

**2025 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

091565 WRIGHTSTOWN TWP, BUCKS COUNTY

WRIGHTSTOWN TWP, BUCKS County

BALANCE SHEET

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	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities									557,698	557,698
240-259	Current Portion of Long-Term Debt and Other Credits									557,698	557,698
Total Liabilities and Other Credits		17,774		100				2,262,173		1,115,396	3,395,443
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	583,306	257,515	5,447,156	1,487,259			244,315	8,410,603	-1,115,396	15,314,758
291-299	Other Equity										
Total Fund and Account Group Equity		583,306	257,515	5,447,156	1,487,259			244,315	8,410,603	-1,115,396	15,314,758
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											18,710,201

WRIGHTSTOWN TWP, BUCKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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

REVENUES

Taxes

301.00	Real Estate Taxes	568,192	219,674	216,791	40,384			1,045,041
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	142,113						142,113
310.20	Earned Income Taxes / Wage Taxes	1,346,217			64,339			1,410,556
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		2,056,522	219,674	216,791	104,723			2,597,710

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees			65,398				65,398
Total Licenses and Permits				65,398				65,398

Fines and Forfeits

330-332	Fines and Forfeits	8,182						8,182
Total Fines and Forfeits		8,182						8,182

WRIGHTSTOWN TWP, BUCKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	3,613	19,140	167,859	1,593		74,271	266,476
342.00	Rents and Royalties	60,725		59,219				119,944
Total Interest, Rents and Royalties		64,338	19,140	227,078	1,593		74,271	386,420

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

State								
354.03	Highways and Streets							
354.09	Community Development	2,385						2,385
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	600						600
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		127,872					127,872
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	7,336						7,336
355.07	Foreign Fire Insurance Tax Distribution		42,471					42,471
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

WRIGHTSTOWN TWP, BUCKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		10,321	170,343					180,664

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

Charges for Service								
361.00	General Government	50,327		7,500				57,827
362.00	Public Safety	162,282						162,282
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	21,470						21,470
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)			214,165				214,165
364.30	Solid Waste Collection and Disposal Charge (trash)	204						204
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			2,540				2,540
368.00	Airports							

WRIGHTSTOWN TWP, BUCKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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

REVENUES

Charges for Service

369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System	4,358						4,358
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
Total Charges for Service		238,641		224,205				462,846

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors			16,750				16,750
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues				16,750				16,750

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers			1,193,609			235,000	1,428,609
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

WRIGHTSTOWN TWP, BUCKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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

REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	417						417
Total Other Financing Sources		417		1,193,609			235,000	1,429,026

TOTAL REVENUES

2,378,421	409,157	1,943,831	106,316			309,271	5,146,996
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body							
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration							
403.00	Tax Collection	38,242	1,841	10,657	7,413			58,153
404.00	Solicitor / Legal Services	58,771		11,400				70,171
405.00	Secretary / Clerk	332,771		38,135				370,906
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	1,226						1,226
408.00	Engineering Services	149,206		11,075	1,760			162,041
409.00	General Government Buildings and Plant	49,352						49,352
Total General Government		629,568	1,841	71,267	9,173			711,849

Public Safety

410.00	Police	1,065,716						1,065,716
411.00	Fire	31,119	226,231					257,350
412.00	Ambulance / Rescue		34,971					34,971
413.00	UCC and Code Enforcement	98,436						98,436

WRIGHTSTOWN TWP, BUCKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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

EXPENDITURES

Public Safety								
414.00	Planning and Zoning	18,247					1,495	19,742
415.00	Emergency Management and Communications	10,988						10,988
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		1,224,506	261,202				1,495	1,487,203

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)	620						620
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection			223,687			2,862	226,549
Total Public Works - Sanitation		620		223,687			2,862	227,169

Public Works - Highways and Streets								
430.00	General Services - Administration	281,653						281,653
431.00	Cleaning of Streets and Gutters	76,234						76,234
432.00	Winter Maintenance – Snow Removal							
433.00	Traffic Control Devices							
434.00	Street Lighting			19,436				19,436

WRIGHTSTOWN TWP, BUCKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains			12,636				12,636
437.00	Repairs of Tools and Machinery		31,897	46,210				78,107
438.00	Maintenance and Repairs of Roads and Bridges		386,285	73,685				459,970
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		357,887	418,182	151,967				928,036

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			2,396				2,396

WRIGHTSTOWN TWP, BUCKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	51,159		49,446				100,605
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		51,159		51,842				103,001

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing	6,880		1,310				8,190
463.00	Economic Development	19,733						19,733
464.00	Economic Opportunity							
465-469	All Other Community Development	68						68
Total Community Development		26,681		1,310				27,991

Debt Service								
471.00	Debt Principal (short-term and long-term)	5,220		156,482	20,423			182,125
472.00	Debt Interest (short-term and long-term)			13,593	8,641			22,234
475.00	Fiscal Agent Fees							
Total Debt Service		5,220		170,075	29,064			204,359

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	38,070						38,070
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions						60,709	60,709

WRIGHTSTOWN TWP, BUCKS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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

EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		38,070					60,709	98,779

Insurance								
486.00	Insurance, Casualty, and Surety	39,409						39,409
Total Insurance		39,409						39,409

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						210	210
489.00	All Other Unclassified Expenditures			36				36
Total Unclassified Operating Expenditures				36			210	246

Other Financing Uses								
491.00	Refund of Prior Year Revenues						17,534	17,534
492.00	Interfund Operating Transfers	2,300		235,000			1,191,309	1,428,609
493.00	All Other Financing Uses							
Total Other Financing Uses		2,300		235,000			1,208,843	1,446,143

TOTAL EXPENDITURES	2,375,420	681,225	905,184	38,237			1,274,119	5,274,185
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	3,001	-272,068	1,038,647	68,079			-964,848	-127,189
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WRIGHTSTOWN TWP

December 31, 2025

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

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

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Open Space & Township Expansion	Note	2006	2026	1,300,000	368,277		20,423		347,854		347,854
HIGHWAY CAP LOAN 17 ADDITION	Note	2017	2021	681,700	184,201		129,996		54,205		54,205
Revenue Bonds and Notes											
Lease Rental Debt											
TORO MOWER	Capital Leases	2024	2026	7,676	5,220		5,220		0		0
2025 INTERNATIONAL	Capital Leases	2025	2028	205,666	0	205,666	26,486		179,180		179,180
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 581,239

Capitalized lease obligations 0

Net debt 581,239

WRIGHTSTOWN TWP, BUCKS County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2025

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	251,876		251,876
Health			
Housing			
Libraries	23,264		23,264
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	19,436		19,436
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	294,576		294,576

EMPLOYEE COMPENSATION

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

492,543

December 31, 2025

NOTES / COMMENTS