

2025 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

671143 MT WOLF BORO, YORK COUNTY

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Assets and Other Debits											
100-120	Cash and Investments	907,598	153,522								1,061,120
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		907,598	153,522								1,061,120

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MT WOLF BORO, YORK 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	401,624	18,755						420,379
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	28,473							28,473
310.20	Earned Income Taxes / Wage Taxes	245,549							245,549
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	24,371							24,371
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		700,017	18,755						718,772

Licenses and Permits									
320-322	All Other Licenses and Permits	11,566							11,566
321.80	Cable Television Franchise Fees	9,763							9,763
Total Licenses and Permits		21,329							21,329

Fines and Forfeits									
330-332	Fines and Forfeits	5,810							5,810
Total Fines and Forfeits		5,810							5,810

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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REVENUES

Interest, Rents and Royalties									
341.00	Interest Earnings	37,129	3,096						40,225
342.00	Rents and Royalties								
Total Interest, Rents and Royalties		37,129	3,096						40,225

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

State									
354.03	Highways and Streets								
354.09	Community Development								
354.15	Recycling / Act 101								
354.00	All Other State Capital and Operating Grants	1,694							1,694
355.01	Public Utility Realty Tax (PURTA)	628							628
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		40,926						40,926
355.04	Alcoholic Beverage Licenses	150							150
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	8,017							8,017
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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REVENUES

State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
Total State		10,489	40,926						51,415

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	16,750							16,750
362.00	Public Safety	3,949							3,949
363.20	Parking								
363.00	All Other Charges for Highway & Street Services	1,960							1,960
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	72							72
367.00	Culture and Recreation	50							50
368.00	Airports								

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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

REVENUES

Charges for Service									
369.00	Bars								
370.00	Cemeteries								
372.00	Electric System								
373.00	Gas System								
374.00	Housing System								
375.00	Markets								
377.00	Transit Systems								
378.00	Water System								
379.00	All Other Charges for Service								
Total Charges for Service		22,781							22,781

Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors								
388.00	Fiduciary Fund Pension Contributions								
389.00	All Other Unclassified Operating Revenues	415							415
Total Unclassified Operating Revenues		415							415

Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition								
392.00	Interfund Operating Transfers								
393.00	Proceeds of General Long-Term Debt								
394.00	Proceeds of Short Term-Debt								

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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REVENUES

Other Financing Sources									
395.00	Refunds of Prior Year Expenditures	2,193							2,193
Total Other Financing Sources		2,193							2,193

TOTAL REVENUES

800,163	62,777							862,940
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EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	23,319							23,319
401.00	Executive (Manager or Mayor)	1,422							1,422
402.00	Auditing Services / Financial Administration	31,510							31,510
403.00	Tax Collection	6,047							6,047
404.00	Solicitor / Legal Services	18,127							18,127
405.00	Secretary / Clerk	22,126							22,126
406.00	Other General Government Administration								
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	13,035							13,035
409.00	General Government Buildings and Plant	11,886							11,886
Total General Government		127,472							127,472

Public Safety

410.00	Police	233,313							233,313
411.00	Fire	29,286							29,286
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement								

MT WOLF BORO, YORK 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	16,132							16,132
415.00	Emergency Management and Communications	190							190
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		278,921							278,921

Health and Human Services									
420.00-425.00	Health and Human Services	1,163							1,163
Total Health and Human Services		1,163							1,163

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	105,185							105,185
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	7,190							7,190
433.00	Traffic Control Devices	4,436							4,436
434.00	Street Lighting	31,222							31,222

MT WOLF BORO, YORK 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	2,393						2,393
437.00	Repairs of Tools and Machinery	5,881						5,881
438.00	Maintenance and Repairs of Roads and Bridges	1,519						1,519
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		157,826						157,826

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	41,262						41,262
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		41,262						41,262

Culture and Recreation

451.00	Culture-Recreation Administration							
452.00	Participant Recreation	36,511						36,511
453.00	Spectator Recreation							
454.00	Parks	8,621						8,621

MT WOLF BORO, YORK 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								
457.00	Civil and Military Celebrations	1,200							1,200
458.00	Senior Citizens' Centers	1,000							1,000
459.00	All Other Culture and Recreation								
Total Culture and Recreation		47,332							47,332

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	13,777							13,777
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

MT WOLF BORO, YORK 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	13,054							13,054
487.00	Other Group Insurance Benefits	1,851							1,851
Total Employer Paid Benefits and Withholding Items		28,682							28,682

Insurance									
486.00	Insurance, Casualty, and Surety	14,544							14,544
Total Insurance		14,544							14,544

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

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	697,202								697,202
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	102,961	62,777							165,738
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MT WOLF BORO
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											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

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

MT WOLF BORO, YORK County
STATEMENT OF CAPITAL EXPENDITURES
December 31, 2025

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	58,439		58,439
Health			
Housing			
Libraries			
Mass Transit			
Parks	12,094		12,094
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: Stormwater		39,581	39,581
TOTAL CAPITAL EXPENDITURES	70,533	39,581	110,114

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 102,638

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: Hamilton & Musser, PC Appointed Auditor/CPA

December 31, 2025

NOTES / COMMENTS