

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

231143 RUTLEDGE BORO, DELAWARE COUNTY

RUTLEDGE BORO, DELAWARE 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
Liabilities and Other Credits											
260-269	Long-Term-Liabilities	85,064									85,064
240-259	Current Portion of Long-Term Debt and Other Credits	34,905									34,905
Total Liabilities and Other Credits		132,311									132,311
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	85,687	21,296			47,786					154,769
291-299	Other Equity										
Total Fund and Account Group Equity		85,687	21,296			47,786					154,769
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											287,080

RUTLEDGE BORO, DELAWARE 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	237,721						237,721
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	98						98
310.10	Real Estate Transfer Taxes	20,411						20,411
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		258,230						258,230

Licenses and Permits

320-322	All Other Licenses and Permits	2,960						2,960
321.80	Cable Television Franchise Fees	14,810						14,810
Total Licenses and Permits		17,770						17,770

Fines and Forfeits

330-332	Fines and Forfeits	3,989						3,989
Total Fines and Forfeits		3,989						3,989

RUTLEDGE BORO, DELAWARE 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	583	162			502		1,247
342.00	Rents and Royalties	21,650						21,650
Total Interest, Rents and Royalties		22,233	162			502		22,897

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	354,418						354,418
355.01	Public Utility Realty Tax (PURTA)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		24,721					24,721
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	4,533						4,533
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, 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							
Total State		358,951	24,721					383,672

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	18,305						18,305
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.)				200,228			200,228
364.30	Solid Waste Collection and Disposal Charge (trash)	71,065						71,065
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	500						500
368.00	Airports							

RUTLEDGE BORO, DELAWARE 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							
Total Charges for Service		89,870			200,228			290,098

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	5,000						5,000
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	3,757						3,757
Total Unclassified Operating Revenues		8,757						8,757

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	3,287						3,287
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, 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							
Total Other Financing Sources		3,287						3,287

TOTAL REVENUES

763,087	24,883			200,730			988,700
---------	--------	--	--	---------	--	--	---------

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	5,011						5,011
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	11,114						11,114
403.00	Tax Collection	4,550						4,550
404.00	Solicitor / Legal Services	6,635						6,635
405.00	Secretary / Clerk	11,160						11,160
406.00	Other General Government Administration	22,236						22,236
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	1,459						1,459
409.00	General Government Buildings and Plant	7,199						7,199
Total General Government		69,364						69,364

Public Safety

410.00	Police	99,529						99,529
411.00	Fire	13,569						13,569
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	3,480						3,480

RUTLEDGE BORO, DELAWARE 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							
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		116,578						116,578

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)	76,045						76,045
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				547,381			547,381
Total Public Works - Sanitation		76,045			547,381			623,426

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		5,767					5,767

RUTLEDGE BORO, DELAWARE 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 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	12,920	24,530					37,450
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		12,920	30,297					43,217

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	51,870						51,870

RUTLEDGE BORO, DELAWARE 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

Culture and Recreation								
455.00	Shade Trees	950						950
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers	500						500
459.00	All Other Culture and Recreation	1,961						1,961
Total Culture and Recreation		55,781						55,781

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)	2,770						2,770
475.00	Fiscal Agent Fees							
Total Debt Service		2,770						2,770

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	3,564						3,564
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

RUTLEDGE BORO, DELAWARE 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

Employer Paid Benefits and Withholding Items							
484.00	Worker Compensation Insurance	2,336					2,336
487.00	Other Group Insurance Benefits						
Total Employer Paid Benefits and Withholding Items		5,900					5,900

Insurance							
486.00	Insurance, Casualty, and Surety	10,852					10,852
Total Insurance		10,852					10,852

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		3,287				3,287
493.00	All Other Financing Uses						
Total Other Financing Uses			3,287				3,287

TOTAL EXPENDITURES		350,210	33,584			547,381		931,175
---------------------------	--	---------	--------	--	--	---------	--	---------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		412,877	-8,701			-346,651		57,525
---	--	---------	--------	--	--	----------	--	--------

RUTLEDGE BORO

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
General Obligation Bonds and Notes											
General Obligation Note	Note	2013	2023	125,000	46,069		12,898		33,171		33,171
General Obligation Note	Note	2016	2026	125,000	89,000		12,000		77,000		77,000
Loan - Truck	Note	2016	2022	55,571	19,221		9,423		9,798		9,798
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	119,969
Capitalized lease obligations	0
Net debt	119,969

RUTLEDGE BORO, DELAWARE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2020

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)

44,515

December 31, 2020

NOTES / COMMENTS

The Borough is using the modified accrual basis of accounting.

Account number 411.00 includes \$4,533 of Foreign Fire Insurance Relief - See account number 355.07.

The existing general obligation and truck loan principals are being accounted for on the balance sheet, and therefore principal repayments have not been recorded in account number 471.00.

The revenue account number 310.00 Per Capita Taxes showing \$98, represents delinquent and prior year taxes from 2019 and prior years. The account does not contain any current year 2020 Per Capita Taxes because Borough Council passed Ordinance 2019-4 which repealed the Per Capita Tax for years commencing on or after January 1, 2020.