

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 05/27/2025**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Michelle Kendig

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Extn :

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Extension

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Email Address

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : York Suburban SD	County : York	AUN Number : 112679403
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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
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : York Suburban SD	COUNTY : York	AUN : 112679403
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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 2025-2026 (compared to 2024-2025)?

Yes

☒

No

☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$76824419
Ending Unassigned Fund Balance	\$3246154
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.22%

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
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DUE DATE: AUGUST 15, 2025

<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	
0840 Assigned Fund Balance	9,995,924
0850 Unassigned Fund Balance	4,660,748
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,656,672</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	56,334,825
7000 Revenue from State Sources	18,276,000
8000 Revenue from Federal Sources	556,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$75,166,825</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$89,823,497</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	47,987,987
6112 Interim Real Estate Taxes	125,000
6113 Public Utility Realty Taxes	46,000
6114 Payments in Lieu of Current Taxes - State / Local	100,000
6150 Current Act 511 Taxes - Proportional Assessments	5,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	45,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	567,500
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	65,000
6940 Tuition from Patrons	50,000
6980 Revenue from Community Services Activities	11,000
6990 Refunds and Other Miscellaneous Revenue	252,038
REVENUE FROM LOCAL SOURCES	\$56,334,825
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,992,750
7160 Tuition for Orphans Subsidy	240,000
7271 Special Education funds for School-Aged Pupils	1,863,659
7311 Pupil Transportation Subsidy	775,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	58,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	159,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,500
7340 State Property Tax Reduction Allocation	1,164,422
7360 Safe Schools	100,000
7531 Ready to Learn-Foundation	171,965
7532 Ready to Learn-Adequacy Supplement	328,700
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	80,000
7810 State Share of Social Security and Medicare Taxes	1,150,004
7820 State Share of Retirement Contributions	5,130,000
REVENUE FROM STATE SOURCES	\$18,276,000
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	425,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	75,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	28,000
8517 Title IV - 21st Century Schools	28,000
REVENUE FROM FEDERAL SOURCES	\$556,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	75,166,825

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,987,987	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,164,422</u>	
Total Approx. Tax Revenue:	\$49,152,409	
Approx. Tax Levy for Tax Rate Calculation:	\$50,692,740	
	York	Total
<hr/>		
2024-25 Data		
a. Assessed Value	\$1,853,331,702	\$1,853,331,702
b. Real Estate Mills	26.5848	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,046,771,515	\$2,046,771,515
d. Assessed Value	\$1,846,810,789	\$1,846,810,789
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2024-25 Calculations		
f. 2024-25 Tax Levy	\$49,270,453	\$49,270,453
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$49,270,453	\$49,270,453
(f Total * g)		
i. Base Mills Subject to Index	26.5848	
(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	96.89000%	96.89000%
k. Tax Levy Needed	\$50,692,740	\$50,692,740
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	27.4488	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$50,692,740	\$50,692,740
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$49,528,318
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,987,987
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,987,987	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,164,422</u>	
Total Approx. Tax Revenue:	\$49,152,409	
Approx. Tax Levy for Tax Rate Calculation:	\$50,692,740	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.8874	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$51,502,751	\$51,502,751
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	\$8,290.00	
Number of Homestead/Farmstead Properties	5118	5118
Median Assessed Value of Homestead Properties		\$140,370

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$47,987,987
Amount of Tax Relief for Homestead Exclusions	<u>\$1,164,422</u>
Total Approx. Tax Revenue:	\$49,152,409
Approx. Tax Levy for Tax Rate Calculation:	\$50,692,740
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,164,422	Lowering RE Tax Rate	\$0	\$1,164,422
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,164,422

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</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>				<u>Percent Collected</u>		
York	1,846,810,789	27.4488	50,692,740				96.89000%		
Totals:		1,846,810,789	50,692,740	-	1,164,422	=	49,528,318	X	96.89000% = 47,987,987
				<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%	4,500,000	4,500,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	750,000	750,000	
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							5,250,000	5,250,000	
Total Act 511, Current Taxes								5,250,000	
Act 511 Tax Limit -->				2,046,771,515		X	12	24,561,258	
				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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	York	26.5848	27.4488	3.25%	Yes	4.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,565,556
1200 Special Programs - Elementary / Secondary	11,946,180
1300 Vocational Education	1,225,000
1400 Other Instructional Programs - Elementary / Secondary	176,197
1500 Nonpublic School Programs	19,295
Total Instruction	\$46,932,228
2000 Support Services	
2100 Support Services - Students	3,190,174
2200 Support Services - Instructional Staff	2,597,429
2300 Support Services - Administration	4,184,296
2400 Support Services - Pupil Health	886,170
2500 Support Services - Business	927,390
2600 Operation and Maintenance of Plant Services	4,943,232
2700 Student Transportation Services	3,330,270
2800 Support Services - Central	474,847
2900 Other Support Services	6,000
Total Support Services	\$20,539,808
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,314,753
3300 Community Services	19,500
Total Operation of Non-Instructional Services	\$1,334,253
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,061,130
5200 Interfund Transfers - Out	1,457,000
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$8,018,130
Total Estimated Expenditures and Other Financing Uses	\$76,824,419

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,556,845
200 Personnel Services - Employee Benefits	11,171,024
300 Purchased Professional and Technical Services	1,091,045
400 Purchased Property Services	145,140
500 Other Purchased Services	2,422,390
600 Supplies	928,468
700 Property	197,900
800 Other Objects	52,744
Total Regular Programs - Elementary / Secondary	\$33,565,556
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,097,790
200 Personnel Services - Employee Benefits	2,623,570
300 Purchased Professional and Technical Services	3,711,800
400 Purchased Property Services	70,000
500 Other Purchased Services	1,385,200
600 Supplies	57,270
800 Other Objects	550
Total Special Programs - Elementary / Secondary	\$11,946,180
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,225,000
Total Vocational Education	\$1,225,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,600
200 Personnel Services - Employee Benefits	17,097
400 Purchased Property Services	500
500 Other Purchased Services	120,000
600 Supplies	5,000
Total Other Instructional Programs - Elementary / Secondary	\$176,197
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	14,195
600 Supplies	5,100
Total Nonpublic School Programs	\$19,295
Total Instruction	\$46,932,228
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,855,713
200 Personnel Services - Employee Benefits	1,171,946
300 Purchased Professional and Technical Services	87,500
500 Other Purchased Services	7,625
600 Supplies	64,100
800 Other Objects	3,290

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,190,174
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,220,856
200 Personnel Services - Employee Benefits	1,002,912
300 Purchased Professional and Technical Services	97,560
400 Purchased Property Services	8,000
500 Other Purchased Services	53,216
600 Supplies	151,075
700 Property	62,500
800 Other Objects	1,310
Total Support Services - Instructional Staff	\$2,597,429
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,231,378
200 Personnel Services - Employee Benefits	1,436,141
300 Purchased Professional and Technical Services	288,700
400 Purchased Property Services	21,510
500 Other Purchased Services	98,705
600 Supplies	64,882
800 Other Objects	42,980
Total Support Services - Administration	\$4,184,296
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	408,938
200 Personnel Services - Employee Benefits	257,682
300 Purchased Professional and Technical Services	198,500
400 Purchased Property Services	3,000
500 Other Purchased Services	100
600 Supplies	17,450
800 Other Objects	500
Total Support Services - Pupil Health	\$886,170
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	483,103
200 Personnel Services - Employee Benefits	311,037
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	9,200
500 Other Purchased Services	17,050
600 Supplies	70,500
800 Other Objects	25,000
Total Support Services - Business	\$927,390
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,536,607
200 Personnel Services - Employee Benefits	985,160
300 Purchased Professional and Technical Services	127,500
400 Purchased Property Services	681,250
500 Other Purchased Services	175,115
600 Supplies	1,303,600

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<u>Description</u>	<u>Amount</u>
700 Property	133,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$4,943,232
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	85,000
200 Personnel Services - Employee Benefits	53,870
500 Other Purchased Services	3,185,000
600 Supplies	6,400
Total Student Transportation Services	\$3,330,270
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	153,774
200 Personnel Services - Employee Benefits	112,357
300 Purchased Professional and Technical Services	45,150
400 Purchased Property Services	8,500
500 Other Purchased Services	20,354
600 Supplies	133,262
800 Other Objects	1,450
Total Support Services - Central	\$474,847
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,000
Total Other Support Services	\$6,000
Total Support Services	\$20,539,808
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	591,395
200 Personnel Services - Employee Benefits	247,605
300 Purchased Professional and Technical Services	175,778
400 Purchased Property Services	12,850
500 Other Purchased Services	117,375
600 Supplies	104,350
700 Property	46,000
800 Other Objects	19,400
Total Student Activities	\$1,314,753
3300 <u>Community Services</u>	
600 Supplies	19,500
Total Community Services	\$19,500
Total Operation of Non-Instructional Services	\$1,334,253
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,653,130
900 Other Uses of Funds	4,408,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,061,130
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,457,000
Total Interfund Transfers - Out	\$1,457,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$8,018,130
TOTAL EXPENDITURES	\$76,824,419

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	17,660,000	17,100,000
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	2,200,000	2,550,000
Other Capital Projects Fund	3,500,000	18,000,000
Debt Service Fund	22,400,000	22,400,000
Food Service / Cafeteria Operations Fund	1,500,000	1,400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	350,000	500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$47,610,000	\$61,950,000

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	3,840,000	4,000,000
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	1,000,000	1,000,000
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>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$4,840,000	\$5,000,000
TOTAL CASH AND INVESTMENTS	\$52,450,000	\$66,950,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	42,939,000	53,531,000
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 General Fund	\$42,939,000	\$53,531,000
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>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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	\$42,939,000	\$53,531,000

LEA : 112679403 York Suburban SD

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	600,000	
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	25,000	
Capital Reserve Fund - § 1431	50,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	500,000	
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$1,525,000	
TOTAL INDEBTEDNESS	\$44,464,000	\$53,531,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,752,924
0850 Unassigned Fund Balance	3,246,154
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,999,078
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,499,078