

LEA Name : West York Area SD

Class : 3

AUN Number : 112678503

County : York

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2026



President of the Board - Original Signature Required

6-10-2026

Date



Secretary of the Board - Original Signature Required

6-10-2026

Date



Chief School Administrator - Original Signature Required

6-10-26

Date

Govinda Adhikari

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Contact Person

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Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2026-2027 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West York Area SD	COUNTY : York	AUN : 112678503
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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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2026-2027 (compared to 2025-2026)?

Yes ☒
 No ☐

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$77789738
Ending Unassigned Fund Balance	\$2076101
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.66%

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 6/10/26
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DUE DATE: AUGUST 15, 2026

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : West York Area SD	County : York	AUN Number : 112678503
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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 6-10-2026
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Budgetary reserve is maintained to cover unanticipated and non-budgeted operating costs that are deemed crucial or emergency during the 2026-2027 fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	School District, under the authority of School Board continues to maintain a committed fund balance to cover unforeseen expenses related to health care cost as a self-insured entity.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,992,673	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,166,795	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,159,468</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	51,848,232	
7000 Revenue from State Sources	24,083,086	
8000 Revenue from Federal Sources	767,726	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$76,699,044</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$81,858,512</u>

LEA : 112678503 West York Area SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	41,749,732
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	40,000
6114 Payments in Lieu of Current Taxes - State / Local	1,115,000
6150 Current Act 511 Taxes - Proportional Assessments	4,275,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	750,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	70,000
6940 Tuition from Patrons	769,000
6990 Refunds and Other Miscellaneous Revenue	1,554,500
REVENUE FROM LOCAL SOURCES	\$51,848,232
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,207,277
7112 Basic Education Funding-Social Security	1,313,683
7160 Tuition for Orphans Subsidy	65,000
7271 Special Education funds for School-Aged Pupils	2,508,024
7311 Pupil Transportation Subsidy	920,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	650,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	1,857,803
7360 Safe Schools	157,730
7505 Ready to Learn Block Grant	854,491
7820 State Share of Retirement Contributions	5,414,078
REVENUE FROM STATE SOURCES	\$24,083,086
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	596,801
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	95,205
8516 Title III - Language Instruction for English Learners and Immigrant Students	31,450

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	44,270
REVENUE FROM FEDERAL SOURCES	\$767,726
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	76,699,044

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,749,732	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,857,803</u>	
Total Approx. Tax Revenue:	\$43,607,535	
Approx. Tax Levy for Tax Rate Calculation:	\$44,459,570	
	York	Total
2025-26 Data		
a. Assessed Value	\$1,638,509,653	\$1,638,509,653
b. Real Estate Mills	26.0745	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,922,787,157	\$1,922,787,157
d. Assessed Value	\$1,630,114,137	\$1,630,114,137
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$42,723,320	\$42,723,320
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$42,723,320	\$42,723,320
(f Total * g)		
i. Base Mills Subject to Index	26.0745	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$44,459,570	\$44,459,570
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	27.2739	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$44,459,570	\$44,459,570
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,601,767
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,749,732
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,749,732	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,857,803</u>	
Total Approx. Tax Revenue:	\$43,607,535	
Approx. Tax Levy for Tax Rate Calculation:	\$44,459,570	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.2739	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$44,459,570	\$44,459,570
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	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$12,401.00	
Number of Homestead/Farmstead Properties	5513	5513
Median Assessed Value of Homestead Properties		\$124,430

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,749,732
Amount of Tax Relief for Homestead Exclusions	<u>\$1,857,803</u>
Total Approx. Tax Revenue:	\$43,607,535
Approx. Tax Levy for Tax Rate Calculation:	\$44,459,570
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,857,803	Lowering RE Tax Rate	\$0	\$1,857,803
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,857,803

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
York	1,630,114,137	27.2739	44,459,570				98.00000%	
Totals:	1,630,114,137		44,459,570	-	1,857,803	=	42,601,767	X 98.00000% = 41,749,732
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
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	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	7,400,000	3,700,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,150,000	575,000	
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						8,550,000	4,275,000	
Total Act 511, Current Taxes							4,275,000	
Act 511 Tax Limit -->					1,922,787,157	X	12	23,073,446
					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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	York	26.0745	27.2739	4.60%	Yes	4.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,225,982
1200 Special Programs - Elementary / Secondary	14,980,885
1300 Vocational Education	3,713,140
1400 Other Instructional Programs - Elementary / Secondary	1,965,803
Total Instruction	\$48,885,810
2000 Support Services	
2100 Support Services - Students	4,003,326
2200 Support Services - Instructional Staff	1,058,733
2300 Support Services - Administration	4,283,003
2400 Support Services - Pupil Health	1,186,404
2500 Support Services - Business	569,433
2600 Operation and Maintenance of Plant Services	5,024,758
2700 Student Transportation Services	3,671,401
2800 Support Services - Central	2,383,474
2900 Other Support Services	101,000
Total Support Services	\$22,281,532
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,269,096
3300 Community Services	3,300
Total Operation of Non-Instructional Services	\$1,272,396
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,225,000
5500 Special and Extraordinary Items	125,000
Total Other Expenditures and Financing Uses	\$5,350,000
Total Estimated Expenditures and Other Financing Uses	\$77,789,738

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,211,589
200 Personnel Services - Employee Benefits	9,104,701
300 Purchased Professional and Technical Services	525,000
400 Purchased Property Services	22,423
500 Other Purchased Services	3,873,651
600 Supplies	463,688
800 Other Objects	24,930
Total Regular Programs - Elementary / Secondary	\$28,225,982
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,565,461
200 Personnel Services - Employee Benefits	3,153,003
300 Purchased Professional and Technical Services	3,563,618
500 Other Purchased Services	3,667,818
600 Supplies	30,960
800 Other Objects	25
Total Special Programs - Elementary / Secondary	\$14,980,885
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,141,332
200 Personnel Services - Employee Benefits	698,224
400 Purchased Property Services	2,500
500 Other Purchased Services	1,787,400
600 Supplies	83,684
Total Vocational Education	\$3,713,140
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	1,147,028
500 Other Purchased Services	818,775
Total Other Instructional Programs - Elementary / Secondary	\$1,965,803
Total Instruction	\$48,885,810
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,445,845
200 Personnel Services - Employee Benefits	1,510,569
300 Purchased Professional and Technical Services	18,144
500 Other Purchased Services	4,200
600 Supplies	18,883
700 Property	100
800 Other Objects	5,585
Total Support Services - Students	\$4,003,326
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	610,968
200 Personnel Services - Employee Benefits	405,637
300 Purchased Professional and Technical Services	10,000

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	6,650
600	Supplies	25,478
Total Support Services - Instructional Staff		\$1,058,733
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,237,993
200	Personnel Services - Employee Benefits	1,450,118
300	Purchased Professional and Technical Services	257,000
400	Purchased Property Services	95,000
500	Other Purchased Services	143,300
600	Supplies	65,740
800	Other Objects	33,852
Total Support Services - Administration		\$4,283,003
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	397,544
200	Personnel Services - Employee Benefits	274,548
300	Purchased Professional and Technical Services	502,197
500	Other Purchased Services	600
600	Supplies	10,625
800	Other Objects	890
Total Support Services - Pupil Health		\$1,186,404
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	338,755
200	Personnel Services - Employee Benefits	211,678
300	Purchased Professional and Technical Services	9,500
500	Other Purchased Services	3,000
600	Supplies	3,250
700	Property	500
800	Other Objects	2,750
Total Support Services - Business		\$569,433
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,074,047
200	Personnel Services - Employee Benefits	777,911
300	Purchased Professional and Technical Services	837,500
400	Purchased Property Services	996,250
500	Other Purchased Services	208,900
600	Supplies	1,081,450
700	Property	33,500
800	Other Objects	15,200
Total Operation and Maintenance of Plant Services		\$5,024,758
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	56,561
200	Personnel Services - Employee Benefits	35,935
500	Other Purchased Services	3,389,179
600	Supplies	189,726
Total Student Transportation Services		\$3,671,401

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	692,878
200 Personnel Services - Employee Benefits	467,589
300 Purchased Professional and Technical Services	701,835
500 Other Purchased Services	12,490
600 Supplies	75,480
700 Property	427,892
800 Other Objects	5,310
Total Support Services - Central	\$2,383,474
2900 <u>Other Support Services</u>	
500 Other Purchased Services	100,000
700 Property	1,000
Total Other Support Services	\$101,000
Total Support Services	\$22,281,532
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	598,899
200 Personnel Services - Employee Benefits	273,180
300 Purchased Professional and Technical Services	82,544
400 Purchased Property Services	19,293
500 Other Purchased Services	164,139
600 Supplies	91,644
700 Property	2,802
800 Other Objects	36,595
Total Student Activities	\$1,269,096
3300 <u>Community Services</u>	
800 Other Objects	3,300
Total Community Services	\$3,300
Total Operation of Non-Instructional Services	\$1,272,396
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,277,458
900 Other Uses of Funds	3,947,542
Total Debt Service / Other Expenditures and Financing Uses	\$5,225,000
5500 <u>Special and Extraordinary Items</u>	
800 Other Objects	125,000
Total Special and Extraordinary Items	\$125,000
Total Other Expenditures and Financing Uses	\$5,350,000
TOTAL EXPENDITURES	\$77,789,738

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	8,500,000	6,500,000
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	4,364,000	4,364,000
Other Capital Projects Fund	13,400,000	6,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	890,500	1,000,000
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	\$27,154,500	\$17,864,000

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 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		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$27,154,500	\$17,864,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	54,305,000	50,390,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	776,960	592,720
0540 Accumulated Compensated Absences	1,330,459	1,431,956
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,051,990	4,117,960
0599 Other Noncurrent Liabilities		
Total General Fund	\$61,464,409	\$56,532,636
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

LEA : 112678503 West York Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$61,464,409	\$56,532,636

LEA : 112678503 West York Area SD

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$61,464,409	\$56,532,636

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,992,673
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,076,101
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,068,774
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,068,774