

Annual Audit  
and Financial  
Report (DCED-  
CLGS-30)

Year Ended  
December 31,  
2024

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# Hamiltonban Township



Guidance You  
Can Count On.

## INDEPENDENT AUDITOR'S REPORT

Board of Supervisors  
Hamiltonban Township, Adams County  
Fairfield, Pennsylvania

President Judge of the Court of Common Pleas

Secretary of the Department of Community and Economic Development

### ***Opinion***

We have audited the accompanying modified cash basis financial statements of Hamiltonban Township, Adams County, Pennsylvania, which comprise the balance sheet as of December 31, 2024, and the related statement of revenues and expenditures, debt statement and statement of capital expenditures for the year then ended, and the related notes to the financial statements in the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

In our opinion, the financial statements referred to above present fairly, in all material respects, the modified cash basis financial position of Hamiltonban Township, Adams County, Pennsylvania, as of December 31, 2024, and the changes in the modified cash basis financial position and related debt statement and statement of capital expenditures for the year then ended, in accordance with the financial reporting provisions of the modified cash basis of accounting within the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania described in Note 1.

### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hamiltonban Township, Adams County, Pennsylvania 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 opinion.

### ***Emphasis of Matter - Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting within the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania, which is a basis of accounting other than accounting principles generally accepted in the United States of America. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

### ***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 within the financial reporting provisions of the Department of Community and Economic Development of the Commonwealth of Pennsylvania described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Hamiltonban 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 Hamiltonban 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.

***Restriction on Use***

This report is intended solely for the information and use of the Board of Supervisors, management of Hamiltonban Township, President Judge of the Court of Common Pleas, and the Secretary of the Department of Community and Economic Development of the Commonwealth of Pennsylvania and is not intended to be and should not be used by anyone other than those specified parties.

Smith Elliott Kearns + Company, LLC

Hanover, Pennsylvania  
January 2, 2026

**2024 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**010515 HAMILTONBAN TWP, ADAMS COUNTY**



## HAMILTONBAN TWP, ADAMS County

## BALANCE SHEET

December 31, 2024

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		108,741									108,741
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	343,894	25,795	727,890							1,097,579
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		343,894	25,795	727,890							1,097,579
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,206,320

HAMILTONBAN TWP, ADAMS County  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

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

**REVENUES**

Taxes								
301.00	Real Estate Taxes	368,209	59,734					427,943
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	8,309						8,309
310.10	Real Estate Transfer Taxes	50,921						50,921
310.20	Earned Income Taxes / Wage Taxes	355,998						355,998
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes	20,772						20,772
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		804,209	59,734					863,943

Licenses and Permits								
320-322	All Other Licenses and Permits	250						250
321.80	Cable Television Franchise Fees	27,836						27,836
<b>Total Licenses and Permits</b>		28,086						28,086

Fines and Forfeits								
330-332	Fines and Forfeits	5,213						5,213
<b>Total Fines and Forfeits</b>		5,213						5,213

**HAMILTONBAN TWP, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

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

**REVENUES**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	21,136	3,246	27,719				52,101
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		21,136	3,246	27,719				52,101

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

<b>State</b>								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	790						790
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		145,982					145,982
355.04	Alcoholic Beverage Licenses	400						400
355.05	General Municipal Pension System State Aid	9,020						9,020
355.07	Foreign Fire Insurance Tax Distribution	17,829						17,829
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**HAMILTONBAN TWP, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

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

**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes	23,280						23,280
<b>Total State</b>		51,319	145,982					197,301

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	8,887						8,887
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		8,887						8,887

Charges for Service								
361.00	General Government	10,598						10,598
362.00	Public Safety	12,216						12,216
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	778						778
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)							
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	50						50
368.00	Airports							

**HAMILTONBAN TWP, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

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

**REVENUES**

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
<b>Total Charges for Service</b>		23,642						23,642

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	4,950						4,950
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	221						221
<b>Total Unclassified Operating Revenues</b>		5,171						5,171

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	35,265						35,265
392.00	Interfund Operating Transfers	101,529	57,500					159,029
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**HAMILTONBAN TWP, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

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

**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	5,374						5,374
<b>Total Other Financing Sources</b>		142,168	57,500					199,668

**TOTAL REVENUES**

1,089,831	208,962	85,219					1,384,012
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	11,763						11,763
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	10,051						10,051
403.00	Tax Collection	19,600						19,600
404.00	Solicitor / Legal Services	12,807						12,807
405.00	Secretary / Clerk	65,806						65,806
406.00	Other General Government Administration	42,242						42,242
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	27,882						27,882
409.00	General Government Buildings and Plant	37,762						37,762
<b>Total General Government</b>		227,913						227,913

**Public Safety**

410.00	Police							
411.00	Fire	41,300	59,248					100,548
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	315						315

**HAMILTONBAN TWP, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

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

**EXPENDITURES**

**Public Safety**

414.00	Planning and Zoning	34,211						34,211
415.00	Emergency Management and Communications	2,205						2,205
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		78,031	59,248					137,279

**Health and Human Services**

420.00-425.00	Health and Human Services							
<b>Total Health and Human Services</b>								

**Public Works - Sanitation**

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

**Public Works - Highways and Streets**

430.00	General Services - Administration	168,597		53,499				222,096
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	25,011						25,011
433.00	Traffic Control Devices	25,722						25,722
434.00	Street Lighting	6,143						6,143

HAMILTONBAN TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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

### EXPENDITURES

Public 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	136,160						136,160
439.00	Highway Construction and Rebuilding Projects	266,518	138,580					405,098
<b>Total Public Works - Highways and Streets</b>		628,151	138,580	53,499				820,230

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries	1,000						1,000
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	400						400
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		1,400						1,400

Culture and Recreation								
451.00	Culture-Recreation Administration	3,350						3,350
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	3,404						3,404

**HAMILTONBAN TWP, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

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

**EXPENDITURES**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries	3,789						3,789
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		10,543						10,543

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

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	190,407						190,407
472.00	Debt Interest (short-term and long-term)	22,808						22,808
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		213,215						213,215

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	23,878						23,878
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	9,220						9,220

HAMILTONBAN TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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

**EXPENDITURES**

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	8,150						8,150
487.00	Other Group Insurance Benefits	50,754						50,754
<b>Total Employer Paid Benefits and Withholding Items</b>		92,002						92,002

Insurance								
486.00	Insurance, Casualty, and Surety	35,659						35,659
<b>Total Insurance</b>		35,659						35,659

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	11						11
<b>Total Unclassified Operating Expenditures</b>		11						11

Other Financing Uses								
491.00	Refund of Prior Year Revenues	1,466						1,466
492.00	Interfund Operating Transfers	57,500	101,529					159,029
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		58,966	101,529					160,495

<b>TOTAL EXPENDITURES</b>	1,345,891	197,828	155,028					1,698,747
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-256,060	11,134	-69,809					-314,735
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## HAMILTONBAN TWP

December 31, 2024

## DEBT STATEMENT

## OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
<b>General Obligation Bonds and Notes</b>											
F&M General Obligation Note	Note	2017	2032	725,499	458,568		45,050		413,518		413,518
ACNB General Obligation Note	Note	2020	2025	250,000	84,596		76,115		8,481		8,481
FNB Equipment Lease - Boom Mower	Note	2020	2024	143,384	29,934		29,934		0		0
F&M General Obligation Note	Note	2023	2029	200,000	96,835		39,308		57,527		57,527
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

**Total bonds and notes outstanding** 479,526

**Capitalized lease obligations** 0

**Net debt** 479,526

**HAMILTONBAN TWP, ADAMS County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	17,866		17,866
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	157,029	360,734	517,763
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	174,895	360,734	535,629

**EMPLOYEE COMPENSATION**

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

219,613

