

**2024 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**150245 EAST BRADFORD TWP, CHESTER COUNTY**



## EAST BRADFORD TWP, CHESTER 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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities									7,915,000	7,915,000
240-259	Current Portion of Long-Term Debt and Other Credits									586,000	586,000
<b>Total Liabilities and Other Credits</b>		3,757								8,501,000	8,504,757

<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	2,360,539	4,543,935	6,519,474		1,032,039					14,455,987
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		2,360,539	4,543,935	6,519,474		1,032,039					14,455,987

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											22,960,744
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**EAST BRADFORD TWP, CHESTER 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	1,678,938					1,678,938
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	481,220					481,220
310.20	Earned Income Taxes / Wage Taxes	3,110,178	1,475,786				4,585,964
310.30	Business Gross Receipts Taxes						
310.40	Occupation Taxes (levied under Act 511)						
310.50	Local Services Tax **	109,721					109,721
310.60	Amusement / Admission Taxes						
310.70	Mechanical Device Taxes						
310.90	Other: _____						
	Other: _____						
<b>Total Taxes</b>		5,380,057	1,475,786				6,855,843

Licenses and Permits							
320-322	All Other Licenses and Permits	5,047					5,047
321.80	Cable Television Franchise Fees	177,966					177,966
<b>Total Licenses and Permits</b>		183,013					183,013

Fines and Forfeits							
330-332	Fines and Forfeits	12,525					12,525
<b>Total Fines and Forfeits</b>		12,525					12,525

EAST BRADFORD TWP, CHESTER 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	129,198	267,924	337,774		32,349		767,245
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		129,198	267,924	337,774		32,349		767,245

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							
<b>Total Federal</b>								

State								
354.03	Highways and Streets	8,769						8,769
354.09	Community Development							
354.15	Recycling / Act 101	25,371						25,371
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	6,211						6,211
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		370,536					370,536
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid	100,665						100,665
355.07	Foreign Fire Insurance Tax Distribution	95,252						95,252
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**EAST BRADFORD TWP, CHESTER 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								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	1,693						1,693
<b>Total State</b>		238,161	370,536					608,697

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants		85,000					85,000
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>			85,000					85,000

Charges for Service								
361.00	General Government	35,810						35,810
362.00	Public Safety	97,644						97,644
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.)				121,566			121,566
364.30	Solid Waste Collection and Disposal Charge (trash)	6,500						6,500
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services	295						295
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation	56,517	5,780					62,297
368.00	Airports							

**EAST BRADFORD TWP, CHESTER 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			240				240
<b>Total Charges for Service</b>		196,766		6,020		121,566		324,352

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors			41,084				41,084
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	62	723					785
<b>Total Unclassified Operating Revenues</b>		62	723	41,084				41,869

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	340		68,112				68,452
392.00	Interfund Operating Transfers	188,061		1,258,606				1,446,667
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**EAST BRADFORD TWP, CHESTER 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	43,635						43,635
<b>Total Other Financing Sources</b>		232,036		1,326,718				1,558,754
<b>TOTAL REVENUES</b>		6,371,818	2,114,969	1,796,596		153,915		10,437,298

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	81,175						81,175
401.00	Executive (Manager or Mayor)	273,231						273,231
402.00	Auditing Services / Financial Administration	144,136	273	207				144,616
403.00	Tax Collection							
404.00	Solicitor / Legal Services	58,320						58,320
405.00	Secretary / Clerk							
406.00	Other General Government Administration	83,279						83,279
407.00	IT-Networking Services-Data Processing	104,879		25,782				130,661
408.00	Engineering Services	157,999						157,999
409.00	General Government Buildings and Plant	71,676		168,670				240,346
<b>Total General Government</b>		974,695	273	194,659				1,169,627

Public Safety								
410.00	Police	1,749,382						1,749,382
411.00	Fire	406,630						406,630
412.00	Ambulance / Rescue	72,016						72,016
413.00	UCC and Code Enforcement	88,176						88,176

**EAST BRADFORD TWP, CHESTER 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	148,276						148,276
415.00	Emergency Management and Communications	1,500						1,500
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	12,126						12,126
<b>Total Public Safety</b>		2,478,106						2,478,106

**Health and Human Services**

420.00-425.00	Health and Human Services							
<b>Total Health and Human Services</b>								

**Public Works - Sanitation**

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	10,930						10,930
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	168			1,886			2,054
<b>Total Public Works - Sanitation</b>		11,098			1,886			12,984

**Public Works - Highways and Streets**

430.00	General Services - Administration	721,815	8,680	658,003				1,388,498
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	60,662						60,662
433.00	Traffic Control Devices	14,490		42,057				56,547
434.00	Street Lighting							

EAST BRADFORD TWP, CHESTER 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	8,949		79,872				88,821
437.00	Repairs of Tools and Machinery	11,980						11,980
438.00	Maintenance and Repairs of Roads and Bridges	89,272		117,036				206,308
439.00	Highway Construction and Rebuilding Projects		441,470	349,455				790,925
<b>Total Public Works - Highways and Streets</b>		907,168	450,150	1,246,423				2,603,741

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							
<b>Total Other Public Works Enterprises</b>								

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	272,769		43,048				315,817

**EAST BRADFORD TWP, CHESTER 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**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries	30,000						30,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	10,500						10,500
<b>Total Culture and Recreation</b>		313,269		43,048				356,317

<b>Community Development</b>								
461.00	Conservation of Natural Resources		741,157					741,157
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development			329,696				329,696
<b>Total Community Development</b>			741,157	329,696				1,070,853

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)		481,000	90,000				571,000
472.00	Debt Interest (short-term and long-term)		298,282	10,590				308,872
475.00	Fiscal Agent Fees		808					808
<b>Total Debt Service</b>			780,090	100,590				880,680

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	126,999						126,999
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	147,815						147,815

EAST BRADFORD TWP, CHESTER 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	33,378						33,378
487.00	Other Group Insurance Benefits	532,880						532,880
<b>Total Employer Paid Benefits and Withholding Items</b>		841,072						841,072

Insurance								
486.00	Insurance, Casualty, and Surety	130,948						130,948
<b>Total Insurance</b>		130,948						130,948

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>								

Other Financing Uses								
491.00	Refund of Prior Year Revenues	1,846	10,000	2,543		179		14,568
492.00	Interfund Operating Transfers	1,012,787	156,061	245,819		32,000		1,446,667
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		1,014,633	166,061	248,362		32,179		1,461,235

<b>TOTAL EXPENDITURES</b>	6,670,989	2,137,731	2,162,778		34,065			11,005,563
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-299,171	-22,762	-366,182		119,850			-568,265
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## EAST BRADFORD 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
<b>General Obligation Bonds and Notes</b>											
G.O. Bond	Bond	2017	2028	4,090,000	2,975,000		570,000		2,405,000		2,405,000
G. O. Note	Note	2020	2040	6,100,000	6,097,000		1,000		6,096,000		6,096,000
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	8,501,000
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	8,501,000

**EAST BRADFORD TWP, CHESTER County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	25,782	168,670	194,452
Health			
Housing			
Libraries			
Mass Transit			
Parks	13,935	730,790	744,725
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	700,550		700,550
Water			
Other: Property Acquisition	329,696		329,696
<b>TOTAL CAPITAL EXPENDITURES</b>	1,069,963	899,460	1,969,423

**EMPLOYEE COMPENSATION**

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

1,566,491



December 31, 2024

**NOTES / COMMENTS**