


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/14/2021



President of the Board - Original Signature RequiredDate 4/19/22

Secretary of the Board - Original Signature RequiredDate 4/20/22

Chief School Administrator - Original Signature RequiredDate 4/20/2022David Peck

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Telephone ExtensionDCPeck@wysd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 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 2022-2023 (compared to 2021-2022)?

Yes ☐

No ☒

If yes, see information below, taken from the 2022-2023 General Fund Budget.


Total Budgeted Expenditures	\$69429576
Ending Unassigned Fund Balance	\$5332497
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.68%

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 4/19/2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 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 4/19/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A Budgetary Reserve is maintained to cover unanticipated & non-budgeted operating costs that are deemed crucial or emergency during the 2022/23 Fiscal Year.
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.	The West York Area School District believes that prudent fiscal management includes maintaining a reasonable amount of reserve funds that are not otherwise committed, assigned or restricted.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The West York Area School District, under the authority of its School Board continues to maintain a Committed Fund Balance to cover unforeseen expenses related to health care costs as a self-insured entity.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District, with Board approval, has set apart these funds to be used towards various large one-time curriculum & technology expenditures as well as buildings & grounds repairs.

<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	10,889,895
0850 Unassigned Fund Balance	1,255,084
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,137,652</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	43,295,118
7000 Revenue from State Sources	18,692,545
8000 Revenue from Federal Sources	2,519,326
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$64,506,989</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$78,644,641</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	35,835,440
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	39,000
6114 Payments in Lieu of Current Taxes - State / Local	1,116,178
6150 Current Act 511 Taxes - Proportional Assessments	3,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	43,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	54,000
6940 Tuition from Patrons	165,000
6990 Refunds and Other Miscellaneous Revenue	772,000
REVENUE FROM LOCAL SOURCES	\$43,295,118
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,301,507
7112 Basic Education Funding-Social Security	1,093,373
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	1,846,892
7311 Pupil Transportation Subsidy	820,000
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	1,339,476
7505 Ready to Learn Block Grant	402,398
7820 State Share of Retirement Contributions	5,033,899
REVENUE FROM STATE SOURCES	\$18,692,545
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	608,239
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	103,631
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	21,832
8517 NCLB, Title IV - 21st Century Schools	40,411

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,745,213
REVENUE FROM FEDERAL SOURCES	\$2,519,326
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	64,506,989

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,835,440	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,339,476</u>	
Total Approx. Tax Revenue:	\$37,174,916	
Approx. Tax Levy for Tax Rate Calculation:	\$38,093,773	
	York	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$1,559,854,020	\$1,559,854,020
b. Real Estate Mills	24.2238	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,764,542,144	\$1,764,542,144
d. Assessed Value	\$1,572,576,280	\$1,572,576,280
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$37,785,592	\$37,785,592
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$37,785,592	\$37,785,592
(f Total * g)		
i. Base Mills Subject to Index	24.2238	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$38,093,773	\$38,093,773
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	24.2238	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$38,093,773	\$38,093,773
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$36,754,297
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$35,835,440
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,835,440	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,339,476</u>	
Total Approx. Tax Revenue:	\$37,174,916	
Approx. Tax Levy for Tax Rate Calculation:	\$38,093,773	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.3138	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$39,807,881	\$39,807,881
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	\$9,724.00	
Number of Homestead/Farmstead Properties	5710	5710
Median Assessed Value of Homestead Properties		\$123,220

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$35,835,440
Amount of Tax Relief for Homestead Exclusions	<u>\$1,339,476</u>
Total Approx. Tax Revenue:	\$37,174,916
Approx. Tax Levy for Tax Rate Calculation:	\$38,093,773
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,339,476	Lowering RE Tax Rate	\$0	\$1,339,476
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,339,476

2022-2023 Final General Fund Budget

Local Education Agency Tax Data

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111	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				
York	1,572,576,280	24.2238	38,093,773			97.50000%	
Totals:	1,572,576,280		38,093,773	- 1,339,476	= 36,754,297	X 97.50000%	= 35,835,440

	Rate		Estimated Revenue				
6120	Current Per Capita Taxes, Section 679			\$0.00		0	
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	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%	620,000,000	3,100,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	100,000,000	500,000
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						720,000,000	3,600,000
Total Act 511, Current Taxes							3,600,000

Act 511 Tax Limit -->	1,764,542,144	X	12	21,174,506
	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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	York	24.2238	24.2238	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,419,379
1200 Special Programs - Elementary / Secondary	12,527,636
1300 Vocational Education	3,398,968
1400 Other Instructional Programs - Elementary / Secondary	1,752,654
Total Instruction	\$44,098,637
2000 Support Services	
2100 Support Services - Students	2,971,533
2200 Support Services - Instructional Staff	1,341,940
2300 Support Services - Administration	3,544,911
2400 Support Services - Pupil Health	899,367
2500 Support Services - Business	595,825
2600 Operation and Maintenance of Plant Services	4,472,468
2700 Student Transportation Services	2,872,584
2800 Support Services - Central	2,640,886
2900 Other Support Services	75,500
Total Support Services	\$19,415,014
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,191,647
3300 Community Services	3,000
Total Operation of Non-Instructional Services	\$1,194,647
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,596,278
5900 Budgetary Reserve	125,000
Total Other Expenditures and Financing Uses	\$4,721,278
Total Estimated Expenditures and Other Financing Uses	\$69,429,576

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,193,160
200 Personnel Services - Employee Benefits	8,713,942
300 Purchased Professional and Technical Services	381,780
400 Purchased Property Services	29,241
500 Other Purchased Services	2,546,913
600 Supplies	542,449
800 Other Objects	11,894
Total Regular Programs - Elementary / Secondary	\$26,419,379
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,954,996
200 Personnel Services - Employee Benefits	1,969,487
300 Purchased Professional and Technical Services	4,912,254
500 Other Purchased Services	2,652,133
600 Supplies	37,366
700 Property	1,400
Total Special Programs - Elementary / Secondary	\$12,527,636
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,079,100
200 Personnel Services - Employee Benefits	636,001
400 Purchased Property Services	510
500 Other Purchased Services	1,610,500
600 Supplies	65,247
700 Property	7,610
Total Vocational Education	\$3,398,968
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,500
200 Personnel Services - Employee Benefits	3,220
300 Purchased Professional and Technical Services	1,105,376
500 Other Purchased Services	636,558
Total Other Instructional Programs - Elementary / Secondary	\$1,752,654
Total Instruction	\$44,098,637
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,794,660
200 Personnel Services - Employee Benefits	1,139,031
300 Purchased Professional and Technical Services	17,600
500 Other Purchased Services	5,000
600 Supplies	7,385
700 Property	300
800 Other Objects	7,557
Total Support Services - Students	\$2,971,533
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	673,877
200 Personnel Services - Employee Benefits	589,582
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	350
500 Other Purchased Services	8,150
600 Supplies	39,240
800 Other Objects	741
Total Support Services - Instructional Staff	\$1,341,940
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,815,009
200 Personnel Services - Employee Benefits	1,112,525
300 Purchased Professional and Technical Services	270,400
400 Purchased Property Services	84,000
500 Other Purchased Services	161,850
600 Supplies	56,012
700 Property	2,123
800 Other Objects	42,992
Total Support Services - Administration	\$3,544,911
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	320,334
200 Personnel Services - Employee Benefits	231,943
300 Purchased Professional and Technical Services	335,500
500 Other Purchased Services	200
600 Supplies	6,500
700 Property	4,500
800 Other Objects	390
Total Support Services - Pupil Health	\$899,367
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	342,120
200 Personnel Services - Employee Benefits	225,605
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	100
500 Other Purchased Services	2,500
600 Supplies	4,500
700 Property	2,000
800 Other Objects	4,000
Total Support Services - Business	\$595,825
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,307,170
200 Personnel Services - Employee Benefits	837,288
300 Purchased Professional and Technical Services	143,200
400 Purchased Property Services	1,023,350
500 Other Purchased Services	146,500
600 Supplies	926,460
700 Property	85,000
800 Other Objects	3,500

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$4,472,468
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	49,151
200 Personnel Services - Employee Benefits	30,172
500 Other Purchased Services	2,673,261
600 Supplies	120,000
Total Student Transportation Services	\$2,872,584
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,013,474
200 Personnel Services - Employee Benefits	769,722
300 Purchased Professional and Technical Services	701,626
500 Other Purchased Services	24,000
600 Supplies	61,250
700 Property	67,500
800 Other Objects	3,314
Total Support Services - Central	\$2,640,886
2900 <u>Other Support Services</u>	
500 Other Purchased Services	75,000
700 Property	500
Total Other Support Services	\$75,500
Total Support Services	\$19,415,014
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	600,107
200 Personnel Services - Employee Benefits	282,092
300 Purchased Professional and Technical Services	70,906
400 Purchased Property Services	15,650
500 Other Purchased Services	111,400
600 Supplies	82,234
700 Property	2,965
800 Other Objects	26,293
Total Student Activities	\$1,191,647
3300 <u>Community Services</u>	
800 Other Objects	3,000
Total Community Services	\$3,000
Total Operation of Non-Instructional Services	\$1,194,647
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,066,278
900 Other Uses of Funds	3,530,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,596,278
5900 <u>Budgetary Reserve</u>	
800 Other Objects	125,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$125,000
Total Other Expenditures and Financing Uses	\$4,721,278
TOTAL EXPENDITURES	\$69,429,576

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	15,700,000	12,700,000
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	4,722,900	4,400,000
Other Capital Projects Fund	15,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	650,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	90,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$21,177,900	\$17,700,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$21,177,900	\$17,700,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	44,040,000	40,510,000
0520 Extended-Term Financing Agreements Payable	85,000	300,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,116,200	1,774,531
0550 Authority Lease Obligations	1,170,875	1,155,000
0560 Other Post-Employment Benefits (OPEB)	6,700,000	6,852,638
0599 Other Noncurrent Liabilities		
Total General Fund	\$53,112,075	\$50,592,169
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase 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		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 112678503 West York Area SD			
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase 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	\$53,112,075	\$50,592,169	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	6,700,000	6,700,000
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 Short-Term Payables	\$6,700,000	\$6,700,000
TOTAL INDEBTEDNESS	\$59,812,075	\$57,292,169

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,992,673
0840 Assigned Fund Balance	1,889,895
0850 Unassigned Fund Balance	5,332,497
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,215,065
5900 Budgetary Reserve	125,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,340,065