

**2023 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

231143 RUTLEDGE BORO, DELAWARE COUNTY

RUTLEDGE BORO, DELAWARE County

BALANCE SHEET

December 31, 2023

		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	115,000									115,000
240-259	Current Portion of Long-Term Debt and Other Credits	19,000									19,000
Total Liabilities and Other Credits		153,890									153,890
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	366,254	20,393			82,827					469,474
291-299	Other Equity										
Total Fund and Account Group Equity		366,254	20,393			82,827					469,474
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											623,364

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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	243,432						243,432
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	28,574						28,574
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		272,006						272,006

Licenses and Permits

320-322	All Other Licenses and Permits	2,590						2,590
321.80	Cable Television Franchise Fees	12,544						12,544
Total Licenses and Permits		15,134						15,134

Fines and Forfeits

330-332	Fines and Forfeits	20,887						20,887
Total Fines and Forfeits		20,887						20,887

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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	8,277	931			5,567		14,775
342.00	Rents and Royalties	71,937						71,937
Total Interest, Rents and Royalties		80,214	931			5,567		86,712

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)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		23,452					23,452
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	5,194						5,194
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, 2023

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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		5,194	23,452					28,646

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	121,523						121,523
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.)				218,419			218,419
364.30	Solid Waste Collection and Disposal Charge (trash)	171,351						171,351
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	3,537						3,537
368.00	Airports							

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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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		296,411			218,419			514,830

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	2,443						2,443
Total Unclassified Operating Revenues		2,443						2,443

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, 2023

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		692,289	24,383			223,986		940,658

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	10,116						10,116
401.00	Executive (Manager or Mayor)	160						160
402.00	Auditing Services / Financial Administration	15,652						15,652
403.00	Tax Collection	4,062						4,062
404.00	Solicitor / Legal Services	8,651						8,651
405.00	Secretary / Clerk							
406.00	Other General Government Administration	54,735						54,735
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	8,171						8,171
409.00	General Government Buildings and Plant	28,440						28,440
Total General Government		129,987						129,987

Public Safety								
410.00	Police	105,590						105,590
411.00	Fire	55,030						55,030
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	9,240						9,240

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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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		169,860						169,860

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)	150,548						150,548
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				202,689			202,689
Total Public Works - Sanitation		150,548			202,689			353,237

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		6,473					6,473

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery		472					472
438.00	Maintenance and Repairs of Roads and Bridges	15,541	1,495					17,036
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		15,541	8,440					23,981

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	22,337						22,337

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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	2,992						2,992
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers	500						500
459.00	All Other Culture and Recreation	2,902						2,902
Total Culture and Recreation		29,231						29,231

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)	4,131						4,131
475.00	Fiscal Agent Fees							
Total Debt Service		4,131						4,131

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	6,378						6,378
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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	2,641						2,641
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		9,019						9,019

Insurance								
486.00	Insurance, Casualty, and Surety	11,886						11,886
Total Insurance		11,886						11,886

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	520,203	8,440			202,689			731,332
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	172,086	15,943			21,297			209,326
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RUTLEDGE BORO

December 31, 2023

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	6,742		6,742		0		0
General Obligation Note	Note	2016	2026	125,000	52,000		13,000		39,000		39,000
General Obligation Note	Note	2022	2037	100,000	100,000		5,000		95,000		95,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	134,000
Capitalized lease obligations	0
Net debt	134,000

RUTLEDGE BORO, DELAWARE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2023

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)

84,371

December 31, 2023

NOTES / COMMENTS

Expenditure account number 411.00 Fire includes the \$5,194 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. The loan balance is directly reduced for any principal loan payments.

Revenue account number 330-332 Forfeiture and Restitution includes \$17,414 PCB class action settlement.