,220
2500 Support Services - Business	1,273,409
2600 Operation and Maintenance of Plant Services	11,806,065
2700 Student Transportation Services	3,078,874
2800 Support Services - Central	2,846,229
Total Support Services	\$36,452,818
000 Operation of Non-Instructional Services	
3200 Student Activities	579,110
3300 Community Services	721,650
Total Operation of Non-Instructional Services	\$1,300,760
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,498,612
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$12,698,612
Total Estimated Expenditures and Other Financing Uses	\$155,823,182

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	23,530,626
200 Personnel Services - Employee Benefits	17,532,062
300 Purchased Professional and Technical Services	2,458,719
400 Purchased Property Services	4,312
500 Other Purchased Services	18,927,211
600 Supplies	3,603,938
700 Property	13,377
800 Other Objects	192,086
Total Regular Programs - Elementary / Secondary	\$66,262,331
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,387,918
200 Personnel Services - Employee Benefits	7,620,100
300 Purchased Professional and Technical Services	911,100
500 Other Purchased Services	9,931,597
600 Supplies	22,000
Total Special Programs - Elementary / Secondary	\$27,872,715
1300 Vocational Education	
500 Other Purchased Services	5,398,217
Total Vocational Education	\$5,398,217
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,323,809
200 Personnel Services - Employee Benefits	402,013
300 Purchased Professional and Technical Services	865,494
Total Other Instructional Programs - Elementary / Secondary	\$2,591,316
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	250,272
Total Nonpublic School Programs	\$250,272
1600 Adult Education Programs	
100 Personnel Services - Salaries	95,005
200 Personnel Services - Employee Benefits	51,988
300 Purchased Professional and Technical Services	211,698
600 Supplies	3,700
Total Adult Education Programs	\$362,391
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	177,581
200 Personnel Services - Employee Benefits	128,729
300 Purchased Professional and Technical Services	45,234
400 Purchased Property Services	10,000
500 Other Purchased Services	19,200
600 Supplies	118,482
700 Property	40,000
800 Other Objects	2,004,524

Description	Amount
Total Pre-Kindergarten	\$2,633,750
Total Instruction	\$105,370,992
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,317,728
200 Personnel Services - Employee Benefits	1,581,730
300 Purchased Professional and Technical Services	1,077,500
500 Other Purchased Services	5,863
600 Supplies	12,600
800 Other Objects	10,050
Total Support Services - Students	\$5,005,471
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	991,720
200 Personnel Services - Employee Benefits	684,594
300 Purchased Professional and Technical Services	643,139
400 Purchased Property Services	75,000
500 Other Purchased Services	356,352
600 Supplies	311,672
700 Property	3,500
800 Other Objects	750
Total Support Services - Instructional Staff	\$3,066,727
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,941,560
200 Personnel Services - Employee Benefits	2,988,964
300 Purchased Professional and Technical Services	425,679
400 Purchased Property Services	7,700
500 Other Purchased Services	121,342
600 Supplies	88,239
700 Property	8,425
800 Other Objects	36,914
Total Support Services - Administration	\$7,618,823
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	875,887
200 Personnel Services - Employee Benefits	807,085
300 Purchased Professional and Technical Services	59,248
600 Supplies	15,000
Total Support Services - Pupil Health	\$1,757,220
2500 Support Services - Business	
100 Personnel Services - Salaries	549,520
200 Personnel Services - Employee Benefits	460,956
400 Purchased Property Services	189,844
500 Other Purchased Services	1,527
600 Supplies	40,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	31,562
Total Support Services - Business	\$1,273,409
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,376,540
200 Personnel Services - Employee Benefits	3,866,394
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	1,310,089
500 Other Purchased Services	335,165
600 Supplies	1,750,332
700 Property	94,915
800 Other Objects	7,630
Total Operation and Maintenance of Plant Services	\$11,806,065
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	200,000
500 Other Purchased Services	2,878,874
Total Student Transportation Services	\$3,078,874
2800 Support Services - Central	
100 Personnel Services - Salaries	1,120,192
200 Personnel Services - Employee Benefits	937,751
300 Purchased Professional and Technical Services	356,000
400 Purchased Property Services	5,187
500 Other Purchased Services	173,700
600 Supplies	192,479
700 Property	50,000
800 Other Objects	10,920
Total Support Services - Central	\$2,846,229
Total Support Services	\$36,452,818
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	254,421
200 Personnel Services - Employee Benefits	140,664
300 Purchased Professional and Technical Services	25,800
400 Purchased Property Services	15,100
500 Other Purchased Services	52,400
600 Supplies	77,075
700 Property	2,500
800 Other Objects	11,150
Total Student Activities	\$579,110
3300 Community Services	
100 Personnel Services - Salaries	178,659
200 Personnel Services - Employee Benefits	438,609
600 Supplies	104,382
Total Community Services	\$721,650
Total Operation of Non-Instructional Services	\$1,300,760

Description

Amount

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects

900 Other Uses of Funds

2,879,553

9,619,059

Total Debt Service / Other Expenditures and Financing Uses

\$12,498,612

5900 Budgetary Reserve

800 Other Objects

200,000

Total Budgetary Reserve

\$200,000

Total Other Expenditures and Financing Uses

\$12,698,612

TOTAL EXPENDITURES

\$155,823,182

Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	11,000,000	8,000,000

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

Total Cash and Short-Term Investments

\$13,050,000

\$9,350,000

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

\$13,050,000

\$9,350,000

Account Description	Amounts
0810 Nonspendable Fund Balance	2,500,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,471,827
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,471,827
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,171,827