

FINAL GENERAL FUND BUDGET

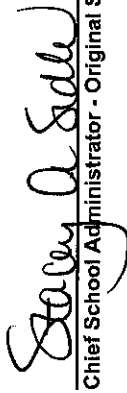
Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/05/2023


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

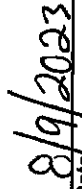
BRIAN GELLER
Contact Person

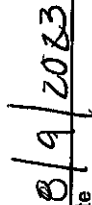
(717)266-3667 Extn :10222
Telephone Extension

gellerb@nebocats.org

Email Address


Date


Date


Date

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northeastern York SD	COUNTY : York	AUN : 112674403
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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 2023-2024 (compared to 2022-2023)?

Yes ☐

No ☒

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$84249665
Ending Unassigned Fund Balance	\$3750000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.45%

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 8/9/23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Northeastern York SD	County : York	AUN Number : 112674403
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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 8-9-2023
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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.	Maintain unassigned fund balance for unplanned or unexpected changes in revenue receipt or spending plan. Less than 8% of operating expenditures.
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 Board approved a motion to committed fund balance in the amount of \$3M to help offset anticipated future increases in the employer contribution cost to PSERS (as forecasted by PSERS).
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	In the approval of the 2023-2024 general fund budget, the School Board set aside \$2M to be considered for transfer from the General Fund to the Capital Reserve Fund.

ITEM	AMOUNTS	
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	3,000,000	
0840 Assigned Fund Balance	1,750,000	
0850 Unassigned Fund Balance	4,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,750,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	52,568,640	
7000 Revenue from State Sources	27,881,025	
8000 Revenue from Federal Sources	3,800,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$84,249,665</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$92,999,665</u>

LEA : 112674403 Northeastern York SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	45,055,628
6112 Interim Real Estate Taxes	450,000
6113 Public Utility Realty Taxes	43,000
6120 Current Per Capita Taxes, Section 679	69,000
6140 Current Act 511 Taxes - Flat Rate Assessments	192,000
6150 Current Act 511 Taxes - Proportional Assessments	3,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	720,000
6700 Revenues from LEA Activities	53,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	770,000
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	60,000
6940 Tuition from Patrons	66,000
6980 Revenue from Community Services Activities	10,000
6990 Refunds and Other Miscellaneous Revenue	12
REVENUE FROM LOCAL SOURCES	\$52,568,640
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,200,000
7112 Basic Education Funding-Social Security	1,395,070
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	2,400,000
7311 Pupil Transportation Subsidy	1,360,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	871,070
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,618,085
7505 Ready to Learn Block Grant	542,730
7820 State Share of Retirement Contributions	6,224,070
REVENUE FROM STATE SOURCES	\$27,881,025
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	525,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	80,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	25,000
8517 Title IV - 21st Century Schools	40,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8749 Other CARES Act Funding	3,000,000
8751 ARP ESSER Learning Loss	100,000
8753 ARP ESSER Afterschool Programs	30,000
REVENUE FROM FEDERAL SOURCES	\$3,800,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	84,249,665

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,055,628	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,618,085</u>	
Total Approx. Tax Revenue:	\$46,673,713	
Approx. Tax Levy for Tax Rate Calculation:	\$48,736,905	
	York	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$1,726,000,000	\$1,726,000,000
b. Real Estate Mills	26.9100	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,963,257,080	\$1,963,257,080
d. Assessed Value	\$1,811,107,593	\$1,811,107,593
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$46,446,660	\$46,446,660
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$46,446,660	\$46,446,660
(f Total * g)		
i. Base Mills Subject to Index	26.9100	
(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	95.62130%	95.62130%
k. Tax Levy Needed	\$48,736,905	\$48,736,905
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	26.9100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$48,736,905	\$48,736,905
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$47,118,820
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$45,055,628
(n * Est. Pct. Collection)		
<hr/>		

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,055,628	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,618,085</u>	
Total Approx. Tax Revenue:	\$46,673,713	
Approx. Tax Levy for Tax Rate Calculation:	\$48,736,905	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.4169	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$51,466,063	\$51,466,063
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	\$9,664.00	
Number of Homestead/Farmstead Properties	6337	6337
Median Assessed Value of Homestead Properties		\$165,000

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$45,055,628
Amount of Tax Relief for Homestead Exclusions	<u>\$1,618,085</u>
Total Approx. Tax Revenue:	\$46,673,713
Approx. Tax Levy for Tax Rate Calculation:	\$48,736,905
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,618,085	Lowering RE Tax Rate	\$0	\$1,618,085
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,618,085

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>	
York	1,811,107,593	26.9100	48,736,905			95.62130%		
Totals:	1,811,107,593		48,736,905	-	1,618,085	=	47,118,820	X
							95.62130%	=
								45,055,628
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			69,000	
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			\$5.00	\$0.00	80,000	69,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$10.00	\$0.00	145,000	123,000	
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						225,000	192,000	
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%	3,300,000	3,200,000	
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						4,050,000	3,950,000	
Total Act 511, Current Taxes							4,142,000	
		Act 511 Tax Limit -->		1,963,257,080 X		12	23,559,085	
				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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> York	26.9100	26.9100	0.00%	Yes	5.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,923,406
1200 Special Programs - Elementary / Secondary	13,600,312
1300 Vocational Education	3,318,791
1400 Other Instructional Programs - Elementary / Secondary	366,745
1500 Nonpublic School Programs	5,000
Total Instruction	\$51,214,254
2000 Support Services	
2100 Support Services - Students	3,014,855
2200 Support Services - Instructional Staff	3,351,426
2300 Support Services - Administration	7,234,334
2400 Support Services - Pupil Health	1,225,922
2500 Support Services - Business	633,657
2600 Operation and Maintenance of Plant Services	5,176,255
2700 Student Transportation Services	3,534,734
2800 Support Services - Central	281,302
2900 Other Support Services	15,000
Total Support Services	\$24,467,485
3000 Operation of Non-Instructional Services	
3200 Student Activities	863,926
3300 Community Services	3,000
Total Operation of Non-Instructional Services	\$866,926
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,639,000
5200 Interfund Transfers - Out	2,062,000
Total Other Expenditures and Financing Uses	\$7,701,000
Total Estimated Expenditures and Other Financing Uses	\$84,249,665

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,181,838
200 Personnel Services - Employee Benefits	12,089,298
300 Purchased Professional and Technical Services	506,579
400 Purchased Property Services	11,370
500 Other Purchased Services	2,667,720
600 Supplies	389,673
700 Property	57,136
800 Other Objects	19,792
Total Regular Programs - Elementary / Secondary	\$33,923,406
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,209,722
200 Personnel Services - Employee Benefits	3,578,577
300 Purchased Professional and Technical Services	3,438,500
500 Other Purchased Services	2,350,113
600 Supplies	23,400
Total Special Programs - Elementary / Secondary	\$13,600,312
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	913,013
200 Personnel Services - Employee Benefits	541,514
300 Purchased Professional and Technical Services	22,895
400 Purchased Property Services	244,730
500 Other Purchased Services	1,542,537
600 Supplies	42,120
700 Property	10,884
800 Other Objects	1,098
Total Vocational Education	\$3,318,791
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	135,873
200 Personnel Services - Employee Benefits	135,872
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	85,000
Total Other Instructional Programs - Elementary / Secondary	\$366,745
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
Total Instruction	\$51,214,254
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,810,496
200 Personnel Services - Employee Benefits	1,108,454
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	1,600

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<u>Description</u>	<u>Amount</u>
600 Supplies	35,100
700 Property	600
800 Other Objects	5,605
Total Support Services - Students	\$3,014,855
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	615,140
200 Personnel Services - Employee Benefits	478,075
300 Purchased Professional and Technical Services	1,519,250
400 Purchased Property Services	20,000
500 Other Purchased Services	31,000
600 Supplies	222,436
700 Property	460,000
800 Other Objects	5,525
Total Support Services - Instructional Staff	\$3,351,426
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,720,169
200 Personnel Services - Employee Benefits	992,271
300 Purchased Professional and Technical Services	306,000
500 Other Purchased Services	27,150
600 Supplies	30,050
700 Property	2,000
800 Other Objects	3,156,694
Total Support Services - Administration	\$7,234,334
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	453,435
200 Personnel Services - Employee Benefits	408,107
300 Purchased Professional and Technical Services	346,230
400 Purchased Property Services	900
600 Supplies	15,000
700 Property	1,250
800 Other Objects	1,000
Total Support Services - Pupil Health	\$1,225,922
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	348,509
200 Personnel Services - Employee Benefits	142,448
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	3,600
500 Other Purchased Services	16,100
600 Supplies	68,000
800 Other Objects	10,000
Total Support Services - Business	\$633,657
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,595,639
200 Personnel Services - Employee Benefits	867,116
300 Purchased Professional and Technical Services	1,038,900

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,090,700
500 Other Purchased Services	295,000
600 Supplies	283,900
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$5,176,255
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,534,734
Total Student Transportation Services	\$3,534,734
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	159,244
200 Personnel Services - Employee Benefits	62,058
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	6,000
600 Supplies	50,000
Total Support Services - Central	\$281,302
2900 <u>Other Support Services</u>	
500 Other Purchased Services	15,000
Total Other Support Services	\$15,000
Total Support Services	\$24,467,485
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	499,923
200 Personnel Services - Employee Benefits	93,003
300 Purchased Professional and Technical Services	125,000
500 Other Purchased Services	86,750
600 Supplies	50,250
700 Property	5,000
800 Other Objects	4,000
Total Student Activities	\$863,926
3300 <u>Community Services</u>	
600 Supplies	3,000
Total Community Services	\$3,000
Total Operation of Non-Instructional Services	\$866,926
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,619,000
900 Other Uses of Funds	4,020,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,639,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,062,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$2,062,000
Total Other Expenditures and Financing Uses	\$7,701,000
TOTAL EXPENDITURES	\$84,249,665

LEA : 112674403 Northeastern York SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	8,000,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	200,000	150,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	20,000,000	18,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,000,000	3,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,600,000	1,600,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$33,800,000	\$31,250,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$33,800,000	\$31,250,000

LEA : 112674403 Northeastern York SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	91,000,000	84,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	1,200,000	1,000,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,000,000	5,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$97,200,000	\$91,000,000
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>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$97,200,000	\$91,000,000

LEA : 112674403 Northeastern York SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	6,500,000	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		
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	\$6,500,000	\$6,500,000
TOTAL INDEBTEDNESS	\$103,700,000	\$97,500,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,000,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	3,750,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,750,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,750,000