DCED-CLGS-30 (9-09)

Received by DCED: 09/22/2026
Approved by DCED: Yes

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
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Harrisburg, PA 17120-0225
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2025 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

022344 NORTH VERSAILLES TWP, ALLEGHENY COUNTY

DCED-CLGS-30 (9-09)

BALANCE SHEET

DCED-CLGS-30 (09-09)

NORTH VERSAILLES TWP, ALLEGHENY 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
Assets and Other Debits											
100-120	Cash and Investments	3,317,643	552,701	616,180				15,619,734			20,106,258
140-144	Tax Receivable	2,786,735	162,153								2,948,888
121-129, 145-149	Accounts Receivable (excluding taxes)	972,975	974					65,705			1,039,654
130.00	Due From Other Funds	290	14,584								14,874
131-139, 150-159	Other Current Assets	353,052	6,109								359,161
160-169	Fixed Assets								1,806,722		1,806,722
180-189	Other Debits									2,443,956	2,443,956
Total Assets and Other Debits		7,430,695	736,521	616,180				15,685,439	1,806,722	2,443,956	28,719,513
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	9,690									9,690
200-209, 231-239	All Other Current Liabilities	220,967									220,967
230.00	Due To Other Funds	14,584		290							14,874

NORTH VERSAILLES TWP, ALLEGHENY 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									2,443,956	2,443,956
240-259	Current Portion of Long-Term Debt and Other Credits	2,351,619	162,153								2,513,772
Total Liabilities and Other Credits		2,596,860	162,153	290						2,443,956	5,203,259
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								1,806,722		1,806,722
270-289	Fund Balance / Retained Earnings on 12/31	4,833,835	574,368	615,890				15,685,439			21,709,532
291-299	Other Equity										
Total Fund and Account Group Equity		4,833,835	574,368	615,890				15,685,439	1,806,722		23,516,254

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	28,719,513

NORTH VERSAILLES TWP, ALLEGHENY County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

REVENUES

		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
Taxes									
301.00	Real Estate Taxes	3,547,244	228,809						3,776,053
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)	504,836							504,836
310.00	Per Capita Taxes								
310.10	Real Estate Transfer Taxes	160,851							160,851
310.20	Earned Income Taxes / Wage Taxes	1,276,440							1,276,440
310.30	Business Gross Receipts Taxes	379,936							379,936
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	192,834							192,834
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		6,062,141	228,809						6,290,950
Licenses and Permits									
320-322	All Other Licenses and Permits	74,957							74,957
321.80	Cable Television Franchise Fees	147,881							147,881
Total Licenses and Permits		222,838							222,838
Fines and Forfeits									
330-332	Fines and Forfeits	72,742							72,742
Total Fines and Forfeits		72,742							72,742

NORTH VERSAILLES TWP, ALLEGHENY 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	104,690	1,470	21,822				2,289,751	2,417,733
342.00	Rents and Royalties	1,282							1,282
Total Interest, Rents and Royalties		105,972	1,470	21,822				2,289,751	2,419,015
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	8,044							8,044
354.09	Community Development								
354.15	Recycling / Act 101								
354.00	All Other State Capital and Operating Grants	1,093,486							1,093,486
355.01	Public Utility Realty Tax (PURTA)	5,559							5,559
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		316,184						316,184
355.04	Alcoholic Beverage Licenses	2,200							2,200
355.05	General Municipal Pension System State Aid	406,606							406,606
355.07	Foreign Fire Insurance Tax Distribution	55,263							55,263
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution	1,537							1,537

NORTH VERSAILLES TWP, ALLEGHENY County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

REVENUES

		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
State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
Total State		1,572,695	316,184						1,888,879
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	42,705							42,705
362.00	Public Safety	525,603							525,603
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.)								
364.30	Solid Waste Collection and Disposal Charge (trash)	1,088,653							1,088,653
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								

NORTH VERSAILLES TWP, ALLEGHENY County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

REVENUES

		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
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		1,656,961							1,656,961
Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	750							750
388.00	Fiduciary Fund Pension Contributions							415,450	415,450
389.00	All Other Unclassified Operating Revenues	11,596							11,596
Total Unclassified Operating Revenues		12,346						415,450	427,796
Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition	9,189							9,189
392.00	Interfund Operating Transfers								
393.00	Proceeds of General Long-Term Debt								
394.00	Proceeds of Short Term-Debt								

NORTH VERSAILLES TWP, ALLEGHENY 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	4,766							4,766
Total Other Financing Sources		13,955							13,955
TOTAL REVENUES		9,719,650	546,463	21,822				2,705,201	12,993,136
EXPENDITURES									
General Government									
400.00	Legislative (Governing) Body	104,504	300						104,804
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	11,656							11,656
403.00	Tax Collection	86,682							86,682
404.00	Solicitor / Legal Services	106,270							106,270
405.00	Secretary / Clerk	301,472							301,472
406.00	Other General Government Administration								
407.00	IT-Networking Services-Data Processing	61,803							61,803
408.00	Engineering Services	126,531							126,531
409.00	General Government Buildings and Plant	55,555							55,555
Total General Government		854,473	300						854,773
Public Safety									
410.00	Police	3,378,599							3,378,599
411.00	Fire	104,486	81,155						185,641
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	32,260							32,260

NORTH VERSAILLES TWP, ALLEGHENY County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

EXPENDITURES

		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
Public Safety									
414.00	Planning and Zoning	88,331							88,331
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		3,603,676	81,155						3,684,831
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)	1,020,835							1,020,835
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation		1,020,835							1,020,835
Public Works - Highways and Streets									
430.00	General Services - Administration	907,107	121,744						1,028,851
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal								
433.00	Traffic Control Devices	39,443							39,443
434.00	Street Lighting	14,642	196,336						210,978

NORTH VERSAILLES TWP, ALLEGHENY County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

EXPENDITURES

		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
Public Works - Highways and Streets									
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains	48,259							48,259
437.00	Repairs of Tools and Machinery								
438.00	Maintenance and Repairs of Roads and Bridges	18,477							18,477
439.00	Highway Construction and Rebuilding Projects	1,287,611		63,669					1,351,280
Total Public Works - Highways and Streets		2,315,539	318,080	63,669					2,697,288
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	55,242							55,242
452.00	Participant Recreation	89,616							89,616
453.00	Spectator Recreation								
454.00	Parks								

NORTH VERSAILLES TWP, ALLEGHENY County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

EXPENDITURES

		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
Culture and Recreation									
455.00	Shade Trees								
456.00	Libraries	52,000							52,000
457.00	Civil and Military Celebrations	1,275							1,275
458.00	Senior Citizens' Centers	4,079							4,079
459.00	All Other Culture and Recreation								
Total Culture and Recreation		202,212							202,212
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)	150,000							150,000
472.00	Debt Interest (short-term and long-term)	63,469							63,469
475.00	Fiscal Agent Fees	5,320							5,320
Total Debt Service		218,789							218,789
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	539,068							539,068

NORTH VERSAILLES TWP, ALLEGHENY County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

EXPENDITURES

		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
Employer Paid Benefits and Withholding Items									
484.00	Worker Compensation Insurance	258,229							258,229
487.00	Other Group Insurance Benefits	909,704							909,704
Total Employer Paid Benefits and Withholding Items		1,707,001							1,707,001
Insurance									
486.00	Insurance, Casualty, and Surety	211,295							211,295
Total Insurance		211,295							211,295
Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid							940,950	940,950
489.00	All Other Unclassified Expenditures							118,818	118,818
Total Unclassified Operating Expenditures								1,059,768	1,059,768
Other Financing Uses									
491.00	Refund of Prior Year Revenues	100,351							100,351
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
Total Other Financing Uses		100,351							100,351
TOTAL EXPENDITURES		10,234,171	399,535	63,669				1,059,768	11,757,143
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-514,521	146,928	-41,847				1,645,433	1,235,993

NORTH VERSAILLES 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											
2022 Note	Note	2022	2037	2,234,100	2,234,100		150,000		2,084,100		2,084,100
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	2,084,100
Capitalized lease obligations	0
Net debt	2,084,100

NORTH VERSAILLES TWP, ALLEGHENY 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			
Police	78,339		78,339
Recreation	50,000		50,000
Sewer			
Solid Waste			
Streets / Highways		1,042,108	1,042,108
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	128,339	1,042,108	1,170,447

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	3,893,020

Independent Public Accountant/Certified Public Accountant Submission Page

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SIGNATURE AND VERIFICATION

Signed: Justin Vancheri Appointed Auditor/CPA

DCED-CLGS-30 (9-09)

December 31, 2025

NOTES / COMMENTS