

2025 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

480363 FREEMANSBURG BORO, NORTHAMPTON COUNTY



FREEMANSBURG BORO, NORTHAMPTON County
BALANCE SHEET
December 31, 2025

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities							216,522			216,522
230.00	Due To Other Funds										

December 31, 2025

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	9,547,002
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FREEMANSBURG BORO, NORTHAMPTON 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	860,636							860,636
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	56,039							56,039
310.20	Earned Income Taxes / Wage Taxes	444,031							444,031
310.30	Business Gross Receipts Taxes	23,382							23,382
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **		15,687						15,687
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		1,384,088	15,687						1,399,775

Licenses and Permits									
320-322	All Other Licenses and Permits	2,075							2,075
321.80	Cable Television Franchise Fees	14,692							14,692
Total Licenses and Permits		16,767							16,767

Fines and Forfeits									
330-332	Fines and Forfeits	40,278							40,278
Total Fines and Forfeits		40,278							40,278

FREEMANSBURG BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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REVENUES

Interest, Rents and Royalties									
341.00	Interest Earnings	11,228	38,752	38,820		24,417		145,703	258,920
342.00	Rents and Royalties	5,100							5,100
Total Interest, Rents and Royalties		16,328	38,752	38,820		24,417		145,703	264,020

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								
355.01	Public Utility Realty Tax (PURTA)	1,373							1,373
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		78,417						78,417
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid	54,712							54,712
355.07	Foreign Fire Insurance Tax Distribution	16,725							16,725
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

FREEMANSBURG BORO, NORTHAMPTON County
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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		72,810	78,417						151,227

Local Government Units									
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants			225,000					225,000
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				225,000					225,000

Charges for Service									
361.00	General Government	333,360							333,360
362.00	Public Safety	66,756							66,756
363.20	Parking								
363.00	All Other Charges for Highway & Street Services								
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	241,360				455,483			696,843
364.30	Solid Waste Collection and Disposal Charge (trash)	450,652							450,652
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								
368.00	Airports								

FREEMANSBURG BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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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		1,092,128				455,483			1,547,611

Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	4,632							4,632
388.00	Fiduciary Fund Pension Contributions						94,426		94,426
389.00	All Other Unclassified Operating Revenues	849							849
Total Unclassified Operating Revenues		5,481					94,426		99,907

Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition								
392.00	Interfund Operating Transfers		400,000	305,000					705,000
393.00	Proceeds of General Long-Term Debt								
394.00	Proceeds of Short Term-Debt								

FREEMANSBURG BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

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REVENUES

Other Financing Sources									
395.00	Refunds of Prior Year Expenditures								
Total Other Financing Sources			400,000	305,000					705,000

TOTAL REVENUES	2,627,880	532,856	568,820		479,900		240,129	4,449,585
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EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	21,205							21,205
401.00	Executive (Manager or Mayor)	30,557							30,557
402.00	Auditing Services / Financial Administration	3,890							3,890
403.00	Tax Collection	19,782							19,782
404.00	Solicitor / Legal Services	11,949							11,949
405.00	Secretary / Clerk								
406.00	Other General Government Administration	31,331					18,479		49,810
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	51,397							51,397
409.00	General Government Buildings and Plant	85,233							85,233
Total General Government		255,344					18,479		273,823

Public Safety									
410.00	Police	629,087							629,087
411.00	Fire	62,093	5,000						67,093
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	41,040							41,040

FREEMANSBURG BORO, NORTHAMPTON 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	34,674							34,674
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		766,894	5,000						771,894

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)	413,206							413,206
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection	45,120				432,610			477,730
Total Public Works - Sanitation		458,326				432,610			890,936

Public Works - Highways and Streets									
430.00	General Services - Administration	256,776							256,776
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal								
433.00	Traffic Control Devices								
434.00	Street Lighting	31,025							31,025

FREEMANSBURG BORO, NORTHAMPTON 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	5		17,715				17,720
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	9,246						9,246
438.00	Maintenance and Repairs of Roads and Bridges	3,303						3,303
439.00	Highway Construction and Rebuilding Projects		1,663,342	441,333				2,104,675
Total Public Works - Highways and Streets		300,355	1,663,342	459,048				2,422,745

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	5,692						5,692
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	5,157		503,947				509,104

FREEMANSBURG BORO, NORTHAMPTON 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							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		10,849		503,947				514,796

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	82,029						82,029
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	58,620						58,620

FREEMANSBURG BORO, NORTHAMPTON 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	72,313							72,313
487.00	Other Group Insurance Benefits	120,037							120,037
Total Employer Paid Benefits and Withholding Items		332,999							332,999

Insurance									
486.00	Insurance, Casualty, and Surety	94,125							94,125
Total Insurance		94,125							94,125

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid							30,144	30,144
489.00	All Other Unclassified Expenditures	2,539							2,539
Total Unclassified Operating Expenditures		2,539						30,144	32,683

Other Financing Uses									
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers	585,000		100,000		20,000			705,000
493.00	All Other Financing Uses								
Total Other Financing Uses		585,000		100,000		20,000			705,000

TOTAL EXPENDITURES	2,806,431	1,668,342	1,062,995		452,610		48,623	6,039,001
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-178,551	-1,135,486	-494,175		27,290		191,506	-1,589,416
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FREEMANSBURG 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

FREEMANSBURG BORO, NORTHAMPTON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2025

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks		503,947	503,947
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		2,104,675	2,104,675
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES		2,608,622	2,608,622

EMPLOYEE COMPENSATION

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

963,631

Independent Public Accountant/Certified Public Accountant Submission Page
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SIGNATURE AND VERIFICATION

Signed: Basile & Associates Appointed Auditor/CPA

December 31, 2025

NOTES / COMMENTS