

**2024 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

231143 RUTLEDGE BORO, DELAWARE COUNTY

RUTLEDGE BORO, DELAWARE County

BALANCE SHEET

December 31, 2024

		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	96,000									96,000
240-259	Current Portion of Long-Term Debt and Other Credits	19,000									19,000
Total Liabilities and Other Credits		140,316									140,316
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	498,671	33,141			99,446					631,258
291-299	Other Equity										
Total Fund and Account Group Equity		498,671	33,141			99,446					631,258
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											771,574

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	272,432						272,432
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	20,296						20,296
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		292,728						292,728

Licenses and Permits								
320-322	All Other Licenses and Permits	2,770						2,770
321.80	Cable Television Franchise Fees	11,733						11,733
Total Licenses and Permits		14,503						14,503

Fines and Forfeits								
330-332	Fines and Forfeits	3,876						3,876
Total Fines and Forfeits		3,876						3,876

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	30,334	1,779			5,363		37,476
342.00	Rents and Royalties	44,971						44,971
Total Interest, Rents and Royalties		75,305	1,779			5,363		82,447

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	4,414						4,414
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		23,295					23,295
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	5,257						5,257
355.08	Local Share Assessment/Gaming Proceeds	154,843						154,843
355.09	Marcellus Shale Impact Fee Distribution							

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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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		164,514	23,295					187,809

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	29,967						29,967
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.)				154,580			154,580
364.30	Solid Waste Collection and Disposal Charge (trash)				180,063			180,063
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	3,332						3,332
368.00	Airports							

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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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

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		33,299				334,643		367,942

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							
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	998						998
Total Unclassified Operating Revenues		998						998

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, 2024

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

	585,223	25,074			340,006		950,303
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EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	11,759					11,759
401.00	Executive (Manager or Mayor)	376					376
402.00	Auditing Services / Financial Administration	13,969					13,969
403.00	Tax Collection	4,050					4,050
404.00	Solicitor / Legal Services	16,803					16,803
405.00	Secretary / Clerk						
406.00	Other General Government Administration	42,512					42,512
407.00	IT-Networking Services-Data Processing						
408.00	Engineering Services	6,855					6,855
409.00	General Government Buildings and Plant	13,477					13,477
Total General Government		109,801					109,801

Public Safety

410.00	Police	108,758					108,758
411.00	Fire	40,363					40,363
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	11,045					11,045

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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		160,166						160,166

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)				128,826			128,826
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				150,471			150,471
Total Public Works - Sanitation					279,297			279,297

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		6,187					6,187

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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							
438.00	Maintenance and Repairs of Roads and Bridges	124,244	2,469					126,713
439.00	Highway Construction and Rebuilding Projects		3,670					3,670
Total Public Works - Highways and Streets		124,244	12,326					136,570

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	72,681						72,681

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	1,165						1,165
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers	500						500
459.00	All Other Culture and Recreation	3,160						3,160
Total Culture and Recreation		78,006						78,006

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)	3,208						3,208
475.00	Fiscal Agent Fees							
Total Debt Service		3,208						3,208

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	5,289						5,289
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

RUTLEDGE BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	3,273					3,273
487.00	Other Group Insurance Benefits						
Total Employer Paid Benefits and Withholding Items		8,562					8,562

Insurance							
486.00	Insurance, Casualty, and Surety	12,909					12,909
Total Insurance		12,909					12,909

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		496,896	12,326			279,297		788,519
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		88,327	12,748			60,709		161,784
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RUTLEDGE 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
General Obligation Bonds and Notes											
General Obligation Note	Note	2016	2026	125,000	39,000		13,000		26,000		26,000
General Obligation Note	Note	2022	2037	100,000	95,000		6,000		89,000		89,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	115,000
Capitalized lease obligations	0
Net debt	115,000

RUTLEDGE BORO, DELAWARE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2024

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)

69,368

December 31, 2024

NOTES / COMMENTS

Expenditure account number 411.00 Fire includes the \$5,257 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.