

RUTLEDGE BOROUGH			
2023 Budget			
	2023 BUDGET	2022 BUDGET	2021 BUDGET
GENERAL FUND			
REVENUE			
301.00 · REAL ESTATE TAXES			
Township Tax - Current (assume 95%)	241,546.41	216,000.00	216,000.00
Township Tax - Delinquent	3,000.00	6,000.00	12,000.00
Township Tax - Penalty (arriving in Jan/Feb before sent to county)	1,000.00	600.00	600.00
Township Tax - Prior (\$23,471 owed)	1,500.00	see above	see above
Total 301.00 · REAL ESTATE TAXES	247,046.41	222,600.00	228,600.00
310.10 · REAL ESTATE TRANSFER TAX	10,000.00	17,000.00	10,000.00
320.00 · LICENSE & PERMITS			
Apartment Licenses	3,200.00	3,200.00	4,000.00
Total 320.00 · LICENSE & PERMITS	3,200.00	3,200.00	4,000.00
321.80 · CABLE & FRANCHISE FEES (5%) Comcast, Verizon & RCN	14,500.00	14,500.00	16,000.00
331.00 · FINES			
District Justice	1,800.00	1,800.00	3,000.00
Parking	2,500.00	2,500.00	1,500.00
State	400.00	400.00	200.00
Total 331.00 · FINES	4,700.00	4,700.00	4,700.00
341.00 · INTEREST EARNINGS			
COVID Relief Savings	50.00		
General Account Checking	80.00	20.00	20.00
General Capital Reserve	300.00	30.00	500.00
Sewer Fund Reserve (see sewer section)			
Park			
Truck Reserve	60.00	8.00	150.00
Trumark Savings	80.00	100.00	200.00
Total 341.00 · INTEREST EARNINGS	520.00	158.00	870.00
342.00 · RENTAL INCOME			
7 3500 Lower Hall 36 @ \$500	18,000.00	28,600.00	19,500.00
Office Rent (CDCA) 3% per year increase	6,867.21	6,667.19	6,473.00
10 6500 Upper Hall 60 @ \$800	48,000.00	37,700.00	25,350.00
Total 342.00 · RENTAL INCOME	72,867.21	72,967.19	51,323.00
354.15 Recycling			
362.00 · PERMITS - PUBLIC SAFETY			
Contractor Licences	2,500.00	2,000.00	1,000.00
PERMITS (1/2 fees)			
Admin \$75	3,000.00	3,000.00	2,500.00
Building	6,000.00	6,000.00	2,000.00
Electric/HVAC/Fence	1,500.00	1,200.00	500.00
Plumbing	1,000.00	400.00	300.00
Sidewalk	500.00	500.00	200.00
Street Opening	200.00	200.00	200.00
Use & Occupancy	1,000.00	1,000.00	1,000.00
Other	0.00	0.00	
Total PERMITS	15,700.00	14,300.00	7,700.00
Total 362.00 · PERMITS - PUBLIC SAFETY	15,700.00	14,300.00	7,700.00
370.00 ZHB Income	750.00	750.00	
389.00 Unclassified Revenue	0.00	0.00	0.00
Tax Cert Fees Collected (\$20 per cert)	1,500.00	2,500.00	4,000.00
392.00 · INTERFUND OPERATING TRANSFERS	0.00	0.00	0.00
OTHER FROM OLD BUDGET			
Total Income	370,783.61	352,675.19	327,193.00
Anticipated to Actual			

RUTLEDGE BOROUGH**2023 Budget**

	2023 BUDGET	2022 BUDGET	2021 BUDGET
EXPENSES			
400.00 · ADMINISTRATION			
Accounting: Finance Manager (\$55)	5,000.00	8,000.00	10,000.00
Accounting: Bookkeeping (\$27)	7,000.00		
Advertising	1,700.00	1,700.00	1,700.00
Bank / Finance Charges	50.00	100.00	0.00
Bonds (see tax collector bond)	400.00	400.00	400.00
Supplies	200.00	200.00	100.00
Website (hosting \$286.20 every 3 years)	100.00	100.00	300.00
Total Communication Committee			200.00
Dues & Subscriptions	600.00	350.00	350.00
Conferences	1,200.00		
Engineering (NIC 1/2 permit fees)	1,500.00	1,500.00	1,500.00
MS4/NPDES Engineering & Related Fees	2,500.00	2,500.00	2,500.00
Grant Applications	2,500.00	2,500.00	2,500.00
Office Expense			
Payroll Processing Fees	800.00	800.00	800.00
Office Expense - Other	3,000.00	1,900.00	1,900.00
Computer and Printer Costs	500.00	500.00	
Total Office Expense	4,300.00	3,200.00	2,700.00
ZHB Expenses: Legal	900.00	900.00	
ZHB Expenses: Advertising	200.00	200.00	
ZHB Expenses: Postage/Supplies	20.00	20.00	
Mayor's Public Event Expenses	500.00		
Planning Commission			
Advertising	200.00	200.00	200.00
Supplies & outreach	300.00	100.00	100.00
Total Planning Commission	1,000.00	300.00	300.00
Total 400.00 · ADMINISTRATION	26,550.00	20,550.00	22,150.00
402.00 · AUDITORS	280.00	280.00	280.00
403.00 · TAX COLLECTION			
Tax Software	950.00	950.00	1,900.00
Tax Cert Fee (half to tax collector)	750.00	1,250.00	
Tax P.O. Box (Size 1) & Class	290.00	86.00	86.00
Tax Bills & Stationary	430.00	430.00	344.00
Tax Collector Salary	500.00	500.00	1,500.00
Tax Collectors Bond	336.00	336.00	336.00
Total 403.00 · TAX COLLECTION	3,256.00	3,552.00	4,166.00
404.00 · SOLICITOR / LEGAL FEES			
Solicitor's Retainer	0.00		7,000.00
Solicitor Ordinances	2,000.00		
Solicitor's Fees	14,900.00	14,000.00	4,000.00
Total 404.00 · SOLICITOR / LEGAL FEES	16,900.00	14,000.00	11,000.00
405.00 · SECRETARY			
Borough Admin (JM)-Salary	17,640.00	0.00	0.00
Office Administration (?) \$18	10,000.00	16,200.00	20,000.00
Office Assistant (KM) \$10	6,000.00	7,000.00	
Hall Coordinator \$50 per rental	4,800.00	10,000.00	3,900.00
Unemployment	0.00	0.00	0.00
Total 405.00 · SECRETARY	38,440.00	33,200.00	23,900.00
409.00 · BOROUGH BUILDING			
Custodian Salary (\$175 upstairs, \$150 downstairs)	15,900.00	16,900.00	12,675.00
Hall Security Liason (for night time parties) \$125	2,500.00	3,125.00	
Quarterly Cleaning & Window Cleaning	800.00	800.00	800.00
Elevator Maintenance	1,600.00	1,400.00	1,400.00
Maintenance & Repairs (loan items NIC)	2,500.00	2,000.00	2,000.00

RUTLEDGE BOROUGH**2023 Budget**

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Maintenance Salary (7 months at 20, 2 months at 10, 3 months at 6 for 2021) \$22	18,150.00	16,500.00	15,000.00
Supplies - Rental	1,450.00	500.00	500.00
Utilities - Community Center	4,500.00	4,000.00	4,000.00
Utilities - Office	4,000.00	4,000.00	3,000.00
Total 409.00 · BOROUGH BUILDING	51,400.00	49,225.00	39,375.00
410.00 · POLICE	105,590.45	102,515.00	102,515.00
411.00 · FIRE PROTECTION			
Annual Contribution	14,718.71	12,799.00	12,508.00
Capital Reserve	10,500.00	11,000.00	9,000.00
Fire Company - WC Insurance	5,000.00	5,000.00	4,500.00
Fire Hydrant Fees	4,600.00	4,600.00	5,000.00
Total 411.00 · FIRE PROTECTION	34,818.71	33,399.00	31,008.00
413.00 · CODE ENFORCMENT			
Code Enforcement Monthly Fees	9,072.00	8,640.00	8,640.00
Dog Control	600.00	600.00	600.00
Parking Officer	0.00	0.00	0.00
Total 413.00 · CODE ENFORCMENT	9,672.00	9,240.00	9,240.00
452.00 · DONATIONS - PARTICIPANT REC			
Rutledge Girls Club	500.00	500.00	500.00
Senior Citizens Center	500.00	500.00	500.00
Garden Club	500.00	500.00	500.00
Total 452.00 · DONATIONS - PARTICIPANT REC	1,500.00	1,500.00	1,500.00
454.00 · PROPERTY MAINTENANCE (triangle)			
Building & Grounds	450.00	450.00	450.00
2128 Equipment & Fuel	800.00	200.00	200.00
Softball Field	4,000.00	2,500.00	2,100.00
Triangle Park/Playground	3,000.00	3,500.00	3,500.00
Tree Removal & Trimming	0	0	0
Utilities - Park	600.00	600.00	600.00
Total 454.00 · PROPERTY MAINTENANCE (triangle)	8,850.00	7,250.00	6,850.00
455.00 · Tree Commission (shade trees)	500.00	500.00	500.00
457.00 · Activities Fund Expense	500.00	500.00	500.00
471.00 · PRINCIPAL- DEBT SERVICES			34,300.00
BUILDING Wells Fargo Loan (payoff in 2026)	13,000.00	13,000.00	
PIB Road Repair Loan (payoff in 2023)	6,742.09	13,321.00	
NEW BUILDING LOAN (payoff in 2032)	5,000.00	4,980.30	
472.00 · INTEREST - DEBT			2,000.00
BUILDING Wells Fargo Loan (payoff in 2026)	783.12	979.00	
PIB Road Repair Loan (payoff in 2023)	54.78	272.00	
NEW BUILDING LOAN (payoff in 2032)	3,041.11	2,444.49	
Total 471 & 472 · DEBT SERVICES TOTAL	28,621.10	34,996.79	36,300.00
481.00 · PAYROLL TAX EXPENSE	4,000.00	4,000.00	4,000.00
Solvency Fee	85.00	85.00	
484.00 · WORKERS COMP INSURANCE	2,400.00	2,400.00	4,000.00
486.00 · INSURANCE - CASUALTY & SURETY			
Automobile	920.00	875.00	850.00
Liability	2,500.00	2,000.00	2,150.00
Property & Casualty	5,500.00	5,000.00	5,600.00
Public Officials	2,600.00	2,500.00	2,700.00
Treasurer's Bond	750.00	735.00	
Total 486.00 · INSURANCE - CASUALTY & SURETY	12,270.00	11,110.00	11,300.00
492.00 · INTERFUND TRANSFER - SAVINGS FUNDS			
Liquid Fuel Reimbursment	0.00	0.00	500.00
Capital Reserve New Truck	0.00	0.00	0.00

RUTLEDGE BOROUGH			
2023 Budget			
	2023 BUDGET	2022 BUDGET	2021 BUDGET
Capital Reserve Fund: Emergency	0.00	0.00	3,000.00
Capital Reserve Fund: Municipal Infrastructure	5,000.00	8,000.00	5,000.00
Capital Reserve Fund: Project Funding	15,000.00	8,000.00	5,000.00
TOTAL 492.00 · SAVINGS FUNDS	20,000.00	16,000.00	13,500.00
OTHER FROM OLD BUDGET			
UNEXPECTED EXPENSES OTHER	5,000.00	5,000.00	5,000.00
Total Expenses	370,633.26	349,302.79	327,084.00
Anticipated to Actual	150.35	3,372.40	109.00

Actual				
Total Profit/Loss				
RATE		73,736,290.00	73,619,000.00	73,620,340.00
	Total Assessment			
	Average Mill Value (based on 323 HOUSEHOLDS)	228,285.73	227,922.60	227,926.75
	1 Mill at 2% Discount	223,720.01	223,364.15	223,368.21
	Gross Mills to be Billed	3.35	3.07	3.07
	Net Mills Required (after 2% discount)	3.28	3.01	3.01
	Required Tax Revenue (includes discount starting in 2019):	\$247,016.57	\$226,010.33	\$226,262.63

RESERVE BALANCES			
Capital Reserve Fund: Emergency	\$63,000	\$63,000	\$57,862
Capital Reserve Fund: Municipal Infrastructure	\$23,174	\$29,502	\$16,908
Capital Reserve Fund: Project Funding	\$25,000	\$18,769	\$10,054
Capital Reserve New Truck	\$26,174	\$25,903	\$25,896
ARPA Funds: COVID Relief	\$83,943	\$41,000	\$42,000
Building Improvement (in general savings) *earmarked for insulation & electric	\$27,000	\$98,000	
TOTAL	\$248,291	\$276,174	\$152,720

LOAN BALANCES AT END OF CALENDAR YEAR			
Wells Fargo Loan (payoff in 2026)	\$48,167	\$61,167	\$74,167
PIB Road Repair Loan (payoff in 2023)	\$0	\$6,797	\$26,431
Truck Loan (payoff in 2021)\$5057 general for 2020	\$0	\$0	\$0
DelVal Building Loan (15 year @ 3.155%, payoff in 2037)	\$95,000	\$100,000	
TOTAL	\$143,167	\$167,964	\$100,598

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SEWER FUND			
REVENUE			
364.10 · SEWER FUND			
Sewer Fees - Current	204,500.00	193,000.00	162,000.00
Sewer Fees - Delinquent	2,000.00	2,000.00	4,000.00
Sewer Fees - Penalty	300.00	300.00	300.00
Sewer Fees - Prior	500.00	500.00	500.00
Interest Income	500.00	600.00	600.00
Previous Year Surplus	0.00	14,193.00	
Total Income Sewer	207,800.00	210,593.00	167,400.00
EXPENSES			
430.00 · SEWER FUND EXPENSES			
CDCA (based on 11/9/2022 approved budget)	199,198.00	203,485.00	159,987.00
Engineering Fees	2,500.00	2,500.00	2,500.00
General Pipe Cleaning /Repairs	2,500.00	2,500.00	2,500.00
One Call Fees for Sewer Line (new)	1,000.00	1,000.00	1,000.00
Rebate for Cleanout (\$50x50)	2,500.00		
Total Expenses Sewer	207,698.00	209,485.00	165,987.00
RATE	642.79	606.98	516.35
Household Rate (338 HOUSEHOLDS)			
* Adjusted rate to assume 97% payment			
SEWER ANTICIPATED TO ACTUAL			

RUTLEDGE BOROUGH
2023 Budget

TRASH & RECYCLING

	2023 BUDGET	2022 BUDGET	2021 BUDGET
REVENUE			
364.30 · SOLID WASTE DISPOSAL (trash)			
Trash Fees - Current	161,000.00	146,500.00	70,000.00
Trash Fees - Delinquent	1,000.00	1,000.00	2,000.00
Trash Fees - Penalty	100.00	100.00	100.00
Trash Fee - Prior	200.00	200.00	200.00
354.15 Recycling Grant	1,800.00	0.00	1,800.00
Total Income Trash & Recycling	164,100.00	147,800.00	74,100.00

EXPENSES			
427.00 · TRASH REMOVAL - SOLID WASTE			
Recycling Fee	0.00	0.00	500.00
Trash Disposal Fee (598 tons \$78 for 22, \$83 for 23)	49,634.00	33,540.00	21,800.00
427.00 · TRASH REMOVAL - SOLID WASTE - Hauling	65,000.00	65,000.00	51,000.00
Recycling Hauling & Disposal	36,900.00	36,900.00	
Yard Waste Disposal	12,000.00	12,000.00	
Admin			
Total Expenses Trash & Recycling	163,534.00	147,440.00	73,300.00

RATE	Household Rate (300 HOUSEHOLDS)	585.89	533.44	265.56
	* Adjusted rate 97% payment			
TRASH ANTICIPATED TO ACTUAL				

RUTLEDGE BOROUGH
2023 Budget

LIQUID FUELS FUND

	2023 BUDGET	2022 BUDGET	2021 BUDGET
REVENUE			
State Funds			
354.03 · Liquid Fuels Rebate	22,977.50	22,605.79	22,279.00
341.00 · Interest Income	175.00	175.00	175.00
Audit Refund	0.00	0.00	500.00
Total State Funds	23,152.50	22,780.79	22,954.00
Total Income	23,152.50	22,780.79	22,954.00

EXPENSES			
434.01 · Electricity Streetlights	5,000.00	5,000.00	5,000.00
Streelight work	100.00	100.00	100.00
400.37 · Payroll Tax Expense	0.00	0.00	0.00
6335 Equipment Repairs	0.00	0.00	0.00
6115 · Automobile Expense	500.00	500.00	500.00
<i>State Gas Fund Expenses</i>			
437.02 · Truck Purchase (approximately 50% based on available funds in this category)	0.00	0.00	4,200.00
<i>Streets</i>			
Signs Markings	1,000.00	250.00	250.00
432 · Snow & Ice Removal	1,000.00	1,000.00	1,000.00
438.01 · Gasoline Purchases	600.00	600.00	600.00
Engineering Work for Bidding Roadwork	0.00	2,500.00	2,500.00
438 · Road Maintenance	5,000.00	30,000.00	25,000.00
Total State Gas Fund Expenses	13,200.00	39,950.00	39,150.00
6560 · Payroll Expenses (salary for road related items)			
Total Expense	18,800.00	45,550.00	44,750.00
NET BALANCE (CURRENT ACCOUNT BALANCE \$5,521)	4,352.50	-22,769.21	-21,796.00