

**2024 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

671685 SPRINGFIELD TWP, YORK COUNTY

SPRINGFIELD 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									
Total Liabilities and Other Credits										

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	5,163,656	59,592	28,958		154,494		81		5,406,781
291-299	Other Equity									
Total Fund and Account Group Equity		5,163,656	59,592	28,958		154,494		81		5,406,781

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY										5,406,781
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SPRINGFIELD 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	359,621	237,882					597,503
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	138,851						138,851
310.20	Earned Income Taxes / Wage Taxes	1,197,614						1,197,614
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,696,086	237,882					1,933,968

Licenses and Permits							
320-322	All Other Licenses and Permits	1,355					1,355
321.80	Cable Television Franchise Fees	64,713					64,713
Total Licenses and Permits		66,068					66,068

Fines and Forfeits							
330-332	Fines and Forfeits	6,303					6,303
Total Fines and Forfeits		6,303					6,303

SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	160,051	2,548	968		12,919		176,486
342.00	Rents and Royalties	2,200						2,200
Total Interest, Rents and Royalties		162,251	2,548	968		12,919		178,686

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							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	1,689						1,689
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		289,330					289,330
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	18,423						18,423
355.07	Foreign Fire Insurance Tax Distribution	42,404						42,404
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		62,516	289,330					351,846

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							
Total Local Government Units								

Charges for Service								
361.00	General Government	9,589						9,589
362.00	Public Safety	31,321			43,435			74,756
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.)							
364.30	Solid Waste Collection and Disposal Charge (trash)							
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							
368.00	Airports							

SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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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	74						74
Total Charges for Service		40,984				43,435		84,419

Unclassified Operating Revenues								
383.00	Special Assessments					21,871		21,871
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	1,250						1,250
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		1,250				21,871		23,121

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	1,000	8,800					9,800
392.00	Interfund Operating Transfers	627,150						627,150
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	2,924						2,924
Total Other Financing Sources		631,074	8,800					639,874

TOTAL REVENUES	2,666,532	538,560	968		78,225		3,284,285
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EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	10,574					10,574
401.00	Executive (Manager or Mayor)	68,900					68,900
402.00	Auditing Services / Financial Administration	1,174	32		15		1,221
403.00	Tax Collection	16,806					16,806
404.00	Solicitor / Legal Services	53,989					53,989
405.00	Secretary / Clerk	64,867					64,867
406.00	Other General Government Administration	1,917					1,917
407.00	IT-Networking Services-Data Processing	2,571					2,571
408.00	Engineering Services	119,787					119,787
409.00	General Government Buildings and Plant	57,029					57,029
Total General Government		397,614	32		15		397,661

Public Safety							
410.00	Police	500					500
411.00	Fire	130,874	94,838		21,016		246,728
412.00	Ambulance / Rescue	20,104	142,729				162,833
413.00	UCC and Code Enforcement	20,794					20,794

SPRINGFIELD 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	29,577				39,460	69,037
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	170					170
Total Public Safety		202,019	237,567			60,476	500,062

Health and Human Services							
420.00-425.00	Health and Human Services	270					270
Total Health and Human Services		270					270

Public Works - Sanitation							
426.00	Recycling Collection and Disposal						
427.00	Solid Waste Collection and Disposal (garbage)						
428.00	Weed Control						
429.00	Wastewater / Sewage Treatment and Collection						
Total Public Works - Sanitation							

Public Works - Highways and Streets							
430.00	General Services - Administration	70,105	10,245				80,350
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance – Snow Removal	4,635	24,829				29,464
433.00	Traffic Control Devices	8,923	2,398				11,321
434.00	Street Lighting				1,381		1,381

SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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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	1,512						1,512
437.00	Repairs of Tools and Machinery	35,420	11,739					47,159
438.00	Maintenance and Repairs of Roads and Bridges	217,341	51,496					268,837
439.00	Highway Construction and Rebuilding Projects	147,427	218,000					365,427
Total Public Works - Highways and Streets		485,363	318,707		1,381			805,451

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	15,567						15,567
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		15,567						15,567

Culture and Recreation

451.00	Culture-Recreation Administration	19,507						19,507
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	10,500						10,500
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		30,007						30,007

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)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
Total Debt Service								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	26,560						26,560
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	18,423						18,423

SPRINGFIELD 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	46,919						46,919
487.00	Other Group Insurance Benefits	144,124						144,124
Total Employer Paid Benefits and Withholding Items		236,026						236,026

Insurance								
486.00	Insurance, Casualty, and Surety							
Total Insurance								

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	5,349						5,349
Total Unclassified Operating Expenditures		5,349						5,349

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers				627,150			627,150
493.00	All Other Financing Uses	3,455						3,455
Total Other Financing Uses		3,455			627,150			630,605

TOTAL EXPENDITURES	1,375,670	556,306			689,022			2,620,998
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	1,290,862	-17,746	968		-610,797			663,287
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SPRINGFIELD 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											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	0
Capitalized lease obligations	0
Net debt	0

SPRINGFIELD TWP, YORK County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

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

389,855

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality
 President Judge of the Court of Common Pleas
 Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the SPRINGFIELD TWP have audited, adjusted and settled the various funds and account groups of the SPRINGFIELD TWP for the year ended December 31, 2024. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

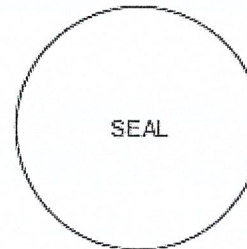
In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of SPRINGFIELD TWP for the year ended December 31, 2024, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Trent Goodling Elected Auditor
Max Allsion Elected Auditor
Joyce Bupp Elected Auditor

Subscribed and sworn to before me this 25 day of July, 2025.



Signed:

Witness (Controller)/Auditor (Auditors)

December 31, 2024

NOTES / COMMENTS