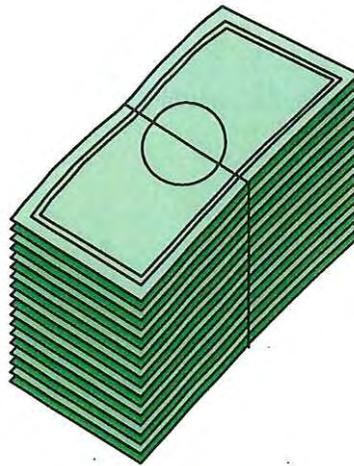


**BOROUGH  
OF  
FRANKLIN PARK**

Allegheny County, Pennsylvania

**2020 BUDGET**



(A dollar saved is a dollar earned)

**PROPOSED: December 4, 2019**

**ADOPTED: December 18, 2019**

## 2020 Budget Executive Summary

### **General Fund (GF)**

The Borough's present financial position will allow Franklin Park to fund the current level of services being provided, the initiatives established by Council and Mayor and many of the additional services and projects proposed by the department directors without any change in the tax rate. The 2020 Budget prioritizes the depreciation of all equipment and the upgrade of many borough facilities. In determining which projects to approve, Borough Council and Mayor had to balance competing interests of all departments. The need to maintain local roads, storm water systems, recreation facilities, public safety and other services were fully evaluated during the budget process.

The 2020 GF beginning cash balance is estimated at \$2.61 million. Of that amount \$510,615 will be used to balance the 2020 General Fund Budget. General Fund revenues, net of cash reserves, are expected to increase 1.9% over the 2019 projected actual level. No grant funding was budgeted in 2020, but the Borough will be active in pursuing grant funding for storm water work and park improvements. Any grants obtained will offset costs that have been included in the budget.

### **Where the GF Money Comes From**

Real Estate Taxes	\$ 2,293,000
Earned Income Taxes & LST	\$ 4,660,000
Real Estate Transfer	\$ 800,000
Licenses, Fines, Interest, Rent	\$ 287,900
Intergovernmental Revenue	\$ 639,300
Borough Charges	\$ 592,320
Cash Reserves	\$ 510,615
Other	<u>\$ 185,084</u>
Total	\$ 9,968,219

2020 General Fund budgeted expenditures are projected to increase 0.2% over the 2019 projected actual level. The Borough should finish 2020 with a \$2.1 million unrestricted cash reserve, which equals 21.1% of the budget. A year-end cash balance is necessary to finance the Borough's operations for the first four months of the year. Municipalities experience a cash flow shortfall during the first four months of each year.

### **Where the GF Money Goes**

General Government	\$ 1,128,588
Public Safety - Police	\$ 2,653,444
Public Safety – Fire	\$ 847,432
Building & Codes	\$ 357,353
Public Works	\$ 3,189,058
Culture, Recreation & Conservation	\$ 1,582,381
Other	<u>\$ 209,963</u>
Total	\$ 9,968,219

### **The major General Fund initiatives in this year's budget include:**

- \$100,000 for the Borough share of the cost for traffic signal upgrades in the Interstate 79/Route 910 corridor
- The addition of a new full-time police officer
- \$40,000 for a consultant to update the Borough Comprehensive Plan
- \$1,330,401 to contract out the Borough street paving program

- Application of Public Works resources to focus on storm water management
- Construction of a parking area at the new Lenzner-O'Keefe Pavilion in Linbrook Park
- Conversion of the basketball/tennis court to a basketball court and three pickleball courts in Blueberry Hill Park
- Repaving of the Clover Hill Golf Course parking lot
- \$367,834 contribution to the Northland Library (3.8% increase over 2019)
- \$30,000 contribution to the McCandless-Franklin Park Ambulance Authority (100% increase over 2019)

**Fire Fund. (Established in 2016)**

With financial backing of the Borough, the Franklin Park Volunteer Fire Company built a new fire station in 2017. The new station culminated a three-year effort by the VFC and the Borough, which enhances the VFC's ability to provide up to date fire and rescue services to the residents of our community.

The funding arrangement agreed to by Council, Mayor and the VFC provides the resources necessary to finance the planned future replacement of pieces of apparatus and to purchase additional pieces which may be necessary. The funding plan projects the needs of the VFC well into 2040; however, each year at budget time the plan is reviewed and updated, as necessary.

**Clover Hill Golf Course**

In 2020 CHGC will maintain the existing level of service it provides. The Budget also includes repaving the parking lot by Borough employees

**Capital Reserve**

The Capital Reserve Fund will begin 2020 with a projected balance of \$1,336,000. This balance will be sufficient to cover planned capital expenditures and leave a balance of \$302,000 at year end. Major projects to be expended from this fund in 2020 include:

- Renovations to the Borough building interior to meet Police Department operational needs
- Upgrades to the Borough building fire and security systems
- Replacement of various pieces of Public Works equipment
- Replacement of the playground surface at Old Orchard Park
- Installation of a rain garden and walkway at the Lenzner-O'Keefe Pavilion in Linbrook Park
- Replacement of Recreation Department vehicle

**Highway Aid - Liquid Fuels**

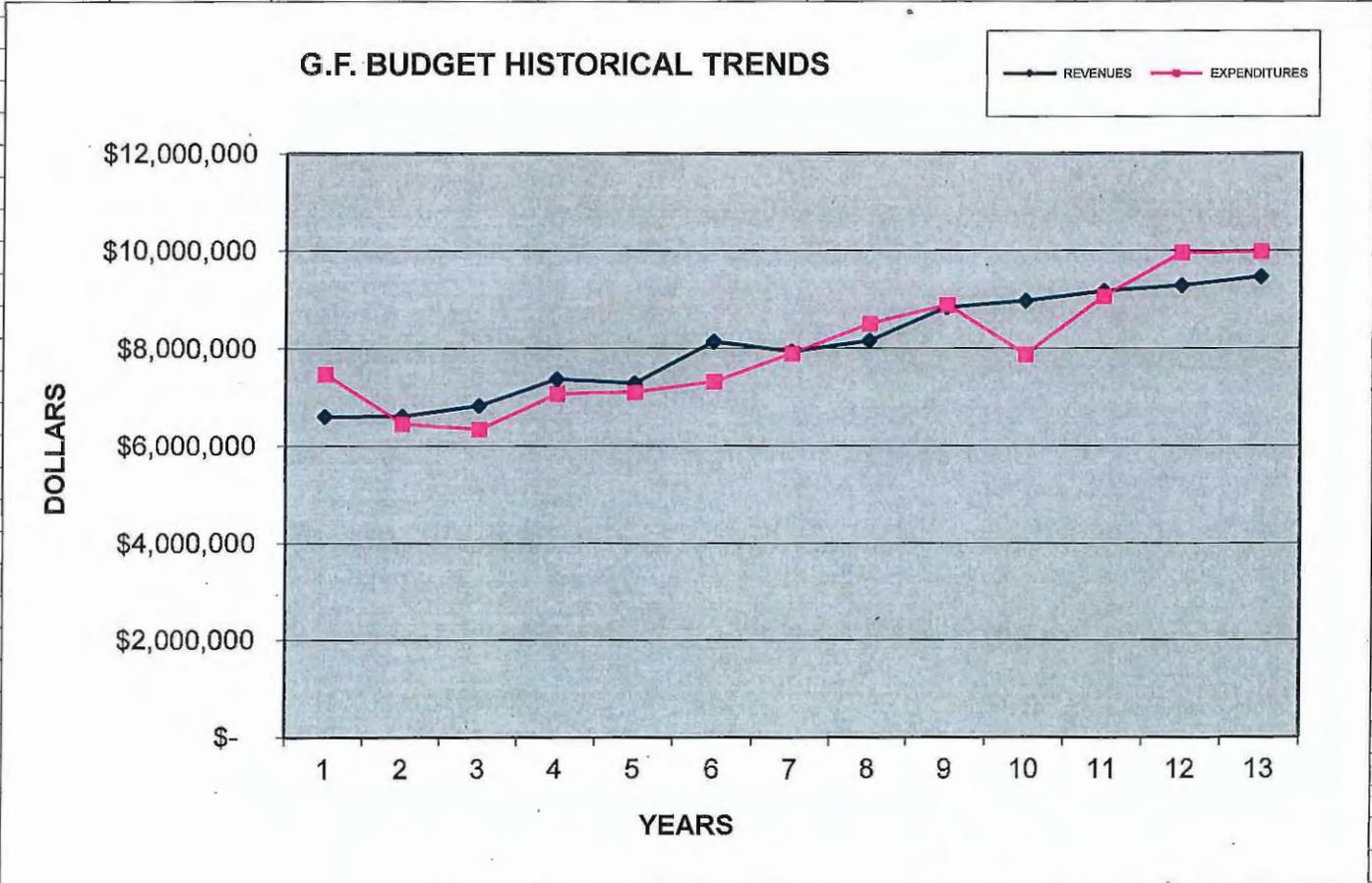
Each time Pennsylvania citizens purchase gasoline they pay a liquid fuels tax that by law must be used for highway/road related expenditures. Every year the State of Pennsylvania returns a portion of this tax to each municipality. As in the past, Franklin Park will use its allocation for road maintenance activities that include the purchase of snow removal/de-icing materials, road equipment and to pay for road maintenance salaries, should there be a need to do so. In 2020 it's estimated the Borough will receive \$428,211 in Liquid Fuels revenues. Also, the Borough will receive \$20,840 for state roads which the Borough took over and maintains today. The total Liquid Fuels budget is \$449,651. Approximately 80% of the 2020 Liquid Fuels money will be used to purchase road de-icing salt and 20% to purchase equipment



**FRANKLIN PARK BOROUGH**  
**G.F. HISTORICAL AND PROJECTED FINANCIAL DATA**

				ANNUALIZED	
				SURPLUS/	
	YEAR	REVENUES	EXPENDITURES	DEFICIT	
1	2008	\$ 6,592,935	\$ 7,460,757	\$ (867,822)	Actual
2	2009	\$ 6,603,037	\$ 6,445,315	\$ 157,722	Actual
3	2010	\$ 6,812,020	\$ 6,332,293	\$ 479,727	Actual
4	2011	\$ 7,361,865	\$ 7,065,543	\$ 296,322	Actual
5	2012	\$ 7,272,606	\$ 7,098,976	\$ 173,630	Actual
6	2013	\$ 8,127,574	\$ 7,314,118	\$ 813,456	Actual
7	2014	\$ 7,920,227	\$ 7,885,491	\$ 34,736	Actual
8	2015	\$ 8,140,402	\$ 8,496,121	\$ (355,719)	Actual
9	2016	\$ 8,830,235	\$ 8,873,621	\$ (43,386)	Actual
10	2017	\$ 8,964,836	\$ 7,862,098	\$ 1,102,738	Actual
11	2018	\$ 9,161,708	\$ 9,058,858	\$ 102,850	Actual
12	2019	\$ 9,278,300	\$ 9,948,400	\$ (670,100)	Projected
13	2020	\$ 9,457,604	\$ 9,968,219	\$ (510,615)	Budgeted

NOTES: 2008 THRU 2018: REVENUE & EXPENDITURE TAKEN FROM BOROUGH TREASURER'S FINANCIAL REPORT.  
2019 AND 2020 FIGURES REFLECT BUDGETED AMOUNTS.



## G.F. REVENUES: HISTORICAL DATA

YEAR	REAL ESTATE	REAL EST. TRANSFER	FINES LIC. & PERMITS	RENT & INTEREST	INTER GOV. REVENUES	EARNED INCOME & LOCAL SVCS TAX	CHARGES	MISC.	TOTALS	ANNUAL % CHANGE
2008	\$ 1,422,468	\$ 469,775	\$ 150,622	\$ 50,706	\$ 418,372	\$ 3,245,562	\$ 610,391	\$ 185,566	\$ 6,553,462	4.7%
2009	\$ 1,463,414	\$ 421,198	\$ 180,221	\$ 18,183	\$ 427,953	\$ 3,150,226	\$ 658,914	\$ 282,927	\$ 6,603,036	0.8%
2010	\$ 1,485,081	\$ 400,859	\$ 166,133	\$ 29,909	\$ 539,696	\$ 3,404,642	\$ 601,632	\$ 184,068	\$ 6,812,020	3.2%
2011	\$ 1,549,057	\$ 363,974	\$ 183,416	\$ 29,490	\$ 622,649	\$ 3,717,007	\$ 686,932	\$ 209,340	\$ 7,361,865	8.1%
2012	\$ 1,548,375	\$ 470,302	\$ 198,552	\$ 21,618	\$ 471,753	\$ 3,742,574	\$ 628,857	\$ 190,575	\$ 7,272,606	-1.2%
2013	\$ 1,590,562	\$ 507,112	\$ 208,261	\$ 21,284	\$ 512,875	\$ 3,937,332	\$ 799,866	\$ 550,282	\$ 8,127,574	11.8%
2014	\$ 1,676,420	\$ 522,593	\$ 208,035	\$ 21,895	512,941	\$ 4,040,478	\$ 710,571	\$ 227,294	\$ 7,920,227	-2.6%
2015	\$ 1,678,122	\$ 566,270	\$ 209,159	\$ 19,418	\$ 540,281	\$ 4,223,366	\$ 624,994	\$ 278,792	\$ 8,140,402	2.8%
2016	\$ 2,065,016	\$ 562,649	\$ 214,060	\$ 24,009	\$ 560,574	\$ 4,230,956	\$ 978,962	\$ 194,009	\$ 8,830,235	8.5%
2017	\$ 2,080,926	\$ 658,334	\$ 227,128	\$ 35,798	\$ 531,848	\$ 4,377,089	\$ 706,333	\$ 347,380	\$ 8,964,836	1.5%
2018	\$ 2,198,102	\$ 748,570	\$ 211,887	\$ 67,171	\$ 544,012	\$ 4,516,283	\$ 719,303	\$ 156,380	\$ 9,161,708	2.2%
2019	\$ 2,244,000	\$ 660,000	\$ 209,200	\$ 76,300	\$ 618,700	\$ 4,580,000	\$ 703,800	\$ 186,300	\$ 9,278,300	1.3%
2020	\$ 2,293,000	\$ 800,000	\$ 208,900	\$ 79,000	\$ 639,300	\$ 4,660,000	\$ 592,320	\$ 185,084	\$ 9,457,604	1.9%
	61.2%	70.3%	38.7%	55.8%	52.8%	43.6%	-3.0%	-0.3%	41.6%	42.9%

The figures immediately above this line represent the percentage increase for each revenue category from 2007 to 2020. This data indicates how fast each revenue has grown.

NOTES: 1. REVENUEES FOR 2008 THRU 2018 ARE ACTUAL, 2019 IS PROJECTED, AND 2020 IS BUDGETED.

## G.F. EXPENDITURES: HISTORICAL DATA

YEAR	GENERAL GOVERN	PUBLIC SAFETY	PUBLIC WORKS	CULTURE & RECREAT	DEBT SERVICE	BENEFITS & INS.	BLDG & CODES	OTHER/ MISC.	TRANSFERS & CAPITAL	TOTAL	ANNUAL % INCREASE
2008	\$ 773,914	\$ 1,409,121	\$ 2,214,507	\$ 957,590	\$ 462,541	\$ 1,024,079	\$ 171,145	\$ 151,725	\$ 296,135	\$ 7,460,757	21.9%
2009	\$ 714,757	\$ 1,398,282	\$ 1,094,294	\$ 1,018,828	\$ 463,817	\$ 1,113,501	\$ 131,600	\$ 235,236	\$ 275,000	\$ 6,445,315	-13.6%
2010	\$ 671,158	\$ 1,438,119	\$ 1,260,011	\$ 765,476	\$ 458,989	\$ 1,255,708	\$ 119,250	\$ 82,184	\$ 281,398	\$ 6,332,293	-1.8%
2011	\$ 793,482	\$ 1,988,013	\$ 1,921,056	\$ 872,199	\$ 381,081	\$ 287,920	\$ 167,735	\$ 164,362	\$ 489,695	\$ 7,065,543	11.6%
2012	\$ 818,132	\$ 1,948,057	\$ 2,060,129	\$ 889,283	\$ 386,580	\$ 384,959	\$ 159,905	\$ 131,931	\$ 320,000	\$ 7,098,976	0.5%
2013	\$ 768,426	\$ 2,252,352	\$ 2,153,631	\$ 979,051	\$ 388,407	\$ 92,303	\$ 168,148	\$ 38,800	\$ 473,000	\$ 7,314,118	3.0%
2014	\$ 1,093,819	\$ 2,207,231	\$ 2,162,579	\$ 1,039,839	\$ 383,099	\$ 95,449	\$ 170,339	\$ 30,136	\$ 703,000	\$ 7,885,491	7.8%
2015	\$ 909,429	\$ 2,490,878	\$ 2,233,606	\$ 1,355,652	\$ -	\$ 99,359	\$ 213,118	\$ 47,079	\$ 1,147,000	\$ 8,496,121	7.7%
2016	\$ 1,098,010	\$ 2,044,783	\$ 1,950,043	\$ 1,517,603	\$ -	\$ 106,936	\$ 224,061	\$ 28,558	\$ 1,903,627	\$ 8,873,621	4.4%
2017	\$ 839,008	\$ 2,137,532	\$ 1,942,508	\$ 1,170,049	\$ -	\$ 113,197	\$ 264,117	\$ 29,666	\$ 1,366,021	\$ 7,862,098	-11.4%
2018	\$ 962,201	\$ 2,311,157	\$ 2,376,670	\$ 1,217,785	\$ -	\$ 112,610	\$ 284,008	\$ 69,589	\$ 1,724,838	\$ 9,058,858	15.2%
2019	\$ 1,003,300	\$ 2,546,800	\$ 2,627,600	\$ 1,259,900	\$ -	\$ 116,300	\$ 280,800	\$ 42,900	\$ 2,070,800	\$ 9,948,400	9.8%
2020	\$ 1,128,588	\$ 2,758,444	\$ 3,189,058	\$ 1,582,381	\$ -	\$ 120,063	\$ 357,353	\$ 89,900	\$ 742,432	\$ 9,968,219	0.2%
	45.8%	80.7%	18.7%	31.6%	-100.0%	-88.6%	64.1%	-71.7%	599.3%	33.3%	55.3%

The figures immediately above represent the annual increase for each cost center from 2007 to 2019. This data indicates how fast each cost center has grown.

- NOTES:
1. EXPENDITURES FOR 2008 THRU 2018 ARE ACTUAL, 2019 IS PROJECTED, AND 2020 IS BUDGETED.
  2. STARTING IN 2011 FRINGE BENEFITS, TAXES AND OTHER RELATED PERSONNEL COST WERE PLACED IN EACH DEPT'S BUDGET. FOR THAT REASON THE PERCENTAGE OF GROWTH IN EACH COST CENTER IS HIGHER THAN ACTUAL GROWTH.
  3. 2009 GENERAL FUND EXPENSES DECREASED BECAUSE OF ACROSS THE BOARD REDUCTIONS DUE TO ECONOMIC DOWNTURN.
  4. STARTING IN 2015 THE BOROUGH INCREASED ITS CAPITAL EXPENDITURE BUDGET, SINCE THE G.O. BONDS WERE PAID OFF.
  5. STARTING IN 2016 THE BOND DEBT ISSUED FOR THE FIRE STATION WAS PLACED IN THE FIRE FUND. THE 2020 REPAYMENT AMOUNT IS \$316,040.

## G.F.REVENUES: HISTORICAL AND 2020 BUDGET COMPARISON

	2016	2017	2018	2019	2020	1-Year %	3-Year %	
REVENUE	Actual	Actual	Actual	Projected	Budget	CHANGE	CHANGE	COMMENTS
Transfer from Reserve*	\$ 43,386	\$ -	\$ -	\$ 670,100	\$ 510,615	-23.8%		Use of prior year funds*
Real Estate Taxes	\$ 2,065,016	\$ 2,080,926	\$ 2,198,102	\$ 2,244,000	\$ 2,293,000	2.2%	10.2%	Normal Growth
Realty Transfer Tax	\$ 562,649	\$ 658,334	\$ 748,570	\$ 660,000	\$ 800,000	21.2%	21.5%	Varies based on property sales
Earned Income Tax	\$ 4,053,505	\$ 4,203,318	\$ 4,340,094	\$ 4,400,000	\$ 4,480,000	1.8%	6.6%	Normal Growth
Local Service Tax	\$ 177,451	\$ 173,771	\$ 176,190	\$ 180,000	\$ 180,000	0.0%	3.6%	
Licenses & Permits	\$ 184,364	\$ 189,846	\$ 183,628	\$ 182,200	\$ 179,900	-1.3%	-5.2%	
Fines	\$ 29,696	\$ 37,282	\$ 28,259	\$ 27,000	\$ 29,000	7.4%	-22.2%	
Interest Earnings	\$ 4,382	\$ 11,948	\$ 44,450	\$ 53,000	\$ 55,000	3.8%	360.3%	Reflects current market rates
Rent & Royalties	\$ 19,626	\$ 23,850	\$ 22,721	\$ 23,300	\$ 24,000	3.0%	0.6%	Cell tower revenue
Federal Grants	\$ -	\$ -	\$ 1,129	\$ 4,900	\$ -	-100.0%		
State Grants	\$ 31,170	\$ 11,808	\$ 14,310	\$ 29,200	\$ 12,000	-58.9%	1.6%	
State Shared Revenue	\$ 354,301	\$ 343,448	\$ 344,460	\$ 393,000	\$ 442,100	12.5%	28.7%	
St. Payment in Lieu of taxes	\$ 238	\$ 238	\$ 238	\$ 200	\$ 200	0.0%	-16.0%	
Local Gov. Grant	\$ 174,865	\$ 176,354	\$ 183,876	\$ 191,400	\$ 185,000	-3.3%	4.9%	RAD Tax
Charges for Services: CHGC	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%	
General Government	\$ 20,612	\$ 22,855	\$ 25,924	\$ 20,800	\$ 21,200	1.9%	-7.2%	Zoning/subdivison fees
Public Safety Fees & Services	\$ 255,746	\$ 351,679	\$ 322,956	\$ 360,700	\$ 301,000	-16.6%	-14.4%	Building permit fees
Road Dept Fees & Services	\$ 81,757	\$ 94,562	\$ 113,869	\$ 71,900	\$ 90,320	25.6%	-4.5%	Winter Road Maint Fees
Leaf Bag/Recyc. Cont. Sales	\$ 72,667	\$ 19,694	\$ 9,254	\$ 5,300	\$ 5,300	0.0%	-73.1%	Includes Fish Run Tap-in Fees
Recreation Fees	\$ 548,182	\$ 216,043	\$ 245,800	\$ 243,600	\$ 173,000	-29.0%	-19.9%	Varies based on developer
Misc. Revenues	\$ 100,552	\$ 95,813	\$ 109,273	\$ 110,800	\$ 102,100	-7.9%	6.6%	
Donations Private Sources	\$ 3,540	\$ 124,751	\$ 6,836	\$ 1,800	\$ 3,100	72.2%	-97.5%	Impacted by dev. donations
Fixed Asset Disposition	\$ 79,982	\$ 121,494	\$ 39,376	\$ 70,100	\$ 43,000	-38.7%	-64.6%	Sale of old vehicles & millings
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ 33,884			
Short Term Debt Interest	\$ -	\$ -	\$ -	\$ -	\$ -			
Refund of Prior Year Expense	\$ 9,934	\$ 5,322	\$ 893	\$ 3,600	\$ 3,000	-16.7%	-43.6%	
<b>Total Annual Revenues</b>	<b>\$ 8,830,235</b>	<b>\$ 8,964,836</b>	<b>\$ 9,161,708</b>	<b>\$ 9,278,300</b>	<b>\$ 9,457,604</b>	<b>1.9%</b>	<b>5.5%</b>	
<b>Increase/Decrease</b>	<b>8.4%</b>	<b>1.5%</b>	<b>2.2%</b>	<b>1.3%</b>	<b>1.9%</b>			
<b>*Shown as a reference only, not included in annual totals</b>								
Page 7								

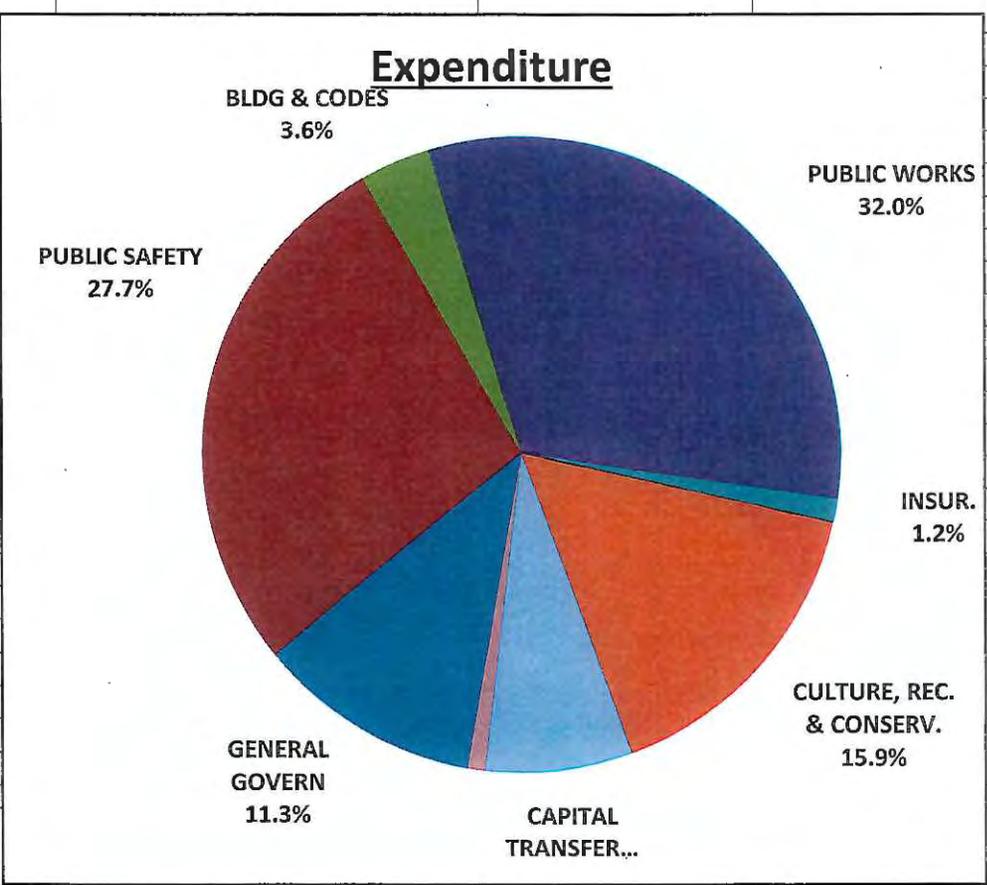
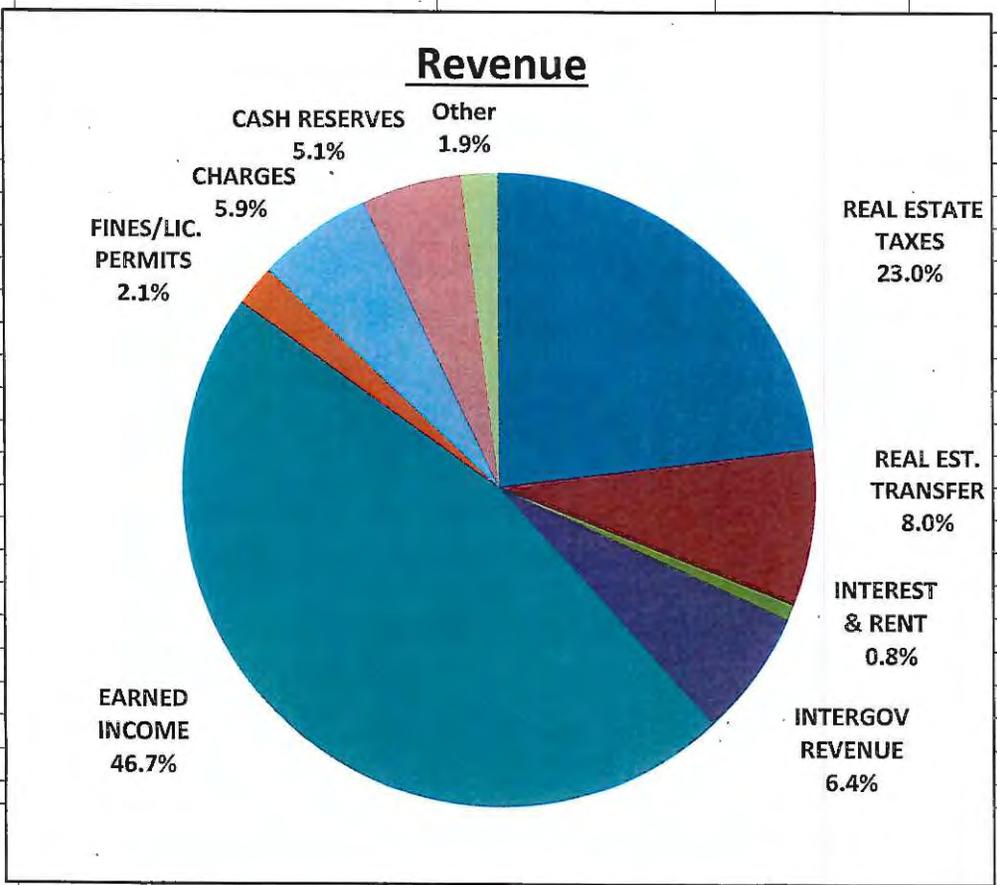
**G.F. EXPENDITURES: HISTORICAL AND 2020 BUDGET COMPARISON**

	2016	2017	2018	2019	2020	1-Year %	3-Year %	
DEPARTMENT	Actual	Actual	Actual	Projected	Budget	CHANGE	CHANGE	COMMENTS/IMPACTED BY
COUNCIL	\$ 24,483	\$ 28,692	\$ 33,659	\$ 29,500	\$ 32,477	10.1%	13.2%	
EXECUTIVE	\$ 198,331	\$ 209,060	\$ 242,970	\$ 212,000	\$ 218,062	2.9%	4.3%	
FINANCIAL ADMIN.	\$ 166,786	\$ 184,425	\$ 170,628	\$ 176,300	\$ 184,049	4.4%	-0.2%	
TAX COLLECTION	\$ 33,946	\$ 34,427	\$ 38,621	\$ 37,900	\$ 40,510	6.9%	17.7%	
LEGAL-LAW	\$ 97,951	\$ 67,655	\$ 63,870	\$ 106,000	\$ 76,000	-28.3%	12.3%	
CLERKS/SECRETARIES	\$ 152,014	\$ 157,152	\$ 185,175	\$ 185,400	\$ 190,750	2.9%	21.4%	
DATA PROCESSING	\$ 49,908	\$ 45,205	\$ 69,074	\$ 54,700	\$ 85,030	55.4%	88.1%	Part-time social media coordinator
ENGINEERING	\$ 35,670	\$ 28,433	\$ 19,546	\$ 38,300	\$ 58,800	53.5%	106.8%	Extra cost for stormwater and MS4
GEN. GOV. BUILDING	\$ 338,920	\$ 83,959	\$ 138,657	\$ 163,200	\$ 242,910	48.8%	189.3%	Renovations and security upgrades
<b>Gen. Gov. sub-totals</b>	<b>\$ 1,098,009</b>	<b>\$ 839,008</b>	<b>\$ 962,200</b>	<b>\$ 1,003,300</b>	<b>\$ 1,128,588</b>	<b>12.5%</b>	<b>34.5%</b>	
PUBLIC SAFETY	\$ 1,932,608	\$ 2,034,172	\$ 2,215,099	\$ 2,441,800	\$ 2,653,444	8.7%	30.4%	New full-time officer 3/4 of year
VFC Relief Passthu	\$ 112,175	\$ 103,360	\$ 96,057	\$ 105,000	\$ 105,000	0.0%	1.6%	Costs transferred to Fund # 103
BUILDING & CODE	\$ 208,396	\$ 244,605	\$ 271,444	\$ 265,500	\$ 301,431	13.5%	23.2%	
PLANNING & ZONING	\$ 15,664	\$ 19,511	\$ 12,564	\$ 15,300	\$ 55,922	265.5%	186.6%	Comprehensive Plan consulting
WASTE COLLECTION	\$ 19,124	\$ 27,542	\$ 30,325	\$ 30,500	\$ 32,000	4.9%	16.2%	Yard Waste driving up costs
HWY MAINT. SNOW-ICE	\$ 50,824	\$ 40,336	\$ 124,964	\$ 80,500	\$ 90,500	12.4%	124.4%	Salt purchases are in Highway Aid Fund
HWY MAINT.SIGNS	\$ 23,835	\$ 51,711	\$ 34,452	\$ 34,200	\$ 36,000	5.3%	-30.4%	
HWY TOOL & MACH.	\$ 203,647	\$ 141,759	\$ 210,807	\$ 202,200	\$ 233,624	15.5%	64.8%	
HWY ROAD MAINT.	\$ 1,652,614	\$ 1,681,160	\$ 1,976,122	\$ 2,280,200	\$ 2,796,934	22.7%	66.4%	Stormwater in house & paving outsourced
HISTORY	\$ -	\$ 1,950	\$ -	\$ -	\$ -		-100.0%	
PART. RECREATION	\$ 214,894	\$ 222,856	\$ 287,345	\$ 214,800	\$ 253,990	18.2%	14.0%	
PARKS	\$ 933,371	\$ 606,128	\$ 577,903	\$ 685,300	\$ 958,557	39.9%	58.1%	
LIBRARIES	\$ 328,799	\$ 335,334	\$ 350,878	\$ 354,500	\$ 367,834	3.8%	9.7%	
CONSERVATION	\$ 40,540	\$ 3,780	\$ 1,659	\$ 5,300	\$ 2,000	-62.3%	-47.1%	
<b>Departmental sub-totals</b>	<b>\$ 5,736,491</b>	<b>\$ 5,514,204</b>	<b>\$ 6,189,619</b>	<b>\$ 6,715,100</b>	<b>\$ 7,887,236</b>	<b>17.5%</b>	<b>43.0%</b>	
TAX REFUNDS	\$ 9,202	\$ 4,088	\$ 10,690	\$ 3,000	\$ 5,400	80.0%	32.1%	
DEBT-PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -			
DEBT-INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -			
INTERGOV. EXP.	\$ 11,657	\$ 25,629	\$ 28,622	\$ 23,400	\$ 38,000	62.4%	48.3%	Includes contribution to MFPA
INSURANCE	\$ 102,406	\$ 107,046	\$ 107,447	\$ 111,800	\$ 114,563	2.5%	7.0%	
TRANSFERS	\$ 1,903,627	\$ 1,366,021	\$ 1,724,838	\$ 2,070,800	\$ 742,432	-64.1%	-45.7%	No transfer to Capital Fund
OTHER/REFUNDS	\$ 12,229	\$ 6,102	\$ 35,442	\$ 21,000	\$ 52,000	147.6%	752.2%	
<b>All Other sub-totals</b>	<b>\$ 2,039,121</b>	<b>\$ 1,508,886</b>	<b>\$ 1,907,039</b>	<b>\$ 2,230,000</b>	<b>\$ 952,395</b>	<b>-57.3%</b>	<b>-36.9%</b>	
<b>TOTALS</b>	<b>\$ 8,873,621</b>	<b>\$ 7,862,098</b>	<b>\$ 9,058,858</b>	<b>\$ 9,948,400</b>	<b>\$ 9,968,219</b>	<b>0.2%</b>	<b>26.8%</b>	
<b>% INCREASE/DECREASE</b>	<b>11.5%</b>	<b>-11.4%</b>	<b>15.2%</b>	<b>9.8%</b>	<b>0.2%</b>			
<b>ROAD DEPT. SUB-TOTAL</b>	<b>\$ 1,950,044</b>	<b>\$ 1,942,508</b>	<b>\$ 2,376,670</b>	<b>\$ 2,627,600</b>	<b>\$ 3,189,058</b>	<b>10.6%</b>	<b>34.7%</b>	

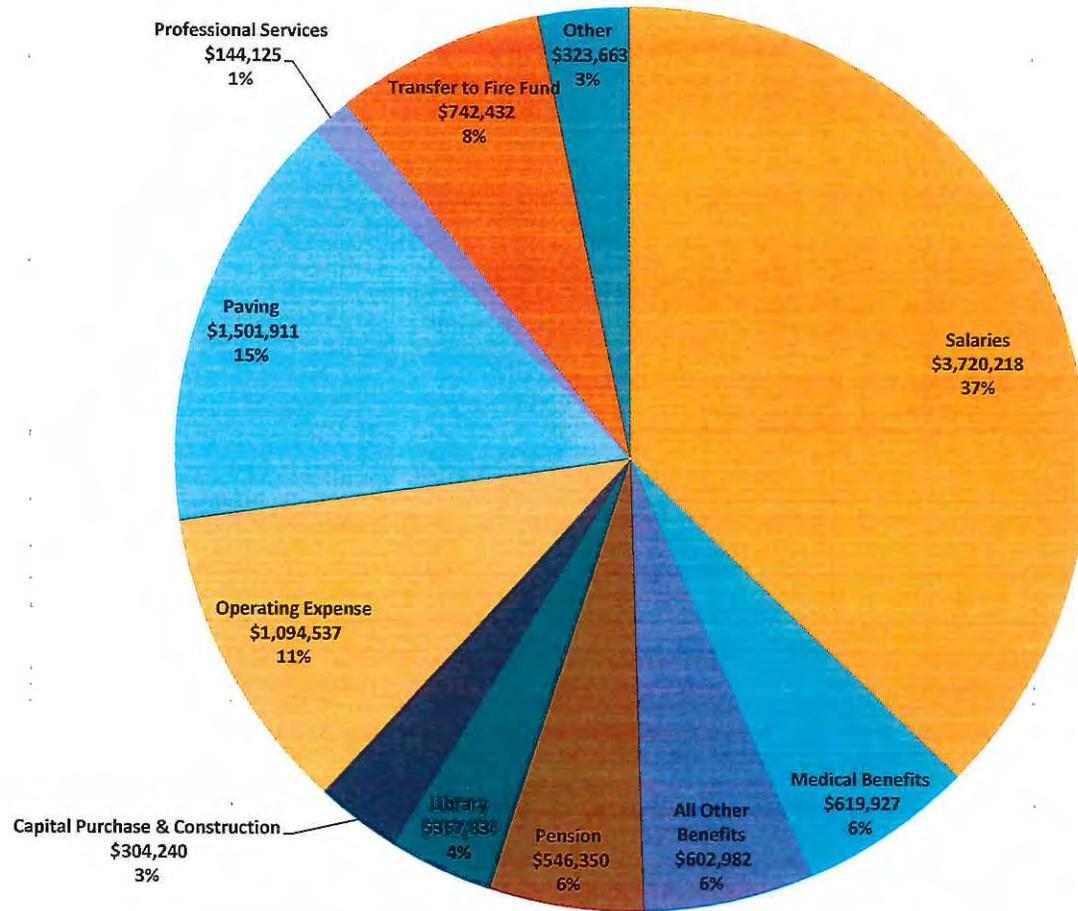
\*\* P.W. WAGES ARE ASSIGNED TO COST CENTERS WHERE WORK IS PERFORMED.

## 2020 REVENUE & EXPENDITURE PIE CHARTS

<u>REVENUES</u>	<u>AMOUNT</u>	<u>%</u>	<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>%</u>
REAL ESTATE TAX	\$ 2,293,000	23.0%	GENERAL GOVERN	\$ 1,128,588	11.3%
REAL ESTATE TRANSFER	\$ 800,000	8.0%	PUBLIC SAFETY	\$ 2,758,444	27.7%
INTEREST & RENT	\$ 79,000	0.8%	BLDG & CODES	\$ 357,353	3.6%
INTERGOV. REVENUE	\$ 639,300	6.4%	PUBLIC WORKS	\$ 3,189,058	32.0%
EARNED INCOME/LOCAL SVCS	\$ 4,660,000	46.7%	INSURANCE.	\$ 120,063	1.2%
FINES/LIC. & PERMITS	\$ 208,900	2.1%	CULTURE, REC. & CONSERV.	\$ 1,582,381	15.9%
CHARGES	\$ 592,320	5.9%	CAPITAL TRANSFERS	\$ 742,432	7.4%
CASH RESERVES	\$ 510,615	5.1%	OTHER	\$ 89,900	0.9%
OTHER	\$ 185,084	1.9%	<b>TOTAL</b>	<b>\$ 9,968,219</b>	<b>100%</b>
<b>TOTAL</b>	<b>\$ 9,968,219</b>	<b>100%</b>			



### General Fund Expenditures by Category



Total Budget \$9,968,219



	ITEM	AMOUNT	
DEPARTMENT	DESCRIPTION	APPROVED	ACCOUNT NO.
<b>PARKS</b>	<b>BLUEBERRY HILL PARK</b>		
	FOOTBALL CONCESSION ENTRANCE PAVING	\$ 12,500	01.454.601
	PICKLE BALL, BASKETBALL COURT RENO	\$ 200,000	01.454.601
	BLUEBERRY ENTRANCE PLANTING	\$ 10,900	30.454.600
	NEW OUTFIELD FENCE ON FIELD #1	\$ 7,500	30.454.600
	FENCING IMPROVEMENTS FOR SAFETY ISSUES	\$ 45,000	30.454.600
	BASKETBALL HOOPS	\$ 7,000	01.452.750
	FURNACES - ACTIVITY CENTER LOWER LEVEL	\$ 10,000	01.452.750
	TABLES AND CHAIRS FOR ACTIVITY CENTER	\$ 4,000	01.452.750
	<b>SUB-TOTAL</b>	<b>\$ 296,900</b>	
	<b>OLD ORCHARD PARK</b>		
	ROOF OVER RESTROOM ENTRANCE	\$ 6,000	30.454.600
	PLAYGROUND RESURFACING	\$ 65,000	30.454.620
	<b>SUB-TOTAL</b>	<b>\$ 71,000</b>	
	<b>LINBROOK PARK</b>		
	IMPROVE FRISBEE GOLF COURSE	\$ 2,500	30.454.600
	<b>O'KEEFE-LENZNER PAVILION:</b>		
	O'KEEFE MEMORIAL RAIN GARDEN	\$ 50,000	30.454.600
	RECYCLED PLASTIC PICNIC TABLES	\$ 10,000	30.454.700
	RECYCLING CANS AND TRASH CANS	\$ 6,000	30.454.700
	PAVING -PW	\$ 63,100	01.454.601
	<b>SUB-TOTAL</b>	<b>\$ 131,600</b>	
<b>PARKS/REC EQUIPMENT</b>			
	VEHICLE FOR RECREATION DEPARTMENT	\$ 30,000	30.454.700
	MOVIE EQUIPMENT	\$ 2,500	01.452.750
	<b>SUB-TOTAL</b>	<b>\$ 32,500</b>	
<b>GOLF COURSE</b>	<b>CLOVER HILL GOLF COURSE</b>		
	COMPLETE PARKING LOT PAVING - PW	\$ 61,150	01.454.601
	4 YR REPAYMENT TO GEN.FUND FOR 20 NEW RIDING GOLF CARTS	\$ 16,630	09.492.010
	4 YR REPAYMENT TO GEN.FUND FOR EQUIPMENT 2019	\$ 17,254	09.492.010
	<b>SUB-TOTAL</b>	<b>\$ 95,034</b>	
	<b>Grand Total</b>	<b>\$1,637,634</b>	

<b>2020 Road Resurfacing Projects</b>				
<b>STREET NAME</b>	<b>LAST RESURFACED</b>	<b>ROADWAY LENGTH IN FEET</b>	<b>LENGTH IN MILES</b>	<b>ESTIMATED COST</b>
Barnwood Drive	2002	828	0.16	\$ 71,431
Longmount Drive	2002	1020	0.19	\$ 84,824
Clearview Drive	2008	2242	0.42	\$ 187,506
Colony Court	2008	568	0.11	\$ 49,109
Meadow Drive	2008	1630	0.31	\$ 138,397
Salem Drive	2008	1247	0.24	\$ 107,146
Sylvan Drive	2008	657	0.12	\$ 53,573
Wexford Run Road	2013	7541	1.43	\$ 638,414
		<b>Totals</b>	<b>2.98</b>	<b>\$ 1,330,401</b>
<b>Paving at Borough Facilities</b>				
Football Field Concession Bldg Parking lot				\$ 12,500
Clover Hill Golf Course Parking Lot				\$ 61,150
Linbrook Park O'Keefe-Lenzner Memorial				\$ 63,100
			<b>Total</b>	<b>\$ 136,750</b>
<b>NUMBER OF MILES RESURFACED IN PAST ELEVEN YEARS</b>				
		2009	3.00	
		2010	1.29	
<b>On average the above roads were last resurfaced in 2008, resulting a life span of 12 years.</b>		2011	3.73	
		2012	4.56	
		2013	4.62	
		2014	5.64	
		2015	3.9	
		2016	4.5	
		2017	4.2	
		2018	3.84	
		2019	2.98	
		<b>Total</b>	<b>42.26</b>	
		<b>Average</b>	<b>3.84</b>	
The Borough owns and maintains approximately 64 miles of roadway. The Borough also takes over an estimated one mile of new roadway each year. The established goal is to resurface every road once every 15 years. Therefore, it is necessary to budget for 4.3 miles of road resurfacing each year.				
Council & Mayor conducted a Fall Road Tour. The result of that road tour is reflected above. The Borough has reduced the 2020 road program and will outsource the repaving. The budget contains enough funds to resurface 2.98 miles of roadway, plus \$136,750 for three locations in Parks and Clover Hill Golf Course to done by DPW staff..				

## Summary of Bonds & Historical Per Capita Debt

**The 2017 Bond issued financed a new FP  
VFC fire station located on Rochester Road**

<b><u>Principal Amount</u></b>	\$ 4,800,000
<b>Term</b>	21 Years
<b>2020 Principal Payment</b>	\$ 200,000
<b>2020 Interest Payment</b>	\$ 114,690

### Historical Per Capita Debt

2007	\$ 542
2008	\$ 464
2009	\$ 391
2010	\$ 308
2011	\$ 239
2012	\$ 155
2013	\$ 92
2014	\$ 46
2015	\$ -
2016	\$ 320
2017	\$ 307
2018	\$ 291
2019	\$ 274
2020	\$ 260 *

\*The 2020 population is estimated at 15,500.

The Allegheny Institute for Public Policy through a 2013 study indicated the medium per capita debt for Allegheny County communities is \$326.

### **PRIOR BONDS: AMOUNTS & USE**

<b><u>Issue</u></b>	<b><u>Refinanced by:</u></b>	<b><u>Principal Amount</u></b>	<b><u>Year Paid Off</u></b>
1993 = AMBULANCE BLDG = LOWRIES SANITARY SEWER = MAGEE WATER LINE = BEAR RUN SANITARY SEWER = GOLF COURSE	2003 Issue	\$ 3,130,000	2010
1994 = FISH RUN	2003A Issue	\$ 6,135,000	2014
1996 = CURRENT MUNICIPAL BLDG			
1998 = McDEVITT & MONTGOMERY SANITARY SEWERS	2003B Issue	\$ 900,000	2012
2017 = FRANKLIN PARK VFC FIRE STATION		\$ 4,800,000	

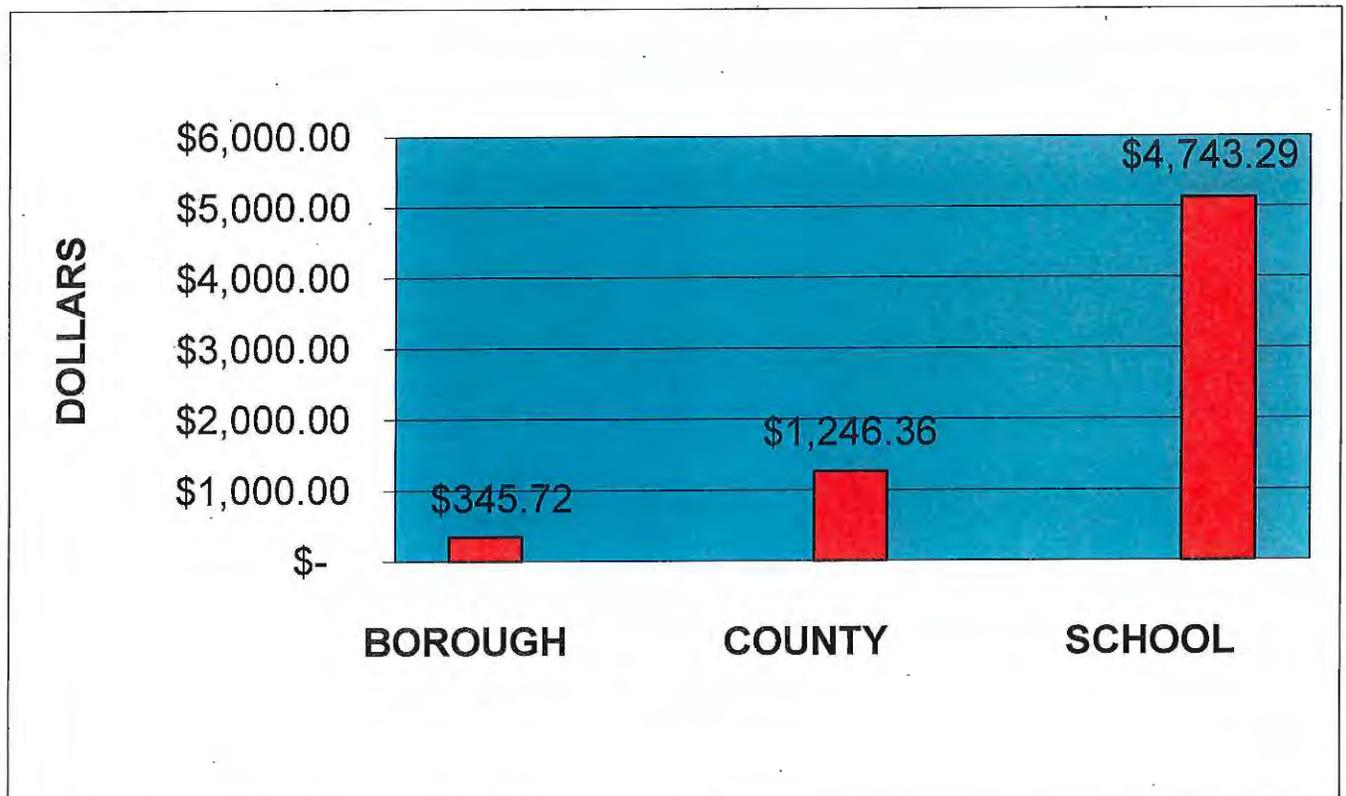
**The 2003 & 2003A bonds were issued to refinance prior bonds, the principal amount reflects the 2003 balance.  
The 2003B bonds were utilized for new sewer construction.**

## DISTRIBUTION OF YOUR 2020 REAL ESTATE TAX DOLLAR

Based on Allegheny County Assessment Office Records the median value of residential property in Franklin Park is \$268,000. Such a property would incur the following taxes

	<u>TAX AMOUNT</u>	<u>MILLAGE</u>	<u>PERCENTAGE</u>
BOROUGH	\$ 345.72	1.29	5.13%
ALLEGHENY COUNTY	\$ 1,267.64	4.73	18.80%
NORTH ALLEGHENY SCHOOL DISTRICT	\$ 5,129.73	<u>19.1408</u>	<u>76.07%</u>
<b>TOTALS</b>	<b>\$ 6,743.09</b>	<b>25.1608</b>	<b>100.00%</b>

IN 2019 FRANKLIN PARK BOROUGH HAD THE 3RD LOWEST MUNICIPAL REAL ESTATE TAX RATE IN ALLEGHENY COUNTY. WHEN CONSIDERING ALL TAXES LEVIED BY A MUNICIPALITY, FRANKLIN PARK HAD THE LOWEST OVERALL TAX RATE.



## 2019 NHCOC PER CAPITA EXPENDITURE SURVEY

<u>MUNICIPALITY</u>	<u>POPULATION ESTIMATE</u>	<u>MILLAGE RATE</u>	<u>GENERAL FUND TOTAL BUDGET</u>	<u>PER CAPITA EXPENDITURE</u>
BRADFORD WOODS	1,171	2.483	\$ 716,171	\$ 611.59
FOX CHAPEL	5,436	2.95	\$ 8,579,100	\$ 1,578.20
<b>FRANKLIN PARK</b>	<b>15,400</b>	<b>1.29</b>	<b>\$ 10,586,730</b>	<b>\$ 687.45</b>
HAMPTON	18,800	2.9241	\$ 15,200,347	\$ 808.53
INDIANA	7,253	3.47	\$ 5,605,786	\$ 772.89
MARSHALL	9,000	1.42	\$ 8,627,177	\$ 958.58
McCANDLESS	28,457	1.236	\$ 22,019,700	\$ 773.79
OHARA	8,406	1.725	\$ 9,976,328	\$ 1,186.81
OHIO	5,500	3.09	\$ 10,862,304	\$ 1,974.96
PINE	11,497	0.998	\$ 12,061,972	\$ 1,049.14
RICHLAND	11,100	2.2	\$ 6,844,800	\$ 616.65
ROSS	30,826	2.7	\$ 22,326,306	\$ 724.27
SHALER	28,110	2.49	\$ 12,327,675	\$ 438.55
WEST DEER	<u>11,910</u>	<u>2.99</u>	<u>\$ 6,378,898</u>	<u>\$ 535.59</u>
<b>TOTALS</b>	<b>192,866</b>	<b>31.97</b>	<b>\$ 152,113,294</b>	<b>\$ 12,717.00</b>
<b>AVERAGES</b>	<b>13,776</b>	<b>2.28</b>	<b>\$ 10,865,235</b>	<b>\$ 908.36</b>
<b>FRANKLIN PARK'S STANDING AS A PERCENT OF THE AVERAGE</b>	<b>11.8% ABOVE</b>	<b>43.5% BELOW</b>	<b>2.6% Below</b>	<b>24.3% BELOW</b>

It is important to note that each community's expenditure level may be unique, based on debt, capital projects, miles of roads in the community, services provided such as free garbage collection, etc. The comparison to a large group has a tendency to balance out these variances and would indicate a relatively valid comparison.

Above figures utilize budgetary amounts obtained through the North Hills Council of Government annual survey.

## **General Fund Revenue Description**

General Fund Revenue categories have been established in accordance with the requirements of the Pennsylvania Code, as set forth by the PA Dept. of Community & Economic Development. The Borough relies on many sources of information in making revenue projections, including past history, trend analysis and market conditions. As do many other communities, Franklin Park Borough estimates its revenues cautiously and realistically. Borough General Fund Revenues fall into the following categories.

### **Real Estate Tax**

This tax is determined by multiplying the assessed value of land and buildings by the millage rate. Each property in the Borough is assessed by Allegheny County. In the past three years assessments have equaled market value. The millage is set by Council & Mayor at the time the budget is adopted. The Borough assumes an overall 99.9% collection rate. Delinquent real estate taxes from prior years generally make up approximately 7% of the total amount collected.

### **Act-511 Earned Income/Wage Tax**

A tax is levied on gross wages, salaries, commissions and other compensation earned by Franklin Park Borough residents. Under Act-511 the Borough is permitted to assess a one percent tax on resident's earned income. Earned income taxes account for approximately 45% of all General Fund revenues. This tax is shared equally with the North Allegheny School District.

### **Local Service Tax**

This tax is levied on any individual who is employed within the Borough and earns in excess of \$12,000 per year. Employees are assessed \$1 per week. Employers make quarterly payments to the Borough.

### **Real Estate Transfer Tax**

The Allegheny County Recorder of Deeds collects a Real Estate or Deed Transfer Tax at the time of a real estate sale, through the deed transfer stamp. The transfer stamp represents 2% of the sale price. The County retains 50% of this revenue. The Borough and School District each receive 25% each.

**Licenses & Permits** Cable TV franchise fees make up the bulk of revenues in this category. Our Borough has three cable companies that collect this revenue from each cable subscriber. A three (3) percent surcharge is assessed on most cable fees that residents pay. The fees compensate the borough for managing the streets and right-of-ways in which the utilities perform work. The Borough issues work permits and inspects utility company trenching and excavation work. The Borough's emergency services respond when gas lines are ruptured.

### **Fines & Forfeitures**

Only a portion of the fines levied by the Borough Police Department remain with Franklin Park. The Commonwealth and various other State agencies receive the bulk of this revenue. The Borough does however receive a portion of fines levied by the State Police within Franklin Park Borough boundaries.

### **Interest, Rent & Royalties**

The Borough Treasurer & Manager maintain an investment program intended to maximize yield on all liquid assets. After analyzing projected cash flow, an investment strategy is developed considering such factors as security, yield and liquidity. Fund balances are periodically reviewed to maximize interest revenues.

### **Intergovernmental Revenues**

These dollars are forwarded to the Borough by the federal, state and county governments. They included federal grants that are mostly channeled through the state, State revenues such as recreation grants, pension and fire company aid and Regional Asset District (RAD) revenues.

### **Charges for Services/Departmental Earnings**

This category includes fees paid to the borough's various departments. Building permit, picnic shelter, activity center rental, special police service, winter road maintenance and recreation program fees make up the bulk of revenues in this category.

### **Miscellaneous Revenues**

Revenues that cannot be credited to other existing accounts are recorded under this category. Sale of fixed assets and private donations are examples of revenues recorded under the miscellaneous category. Dividends from the self-insured workers compensation pool is one of the largest revenue sources in this category.

## **General Fund Expenditure Description**

The PA Department of Community and Economic Development has likewise assigned categories to a municipality's General Fund Expenditures. The permitted categories are as follows:

### **General Government**

Expenditures in this category include expenses for Council, Mayor, all administrative and financial departments, legal, engineering, other professional services, data processing and expenses for the operation and maintenance of the municipal building.

### **Public Safety**

This expenditure category includes all non-capital costs incurred for the Police Department. Contributions to support the operation and equipment of the Volunteer Fire Company, pass-thru of state aid, payment of fire hydrant fees and other support to the VFC is included in this category.

### **Health & Welfare**

This category includes costs for the Building/Zoning Office, as well as costs incurred for the Zoning Hearing Board and Planning Commission.

### **Public Works**

The Public Works segment of the budget provides a spending plan for the construction and maintenance of most Borough infrastructure and includes allocations for personnel, equipment, materials, supplies, streetlights, fuel and other expenses. Spending on the municipal recycling program is also included in this category. The General Fund Budget breaks down Public Works into five sub-categories: Waste Collection & Disposal, Snow & Ice Removal, Highway Maintenance Signs & Signals, Highway Maintenance Tool & Machinery and Highway Maintenance Road Repairs.

### **Culture and Recreation**

The operation, maintenance and improvements to the Borough's Park system is included in this category, as is the cost of operating the many recreation programs/events throughout the year. Support provided to Northland Library is also included in this category.

### **Conservation-Natural Resources**

All Environmental Advisory Board expenses as well as any other conservation costs are listed under this category.

### **Debt Service**

This category represents the General Fund's portion of the annual bond payment for past capital projects. See bond payment summary page for a list of projects funded by current and prior issues.

# **GENERAL FUND**

BUDGET PRESENTATION

AS OF: DECEMBER 19, 2019

01 -GENERAL FUND  
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	2018 ACTUAL	2019 ACTUAL	2019 BUDGET	2020 APPROVED
<u>REVENUE SUMMARY</u>					
	BEGINNING CASH BALANCE	0.00	0.00	1,500,000.00	510,615.00
	REAL PROPERTY TAXES	2,198,102.42	2,275,698.67	2,205,000.00	2,293,000.00
	LOCAL TAX ENABLING ACT	5,264,853.57	5,339,433.69	5,219,000.00	5,460,000.00
	LICENSES & PERMITS	183,628.22	182,334.24	188,600.00	179,900.00
	FINES	28,258.65	27,467.51	32,000.00	29,000.00
	INTEREST EARNINGS	44,450.03	46,880.31	45,000.00	55,000.00
	RENTS & ROYALTIES	22,721.47	21,446.00	23,315.00	24,000.00
	FED CAP/OPERATING GRANTS	1,129.10	4,939.34	0.00	0.00
	ST CAP/OPERATING GRANTS	14,310.00	29,216.00	12,000.00	12,000.00
	ST SHARED REV/ENTITLEMNT	344,459.60	392,518.40	351,457.00	442,100.00
	ST PYMTS IN LIEU OF TAX	237.60	237.60	238.00	200.00
	LOCAL GOVT CAP/OPR GRANT	183,875.59	194,491.00	180,000.00	185,000.00
	CHARGES FOR SERVICES	1,500.00	1,500.00	1,500.00	1,500.00
	GENERAL GOVERNMENT	25,924.25	27,451.53	20,225.00	21,200.00
	CHGS FOR SVCS-PUB SAFETY	322,956.42	356,798.50	296,800.00	301,000.00
	CHGS FOR SERVICE-ROADS	113,868.69	107,289.32	71,870.00	90,320.00
	CHGS FOR SVCS-SANITATION	9,254.00	290.00	15,400.00	5,300.00
	CHGS FOR SVCS-RECREATION	245,799.83	248,716.80	275,500.00	173,000.00
	MISCELLANEOUS REVENUE	109,274.10	110,227.75	108,625.00	102,000.00
	DONATIONS-PVT SOURCES	6,836.00	2,340.00	7,600.00	3,200.00
	FIXED ASSET DISPOSITIONS	39,375.60	65,398.77	31,600.00	43,000.00
	SHORT TERM DEBT PROCEEDS	0.00	0.00	0.00	33,884.00
	REFUND OF PRIOR YR EXP	892.83	3,849.51	1,000.00	3,000.00
	<b>TOTAL REVENUES</b>	<b>9,161,707.97</b>	<b>9,438,524.94</b>	<b>10,586,730.00</b>	<b>9,968,219.00</b>

EXPENDITURE SUMMARY

	BOROUGH COUNCIL	33,659.34	30,161.37	34,977.00	32,477.00
	EXECUTIVE	242,970.04	219,054.59	214,013.00	218,062.00
	FINANCIAL ADMINISTRATION	170,628.12	174,073.56	175,707.00	184,049.00
	TAX COLLECTION	38,621.06	40,427.67	35,512.00	40,510.00
	LAW	63,870.41	101,836.12	76,000.00	76,000.00
	CLERKS/SECRETARIES	185,175.14	179,821.18	174,122.00	190,750.00
	DATA PROCESSING	69,074.12	47,839.70	48,950.00	85,030.00
	ENGINEERING	19,546.25	36,688.25	36,800.00	58,800.00
	GENL GOVT BLDGS & PLANT	138,656.85	182,928.38	490,132.00	242,910.00
	PUBLIC SAFETY	2,215,099.26	2,389,218.76	2,458,666.00	2,653,444.00
	FIRE	96,057.46	106,205.46	96,057.00	105,000.00
	PROTECTIVE INSP-CODE ENF	271,444.03	265,648.70	283,567.00	301,431.00
	PLANNING & ZONING	12,564.24	14,483.91	14,428.00	55,922.00
	WASTE COLLECTION & DISP	30,324.90	37,223.16	27,000.00	32,000.00
	SNOW & ICE REMOVAL	124,963.55	57,102.36	90,700.00	90,500.00
	SIGNS/SIGNALS/ENGRG	34,451.72	34,078.25	35,500.00	36,000.00
	REPAIR TOOLS/MACHINERY	210,806.98	188,292.59	244,843.00	233,624.00
	ROAD MAINT & REPAIRS	1,976,122.38	2,212,283.07	2,292,001.00	2,796,934.00

BOROUGH OF FRANKLIN PARK  
 BUDGET PRESENTATION  
 AS OF: DECEMBER 19, 2019

01 -GENERAL FUND  
 FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	2018 ACTUAL	2019 ACTUAL	2019 BUDGET	2020 APPROVED
	PARTICIPANT RECREATION	287,345.30	214,214.89	238,585.00	253,990.00
	PARKS	577,902.92	647,603.72	882,216.00	958,557.00
	LIBRARIES	350,878.00	354,521.00	354,521.00	367,834.00
	CONSERVATION-NATURAL RESO	1,658.90	5,329.96	12,000.00	2,000.00
	REFUNDS	10,689.59	6,595.62	11,000.00	5,400.00
	INTERGOVERNMENTAL EXP	28,622.24	29,880.29	26,500.00	38,000.00
	JUDGEMENTS & LOSSES	0.00	0.00	15,000.00	15,000.00
	INSURANCE	107,447.09	109,781.80	109,308.00	114,563.00
	EMPLOYEE BENEFITS	5,163.05	6,226.12	4,500.00	5,500.00
	REFUND OF PRIOR YR REV	30,292.73	1,310.00	1,500.00	1,500.00
	INTERFUND OPERATING TRNSF	1,724,838.00	2,031,339.32	2,070,825.00	742,432.00
	YEAR END BALANCE	0.00	0.00	31,800.00	30,000.00
	DISCOUNT ACCOUNT	( 15.12)	( 60.61)	0.00	0.00
	<b>TOTAL EXPENDITURES</b>	<b>9,058,858.55</b>	<b>9,724,109.19</b>	<b>10,586,730.00</b>	<b>9,968,219.00</b>
	<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>102,849.42</b>	<b>( 285,584.25)</b>	<b>0.00</b>	<b>0.00</b>

# **FIRE PROTECTION**

BUDGET PRESENTATION

AS OF: DECEMBER 19, 2019

03 -FIRE PROTECTION FUND  
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	2018 ACTUAL	2019 ACTUAL	2019 BUDGET	2020 APPROVED
<u>REVENUE SUMMARY</u>					
	BEGINNING CASH BALANCE	0.00	0.00	850,000.00	982,000.00
	INTEREST EARNINGS	10,005.41	14,186.38	10,000.00	15,000.00
	INTERFUND OPER. TRANSFER	<u>733,338.00</u>	<u>704,852.32</u>	<u>744,338.00</u>	<u>742,432.00</u>
	TOTAL REVENUES	<u>743,343.41</u>	<u>719,038.70</u>	<u>1,604,338.00</u>	<u>1,739,432.00</u>
<u>EXPENDITURE SUMMARY</u>					
	FIRE	844,451.71	332,085.10	354,887.00	427,801.00
	DEBT PRINCIPAL	189,909.74	195,000.00	195,000.00	200,000.00
	DEBT INTEREST	126,240.00	120,259.24	120,540.00	114,690.00
	FISCAL AGENT'S FEES	500.00	500.00	500.00	500.00
	YEAR END BALANCE	<u>0.00</u>	<u>0.00</u>	<u>933,411.00</u>	<u>996,441.00</u>
	TOTAL EXPENDITURES	<u>1,161,101.45</u>	<u>647,844.34</u>	<u>1,604,338.00</u>	<u>1,739,432.00</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	( 417,758.04)	71,194.36	0.00	0.00

**CLOVER HILL  
GOLF COURSE**

## BUDGET PRESENTATION

AS OF: DECEMBER 19, 2019

09 -CLOVER HILL GOLF COURSE  
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	2018 ACTUAL	2019 ACTUAL	2019 BUDGET	2020 APPROVED
<u>REVENUE SUMMARY</u>					
	BEGINNING CASH BALANCE	0.00	0.00	50,000.00	50,000.00
	INTEREST EARNINGS	492.32	768.55	0.00	500.00
	RENTS & ROYALTIES	2,000.00	0.00	0.00	0.00
	CHGS FOR SVCS-RECREATION	333,344.75	368,351.48	340,250.00	372,350.00
	MISCELLANEOUS REVENUE	67.68	482.65	100.00	100.00
	FIXED ASSET DISPOSITIONS	0.00	5,000.00	0.00	0.00
	TOTAL REVENUES	335,904.75	374,602.68	390,350.00	422,950.00
		=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
	PARTICIPANT RECREATION	319,846.00	526,750.46	349,919.00	343,005.00
	MISC EXPENDITURES	476.00	301.59	300.00	300.00
	INTERFUND OPERATING TRNSF	0.00	0.00	0.00	33,884.00
	YEAR END BALANCE	0.00	0.00	40,131.00	45,761.00
	DISCOUNTS	( 30.72)	0.00	0.00	0.00
	TOTAL EXPENDITURES	320,291.28	527,052.05	390,350.00	422,950.00
		=====	=====	=====	=====
	REVENUES OVER/(UNDER) EXPENDITURES	15,613.47	( 152,449.37)	0.00	0.00

**CAPITAL  
RESERVE**

BOROUGH OF FRANKLIN PARK  
 BUDGET PRESENTATION  
 AS OF: DECEMBER 19, 2019

30 -CAPITAL RESERVE FUND  
 FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	2018 ACTUAL	2019 ACTUAL	2019 BUDGET	2020 APPROVED
<u>REVENUE SUMMARY</u>					
	BEGINNING CASH BALANCE	0.00	0.00	600,000.00	1,336,000.00
	INTEREST EARNINGS	9,957.66	19,039.79	7,000.00	20,000.00
	INTERFUND OPER. TRANSFER	<u>991,500.00</u>	<u>1,326,487.00</u>	<u>1,326,487.00</u>	<u>0.00</u>
	TOTAL REVENUES	<u>1,001,457.66</u>	<u>1,345,526.79</u>	<u>1,933,487.00</u>	<u>1,356,000.00</u>
<u>EXPENDITURE SUMMARY</u>					
	EXECUTIVE	6,214.77	33,758.96	35,169.00	20,300.00
	FINANCIAL ADMINISTRATION	369.97	0.00	0.00	0.00
	GENL GOVT BLDGS & PLANT	127,429.37	130,184.57	129,500.00	450,000.00
	PUBLIC SAFETY	60,782.50	87,331.82	78,000.00	20,800.00
	PROTECTIVE INSP/CODE ENF	0.00	30,855.00	30,000.00	0.00
	ROAD MAINT & REPAIRS	498,762.69	218,032.59	225,200.00	330,000.00
	PARKS	405,171.77	142,536.53	559,740.00	232,900.00
	YEAR END BALANCE	0.00	0.00	875,878.00	302,000.00
	DISCOUNTS	<u>( 46.54)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL EXPENDITURES	<u>1,098,684.53</u>	<u>642,699.47</u>	<u>1,933,487.00</u>	<u>1,356,000.00</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	<u>( 97,226.87)</u>	<u>702,827.32</u>	<u>0.00</u>	<u>0.00</u>

# **HIGHWAY AID**

BOROUGH OF FRANKLIN PARK  
 BUDGET PRESENTATION  
 AS OF: DECEMBER 19, 2019

35 -HIGHWAY AID FUND  
 FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	2018 ACTUAL	2019 ACTUAL	2019 BUDGET	2020 APPROVED
<u>REVENUE SUMMARY</u>					
	BEGINNING CASH BALANCE	0.00	0.00	250.00	250.00
	INTEREST EARNINGS	180.04	1,330.37	200.00	700.00
	ST SHARED REV/ENTITLEMNT	<u>458,851.13</u>	<u>469,682.88</u>	<u>457,807.00</u>	<u>448,951.00</u>
	TOTAL REVENUES	<u>459,031.17</u>	<u>471,013.25</u>	<u>458,257.00</u>	<u>449,901.00</u>
<u>EXPENDITURE SUMMARY</u>					
	GENERAL SERVICES	90,000.00	91,000.00	91,000.00	89,500.00
	SNOW & ICE REMOVAL	369,044.02	296,501.88	367,007.00	360,151.00
	REPAIR TOOLS/MACHINERY	0.00	81,050.00	0.00	0.00
	YEAR END BALANCE	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>	<u>250.00</u>
	TOTAL EXPENDITURES	<u>459,044.02</u>	<u>468,551.88</u>	<u>458,257.00</u>	<u>449,901.00</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	( 12.85)	2,461.37	0.00	0.00