

**2020 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**010515 HAMILTONBAN TWP, ADAMS COUNTY**



## HAMILTONBAN TWP, ADAMS 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										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		3,214									3,214
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	1,061,875	100,794								1,162,669
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,061,875	100,794								1,162,669
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,165,883

HAMILTONBAN TWP, ADAMS 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	369,867	59,221					429,088
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	8,254						8,254
310.10	Real Estate Transfer Taxes	42,546						42,546
310.20	Earned Income Taxes / Wage Taxes	280,727						280,727
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes	8,475						8,475
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		709,869	59,221					769,090

**Licenses and Permits**

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	8,922						8,922
<b>Total Licenses and Permits</b>		8,922						8,922

**Fines and Forfeits**

330-332	Fines and Forfeits	4,300						4,300
<b>Total Fines and Forfeits</b>		4,300						4,300

HAMILTONBAN TWP, ADAMS 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**

Interest, Rents and Royalties								
341.00	Interest Earnings	9,643	445					10,088
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		9,643	445					10,088

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							
<b>Total Federal</b>								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants	14,889						14,889
355.01	Public Utility Realty Tax (PURTA)	735						735
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		154,074					154,074
355.04	Alcoholic Beverage Licenses	400						400
355.05	General Municipal Pension System State Aid	4,274						4,274
355.07	Foreign Fire Insurance Tax Distribution	16,716						16,716
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**HAMILTONBAN TWP, ADAMS 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	15,520						15,520
<b>Total State</b>		52,534	154,074					206,608

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							
<b>Total Local Government Units</b>								

Charges for Service								
361.00	General Government	10,242						10,242
362.00	Public Safety	26,742						26,742
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
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							

**HAMILTONBAN TWP, ADAMS 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							
<b>Total Charges for Service</b>		36,984						36,984

**Unclassified Operating Revenues**

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	4,584						4,584
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>		4,584						4,584

**Other Financing Sources**

391.00	Proceeds of General Fixed Asset Disposition	278						278
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt	244,500						244,500
394.00	Proceeds of Short Term-Debt							

**HAMILTONBAN TWP, ADAMS 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	1,886						1,886
<b>Total Other Financing Sources</b>		246,664						246,664

**TOTAL REVENUES**

1,073,500	213,740						1,287,240
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	9,395						9,395
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	8,080						8,080
403.00	Tax Collection	19,750						19,750
404.00	Solicitor / Legal Services	10,845						10,845
405.00	Secretary / Clerk	48,272						48,272
406.00	Other General Government Administration	31,193						31,193
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	34,976						34,976
409.00	General Government Buildings and Plant	19,791						19,791
<b>Total General Government</b>		182,302						182,302

**Public Safety**

410.00	Police							
411.00	Fire	47,241	53,912					101,153
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	629						629



**HAMILTONBAN TWP, ADAMS 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	2,961						2,961
415.00	Emergency Management and Communications	285						285
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		51,116	53,912					105,028

**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							
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>								

**Public Works - Highways and Streets**

430.00	General Services - Administration	31,921						31,921
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	27,158						27,158
433.00	Traffic Control Devices	29,587						29,587
434.00	Street Lighting	5,190						5,190

HAMILTONBAN TWP, ADAMS 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>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	137,628	45,878					183,506
439.00	Highway Construction and Rebuilding Projects	279,276	53,154					332,430
<b>Total Public Works - Highways and Streets</b>		510,760	99,032					609,792

<b>Other Public Works Enterprises</b>								
440.00	Airports							
441.00	Cemeteries	750						750
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	400						400
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		1,150						1,150

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	5,952						5,952

**HAMILTONBAN TWP, ADAMS 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	3,789						3,789
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers	500						500
459.00	All Other Culture and Recreation	950						950
<b>Total Culture and Recreation</b>		11,191						11,191

<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)	258,793						258,793
472.00	Debt Interest (short-term and long-term)	33,197						33,197
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		291,990						291,990

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	15,916						15,916
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	9,294						9,294

HAMILTONBAN TWP, ADAMS 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>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance	9,009						9,009
487.00	Other Group Insurance Benefits	60,778						60,778
<b>Total Employer Paid Benefits and Withholding Items</b>		94,997						94,997

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	20,477						20,477
<b>Total Insurance</b>		20,477						20,477

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

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues	4,037						4,037
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		4,037						4,037

<b>TOTAL EXPENDITURES</b>	1,168,020	152,944						1,320,964
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-94,520	60,796						-33,724
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## HAMILTONBAN 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>											
Commonwealth of PA - Bridge Construction	Note	2016	2021	200,000	81,948		81,948		0		0
F&M General Obligation Note	Note	2017	2032	725,499	623,209		38,955		584,254		584,254
Commonwealth of PA - Truck	Note	2018	2022	50,000	31,105		10,162		20,943		20,943
Community Leasing Partners - Truck	Capital Leases	2018	2022	61,523	38,202		12,289		25,913		25,913
Commonwealth of PA - Loader	Note	2019	2024	50,000	46,222		9,916		36,306		36,306
FNB Equipment Lease - Loader	Note	2019	2024	50,633	50,633		50,633		0		0
ACNB General Obligation Note	Note	2020	2025	250,000	0	250,000	23,581		226,419		226,419
FNB Equipment Lease - Boom Mower	Note	2020	2024	143,384	0	143,384	31,309		112,075		112,075
<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>	1,005,910
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	1,005,910

**HAMILTONBAN TWP, ADAMS County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	5,970		5,970
Health			
Housing			
Libraries			
Mass Transit			
Parks		3,200	3,200
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		332,430	332,430
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	5,970	335,630	341,600

**EMPLOYEE COMPENSATION**

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

202,594

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

Signed: Michael Buhrman, CPA Appointed Auditor/CPA

December 31, 2020

**NOTES / COMMENTS**

Pension data has been omitted from the Trust and Agency Fund, due to lack of timely pension data from PMRS.