

**2024 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**151865 WEST FALLOWFIELD TWP, CHESTER COUNTY**



## WEST FALLOWFIELD 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										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		805									805

<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	713,608	192,568					129,486			1,035,662
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		713,608	192,568					129,486			1,035,662

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,036,467
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**WEST FALLOWFIELD 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	269,856						269,856
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	1,417						1,417
310.10	Real Estate Transfer Taxes	40,640						40,640
310.20	Earned Income Taxes / Wage Taxes	373,616						373,616
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	32,874						32,874
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		718,403						718,403

**Licenses and Permits**

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	16,242						16,242
<b>Total Licenses and Permits</b>		16,242						16,242

**Fines and Forfeits**

330-332	Fines and Forfeits	14,984						14,984
<b>Total Fines and Forfeits</b>		14,984						14,984

**WEST FALLOWFIELD TWP, CHESTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

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**REVENUES**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	1,156	2,137					3,293
342.00	Rents and Royalties	5,830						5,830
<b>Total Interest, Rents and Royalties</b>		6,986	2,137					9,123

<b>Federal</b>								
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>								

<b>State</b>								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	237						237
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	705						705
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		205,355					205,355
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid	9,798						9,798
355.07	Foreign Fire Insurance Tax Distribution	19,426						19,426
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**WEST FALLOWFIELD TWP, CHESTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		30,366	205,355					235,721

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							
<b>Total Local Government Units</b>								

Charges for Service								
361.00	General Government	11,301					155,906	167,207
362.00	Public Safety	74,120						74,120
363.20	Parking							
363.00	All Other Charges for Highway & Street Services		7,718					7,718
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	11,011						11,011
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							

**WEST FALLOWFIELD 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							
<b>Total Charges for Service</b>		96,432	7,718				155,906	260,056

**Unclassified Operating Revenues**

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	2,500						2,500
388.00	Fiduciary Fund Pension Contributions					9,738		9,738
389.00	All Other Unclassified Operating Revenues	111						111
<b>Total Unclassified Operating Revenues</b>		2,611				9,738		12,349

**Other Financing Sources**

391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**WEST FALLOWFIELD 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	1,776						1,776
<b>Total Other Financing Sources</b>		1,776						1,776

**TOTAL REVENUES**

887,800	215,210					165,644	1,268,654
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	6,759						6,759
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	465						465
403.00	Tax Collection	15,920						15,920
404.00	Solicitor / Legal Services	12,815						12,815
405.00	Secretary / Clerk	53,511						53,511
406.00	Other General Government Administration	653	96				82	831
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	438						438
409.00	General Government Buildings and Plant	40,844						40,844
<b>Total General Government</b>		131,405	96				82	131,583

**Public Safety**

410.00	Police	135,655						135,655
411.00	Fire	62,442						62,442
412.00	Ambulance / Rescue	23,000						23,000
413.00	UCC and Code Enforcement	44,546						44,546

**WEST FALLOWFIELD 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	37,084						37,084
415.00	Emergency Management and Communications	4,121						4,121
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		306,848						306,848

**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	3,783						3,783
427.00	Solid Waste Collection and Disposal (garbage)	24,812						24,812
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		28,595						28,595

**Public Works - Highways and Streets**

430.00	General Services - Administration	8,063	22,400					30,463
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	3,370	6,644					10,014
433.00	Traffic Control Devices	23,681	768					24,449
434.00	Street Lighting		7,197					7,197

**WEST FALLOWFIELD 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>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	8,911						8,911
438.00	Maintenance and Repairs of Roads and Bridges	48,203	105,965					154,168
439.00	Highway Construction and Rebuilding Projects	406,483						406,483
<b>Total Public Works - Highways and Streets</b>		498,711	142,974					641,685

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

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

**WEST FALLOWFIELD 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	1,500						1,500
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		1,500						1,500

<b>Community Development</b>								
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							
<b>Total Community Development</b>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	44,000						44,000
472.00	Debt Interest (short-term and long-term)	7,766						7,766
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		51,766						51,766

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	15,907						15,907
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	9,738						9,738

WEST FALLOWFIELD 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	25,973						25,973
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		51,618						51,618

Insurance								
486.00	Insurance, Casualty, and Surety	21,143						21,143
<b>Total Insurance</b>		21,143						21,143

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						9,738	9,738
489.00	All Other Unclassified Expenditures						231,805	231,805
<b>Total Unclassified Operating Expenditures</b>							241,543	241,543

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>								

<b>TOTAL EXPENDITURES</b>	1,091,586	143,070					241,625	1,476,281
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-203,786	72,140					-75,981	-207,627
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## WEST FALLOWFIELD 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>											
Commerce Bank	Note	2008	2038	750,000	234,000		44,000		190,000		190,000
<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>	190,000
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	190,000

**WEST FALLOWFIELD TWP, CHESTER 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: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>			

**EMPLOYEE COMPENSATION**

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

200,645



December 31, 2024

**NOTES / COMMENTS**

\$129,486 is the balance of Trust & Agency Fund. Monies held in escrow account fro Subdivision/Land Development/Building?Storm water Management Projections within the township.

Trust & Agency Fund Pension balance as of December 31, 2023 per PMRS (most current data available) is \$327,556