

**2007 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**650273 DELMONT BORO, WESTMORELAND COUNTY**



## DELMONT BORO, WESTMORELAND County

## BALANCE SHEET

December 31, 2007

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities									300,000	300,000
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>										300,000	300,000
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	341,244	15,288					416,738			773,270
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		341,244	15,288					416,738			773,270
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,073,270

**DELMONT BORO, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2007

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	279,215						279,215
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	5,294						5,294
310.10	Real Estate Transfer Taxes	29,430						29,430
310.20	Earned Income Taxes / Wage Taxes	237,131						237,131
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	67,864						67,864
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
<b>Total Taxes</b>		618,934						618,934

**Licenses and Permits**

320-322	All Other Licenses and Permits	10,749						10,749
321.80	Cable Television Franchise Fees	30,716						30,716
<b>Total Licenses and Permits</b>		41,465						41,465

**Fines and Forfeits**

330-332	Fines and Forfeits	31,563						31,563
<b>Total Fines and Forfeits</b>		31,563						31,563

**DELMONT BORO, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2007

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**REVENUES**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	10,591	161					10,752
342.00	Rents and Royalties	47,267						47,267
<b>Total Interest, Rents and Royalties</b>		57,858	161					58,019

<b>Federal</b>								
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							
<b>Total Federal</b>								

<b>State</b>								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants	2,105						2,105
355.01	Public Utility Realty Tax (PURTA)	804						804
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		50,657					50,657
355.04	Alcoholic Beverage Licenses	800						800
355.05	General Municipal Pension System State Aid	31,784						31,784
355.07	Foreign Fire Insurance Tax Distribution							
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**DELMONT BORO, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2007

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**REVENUES**

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	21,824						21,824
<b>Total State</b>		57,317	50,657					107,974

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							
<b>Total Local Government Units</b>								

Charges for Service								
361.00	General Government	7,634						7,634
362.00	Public Safety	2,602						2,602
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.)		14,247					14,247
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	60						60
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

**DELMONT BORO, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2007

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							
<b>Total Charges for Service</b>		10,296	14,247					24,543

**Unclassified Operating Revenues**

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	4,022	41,908					45,930
388.00	Fiduciary Fund Pension Contributions					32,004		32,004
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>		4,022	41,908			32,004		77,934

**Other Financing Sources**

391.00	Proceeds of General Fixed Asset Disposition	6,640						6,640
392.00	Interfund Operating Transfers	266,420						266,420
393.00	Proceeds of General Long-Term Debt		300,000					300,000
394.00	Proceeds of Short Term-Debt	100,000						100,000

**DELMONT BORO, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2007

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							
<b>Total Other Financing Sources</b>		373,060	300,000					673,060
<b>TOTAL REVENUES</b>		1,194,515	406,973				32,004	1,633,492

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	3,780						3,780
401.00	Executive (Manager or Mayor)	660						660
402.00	Auditing Services / Financial Administration	2,044						2,044
403.00	Tax Collection	21,247						21,247
404.00	Solicitor / Legal Services	46,518						46,518
405.00	Secretary / Clerk	26,963						26,963
406.00	Other General Government Administration	6,483						6,483
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	28,990						28,990
409.00	General Government Buildings and Plant	68,791						68,791
<b>Total General Government</b>		205,476						205,476

Public Safety								
410.00	Police	275,384						275,384
411.00	Fire	39,749						39,749
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	4,877						4,877

**DELMONT BORO, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2007

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**EXPENDITURES**

**Public Safety**

414.00	Planning and Zoning	292						292
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							
<b>Total Public Safety</b>		320,302						320,302

**Health and Human Services**

420.00-425.00	Health and Human Services							
<b>Total Health and Human Services</b>								

**Public Works - Sanitation**

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	4,399						4,399
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		4,399						4,399

**Public Works - Highways and Streets**

430.00	General Services - Administration	123,994	1,873					125,867
431.00	Cleaning of Streets and Gutters	869						869
432.00	Winter Maintenance – Snow Removal		21,323					21,323
433.00	Traffic Control Devices	13,749						13,749
434.00	Street Lighting	5,412						5,412

**DELMONT BORO, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2007

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**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains		115,387					115,387
437.00	Repairs of Tools and Machinery	9,649	1,431					11,080
438.00	Maintenance and Repairs of Roads and Bridges		22,034					22,034
439.00	Highway Construction and Rebuilding Projects	4,728	11,068					15,796
<b>Total Public Works - Highways and Streets</b>		158,401	173,116					331,517

<b>Other Public Works Enterprises</b>								
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	550						550
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		550						550

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration		36,454					36,454
452.00	Participant Recreation	200						200
453.00	Spectator Recreation							
454.00	Parks							

**DELMONT BORO, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2007

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**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries	3,000						3,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation		5,040					5,040
<b>Total Culture and Recreation</b>		3,200	41,494					44,694

<b>Community Development</b>								
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							
<b>Total Community Development</b>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	100,000						100,000
472.00	Debt Interest (short-term and long-term)	3,024						3,024
475.00	Fiscal Agent Fees						220	220
<b>Total Debt Service</b>		103,024					220	103,244

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	36,499						36,499
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	32,004						32,004

**DELMONT BORO, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2007

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**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance	8,173						8,173
487.00	Other Group Insurance Benefits	36,720						36,720
<b>Total Employer Paid Benefits and Withholding Items</b>		113,396						113,396

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	45,402						45,402
<b>Total Insurance</b>		45,402						45,402

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	3,713						3,713
<b>Total Unclassified Operating Expenditures</b>		3,713						3,713

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		255,770				10,650	266,420
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>			255,770				10,650	266,420

<b>TOTAL EXPENDITURES</b>	957,863	470,380					10,870	1,439,113
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	236,652	-63,407					21,134	194,379
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**DELMONT BORO**  
December 31, 2007

**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
<b>General Obligation Bonds and Notes</b>											
Repair Sanitary Sewage System	Note	2007	2017	300,000	0	300,000	0		300,000		300,000
<b>Revenue Bonds and Notes</b>											
Tax Anticipation Notes	Note	2007	2007	100,000	0	100,000	100,000		0		0
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	300,000
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	300,000

**DELMONT BORO, WESTMORELAND County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2007

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer		90,010	90,010
Solid Waste			
Streets / Highways	22,034	11,068	33,102
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	22,034	101,078	123,112

**EMPLOYEE COMPENSATION**

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

340,114



December 31, 2007

**NOTES / COMMENTS**