

DCED-CLGS-30 (9-09)

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Approved by DCED:

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**2024 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

230843 MORTON BORO, DELAWARE COUNTY

MORTON BORO, DELAWARE County
BALANCE SHEET
 December 31, 2024

Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
Capital Fund	Grant Revenues (Involuntary Contributions Fund)	Capital Projects	Miscellaneous	Maintenance	General Fund	Debt Fund	Accounts Payable	Accounts Receivable	Inventory

Liabilities and Other Credits										
260-269	Long-Term-Liabilities									
240-259	Current Portion of Long-Term Debt and Other Credits									
TOTAL LIABILITIES AND OTHER CREDITS		4,139								4,139

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	633,596	73,406			149,590		3,462,333		4,318,925
291-299	Other Equity									
TOTAL FUND AND ACCOUNT GROUP EQUITY		633,596	73,406			149,590		3,462,333		4,318,925

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY										4,323,064
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MORTON BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue Fund	Capital Budget	Enterprise Fund	Water Fund	Sewer Fund	Trust Fund	Total

REVENUES

Taxes								
301.00	Real Estate Taxes	1,639,973						1,639,973
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	103,251						103,251
310.20	Earned Income Taxes / Wage Taxes							
310.30	Business Gross Receipts Taxes	155,287						155,287
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	49,409						49,409
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes	650						650
310.90	Other: _____							
	Other: _____							
Total Taxes		1,948,570						1,948,570

Licenses and Permits								
320-322	All Other Licenses and Permits	222,625						222,625
321.80	Cable Television Franchise Fees	43,079						43,079
Total Licenses and Permits		265,704						265,704

Fines and Forfeits								
330-332	Fines and Forfeits	12,379						12,379
Total Fines and Forfeits		12,379						12,379

MORTON BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Capital Budget	Special Revenue	Enterprise	Enterprise	Special Revenue	Trust/Agency	Governmental Total

REVENUES

Interest, Rents and Royalties							
341.00	Interest Earnings	24,092	2,497			4,777	381,788
342.00	Rents and Royalties	52,597					52,597
Total Interest, Rents and Royalties		76,689	2,497			4,777	434,385

Federal							
351.03	Highways and Streets						
351.08	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	25,377					25,377
355.01	Public Utility Realty Tax (PURTA)	1,671					1,671
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		72,067				72,067
355.04	Alcoholic Beverage Licenses						
355.05	General Municipal Pension System State Aid	69,207					69,207
355.07	Foreign Fire Insurance Tax Distribution	19,173					19,173
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Marcellus Shale Impact Fee Distribution						

MORTON BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue Accounts Financial Fund	Capital Budget	Construction	Enterprise	Special Order	Trusts/Agency	Interfund

REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		115,428	72,067					187,495

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	157,408						157,408
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units		157,408						157,408

Charges for Service								
361.00	General Government	2,210						2,210
362.00	Public Safety	1,150						1,150
363.20	Parking	14,644						14,644
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				828,617			828,617
364.30	Solid Waste Collection and Disposal Charge (trash)	226,284						226,284
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							

MORTON BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Capital Revenue Available for Capital Purposes	Special Projects	Reserve Funds	Enterprise	Internal Service	Pension Funds	Miscellaneous

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		244,288				828,617		1,072,905

Unclassified Operating Revenues								
383.00	Special Assessments	419,090						419,090
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions					108,336		108,336
389.00	All Other Unclassified Operating Revenues	3,762						3,762
Total Unclassified Operating Revenues		422,852				108,336		531,188

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers				319,413			319,413
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

MORTON BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Capital Revenue (Inexpended)	Capital Expenditure	Debt Service	Enterprise	Internal Service	Trusts and Agency	Interfund Balances

REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	11,270						11,270
Total Other Financing Sources		11,270			319,413			330,683

TOTAL REVENUES	3,254,588	74,564			1,152,807		458,758	4,940,717
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	18,728						18,728
401.00	Executive (Manager or Mayor)	7,825						7,825
402.00	Auditing Services / Financial Administration	18,413						18,413
403.00	Tax Collection	9,145						9,145
404.00	Solicitor / Legal Services	50,849						50,849
405.00	Secretary / Clerk	101,753						101,753
406.00	Other General Government Administration	187,132			53,925			241,057
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	65,267	11,133		824			77,224
409.00	General Government Buildings and Plant	142,297						142,297
Total General Government		601,409	11,133		54,749			667,291

Public Safety								
410.00	Police	1,205,575						1,205,575
411.00	Fire	107,442						107,442
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	6,830						6,830

MORTON BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (including State License Fund)	Special Program	Enterprise	Enterprise	Special Project	Trusts / Other	Miscellaneous

EXPENDITURES

Public Safety								
414.00	Planning and Zoning	1,909						1,909
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							
Total Public Safety		1,321,756						1,321,756

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							
427.00	Solid Waste Collection and Disposal (garbage)	254,240						254,240
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				860,516			860,516
Total Public Works - Sanitation		254,240			860,516			1,114,756

Public Works - Highways and Streets								
430.00	General Services - Administration	3,418						3,418
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance - Snow Removal		1,102					1,102
433.00	Traffic Control Devices							
434.00	Street Lighting		14,604					14,604

MORTON BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue Accounts (State/Local Fund)	Special Fund	Enterprise	Enterprise	Enterprise	Enterprise	Enterprise

EXPENDITURES

Public Works - Highways and Streets							
435.00	Sidewalks and Crosswalks						
436.00	Storm Sewers and Drains				162,883		162,883
437.00	Repairs of Tools and Machinery						
438.00	Maintenance and Repairs of Roads and Bridges	23,255	12,162				35,417
439.00	Highway Construction and Rebuilding Projects	203,173	70,965				274,138
Total Public Works - Highways and Streets		229,846	98,833		162,883		491,562

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	68,779					68,779

MORTON BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue Accounts	Special Projects	Reserves	Enterprise	Internal Service	Trusts/Agency	Total

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		68,779						68,779

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)	25,609			16,000			41,609
472.00	Debt Interest (short-term and long-term)	5,466			2,791			8,257
475.00	Fiscal Agent Fees							
Total Debt Service		31,075			18,791			49,866

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	77,586						77,586

MORTON BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue Fund	Capital Projects Fund	Enterprise Fund	Enterprise Fund	Enterprise Fund	Enterprise Fund	Enterprise Fund

EXPENDITURES

Employer Paid Benefits and Withholding Items

484.00	Worker Compensation Insurance						
487.00	Other Group Insurance Benefits	2,781					2,781
Total Employer Paid Benefits and Withholding Items		80,367					80,367

Insurance

486.00	Insurance, Casualty, and Surety						
		152,919					152,919
Total Insurance		152,919					152,919

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid						
						321,052	321,052
489.00	All Other Unclassified Expenditures	45				59,472	59,517
Total Unclassified Operating Expenditures		45				380,524	380,569

Other Financing Uses

491.00	Refund of Prior Year Revenues						
492.00	Interfund Operating Transfers	319,413					319,413
493.00	All Other Financing Uses						
Total Other Financing Uses		319,413					319,413

TOTAL EXPENDITURES							
	3,059,849	109,966			1,096,939	380,524	4,647,278

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES							
	194,739	-35,402			55,868	78,234	293,439

MORTON BORO
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
DVRFA	Note	2007	2010	250,000	68,000		16,000		52,000		52,000
Univest Bank & Trust	Note	2017	2027	88,460	30,868		9,928		20,939		20,939
Santander - police car	Capital Leases	2022	2024	38,965	11,921		11,921		0		0
Rocoh - copier	Capital Leases	2022	2026	12,523	7,208		3,759		3,449		3,449
Citadel - police car 65	Capital Leases	2023	2026	46,514	30,000				30,000		30,000
Citadel - police care 97	Capital Leases	2023	2026	47,514	30,000				30,000		30,000

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	136,388
Capitalized lease obligations	0
Net debt	136,388

MORTON BORO, DELAWARE County
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2024

Category	Capital Expenditures	Equipment Expenditures	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	4,278		4,278
Health			
Housing			
Libraries			
Mass Transit			
Parks	1,794		1,794
Police	5,371		5,371
Recreation			
Sewer		162,882	162,882
Solid Waste			
Streets / Highways		273,173	273,173
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	11,443	436,055	447,498

EMPLOYEE COMPENSATION

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

1,003,016

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

Signed: Ronald Woodworth Appointed Auditor/CPA

December 31, 2024

NOTES / COMMENTS