

**2022 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

231143 RUTLEDGE BORO, DELAWARE COUNTY

RUTLEDGE BORO, DELAWARE County

BALANCE SHEET

December 31, 2022

		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	134,000									134,000
240-259	Current Portion of Long-Term Debt and Other Credits	24,742									24,742
Total Liabilities and Other Credits		166,731									166,731
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	200,874	4,450			65,772					271,096
291-299	Other Equity										
Total Fund and Account Group Equity		200,874	4,450			65,772					271,096
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											437,827

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	225,351						225,351
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	22						22
310.10	Real Estate Transfer Taxes	23,831						23,831
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		249,204						249,204

Licenses and Permits

320-322	All Other Licenses and Permits	4,580						4,580
321.80	Cable Television Franchise Fees	13,429						13,429
Total Licenses and Permits		18,009						18,009

Fines and Forfeits

330-332	Fines and Forfeits	5,037						5,037
Total Fines and Forfeits		5,037						5,037

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	2,418	344			2,025		4,787
342.00	Rents and Royalties	63,563						63,563
Total Interest, Rents and Royalties		65,981	344			2,025		68,350

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	42,080						42,080
353.00	Federal Payments in Lieu of Taxes							
Total Federal		42,080						42,080

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)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		22,746					22,746
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	4,991						4,991
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, 2022

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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		4,991	22,746					27,737

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	28,302						28,302
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.)				199,766			199,766
364.30	Solid Waste Collection and Disposal Charge (trash)	156,122						156,122
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	8,024						8,024
368.00	Airports							

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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

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		192,448				199,766		392,214

Unclassified Operating Revenues

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	10,000						10,000
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	2,368						2,368
Total Unclassified Operating Revenues		12,368						12,368

Other Financing Sources

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
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, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
Total Other Financing Sources								

TOTAL REVENUES

		590,118	23,090			201,791		814,999
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	9,359						9,359
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	14,942						14,942
403.00	Tax Collection	4,215						4,215
404.00	Solicitor / Legal Services	10,909						10,909
405.00	Secretary / Clerk							
406.00	Other General Government Administration	37,543						37,543
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	6,069						6,069
409.00	General Government Buildings and Plant	90,894						90,894
Total General Government		173,931						173,931

Public Safety

410.00	Police	102,515						102,515
411.00	Fire	28,848						28,848
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	8,520						8,520

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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		139,883						139,883

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)	163,149						163,149
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				205,574			205,574
Total Public Works - Sanitation		163,149			205,574			368,723

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		6,262					6,262

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	13,930	43,116					57,046
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		13,930	49,378					63,308

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	34,100						34,100

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	1,913						1,913
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers	500						500
459.00	All Other Culture and Recreation	3,951						3,951
Total Culture and Recreation		40,964						40,964

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)	2,682						2,682
475.00	Fiscal Agent Fees							
Total Debt Service		2,682						2,682

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	3,929						3,929
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	2,274						2,274
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		6,203						6,203

Insurance								
486.00	Insurance, Casualty, and Surety	10,992						10,992
Total Insurance		10,992						10,992

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							
493.00	All Other Financing Uses							
Total Other Financing Uses								

TOTAL EXPENDITURES	551,734	49,378			205,574			806,686
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	38,384	-26,288			-3,783			8,313
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RUTLEDGE BORO

December 31, 2022

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	20,063		13,321		6,742		6,742
General Obligation Note	Note	2016	2026	125,000	65,000		13,000		52,000		52,000
General Obligation Note	Note	2022	2037	100,000	0	100,000			100,000		100,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	158,742
Capitalized lease obligations	0
Net debt	158,742

RUTLEDGE BORO, DELAWARE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	72,544		72,544
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	72,544		72,544

EMPLOYEE COMPENSATION

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

64,015

December 31, 2022

NOTES / COMMENTS

The revenue account number 310.00 Per Capita Taxes of \$22 represents prior year taxes collected in 2022, because the Borough repealed its Per Capita Tax effective 1/1/20.

The revenue account number 387.00 Contributions and Donations from Private Sectors represents a \$10,000 grant from the PECO Green Region Open Space Program as administered by the Natural Lands nonprofit organization.

Expenditure account number 411.00 Fire includes the \$4,991 distribution of the Foreign Fire Insurance Relief funds reported in revenue account number 355.07 Foreign Fire Insurance Tax Distribution.

The Borough reports its financial statements using the modified cash basis of accounting.

The Borough accounts for its loans directly on the balance sheet and does not use account for principal repayments using account number 471.00, but instead directly reduces the loan balance for any principal loan payments.