

**2018 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**022103 MONROEVILLE BORO, ALLEGHENY COUNTY**



## MONROEVILLE BORO, ALLEGHENY County

## BALANCE SHEET

December 31, 2018

		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									15,735,722	15,735,722
240-259	Current Portion of Long-Term Debt and Other Credits	2,100,384									2,100,384
<b>Total Liabilities and Other Credits</b>		3,504,564		413,368				3,690,840		15,735,722	23,344,494
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								31,369,373		31,369,373
270-289	Fund Balance / Retained Earnings on 12/31	15,197,592	767,004	659,476				44,788,625			61,412,697
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		15,197,592	767,004	659,476				44,788,625	31,369,373		92,782,070
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											116,126,564

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

December 31, 2018

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	8,673,699						8,673,699
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)	998,375						998,375
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	1,509,159						1,509,159
310.20	Earned Income Taxes / Wage Taxes	7,619,586						7,619,586
310.30	Business Gross Receipts Taxes	8,357,693						8,357,693
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,200,009						1,200,009
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		28,358,521						28,358,521

**Licenses and Permits**

320-322	All Other Licenses and Permits	418,687						418,687
321.80	Cable Television Franchise Fees	630,140						630,140
<b>Total Licenses and Permits</b>		1,048,827						1,048,827

**Fines and Forfeits**

330-332	Fines and Forfeits	94,395						94,395
<b>Total Fines and Forfeits</b>		94,395						94,395



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

December 31, 2018

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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								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	431,285						431,285
<b>Total State</b>		1,523,591	874,791	200,000				2,598,382

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants		100,000					100,000
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	162,500						162,500
<b>Total Local Government Units</b>		162,500	100,000					262,500

Charges for Service								
361.00	General Government	70,876						70,876
362.00	Public Safety	371,266						371,266
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	78,079						78,079
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	2,473						2,473
364.60	Host Municipality Benefit Fee for Solid Waste Facility	433,884						433,884
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation	318,289						318,289
368.00	Airports							

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

December 31, 2018

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>		1,274,867						1,274,867

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	46,127						46,127
388.00	Fiduciary Fund Pension Contributions					3,721,149		3,721,149
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>		46,127				3,721,149		3,767,276

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	8,332						8,332
392.00	Interfund Operating Transfers		677,678	1,609,701				2,287,379
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

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

December 31, 2018

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>		8,332	677,678	1,609,701				2,295,711

**TOTAL REVENUES**

32,655,867	1,583,120	1,949,981				5,160,836	41,349,804
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	179,190						179,190
401.00	Executive (Manager or Mayor)	502,268						502,268
402.00	Auditing Services / Financial Administration	664,071						664,071
403.00	Tax Collection	583,534						583,534
404.00	Solicitor / Legal Services	245,246						245,246
405.00	Secretary / Clerk							
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	315,032		13,234				328,266
408.00	Engineering Services	306,925						306,925
409.00	General Government Buildings and Plant	638,433						638,433
<b>Total General Government</b>		3,434,699		13,234				3,447,933

**Public Safety**

410.00	Police	11,902,614		801,655				12,704,269
411.00	Fire	739,932						739,932
412.00	Ambulance / Rescue	78,484						78,484
413.00	UCC and Code Enforcement	268,064						268,064

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

December 31, 2018

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							
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	133,568						133,568
<b>Total Public Safety</b>		13,122,662	801,655					13,924,317

**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	227,817						227,817
427.00	Solid Waste Collection and Disposal (garbage)	1,002,159						1,002,159
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		1,229,976						1,229,976

**Public Works - Highways and Streets**

430.00	General Services - Administration	1,029,417	36,987					1,066,404
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	47,726	531,526					579,252
433.00	Traffic Control Devices	693,913						693,913
434.00	Street Lighting	17,564	225,660					243,224

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

December 31, 2018

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	146,109						146,109
437.00	Repairs of Tools and Machinery	788,836	4,138					792,974
438.00	Maintenance and Repairs of Roads and Bridges		119,423					119,423
439.00	Highway Construction and Rebuilding Projects			2,179,460				2,179,460
<b>Total Public Works - Highways and Streets</b>		2,723,565	917,734	2,179,460				5,820,759

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

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration	187,827						187,827
452.00	Participant Recreation	80,195						80,195
453.00	Spectator Recreation							
454.00	Parks	1,578,366						1,578,366

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

December 31, 2018

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	1,755,127						1,755,127
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers	512,453						512,453
459.00	All Other Culture and Recreation	213,187						213,187
<b>Total Culture and Recreation</b>		4,327,155						4,327,155

<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	480,674						480,674
<b>Total Community Development</b>		480,674						480,674

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	2,735,000		237,059				2,972,059
472.00	Debt Interest (short-term and long-term)	432,683		24,371				457,054
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		3,167,683		261,430				3,429,113

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses						4,002,546	4,002,546
483.00	Pension / Retirement Fund Contributions							

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

December 31, 2018

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							
<b>Total Employer Paid Benefits and Withholding Items</b>							4,002,546	4,002,546

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	1,220,926						1,220,926
<b>Total Insurance</b>		1,220,926						1,220,926

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						4,292,018	4,292,018
489.00	All Other Unclassified Expenditures						4,778	4,778
<b>Total Unclassified Operating Expenditures</b>							4,296,796	4,296,796

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	2,097,678	189,701					2,287,379
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		2,097,678	189,701					2,287,379

<b>TOTAL EXPENDITURES</b>	31,805,018	1,107,435	3,255,779				8,299,342	44,467,574
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	850,849	475,685	-1,305,798				-3,138,506	-3,117,770
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## MONROEVILLE BORO

December 31, 2018

## 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>											
Series of 2011	Bond	2011	2026	7,450,000	705,000		460,000		245,000		245,000
Series of 2015	Bond	2015	2026	9,655,000	8,130,000		2,180,000		5,950,000		5,950,000
Series of 2017	Bond	2017	2022	7,885,000	7,885,000		95,000		7,790,000		7,790,000
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
Capital Lease 185413000	Capital Leases	2014	2024	1,076,356	769,333		102,118		667,215		667,215
Capital Lease 185416000	Capital Leases	2014	2019	261,663	20,602		10,180		10,422		10,422
Capital Lease 191227000	Capital Leases	2015	2019	61,981	31,462		15,547		15,915		15,915
Capital Lease 4981 FML1	Capital Leases	2015	2020	357,925	217,078		71,068		146,010		146,010
Capital Lease 4981 FML2	Capital Leases	2015	2018	113,627	38,146		38,146		0		0
<b>Other</b>											

(1) - excludes unamortized premium/discount

**Total bonds and notes outstanding** 14,824,562

**Capitalized lease obligations** 0

**Net debt** 14,824,562

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

December 31, 2018

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	801,654		801,654
Recreation			
Sewer			
Solid Waste			
Streets / Highways	308,372	2,179,460	2,487,832
Water			
Other: Traffic Signals	40,700		40,700
<b>TOTAL CAPITAL EXPENDITURES</b>	1,150,726	2,179,460	3,330,186

**EMPLOYEE COMPENSATION**

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

12,562,263

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

Signed: Peter J. Vancheri Appointed Auditor/CPA

December 31, 2018

**NOTES / COMMENTS**