DCED-CLGS-30 (9-09)

Received by DCED:
Approved by DCED:

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2023 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

671323 NORTH YORK BORO, YORK COUNTY

DCED-CLGS-30 (9-09)

BALANCE SHEET

DCED-CLGS-30 (09-09)

NORTH YORK BORO, YORK County

BALANCE SHEET

December 31, 2023

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Assets and Other Debits											
100-120	Cash and Investments	1,252,609	150,669			1,360,143					2,763,421
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds		732			77,340					78,072
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets	750,000				25,406					775,406
180-189	Other Debits										
Total Assets and Other Debits		2,002,609	151,401			1,462,889					3,616,899
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	230									230
200-209, 231-239	All Other Current Liabilities	38,825									38,825
230.00	Due To Other Funds	78,072									78,072

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BALANCE SHEET

December 31, 2023

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities	274,623									274,623
240-259	Current Portion of Long-Term Debt and Other Credits	101,678									101,678
Total Liabilities and Other Credits		493,428									493,428
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	1,509,181	151,401			1,462,889					3,123,471
291-299	Other Equity										
Total Fund and Account Group Equity		1,509,181	151,401			1,462,889					3,123,471
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											3,616,899

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NORTH YORK BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
REVENUES									
Taxes									
301.00	Real Estate Taxes	593,966							593,966
305.00	Occupation Taxes (levied under municipal code)								
308.00	Residence Taxes (levied by cities of the 3rd Class)								
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)								
310.00	Per Capita Taxes								
310.10	Real Estate Transfer Taxes	31,220							31,220
310.20	Earned Income Taxes / Wage Taxes	297,317							297,317
310.30	Business Gross Receipts Taxes	114,866							114,866
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	50,494							50,494
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
	Total Taxes	1,087,863							1,087,863
Licenses and Permits									
320-322	All Other Licenses and Permits	99,073							99,073
321.80	Cable Television Franchise Fees	20,581							20,581
	Total Licenses and Permits	119,654							119,654
Fines and Forfeits									
330-332	Fines and Forfeits	41,327							41,327
	Total Fines and Forfeits	41,327							41,327

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NORTH YORK BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
REVENUES									
Interest, Rents and Royalties									
341.00	Interest Earnings	26,621	1,976			17,226			45,823
342.00	Rents and Royalties	67,057							67,057
Total Interest, Rents and Royalties		93,678	1,976			17,226			112,880
Federal									
351.03	Highways and Streets								
351.09	Community Development								
351.00	All Other Federal Capital and Operating Grants								
352.01	National Forest								
352.00	All Other Federal Shared Revenue and Entitlements								
353.00	Federal Payments In Lieu of Taxes								
Total Federal									
State									
354.03	Highways and Streets								
354.09	Community Development	225,000							225,000
354.15	Recycling / Act 101								
354.00	All Other State Capital and Operating Grants								
355.01	Public Utility Realty Tax (PURTA)	1,079							1,079
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		55,095						55,095
355.04	Alcoholic Beverage Licenses	382							382
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	4,600							4,600
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

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NORTH YORK BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
REVENUES									
State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
	Total State	231,061	55,095						286,156
Local Government Units									
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants								
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services								
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
	Total Local Government Units								
Charges for Service									
361.00	General Government	16,203							16,203
362.00	Public Safety								
363.20	Parking								
363.00	All Other Charges for Highway & Street Services								
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)					394,762			394,762
364.30	Solid Waste Collection and Disposal Charge (trash)								
364.60	Host Municipality Benefit Fee for Solid Waste Facility								
364.00	All Other Charges for Sanitation Services								
365.00	Health								
366.00	Human Services								
367.00	Culture and Recreation	52							52
368.00	Airports								

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NORTH YORK BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

REVENUES

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
Charges for Service									
369.00	Bars								
370.00	Cemeteries								
372.00	Electric System								
373.00	Gas System								
374.00	Housing System								
375.00	Markets								
377.00	Transit Systems								
378.00	Water System								
379.00	All Other Charges for Service								
	Total Charges for Service	16,255				394,762			411,017
Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	500							500
388.00	Fiduciary Fund Pension Contributions								
389.00	All Other Unclassified Operating Revenues	4,518							4,518
	Total Unclassified Operating Revenues	5,018							5,018
Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition	61,529							61,529
392.00	Interfund Operating Transfers								
393.00	Proceeds of General Long-Term Debt								
394.00	Proceeds of Short Term-Debt								

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NORTH YORK BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
REVENUES									
Other Financing Sources									
395.00	Refunds of Prior Year Expenditures								
	Total Other Financing Sources	61,529							61,529
	TOTAL REVENUES	1,656,385	57,071			411,988			2,125,444
EXPENDITURES									
General Government									
400.00	Legislative (Governing) Body	9,917							9,917
401.00	Executive (Manager or Mayor)	66,365							66,365
402.00	Auditing Services / Financial Administration	6,653							6,653
403.00	Tax Collection	902							902
404.00	Solicitor / Legal Services	56,218							56,218
405.00	Secretary / Clerk								
406.00	Other General Government Administration	166,500							166,500
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	15,407							15,407
409.00	General Government Buildings and Plant	65,352							65,352
	Total General Government	387,314							387,314
Public Safety									
410.00	Police	512,229							512,229
411.00	Fire	109,941							109,941
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement								

NORTH YORK BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
EXPENDITURES									
Public Safety									
414.00	Planning and Zoning	11,650							11,650
415.00	Emergency Management and Communications								
416.00	Militia and Armories								
417.00	Examination of Licensed Occupations								
418.00	Public Scales (weights and measures)								
419.00	Other Public Safety								
Total Public Safety		633,820							633,820
Health and Human Services									
420.00-425.00	Health and Human Services	2,952							2,952
Total Health and Human Services		2,952							2,952
Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection					499,365			499,365
Total Public Works - Sanitation						499,365			499,365
Public Works - Highways and Streets									
430.00	General Services - Administration	182,698	79,349						262,047
431.00	Cleaning of Streets and Gutters	5							5
432.00	Winter Maintenance – Snow Removal	287							287
433.00	Traffic Control Devices	716							716
434.00	Street Lighting	16,651							16,651

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NORTH YORK BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
EXPENDITURES									
Public Works - Highways and Streets									
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery	23,937							23,937
438.00	Maintenance and Repairs of Roads and Bridges	7,375							7,375
439.00	Highway Construction and Rebuilding Projects								
Total Public Works - Highways and Streets		231,669	79,349						311,018
Other Public Works Enterprises									
440.00	Airports								
441.00	Cemeteries								
442.00	Electric System								
443.00	Gas System								
444.00	Markets								
445.00	Parking								
446.00	Storm Water and Flood Control								
447.00	Transit System								
448.00	Water System								
449.00	Water Transport and Terminals								
Total Other Public Works Enterprises									
Culture and Recreation									
451.00	Culture-Recreation Administration	4,626							4,626
452.00	Participant Recreation	1,585							1,585
453.00	Spectator Recreation								
454.00	Parks	620,601							620,601

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NORTH YORK BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

EXPENDITURES

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
Culture and Recreation									
455.00	Shade Trees								
456.00	Libraries								
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
Total Culture and Recreation		626,812							626,812
Community Development									
461.00	Conservation of Natural Resources								
462.00	Community Development and Housing								
463.00	Economic Development								
464.00	Economic Opportunity								
465-469	All Other Community Development								
Total Community Development									
Debt Service									
471.00	Debt Principal (short-term and long-term)								
472.00	Debt Interest (short-term and long-term)	14,047							14,047
475.00	Fiscal Agent Fees								
Total Debt Service		14,047							14,047
Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	24,059							24,059
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

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NORTH YORK BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
EXPENDITURES									
Employer Paid Benefits and Withholding Items									
484.00	Worker Compensation Insurance								
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		24,059							24,059
Insurance									
486.00	Insurance, Casualty, and Surety								
Total Insurance									
Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures								
Total Unclassified Operating Expenditures									
Other Financing Uses									
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
Total Other Financing Uses									
TOTAL EXPENDITURES		1,920,673	79,349			499,365			2,499,387
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-264,288	-22,278			-87,377			-373,943

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NORTH YORK BORO

December 31, 2023

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES
Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Series A 2020 G.O.N.	Note	2020	2027	500,000	337,974		70,047		267,927		267,927
Series B 2020 G.O.N.	Note	2020	2027	200,000	136,244		27,870		108,374		108,374
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	376,301
Capitalized lease obligations	0
Net debt	376,301

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NORTH YORK BORO, YORK County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2023

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	10,093		10,093
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation		609,532	609,532
Sewer	85,700		85,700
Solid Waste			
Streets / Highways	147,943		147,943
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	243,736	609,532	853,268

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	280,050