

RUTLEDGE BOROUGH				
11/15/2024 DRAFT				
	2025 BUDGET	6/30 ACTUAL	2024 BUDGET	2023 BUDGET
GENERAL FUND				
REVENUE				
301.00 · REAL ESTATE TAXES				
Township Tax - Current (assume 95%)	266,540.00	262,129.00	266,540.00	241,546.41
Township Tax - Delinquent (after 6/30)	3,000.00	183.00	3,000.00	3,000.00
Township Tax - Penalty	800.00	807.00	1,000.00	1,000.00
Township Tax - Prior (back paid from county)	500.00		2,000.00	1,500.00
Total 301.00 · REAL ESTATE TAXES	270,840.00	263,119.00	272,540.00	247,046.41
310.10 · REAL ESTATE TRANSFER TAX	24,000.00	12,676.00	20,000.00	10,000.00
320.00 · LICENSE & PERMITS				
Apartment Licenses	3,200.00	700.00	3,500.00	3,200.00
Total 320.00 · LICENSE & PERMITS	3,200.00	700.00	3,500.00	3,200.00
321.80 · CABLE & FRANCHISE FEES (5%) Comcast, Verizon & RCN	12,000.00	4,579.00	13,000.00	14,500.00
331.00 · FINES				
District Justice	1,500.00	1,001.00	1,500.00	1,800.00
Parking	1,500.00	695.00	2,000.00	2,500.00
State	300.00	165.00	200.00	400.00
Total 331.00 · FINES	3,300.00	1,861.00	3,700.00	4,700.00
341.00 · INTEREST EARNINGS				
General Account Checking	3,000.00	5,197.00	80.00	80.00
General Capital Reserve	4,000.00	4,951.00	2,000.00	300.00
Sewer Fund Reserve (see sewer section)				
Park/DCNR				
Truck Reserve	400.00	634.00	60.00	60.00
Trumark Savings	80.00	23.00	80.00	80.00
Total 341.00 · INTEREST EARNINGS	7,480.00	10,968.00	2,270.00	520.00
342.00 · RENTAL INCOME				
3500 Lower Hall 35 @ \$500 (2024-24)	17,500.00	6,625.00	12,000.00	18,000.00
Office Rent (CDCA) 3% per year increase	7,243.00	3,390.00	7,032.03	6,867.21
6500 Upper Hall 22 @ \$900 (2024-40)	19,800.00	9,150.00	40,000.00	48,000.00
Total 342.00 · RENTAL INCOME	44,543.00	19,165.00	59,032.03	72,867.21
354.15 Recycling				
362.00 · PERMITS - PUBLIC SAFETY				
Contractor Licences	2,000.00	500.00	2,500.00	2,500.00
PERMITS (1/2 fees)				
Admin \$75	3,500.00	1,725.00	3,500.00	3,000.00
Building	8,500.00	7,741.00	8,000.00	6,000.00
Electric/HVAC/Fence	1,500.00	470.00	1,500.00	1,500.00
Plumbing	1,500.00	532.00	1,500.00	1,000.00
Sidewalk	700.00		700.00	500.00
Street Opening	150.00		150.00	200.00
Use & Occupancy	1,000.00	1,450.00	600.00	1,000.00
Other	0.00		0.00	0.00
Total PERMITS	18,850.00	12,418.00	18,450.00	15,700.00
Total 362.00 · PERMITS - PUBLIC SAFETY	18,850.00	12,418.00	18,450.00	15,700.00
370.00 ZHB Income	750.00		750.00	750.00
389.00 Unclassified Revenue	0.00	423.00	0.00	0.00
Tax Cert Fees Collected (\$20 per cert)	4,000.00	3,395.00	2,500.00	1,500.00
392.00 · INTERFUND OPERATING TRANSFERS	0.00		0.00	0.00
OTHER FROM OLD BUDGET				
Total Income	388,963.00	328,881.00	395,742.03	370,783.61
Anticipated to Actual				

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11/15/2024 DRAFT

	2025 BUDGET	6/30 ACTUAL	2024 BUDGET	2023 BUDGET
EXPENSES				
400.00 · ADMINISTRATION				
Accounting: Finance Manager (\$55)	9,500.00	6,810.00	9,000.00	5,000.00
Accounting: Bookkeeping (\$29)	8,000.00	see above	8,000.00	7,000.00
Advertising	1,500.00		1,500.00	1,700.00
Bank / Finance Charges	200.00		200.00	50.00
Bonds (see tax collector bond)	1,100.00	375.00	1,100.00	400.00
Supplies	200.00		200.00	200.00
Website (hosting \$286.20 every 3 years)	100.00		100.00	100.00
Total Communication Committee		240.00		
Dues & Subscriptions	1,300.00	229.00	1,200.00	600.00
Conferences	900.00		900.00	1,200.00
Engineering (NIC 1/2 permit fees)	2,000.00		2,000.00	1,500.00
MS4/NPDES Engineering & Related Fees	3,500.00		3,000.00	2,500.00
Grant Applications	2,500.00		2,500.00	2,500.00
Office Expense				
Payroll Processing Fees	1,200.00	595.00	950.00	800.00
Office Expense - Other	3,000.00	1,633.00	3,000.00	3,000.00
Software	500.00	228.00		
Computer and Printer Costs	500.00	456.00	500.00	500.00
Total Office Expense	5,200.00	2,912.00	4,450.00	4,300.00
ZHB Expenses: Legal	900.00	280.00	900.00	900.00
ZHB Expenses: Advertising	200.00		200.00	200.00
ZHB Expenses: Postage/Supplies	20.00		20.00	20.00
Mayor's Public Event Expenses	500.00	270.00	500.00	500.00
Planning Commission				
Advertising	200.00		200.00	200.00
Supplies & outreach (including mailings)	1,200.00		300.00	300.00
Total Outreach	3,020.00	550.00	2,120.00	1,000.00
Total 400.00 · ADMINISTRATION	37,820.00	11,116.00	35,070.00	26,550.00
402.00 · AUDITORS	750.00		750.00	280.00
403.00 · TAX COLLECTION				
Tax Software	675.00	650.00	950.00	950.00
Tax Cert Fee (half to tax collector)	2,000.00	1,623.00	1,250.00	750.00
Tax P.O. Box (Size 1) & Class	125.00	125.00	100.00	290.00
Tax Bills & Stationary	650.00	650.00	430.00	430.00
Tax Collector Salary	500.00	500.00	500.00	500.00
Tax Collectors Bond	336.00	336.00	336.00	336.00
Tax Other				
Total 403.00 · TAX COLLECTION	4,286.00	3,884.00	3,566.00	3,256.00
404.00 · SOLICITOR / LEGAL FEES				
Solicitor's Retainer	0.00	0.00	0.00	0.00
Solicitor Ordinances	2,000.00	0.00	2,000.00	2,000.00
Solicitor's Fees	14,000.00	5,770.00	14,900.00	14,900.00
Total 404.00 · SOLICITOR / LEGAL FEES	16,000.00	5,770.00	16,900.00	16,900.00
405.00 · SECRETARY/OFFICE STAFF				
Borough Admin	34,320.00	3,807.00	34,320.00	17,640.00
Office Administration	7,200.00	12,300.00	7,200.00	10,000.00
Office Assistant	0.00	440.00	0.00	6,000.00
Hall Coordinator \$50 per rental	0.00	4,697.00	3,200.00	4,800.00
Staff Agency Fee	0.00	0.00	3,000.00	
Total 405.00 · SECRETARY	41,520.00	21,244.00	47,720.00	38,440.00
409.00 · BOROUGH BUILDING				
Custodian Salary (\$175 upstairs, \$150 downstairs)	9,100.00	3,400.00	10,600.00	15,900.00
Quarterly Cleaning & Window Cleaning	800.00		800.00	800.00
Additional Staff for Locking & Unlocking Hall	2,000.00		2,000.00	

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Hall Security (for upstairs parties 75+). paid by renter	0.00	2,200.00	10,000.00	2,500.00
Elevator Maintenance	4,000.00	1,356.00	4,000.00	1,600.00
Maintenance & Repairs (loan items NIC)	4,000.00	932.00	4,000.00	2,500.00
Maintenance Salary (7 months at 20, 2 months at 10, 3 months at 6 for 2021) \$23	18,975.00	5,730.00	18,975.00	18,150.00
Supplies - Rental	1,800.00		2,000.00	1,450.00
Utilities - Community Center	5,200.00	2,390.00	5,200.00	4,500.00
Utilities - Office	4,000.00	1,466.00	3,600.00	4,000.00
Total 409.00 · BOROUGH BUILDING	49,875.00	17,474.00	61,175.00	51,400.00
410.00 · POLICE	112,020.00	54,379.00	108,758.16	105,590.45
411.00 · FIRE PROTECTION				
Annual Contribution	16,945.00	15,852.38	15,852.38	14,718.71
Capital Reserve	11,125.00	10,125.00	10,125.00	10,500.00
Fire Company - WC Insurance	6,500.00	3,028.00	6,500.00	5,000.00
Fire Hydrant Fees	5,200.00	2,564.00	5,000.00	4,600.00
Total 411.00 · FIRE PROTECTION	39,770.00	31,569.38	37,477.38	34,818.71
413.00 · CODE ENFORCEMENT				
Code Enforcement Monthly Fees	9,072.00	4,320.00	9,072.00	9,072.00
Dog Control	600.00	300.00	600.00	600.00
Parking Officer	0.00	0.00	0.00	0.00
Total 413.00 · CODE ENFORCEMENT	9,672.00	4,620.00	9,672.00	9,672.00
452.00 · DONATIONS - PARTICIPANT REC				
Rutledge Girls Club	500.00	500.00	500.00	500.00
Senior Citizens Center	500.00	500.00	500.00	500.00
Garden Club	500.00	500.00	500.00	500.00
Total 452.00 · DONATIONS - PARTICIPANT REC	1,500.00	1,500.00	1,500.00	1,500.00
454.00 · PROPERTY MAINTENANCE (triangle)				
Building & Grounds	425.00		450.00	450.00
2128 Equipment & Fuel	700.00	59.00	800.00	800.00
Softball Field	3,500.00		4,000.00	4,000.00
Triangle Park/Playground	3,000.00	205.00	3,000.00	3,000.00
Tree Removal & Trimming	500		0	0
Street Painting	150.00			
Utilities - Park	750.00	323.00	750.00	600.00
Total 454.00 · PROPERTY MAINTENANCE (triangle)	9,025.00	587.00	9,000.00	8,850.00
455.00 · Tree Commission (shade trees)	500.00	500.00	500.00	500.00
457.00 · Activities Fund Expense	500.00	500.00	500.00	500.00
471.00 · PRINCIPAL- DEBT SERVICES				
BUILDING Wells Fargo Loan (payoff in 2026)	13,000.00	13,000.00	13,000.00	13,000.00
NEW BUILDING LOAN (payoff in 2032)	5,000.00	5,000.00	5,000.00	5,000.00
472.00 · INTEREST - DEBT				
BUILDING Wells Fargo Loan (payoff in 2026)	945.00	294.00	945.00	783.12
NEW BUILDING LOAN (payoff in 2032) Wells Fargo	3,076.00	1,249.00	3,041.00	3,041.11
Total 471 & 472 · DEBT SERVICES TOTAL	22,021.00	19,543.00	21,986.00	28,621.10
481.00 · PAYROLL TAX EXPENSE	5,200.00	2,584.00	4,000.00	4,000.00
Solvency Fee	85.00		85.00	85.00
484.00 · WORKERS COMP INSURANCE	2,600.00	2,522.00	2,400.00	2,400.00
486.00 · INSURANCE - CASUALTY & SURETY				
Automobile	1,050.00	1,004.00	920.00	920.00
Liability (PIRMA)	2,700.00	2,681.00	2,500.00	2,500.00
Property & Casualty	6,400.00	6,360.00	5,500.00	5,500.00
Public Officials	2,900.00	2,864.00	2,600.00	2,600.00
Treasurer's Bond	750.00	see above	750.00	750.00
Total 486.00 · INSURANCE - CASUALTY & SURETY	13,800.00	12,909.00	12,270.00	12,270.00

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492.00 · INTERFUND TRANSFER - SAVINGS FUNDS				
Liquid Fuel Reimbursement	0.00	0.00	0.00	0.00
Capital Reserve New Truck	0.00	0.00	0.00	0.00
Capital Reserve Fund: Emergency	0.00	0.00	0.00	0.00
Capital Reserve Fund: Municipal Infrastructure	7,000.00	7,000.00	7,000.00	5,000.00
Capital Reserve Fund: Project Funding	10,000.00	10,000.00	10,000.00	15,000.00
TOTAL 492.00 · SAVINGS FUNDS	17,000.00	17,000.00	17,000.00	20,000.00
OTHER FROM OLD BUDGET				
UNEXPECTED EXPENSES OTHER	5,000.00		5,000.00	5,000.00

Total Expenses	388,944.00	207,701.38	395,329.54	370,633.26
Anticipated to Actual	19.00	121,179.62	412.49	

Actual

Total Profit/Loss				
RATE	Total Assessment	73,783,910.00	73,783,910.00	73,736,290.00
	Average Mill Value (based on 323 HOUSEHOLDS)	228,433.16	228,433.16	228,285.73
	1 Mill at 2% Discount	223,864.49	223,864.49	223,720.01
	Gross Mills to be Billed	0.00	3.69	3.35
	Net Mills Required (after 2% discount)	0.00	3.62	3.28
	Required Tax Revenue:	\$272,262.63	\$272,262.63	\$247,016.57

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SEWER FUND				
REVENUE				
364.10 - SEWER FUND				
Sewer Fees - Current	193,000.00	149,721.00	146,000.00	204,500.00
Sewer Fees - Delinquent	1,000.00	668.00	1,000.00	2,000.00
Sewer Fees - Penalty	1,000.00	351.00	1,500.00	300.00
Sewer Fees - Prior	1,000.00	0.00	2,000.00	500.00
Interest Income	4,000.00	1,344.00	4,000.00	500.00
Previous Year Surplus	0.00		0.00	0.00
Total Income Sewer	200,000.00	152,084.00	154,500.00	207,800.00
EXPENSES				
430.00 - SEWER FUND EXPENSES				
CDCA approved 11/12	192,115.00	72,907.00	145,814.00	199,198.00
Engineering Fees	1,000.00		1,500.00	2,500.00
General Pipe Cleaning /Repairs	2,500.00	2,115.00	3,000.00	2,500.00
One Call Fees for Sewer Line (new)	1,200.00	16.00	1,200.00	1,000.00
Rebate for Cleanout (\$50x50)	2,500.00		2,500.00	2,500.00
Total Expenses Sewer	199,315.00	75,038.00	154,014.00	207,698.00
RATE				
Household Rate (338 HOUSEHOLDS)	604.02		457.65	642.79
* Adjusted rate to assume 97% payment				
SEWER ANTICIPATED TO ACTUAL				

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TRASH & RECYCLING				
REVENUE				
364.30 · SOLID WASTE DISPOSAL (trash)				
Trash Fees - Current	130,000.00	175,576.00	167,000.00	161,000.00
Trash Fees - Delinquent	500.00		500.00	1,000.00
Trash Fees - Penalty	500.00		500.00	100.00
Trash Fee - Prior	500.00		500.00	200.00
Previous Year Surplus	10,000.00			
354.15 Recycling Grant	1,800.00		1,800.00	1,800.00
Total Income Trash & Recycling	143,300.00	175,576.00	170,300.00	164,100.00
EXPENSES				
427.00 · TRASH REMOVAL - SOLID WASTE				
Recycling Fee	500.00		500.00	0.00
Trash Misc	200.00	200.00		
Trash Disposal Fee (310 tons \$90.50)	28,055.00	25,364.00	45,240.00	49,634.00
427.00 · TRASH REMOVAL - SOLID WASTE - Hauling	108,000.00	59,798.00	68,250.00	65,000.00
Recycling Hauling	see above	see above	38,745.00	36,900.00
Recycling Disposal (currently \$0)	0.00			
Yard Waste Hauling	see above	see above	12,600.00	12,000.00
Yard Waste Dumping Fee (\$450x12)	5,400.00	2,700.00	4,680.00	
Admin & Legal	1,000.00			
Total Expenses Trash & Recycling	143,155.00	88,062.00	170,015.00	163,534.00
RATE				
Household Rate (300 HOUSEHOLDS)	472.00		605.84	585.89
* Adjusted rate 97% payment				
TRASH ANTICIPATED TO ACTUAL				

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	2025 BUDGET	6/30 ACTUAL	2024 BUDGET	2023 BUDGET
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LIQUID FUELS FUND

REVENUE

State Funds

354.03 · Liquid Fuels Rebate	22,835.80.		23,063.46	22,977.50
341.00 · Interest Income	400.00		400.00	175.00
Audit Refund	0.00		0.00	0.00
Last Years Balance	22,000.00		22,000.00	

Total State Funds	22,400.00		45,463.46	23,152.50
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Total Income	22,400.00		45,463.46	23,152.50
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EXPENSES

434.01 · Electricity Streetlights	6,500.00		6,500.00	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	0.00
438.02 · Streets				
Signs Markings	1,500.00		1,500.00	1,000.00
Road Project Bid	20,000.00		20,000.00	
432 · Snow & Ice Removal	4,000.00		1,000.00	1,000.00
438.01 · Gasoline Purchases	600.00		600.00	600.00
Engineering Work for Bidding Roadwork	2,500.00		2,500.00	0.00
438 · Road Maintenance	0.00		0.00	5,000.00
Advertising	700.00		700.00	656.00
Total State Gas Fund Expenses	35,700.00		32,700.00	13,200.00
6560 · Payroll Expenses (salary for road related items)				

Total Expense	42,800.00		39,800.00	18,800.00
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NET BALANCE (CURRENT ACCOUNT BALANCE \$22,430)	-20,400.00		5,663.46	4,352.50
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