

2025 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

151865 WEST FALLOWFIELD TWP, CHESTER COUNTY

		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	167,731	52,145					60,312			280,188
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		167,731	52,145					60,312			280,188

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WEST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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	276,991							276,991
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	128,625							128,625
310.20	Earned Income Taxes / Wage Taxes	386,727							386,727
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	30,424							30,424
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		822,767							822,767

Licenses and Permits									
320-322	All Other Licenses and Permits								
321.80	Cable Television Franchise Fees	16,285							16,285
Total Licenses and Permits		16,285							16,285

Fines and Forfeits									
330-332	Fines and Forfeits	7,992							7,992
Total Fines and Forfeits		7,992							7,992

WEST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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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	677	1,862						2,539
342.00	Rents and Royalties	7,320							7,320
Total Interest, Rents and Royalties		7,997	1,862						9,859

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	433							433
354.00	All Other State Capital and Operating Grants								
355.01	Public Utility Realty Tax (PURTA)	669							669
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		206,317						206,317
355.04	Alcoholic Beverage Licenses	200							200
355.05	General Municipal Pension System State Aid	10,993							10,993
355.07	Foreign Fire Insurance Tax Distribution	20,536							20,536
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, 2025

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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		32,831	206,317						239,148

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	6,855						28,209	35,064
362.00	Public Safety	24,179							24,179
363.20	Parking								
363.00	All Other Charges for Highway & Street Services		7,618						7,618
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)								
364.30	Solid Waste Collection and Disposal Charge (trash)	11,036							11,036
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, 2025

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								
Total Charges for Service		42,070	7,618					28,209	77,897

Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	58,440							58,440
388.00	Fiduciary Fund Pension Contributions						10,993		10,993
389.00	All Other Unclassified Operating Revenues								
Total Unclassified Operating Revenues		58,440					10,993		69,433

Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition	32,284							32,284
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, 2025

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Other Financing Sources									
395.00	Refunds of Prior Year Expenditures	252							252
Total Other Financing Sources		32,536							32,536

TOTAL REVENUES

1,020,918	215,797						39,202	1,275,917
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EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	12,438							12,438
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	465							465
403.00	Tax Collection	17,423							17,423
404.00	Solicitor / Legal Services	14,599							14,599
405.00	Secretary / Clerk	59,431							59,431
406.00	Other General Government Administration	640	118					59	817
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	1,386							1,386
409.00	General Government Buildings and Plant	171,371							171,371
Total General Government		277,753	118					59	277,930

Public Safety

410.00	Police	181,672							181,672
411.00	Fire	65,633							65,633
412.00	Ambulance / Rescue	28,000							28,000
413.00	UCC and Code Enforcement	17,390							17,390

WEST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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	27,771							27,771
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		320,466							320,466

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

Public Works - Sanitation									
426.00	Recycling Collection and Disposal	3,002							3,002
427.00	Solid Waste Collection and Disposal (garbage)	26,687							26,687
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation		29,689							29,689

Public Works - Highways and Streets									
430.00	General Services - Administration	10,681							10,681
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	5,805	22,425						28,230
433.00	Traffic Control Devices	94,599	1,940						96,539
434.00	Street Lighting		8,645						8,645

WEST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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								
437.00	Repairs of Tools and Machinery	17,809	1,978						19,787
438.00	Maintenance and Repairs of Roads and Bridges	182,202	5,377						187,579
439.00	Highway Construction and Rebuilding Projects	265,000	315,736						580,736
Total Public Works - Highways and Streets		576,096	356,101						932,197

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								
Total Other Public Works Enterprises									

Culture and Recreation

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, 2025

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	1,500							1,500
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation	27,381							27,381
Total Culture and Recreation		28,881							28,881

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)	46,000							46,000
472.00	Debt Interest (short-term and long-term)	6,117							6,117
475.00	Fiscal Agent Fees								
Total Debt Service		52,117							52,117

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	19,407							19,407
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	13,717							13,717

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

484.00	Worker Compensation Insurance	23,200							23,200
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		56,324							56,324

486.00	Insurance, Casualty, and Surety	23,306							23,306
Total Insurance		23,306							23,306

[illegible]

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

1,364,632	356,219					108,375	1,829,226
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-343,714	-140,422					-69,173	-553,309
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WEST FALLOWFIELD TWP
December 31, 2025

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											
Commerce Bank	Note	2008	2038	750,000	190,000		46,000		144,000		144,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount	Total bonds and notes outstanding	144,000
	Capitalized lease obligations	0
	Net debt	144,000

WEST FALLOWFIELD TWP, CHESTER County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2025

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)

245,595

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 WEST FALLOWFIELD TWP have audited, adjusted and settled the various funds and account groups of the WEST FALLOWFIELD TWP for the year ended December 31, 2025. 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 WEST FALLOWFIELD TWP for the year ended December 31, 2025, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Robbyn Kehoe Elected Auditor

Lauren Paez Elected Auditor

Paul Levasseur Elected Auditor

Subscribed and sworn to before me this 23 day of March, 2026.



Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2025

NOTES / COMMENTS

1. Trust & Agency Fund Balance as of December 31, 2024 per PRMS (most current data available) is \$375,333
2. \$60.312 is the balance of the Trust & Agency Fund. Monies held in escrow account for Subdivision/Land Development/Building/Storm water Management projects within the township.