

**2025 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

180455 GRUGAN TWP, CLINTON COUNTY

**GRUGAN TWP, CLINTON 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										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits											
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	1,639,563	182,751								1,822,314
291-299	Other Equity										
Total Fund and Account Group Equity		1,639,563	182,751								1,822,314
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,822,314

GRUGAN TWP, CLINTON 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	4,272						4,272
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	15,607						15,607
310.20	Earned Income Taxes / Wage Taxes	5,033						5,033
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	4						4
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		24,916						24,916

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

Fines and Forfeits								
330-332	Fines and Forfeits	354						354
Total Fines and Forfeits		354						354

GRUGAN TWP, CLINTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	65,794	6,850					72,644
342.00	Rents and Royalties	150						150
Total Interest, Rents and Royalties		65,944	6,850					72,794

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)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		25,334					25,334
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	1,723						1,723
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	79,318						79,318

GRUGAN TWP, CLINTON County
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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	88,783						88,783
Total State		169,824	25,334					195,158

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							
362.00	Public Safety							
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.)	5,564						5,564
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							
368.00	Airports							

GRUGAN TWP, CLINTON 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		5,564						5,564

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							
Total Unclassified Operating Revenues								

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							

GRUGAN TWP, CLINTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
Total Other Financing Sources								

TOTAL REVENUES	266,602	32,184						298,786
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	7,002						7,002
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	963						963
403.00	Tax Collection	567						567
404.00	Solicitor / Legal Services	1,475						1,475
405.00	Secretary / Clerk	20,481						20,481
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services							
409.00	General Government Buildings and Plant	6,079						6,079
Total General Government		36,567						36,567

Public Safety								
410.00	Police							
411.00	Fire	16,723						16,723
412.00	Ambulance / Rescue	30,980						30,980
413.00	UCC and Code Enforcement							

GRUGAN TWP, CLINTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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EXPENDITURES

Public Safety								
414.00	Planning and Zoning							
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	4,020						4,020
Total Public Safety		51,723						51,723

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	1,530						1,530
427.00	Solid Waste Collection and Disposal (garbage)	4,745						4,745
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	6,684						6,684
Total Public Works - Sanitation		12,959						12,959

Public Works - Highways and Streets								
430.00	General Services - Administration	56,811						56,811
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance -- Snow Removal		1,729					1,729
433.00	Traffic Control Devices							
434.00	Street Lighting							

GRUGAN TWP, CLINTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	512	39					551
438.00	Maintenance and Repairs of Roads and Bridges	15,265	13,557					28,822
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		72,588	15,325					87,913

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							

GRUGAN TWP, CLINTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	400						400
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		400						400

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	10,272						10,272
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

GRUGAN TWP, CLINTON 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	788					788
487.00	Other Group Insurance Benefits						
Total Employer Paid Benefits and Withholding Items		11,060					11,060

Insurance							
486.00	Insurance, Casualty, and Surety	9,093					9,093
Total Insurance		9,093					9,093

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	194,390	15,325					209,715
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	72,212	16,859					89,071
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GRUGAN 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											
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

GRUGAN TWP, CLINTON 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			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: Truck	56,346		56,346
TOTAL CAPITAL EXPENDITURES	56,346		56,346

EMPLOYEE COMPENSATION

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

40,234

