

**2020 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**230905 NEWTOWN TWP, DELAWARE COUNTY**



## NEWTOWN TWP, DELAWARE County

## BALANCE SHEET

December 31, 2020

		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									13,034,000	13,034,000
240-259	Current Portion of Long-Term Debt and Other Credits									1,193,000	1,193,000
<b>Total Liabilities and Other Credits</b>		2,224,262	555,355	724						14,227,000	17,007,341
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								27,100,148		27,100,148
270-289	Fund Balance / Retained Earnings on 12/31	5,815,005	931,813	9,102,039				20,045,572			35,894,429
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		5,815,005	931,813	9,102,039				20,045,572	27,100,148		62,994,577
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											80,001,918

NEWTOWN TWP, DELAWARE County  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

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	5,700,081	113,682					5,813,763
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							
310.10	Real Estate Transfer Taxes	1,036,414						1,036,414
310.20	Earned Income Taxes / Wage Taxes							
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	657,552						657,552
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		7,394,047	113,682					7,507,729

**Licenses and Permits**

320-322	All Other Licenses and Permits	2,192,188						2,192,188
321.80	Cable Television Franchise Fees	358,224						358,224
<b>Total Licenses and Permits</b>		2,550,412						2,550,412

**Fines and Forfeits**

330-332	Fines and Forfeits	35,093						35,093
<b>Total Fines and Forfeits</b>		35,093						35,093

**NEWTOWN TWP, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

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

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	36,033	5,498	18,590			2,633,877	2,693,998
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		36,033	5,498	18,590			2,633,877	2,693,998

<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)	6,781						6,781
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		410,261					410,261
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	265,887						265,887
355.07	Foreign Fire Insurance Tax Distribution	146,995						146,995
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**NEWTOWN TWP, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

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>		419,663	410,261					829,924

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	22,806						22,806
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	25,321		1,649,327				1,674,648
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		48,127		1,649,327				1,697,454

Charges for Service								
361.00	General Government	225						225
362.00	Public Safety	50,342						50,342
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	45,740						45,740
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
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							

**NEWTOWN TWP, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

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	110,002						110,002
<b>Total Charges for Service</b>		206,309						206,309

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors		27,023					27,023
388.00	Fiduciary Fund Pension Contributions					862,224		862,224
389.00	All Other Unclassified Operating Revenues	9,298		71,500				80,798
<b>Total Unclassified Operating Revenues</b>		9,298	27,023	71,500			862,224	970,045

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	715						715
392.00	Interfund Operating Transfers		11,584	2,113,478				2,125,062
393.00	Proceeds of General Long-Term Debt			3,607,000				3,607,000
394.00	Proceeds of Short Term-Debt							

**NEWTOWN TWP, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

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	42,801						42,801
<b>Total Other Financing Sources</b>		43,516	11,584	5,720,478				5,775,578
<b>TOTAL REVENUES</b>		10,742,498	568,048	7,459,895			3,496,101	22,266,542

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	42,675	175,000	175,000				392,675
401.00	Executive (Manager or Mayor)	341,539						341,539
402.00	Auditing Services / Financial Administration	321,694						321,694
403.00	Tax Collection	37,981						37,981
404.00	Solicitor / Legal Services	79,285						79,285
405.00	Secretary / Clerk							
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	155,988		44,807				200,795
408.00	Engineering Services							
409.00	General Government Buildings and Plant			69,883				69,883
<b>Total General Government</b>		979,162	175,000	289,690				1,443,852

Public Safety								
410.00	Police	3,528,458	4,127					3,532,585
411.00	Fire	413,895	84,700					498,595
412.00	Ambulance / Rescue	15,469	8,476					23,945
413.00	UCC and Code Enforcement	598,499						598,499



**NEWTOWN TWP, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

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	135,063						135,063
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	13,033						13,033
<b>Total Public Safety</b>		4,704,417	97,303					4,801,720

**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	281,848						281,848
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		281,848						281,848

**Public Works - Highways and Streets**

430.00	General Services - Administration	859,221		10,000				869,221
431.00	Cleaning of Streets and Gutters	3,375						3,375
432.00	Winter Maintenance – Snow Removal	49,426						49,426
433.00	Traffic Control Devices	32,406		8,059				40,465
434.00	Street Lighting		32,248					32,248

NEWTOWN TWP, DELAWARE County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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			24,219				24,219
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	21,462		4,611,474				4,632,936
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		965,890	32,248	4,653,752				5,651,890

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		2,658					2,658
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>			2,658					2,658

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	55,849						55,849
453.00	Spectator Recreation	2,345						2,345
454.00	Parks	65,712	93,480	9,500				168,692

**NEWTOWN TWP, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

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	244,453						244,453
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	764						764
<b>Total Culture and Recreation</b>		369,123	93,480	9,500				472,103

<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)	380,000	309,000					689,000
472.00	Debt Interest (short-term and long-term)	287,274	5,598					292,872
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		667,274	314,598					981,872

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	748,656						748,656

NEWTOWN TWP, DELAWARE County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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							
<b>Total Employer Paid Benefits and Withholding Items</b>		748,656						748,656

Insurance								
486.00	Insurance, Casualty, and Surety	110,057						110,057
<b>Total Insurance</b>		110,057						110,057

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures			27,522				27,522
<b>Total Unclassified Operating Expenditures</b>				27,522				27,522

Other Financing Uses								
491.00	Refund of Prior Year Revenues	4,630						4,630
492.00	Interfund Operating Transfers	2,115,139	9,923					2,125,062
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		2,119,769	9,923					2,129,692

<b>TOTAL EXPENDITURES</b>	10,946,196	725,210	4,980,464					16,651,870
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-203,698	-157,162	2,479,431				3,496,101	5,614,672
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**NEWTOWN TWP**  
December 31, 2020

**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>											
2016 GOB	Bond	2016	2041	9,565,000	9,060,000		175,000		8,885,000		8,885,000
2016A GOB	Note	2016	2021	1,527,000	621,000		309,000		312,000		312,000
2016B GON	Note	2016	2030	2,223,000	1,628,000		205,000		1,423,000		1,423,000
2020 A GON	Note	2020	2031	1,107,000	0	1,107,000			1,107,000		1,107,000
2020 GOB	Note	2020	2025	2,500,000	0	2,500,000			2,500,000		2,500,000
<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>	14,227,000
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	14,227,000

**NEWTOWN TWP, DELAWARE County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	44,807		44,807
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation	350,000		350,000
Sewer			
Solid Waste			
Streets / Highways		4,611,474	4,611,474
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	394,807	4,611,474	5,006,281

**EMPLOYEE COMPENSATION**

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

3,515,233



December 31, 2020

**NOTES / COMMENTS**