

**RUTLEDGE BOROUGH****2019 FINAL BUDGET-12/17/2018****LIQUID FUELS FUND**

|   | 2019 BUDGET      | Jan 1 - Nov 8, 2018 | 2018 Budget       |
|---|------------------|---------------------|-------------------|
| <b>REVENUE</b>  |                  |                     |                   |
| <b>State Funds</b>  |                  |                     |                   |
| 354.03 · Liquid Fuels Rebate  | 24,813.00        | 24,813.19           | 24,500.00         |
| 341.00 · Interest Income  | 252.00           | 245.14              | 88.49             |
| <b>Total State Funds</b>  | <b>25,065.00</b> | <b>25,058.33</b>    | <b>24,588.49</b>  |
| <b>Total Income</b>   | <b>25,065.00</b> | <b>25,058.33</b>    | <b>24,588.49</b>  |
| <b>EXPENSES</b>   |                  |                     |                   |
| 434.01 · Electricity Streetlights   | 4,620.00         | 4,622.85            | 4,000.00          |
| 400.37 · Payroll Tax Expense  | 0.00             | 211.14              | 1,060.16          |
| 6115 · Automobile Expense   | 1,266.00         | 1,266.59            | 973.00            |
| <i>State Gas Fund Expenses</i>  |                  |                     |                   |
| 437.02 · Truck Purchase<br>(approximately 90% ) max allowable<br>equipment amount | 8,500.00         | 9,000.00            | 5,092.77          |
| 438.02 · Streets<br>Signs Markings  | 80.00            | 0.00                | 80.00<br>1,500.00 |
| 432 · Snow & Ice Removal  | 780.00           | 738.60              | 1,000.00          |
| 438.01 · Gasoline Purchases   | 660.00           | 614.22              | 600.00            |
| 438 · Road Maintenance  | 9,000.00         | 332.84              | 1,000.00          |
| Total State Gas Fund Expenses   | 19,020.00        | 10,685.66           |                   |
| 6560 · Payroll Expenses (salary for road<br>related items)                        | 0.00             | 2,760.00            | 9,100.00          |
| <b>Total Expense</b>  | <b>24,906.00</b> | <b>19,546.24</b>    | <b>24,405.93</b>  |
| <b>NET BALANCE</b>  | <b>159.00</b>    | <b>5,512.09</b>     | <b>182.56</b>     |

**GENERAL FUND**

|  | 2019 BUDGET       | Jan 1 - Nov 8, 2018 | 2018 Budget       |
|--|-------------------|---------------------|-------------------|
| <b>REVENUE</b>                                   |                   |                     |                   |
| <b>301.00 · REAL ESTATE TAXES</b>                |                   |                     |                   |
| Township Tax - Current                           | 182,536.39        | 180,105.05          | 192,230.00        |
| Township Tax - Delinquent                        | 8,000.00          | 8,830.66            | 8,038.54          |
| Township Tax - Penalty                           | 800.00            | 262.15              | 375.30            |
| Township Tax - Prior                             | 800.00            |                     |                   |
| <b>Total 301.00 · REAL ESTATE TAXES</b>          | <b>192,136.39</b> | <b>189,197.86</b>   | <b>200,643.84</b> |
| <b>310.00 · PER CAPITA TAX</b>                   |                   |                     |                   |
| Per Capita - Current                             | 2,225.00          | 2,225.70            | 2,450.30          |
| Per Capita - Delinquent                          | 174.00            | 173.50              | 65.00             |
| Per Capita - Penalty                             | 5.00              | 4.80                | 8.50              |
| <b>Total 310.00 · PER CAPITA TAX</b>             | <b>2,404.00</b>   | <b>2,404.00</b>     | <b>2,523.80</b>   |
| <b>310.10 · REAL ESTATE TRANSFER TAX</b>         | <b>6,500.00</b>   | <b>6,558.16</b>     | <b>18,097.49</b>  |
| <b>320.00 · LICENSE &amp; PERMITS</b>            |                   |                     |                   |
| Apartment Licenses (increasing to \$100)         | 3,388.00          | 1,972.50            | 3,060.00          |
| <b>Total 320.00 · LICENSE &amp; PERMITS</b>      | <b>3,388.00</b>   | <b>1,972.50</b>     | <b>3,060.00</b>   |
| <b>321.80 · CABLE &amp; FRANCHISE FEES</b>       | <b>15,000.00</b>  | <b>11,783.18</b>    | <b>15,130.62</b>  |
| <b>331.00 · FINES</b>                            |                   |                     |                   |
| District Justice                                 | 3,206.00          | 2856.25             | 7394.41           |
| Parking  | 3,000.00          | 2,600.00            | 5,070.00          |
| <b>Total 331.00 · FINES</b>                      | <b>6,206.00</b>   | <b>5,456.25</b>     | <b>12,464.41</b>  |
| <b>341.00 · INTEREST EARNINGS</b>                |                   |                     |                   |
| General Account                                  | 6.04              | 4.31                |                   |
| General Capital Reserve                          | 1,378.00          | 979.09              |                   |
| Road Repair                                      | 100.00            | 69.90               |                   |
| Sewer Fund Reserve (see sewer section)           | 0.00              | 0.00                |                   |
| Street Light Reserve                             | 52.00             | 38.67               |                   |
| Truck Reserve                                    | 270.00            | 188.71              |                   |
| <b>Total 341.00 · INTEREST EARNINGS</b>          | <b>1,806.04</b>   | <b>1,280.68</b>     | <b>495.78</b>     |
| <b>342.00 · RENTAL INCOME</b>                    |                   |                     |                   |
| Lower Hall 85 @ \$375                            | 31,875.00         | 18,230.00           | 18,391.00         |
| Office Rent (CDCA)                               | 6,427.56          | 5,388.44            | 5,751.53          |
| Upper Hall 85 @ \$575                            | 48,875.00         | 33,225.00           | 18,391.00         |
| <b>Total 342.00 · RENTAL INCOME</b>              | <b>87,177.56</b>  | <b>56,843.44</b>    | <b>42,533.53</b>  |
| <b>362.00 · PERMITS - PUBLIC SAFETY</b>          |                   |                     |                   |
| Contractor Licences                              |                   | 700.00              |                   |
| PERMITS  |                   |                     |                   |
| <i>Building</i>                                  | 6,056.00          | 6,056.00            | 10,222.00         |
| <i>Electric/HVAC/Fence</i>                       | 755.00            | 755.00              | 1,554.00          |
| <i>Plumbing</i>                                  | 268.00            | 268.00              | 2,130.00          |
| <i>Sidewalk</i>                                  | 540.00            | 540.00              | 400.00            |
| <i>Use &amp; Occupancy (increasing to \$100)</i> | 1,500.00          | 1,056.00            | 900.00            |
| <b>Total PERMITS</b>                             | <b>9,119.00</b>   | <b>9,375.00</b>     | <b>15,206.00</b>  |
| <b>Total 362.00 · PERMITS - PUBLIC SAFETY</b>    | <b>9,119.00</b>   | <b>9,335.50</b>     | <b>15,206.00</b>  |
| <b>392.00 · INTERFUND OPERATING TRANSFERS</b>    |                   |                     |                   |
| OTHER FROM OLD BUDGET                            | 0.00              | 0.00                | 1,560.69          |
| <b>Total Income</b>                              | <b>323,736.99</b> | <b>284,871.07</b>   | <b>311,716.16</b> |

## EXPENSES

|  | 2019 BUDGET | Jan 1 - Nov 8, 2018 | 2018 Budget |
|--|-------------|---------------------|-------------|
| <b>400.00 · ADMINISTRATION</b>           |             |                     |             |
| Accounting                               | 7,200.00    | 5,670.00            | 10,400.00   |
| Advertising                              | 1,657.00    | 757.36              | 1,000.00    |
| Bank / Finance Charges                   | 0.00        | 169.88              | 0.00        |
| Bonds                                    | 384.00      | 384.00              | 358.00      |
| <b>Communication Committee</b>           |             |                     |             |
| Supplies                                 | 100.00      | 12.71               | 0.00        |
| Website (hosting \$286.20 every 3 years) | 100.00      | 286.20              | 0           |
| Total Communication Committee            | 200.00      | 298.91              | 0.00        |
| Dues & Subscriptions                     | 300.00      | 274.00              | 299.00      |
| <b>Engineering</b>                       | 5,000.00    | 5,546.53            | 11,316.13   |
| <b>Office Expense</b>                    |             |                     |             |
| Payroll Processing Fees                  | 1,320.00    | 1,113.25            |             |
| Office Expense - Other                   | 2,520.00    | 1,690.37            | 2,529.00    |
| Total Office Expense                     | 3,840.00    | 2,803.62            | 2,529.00    |
| <b>Planning Committee</b>                |             |                     |             |
| Advertising                              | 200.00      |                     |             |
| Supplies                                 | 400.00      |                     |             |
| Total Planning Committee                 | 600.00      |                     | 2000        |
| <b>Total 400.00 · ADMINISTRATION</b>     | 19,181.00   | 21,767.81           | 27,902.13   |
| <b>402.00 · AUDITORS</b>                 | 280.00      |                     | 280         |
| <b>403.00 · TAX COLLECTION</b>           |             |                     |             |
| Tax Bills & Stationary                   | 450.00      | 463.78              | 491.88      |
| Tax Collector Salary                     | 1,500.00    | 1,500.00            | 1,500.00    |
| Tax Collectors Bond                      | 336.00      | 336.10              | 346.88      |
| Total 403.00 · TAX COLLECTION            | 2,286.00    | 2,299.88            | 2,338.76    |
| <b>404.00 · SOLICITOR / LEGAL FEES</b>   |             |                     |             |
| Solicitor's Retainer                     | 3,500.00    |                     | 3,500.00    |
| Solicitor's Fees                         | 1,800.00    |                     | 7,000.00    |
| Total 404.00 · SOLICITOR / LEGAL FEES    | 5,300.00    | 3,340.00            | 10,500.00   |
| <b>405.00 · SECRETARY</b>                |             |                     |             |
| Borough Administrator                    | 28,080.00   | 24,580.00           | 28,667.00   |
| Hall Coordinator                         | 8,496.00    | 4,250.00            | 0.00        |
| Total 405.00 · SECRETARY                 | 36,576.00   | 28,830.00           | 28,667.00   |
| <b>409.00 · BOROUGH BUILDING</b>         |             |                     |             |
| Custodian Salary                         | 19,128.00   | 10,800.00           | 9,900.00    |
| Quarterly Cleaning & Window Cleaning     | 1,200.00    | 400.00              | 0.00        |
| Elevator Maintenance                     | 1,100.00    | 2,375.00            | 0.00        |
| Maintenance & Repairs                    | 4,260.00    | 12,928.27           | 7,729.28    |
| Maintenance Salary                       | 20,796.00   | 11,670.00           | 9,809.32    |
| Supplies - Rental                        | 2,000.00    | 1,498.69            | 1,318.02    |
| New tables & chairs for rental           | 500.00      | 2,981.00            | 0.00        |
| Utilities - Community Center             | 7,589.00    | 4,465.79            | 4,972.00    |
| Utilities - Office                       | 1,841.00    | 3,925.31            | 2,341.12    |
| Total 409.00 · BOROUGH BUILDING          | 58,414.00   | 51,044.06           | 36,069.74   |
| <b>410.00 · POLICE</b>                   | 96,630.00   | 93,816.00           | 93,816.00   |
| <b>411.00 · FIRE PROTECTION</b>          |             |                     |             |
| Annual Contribution                      | 7,857.50    | 10,151.00           | 10,151.00   |
| Capital Reserve                          | 8,000.00    | 8,000.00            | 8,000.00    |
| Fire Company - WC Insurance              | 1,509.00    | 3,087.25            | 2,374.00    |
| Fire Hydrant Fees                        | 5,300.00    | 4,545.00            | 4,545.00    |
| Total 411.00 · FIRE PROTECTION           | 22,666.50   | 25,783.25           | 25,070.00   |

|  | 2019 BUDGET | Jan 1 - Nov 8, 2018 | 2018 Budget |
|--|-------------|---------------------|-------------|
| <b>413.00 · CODE ENFORCMENT</b>                    |             |                     |             |
| Code Enforcement Monthly Fees                      | 8,640.00    | 6,480.00            | 7,200.00    |
| Dog Control  | 600.00      | 500.00              | 600.00      |
| Parking Officer                                    | 1,200.00    | 460.00              |             |
| Total 413.00 · CODE ENFORCMENT                     | 10,440.00   | 7,440.00            | 7,800.00    |
| <b>452.00 · DONATIONS - PARTICIPANT REC</b>        |             |                     |             |
| Dare   | 200.00      | 200.00              | 200.00      |
| Rutledge Girls Club                                | 500.00      | 500.00              | 500.00      |
| Senior Citizens Center                             |             |                     |             |
| (paid twice in 2018)                               | 0.00        | 1,000.00            | 500.00      |
| Garden Club (new)                                  | 500.00      | 0.00                | 0.00        |
| Total 452.00 · DONATIONS - PARTICIPANT REC         | 1,200.00    | 1,700.00            | 1,200.00    |
| <b>454.00 · PROPERTY MAINTENANCE (triangle)</b>    |             |                     |             |
| Building & Grounds                                 | 285.00      | 285.00              |             |
| Equipment & Fuel                                   | 200.00      | 5,138.33            |             |
| Softball Field                                     | 2,075.00    | 2,075.00            |             |
| Triangle Park/Playground                           | 3,524.00    | 3,524.18            |             |
| 2018 DCNR Grant Match for Triangle Park            | 5,000.00    |                     |             |
| Utilities - Park                                   | 588.00      | 424.29              |             |
| Total 454.00 · PROPERTY MAINTENANCE (triangle)     | 11,672.00   | 11,446.80           | 8,113.65    |
| <b>455.00 · Tree Commission (shade trees)</b>      | 500.00      | 500.00              | 500.00      |
| <b>457.00 · Activities Fund Expense</b>            | 500.00      | 500.00              | 500.00      |
| <b>471.00 · MORTGAGE - DEBT SERVICES</b>           | 26,375.23   | 25,940.00           | 33,823.80   |
| <b>472.00 · INTEREST - DEBT</b>                    | 2,605.33    | 4,186.59            |             |
| <b>481.00 · PAYROLL TAX EXPENSE</b>                | 4,080.00    | 3,923.02            | 3,988.36    |
| <b>484.00 · WORKERS COMP INSURANCE</b>             | 2,500.00    | 2,961.00            |             |
| <b>486.00 · INSURANCE - CASUALTY &amp; SURETY</b>  |             |                     |             |
| Automobile   | 1,279.00    | 1,279.00            |             |
| Liability  | 2,157.00    | 2,157.00            |             |
| Property & Casualty                                | 5,568.00    | 5,568.00            |             |
| Public Officials                                   | 2,462.00    | 2,462.00            |             |
| Total 486.00 · INSURANCE - CASUALTY & SURETY       | 11,466.00   | 11,466.00           | 15,000.00   |
| <b>492.00 · INTERFUND TRANSFER - SAVINGS FUNDS</b> |             |                     |             |
| Capital Reserve New Truck                          | 3,600.00    | 3,600.00            |             |
| Capital Reserve Street Lights                      | 0.00        | 1,500.00            |             |
| Road Repair Reserve (see liquid fuels)             | 0.00        | 1,500.00            |             |
| Capital Reserve Fund: General                      | 7,200.00    | 7,200.00            |             |
| <b>TOTAL 492.00 · SAVINGS FUNDS</b>                | 10,800.00   | 13,800.00           | 6,600.00    |
| OTHER FROM OLD BUDGET                              |             |                     | 7,885.00    |

|                       |            |            |            |
|-----------------------|------------|------------|------------|
| <b>Total Expenses</b> | 323,472.06 | 310,744.41 | 310,054.44 |
|                       | 264.93     | -25,873.34 | 1,661.72   |

|             |   |                      |                      |
|-------------|---|----------------------|----------------------|
| <b>RATE</b> | <b>Total Assessment</b>                       | <b>33,707,778.00</b> | <b>33,659,641.00</b> |
|             | <b>Average Mill Value</b>                     | <b>33,707.78</b>     | <b>33,659.64</b>     |
|             | <b>1 Mill at 2% Discount</b>                  | <b>33,033.62</b>     | <b>32,986.45</b>     |
|             | <b>Gross Mills to be Billed</b>               | <b>5.71</b>          | <b>5.71</b>          |
|             | <b>Net Mills Required (after 2% discount)</b> | <b>5.60</b>          | <b>5.60</b>          |
|             | <b>Required Tax Revenue: \$192,471</b>        |                      |                      |

**SEWER FUND**

|  | 2019 BUDGET       | Jan 1 - Nov 8, 2018 | 2018 Budget       |
|--|-------------------|---------------------|-------------------|
| <b>REVENUE</b>   |                   |                     |                   |
| <b>364.10 · SEWER FUND</b>   |                   |                     |                   |
| Sewer Fees - Current   | 182,643.32        | 153,362.12          | 159,585.25        |
| Sewer Fees - Delinquent  | 2,000.00          | 2,089.00            | 5,600.00          |
| Sewer Fees - Penalty   | 200.00            | 191.00              | 800.00            |
| Sewer Fees - Prior   | 500.00            |                     |                   |
| Interest Income  | 1,767.00          | 1,243.67            | 250.00            |
| 2017 PA Small Waters Grant:  |                   |                     |                   |
| Relining Phase 1   |                   | 212,500.00          |                   |
| 2018 PA Small Waters Grant:  |                   |                     |                   |
| Relining Phase 2   | 424,972.00        |                     |                   |
| <b>Total Income Sewer</b>  | <b>612,082.32</b> | <b>369,385.79</b>   | <b>166,235.25</b> |
| <b>EXPENSES</b>  |                   |                     |                   |
| <b>430.00 · SEWER FUND EXPENSES</b>                                    |                   |                     |                   |
| CDCA   | <b>137,164.00</b> | 129,906.00          | 154,174.00        |
| Engineering Fees (NIC Grant)   | 2,500.00          | 2,793.00            | 1,000.00          |
| General Pipe Cleaning /Repairs   | 1,500.00          | 11,190.00           | 11,054.31         |
| Relining Phase 1   |                   | 212,500.00          |                   |
| Relining Phase 2   | 424,972.00        |                     |                   |
| Sewer Grant Match including<br>Infrastructure fee (\$60 per household) | <b>45,800.00</b>  | <b>37,500.00</b>    |                   |
| <b>Total Expenses Sewer</b>  | <b>611,936.00</b> | <b>393,889.00</b>   | <b>166,228.31</b> |
| <b>RATE</b>  |                   |                     |                   |
| Household Rate (338 HOUSEHOLDS)  | <b>551.80</b>     | <b>491.80</b>       | <b>491.80</b>     |

**TRASH & RECYCLING**

|   | 2019 BUDGET      | Jan 1 - Nov 8, 2018 | 2018 Budget      |
|---|------------------|---------------------|------------------|
| <b>REVENUE</b>                                  |                  |                     |                  |
| <b>364.30 · SOLID WASTE DISPOSAL (trash)</b>    |                  |                     |                  |
| Trash Fees - Current                            | 68,000.00        | 51,796.61           | 60,000.00        |
| Trash Fees - Delinquent                         | 1,000.00         | 981.78              | 2,000.00         |
| Trash Fees - Penalty                            | 100.00           | 36.68               |                  |
| Trash Fee - Prior                               | 200.00           |                     |                  |
| <b>Total Income Trash &amp; Recycling</b>       | <b>69,300.00</b> | <b>52,815.07</b>    | <b>62,000.00</b> |
| <b>EXPENSES</b>                                 |                  |                     |                  |
| <b>427.00 · TRASH REMOVAL - SOLID WASTE</b>     |                  |                     |                  |
| Recycling Fee                                   | <b>1,300.00</b>  |                     |                  |
| Trash Disposal Fee - County                     | 20,100.00        | 10,465.62           | 15,000.00        |
| 427.00 · TRASH REMOVAL - SOLID WASTE -<br>Other | 47,904.00        | 37,666.70           | 47,000.00        |
| <b>Total Expenses Trash &amp; Recycling</b>     | <b>69,304.00</b> | <b>48,132.32</b>    | <b>62,000.00</b> |
| <b>RATE</b>                                     |                  |                     |                  |
| Household Rate (338 HOUSEHOLDS)                 | <b>204.14</b>    | <b>183.43</b>       | <b>183.43</b>    |