



**WEST WHITELAND TOWNSHIP
BOARD OF SUPERVISORS
Agenda
Wednesday, January 28, 2026
6:30 p.m.**

[Etiquette for
hybrid meetings](#)

[Join Zoom Meeting](#)

Meeting ID: 848 4944 7386

Passcode: 871814

One tap mobile +16465588656

Meeting Packets can be found on Township website

Reminder to meeting participants: Please speak clearly into the microphone

Call To Order
Pledge of Allegiance

ANNOUNCEMENTS:

The Board of Supervisors met on Wednesday, January 21st and prior to tonight's meeting to discuss matters of personnel and litigation.

PUBLIC COMMENT: Comments from audience about items not on the agenda

PRESENTATIONS:

1. Employee 20-year Service Award: John Weller, Director of Planning & Zoning
2. Excellence in Construction Award – New Public Works Facility
3. Swearing-in Ceremony of New Police Officer
4. 2025 Officer of the Year Award
5. 2024 Audit Report from the Township's auditors, Maillie LLP

CONSENT AGENDA:

1. Approval of January 5, 2026 Minutes
2. Resolution 2026-XX Disposition of Media

BUSINESS:

1. Ratification of Appointment of Michael Dowger to Stormwater Task Force
2. Authorization to Advertise for Bids – Replacement of Air Release Valves
3. Adoption of Tree City Ordinance
4. Approval of Exton Park Multi-use Field Area Post Construction Stormwater Management Instrument of Covenants
5. Approval of Township Payment Report for January 28, 2026
6. Operations Reports



7. Treasurer's Financial Report
8. Capital and Special Projects
9. Planning and Zoning Department Report
10. Township Commission Updates from Board Liaisons
11. Staff Updates

Adjournment

Next Meeting: February 11, 2026

Next Ordinance: 486

Next Resolution: 2026-09

WEST WHITELAND TOWNSHIP

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Year Ended December 31, 2024

INTRODUCTORY SECTION

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FINANCIAL SECTION

Independent Auditors' Report

To the Board of Supervisors
West Whiteland Township
Chester County, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of West Whiteland Township, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise West Whiteland Township's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, major fund, and the aggregate remaining fund information of West Whiteland Township, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of West Whiteland Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

West Whiteland Township's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about West Whiteland Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Supervisors
West Whiteland Township
Chester County, Pennsylvania

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of West Whiteland Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about West Whiteland Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 16, budgetary comparison information on pages 69 and 70, pension information on pages 71 through 74 and postemployment benefits other than pension information on page 75 through 77 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Board of Supervisors
West Whiteland Township
Chester County, Pennsylvania

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise West Whiteland Township's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements

The supplementary information as listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2026 on our consideration of West Whiteland Township's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering West Whiteland Township's internal control over financial reporting and compliance.

Limerick, Pennsylvania
January 15, 2026

WEST WHITELAND TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED DECEMBER 31, 2024

The management discussion and analysis of West Whiteland Township's (the "Township") financial performance provides an overview of the Township's financial activities for the fiscal year ended December 31, 2024. Please read it in conjunction with the Township's financial statements, which begin on page 18.

FINANCIAL HIGHLIGHTS

- The assets of West Whiteland Township exceeded its liabilities at the close of the 2024 fiscal year by \$102 million, resulting in a positive net position.

Of this amount, \$37.1 million represents unrestricted net position, and may be used to meet the government's ongoing obligations to citizens and creditors or future needs. The remaining net position consists of \$59 million invested in capital assets and \$5.9 million restricted for specific purposes.

Net position is defined as the difference between assets and liabilities, of which may or may not be available for future spending, depending on its classification.

- Governmental activities (general government, codes, planning, police, emergency services, public works and parks) accounted for \$77.2 million of the Township's total year-end net position. This represents an increase of \$11.7 million from the prior year, primarily attributable to continued efforts to budget effectively and manage expenditures prudently.
- Business-type activities, which include sewer and solid waste operations, represented \$24.8 million of the Township's total year-end net position.
- The Governmental Funds reported a combined fund balance of \$28.8 million, reflecting a decrease of \$1.7 million from the prior year. The primary factor contributing to this decrease was construction costs associated with the new Public Works Facility at 121 Valley Creek Boulevard. This project had been planned for several years, with funds accumulated in the Public Service Fund specifically designated to finance the construction.
- At the end of 2024, the unrestricted fund balance (committed, assigned, and unassigned components) of the general fund totaled \$16.4 million, representing approximately 74% of annual General Fund expenditures.
- In 2024, the Township implemented a property tax increase, with the millage rate rising to 2.0 mills.
- There was no sewer rent increase in 2024; residential properties remained at \$285 per EDU. An Equivalent Dwelling Unit (EDU) is used for sanitary sewer capacity planning purposes and represents 232 gallons per day of sanitary sewer flow.
- There was no change in the trash and recycling fee of \$89 or the trash bag price of \$2.50.
- At year end, the Non-Uniform Pension Plan was 106.29% funded versus 103.34% at the end of 2023. The Police Pension Plan was 95.13% funded versus 92.18% at the end of 2023.

WEST WHITELAND TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) YEAR ENDED DECEMBER 31, 2024

- The Township's Other Post-Employment Benefit (OPEB) Trust was established in 2016 to fund post-employment medical and life insurance benefits for police officers hired in 2006 or before. The OPEB Trust was 100.69% funded with a net asset of \$25 thousand. Police officers hired since 2006 are not eligible for post-employment medical benefits but remain eligible for post-employment life insurance benefits.

Note: A detailed analysis of the Township's government-wide financial statements begins on page 11.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provide an introduction to West Whiteland Township's basic financial statements.

The Township's basic financial statements are comprised of three components:

- (1) Government-wide financial statements, which provide a broad overview of the township's finances, including all governmental and business-type activities.
- (2) Fund financial statements, which focus on individual major funds and provide detailed information on the Township's most significant activities.
- (3) Notes to the financial statements, which offer additional information to a full understanding of the financial statements.

In addition, this report includes supplementary information to provide further detail and context to support the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Township's finances, like the financial statements of a private sector business. For this reason, they are prepared using the full accrual basis of accounting, which recognizes the financial effects of transactions and events when they occur, regardless of when cash is received or paid.

These statements include capital assets and depreciation, long-term liabilities, pension liabilities and the recognition of the Township's annual costs for other post-employment benefits (OPEB).

The Statement of Net Position presents information on all the Township's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, changes in net position may serve as a useful indicator of whether the Township's financial position of the Township is improving or deteriorating. To assess the overall financial health of the Township, readers should also consider non-financial factors, such as changes in the Township's property base and the condition of the its assets, .

The Statement of Activities reports on how the Township's net position changed during the fiscal year. All changes in net position are recognized when the underlying event occurs, regardless of the timing of related cash flows. Therefore, certain revenues and expenses are reported even if the related cash flows will occur in future fiscal periods, such as uncollected taxes and earned but unused vacation leave.

WEST WHITELAND TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED DECEMBER 31, 2024

Both government-wide financial statements separate the Township' activities and business-type activities. Governmental activities are primarily supported by taxes and intergovernmental revenues, including general government, codes and planning, public safety, health and welfare, public works, historical preservation and parks and recreation. Business-type activities are intended to recover all or a significant portion of their costs through user fees and charges, and include the Township's sewer, trash and recycling services.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All Township funds fall into three categories: governmental, proprietary and fiduciary. The fund type determines whether the full or modified accrual basis of accounting is used.

The modified accrual basis of accounting is a combination of cash basis and full accrual accounting. Under this method, revenues are recognized when they are both measurable and available. Measurable means that the cash flow from the revenue can be reasonably estimated. Unlike government-wide statements, governmental fund financial statements exclude fixed assets; capital costs in these funds are recorded as expenditures.

Governmental Funds: Governmental Funds account for essentially the same functions as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, governmental fund financial statements focus on balances of spendable resources available at the end of the fiscal year, which may be useful in assessing a government's near-term financing needs. These funds are reported using modified accrual basis, which measures cash and other financial assets that are readily converted to cash.

Governmental fund financial statements exclude fixed assets and long-term liabilities, such as pension obligations. Because governmental funds have a narrower focus than government-wide statements, it is useful to compare information presented in governmental funds with similar information in government-wide financial statements to understand the long-term impact of near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances include a reconciliation to facilitate this comparison.

The Township maintains ten individual governmental funds. Information is presented separately for major funds, which include the general fund - comprised of the township fund, historic resource fund, and the public service fund. The remaining governmental funds – the West Whiteland Fire Company equipment replacement fund, Township equipment replacement fund, highway aid fund, transportation improvement fund, debt service fund, open space fund and the technology fund - are combined into a single aggregated presentation. Individual fund data for these non-major funds is included in the combining statements in the supplementary information.

The Township adopts an annual appropriated budget for its general fund. A budgetary comparison schedule is provided in the required supplementary information to demonstrate compliance with this budget.

Note: The basic governmental fund financial statements can be found on pages 20 through 23 of this report, and a detailed analysis of governmental funds begins on page 14.

WEST WHITELAND TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED DECEMBER 31, 2024

Proprietary Funds: The Township maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions as *business-type activities* in the government-wide financial statements. The Township uses enterprise funds to account for its sewer operations and for its trash and recycling services. *Internal service funds* are an accounting tool used to accumulate and allocate costs internally among the Township's various functions.

The proprietary Funds – including the Sewer Fund, Sewer Capital Fund and Solid Waste Fund - provide the same type of information as the business-type activities reported in the government-wide statements, only in more detail. These funds are reported on a full accrual basis, recognizing revenues when earned and expenses when incurred. The proprietary fund financial statements provide separate information for the Sewer and Solid Waste funds, both of which are considered major funds, as well as the Sewer Capital fund.

The basic proprietary fund financial statements can be found on pages 24 through 26 of this report.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Because these resources are not available to finance Township operations, fiduciary funds are not reported in the government-wide financial statements. They are reported on a modified accrual basis.

The Township maintains three different types of fiduciary funds:

1. Pension Trust Fund - reports resources held in trust for retirees and beneficiaries covered by the Township's two pension plans.
2. OPEB Trust Fund - reports resources held in trust for other post-employment benefits.
3. Custodial Fund - reports resources held by the Township in a custodial capacity for individuals, private organizations, and other governments.

Note: The basic fiduciary fund financial statements can be found on pages 27 and 28 of this

report. **Notes to the Financial Statements**

The notes to the financial statements provide additional information that is necessary to gain a full understanding of the data presented in the government-wide and fund financial statements. These notes include details on accounting policies, long-term obligations, capital assets, pension and OPEB plans, and other key financial information. The notes to the financial statements on pages 29 through 68 of this report.

WEST WHITELAND TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED DECEMBER 31, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the condensed statements of net position for West Whiteland Township, summarizing the financial position of both governmental and business-type activities at year-end 2024. This analysis provides insight into the Township's overall financial health and changes in net position over time.

Table 1
Condensed Statements of Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
ASSETS						
Current and other assets	\$ 26,787,035	\$ 31,411,556	\$ 14,354,540	\$ 15,678,701	\$ 41,141,575	\$ 47,090,257
Capital assets	60,613,409	47,305,145	9,767,985	7,554,499	70,381,394	54,859,644
Other assets	4,385,341	3,118,531	1,326,218	2,157,202	5,711,559	5,275,733
TOTAL ASSETS	91,785,785	81,835,232	25,448,743	23,233,200	117,234,528	107,225,634
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows, pensions and OPEB	1,408,419	3,110,336	165,187	335,946	1,573,606	3,446,282
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,408,419	3,110,336	165,187	335,946	1,573,606	3,446,282
LIABILITIES						
Long-term liabilities	13,502,889	15,029,311	128,240	130,398	13,631,129	15,159,709
Other liabilities	1,496,712	3,222,745	390,167	149,972	1,886,879	3,372,717
TOTAL LIABILITIES	14,999,601	18,252,056	518,407	280,370	15,518,008	18,532,426
DEFERRED INFLOWS OF RESOURCES						
Deferred amount on refunding	7,056	1,127	-	-	7,056	1,127
Deferred inflows, pensions and OPEB	983,169	1,171,036	297,732	343,116	1,280,901	1,514,152
TOTAL DEFERRED INFLOWS OF RESOURCES	990,225	1,172,163	297,732	343,116	1,287,957	1,515,279
NET POSITION						
Net investment in capital assets	49,224,373	34,816,173	9,767,985	7,554,499	58,992,358	42,370,672
Restricted	6,313,479	5,155,685	195,309	-	6,508,788	5,155,685
Unrestricted	21,666,526	25,549,491	14,834,497	17,548,363	36,501,023	43,097,854
	\$ 77,204,378	\$ 65,521,349	\$ 24,797,791	\$ 25,102,862	\$ 102,002,169	\$ 90,624,211

For more detailed information, see the Statement of Net Position (page 18).

At the close of the 2024 fiscal year, total assets exceeded liabilities by \$102 million, resulting in a positive net position for the Township. A significant portion of the Township's net position (58%) reflects its investment in capital assets, such as land, buildings, machinery, equipment, vehicles and infrastructure, less any related outstanding debt used to acquire those assets. These capital assets are used to provide services to the Township's citizens and are therefore not available for future spending. Although investment in capital assets is reported net of related debt, the resources used to repay this debt must come from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Township's net position (6%) represents resources restricted for specific purposes by external authorities. The remaining \$36.5 million is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

WEST WHITELAND TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED DECEMBER 31, 2024

At the end of 2024, the Township reports positive balances in all categories of net position, both for the government as a whole and for its separate governmental and business-type activities. The same was true for the prior fiscal year, reflecting continued fiscal stability and prudent financial management.

The Township's overall net position increased by \$11.4 million from the prior year, primarily reflecting the completion of the new Public Works Facility, which is reported as a capital asset.

Changes in net position for governmental activities and business-type activities can be more easily understood by reviewing the Statement of Activities. The following table summarizes the revenues and expenses of the Township's governmental activities and business-type activities from a full accrual perspective for the fiscal year ended December 31, 2024:

Table 2
Condensed Statements of Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
REVENUES						
Program revenues						
Charges for services	\$ 1,648,444	\$ 1,076,740	\$ 5,089,854	\$ 6,128,325	\$ 6,738,298	\$ 7,205,065
Operating grants and contributions	3,103,426	2,021,847	88,089	350,540	3,191,515	2,372,387
Capital grants and contributions	1,571,602	4,881,999	655,980	-	2,227,582	4,881,999
General revenues						
Real estate taxes	3,764,475	1,342,840	-	-	3,764,475	1,342,840
Earned income tax	8,254,021	7,727,599	-	-	8,254,021	7,727,599
Other taxes	2,409,163	2,235,666	-	-	2,409,163	2,235,666
Investment earnings	1,351,506	1,251,861	569,433	425,794	1,920,939	1,677,655
Other	1,037	15,151	-	-	1,037	15,151
Gain on sale of assets	5,571,819	123,461	-	-	5,571,819	123,461
TOTAL REVENUES	27,675,493	20,677,164	6,403,356	6,904,659	34,078,849	27,581,823
EXPENSES						
General government	2,573,007	2,406,834	-	-	2,573,007	2,406,834
Codes and planning	1,351,186	1,526,557	-	-	1,351,186	1,526,557
Police and emergency services	8,517,870	7,478,817	-	-	8,517,870	7,478,817
Public works	2,600,887	2,986,694	-	-	2,600,887	2,986,694
Health and welfare	191,923	116,660	-	-	191,923	116,660
Solid waste	-	-	1,400,019	1,100,108	1,400,019	1,100,108
Sewer	-	-	5,192,914	3,568,391	5,192,914	3,568,391
Parks and facilities	706,784	764,525	-	-	706,784	764,525
Interest on debt	166,301	189,800	-	-	166,301	189,800
TOTAL EXPENSES	16,107,958	15,469,887	6,592,933	4,668,499	22,700,891	20,138,386
CHANGE IN NET POSITION BEFORE TRANSFERS	11,567,535	5,207,277	(189,577)	2,236,160	11,377,958	7,443,437
TRANSFERS	115,494	120,082	(115,494)	(120,082)	-	-
CHANGE IN NET POSITION	11,683,029	5,327,359	(305,071)	2,116,078	11,377,958	7,443,437
NET POSITION AT BEGINNING OF YEAR	65,521,349	60,193,990	25,102,862	22,986,784	90,624,211	83,180,774
NET POSITION AT END OF YEAR	\$ 77,204,378	\$ 65,521,349	\$ 24,797,791	\$ 25,102,862	\$ 102,002,169	\$ 90,624,211

For more detailed information, see the statement of activities (page 19).

WEST WHITELAND TOWNSHIP
 MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
 YEAR ENDED DECEMBER 31, 2024

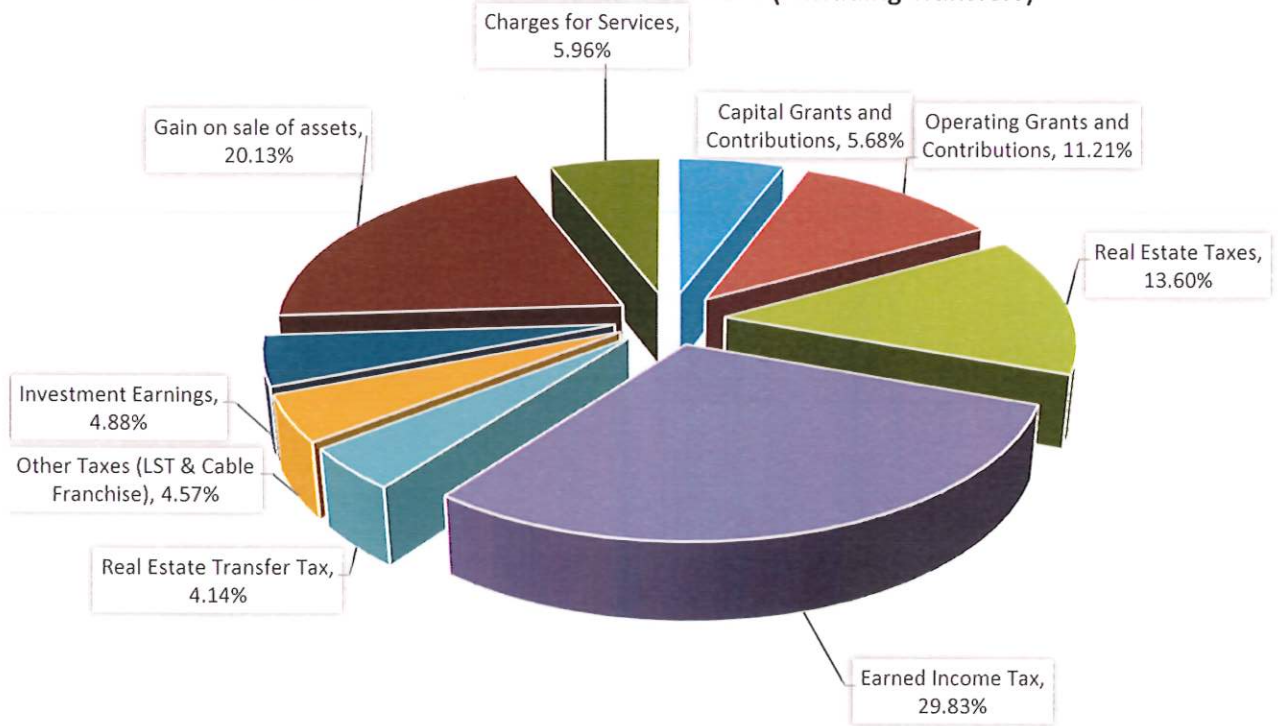
Governmental Activities - During the 2024 fiscal year, net position for governmental activities increased \$11.7 million, resulting in an ending balance of \$77.2 million.

Revenues from governmental activities increased by \$7.0 million compared to 2023, primarily due to higher tax collections, gains on the sale of assets, and increased grant revenues.

Expenses for governmental activities increased by \$0.6 million, primarily reflecting higher personnel costs and the cost of goods and services. These increases were mitigated by the staff's careful monitoring of budget expenditures, helping control costs despite rising operational demands.

The following chart depicts the distribution of governmental revenues for 2024, illustrating the relative contribution of each revenue source to overall governmental activity funding.

Table 3 - 2024 Governmental Revenues (Excluding Transfers)



WEST WHITELAND TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED DECEMBER 31, 2024

Business-Type Activities - During the 2024 fiscal year, the net position of business-type activities decreased by \$0.3 million, resulting in an ending balance of \$24.8 million.

Total revenues for our business-type activities decreased by \$0.5 million compared to 2023. This decrease was primarily due to a reduction in sewer tapping fee revenue as development activity slowed. Tapping fees are collected during the construction phase of development, long before property occupancy.

Service fee revenue for solid waste decreased by \$12,592, remaining relatively consistent with the prior year. There was no change to the \$89 annual trash/recycling fee for residents participating in the Pay-As-You-Throw (PAYT) program or to the purchase price for Township trash bags (\$2.50 per bag).

Total expenditures on all business-type activities increased by \$1.9 million over the prior year. The modest increase reflects the staff's continued commitment to monitoring operational costs and obtaining the best prices available while maintaining uninterrupted service.

FINANCIAL AND BUDGETARY ANALYSIS OF THE GOVERNMENTAL FUNDS

As of December 31, 2024, the Township's Governmental Funds reported combined fund balances of \$28.8 million, a decrease of \$1.6 million. Approximately 41% of this total (\$11.9 million) is classified as unassigned fund balance, which is available for spending at the government's discretion.

The remaining fund balance is comprised of

- 1) Nonspendable amounts, including inventory and prepaid expenses;
- 2) Restricted fund balance totaling \$6.0 million, designated for roads, open space improvements, and historic preservation; and
- 3) Committed or assigned fund balance totaling \$10.9 million, established for capital projects, acquisitions, and the operating reserve fund).

Additional information regarding fund balance classifications can be found in Note A - Fund Balance, as well as in the Balance Sheet - Governmental Funds on page 20. The Statement of Revenues, Expenditures and Changes in Fund Balances shows further details regarding the activity impacting fund balance during the year.

In summary, General Fund revenues increased by \$4.8 million and General Fund total expenditures decreased by \$0.1 million. The primary factors contributing to these changes are discussed in greater detail in the Government-wide Financial Analysis section under Governmental Activities, and readers are directed to that section for additional information.

Revenues within the Governmental Funds outside of the General Fund decreased by \$0.05 million, while expenditures increased by \$10.0 million. These funds are primarily utilized for major capital projects and significant purchases. The related expenditures are discussed in the Government-wide Financial Statements on pages 11-13.

WEST WHITELAND TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)

YEAR ENDED DECEMBER 31, 2024

CAPITAL ASSETS

At the end of 2024, the Township had \$60.6 million invested in governmental capital assets and \$9.8 million invested in proprietary capital assets, both reported net of accumulated depreciation. These assets are typical of a local municipality and include police vehicles, municipal buildings, public works vehicles and equipment, park facilities, roads, sewer lines, sewer pumping stations and traffic signals.

Overall, the Township's total year-end capital asset balance increased by approximately \$13.3 million compared to 2023, due to additional infrastructure expenditures made during 2024.

The following reconciliation of the changes in capital assets is presented in the notes in the financial statements on page 41.

Table 3

Capital Assets - Governmental Activities

	<u>2024</u>	<u>2023</u>
NONDEPRECIABLE ASSETS		
Land	\$ 4,550,114	\$ 4,550,114
Construction in progress	24,918	3,459,230
	<u>4,575,032</u>	<u>8,009,344</u>
OTHER CAPITAL ASSETS, net of depreciation		
Buildings and improvements	31,241,508	17,438,702
Machinery and equipment	1,799,598	1,611,825
Infrastructure	22,997,271	20,245,274
	<u>56,038,377</u>	<u>39,295,801</u>
	<u>\$ 60,613,409</u>	<u>\$ 47,305,145</u>

Table 4

Capital Assets - Proprietary Funds

	<u>2024</u>	<u>2023</u>
NONDEPRECIABLE ASSETS		
Construction in progress	\$ 3,057,874	\$ 1,101,415
OTHER CAPITAL ASSETS, net of depreciation		
Sewer treatment plant and improvements	5,514,952	5,125,932
Machinery and Equipment	1,195,159	1,327,152
	<u>\$ 9,767,985</u>	<u>\$ 7,554,499</u>

WEST WHITELAND TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED DECEMBER 31, 2024

Major capital asset activity during the year included the following:

- Replacement of Township assets that had reached the end of their useful lives, including vehicles and equipment.
- Continued upgrades and rehabilitation of the Clover Mill Pump Station, a multi-year project expected to continue into 2025.
- Continued construction of Exton Park, which remains an ongoing capital improvement initiative.
- Completion of the new Public Works Facility, which now houses vehicles, equipment, and supplies for all three divisions of the Public Works Department. Previously, the Township operated three separate facilities; two of those properties were sold in 2024, and the proceeds were used to help finance construction of the new facility.

LONG-TERM DEBT

At the end of 2024, West Whiteland Township had \$11 million in bonds and notes outstanding, compared to \$12.1 million at the end of the prior year. During 2024, the Township made principal payments totaling \$1.03 million.

During the year, West Whiteland Township maintained an "Aaa (Stable Outlook)" bond rating, which represents Moody's highest credit rating..

Table 5
Outstanding Debt at Year-End
2024

Year of Issue	Average Interest Rate	Final Maturity	Outstanding January 1, 2024	Additions	Retirements	Outstanding December 31, 2024
2020	1.528%	2034	\$ 7,545,000	\$ -	\$ (315,000)	\$ 7,230,000
2021	1.080%	2029	4,540,000	-	(733,000)	3,807,000
						<u>\$ 11,037,000</u>

Pennsylvania statutes limit the amount of general obligation debt the Township may issue. As of December 31, 2024, West Whiteland Township's non-electoral borrowing capacity significantly exceeded its outstanding general obligation debt of \$11 million, providing substantial flexibility for future capital needs.

ECONOMIC FACTORS

West Whiteland Township is located approximately 30 miles west of Philadelphia, in the center of Chester County, the most prosperous county in Pennsylvania. The Township is defined by the "Exton Crossroads" at the intersection of Route 30 and Route 100, which serves as the core of the Township's business district and a key component of a multi-faceted transportation network.

WEST WHITELAND TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)

YEAR ENDED DECEMBER 31, 2024

In addition to the Exton Crossroads, the Township benefits from:

- Highway access to King of Prussia, Philadelphia, and Harrisburg via the Route 30 bypass and the Pennsylvania Turnpike;
- Two SEPTA train stations, one of which is an Amtrak stop, providing service to Philadelphia, Harrisburg, New York, and Washington D.C.; and
- The Chester Valley Trail (CVT), a regional bicycle and pedestrian trail that connects the Township to King of Prussia and Philadelphia.

These economic and transportation advantages continue to support commercial activity, residential development, and the Township's overall fiscal stability.

Many of the shopping centers and business parks located within the Township's core have experienced growth and rehabilitation in recent years, largely due to the increased residential development. Main Street at Exton, Whiteland Towne Center, Fairfield Place Festival Shopping Center, and various business parks experienced development expansion in 2023, including the addition of new retail stores and restaurants.

These trends are consistent with development occurring in surrounding municipalities throughout the region. While the economic environment remains uncertain, the Township looks ahead to 2024 and beyond with cautious optimism, supported expectations of continued growth in tax revenues and prudent budget planning. At the same time, the Township continues to plan for the financial impact of state and federally mandated stormwater management and MS4 (Municipal Separate Storm Sewer System) requirements, which represent ongoing unfunded mandates requiring long-term capital planning and operating resources.

Although the full extent of future economic impacts cannot be determined at this time, the Township maintains substantial financial reserves – approaching two times the annual operating budget, which provides flexibility to address both anticipated capital needs and regulatory requirements.

2024'S BUDGET AND RATES

The Township has received and maintained its Aaa (stable Outlook) bond rating from Moody's through exercising fiscal discipline and practicing sound financial management.

In 2024, the Township increased real estate taxes from 0.714 to 2.000 mills. While the ongoing budgetary and operational challenge remains controlling expenditures while maintaining a high level of municipal services, the increased tax revenue provides additional budgetary flexibility. This flexibility allows the Township to plan for needed investments, manage long-term obligations, and maintain healthy reserve balances.

As part of its long-term financial strategy, the Township continues to allocate annual operating surpluses to capital reserves for future planned projects.

CONTACTING THE TOWNSHIP'S FINANCIAL MANAGEMENT

This financial report is intended to provide West Whiteland Township's citizens, taxpayers, customers, investors and creditors with a general overview of the Township's financial position and to demonstrate accountability for the public resources it receives and manages. If you have questions about this report or require additional financial information, please contact the Finance Director by email at administration@westwhiteland.org or in person at West Whiteland Township, 101 Commerce Drive, Exton, PA 19341. Additional information about the Township and its finances at westwhiteland.org.

WEST WHITELAND TOWNSHIP
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and cash equivalents	\$ 26,787,035	\$ 14,354,540	\$ 41,141,575
Receivables	3,462,000	1,084,710	4,546,710
Internal balances	307,000	(307,000)	-
Inventories	3,597	4,042	7,639
Prepaid expenses	169,786	349,157	518,943
Capital assets			
Capital assets, not being depreciated	4,575,032	3,057,874	7,632,906
Capital assets, being depreciated, net	56,038,377	6,710,111	62,748,488
Net pension asset	417,716	195,309	613,025
Net OPEB asset	25,242	-	25,242
TOTAL ASSETS	<u>91,785,785</u>	<u>25,448,743</u>	<u>117,234,528</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	1,226,495	165,187	1,391,682
Deferred outflows related to OPEB	181,924	-	181,924
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,408,419</u>	<u>165,187</u>	<u>1,573,606</u>
LIABILITIES			
Accounts payable and accrued expenses	1,435,291	390,167	1,825,458
Unearned revenues	20,000	-	20,000
Accrued interest	41,421	-	41,421
Long-term liabilities			
Portion due or payable within one year			
Bonds and note payable	1,077,000	-	1,077,000
Portion due or payable after one year			
Bonds and note payable, including unamortized premium	10,304,980	-	10,304,980
Compensated absences	929,764	128,240	1,058,004
Net pension liability	1,191,145	-	1,191,145
TOTAL LIABILITIES	<u>14,999,601</u>	<u>518,407</u>	<u>15,518,008</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amount on refunding	7,056	-	7,056
Deferred inflows related to pensions	738,466	297,732	1,036,198
Deferred inflows related to OPEB	244,703	-	244,703
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>990,225</u>	<u>297,732</u>	<u>1,287,957</u>
NET POSITION			
Net investment in capital assets	49,224,373	9,767,985	58,992,358
Restricted	6,313,479	195,309	6,508,788
Unrestricted	21,666,526	14,834,497	36,501,023
TOTAL NET POSITION	<u>\$ 77,204,378</u>	<u>\$ 24,797,791</u>	<u>\$ 102,002,169</u>

See accompanying notes to the basic financial statements.

WEST WHITELAND TOWNSHIP
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General government	\$ 2,573,007	\$ 409,294	\$ 1,325,010	\$ -
Codes and planning	1,351,186	1,037,025	-	-
Police and emergency services	8,517,870	104,260	764,365	-
Public works	2,600,887	20,375	866,325	1,571,602
Health, welfare and sanitation	191,923	-	-	-
Culture and recreation	706,784	77,490	147,726	-
Interest on long-term debt	166,301	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	16,107,958	1,648,444	3,103,426	1,571,602
BUSINESS-TYPE ACTIVITIES				
Sewer	5,192,914	4,073,414	-	-
Solid waste	1,400,019	1,016,440	88,089	-
TOTAL BUSINESS-TYPE ACTIVITIES	6,592,933	5,089,854	88,089	-
TOTAL TOWNSHIP ACTIVITIES	\$ 22,700,891	\$ 6,738,298	\$ 3,191,515	\$ 1,571,602

GENERAL REVENUES

Taxes

Real estate

Earned income

Other

Unrestricted investment earnings

Miscellaneous

Gain on sale of assets

CAPITAL CONTRIBUTIONS

TRANSFERS

TOTAL GENERAL REVENUES AND TRANSFERS

CHANGE IN NET POSITION

NET POSITION AT BEGINNING OF YEAR

NET POSITION AT END OF YEAR

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position

Governmental Activities	Business-Type Activities	Totals
\$ (838,703)	\$ -	\$ (838,703)
(314,161)	-	(314,161)
(7,649,245)	-	(7,649,245)
(142,585)	-	(142,585)
(191,923)	-	(191,923)
(481,568)	-	(481,568)
(166,301)	-	(166,301)
<u>(9,784,486)</u>	<u>-</u>	<u>(9,784,486)</u>
-	(1,119,500)	(1,119,500)
<u>-</u>	<u>(295,490)</u>	<u>(295,490)</u>
-	(1,414,990)	(1,414,990)
<u>(9,784,486)</u>	<u>(1,414,990)</u>	<u>(11,199,476)</u>
3,764,475	-	3,764,475
8,254,021	-	8,254,021
2,409,163	-	2,409,163
1,351,506	569,433	1,920,939
1,037	-	1,037
5,571,819	-	5,571,819
-	655,980	655,980
115,494	(115,494)	-
<u>21,467,515</u>	<u>1,109,919</u>	<u>22,577,434</u>
11,683,029	(305,071)	11,377,958
<u>65,521,349</u>	<u>25,102,862</u>	<u>90,624,211</u>
<u>\$ 77,204,378</u>	<u>\$ 24,797,791</u>	<u>\$ 102,002,169</u>

WEST WHITELAND TOWNSHIP

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2024

	<u>General Fund</u>	<u>Public Service Fund</u>
ASSETS		
Cash and cash equivalents	\$ 13,964,911	\$ 3,574,823
Receivables		
Taxes	2,146,228	-
Accounts	469,642	-
Due from other funds	307,000	-
Prepaid expenses	165,150	-
Inventories	3,597	-
	<u>17,056,528</u>	<u>3,574,823</u>
TOTAL ASSETS	\$ 17,056,528	\$ 3,574,823
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 645,952	\$ 682,463
Due to other funds	4	-
Unearned revenues	20,000	-
	<u>665,956</u>	<u>682,463</u>
TOTAL LIABILITIES	665,956	682,463
FUND BALANCES		
Nonspendable		
Inventory	3,597	-
Prepaid expense	165,150	-
Restricted		
Historic preservation	18,592	-
Highway and street projects	-	-
Open space acquisition and improvement	-	-
Committed to		
Operating Reserve Fund	4,300,000	-
Capital acquisition, construction and improvement	-	2,892,360
Assigned		
Debt service	-	-
Capital projects	-	-
Unassigned	11,903,233	-
	<u>16,390,572</u>	<u>2,892,360</u>
TOTAL FUND BALANCES	16,390,572	2,892,360
TOTAL LIABILITIES AND FUND BALANCES	\$ 17,056,528	\$ 3,574,823

See accompanying notes to the basic financial statements.

<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 9,247,301	\$ 26,787,035
-	2,146,228
402,130	871,772
4	307,004
4,636	169,786
-	3,597
<u>\$ 9,654,071</u>	<u>\$ 30,285,422</u>

\$ 106,876	\$ 1,435,291
-	4
-	20,000
<u>106,876</u>	<u>1,455,295</u>

-	3,597
4,636	169,786
-	18,592
4,147,868	4,147,868
1,704,061	1,704,061
-	4,300,000
-	2,892,360
9,843	9,843
3,680,787	3,680,787
-	11,903,233
<u>9,547,195</u>	<u>28,830,127</u>
<u>\$ 9,654,071</u>	<u>\$ 30,285,422</u>

WEST WHITELAND TOWNSHIP

RECONCILIATION OF TOTAL GOVERNMENTAL FUNDS BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES DECEMBER 31, 2024

TOTAL GOVERNMENTAL FUNDS BALANCES	\$ 28,830,127
<p>Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds. These assets consist of:</p>	
Cost of capital assets	115,988,825
Accumulated depreciation	<u>(55,375,416)</u>
TOTAL CAPITAL ASSETS (see Note E)	<u>60,613,409</u>
<p>Deferred charges used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:</p>	
Deferred amount on refunding	(7,056)
Deferred inflows and outflows related to pension activities	488,029
Deferred inflows and outflows related to OPEB activities	<u>(62,779)</u>
	<u>418,194</u>
<p>Because the focus of Governmental Funds is on short-term financing, some assets will not be available to pay for current-period expenditures. Those assets are not recorded as receivables or are offset by unearned revenues in the Governmental Funds and thus are not included in fund balance.</p>	
	<u>444,000</u>
<p>Long-term liabilities, including bonds/note payable, are not due and payable in the current period and therefore are not reported in the funds.</p>	
Accrued interest	(41,421)
Bonds/note payable	(11,037,000)
Bond premiums	(344,980)
Compensated absences	(929,764)
Net OPEB asset	25,242
Net pension asset	417,716
Net pension liability	<u>(1,191,145)</u>
TOTAL LONG-TERM LIABILITIES	<u>(13,101,352)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u>77,204,378</u>

See accompanying notes to the basic financial statements.

WEST WHITELAND TOWNSHIP
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024

	<u>General Fund</u>	<u>Public Service Fund</u>
REVENUES		
Taxes		
Property	\$ 3,764,475	\$ -
Transfer	1,146,914	-
Earned income tax	8,438,021	-
Local services tax	918,125	-
Fees, licenses and permits	1,357,419	-
Investment income and rent	592,917	407,206
Intergovernmental revenues	2,089,375	567,904
Fines and forfeitures	94,804	-
Program revenues	121,595	-
Other	418,750	-
TOTAL REVENUES	<u>18,942,395</u>	<u>975,110</u>
EXPENDITURES		
Current		
General government	1,520,695	-
Public safety	8,878,198	-
Health and human services	185,264	-
Highways and roads	1,144,378	14,111,505
Culture and recreation	471,811	-
Debt service		
Principal	-	-
Interest and other charges	-	-
TOTAL EXPENDITURES	<u>12,200,346</u>	<u>14,111,505</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,742,049</u>	<u>(13,136,395)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from sale of fixed assets	-	5,510,199
Transfers in	100,000	219,400
Transfers out	<u>(2,814,636)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,714,636)</u>	<u>5,729,599</u>
NET CHANGE IN FUND BALANCES	4,027,413	(7,406,796)
FUND BALANCES AT BEGINNING OF YEAR	<u>12,363,159</u>	<u>10,299,156</u>
FUND BALANCES AT END OF YEAR	<u>\$ 16,390,572</u>	<u>\$ 2,892,360</u>

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$ -	\$ 3,764,475
-	1,146,914
-	8,438,021
-	918,125
-	1,357,419
351,501	1,351,624
568,378	3,225,657
-	94,804
-	121,595
446,760	865,510
<u>1,366,639</u>	<u>21,284,144</u>
465,294	1,985,989
-	8,878,198
-	185,264
651,838	15,907,721
703	472,514
1,048,000	1,048,000
173,190	173,190
<u>2,339,025</u>	<u>28,650,876</u>
<u>(972,386)</u>	<u>(7,366,732)</u>
103,271	5,613,470
2,830,130	3,149,530
(219,400)	(3,034,036)
<u>2,714,001</u>	<u>5,728,964</u>
1,741,615	(1,637,768)
<u>7,805,580</u>	<u>30,467,895</u>
<u>\$ 9,547,195</u>	<u>\$ 28,830,127</u>

WEST WHITELAND TOWNSHIP

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2024

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (1,637,768)
Capital outlays are reported in Governmental Funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation (\$2,260,571) is exceeded by capital outlays (\$15,610,604).	13,350,033
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net assets	(41,769)
The issuance of long-term debt (e.g., bonds, note, leases) provides current financial resources to Governmental Funds, while the repayment of the principal of long-term debt consumes the current financial resources of Governmental Funds. Neither transaction, however, has any effect on net assets. Also, Governmental Funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Repayment of debt	1,048,000
Amortization of deferred charges	51,936
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in Governmental Funds.	
Accrued interest	6,889
Pension plan expense	(662,525)
OPEB plan expense	(48,597)
In the statement of activities, certain operating expenses--compensated absences (vacations and sick leave) and special termination benefits (early retirement)--are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).	(199,170)
Because some local services taxes will not be collected for several months after the Township's fiscal year ends, they are not considered as "available" revenues in the Governmental Funds. Total taxes unearned decreased by the following in the current period.	<u>(184,000)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 11,683,029</u>

See accompanying notes to the basic financial statements.

WEST WHITELAND TOWNSHIP
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2024

	Business-Type Activities			
	Enterprise Funds			Total Enterprise Funds
	Sewer Fund	Sewer Capital Fund	Solid Waste Fund	
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 7,451,314	\$ 6,627,450	\$ 275,776	\$ 14,354,540
Receivables, other	486,371	352,899	245,440	1,084,710
Inventory	-	-	4,042	4,042
Prepaid expenses	348,997	-	160	349,157
Net pension asset	178,389	-	16,920	195,309
TOTAL CURRENT ASSETS	8,465,071	6,980,349	542,338	15,987,758
PROPERTY AND EQUIPMENT				
Construction in progress	3,057,874	-	-	3,057,874
Sewer treatment plant and improvements	14,832,852	-	-	14,832,852
Furniture and equipment	3,510,544	-	-	3,510,544
Vehicles	418,296	-	-	418,296
Accumulated depreciation	(12,051,581)	-	-	(12,051,581)
TOTAL PROPERTY AND EQUIPMENT	9,767,985	-	-	9,767,985
TOTAL ASSETS	18,233,056	6,980,349	542,338	25,755,743
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	150,878	-	14,309	165,187
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	312,612	51,871	25,684	390,167
Due to other funds	-	-	307,000	307,000
TOTAL CURRENT LIABILITIES	312,612	51,871	332,684	697,167
NONCURRENT LIABILITIES				
Compensated absences	128,240	-	-	128,240
TOTAL LIABILITIES	440,852	51,871	332,684	825,407
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	271,940	-	25,792	297,732
NET POSITION				
Net investment in capital assets	9,767,985	-	-	9,767,985
Restricted	178,389	-	16,920	195,309
Unrestricted	7,724,768	6,928,478	181,251	14,834,497
TOTAL NET POSITION	\$ 17,671,142	\$ 6,928,478	\$ 198,171	\$ 24,797,791

See accompanying notes to the basic financial statements.

WEST WHITELAND TOWNSHIP
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2024

	Business-Type Activities			Total Enterprise Funds
	Enterprise Funds			
	Sewer Fund	Sewer Capital Fund	Solid Waste Fund	
OPERATING REVENUES				
Charges for services	\$ 4,048,227	\$ 10,600	\$ 1,016,440	\$ 5,075,267
Other revenue	14,587	-	-	14,587
TOTAL OPERATING REVENUES	4,062,814	10,600	1,016,440	5,089,854
OPERATING EXPENSES				
Sewer operations	4,780,267	13,694	-	4,793,961
Refuse operation	-	-	1,400,019	1,400,019
Depreciation	398,953	-	-	398,953
TOTAL OPERATING EXPENSES	5,179,220	13,694	1,400,019	6,592,933
OPERATING LOSS	(1,116,406)	(3,094)	(383,579)	(1,503,079)
NONOPERATING REVENUES				
Intergovernmental	-	-	88,089	88,089
Interest and investment revenue	200,872	359,926	8,635	569,433
TOTAL NONOPERATING REVENUES	200,872	359,926	96,724	657,522
INCOME (LOSS) BEFORE OTHER SOURCES (USES)	(915,534)	356,832	(286,855)	(845,557)
OTHER SOURCES (USES)				
Capital contributions	655,980	-	-	655,980
Operating transfers in	1,956,459	50,000	-	2,006,459
Operating transfers out	(165,494)	(1,956,459)	-	(2,121,953)
TOTAL OTHER SOURCES (USES)	2,446,945	(1,906,459)	-	540,486
CHANGE IN NET POSITION	1,531,411	(1,549,627)	(286,855)	(305,071)
NET POSITION AT BEGINNING OF YEAR	16,139,731	8,478,105	485,026	25,102,862
NET POSITION AT END OF YEAR	\$ 17,671,142	\$ 6,928,478	\$ 198,171	\$ 24,797,791

See accompanying notes to the basic financial statements.

WEST WHITELAND TOWNSHIP
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2024

	Business-Type Activities			
	Enterprise Funds			
	Sewer Fund	Sewer Capital Fund	Solid Waste Fund	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 4,429,634	\$ 394,401	\$ 997,458	\$ 5,821,493
Payments to employees for services	(830,839)	-	(2,605)	(833,344)
Payments to suppliers for goods and services	(3,766,787)	(72,783)	(1,365,309)	(5,204,879)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(167,992)</u>	<u>321,618</u>	<u>(370,356)</u>	<u>(216,730)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from grants	-	-	88,089	88,089
Purchase of property, plant and equipment	(1,956,459)	-	-	(1,956,459)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(1,956,459)</u>	<u>-</u>	<u>88,089</u>	<u>(1,868,370)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Interfund revenues (expenses)	<u>1,790,965</u>	<u>(1,906,459)</u>	<u>307,000</u>	<u>191,506</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale of investments	-	1,391,059	-	1,391,059
Interest and dividends on investments	<u>200,872</u>	<u>359,926</u>	<u>8,635</u>	<u>569,433</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>200,872</u>	<u>1,750,985</u>	<u>8,635</u>	<u>1,960,492</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(132,614)	166,144	33,368	66,898
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>7,583,928</u>	<u>6,461,306</u>	<u>242,408</u>	<u>14,287,642</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 7,451,314</u>	<u>\$ 6,627,450</u>	<u>\$ 275,776</u>	<u>\$ 14,354,540</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating loss	\$ (1,116,406)	\$ (3,094)	\$ (383,579)	\$ (1,503,079)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities				
Depreciation	398,953	-	-	398,953
Pension expense	26,411	-	2,505	28,916
(Increase) decrease in				
Receivables	366,820	383,801	(18,982)	731,639
Inventory	-	-	21,868	21,868
Prepaid expense	(132,904)	-	(160)	(133,064)
Increase (decrease) in				
Payables	291,292	(59,089)	7,992	240,195
Compensated absences	(2,158)	-	-	(2,158)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ (167,992)</u>	<u>\$ 321,618</u>	<u>\$ (370,356)</u>	<u>\$ (216,730)</u>

See accompanying notes to the basic financial statements.

WEST WHITELAND TOWNSHIP
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2024

	Pension (and Other Employee Benefit) Trust Funds		Total Pension (and Other Employee Benefit) Trust Funds	Custodial Funds	Total Fiduciary Funds
	Pension Trust Funds	OPEB Fund			
ASSETS					
CURRENT ASSETS					
Cash	\$ 320,740	\$ 6,226	\$ 326,966	\$ 138,288	\$ 465,254
Investments, at fair value					
Mutual funds	33,304,743	3,650,199	36,954,942	-	36,954,942
Receivables	-	48,395	48,395	-	48,395
TOTAL ASSETS	<u>33,625,483</u>	<u>3,704,820</u>	<u>37,330,303</u>	<u>138,288</u>	<u>37,468,591</u>
NET POSITION					
Restricted for pensions and OPEB	33,625,483	3,704,820	37,330,303	-	37,330,303
Restricted for custodial purposes	-	-	-	138,288	138,288
TOTAL NET POSITION	<u>\$ 33,625,483</u>	<u>\$ 3,704,820</u>	<u>\$ 37,330,303</u>	<u>\$ 138,288</u>	<u>\$ 37,468,591</u>

See accompanying notes to the basic financial statements.

WEST WHITELAND TOWNSHIP
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2024

	Pension (and Other Employee Benefit) Trust Funds		Total Pension (and Other Employee Benefit) Trust Funds	Custodial Funds	Total Fiduciary Funds
	Pension Trust Funds	OPEB Fund			
ADDITIONS					
Contributions					
Member contributions	\$ 359,962	\$ -	\$ 359,962	\$ -	\$ 359,962
Employer contributions	566,957	32,086	599,043	-	599,043
Other	-	-	-	41,325	41,325
TOTAL CONTRIBUTIONS	926,919	32,086	959,005	41,325	1,000,330
Investment income					
Net increase in fair value of investments	2,395,513	271,604	2,667,117	-	2,667,117
Interest and dividends	948,590	106,426	1,055,016	1,344	1,056,360
TOTAL INVESTMENT INCOME	3,344,103	378,030	3,722,133	1,344	3,723,477
Investment expense	(91,696)	-	(91,696)	(358)	(92,054)
INVESTMENT INCOME, net	3,252,407	378,030	3,630,437	986	3,631,423
TOTAL ADDITIONS	4,179,326	410,116	4,589,442	42,311	4,631,753
DEDUCTIONS					
Actuary fees	16,500	1,200	17,700	-	17,700
Miscellaneous	6,800	10,200	17,000	16,222	33,222
Benefits	1,492,473	162,789	1,655,262	-	1,655,262
TOTAL DEDUCTIONS	1,515,773	174,189	1,689,962	16,222	1,706,184
CHANGE IN NET POSITION	2,663,553	235,927	2,899,480	26,089	2,925,569
NET POSITION AT BEGINNING OF YEAR	30,961,930	3,468,893	34,430,823	112,199	34,543,022
NET POSITION AT END OF YEAR	\$ 33,625,483	\$ 3,704,820	\$ 37,330,303	\$ 138,288	\$ 37,468,591

See accompanying notes to the basic financial statements.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

West Whiteland Township (the "Township") is a municipal corporation existing and operating under the Second Class Township Code of the Commonwealth of Pennsylvania. In evaluating the Township (the primary government) as a reporting entity, all potential component units that may or may not fall within the financial accountability of the Township have been addressed. Financial accountability is present if the Township appoints a voting majority of a component unit's governing body and has the ability to impose its will on the component unit or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the Township. There are no component units of the Township.

Fiduciary Component Units:

The Police Pension Plan is a single employer defined benefit pension plan that provides pensions for all regular, full-time sworn police officers. Although the plan is a separate legal entity it is reported as if it is part of the government as it is governed by a board comprised of members appointed by the Board of the Township and the Township is responsible for funding the plan. The plan is reported as a fiduciary fund and issues separate financial statements.

The Non-Uniformed Employees' Pension Plan is a single employer defined benefit pension plan that provides pensions for all full-time Township employees, excluding police officers, who perform at least 1,000 hours of service in a given Plan year. Although the plan is a separate legal entity it is reported as if it is part of the government as it is governed by a board comprised of members appointed by the Board of the Township and the Township is responsible for funding the plan. The plan is reported as a fiduciary fund and issues separate financial statements.

The Postemployment Benefits Other Than Pensions Plan is a single employer defined benefit plan that provides medical and prescription drug insurance benefits to eligible retired employees, spouses and dependents. Although the plan is a separate legal entity it is reported as if it is part of the government as it is governed by the Board of the Township and the Township is responsible for funding the plan. The plan is reported as a fiduciary fund and does not issue separate financial statements.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for Governmental Funds, Proprietary Funds and Fiduciary Funds, even though the latter are excluded from the government-wide financial statements. Major individual Governmental Funds and major individual Enterprise Funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the Proprietary Funds and Fiduciary Funds financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. In some situations, the availability period in connection with expenditures-driven grants will extend beyond this period when all eligibility criteria have been met, and it can be reasonably assumed that the reason for the delay in reimbursement will not become a permanent impairment. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments are recorded only when payment is due.

Property taxes, franchise taxes and licenses associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Township.

The Township reports the following major Governmental Funds on the Governmental Funds financial statements:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Public Service Fund* is a capital project fund that accounts for financial resources used in the acquisition and construction or improvement of major Township capital facilities.

All other governmental funds are grouped together and presented in a separate column as nonmajor governmental funds. They include the Transportation Improvement Fund, Debt Service Fund, Highway Aid Fund, Township Equipment Fund, Technology Fund, WWFC Equipment Fund, and Open Space Fund.

The Township reports the following major Proprietary Funds:

The *Sewer Fund* accounts for the activities of the Township's sewer and wastewater treatment services.

The *Sewer Capital Fund* accounts for financial resources used in the acquisition and construction or improvement of major sewer capital facilities.

The *Solid Waste Fund* accounts for the activities of the Township's refuse services.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Additionally, the Township reports the following Fiduciary Fund types:

The *Pension and Other Employee Benefit Trust Funds* account for the activities of the Police Pension Plan and the Non-Uniformed Employees' Pension Plan, which accumulate resources for pension benefit payments to qualified employees and the OPEB Fund accounts for post-retirement benefits. Fees are charged to the various funds to cover their respective costs.

The *Custodial Funds* account for monies held by the Township on a purely custodial basis.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are payments in lieu of taxes and other charges between the Township's sewer function and various other functions of the Township, if existing. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary Funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a Proprietary Fund's principal ongoing operations. The principal operating revenues of the Sewer Fund, Sewer Capital Fund and Solid Waste Fund are charges to customers for services.

The Sewer Capital Fund also recognizes as operating revenues the portion of tapping fees intended to recover the cost of connecting new customers to the system. Operating expenses for Enterprise Funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Township's practice to use restricted resources first, then unrestricted resources as they are needed.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

The Township's cash and cash equivalents are considered to be cash on hand, demand deposits, short-term investments with original maturities of three months or less from the date of acquisition, and short-term highly liquid and highly rated instruments (such as money market funds, commercial paper, banker's acceptances, and U.S. Treasury and agency obligations).

Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all investments of the pension and OPEB trust funds are stated at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction at year end.

Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in the applicable Governmental Funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All property tax receivables are shown net of an allowance for uncollectibles. At December 31, 2024, all tax receivables were deemed to be fully collectible; therefore, there is no tax receivable allowance due.

Property taxes are levied as of January 1 on property values assessed as of the same date. Taxes are billed February and payable under the following terms:

- A 2% discount February 1 through April 30,
- Face amount May 1 through June 30 and
- A 10% penalty after June 30.

Any unpaid bills at December 31 are subject to lien, and penalties and interest are assessed.

Inventories

Inventories are presented at the lower of cost or net realizable value on a first-in, first-out method and are expensed when used.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Township as assets with an initial, individual cost of more than \$10,000 (amount not rounded) for infrastructure and \$5,000 (amount not rounded) for all other capital assets, with an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Prior to January 1, 2003, Governmental Funds' infrastructure assets were not capitalized. These assets have been valued at estimated historical cost.

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings	40
Building improvements	7-30
Roads and bridges	30-50
Guiderails, manholes and curbing	20-30
Storm sewer pipes	50
Sewer pipes	50
Utility and heavy equipment	10-18
Vehicles and equipment	5-15
Signs and traffic signals	7-15

Compensated Absences

The Police Officers Association union contract allows for the carry forward of vacation balances for two years. Police officers can accumulate up to 480 hours of comp time.

Non-uniform employees may carry forward vacation balances for one year. Non-uniform employees may carry forward sick time up to 90 days to be used only in the event of a serious medical condition.

The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. Compensated absences are paid from the General Fund for governmental activities, and from the fund in which the liability was generated for business-type activities.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Adoption of New Accounting Standard

The Township implemented GASB Statement No. 101, Compensated Absences, effective January 1, 2024. The objective of GASB 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. (b) Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use of payment of compensated absences,

The adoption of GASB 101 did not have a material impact on the financial statements.

Long-Term Obligations

In the government-wide financial statements and Proprietary Fund Types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or Proprietary Fund Type statement of net assets. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, Governmental Fund Types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Township has two items that qualify for reporting in this category. The deferred outflow of resources related to pensions is reported in the government-wide statement of net position and the Proprietary Fund statement of net position and is the result of various factors detailed in Note H and Note I. The deferred outflow of resources related to OPEB is reported in the government-wide statement of net position and is the result various factors disclosed in Note J.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Township has three items that qualify for reporting in this category. The deferred inflow of resources related to pensions is reported in the government-wide statement of net position and the Proprietary Fund statement of net position and is the result of various factors detailed in Note H and Note I. The deferred inflow of resources related to OPEB is reported in the government-wide statement of net position and is the result various factors disclosed in Note J. The deferred charge on refunding is reported in the government-wide statement of net position and results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Net Position Flow Assumption

Sometimes the Township will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and Proprietary Fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Township's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance

The Township has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the Township's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- ***Nonspendable Fund Balance*** - Amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- ***Restricted Fund Balance*** - Amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government) through constitutional provisions or by enabling legislation.
- ***Committed Fund Balance*** - Amounts constrained to specific purposes by the Township itself, using its highest level of decision-making authority (the Board of Supervisors). To be reported as committed, amounts cannot be used for any other purpose unless the Township takes the same highest level action to remove or change the constraint.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **Assigned Fund Balance** - Amounts the Township intends to use for a specific purpose. Intent can be expressed by the Board of Supervisors or by an official or body to which the Board of Supervisors delegates the authority. As of December 31, 2024, the Board has not delegated the authority to assign fund balance.
- **Unassigned Fund Balance** - Amounts available for any purpose. Positive amounts are reported only in the General Fund.

The Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is intended to be used by the Township for specific purposes but does not meet the criteria to be classified as restricted or committed.

The Township will typically use restricted fund balances first, followed by committed resources and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

In the General Fund, the Township strives to maintain committed fund balance of a maximum 25% of General Fund revenues to be used for unanticipated emergencies. For 2024, the Board of Supervisors committed \$4,300,000 for this purpose.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE B - DEPOSITS AND INVESTMENTS

Deposits

Currently, the Township uses a combination of investments and deposits at banking institutions for cash management purposes. All cash balances, with the exception of one, are in interest-bearing vehicles.

Custodial Credit Risk - Custodial credit risk is the risk that, in the event of a bank failure, the Township's deposits may not be returned to it. The Township uses both insurance provided by the Federal Deposit Insurance Corporation and collateralization to guard against custodial credit risk. Under the Township's current procedures, in addition to the insurance provided by the Federal Deposit Insurance Corporation, deposits held by banking institutions are fully collateralized. The Township requires all of its banking partners to pledge collateral held by an independent third-party institution, not in the Township's name, in the amount of at least 102% of the deposit value.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

As of December 31, 2024, \$500,000 of the Township's total bank balance of \$42,310,617 was insured by the Federal Deposit Insurance Corporation. Of the remaining \$41,810,617, \$6,758,348 is deposited in state investment pools (uninsured) and the remaining balance of \$35,052,269 was uninsured and collateralized by securities held by the pledging financial institution.

Investments

As of December 31, 2024, the Township had the following investments:

<u>Investment Type</u>	<u>Amortized Cost</u>	<u>Fair Value</u>	<u>Investment Maturities</u>	
			<u>Less Than 1 Year</u>	<u>1 to 5 Years</u>
Mutual funds	-	36,954,942	36,954,942	-
	\$ -	\$ 36,954,942	\$ 36,954,942	\$ -

Investments in state investment pools are in the PLGIT program, which are funds similar to mutual funds. GASB Statement No. 3, Paragraph 69, provides that certain types of cash and investments, such as cash investments in a State Treasurer's investment pool or mutual fund, cannot be assigned a credit risk category because the government does not own specific securities. Therefore, the PLGIT cash deposits included in these statements will not be assigned a credit risk category. These assets maintain a stable net asset value of \$1 per share. At December 31, 2024, the Township's deposits in the state investment pool was rated AAA by Standard & Poor's.

Fair Value Measurement - The Township categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted market prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Township has the following recurring fair value measurements as of December 31, 2024:

Investments in mutual funds of \$36,954,942 are valued using quoted market prices (Level 1 inputs).

Interest Rate Risk - The Township recognizes interest rate risk and extension risk with some of these obligations. The Township has stratified its portfolio so that the investments with extension risk are comprised of monies needed on a long-term basis. Investments with interest rate risk are selected so that the risk of interest decline below area savings accounts rates is minimal.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

Credit Risk - Statutes authorize the Township to invest in: 1) obligations, participations and other instruments of any Federal agency, 2) repurchase agreements with respect to U.S. Treasury bills or obligations, 3) negotiable certificates of deposit, 4) bankers' acceptances, 5) commercial paper, 6) shares of an investment company registered under the Investment Company Act of 1940 whose shares are registered under the Securities Act of 1933, and 7) savings or demand deposits. The specific conditions under which the District may invest in these categories are detailed in Pennsylvania Act No. 53 of 1973, as amended by Pennsylvania Act No. 10 of 2016. Investments are stated at fair value. The Township's investment policy does not further limit its investment choices.

Concentration of Credit Risk - The Township places no limit on the amount that may be invested in any one issuer. As of December 31, 2024, the Township had no individual investments that exceeded more than 5% of the Township's total investments.

NOTE C - RECEIVABLES

Receivables for the Township as of December 31, 2024, are as follows:

GENERAL FUND	
Taxes receivable	\$ 2,146,228
Accounts receivable	<u>469,642</u>
	<u>\$ 2,615,870</u>
TRANSPORTATION IMPROVEMENT FUND	
Other receivables	<u>\$ 262,722</u>
OPEN SPACE FUND	
Other receivables	<u>\$ 139,408</u>
SEWER FUND	
Other receivables	<u>\$ 486,371</u>
SEWER FUND	
Other receivables	<u>\$ 352,899</u>
SOLID WASTE FUND	
Other receivables	<u>\$ 245,440</u>

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE D - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payable balances as of December 31, 2024 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Solid Waste Fund	\$ 307,000
Other Governmental Funds	Sewer Fund	<u>4</u>
		<u>\$ 307,004</u>

The outstanding balance between funds result mainly from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, and when payments are made.

Interfund transfers as of December 31, 2024, were as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ 100,000	\$ 2,814,636
Debt Service Fund	1,221,190	-
Township Equipment Fund	850,000	-
Technology Fund	258,940	-
WWFC Equipment Fund	500,000	-
Public Services	219,400	-
Sewer Fund	1,956,459	165,494
Sewer Capital Fund	50,000	1,956,459
Transportation Improvement Fund	<u>-</u>	<u>219,400</u>
	<u>\$ 5,155,989</u>	<u>\$ 5,155,989</u>

Interfund balances are primarily a result of various funds financing capital projects.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE E - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024, was as follows:

	Balance January 1, 2024	Additions	Deletions	Balance December 31, 2024
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 4,550,114	\$ -	\$ -	\$ 4,550,114
Construction in progress	3,459,230	13,331,831	(16,766,143)	24,918
TOTAL CAPITAL ASSETS NOT BEING DEPRECIATED	8,009,344	13,331,831	(16,766,143)	4,575,032
Capital assets being depreciated				
Infrastructure	53,343,684	3,671,263	-	57,014,947
Buildings and improvements	33,652,599	14,800,664	(228,780)	48,224,483
Machinery and equipment	5,848,281	572,989	(246,907)	6,174,363
TOTAL CAPITAL ASSETS BEING DEPRECIATED	92,844,564	19,044,916	(475,687)	111,413,793
Accumulated depreciation				
Infrastructure	(33,098,410)	(919,266)	-	(34,017,676)
Buildings and improvements	(16,213,897)	(970,495)	201,417	(16,982,975)
Machinery and equipment	(4,236,456)	(370,810)	232,501	(4,374,765)
TOTAL ACCUMULATED DEPRECIATION	(53,548,763)	(2,260,571)	433,918	(55,375,416)
TOTAL CAPITAL ASSETS BEING DEPRECIATED, net	39,295,801	16,784,345	(41,769)	56,038,377
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, net	47,305,145	30,116,176	(16,807,912)	60,613,409
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	1,101,415	1,956,459	-	3,057,874
Capital assets being depreciated				
Sewer treatment plant and improvements	14,176,872	655,980	-	14,832,852
Furniture and equipment	3,510,544	-	-	3,510,544
Vehicles	418,296	-	-	418,296
TOTAL CAPITAL ASSETS BEING DEPRECIATED	18,105,712	655,980	-	18,761,692
Accumulated depreciation				
Sewer treatment plant and improvements	(9,050,940)	(266,960)	-	(9,317,900)
Furniture and equipment	(2,213,815)	(131,329)	-	(2,345,144)
Vehicles	(387,873)	(664)	-	(388,537)
TOTAL ACCUMULATED DEPRECIATION	(11,652,628)	(398,953)	-	(12,051,581)
TOTAL CAPITAL ASSETS BEING DEPRECIATED, net	6,453,084	257,027	-	6,710,111
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, net	7,554,499	2,213,486	-	9,767,985
CAPITAL ASSETS, net	\$ 54,859,644	\$ 32,329,662	\$ (16,807,912)	\$ 70,381,394

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE E - CAPITAL ASSETS (Continued)

Depreciation expense was charged to governmental activities as follows:

General government	\$ 626,303
Codes and planning	3,919
Police and emergency services	163,177
Public works	1,287,489
Culture and recreation	<u>179,683</u>
	<u>\$ 2,260,571</u>
 Sewer	 <u>\$ 398,953</u>

NOTE F - LONG-TERM DEBT

General Obligation Bonds and Note

The Township issues general obligation bonds and notes to provide funds for the acquisition, construction and improvement of facilities and the purchase of equipment and open space.

General obligation bonds and note currently outstanding are as follows:

<u>Purpose</u>	<u>Amount</u>
In August 2020, the Township issued \$8,665,000 in General Obligation Refunding Bonds to refund \$2,595,000 of outstanding 2007 Series General Obligation Bonds and capital improvement projects of the Township. The Bonds mature through 2034 with interest payable semiannually at rates ranging from 1.00% to 5.00%.	\$ 7,230,000
In November 2021, the Township issued \$6,005,000 in General Obligation Note to refund \$5,885,000 of outstanding 2016 Series General Obligation Bonds. The Note matures through 2029 with interest payable semiannually at fixed interest rate of 1.08%. The refunding resulted in a cash flow savings of \$143,707.	<u>3,807,000</u>
	<u>\$ 11,037,000</u>

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE F - LONG-TERM DEBT (Continued)

Annual debt service requirements to maturity for the general obligation bonds and note are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 1,077,000	\$ 148,861
2026	1,095,000	124,293
2027	1,109,000	112,743
2028	1,057,000	101,046
2029	1,069,000	89,858
2030-2034	<u>5,630,000</u>	<u>247,550</u>
	<u>\$ 11,037,000</u>	<u>\$ 824,351</u>

Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
GOVERNMENTAL ACTIVITIES					
Bonds and note payable					
General Obligation Bonds, Series of 2020	\$ 7,545,000	\$ -	\$ (315,000)	\$ 7,230,000	\$ 330,000
General Obligation Note, Series of 2021	<u>4,540,000</u>	<u>-</u>	<u>(733,000)</u>	<u>3,807,000</u>	<u>747,000</u>
TOTAL BONDS AND NOTE PAYABLE	12,085,000	-	(1,048,000)	11,037,000	1,077,000
Bond premiums	402,846	-	(57,866)	344,980	-
Compensated absences	730,594	199,170	-	929,764	-
Net pension liability	<u>1,810,873</u>	<u>-</u>	<u>(619,728)</u>	<u>1,191,145</u>	<u>-</u>
TOTAL GOVERNMENTAL ACTIVITIES LONG- TERM LIABILITIES	<u>\$ 15,029,313</u>	<u>\$ 199,170</u>	<u>\$ (1,725,594)</u>	<u>\$ 13,502,889</u>	<u>\$ 1,077,000</u>
BUSINESS-TYPE ACTIVITIES					
Compensated absences	<u>\$ 130,398</u>	<u>\$ -</u>	<u>\$ (2,158)</u>	<u>\$ 128,240</u>	<u>\$ -</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 130,398</u>	<u>\$ -</u>	<u>\$ (2,158)</u>	<u>\$ 128,240</u>	<u>\$ -</u>

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE G - OTHER INFORMATION

Risk Management

The Township is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Township carries commercial insurance.

The Township participates in the Delaware Valley Workers' Compensation Trust pool. The pooling agreement permits the pool to make additional assessments to its members. At December 31, 2024, there were no additional assessments due or anticipated.

The Township also participates in the Delaware Valley Health Insurance Trust pool. Members are assessed based on employee rates established by the Trust. At December 31, 2024, there were no additional assessments due or anticipated.

The Township has adopted the following self-insurance programs:

<u>Program</u>	<u>Benefit</u>
Unemployment compensation	Paid to the state as claims are filed
Short-term disability	Paid as employees are out on disability

The Township is a member of the Pennsylvania Intergovernmental Risk Management Association (PIRMA), a public entity self-insurance pool. PIRMA is comprised of various townships, boroughs, cities, counties and authorities in the Commonwealth of Pennsylvania. The Township pays an annual premium to PIRMA for its general liability, automobile, police professional liability and public officials errors and omissions insurance coverages. The agreement for formation of PIRMA provides that PIRMA will be self-sustaining through member premiums and will return the first \$250,000 of loss, will reinsure through the American Public Entity Excess Pool losses in an amount not to exceed \$1.75 million per claim and \$5 million in the aggregate per year and will purchase \$5,000,000 annual aggregate excess coverage through a commercial reinsurance company.

If the Township withdraws from PIRMA, it may receive a return from the cumulative reserve fund. This return would be refunded to the Township and then be used to off-set the premium with the new insurance vendor.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE G - OTHER INFORMATION (Continued)

Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustments by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Township expects such amounts, if any, to be immaterial.

Joint Sewer Agreements

Downingtown Area Regional Authority (the "Authority") - Under an agreement dated February 14, 1972, the Borough of Downingtown agreed to construct a 4,000,000 gallon per day treatment plant to provide sewage treatment capacity to the following five municipalities:

- Borough of Downingtown
- Caln Township
- East Caln Township
- Uwchlan Township
- West Whiteland Township

The initial construction costs were allocated based on the percentage of reserve capacity in the plant.

The annual operating costs are shared among the municipalities based on their actual sewer capacity usage. On December 27, 1985, the above municipalities formed the Authority. The Authority was formed principally to hold, operate, upgrade, maintain, own and expand the Downingtown Regional Water Pollution Control Center (DRWPCC), the regional sewage treatment facility, to what is now a 7,000,000 gallon per day plant.

On May 18, 2006, the fourth amendment to the original Authority agreement was passed. The purpose of the fourth amendment was to redistribute the capacity and redefine how the Authority costs are shared among the municipalities.

The following defines how the costs were redefined in the fourth amendment:

<u>Type of Costs</u>	<u>Allocation Method</u>
Base Service Fees	Costs distributed based upon the percentage of capacity allocation as a percentage of total capacity
Administrative Fee, Operating Fee and Pass-Through Costs	Costs shall be divided among the parties other than the Authority in the portion the sewage treated by each party bears to the total amount of sewage treated
Capital Facilities Costs	Costs distributed based upon the percentage of capacity allocation as a percentage of total capacity

Any deficit incurred by the Authority will become the responsibility of the participating municipalities.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE G - OTHER INFORMATION (Continued)

Payments made by the Township to the Authority during 2024 were as follows:

Operation related	\$ 1,177,355
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A separate audit report is available for the Authority.

West Goshen Sewer Authority (the "Sewer Authority") - Under an agreement dated April 9, 1985, the Sewer Authority agreed to provide sewage treatment capacity of 420,000 gallons per day to the Township. The Township entered into a secondary agreement with the Sewer Authority in June 1995, which provided that the Township may discharge an additional 50,000 gallons per day of sewage.

In July 1997, the Township entered into the most recent additional agreement with the Sewer Authority. This agreement provides that the Township may discharge a maximum quantity of 820,000 gallons per day of sewage. In addition, the agreement provides that West Goshen Township may discharge a maximum of 350,000 gallons per day of sewage into designated points of the Township's sewer system. In exchange for this treatment capacity, the Township agreed to pay the Sewer Authority the following:

- A portion of the annual operating cost based on a percentage of the Township's actual usage compared to the total metered flow into the West Goshen Treatment Plant.
- The first 120,000 gallons per day provided to West Goshen Township from the Township will be provided free of charge. In the event that the West Goshen Township flow to the Township system exceeds 120,000 gallons per day, the Township will charge West Goshen Township a proportionate share of the operating costs of the West Whiteland Pumping Station based upon West Goshen Township's usage as compared to the total flow through the pumping station.
- The Township paid a one-time administrative fee of \$20,000 for administrative costs related to the Sewer Authority plant expansion.
- The Township pays \$90,000 annually to the Sewer Authority for the 420,000 gallons per day reserved capacity.
- The Township paid the Sewer Authority and West Goshen Township the Township's proportionate share of the costs of the plant expansion.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE G - OTHER INFORMATION (Continued)

This capacity will be available to the Township until terminated by mutual agreement of all parties (including state and federal agencies) but not before certain Sewer Authority bonds are repaid.

Payments made by the Township to the Sewer Authority during 2024 were as follows:

Operation related	\$ 1,616,330
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A separate audit report is available for this joint sewer agreement.

Joint Sewer Facilities with Uwchlan Township - Under an agreement dated December 20, 1971, West Whiteland and Uwchlan Townships agreed to construct a joint sewer and pumping station to convey the sewage from Uwchlan Township and West Whiteland Township to the Downingtown Treatment Plant. The joint sewer and pumping station is operated and maintained by West Whiteland Township. The cost of operating the joint sewer and pumping station is to be shared based on Uwchlan Township's volume of sewage discharged into the system.

In 2017, the agreement was updated to account for additional capacity used by Uwchlan Township. Via a separate Capacity Purchase Agreement, Uwchlan agreed to a one-time \$312,000 catch-up payment for their sewer capacity in excess of capacity they previously purchased. The cost-sharing allocation for capital projects in the agreement was updated accordingly to right-size based on capacity in place for improvements or repairs or capacity needed for enlargements. Other sections in the agreement also were updated to clarify administrative procedures and requirements.

Uwchlan Township's payments made during 2024 for its share of operating costs were \$302,585.

A separate audit report is available for this joint sewer agreement.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE H - POLICE PENSION PLAN

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method Used to Value Investments

West Whiteland Township Police Pension Plan's (the "Plan") investments are carried at fair value as reported by the investment managers. For the purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms.

PLAN DESCRIPTION

Plan Administration

The Township administers the Police Pension Plan--a single-employer defined benefit pension plan that provides pensions for all regular, full-time sworn police officers.

West Whiteland Township manages the Police Pension Plan as the employer and the trustee. The West Whiteland Township Board of Supervisors, by ordinance, created a Pension Advisory Board, which consists of seven members appointed by the Board of Supervisors. The Police Pension Trustee/Plan Administrator is responsible for managing, investing and monitoring the Township's Police Pension Fund. The Pension Advisory Board is responsible for reviewing fund performance and providing recommendations to the Board of Supervisors regarding allocation of fund investments.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE H - POLICE PENSION PLAN (Continued)

Plan Membership

At December 31, 2024, Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	22 *
Inactive plan members entitled to but not yet receiving benefits	1
Active plan members	<u>28</u>
	<u>51</u>

* Includes one member in the DROP

Benefits Provided

The Plan provides retirement, disability and death benefits to Plan members and their beneficiaries. Retirement benefits vest after 12 years of service to the Township. A Plan member is eligible to receive retirement benefits after attainment of age 50 and completion of 25 years of service. Retirement benefits are equal to 50% of the member's monthly average salary during the last 36 months of service. The Plan provides for early retirement after 20 years of service. The monthly benefit would equal the accrued benefit actuarially reduced for early commencement.

Any participant who is totally and permanently disabled in the line of duty shall be eligible for a disability benefit. The monthly disability benefit is equal to the greater of 50% of the officer's monthly average salary during the last 36 months immediately prior to the permanent disability, or 50% of the officer's salary at the time of disability. This benefit will be reduced by the amount of worker's compensation, social security disability and any other Township-paid disability benefit. Disability payments shall be paid monthly until the participant recovers or dies. If a disabled participant dies before he receives total disability benefits from this Plan in an amount equal to his total contributions plus credited interest as of the date of disablement, the unpaid balance will be paid to his designated beneficiary in a lump sum.

If a participant who is retired by reason of age and service or disability dies, a surviving spouse will be eligible for a survivor benefit so long as he or she does not remarry. If there is no surviving spouse, or the surviving spouse subsequently dies or remarries, then any surviving child under the age of 18 will be eligible for a survivor benefit. The survivor benefit is equal to 50% of the retirement benefit the retired participant was receiving. Aggregate survivor benefits paid to the retired participant and the beneficiaries shall not be less than the amount of total employee contributions accumulated with interest to the participant's date of retirement.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE H - POLICE PENSION PLAN (Continued)

In the event of termination or discontinuance of employment with the Township before completing 12 years of full-time service for reasons other than retirement or death, each participant shall be entitled to have returned to him the total amount of all monies paid by him into the pension fund with simple interest at a rate of 4% per annum. A participant who terminates after completing 12 or more years of full-time service shall be eligible for either a cash refund of his contributions with credited interest or a deferred pension to commence on his normal retirement date equal to his accrued pension determined at his date of employment termination.

The benefit provisions of the Plan are established by Township ordinances.

Contributions

The Township's police employees are required to contribute a percentage of their annual covered salary to the Plan. The Township is required to contribute the remaining amounts necessary to fund the Plan using the actuarial basis specified by state statute. The state also provides funds (distribution of foreign casualty insurance premium taxes) to the Township, which are used by the Township in making its regular contributions to the Plan.

Pennsylvania Act 205 of 1984 (as amended) requires that annual contributions be based upon the minimum municipal obligation (MMO), which is based on the Plan's biennial actuarial valuation. The MMO includes the normal cost, estimated administrative expenses and an amortization contribution of the unfunded actuarial accrued liability, less estimated member contributions, and a credit equal to 10% of the excess (if any) of the actuarial value of assets over the actuarial accrued liability. The state provides an allocation of funds, which must be used for pension funding. A financial requirement established by the MMO, which exceeds state and member contributions, must be funded by the employer. In accordance with Act 205, the Township was required to contribute \$460,845 to the Plan for the year 2024. The Township's actual contributions for the Plan year 2024 were \$460,845.

Employees are required to contribute 5.0% of covered payroll. This contribution is governed by the Plan's governing ordinances and collective bargaining agreements. Administrative costs, which may include, but are not limited to, investment management fees and actuarial services, are charged to the Plan and funded through the MMO and/or Plan earnings.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE H - POLICE PENSION PLAN (Continued)

INVESTMENTS

Investment Policy

The Plan's policy in regard to the allocation of invested assets is established and may be amended by the Trustee/Board of Supervisors by a majority vote of its members. It is the policy of the Trustee/Board of Supervisors to pursue an investment strategy that reduces risk through prudent diversification of the portfolio across a broad selection of distinct asset classes. The Plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the Board's adopted asset allocation policy as of December 31, 2024:

<u>Asset Class</u>	<u>Target Allocation</u>
Domestic equity	50%
International equity	10%
Fixed income	35%
Cash	5%
	<u>100%</u>

Concentrations

As of December 31, 2024, the Plan had no individual investments that exceeded more than 5% of the Plan's total investments.

Rate of Return

For the year ended December 31, 2024, the annual money-weighted rate of return on Plan investments, net of Plan investment expense, was 10.92%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NET PENSION LIABILITY OF THE TOWNSHIP

The components of the net pension asset of the Township at December 31, 2024, were as follows:

Total pension liability	\$ 24,462,111
Plan fiduciary net position	<u>(23,270,966)</u>
NET PENSION LIABILITY	\$ <u>1,191,145</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>95.13%</u>

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE H - POLICE PENSION PLAN (Continued)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of January 1, 2023, to which update procedures were applied to roll the liability forward to the December 31, 2024 measurement date, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0%
Salary increases	4.5% annual increase
Investment rate of return	7.0%

Mortality rates were based on the PubS-2010 mortality table, including rates for disabled retirees and contingent survivors. Incorporated into the table are rates projected generationally using Scale MP-2021 to reflect mortality improvement.

Due to the size of the Plan, there have been no experience studies used to determine Plan assumptions.

The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Plan's target asset allocation as of December 31, 2024 (see the Plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	5.5%-7.5%
International equity	4.5%-6.5%
Fixed income	1.0%-3.0%
Cash	0.0%-1.0%

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE H - POLICE PENSION PLAN (Continued)

Discount Rate

The discount rate is based on the long-term expected rate of return on Plan investments expected to be used to finance the payments of benefits. The Plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the Plan assets are expected to be invested using a strategy to achieve that return. The employer has always met the funding requirements of Pennsylvania law Act 205 of 1984. Act 205 requires full funding of the entry age normal cost plus Plan expenses, as well as amortization of the unfunded liability.

Changes in the Net Pension Liability (Asset)

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
	<u> </u>	<u> </u>	<u> </u>
BALANCE AT DECEMBER 31, 2023	\$ 23,167,784	\$ 21,356,912	\$ 1,810,872
Service cost	597,706	-	597,706
Interest	1,694,420	-	1,694,420
Contributions			
Employer	-	460,845	(460,845)
Member	-	215,696	(215,696)
Net investment income	-	2,243,562	(2,243,562)
Benefit payments	(997,799)	(997,799)	-
Administrative expense	-	(8,250)	8,250
NET CHANGES	<u>1,294,327</u>	<u>1,914,054</u>	<u>(619,727)</u>
BALANCE AT DECEMBER 31, 2024	<u>\$ 24,462,111</u>	<u>\$ 23,270,966</u>	<u>\$ 1,191,145</u>

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE H - POLICE PENSION PLAN (Continued)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the Township, calculated using the discount rate of 7.0%, as well as what the Township's net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.0%) or one percentage point higher (8.0%) than the current rate:

	<u>1% Decrease (6.0%)</u>	<u>Current Discount Rate (7.0%)</u>	<u>1% Increase (8.0%)</u>
Net pension (asset) liability	\$ <u>4,078,690</u>	\$ <u>1,191,145</u>	\$ <u>(1,211,020)</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2024, the Township recognized pension expense of \$1,061,526. At December 31, 2024, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 153,830	\$ 101,696
Changes in assumptions	108,105	-
Difference between projected and actual investment earnings	<u>611,271</u>	<u>-</u>
	<u>\$ 873,206</u>	<u>\$ 101,696</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending
December 31,

2025	\$ 517,311
2026	799,905
2027	(403,088)
2028	(123,249)
2029	(9,687)
Thereafter	(9,682)

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE H - POLICE PENSION PLAN (Continued)

DEFERRED RETIREMENT OPTION PROGRAM

An active member who has met the eligibility requirements for normal retirement may elect to participate in the Deferred Retirement Option Program (DROP) for a period of not more than 48 months. The member's monthly pension shall be calculated as of their date of participation in the program and shall be distributed in a lump sum at retirement. As of December 31, 2024, one member has elected to participate in the DROP. The total DROP account balance is approximately \$295,000.

NOTE I - NON-UNIFORMED EMPLOYEES' PENSION PLAN

Method Used to Value Investments

West Whiteland Township Non-Uniformed Employees' Pension Plan's (the "Plan") investments are carried at fair value as reported by the investment managers. For the purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms.

PLAN DESCRIPTION

Plan Administration

The Plan is a single-employer defined benefit pension plan that covers full-time Township employees, excluding police officers, who perform at least 1,000 hours of service in a given Plan year.

West Whiteland Township manages the Non-Uniformed Employees' Pension plan as the Employer and Trustee. The West Whiteland Township Board of Supervisors, by ordinance, created a Pension Advisory Board, which consists of seven members appointed by the Board of Supervisors. The Non-Uniformed Employees' Pension Trustee/Plan Administrator is responsible for managing, investing and monitoring the Township's Non-Uniformed Employees' Pension Fund. The Pension Advisory Board is responsible for reviewing fund performance and providing recommendations to the Board of Supervisors regarding allocation of fund investments.

WEST WHITELAND TOWNSHIP
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2024

NOTE I - NON-UNIFORMED EMPLOYEES' PENSION PLAN (Continued)

Plan Membership

At December 31, 2024, Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	21
Inactive plan members entitled to but not yet receiving benefits	17
	<u>33</u>
Active plan members	71
	<u><u>71</u></u>

Benefits Provided

The Plan provides retirement, disability and death benefits to Plan members and their beneficiaries.

Retirement benefits vest after ten years of service to the Township. A Plan member is eligible to receive normal retirement benefits upon reaching age 65. The Plan has a provision for early retirement, where an employee who has reached age 62 and completed ten years of service may retire and receive a reduced benefit. The monthly retirement benefit is equal to 1.5% of average monthly compensation (compensation averaged over the highest three consecutive years out of the last ten years divided by 12) plus .5% of average monthly compensation in excess of \$1,000 multiplied by years of service credited.

A disability pension is provided if a member suffers a disability, has completed ten years of full-time employment and is eligible for a disability pension under the Federal Social Security Act. The disability pension is payable at the member's normal retirement date provided the member has remained entitled to social security disability until normal retirement. The disability pension is equal to the accrued benefit as if employment has continued to the normal retirement date at the same compensation the member received for the calendar year immediately preceding the disability date.

If eligible for retirement at the time of death, the member's spouse will receive a 50% survivor benefit. The surviving spouse's benefit is equal to 50% of the retirement benefit the member would have been receiving if the member had been retired at the time of death and had elected the joint and 50% survivor pension option.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I - NON-UNIFORMED EMPLOYEES' PENSION PLAN (Continued)

Contributions

The Township's non-uniformed employees are required to contribute a percentage of their annual compensation to the Plan. The Township is required to contribute the remaining amounts necessary to fund the Plan using the actuarial basis specified by state statute. The state also provides funds (distribution of foreign casualty insurance premium taxes) to the Township, which are used by the Township in making its regular contributions to the Plan.

Pennsylvania Act 205 of 1984 (as amended) requires that annual contributions be based upon the minimum municipal obligation (MMO), which is based on the Plan's biennial actuarial valuation. The MMO includes the normal cost, estimated administrative expenses and an amortization contribution of the unfunded actuarial accrued liability, less estimated member contributions, and a credit equal to 10% of the excess (if any) of the actuarial value of assets over the actuarial accrued liability. The state provides an allocation of funds, which must be used for pension funding. A financial requirement established by the MMO, which exceeds state and member contributions, must be funded by the employer. In accordance with Act 205, the Township was required to contribute \$106,112 to the Plan for the year 2024. The Township's actual contributions for the Plan year 2024 were \$106,112.

Per resolution of the Board of Supervisors, employees are required to contribute 5.0% of covered payroll. This contribution is governed by the Plan's governing ordinances. Administrative costs, which may include, but are not limited to, investment management fees and actuarial services, are charged to the Plan and funded through the MMO and/or Plan earnings.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I - NON-UNIFORMED EMPLOYEES' PENSION PLAN (Continued)

INVESTMENTS

Investment Policy

The Plan's policy in regard to the allocation of invested assets is established and may be amended by the Trustee/Board of Supervisors by a majority vote of its members. It is the policy of the Trustee/Board of Supervisors to pursue an investment strategy that reduces risk through prudent diversification of the portfolio across a broad selection of distinct asset classes. The Plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the Board's adopted asset allocation policy as of December 31, 2024:

<u>Asset Class</u>	<u>Target Allocation</u>
Domestic equity	50%
International equity	15%
Fixed income	<u>35%</u>
	<u>100%</u>

Concentrations

As of December 31, 2024, the Plan had no individual investments that exceeded more than 5% of the Plan's total investments.

Rate of Return

For the year ended December 31, 2024, the annual money-weighted rate of return on Plan investments, net of Plan investment expense, was 10.92%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I - NON-UNIFORMED EMPLOYEES' PENSION PLAN (Continued)

NET PENSION ASSET OF THE TOWNSHIP

The components of the net pension asset of the Township at December 31, 2024, were as follows:

Total pension liability	\$ 9,741,492
Plan fiduciary net position	<u>(10,354,517)</u>
NET PENSION ASSET	\$ <u>(613,025)</u>
 Plan fiduciary net position as a percentage of the total pension liability	 <u>106.29%</u>

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of January 1, 2023, to which update procedures were applied to roll the liability forward to the December 31, 2024 measurement date, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0%
Salary increases	4.5% annual increase
Investment rate of return	7.0%

Mortality rates were based on the PubG-2010 mortality table, including rates for disabled retirees and contingent survivors. Incorporated into the table are rates projected generationally using Scale MP-2021 to reflect mortality improvement.

Due to the size of the Plan, there have been no experience studies used to determine Plan assumptions.

The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Plan's target asset allocation as of December 31, 2024 (see the Plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	5.5%-7.5%
International equity	4.5%-6.5%
Fixed income	1.0%-3.0%

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I - NON-UNIFORMED EMPLOYEES' PENSION PLAN (Continued)

Discount Rate

The discount rate is based on the long-term expected rate of return on Plan investments that are expected to be used to finance the payments of benefits. The Plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the Plan assets are expected to be invested using a strategy to achieve that return. The employer has always met the funding requirements of Pennsylvania law Act 205 of 1984. Act 205 requires full funding of the entry age normal cost plus Plan expenses, as well as amortization of the unfunded liability.

Changes in the Net Pension Liability (Asset)

	Governmental Activities		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
BALANCE AT DECEMBER 31, 2023	\$ 6,333,445	\$ 6,544,860	\$ (211,415)
Service cost	196,203	-	196,203
Interest	445,278	-	445,278
Contributions			
Employer	-	72,304	(72,304)
Member	-	98,303	(98,303)
Net investment income	-	682,794	(682,794)
Benefit payments	(337,071)	(337,071)	-
Administrative expense	-	(5,619)	5,619
NET CHANGES	<u>304,410</u>	<u>510,711</u>	<u>(206,301)</u>
BALANCE AT DECEMBER 31, 2024	<u>\$ 6,637,855</u>	<u>\$ 7,055,571</u>	<u>\$ (417,716)</u>

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I - NON-UNIFORMED EMPLOYEES' PENSION PLAN (Continued)

	Sewer Fund		
	Total	Plan	Net
	Pension Liability (a)	Fiduciary Net Position (b)	Pension Liability (Asset) (a)-(b)
BALANCE AT DECEMBER 31, 2023	\$ 2,704,773	\$ 2,795,060	\$ (90,287)
Service cost	83,789	-	83,789
Interest	190,161	-	190,161
Contributions			
Employer	-	30,879	(30,879)
Member	-	41,981	(41,981)
Net investment income	-	291,595	(291,595)
Benefit payments	(143,950)	(143,950)	-
Administrative expense	-	(2,403)	2,403
NET CHANGES	<u>130,000</u>	<u>218,102</u>	<u>(88,102)</u>
BALANCE AT DECEMBER 31, 2024	<u>\$ 2,834,773</u>	<u>\$ 3,013,162</u>	<u>\$ (178,389)</u>
	Solid Waste Fund		
	Total	Plan	Net
	Pension Liability (a)	Fiduciary Net Position (b)	Pension Liability (Asset) (a)-(b)
BALANCE AT DECEMBER 31, 2023	\$ 256,535	\$ 265,098	\$ (8,563)
Service cost	7,946	-	7,946
Interest	18,036	-	18,036
Contributions			
Employer	-	2,929	(2,929)
Member	-	3,982	(3,982)
Net investment income	-	27,656	(27,656)
Benefit payments	(13,653)	(13,653)	-
Administrative expense	-	(228)	228
NET CHANGES	<u>12,329</u>	<u>20,686</u>	<u>(8,357)</u>
BALANCE AT DECEMBER 31, 2024	<u>\$ 268,864</u>	<u>\$ 285,784</u>	<u>\$ (16,920)</u>

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I - NON-UNIFORMED EMPLOYEES' PENSION PLAN (Continued)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the Township, calculated using the discount rate of 7.0%, as well as what the Township's net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.0%) or one percentage point higher (8.0%) than the current rate:

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
Net pension liability (asset)	\$ <u>405,808</u>	\$ <u>(613,025)</u>	\$ <u>(1,476,807)</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2024, the Township recognized pension expense of \$196,872. At December 31, 2024, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Governmental Activities</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 8,526	\$ 636,770
Changes in assumptions	135,995	-
Difference between projected and actual investment earnings	<u>208,768</u>	<u>-</u>
	<u>\$ 353,289</u>	<u>\$ 636,770</u>

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE I - NON-UNIFORMED EMPLOYEES' PENSION PLAN (Continued)

	<u>Sewer Fund</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 3,641	\$ 271,940
Changes in assumptions	58,078	-
Difference between projected and actual investment earnings	<u>89,159</u>	<u>-</u>
	<u>\$ 150,878</u>	<u>\$ 271,940</u>

	<u>Solid Waste Fund</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 345	\$ 25,792
Changes in assumptions	5,507	-
Difference between projected and actual investment earnings	<u>8,457</u>	<u>-</u>
	<u>\$ 14,309</u>	<u>\$ 25,792</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>	<u>Sewer Fund</u>	<u>Solid Waste Fund</u>
2025	\$ 91,524	\$ 39,087	\$ 3,707
2026	173,159	73,950	7,014
2027	(192,585)	(82,246)	(7,801)
2028	(107,065)	(45,723)	(4,337)
2029	(97,063)	(41,452)	(3,932)
Thereafter	(151,451)	(64,678)	(6,134)

WEST WHITELAND TOWNSHIP
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2024

NOTE J - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description

The Township provides medical and prescription drug insurance benefits to eligible retired employees, spouses and dependents through a single-employer defined benefit plan. The benefits, benefits level, employee contribution and employer contribution are administered by Township Supervisors and can be amended by the Township through its personnel manual and union contracts. In 2016, an irrevocable trust was established to account for the plan. The plan does not issue a stand-alone financial report.

Plan Membership

At December 31, 2024, plan membership consisted of the following:

Inactive plan members of beneficiaries currently receiving benefits	17
Inactive plan members entitled to but not yet receiving benefits	2
Active plan members	29
	48

Funding Policy

The Township negotiates the contribution percentage between the Township and employees through union contracts and its personnel policy. The required contribution rates of the employer and the members vary depending on the applicable agreement. The Township currently contributes enough money to the plan to satisfy current obligations on a pay-as-you-go basis. The costs of administering the plan are paid by the Township.

Benefits Provided

Benefits are payable for members who retire after attaining age 50 with 25 years of service or retire due to a service connected disability. Officers who are hired after January 1, 2006 are not eligible for medical benefits. All officers are eligible for life insurance benefits.

Eligible retirees may participate in the employer's group medical plan. While under age 65, the group medical plan includes medical and prescription drug coverage. At ages 65 and older, the Township provides supplemental Medicare coverage through the carrier providing coverage to active officers.

If an eligible retiree has access to other medical coverage at no cost, benefits will not be paid until age 65. If an eligible retiree has access to other medical coverage for a charge, then the Township will pay a portion of the charge based on the following schedule:

- If the officer retires within his or her first year of retirement eligibility, the Township will pay 30% of the cost of basic medical benefits.
- If the officer retires within his or her second year of retirement eligibility, the Township will pay 35% of the cost of basic medical benefits.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE J - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

- If the officer retires within his or her third year of retirement eligibility, the Township will pay 40% of the cost of basic medical benefits.
- If the officer retires within his or her fourth year of retirement eligibility, the Township will pay 45% of the cost of basic medical benefits.
- If the officer retires within his or her fifth year of retirement eligibility, the Township will pay 50% of the cost of basic medical benefits.
- If the officer retires within his or her sixth year of retirement eligibility, the Township will pay 55% of the cost of basic medical benefits.
- If the officer retires within his or her seventh year of retirement eligibility, the Township will pay 60% of the cost of basic medical benefits.
- If the officer retires within his or her eighth year of retirement eligibility, the Township will pay 65% of the cost of basic medical benefits.
- If the officer retires within his or her ninth year of retirement eligibility, the Township will pay 70% of the cost of basic medical benefits.
- If the officer retires within his or her tenth year or later of retirement eligibility, the Township will pay 75% of the cost of basic medical benefits.

Eligible retirees are provided a life insurance benefit equal to one-half (1/2) of the amount of life insurance in force for the officer at the time of his or her retirement.

Spouses will receive group medical benefits until the employee is eligible for Medicare. Other dependents are not covered under the Plan.

Retiree contributions are not required under the plan.

Some existing retirees are covered under special provisions resulting from separation agreements. This includes one former non-uniformed retiree.

Investments

Investment Policy - The plan's policy in regard to the allocation of invested assets is established and may be amended by the Board of Supervisors. It is the policy of the Board to pursue an investment strategy that reduces risk through prudent diversification of the portfolio across a broad selection of distinct asset classes. The plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. As of December 31, 2024, the Boards adopted asset allocation policy was to invest in mutual funds.

WEST WHITELAND TOWNSHIP
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2024

NOTE J - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Rate of Return - For the year ended December 31, 2024, the annual money-weighted rate of return on plan investments, net of plan investment expense, was 10.99%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability of the Township

The components of the net OPEB liability (asset) of the Township at December 31, 2024, were as follows:

Total OPEB liability	\$ 3,679,578
Plan fiduciary net position	<u>(3,704,820)</u>
NET OPEB LIABILITY (ASSET)	<u>\$ (25,242)</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>100.69%</u>

Actuarial Assumptions

The total OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2024, to which update procedures were applied to roll the liability forward to the December 31, 2024 measurement date, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3%
Salary increases	4.5% annual increase
Investment rate of return	6.5%

Mortality rates were based on the PubS-2010 mortality table, including rates for disabled retirees and contingent survivors. Incorporated into the table are rates projected generationally using Scale MP-2021 to reflect mortality improvement.

Retirement is the latest of age 54, age at the completion of 29 years of service, or age on valuation date.

Upon retirement, 50% of actives elect full coverage and 50% receive coverage elsewhere and are reimbursed by the Township \$75 per person per month. All are assumed to return to full coverage at age 62, or current age, if older. Upon disability, 100% elect full coverage. For vested former members, 100% return to full coverage at age 62, or current age, if older.

Health care cost trend rate is 7.0% in 2025, decreasing 0.5% per year until 5.5% in 2028. Rates gradually decrease from 5.4% in 2029 to 4.0% in 2075 and later based on the Society of Actuaries Long-Run Medial Cost Trend Model.

Due to size of the Plan, there have been no experience studies used to determine Plan assumptions.

WEST WHITELAND TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE J - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Discount Rate

The discount rate is based on the long-term expected rate of return on OPEB plan investments that is expected to be used to finance the payment of benefits. The plan's fiduciary net position is not expected to be sufficient to make projected benefit payments. For years in which benefit payments are projected to be greater than the amount of the OPEB plan's fiduciary net position, the discount rate is based on a municipal bond rate. For December 31, 2024, the long-term expected rate of return on OPEB plan investments is 6.50% and the municipal bond rate is 4.28% based on the S&P Municipal Bond 20 Year High Grade Rate Index.

Changes in the Net OPEB Liability (Asset)

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a)-(b)
	<u> </u>	<u> </u>	<u> </u>
BALANCE AT DECEMBER 31, 2023	\$ 3,420,551	\$ 3,468,893	\$ (48,342)
Service cost	83,951	-	83,951
Interest	222,061	-	222,061
Changes for assumptions	48,535	-	48,535
Differences between expected and actual experience	67,269	-	67,269
Contributions			
Employer	-	32,086	(32,086)
Net investment income	-	378,030	(378,030)
Benefit payments	(162,789)	(162,789)	-
Administrative expense and refunds	-	(11,400)	11,400
NET CHANGES	<u>259,027</u>	<u>235,927</u>	<u>23,100</u>
BALANCE AT DECEMBER 31, 2024	<u>\$ 3,679,578</u>	<u>\$ 3,704,820</u>	<u>\$ (25,242)</u>

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the net OPEB liability (asset) of the Township, as well as what the Township's net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current discount rate:

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
	<u> </u>	<u> </u>	<u> </u>
Net OPEB liability (asset)	\$ 283,418	\$ (25,242)	\$ (299,779)

WEST WHITELAND TOWNSHIP
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2024

NOTE J - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability (asset) of the Township, as well as what the Township's net OPEB liability (asset) would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Net OPEB liability (asset)	\$ <u>(243,728)</u>	\$ <u>(25,242)</u>	\$ <u>214,666</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the Township recognized OPEB expense of \$80,683. At December 31, 2024, the Township reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 59,795	\$ 210,303
Changes in assumptions	70,174	34,400
Difference between projected and actual investment earnings	<u>51,955</u>	<u>-</u>
	<u>\$ 181,924</u>	<u>\$ 244,703</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in OPEB expense as follows:

<u>Year Ending December 31,</u>	
2025	\$ 28,745
2026	78,504
2027	(98,447)
2028	(48,543)
2029	(11,232)
Thereafter	(11,806)

REQUIRED SUPPLEMENTARY INFORMATION

WEST WHITELAND TOWNSHIP
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 13,271,983	\$ 13,271,983	\$ 14,267,535	\$ 995,552
Fees, licenses and permits	1,302,200	1,302,200	1,357,419	55,219
Investment income and rent	470,000	470,000	592,917	122,917
Intergovernmental revenues	643,161	643,161	2,089,375	1,446,214
Fines and forfeitures	100,000	100,000	94,804	(5,196)
Program revenues	101,000	101,000	121,595	20,595
Other	60,500	60,500	418,750	358,250
TOTAL REVENUES	<u>15,948,844</u>	<u>15,948,844</u>	<u>18,942,395</u>	<u>2,993,551</u>
EXPENDITURES				
Current				
General government	1,850,294	1,850,294	1,520,695	329,599
Public safety	8,836,319	8,836,319	8,878,198	(41,879)
Health and human services	185,264	185,264	185,264	-
Highways and roads	1,077,656	1,077,656	1,144,378	(66,722)
Culture and recreation	669,273	669,273	471,811	197,462
TOTAL EXPENDITURES	<u>12,618,806</u>	<u>12,618,806</u>	<u>12,200,346</u>	<u>418,460</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>3,330,038</u>	<u>3,330,038</u>	<u>6,742,049</u>	<u>3,412,011</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	100,000	100,000	100,000	-
Transfers out	(2,208,761)	(2,208,761)	(2,814,636)	(605,875)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,108,761)</u>	<u>(2,108,761)</u>	<u>(2,714,636)</u>	<u>(605,875)</u>
NET CHANGE IN FUND BALANCE	1,221,277	1,221,277	4,027,413	2,806,136
FUND BALANCE AT BEGINNING OF YEAR	<u>12,363,159</u>	<u>12,363,159</u>	<u>12,363,159</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 13,584,436</u>	<u>\$ 13,584,436</u>	<u>\$ 16,390,572</u>	<u>\$ 2,806,136</u>

See accompanying notes to the budgetary comparison schedule.

WEST WHITELAND TOWNSHIP
NOTES TO THE BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2024

NOTE A - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

During September, October and November, the Township holds budget hearings for the purpose of receiving oral and written comments from interested parties in regard to the proposed budget for the following year. The Township makes available to the public its proposed operating budget for all funds. The operating budget includes proposed expenditures and the means of financing them. The Board holds public hearings, and a final budget must be prepared and adopted no later than December 31 through the passage of an ordinance.

All budget revisions require the approval of the Township Board of Supervisors. There was one budget revision made during the year for the General Fund. There were also three budget revisions made to other governmental funds during the year.

Encumbrance accounting is employed in Governmental Funds. Encumbrances (e.g., purchase orders) outstanding at year-end lapse.

All annual appropriations lapse at fiscal year-end.

NOTE B - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The General Fund incurred expenditures in excess of appropriations in the following amounts for the year ended December 31, 2024:

General Fund	
Public safety	\$ 41,879
Highways and roads	<u>66,722</u>
	<u>\$ 108,601</u>

The excess expenditures were covered by the available fund balance in the funds.

**WEST WHITELAND TOWNSHIP
POLICE PENSION PLAN**

**SCHEDULE OF CHANGES IN THE TOWNSHIP'S NET POLICE
PENSION PLAN LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS**

	2024	2023	2022	2021
TOTAL PENSION LIABILITY				
Service cost	\$ 597,706	\$ 571,967	\$ 540,374	\$ 517,104
Interest	1,694,420	1,541,290	1,466,473	1,428,427
Changes for experience	-	(77,490)	-	223,111
Changes of assumptions	-	-	-	-
Benefit payments	(997,799)	(927,969)	(914,984)	(798,130)
NET CHANGE IN TOTAL PENSION LIABILITY	1,294,327	1,107,798	1,091,863	1,370,512
TOTAL PENSION LIABILITY, BEGINNING	23,167,784	22,059,986	20,968,123	19,597,611
TOTAL PENSION LIABILITY, ENDING (a)	<u>\$ 24,462,111</u>	<u>\$ 23,167,784</u>	<u>\$ 22,059,986</u>	<u>\$ 20,968,123</u>
PLAN FIDUCIARY NET POSITION				
Contributions				
Employer	\$ 460,845	\$ 501,287	\$ 463,032	\$ 772,464
Member	215,696	179,962	180,688	215,084
Net investment income (loss)	2,243,562	2,713,268	(4,225,083)	2,714,951
Benefit payments, including refunds of member contributions	(997,799)	(927,969)	(914,984)	(798,130)
Administrative expense	(8,250)	(11,250)	(5,975)	(9,000)
NET CHANGE IN PLAN FIDUCIARY NET POSITION	1,914,054	2,455,298	(4,502,322)	2,895,369
PLAN FIDUCIARY NET POSITION, BEGINNING	21,356,912	18,901,614	23,403,936	20,508,567
PLAN FIDUCIARY NET POSITION, ENDING (b)	<u>\$ 23,270,966</u>	<u>\$ 21,356,912</u>	<u>\$ 18,901,614</u>	<u>\$ 23,403,936</u>
TOWNSHIP'S NET PENSION LIABILITY (ASSET) ENDING (a)-(b)	<u>\$ 1,191,145</u>	<u>\$ 1,810,872</u>	<u>\$ 3,158,372</u>	<u>\$ (2,435,813)</u>
PLAN FIDUCIARY NET POSITION AS A PERCENTAGE OF THE TOTAL PENSION LIABILITY	<u>95.13%</u>	<u>92.18%</u>	<u>85.68%</u>	<u>111.62%</u>
COVERED PAYROLL	<u>\$ 4,054,297</u>	<u>\$ 3,912,607</u>	<u>\$ 3,545,603</u>	<u>\$ 3,424,150</u>
TOWNSHIP'S NET PENSION LIABILITY (ASSET) AS A PERCENTAGE OF COVERED PAYROLL	<u>29.38%</u>	<u>46.28%</u>	<u>89.08%</u>	<u>-71.14%</u>

NOTE TO SCHEDULE

Changes of assumptions. In 2021, the mortality rates were based on the PubS-2010 mortality table, projected generationally using Scale MP-2020. In 2019, the mortality rates were based on were updated from the IRS 2017 Static Combined Tables for Small Plans to the PubS-2010 mortality table, with incorporated rates projected generationally using Scale MP-2018 to reflect mortality improvement. In 2017, amounts reported as changes of assumptions resulted from adjustments to the assumed investment rate of return, decreasing the rate from 7.25% to 7.00%. In 2017, the tables the mortality rates were based on were updated from the RP-2000 Healthy Annuitant Mortality Tables to the IRS 2017 Static Combined Tables for Small Plans. In 2015 amounts reported as changes of assumptions resulted from adjustments to the assumed investment rate of return, decreasing the rate from 7.50% to 7.25%.

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$	452,255	\$ 432,780	\$ 381,664	\$ 365,229	\$ 325,957	\$ 311,921
	1,328,588	1,237,324	1,326,346	1,260,606	1,038,487	1,000,373
	-	(174,326)	-	(106,088)	-	(129,040)
	-	432,423	-	934,139	-	374,192
	<u>(1,060,847)</u>	<u>(1,084,612)</u>	<u>(638,221)</u>	<u>(636,961)</u>	<u>(715,287)</u>	<u>(617,878)</u>
	719,996	843,589	1,069,789	1,816,925	649,157	939,568
	<u>18,877,615</u>	<u>18,034,026</u>	<u>16,964,237</u>	<u>15,147,312</u>	<u>14,498,155</u>	<u>13,558,587</u>
\$	<u>19,597,611</u>	<u>18,877,615</u>	<u>18,034,026</u>	<u>16,964,237</u>	<u>15,147,312</u>	<u>14,498,155</u>
\$	700,132	\$ 555,811	\$ 557,577	\$ 521,903	\$ 468,924	\$ 508,820
	154,661	141,167	123,382	116,507	110,706	113,955
	2,098,261	3,098,594	(845,702)	2,269,516	1,192,538	(86,216)
	(1,060,847)	(1,084,612)	(638,221)	(636,961)	(715,287)	(617,878)
	<u>(8,980)</u>	<u>(7,830)</u>	<u>(4,455)</u>	<u>(14,135)</u>	<u>(13,920)</u>	<u>(14,371)</u>
	1,883,227	2,703,130	(807,419)	2,256,830	1,042,961	(95,690)
	<u>18,625,340</u>	<u>15,922,210</u>	<u>16,729,629</u>	<u>14,472,799</u>	<u>13,429,838</u>	<u>13,525,528</u>
\$	<u>20,508,567</u>	<u>18,625,340</u>	<u>15,922,210</u>	<u>16,729,629</u>	<u>14,472,799</u>	<u>13,429,838</u>
\$	<u>(910,956)</u>	<u>252,275</u>	<u>2,111,816</u>	<u>234,608</u>	<u>674,513</u>	<u>1,068,317</u>
	<u>104.65%</u>	<u>98.66%</u>	<u>88.29%</u>	<u>98.62%</u>	<u>95.55%</u>	<u>92.63%</u>
\$	<u>3,213,138</u>	<u>2,882,108</u>	<u>2,468,966</u>	<u>2,370,791</u>	<u>2,187,955</u>	<u>2,105,036</u>
	<u>-28.35%</u>	<u>8.75%</u>	<u>85.53%</u>	<u>9.90%</u>	<u>30.83%</u>	<u>50.75%</u>

**WEST WHITELAND TOWNSHIP
POLICE PENSION PLAN**
SCHEDULE OF TOWNSHIP POLICE PENSION PLAN
CONTRIBUTIONS
LAST TEN FISCAL YEARS

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
ACTUARIALLY DETERMINED CONTRIBUTION	\$ 460,845	\$ 501,287	\$ 454,864	\$ 772,464
CONTRIBUTIONS IN RELATION TO THE ACTUARIALLY DETERMINED CONTRIBUTION	<u>460,845</u>	<u>501,287</u>	<u>463,032</u>	<u>772,464</u>
CONTRIBUTION DEFICIENCY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,168</u>	<u>\$ -</u>
COVERED PAYROLL	<u>\$ 4,054,297</u>	<u>\$ 3,912,607</u>	<u>\$ 3,545,603</u>	<u>\$ 3,424,150</u>
CONTRIBUTION AS A PERCENTAGE OF COVERED PAYROLL	<u>11.37%</u>	<u>12.81%</u>	<u>13.06%</u>	<u>22.56%</u>

NOTES TO SCHEDULE

Actuarially determined contribution rates are calculated by September 30 of each year for the upcoming calendar year.

Methods and assumptions used to determine contribution rates:

	1/1/2023	1/1/2021
Valuation date	1/1/2023	1/1/2021
Actuarial cost method	Entry age normal	Entry age normal
Amortization method	Level dollar, closed	Level dollar, closed
Remaining amortization period	N/A	9 years
Asset valuation method	Smoothed market with a corridor of 80% to 120% of market value	Smoothed market with a corridor of 80% to 120% of market value
Inflation	3%	3%
Salary increases	4.5% annual increase	4.5% annual increase
Investment rate of return	7.00%	7.00%
Retirement age	Normal retirement age	Normal retirement age
Mortality	PubS-2010 mortality table	PubS-2010 mortality table

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 700,132	\$ 555,811	\$ 557,577	\$ 459,349	\$ 468,924	\$ 508,820
<u>700,132</u>	<u>555,811</u>	<u>557,577</u>	<u>521,903</u>	<u>468,924</u>	<u>508,820</u>
\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>62,554</u>	\$ <u>-</u>	\$ <u>-</u>
\$ <u>3,213,138</u>	\$ <u>2,882,108</u>	\$ <u>2,468,966</u>	\$ <u>2,370,791</u>	\$ <u>2,187,955</u>	\$ <u>2,105,036</u>
<u>21.79%</u>	<u>19.28%</u>	<u>22.58%</u>	<u>22.01%</u>	<u>21.43%</u>	<u>24.17%</u>

1/1/2019
 Entry age normal
 Level dollar, closed
 6 years
 Smoothed market with a
 corridor of 80% to 120% of
 market value
 3%
 4.5% annual increase
 7.00%
 Normal retirement age
 PubS-2010 mortality table

1/1/2017
 Entry age normal
 Level dollar, closed
 5 years
 Smoothed market with a
 corridor of 80% to 120% of
 market value
 3%
 4.5% annual increase
 7.00%
 Normal retirement age
 IRS 2017 Static Combined
 Table For Small Plans

1/1/2015
 Entry age normal
 Level dollar, closed
 8 years
 Smoothed market with a
 corridor of 80% to 120% of
 market value
 3%
 4.5% annual increase
 7.25%
 Normal retirement age
 Assumed life expectancies are
 based on the RP-2000 Healthy
 Annuitant Mortality Table

**WEST WHITELAND TOWNSHIP
NON-UNIFORMED EMPLOYEES' PENSION PLAN
SCHEDULE OF CHANGES IN THE TOWNSHIP'S NET
NON-UNIFORMED EMPLOYEES' PENSION PLAN
LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS**

	2024	2023	2022	2021
TOTAL PENSION LIABILITY				
Service cost	\$ 287,938	\$ 275,539	\$ 294,240	\$ 281,569
Interest	653,475	626,143	651,558	624,322
Changes for experience	-	(740,901)	-	(612,711)
Changes of assumptions	-	-	-	-
Benefit payments	(494,674)	(552,590)	(545,941)	(501,469)
NET CHANGE IN TOTAL PENSION LIABILITY	<u>446,739</u>	<u>(391,809)</u>	<u>399,857</u>	<u>(208,289)</u>
TOTAL PENSION LIABILITY, BEGINNING	<u>9,294,753</u>	<u>9,686,562</u>	<u>9,286,705</u>	<u>9,494,994</u>
TOTAL PENSION LIABILITY, ENDING (a)	<u>\$ 9,741,492</u>	<u>\$ 9,294,753</u>	<u>\$ 9,686,562</u>	<u>\$ 9,286,705</u>
PLAN FIDUCIARY NET POSITION				
Contributions				
Employer	\$ 106,112	\$ 175,479	\$ 149,177	\$ 235,201
Member	144,266	112,285	121,701	112,531
Net investment income (loss)	1,002,045	1,223,816	(1,932,749)	1,279,154
Benefit payments, including refunds of member contributions	(494,674)	(552,590)	(545,941)	(501,469)
Administrative expense	(8,250)	(10,050)	(5,850)	(9,000)
NET CHANGE IN PLAN FIDUCIARY NET POSITION	<u>749,499</u>	<u>948,940</u>	<u>(2,213,662)</u>	<u>1,116,417</u>
PLAN FIDUCIARY NET POSITION, BEGINNING	<u>9,605,018</u>	<u>8,656,078</u>	<u>10,869,740</u>	<u>9,753,323</u>
PLAN FIDUCIARY NET POSITION, ENDING (b)	<u>\$ 10,354,517</u>	<u>\$ 9,605,018</u>	<u>\$ 8,656,078</u>	<u>\$ 10,869,740</u>
TOWNSHIP'S NET PENSION LIABILITY (ASSET) ENDING (a)-(b)	<u>\$ (613,025)</u>	<u>\$ (310,265)</u>	<u>\$ 1,030,484</u>	<u>\$ (1,583,035)</u>
PLAN FIDUCIARY NET POSITION AS A PERCENTAGE OF THE TOTAL PENSION LIABILITY	<u>106.29%</u>	<u>103.34%</u>	<u>89.36%</u>	<u>117.05%</u>
COVERED PAYROLL	<u>\$ 2,552,017</u>	<u>\$ 2,523,447</u>	<u>\$ 2,159,792</u>	<u>\$ 2,337,559</u>
TOWNSHIP'S NET PENSION LIABILITY (ASSET) AS A PERCENTAGE OF COVERED PAYROLL	<u>-24.02%</u>	<u>-12.30%</u>	<u>47.71%</u>	<u>-67.72%</u>

NOTE TO SCHEDULE

Changes in assumptions. In 2021, the mortality rates were based on the PubS-2010 mortality table, projected generationally using Scale MP-2020. In 2019, the tables the mortality rates were based on were updated from the IRS 2017 Static Combined Tables for Small Plans to the PubG-2010 mortality table, with incorporated rates projected generationally using Scale MP-2018 to reflect mortality improvement. In 2017, amounts reported as changes of assumptions resulted from adjustments to the assumed investment rate of return, decreasing the rate from 7.50% to 7.00%. In 2017, the tables the mortality rates were based on were updated from the RP-2000 Healthy Annuitant Mortality Tables to the IRS 2017 Static Combined Tables for Small Plans. In 2015 amounts reported as changes of assumptions resulted from adjustments to the assumed investment rate of return, decreasing the rate from 7.50% to 7.25%.

	2020	2019	2018	2017	2016	2015
\$	263,310	\$ 251,971	\$ 198,882	\$ 190,318	\$ 182,220	\$ 174,375
	635,018	600,226	530,721	502,622	451,059	421,628
	-	31,274	-	19,745	-	(84,453)
	-	498,952	-	554,863	-	152,705
	(395,354)	(337,651)	(302,344)	(297,829)	(216,517)	(179,290)
	<u>502,974</u>	<u>1,044,772</u>	<u>427,259</u>	<u>969,719</u>	<u>416,762</u>	<u>484,965</u>
	<u>8,992,020</u>	<u>7,947,248</u>	<u>7,519,989</u>	<u>6,550,270</u>	<u>6,133,508</u>	<u>5,648,543</u>
\$	<u>9,494,994</u>	<u>8,992,020</u>	<u>7,947,248</u>	<u>7,519,989</u>	<u>6,550,270</u>	<u>6,133,508</u>
\$	248,582	\$ 141,778	\$ 135,959	\$ 88,290	\$ 65,927	\$ 76,271
	106,123	112,341	109,600	101,901	96,415	94,827
	1,011,279	1,469,429	(398,447)	1,100,351	578,647	(39,035)
	(395,354)	(337,651)	(302,344)	(297,829)	(216,517)	(179,290)
	(8,280)	(7,830)	(8,189)	(12,575)	(10,801)	(13,787)
	<u>962,350</u>	<u>1,378,067</u>	<u>(463,421)</u>	<u>980,138</u>	<u>513,671</u>	<u>(61,014)</u>
	<u>8,790,973</u>	<u>7,412,906</u>	<u>7,876,327</u>	<u>6,896,189</u>	<u>6,382,518</u>	<u>6,443,532</u>
\$	<u>9,753,323</u>	<u>8,790,973</u>	<u>7,412,906</u>	<u>7,876,327</u>	<u>6,896,189</u>	<u>6,382,518</u>
\$	<u>(258,329)</u>	<u>201,047</u>	<u>534,342</u>	<u>(356,338)</u>	<u>(345,919)</u>	<u>(249,010)</u>
	<u>102.72%</u>	<u>97.76%</u>	<u>93.28%</u>	<u>104.74%</u>	<u>105.28%</u>	<u>104.06%</u>
\$	<u>2,155,265</u>	<u>2,031,350</u>	<u>2,131,614</u>	<u>2,094,143</u>	<u>1,759,223</u>	<u>1,893,115</u>
	<u>-11.99%</u>	<u>9.90%</u>	<u>25.07%</u>	<u>-17.02%</u>	<u>-19.66%</u>	<u>-13.15%</u>

**WEST WHITELAND TOWNSHIP
NON-UNIFORMED EMPLOYEES' PENSION PLAN
SCHEDULE OF TOWNSHIP NON-UNIFORMED EMPLOYEES'
PENSION PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
ACTUARIALLY DETERMINED CONTRIBUTION	\$ 106,112	\$ 175,479	\$ 149,177	\$ 235,201
CONTRIBUTIONS IN RELATION TO THE ACTUARIALLY DETERMINED CONTRIBUTION	<u>106,112</u>	<u>175,479</u>	<u>149,177</u>	<u>235,201</u>
CONTRIBUTION EXCESS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
COVERED PAYROLL	<u>\$ 2,552,017</u>	<u>\$ 2,523,447</u>	<u>\$ 2,159,792</u>	<u>\$ 2,337,559</u>
CONTRIBUTION AS A PERCENTAGE OF COVERED PAYROLL	<u>4.16%</u>	<u>6.95%</u>	<u>6.91%</u>	<u>10.06%</u>

NOTES TO SCHEDULE

Valuation date	1/1/2023	1/1/2021
Actuarial cost method	Entry age normal	Entry age normal
Amortization method	Level dollar, closed	Level dollar, closed
Remaining amortization period	N/A	N/A
Asset valuation method	Smoothed market with a corridor of 80% to 120% of market value	Smoothed market with a corridor of 80% to 120% of market value
Inflation	3%	3%
Salary increases	4.5% annual increase	4.5% annual increase
Investment rate of return	7.00%	7.00%
Retirement age	Normal retirement age	Normal retirement age
Mortality	PubG-2010 mortality table	PubG-2010 mortality table

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 233,656	\$ 141,778	\$ 135,959	\$ 88,290	\$ 65,927	\$ 76,271
<u>248,582</u>	<u>141,778</u>	<u>135,959</u>	<u>88,290</u>	<u>65,927</u>	<u>76,271</u>
\$ <u>14,926</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
\$ <u>2,155,265</u>	\$ <u>2,031,350</u>	\$ <u>2,131,614</u>	\$ <u>2,094,143</u>	\$ <u>1,759,223</u>	\$ <u>1,893,115</u>
<u>11.53%</u>	<u>6.98%</u>	<u>6.38%</u>	<u>4.22%</u>	<u>3.75%</u>	<u>4.03%</u>

1/1/2019
Entry age normal
Level dollar, closed
15 years
Smoothed market with a
corridor of 80% to 120% of
market value
3%
4.5% annual increase
7.00%
Normal retirement age
PubG-2010 mortality table

1/1/2017
Entry age normal
Level dollar, closed
12 years
Smoothed market with a
corridor of 80% to 120% of
market value
3%
4.5% annual increase
7.00%
Normal retirement age
IRS 2017 Static Combined
Table for Small Plans

1/1/2015
Entry age normal
Level dollar, closed
N/A
Smoothed market with a
corridor of 80% to 120% of
market value
3%
4.5% annual increase
7.50%
Normal retirement age
Assumed life expectancies
based on the RP-2000 Healthy
Annuitant Mortality Table

WEST WHITELAND TOWNSHIP
SCHEDULE OF CHANGES IN THE NET OTHER POSTEMPLOYMENT BENEFIT
PLAN LIABILITY AND RELATED RATIOS
LAST EIGHT FISCAL YEARS

	2024	2023	2022	2021
TOTAL OPEB LIABILITY				
Service cost	\$ 83,951	\$ 79,599	\$ 84,262	\$ 80,245
Interest	222,061	212,491	222,947	212,991
Changes for experience	67,269	-	(232,507)	-
Changes of assumptions	48,535	19,713	(49,145)	18,477
Changes of benefit terms	-	-	-	-
Benefit payments	(162,789)	(176,197)	(188,318)	(132,944)
NET CHANGE IN TOTAL OPEB LIABILITY	259,027	135,606	(162,761)	178,769
TOTAL OPEB LIABILITY, BEGINNING	3,420,551	3,284,945	3,447,706	3,268,937
TOTAL OPEB LIABILITY, ENDING (a)	<u>\$ 3,679,578</u>	<u>\$ 3,420,551</u>	<u>\$ 3,284,945</u>	<u>\$ 3,447,706</u>
PLAN FIDUCIARY NET POSITION				
Contributions				
Employer	\$ 32,086	\$ 176,197	\$ -	\$ 46,624
Net investment income (loss)	378,030	447,584	(695,527)	476,897
Benefit payments	(162,789)	(176,197)	(188,318)	(132,944)
Refunds of contributions	-	-	(16,563)	-
Administrative expense	(11,400)	(11,079)	(11,438)	(10,157)
NET CHANGE IN PLAN FIDUCIARY NET POSITION	235,927	436,505	(911,846)	380,420
PLAN FIDUCIARY NET POSITION, BEGINNING	3,468,893	3,032,388	3,944,234	3,563,814
PLAN FIDUCIARY NET POSITION, ENDING (b)	<u>\$ 3,704,820</u>	<u>\$ 3,468,893</u>	<u>\$ 3,032,388</u>	<u>\$ 3,944,234</u>
TOWNSHIP'S NET OPEB LIABILITY (ASSET) ENDING (a)-(b)	<u>\$ (25,242)</u>	<u>\$ (48,342)</u>	<u>\$ 252,557</u>	<u>\$ (496,528)</u>
PLAN FIDUCIARY NET POSITION AS A PERCENTAGE OF THE TOTAL OPEB LIABILITY (ASSET)	<u>100.69%</u>	<u>101.41%</u>	<u>92.31%</u>	<u>114.40%</u>
COVERED PAYROLL	<u>\$ 2,971,290</u>	<u>\$ 3,294,416</u>	<u>\$ 3,294,416</u>	<u>\$ 2,753,426</u>
TOWNSHIP'S NET OPEB LIABILITY (ASSET) AS A PERCENTAGE OF COVERED PAYROLL	<u>-0.85%</u>	<u>-1.47%</u>	<u>7.67%</u>	<u>-18.03%</u>

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
\$	80,229	\$ 76,621	\$ 101,666	\$ 97,288
	208,485	203,929	238,585	231,536
	(52,893)	-	(108,188)	-
	-	2,335	-	-
	-	-	(508,946)	-
	<u>(205,360)</u>	<u>(229,444)</u>	<u>(233,384)</u>	<u>(214,531)</u>
	30,461	53,441	(510,267)	114,293
	<u>3,238,476</u>	<u>3,185,035</u>	<u>3,695,302</u>	<u>3,581,009</u>
\$	<u><u>3,268,937</u></u>	<u><u>3,238,476</u></u>	<u><u>3,185,035</u></u>	<u><u>3,695,302</u></u>
\$	1,005,360	\$ 394,544	\$ 450,384	\$ 214,531
	377,348	381,594	(97,382)	239,526
	(205,360)	(229,444)	(233,384)	(214,531)
	-	-	-	(80,091)
	<u>(11,781)</u>	<u>(11,703)</u>	<u>(10,576)</u>	<u>(9,510)</u>
	1,165,567	534,991	109,042	149,925
	<u>2,398,247</u>	<u>1,863,256</u>	<u>1,754,214</u>	<u>1,604,289</u>
\$	<u><u>3,563,814</u></u>	<u><u>2,398,247</u></u>	<u><u>1,863,256</u></u>	<u><u>1,754,214</u></u>
\$	<u><u>(294,877)</u></u>	<u><u>840,229</u></u>	<u><u>1,321,779</u></u>	<u><u>1,941,088</u></u>
	<u>109.02%</u>	<u>74.05%</u>	<u>58.50%</u>	<u>47.47%</u>
\$	<u><u>2,753,426</u></u>	<u><u>2,373,986</u></u>	<u><u>2,373,986</u></u>	<u><u>2,323,599</u></u>
	<u>-10.71%</u>	<u>35.39%</u>	<u>55.68%</u>	<u>83.54%</u>

WEST WHITELAND TOWNSHIP
SCHEDULE OF OTHER POSTEMPLOYMENT BENEFIT
PLAN CONTRIBUTIONS
LAST EIGHT FISCAL YEARS

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
CONTRACTUALLY REQUIRED CONTRIBUTION	\$ 162,789	\$ 175,479	\$ 188,318	\$ 132,944
CONTRIBUTIONS IN RELATION TO THE CONTRACTUALLY REQUIRED CONTRIBUTION	<u>162,789</u>	<u>175,479</u>	<u>188,318</u>	<u>132,944</u>
CONTRIBUTION EXCESS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
COVERED PAYROLL	<u>\$ 2,971,290</u>	<u>\$ 3,294,416</u>	<u>\$ 3,294,416</u>	<u>\$ 2,753,426</u>
CONTRIBUTION AS A PERCENTAGE OF COVERED PAYROLL	<u>5.48%</u>	<u>5.33%</u>	<u>5.72%</u>	<u>4.83%</u>

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
\$	205,360	\$ 229,444	\$ 233,384	\$ 214,531
	<u>205,360</u>	<u>229,444</u>	<u>233,384</u>	<u>214,531</u>
\$	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$	<u>2,753,426</u>	<u>2,373,986</u>	<u>2,373,986</u>	<u>2,323,599</u>
	<u>7.46%</u>	<u>9.66%</u>	<u>9.83%</u>	<u>9.23%</u>

WEST WHITELAND TOWNSHIP
SCHEDULE OF OTHER POSTEMPLOYMENT BENEFIT
PLAN INVESTMENT RETURNS
LAST EIGHT FISCAL YEARS

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
ANNUAL MONEY-WEIGHTED RATE OF RETURN, NET OF INVESTMENT EXPENSE	<u>10.99%</u>	<u>14.78%</u>	<u>-17.68%</u>	<u>12.71%</u>

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<u>15.54%</u>	<u>20.47%</u>	<u>-5.34%</u>	<u>15.77%</u>

WEST WHITELAND TOWNSHIP
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	Highway Aid Fund	Transportation Improvement Fund	Debt Service Fund
ASSETS			
Cash and cash equivalents	\$ 1,591,641	\$ 2,293,501	\$ 9,843
Accounts receivable	-	262,722	-
Due from other funds	4	-	-
Prepaid expenses	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>1,591,645</u>	\$ <u>2,556,223</u>	\$ <u>9,843</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
FUND BALANCES			
Nonspendable			
Prepaid expense	-	-	-
Restricted			
Open space acquisition and improvement	-	-	-
Highway and street projects	1,591,645	2,556,223	-
Assigned			
Debt service	-	-	9,843
Capital projects	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUND BALANCES	1,591,645	2,556,223	9,843
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>1,591,645</u>	\$ <u>2,556,223</u>	\$ <u>9,843</u>

<u>Township Equipment Fund</u>	<u>Technology Fund</u>	<u>WWFC Equipment Fund</u>	<u>Open Space Fund</u>	<u>Total Other Governmental Funds</u>
\$ 1,462,987	\$ 48,927	\$ 2,275,749	\$ 1,564,653	\$ 9,247,301
-	-	-	139,408	402,130
-	-	-	-	4
<u>3,832</u>	<u>804</u>	<u>-</u>	<u>-</u>	<u>4,636</u>
<u>\$ 1,466,819</u>	<u>\$ 49,731</u>	<u>\$ 2,275,749</u>	<u>\$ 1,704,061</u>	<u>\$ 9,654,071</u>
\$ <u>44,025</u>	\$ <u>62,851</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>106,876</u>
3,832	804	-	-	4,636
-	-	-	1,704,061	1,704,061
-	-	-	-	4,147,868
-	-	-	-	9,843
<u>1,418,962</u>	<u>(13,924)</u>	<u>2,275,749</u>	<u>-</u>	<u>3,680,787</u>
<u>1,422,794</u>	<u>(13,120)</u>	<u>2,275,749</u>	<u>1,704,061</u>	<u>9,547,195</u>
<u>\$ 1,466,819</u>	<u>\$ 49,731</u>	<u>\$ 2,275,749</u>	<u>\$ 1,704,061</u>	<u>\$ 9,654,071</u>

WEST WHITELAND TOWNSHIP
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024

	Highway Aid Fund	Transportation Improvement Fund	Debt Service Fund
REVENUES			
Investment income and rent	\$ 35,400	\$ 128,786	\$ 4,348
Intergovernmental revenues	568,378	-	-
Other	1,037	297,947	-
TOTAL REVENUES	<u>604,815</u>	<u>426,733</u>	<u>4,348</u>
EXPENDITURES			
Current			
General government	-	-	-
Highways and roads	313,148	-	-
Culture and recreation	-	-	-
Debt service			
Principal	-	-	1,048,000
Interest and other charges	-	-	173,190
TOTAL EXPENDITURES	<u>313,148</u>	<u>-</u>	<u>1,221,190</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>291,667</u>	<u>426,733</u>	<u>(1,216,842)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of fixed assets	-	-	-
Transfers in	-	-	1,221,190
Transfers out	-	(219,400)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(219,400)</u>	<u>1,221,190</u>
NET CHANGE IN FUND BALANCES	291,667	207,333	4,348
FUND BALANCES AT BEGINNING OF YEAR	<u>1,299,978</u>	<u>2,348,890</u>	<u>5,495</u>
FUND BALANCES AT END OF YEAR	<u>\$ 1,591,645</u>	<u>\$ 2,556,223</u>	<u>\$ 9,843</u>

<u>Township Equipment Fund</u>	<u>Technology Fund</u>	<u>WWFC Equipment Fund</u>	<u>Open Space Fund</u>	<u>Total Other Governmental Funds</u>
\$ 42,152	\$ 2,978	\$ 69,024	\$ 68,813	\$ 351,501
-	-	-	-	568,378
-	-	50	147,726	446,760
<u>42,152</u>	<u>2,978</u>	<u>69,074</u>	<u>216,539</u>	<u>1,366,639</u>
-	465,294	-	-	465,294
338,690	-	-	-	651,838
-	-	-	703	703
-	-	-	-	1,048,000
-	-	-	-	173,190
<u>338,690</u>	<u>465,294</u>	<u>-</u>	<u>703</u>	<u>2,339,025</u>
<u>(296,538)</u>	<u>(462,316)</u>	<u>69,074</u>	<u>215,836</u>	<u>(972,386)</u>
103,271	-	-	-	103,271
850,000	258,940	500,000	-	2,830,130
-	-	-	-	(219,400)
<u>953,271</u>	<u>258,940</u>	<u>500,000</u>	<u>-</u>	<u>2,714,001</u>
656,733	(203,376)	569,074	215,836	1,741,615
766,061	190,256	1,706,675	1,488,225	7,805,580
<u>\$ 1,422,794</u>	<u>\$ (13,120)</u>	<u>\$ 2,275,749</u>	<u>\$ 1,704,061</u>	<u>\$ 9,547,195</u>

SUPPLEMENTARY INFORMATION SECTION

WEST WHITELAND TOWNSHIP
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
DECEMBER 31, 2024

	Pension Trust Funds		
	Non-Uniformed Employees' Pension Fund	Police Pension Fund	Total Pension Trust Funds
ASSETS			
CURRENT ASSETS			
Cash	\$ 113,075	\$ 207,665	\$ 320,740
Investments, at fair value			
Mutual funds	10,241,442	23,063,301	33,304,743
TOTAL ASSETS	<u>10,354,517</u>	<u>23,270,966</u>	<u>33,625,483</u>
NET POSITION			
Restricted for pensions	<u>\$ 10,354,517</u>	<u>\$ 23,270,966</u>	<u>\$ 33,625,483</u>

WEST WHITELAND TOWNSHIP**COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION****PENSION TRUST FUNDS****YEAR ENDED DECEMBER 31, 2024**

	Pension Trust Funds		
	<u>Non-Uniformed Employees' Pension Fund</u>	<u>Police Pension Fund</u>	<u>Total Pension Trust Funds</u>
ADDITIONS			
Contributions			
Member contributions	\$ 144,266	\$ 215,696	\$ 359,962
Employer contributions	106,112	460,845	566,957
TOTAL CONTRIBUTIONS	<u>250,378</u>	<u>676,541</u>	<u>926,919</u>
Investment income			
Net increase in fair value of investments	742,269	1,653,244	2,395,513
Interest and dividends	293,382	655,208	948,590
TOTAL INVESTMENT INCOME	<u>1,035,651</u>	<u>2,308,452</u>	<u>3,344,103</u>
Investment expense	(30,206)	(61,490)	(91,696)
INVESTMENT INCOME, NET	<u>1,005,445</u>	<u>2,246,962</u>	<u>3,252,407</u>
TOTAL ADDITIONS	<u>1,255,823</u>	<u>2,923,503</u>	<u>4,179,326</u>
DEDUCTIONS			
Actuary fees	8,250	8,250	16,500
Miscellaneous	3,400	3,400	6,800
Benefits	494,674	997,799	1,492,473
TOTAL DEDUCTIONS	<u>506,324</u>	<u>1,009,449</u>	<u>1,515,773</u>
CHANGE IN NET POSITION	749,499	1,914,054	2,663,553
NET POSITION AT BEGINNING OF YEAR	<u>9,605,018</u>	<u>21,356,912</u>	<u>30,961,930</u>
NET POSITION AT END OF YEAR	<u>\$ 10,354,517</u>	<u>\$ 23,270,966</u>	<u>\$ 33,625,483</u>

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Board of Supervisors
West Whiteland Township
Chester County, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of West Whiteland Township as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise West Whiteland Township's basic financial statements, and have issued our report thereon dated January 15, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Whiteland Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Whiteland Township's internal control. Accordingly, we do not express an opinion on the effectiveness of West Whiteland Township's internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of West Whiteland Township's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

To the Board of Supervisors
West Whiteland Township
Chester County, Pennsylvania

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Whiteland Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of West Whiteland Township's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering West Whiteland Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Limerick, Pennsylvania
January 15, 2026

***Independent Auditors' Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on the Schedule of
Expenditures of Federal Awards in Accordance With the Uniform Guidance***

To the Board of Supervisors
West Whiteland Township
Chester County, Pennsylvania

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited West Whiteland Township's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of West Whiteland Township's major federal programs for the year ended December 31, 2024. West Whiteland Township's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, West Whiteland Township complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of West Whiteland Township and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of West Whiteland Township's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to West Whiteland Township's federal programs.

To the Board of Supervisors
West Whiteland Township
Chester County, Pennsylvania

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on West Whiteland Township's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about West Whiteland Township's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding West Whiteland Township's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of West Whiteland Township's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of West Whiteland Township's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

To the Board of Supervisors
West Whiteland Township
Chester County, Pennsylvania

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of West Whiteland Township as of and for the year ending December 31, 2024, and have issued our reported dated January 15, 2026, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and is derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Limerick, Pennsylvania
January 15, 2026

**SUPPLEMENTARY INFORMATION – MAJOR
FEDERAL AWARD PROGRAMS AUDIT**

WEST WHITELAND TOWNSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2024

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>Grantor Pass-Through Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Sub-Recipients</u>
U.S. DEPARTMENT OF THE TREASURY				
Passed through Pennsylvania Department of Community & Economic Development				
COVID-19 Coronavirus State and Local Fiscal Recovery	21.027	N/A	\$ <u>1,275,005</u>	\$ <u>-</u>
TOTAL U.S. DEPARTMENT OF THE TREASURY			<u>1,275,005</u>	<u>-</u>
TOTAL FEDERAL AWARDS			<u>\$ 1,275,005</u>	<u>\$ -</u>

WEST WHITELAND TOWNSHIP
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2024

NOTE A - GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the West Whiteland Township. The Township reporting entity is defined in Note A to the Township's basic financial statements. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other governmental agencies is included on the schedule.

NOTE B - BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, which is described in Note A to the Township's basic financial statements.

NOTE C - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal financial assistance revenues are reported in the Township's financial statements in the General Fund and nonmajor funds.

NOTE D - INDIRECT COST RATES

The Township has not elected to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance, section 414.

WEST WHITELAND TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of the West Whiteland Township.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the West Whiteland Township were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal awards programs are reported in the Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards in Accordance With the Uniform Guidance.
5. The auditors' report on compliance for the major awards programs for the West Whiteland Township expresses an unmodified opinion.
6. There are no audit findings that are required to be reported in accordance with the Uniform Guidance reported in this schedule.
7. The programs tested as major programs include:

Program	ALN
Coronavirus State and Local Fiscal Recovery Funds	21,027

8. The threshold used for distinguishing Types A and B programs was \$750,000.
9. The West Whiteland Township was determined to be a high-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

WEST WHITELAND TOWNSHIP
SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2024

None.

WEST WHITELAND TOWNSHIP

RESOLUTION NO. 2026-

WHEREAS by virtue of Resolution 2009-09 adopted April 8, 2009, the Board of Supervisors of Whiteland Township declared its intent to follow the schedules and procedures for the disposition of records as set forth in the Municipal Records Manual approved on December 16, 2009, and,

WHEREAS in accordance with Act 428 of 1968, each individual act of disposition shall be approved by resolution of the governing body of the municipality;

NOW THEREFORE, BE IT RESOLVED that the Board of Supervisors of the Township of West Whiteland, Chester County, Pennsylvania, in accordance with the above-cited Municipal Records Manual, hereby authorizes reformatting of the following public records:

RECORDS TO BE DESTROYED:

<u>OFFICE</u>	<u>RECORD TITLE</u>	<u>DATE</u>	<u>MEDIA/File Size</u>
Planning	Historical Commission	November 10, 2025	272 MB of data
Planning	Planning Commission	November 18, 2025 December 2, 2025	110 MB of data 326 MB of data
Administration	Stormwater Task Force	October 15, 2025 December 17, 2025	467 MB of data 220 MB of data

ADOPTED this 28th day of **January, 2026**.

WEST WHITELAND TOWNSHIP
BOARD OF SUPERVISORS

Brian Dunn, Chair

ATTEST:

Pam Gural-Bear, Township Manager

Rajesh Kumbhardare, Vice-Chair

Libby Madarasz, Supervisor



MEMORANDUM

TO: Board of Supervisors

FROM: Jennifer Keller

SUBJECT: Ratification of Appointment of Michael Dowger to Stormwater Task Force

DATE: January 23, 2026

Motion: To ratify the appointment of Michael Dowger to the Stormwater Task Force, effective January 5, 2026.

Background:

The Board of Supervisors established the Stormwater Task Force in 2024 as an ad hoc advisory committee to engage Township residents with relevant expertise in stormwater management. The Task Force provides a forum for community stakeholders to advise Township staff and the Board on current and future stormwater needs, including infrastructure planning, regulatory compliance, funding opportunities, flood resilience, and public education.

The Stormwater Task Force is comprised of five members of the community. There is currently a vacancy on the Stormwater Task Force that Michael Dowger has expressed an interest in filling. Michael is a Township resident with a master's degree in engineering geology and worked for sixteen years as an environmental/geotechnical consultant for URS corporation, where he participated in a wide range of geotechnical remediation and construction projects. He had previously volunteered with the Township to help with the plans for the development of Exton Park in the 1990's.

Michael's appointment to the Stormwater Task Force was unintentionally missed when the other Township appointments took place at the organization meeting, so this proposed ratification is retroactive to the January 5th organization meeting to follow the consistency of the other board and commission appointments.

MEMORANDUM

DATE: January 22, 2026

TO: Board of Supervisors
Pam Gural-Bear, Township Manager

FROM: Edward J. Culp Jr., Public Works Operations Manager

SUBJECT: **Authorization to Advertise for Bids – Replacement of Air Release Valves**



Motion: To authorize the advertisement of bids on PennBid for the replacement of the Air Release Valves (ARVs), as included in the 2026 Capital Projects Budget.

Background:

An Air Release Valve (ARV) in a sewer system is a critical device used to automatically manage air and gases inside pressurized or partially pressurized pipelines, such as force mains and rising mains. Its main job is to release trapped air and sometimes admit air to protect the system and keep it operating efficiently.

An Air Release Valve in a sewer system:

- Automatically removes trapped air
- Maintains hydraulic efficiency
- Protects pumps and pipes
- Prevents pressure surges and vacuum damage
- Improves overall system reliability

The Township's sewer system, running from Clovermill Pump Station to the DARA plant, currently has ARVs that are either non-operational or were removed due to a prior pipe break. To restore the system to proper operational standards, these ARVs must be replaced and returned to service.

The Township has secured a grant of \$180,976 to support this project. The total estimated cost in 2026, accounting for inflation, is approximately \$215,700. This project has been budgeted and approved by the Board in the 2026 Capital Projects Budget. Authorization is requested to advertise for bids on PennBid.

MEMORANDUM

DATE: January 21, 2026

TO: Board of Supervisors
Pam Gural-Bear, Township Manager

FROM: Edward J. Culp Jr., Public Works Operations Manager

SUBJECT: **Adoption of the Community Tree Care Ordinance**



Motion: To approve the adoption of the Community Tree Care Ordinance 486.

Background:

West Whiteland Township has submitted its application to the Arbor Day Foundation for formal recognition as a Tree City USA community. The Township has satisfied all required elements of the program, including:

- Adoption of an Arbor Day proclamation and observance of Arbor Day activities;
- Establishment of a Tree Board, fulfilled by the Township's Public Services Commission; and
- Maintenance of a community forestry program with an annual budget of at least \$2 per capita.

The final requirement for Tree City designation is the adoption of a Community Tree Care Ordinance 486. This ordinance outlines the Township's responsibilities for planting, maintaining, and protecting trees located on publicly owned land.

Adopting this ordinance formalizes existing Township practices and strengthens our commitment to long-term environmental stewardship and urban forestry management. The Public Services Commission has reviewed this proposal and is amenable to serving as the Township's Tree Advisory Board, as contemplated in the ordinance and required for Tree City USA compliance.

Approval of the motion will authorize the adoption of the proposed ordinance in accordance with Township Code and the requirements of the Pennsylvania Second-Class Township Code.

**WEST WHITELAND TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA**

ORDINANCE NO.

**AN ORDINANCE ADDING A NEW CHAPTER 297, "TREES",
TO THE WEST WHITELAND TOWNSHIP CODE OF
ORDINANCES FOR THE MANAGEMENT OF PUBLIC TREES
AND TO DESIGNATE THE PUBLIC SERVICES COMMISSION
AS THE TOWNSHIP'S TREE ADVISORY BOARD.**

BE IT HEREBY ENACTED AND ORDAINED by the Board of Supervisors of West Whiteland Township, Chester County, Commonwealth of Pennsylvania as follows:

Section 1. Purpose.

To enhance the quality of life and the present and future health, safety, and welfare of all residents, and to ensure proper planting and care of trees on public property, the West Whiteland Township Board of Supervisors herein delegates the authority and responsibility outlined herein for managing public trees to the Public Services Commission as the Tree Advisory Board, and establishes practices governing the planting and care of trees on public property, and makes provision for the emergency removal of trees on private property under certain conditions, and for funding of an annual public tree management program.

Section 2. Definitions.

For purposes of this Chapter, the following words and phrases shall have the meanings indicated:

Damage – any injury to or destruction of a tree, including but not limited to: uprooting; severance of all or part of the root system or main trunk; storage of material on or compaction of surrounding soil; a substantial change in the natural grade above a root system or around a trunk; surrounding the tree with impervious paving materials; or any trauma caused by accident or collision.

Designated Representative – Public Works Operations Manager or whomever he/she shall designate.

Nuisance – any tree, or limb thereof, that has an infectious disease or insect; is dead or dying; obstructs the view of traffic signs or the free passage of pedestrians or vehicles; or threatens public health, safety, and welfare.

Parkway – the area along a public street between the curb and the sidewalk; or if there

is no curb or sidewalk, the unpaved portion of the right-of-way.

Public property – all grounds and rights-of-way (ROWs) owned or maintained by West Whiteland Township.

Public tree – any tree or woody vegetation on Township-owned or Township-maintained property or rights-of-way.

Public Services Commission – Established by resolution 2017-30.

Top or Topping – the non-standard practice of cutting back of limbs to stubs within a tree’s crown to such a degree so as to remove the normal canopy and disfigure the tree.

Section 3. Tree advisory board.

The Township Board of Supervisors hereby creates a “Tree Advisory Board,” hereinafter referred to as the “Board.” The Board of Supervisors shall have the right to name an existing board or commission of the Township to also be the Tree Advisory Board.

- A. Duties. The Board shall act in an advisory capacity to the Designated Representative and shall:
 - 1. Coordinate and promote Arbor Day activities;
 - 2. Support public awareness and education programs relating to trees;
 - 3. Review Township department concerns relating to tree care;
 - 4. Assist with the annual application to renew the Tree City USA designation;
 - 5. Recommend the list of tree species for planting on Township property, and a list of prohibited species; and
 - 6. Other duties that may be assigned by Township Board of Supervisors;
- B. Membership. Members of the Public Services Commission shall serve as the members of the Tree Advisory Board.
- C. Term of office. Board members shall be appointed for four-year staggered terms. If a vacancy shall occur during the term of any member, a successor shall be appointed by the Board of Supervisors.
- D. Officers. The Board shall reflect the current membership of the Public Services Commission.
- E. Meetings. The Board meets on a monthly basis and shall hold a minimum of four meetings each year. All meetings shall be open to the public.

Section 4. Appointment, authority and power of designated representative.

- A. The Tree Advisory Board shall appoint a “Designated Representative” with full authority and responsibility to plant, prune, maintain and remove trees and woody plants growing in or upon all public property. This shall include but is not limited to the removal of trees that may threaten electrical, telephone, gas, or any

municipal water or sewer line, or any tree that is affected by fungus, insect, or other pest disease.

- B. Delegation of authority and responsibility. The Designated Representative of the Tree Advisory Board may delegate authority and responsibility granted to them herein to other Township staff, as they deem appropriate.
- C. Coordination among Township departments. All Township departments will coordinate as necessary with the Designated Representative and will provide services as required to ensure compliance with this Ordinance as it relates to streets, alleys, rights-of-way, drainage, easements, and other public properties not under direct jurisdiction of the Designated Representative.
- D. Interference. No person shall hinder, prevent, delay, or interfere with the Designated Representative or their agents while engaged in carrying out the execution or enforcement of this Ordinance.

Section 5. Tree planting and care standards.

- A. Standards. All planting and maintenance of public trees shall conform to the American National Standards Institute (ANSI) A-300 "Standards for Tree Care Operations" and shall follow all tree care Best Management Practices (BMPs) published by the International Society of Arboriculture, and successive editions thereof.
- B. Requirements of franchise utility companies. The maintenance of public trees for utility clearance shall conform to all applicable utility industry standards.
- C. Preferred species list is referenced in Appendix G of the Subdivision and Land Development Ordinance Chapter 281 in the Township Code of Ordinances. Planting distances. The Designated Representative shall develop and maintain an official set of spacing requirements for the planting of trees on public property. No tree may be planted within the visibility triangle of a street intersection or within 10 feet of a fire hydrant.
- D. Planting trees under electric utility lines. No newly planted trees may be planted under or within 15 lateral feet of any overhead utility wire.

Section 6. Prohibition against harming public trees.

- A. It shall be unlawful for any person, firm, or corporation to damage, remove, or cause the damage or removal of a tree on public property without written permission from the Designated Representative.
- B. It shall be unlawful for any person, firm, or corporation to attach any cable, wire, sign, or any other object to any street, park, or public tree.
- C. It shall be unlawful for any person, firm, or corporation to "top" any public tree. Trees severely damaged by storms or other causes, where best pruning practices are impractical may be exempted from this provision at the determination of the Designated Representative.

- D. Any person, firm, corporation, or Township department performing construction near any public tree(s) shall consult with the Designated Representative and shall employ appropriate measures to protect the tree(s), according to procedures contained in the Best Management Practices (BMPs) for “Managing Trees During Construction” published by the International Society of Arboriculture, and successive editions thereof.
- E. Each violation of this section as determined and notified by the Designated Representative shall constitute a separate violation, punishable by fines and penalties under Section 10 in addition to mitigation values placed on the tree(s) removed or damaged in violation of this section.

Section 7. Adjacent owner responsibility.

- A. The owner of land adjacent to any Township street or highway, when acting within the provisions of this Ordinance, may plant and maintain trees in the adjacent parkway area.
- B. No property owner shall allow a tree, or other plant growing on his or her property to obstruct or interfere with pedestrians or the view of drivers, thereby creating a hazard. If an obstruction persists, the Designated Representative shall notify the property owner to prune or remove the tree or plant. If the owner fails to comply with the notice, the Township may undertake the necessary work and charge the cost to the property owner.

Section 8. Emergency removals.

Emergency removals are allowed without prior notice if safety is at risk.

Section 9. Violations and penalty.

Any person, firm or corporation violating any provision of this Ordinance shall be deemed guilty of a misdemeanor and shall be subject to a fine as established in the annual fee schedule for each offense.

Section 10. Appeals.

Appeals to decisions by the Designated Representative, or to penalties imposed after violations of this ordinance, shall be heard by Township’s Board of Supervisors.

Section 11. Savings and repeal.

All ordinances or parts of ordinances in conflict with this Ordinance are repealed to the extent of such conflict.

Section 12. Severability.

Should any word, sentence, clause, paragraph, or provision of this Ordinance be held to be invalid or unconstitutional the remaining provisions of this Ordinance shall remain in full force and effect.

Section 13. Effective date.

This ordinance is effective immediately after the adoption of the Board of Supervisors.

Adopted this 28th day of January, 2026.

**WEST WHITELAND TOWNSHIP
BOARD OF SUPERVISORS**

ATTEST

Brain Dunn, Chair

Pam Gural-Bear, Township Manager

Rajesh Kumbhardare, Vice-Chair

Libby Madarasz, Supervisor

MEMORANDUM



TO: Board of Supervisors
FROM: Justin Smiley
SUBJECT: Exton Park Ph. II NPDES Requirement
DATE: January 23, 2026

Motion:

To approve Exton Park Phase II Instrument of Covenants Agreement and Stormwater Management Agreement as required for properties with Post-Construction Stormwater Management (PCSM) Best Management Practices (BMP) under the National Pollutant Discharge Elimination System (NPDES) Permit regulations.

Background:

The Township recently received its Chapter 102 PAG-02 National Pollutant Discharge Elimination System (NPDES) general permit approval from the Chester County Conservation District (CCCD) for the Exton Park Phase II project. With this approval the Township can start work on the project once some additional requirements are met. One of those requirements includes but is not limited to the execution of a Post-Construction Stormwater Management (PCSM) Best Management Practices (BMP) covenants agreement for the long-term maintenance of the stormwater facilities located on the property. This agreement, which includes an approved post-construction plan, notes regarding the long-term BMPs maintenance, and a stormwater maintenance agreement is required to be recorded within 45 days of receiving the NPDES permit. The covenants agreement will need to be recorded twice, per the requirements (pre-construction and post-construction with As-Built plans) and are to be filed with the CCCD.

The Exton Park Ph. II: Multi-use Field Area improvements are tentatively scheduled to begin construction in Spring/Summer 2026 after the required pre-construction meeting takes place. Construction for the new events stage, restroom, pavilion, trails and stormwater facilities is scheduled to last 5-6 months. This project is a planned project as part of the Township 2017 Exton Park Master Plan. Additional improvements to be constructed in the coming years pending funding and schedule include: a new playground/tot lot, pavilion, trails (including CVT Connector Trail) and parking lot expansion.

If there are any questions the Board may have regarding this project or the improvements involved, they can be discussed at the meeting on January 28th.

Attachments:

1. Exton Park Ph. II Instrument of Covenants Agreement
2. Post-Construction Stormwater Management (PCSM) Plan
3. Stormwater Maintenance Agreement

Prepared by/return to:
Kilkenny Law, LLC
519 Swede Street
Norristown, PA 19401

UPI No: 41-2-84.11

INSTRUMENT FOR THE DECLARATION OF RESTRICTIVE COVENANTS

THIS INSTRUMENT for the Declaration of Restrictions and Covenants (“Instrument”) is being made as of this _____ day of _____, 2026 by **WEST WHITELAND TOWNSHIP**, a political subdivision of the Commonwealth of Pennsylvania with a principal place of business at 101 Commerce Drive, Exton, Pennsylvania 19341 (hereinafter referred to as “Grantor” and “Grantee”)(collectively, the “Parties”).

WITNESSETH:

WHEREAS, Grantor is the owner of Exton Park, a tract of land situated in **WEST WHITELAND TOWNSHIP, CHESTER COUNTY**, Pennsylvania, containing 173.45 acres and being designated as “Exton Park Improvement Project – Phase 2” on that certain Land Development Plan recorded in Chester County Plot Book _____, Page _____, and being Chester County Tax Parcel #/ Uniform Parcel Identifier 41-2-84.11, and being more particularly described in that certain Deed recorded to Chester County Instrument No. _____ (the “Property”);

WHEREAS, Grantor has agreed to provide this Instrument to protect the Property; WHEREAS, the Property is included within the boundary of an Individual National Pollution Discharge Elimination System (NPDES) Permit (Permit No. PAC150174 A-1) for Discharges of Stormwater Associated with Construction Activities, the General NPDES Permit for Discharges of Stormwater Associated with Construction Activities (PAG-02), an Erosion and Sediment Control Permit (ESCP), which identifies certain Post Construction Stormwater Management Best Management Practices (PCSM BMPs) located on the Property;

WHEREAS, the documents attached to this Instrument and incorporated herein shall include: either record drawings which accurately reflect as-built conditions or the approved PCSM Plan (if record drawings are not yet available), attached hereto as Appendix A; the long-term Operation and Maintenance Agreement (O&M Agreement), attached hereto as Appendix B

WHEREAS, Grantee has agreed to be responsible for implementation of the approved O&M Agreement for the PCSM BMPs located on the Property as described in Appendix B, and incorporated herein;

WHEREAS, Grantor has agreed to provide for necessary access, to applicable parties, related to long-term operation and maintenance of the PCSM BMPs;

NOW THEREFORE, in consideration of the above and the mutual covenants, terms,

conditions, and restrictions hereinafter set forth in this Instrument, and other good and valuable consideration, receipt of which is hereby acknowledged, Grantor provides and files this Instrument:

1. Purpose. The purpose of this Instrument is to provide notice and to ensure the operation and maintenance, and necessary access for operation and maintenance, of the PCSM BMPs on the Property and to prevent the use or development of the Property in any manner that may impair or conflict with the long-term O&M Plan. Per 25 Pa. Code §102.8(m)(2), this Instrument identifies the PCSM BMP(s), provides for the necessary access related to long-term operation and maintenance of the PCSM BMP(s) and provides notice that the responsibility for long-term operation and maintenance of the PCSM BMP(s) is a covenant that runs with the land that is binding upon and enforceable by subsequent grantees.

2. Declaration of Restrictions and Covenants. Grantor hereby declares that the Property shall be held, transferred, conveyed, leased, occupied or otherwise disposed of and used subject to this Instrument which shall run with the land and be binding on all heirs, successors, assigns, occupiers, and lessees.

3. Perpetual Duration. The provisions of this Instrument shall remain in effect in perpetuity, shall be deemed covenants running with the land regardless of ownership or use, and be binding upon all subsequent property owner(s); and the personal representatives, heirs, successors, or assigns of the Grantor.

4. Reserved Rights. Grantor reserves and accepts unto itself and the personal representatives, heirs, successors, or assigns of the Grantor, all rights accruing from ownership of the Property, including the right to engage in or permit or invite others to engage in all uses of the Property that are not inconsistent with the purpose of this Instrument.

5. Subsequent Transfers. The terms of this Instrument shall be incorporated by reference into any deed or other legal instrument by which Grantor divests itself by sale, exchange, devise or gift of all or any portion of the Property. Failure of Grantor to perform any act required by this Instrument shall not impair the validity of this Instrument or limit its enforceability in any way. Upon valid sale or transfer of Grantor's ownership interest to a successor or assign and notice as required by this paragraph, Grantor shall be released from any responsibility for any violation of the terms of this Instrument caused by Grantor's successors or assigns or any third party which occurs subsequent to such sale or transfer.

6. Recordation. Grantor shall record this Instrument in the Official Records of Chester County, Pennsylvania. Grantor shall pay all recording costs necessary to record this Instrument in the public records.

7. Notices. All notices, consents, approvals or other communications required under the provisions of this Instrument shall be in writing and shall be deemed properly given if hand delivered, sent by a nationally recognized overnight courier, or sent by United States certified mail, return receipt requested, addressed to the appropriate party or successor in interest, at the address most recently provided.

8. Access Provisions. The party responsible for the implementation of the O&M Plan may enter the Property upon reasonable notice, in a reasonable manner and at reasonable times for purposes of implementation of the O&M Plan.

9. Miscellaneous Provisions.

(a) Severability. If any provision of this Instrument or the application of it to any person or circumstance is found to be invalid, the remainder of the provisions of this Instrument and the application of the provisions to persons or circumstances other than those as to which it is found to be invalid, shall not be affected by the invalid provision.

(b) Amendment. Upon any reduction, loss, or failure of any PCSM BMP, the Grantor shall take immediate action to restore, repair, or replace the BMP or provide an alternative method of treatment. If a modification to the installed PCSM BMPs is proposed for any reason, this Instrument shall not be amended, terminated or in any way modified by the Grantor without the express prior written approval of the Commonwealth of Pennsylvania Department of Environmental Protection (Department). After receiving approval from the Department, the Grantor shall record any such amendment, termination or modification of this Instrument as described in Paragraph 6, above. If an amendment or modification of this Instrument is needed for reasons other than PCSM BMP modification or site redevelopment, the Grantor shall provide notice to the Department or delegated county conservation district in writing at least 20 business days prior, unless otherwise approved by Department, to recording any amendment, termination or modification of this Instrument. After the 20 business days have elapsed without written notification from the Department, the Grantor may record any such amendment, termination or modification of this Instrument as described in Paragraph 6, above.

(c) Controlling Law. The interpretation and performance of this Instrument shall be governed by the laws of the Commonwealth of Pennsylvania.

(d) Captions. The captions in this Instrument have been inserted solely for convenience of reference and are not a part of this Instrument and shall have no effect upon construction or interpretation.

(e) Rights of the Department. The rights of the Department shall be preserved under the laws of the Commonwealth of Pennsylvania, and include, but not be limited to, the following:

- (i) To identify, to preserve and to protect in perpetuity the PCSM BMPs in a manner consistent with the O&M Plan.
- (ii) To enter upon the Property in a reasonable manner and at reasonable intervals and times for the purpose of monitoring compliance with this Instrument.
- (iii) To proceed at law or in equity to enforce the provisions of this Instrument, and to prevent the occurrence of any of the prohibited activities hereinafter set forth.
- (iv) To approve or disapprove a request for an amendment submitted under

Paragraph 9(b), above.

IN WITNESS WHEREOF, the undersigned being the Grantor and Grantee, herein, has hereunto executed on the day and year first above written.

GRANTOR:

WEST WHITELAND TOWNSHIP

Attest:

Pamela Gural-Bear,
Township Manager

Brian Dunn, Chair of the Board of
Supervisors

I certify that the address of the Grantee is:

West Whiteland Township
101 Commerce Avenue
Exton, PA 19341

Pamela Gural-Bear, Township Manager

COMMONWEALTH OF PENNSYLVANIA :
 : SS
COUNTY OF CHESTER :

On this _____ day of _____, 2026, before me, the undersigned officer, personally appeared Brian Dunn, who acknowledged himself to be the Chair of the Board of Supervisors of **WEST WHITELAND TOWNSHIP**, the GRANTOR and GRANTEE in the foregoing instrument, and that as such Chair, being duly authorized to do so, has executed the within instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Notary Public

APPENDIX A

Approved Post-Construction Stormwater Management Plan (PCSM Plan)

APPENDIX B

Long-Term Operation & Maintenance Agreement (O&M Agreement)

Prepared by/return to:
Kilkenny Law, LLC
519 Swede St.
Norristown, PA 19341

UPI# 41-2-84.11

WEST WHITELAND TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA

STORMWATER MANAGEMENT FACILITIES MAINTENANCE AGREEMENT

THIS STORMWATER MANAGEMENT FACILITIES MAINTENANCE AGREEMENT (“Maintenance Agreement”) is executed this ____ day of _____, 2026, by **WEST WHITELAND TOWNSHIP**, a political subdivision of the Commonwealth of Pennsylvania with a principal place of business at 101 Commerce Drive, Exton, Pennsylvania 19341 (hereinafter referred to the “Owner”)

BACKGROUND

A. The Owner is the owner of Exton Park, a tract of ground located in West Whiteland Township, Chester County, Pennsylvania (the “Property”) on which it intends to develop portions of the park (the “Development”) in accordance with a plan known as “Final Land Development Plans of Exton Park Improvement Project – Phase 2” prepared by YSM Architects and Gilmore and Associates, Inc. dated February 13, 2025 and last revised on _____, 2026 (the “Plan”). The Plan was recorded with the Deed of Dedication in the Office of the Recorder of Deeds in Chester County, Pennsylvania in Plan Book ____ Page ____ on the ____ day of _____, 2026.

B. The Plan depicts the construction of certain buildings and improvements, including the installation of certain stormwater management facilities, including but not limited to components to control the quality of stormwater discharge, such as plantings, bioretention swales, permeable media, outlet structures, endwalls, pipe swales, “snouts” and similar devices that help to control pollutants and debris, and BMP’s, all as depicted on Sheet(s) _____ of the Plan (the “POST CONSTRUCTION STORMWATER MANAGEMENT PLAN”). The Owner is required and intends to install and to maintain the Stormwater Facilities in accordance with the Plan and the conditions of approval adopted by the Board of Supervisors.

C. Section 270-43 of the Township Code of Ordinances requires the Owner to enter into a maintenance agreement requiring that the owners of Stormwater Facilities be responsible for proper maintenance during and after development of all required Stormwater Facilities required by the Plan in perpetuity.

D. Owner desires to execute and record this Maintenance Agreement in order to satisfy its obligations under Section 270-43 referred to above.

GRANTS AND TERMS

NOW, THEREFORE, the Owner, for itself, its successors-in-interest, successors-in-title, grantees and assigns, including but not limited to a successor homeowners' association, (jointly, severally, and collectively referred to hereinafter as "Owner"), for good and valuable consideration, the receipt and sufficiency whereof being hereby acknowledged, and intending to be legally bound hereby, hereby covenants, declares, agrees, confirms and provides as follows:

- 1) Incorporation of Background. Background Paragraphs A through D herein above are incorporated as part of the terms of this Maintenance Agreement.
- 2) Maintenance and Replacement. It shall be the Owner's responsibility to continuously and perpetually maintain the Stormwater Facilities in accordance with the conditions of approval, the Plan, and with manufacturers' specifications, including but not limited to:
 - a) Inspections of all Stormwater Facilities shall be completed in the month of June in accordance with the schedule in Section 270-45 of the Township Code of Ordinances, and within twenty-four (24) hours after cessation of a 25-year or greater storm event. All such inspections shall be performed by a civil engineer licensed in the Commonwealth of Pennsylvania. A written inspection report prepared by the civil engineer satisfying the obligations under Section 270-45 of the Township Code of Ordinances shall be submitted to the Township by July 31st in the year in which it is due. The written inspection report required after cessation of a 25-year or greater storm event shall be submitted within one month after completion of the inspection. The report shall identify the condition of the Stormwater Facilities, repairs and maintenance performed during the year and/or required, cleanup required, and any other pertinent information to properly ascertain that the Stormwater Facilities are functioning properly and in accordance with the design and approved Plan. The report shall include a certification by the civil engineer that the Stormwater Facilities are functioning and will continue to function properly as aforesaid, unless repairs and/or maintenance is recommended. If repairs and/or maintenance for the Stormwater Facilities are recommended, such repairs and/or maintenance shall be completed by the Owner within one (1) month of the report and within two (2) weeks after completion of the repairs and/or maintenance, the civil engineer shall submit to the Township a follow-up inspection report, which shall include a description of the repair and/or

maintenance performed and a certification that all the Stormwater Facilities are functioning and will continue to function properly as aforesaid.

- b) All materials collected by the Stormwater Facilities, including but not limited to oil and sediment, shall be disposed of in accordance with PaDEP, EPA and any other applicable regulations. The annual report shall include a list of all materials disposed and certification of regulatory compliance with disposal requirements.
- c) Should a Stormwater Facility not function properly, the Township shall be notified in writing within 10 days of the discovery of the malfunction and the proposed maintenance, repairs or modifications necessary to resolve the malfunction. All maintenance, repairs or modifications shall be made in accordance with the specifications of the manufacturer of the device or the design engineer. If a repair or modification is made not within the specifications of the manufacturer or design engineer, said repair or modification shall be approved in writing by the manufacturer or the design engineer, and a copy of the approval shall be filed with the Township. The maintenance, repair, or modification must be completed within 30 days of discovery of the malfunction, or immediately upon discovery if the malfunction poses a threat to the public health or safety.
- d) The Township reserves the right to require additional devices (such as an oil absorbent hydrophobic boom, etc.) if the facilities as designed do not function to assure the quality of the stormwater leaving the Stormwater Facility.

3. Special Requirements.

[THIS SECTION SHALL INCLUDE ALL STORMWATER MAINTENANCE NOTES SHOWN ON THE APPROVED PLANS AND ANY SPECIAL REQUIREMENTS FOR STORMWATER MANAGEMENT FACILITIES FOR THIS PROJECT AS SHOWN IN EXHIBIT A]

4. Prohibition of Alteration or Removal. The Owner shall not alter or remove the Stormwater Facilities depicted on the Plan unless prior written approval is obtained from the Township.

5. Default; Cure. In the event Owner fails to comply with the terms of this Maintenance Agreement, Township shall send written notice to Owner specifying the areas of noncompliance (“Deficiencies”) and the steps that must be taken to comply. In the event Owner does not comply with the terms of the notice within 30 days of the date thereof, or diligently pursue compliance in circumstances where compliance is not possible within 30 days due to weather conditions or otherwise, Township shall have the right, but not the obligation, to enforce this Maintenance Agreement at law

or in equity, and/or to enter upon the Property and correct the Deficiencies, and collect the cost thereof from Owner by municipal lien against the Property or any other remedy allowed by law.

6. Use and Occupancy Permit. The requirements of this Maintenance Agreement are part of the conditions for issuance of the Township Use and Occupancy Permit for the development depicted on the Plan and the Property and it is the Owner's responsibility to comply with the requirements of this Maintenance Agreement. Should the Owner fail to comply, the Township reserves the right to revoke the Use and Occupancy Permit after providing the Deficiency notice and cure period as set forth in Paragraph 4 herein above.

7. Covenants Running With The Land; Successors and Assigns Bound. This Maintenance Agreement and the provisions hereof (1) shall run with the land, and be appurtenant to title to the Property and every portion thereof; and (2) shall be binding upon and inure to the benefit of the Owner, and each and all of its respective successors and assigns, and successors in title to the Property and every portion thereof. Any and all conveyances, leases or encumbrances of any part of the Property shall be subject to the provisions hereof.

8. Easement to Township. The Township has the right, but not the responsibility, to conduct inspections of the Stormwater Facilities and the Owner hereby grants the Township the full and uninterrupted right, right of way, privilege, easement and authority to enter upon the Property, from time to time and at such times, as the Township shall deem necessary to perform said inspections. The Township reserves the right to charge the Owner for such inspections, and collection of the cost thereof from Owner by municipal lien against the Property or otherwise.

9. Recording. This Agreement shall be recorded in the Office of the Recorder of Deeds of Chester County, Pennsylvania.

10. Notices. Any notice, demand, instruction, report, or other communication to be given to either party under the terms of this Maintenance Agreement shall be in writing, and sufficiently given if delivered by hand delivery, express delivery service, electronic mail, transmitted by facsimile with confirming receipt or United States certified mail, return receipt requested, postage prepaid, addressed as set forth below.

to Township (Owner):

**West Whiteland Township
101 Commerce Drive
Exton PA. 19341
Phone: (610) 363-9525**

The addresses of the parties in this Maintenance Agreement shall remain in effect until another address is given to the other party in accordance with these notice provisions.

11. Miscellaneous Provisions.

a) Severability. If any provision of this Maintenance Agreement shall to any extent be invalid or unenforceable, the remainder of this Maintenance Agreement (or the application of such provision to persons or circumstances other than those in respect of which it is invalid or unenforceable) shall not be affected thereby, and each provision of this Maintenance Agreement, unless specifically conditioned upon such invalid or unenforceable provision, shall be valid and enforceable to the fullest extent permitted by law.

b) Amendment. This Maintenance Agreement may not be amended except by written instrument signed and acknowledged by the Owner, its successors and assigns, and Township and recorded in the Office of the Recorder of Deeds of Chester County, Pennsylvania.

c) Governing Laws. This Maintenance Agreement shall be construed and governed by the laws of the Commonwealth of Pennsylvania.

d) Integration. This Maintenance Agreement sets forth the entire agreement between the Owner and Township with respect to the subject matter hereof.

[REMAINDER OF THIS PAGE LEFT BLANK INTENTIONALLY]

IN WITNESS WHEREOF, the undersigned being the Owner, herein, has hereunto executed on the day and year first above written for this Agreement.

OWNER:

WEST WHITELAND TOWNSHIP

Attest:

Pamela Gural-Bear,
Township Manager

Brian Dunn, Chair of the Board of
Supervisors

I certify that the address of the Grantee is:

West Whiteland Township
101 Commerce Avenue
Exton, PA 19341

Pamela Gural-Bear, Township Manager

COMMONWEALTH OF PENNSYLVANIA :
: SS
COUNTY OF CHESTER :

On this _____ day of _____, 2026, before me, the undersigned officer, personally appeared Brian Dunn, who acknowledged himself to be the Chair of the Board of Supervisors of **WEST WHITELAND TOWNSHIP**, the OWNER in the foregoing instrument, and that as such Chair, being duly authorized to do so, has executed the within instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Notary Public

APPENDIX A

LONG-TERM STORMWATER OPERATION & MANTAINENCE NOTES



DATE 01/12/2026	CHECK #625		2512_Wex
GENERAL FUND			3,661.03
SEWER FUND		\$	125.73
SUBTOTAL		\$	125.73
DATE 01/12/2026	CHECK #637 TO #638		2501AQUA
GENERAL FUND		\$	10,763.68
SUBTOTAL		\$	10,763.68
DATE 01/20/2026	CHECK #70425 - 70429		20260128
GENERAL FUND		\$	656,672.00
SOLID WASTE FUND		\$	4,515.94
SUBTOTAL		\$	661,187.94
DATE 01/28/2026	CHECK #70430 - 70467		20260128
GENERAL FUND			90,216.82
SEWER FUND			3,918.96
LIQUID FUELS FUND			2,934.80
PUBLIC SERVICE FUND			28,142.50
TECHNOLOGY FUND			12,909.17
WCRERT FUND		\$	3,600.00
SUBTOTAL		\$	141,722.25
DATE 01/28/2026	CHECK # 70468		FC_2501
GENERAL FUND		\$	2,625.00
SUBTOTAL		\$	2,625.00
DATE 01/28/2026	CHECK #70469 - 70471		250128PY
GENERAL FUND		\$	2,000.00
SUBTOTAL		\$	2,000.00
DATE 01/28/2026	VOID CHECK #70472 - 70531		260128PY
GENERAL FUND		\$	180,022.56
SEWER FUND		\$	27,220.12
SEWER CONSTRUCTION FUND		\$	234,150.00
SOLID WASTE FUND		\$	21,274.65
LIQUID FUELS FUND		\$	35,308.66
PUBLIC SERVICE FUND		\$	405,694.55
TECHNOLOGY FUND		\$	2,575.00
SUBTOTAL		\$	906,245.54
DATE 01/06/2026	BMO PROCUREMENT CARD		P_251227
GENERAL FUND		\$	16,945.47
SEWER FUND		\$	588.84
TECHNOLOGY FUND		\$	695.71
SUBTOTAL		\$	18,230.02
TOTAL		\$	1,742,900.16

APPROVED BY THE BOARD OF SUPERVISORS

DATE

BRIAN DUNN

RAJESH KUMBHARDARE

LIBBY MADARASZ

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
109706076		12/31/2025	108799	2512_WEX	625	3,786.76	3,786.76	01/12/2026	DIR PD		GASOLI
CHECK DATE: 01/12/2026											
1117 WEX BANK											
1 INVOICES						3,786.76					

** END OF REPORT - Generated by Caroline Partridge **

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
31003003100302_11&12 CHECK DATE: 01/07/2026		01/02/2026	108895	2501AQUA	638	10,620.64	10,620.64	01/28/2026	DIR	PD	HYDRAN
86 AQUA PENNSYLVANIA, INC. 540296 0389744_2509 CHECK DATE: 01/07/2026		09/30/2025	108893	2501AQUA	637	143.04	143.04	01/07/2026	DIR	PD	110 W
86 AQUA PENNSYLVANIA, INC.						10,763.68					
2 INVOICES						10,763.68					

** END OF REPORT - Generated by Caroline Partridge **

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
20257042	260004	01/03/2026	108890	20260128	70432	1,900.00	1,900.00	02/03/2026	INV	PD	Annual
CHECK DATE: 01/28/2026											
172 C. SHARKEY ENTERPRISES											
2026 CONTRIBUTION		01/13/2026	108956	20260128	70426	20,000.00	20,000.00	01/28/2026	INV	PD	2026 T
CHECK DATE: 01/20/2026											
204 CHESTER COUNTY LIBRARY											
77327		01/07/2026	108899	20260128	70427	4,515.94	4,515.94	01/28/2026	INV	PD	TIPPIN
CHECK DATE: 01/20/2026											
205 CHESTER COUNTY SOLID WASTE AUTHORITY											
13374	260009	01/14/2026	108969	20260128	70433	18,564.00	18,564.00	01/29/2026	INV	PD	Cody R
CHECK DATE: 01/28/2026											
228 CODY SYSTEMS											
573248		01/05/2026	108883	20260128	70435	28.30	28.30	02/05/2026	INV	PD	Propan
CHECK DATE: 01/28/2026											
259 COUNTY PROPANE LLC											
DISAB25-WWHITRM		01/09/2026	108916	20260128	70438	2,331.16	2,331.16	02/08/2026	INV	PD	Office
CHECK DATE: 01/28/2026											
296 DELAWARE VALLEY MUNICIPAL MANAGEMENT											
#WCPREM26-WWHITE1		01/01/2026	108875	20260128	70439	37,387.25	37,387.25	03/02/2026	INV	PD	DVTWC
CHECK DATE: 01/28/2026											
297 DELAWARE VALLEY WORKERS' COMP TRUST											
356531		01/06/2026	108873	20260128	70451	221.81	221.81	02/07/2026	INV	PD	Disc B
CHECK DATE: 01/28/2026											
320 NAPA											
356544		01/06/2026	108874	20260128	70451	148.64	148.64	02/07/2026	INV	PD	Brake
CHECK DATE: 01/28/2026											
320 NAPA											
357325		01/09/2026	108917	20260128	70451	229.99	229.99	02/09/2026	INV	PD	Diesel
CHECK DATE: 01/28/2026											
320 NAPA											
357831		01/13/2026	108962	20260128	70451	30.65	30.65	02/13/2026	INV	PD	Shop T
CHECK DATE: 01/28/2026											
320 NAPA											
P29859		01/13/2026	108961	20260128	70440	15.50	15.50	02/13/2026	INV	PD	Pin
CHECK DATE: 01/28/2026											
332 EAGLE POWER & EQUIPMENT CORP											
FBI NA Training		01/15/2026	109000	20260128	70441	350.00	350.00	01/15/2026	INV	PD	FBINA
CHECK DATE: 01/28/2026											
378 FBINAAEASTERN PA CHAPTER											
2026 CONTRIBUTION		01/13/2026	108958	20260128	70428	427,500.00	427,500.00	01/28/2026	INV	PD	2026 T
CHECK DATE: 01/20/2026											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
2260003	436 GOOD FELLOWSHIP AMBULANCE 260006	01/08/2026	108938	20260128	70443	2,969.83	2,969.83	01/28/2026	INV PD	2021	I
	CHECK DATE: 01/28/2026										
422070	499 INTERNATIONAL CODE COUNCIL INC 10/30/2025	10/30/2025	109030	20260128	70445	360.00	360.00	01/28/2026	INV PD	Remain	
	CHECK DATE: 01/28/2026										
2267469	600 LEADS ONLINE	01/09/2026	108923	20260128	70447	9.56	9.56	01/09/2026	INV PD	McGove	
	CHECK DATE: 01/28/2026										
2271041	657 MC GOVERN ENVIRONMENTAL LLC 01/09/2026	01/09/2026	108924	20260128	70446	9.71	9.71	01/09/2026	INV PD	McGove	
	CHECK DATE: 01/28/2026										
04833	657 MC GOVERN ENVIRONMENTAL LLC 11/19/2025	11/19/2025	108922	20260128	70452	897.00	897.00	01/19/2026	INV PD	Stormw	
	CHECK DATE: 01/28/2026										
I-2858005	696 NATIONAL STORMWATER CENTER 01/05/2026	01/05/2026	108846	20260128	70453	59.96	59.96	01/28/2026	INV PD	Hand S	
	CHECK DATE: 01/28/2026										
22681	729 OFFICE BASICS INC	01/13/2026	108949	20260128	70455	150.00	150.00	01/13/2026	INV PD	PA Chi	
	CHECK DATE: 01/28/2026										
9616	744 PA CHIEFS OF POLICE ASSOC. 260015	01/15/2026	109011	20260128	70455	2,100.00	2,100.00	01/29/2026	INV PD	Annual	
	CHECK DATE: 01/28/2026										
991600951640	744 PA CHIEFS OF POLICE ASSOC. 01/09/2026	01/09/2026	108930	20260128	70430	130.00	130.00	02/09/2026	INV PD	Brake	
	CHECK DATE: 01/28/2026										
9916536427889	785 Advance Auto Parts	12/30/2025	108918	20260128	70430	19.42	19.42	01/30/2026	INV PD	Wax fo	
	CHECK DATE: 01/28/2026										
9916600751592	785 Advance Auto Parts	01/07/2026	108932	20260128	70430	51.50	51.50	02/07/2026	INV PD	Brake	
	CHECK DATE: 01/28/2026										
9916600751593	785 Advance Auto Parts	01/07/2026	108931	20260128	70430	233.16	233.16	02/07/2026	INV PD	Brake	
	CHECK DATE: 01/28/2026										
9916601328308	785 Advance Auto Parts	01/13/2026	108959	20260128	70430	69.92	69.92	02/13/2026	INV PD	Oil an	
	CHECK DATE: 01/28/2026										
INV150471	785 Advance Auto Parts 260016	01/01/2026	109013	20260128	70456	2,837.85	2,837.85	01/29/2026	INV PD	Renewa	

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
CHECK DATE: 01/28/2026											
95200	820 POWER DMS 250186	01/15/2026	109005	20260128	70458	20,430.00	20,430.00	02/15/2026	INV PD	DDC Co	
CHECK DATE: 01/28/2026											
215838	907 SASS-MOORE SERVICE CORP 12/15/2025	109036	20260128	70448	12,909.17	12,909.17	01/28/2026	INV PD	MONTHL		
CHECK DATE: 01/28/2026											
930023320	981 MERIPLEX SOLUTIONS LLC 01/08/2026	108892	20260128	70461	848.00	848.00	02/08/2026	INV PD	HVAC T		
CHECK DATE: 01/28/2026											
358-197-593-0001-79	1061 TUSTIN WATER SOLUTIONS 01/04/2026	108942	20260128	70462	88.05	88.05	01/29/2026	INV PD	Elevat		
CHECK DATE: 01/28/2026											
957-933-293-0001-26	1083 VERIZON 01/02/2026	108945	20260128	70462	168.08	168.08	01/28/2026	INV PD	Fios-		
CHECK DATE: 01/28/2026											
660634	1083 VERIZON 01/13/2026	108985	20260128	70463	60.00	60.00	02/13/2026	INV PD	Yard W		
CHECK DATE: 01/28/2026											
660672	1111 WEAVER MULCH LLC 01/14/2026	108987	20260128	70463	150.00	150.00	02/14/2026	INV PD	Yard W		
CHECK DATE: 01/28/2026											
660697	1111 WEAVER MULCH LLC 01/14/2026	108986	20260128	70463	150.00	150.00	02/14/2026	INV PD	Yard W		
CHECK DATE: 01/28/2026											
10077720	1111 WEAVER MULCH LLC 01/01/2026	108989	20260128	70464	101.52	101.52	02/01/2026	INV PD	Pest S		
CHECK DATE: 01/28/2026											
10079413	1116 WESTERN PEST SERVICES 01/01/2026	108990	20260128	70464	145.00	145.00	02/01/2026	INV PD	Pest S		
CHECK DATE: 01/28/2026											
IV66627	1116 WESTERN PEST SERVICES 250191 01/07/2026	108925	20260128	70465	2,934.80	2,934.80	02/07/2026	INV PD	Plowin		
CHECK DATE: 01/28/2026											
INV818649	1131 WINTER EQUIPMENT CO 260007 01/15/2026	109009	20260128	70466	10,160.20	10,160.20	02/13/2026	INV PD	2026 A		
CHECK DATE: 01/28/2026											
236265	1133 WITMER PUBLIC SAFETY GROUP 260020 01/01/2026	109012	20260128	70467	4,515.00	4,515.00	01/29/2026	INV PD	Annual		
CHECK DATE: 01/28/2026											
1144 YCG											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
1L16-7VH3-96KQ.1		01/10/2026	108976	20260128	70431	448.71		448.71	01/28/2026	INV	PD	Public
CHECK DATE: 01/28/2026												
1228 Amazon Capital Services Inc.												
1YWD-9J9L-FWLJ		01/10/2026	108943	20260128	70431	44.95		44.95	01/28/2026	INV	PD	GENERA
CHECK DATE: 01/28/2026												
1228 Amazon Capital Services Inc.												
1YWD-9J9L-G3DR		01/10/2026	108944	20260128	70431	63.36		63.36	01/28/2026	INV	PD	Police
CHECK DATE: 01/28/2026												
1228 Amazon Capital Services Inc.												
INV134615	260022	01/15/2026	109010	20260128	70460	1,799.25		1,799.25	02/13/2026	INV	PD	Renewa
CHECK DATE: 01/28/2026												
1246 TargetSolutions Learning LLC												
02854859		12/28/2025	108920	20260128	70434	336.24		336.24	01/28/2026	INV	PD	Hydrau
CHECK DATE: 01/28/2026												
1300 COLLIFLOWER INC - FRAZER												
353		07/23/2025	108934	20260128	70442	200.00		200.00	08/22/2025	INV	PD	2025 B
CHECK DATE: 01/28/2026												
1486 GREGORY E RIBICK												
395		12/09/2025	108935	20260128	70442	245.00		245.00	01/08/2026	INV	PD	2025 B
CHECK DATE: 01/28/2026												
1486 GREGORY E RIBICK												
9858285	260011	01/08/2026	108968	20260128	70436	1,095.00		1,095.00	02/07/2026	INV	PD	2026 1
CHECK DATE: 01/28/2026												
1523 DATAPILOT INC.												
87577		12/31/2025	108888	20260128	70454	840.00		840.00	02/01/2026	INV	PD	Fire A
CHECK DATE: 01/28/2026												
1612 Oliver Fire Protection & Security												
2026 CONTRIBUTION		01/13/2026	108957	20260128	70429	207,672.00		207,672.00	01/28/2026	INV	PD	2026 T
CHECK DATE: 01/20/2026												
1620 WEST WHITELAND FIRE COMPANY, INC												
20260128		01/09/2026	108906	20260128	70425	1,500.00		1,500.00	01/28/2026	INV	PD	2026 T
CHECK DATE: 01/20/2026												
1680 ARATI JOSHI												
Sean11426		01/14/2026	108988	20260128	70459	135.00		135.00	02/14/2026	INV	PD	Reimbu
CHECK DATE: 01/28/2026												
1702 Sean Ferrell												
P_ERT_2026-002	260008	01/13/2026	108948	20260128	70457	3,600.00		3,600.00	01/13/2026	INV	PD	WCRERT
CHECK DATE: 01/28/2026												
1765 Premier Tactics, Security, and Investigations												
20260128		01/09/2026	108900	20260128	70437	787.21		787.21	01/28/2026	INV	PD	RETURN
CHECK DATE: 01/28/2026												

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
15936	1767 Deborah Rinj 260023	01/16/2026	109029	20260128	70450	7,712.50	7,712.50	01/28/2026	INV	PD	2 Exto
	CHECK DATE: 01/28/2026										
202601	1769 MS Signs Inc	01/14/2026	108978	20260128	70444	300.00	300.00	01/28/2026	INV	PD	REFUND
	CHECK DATE: 01/28/2026										
	1770 Jackie Long	01/15/2026	109008	20260128	70449	350.00	350.00	01/15/2026	INV	PD	REFUND
	REFUND OVERPAYMENT										
	CHECK DATE: 01/28/2026										
	1773 MITTAL & SONS LLC										
						802,910.19					
58 INVOICES						802,910.19					

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VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
2026011		01/05/2026	108794	FC_2601	70468	2,625.00	2,625.00	01/05/2026	INV	PD	JANUAR
CHECK DATE: 01/28/2026											
1620 WEST WHITELAND FIRE COMPANY, INC											
1 INVOICES						2,625.00					

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VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
2025		01/05/2026	108774	250128PY	70471	700.00	700.00	01/05/2026	INV	PD	2025 P
CHECK DATE: 01/28/2026											
1426 PAUL CLERY											
2025		01/05/2026	108775	250128PY	70469	700.00	700.00	01/05/2026	INV	PD	2025 P
CHECK DATE: 01/28/2026											
1440 GUY MCCANDLESS											
2025		01/05/2026	108776	250128PY	70470	600.00	600.00	01/05/2026	INV	PD	2025 P
CHECK DATE: 01/28/2026											
1611 LIBBY MADARASZ											
						2,000.00					
3 INVOICES						2,000.00					

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VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
2774192		11/20/2025	108950	260128PY	70472	71.44		71.44	01/27/2026	INV	PD	Legal
	CHECK DATE: 01/28/2026											
2782520	3 21ST CENTURY MEDIA	12/01/2025	108907	260128PY	70472	232.74		232.74	01/27/2026	INV	PD	Public
	CHECK DATE: 01/28/2026											
29229	3 21ST CENTURY MEDIA	12/16/2025	108592	260128PY	70474	5,423.00		5,423.00	12/16/2025	INV	PD	Shield
	CHECK DATE: 01/28/2026											
ASC461	52 ALL TRAFFIC SOLUTIONS	12/19/2025	108772	260128PY	70476	559.20		559.20	01/19/2026	INV	PD	Road L
	CHECK DATE: 01/28/2026											
300138	64 ALPHA SPACE CONTROL COMPANY INC	12/16/2025	108871	260128PY	70479	135.09		135.09	01/28/2026	INV	PD	GMPS
	CHECK DATE: 01/28/2026											
310098	86 AQUA PENNSYLVANIA, INC.	01/02/2026	108870	260128PY	70479	7,868.34		7,868.34	01/28/2026	INV	PD	HYDRAN
	CHECK DATE: 01/28/2026											
540296	86 AQUA PENNSYLVANIA, INC.	12/16/2025	108869	260128PY	70479	104.53		104.53	01/28/2026	INV	PD	110 W
	CHECK DATE: 01/28/2026											
266596	86 AQUA PENNSYLVANIA, INC.	12/30/2025	108761	260128PY	70480	497.48		497.48	01/30/2026	INV	PD	2025 -
	CHECK DATE: 01/28/2026											
251104	106 BAIRD & RUDOLPH TIRE COMPANY INC	01/19/2026	109085	260128PY	70482	1,850.00		1,850.00	01/28/2026	INV	PD	CMPS R
	CHECK DATE: 01/28/2026											
7130117	183 CARROLL ENGINEERING CORPORATION	12/17/2025	108848	260128PY	70483	1,609.87		1,609.87	01/28/2026	INV	PD	22 Ton
	CHECK DATE: 01/28/2026											
7130118	194 CHEMICAL EQUIPMENT LABS OF DE.	12/17/2025	108850	260128PY	70483	1,592.78		1,592.78	01/28/2026	INV	PD	22 Ton
	CHECK DATE: 01/28/2026											
7130119	194 CHEMICAL EQUIPMENT LABS OF DE.	12/17/2025	108853	260128PY	70483	1,573.57		1,573.57	01/28/2026	INV	PD	22 Ton
	CHECK DATE: 01/28/2026											
7130120	194 CHEMICAL EQUIPMENT LABS OF DE.	12/17/2025	108854	260128PY	70483	1,593.50		1,593.50	01/28/2026	INV	PD	22 Ton
	CHECK DATE: 01/28/2026											
7130121	194 CHEMICAL EQUIPMENT LABS OF DE.	12/17/2025	108856	260128PY	70483	1,573.57		1,573.57	01/28/2026	INV	PD	22 Ton
	CHECK DATE: 01/28/2026											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
7130122	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/17/2025	108857	260128PY	70483	1,568.59	1,568.59	01/28/2026	INV	PD	22 Ton
	CHECK DATE: 01/28/2026										
7131160	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/24/2025	108827	260128PY	70483	1,481.05	1,481.05	01/28/2026	INV	PD	20 Ton
	CHECK DATE: 01/28/2026										
7131161	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/24/2025	108831	260128PY	70483	1,650.43	1,650.43	01/28/2026	INV	PD	23 Ton
	CHECK DATE: 01/28/2026										
7131162	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/24/2025	108832	260128PY	70483	1,608.44	1,608.44	01/28/2026	INV	PD	22 Ton
	CHECK DATE: 01/28/2026										
7131163	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/24/2025	108833	260128PY	70483	1,497.42	1,497.42	01/28/2026	INV	PD	21 Ton
	CHECK DATE: 01/28/2026										
7131164	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/26/2025	108834	260128PY	70483	1,476.78	1,476.78	01/28/2026	INV	PD	20 Ton
	CHECK DATE: 01/28/2026										
7131165	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/26/2025	108835	260128PY	70483	1,660.40	1,660.40	01/28/2026	INV	PD	23 Ton
	CHECK DATE: 01/28/2026										
7131167	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/24/2025	108836	260128PY	70483	1,653.28	1,653.28	01/28/2026	INV	PD	23 Ton
	CHECK DATE: 01/28/2026										
7131168	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/26/2025	108837	260128PY	70483	1,501.69	1,501.69	01/28/2026	INV	PD	21 Ton
	CHECK DATE: 01/28/2026										
7131169	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/26/2025	108838	260128PY	70483	1,480.34	1,480.34	01/28/2026	INV	PD	20 Ton
	CHECK DATE: 01/28/2026										
7131170	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/26/2025	108839	260128PY	70483	1,476.78	1,476.78	01/28/2026	INV	PD	20 Ton
	CHECK DATE: 01/28/2026										
7131171	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/29/2025	108840	260128PY	70483	1,653.99	1,653.99	01/28/2026	INV	PD	23 Ton
	CHECK DATE: 01/28/2026										
7131172	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/24/2025	108842	260128PY	70483	1,641.89	1,641.89	01/28/2026	INV	PD	23 Ton
	CHECK DATE: 01/28/2026										
7131173	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/28/2025	108844	260128PY	70483	1,543.68	1,543.68	01/28/2026	INV	PD	21 Ton

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
CHECK DATE: 01/28/2026											
7131174	194 CHEMICAL EQUIPMENT	LABS OF DE. 12/24/2025	108845	260128PY	70483	1,618.41	1,618.41	01/28/2026	INV PD	22	Ton
CHECK DATE: 01/28/2026											
76689	194 CHEMICAL EQUIPMENT	LABS OF DE. 11/07/2025	108886	260128PY	70484	3,958.39	3,958.39	01/28/2026	INV PD		TIPPIN
CHECK DATE: 01/28/2026											
76776	205 CHESTER COUNTY SOLID WASTE AUTHORITY	11/15/2025	108885	260128PY	70484	3,543.96	3,543.96	01/28/2026	INV PD		TIPPIN
CHECK DATE: 01/28/2026											
77251	205 CHESTER COUNTY SOLID WASTE AUTHORITY	12/31/2025	108803	260128PY	70484	6,897.30	6,897.30	01/28/2026	INV PD		TIPPIN
CHECK DATE: 01/28/2026											
Comp. Plan 6 of 8	205 CHESTER COUNTY SOLID WASTE AUTHORITY	01/05/2026	108793	260128PY	70486	4,750.00	4,750.00	01/05/2026	INV PD		Comp.
CHECK DATE: 01/28/2026											
18819452	207 COUNTY OF CHESTER	12/17/2025	109002	260128PY	70485	96.00	96.00	01/30/2026	INV PD		Bundle
CHECK DATE: 01/28/2026											
518726058	246 CONCENTRA	12/23/2025	108787	260128PY	70485	864.00	864.00	01/23/2026	INV PD		Physic
CHECK DATE: 01/28/2026											
97498117400	246 CONCENTRA	12/19/2025	108819	260128PY	70489	780.71	780.71	01/19/2026	INV PD		Work B
CHECK DATE: 01/28/2026											
021-1942304_202512	445 GRAINGER	12/29/2025	108808	260128PY	70490	775.00	775.00	01/21/2026	INV PD		COPIER
CHECK DATE: 01/28/2026											
12302025	450 GREATAMERICA FINANCIAL SVCS.	12/24/2025	108914	260128PY	70493	140.70	140.70	01/11/2026	INV PD		Prison
CHECK DATE: 01/28/2026											
1117633-N	504 INCARCERATE INC.	12/18/2025	108865	260128PY	70494	390.00	390.00	01/18/2026	INV PD		2025-
CHECK DATE: 01/28/2026											
6023	513 INTERCON TRUCK EQUIPMENT INC	12/31/2025	108789	260128PY	70495	459.60	459.60	01/28/2026	INV PD		2025 R
CHECK DATE: 01/28/2026											
6291	575 KEYSTONE COLLECTIONS GROUP	12/31/2025	108791	260128PY	70495	111.19	111.19	01/28/2026	INV PD		2025 R
CHECK DATE: 01/28/2026											
575 KEYSTONE COLLECTIONS GROUP											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
254938		12/26/2025	108730	260128PY	70498	110.49		110.49	01/16/2026	INV	PD	Solis
CHECK DATE: 01/28/2026												
659 MCDONALD UNIFORM CO.												
29295		12/19/2025	108665	260128PY	70498	83.89		83.89	12/19/2025	INV	PD	Unifor
CHECK DATE: 01/28/2026												
659 MCDONALD UNIFORM CO.												
29296		12/19/2025	108666	260128PY	70498	89.29		89.29	12/19/2025	INV	PD	Unifor
CHECK DATE: 01/28/2026												
659 MCDONALD UNIFORM CO.												
534942		12/31/2025	108946	260128PY	70499	902.50		902.50	01/30/2026	INV	PD	Fred B
CHECK DATE: 01/28/2026												
662 MCMAHON ASSOCIATES INC												
1411225052		12/24/2025	108915	260128PY	70501	552.21		552.21	01/11/2026	INV	PD	Cloud
CHECK DATE: 01/28/2026												
685 MOTOROLA												
1298153		12/24/2025	108911	260128PY	70502	750.00		750.00	01/11/2026	INV	PD	Chemic
CHECK DATE: 01/28/2026												
695 NATIONAL MEDICAL SERVICES												
4538522000_2511		12/26/2025	108800	260128PY	70506	10,892.74		10,892.74	01/26/2026	INV	PD	101 Co
CHECK DATE: 01/28/2026												
765 PECO ENGERY COMPANY												
4341521222_2512		01/10/2026	109078	260128PY	70505	195.29		195.29	01/28/2026	INV	PD	71 W B
CHECK DATE: 01/28/2026												
766 PECO ENERGYGAS												
4538522000.202510-12		01/07/2026	109077	260128PY	70505	25,825.02		25,825.02	01/28/2026	INV	PD	101 CO
CHECK DATE: 01/28/2026												
766 PECO ENERGYGAS												
1134032		12/31/2025	109081	260128PY	70507	302.65		302.65	01/28/2026	INV	PD	PA1 CA
CHECK DATE: 01/28/2026												
779 PENNSYLVANIA ONE CALL SYSTEM INC												
991653511910		12/22/2025	108758	260128PY	70473	35.34		35.34	01/22/2026	INV	PD	2025 -
CHECK DATE: 01/28/2026												
785 Advance Auto Parts												
9916536351497		12/29/2025	108757	260128PY	70473	17.34		17.34	01/29/2026	INV	PD	2025-
CHECK DATE: 01/28/2026												
785 Advance Auto Parts												
9916536412150		12/30/2025	108759	260128PY	70473	70.00		70.00	01/30/2026	INV	PD	2025-
CHECK DATE: 01/28/2026												
785 Advance Auto Parts												
2144242		12/30/2025	108815	260128PY	70508	4,410.23		4,410.23	01/30/2026	INV	PD	Diesel
CHECK DATE: 01/28/2026												

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
2145580	788 PETROLEUM TRADERS CORPORATION	12/19/2025	108816	260128PY	70508	399.00	399.00	01/19/2026	INV	PD	Heatin
	CHECK DATE: 01/28/2026										
22071	788 PETROLEUM TRADERS CORPORATION	12/22/2025	108723	260128PY	70509	14.50	14.50	01/21/2026	INV	PD	Employ
	CHECK DATE: 01/28/2026										
062356	828 PROFESSIONAL ID CARDS INC	12/18/2025	108867	260128PY	70511	3,293.00	3,293.00	01/18/2026	INV	PD	Traffi
	CHECK DATE: 01/28/2026										
0283651	936 SIGNAL SERVICE INC	12/03/2025	108615	260128PY	70512	10,006.25	10,006.25	01/02/2026	INV	PD	valley
	CHECK DATE: 01/28/2026										
0283652	946 SPOTTS STEVENS & MCCOY INC	12/03/2025	108616	260128PY	70512	170.00	170.00	01/02/2026	INV	PD	Data c
	CHECK DATE: 01/28/2026										
0283653	946 SPOTTS STEVENS & MCCOY INC	12/03/2025	108617	260128PY	70512	4,408.00	4,408.00	01/02/2026	INV	PD	1358 G
	CHECK DATE: 01/28/2026										
0283655	946 SPOTTS STEVENS & MCCOY INC	12/03/2025	108618	260128PY	70512	3,767.00	3,767.00	01/02/2026	INV	PD	Hoadle
	CHECK DATE: 01/28/2026										
0283850	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108851	260128PY	70512	425.00	425.00	01/28/2026	INV	PD	Reserv
	CHECK DATE: 01/28/2026										
0283851	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108852	260128PY	70512	9,619.50	9,619.50	01/28/2026	INV	PD	1364 G
	CHECK DATE: 01/28/2026										
0283852	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108855	260128PY	70512	1,105.00	1,105.00	01/28/2026	INV	PD	Exton
	CHECK DATE: 01/28/2026										
0283853	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108858	260128PY	70512	760.00	760.00	01/28/2026	INV	PD	Ship R
	CHECK DATE: 01/28/2026										
0283854	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108859	260128PY	70512	170.00	170.00	01/28/2026	INV	PD	Wawa 6
	CHECK DATE: 01/28/2026										
0283855	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108860	260128PY	70512	118.00	118.00	01/28/2026	INV	PD	Keva F
	CHECK DATE: 01/28/2026										
0283856	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108861	260128PY	70512	170.00	170.00	01/28/2026	INV	PD	Colleg
	CHECK DATE: 01/28/2026										

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INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
0283857	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108779	260128PY	70512	13,789.25	13,789.25	01/30/2026	INV PD		Valley
	CHECK DATE: 01/28/2026										
0283858	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108862	260128PY	70512	3,006.00	3,006.00	01/28/2026	INV PD		Villas
	CHECK DATE: 01/28/2026										
0283859	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108781	260128PY	70512	2,855.00	2,855.00	01/30/2026	INV PD		Data c
	CHECK DATE: 01/28/2026										
0283860	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108782	260128PY	70512	1,109.50	1,109.50	01/30/2026	INV PD		Fred B
	CHECK DATE: 01/28/2026										
0283861	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108863	260128PY	70512	464.00	464.00	01/28/2026	INV PD		1434 G
	CHECK DATE: 01/28/2026										
0283862	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108783	260128PY	70512	3,230.00	3,230.00	01/30/2026	INV PD		Hoadle
	CHECK DATE: 01/28/2026										
0283863	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108826	260128PY	70512	850.00	850.00	01/30/2026	INV PD		Exton
	CHECK DATE: 01/28/2026										
0283865	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108785	260128PY	70512	6,124.00	6,124.00	01/30/2026	INV PD		Whitfo
	CHECK DATE: 01/28/2026										
0283866	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108864	260128PY	70512	170.00	170.00	01/28/2026	INV PD		298 Co
	CHECK DATE: 01/28/2026										
0283867	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108866	260128PY	70512	340.00	340.00	01/28/2026	INV PD		606 Br
	CHECK DATE: 01/28/2026										
0283868	946 SPOTTS STEVENS & MCCOY INC	12/31/2025	108828	260128PY	70512	2,082.50	2,082.50	01/30/2026	INV PD		Stormw
	CHECK DATE: 01/28/2026										
219308	946 SPOTTS STEVENS & MCCOY INC	12/17/2025	108841	260128PY	70500	1,100.00	1,100.00	01/28/2026	INV PD		Sonic
	CHECK DATE: 01/28/2026										
T56837	981 MERIPLEX SOLUTIONS LLC	12/10/2025	108786	260128PY	70513	57.93	57.93	01/09/2026	INV PD		Servic
	CHECK DATE: 01/28/2026										
1125-02	997 TERRYBERRY USA	12/01/2025	108612	260128PY	70514	553.48	553.48	12/31/2025	INV PD		1358 G

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INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
CHECK DATE: 01/28/2026											
1125-03	1027 THEURKAUF	12/01/2025	108613	260128PY	70514	659.62	659.62	12/31/2025	INV PD		Hoadle
CHECK DATE: 01/28/2026											
1125-04	1027 THEURKAUF	12/01/2025	108614	260128PY	70514	933.73	933.73	12/31/2025	INV PD		Colleg
CHECK DATE: 01/28/2026											
1225-13	1027 THEURKAUF	01/02/2026	108818	260128PY	70514	724.88	724.88	02/02/2026	INV PD		215 Va
CHECK DATE: 01/28/2026											
1225-14	1027 THEURKAUF	12/10/2025	108849	260128PY	70514	357.75	357.75	01/28/2026	INV PD		Exton
CHECK DATE: 01/28/2026											
1225-15	1027 THEURKAUF	01/02/2026	108820	260128PY	70514	33.75	33.75	02/02/2026	INV PD		Hoadle
CHECK DATE: 01/28/2026											
112025TCC	1027 THEURKAUF	12/24/2025	108881	260128PY	70516	745.00	745.00	01/07/2026	INV PD		Novemb
CHECK DATE: 01/28/2026											
122025TCC	1044 TOWNE CENTER CLEANERS	12/24/2025	108878	260128PY	70516	840.50	840.50	01/07/2026	INV PD		Decemb
CHECK DATE: 01/28/2026											
045-548996	1044 TOWNE CENTER CLEANERS	12/23/2025	108812	260128PY	70517	700.00	700.00	01/28/2026	INV PD		UB IMP
CHECK DATE: 01/28/2026											
13366	1063 TYLER TECHNOLOGIES INC	12/29/2025	108847	260128PY	70518	19,525.00	19,525.00	01/28/2026	INV PD		Electr
CHECK DATE: 01/28/2026											
6235537	1067 UNITED INSPECTION AGENCY INC	12/30/2025	108814	260128PY	70520	163.66	163.66	01/30/2026	INV PD		Snow P
CHECK DATE: 01/28/2026											
155-806-0001-35/1225	1077 US MUNICIPAL SUPPLY INC	12/10/2025	108802	260128PY	70521	196.99	196.99	01/10/2026	INV PD		Fios-
CHECK DATE: 01/28/2026											
155-806-425-0001-58	1083 VERIZON	12/09/2025	108804	260128PY	70521	196.99	196.99	01/09/2026	INV PD		Fios -
CHECK DATE: 01/28/2026											
255-805-625-0001-99	1083 VERIZON	12/09/2025	108806	260128PY	70521	166.99	166.99	01/09/2026	INV PD		Fios -
CHECK DATE: 01/28/2026											
1083 VERIZON											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
355-805-677-0001-87 CHECK DATE: 01/28/2026		12/09/2025	108805	260128PY	70521	196.99		196.99	01/09/2026	INV	PD	Fios -
1083 VERIZON 557-867-815-0001-03 CHECK DATE: 01/28/2026		12/15/2025	108807	260128PY	70521	234.14		234.14	01/15/2026	INV	PD	Alarm
1083 VERIZON 356-288-651-0001-77 CHECK DATE: 01/28/2026		12/17/2025	108811	260128PY	70522	329.00		329.00	01/17/2026	INV	PD	Fios -
1084 VERIZON COMMUNICATIONS 852-561-235-0001-55 CHECK DATE: 01/28/2026		12/27/2025	108809	260128PY	70522	293.98		293.98	01/27/2026	INV	PD	Fios I
1084 VERIZON COMMUNICATIONS APP #3 CHECK DATE: 01/28/2026		01/08/2026	108979	260128PY	70524	24,638.52		24,638.52	01/28/2026	INV	PD	2024 C
1095 VORTEX SERVICES LLC 3054165-2392-9 CHECK DATE: 01/28/2026		12/19/2025	108798	260128PY	70525	527.17		527.17	01/19/2026	INV	PD	2025-
1103 WASTE MANAGEMENT 3054166-2392-7 CHECK DATE: 01/28/2026		12/19/2025	108796	260128PY	70525	219.48		219.48	01/19/2026	INV	PD	2025 -
1103 WASTE MANAGEMENT 3055469-2392-4 CHECK DATE: 01/28/2026		12/19/2025	108797	260128PY	70525	872.44		872.44	01/19/2026	INV	PD	2025 -
1103 WASTE MANAGEMENT 258698344 CHECK DATE: 01/28/2026		12/09/2025	108877	260128PY	70526	865.70		865.70	01/28/2026	INV	PD	30 Cas
1110 WB MASON COMPANY INC WWP1125 CHECK DATE: 01/28/2026		12/06/2025	108971	260128PY	70527	215.00		215.00	01/14/2026	INV	PD	Car Wa
1118 WHITE GLOVE OF EXTON INC 124169 CHECK DATE: 01/28/2026		12/31/2025	108790	260128PY	70528	110.76		110.76	01/30/2026	INV	PD	Shredd
1124 WIGGINS SHREDDING INC 236010 CHECK DATE: 01/28/2026		12/24/2025	108913	260128PY	70530	657.00		657.00	01/11/2026	INV	PD	2025 S
1144 YCG 29298 CHECK DATE: 01/28/2026		12/19/2025	108668	260128PY	70530	657.00		657.00	12/19/2025	INV	PD	Calibr
1144 YCG INV0601 CHECK DATE: 01/28/2026		12/20/2025	108756	260128PY	70487	2,245.00		2,245.00	01/20/2026	INV	PD	Cleani

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
P35659	1161 DSC Solutions	12/23/2025	108755	260128PY	70488	396.34		396.34	01/23/2026	INV	PD	2025 -
	CHECK DATE: 01/28/2026											
18258	1162 EAGLE POWER TURF & TRACTOR	12/31/2025	108801	260128PY	70515	6,875.00		6,875.00	01/28/2026	INV	PD	SINGLE
	CHECK DATE: 01/28/2026											
202507	1193 TOTAL RECYCLE	07/02/2025	108929	260128PY	70481	2,045.92		2,045.92	01/28/2026	INV	PD	REIMBU
	CHECK DATE: 01/28/2026											
122025LB	1199 CAROLINE PARTRIDGE	12/06/2025	108973	260128PY	70497	200.00		200.00	01/14/2026	INV	PD	Chief
	CHECK DATE: 01/28/2026											
1H7T-FK9W-7VCF	1206 LEE BENSON	12/24/2025	108966	260128PY	70477	89.97		89.97	01/28/2026	INV	PD	Mount
	CHECK DATE: 01/28/2026											
1L16-7VH3-96KQ	1228 Amazon Capital Services Inc.	12/24/2025	108977	260128PY	70477	456.90		456.90	01/28/2026	INV	PD	Public
	CHECK DATE: 01/28/2026											
1QVW-WQGX-7MT1	1228 Amazon Capital Services Inc.	12/24/2025	108967	260128PY	70477	447.93		447.93	01/28/2026	INV	PD	Prime
	CHECK DATE: 01/28/2026											
32314	1228 Amazon Capital Services Inc.	12/06/2025	108974	260128PY	70491	52.00		52.00	01/14/2026	INV	PD	Hiring
	CHECK DATE: 01/28/2026											
8382	1350 GUARDIAN ALLIANCE TECHNOLOGIES INC	01/09/2026	109031	260128PY	70531	6,104.50		6,104.50	01/28/2026	INV	PD	Exton
	CHECK DATE: 01/28/2026											
Application #15	1462 YSM LANDSCAPE ARCHITECTS	09/03/2025	108829	260128PY	70496	55,157.91		55,157.91	01/28/2026	INV	PD	2024 P
	CHECK DATE: 01/28/2026											
APPLICATION#16 FINAL	1517 L.J. PAOLELLA CONSTRUCTION INC.	09/11/2025	108830	260128PY	70496	342,732.14		342,732.14	01/28/2026	INV	PD	2024 P
	CHECK DATE: 01/28/2026											
APP #16	1517 L.J. PAOLELLA CONSTRUCTION INC.	11/05/2025	108897	260128PY	70504	68,900.00		68,900.00	01/28/2026	INV	PD	CMPS R
	CHECK DATE: 01/28/2026											
App 15	1524 PACT TWO LLC	09/24/2025	108896	260128PY	70504	163,400.00		163,400.00	01/28/2026	INV	PD	CMPS R
	CHECK DATE: 01/28/2026											
3773	1524 PACT TWO LLC	12/24/2025	108912	260128PY	70529	425.00		425.00	01/11/2026	INV	PD	Psycho
	CHECK DATE: 01/28/2026											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
1565 WOLANIN CONSULTING AND ASSESSMENT 2025120440		12/03/2025	108926	260128PY	70503	650.00	650.00	01/28/2026	INV	PD	CONFER
CHECK DATE: 01/28/2026											
1583 NEW JERSEY SEX CRIMES OFFICERS ASSOC. 202512		12/31/2025	108887	260128PY	70478	200.00	200.00	01/28/2026	INV	PD	UNIFOR
CHECK DATE: 01/28/2026											
1626 Andrew Pirri 006342	250187	12/26/2025	108770	260128PY	70492	5,100.00	5,100.00	12/26/2025	INV	PD	4 Tree
CHECK DATE: 01/28/2026											
1723 Harlan Tree Service AC000457B		10/30/2025	109025	260128PY	70519	8,244.00	8,244.00	01/28/2026	INV	PD	2025 I
CHECK DATE: 01/28/2026											
1729 Urban3 44976		12/17/2025	109084	260128PY	70475	1,781.90	1,781.90	01/28/2026	INV	PD	2025 E
CHECK DATE: 01/28/2026											
1748 Allied Elevator LLC 12/15/25 to 12/22/25		12/15/2025	108843	260128PY	70523	79.97	79.97	01/28/2026	INV	PD	Expens
CHECK DATE: 01/28/2026											
1752 VINCENT DIMARTINI 5839		12/26/2025	108771	260128PY	70510	239.99	239.99	01/26/2026	INV	PD	2025-
CHECK DATE: 01/28/2026											
1761 Sean Burke Landscaping											
						906,245.54					
131 INVOICES						906,245.54					

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INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
12.13.2025 CHECK DATE: 01/05/2026		12/13/2025	108710	P_251227	623	695.71	695.71	12/27/2025	DIR	PD	Monthl
32 ADOBE SYSTEMS INC. 562176015 202512 CHECK DATE: 01/05/2026		12/17/2025	109066	P_251227	657	20.04	20.04	01/05/2026	DIR	PD	MONTHL
32 ADOBE SYSTEMS INC. 12/16/2025 CHECK DATE: 01/05/2026		12/16/2025	108711	P_251227	622	212.50	212.50	12/16/2025	DIR	PD	Lunch
149 Bonu Café Express Inc. 11.30.2025COMMONW CHECK DATE: 01/05/2026		11/30/2025	108991	P_251227	663	400.00	400.00	11/30/2025	DIR	PD	Grant
242 COMMONWEALTH OF PENNSYLVANIA 628061093 CHECK DATE: 01/05/2026		12/16/2025	108996	P_251227	668	15.34	15.34	12/16/2025	DIR	PD	Mailin
380 FEDEX OFFICE 626378206 CHECK DATE: 01/05/2026		12/05/2025	108992	P_251227	664	99.99	99.99	12/05/2025	DIR	PD	Domain
431 GO DADDY 042278 CHECK DATE: 01/06/2026		12/19/2025	108769	P_251227	662	330.01	330.01	12/19/2025	DIR	PD	2025 -
472 HARBOR FREIGHT TOOLS 41190000116376 CHECK DATE: 01/06/2026		12/22/2025	108765	P_251227	628	37.14	37.14	12/22/2025	DIR	PD	2025 -
492 THE HOME DEPOT/GECF 41190000116863 CHECK DATE: 01/05/2026		12/01/2025	108506	P_251227	619	29.94	29.94	12/01/2025	DIR	PD	Christ
492 THE HOME DEPOT/GECF 41190000131631 CHECK DATE: 01/05/2026		12/10/2025	108562	P_251227	620	6.28	6.28	12/10/2025	DIR	PD	Toilet
492 THE HOME DEPOT/GECF 41190000256487 CHECK DATE: 01/06/2026		12/22/2025	108764	P_251227	627	9.98	9.98	12/22/2025	DIR	PD	2025 -
492 THE HOME DEPOT/GECF 41190003655461 CHECK DATE: 12/10/2025		12/01/2025	108529	P_251227	608	205.48	205.48	12/01/2025	DIR	PD	Cordle
492 THE HOME DEPOT/GECF 41370000206755 CHECK DATE: 01/05/2026		12/08/2025	108561	P_251227	618	109.49	109.49	12/08/2025	DIR	PD	Nozzle
492 THE HOME DEPOT/GECF 266200491 CHECK DATE: 01/06/2026		12/22/2025	108766	P_251227	629	85.00	85.00	12/22/2025	DIR	PD	2025 -

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
621 LOWE'S HOME CENTER INC 627090864		12/11/2025	108995	P_251227	667	75.00	75.00	12/11/2025	DIR	PD	Traini
CHECK DATE: 01/05/2026											
753 THE PENNSYLVANIA STATE ASSOC OF TWP SUPERVISORS 627090938		12/12/2025	108994	P_251227	666	125.00	125.00	12/12/2025	DIR	PD	Traini
CHECK DATE: 01/05/2026											
753 THE PENNSYLVANIA STATE ASSOC OF TWP SUPERVISORS 2759942000 202510.1		10/06/2025	108620	P_251227	613	359.42	359.42	11/12/2025	DIR	PD	OTHER/
CHECK DATE: 12/17/2025											
766 PECO ENERGYGAS 4341521222 202510.1		10/09/2025	108621	P_251227	614	216.42	216.42	11/12/2025	DIR	PD	OTHER,
CHECK DATE: 12/17/2025											
766 PECO ENERGYGAS 4538522000 202509.1		10/10/2025	108622	P_251227	615	7,096.65	7,096.65	11/12/2025	DIR	PD	101 CO
CHECK DATE: 12/17/2025											
766 PECO ENERGYGAS 4538522000 202510.1		10/17/2025	108623	P_251227	616	6,349.68	6,349.68	11/12/2025	DIR	PD	101 CO
CHECK DATE: 12/17/2025											
766 PECO ENERGYGAS 5782801111 202507.1		07/29/2025	108619	P_251227	612	221.88	221.88	08/20/2025	DIR	PD	WWPS -
CHECK DATE: 12/17/2025											
766 PECO ENERGYGAS 5782801111 2510.1		10/28/2025	108624	P_251227	617	235.47	235.47	11/12/2025	DIR	PD	WWPS
CHECK DATE: 12/17/2025											
766 PECO ENERGYGAS 001307343T		12/11/2025	108563	P_251227	621	22.00	22.00	12/11/2025	DIR	PD	Backgr
CHECK DATE: 01/05/2026											
781 PENNSYLVANIA STATE POLICE 1014228 202512		12/24/2025	109067	P_251227	658	21.20	21.20	01/05/2026	DIR	PD	TRAIL
CHECK DATE: 01/05/2026											
857 RECONYX INC 626378207		12/07/2025	108993	P_251227	665	21.20	21.20	12/07/2025	DIR	PD	Admin
CHECK DATE: 01/05/2026											
949 SQUARESPACE 20251227		12/15/2025	108982	P_251227	626	35.96	35.96	01/05/2026	DIR	PD	MONTHL
CHECK DATE: 01/05/2026											
1015 THE PHILADELPHIA INQUIRER 005577		12/15/2025	108767	P_251227	630	170.00	170.00	12/15/2025	DIR	PD	2025 -
CHECK DATE: 01/06/2026											
1109 WAWA 042806		12/19/2025	108768	P_251227	631	23.06	23.06	12/19/2025	DIR	PD	2025 -

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
CHECK DATE: 01/06/2026											
20251227	1109 WAWA	12/03/2025	108983	P_251227	645	40.00	40.00	01/05/2026	DIR	PD	MONTHL
CHECK DATE: 01/05/2026											
1535	1150 ZOOM VIDEO COMM	12/11/2025	109048	P_251227	655	42.48	42.48	01/05/2026	DIR	PD	WCRERT
CHECK DATE: 01/05/2026											
16	1291 DUNKIN DONUTS	12/03/2025	108546	P_251227	661	93.28	93.28	12/03/2025	DIR	PD	Pizza
CHECK DATE: 01/05/2026											
20251215	1607 Gentili's Pizza	12/15/2025	108733	P_251227	624	68.89	68.89	01/05/2026	DIR	PD	MONTHL
CHECK DATE: 01/05/2026											
001 538944 T	1616 THE WALL STREET JOURNAL	12/01/2025	108505	P_251227	660	35.00	35.00	12/01/2025	DIR	PD	Pestic
CHECK DATE: 01/05/2026											
628840095	1753 PA Plants	12/19/2025	108999	P_251227	669	98.53	98.53	12/19/2025	DIR	PD	Life E
CHECK DATE: 01/05/2026											
ZVKHA03A6	1771 LAUREL & LACE FLORAL DESIGN	12/15/2025	109047	P_251227	654	41.43	41.43	01/05/2026	DIR	PD	UNIFOR
CHECK DATE: 01/05/2026											
3759360	1777 13 FIFTY APPAREL	12/02/2025	109043	P_251227	652	254.98	254.98	01/05/2026	DIR	PD	CONVEN
CHECK DATE: 01/05/2026											
3759476	1779 SEAVIEW, A DOLCE HOT	12/03/2025	109045	P_251227	653	325.59	325.59	01/05/2026	DIR	PD	CONVEN
CHECK DATE: 01/05/2026											
1779 SEAVIEW, A DOLCE HOT											
						18,230.02					
37 INVOICES						18,230.02					

** END OF REPORT - Generated by Caroline Partridge **

MEMORANDUM

DATE: January 23, 2026
TO: Board of Supervisors
FROM: Pam Gural-Bear
SUBJECT: Township Reporting Enhancements



As part of West Whiteland Township’s ongoing commitment to transparency, accountability, and to continue building upon the trust already established with the Board and the public, the Township is implementing reporting enhancements at Board meetings. These enhancements are intended to keep the Board, Township staff, and residents informed about Township operations, projects, and progress toward strategic goals.

Currently, the Board receives monthly financial reports. Moving forward, reports will also include updates on Township activities and initiatives. The Capital and Special Projects Report and the Planning Department Projects Report are included in this meeting packet.

Future operational reports will include information from the following departments:

- Codes Department, including permits and enforcement activity, stormwater grading, and rental and life safety inspections
- Public Works, covering parks, facilities, roads, sewer, and special projects (including snow operations)
- Administration, including Sustainability initiatives, Events, Information Technology, Right-to-Know requests, Public Information, and general administrative updates

These reports will be provided monthly as part of the Board packet and presented at public meetings to support transparency and accountability.

In addition, a mid-year Goals Report Update will be scheduled for early summer.

We look forward to your feedback on the content of these reports and welcome suggestions on additional information the Board or the public would like to see as we continue to build upon the strong foundation of public trust.

Attachments:

Capital and Special Projects

Planning and Zoning Department Report

<u>Project Name</u>	<u>Project Description</u>	<u>Phase</u>	<u>Department Lead</u>	<u>Third Party Lead</u>	<u>Status</u>	<u>Notes</u>
Permit Portal Update	Create a new permitting portal for external and internal use for Code Enforcement. This portal will be replacing Traisr and assist in streamlining various procedures regarding codes for multiple departments.	On-going	Admin./Codes: Justin/Todd	Gateway Engineering	95%	Gateway Engineers has completed the Codes Portal platform with ongoing updates as needed. Consultant is currently working with Tyler Tech. to link Township payment portal. The project is on-going
Pollutant Reduction Plan Update	The PRP, is required under the State's MS4 permit, to develop and implement a stormwater management program that reduces sedimentation in the Township over a 5-year period.	In-Progress	Admin.: Pam/Justin	SSM Engineering	95%	SSM is assisting staff in completing an update to the 2022 PRP with additional projects to be implemented by 2027, per PADEP's mandate.
Comprehensive Plan Update	The current Comp. Plan (1994) is 30 yrs old and has been amended in 2015, 2019 & 2022 but and full update is to accommodate current Township policies, needs and concerns. Proposed update sections include: Exton Crossroads Redevelopment, Complete Streets, Trans. Mobility, Stormwater to name a few. The Township was awarded a \$50,000 VPP Grant from the County in 2024. Project Cost: \$88,000	In-Progress	Admin.: Justin	Chester County Planning Commission	85%	The County provided a Draft Plan to Staff and Taskforce to review to which Staff has commented on and provided back to the County. A New revised Plan has since been reviewed by the Township and awaiting Final Plan with adoption pending for Quarter 1, 2026.
Boot Road House Solar Array	Build a roof mounted solar array system at the Boot Rd. House to assist in providing electricity to the building and work as an educational tool for solar installation in the Township. The Township was awarded a grant for \$44,873 in a LSA grant Oct. 2024. Project Cost: \$100K	Pre-Construction	Admin./PW: Wyatt/Ed	TerraSol	60%	Township bid the project and awarded project to a third party vendor to complete the roofing and solar work. This work is to begin Winter/Spring 2026.
Park Signage Implementation	Implementation of the Township's Park Wayfinding Signage Manual from 2024. The Manual outlines signage for the Township Park System (10 Parks) with entry signage, kiosks, rules, trails markers and interpretive signs to name a few. Project Cost: Roughly \$1 million	Pre-Construction	Admin./PW: Justin /Ed	MS Signs	60%	Township bid the project and awarded project to a third party vendor to complete four entry signs for Boot Road Park, Catov Park, and Exton Park's Swedesford Recreation Area and Pennypacker Trailhead. Total Cost: \$26K
Exton Park Phase II	Phase II is located on the east side of the park where the existing multi-use fields are located. This project will include design of the entire park (existing/proposed improvements) and construction. Improvements proposed include: playground, stage green, picnic pavilions, restrooms, trails, a new parking area and signage. Township was awarded a \$600,000 DCNR Grant in 2022 and a \$1,050,000 LWCF Grant in 2025. Project Cost: \$3.3 million	Bidding Phase	Admin./PW: Justin/Ed	YSM Landscape Architects	50%	YSM has completed revised Plans for the Bidding process. DCNR is currently reviewing the Plan per the grant requirement prior to the bidding process to start. Bidding process can begin potentially in March/April with construction to occur in Summer 2026. LWCF Portion of the would most likely start in 2027 (separate grant).
Ship Rd @ Lincoln Hwy. INT Improvements	Intersection improvements to include three new mast arms, controller box, timing upgrades, pedestrian countdown heads, and reuse of existing signals and detectors. Project was awarded \$263,000 in a Green-Light-Go Grant in July 2024. Project Cost: \$329,000	Bidding Phase	Admin.: Justin	Bowman Traffic Engineers	50%	Project is currently being bid January to March. Construction will occur in mid to late 2026 pending materials schedule.
Public Works Facility Solar Array	Build a ground mounted solar array to assist in providing electricity to the Township's new Public Works Facility. The Township was awarded a grant for \$500,000 in a LSA grant Oct. 2024. Project Cost: \$2,078,000	Awarded Grant	Admin./PW: Wyatt/Ed	N/A	25%	Township is currently awaiting to execute contract for the grant to get started on the project. Township will continue to work with SSM as the primary consultant throughout the project.
PA 100 Traffic Signal Improvements	To upgrade outdated traffic signal equipment to four intersections with more efficient and effective radar detection and controller cabinets on one of the Township's most critical corridors (PA 100). The intersection of Commerce Dr. and Main St. will be upgraded with the installation of overhead luminaires to improve visibility and enhance pedestrian safety at this well-traveled crossing. Project Cost: \$487,050	Awarded Grant	Admin.: Justin	Bowman Traffic Engineers	10%	Project was just awarded a \$389,640 Green-Light-Go Grant in December 2025.

Ship & Whitford Rds. Underpass Early Warning System	Improvements involve early warning signage and devices to alert larger vehicles to the clearance height for the underpasses of Whitford Rd. and Ship Rd. that hold the active rail lines for Amtrak/SEPTA service. Improvements involve early warning signage and devices to alert larger vehicles to the clearance height for the underpasses of Whitford Rd. and Ship Rd. that hold the active rail lines for Amtrak/SEPTA service. Projects would include signage and an early warning system for both lanes of travel under each bridge in the form of the following alternatives: overhead swinging clearance bar or curtain with or without a flashing warning device (FWD) or overhead steel I-beam. Project Cost: \$150-\$190K each	New Project	Admin.: Justin	N/A	0%	N/A
Whiteland Crest Outlet	Dr. The Whiteland Crest Community only has one entry and exit, which is located at Bartlett Ave and PA 100. This intersection is impacted greatly during the school year with buses and parent drop-off/pickoff. The West Whiteland Fire Company is also located within the community and uses this intersection to get in and out for emergency calls. Project Cost: \$814,500	New Project	Admin.: Justin	N/A	0%	N/A
Rockland Dr. Connector Road	Improvements involve construction of a new connector road between Rockland Dr. and the Target Parking Lot to accommodate school bus stop for residents of both Whiteland Hills (29 units) and Reserve at Whiteland Hills (38 units) located northwest of the proposed location. The existing bus stop is located at PA 100 and Rockland Dr., which has ongoing safety concerns. Project Cost: \$465,029	New Project	Admin.: Justin	N/A	0%	N/A
Township-wide Traffic Signal Compliance Review	Bowman will inspect all forty-three (43) signalized intersections and five (5) flashers locations within the Township to verify PennDOT permit compliance, evaluate equipment deficiencies, operational effectiveness, and safety concerns. Findings, including non-conformances, safety issues, recommended improvements, and equipment inventory, will be summarized in a report for Township maintenance planning and improvements. Project Cost: \$42,000	New Project	Admin.: Justin	N/A	0%	N/A
Burgoyne Road Embankment Repairs	The Township was able to complete a temporary stabilization repair or help mitigate the embankment damages until the time that a permanent stabilization and repair can be completed. This project will be the steps needed for the final permanent repair and stabilization of the embankment. Project Cost: \$470,700	New Project	Admin./PW: Justin/ED	N/A	0%	N/A
Spackman Ln. Culvert Repair	Install a properly sized culvert to manage the heavier flows and remove the restricted piping will help maintain the integrity of the area and keep the road infrastructure usable during storms. Project Cost: \$510,000	New Project	Admin./PW: Justin/ED	N/A	0%	N/A
Miller Park Stream Restoration	Restoration of Lionville Run located within Miller Park to improve water quality, habitat, and flood management, including monitoring ecosystem health post-restoration. Activities include bank stabilization, riparian buffer planting, invasive species removal, in-stream habitat enhancements, erosion control, and implementation of the Township's PRP (Pollution Reduction Plan) to meet PADEP regulatory goals/mandate. Project Cost: \$3.4 Million	New Project	Admin.: Justin	N/A	0%	N/A
Hollyview HOA Basin	Retrofit of the Hollyview community's existing stormwater basin to improve water quality treatment, increase infiltration and reduce pollutant loads while maintaining stormwater retention capacity. Project Cost: \$285,000	New Project	Admin.: Justin	N/A	0%	N/A

PLANNING and ZONING DEPARTMENT REPORT

PLANS IN PROCESS

Project Name	Plan Type	Next Meeting	Expiry	HC action	PC action	Comments
1354 Old Pottstown Partners	land development	BOS - TBD	2/28/2026	n/a	8/1/2023	Former Sunshine Management project; 7-lot subdivision of 7.5-acre lot for single family homes in R-2 district. Plan nearly identical to Sunshine, which rec'd prelim approval in 2017, but never final app'vl. Will need planning module approval due to design of sanitary sewerage.
215 Valley Creek Blvd. (basins for data centers)	land development (re-submission)	PC - 2/3/26	4/6/2026	n/a	PENDING	Similar to the Collegium project below, Applicant has re-submitted a significantly revised land development plan for the stormwater management basins serving the data centers being built on the adjacent property in East Whiteland. However, they are still pursuing close-out (including posting financial security) for the previously approved version, intending to commence work on the unchanged portions as the weather allows.
296 W. Boot Rd.	subdivision	PC - 2/3/26	4/6/2026	n/a	PENDING	Twp approved subdivision of this lot into 3 lots in October 2022, but the plan was never recorded. This new application proposes subdivision into 2 lots: 1 to accommodate the existing house and 1 for development with a new house. Property is in R-2 district.
411 Clover Mill Rd.	land development	PC - TBD	3/10/2026	11/10/2025	PENDING	Construction of +/- 9,400 sq.ft. industrial/storage building on 2.6-acre lot in I-2 zoning district. Reviewed by PC on 12/2/25; no action taken.
570 Cole Brook Subdiv.	sketch	-	-	-	-	Subdivision of 5.1-acre lot at 570 Colebrook Rd. in the R-1 zoning district into 4 lots: one to accommodate existing home (Folly Cottage) and 3 for development with single-family homes, using the lot averaging option. PC reviewed sketch on 12/2/25; no significant issues.
Collegium Charter School athletic fields	land development (re-submission)	PC - TBD	2/4/2026	n/a	PENDING	Athletic fields at 501-559 Clover Mill Rd. Originally approved 10/25/23, but subsequent revisions (esp. to sanitary connection) were too significant to be deemed a field change, thereby triggering need for new review. Reviewed by PC on 12/2/25; no action taken.
Exton Market Realty (222 N. Pottstown Pk.)	land development	PC - TBD	2/28/2026	n/a	PENDING	Redevelopment of 2.24-acre (net) lot in TC zoning district, with +/- 18,400 sq.ft. retail store and 3,365 sq.ft. restaurant w/drive-thru service. PC reviewed Sketch Plan on 12/3/24 and 1/28/25; ZHB granted several variances (incl. for development in floodplain) on 4/24/25. Applicant withdrew from PC reviews scheduled for 9/2/25 and 11/6/25. Applicant advised in 10/30/25 telecon that they are seeking a new principal tenant.
Shenkin Tract (aka, Oak Hill)	land development	PC - TBD	2/28/2026	8/11/2025	PENDING	5-lot subdivision for single-family homes at 1358 Glen Echo Rd. in the R-2 district, including one to accommodate existing house; PC reviewed sketch plan on 6/18/24. HC reviewed on 7/7/25, but took no action. On PC agenda for 11/18/25, but withdrew, presumably due to consultant/staff comments.
Weston Property	conditional use	PC - TBD	2/28/2026 (deadline to begin hearing)	PENDING	PENDING	Redevelopment of +/- 50-acre Weston campus, proposing 50 new SFD's and open space using cluster option; existing Morstein mansion and train station to remain. Reviewed by HC on 10/13/25 and by PC on 10/14/25; neither Commission took action. Possible re-submission for informal PC review, but nothing recieved to date and no meeting date established.

ZONING HEARING BOARD APPLICATIONS

Applicant	Application Type	HC Action	Hearing Date	Comments
AQUA PA	Variance relief - construction in floodplain	n/a	1/22/2026	Proposed improvements at Hollow Run site (1403 Pottstown Pk) are relatively minor, but are within FEMA-designated flood hazard area and therefore require variance relief.
ARD Exton Square	Challenge to validity of Zoning Ordinance	n/a	1/29/2026	Response to denial of Master Plan application for redevelopment of Exton Square site. Applicant is challenging validity of Twp Ord 484, which amended TC district regs to limit residential density and dwelling types as well as 5-year provision for amending Master Plans. Applicant granted extension on 11/24/25 to allow hearing date shown.
Blue Haven Pools	Variance relief - dimensional	n/a	1/22/2026	501 Bentley Ct. (Swedesford Chase), property of Jay and Vrinda Sethi. Relief required for swimming pool being less than 25 ft. from rear lot line and for violation of limit on impervious coverage. Improvements are already under construction; design change resulted in need for relief.
Mittal & Sons	Variance relief - dimensional	n/a	1/22/2026	500 N. Pottstown Pk. in R-1 and NC districts and partially in Uwchlan Twp. This applicant was denied relief in 2025 that would have allowed the development of 4 townhouses on the West Whiteland portion; they also applied to Uwchlan to build another 4 townhouses on that portion. This new application proposes 2 single-family homes - 1 in each twp. Use complies with the applicable zoning regs in West Whiteland, except that it exceeds the limit on impervious cover, which is now the only relief being sought.

OTHER ACTIVE PROJECTS

Project	Project History	Progress Since Last Meeting	Next Steps	Completion Target
Data centers regulations	BOS directed Staff to prepare Zoning regulations addressing data centers at 9/24/25 Exec Session. Staff reviewed regs recently adopted by East Vincent Twp, concluding that they were not a suitable template for West Whiteland; Staff has conducted additional research, including other model regulations, and has begun draft for consideration by PC, as per mandated adoption process (PC advised of amendment on 10/14/25).	Discussion at PC meeting on 1/6/26.	Continue work on draft text.	Q1 - 2026 (completion of first draft of amendment text)
Historical and Planning Commissions Library	Met with Eagle Scout candidate Justin Earle and his father (Jeff - also Scoutmaster) on 12/15/25 to discuss organization of Historical and Planning library, currently in the vestibule of the old offices. They are still doing research, but seem excited by the project. If they follow through, work will not begin before the end of April 2026 - by which time the library will probably have been relocated.	n/a	Ball is in the Earles' court - although we should advise if we'd like them to build shelves for the books. Construction projects are popular...	Q4 - 2026
Landscaping regulations	BOS wished to review current open space regs in Sec. 281-47 of S/LDO, particularly those provisions for credits toward the open space fee.	None.	Staff to provide summary for review by PC and BOS	Q1 - 2026

PLANNING and ZONING DEPARTMENT REPORT

Rise Up Towers	Proposed cell tower at 109 Coeway La., requiring use variance from as well as CU and LD approvals. None. ZHB denied all variance requests on 2/27/25, and Applicant has appealed. Writ of Certiorari rec'd from Prothonotary on 7/8/25 and forwarded to Gawthrop. Rise Up rep Mike Malloy met w/BOS in exec session on 9/10/25 to discuss possibility of settlement and additional tower locations. Settlement agreement completed and provided to ZHB.	None.	Draft to be reviewed by ZHB on 1/22/26; if accepted, it will be forwarded to Ct of Common Pleas	n/a
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Rockland Dr. - bus stop relocation	Relocate school bus stop on Pottstown Pk. at Rockland Dr. Following dialogue w/WCASD (and eliminating possibility of improving the Rockland Dr cul-de-sa), we identified a possible alternate route using a new connection from Rockland to Target access drive. Bowman provided concept sketches, and it appears possible, but there are challenges. Est. cost of \$500K. We have applied for funding to finalize design and construction.	None.	Will know about success of application some time in September.	n/a
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PROJECTS PENDING / ON HOLD

Project Name	Project Description	Comments	Commencement Target	Completion Target
Zoning Ordinance	Comprehensive update to Township Zoning Ordinance following adoption of new Comprehensive Plan. Will incorporate update to historic preservation provisions (Article XVI), which were mostly completed in 2023 but never finalized or adopted, along w/omnibus amendment last reviewed w/PC on 4/18/23. Need to update provisions for wireless communications facilities (Article XXIII); delete Unified Overlay (Article XI).	Proposed as in-house project; included in 2026 budget.	Q3 - 2026	Q4 - 2027

DORMANT PLANS & PROJECTS

Project Name	Plan Type	Comments
Affordable/attainable housing initiative	n/a	Following discussion w/BOS at Exec Session on 6/28/23, CCPC gave presentation on the topic on 7/26/23. No further direction since then; issue may be addressed in Comprehensive Plan.
Church Farm School: South Campus Master Plan	sketch/concept	Concept for South Campus including retro-fitting historic residential cottages for faculty housing, construction of 2 new dormitory buildings for both student and faculty, reconfiguration of east access drive, and a 6,000 sq.ft. retail building. PC reviewed on 2/14/23 and was favorable to all aspects except the retail: it was acknowledged that such development would support the financial viability of the school, but there were concerns about the type of retail and compatibility with the neighborhood.

BALANCE SHEET FOR 2025 12

FUND: 01 General Fund			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
01101010	0001	Trust	-1,394,460.53	5,495,007.27
01101010	0002	American Rescue Plan Fund	.00	106,269.41
01101010	0075	ICS Public Funds Money Market	.00	5,340,090.18
01101010	0100	PLGIT Prime	.00	3,351,924.62
01101010	0109	PLGIT Account	.00	.06
01101010	0110	Petty Cash	.00	700.00
01106010	1447	Inventory	.00	3,596.61
01107010	1451	Reimbursable Profession Fee	.00	-152,957.32
01107010	1453	EZ Pass Account	.00	505.05
01109010	1455	Prepaid Expenses	5,242.00	162,634.00
01133010	0144	Due From Solid Waste	.00	500,000.00
01133010	0147	Due From Post Retirement Med	.00	-57,358.00
01147010	1450	Accounts Receivable	16,708.51	465,183.89
01147010	1454	Other Receivable	.00	88,575.54
01148010	1460	Taxes Receivable	.00	1,863,213.00
01417010	1451	Reimbursable Profession Fee	55,199.63	-84,694.48
TOTAL ASSETS			-1,317,310.39	17,082,689.83
LIABILITIES				
01	1010	Accounts Payable	-249,203.01	-256,023.03
01204010	1280	Reimbursable Escrow	-1,050.00	-243,292.91
01204010	1285	Meeting Rm Security Deposit	.00	-5,000.00
01204020	1204	Deferred Revenue	.00	-20,000.00
01204020	1207	FSA Payable	-34.64	.00
01204020	1209	Payroll Payable	.00	-117,502.76
01254010	1204	Unearned Revenue	.00	245,500.20
TOTAL LIABILITIES			-250,287.65	-396,318.50
FUND BALANCE				
01	2000	Fund Balance	.00	-16,078,960.80
01	2010	EXPENDITURE BUDGET CONTROL	.00	-16,764,665.00
01	2020	REVENUE BUDGET CONTROL	.00	16,764,665.00
01	2030	Reserve For Encumbrances	124,435.99	-49,151.62
01	2040	Encumbrance Control	-124,435.99	49,151.62
01	2050	Expenditure Control	2,053,292.08	17,075,042.96
01	2060	Revenue Control	-485,694.04	-17,592,156.97
TOTAL FUND BALANCE			1,567,598.04	-16,596,074.81
TOTAL LIABILITIES + FUND BALANCE			1,317,310.39	-16,992,393.31

** END OF REPORT - Generated by Caroline Partridge **

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West Whiteland Township
2025 YTD - GENERAL FUND

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FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 01 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3000 Real Estate Taxes							
01302010 7001 Tax Lien	-45,000	0	-45,000	-55,298.44	.00	10,298.44	122.9%
01302010 7101 Real Estate Taxes	-3,797,000	0	-3,797,000	-3,775,895.40	.00	-21,104.60	99.4%
01303010 8586 Payment Lieu Of Taxes	-22,700	0	-22,700	-22,753.78	.00	53.78	100.2%
TOTAL Real Estate Taxes	-3,864,700	0	-3,864,700	-3,853,947.62	.00	-10,752.38	99.7%
3100 Act 511 Taxes							
01312010 7300 Real Estate Transfer Tax	-870,000	0	-870,000	-1,573,761.36	.00	703,761.36	180.9%
01312020 7450 Local Services Tax	-880,000	0	-880,000	-881,044.16	.00	1,044.16	100.1%
01313010 7400 Earned Income Tax-Current	-8,282,000	0	-8,282,000	-8,299,844.88	.00	17,844.88	100.2%
TOTAL Act 511 Taxes	-10,032,000	0	-10,032,000	-10,754,650.40	.00	722,650.40	107.2%
3210 Licenses & Permits							
01322010 7820 Street Opening Permits	-5,000	0	-5,000	-6,635.00	.00	1,635.00	132.7%
01322010 9409 PA Training Fee	0	0	0	-1,921.50	.00	1,921.50	.0%
01322010 9410 Building Permits	-900,000	0	-900,000	-1,037,564.30	.00	137,564.30	115.3%
01322010 9435 Fire/Rental Prevention Inspe	-50,000	0	-50,000	-35,075.00	.00	-14,925.00	70.2%
01322010 9445 Stormwater Mgt Permit	0	0	0	-9,135.50	.00	9,135.50	.0%
01322020 8112 Alarm Permit	-2,000	0	-2,000	-1,880.00	.00	-120.00	94.0%

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West Whiteland Township
2025 YTD - GENERAL FUND

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FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 01 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01323010 7610 Transient Retailers	-500	0	-500	-1,165.00	.00	665.00	233.0%
01323020 8590 Cable TV Franchise Fee	-350,000	0	-350,000	-252,685.60	.00	-97,314.40	72.2%
TOTAL Licenses & Permits	-1,307,500	0	-1,307,500	-1,346,061.90	.00	38,561.90	102.9%
3410 Interest							
01342010 8510 Interest	-400,000	0	-400,000	-400,057.94	.00	57.94	100.0%
TOTAL Interest	-400,000	0	-400,000	-400,057.94	.00	57.94	100.0%
3520 Violations							
01352010 8110 Vehicle Code Violation	-50,000	0	-50,000	-42,998.15	.00	-7,001.85	86.0%
01352010 8111 Parking Tickets	0	0	0	-25.00	.00	25.00	.0%
01352010 8112 False Alarm	0	0	0	-25,340.00	.00	25,340.00	.0%
01352010 8120 Violations of Ord.Statues	-50,000	0	-50,000	-15,143.10	.00	-34,856.90	30.3%
TOTAL Violations	-100,000	0	-100,000	-83,506.25	.00	-16,493.75	83.5%
3540 Intergovernmental Revenue							
01352020 8350 Federal/State/County Grants	-20,000	0	-20,000	-7,097.48	.00	-12,902.52	35.5%
01352020 8530 Public Utility Realty Tax	-10,000	0	-10,000	.00	.00	-10,000.00	.0%
01352020 8550 Liquor License Fees	-9,600	0	-9,600	-3,000.00	.00	-6,600.00	31.3%
01352030 8542 Fire Relief - Act 205	-204,417	0	-204,417	-214,172.50	.00	9,755.50	104.8%

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West Whiteland Township
2025 YTD - GENERAL FUND

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FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 01 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01352030 8575 Act 205 Pension	-559,948	0	-559,948	-593,244.53	.00	33,296.53	105.9%
TOTAL Intergovernmental Revenue	-803,965	0	-803,965	-817,514.51	.00	13,549.51	101.7%
3610 Program Revenues							
01363040 9300 Land Development	-3,000	0	-3,000	-5,200.00	.00	2,200.00	173.3%
01363040 9340 Zoning Hearing Board	-3,000	0	-3,000	-13,600.00	.00	10,600.00	453.3%
01363040 9455 Planner Fee	-15,000	0	-15,000	-16,675.00	.00	1,675.00	111.2%
TOTAL Program Revenues	-21,000	0	-21,000	-35,475.00	.00	14,475.00	168.9%
3620 Miscellaneous							
01361010 9155 Reimbursable overtime	-10,000	0	-10,000	-8,247.26	.00	-1,752.74	82.5%
01362010 9360 Police Accident Reports	-8,500	0	-8,500	-6,330.00	.00	-2,170.00	74.5%
01363010 7910 Transfer	-100,000	0	-100,000	-100,000.00	.00	.00	100.0%
01363020 9150 Insurance Refunds	-27,000	0	-27,000	-54,854.28	.00	27,854.28	203.2%
01363020 9460 Miscellaneous Revenue	-10,000	0	-10,000	-57,258.39	.00	47,258.39	572.6%
TOTAL Miscellaneous	-155,500	0	-155,500	-226,689.93	.00	71,189.93	145.8%
3670 Parks & Recreation Revenue							
01363030 9202 Rental Fees	-80,000	0	-80,000	-74,253.42	.00	-5,746.58	92.8%
TOTAL Parks & Recreation Revenue	-80,000	0	-80,000	-74,253.42	.00	-5,746.58	92.8%

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West Whiteland Township
2025 YTD - GENERAL FUND

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FROM 2025 01 TO 2025 12

ACCOUNTS FOR:
01 General Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
4010 Legislative/Executive							
01401010 3002 Pension Contribution	19,303	0	19,303	19,491.37	.00	-188.37	101.0%
01401010 3003 Workers' Compensation	710	0	710	1,014.62	.00	-304.62	142.9%
01401010 3110 Salaries	458,000	0	458,000	432,803.28	.00	25,196.72	94.5%
01401010 3111 Supervisors Salaries	13,322	0	13,322	11,897.52	.00	1,424.48	89.3%
01401010 3119 Incentive	10,000	0	10,000	12,135.85	.00	-2,135.85	121.4%
01401010 3153 Long Term Disability	900	0	900	212.15	.00	687.85	23.6%
01401010 3156 Health Insurance	130,000	0	130,000	97,511.90	.00	32,488.10	75.0%
01401010 3158 Life Insurance	1,800	0	1,800	2,009.84	.00	-209.84	111.7%
01401010 3183 Overtime	1,000	0	1,000	1,129.62	.00	-129.62	113.0%
01401030 3210 Office Supplies	5,000	0	5,000	2,412.35	.00	2,587.65	48.2%
01401030 3245 General Supplies	1,000	0	1,000	998.36	.00	1.64	99.8%
01401030 3340 Communications	40,000	0	40,000	23,301.35	.00	16,698.65	58.3%
01401030 3380 Unemployment	12,500	0	12,500	13,428.08	.00	-928.08	107.4%
01401030 3420 Dues	8,000	0	8,000	6,271.05	.00	1,728.95	78.4%
01401030 3422 Training/Seminar/Schools	25,000	0	25,000	15,832.06	.00	9,167.94	63.3%
01401030 3424 Meeting Expenses	4,000	0	4,000	3,426.57	.00	573.43	85.7%
01401030 3708 IT Maintenance	6,200	0	6,200	307.51	.00	5,892.49	5.0%
01401070 3314 Solicitors	45,000	0	45,000	59,390.54	.00	-14,390.54	132.0%
01401070 3450 Contracted Services	42,500	0	42,500	36,081.11	.00	6,418.89	84.9%

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West Whiteland Township
2025 YTD - GENERAL FUND

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FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 01 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01401080 3361 Utilities	0	0	0	600.00	.00	-600.00	.0%
01402010 3351 Property Insurance	5,600	0	5,600	5,535.72	.00	64.28	98.9%
01402010 3352 Liability Insurance	7,400	0	7,400	6,697.15	.00	702.85	90.5%
01402030 3548 Donation-Chester County Libr	20,000	0	20,000	20,000.00	.00	.00	100.0%
01403010 3531 Transfer To Technology Fund	41,248	0	41,248	41,248.00	.00	.00	100.0%
01403010 3555 Transfer To Public Service	634,460	0	634,460	1,634,460.00	.00	-1,000,000.00	257.6%
TOTAL Legislative/Executive	1,532,943	0	1,532,943	2,448,196.00	.00	-915,253.00	159.7%
4050 Finance							
01401020 3002 Pension Contribution	9,993	0	9,993	9,993.00	.00	.00	100.0%
01401020 3003 Workers' Compensation	170	0	170	158.42	.00	11.58	93.2%
01401020 3110 Salaries	318,000	0	318,000	286,631.00	.00	31,369.00	90.1%
01401020 3153 Long Term Disability	1,000	0	1,000	235.71	.00	764.29	23.6%
01401020 3156 Health Insurance	89,000	0	89,000	86,090.93	.00	2,909.07	96.7%
01401020 3158 Life Insurance	1,900	0	1,900	2,103.21	.00	-203.21	110.7%
01401020 3183 Overtime	2,000	0	2,000	842.79	.00	1,157.21	42.1%
01401040 3210 Office Supplies	0	0	0	9.74	.00	-9.74	.0%
01401040 3340 Communications	1,000	0	1,000	75.34	.00	924.66	7.5%
01401040 3420 Dues	1,250	0	1,250	602.61	.00	647.39	48.2%
01401040 3422 Training/Seminar/Schools	5,000	0	5,000	590.74	.00	4,409.26	11.8%
01401040 3424 Meeting Expenses	800	0	800	843.44	.00	-43.44	105.4%

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2025 YTD - GENERAL FUND

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FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 01 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01401040 3708 IT Maintenance	38,000	0	38,000	15,573.50	.00	22,426.50	41.0%
01401060 3311 Auditing Services	25,200	0	25,200	17,250.00	.00	7,950.00	68.5%
01401060 3450 Contracted Services	135,000	0	135,000	142,110.44	.00	-7,110.44	105.3%
01402020 3351 Property Insurance	3,600	0	3,600	3,558.68	.00	41.32	98.9%
01402020 3352 Liability Insurance	6,500	0	6,500	5,921.72	.00	578.28	91.1%
01403020 3531 Transfer To Technology Fund	28,719	0	28,719	28,719.00	.00	.00	100.0%
01404010 3807 Investment & Bank Expenses	15,000	0	15,000	2,901.54	.00	12,098.46	19.3%
TOTAL Finance	682,132	0	682,132	604,211.81	.00	77,920.19	88.6%
4092 Municipal Bldg							
01401050 3245 General Supplies	12,000	0	12,000	17,797.13	.00	-5,797.13	148.3%
01401050 3364 Sewer Fees	14,000	0	14,000	12,358.50	.00	1,641.50	88.3%
01401050 3365 Solid Waste	5,000	0	5,000	6,947.67	.00	-1,947.67	139.0%
01401050 3384 Equipment Rental	300	0	300	.00	.00	300.00	.0%
01401100 3361 Utilities	218,000	0	218,000	121,321.56	.00	96,678.44	55.7%
01401110 3450 Contracted Services	106,000	0	106,000	99,851.52	13,413.00	-7,264.52	106.9%
01401110 3451 Contracted Services-Hvac	20,000	0	20,000	43,095.25	.00	-23,095.25	215.5%
01403030 3553 Capital Transfers	50,000	0	50,000	50,000.00	.00	.00	100.0%
TOTAL Municipal Bldg	425,300	0	425,300	351,371.63	13,413.00	60,515.37	85.8%
4100 Police Department							
01411010 3002 Pension Contribution	512,705	0	512,705	512,705.00	.00	.00	100.0%

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West Whiteland Township
2025 YTD - GENERAL FUND

FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 01 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01411010 3003 Workers' Compensation	139,223	0	139,223	123,007.71	.00	16,215.29	88.4%
01411010 3110 Salaries	5,000,000	0	5,000,000	4,446,208.04	.00	553,791.96	88.9%
01411010 3153 Long Term Disability	10,600	0	10,600	2,498.71	.00	8,101.29	23.6%
01411010 3156 Health Insurance	1,022,000	0	1,022,000	938,354.73	.00	83,645.27	91.8%
01411010 3158 Life Insurance	19,000	0	19,000	21,948.33	.00	-2,948.33	115.5%
01411010 3183 Overtime	130,000	0	130,000	281,908.59	.00	-151,908.59	216.9%
01411010 3185 Reimbursable Overtime	7,000	0	7,000	-190.00	.00	7,190.00	-2.7%
01411050 3191 Uniform Maintenance	12,000	0	12,000	11,569.75	.00	430.25	96.4%
01411050 3192 Physical Examinations	1,500	0	1,500	2,381.00	.00	-881.00	158.7%
01411050 3196 New Hire Expenses	7,500	0	7,500	13,679.61	.00	-6,179.61	182.4%
01411050 3213 Equipment	46,000	0	46,000	44,818.02	5,423.00	-4,241.02	109.2%
01411050 3216 West Chester Area ERT	5,000	0	5,000	5,000.00	.00	.00	100.0%
01411050 3231 Gasoline	50,000	0	50,000	45,110.17	.00	4,889.83	90.2%
01411050 3238 Uniforms	15,100	0	15,100	14,018.00	.00	1,082.00	92.8%
01411050 3245 General Supplies	7,500	0	7,500	10,804.39	.00	-3,304.39	144.1%
01411050 3340 Communications	1,200	0	1,200	183.29	.00	1,016.71	15.3%
01411050 3374 Equipment Repairs	5,000	0	5,000	5,040.70	.00	-40.70	100.8%
01411050 3420 Dues	2,000	0	2,000	1,844.81	.00	155.19	92.2%
01411050 3422 Training/Seminar/Schools	31,000	0	31,000	26,923.77	.00	4,076.23	86.9%
01411050 3453 Equipment Maintenance	1,900	0	1,900	1,329.00	.00	571.00	69.9%
01411050 3490 Fleet Allocation	95,500	0	95,500	95,500.00	.00	.00	100.0%

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2025 YTD - GENERAL FUND

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FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 01 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01411050 3708 IT Maintenance	106,150	0	106,150	106,597.82	1,997.00	-2,444.82	102.3%
01411100 3314 Solicitors	10,000	0	10,000	2,394.00	.00	7,606.00	23.9%
01411100 3450 Contracted Services	64,200	0	64,200	84,614.92	.00	-20,414.92	131.8%
01411120 3361 Utilities	4,200	0	4,200	3,147.85	.00	1,052.15	74.9%
01412010 3351 Property Insurance	81,300	0	81,300	45,570.84	.00	35,729.16	56.1%
01412010 3352 Liability Insurance	78,000	0	78,000	76,738.72	.00	1,261.28	98.4%
01413010 3531 Transfer To Technology Fund	190,778	0	190,778	190,778.00	.00	.00	100.0%
01413010 3552 Transfer To Equipment Repl	496,000	0	496,000	496,000.00	.00	.00	100.0%
TOTAL Police Department	8,152,356	0	8,152,356	7,610,485.77	7,420.00	534,450.23	93.4%
4110 Fire & Ambulance							
01411040 3003 workers' Compensation	35,000	0	35,000	9,153.75	.00	25,846.25	26.2%
01411040 3149 volunteer Fire	7,200	0	7,200	2,798.90	.00	4,401.10	38.9%
01411080 3501 Twp Contribution To Fire Co	189,000	0	189,000	206,500.00	.00	-17,500.00	109.3%
01411130 3361 Utilities	550	0	550	.00	.00	550.00	.0%
01412020 3351 Property Insurance	15,700	0	15,700	15,519.79	.00	180.21	98.9%
01412020 3352 Liability Insurance	5,500	0	5,500	5,256.13	.00	243.87	95.6%
01412050 3541 Donation-Uwchlan Ambulance	160,000	0	160,000	66,667.00	.00	93,333.00	41.7%
01412050 3543 Donation-Good Fellowship Amb	26,500	0	26,500	329,000.00	19,177.00	-321,677.00	*****%
01413040 3550 Transfer To WWFC Equip Repla	500,000	0	500,000	500,000.00	.00	.00	100.0%
01414020 3905 Fire Relief - Act 205	204,417	0	204,417	214,172.50	.00	-9,755.50	104.8%

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2025 YTD - GENERAL FUND

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ACCOUNTS FOR:
01 General Fund

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL Fire & Ambulance	1,143,867	0	1,143,867	1,349,068.07	19,177.00	-224,378.07	119.6%
4130 Code Administration							
01411020 3002 Pension Contribution	12,341	0	12,341	12,341.00	.00	.00	100.0%
01411020 3003 Workers' Compensation	5,795	0	5,795	5,400.16	.00	394.84	93.2%
01411020 3110 Salaries	375,000	0	375,000	309,128.61	.00	65,871.39	82.4%
01411020 3153 Long Term Disability	1,300	0	1,300	306.45	.00	993.55	23.6%
01411020 3156 Health Insurance	83,000	0	83,000	81,964.98	.00	1,035.02	98.8%
01411020 3158 Life Insurance	2,300	0	2,300	2,573.39	.00	-273.39	111.9%
01411020 3183 Overtime	1,000	0	1,000	69.59	.00	930.41	7.0%
01411060 3201 Electrical Inspect-3Rd Party	150,000	0	150,000	159,776.44	.00	-9,776.44	106.5%
01411060 3231 Gasoline	600	0	600	582.07	.00	17.93	97.0%
01411060 3245 General Supplies	500	0	500	6,339.02	.00	-5,839.02	*****%
01411060 3340 Communications	1,020	0	1,020	78.96	.00	941.04	7.7%
01411060 3366 Hydrant Expenses	149,000	0	149,000	136,054.21	.00	12,945.79	91.3%
01411060 3385 Education-Training Fee	2,000	0	2,000	.00	.00	2,000.00	.0%
01411060 3420 Dues	200	0	200	230.00	.00	-30.00	115.0%
01411060 3422 Training/Seminar/Schools	5,000	0	5,000	529.98	.00	4,470.02	10.6%
01411060 3490 Fleet Allocation	3,796	0	3,796	3,796.00	.00	.00	100.0%
01411060 3708 IT Maintenance	10,500	0	10,500	33,322.25	.00	-22,822.25	317.4%
01411110 3313 Engineering	5,000	0	5,000	13,128.32	.00	-8,128.32	262.6%

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ACCOUNTS FOR: 01 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01411110 3314 Solicitors	0	0	0	630.00	.00	-630.00	.0%
01411110 3450 Contracted Services	50,000	0	50,000	142,818.97	.00	-92,818.97	285.6%
01412030 3351 Property Insurance	6,000	0	6,000	5,931.13	.00	68.87	98.9%
01412030 3352 Liability Insurance	2,700	0	2,700	2,580.28	.00	119.72	95.6%
01413020 3531 Transfer To Technology Fund	24,616	0	24,616	24,616.00	.00	.00	100.0%
01413020 3552 Transfer To Equipment Repl	32,000	0	32,000	32,000.00	.00	.00	100.0%
01414010 3807 Investment & Bank Expenses	10,000	0	10,000	1,835.32	.00	8,164.68	18.4%
TOTAL Code Administration	933,668	0	933,668	976,033.13	.00	-42,365.13	104.5%
4140 Planning & Zoning							
01411030 3002 Pension Contribution	9,244	0	9,244	9,244.00	.00	.00	100.0%
01411030 3003 workers' Compensation	167	0	167	155.62	.00	11.38	93.2%
01411030 3110 salaries	271,000	0	271,000	267,971.56	.00	3,028.44	98.9%
01411030 3125 Zoning Hearing Board Salarie	1,500	0	1,500	.00	.00	1,500.00	.0%
01411030 3153 Long Term Disability	900	0	900	250.79	.00	649.21	27.9%
01411030 3156 Health Insurance	63,000	0	63,000	63,494.37	.00	-494.37	100.8%
01411030 3158 Life Insurance	1,700	0	1,700	1,956.41	.00	-256.41	115.1%
01411030 3183 Overtime	500	0	500	381.60	.00	118.40	76.3%
01411030 3759 Historical Projects	5,000	-5,000	0	370.36	.00	-370.36	.0%
01411070 3245 General Supplies	2,000	0	2,000	.00	.00	2,000.00	.0%
01411070 3316 Court Reporter	7,500	0	7,500	9,228.00	.00	-1,728.00	123.0%

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2025 YTD - GENERAL FUND

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FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 01 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01411070 3340 Communications	7,000	0	7,000	8,363.51	.00	-1,363.51	119.5%
01411070 3420 Dues	4,500	0	4,500	2,168.00	.00	2,332.00	48.2%
01411070 3422 Training/Seminar/Schools	6,000	0	6,000	4,285.94	.00	1,714.06	71.4%
01411090 3314 Solicitors	30,000	0	30,000	56,571.78	.00	-26,571.78	188.6%
01411090 3450 Contracted Services	45,000	0	45,000	39,051.72	.00	5,948.28	86.8%
01411090 3759 Historical Projects	0	5,000	5,000	3,721.47	.00	1,278.53	74.4%
01412040 3351 Property Insurance	3,500	0	3,500	3,459.83	.00	40.17	98.9%
01412040 3352 Liability Insurance	1,600	0	1,600	1,529.06	.00	70.94	95.6%
01413030 3531 Transfer To Technology Fund	12,307	0	12,307	12,307.00	.00	.00	100.0%
TOTAL Planning & Zoning	472,418	0	472,418	484,511.02	.00	-12,093.02	102.6%
4300 Highways							
01431010 3002 Pension Contribution	22,702	0	22,702	22,702.00	.00	.00	100.0%
01431010 3003 Workers' Compensation	13,963	0	13,963	13,011.63	.00	951.37	93.2%
01431010 3110 Salaries	639,000	0	639,000	520,289.06	.00	118,710.94	81.4%
01431010 3153 Long Term Disability	2,400	0	2,400	527.10	.00	1,872.90	22.0%
01431010 3156 Health Insurance	162,000	0	162,000	163,778.37	.00	-1,778.37	101.1%
01431010 3158 Life Insurance	4,400	0	4,400	4,901.80	.00	-501.80	111.4%
01431010 3183 Overtime	14,000	0	14,000	33,306.22	.00	-19,306.22	237.9%
01431020 3191 Uniform Maintenance	2,400	0	2,400	2,737.63	.00	-337.63	114.1%
01431020 3192 Physical Examinations	500	0	500	.00	.00	500.00	.0%

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ACCOUNTS FOR: 01 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01431020 3213 Equipment	6,000	0	6,000	648.34	.00	5,351.66	10.8%
01431020 3231 Gasoline	900	0	900	1,879.68	.00	-979.68	208.9%
01431020 3232 Diesel	20,200	0	20,200	20,511.49	.00	-311.49	101.5%
01431020 3245 General Supplies	35,000	0	35,000	37,036.27	.00	-2,036.27	105.8%
01431020 3246 Fleet Maintenance Supplies	35,000	0	35,000	34,186.55	.00	813.45	97.7%
01431020 3306 Ms4S	2,000	0	2,000	.00	.00	2,000.00	.0%
01431020 3340 Communications	500	0	500	819.21	.00	-319.21	163.8%
01431020 3365 Solid waste	6,000	0	6,000	6,280.66	.00	-280.66	104.7%
01431020 3384 Equipment Rental	10,000	0	10,000	3,094.50	.00	6,905.50	30.9%
01431020 3410 Whitford Village Island	1,000	0	1,000	1,000.00	.00	.00	100.0%
01431020 3420 Dues	600	0	600	987.36	.00	-387.36	164.6%
01431020 3422 Training/Seminar/Schools	5,000	0	5,000	5,495.16	.00	-495.16	109.9%
01431020 3455 Contracted Vehicle Maintenanc	25,000	0	25,000	23,345.17	.00	1,654.83	93.4%
01431020 3456 Traffic Signals	0	0	0	41,440.00	.00	-41,440.00	.0%
01431020 3490 Fleet Allocation	60,636	0	60,636	60,636.00	.00	.00	100.0%
01431020 3491 Fleet Reimbursement	-190,570	0	-190,570	-190,667.00	.00	97.00	100.1%
01431020 3668 Drainage	10,000	0	10,000	7,503.84	.00	2,496.16	75.0%
01431020 3680 Road&Bridge Resurfacing	20,000	0	20,000	11,341.67	.00	8,658.33	56.7%
01431020 3708 IT Maintenance	1,400	0	1,400	.00	.00	1,400.00	.0%
01431030 3313 Engineering	60,000	0	60,000	38,096.33	.00	21,903.67	63.5%
01431030 3450 Contracted Services	25,000	0	25,000	26,638.29	1,700.00	-3,338.29	113.4%

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ACCOUNTS FOR: 01 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01431040 3361 Utilities	10,100	0	10,100	23,444.94	.00	-13,344.94	232.1%
01432010 3351 Property Insurance	20,700	0	20,700	21,862.40	.00	-1,162.40	105.6%
01432010 3352 Liability Insurance	7,100	0	7,100	6,785.19	.00	314.81	95.6%
01433010 3531 Transfer To Technology Fund	58,346	0	58,346	58,346.00	.00	.00	100.0%
01433010 3552 Transfer To Equipment Repl	152,000	0	152,000	152,000.00	.00	.00	100.0%
TOTAL Highways	1,243,277	0	1,243,277	1,153,965.86	1,700.00	87,611.14	93.0%
4520 Parks & Recreation							
01451010 3002 Pension Contribution	17,203	0	17,203	17,203.00	.00	.00	100.0%
01451010 3003 workers' Compensation	11,237	0	11,237	10,471.36	.00	765.64	93.2%
01451010 3110 Salaries	335,000	0	335,000	301,942.90	.00	33,057.10	90.1%
01451010 3153 Long Term Disability	1,600	0	1,600	377.15	.00	1,222.85	23.6%
01451010 3156 Health Insurance	89,000	0	89,000	91,636.18	.00	-2,636.18	103.0%
01451010 3158 Life Insurance	2,800	0	2,800	2,975.18	.00	-175.18	106.3%
01451010 3183 Overtime	14,000	0	14,000	24,339.57	.00	-10,339.57	173.9%
01451020 3191 Uniform Maintenance	2,400	0	2,400	2,553.78	.00	-153.78	106.4%
01451020 3231 Gasoline	2,400	0	2,400	2,118.06	.00	281.94	88.3%
01451020 3232 Diesel	6,400	0	6,400	5,098.69	.00	1,301.31	79.7%
01451020 3245 General Supplies	39,000	20,000	59,000	52,844.11	2,031.70	4,124.19	93.0%
01451020 3340 Communications	250	0	250	118.61	.00	131.39	47.4%
01451020 3365 Solid waste	2,400	0	2,400	477.84	.00	1,922.16	19.9%

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2025 YTD - GENERAL FUND

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FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 01 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01451020 3384 Equipment Rental	1,000	0	1,000	470.00	.00	530.00	47.0%
01451020 3420 Dues	400	0	400	802.00	.00	-402.00	200.5%
01451020 3422 Training/Seminar/Schools	2,000	0	2,000	1,241.44	.00	758.56	62.1%
01451020 3490 Fleet Allocation	11,387	0	11,387	11,387.00	.00	.00	100.0%
01451030 3361 Utilities	12,200	0	12,200	12,749.07	.00	-549.07	104.5%
01451040 3450 Contracted Services	165,000	-20,000	145,000	102,762.96	2,131.97	40,105.07	72.3%
01452010 3351 Property Insurance	3,300	0	3,300	3,262.12	.00	37.88	98.9%
01452010 3352 Liability Insurance	1,500	0	1,500	1,433.49	.00	66.51	95.6%
01453010 3531 Transfer To Technology Fund	24,616	0	24,616	24,616.00	.00	.00	100.0%
01453010 3552 Transfer To Equipment Repl	120,000	0	120,000	120,000.00	.00	.00	100.0%
01453010 3553 Capital Transfers	50,000	0	50,000	50,000.00	.00	.00	100.0%
01454020 3758 Recreation Programs	37,000	0	37,000	29,708.16	.00	7,291.84	80.3%
TOTAL Parks & Recreation	952,093	0	952,093	870,588.67	4,163.67	77,340.66	91.9%
4810 Debt Service							
01483010 3534 Transfer/Debt	1,226,611	0	1,226,611	1,226,611.00	.00	.00	100.0%
TOTAL Debt Service	1,226,611	0	1,226,611	1,226,611.00	.00	.00	100.0%
TOTAL General Fund	0	0	0	-517,114.01	45,873.67	471,240.34	.0%
TOTAL REVENUES	-16,764,665	0	-16,764,665	-17,592,156.97	.00	827,491.97	
TOTAL EXPENSES	16,764,665	0	16,764,665	17,075,042.96	45,873.67	-356,251.63	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	0	0	0	-517,114.01	45,873.67	471,240.34	.0%

REPORT OPTIONS

Sequence 1	Field #	Total	Page Break	From Yr/Per: 2025/ 1
Sequence 2	1	Y	Y	To Yr/Per: 2025/12
Sequence 3	2	Y	N	Budget Year: 2025
Sequence 4	0	N	N	Print totals only: N
	0	N	N	Format type: 1

Report title: 2025 YTD - GENERAL FUND
 Includes accounts exceeding 0% of budget.
 Print Full or Short description: F
 Print full GL account: N
 Sort by full GL account: N
 Print Revenues-Version headings: N
 Print revenue as credit: Y
 Print revenue budgets as zero: N

Double space: Y
 Suppress zero bal accts: Y
 Amounts/totals exceed 999 million dollars: N
 Roll projects to object: N
 Print journal detail: N
 From Yr/Per: 2023/ 1
 To Yr/Per: 2023/ 1
 Include budget entries: Y
 Incl encumb/liq entries: Y
 Sort by JE # or PO #: J
 Detail format option: 1
 Multiyear view: D

BALANCE SHEET FOR 2025 12

FUND: 35 Liquid Fuels Fund			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	35101010 0001	Trust	-29,563.29	1,771,757.07
	TOTAL ASSETS		-29,563.29	1,771,757.07
LIABILITIES				
	35	1010 Accounts Payable	-3,852.20	-3,852.20
	TOTAL LIABILITIES		-3,852.20	-3,852.20
FUND BALANCE				
	35	2000 Fund Balance	.00	-1,591,646.21
	35	2010 EXPENDITURE BUDGET CONTROL	.00	-705,000.00
	35	2020 Revenue Budget Control	.00	573,688.00
	35	2030 Reserve For Encumbrances	42,397.00	-2,934.80
	35	2035 Budget Bal Unreserved	.00	131,312.00
	35	2040 Encumbrance Control	-42,397.00	2,934.80
	35	2050 Expenditure Control	37,316.95	443,273.16
	35	2060 Revenue Control	-3,901.46	-619,531.63
	TOTAL FUND BALANCE		33,415.49	-1,767,904.68
	TOTAL LIABILITIES + FUND BALANCE		29,563.29	-1,771,756.88

** END OF REPORT - Generated by Caroline Partridge **

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2025 YTD - LIQUID FUELS

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ACCOUNTS FOR: 35 Liquid Fuels Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3410 Interest							
35342010 8510 Interest	-15,000	0	-15,000	-50,390.66	.00	35,390.66	335.9%
TOTAL Interest	-15,000	0	-15,000	-50,390.66	.00	35,390.66	335.9%
3540 Intergovernmental Revenue							
35353010 8560 State Aid - Liquid Fuels	-558,688	0	-558,688	-569,140.97	.00	10,452.97	101.9%
TOTAL Intergovernmental Revenue	-558,688	0	-558,688	-569,140.97	.00	10,452.97	101.9%
4380 Road Maintenance							
35431020 3456 Traffic Signals	165,000	0	165,000	86,843.34	.00	78,156.66	52.6%
35431020 3668 Drainage	50,000	0	50,000	.00	.00	50,000.00	.0%
35431020 4310 Street Cleaning & Gutters	20,000	0	20,000	18,975.00	.00	1,025.00	94.9%
35431020 4320 Winter Maintenance	70,000	70,000	140,000	118,745.12	2,934.80	18,320.08	86.9%
35431020 4380 Maintenance/Repair Roads	30,000	0	30,000	5,884.20	.00	24,115.80	19.6%
TOTAL Road Maintenance	335,000	70,000	405,000	230,447.66	2,934.80	171,617.54	57.6%
4390 Construction/Rebuilding							
35434020 3679 Overlay Projects	300,000	0	300,000	212,825.50	.00	87,174.50	70.9%
TOTAL Construction/Rebuilding	300,000	0	300,000	212,825.50	.00	87,174.50	70.9%

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West Whiteland Township
2025 YTD - LIQUID FUELS

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ACCOUNTS FOR:
35 Liquid Fuels Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL Liquid Fuels Fund	61,312	70,000	131,312	-176,258.47	2,934.80	304,635.67	-132.0%
TOTAL REVENUES	-573,688	0	-573,688	-619,531.63	.00	45,843.63	
TOTAL EXPENSES	635,000	70,000	705,000	443,273.16	2,934.80	258,792.04	

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West Whiteland Township
2025 YTD - LIQUID FUELS

PAGE 3
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FROM 2025 01 TO 2025 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	61,312	70,000	131,312	-176,258.47	2,934.80	304,635.67	-132.0%

REPORT OPTIONS

Sequence 1	Field #	Total	Page Break	From Yr/Per: 2025/ 1
Sequence 2	1	Y	Y	To Yr/Per: 2025/12
Sequence 3	2	Y	N	Budget Year: 2025
Sequence 4	0	N	N	Print totals only: N
	0	N	N	Format type: 1

Report title: 2025 YTD - LIQUID FUELS

Includes accounts exceeding 0% of budget.
 Print Full or Short description: F
 Print full GL account: N
 Sort by full GL account: N
 Print Revenues-Version headings: N
 Print revenue as credit: Y
 Print revenue budgets as zero: N

Double space: Y
 Suppress zero bal accts: Y
 Amounts/totals exceed 999 million dollars: N
 Roll projects to object: N
 Print journal detail: N
 From Yr/Per: 2023/ 1
 To Yr/Per: 2023/ 1
 Include budget entries: Y
 Incl encumb/liq entries: Y
 Sort by JE # or PO #: J
 Detail format option: 1
 Multiyear view: D

BALANCE SHEET FOR 2025 12

FUND: 65 Public Service Fund			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
65101010	0001	Trust	1,051,381.88	3,339,590.02
65101010	0075	ICS Public Funds Money Market	.00	582,500.32
65101010	0100	PLGIT Prime	.00	823,864.35
TOTAL ASSETS			1,051,381.88	4,745,954.69
LIABILITIES				
65	1010	Accounts Payable	-53,670.00	-53,670.00
TOTAL LIABILITIES			-53,670.00	-53,670.00
FUND BALANCE				
65	2000	Fund Balance	.00	-2,893,894.27
65	2010	EXPENDITURE BUDGET CONTROL	.00	-4,511,500.00
65	2020	Revenue Budget Control	.00	3,475,000.00
65	2030	Reserve For Encumbrances	45,140.80	-726.18
65	2035	Budget Bal Unreserved	.00	1,036,500.00
65	2040	Encumbrance Control	-45,140.80	726.18
65	2050	Expenditure Control	77,288.12	938,957.49
65	2060	Revenue Control	-1,075,000.00	-2,738,881.94
TOTAL FUND BALANCE			-997,711.88	-4,693,818.72
TOTAL LIABILITIES + FUND BALANCE			-1,051,381.88	-4,747,488.72

** END OF REPORT - Generated by Caroline Partridge **

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West Whiteland Township
2025 YTD - PUBLIC SERVICE

FROM 2025 01 TO 2025 12

ACCOUNTS FOR:
65 Public Service Fund

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3410 Interest							
65342010 8510 Interest	-20,000	0	-20,000	-77,497.93	.00	57,497.93	387.5%
TOTAL Interest	-20,000	0	-20,000	-77,497.93	.00	57,497.93	387.5%
3540 Intergovernmental Revenue							
65352010 8350 Federal/State/County Grants	-3,455,000	0	-3,455,000	-892,394.44	.00	-2,562,605.56	25.8%
TOTAL Intergovernmental Revenue	-3,455,000	0	-3,455,000	-892,394.44	.00	-2,562,605.56	25.8%
3800 Contributions							
65382010 9460 Miscellaneous Revenue	0	0	0	-34,529.57	.00	34,529.57	.0%
65383010 7910 Transfer	0	0	0	-1,734,460.00	.00	1,734,460.00	.0%
TOTAL Contributions	0	0	0	-1,768,989.57	.00	1,768,989.57	.0%
4520 Parks & Recreation							
65451020 3450 Contracted Services	166,500	0	166,500	10,400.00	-10,500.00	166,600.00	-.1%
TOTAL Parks & Recreation	166,500	0	166,500	10,400.00	-10,500.00	166,600.00	-.1%
5650 Public Service							
65561010 3313 Engineering	306,000	0	306,000	265,561.59	.00	40,438.41	86.8%

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West Whiteland Township
2025 YTD - PUBLIC SERVICE

FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 65 Public Service Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
65561010 3450 Contracted Services	3,977,000	0	3,977,000	625,081.08	-10,516.82	3,362,435.74	15.5%
65564020 3807 Investment & Bank Expenses	5,000	0	5,000	1,142.82	.00	3,857.18	22.9%
TOTAL Public Service	4,288,000	0	4,288,000	891,785.49	-10,516.82	3,406,731.33	20.6%
5655 Municipal Complex							
65561020 3450 Contracted Services	57,000	0	57,000	36,772.00	21,743.00	-1,515.00	102.7%
TOTAL Municipal Complex	57,000	0	57,000	36,772.00	21,743.00	-1,515.00	102.7%
TOTAL Public Service Fund	1,036,500	0	1,036,500	-1,799,924.45	726.18	2,835,698.27	-173.6%
TOTAL REVENUES	-3,475,000	0	-3,475,000	-2,738,881.94	.00	-736,118.06	
TOTAL EXPENSES	4,511,500	0	4,511,500	938,957.49	726.18	3,571,816.33	

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West Whiteland Township
2025 YTD - PUBLIC SERVICE

FROM 2025 01 TO 2025 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	1,036,500	0	1,036,500	-1,799,924.45	726.18	2,835,698.27	-173.6%

REPORT OPTIONS

Sequence 1	Field #	Total	Page Break	From Yr/Per: 2025/ 1
Sequence 2	1	Y	Y	To Yr/Per: 2025/12
Sequence 3	2	Y	N	Budget Year: 2025
Sequence 4	0	N	N	Print totals only: N
	0	N	N	Format type: 1

Report title: 2025 YTD - PUBLIC SERVICE

Includes accounts exceeding 0% of budget.
 Print Full or Short description: F
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 Include budget entries: Y
 Incl encumb/liq entries: Y
 Sort by JE # or PO #: J
 Detail format option: 1
 Multiyear view: D

BALANCE SHEET FOR 2025 12

FUND: 02 Sewer Fund			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
02101010	0001	Trust	-24,145.39	4,899,832.21
02101010	0075	ICS Public Funds Money Market	.00	492,271.86
02101010	0100	PLGIT Prime	.00	1,724,985.34
02101010	0110	Petty Cash	.00	50.00
02101020	1610	Construction In Progress	.00	1,101,415.00
02101020	1620	Infrastructure	.00	14,112,272.45
02101020	1625	Accum Depreciation Infrastruct	.00	-11,652,628.02
02101020	1630	Buildings	.00	3,510,544.00
02101020	1650	Machinery & Equipment	.00	482,896.00
02102010	0118	CRIM Investment	.00	-2,141.80
02102010	0119	Adjustment To Market	.00	2,141.80
02109010	1455	Prepaid Expenses	.00	756,521.00
02141010	1475	Net Pension A	.00	90,286.00
02147010	1450	Accounts Receivable	-71,802.34	470,968.37
02147010	1465	Sewer Billing Receivable	.00	22,551.11
02151010	1500	Deferred Outflows	.00	306,844.00
TOTAL ASSETS			-95,947.73	16,318,809.32
LIABILITIES				
02	1010	Accounts Payable	-55,370.60	-51,507.31
02151020	1501	Deferred Inflows	.00	-313,392.00
02201010	1720	Infrastructure	.00	-8,499,581.00
02204020	1209	Payroll Payable	.00	-141,370.33
TOTAL LIABILITIES			-55,370.60	-9,005,850.64
FUND BALANCE				
02	2000	Fund Balance	.00	-7,272,977.70
02	2010	EXPENDITURE BUDGET CONTROL	.00	-4,388,163.00
02	2020	Revenue Budget Control	.00	3,997,000.00
02	2030	Reserve For Encumbrances	68,825.03	-31,315.44
02	2035	Budget Bal Unreserved	.00	391,163.00
02	2040	Encumbrance Control	-68,825.03	31,315.44
02	2050	Expenditure Control	156,373.58	3,616,999.63
02	2060	Revenue Control	-5,055.25	-3,675,814.47
TOTAL FUND BALANCE			151,318.33	-7,331,792.54
TOTAL LIABILITIES + FUND BALANCE			95,947.73	-16,337,643.18

** END OF REPORT - Generated by Caroline Partridge **

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West Whiteland Township
2025 YTD - SEWER FUND

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FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 02 Sewer Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3410 Interest							
02342010 8510 Interest	-100,000	0	-100,000	-113,268.31	.00	13,268.31	113.3%
TOTAL Interest	-100,000	0	-100,000	-113,268.31	.00	13,268.31	113.3%
3640 Service Fee Revenue							
02363020 9520 Sewer Fees	-3,650,000	0	-3,650,000	-3,439,830.67	.00	-210,169.33	94.2%
02363020 9521 Sewer Late Fees	-30,000	0	-30,000	-156.39	.00	-29,843.61	.5%
02363020 9527 Sewer Certifications	-10,000	0	-10,000	-18,315.00	.00	8,315.00	183.2%
02363030 9525 Industrial Waste Surcharge	-7,000	0	-7,000	-14,344.10	.00	7,344.10	204.9%
02363040 9530 Clover Mill Payment	-200,000	0	-200,000	-89,900.00	.00	-110,100.00	45.0%
TOTAL Service Fee Revenue	-3,897,000	0	-3,897,000	-3,562,546.16	.00	-334,453.84	91.4%
4290 Sewer Operating							
02421010 3002 Pension Contribution	34,589	0	34,589	34,589.00	.00	.00	100.0%
02421010 3003 workers' Compensation	14,890	0	14,890	13,875.48	.00	1,014.52	93.2%
02421010 3110 salaries	744,000	0	744,000	520,454.88	.00	223,545.12	70.0%
02421010 3153 Long Term Disability	2,500	0	2,500	589.32	.00	1,910.68	23.6%
02421010 3156 Health Insurance	179,000	0	179,000	175,495.77	.00	3,504.23	98.0%
02421010 3158 Life Insurance	4,800	0	4,800	5,688.84	.00	-888.84	118.5%

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West Whiteland Township
2025 YTD - SEWER FUND

FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 02 Sewer Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
02421010 3183 Overtime	2,500	0	2,500	1,400.83	.00	1,099.17	56.0%
02421020 3191 Uniform Maintenance	3,000	0	3,000	2,784.73	.00	215.27	92.8%
02421020 3192 Physical Examinations	200	0	200	.00	.00	200.00	.0%
02421020 3231 Gasoline	600	0	600	971.46	.00	-371.46	161.9%
02421020 3232 Diesel	7,211	0	7,211	5,635.42	.00	1,575.58	78.2%
02421020 3245 General Supplies	40,000	0	40,000	24,991.84	.00	15,008.16	62.5%
02421020 3324 PA One Call	4,000	0	4,000	3,545.96	.00	454.04	88.6%
02421020 3340 Communications	19,500	0	19,500	10,602.38	.00	8,897.62	54.4%
02421020 3365 Solid Waste	1,800	0	1,800	3,734.03	.00	-1,934.03	207.4%
02421020 3374 Equipment Repairs	100,000	0	100,000	18,052.09	.00	81,947.91	18.1%
02421020 3384 Equipment Rental	6,500	0	6,500	.00	.00	6,500.00	.0%
02421020 3420 Dues	500	0	500	401.53	.00	98.47	80.3%
02421020 3422 Training/Seminar/Schools	4,000	0	4,000	2,184.84	.00	1,815.16	54.6%
02421020 3490 Fleet Allocation	19,348	0	19,348	19,348.00	.00	.00	100.0%
02421020 3610 I & I Repair Cost	245,000	0	245,000	194,056.37	.00	50,943.63	79.2%
02421020 3612 Root Control	15,000	0	15,000	18,596.12	.00	-3,596.12	124.0%
02421020 3620 Barkway Egps (Mill Valley)	20,000	0	20,000	25,692.25	.00	-5,692.25	128.5%
02421020 3708 IT Maintenance	29,000	0	29,000	12,672.96	.00	16,327.04	43.7%
02421030 3311 Auditing Services	12,400	0	12,400	7,400.00	.00	5,000.00	59.7%
02421030 3313 Engineering	7,000	0	7,000	14,859.50	18,630.00	-26,489.50	478.4%
02421030 3314 Solicitors	10,000	0	10,000	684.00	.00	9,316.00	6.8%

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West Whiteland Township
2025 YTD - SEWER FUND

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FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 02 Sewer Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
02421030 3450 Contracted Services	145,000	-100,000	45,000	57,679.16	12,685.44	-25,364.60	156.4%
02421040 3361 Utilities	186,000	0	186,000	192,559.78	.00	-6,559.78	103.5%
02422010 3351 Property Insurance	24,700	0	24,700	24,416.49	.00	283.51	98.9%
02422010 3352 Liability Insurance	11,000	0	11,000	10,512.26	.00	487.74	95.6%
02423010 3531 Transfer To Technology Fund	30,770	0	30,770	30,770.00	.00	.00	100.0%
02423010 3533 Transfer	5,000	0	5,000	5,000.00	.00	.00	100.0%
02423010 3534 Transfer/Debt	95,000	0	95,000	95,000.00	.00	.00	100.0%
02423010 3552 Transfer To S.C. For Equip R	50,000	0	50,000	50,000.00	.00	.00	100.0%
02424010 3439 Industrial Waste Surcharge	7,000	0	7,000	.00	.00	7,000.00	.0%
02424010 3458 Contracted Treatment - DARA	1,177,355	0	1,177,355	1,126,322.00	.00	51,033.00	95.7%
02424020 3460 Contracted Treatment-w. Gosh	1,200,000	0	1,200,000	903,738.29	.00	296,261.71	75.3%
02424030 3807 Investment & Bank Expenses	29,000	0	29,000	2,694.05	.00	26,305.95	9.3%
TOTAL Sewer Operating	4,488,163	-100,000	4,388,163	3,616,999.63	31,315.44	739,847.93	83.1%
TOTAL Sewer Fund	491,163	-100,000	391,163	-58,814.84	31,315.44	418,662.40	-7.0%
TOTAL REVENUES	-3,997,000	0	-3,997,000	-3,675,814.47	.00	-321,185.53	
TOTAL EXPENSES	4,488,163	-100,000	4,388,163	3,616,999.63	31,315.44	739,847.93	

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West Whiteland Township
2025 YTD - SEWER FUND

FROM 2025 01 TO 2025 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	491,163	-100,000	391,163	-58,814.84	31,315.44	418,662.40	-7.0%

REPORT OPTIONS

Sequence 1	Field # 1	Total Y	Page Break Y	From Yr/Per: 2025/ 1
Sequence 2	2	Y	N	To Yr/Per: 2025/12
Sequence 3	0	N	N	Budget Year: 2025
Sequence 4	0	N	N	Print totals only: N

Report title: 2025 YTD - SEWER FUND
 Includes accounts exceeding 0% of budget.
 Print Full or Short description: F
 Print full GL account: N
 Sort by full GL account: N
 Print Revenues-Version headings: N
 Print revenue as credit: Y
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 Amounts/totals exceed 999 million dollars: N
 Roll projects to object: N
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 To Yr/Per: 2023/ 1
 Include budget entries: Y
 Incl encumb/liq entries: Y
 Sort by JE # or PO #: J
 Detail format option: 1
 Multiyear view: D

BALANCE SHEET FOR 2025 12

FUND: 03 Sewer Construction Fund			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	03101010	0001 Trust	190,800.00	530,767.10
	03101010	0075 ICS Public Funds Money Market	.00	5,937,662.63
	03101010	0100 PLGIT Prime	.00	23,792.70
	03147010	1450 Accounts Receivable	212,000.00	442,998.50
	TOTAL ASSETS		402,800.00	6,935,220.93
FUND BALANCE				
	03	2000 Fund Balance	.00	-6,928,478.55
	03	2010 EXPENDITURE BUDGET CONTROL	.00	-6,199,000.00
	03	2020 Revenue Budget Control	.00	1,623,945.00
	03	2030 Reserve For Encumbrances	.00	-339,725.00
	03	2035 Budget Bal Unreserved	.00	4,575,055.00
	03	2040 Encumbrance Control	.00	339,725.00
	03	2050 Expenditure Control	.00	1,471,488.28
	03	2060 Revenue Control	-402,800.00	-1,478,230.66
	TOTAL FUND BALANCE		-402,800.00	-6,935,220.93
TOTAL LIABILITIES + FUND BALANCE			-402,800.00	-6,935,220.93

** END OF REPORT - Generated by Caroline Partridge **

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West Whiteland Township
2025 YTD - SEWER CAPITAL FUND

FROM 2025 01 TO 2025 12

ACCOUNTS FOR:
03 Sewer Construction Fund

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3410 Interest							
03342010 8510 Interest	-30,000	0	-30,000	-241,030.66	.00	211,030.66	803.4%
TOTAL Interest	-30,000	0	-30,000	-241,030.66	.00	211,030.66	803.4%
3640 Service Fee Revenue							
03362010 8350 Federal/State/County Grants	-963,945	0	-963,945	.00	.00	-963,945.00	.0%
03363020 9515 Tapping Fees	-580,000	0	-580,000	-1,187,200.00	.00	607,200.00	204.7%
TOTAL Service Fee Revenue	-1,543,945	0	-1,543,945	-1,187,200.00	.00	-356,745.00	76.9%
3800 Contributions							
03383010 7910 Transfer	-50,000	0	-50,000	-50,000.00	.00	.00	100.0%
TOTAL Contributions	-50,000	0	-50,000	-50,000.00	.00	.00	100.0%
4350 Sewer Construction							
03431010 3313 Engineering	450,000	0	450,000	28,553.85	.00	421,446.15	6.3%
03434020 3807 Investment & Bank Expenses	1,000	0	1,000	456.68	.00	543.32	45.7%
03434050 3702 Capital Improvements	5,748,000	0	5,748,000	1,442,477.75	339,725.00	3,965,797.25	31.0%
TOTAL Sewer Construction	6,199,000	0	6,199,000	1,471,488.28	339,725.00	4,387,786.72	29.2%
TOTAL Sewer Construction Fund	4,575,055	0	4,575,055	-6,742.38	339,725.00	4,242,072.38	7.3%
TOTAL REVENUES	-1,623,945	0	-1,623,945	-1,478,230.66	.00	-145,714.34	
TOTAL EXPENSES	6,199,000	0	6,199,000	1,471,488.28	339,725.00	4,387,786.72	

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West Whiteland Township
2025 YTD - SEWER CAPITAL FUND

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FROM 2025 01 TO 2025 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	4,575,055	0	4,575,055	-6,742.38	339,725.00	4,242,072.38	7.3%

REPORT OPTIONS

Sequence 1	Field #	Total	Page Break	From Yr/Per: 2025/ 1
Sequence 2	1	Y	Y	To Yr/Per: 2025/12
Sequence 3	2	Y	N	Budget Year: 2025
Sequence 4	0	N	N	Print totals only: N
	0	N	N	Format type: 1

Report title: 2025 YTD - SEWER CAPITAL FUND

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 Sort by JE # or PO #: J
 Detail format option: 1
 Multiyear view: D

BALANCE SHEET FOR 2025 12

FUND: 12 Solid Waste			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
12101010	0001	Trust	-41,688.55	165,044.98
12106010	1447	Refuse Bags Inventory	.00	59,103.67
12109010	1455	Prepaid Expenses	.00	160.00
12141010	1475	Net Pension A	.00	8,564.00
12147010	1450	Accounts Receivable	1,310.00	374,097.24
12147010	1465	Trash & Recycle Receivable	.00	12,486.71
12151010	1500	Deferred Outflows	.00	29,102.00
TOTAL ASSETS			-40,378.55	648,558.60
LIABILITIES				
12	1010	Accounts Payable	-21,523.95	-21,523.95
12135010	1229	Due To General Fund	.00	-500,000.00
12151020	1501	Deferred Inflows	.00	-29,724.00
TOTAL LIABILITIES			-21,523.95	-551,247.95
FUND BALANCE				
12	2000	Fund Balance	.00	-200,675.68
12	2010	EXPENDITURE BUDGET CONTROL	.00	-1,239,690.00
12	2020	Revenue Budget Control	.00	1,060,700.00
12	2035	Budget Bal Unreserved	.00	178,990.00
12	2050	Expenditure Control	98,652.50	1,136,724.38
12	2060	Revenue Control	-36,750.00	-1,033,359.74
TOTAL FUND BALANCE			61,902.50	-97,311.04
TOTAL LIABILITIES + FUND BALANCE			40,378.55	-648,558.99

** END OF REPORT - Generated by Caroline Partridge **

01/15/2026
19:05:51

West Whiteland Township
2025 YTD - SOLID WASTE FUND

FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 12 Solid Waste	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3410 Interest							
12342010 8510 Interest	-2,700	0	-2,700	-2,883.20	.00	183.20	106.8%
TOTAL Interest	-2,700	0	-2,700	-2,883.20	.00	183.20	106.8%
3540 Intergovernmental Revenue							
12352010 8539 Section 904 of Act 01001	-80,000	0	-80,000	.00	.00	-80,000.00	.0%
TOTAL Intergovernmental Revenue	-80,000	0	-80,000	.00	.00	-80,000.00	.0%
3620 Miscellaneous							
12363030 9460 Miscellaneous Revenue	-1,000	0	-1,000	-15.00	.00	-985.00	1.5%
TOTAL Miscellaneous	-1,000	0	-1,000	-15.00	.00	-985.00	1.5%
3640 Service Fee Revenue							
12363020 9375 Trash Bags	-550,000	0	-550,000	-598,290.00	.00	48,290.00	108.8%
12363020 9481 Service Fees	-425,000	0	-425,000	-432,171.54	.00	7,171.54	101.7%
12363020 9482 Solid Waste Late Fees	-2,000	0	-2,000	.00	.00	-2,000.00	.0%
TOTAL Service Fee Revenue	-977,000	0	-977,000	-1,030,461.54	.00	53,461.54	105.5%
4310 Solid Waste Division							
12431010 3110 Salaries	34,000	0	34,000	.00	.00	34,000.00	.0%

01/15/2026
19:05:52

West Whiteland Township
2025 YTD - SOLID WASTE FUND

FROM 2025 01 TO 2025 12

ACCOUNTS FOR: 12 Solid Waste	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12431010 3153 Long Term Disability	200	0	200	.00	.00	200.00	.0%
12431010 3156 Health Insurance	11,000	0	11,000	6,570.13	.00	4,429.87	59.7%
12431010 3158 Life Insurance	290	0	290	.00	.00	290.00	.0%
12431020 3245 General Supplies	23,000	0	23,000	.00	.00	23,000.00	.0%
12431020 3340 Communications	2,000	0	2,000	1,628.58	.00	371.42	81.4%
12431020 3365 Solid Waste	328,000	0	328,000	283,815.55	.00	44,184.45	86.5%
12431020 3420 Dues	2,000	0	2,000	.00	.00	2,000.00	.0%
12431020 3422 Training/Seminar/Schools	700	0	700	.00	.00	700.00	.0%
12431020 3708 IT Maintenance	3,000	0	3,000	.00	.00	3,000.00	.0%
12431030 3314 Solicitors	500	0	500	180.00	.00	320.00	36.0%
12431030 3450 Contracted Services	832,000	0	832,000	844,358.15	.00	-12,358.15	101.5%
12434010 3807 Investment & Bank Expenses	3,000	0	3,000	171.97	.00	2,828.03	5.7%
TOTAL Solid Waste Division	1,239,690	0	1,239,690	1,136,724.38	.00	102,965.62	91.7%
TOTAL Solid Waste	178,990	0	178,990	103,364.64	.00	75,625.36	57.7%
TOTAL REVENUES	-1,060,700	0	-1,060,700	-1,033,359.74	.00	-27,340.26	
TOTAL EXPENSES	1,239,690	0	1,239,690	1,136,724.38	.00	102,965.62	

01/15/2026
19:05:53

West Whiteland Township
2025 YTD - SOLID WASTE FUND

FROM 2025 01 TO 2025 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	178,990	0	178,990	103,364.64	.00	75,625.36	57.7%

REPORT OPTIONS

Sequence 1	Field #	Total	Page Break	From Yr/Per: 2025/ 1
Sequence 2	1	Y	Y	To Yr/Per: 2025/12
Sequence 3	2	Y	N	Budget Year: 2025
Sequence 4	0	N	N	Print totals only: N
	0	N	N	Format type: 1

Report title: 2025 YTD - SOLID WASTE FUND

Includes accounts exceeding 0% of budget.
 Print Full or Short description: F
 Print full GL account: N
 Sort by full GL account: N
 Print Revenues-Version headings: N
 Print revenue as credit: Y
 Print revenue budgets as zero: N

Double space: Y
 Suppress zero bal accts: Y
 Amounts/totals exceed 999 million dollars: N
 Roll projects to object: N
 Print journal detail: N
 From Yr/Per: 2023/ 1
 To Yr/Per: 2023/ 1
 Include budget entries: Y
 Incl encumb/liq entries: Y
 Sort by JE # or PO #: J
 Detail format option: 1
 Multiyear view: D

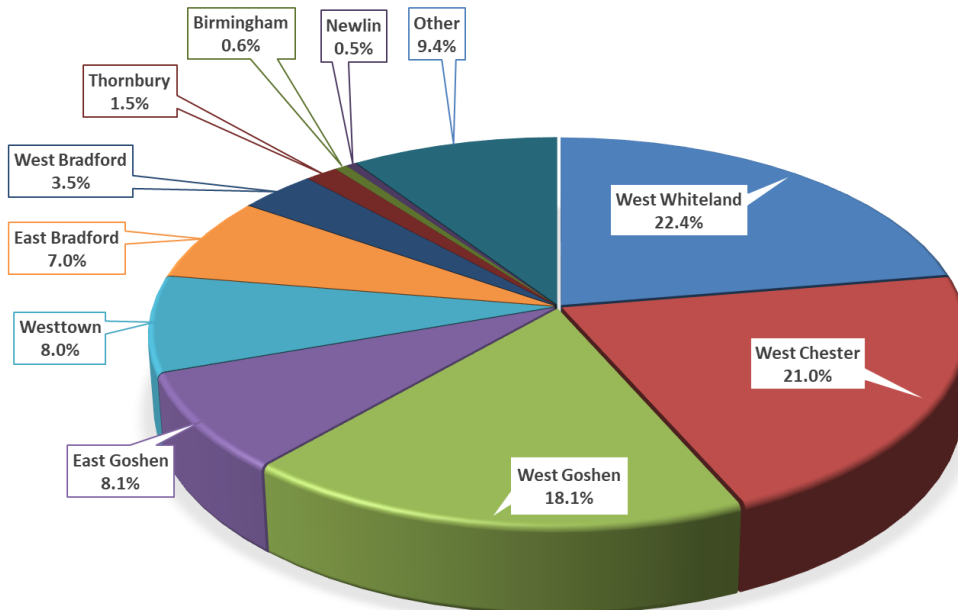


December 2025

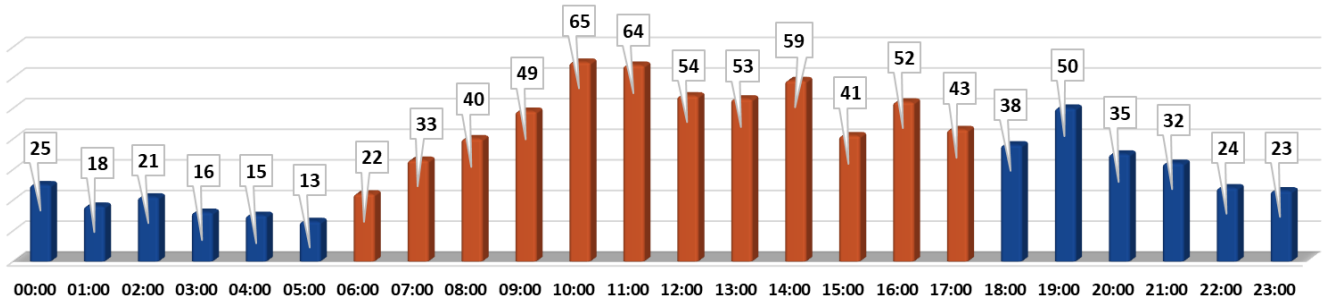
OPERATIONS REPORT

CALL VOLUME

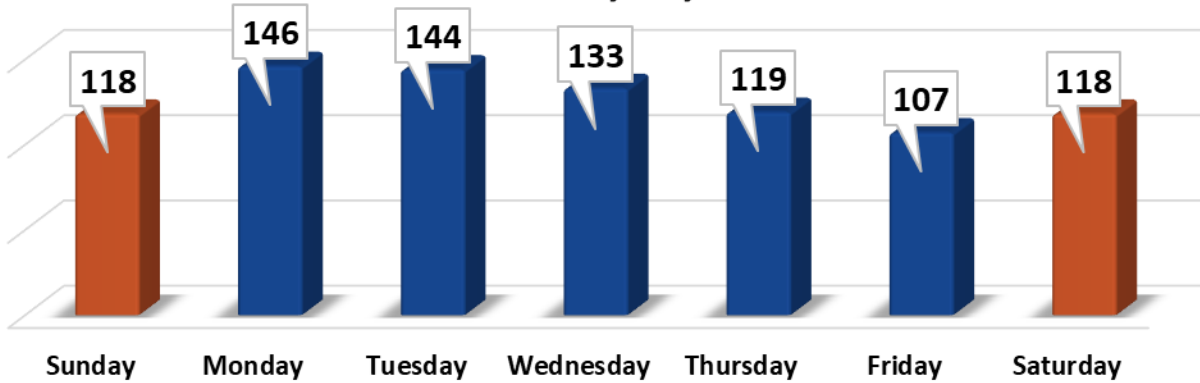
Municipality	Month	% of Calls	YTD
West Whiteland	198	22.4%	1450
West Chester	186	21.0%	2268
West Goshen	160	18.1%	1660
East Goshen	72	8.1%	764
Westtown	71	8.0%	672
East Bradford	62	7.0%	878
West Bradford	31	3.5%	357
Thornbury	13	1.5%	168
Birmingham	5	0.6%	72
Newlin	4	0.5%	49
Uwchlan	18	2.0%	
East Caln	10	1.1%	
Downingtown	9	1.0%	
Upper Uwchlan	8	0.9%	
East Whiteland	8	0.9%	
Caln	7	0.8%	
West Vincent	6	0.7%	
Willistown	5	0.6%	
West Pikeland	4	0.5%	
Pocopson	2	0.2%	
West Brandywine	1	0.1%	
Thornbury, DELCO	1	0.1%	
Pennsbury	1	0.1%	
East Marlborough	1	0.1%	
East Brandywine	1	0.1%	
Charlestown	1	0.1%	
885			



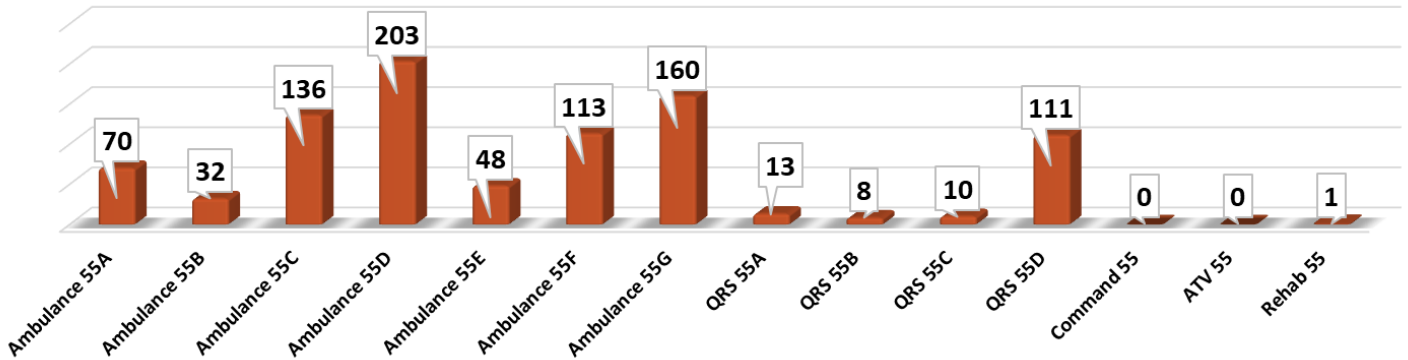
Call Volume By Hour



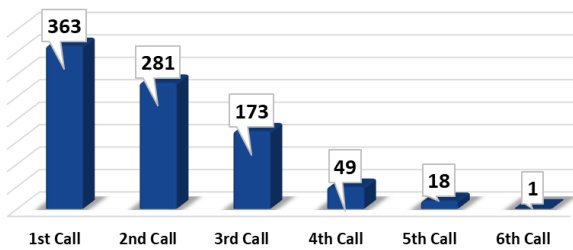
Call Volume By Day of Week



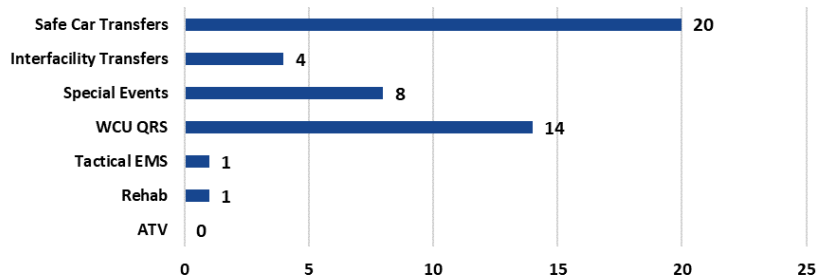
Call Volume By Vehicle



Call Sequence



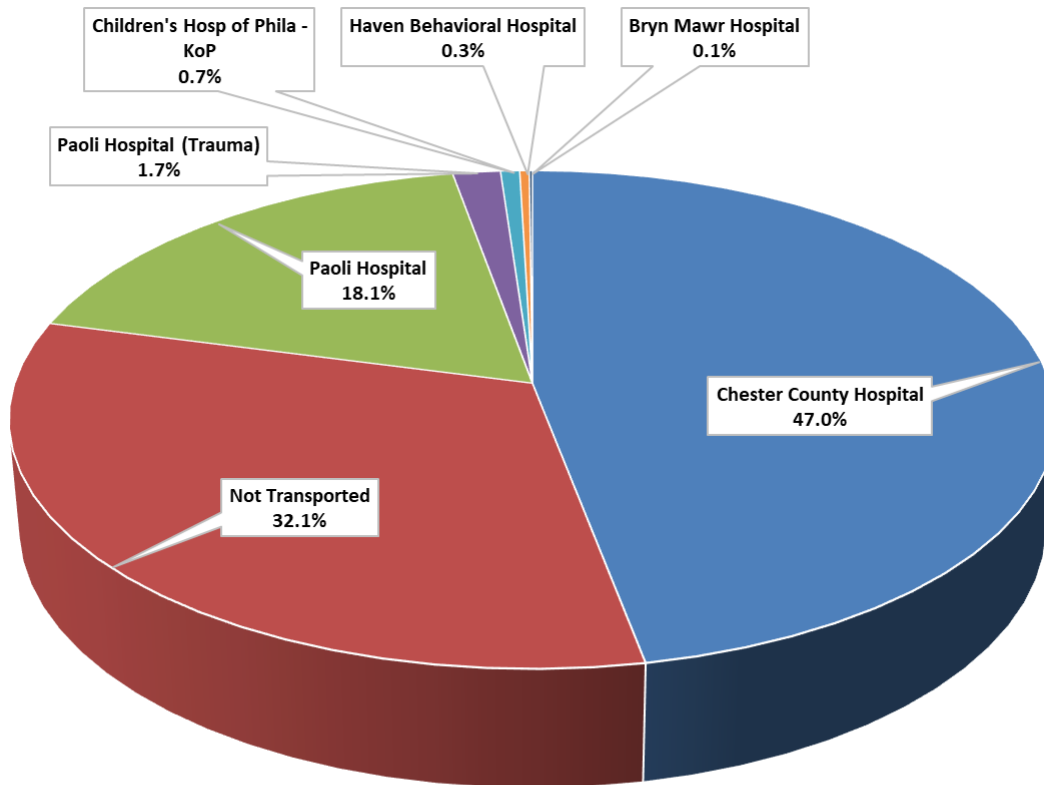
Interfacility Transports & Special Operations



HOSPITAL DESTINATION INFORMATION

Receiving Hospital	Total	%
Chester County Hospital	416	47.0%
Not Transported	284	32.1%
Paoli Hospital	160	18.1%
Paoli Hospital (Trauma)	15	1.7%
Children's Hosp of Phila - KoP	6	0.7%
Haven Behavioral Hospital	3	0.3%
Bryn Mawr Hospital	1	0.1%
Transported:		601
Not Transported:		284
		885

Non-Transport Breakdown	
Treated, Refused	77
Recalled On Scene	60
Recalled Enroute	46
No Services	42
Lift Assist	26
Released to BLS	13
DOA	11
Fire Standby	7
Recalled Prior to Response	1
Treated, Transferred Care	1
	284



MISCELLANEOUS CALL INFORMATION

Responses By Station

Main Station (Station 55)	442
East Goshen (Station 155)	36
East Bradford (Station 255)	146
West Chester University (Station 355)	18
West Whiteland (455)	187
West Whiteland (555)	70

Average Times

Dispatch To Enroute	01:17
Enroute To On Scene	07:12
On Scene Time	17:53
Transport Time	12:02
ER Wait Time	11:52
Dispatch To Available	55:47

Calls Covering Other Agencies

Goshen Fire Co.	40
Uwchlan Ambulance	34
Minquas Fire Co.	32
Malvern Fire Co.	11
Longwood Fire Co.	4
Paoli Fire Co.	4
Concordville Fire Co.	3
East Whiteland Fire Co.	2
Westwood Fire Co.	1

131

Alcohol / Drug Suspicion

	Total	%
Alcohol	39	4.4%
Alcohol and Drugs	9	1.0%
Drugs	13	1.5%
Total:	61	6.9%
Unknown / Unable to Determine	12	1.4%

West Chester University Calls

	Total	%
Total WCU Calls	23	2.6%
WCU Calls in West Chester	21	2.4%
WCU Calls in West Goshen	2	0.2%
WCU Calls in East Bradford	0	0.0%

MEDICAL CATEGORIES

Call Types

BLS - Sick Person	172	19.4%
BLS - Fall / Lift Assist	109	12.3%
ALS - Respiratory Difficulty	88	9.9%
ALS - Heart Problems	57	6.4%
Accident - BLS	44	5.0%
BLS - Emotional Disorder	37	4.2%
ALS - Fall	34	3.8%
BLS - Overdose	30	3.4%
BLS - Injured Person	30	3.4%
ALS - CVA/Stroke	26	2.9%
ALS - Hypotension	25	2.8%
BLS - Abdominal Pain	19	2.1%
ALS - Syncope	16	1.8%
ALS - Seizures	16	1.8%
ALS - Diabetic Emergency	14	1.6%
ALS - Unconscious Person	13	1.5%
ALS - Cardiac/Resp Arrest	12	1.4%
ALS - Abdominal Pain	12	1.4%
ALS - Unresponsive Person	11	1.2%
BLS - Back Pain	10	1.1%
EMS - Standby - Fire	9	1.0%
ALS - Overdose	9	1.0%
BLS - Syncope	8	0.9%
BLS - Seizures	7	0.8%
Accident - ALS	7	0.8%
ALS - Injured Person	7	0.8%
ALS - Hemorrhaging	7	0.8%
ALS - Allergic/Med Reaction	7	0.8%
BLS - Hemorrhaging	6	0.7%
BLS - Allergic/Med Reaction	6	0.7%
BLS - Exposure to Heat/Cold	5	0.6%
BLS - DOA	5	0.6%
BLS - Assault w/Injury	4	0.5%
Alarm - BLS Medical	4	0.5%
Accident - Entrapment	3	0.3%
ALS - Assault w/Injury	3	0.3%
Fire-CO Incident	2	0.2%
Fire - Hazmat	2	0.2%
Accident - Pedestrian	2	0.2%
BLS - Unknown Nature	1	0.1%
BLS - Maternity/Labor Pain	1	0.1%
Accident - Involving Fire	1	0.1%
ALS - Maternity/Labor Pains	1	0.1%
ALS - Emotional Disorder	1	0.1%
ALS - Choking	1	0.1%
ALS - Back Pain	1	0.1%

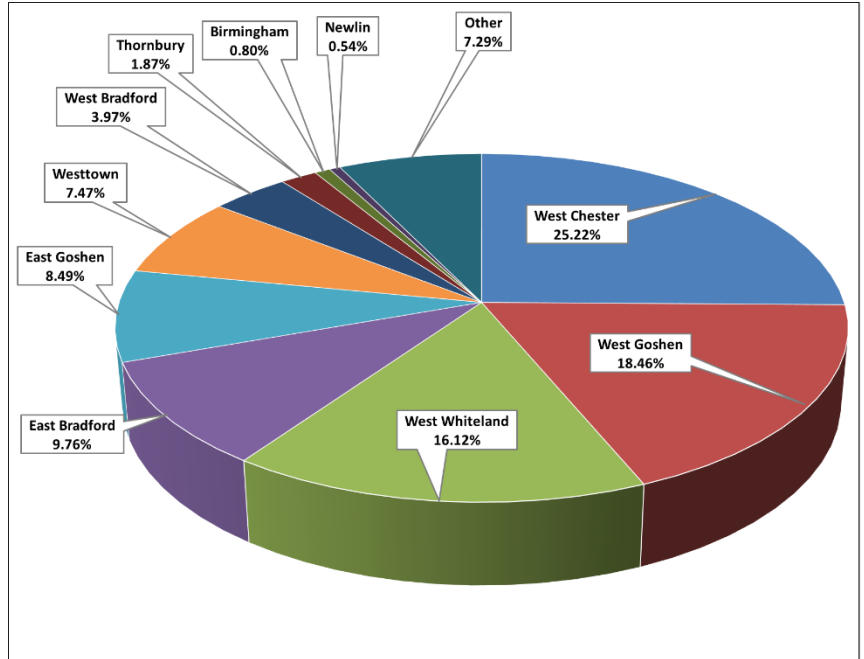


2025

OPERATIONS REPORT

CALL VOLUME

Municipality	Year	% of Calls
West Chester	2268	25.2%
West Goshen	1660	18.5%
West Whiteland	1450	16.1%
East Bradford	878	9.8%
East Goshen	764	8.5%
Westtown	672	7.5%
West Bradford	357	4.0%
Thornbury	168	1.9%
Birmingham	72	0.8%
Newlin	49	0.5%
Downingtown	95	1.1%
Uwchlan	92	1.0%
Caln	73	0.8%
East Caln	66	0.7%
East Whiteland	56	0.6%
Upper Uwchlan	46	0.5%
Willistown	44	0.5%
Pocopson	38	0.4%
Concord, Delco	17	0.2%
Thornbury, Delco	16	0.2%
Pennsbury	14	0.2%
West Vincent	13	0.1%
East Marlborough	12	0.1%
Coatesville	9	0.1%
East Brandywine	9	0.1%
West Pikeland	8	0.1%
Chadds Ford, Delco	7	0.1%
Kennett	6	0.1%
East Followfield	5	0.1%
Kennett Square	4	0.0%
West Brandywine	4	0.0%
Charlestown	3	0.0%
New Garden	3	0.0%
Avondale	2	0.0%
Lower Oxford	2	0.0%
Malvern	2	0.0%
Penn	2	0.0%
Tredyffrin	2	0.0%
Londonberry	1	0.0%
Newtown, Delco	1	0.0%
Radnor, Delco	1	0.0%
South Coatesville	1	0.0%
Valley	1	0.0%
West Grove	1	0.0%
	8994	



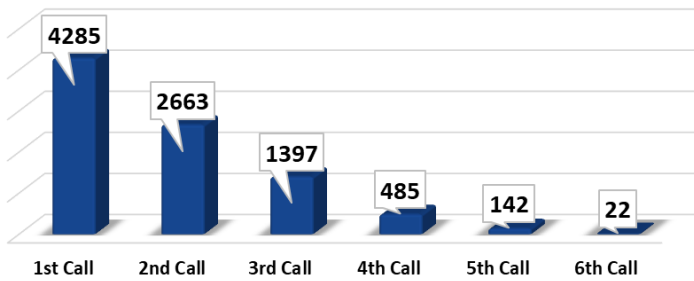
Municipalities

In 2025, Good Fellowship experienced an approximately 19% increase in total call volume. This growth reflects both an expansion of our coverage area and sustained increases in community demand for EMS services. Patient transports increased at an even higher rate, approximately 21%, indicating not only more responses, but a greater number of clinically significant encounters.

Just over 7% of total responses originated in municipalities outside of Good Fellowship's primary service area. These responses, which typically occur when neighboring agencies are unavailable, are detailed further in the "Covering Other Agencies" section of this report.

Total Calls Comparison		
2024	2025	+/-
7572	8994	1422
Total Transports Comparison		
2024	2025	+/-
5077	6155	1078

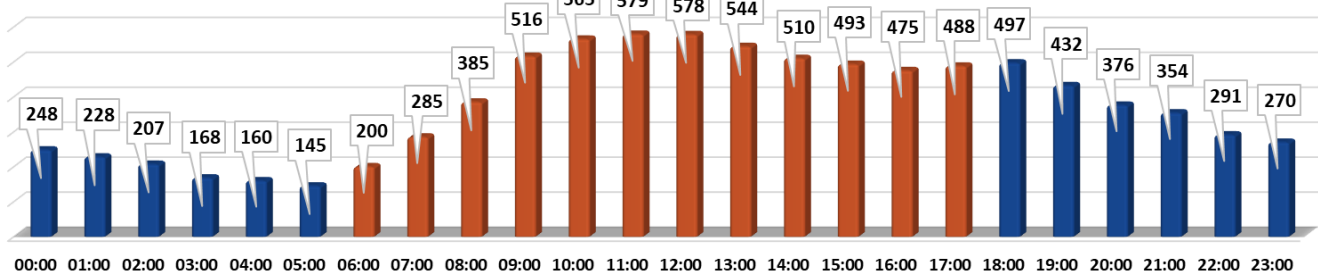
Call Sequence



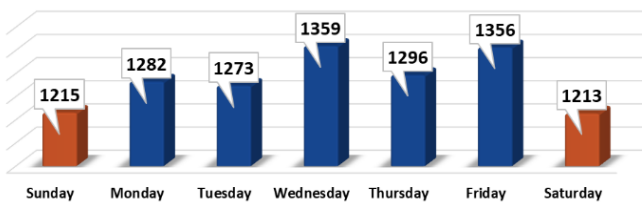
Call Sequence

Call sequence data illustrates the frequency of concurrent or overlapping calls. This information is critical for evaluating system stress, deployment effectiveness, and the need for surge capacity during peak demand periods.

Call Volume By Hour



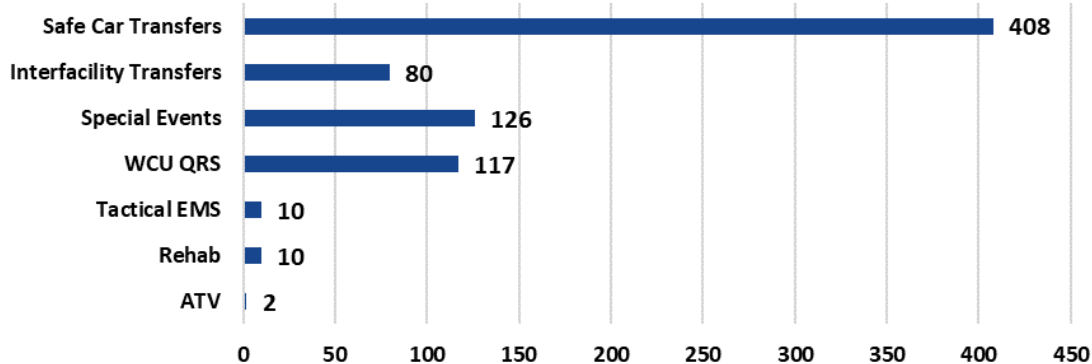
Call Volume By Day of Week



Calls by Hour/Day

Call volume by hour and day demonstrates predictable demand patterns across the week, with This analysis directly informs staffing decisions. Based on these trends, Good Fellowship strategically reduces staffing Sunday through Wednesday between midnight and 8:00 a.m., allowing the organization to maintain high service levels while operating as efficiently as possible.

Interfacility Transports & Special Operations



Interfacility Transports & Special Operations-

- **Safe Car Transfers:** Launched in July 2024 to address the growing need for behavioral health patient transports. Formal agreements with Penn Medicine and Haven Behavioral Hospital have resulted in sustained and high utilization of this service.
- **Interfacility Transfers:** Non-emergency transports from hospitals to skilled nursing or rehabilitation facilities are completed when 911 call volume permits. While secondary to emergency response, these transports supplement revenue and help hospitals improve patient flow and bed availability.
- **Special Events:** Coverage ranged from community outreach events and charity races to large-scale municipal events such as the West Chester Christmas Parade.
- **WCU QRS:** The West Chester University Quick Response Service continues to expand since its launch in December 2022, enhancing on-campus emergency care.
- **Tactical EMS:** Specially trained paramedics support the West Chester Regional Emergency Response Team, ensuring medical readiness during high-risk law enforcement operations.
- **Rehab Services:** Countywide rehabilitation support is provided at large-scale fire, police, and hazardous materials incidents to medically monitor first responders and reduce the risk of injury or cardiac events.

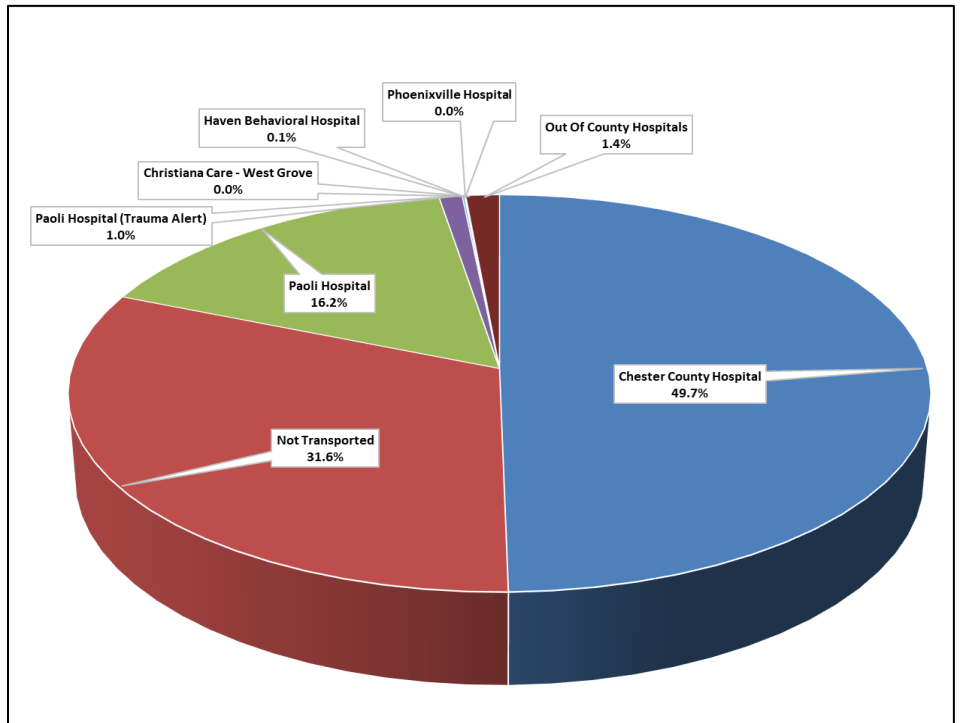
HOSPITAL DESTINATION INFORMATION

Receiving Hospital	Total	%
Chester County Hospital	4471	49.7%
Not Transported	2839	31.6%
Paoli Hospital	1455	16.2%
Paoli Hospital (Trauma Alert)	88	1.0%
Children's Hospital of Philadelphia - KoP	69	0.8%
Nemours Children's Hospital	26	0.3%
Riddle Hospital	17	0.2%
Haven Behavioral Hospital	8	0.1%
Bryn Mawr Hospital	4	0.0%
Phoenixville Hospital	4	0.0%
Crozer-Chester Medical Center	2	0.0%
Hospital of the University of Pennsylvania	2	0.0%
Pottstown Hospital	2	0.0%
Children's Hospital of Philadelphia	1	0.0%
Christiana Care - West Grove	1	0.0%
Christiana Hospital	1	0.0%
Lankenau Medical Center	1	0.0%
Mercy Fitzgerald Hospital	1	0.0%
Reading Hospital	1	0.0%
St. Christopher's Hospital for Children	1	0.0%
	8994	
Transported:	6155	68.4%
Not Transported:	2839	31.6%
	8994	

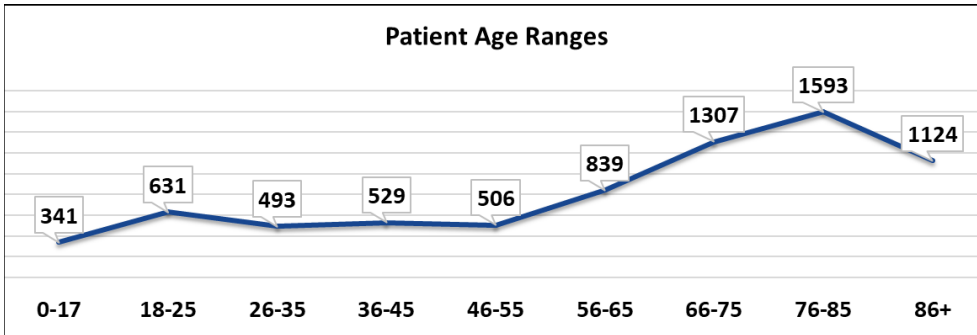
Non-Transport Breakdown	
Refusal	778
Recalled On Scene	655
Recalled Enroute	488
No Services	426
Lift Assist	257
Released to BLS	97
DOA	80
Fire Standby	51
Treated, Transferred Care	7
	2839

Non-Transport Breakdown
 This section outlines dispositions for incidents in which Good Fellowship responded but did not transport a patient. Reimbursement for these responses is minimal or nonexistent. Billing is limited to patient refusals and releases to BLS units; however, these charges are often paid out-of-pocket by patients. Accordingly, fees are intentionally kept low and are designed primarily to offset operational costs rather than generate revenue.

Hospitals
 While most patients are transported to the nearest appropriate hospital, certain clinical, operational, or patient-preference factors may necessitate transport to more distant facilities. These include specialty care requirements (such as trauma, burn, or pediatric services), established treatment relationships for stable patients, geographic considerations when covering outlying areas, and periods of hospital overcrowding where alternative destinations may improve patient access to timely care.



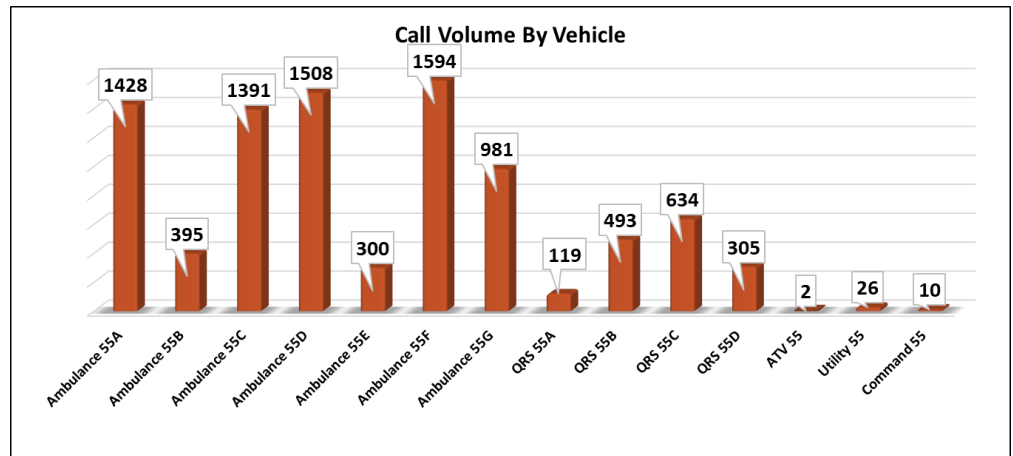
PATIENT DEMOGRAPHICS



Patient Age Ranges
 A modest increase in call volume among college aged individuals is typical for Good Fellowship. Higher call volumes among older age groups align with national EMS trends and reflect increased medical complexity and healthcare utilization.

VEHICLES

Vehicles
 Good Fellowship rotates our vehicles monthly to spread out wear and tear. Some vehicles have specialty uses and aren't used as much for 911 responses which is what this report only shows.



RESPONSE DATA

Average Times	
Dispatch To Enroute	01:17
Enroute To On Scene	06:59
On Scene Time	17:03
Transport Time	11:22
ER Wait Time	11:44
Dispatch To Available	52:44

Responses By Station	
Main Station (Station 55)	5182
East Goshen (Station 155)	505
East Bradford (Station 255)	1816
West Chester University (Station 355)	182
West Whiteland North (Station 455)	1349
West Whiteland South (Station 555)	144

Times
 Good Fellowship's response times consistently remain well below nationally accepted benchmarks. This performance is supported by strategically located substations, which reduce travel distances to outlying service areas, and by a strong organizational culture that emphasizes efficiency, accountability, and prompt patient care.

- Stations**
- **Main Station (Station 55)** – 600 Montgomery Ave, West Goshen
 - **East Goshen (Station 155)** – 1320 Park Ave, East Goshen (Goshen Fire Company)
 - **East Bradford (Station 255)** – 961 Downingtown Pk, East Bradford
 - **West Chester University (Station 355)** – 715 S. New St, West Chester
 - **West Whiteland North (Station 455)** – 260 Crest Ave, Exton (West Whiteland Fire Company)
 - **West Whiteland South (Station 555)** – 110 W. Boot Rd, Exton

MISCELLANEOUS CALL INFORMATION

Alcohol / Drug Suspicion		
	Total	%
Alcohol	498	5.5%
Alcohol and Drugs	75	0.8%
Drugs	137	1.5%
Total:	710	7.9%
Unknown / Unable to Determine	124	1.4%

Alcohol/Drug Suspicion
 This data reflects indicators of possible alcohol or drug use observed by EMS providers, such as patient admission, visible paraphernalia, or detectable odors. These indicators do not represent confirmed intoxication or toxicology results.

West Chester University Calls
 Good Fellowship tracks all EMS responses occurring on West Chester University's campus. While the organization is frequently asked to report on student specific transports, patient status as a student cannot be reliably identified, as many encounters occur off campus.

West Chester University Calls		
	Total	%
Total WCU Calls	249	2.8%
WCU Calls in West Chester	204	2.3%
WCU Calls in West Goshen	33	0.4%
WCU Calls in East Bradford	12	0.1%

Covering Other Agencies	
Goshen Fire Co	339
Minquas Fire Co	286
Uwchlan Ambulance	242
Malvern Fire Co	82
Concordville Fire Co	59
Longwood Fire Co	73
East Whiteland Fire Co	14
Modena Fire Co	11
Westwood Fire Co	11
SCCEMS Medic 94	8
Washington Hose Co	8
Paoli Fire Co	1
Riddle Hospital EMS	1
	1135

Covering Other Agencies
 Most neighboring EMS agencies staff to fixed daily levels, with overflow calls automatically assigned to the next closest available unit. Due to Good Fellowship's ability to dynamically add staffing and units, the organization frequently provides coverage when surrounding agencies experience high call volume, staffing shortages, or when personnel are committed to combined fire/EMS operations.

MEDICAL CATEGORIES

Medical Categories

Medical category data reflects the primary clinical impression documented by EMS providers. The distribution of categories shown is consistent with historical trends and represents a typical year over year case mix for Good Fellowship's service area.

Call Types					
BLS - Sick Person	1545	17.2%	ALS - Back Pain	39	0.4%
BLS - Fall / Lift Assist	1021	11.4%	BLS - Allergic/Med Reaction	36	0.4%
ALS - Respiratory Difficulty	907	10.1%	ALS - Emotional Disorder	36	0.4%
ALS - Heart Problems	650	7.2%	BLS - Exposure to Heat/Cold	26	0.3%
BLS - Injured Person	409	4.5%	Accident - Pedestrian	25	0.3%
BLS - Emotional Disorder	373	4.1%	BLS - Maternity/Labor Pain	23	0.3%
Accident - BLS	358	4.0%	Accident - Entrapment	22	0.2%
ALS - Fall	285	3.2%	ALS - Choking	20	0.2%
ALS - Syncope	261	2.9%	EMS - Relocate	19	0.2%
ALS - CVA/Stroke	254	2.8%	BLS - Unknown Nature	18	0.2%
BLS - Overdose	251	2.8%	Fire-CO Incident	16	0.2%
ALS - Abdominal Pain	200	2.2%	Fire - Other Type Rescue	15	0.2%
BLS - Abdominal Pain	187	2.1%	ALS - Assault w/Injury	15	0.2%
ALS - Hypotension	184	2.0%	ALS - Exposure to Heat/Cold	12	0.1%
ALS - Seizures	181	2.0%	Accident - Involving Fire	11	0.1%
ALS - Unresponsive Person	149	1.7%	ALS - Maternity/Labor Pains	7	0.1%
ALS - Overdose	121	1.3%	Fire - Hazmat	6	0.1%
ALS - Unconscious Person	115	1.3%	Alarm - Carbon Monoxide	6	0.1%
ALS - Diabetic Emergency	110	1.2%	ALS - Shooting	6	0.1%
ALS - Injured Person	107	1.2%	ALS - Equestrian Injury	5	0.1%
BLS - Back Pain	98	1.1%	Fire - Water Rescue	4	0.0%
BLS - Seizures	97	1.1%	EMS - Standby - Police	4	0.0%
Alarm - BLS Medical	86	1.0%	ALS - Stabbing	4	0.0%
ALS - Hemorrhaging	86	1.0%	Accident-Structure	3	0.0%
ALS - Cardiac/Resp Arrest	86	1.0%	BLS - Equestrian Injury	2	0.0%
EMS - Standby - Fire	85	0.9%	ALS - Electrocution	2	0.0%
BLS - Hemorrhaging	80	0.9%	ALS - Burns - Scalding/Other	2	0.0%
ALS - Allergic/Med Reaction	75	0.8%	ALS - Burns - Misc	2	0.0%
BLS - Syncope	72	0.8%	ALS - Burns - Chemical	2	0.0%
Accident - ALS	69	0.8%	Accident - Hazmat	1	0.0%
BLS - DOA	54	0.6%	ALS - Poisoning	1	0.0%
BLS - Assault w/Injury	47	0.5%	ALS - Drowning	1	0.0%
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