

**2015 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

022315 NORTH FAYETTE TWP, ALLEGHENY COUNTY

NORTH FAYETTE TWP, ALLEGHENY 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
Liabilities and Other Credits											
260-269	Long-Term-Liabilities					3,864,766				17,568,542	21,433,308
240-259	Current Portion of Long-Term Debt and Other Credits					220,978				605,469	826,447
Total Liabilities and Other Credits		1,025,964	39,991	1,187,385		4,404,744				18,174,011	24,832,095
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	3,466,934	681,286	2,593,433		7,893,533		11,995,680			26,630,866
291-299	Other Equity										
Total Fund and Account Group Equity		3,466,934	681,286	2,593,433		7,893,533		11,995,680			26,630,866
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											51,462,961

NORTH FAYETTE TWP, ALLEGHENY 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

Taxes

301.00	Real Estate Taxes	3,881,718	190,622					4,072,340
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)	269,216						269,216
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	313,288						313,288
310.20	Earned Income Taxes / Wage Taxes	2,894,111						2,894,111
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	427,398						427,398
310.60	Amusement / Admission Taxes	10,238						10,238
310.70	Mechanical Device Taxes	7,950						7,950
310.90	Other: _____							
	Other: _____							
Total Taxes		7,803,919	190,622					7,994,541

Licenses and Permits

320-322	All Other Licenses and Permits	5,520						5,520
321.80	Cable Television Franchise Fees	326,651						326,651
Total Licenses and Permits		332,171						332,171

Fines and Forfeits

330-332	Fines and Forfeits	102,886	925					103,811
Total Fines and Forfeits		102,886	925					103,811

NORTH FAYETTE TWP, ALLEGHENY 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

Interest, Rents and Royalties								
341.00	Interest Earnings	4,434	1,878	4,101		12,416		146,456
342.00	Rents and Royalties	47,990						47,990
Total Interest, Rents and Royalties		52,424	1,878	4,101		12,416		194,446

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants			23,206				23,206
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal				23,206				23,206

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101					236,660		236,660
354.00	All Other State Capital and Operating Grants	8,900		167,190				176,090
355.01	Public Utility Realty Tax (PURTA)	9,190						9,190
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		395,677					395,677
355.04	Alcoholic Beverage Licenses	7,075						7,075
355.05	General Municipal Pension System State Aid	294,063						294,063
355.07	Foreign Fire Insurance Tax Distribution	99,105						99,105
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution					5,551		5,551

NORTH FAYETTE TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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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							
Total State		418,333	395,677	167,190		242,211		1,223,411

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	22,002						22,002
Total Local Government Units		22,002						22,002

Charges for Service								
361.00	General Government	71,437						71,437
362.00	Public Safety	270,069	3,780					273,849
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	81,163						81,163
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)					3,001,881		3,001,881
364.30	Solid Waste Collection and Disposal Charge (trash)					849,003		849,003
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	317,104	72,170					389,274
368.00	Airports							

NORTH FAYETTE TWP, ALLEGHENY 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	5,954						5,954
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		745,727	75,950			3,850,884		4,672,561

Unclassified Operating Revenues

383.00	Special Assessments	2,625	15,396	72,900				90,921
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	250	3,240					3,490
388.00	Fiduciary Fund Pension Contributions						797,292	797,292
389.00	All Other Unclassified Operating Revenues	43,394	748		483			44,625
Total Unclassified Operating Revenues		46,269	19,384	72,900	483		797,292	936,328

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition	60,849						60,849
392.00	Interfund Operating Transfers	1,334,142	886	1,056,000				2,391,028
393.00	Proceeds of General Long-Term Debt			3,035,000				3,035,000
394.00	Proceeds of Short Term-Debt							

NORTH FAYETTE TWP, ALLEGHENY 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	18,178	209			5,344		23,731
Total Other Financing Sources		1,413,169	1,095	4,091,000		5,344		5,510,608

TOTAL REVENUES

10,936,900	685,531	4,358,397		4,111,338		920,919	21,013,085
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	28,650						28,650
401.00	Executive (Manager or Mayor)	362,954						362,954
402.00	Auditing Services / Financial Administration	244,960			6,262			251,222
403.00	Tax Collection	78,382						78,382
404.00	Solicitor / Legal Services	115,662			17,293			132,955
405.00	Secretary / Clerk							
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	65,393			22,385			87,778
408.00	Engineering Services	143,269	1,073		55,165			199,507
409.00	General Government Buildings and Plant	495,096		309,541				804,637
Total General Government		1,534,366	1,073	309,541	101,105			1,946,085

Public Safety

410.00	Police	3,560,133	47,230	20,690				3,628,053
411.00	Fire	327,148						327,148
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	109,342						109,342

NORTH FAYETTE TWP, ALLEGHENY 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	210,822						210,822
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		4,207,445	47,230	20,690				4,275,365

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)				791,609			791,609
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				1,672,660			1,672,660
Total Public Works - Sanitation					2,464,269			2,464,269

Public Works - Highways and Streets								
430.00	General Services - Administration	1,429,871	37,398	489,124				1,956,393
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	448,727						448,727
433.00	Traffic Control Devices	32,338						32,338
434.00	Street Lighting	124,730						124,730

NORTH FAYETTE TWP, ALLEGHENY 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 Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	25,459						25,459
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	175,867	2,071					177,938
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		2,236,992	39,469	489,124				2,765,585

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		77,581					77,581
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises			77,581					77,581

Culture and Recreation								
451.00	Culture-Recreation Administration	372,845	23,222					396,067
452.00	Participant Recreation	175,529		3,239				178,768
453.00	Spectator Recreation							
454.00	Parks	138,756		4,519,397				4,658,153

NORTH FAYETTE TWP, ALLEGHENY 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

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	167,278						167,278
457.00	Civil and Military Celebrations	60,116	1,121					61,237
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		914,524	24,343	4,522,636				5,461,503

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)	350,000		110,055				460,055
472.00	Debt Interest (short-term and long-term)	464,066		7,808		161,728		633,602
475.00	Fiscal Agent Fees	2,750		31,372	146			34,268
Total Debt Service		816,816		149,235	146	161,728		1,127,925

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	18,743				405		19,148
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	647,090						647,090

NORTH FAYETTE TWP, ALLEGHENY 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

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		665,833				405		666,238

Insurance								
486.00	Insurance, Casualty, and Surety							
Total Insurance								

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						542,990	542,990
489.00	All Other Unclassified Expenditures						42,291	42,291
Total Unclassified Operating Expenditures							585,281	585,281

Other Financing Uses								
491.00	Refund of Prior Year Revenues	219,879						219,879
492.00	Interfund Operating Transfers	350,886	560,622	706,000		773,520		2,391,028
493.00	All Other Financing Uses							
Total Other Financing Uses		570,765	560,622	706,000		773,520		2,610,907

TOTAL EXPENDITURES	10,946,741	750,318	6,197,226	146	3,501,027		585,281	21,980,739
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-9,841	-64,787	-1,838,829	-146	610,311		335,638	-967,654
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NORTH FAYETTE TWP

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
General Obligation Bonds and Notes											
General Obligation Bond	Bond	2012	2042	9,800,000	9,615,000		85,000		9,530,000		9,530,000
Pennvest	Note	2001	2021	1,413,600	487,431		57,340		430,091		430,091
General Obligation Note	Note	2007	2027	1,457,625	1,297,525		931,477		366,048		366,048
General Obligation Bond	Bond	2014	2044	8,025,000	8,000,000		265,000		7,735,000		7,735,000
General Obligation Bond	Bond	2015	2045	3,035,000	0	3,035,000			3,035,000		3,035,000
Revenue Bonds and Notes											
Lease Rental Debt											
Garbage Truck Lease	Capital Leases	2011	2016	182,546	68,943		38,684		30,259		30,259
Fire Truck Leases	Capital Leases	2008	2017	629,494	206,600		66,328		140,272		140,272
Garbage Truck Lease	Capital Leases	2010	2015	448,496	56,029		56,029		0		0
Equipment Lease	Capital Leases	2014	2019	236,645	193,347		35,775		157,572		157,572
John Deer Backhoe	Capital Leases	2015	2020	163,500	0	163,500			163,500		163,500
Dump Truck Lease	Capital Leases	2015	2020	239,918	0	239,918	43,727		196,191		196,191
Garbage Truck Lease	Capital Leases	2015	2020	491,568	0	491,568	15,746		475,822		475,822
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

20,899,948

Capitalized lease obligations

1,359,807

Net debt

22,259,755

NORTH FAYETTE TWP, ALLEGHENY County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2015

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric	138,459		138,459
Fire			
Gas System			
General Government	7,541		7,541
Health			
Housing			
Libraries			
Mass Transit			
Parks		4,527,452	4,527,452
Police	150,784		150,784
Recreation			
Sewer		42,101	42,101
Solid Waste	175,169		175,169
Streets / Highways	90,927	28,208	119,135
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	562,880	4,597,761	5,160,641

EMPLOYEE COMPENSATION

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

4,844,453

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

Signed: Maher Duessel Appointed Auditor/CPA

December 31, 2015

NOTES / COMMENTS