

**RESOLUTION # 2023-23  
SPRING GARDEN TOWNSHIP  
YORK COUNTY, PENNSYLVANIA**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF SPRING GARDEN TOWNSHIP, YORK COUNTY, PENNSYLVANIA, AUTHORIZING CONTRIBUTIONS DURING CALENDAR YEAR 2024 FROM THE SPRING GARDEN TOWNSHIP POLICE OFFICERS TO THE SPRING GARDEN TOWNSHIP PENSION FUND.**

**WHEREAS** The Collective Bargaining Agreement between the Township and the Police Officers' Association, consistent with Act 600, requires that effective January 1, 2001, member contributions to the pension plan shall be eliminated. Police contributions shall remain eliminated unless an actuarial study conducted by the plan actuary determines that contributions by the Township are necessary to keep the fund actuarially sound. In that event, police contributions will be increased to the maximum contribution necessary as soon as possible pursuant to Act 600 taking into account available stated aid;

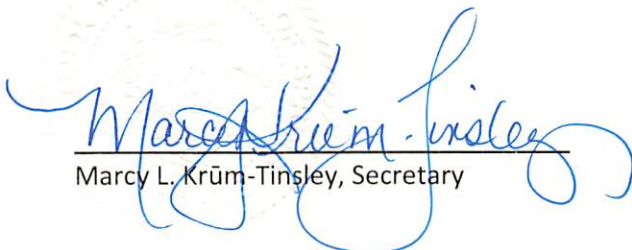
**WHEREAS** Act 600 further provides in part that the governing body of the township may on an annual basis, by resolution reduce or eliminate payments into the fund by members; and

**WHEREAS:** The most recent actuarial report of January 1, 2023, was prepared by Foster & Foster Actuaries and Consultants. Based on prior years' state aid unit value the estimated state aid to be received in 2022 for police officers covered by the Pension Plan is approximated at \$207,200, thus requiring a contribution from the Township General Fund into the Police Pension Plan of \$293,939 to meet the 2024 plan Minimum Municipal Obligation (MMO) of \$501,139; and

**NOW, THEREFORE, BE IT RESOLVED,** and it is hereby resolved that contributions into the Spring Garden Township Police Pension Fund by Spring Garden Township Police Officers during calendar year 2024 shall be 5.0%.

**DULY ADOPTED,** by the Board of Commissioners of Spring Garden Township, York County, Pennsylvania, at a duly convened public meeting this 13<sup>th</sup> day of September 2023.

**ATTEST:**

  
\_\_\_\_\_  
Marcy L. Krüm-Tinsley, Secretary

**BOARD OF COMMISSIONERS  
SPRING GARDEN TOWNSHIP**

By:   
\_\_\_\_\_  
David Detwiler, Vice President  
Board of Commissioners



# R. J. HALL

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## COMPANY, INC

Dear Marcy,

We have reviewed your calculation of the 2024 minimum municipal obligation for the Spring Garden Township Police Pension Plan. Based upon your calculation, the total financial requirements of the plan for 2024 are \$501,139. If member contributions to the plan are suspended for 2024, the minimum municipal obligation would be equal to the financial requirements, \$501,139.

During 2022, the Township received general municipal pension system State aid of \$324,615 to assist the Township in meeting the 2022 minimum municipal obligations for the Township's pension plans. Of this amount, \$207,200 of State aid was received by the Township based upon the number of police officers covered by the Police Pension Plan and reported to the Auditor General during 2022. Therefore, if the Township only maintained the Police Pension Plan, the Township would only have received \$207,200 of State aid during 2022.

Your best estimate of the amount of State aid the Township can expect to receive during 2024 is the amount the Township actually received in 2022 (***most current data we have, 2023 State Aid has not been received***). Therefore, your best estimate of the amount of State aid the Township will receive during 2024 for the Police Pension Plan is \$207,200. If this amount of State aid is allocated to the Police Pension Plan during 2024, the Township will still be required to contribute \$293,939 from the Townships general fund into the Police Pension Plan during 2024 to meet the 2024 minimum municipal obligation for the plan. If members are required to contribute 5% of compensation to the plan during 2024, you have estimated that the amount of member contributions anticipated would be \$105,180. If members are required to contribute 5% of compensation to the plan during 2024, the Township will still be required to contribute \$188,759 from the Townships general fund into the Police Pension Plan during 2024 to meet the 2024 minimum municipal obligation for the plan.

If you have any questions, please call our office.

Thank you,  
Kevin Hall