

**2015 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**650273 DELMONT BORO, WESTMORELAND COUNTY**



## DELMONT BORO, WESTMORELAND County

## BALANCE SHEET

December 31, 2015

		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									812,794	812,794
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		6,785								812,794	819,579
<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	294,059	37,340					657,152			988,551
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		294,059	37,340					657,152			988,551
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,808,130

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

December 31, 2015

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**

<b>Taxes</b>								
301.00	Real Estate Taxes	489,541						489,541
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	4,866						4,866
310.10	Real Estate Transfer Taxes	2,912						2,912
310.20	Earned Income Taxes / Wage Taxes	341,480						341,480
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	18,556						18,556
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>		857,355						857,355

<b>Licenses and Permits</b>								
320-322	All Other Licenses and Permits	60						60
321.80	Cable Television Franchise Fees	51,050						51,050
<b>Total Licenses and Permits</b>		51,110						51,110

<b>Fines and Forfeits</b>								
330-332	Fines and Forfeits	17,452						17,452
<b>Total Fines and Forfeits</b>		17,452						17,452

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

December 31, 2015

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	13,472	70					13,542
342.00	Rents and Royalties	47,510	3,500					51,010
<b>Total Interest, Rents and Royalties</b>		60,982	3,570					64,552

<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							
355.01	Public Utility Realty Tax (PURTA)	961						961
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		71,985					71,985
355.04	Alcoholic Beverage Licenses	500						500
355.05	General Municipal Pension System State Aid	28,601						28,601
355.07	Foreign Fire Insurance Tax Distribution	15,081						15,081
355.08	Local Share Assessment/Gaming Proceeds	5,774						5,774
355.09	Marcellus Shale Impact Fee Distribution							

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

December 31, 2015

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	26,250						26,250
<b>Total State</b>		77,167	71,985					149,152

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	510						510
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>		510						510

Charges for Service								
361.00	General Government	25,069						25,069
362.00	Public Safety	2,786						2,786
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.)		201,775					201,775
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							

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

December 31, 2015

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>		27,855	201,775					229,630

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	6,375	10,251					16,626
388.00	Fiduciary Fund Pension Contributions					22,861		22,861
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>		6,375	10,251			22,861		39,487

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers		289,028					289,028
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

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

December 31, 2015

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>			289,028					289,028

**TOTAL REVENUES**

1,098,806	576,609					22,861	1,698,276
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	7,111						7,111
401.00	Executive (Manager or Mayor)	660						660
402.00	Auditing Services / Financial Administration	3,340						3,340
403.00	Tax Collection	19,919						19,919
404.00	Solicitor / Legal Services	30,813						30,813
405.00	Secretary / Clerk	32,137						32,137
406.00	Other General Government Administration	8,164						8,164
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	63,029						63,029
409.00	General Government Buildings and Plant	50,777						50,777
<b>Total General Government</b>		215,950						215,950

**Public Safety**

410.00	Police	324,591						324,591
411.00	Fire	23,081						23,081
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	6,200						6,200



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

December 31, 2015

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	1,258						1,258
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>		355,130						355,130

**Health and Human Services**

420.00-425.00	Health and Human Services	1,165						1,165
<b>Total Health and Human Services</b>		1,165						1,165

**Public Works - Sanitation**

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	2,282						2,282
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection		155,937					155,937
<b>Total Public Works - Sanitation</b>		2,282	155,937					158,219

**Public Works - Highways and Streets**

430.00	General Services - Administration	131,126						131,126
431.00	Cleaning of Streets and Gutters	2,132						2,132
432.00	Winter Maintenance – Snow Removal		41,465					41,465
433.00	Traffic Control Devices	11,763						11,763
434.00	Street Lighting	23,196						23,196

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

December 31, 2015

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		33,066					33,066
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges		36,084					36,084
439.00	Highway Construction and Rebuilding Projects		316,413					316,413
<b>Total Public Works - Highways and Streets</b>		168,217	427,028					595,245

<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	1,136						1,136
448.00	Water System	3,788						3,788
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		4,924						4,924

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration	8,976						8,976
452.00	Participant Recreation	7,145						7,145
453.00	Spectator Recreation							
454.00	Parks							

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

December 31, 2015

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	436						436
459.00	All Other Culture and Recreation	200	40,772					40,972
<b>Total Culture and Recreation</b>		19,757	40,772					60,529

<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)	128,026						128,026
472.00	Debt Interest (short-term and long-term)	33,091						33,091
475.00	Fiscal Agent Fees						220	220
<b>Total Debt Service</b>		161,117					220	161,337

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	32,598						32,598
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	28,601						28,601

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

December 31, 2015

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	80,850						80,850
487.00	Other Group Insurance Benefits	58,178						58,178
<b>Total Employer Paid Benefits and Withholding Items</b>		200,227						200,227

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	3,564						3,564
<b>Total Insurance</b>		3,564						3,564

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

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	286,457					2,571	289,028
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		286,457					2,571	289,028

<b>TOTAL EXPENDITURES</b>		1,418,790	623,737				2,791	2,045,318
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>		-319,984	-47,128				20,070	-347,042
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**DELMONT BORO**  
December 31, 2015

**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	54,208		39,242		14,966		14,966
Sewage Pump Station	Note	2013	2023	1,000,000	886,612		88,784		797,828		797,828
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	812,794
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	812,794

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

December 31, 2015

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer	108,273		108,273
Solid Waste			
Streets / Highways		316,413	316,413
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	108,273	316,413	424,686

**EMPLOYEE COMPENSATION**

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

387,736

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

Signed:

Glen Vance Appointed Auditor/CPA

December 31, 2015

**NOTES / COMMENTS**