

**2019 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

672072 YORK CITY, YORK COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

YORK CITY, YORK County
BALANCE SHEET
 December 31, 2019

		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	147,166	2,795,521		2,206,020	4,731,626	2,379,075	120,368,671			132,628,079
140-144	Tax Receivable	6,360,217	116,156		300,031						6,776,404
121-129, 145-149	Accounts Receivable (excluding taxes)	1,717,592	374,287			3,773,303	421,646	2,407			6,289,235
130.00	Due From Other Funds	350,077	317,000	78,658		3,457,375	3,942,095				8,145,205
131-139, 150-159	Other Current Assets	1,337,667	4,195,370	100,837		8,202,489	25,225				13,861,588
160-169	Fixed Assets					74,098,931			47,437,567		121,536,498
180-189	Other Debits					17,140,365	106,052			35,542,864	52,789,281
Total Assets and Other Debits		9,912,719	7,798,334	179,495	2,506,051	111,404,089	6,874,093	120,371,078	47,437,567	35,542,864	342,026,290

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	7,141,177	4,658,851	223,092	273,346	1,329,369	2,450,347	734,117			16,810,299
230.00	Due To Other Funds	1,615,059	1,437,112	240,753		4,852,281					8,145,205

YORK CITY, YORK County

BALANCE SHEET

December 31, 2019

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		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					41,824,494	1,477,890			30,448,915	73,751,299
240-259	Current Portion of Long-Term Debt and Other Credits					97,293				5,093,949	5,191,242
Total Liabilities and Other Credits		8,756,236	6,095,963	463,845	273,346	48,103,437	3,928,237	734,117		35,542,864	103,898,045
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								47,437,567		47,437,567
270-289	Fund Balance / Retained Earnings on 12/31	1,156,483	1,702,371	-284,350	2,232,705	63,300,652	2,945,856	119,636,961			190,690,678
291-299	Other Equity										
Total Fund and Account Group Equity		1,156,483	1,702,371	-284,350	2,232,705	63,300,652	2,945,856	119,636,961	47,437,567		238,128,245
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											342,026,290

YORK CITY, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	15,136,651	985,775		2,596,503			18,718,929
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	515,846						515,846
310.20	Earned Income Taxes / Wage Taxes	7,436,970						7,436,970
310.30	Business Gross Receipts Taxes	3,636,870						3,636,870
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,221,691						1,221,691
310.60	Amusement / Admission Taxes	27,948						27,948
310.70	Mechanical Device Taxes	404,402						404,402
310.90	Other: _____							
	Other: _____							
Total Taxes		28,380,378	985,775		2,596,503			31,962,656

Licenses and Permits

320-322	All Other Licenses and Permits	644,864	56,503		2,555			703,922
321.80	Cable Television Franchise Fees	278,242			116,035			394,277
Total Licenses and Permits		923,106	56,503		118,590			1,098,199

Fines and Forfeits

330-332	Fines and Forfeits	1,841,721						1,841,721
Total Fines and Forfeits		1,841,721						1,841,721

YORK CITY, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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		241,027	1,652,907	398,353	2,309,345			4,601,632

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	67,540	98,885		60,012			226,437
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	698,892			2,767,525			3,466,417
Total Local Government Units		766,432	98,885		2,827,537			3,692,854

Charges for Service								
361.00	General Government	1,391,384						1,391,384
362.00	Public Safety	1,100,461						1,100,461
363.20	Parking	1,086,195						1,086,195
363.00	All Other Charges for Highway & Street Services	50,732						50,732
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				15,384,813			15,384,813
364.30	Solid Waste Collection and Disposal Charge (trash)	5,297,385						5,297,385
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services	359	4,161					4,520
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation		488,052		905,643			1,393,695
368.00	Airports							

YORK CITY, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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					18,442,309		18,442,309
Total Charges for Service		8,926,516	492,213			16,290,456	18,442,309	44,151,494

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	446,158	375,744	75,001		1,931,017		2,827,920
388.00	Fiduciary Fund Pension Contributions						9,353,419	9,353,419
389.00	All Other Unclassified Operating Revenues	82,312	23,906			5,705		111,923
Total Unclassified Operating Revenues		528,470	399,650	75,001		1,936,722	9,353,419	12,293,262

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers		336,542	968,354	679,516	300,742		2,285,154
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

YORK CITY, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	749,693	230,321					980,014
Total Other Financing Sources		749,693	566,863	968,354	679,516	300,742		3,265,168

TOTAL REVENUES

43,033,775	7,261,166	1,441,952	5,750,192	22,394,389	18,461,152	31,231,237	129,573,863
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	672,576						672,576
401.00	Executive (Manager or Mayor)	299,110						299,110
402.00	Auditing Services / Financial Administration	67,621						67,621
403.00	Tax Collection							
404.00	Solicitor / Legal Services	306,172						306,172
405.00	Secretary / Clerk							
406.00	Other General Government Administration		17,544		64,466		3,625,173	3,707,183
407.00	IT-Networking Services-Data Processing						926,822	926,822
408.00	Engineering Services							
409.00	General Government Buildings and Plant	1,044,642						1,044,642
Total General Government		2,390,121	17,544		64,466		4,551,995	7,024,126

Public Safety

410.00	Police	22,086,927	58,086	332,454				22,477,467
411.00	Fire	9,765,472	846	190,000				9,956,318
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	1,555,186						1,555,186

YORK CITY, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	57,067						57,067
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		33,464,652	58,932	522,454				34,046,038

Health and Human Services								
420.00-425.00	Health and Human Services	606,195	1,796,068					2,402,263
Total Health and Human Services		606,195	1,796,068					2,402,263

Public Works - Sanitation								
426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	2,901,550			86,090			2,987,640
428.00	Weed Control	566,791		11,628				578,419
429.00	Wastewater / Sewage Treatment and Collection				18,474,602			18,474,602
Total Public Works - Sanitation		3,468,341		11,628	18,560,692			22,040,661

Public Works - Highways and Streets								
430.00	General Services - Administration	1,783,844		100,837				1,884,681
431.00	Cleaning of Streets and Gutters		122,131					122,131
432.00	Winter Maintenance – Snow Removal		188,700					188,700
433.00	Traffic Control Devices		359,280					359,280
434.00	Street Lighting	464,549						464,549

YORK CITY, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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		18,879					18,879
437.00	Repairs of Tools and Machinery	1,028,367						1,028,367
438.00	Maintenance and Repairs of Roads and Bridges		197,744					197,744
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		3,276,760	886,734	100,837				4,264,331

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking	1,692,888		30,000				1,722,888
446.00	Storm Water and Flood Control							
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		1,692,888		30,000				1,722,888

Culture and Recreation								
451.00	Culture-Recreation Administration		755,504					755,504
452.00	Participant Recreation		202,480	283,197		1,162,567		1,648,244
453.00	Spectator Recreation							
454.00	Parks		906,079					906,079

YORK CITY, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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		140,027					140,027
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation		25,748					25,748
Total Culture and Recreation			2,029,838	283,197		1,162,567		3,475,602

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing	438,876	1,577,113					2,015,989
463.00	Economic Development	629,176	495					629,671
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development		1,068,052	1,577,608					2,645,660

Debt Service								
471.00	Debt Principal (short-term and long-term)		384,709	441,007	4,490,000			5,315,716
472.00	Debt Interest (short-term and long-term)	30,713	71,412	41,207	713,850	49,712		906,894
475.00	Fiscal Agent Fees				4,472		162,118	166,590
Total Debt Service		30,713	456,121	482,214	5,208,322	49,712	162,118	6,389,200

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

YORK CITY, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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					1,857,134		1,857,134
487.00	Other Group Insurance Benefits					11,514,254		11,514,254
Total Employer Paid Benefits and Withholding Items						13,371,388		13,371,388

Insurance								
486.00	Insurance, Casualty, and Surety					708,120		708,120
Total Insurance						708,120		708,120

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						11,261,370	11,261,370
489.00	All Other Unclassified Expenditures		161		100,763			100,924
Total Unclassified Operating Expenditures			161		100,763		11,261,370	11,362,294

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	1,633,801	69,571		96,085	485,697		2,285,154
493.00	All Other Financing Uses							
Total Other Financing Uses		1,633,801	69,571		96,085	485,697		2,285,154

TOTAL EXPENDITURES	47,631,523	6,892,577	1,430,330	5,368,873	20,359,431	18,631,503	11,423,488	111,737,725
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-4,597,748	368,589	11,622	381,319	2,034,958	-170,351	19,807,749	17,836,138
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YORK CITY
December 31, 2019

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											
General Obligation Bond	Bond	1995	2022	76,030,000	15,152,469		4,190,000	833,845	11,796,314		11,796,314
General Obligation Bond	Bond	1998	2024	4,440,000	3,280,533			192,684	3,473,217		3,473,217
General Obligation Note	Note	1995	2023	7,634,459	3,769,552		160,000	178,347	3,787,899		3,787,899
General Obligation Bond	Bond	2017	2027	11,550,000	11,545,000		5,000		11,540,000	1,388,194	12,928,194
General Obligation Bond	Bond	2011	2027	2,200,000	1,530,000		135,000		1,395,000		1,395,000
General Obligation Bond	Bond	2017	2025	2,335,000	2,335,000				2,335,000		2,335,000
Revenue Bonds and Notes											
Lease Rental Debt											
Sewer Revenue Note - Lease	Capital Leases	2002	2026	85,707,082	34,649,981	58,696	3,819,368		30,889,309	2,730,807	33,620,116
Other											
HUD 108 Consolidated Loan	Note	2014	2020	800,000	300,000		100,000		200,000		200,000
HUD 108 Consolidated Loan	Note	2011	2028	2,530,000	1,410,000		141,000		1,269,000		1,269,000
Energy Performance	Capital Leases	2008	2023	1,638,974	684,424		125,082		559,342		559,342
Pierce Manufacturing, Inc One Aerial Fire Truck & Two Fire Engines w/ Related Equipment	Capital Leases	2009	2019	2,256,849	270,777		270,777		0		0
2017 Ford Econoline Truck Lease	Capital Leases	2019	2024	297,815	297,815		64,532		233,283		233,283
Wide Area Mower	Capital Leases	2017	2021	67,940	42,799		13,139		29,660		29,660
Tennant ATLV	Capital Leases	2017	2021	39,725	23,867		7,722		16,145		16,145
Sand/Infield Pro 5040	Capital Leases	2017	2021	23,945	14,369		4,649		9,720		9,720
2015 Lease - Street Sweeper	Capital Leases	2015	2019	337,545	69,775		69,775		0		0
Dump Truck	Capital Leases	2016	2020	145,532	58,983		29,084		29,899		29,899
2017 Lease - Chevrolet Crew Cab Truck	Capital Leases	2017	2021	41,153	24,704		7,994		16,710		16,710
2017 Lease - Ford F250	Capital Leases	2017	2021	33,238	19,952		6,454		13,498		13,498

YORK CITY
December 31, 2019

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
2017 Lease - Street Sweeper	Capital Leases	2017	2021	194,091	116,348		37,627		78,721		78,721
2017 Ford Escape	Capital Leases	2016	2020	24,928	10,120		4,989		5,131		5,131
2017 Ford Escape	Capital Leases	2016	2020	24,928	10,120		4,989		5,131		5,131
Ford F250	Capital Leases	2016	2020	31,811	12,900		6,360		6,540		6,540
Ford F350	Capital Leases	2016	2020	67,042	27,173		13,398		13,775		13,775
Exmark Mower	Capital Leases	2016	2020	19,712	7,998		3,942		4,056		4,056
Ice Arena Condensers	Capital Leases	2017	2022	102,740	83,074		19,857		63,217		63,217

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	71,889,568
Capitalized lease obligations	0
Net debt	71,889,568

YORK CITY, YORK County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2019

Category	Capital Purchases	Capital Construction	Total
Community Development		273,372	273,372
Electric			
Fire	19,023	177,567	196,590
Gas System			
General Government	60,860		60,860
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	370,057		370,057
Recreation		276,471	276,471
Sewer	358,409	592,935	951,344
Solid Waste			
Streets / Highways		478,833	478,833
Water			
Other: Public Works	42,574		42,574
TOTAL CAPITAL EXPENDITURES	850,923	1,799,178	2,650,101

EMPLOYEE COMPENSATION

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

December 31, 2019

NOTES / COMMENTS

(95) The total of 471.00 Debt Principal does not equal the total principal paid during the year

Reconciliation of Principal Payments to Line 471.00 - Debt Service

Principal Paid Per Debt Statement	\$9,240,738
Less: Principal Paid by Enterprise Funds	(\$3,925,022)
Line 471.00 - Debt Principal	\$5,315,716