

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/16/2019

President of the Board - Original Signature Required

Date



5/16/19

Secretary of the Board - Original Signature Required

Date



5/16/19

Chief School Administrator - Original Signature Required

Date



5/16/19

Contact Person

Telephone

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 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 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 2019-2020 (compared to 2018-2019)?

Yes
No

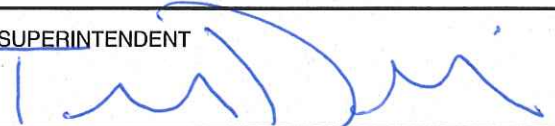
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$62888379
Ending Unassigned Fund Balance	\$5371291
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.5%

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 5/6/19
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 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 5/6/19
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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, Un-budgeted operating costs that are deemed crucial or emergency during the 2019/20 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 anticipated large one-time curriculum & technology expenditures. However, the largest segment is set to be expended towards upcoming 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	5,981,667
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$18,864,235</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	42,365,318
7000 Revenue from State Sources	15,928,809
8000 Revenue from Federal Sources	713,981
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$59,008,108</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$77,872,343</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	36,348,018
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	39,000
6114 Payments in Lieu of Current Taxes - State / Local	39,000
6150 Current Act 511 Taxes - Proportional Assessments	3,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	47,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	58,000
6990 Refunds and Other Miscellaneous Revenue	774,000
REVENUE FROM LOCAL SOURCES	\$42,365,318
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,308,431
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,624,739
7311 Pupil Transportation Subsidy	671,460
7312 Nonpublic and Charter School Pupil Transportation Subsidy	78,540
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	750,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,000
7340 State Property Tax Reduction Allocation	1,063,906
7505 Ready to Learn Block Grant	402,398
7810 State Share of Social Security and Medicare Taxes	884,170
7820 State Share of Retirement Contributions	4,016,165
REVENUE FROM STATE SOURCES	\$15,928,809
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	545,647
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	102,089
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	22,249
8517 NCLB, Title IV - 21st Century Schools	43,996
REVENUE FROM FEDERAL SOURCES	\$713,981
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$59,008,108

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$36,348,018
Amount of Tax Relief for Homestead Exclusions	<u>\$1,063,906</u>
Total Approx. Tax Revenue:	\$37,411,924
Approx. Tax Levy for Tax Rate Calculation:	\$38,343,924

York

Total

2018-19 Data		
a. Assessed Value	\$1,557,164,500	\$1,557,164,500
b. Real Estate Mills	24.2238	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,595,775,985	\$1,595,775,985
d. Assessed Value	\$1,582,902,948	\$1,582,902,948
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$37,720,441	\$37,720,441
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$37,720,441	\$37,720,441
(f Total * g)		
i. Base Mills Subject to Index	24.2238	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$38,343,924	\$38,343,924
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	24.2238	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$38,343,924	\$38,343,924
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$37,280,018
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$36,348,018
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$36,348,018	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,063,906</u>	
Total Approx. Tax Revenue:	\$37,411,924	
Approx. Tax Levy for Tax Rate Calculation:	\$38,343,924	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.9505	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$39,494,220	\$39,494,220
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	\$7,494.00	
Number of Homestead/Farmstead Properties	5881	5881
Median Assessed Value of Homestead Properties		\$122,740

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$36,348,018
Amount of Tax Relief for Homestead Exclusions	<u>\$1,063,906</u>
Total Approx. Tax Revenue:	\$37,411,924
Approx. Tax Levy for Tax Rate Calculation:	\$38,343,924

York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,063,906	Lowering RE Tax Rate	\$0	\$1,063,906
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,063,906

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
York	1,582,902,948	24.2238	38,343,924			97.50000%	
Totals:	1,582,902,948		38,343,924	1,063,906 =	37,280,018 X	97.50000% =	36,348,018

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	560,000,000	2,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	80,000,000	400,000
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 640,000,000 3,200,000

Total Act 511, Current Taxes 3,200,000

Act 511 Tax Limit -->	1,595,775,985 X	12	19,149,312
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> York	24.2238	24.2238	0.00%	Yes	3.0%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,455,951
1200 Special Programs - Elementary / Secondary	10,127,504
1300 Vocational Education	2,805,049
1400 Other Instructional Programs - Elementary / Secondary	1,684,795
Total Instruction	\$39,073,299
2000 Support Services	
2100 Support Services - Students	2,603,646
2200 Support Services - Instructional Staff	1,080,148
2300 Support Services - Administration	3,128,392
2400 Support Services - Pupil Health	796,887
2500 Support Services - Business	567,952
2600 Operation and Maintenance of Plant Services	4,380,572
2700 Student Transportation Services	2,674,631
2800 Support Services - Central	2,693,010
2900 Other Support Services	102,500
Total Support Services	\$18,027,738
3000 Operation of Non-Instructional Services	
3200 Student Activities	955,569
3300 Community Services	2,600
Total Operation of Non-Instructional Services	\$958,169
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,754,173
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$4,829,173
Total Estimated Expenditures and Other Financing Uses	\$62,888,379

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,011,759
200 Personnel Services - Employee Benefits	8,107,899
300 Purchased Professional and Technical Services	569,111
400 Purchased Property Services	35,249
500 Other Purchased Services	1,888,216
600 Supplies	813,060
700 Property	25,293
800 Other Objects	5,364
Total Regular Programs - Elementary / Secondary	\$24,455,951
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,522,296
200 Personnel Services - Employee Benefits	1,746,958
300 Purchased Professional and Technical Services	4,163,100
500 Other Purchased Services	1,640,000
600 Supplies	52,150
700 Property	3,000
Total Special Programs - Elementary / Secondary	\$10,127,504
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	829,529
200 Personnel Services - Employee Benefits	533,030
400 Purchased Property Services	1,285
500 Other Purchased Services	1,385,675
600 Supplies	54,921
700 Property	609
Total Vocational Education	\$2,805,049
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,300
200 Personnel Services - Employee Benefits	6,495
300 Purchased Professional and Technical Services	38,000
500 Other Purchased Services	1,625,000
Total Other Instructional Programs - Elementary / Secondary	\$1,684,795
Total Instruction	\$39,073,299
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,405,322
200 Personnel Services - Employee Benefits	925,464
300 Purchased Professional and Technical Services	247,500
500 Other Purchased Services	6,000
600 Supplies	7,789
800 Other Objects	11,571
Total Support Services - Students	\$2,603,646
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	505,244
200 Personnel Services - Employee Benefits	486,874
300 Purchased Professional and Technical Services	47,000
500 Other Purchased Services	5,500
600 Supplies	31,696
700 Property	2,571
800 Other Objects	1,263
Total Support Services - Instructional Staff	\$1,080,148
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,509,436
200 Personnel Services - Employee Benefits	1,002,610
300 Purchased Professional and Technical Services	254,875
400 Purchased Property Services	122,000
500 Other Purchased Services	134,750
600 Supplies	62,168
700 Property	2,000
800 Other Objects	40,553
Total Support Services - Administration	\$3,128,392
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	294,687
200 Personnel Services - Employee Benefits	220,140
300 Purchased Professional and Technical Services	266,900
400 Purchased Property Services	760
500 Other Purchased Services	4,000
600 Supplies	6,900
700 Property	3,000
800 Other Objects	500
Total Support Services - Pupil Health	\$796,887
2500 Support Services - Business	
100 Personnel Services - Salaries	320,666
200 Personnel Services - Employee Benefits	219,686
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	100
500 Other Purchased Services	3,000
600 Supplies	3,000
700 Property	1,000
800 Other Objects	2,500
Total Support Services - Business	\$567,952
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,274,846
200 Personnel Services - Employee Benefits	863,326
300 Purchased Professional and Technical Services	270,000
400 Purchased Property Services	836,300
500 Other Purchased Services	137,400
600 Supplies	935,700
700 Property	60,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$4,380,572
2700 Student Transportation Services	
100 Personnel Services - Salaries	42,765
200 Personnel Services - Employee Benefits	37,554
300 Purchased Professional and Technical Services	30,139
500 Other Purchased Services	2,392,823
600 Supplies	171,250
800 Other Objects	100
Total Student Transportation Services	\$2,674,631
2800 Support Services - Central	
100 Personnel Services - Salaries	923,803
200 Personnel Services - Employee Benefits	659,742
300 Purchased Professional and Technical Services	500,770
500 Other Purchased Services	47,900
600 Supplies	65,645
700 Property	491,890
800 Other Objects	3,260
Total Support Services - Central	\$2,693,010
2900 Other Support Services	
500 Other Purchased Services	94,000
700 Property	8,500
Total Other Support Services	\$102,500
Total Support Services	\$18,027,738
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	459,897
200 Personnel Services - Employee Benefits	219,876
300 Purchased Professional and Technical Services	58,855
400 Purchased Property Services	13,600
500 Other Purchased Services	92,443
600 Supplies	88,728
800 Other Objects	22,170
Total Student Activities	\$955,569
3300 Community Services	
800 Other Objects	2,600
Total Community Services	\$2,600
Total Operation of Non-Instructional Services	\$958,169
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,254,173
900 Other Uses of Funds	2,500,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,754,173

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	75,000
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$4,829,173
TOTAL EXPENDITURES	\$62,888,379

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	27,500,000	23,250,000
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	2,230,000	1,145,000
Other Capital Projects Fund	3,893,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	440,000	285,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	81,000	81,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$34,144,000	\$24,761,000
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Long-Term Investments

06/30/2019 Estimate

06/30/2020 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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$34,144,000	\$24,761,000
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	45,680,000	43,280,000
0520 Extended-Term Financing Agreements Payable	116,000	10,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	950,000	1,050,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,800,000	2,000,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$48,546,000	\$46,340,000
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 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

20,000

30,000

2019-2020 Final General Fund Budget

LEA : 112678503 West York Area SD

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**\$20,000****\$30,000****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

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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	\$48,566,000	\$46,370,000

Short-Term Payables

06/30/2019 Estimate

06/30/2020 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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$48,566,000	\$46,370,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,992,673
0840 Assigned Fund Balance	7,620,000
0850 Unassigned Fund Balance	5,371,291
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,983,964
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,058,964