

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

230905 NEWTOWN TWP, DELAWARE COUNTY

NEWTOWN TWP, DELAWARE County

BALANCE SHEET

December 31, 2021

		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									12,078,000	12,078,000
240-259	Current Portion of Long-Term Debt and Other Credits									1,002,000	1,002,000
Total Liabilities and Other Credits		2,272,927	1,319,562	109,798						13,080,000	16,782,287
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	5,331,134	1,016,483	9,151,914				22,826,270	27,713,702		66,039,503
291-299	Other Equity										
Total Fund and Account Group Equity		5,331,134	1,016,483	9,151,914				22,826,270	27,713,702		66,039,503
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											82,821,790

NEWTOWN TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	5,860,303	107,812					5,968,115
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	1,899,198						1,899,198
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 **	642,997						642,997
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		8,402,498	107,812					8,510,310

Licenses and Permits

320-322	All Other Licenses and Permits	1,832,877						1,832,877
321.80	Cable Television Franchise Fees	358,326						358,326
Total Licenses and Permits		2,191,203						2,191,203

Fines and Forfeits

330-332	Fines and Forfeits	26,244						26,244
Total Fines and Forfeits		26,244						26,244

NEWTOWN TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	13,165	2,302	9,723			2,564,485	2,589,675
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		13,165	2,302	9,723			2,564,485	2,589,675

Federal								
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							
Total Federal								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	42,141						42,141
354.00	All Other State Capital and Operating Grants		37,800					37,800
355.01	Public Utility Realty Tax (PURTA)	7,457						7,457
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		381,207					381,207
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	273,445						273,445
355.07	Foreign Fire Insurance Tax Distribution	128,869						128,869
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, 2021

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	6,416						6,416
Total State		458,328	419,007					877,335

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	13,947						13,947
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	144,380		57,433				201,813
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units		158,327		57,433				215,760

Charges for Service								
361.00	General Government	820						820
362.00	Public Safety	42,039						42,039
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	32,975						32,975
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, 2021

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	111,077						111,077
Total Charges for Service		186,911						186,911

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors		59,110					59,110
388.00	Fiduciary Fund Pension Contributions					907,370		907,370
389.00	All Other Unclassified Operating Revenues	19,530						19,530
Total Unclassified Operating Revenues		19,530	59,110			907,370		986,010

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	421						421
392.00	Interfund Operating Transfers		11,584	2,121,030				2,132,614
393.00	Proceeds of General Long-Term Debt	8,751,000						8,751,000
394.00	Proceeds of Short Term-Debt							

NEWTOWN TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	68,932						68,932
Total Other Financing Sources		8,820,353	11,584	2,121,030				10,952,967
TOTAL REVENUES		20,276,559	599,815	2,188,186			3,471,855	26,536,415

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	74,189						74,189
401.00	Executive (Manager or Mayor)	378,665						378,665
402.00	Auditing Services / Financial Administration	283,908						283,908
403.00	Tax Collection	38,250						38,250
404.00	Solicitor / Legal Services	143,789						143,789
405.00	Secretary / Clerk							
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	173,211		4,500				177,711
408.00	Engineering Services							
409.00	General Government Buildings and Plant			165,043				165,043
Total General Government		1,092,012		169,543				1,261,555

Public Safety								
410.00	Police	3,636,782		181,991				3,818,773
411.00	Fire	410,543	64,971	1,161,667				1,637,181
412.00	Ambulance / Rescue	19,856	16,900					36,756
413.00	UCC and Code Enforcement	568,856						568,856

NEWTOWN TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	182,790						182,790
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	7,496						7,496
Total Public Safety		4,826,323	81,871	1,343,658				6,251,852

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	317,619						317,619
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		317,619						317,619

Public Works - Highways and Streets								
430.00	General Services - Administration	903,587		239,151				1,142,738
431.00	Cleaning of Streets and Gutters	56,146						56,146
432.00	Winter Maintenance – Snow Removal	85,811		9,585				95,396
433.00	Traffic Control Devices	50,155		63,258				113,413
434.00	Street Lighting		38,865					38,865

NEWTOWN TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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			102,435				102,435
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	17,949		113,026				130,975
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		1,113,648	38,865	527,455				1,679,968

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		31,044					31,044
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises			31,044					31,044

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	55,849						55,849
453.00	Spectator Recreation	2,747						2,747
454.00	Parks	152,417	39,741	10,085				202,243

NEWTOWN TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	231,075		87,570				318,645
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	1,018						1,018
Total Culture and Recreation		443,106	39,741	97,655				580,502

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)	881,000	312,000					1,193,000
472.00	Debt Interest (short-term and long-term)	301,291	1,651					302,942
475.00	Fiscal Agent Fees	46,000						46,000
Total Debt Service		1,228,291	313,651					1,541,942

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	797,610						797,610

NEWTOWN TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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		797,610						797,610

Insurance								
486.00	Insurance, Casualty, and Surety	114,130						114,130
Total Insurance		114,130						114,130

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						670,157	670,157
489.00	All Other Unclassified Expenditures						21,000	21,000
Total Unclassified Operating Expenditures							691,157	691,157

Other Financing Uses								
491.00	Refund of Prior Year Revenues		50					50
492.00	Interfund Operating Transfers	2,122,691	9,923					2,132,614
493.00	All Other Financing Uses	8,705,000						8,705,000
Total Other Financing Uses		10,827,691	9,973					10,837,664

TOTAL EXPENDITURES	20,760,430	515,145	2,138,311				691,157	24,105,043
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-483,871	84,670	49,875				2,780,698	2,431,372
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NEWTOWN TWP
December 31, 2021

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											
2016 GOB	Bond	2016	2041	9,565,000	8,885,000		8,885,000		0		0
2016A GOB	Note	2016	2021	1,527,000	312,000		312,000		0		0
2016B GON	Note	2016	2030	2,223,000	1,423,000		208,000		1,215,000		1,215,000
2020 A GON	Note	2020	2031	1,107,000	1,107,000		1,000		1,106,000		1,106,000
2020 GOB	Note	2020	2025	2,500,000	2,500,000		492,000		2,008,000		2,008,000
2021 GON	Note	2021	2041	8,751,000	0	8,751,000			8,751,000		8,751,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											
Total bonds and notes outstanding											
Capitalized lease obligations											
Net debt											

(1) - excludes unamortized premium/discount

13,080,000

0

13,080,000

NEWTOWN TWP, DELAWARE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	1,151,667		1,151,667
Gas System			
General Government	166,321		166,321
Health			
Housing			
Libraries		87,570	87,570
Mass Transit			
Parks			
Police	180,336		180,336
Recreation			
Sewer			
Solid Waste			
Streets / Highways	297,592	199,782	497,374
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	1,795,916	287,352	2,083,268

EMPLOYEE COMPENSATION

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

3,650,870

December 31, 2021

NOTES / COMMENTS