

RUTLEDGE BOROUGH

2020 BUDGET Draft for posting: 11/15/2019

LIQUID FUELS FUND

	2020 BUDGET - DRAI	Jan 1-Nov 4, 2019	2019 BUDGET	2018 Actual	2018 Budget
REVENUE					
State Funds					
354.03 · Liquid Fuels Rebate	24,900.00	25,400.51	24,813.00		24,500.00
341.00 · Interest Income	250.00	469.58	252.00		88.49
2015-2017 Audit Refund	0.00	8,302.97			
Total State Funds	25,150.00	34,173.06	25,065.00		24,588.49
Total Income	25,150.00	34,173.06	25,065.00		24,588.49
EXPENSES					
434.01 · Electricity Streetlights	5,000.00	4,572.23	4,620.00		4,000.00
400.37 · Payroll Tax Expense	0.00		0.00		1,060.16
6115 · Automobile Expense	600.00	446.97	1,266.00		973.00
<i>State Gas Fund Expenses</i>					
437.02 · Truck Purchase	7,700.00	10,185.84	8,500.00		5,092.77
438.02 · Streets	80.00		80.00		80.00
Signs Markings	250.00	388.00			1,500.00
432 · Snow & Ice Removal	1,000.00	775.60	780.00		1,000.00
438.01 · Gasoline Purchases	660.00		660.00		600.00
Engineering Work for Bidding Roadwork	2,000.00	1,239.33			
438 · Road Maintenance	25,000.00	856.53	9,000.00		1,000.00
Total State Gas Fund Expenses	36,690.00	13,445.30	19,020.00		
6560 · Payroll Expenses (salary for road related items)	0.00	0.00	0.00		9,100.00
Total Expense	42,290.00	18,464.50	24,906.00		24,405.93
NET BALANCE (CURRENT ACCOUNT BALANCE \$38,275)	-17,140.00	15,708.56	159.00		182.56

GENERAL FUND

	2020 BUDGET - EST	Jan 1-Nov 4, 2019	2019 BUDGET	2018 ACTUAL	2018 Budget
REVENUE					
301.00 · REAL ESTATE TAXES					
Township Tax - Current (assume 95%)	216,000.00	166,705.52	182,536.39	180,105.05	192,230.00
Township Tax - Delinquent (assume 13 prop)	8,000.00	18,014.04	8,000.00	8,830.66	8,038.54
Township Tax - Penalty	400.00	370.86	800.00	262.15	375.30

Township Tax - Prior	1,200.00	1,433.21	800.00	-192.47	
Total 301.00 · REAL ESTATE TAXES	225,600.00	186,523.63	192,136.39	189,005.39	200,643.84
310.00 · PER CAPITA TAX (PHASED OUT IN 2019)					
Per Capita - Current	0.00	2,246.20	2,225.00	2,225.70	2,450.30
Per Capita - Delinquent	0.00	222.04	174.00	282.30	65.00
Per Capita - Penalty	0.00	6.50	5.00	5.30	8.50
Per Capita - Prior	0.00	27.50	0.00	0.00	
Total 310.00 · PER CAPITA TAX	0.00	2,474.74	2,404.00	2,513.30	2,523.80
310.10 · REAL ESTATE TRANSFER TAX	7,800.00	11,925.40	6,500.00	6,558.16	18,097.49
320.00 · LICENSE & PERMITS					
Apartment Licenses (increasing to \$100)	5,400.00	5,450.00	3,388.00	2,032.50	3,060.00
Total 320.00 · LICENSE & PERMITS	5,400.00	5,450.00	3,388.00	2,032.50	3,060.00
321.80 · CABLE & FRANCHISE FEES	15,800.00	12,534.90	15,000.00	15,614.70	15,130.62
331.00 · FINES					
District Justice	3,000.00	2,427.74	3,206.00	3217.57	7394.41
Parking	3,000.00	2,210.00	3,000.00	2,980.00	5,070.00
State	200.00	213.65		199.48	
Total 331.00 · FINES	6,200.00	4,851.39	6,206.00	6,397.05	12,464.41
341.00 · INTEREST EARNINGS					
General Account (verify which account)	20.00	523.00	6.04	495.84	
General Capital Reserve	1,500.00	1,377.85	1,378.00	1,378.00	
Road Repair (closed in 2019)	0.00	90.33	100.00	100.00	
Sewer Fund Reserve (see sewer section)	0.00		0.00	0.00	
Street Light Reserve (closed in 2019)	0.00	29.72	52.00	52.00	
Truck Reserve	300.00	298.88	270.00	270.00	
Trumark Savings	1,000.00	73.98			
Total 341.00 · INTEREST EARNINGS	2,820.00	2,383.78	1,806.04	2,295.84	495.78
342.00 · RENTAL INCOME					
Lower Hall 68 @ \$500	34,000.00	25,205.00	31,875.00	22,825.00	18,391.00
Office Rent (CDCA) 3% per year increase	6,284.00	6,101.80	6,427.56	5,940.14	5,751.53
Upper Hall 68 @ \$650	44,200.00	40,969.50	48,875.00	27,920.00	18,391.00
Total 342.00 · RENTAL INCOME	84,484.00	72,276.30	87,177.56	56,685.14	42,533.53
354.15 Recycling					
	see trash				
362.00 · PERMITS - PUBLIC SAFETY					
Contractor Licences	1,000.00	1,045.50	0.00	700.00	
PERMITS (1/2 fees)					
Admin	500.00	975.00			
Building	5,000.00	1,552.00	6,056.00	6,554.00	10,222.00

<i>Electric/HVAC/Fence</i>	1,000.00	642.85	755.00	754.50	1,554.00
<i>Plumbing</i>	300.00	200.00	268.00	267.50	2,130.00
<i>Sidewalk</i>	200.00	106.88	540.00	501.75	400.00
<i>Street Opening</i>	125.00	124.50			
<i>Use & Occupancy (increasing to \$100)</i>	1,300.00	1,295.50	1,500.00	1,157.00	900.00
Total PERMITS	9,425.00	5,942.23	9,119.00	9,934.75	15,206.00
Total 362.00 · PERMITS - PUBLIC SAFETY	9,425.00	5,942.23	9,119.00	9,934.75	15,206.00
389.00 Unclassified Revenue	0.00	150.00			
392.00 · INTERFUND OPERATING TRANSFERS	0.00	0.00	0.00	0.00	0.00
OTHER FROM OLD BUDGET					1,560.69
Total Income	357,529.00	304,362.37	323,736.99	291,036.83	311,716.16
Anticipated to Actual					

	2020 BUDGET - EST	Jan 1-Nov 4, 2019	2019 BUDGET	2018 ACTUAL	2018 Budget
EXPENSES					
400.00 · ADMINISTRATION					
Accounting	7,200.00	6,345.00	7,200.00	7,728.75	10,400.00
Advertising	1,700.00	1,496.60	1,657.00	1,543.96	1,000.00
Bank / Finance Charges	0.00	31.92	0.00	197.88	0.00
Bonds	400.00		384.00	892.00	358.00
<i>Supplies</i>	100.00	0.00	100.00	12.71	0.00
<i>Website (hosting \$286.20 every 3 years)</i>	100.00	0.00	100.00	286.20	0
Total Communication Committee	200.00	0.00	200.00	12.71	0.00
Dues & Subscriptions	400.00	407.00	300.00	274.00	299.00
Engineering (NIC 1/2 permit fees)	1,500.00	776.67	5,000.00	1,140.68	11,316.13
2015-2017 Engineering Fees (one time fee)	0.00	2,915.45			
(includes 2019 permit submission)	5,000.00	14,590.76		4,615.38	
New Category: Grant Applications	1,000.00	214.63			
Office Expense					
<i>Payroll Processing Fees</i>	1,000.00	817.16	1,320.00	1,404.50	
<i>(2019 includes new computers and printer)</i>	3,000.00	4,666.91	2,520.00	1,932.38	2,529.00
Total Office Expense	4,000.00	2,979.72	3,840.00	3,336.88	2,529.00
Planning Committee					
<i>Advertising</i>	200.00	48.46	200.00		
<i>Supplies</i>	100.00		400.00		
Total Planning Committee	300.00	48.46	600.00		2000
Total 400.00 · ADMINISTRATION	21,700.00	29,806.21	19,181.00	19,742.24	27,902.13

402.00 · AUDITORS	280.00	280.00	280.00	280.00	280
403.00 · TAX COLLECTION					
Tax Bills & Stationary	550.00	525.19		463.78	491.88
Tax Collector Salary	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Tax Collectors Bond	336.00	336.10	336.00	336.10	346.88
Total 403.00 · TAX COLLECTION	2,386.00	2,361.29	1,836.00	2,299.88	2,338.76
404.00 · SOLICITOR / LEGAL FEES					
Soliciter's Retainer	7,000.00	9,188.41	3,500.00		3,500.00
Soliciter's Fees	4,000.00		1,800.00		7,000.00
Total 404.00 · SOLICITOR / LEGAL FEES	11,000.00	9,188.41	5,300.00	4,215.00	10,500.00
405.00 · SECRETARY					
Borough Administrator	30,000.00	24,269.25	28,080.00	29,608.50	28,667.00
Hall Coordinator and Hall Enforcer	12,000.00	7,275.00	8,496.00	5,525.00	0.00
Total 405.00 · SECRETARY	42,000.00	31,544.25	36,576.00	35,133.50	28,667.00
409.00 · BOROUGH BUILDING					
Custodian Salary (\$125 upstairs, \$100 downstairs)	15,300.00	16,050.00	19,128.00	13,800.00	9,900.00
Quarterly Cleaning & Window Cleaning	1,200.00	0.00	1,200.00	400.00	0.00
Elevator Maintenance	1,400.00	1,404.88	1,100.00	2,375.00	0.00
Maintenance & Repairs	4,000.00	6,749.72	4,260.00	8,486.91	7,729.28
Maintenance Salary	20,796.00	16,920.00	20,796.00	14,850.00	9,809.32
Supplies - Rental	2,000.00	2,007.10	2,000.00	1735.02	1,318.02
New tables & chairs for rental	0.00	2,000.00	500.00	0.00	0.00
Utilities - Community Center	7,589.00	3,904.21	7,589.00	5,135.24	4,972.00
Utilities - Office	1,841.00	2,279.12	1,841.00	4,441.32	2,341.12
Total 409.00 · BOROUGH BUILDING	54,126.00	51,315.03	58,414.00	51,223.49	36,069.74
410.00 · POLICE	99,529.00	96,630.00	96,630.00	93,816.00	93,816.00
411.00 · FIRE PROTECTION					
Annual Contribution	9,170.00	7,857.50	7,857.50	10,151.00	10,151.00
Capital Reserve	9,000.00	8,000.00	8,000.00	8,000.00	8,000.00
Fire Company - WC Insurance	3,000.00	4,125.00	1,509.00	3,087.25	2,374.00
Fire Hydrant Fees	5,300.00	4,566.80	5,300.00	4,545.00	4,545.00
Total 411.00 · FIRE PROTECTION	26,470.00	24,549.30	22,666.50	<u>25,783.25</u>	25,070.00

	2020 BUDGET - EST	Jan 1-Nov 4, 2019	2019 BUDGET	2018 ACTUAL	2018 Budget
413.00 · CODE ENFORCMENT					
Code Enforcement Monthly Fees	8,640.00	7,200.00	8,640.00	7,920.00	7,200.00
Dog Control	600.00	500.00	600.00	600.00	600.00
Parking Officer	500.00	0.00	1,200.00	460.00	
Total 413.00 · CODE ENFORCMENT	9,740.00	7,700.00	10,440.00	8,980.00	7,800.00
452.00 · DONATIONS - PARTICIPANT REC					
Dare (no longer active)	0.00	0.00	200.00	0.00	200.00
Rutledge Girls Club	500.00	500.00	500.00	500.00	500.00
(paid twice in 2018)	500.00	0.00	0.00	1,000.00	500.00
Garden Club (new in 2019)	500.00	0.00	500.00	0.00	0.00
Total 452.00 · DONATIONS - PARTICIPANT REC	1,500.00	500.00	1,200.00	1,500.00	1,200.00
454.00 · PROPERTY MAINTENANCE (triangle)					
Building & Grounds	450.00	449.98	285.00	285.00	
Equipment & Fuel (includes lawn mower in 2018)	200.00	469.98	200.00	5,138.33	
Softball Field	2,075.00	2,050.00	2,075.00	2,075.00	
Triangle Park/Playground	3,750.00	3,730.00	3,524.00	3,524.18	
(see reserve funds starting in 2019)	0.00	0.00	5,000.00		
Utilities - Park	588.00	532.20	588.00	559.60	
Total 454.00 · PROPERTY MAINTENANCE (triangle)	7,063.00	7,232.16	11,672.00	11,582.11	8,113.65
455.00 · Tree Commission (shade trees)	500.00	500.00	500.00	500.00	500.00
457.00 · Activities Fund Expense	500.00	1,000.00	500.00	500.00	500.00
471.00 · PRINCIPAL- DEBT SERVICES	29,400.00	26,375.23	26,375.23	25,940.00	33,823.80
472.00 · INTEREST - DEBT	2,000.00	1,846.47	2,605.33	4,298.29	
481.00 · PAYROLL TAX EXPENSE	5,000.00	4,908.57	4,080.00	5,558.85	3,988.36
484.00 · WORKERS COMP INSURANCE	4,500.00	4,414.00	2,500.00	2,961.00	
486.00 · INSURANCE - CASUALTY & SURETY					
Automobile	800.00	704.00	1,279.00	1,279.00	
Liability	2,150.00	2,113.00	2,157.00	2,157.00	
Property & Casualty	5,500.00	5,326.00	5,568.00	5,568.00	
Public Officials	2,700.00	2,678.00	2,462.00	2,462.00	
Total 486.00 · INSURANCE - CASUALTY & SURETY	11,150.00	10,821.00	11,466.00	11,466.00	15,000.00
492.00 · INTERFUND TRANSFER - SAVINGS FUNDS					
Liquid Fuel Reimbursement	0.00	8,302.97			
Capital Reserve New Truck	3,600.00	3,600.00	3,600.00	3,600.00	
Capital Reserve Street Lights (closed 2019)	0.00	0.00	0.00	1,500.00	
Road Repair Reserve (closed 2019)	0.00	0.00	0.00	1,500.00	

Capital Reserve Fund: Emergency	0.00	7,200.00	7,200.00	7,200.00	
Capital Reserve Fund: Municipal Infrastructure	10,000.00				
Capital Reserve Fund: Project Funding	10,000.00				
TOTAL 492.00 · SAVINGS FUNDS	23,600.00	10,800.00	10,800.00	13,800.00	6,600.00

OTHER FROM OLD BUDGET					7,885.00
UNEXPECTED EXPENSES	5,000.00				

Total Expenses	357,444.00	321,771.92	323,022.06	319,579.61	310,054.44
Anticipated to Actual	85.00		714.93		1,661.72

Total Profit/Loss

RATE	Total Assessment	33,707,778.00	33,707,778.00	33,659,641.00
	Average Mill Value (based on 323 HOUSEHOLDS)	104,358.45	104,358.45	104,209.41
	1 Mill at 2% Discount	102,271.28	102,271.28	102,125.23
	Gross Mills to be Billed	6.71	5.71	5.71
	Net Mills Required (after 2% discount)	6.58	5.60	5.60
	in 2019):	\$226,262.63	\$192,136.39	\$200,643.84

SEWER FUND

		2020 BUDGET - EST	Jan 1-Nov 4, 2019	2019 BUDGET	2018 ACTUAL	2018 Budget
REVENUE						
364.10 · SEWER FUND						
	Sewer Fees - Current	193,600.00	161,279.33	182,643.32	152,378.41	159,585.25
	Sewer Fees - Delinquent	4,000.00	13,489.20	2,000.00	2,974.87	5,600.00
	Sewer Fees - Penalty	300.00	370.67	200.00	289.53	800.00
	Sewer Fees - Prior	500.00	1,639.28	500.00		
	Interest Income	1,500.00	1,504.08	1,767.00	1,706.37	250.00
	2017 PA Small Waters Grant: Relining Phase 1				212,500.00	
	2018 PA Small Waters Grant: Relining Phase 2		349,596.08	424,972.00		
Total Income Sewer		199,900.00	527,878.64	612,082.32	369,849.18	166,235.25
EXPENSES						
430.00 · SEWER FUND EXPENSES						
	CDCA	171,687.00	102,873.00	137,164.00	129,906.00	154,174.00
	Engineering Fees	2,500.00	2,635.70	2,500.00	26,264.46	1,000.00
	General Pipe Cleaning /Repairs	1,000.00	840.00	1,500.00		11,054.31
	Relining Phase 1				244,071.75	
	Relining Phase 2		411,289.50	424,972.00		
	Sewer Grant Match including Infrastructure fee	24,721.18	61,693.42	45,800.00		
Total Expenses Sewer		199,908.18	579,331.62	611,936.00	400,242.21	166,228.31
RATE	Household Rate (338 HOUSEHOLDS)	584.62		551.80		491.80

TRASH & RECYCLING

		2020 BUDGET - EST	Jan 1-Nov 4, 2019	2019 BUDGET	2018 ACTUAL	2018 Budget
REVENUE						
364.30 · SOLID WASTE DISPOSAL (trash)						
	Trash Fees - Current	69,500.00	53,656.69	68,000.00	51796.61	60,000.00
	Trash Fees - Delinquent	2,000.00	4,816.70	1,000.00	981.78	2,000.00
	Trash Fees - Penalty	100.00	91.71	100.00	36.68	
	Trash Fee - Prior	200.00	403.54	200.00		
354.15	Recycling	1,000.00	2,130.00			
Total Income Trash & Recycling		72,800.00	61,098.64	69,300.00	52,815.07	62,000.00

EXPENSES

427.00 · TRASH REMOVAL - SOLID WASTE

Recycling Fee	200.00	0.00	1,300.00		
Trash Disposal Fee - County	21,800.00	18,169.33	20,100.00	12719.19	15,000.00
Hauling	50,778.00	33,916.70	47,904.00	45,200.94	47,000.00
Total Expenses Trash & Recycling	72,778.00	52,086.03	69,304.00	57,920.13	62,000.00
RATE	Household Rate (300 HOUSEHOLDS)	238.33	204.14		183.43