

2024 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

671594 SPRING GARDEN TWP, YORK COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

SPRING GARDEN TWP, YORK County

BALANCE SHEET

December 31, 2024

	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	9,548,175	1,828,072	4,460,643		6,924,099	26,792	10,227,211		33,014,992
140-144	Tax Receivable									
121-129, 145-149	Accounts Receivable (excluding taxes)									
130.00	Due From Other Funds	11,355								11,355
131-139, 150-159	Other Current Assets									
160-169	Fixed Assets									
180-189	Other Debits									
Total Assets and Other Debits		9,559,530	1,828,072	4,460,643		6,924,099	26,792	10,227,211		33,026,347
Liabilities and Other Credits										
210-229	Payroll Taxes and Other Payroll Withholdings	5,410								5,410
200-209, 231-239	All Other Current Liabilities									
230.00	Due To Other Funds					11,355				11,355

Liabilities and Other Credits

210-229	Payroll Taxes and Other Payroll Withholdings	5,410								5,410
200-209, 231-239	All Other Current Liabilities									
230.00	Due To Other Funds					11,355				11,355

SPRING GARDEN TWP, YORK County

BALANCE SHEET

December 31, 2024

	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	288,522									288,522
Total Liabilities and Other Credits	293,932				11,355					305,287
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	9,265,598	1,828,072	4,460,643		6,912,744	26,792	10,227,211			32,721,060
291-299 Other Equity										
Total Fund and Account Group Equity	9,265,598	1,828,072	4,460,643		6,912,744	26,792	10,227,211			32,721,060
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY										

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	4,223,687	82,956				4,306,643
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	406,829					406,829
310.20	Earned Income Taxes / Wage Taxes	2,791,816					2,791,816
310.30	Business Gross Receipts Taxes	860,131					860,131
310.40	Occupation Taxes (levied under Act 511)						
310.50	Local Services Tax **	431,116					431,116
310.60	Amusement / Admission Taxes						
310.70	Mechanical Device Taxes						
310.90	Other: _____						
	Other: _____						
Total Taxes		8,713,579	82,956				8,796,535

Licenses and Permits							
320-322	All Other Licenses and Permits	126,159					126,159
321.80	Cable Television Franchise Fees	183,146					183,146
Total Licenses and Permits		309,305					309,305

Fines and Forfeits							
330-332	Fines and Forfeits	91,083					91,083
Total Fines and Forfeits		91,083					91,083

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	357,469	57,022	159,821		234,560	812	810,388	1,620,072
342.00 Rents and Royalties											
Total Interest, Rents and Royalties				357,469	57,022	159,821		234,560	812	810,388	1,620,072

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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		714,973	416,740				1,131,713

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	55,296					55,296
Total Local Government Units		55,296					55,296

Charges for Service							
361.00	General Government	9,754					9,754
362.00	Public Safety	374,258					374,258
363.20	Parking						
363.00	All Other Charges for Highway & Street Services	58,687					58,687
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				3,913,084		3,913,084
364.30	Solid Waste Collection and Disposal Charge (trash)	40,149					40,149
364.60	Host Municipality Benefit Fee for Solid Waste Facility						
364.00	All Other Charges for Sanitation Services						
365.00	Health	784					784
366.00	Human Services						
367.00	Culture and Recreation	4,625	325,000				329,625
368.00	Airports						

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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

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		488,257	325,000		3,913,084			4,726,341

Unclassified Operating Revenues								
383.00	Special Assessments		4,265					4,265
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	502						502
388.00	Fiduciary Fund Pension Contributions						530,856	530,856
389.00	All Other Unclassified Operating Revenues	25,897	1,761					27,658
Total Unclassified Operating Revenues		26,399	6,026				530,856	563,281

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition		3,700					3,700
392.00	Interfund Operating Transfers	699,057		80,000		111,600		890,657
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, 2024

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		441,009	1,016	80,000	111,600	812	1,341,244	18,630,008
395.00	Refunds of Prior Year Expenditures	441,009	1,016	80,000	111,600	812	1,341,244	18,630,008
	Total Other Financing Sources	1,140,066	4,716	80,000	111,600	812	1,341,244	18,630,008
	TOTAL REVENUES	11,896,427	892,460	239,821	4,259,244	812	1,341,244	18,630,008

EXPENDITURES

General Government		26,868	10	12	34,165	871,295
400.00	Legislative (Governing) Body	26,868	10	12	34,165	871,295
401.00	Executive (Manager or Mayor)	134,775	10	12	34,165	871,295
402.00	Auditing Services / Financial Administration	164,599	10	12	34,165	871,295
403.00	Tax Collection	95,956	10	12	34,165	871,295
404.00	Solicitor / Legal Services	77,063	10	12	34,165	871,295
405.00	Secretary / Clerk	180,194	10	12	34,165	871,295
406.00	Other General Government Administration	61,419	10	12	34,165	871,295
407.00	IT-Networking Services-Data Processing	44,083	10	12	34,165	871,295
408.00	Engineering Services	20,837	10	12	34,165	871,295
409.00	General Government Buildings and Plant	31,314	10	12	34,165	871,295
	Total General Government	837,108	10	12	34,165	871,295

Public Safety		4,078,526	2,557,938	91,835	4,078,526
410.00	Police	4,078,526	2,557,938	91,835	4,078,526
411.00	Fire	2,557,938	91,835	91,835	2,557,938
412.00	Ambulance / Rescue	91,835	91,835	91,835	91,835
413.00	UCC and Code Enforcement	91,835	91,835	91,835	91,835

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	223,568					223,568
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		6,951,867					6,951,867

Health and Human Services							
420.00- 425.00	Health and Human Services	12,803					12,803
Total Health and Human Services		12,803					12,803

Public Works - Sanitation							
426.00	Recycling Collection and Disposal						
427.00	Solid Waste Collection and Disposal (garbage)	13,325					13,325
428.00	Weed Control						
429.00	Wastewater / Sewage Treatment and Collection	4,480			3,498,741		3,503,221
Total Public Works - Sanitation		17,805			3,498,741		3,516,546

Public Works - Highways and Streets							
430.00	General Services - Administration	1,017,462		185,109			1,202,571
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance – Snow Removal		18,226				18,226
433.00	Traffic Control Devices	45,348					45,348
434.00	Street Lighting	134,250					134,250

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	1,465,548					1,465,548
437.00	Repairs of Tools and Machinery	21,317					21,317
438.00	Maintenance and Repairs of Roads and Bridges	528	36,421				36,949
439.00	Highway Construction and Rebuilding Projects		381,916				381,916
Total Public Works - Highways and Streets		2,684,453	436,563	185,109			3,306,125

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	5,522					5,522
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
Total Other Public Works Enterprises		5,522					5,522

Culture and Recreation							
451.00	Culture-Recreation Administration						
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks	273,105					273,105

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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		273,105					273,105

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)	416,000					416,000
472.00	Debt Interest (short-term and long-term)	288,340					288,340
475.00	Fiscal Agent Fees						
Total Debt Service		704,340					704,340

Employer Paid Benefits and Withholding Items							
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	6,237					6,237
482.00	Judgments and Losses						
483.00	Pension / Retirement Fund Contributions						

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	125,292					125,292
487.00	Other Group Insurance Benefits						
Total Employer Paid Benefits and Withholding Items		131,529					131,529
Insurance							
486.00	Insurance, Casualty, and Surety	76,975					76,975
Total Insurance		76,975					76,975
Unclassified Operating Expenditures							
488.00	Fiduciary Fund Benefits and Refunds Paid						551,045
489.00	All Other Unclassified Expenditures	343					44,473
Total Unclassified Operating Expenditures		343					595,518
Other Financing Uses							
491.00	Refund of Prior Year Revenues	24					24
492.00	Interfund Operating Transfers	81,600	655,302			153,755	
493.00	All Other Financing Uses						
Total Other Financing Uses		81,624	655,302			153,755	
TOTAL EXPENDITURES		11,777,474	1,091,875	185,121		3,686,661	
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		118,953	-199,415	54,700		572,583	
						812	745,726
							1,293,359

SPRING GARDEN TWP

December 31, 2024

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	8,872,000		416,000		8,456,000		8,456,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

8,456,000

Capitalized lease obligations

0

Net debt

8,456,000

SPRING GARDEN TWP, YORK County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	104,151		104,151
Gas System			
General Government	20,009		20,009
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	37,256		37,256
Recreation	45,225		45,225
Sewer	211,759		211,759
Solid Waste			
Streets / Highways	38,335	567,025	605,360
Water			
Other: Stormwater	54,908	1,376,176	1,431,084
TOTAL CAPITAL EXPENDITURES	511,643	1,943,201	2,454,844

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 3,605,440

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

SIGNATURE AND VERIFICATION

Signed: Herbein CPAs and Advisors Appointed Auditor/CPA

December 31, 2024

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.