

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

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	33,026,347
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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

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								
354.15	Recycling / Act 101	22,902							22,902
354.00	All Other State Capital and Operating Grants	254,315							254,315
355.01	Public Utility Realty Tax (PURTA)	7,842							7,842
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		416,740						416,740
355.04	Alcoholic Beverage Licenses	3,000							3,000
355.05	General Municipal Pension System State Aid	390,312							390,312
355.07	Foreign Fire Insurance Tax Distribution	36,602							36,602
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

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									
395.00	Refunds of Prior Year Expenditures	441,009	1,016						442,025
Total Other Financing Sources		1,140,066	4,716	80,000		111,600			1,336,382

TOTAL REVENUES

11,896,427	892,460	239,821		4,259,244	812	1,341,244	18,630,008
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EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	26,868							26,868
401.00	Executive (Manager or Mayor)	134,775				33,291			168,066
402.00	Auditing Services / Financial Administration	164,599	10	12		874			165,495
403.00	Tax Collection	95,956							95,956
404.00	Solicitor / Legal Services	77,063							77,063
405.00	Secretary / Clerk	180,194							180,194
406.00	Other General Government Administration	61,419							61,419
407.00	IT-Networking Services-Data Processing	44,083							44,083
408.00	Engineering Services	20,837							20,837
409.00	General Government Buildings and Plant	31,314							31,314
Total General Government		837,108	10	12		34,165			871,295

Public Safety

410.00	Police	4,078,526							4,078,526
411.00	Fire	2,557,938							2,557,938
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	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	551,045
489.00	All Other Unclassified Expenditures	343						44,473	44,816
Total Unclassified Operating Expenditures		343						595,518	595,861

Other Financing Uses									
491.00	Refund of Prior Year Revenues	24							24
492.00	Interfund Operating Transfers	81,600	655,302			153,755			890,657
493.00	All Other Financing Uses								
Total Other Financing Uses		81,624	655,302			153,755			890,681

TOTAL EXPENDITURES	11,777,474	1,091,875	185,121		3,686,661		595,518	17,336,649
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	118,953	-199,415	54,700		572,583	812	745,726	1,293,359
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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.