

CPAs &
Business Advisors

West Hempfield Township

Financial Statements and
Independent Auditor's Report

December 31, 2025

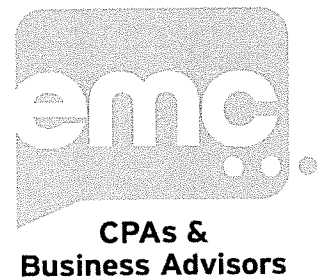
Your Financial Language...Translated.

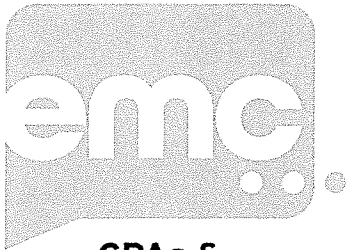
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Your Financial Language...Translated.





**CPAs &
Business Advisors**

Your Financial Language...Translated.

Independent Auditor's Report

Board of Supervisors
West Hempfield Township
Lancaster, Pennsylvania

Opinions

We have audited the accompanying financial statements of West Hempfield Township (the "Township"), Pennsylvania, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements present fairly, in all material respects, the regulatory basis financial position of each fund of the Township as of December 31, 2025, and their respective changes in financial position for the year then ended in accordance with the modified cash basis of accounting and the financial reporting provisions of the Pennsylvania DCED as described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2025, or the changes in financial position for the year then ended. Further, the Township has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 the 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.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the financial statements are prepared by the Township on the modified cash basis of accounting under the financial reporting provisions of the Pennsylvania DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Pennsylvania DCED. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and the financial reporting provisions of the Pennsylvania DCED. Management is also responsible 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.

Auditor's 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 auditor's report that includes our opinion. 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 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.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

In performing an audit in accordance with GAAS, 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 the 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 the 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.

Independent Auditor's Report on Supplementary Information

The financial reporting provisions of the Pennsylvania DCED require that the debt statement and statement of capital expenditures and employee compensation be presented to supplement the basic financial statements presented under the financial reporting provisions of the Pennsylvania DCED. Such information 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. The 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

EMC CPAs LLC

March 26, 2026
Lancaster, Pennsylvania

DCED-CLGS-30 (9-09)

Received by DCED:

Approved by DCED:

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Ph: 888-223-6837 | fax: 717-783-1402

2025 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

361805 WEST HEMPFIELD TWP, LANCASTER COUNTY

WEST HEMPFIELD TWP, LANCASTER COUNTY
BALANCE SHEET - MODIFIED CASH BASIS

December 31, 2025

	Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		General Fixed Assets	General Long Term Debt	
Liabilities and Other Credits										
260-269 Long-Term-Liabilities								5,065,365		5,065,365
240-259 Current Portion of Long-Term Debt and Other Credits								581,000		581,000
Total Liabilities and Other Credits	651,992	87,604						5,646,365		6,385,961
Fund and Account Group Equity										
281-284 Contributed Capital										
290.00 Investment in General Fixed Assets								14,866,481		14,866,481
270-289 Fund Balance / Retained Earnings on 12/31	9,686,806	2,516,286					14,975,456			27,178,548
291-299 Other Equity										
Total Fund and Account Group Equity	9,686,806	2,516,286					14,975,456	14,866,481		42,045,029

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	48,430,990
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WEST HEMPFIELD TWP, LANCASTER COUNTY
STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS
 December 31, 2025

	Governmental Funds					Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Proprietary Funds Enterprise		
REVENUES							
Taxes							
301.00	Real Estate Taxes	2,454,971	280,666				2,735,637
305.00	Occupation Taxes (levied under municipal code)						
308.00	Residence Taxes (levied by cities of the 3rd Class)						
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)						
310.00	Per Capita Taxes						
310.10	Real Estate Transfer Taxes	576,971					576,971
310.20	Earned Income Taxes / Wage Taxes	3,127,500					3,127,500
310.30	Business Gross Receipts Taxes						
310.40	Occupation Taxes (levied under Act 511)						
310.50	Local Services Tax **	314,621					314,621
310.60	Amusement / Admission Taxes						
310.70	Mechanical Device Taxes						
310.90	Other: _____						
	Other: _____						
	Total Taxes	6,474,063	280,666				6,754,729

Licenses and Permits							
320-322	All Other Licenses and Permits	16,632					16,632
321.80	Cable Television Franchise Fees	195,291					195,291
	Total Licenses and Permits	211,923					211,923

Fines and Forfeits							
330-332	Fines and Forfeits	61,651					61,651
	Total Fines and Forfeits	61,651					61,651

WEST HEMPIFIELD TWP, LANCASTER COUNTY
STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS
 December 31, 2025

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			

REVENUES								
Interest, Rents and Royalties								
341.00	Interest Earnings	340,384	139,585				2,004,235	2,484,204
342.00	Rents and Royalties	52,773						52,773
	Total Interest, Rents and Royalties	393,157	139,585				2,004,235	2,536,977

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants							
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
	Total Federal							

State								
354.03	Highways and Streets	3,500						3,500
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants		40,174					40,174
355.01	Public Utility Realty Tax (PURTA)	5,882						5,882
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		575,240					575,240
355.04	Alcoholic Beverage Licenses	1,800						1,800
355.05	General Municipal Pension System State Aid	366,612						366,612
355.07	Foreign Fire Insurance Tax Distribution	124,003						124,003
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

WEST HEMPIFIELD TWP, LANCASTER COUNTY
STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS
 December 31, 2025

	Governmental Funds					Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			

REVENUES

State										
355.00	All Other State Shared Revenues and Entitlements									
356.00	State Payments in Lieu of Taxes									
	501,797	615,414							1,117,211	
	Total State									

Local Government Units										
357.03	Highways and Streets									
357.00	All Other Local Governmental Units Capital and Operating Grants									171,501
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services									
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes									
	171,501								171,501	
	Total Local Government Units									

Charges for Service										
361.00	General Government									13,285
362.00	Public Safety									607,591
363.20	Parking									
363.00	All Other Charges for Highway & Street Services									7,000
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)									
364.30	Solid Waste Collection and Disposal Charge (trash)									1,444,580
364.60	Host Municipality Benefit Fee for Solid Waste Facility									
364.00	All Other Charges for Sanitation Services									
365.00	Health									
366.00	Human Services									
367.00	Culture and Recreation									83,911
368.00	Airports									
									13,285	
									607,591	
									7,000	
									1,444,580	
									83,911	

WEST HEMPFIELD TWP, LANCASTER COUNTY
STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS
 December 31, 2025

	Governmental Funds					Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			
REVENUES									
Charges for Service									
369.00									
370.00									
372.00									
373.00									
374.00									
375.00									
377.00									
378.00									
379.00	500								500
	712,287	1,444,580							2,156,867
Total Charges for Service									

Unclassified Operating Revenues									
383.00		59,076							59,076
386.00									
387.00	3,485								3,485
388.00						771,543			771,543
389.00	357	16,019							16,376
	3,842	75,095				771,543			850,480
Total Unclassified Operating Revenues									

Other Financing Sources									
391.00		75,400							75,400
392.00									
393.00									
394.00									

WEST HEMPFIELD TWP, LANCASTER COUNTY
STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS
 December 31, 2025

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			

REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	49,863						49,863
	Total Other Financing Sources	49,863	75,400					125,263

TOTAL REVENUES	8,560,084	2,630,740					2,775,778	13,986,602
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	14,648						14,648
401.00	Executive (Manager or Mayor)	178,426						178,426
402.00	Auditing Services / Financial Administration	21,390						21,390
403.00	Tax Collection							
404.00	Solicitor / Legal Services	13,147						13,147
405.00	Secretary / Clerk	97,822						97,822
406.00	Other General Government Administration	108,562	687					109,249
407.00	IT-Networking Services-Data Processing	3,062						3,062
408.00	Engineering Services	10,990						10,990
409.00	General Government Buildings and Plant	110,007						110,007
	Total General Government	558,054	687					558,741

Public Safety								
410.00	Police	2,831,273						2,831,273
411.00	Fire	299,003	367,814					666,817
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

WEST HEMPFIELD TWP, LANCASTER COUNTY
STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS

December 31, 2025

	Governmental Funds					Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			
414.00	337,784								337,784
415.00									
416.00									
417.00									
418.00									
419.00									
Total Public Safety	3,468,060	367,814							3,835,874

EXPENDITURES

Public Safety	
414.00	Planning and Zoning
415.00	Emergency Management and Communications
416.00	Militia and Armories
417.00	Examination of Licensed Occupations
418.00	Public Scales (weights and measures)
419.00	Other Public Safety
	Total Public Safety

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

Public Works - Sanitation	
426.00	Recycling Collection and Disposal
427.00	Solid Waste Collection and Disposal (garbage)
428.00	Weed Control
429.00	Wastewater / Sewage Treatment and Collection
	Total Public Works - Sanitation

Public Works - Highways and Streets	
430.00	General Services - Administration
431.00	Cleaning of Streets and Gutters
432.00	Winter Maintenance - Snow Removal
433.00	Traffic Control Devices
434.00	Street Lighting

WEST HEMPFIELD TWP, LANCASTER County
STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS

December 31, 2025

	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise		
		11,057					11,057
	490,208						490,208
		349,418					349,418
		502,335					502,335
Total Public Works - Highways and Streets	1,153,850	1,011,382					2,165,232

EXPENDITURES

Public Works - Highways and Streets	
435.00	Sidewalks and Crosswalks
436.00	Storm Sewers and Drains
437.00	Repairs of Tools and Machinery
438.00	Maintenance and Repairs of Roads and Bridges
439.00	Highway Construction and Rebuilding Projects
Total Public Works - Highways and Streets	
Other Public Works Enterprises	
440.00	Airports
441.00	Cemeteries
442.00	Electric System
443.00	Gas System
444.00	Markets
445.00	Parking
446.00	Storm Water and Flood Control
447.00	Transit System
448.00	Water System
449.00	Water Transport and Terminals
Total Other Public Works Enterprises	

Culture and Recreation	
451.00	Culture-Recreation Administration
452.00	Participant Recreation
453.00	Spectator Recreation
454.00	Parks

WEST HEMPFIELD TWP., LANCASTER County
STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS

December 31, 2025

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			
	34,000							34,000
	383,191							383,191

EXPENDITURES

Culture and Recreation	
455.00	Shade Trees
456.00	Libraries
457.00	Civil and Military Celebrations
458.00	Senior Citizens' Centers
459.00	All Other Culture and Recreation
	Total Culture and Recreation

Community Development	
461.00	Conservation of Natural Resources
462.00	Community Development and Housing
463.00	Economic Development
464.00	Economic Opportunity
465-469	All Other Community Development
	Total Community Development

Debt Service	
471.00	Debt Principal (short-term and long-term)
472.00	Debt Interest (short-term and long-term)
475.00	Fiscal Agent Fees
	Total Debt Service

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

WEST HEMPFIELD TWP, LANCASTER COUNTY
STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS
 December 31, 2025

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

EXPENDITURES

Employer Paid Benefits and Withholding Items

484.00	Worker Compensation Insurance	115,931	40,201					156,132
487.00	Other Group Insurance Benefits	795,123						795,123
	Total Employer Paid Benefits and Withholding Items	1,826,771	40,201			113,545		1,980,517

Insurance

486.00	Insurance, Casualty, and Surety	233,211						233,211
	Total Insurance	233,211						233,211

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid					721,114		721,114
489.00	All Other Unclassified Expenditures							
	Total Unclassified Operating Expenditures					721,114		721,114

Other Financing Uses

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

TOTAL EXPENDITURES

		8,314,315	3,057,311			834,659		12,206,285
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

		265,769	-426,571			1,941,119		1,780,317
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West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 1 - Nature of Entity

West Hempfield Township, Lancaster County, Pennsylvania (the "Township"), which was founded in 1818, has an approximate population of 17,020 based on the 2020 census report, living within an area of about 20.9 square miles. The Township is in the southeastern portion of the Commonwealth of Pennsylvania.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Township have been prepared on the modified cash basis of accounting in a form prescribed by the Pennsylvania Department of Community and Economic Development (DCED). The modified cash basis of accounting, which is a special purpose framework other than United States generally accepted accounting principles, is similar to the cash basis of accounting except that accounts receivable, accounts payable, accrued wages and accrued benefits are reflected in the financial statements. Under the modified cash basis of accounting, a statement of cash flows is not presented and fair value disclosures are omitted. Accordingly, the financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

Reporting Entity

The Township is a second class township under the laws of the Commonwealth of Pennsylvania and operates under a board of supervisors-manager form of government. The financial statements present all fund types and account groups of the Township. They do not include volunteer fire companies located within the Township, which are considered independent and have their own boards of directors which are not appointed by the Township.

The West Hempfield Township Municipal Authority ("WHTMA") is classified as a component unit of the Township. WHTMA is organized as a special purpose government in Pennsylvania, effective February 4, 2020, for the purpose of administering the Township's stormwater maintenance plan. The Township and WHTMA are under common control, but WHTMA presents its own discrete set of financial statements.

Budgets and Budgetary Accounting

As set forth in the Township Code, the Board of Supervisors is required to adopt an annual budget for the General Fund. The annual budget is prepared in accordance with the basis of accounting utilized by the General Fund. The Township Manager is authorized to transfer budgeted amounts within and among departments; however, any revisions that alter the total budgeted expenditures must be approved by the Board of Supervisors.

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 2 - Summary of Significant Accounting Policies (Continued)

Description of Funds

The accounts of the Township are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Governmental resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and groups of accounts are used by the Township:

Governmental Fund Types

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use and balances of the Township's expendable financial resources, and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position rather than upon net income determination. The following are the Township's governmental fund types:

General Fund

The General Fund is the Township's primary operating fund and is used to account for all financial transactions not accounted for in another fund. It receives financial support from a variety of sources including real estate taxes, earned income tax, licenses and permits, fees for services, interest, and state and federal distributions. It provides for various services including general Township government, police protection, and health and welfare programs.

Special Revenue Funds

Special Revenue Funds are used to account for revenue sources that are legally restricted to expenditures for specific purposes as follows:

Liquid Fuels Fund

The Liquid Fuels Fund is used to account for state distributions of the proceeds from the state tax on gasoline. Under the Act of June 1, 1956, P.L. 1944, No. 145, this fund must be kept separate from all other funds and no other funds shall be commingled with this fund. Expenditures from this fund are restricted to street construction, maintenance and repairs in accordance with Pennsylvania Department of Transportation regulations.

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 2 - Summary of Significant Accounting Policies (Continued)

Description of Funds (Continued)

Special Revenue Funds (Continued)

Street Lighting Fund

The Street Lighting Fund is used to account for all special assessment real estate taxes collected and disbursements made relative to street lighting.

Fire Hydrant Fund

The Fire Hydrant Fund is used to account for all real estate taxes collected and disbursements made relative to fire hydrant service.

Fire Tax Fund

The Fire Tax Fund is used to account for real estate taxes collected and expenditures made to fund the personnel and apparatus of the fire companies which serve the Township.

Refuse Fund

The Refuse Fund is used to account for revenues from and expenditures of collection and removal of refuse and recyclable materials.

Transferable Development Rights Fund

The Transferable Development Rights Fund is used to provide financial resources to assist with farmland and open-space preservation.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the Township in a trustee capacity or as an agent for other funds and/or other governments as follows:

Police Pension Fund

The Police Pension Fund is maintained to cover uniformed employees and is financed by monies from the Commonwealth of Pennsylvania.

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 2 - Summary of Significant Accounting Policies (Continued)

Description of Funds (Continued)

Fiduciary Funds (Continued)

Non-uniformed Pension Fund

The Non-uniformed Pension Fund is used to cover non-uniformed employees and is financed by monies received from the Commonwealth of Pennsylvania and West Hempfield Township's general fund.

General Long-term Debt Account Group

The General Long-term Debt Account Group is used to account for long-term debt of the Township. There is no equity in this account group; therefore, the balance sheet - modified cash basis reflects the long-term debt offset as 'Other Debits' on the General Long-term Debt Account Group financial presentation.

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for fixed assets used in operations. No depreciation is recorded on general fixed assets. Disbursements on public domain ("infrastructure") general fixed assets, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are recorded as expenditures. The cost of normal maintenance and repairs to buildings and equipment that do not materially add to the value of the asset or extend asset lives are not capitalized. Fixed assets that are no longer used in operations are retired.

Cash

The Township considers all demand and time deposit accounts maturing within thirty days, which are not subject to withdrawal restrictions or penalties, to be cash.

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 2 - Summary of Significant Accounting Policies (Continued)

Investments

The Township is authorized by the Pennsylvania Second Class Township Code (the "Code") to invest its funds. Authorized types of investments for governmental and proprietary funds include the following:

1. U.S. Treasury bills
2. Short-term obligations of the U.S. Government or its agencies or instrumentalities
3. Insured savings and checking accounts and certificates of deposit in banks, savings and loan associations, and credit unions
4. General obligation bonds of the U.S. Government or any of its agencies, the Commonwealth of Pennsylvania or any state agency, or of any Pennsylvania political subdivision
5. Shares of mutual funds whose investments are restricted to the above categories

In addition to the investments authorized for governmental and proprietary funds, fiduciary fund investments may also be made in corporate stocks and bonds, real estate and other investments consistent with sound business practices.

Accounts Receivable

Accounts receivable are stated at the amount the Township expects to collect. Accounts receivable are considered to be fully collectible; no allowance for doubtful accounts is required. Uncollectible accounts receivable are charged directly against earnings when they are determined to be uncollectible.

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 2 - Summary of Significant Accounting Policies (Continued)

Real Estate Taxes

Based upon assessments by the County, real estate taxes are billed and collected by the County's tax collector. As of January 1, 2019, the Township eliminated fire hydrant special assessments and enacted a fire hydrant tax. Effective January 1, 2021, the Township also has enacted a fire tax. The Township's tax rate for the year ended December 31, 2025, was 1.95 mills (1.75 mills general tax, .10 mills fire tax and .10 mills fire hydrant tax; \$1.95 per \$1,000 of assessed valuation) as levied by the Township Commissioners. Township real estate tax revenues are recognized when remitted to the tax collector. The schedule for real estate taxes levied for each fiscal year is as follows:

January 1	Levy date
February 1 - April 30	2% discount period
May 1 - June 30	Face payment period
July 1 - December 31	10% penalty period
January 1 following the levy date	Lien date

Compensated Absences

The Township allows uniformed employees to accumulate unused sick leave up to a maximum of 150 days and non-uniformed employees to accumulate unused sick leave up to a maximum of 90 days. Earned vacation time is generally required to be used within the year in which it is earned. Sick leave is paid upon normal retirement for uniformed employees up to 45 days if hired on or before December 31, 1992, 35 days if hired on or after January 1, 1993. For non-uniformed employees, sick leave is paid only upon illness while in the employment of the Township and is not paid out at retirement. Total compensated absences earned but not paid to employees as of December 31, 2025, is \$12,353 and is included in 'All Other Current Liabilities'.

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 3 - Deposits and Investments

The Township's available cash is invested in demand and time deposit accounts. The Township has not adopted a formal investment policy but adheres to prudent business practice in relation to cash and the Code in relation to investments.

The carrying amount of the cash and investments at December 31, 2025, consisted of the following:

	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash	\$ 12,904,457	\$ -	\$ 12,904,457
Investments	-	14,975,456	14,975,456
Total cash and investments	\$ 12,904,457	\$ 14,975,456	\$ 27,879,913

As of December 31, 2025, the Township had the following investments in its governmental and fiduciary funds:

<u>Investment Type</u>	<u>Fiduciary Funds</u>
<u>Mutual Funds</u>	<u>\$ 14,975,456</u>

All investments are carried at fair market value. The fair market values of mutual funds are based on quoted market prices.

Concentration of Credit Risk - Investments:

The Fiduciary Funds held no investment in excess of 5% of total Fiduciary Fund investments as of December 31, 2025.

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 3 - Deposits and Investments (Continued)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of a financial institution failure, the Township's deposits may not be returned to it. The Township has a deposit policy for custodial risk that requires depository institutions to pledge securities as collateral for deposits that exceed depository insurance. Cash balances of governmental entities are insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000 as of December 31, 2025. The Township maintains investment accounts where the cash and investment balances are insured by the Securities Investor Protection Corporation (SIPC) up to \$500,000. At December 31, 2025, the Township had deposits of \$11,869,237 which were exposed to custodial risk because they were collateralized with securities held by the pledging financial institution's trust department or agent, but not in the Township's name. The Township had uninsured investment balances at December 31, 2025, of \$14,475,456.

Note 4 - Fixed Assets

Activity in the General Fixed Assets Account Group for the year ended December 31, 2025, was as

	<u>Beginning</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending</u>
Buildings/Improvements	\$ 9,668,464	\$ -	\$ -	\$ 9,668,464
Equipment	4,171,592	1,131,189	(104,764)	5,198,017
Total General Fixed Assets Account Group	\$ 13,840,056	\$ 1,131,189	\$ (104,764)	\$ 14,866,481

Note 5 - Risk Management

The Township maintains both insurance contracts and self-funded arrangements to deal with the risk of loss arising from the following events: torts; thefts of, damage to, or destruction of assets; business interruptions; errors and omissions; job-related illnesses or injuries to employees; acts of God; and losses resulting from providing medical benefits to employees and their dependents. Insurance contracts cover public officials, law enforcement, automobile and umbrella liabilities. The contracts also provide tax collector, treasurer and employee blanket bonds. There have been no reductions in coverage during 2025. During the year ended December 31, 2025, and the three previous years, no settlements exceeded insurance coverage.

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 5 - Risk Management (Continued)

The Township has two self-funded arrangements through risk pools for medical and workers' compensation claims. Both of these arrangements are retrospectively rated policies. In a retrospectively rated policy, the Township pays in the maximum amount per covered employee during the period based on their past loss experience on an actuarially determined formula. Subsequent to the plan year, the premium amount is determined based on actual losses during the plan year. As these are pooled arrangements, any excess of losses over premiums paid in by one member is shared by the remaining members. Any excesses of premiums over losses remaining after cost-sharing are refunded to the members. If losses of the pool exceed premiums paid in by all members of the pool, the pool is allowed to make additional assessments to negate this deficit. During 2025, the Township received \$49,863 of refunds, recognized within the General Fund as 'Refunds of Prior Year Expenditures', from these two risk pools for the 2024 plan year.

Due to the nature of the self-funding arrangements, as the amount of all insurance claims must be determined prior to any refund or assessment, the amount of any amounts receivable or payable by the Township in regard to these arrangements cannot be determined as of December 31, 2025.

Note 6 - Litigation

The Township is involved in various claims and legal actions arising in the ordinary course of business. The outcome of these matters cannot be determined for the year ended December 31, 2025.

Note 7 - Pension Plans

Plan Description

The Township contributes to two defined benefit pension plans, the West Hempfield Township Police Pension Plan and the West Hempfield Township Non-Uniformed Pension Plan. The assets of these two plans are invested separately and each plan's assets may be used only for the payment of benefits to the members of that plan in accordance with the terms of the plan.

Valuation of Investments

All investments of the pension plans are reported at fair value based on quoted market values. Investments that do not have an established market value are reported at estimated fair value. Insurance holdings, if any, are valued at reported contract values.

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 7 - Pension Plans (Continued)

Trends

The comparability of trend information is affected by changes in actuarial assumptions, benefit provisions, actuarial funding methods, accounting policies and other changes. Those changes usually affect trends in contribution requirements and in ratios that use the accrued liability as a factor.

West Hempfield Township Police Pension Plan

The West Hempfield Township Police Pension Plan (the "P-Plan") is a single-employer defined benefit pension plan administered by Charles Schwab. The P-Plan covers all full-time, uniformed employees of the Township. The P-Plan provides retirement, disability and death benefits to P-Plan members and beneficiaries.

Contributions

Act 205 requires that annual contributions to the P-Plan be based upon the P-Plan's Minimum Municipal Obligation (MMO), which in turn is based on the P-Plan's biennial actuarial valuation. Effective January 1, 2011, employees are required to contribute 5.00% of compensation to the P-Plan. The P-Plan may also be eligible to receive an allocation of state aid from the General Municipal Pension System State Aid Program, which must be used for pension funding. Any funding requirements established by the MMO in excess of employee contributions and state aid must be paid by the Township in accordance with Act 205.

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 7 - Pension Plans (Continued)

West Hempfield Township Police Pension Plan (Continued)

Annual Pension Cost and Net Pension Obligation

The annual required contribution for 2025 was determined as part of the January 1, 2023, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return and (b) a salary increase of 5.00% per year. Provisions for administrative expenses are added to normal cost. The assumptions included post-retirement mortality, disability and inflation. Retirement is based upon normal retirement age. The amortization method utilized is the level dollar closed basis. The Township's annual pension cost and net obligation to the P-Plan for 2025 were as follows:

Annual required contribution	\$	325,629
Adjustment to annual required contribution		<u>268,032</u>
Annual pension cost		593,661
Contributions made by members		(110,074)
Contributions made by Township		(492,534)
Net pension obligation, beginning of year		<u>(97,051)</u>
Net pension obligation, end of year	\$	<u>(105,998)</u>

The three-year trend information for the years ended December 31 are as follows:

	<u>Annual Pension Cost (APC)</u>	<u>Actual Contribution</u>	<u>Percentage of APC Contributed</u>
2025	\$ 593,661	\$ 602,608	101.5 %
2024	634,852	635,834	100.2 %
2023	597,390	618,522	103.5 %

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 7 - Pension Plans (Continued)

West Hempfield Township Police Pension Plan (Continued)

Annual Pension Cost and Net Pension Obligation (Continued)

The schedule of funding progress, which follows, presents multi-year trend information about whether the actuarial values of P-Plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits. The information about the funded status is prepared using the entry age normal actuarial cost method. The actuarial value of assets is the market value of the assets as determined by the trustee on January 1 of the corresponding years.

	Actuarial Valuation Date		
	2025	2023	2021
1. Actuarial Value of Assets	\$10,387,068	\$ 9,971,515	\$ 8,682,507
2. Actuarial Accrued Liability (AAL)	\$12,079,359	\$11,070,053	\$ 9,871,840
3. Unfunded AAL (UAAL) (2) – (1)	\$ 1,692,291	\$ 1,098,538	\$ 1,189,333
4. Funded Ratio (1) / (2)	86.0 %	90.1 %	88.0 %
5. Annual Covered Payroll	\$ 1,893,521	\$ 1,777,675	\$ 1,723,986
6. UAAL as a % of Payroll (3) / (5)	89.4 %	61.8 %	69.0 %

West Hempfield Township Non-Uniformed Pension Plan

The West Hempfield Township Governmental Non-Uniformed Pension Plan (the "NU-Plan") is a single-employer defined benefit pension plan administered by Charles Schwab. The NU-Plan covers substantially all full-time, non-uniformed employees of the Township. The NU-Plan provides retirement, disability and death benefits to NU-Plan members and beneficiaries.

Contributions

Act 205 requires that annual contributions to the NU-Plan be based upon the NU-Plan's Minimum Municipal Obligation (MMO), which in turn is based on the NU-Plan's biennial actuarial valuation. In accordance with the NU-Plan's governing document, employees are not required to contribute to the NU-Plan. The NU-Plan may also be eligible to receive an allocation of state aid from the General Municipal Pension System State Aid Program, which must be used for pension funding. Any funding requirements established by the MMO in excess of employee contributions and state aid must be paid by the Township in accordance with Act 205.

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 7 - Pension Plans (Continued)

West Hempfield Township Non-Uniformed Pension Plan (Continued)

Annual Pension Cost and Net Pension Obligation

The annual required contribution for 2025 was determined as part of the January 1, 2023, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return and (b) a salary increase of 5.00% per year. Provisions for administrative expenses are added to normal cost. The assumptions included post-retirement mortality, disability and inflation. Retirement is based upon normal retirement age. The amortization method utilized is the level dollar closed basis. The Township's annual pension cost and net obligation to the NU-Plan for 2025 were as follows:

Annual required contribution	\$ 167,753
Adjustment to annual required contribution	<u>-</u>
Annual pension cost	167,753
Contributions made by the Township	(168,935)
Net pension obligation, beginning of year	<u>-</u>
Net pension obligation, end of year	<u>\$ (1,182)</u>

The three-year trend information for the years ended December 31 is as follows:

	<u>Annual Pension Cost (APC)</u>	<u>Actual Contribution</u>	<u>Percentage of APC Contributed</u>
2025	\$ 167,753	\$ 168,935	100.7 %
2024	115,767	115,767	100.0 %
2023	110,327	110,327	100.0 %

The schedule of funding progress, which follows, presents multi-year trend information about whether the actuarial values of NU-Plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits. The information about the funded status is prepared using the entry age normal actuarial cost method. The actuarial value of assets is the market value of the assets as determined by the trustee on January 1 of the corresponding years.

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 7 - Pension Plans (Continued)

West Hempfield Township Non-Uniformed Pension Plan (Continued)

Annual Pension Cost and Net Pension Obligation (Continued)

	Actuarial Valuation Date		
	2025	2023	2021
1. Actuarial Value of Assets	\$ 3,473,187	\$ 3,253,000	\$ 3,024,471
2. Actuarial Accrued Liability (AAL)	\$ 3,594,622	\$ 3,182,399	\$ 2,633,703
3. Unfunded AAL (UAAL) (2) – (1)	\$ 121,435	\$ (70,601)	\$ (390,768)
4. Funded Ratio (1) / (2)	96.6 %	102.2 %	114.8 %
5. Annual Covered Payroll	\$ 1,196,452	\$ 1,034,291	\$ 952,556
6. UAAL as a % of Payroll (3) / (5)	10.1 %	(6.8)%	(41.0)%

Note 8 - Post-Employment Health Care Benefits

Plan Description

The Township has established the West Hempfield Township Postemployment Benefits Plan (the "OPEB-Plan") to provide Other Post-Employment Benefits (OPEB) including hospitalization, major medical and dental services and prescriptions. The OPEB-Plan is a single-employer OPEB plan which covers all members of the police force hired before January 1, 2013, who upon retirement have attained the age of 50 and completed 25 years of service. The retiree is responsible for payment of 25% of the premium for coverage. Such benefits are also available to retiree spouses if the retiree pays 25% of the family tier rate. Retirees and spouses may participate in this OPEB-Plan until they reach Medicare eligibility age, at which time they are required to enroll in Medicare. The OPEB plan is closed to new entrants. Additionally, no assets are accumulated in a trust that meets the criteria in GASB No. 75, paragraph 4.

Information about post-employment health care benefits is derived from the most recent actuarial valuation, which was as of January 1, 2025.

Contributions

The Township has elected to finance post-employment benefits on a pay-as-you-go basis. The Township recognizes expenditures for post-employment insurance when claims are filed with the plan administrator. No contributions are required of retirees outside of the previously disclosed payments.

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 8 - Post-Employment Health Care Benefits (Continued)

Changes in Actuarial Assumptions

As part of the January 1, 2025, actuarial valuation, the following change in actuarial assumptions and methods was made: The discount rate changed from 4.31% to 4.28%.

Employees covered by the Plan

At January 1, 2025, employees covered by the OPEB plan were as follows:

	Police
Covered employees	
Active	9
Inactive but not yet receiving payments	4
Inactive and receiving benefits	5
Total covered employees	18

Annual OPEB Cost and Net OPEB Obligation

The annual required contribution for 2025 was determined as part of the January 1, 2025, actuarial valuation, the last actuarial valuation conducted, using the entry age normal actuarial cost method. The actuarial valuation involves estimates of value of reported amounts and assumptions about the probability of events far into the future and is subject to revision based on actual results. The actuarial assumptions included (a) 4.28% investment rate of return, (b) a salary increase of 5.00% per year and (c) a healthcare cost trend rate of 7.0% in 2025. The assumptions included post-retirement mortality, 90% married and 100% participation. Retirement is based upon the latest of age 53, age at completion of 28 years of service or age on the valuation date.

Actuarial assumptions and other inputs

The total OPEB liability as of December 31, 2025, was determined using the following January 1, 2025, actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

	Police
Valuation Date	1/1/2025
Discount Rate	4.28%
Salary increases (annual)	5.00%

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 8 - Post-Employment Health Care Benefits (Continued)

Actuarial assumptions and other inputs (Continued)

Health care cost trends are 7.0% in 2025 with a 0.5% decrease 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 Medical Cost Trend Model.

The Township's actuarially determined annual OPEB cost and net obligation to the OPEB Plan as of January 1, 2025, for the year ended December 31 was as follows:

	<u>2025</u>
Service cost	\$ 107,278
Differences between expected and actual	(409,734)
Changes of assumptions	(6,954)
Interest on total OPEB liability	<u>105,103</u>
Annual OPEB cost	(204,307)
Actuarial computed benefit payments	<u>(67,541)</u>
Decrease in net OPEB obligation	(271,848)
Beginning net OPEB obligation	<u>2,556,890</u>
Ending net OPEB obligation	<u>\$ 2,285,042</u>

The Township's covered payroll and total OPEB liability as a percentage of covered payroll for the years ended December 31 is as follows:

	<u>2025</u>	<u>2023</u>
Covered payroll	\$ 974,709	\$ 2,094,855
OPEB as a % of covered payroll	<u>234.43%</u>	<u>111.43%</u>

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 8 - Post-Employment Health Care Benefits (Continued)

Actuarial assumptions and other inputs (Continued)

The following table presents the total OPEB liability of the Township, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.28%) or one percentage point higher (5.28%) than the current discount rate as of December 31:

	<u>2025</u>
1% Decrease (3.28%)	\$ 2,127,928
Discount rate (4.28%)	2,285,042
1% Increase (5.28%)	2,127,928

The following table presents the total OPEB liability of the Township, as well as what the total OPEB liability would be if it were calculated using a health care trend rate that is one percentage point lower or one percentage point higher than the current discount rates as of December 31:

	<u>2025</u>
1% Decrease	\$ 2,118,779
Health Care Cost Increase	2,285,042
1% Increase	2,472,145

Note 9 - Commitment

West Hempfield Township entered into an agreement with Mountville Borough by which the Township would provide police services to Mountville Borough, under a contract which automatically renews each calendar year with a 5.00% increase in the price of services unless cancelled by either party on September 30 prior to each calendar year-end. Total revenues received under the contract for 2025 were \$490,438. The Township and Mountville Borough amended their agreement in October 2022 for the years 2023 through 2027. Future payment amounts for the years ended December 31 are as follows:

2026	\$ 539,482
2027	593,430
Total	<u>\$ 1,132,912</u>

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 10 - Adherence to Governmental Accounting Standards

Due to the size of the Township, the Supervisors believe it is not practical or cost effective to conform the financial statements to all Governmental Accounting Standards Board (GASB) standards, and it would not provide meaningful, useful information. Thus, the Township has decided not to issue a financial statement which conforms to all GASB standards. As explained in the independent auditor's report and Note 2, they have elected to present the financial statements on a special purpose framework. Some of the largest variations between these special purpose framework financial statements and financial statements which conform to GASB standards are created by GASB standards 34, 54, 61, 68, 73, 82, 84 and 87. Two major items that are required by GASB standards but are not included in this special purpose framework report are as follows:

1 Financial managers are required to share their insights in a management's discussion and analysis (MD&A) that gives the reader an analysis of the government's overall financial position and results of the previous year's operations.

2 Financial statements would be presented under a dual perspective - a government-wide perspective and a fund-level perspective.

Note 11 - Subsequent Events

Events that occurred subsequent to December 31, 2025, have been evaluated by the Township's management through March 26, 2026, which is the date the financial statements were available to be issued.

Note 12 - General Obligation Notes

In May 2017, the Township applied for a general obligation note in the amount of \$7,630,000 to be used to finance the design and construction of a new municipal building, the acquisition of related real estate rights and interests, acquisition and installation of related equipment, machinery, furnishings and professional fees. The proceedings authorizing the issuance and sale of the note have been approved by the Department of Community and Economic Development of the Commonwealth of Pennsylvania. The note was purchased by Fulton Bank, N. A.

A sinking fund was established and segregated from all other funds of the Township. The Township covenants and agrees to deposit respective amounts of debt service appropriations, together with any other funds available to the sinking fund to pay the principal and interest on the note as of and when the same shall become due in accordance with terms of the note. The sinking fund shall be secured and invested by the paying agent in securities or deposits authorized and permitted, and any deposit or security in the sinking fund shall be in the name of the Township.

West Hempfield Township

Notes to Financial Statements

December 31, 2025

See Independent Auditor's Report

Note 12 - General Obligation Notes (Continued)

The note has been designated as a qualified tax exempt obligation. The note obligation contains a representation that the Township has not designated more than \$10,000,000 in aggregate principal obligations which would be considered "qualified tax-exempt obligations" during the calendar year 2017.

The note was refinanced, effective December 1, 2021, with People's Security Bank & Trust Co., in the amount of \$6,325,000, with a fixed interest rate of 1.89%. The total refinanced balance includes \$49,000 of loan closing and legal costs. Total principal and interest paid under this obligation during the year ended December 31, 2025, were \$362,000 and \$99,680, respectively. Total principal and interest payments for the next five years and five-year periods thereafter are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 369,000	\$ 92,931	\$ 461,931
2027	376,000	85,957	461,957
2028	383,000	78,851	461,851
2029	390,000	71,612	461,612
2030	398,000	64,241	462,241
2031-2035	2,103,000	205,594	2,308,594
2036-2037	898,000	25,534	923,534
<u>Total</u>	<u>\$ 4,917,000</u>	<u>\$ 624,720</u>	<u>\$ 5,541,720</u>

In 2021, the Township's Board of Supervisors approved issuance of \$3,050,000 with fixed interest rates of 1.23% in two additional notes payable for the purpose of funding the planning, design and construction of stormwater improvements and facilities. Those notes payable were approved by ACNB Bank during 2021. Total principal and interest paid in 2025 were \$210,000 and \$11,512, respectively. Total principal and interest payments for the next four years and thereafter are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 212,000	\$ 10,627	\$ 222,627
2027	215,000	8,020	223,020
2028	217,000	5,375	222,375
2029	85,365	1,353	86,718
<u>Total</u>	<u>\$ 729,365</u>	<u>\$ 25,375</u>	<u>\$ 754,740</u>

WEST HEMPFIELD TWP, LANCASTER COUNTY
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2025

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	1,036,095		1,036,095
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	95,094		95,094
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	1,131,189		1,131,189

EMPLOYEE COMPENSATION

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

3,451,762