

2025 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, 2025

		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	9,093,200	1,811,600	4,730,765		7,326,035	16,398	1,189,943			24,167,941
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	161									161
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		9,093,361	1,811,600	4,730,765		7,326,035	16,398	1,189,943			24,168,102

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities										
230.00	Due To Other Funds					161					161

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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	4,302,923	84,976						4,387,899
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	546,117							546,117
310.20	Earned Income Taxes / Wage Taxes	2,932,751							2,932,751
310.30	Business Gross Receipts Taxes	690,843							690,843
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	423,221							423,221
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		8,895,855	84,976						8,980,831

Licenses and Permits									
320-322	All Other Licenses and Permits	57,341							57,341
321.80	Cable Television Franchise Fees	167,380							167,380
Total Licenses and Permits		224,721							224,721

Fines and Forfeits									
330-332	Fines and Forfeits	96,215							96,215
Total Fines and Forfeits		96,215							96,215

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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	373,053	43,947	179,516		285,668	606	1,203,407	2,086,197
342.00	Rents and Royalties	37,260							37,260
Total Interest, Rents and Royalties		410,313	43,947	179,516		285,668	606	1,203,407	2,123,457

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	37,845							37,845
354.00	All Other State Capital and Operating Grants	1,164,530							1,164,530
355.01	Public Utility Realty Tax (PURTA)	8,195							8,195
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		417,319						417,319
355.04	Alcoholic Beverage Licenses	3,000							3,000
355.05	General Municipal Pension System State Aid	441,519							441,519
355.07	Foreign Fire Insurance Tax Distribution	41,130							41,130
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, 2025

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		1,696,219	417,319						2,113,538

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	59,012							59,012
Total Local Government Units		59,012							59,012

Charges for Service									
361.00	General Government	10,856							10,856
362.00	Public Safety	541,010							541,010
363.20	Parking								
363.00	All Other Charges for Highway & Street Services	44,445	6,590						51,035
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)					4,082,929			4,082,929
364.30	Solid Waste Collection and Disposal Charge (trash)	42,243							42,243
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	4,955	52,500						57,455
368.00	Airports								

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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		643,509	59,090			4,082,929		4,785,528

Unclassified Operating Revenues								
383.00	Special Assessments		5,877					5,877
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	2,925						2,925
388.00	Fiduciary Fund Pension Contributions						1,013,002	1,013,002
389.00	All Other Unclassified Operating Revenues	27,722			2,345			30,067
Total Unclassified Operating Revenues		30,647	5,877		2,345		1,013,002	1,051,871

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	61,710	12,900					74,610
392.00	Interfund Operating Transfers	95,000		841,679				936,679
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, 2025

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	255,714				19,698			275,412
Total Other Financing Sources		412,424	12,900	841,679		19,698			1,286,701

TOTAL REVENUES

12,468,915	624,109	1,021,195		4,390,640	606	2,216,409	20,721,874
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EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	23,661							23,661
401.00	Executive (Manager or Mayor)	127,877				29,420			157,297
402.00	Auditing Services / Financial Administration	160,571	20			1,293			161,884
403.00	Tax Collection	92,185							92,185
404.00	Solicitor / Legal Services	62,966							62,966
405.00	Secretary / Clerk	137,397							137,397
406.00	Other General Government Administration	118,135							118,135
407.00	IT-Networking Services-Data Processing	47,037							47,037
408.00	Engineering Services	31,241							31,241
409.00	General Government Buildings and Plant	39,946							39,946
Total General Government		841,016	20			30,713			871,749

Public Safety

410.00	Police	5,705,850		80,000					5,785,850
411.00	Fire	2,489,092		268,339					2,757,431
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	85,672							85,672

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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	208,565							208,565
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		8,489,179		348,339					8,837,518

Health and Human Services									
420.00-425.00	Health and Human Services	12,374							12,374
Total Health and Human Services		12,374							12,374

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)	11,419							11,419
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection	7,368				3,945,725	1,000		3,954,093
Total Public Works - Sanitation		18,787				3,945,725	1,000		3,965,512

Public Works - Highways and Streets									
430.00	General Services - Administration	1,055,341		330,817					1,386,158
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal		49,198						49,198
433.00	Traffic Control Devices	93,634							93,634
434.00	Street Lighting	124,041							124,041

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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	57,435							57,435
437.00	Repairs of Tools and Machinery	24,790							24,790
438.00	Maintenance and Repairs of Roads and Bridges	87,840	33,969						121,809
439.00	Highway Construction and Rebuilding Projects		459,890						459,890
Total Public Works - Highways and Streets		1,443,081	543,057	330,817					2,316,955

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	9,324							9,324
447.00	Transit System								
448.00	Water System								
449.00	Water Transport and Terminals								
Total Other Public Works Enterprises		9,324							9,324

Culture and Recreation

451.00	Culture-Recreation Administration	97,510							97,510
452.00	Participant Recreation	23,808							23,808
453.00	Spectator Recreation								
454.00	Parks	253,010	12,504	71,917					337,431

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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		374,328	12,504	71,917					458,749

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)	432,000							432,000
472.00	Debt Interest (short-term and long-term)	274,482							274,482
475.00	Fiscal Agent Fees								
Total Debt Service		706,482							706,482

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	4,998							4,998
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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	150,494							150,494
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		155,492							155,492

Insurance									
486.00	Insurance, Casualty, and Surety	87,494							87,494
Total Insurance		87,494							87,494

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid							543,255	543,255
489.00	All Other Unclassified Expenditures							10,710,422	10,710,422
Total Unclassified Operating Expenditures								11,253,677	11,253,677

Other Financing Uses									
491.00	Refund of Prior Year Revenues					1,072			1,072
492.00	Interfund Operating Transfers	841,679	85,000				10,000		936,679
493.00	All Other Financing Uses								
Total Other Financing Uses		841,679	85,000			1,072	10,000		937,751

TOTAL EXPENDITURES	12,979,236	640,581	751,073		3,977,510	11,000	11,253,677	29,613,077
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-510,321	-16,472	270,122		413,130	-10,394	-9,037,268	-8,891,203
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SPRING GARDEN TWP
December 31, 2025

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	8,456,000		432,000		8,024,000		8,024,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount	Total bonds and notes outstanding	8,024,000
	Capitalized lease obligations	0
	Net debt	8,024,000

SPRING GARDEN TWP, YORK County
STATEMENT OF CAPITAL EXPENDITURES
December 31, 2025

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	327,047		327,047
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks	71,917		71,917
Police	354,394		354,394
Recreation	12,504		12,504
Sewer	210,616		210,616
Solid Waste			
Streets / Highways	385,925	318,578	704,503
Water			
Other: Storm Water		158,612	158,612
TOTAL CAPITAL EXPENDITURES	1,362,403	477,190	1,839,593

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 2,574,920

Independent Public Accountant/Certified Public Accountant Submission Page
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SIGNATURE AND VERIFICATION

Signed: Cherry Bekaert Appointed Auditor/CPA

December 31, 2025

NOTES / COMMENTS

Note 1 - The financial statements are prepared on a regulatory basis of accounting within the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania (DCED), which is a basis of accounting other than accounting principles generally accepted in the United States of America. As permitted by the DCED, the Township prepares its financial statements on the modified cash basis of accounting. Consequently, revenues are recognized when received rather than when earned and expenditures are recognized when paid rather than when the liability is incurred.

Note 2 - 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.

Note 3 - During 2025, the Township's police department merged with York Area Regional Police Department; because of this, a significant portion of the uniform pension plan was transferred to York Area Regional Police Department, with the remaining amount to be transferred in 2026.