

**2023 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

671594 SPRING GARDEN TWP, YORK COUNTY

SPRING GARDEN TWP, 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
Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits	190,708									190,708
Total Liabilities and Other Credits		191,513									191,513

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	9,146,645	2,027,487	4,405,943		6,340,161	25,980	9,481,485			31,427,701
291-299	Other Equity										
Total Fund and Account Group Equity		9,146,645	2,027,487	4,405,943		6,340,161	25,980	9,481,485			31,427,701

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											31,619,214
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SPRING GARDEN TWP, 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	3,742,874	83,745					3,826,619
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	507,620						507,620
310.20	Earned Income Taxes / Wage Taxes	2,731,802						2,731,802
310.30	Business Gross Receipts Taxes	740,537						740,537
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	427,297						427,297
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		8,150,130	83,745					8,233,875

Licenses and Permits

320-322	All Other Licenses and Permits	53,260						53,260
321.80	Cable Television Franchise Fees	199,650						199,650
Total Licenses and Permits		252,910						252,910

Fines and Forfeits

330-332	Fines and Forfeits	107,774						107,774
Total Fines and Forfeits		107,774						107,774

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	115,000						115,000
Total State		577,938	419,551					997,489

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	110,707						110,707
Total Local Government Units		110,707						110,707

Charges for Service								
361.00	General Government	20,261			1,375			21,636
362.00	Public Safety	592,132						592,132
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	28,314						28,314
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				3,849,374			3,849,374
364.30	Solid Waste Collection and Disposal Charge (trash)	42,975						42,975
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health	1,106						1,106
366.00	Human Services							
367.00	Culture and Recreation	4,300						4,300
368.00	Airports							

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

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		689,088				3,850,749		4,539,837

Unclassified Operating Revenues								
383.00	Special Assessments		4,939					4,939
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	8,000						8,000
388.00	Fiduciary Fund Pension Contributions						529,127	529,127
389.00	All Other Unclassified Operating Revenues	29,081			10,830			39,911
Total Unclassified Operating Revenues		37,081	4,939		10,830		529,127	581,977

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	175,416	210,431	370,000		747,079		1,502,926
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

SPRING GARDEN TWP, 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	211,038				9,267		220,305
Total Other Financing Sources		386,454	210,431	370,000		756,346		1,723,231
TOTAL REVENUES		10,370,262	755,993	505,161		4,722,020	806	1,660,486

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	17,493						17,493
401.00	Executive (Manager or Mayor)	148,559				35,344		183,903
402.00	Auditing Services / Financial Administration	127,782				863		128,645
403.00	Tax Collection	92,003						92,003
404.00	Solicitor / Legal Services	64,685						64,685
405.00	Secretary / Clerk	140,604						140,604
406.00	Other General Government Administration	25,299						25,299
407.00	IT-Networking Services-Data Processing	38,733						38,733
408.00	Engineering Services	12,889						12,889
409.00	General Government Buildings and Plant	40,003						40,003
Total General Government		708,050				36,207		744,257

Public Safety								
410.00	Police	3,957,208						3,957,208
411.00	Fire	2,239,942						2,239,942
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	77,187						77,187

SPRING GARDEN TWP, 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	125,291						125,291
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		6,399,628						6,399,628

Health and Human Services

420.00-425.00	Health and Human Services	9,334						9,334
Total Health and Human Services		9,334						9,334

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	12,150						12,150
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	5,748			3,737,584			3,743,332
Total Public Works - Sanitation		17,898			3,737,584			3,755,482

Public Works - Highways and Streets

430.00	General Services - Administration	851,096						851,096
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	1,008	20,750					21,758
433.00	Traffic Control Devices	57,926						57,926
434.00	Street Lighting	123,267						123,267

SPRING GARDEN TWP, 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	175,297						175,297
437.00	Repairs of Tools and Machinery	29,663						29,663
438.00	Maintenance and Repairs of Roads and Bridges	403	34,246					34,649
439.00	Highway Construction and Rebuilding Projects		211,723					211,723
Total Public Works - Highways and Streets		1,238,660	266,719					1,505,379

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	9,712						9,712
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		9,712						9,712

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	256,111						256,111

SPRING GARDEN TWP, 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

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		256,111						256,111

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)	401,000						401,000
472.00	Debt Interest (short-term and long-term)	301,268						301,268
475.00	Fiscal Agent Fees							
Total Debt Service		702,268						702,268

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	5,442						5,442
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

SPRING GARDEN TWP, 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	108,968						108,968
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		114,410						114,410

Insurance								
486.00	Insurance, Casualty, and Surety	124,464						124,464
Total Insurance		124,464						124,464

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						580,536	580,536
489.00	All Other Unclassified Expenditures	21,622					45,174	66,796
Total Unclassified Operating Expenditures		21,622					625,710	647,332

Other Financing Uses								
491.00	Refund of Prior Year Revenues	7,052			231			7,283
492.00	Interfund Operating Transfers	746,843	746,083			10,000		1,502,926
493.00	All Other Financing Uses							
Total Other Financing Uses		753,895	746,083		231	10,000		1,510,209

TOTAL EXPENDITURES	10,356,052	1,012,802			3,774,022	10,000	625,710	15,778,586
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	14,210	-256,809	505,161		947,998	-9,194	1,034,776	2,236,142
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SPRING GARDEN TWP

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											
GON, Series 2019	Note	2019	2039	10,000,000	9,273,000		401,000		8,872,000		8,872,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	8,872,000
Capitalized lease obligations	0
Net debt	8,872,000

SPRING GARDEN TWP, YORK County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2023

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	19,240		19,240
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	71,935		71,935
Recreation	30,979		30,979
Sewer	110,399	508,951	619,350
Solid Waste			
Streets / Highways	89,379	211,159	300,538
Water			
Other: Storm Water	13,320	147,489	160,809
TOTAL CAPITAL EXPENDITURES	335,252	867,599	1,202,851

EMPLOYEE COMPENSATION

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

3,371,345

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: Herbein and Company Inc. Appointed Auditor/CPA

December 31, 2023

NOTES / COMMENTS

The Township's NonUniform Pension Plan Fund activity is not included in the Township's financial report, since it is not considered a fiduciary fund of the Township under GASB 84.

Under the Trust and Agency Fund, line 489.00 All Other Unclassified Expenditures has an amount greater than 1% of the fund's total expenditures; however, this amount is for pension fund management fees, which according to the instructions, is prescribed to go on this line.

The Township has \$371,444 has restricted ARPA funds included in the fund balance for the Special Revenue Fund at December 31, 2023.