

**2022 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**022103 MONROEVILLE BORO, ALLEGHENY COUNTY**



## MONROEVILLE BORO, ALLEGHENY County

## BALANCE SHEET

December 31, 2022

		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									5,873,210	5,873,210
240-259	Current Portion of Long-Term Debt and Other Credits	4,508,432									4,508,432
<b>Total Liabilities and Other Credits</b>		6,080,830	154,243	2,687,434				5,632,233		5,873,210	20,427,950
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								26,620,657		26,620,657
270-289	Fund Balance / Retained Earnings on 12/31	22,236,982	7,435,481	-62,260				49,176,163			78,786,366
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		22,236,982	7,435,481	-62,260				49,176,163	26,620,657		105,407,023
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											125,834,973

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

December 31, 2022

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	9,101,000						9,101,000
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)	1,309,642						1,309,642
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	1,808,250						1,808,250
310.20	Earned Income Taxes / Wage Taxes	8,617,704						8,617,704
310.30	Business Gross Receipts Taxes	8,893,008						8,893,008
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,083,145						1,083,145
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		30,812,749						30,812,749

**Licenses and Permits**

320-322	All Other Licenses and Permits	480,267						480,267
321.80	Cable Television Franchise Fees	587,118						587,118
<b>Total Licenses and Permits</b>		1,067,385						1,067,385

**Fines and Forfeits**

330-332	Fines and Forfeits	49,184						49,184
<b>Total Fines and Forfeits</b>		49,184						49,184



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

December 31, 2022

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								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	411,575						411,575
<b>Total State</b>		1,801,107	806,295					2,607,402

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	160,000						160,000
<b>Total Local Government Units</b>		160,000						160,000

Charges for Service								
361.00	General Government	180,870						180,870
362.00	Public Safety	307,436						307,436
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	67,022						67,022
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	60						60
364.60	Host Municipality Benefit Fee for Solid Waste Facility	390,752						390,752
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation	251,324						251,324
368.00	Airports							

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

December 31, 2022

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		3,825,901					3,825,901
<b>Total Charges for Service</b>		1,197,464	3,825,901					5,023,365

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	138,359						138,359
388.00	Fiduciary Fund Pension Contributions					3,499,796		3,499,796
389.00	All Other Unclassified Operating Revenues	12,086						12,086
<b>Total Unclassified Operating Revenues</b>		150,445				3,499,796		3,650,241

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	30,877						30,877
392.00	Interfund Operating Transfers	6,970	9,658,068					9,665,038
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, 2022

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	30,272						30,272
<b>Total Other Financing Sources</b>		68,119		9,658,068				9,726,187
<b>TOTAL REVENUES</b>		36,319,345	4,667,805	9,697,854			4,971,606	55,656,610

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	147,514						147,514
401.00	Executive (Manager or Mayor)	614,671						614,671
402.00	Auditing Services / Financial Administration	610,061	103,163					713,224
403.00	Tax Collection	714,921						714,921
404.00	Solicitor / Legal Services	357,019						357,019
405.00	Secretary / Clerk							
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	358,869		36,288				395,157
408.00	Engineering Services	403,135		36,613				439,748
409.00	General Government Buildings and Plant	1,008,477		394,130				1,402,607
<b>Total General Government</b>		4,214,667	103,163	467,031				4,784,861

Public Safety								
410.00	Police	11,703,974	219	303,710				12,007,903
411.00	Fire	977,349		1,515,401				2,492,750
412.00	Ambulance / Rescue	272,156		34,987				307,143
413.00	UCC and Code Enforcement	139,011		39,877				178,888

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

December 31, 2022

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 Safety</b>								
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	164,361						164,361
<b>Total Public Safety</b>		13,256,851	219	1,893,975				15,151,045

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

<b>Public Works - Sanitation</b>								
426.00	Recycling Collection and Disposal	213,461						213,461
427.00	Solid Waste Collection and Disposal (garbage)	1,185,384						1,185,384
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection			53,231				53,231
<b>Total Public Works - Sanitation</b>		1,398,845		53,231				1,452,076

<b>Public Works - Highways and Streets</b>								
430.00	General Services - Administration	1,267,816		124				1,267,940
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	24,119	538,519					562,638
433.00	Traffic Control Devices	769,350						769,350
434.00	Street Lighting	13,820	248,785					262,605

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

December 31, 2022

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							
437.00	Repairs of Tools and Machinery	1,293,036						1,293,036
438.00	Maintenance and Repairs of Roads and Bridges		171,348	2,126,018				2,297,366
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		3,368,141	958,652	2,126,142				6,452,935

<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		1,631,325					1,631,325
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>			1,631,325					1,631,325

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration	152,857						152,857
452.00	Participant Recreation	4,983						4,983
453.00	Spectator Recreation							
454.00	Parks	1,899,586		17,783				1,917,369

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

December 31, 2022

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	1,939,474						1,939,474
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers	590,617		171,055				761,672
459.00	All Other Culture and Recreation	227,510						227,510
<b>Total Culture and Recreation</b>		4,815,027		188,838				5,003,865

<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	615,755		81,716				697,471
<b>Total Community Development</b>		615,755		81,716				697,471

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	1,365,000		112,456				1,477,456
472.00	Debt Interest (short-term and long-term)	79,243		8,434				87,677
475.00	Fiscal Agent Fees	1,500						1,500
<b>Total Debt Service</b>		1,445,743		120,890				1,566,633

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses						7,753,304	7,753,304
483.00	Pension / Retirement Fund Contributions							

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

December 31, 2022

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>							7,753,304	7,753,304

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	1,446,379						1,446,379
<b>Total Insurance</b>		1,446,379						1,446,379

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						5,269,367	5,269,367
489.00	All Other Unclassified Expenditures						24,431	24,431
<b>Total Unclassified Operating Expenditures</b>							5,293,798	5,293,798

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	9,658,068	6,970					9,665,038
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		9,658,068	6,970					9,665,038

<b>TOTAL EXPENDITURES</b>	40,219,476	2,700,329	4,931,823				13,047,102	60,898,730
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-3,900,131	1,967,476	4,766,031				-8,075,496	-5,242,120
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## MONROEVILLE BORO

December 31, 2022

## 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 2017	Bond	2017	2022	7,885,000	1,355,000		1,355,000		0		0
Series of 2021A	Bond	2021	2024	2,113,000	2,113,000		5,000		2,108,000		2,108,000
Series of 2021B	Bond	2021	2026	3,537,000	3,537,000		5,000		3,532,000		3,532,000
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
Capital Lease 185413000	Capital Leases	2014	2024	1,076,356	345,666		112,456		233,210		233,210
<b>Other</b>											

(1) - excludes unamortized premium/discount

**Total bonds and notes outstanding** 5,873,210

**Capitalized lease obligations** 0

**Net debt** 5,873,210

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

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	1,482,809		1,482,809
Gas System			
General Government	369,700		369,700
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	438,428		438,428
Recreation			
Sewer			
Solid Waste			
Streets / Highways		2,385,567	2,385,567
Water			
Other: Senior Citizens Center	171,055		171,055
Other: Storm Sewers	213,271		213,271
Other: Traffic Signals	26,489		26,489
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>2,701,752</b>	<b>2,385,567</b>	<b>5,087,319</b>

**EMPLOYEE COMPENSATION**

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

13,703,930

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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, 2022

**NOTES / COMMENTS**

Total ARPA Funds received in 2022 were \$1,441,982. Revenue of \$820,867 was recognized in 2022, the balance of \$2,054,037 is reported on the balance sheet in account 240-259 along with other deferred revenues.