

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

231143 RUTLEDGE BORO, DELAWARE COUNTY

RUTLEDGE BORO, 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	59,742									59,742
240-259	Current Portion of Long-Term Debt and Other Credits	25,322									25,322
Total Liabilities and Other Credits		95,390									95,390
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	122,830	30,738			109,215					262,783
291-299	Other Equity										
Total Fund and Account Group Equity		122,830	30,738			109,215					262,783
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											358,173

RUTLEDGE BORO, 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	226,228						226,228
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	46						46
310.10	Real Estate Transfer Taxes	27,714						27,714
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 **							
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		253,988						253,988

Licenses and Permits

320-322	All Other Licenses and Permits	3,660						3,660
321.80	Cable Television Franchise Fees	14,116						14,116
Total Licenses and Permits		17,776						17,776

Fines and Forfeits

330-332	Fines and Forfeits	5,739						5,739
Total Fines and Forfeits		5,739						5,739

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	159	11			34		204
342.00	Rents and Royalties	42,806						42,806
Total Interest, Rents and Royalties		42,965	11			34		43,010

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	41,815						41,815
353.00	Federal Payments in Lieu of Taxes							
Total Federal		41,815						41,815

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	1,826						1,826
354.00	All Other State Capital and Operating Grants	5,000						5,000
355.01	Public Utility Realty Tax (PURTA)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		22,951					22,951
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	4,083						4,083
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		10,909	22,951					33,860

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							
Total Local Government Units								

Charges for Service								
361.00	General Government							
362.00	Public Safety	21,972						21,972
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.)				183,669			183,669
364.30	Solid Waste Collection and Disposal Charge (trash)	77,379						77,379
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	2,663						2,663
368.00	Airports							

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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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		102,014			183,669			285,683

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	3,895						3,895
Total Unclassified Operating Revenues		3,895						3,895

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	5,128						5,128
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
Total Other Financing Sources		5,128						5,128

TOTAL REVENUES

484,229	22,962			183,703			690,894
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	6,559						6,559
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	12,954						12,954
403.00	Tax Collection	5,448						5,448
404.00	Solicitor / Legal Services	11,992						11,992
405.00	Secretary / Clerk	15,435						15,435
406.00	Other General Government Administration	15,186						15,186
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	3,798						3,798
409.00	General Government Buildings and Plant	17,541						17,541
Total General Government		88,913						88,913

Public Safety

410.00	Police	102,515						102,515
411.00	Fire	54,913						54,913
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	15,000						15,000

RUTLEDGE BORO, 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							
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		172,428						172,428

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)	73,144						73,144
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				161,403			161,403
Total Public Works - Sanitation		73,144			161,403			234,547

Public Works - Highways and Streets								
430.00	General Services - Administration							
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal							
433.00	Traffic Control Devices							
434.00	Street Lighting		5,745					5,745

RUTLEDGE BORO, 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							
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	14,580	2,647					17,227
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		14,580	8,392					22,972

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	500						500
453.00	Spectator Recreation							
454.00	Parks	33,512						33,512

RUTLEDGE BORO, 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	1,607						1,607
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers	500						500
459.00	All Other Culture and Recreation	2,606						2,606
Total Culture and Recreation		38,725						38,725

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)							
472.00	Debt Interest (short-term and long-term)	2,003						2,003
475.00	Fiscal Agent Fees							
Total Debt Service		2,003						2,003

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	6,549						6,549
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

RUTLEDGE BORO, 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	2,282						2,282
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		8,831						8,831

Insurance								
486.00	Insurance, Casualty, and Surety	9,334						9,334
Total Insurance		9,334						9,334

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		5,128					5,128
493.00	All Other Financing Uses							
Total Other Financing Uses			5,128					5,128

TOTAL EXPENDITURES	407,958	13,520			161,403			582,881
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	76,271	9,442			22,300			108,013
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RUTLEDGE BORO

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											
General Obligation Note	Note	2013	2023	125,000	33,171		13,108		20,063		20,063
General Obligation Note	Note	2016	2026	125,000	77,000		12,000		65,000		65,000
Loan - Truck	Note	2016	2022	55,571	9,798		9,798		0		0
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	85,063
Capitalized lease obligations	0
Net debt	85,063

RUTLEDGE BORO, DELAWARE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2021

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

EMPLOYEE COMPENSATION

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

59,332

December 31, 2021

NOTES / COMMENTS