

DCED-CLGS-30 (9-09)

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Approved by DCED:

Department of Community & Economic Development
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2024 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

380335 MILLCREEK TWP, LEBANON COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

MILLCREEK TWP, LEBANON County

BALANCE SHEET

December 31, 2024

		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
Assets and Other Debits											
100-120	Cash and Investments	1,688,688	120,368	104,906				1,594,230			3,508,192
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130 00	Due From Other Funds	489	50								539
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets								715,913		715,913
180-189	Other Debits										
Total Assets and Other Debits		1,689,177	120,418	104,906				1,594,230	715,913		4,224,644
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	3,052									3,052
200-209, 231-239	All Other Current Liabilities	4,306									4,306
230 00	Due To Other Funds	38	501								539

		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									91,886	91,886
240-259	Current Portion of Long-Term Debt and Other Credits									43,075	43,075
Total Liabilities and Other Credits		7,396	501							134,961	142,858
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								715,913	-134,961	580,952
270-289	Fund Balance / Retained Earnings on 12/31	1,681,781	119,917	104,906				1,594,230			3,500,834
291-299	Other Equity										
Total Fund and Account Group Equity		1,681,781	119,917	104,906				1,594,230	715,913	-134,961	4,081,786
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											4,224,644

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2024

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	428,195						428,195
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	13,060						13,060
310.10	Real Estate Transfer Taxes	102,384						102,384
310.20	Earned Income Taxes / Wage Taxes	653,352						653,352
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	30,471						30,471
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,227,462						1,227,462

Licenses and Permits								
320-322	All Other Licenses and Permits	1,505						1,505
321.80	Cable Television Franchise Fees	52,378						52,378
Total Licenses and Permits		53,883						53,883

Fines and Forfeits								
330-332	Fines and Forfeits	4,864						4,864
Total Fines and Forfeits		4,864						4,864

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2024

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	42,534	1,769	4,153			155,814	204,270
342.00	Rents and Royalties	1,040						1,040
Total Interest, Rents and Royalties		43,574	1,769	4,153			155,814	205,310

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							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	1,206						1,206
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		197,421					197,421
355.04	Alcoholic Beverage Licenses	25						25
355.05	General Municipal Pension System State Aid	50,332						50,332
355.07	Foreign Fire Insurance Tax Distribution	30,870						30,870
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2024

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	1,247						1,247
Total State		83,680	197,421					281,101

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	3,698						3,698
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units		3,698						3,698

Charges for Service								
361.00	General Government	90						90
362.00	Public Safety							
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							

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2024

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							
Total Charges for Service		90						90

Unclassified Operating Revenues								
383.00	Special Assessments		71,243					71,243
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	5,000		1,100				6,100
388.00	Fiduciary Fund Pension Contributions					48,507		48,507
389.00	All Other Unclassified Operating Revenues	2,245						2,245
Total Unclassified Operating Revenues		7,245	71,243	1,100		48,507		128,095

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	9,150						9,150
392.00	Interfund Operating Transfers		23,500					23,500
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt	788						788

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2024

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							
Total Other Financing Sources		9,938		23,500				33,438

TOTAL REVENUES

1,434,434	270,433	28,753				204,321	1,937,941
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	5,625						5,625
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	12,500						12,500
403.00	Tax Collection	18,678	2,265					20,943
404.00	Solicitor / Legal Services	19,122						19,122
405.00	Secretary / Clerk	88,036						88,036
406.00	Other General Government Administration	26,873						26,873
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	16,664						16,664
409.00	General Government Buildings and Plant	29,914						29,914
Total General Government		217,412	2,265					219,677

Public Safety

410.00	Police	289,920		19,179				309,099
411.00	Fire	43,271	8,350					51,621
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2024

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	5,975						5,975
415.00	Emergency Management and Communications	6,512						6,512
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		345,678	8,350	19,179				373,207

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	220						220
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		220						220

Public Works - Highways and Streets								
430.00	General Services - Administration	4,686						4,686
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance - Snow Removal	56,904						56,904
433.00	Traffic Control Devices	6,374						6,374
434.00	Street Lighting		50,101					50,101

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2024

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							
437.00	Repairs of Tools and Machinery	28,583						28,583
438.00	Maintenance and Repairs of Roads and Bridges	204,350	194,329					398,679
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		300,897	244,430					545,327

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

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	31,524						31,524

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2024

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	1,000						1,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		32,524						32,524

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)	11,019	41,271					52,290
472.00	Debt Interest (short-term and long-term)	102	7,706					7,808
475.00	Fiscal Agent Fees							
Total Debt Service		11,121	48,977					60,098

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	42,226						42,226
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	18,539						18,539

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2024

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	48,003						48,003
487.00	Other Group Insurance Benefits	218,927						218,927
Total Employer Paid Benefits and Withholding Items		327,695						327,695

Insurance

486.00	Insurance, Casualty, and Surety	29,002						29,002
Total Insurance		29,002						29,002

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid						25,577	25,577
489.00	All Other Unclassified Expenditures						4,370	4,370
Total Unclassified Operating Expenditures							29,947	29,947

Other Financing Uses

491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	23,500						23,500
493.00	All Other Financing Uses							
Total Other Financing Uses		23,500						23,500

TOTAL EXPENDITURES

1,288,049	304,022	19,179				29,947	1,641,197
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

146,385	-33,589	9,574				174,374	296,744
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MILLCREEK TWP
December 31, 2024

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											
Equipment Lease	Capital Leases	2021	2024	90,639	11,020		11,020		0		0
Equipment Lease	Capital Leases	2023	2027	215,772	176,230		41,270		134,960		134,960
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

134,960

Capitalized lease obligations

0

Net debt

134,960

MILLCREEK TWP, LEBANON County
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	900		900
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	19,179		19,179
Recreation			
Sewer			
Solid Waste			
Streets / Highways	15,633		15,633
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	35,712		35,712

EMPLOYEE COMPENSATION

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

502,201

Signed: _____
Witness (Controller)/Auditor (Auditors)

December 31, 2024

NOTES / COMMENTS