

**2016 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**020843 DORMONT BORO, ALLEGHENY COUNTY**



## DORMONT BORO, ALLEGHENY County

## BALANCE SHEET

December 31, 2016

		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									1,384,899	1,384,899
240-259	Current Portion of Long-Term Debt and Other Credits									714,834	714,834
<b>Total Liabilities and Other Credits</b>		979,081	57,457	113,403						2,099,733	3,249,674
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								30,754,796		30,754,796
270-289	Fund Balance / Retained Earnings on 12/31	1,580,649	4,229,660	27,650				12,449,584			18,287,543
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,580,649	4,229,660	27,650				12,449,584	30,754,796		49,042,339
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											52,292,013

**DORMONT BORO, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

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	3,800,447						3,800,447
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)	396,804						396,804
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	146,610						146,610
310.20	Earned Income Taxes / Wage Taxes	1,048,228						1,048,228
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	60,639						60,639
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>		5,452,728						5,452,728

**Licenses and Permits**

320-322	All Other Licenses and Permits	35,919						35,919
321.80	Cable Television Franchise Fees	161,634						161,634
<b>Total Licenses and Permits</b>		197,553						197,553

**Fines and Forfeits**

330-332	Fines and Forfeits	84,790						84,790
<b>Total Fines and Forfeits</b>		84,790						84,790

**DORMONT BORO, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

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>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	1,228	2,179	14			505,852	509,273
342.00	Rents and Royalties	293,345						293,345
<b>Total Interest, Rents and Royalties</b>		294,573	2,179	14			505,852	802,618

<b>Federal</b>								
351.03	Highways and Streets	15,000						15,000
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>		15,000						15,000

<b>State</b>								
354.03	Highways and Streets							
354.09	Community Development	704						704
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	5,302						5,302
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		205,176					205,176
355.04	Alcoholic Beverage Licenses	3,200						3,200
355.05	General Municipal Pension System State Aid	210,583						210,583
355.07	Foreign Fire Insurance Tax Distribution	37,071						37,071
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	815						815

**DORMONT BORO, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

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**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		257,675	205,176					462,851

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	123,137						123,137
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		123,137						123,137

Charges for Service								
361.00	General Government	36,997						36,997
362.00	Public Safety	458,356						458,356
363.20	Parking	388,077						388,077
363.00	All Other Charges for Highway & Street Services	1,600						1,600
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)		2,069,885					2,069,885
364.30	Solid Waste Collection and Disposal Charge (trash)	749,902						749,902
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services	3,732						3,732
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation	250,387						250,387
368.00	Airports							

**DORMONT BORO, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

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>		1,889,051	2,069,885					3,958,936

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors			27,926				27,926
388.00	Fiduciary Fund Pension Contributions					457,629		457,629
389.00	All Other Unclassified Operating Revenues	33,800						33,800
<b>Total Unclassified Operating Revenues</b>		33,800		27,926		457,629		519,355

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	52,000		1,275,000				1,327,000
393.00	Proceeds of General Long-Term Debt	1,280,000						1,280,000
394.00	Proceeds of Short Term-Debt							

**DORMONT BORO, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

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	83,351						83,351
<b>Total Other Financing Sources</b>		1,415,351		1,275,000				2,690,351

**TOTAL REVENUES**

9,763,658	2,277,240	1,302,940				963,481	14,307,319
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	29,703						29,703
401.00	Executive (Manager or Mayor)	292,826						292,826
402.00	Auditing Services / Financial Administration	92,927						92,927
403.00	Tax Collection	119,722						119,722
404.00	Solicitor / Legal Services	69,408						69,408
405.00	Secretary / Clerk							
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	132,802						132,802
408.00	Engineering Services	155,636						155,636
409.00	General Government Buildings and Plant	164,810		34,085				198,895
<b>Total General Government</b>		1,057,834		34,085				1,091,919

**Public Safety**

410.00	Police	2,190,523						2,190,523
411.00	Fire	593,301						593,301
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	134,691						134,691



**DORMONT BORO, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

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	6,617						6,617
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>		2,925,132						2,925,132

**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)	792,231						792,231
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection		1,540,085					1,540,085
<b>Total Public Works - Sanitation</b>		792,231	1,540,085					2,332,316

**Public Works - Highways and Streets**

430.00	General Services - Administration	743,931						743,931
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		75,921					75,921
433.00	Traffic Control Devices							
434.00	Street Lighting	67,246						67,246

**DORMONT BORO, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

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	23,654						23,654
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges			1,242,312				1,242,312
439.00	Highway Construction and Rebuilding Projects		40,984					40,984
<b>Total Public Works - Highways and Streets</b>		834,831	116,905	1,242,312				2,194,048

<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	107,771						107,771
446.00	Storm Water and Flood Control							
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		107,771						107,771

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration	102,159						102,159
452.00	Participant Recreation	240,023						240,023
453.00	Spectator Recreation							
454.00	Parks	234,540						234,540

**DORMONT BORO, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

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	19,835						19,835
456.00	Libraries	88,818						88,818
457.00	Civil and Military Celebrations	50,369						50,369
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		735,744						735,744

<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)	746,330						746,330
472.00	Debt Interest (short-term and long-term)	1,485						1,485
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		747,815						747,815

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	157,511						157,511
482.00	Judgments and Losses	56,950						56,950
483.00	Pension / Retirement Fund Contributions	299,092						299,092

**DORMONT BORO, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

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							
487.00	Other Group Insurance Benefits	37,745						37,745
<b>Total Employer Paid Benefits and Withholding Items</b>		551,298						551,298

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	132,837						132,837
<b>Total Insurance</b>		132,837						132,837

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						523,321	523,321
489.00	All Other Unclassified Expenditures	10,725					467,103	477,828
<b>Total Unclassified Operating Expenditures</b>		10,725					990,424	1,001,149

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	1,275,000	52,000					1,327,000
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		1,275,000	52,000					1,327,000

<b>TOTAL EXPENDITURES</b>	9,171,218	1,708,990	1,276,397				990,424	13,147,029
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	592,440	568,250	26,543				-26,943	1,160,290
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**DORMONT BORO**  
December 31, 2016

**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>											
GOBs - capital Appreciation	Bond	1997	2018	2,041,634	1,363,869		700,000	75,387	739,256		739,256
General Obligation Note	Note	2011	2026	620,000	121,811		43,831		77,980		77,980
General Obligation Note	Note	2016	2026	1,280,000	0	1,280,000			1,280,000		1,280,000
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											
AIM Loan	Note	2013	2017	12,493	4,996		2,499		2,497		2,497

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	2,099,733
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	2,099,733

**DORMONT BORO, ALLEGHENY County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2016

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	39,772		39,772
Recreation			
Sewer			
Solid Waste			
Streets / Highways		732,339	732,339
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	39,772	732,339	772,111

**EMPLOYEE COMPENSATION**

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

3,190,977

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

Signed: Maher Duessel Appointed Auditor/CPA

December 31, 2016

**NOTES / COMMENTS**