

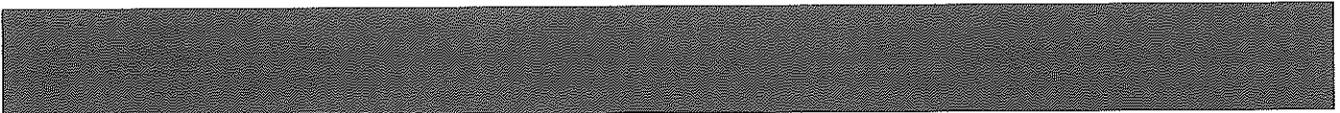
Borough of Franklin Park 2025 Budget



ADOPTED: DECEMBER 4, 2024

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2025 Budget Executive Summary

General Fund (GF)

Over the past five years, the Borough has budgeted with the anticipation that it would require transfers from reserves to balance the budget each year. Those anticipated deficits ranged from \$510,616 in 2020 to \$3,132,900 in 2024. In all except 2024, the Borough was able to avoid deficit spending in part due to unanticipated one-time sources of revenue (American Recovery Plan Act and Cares Act), and in part due to delays in major projects (the MS4 stormwater projects and the Acorn Park upgrades were delayed). Over that time-period, the Borough knew that the pace of expenditure growth plus the eventual need to complete those projects would require additional funding. Over the course of 2022 and 2023, the Borough updated its Comprehensive Plan. The most important issue identified by Borough residents was Green Space Preservation. The Borough was presented with some unexpected and unique opportunities to purchase and preserve land directly adjacent to existing Borough parks. In 2022, the Borough purchased 25 acres along Big Sewickley Creek Road across from Linbrook Park for \$700,000, which was financed through a 5-year note. In the spring of 2024, the Borough purchased 12 acres along McDevitt Road between Blueberry Hill Park and McAleer Road for \$250,000. The Borough is currently completing the purchase of another 12 acres along McDevitt Road across from Blueberry Hill Park for \$325,000. This purchase will also be financed by a 5-year note. All of these properties were on the market and being considered for purchase by developers, and if the Borough had not taken action they may instead have been developed as homes

To help offset the expectation of future expenditure increases, Borough Council made the decision in 2023 to no longer repair concrete curbs along Borough roads, and instead to replace the concrete with asphalt wedge curb as roads are repaved. The concrete curb repair program had cost the Borough \$250,000 per year. In 2024, the Borough implemented a new paving technique that has recently been utilized by many other municipalities. Rather than removing the asphalt all the way down to the base on each road that is repaved, the Borough now removes just a few inches of asphalt. If sections need to be repaired down to the base, those repairs can be handled as they arise.

Despite these cost-saving measures, financial projections show a need to secure additional sources of funding to ensure the Borough can continue to provide the level of service residents have come to expect. The Borough's current real estate tax rate is 1.29 mills. This equates to \$129 in real estate tax for each \$100,000 of assessed value for your property. This rate has been in effect since 2016. The tax rate was increased in 2016 specifically to finance the debt that was incurred to build the new fire station on Rochester Road. The Borough will be making payments on this debt through 2036. The last time the tax rate was increased to fund general operations was in 2003. The 2025 budget includes an increase of 0.3 mills, to 1.59 mills (\$159 per \$100,000 of assessed value). The Borough will still have the fifth lowest rate of the 130 municipalities in Allegheny County.

General Fund Revenue

The 2025 GF beginning unrestricted cash balance is projected to be \$3,324,536. Of that amount, \$1,207,400 will be used to balance the 2025 General Fund Budget. General Fund revenues, net of cash reserves transferred in, are expected to increase \$2,498,100 (21.61%) over the 2024 projected actual level. This includes \$1,009,100 in anticipated loan proceeds for the Ramblewood Detention Basin and Fish Run Stream Restoration MS4 stormwater projects as mandated by the Environmental Protection Agency. These loans would be paid off over five years at an interest rate of 1.743%. In addition, the Borough will receive \$1,387,500 in grant funds for specific projects in 2025 as follows:

- \$190,000 from PA DEP for the Ramblewood MS4 project
- \$200,900 from PA DEP for the Fish Run MS4 project
- \$362,300 from DCNR for the Acorn Park upgrades

- \$215,000 from GEDTF for the Acorn Park upgrades
- \$214,500 from CDBG for a flood control project on Montgomery Road
- \$100,000 from LSA for the purchase of a new bucket truck for public works/parks
- \$60,000 from LSA for new roofs for the Activity Center and football concession building
- \$44,800 from DCNR to update the Borough Parks, Recreation and Open Space Plan

The \$2,396,600 in loans and grants are specific to projects undertaken in 2025 and will not be a continual source of revenue in future years.

General Fund Expenses

2025 General Fund budgeted expenditures are projected to increase \$2,586,100 (20.39%) over the 2024 projected actual level. Included in 2025 is a transfer of \$1,055,500 to cover expenditures detailed in the Fire Fund and a transfer of \$3,036,400 to cover expenditures detailed in the Capital Reserve Fund. Major initiatives in the General Fund include the following:

- \$485,800 in contracted services and asphalt to repair and repave 2.76 miles of roads
- \$385,100 contribution to the Northland Library
- \$299,000 for a flood control project along Montgomery Road, to be financed in part through a \$214,500 grant
- \$227,500 for stormwater maintenance and repairs
- \$100,000 for engineering to evaluate and design the future development of the property on Magee Road
- \$94,700 for a consultant to update the Borough Park, Recreation and Open Space Comprehensive Plan, to be financed in part through a \$44,800 grant
- \$65,000 for IT upgrades
- \$57,000 contribution to the McCandless-Franklin Park Ambulance Authority

The Borough is projected to finish 2025 with an unrestricted cash balance of \$2,117,136, which equals 13.9% of budgeted expenditures. Generally accepted accounting principles recommend a fund balance of 16.7% to cover two months of expenditures.

Fire Protection 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 Fire Protection Fund also includes costs for related activities such as annual inspection of businesses for compliance to the National Fire Code, fire hydrant service charges, etc.

The Fire Protection Fund is projected to begin 2025 with a cash balance of \$12. Projects and purchases planned for 2025 will require a \$1,055,500 transfer from the General Fund. Major items to be expended from this fund in 2025 include:

- \$280,000 for renovations to the sub-station on Wexford-Bayne Road
- \$175,000 for a replacement F-250 4x4 for the fire police
- \$296,800 for debt payments on the Fire Station
- \$149,000 for general fire company operating expenses
- \$100,000 for water service for fire hydrants throughout the Borough

Clover Hill Golf Course Fund

Continued increases in play combined with fee adjustments have made the Clover Hill Golf Course self-sufficient. Improvements planned for 2025 include new exterior siding for the clubhouse, a replacement water meter vault, and the purchase of a heavy-duty utility vehicle and a Toro approach mower. The golf course fund is projected to have a 2025 year-end cash balance of approximately \$237,000.

Capital Reserve Fund

The Capital Reserve Fund is projected to begin 2025 with a cash balance of \$49. Projects and purchases planned in 2025 will require a \$3,036,400 transfer from the General Fund. Major projects to be expended from this fund in 2025 include:

- \$1,400,000 for stream bank restoration and storm water detention facility retrofitting as required under the MS4 program, to be financed through \$390,900 in grants and \$1,009,100 in low interest loans
- \$624,000 for materials and contracted services for major upgrades and improvements to Acorn Park, to be financed in part through \$577,300 in grants
- \$92,000 for the replacement of the Activity Center and football concession building roofs, to be financed in part through \$60,000 in grants
- \$200,500 for miscellaneous parks replacement equipment
- \$30,000 to pave the expansion of the Blueberry Hill Park lower-level parking lot
- \$25,000 to replace the two furnaces in the Activity Center
- \$50,000 for upgrades to fire hydrants throughout the Borough
- \$53,300 for a replacement police vehicle
- \$50,000 for replacement in-car and body cameras for the Police Department
- \$210,000 for a replacement bucket truck for public works/parks, to be financed in part through a \$100,000 grant
- \$215,000 for a replacement 40,000 GVW dump truck with plow and spreader
- \$86,000 for a replacement track loader

Highway Aid - Liquid Fuels Fund

Each time a driver purchases gasoline in Pennsylvania, they pay a liquid fuels tax that by law must be used for highway/road related expenditures. Every year the Commonwealth of Pennsylvania returns a portion of this tax to each municipality.

The Borough enters the 2024-2025 winter with a full salt shed. As in prior years, contracts through the North Hills Council of Governments and PennDOT require that a minimum amount of salt be purchased to guarantee the prices offered.

In 2025 it is estimated the Borough will receive \$455,000 in Liquid Fuels revenues. In addition, the Borough will receive \$20,800 for state roads which the Borough took over and maintains for snow and ice removal. The funds will be used to pay for road salt and employee labor to plow and salt Borough roads.

**BOROUGH OF FRANKLIN PARK
2025 PROPOSED BUDGET SUMMARY - ALL FUNDS**

	General Fund (01)	Fire Protection Fund (03)	Clover Hill Golf Course (09)	Capital Reserve Fund (30)	State Highway Aid Fund (35)	TOTAL FUNDS
BEGINNING FUND BALANCE:						
Nonspendable - Advances to CHGC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted by Governmental Source	-	-	-	-	18	18
Assigned for Capital Projects	-	-	-	49	-	49
Assigned for Fire Protection	-	12	-	-	-	12
Unassigned 17% Reserve	1,965,421	-	-	-	-	1,965,421
Unassigned Balance	1,359,115	-	274,632	-	-	1,633,747
TOTAL FUND BALANCE - 1/1/2024	\$ 3,324,536	\$ 12	\$ 274,632	\$ 49	\$ 18	\$ 3,599,247
REVENUE:						
Taxes	\$ 9,566,000	\$ -	\$ -	\$ -	\$ -	\$ 9,566,000
Licenses and Permits	161,700	-	-	-	-	161,700
Fines and Forfeitures	25,000	-	-	-	-	25,000
Interest and Rents	152,000	7,000	2,500	5,000	2,000	168,500
Intergovernmental	2,248,200	-	-	-	475,800	2,724,000
Charges for Services	718,100	-	613,900	-	-	1,332,000
Miscellaneous	1,188,400	-	-	-	-	1,188,400
Transfers From Other Funds	-	1,055,500	-	3,036,400	-	4,091,900
TOTAL REVENUE AND TRANSFERS IN	\$ 14,059,400	\$ 1,062,500	\$ 616,400	\$ 3,041,400	\$ 477,800	\$ 19,257,500
EXPENDITURES:						
General Government	\$ 1,621,600	\$ -	\$ -	\$ 50,000	\$ -	\$ 1,671,600
Public Safety	3,980,600	766,300	-	103,300	-	4,850,200
Public Works	3,204,500	-	-	2,258,500	477,800	5,940,800
Culture and Recreation	1,764,500	-	652,900	624,600	-	3,042,000
Community Development	35,500	-	-	-	-	35,500
Debt Service	361,600	296,200	-	-	-	657,800
Insurance	136,100	-	-	-	-	136,100
Miscellaneous	70,500	-	1,000	-	-	71,500
Transfers To Other Funds	4,091,900	-	-	-	-	4,091,900
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 15,266,800	\$ 1,062,500	\$ 653,900	\$ 3,036,400	\$ 477,800	\$ 20,497,400
ENDING FUND BALANCE:						
Nonspendable - Advances to CHGC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted by Governmental Source	-	-	-	-	18	18
Assigned for Capital Projects	-	-	-	5,049	-	5,049
Assigned for Fire Protection	-	12	-	-	-	12
Unassigned Reserve	2,117,136	-	-	-	-	2,117,136
Unassigned Balance	-	-	237,132	-	-	237,132
TOTAL FUND BALANCE - 12/31/2025	\$ 2,117,136	\$ 12	\$ 237,132	\$ 5,049	\$ 18	\$ 2,359,347

2025 BOROUGH CAPITAL PROJECTS, PURCHASES AND INITIATIVES

Location	Description	Materials	Labor	Outside Contracting	Purchased Equipment	Total
CLOVER HILL GOLF COURSE						
	Clubhouse exterior facade with Hardy board	-	-	-	60,000	60,000
	Toro Triflex approach mower	-	-	-	69,500	69,500
	Replace water meter vault	-	-	-	60,000	60,000
	Heavy Duty Utility Vehicle	-	-	-	39,700	39,700
	TOTAL CLOVER HILL GOLF COURSE	\$ -	\$ -	\$ -	\$ 229,200	\$ 229,200
MUNICIPAL COMPLEX						
	<u>Municipal Building and Grounds</u>					
	Replace Shredder				5,000	5,000
	New Chairs for council table in conference room				6,000	6,000
	Office Furniture (desks, file cabinets, chairs)				1,500	1,500
	Desktop Printers				500	500
	<u>Police Department</u>					
	One Police Vehicle				53,300	53,300
	Replace Body Worn Cameras / Patrol Vehicle Cameras				50,000	50,000
	Expansion of Borough Camera Sites				20,000	20,000
	4 Ballistic Vests @ \$1,575 each \$6,300				6,300	6,300
	<u>IT</u>					
	Replace computer work stations and laptops as they fail or need upgrades to Windows 11				40,000	40,000
	Upgrade older Fire Protection infrastructure to allow modern fire fighting appliances to be used on all Borough Hydrants over up to 5 years. An estimated 100 hydrants need changed at about \$3,00 per hydrant.				50,000	50,000
	Replace uninterruptable Power Supplies (UPS) or replace batteries as needed. Regular interval service				15,000	15,000
	Repair and/or replacement of network hardware devices such as switches / routers, WiFi devices, Firewall, VPN, and similar items at end of life or at time of failure.				10,000	10,000
	SUB-TOTAL MUNICIPAL BUILDING & GROUNDS	\$ -	\$ -	\$ -	\$ 257,600	\$ 257,600
	<u>Public Works Building and Grounds</u>					
	Bucket Truck				210,000	210,000
	Caterpillar 255 HF XPS Compact Track Loader				86,000	86,000
	40,000 GVW Dump Truck / Plow and Tailgate Spreader				215,000	215,000
	SUB-TOTAL PW BUILDING & GROUNDS	\$ -	\$ -	\$ -	\$ 511,000	\$ 511,000
	TOTAL MUNICIPAL COMPLEX	\$ -	\$ -	\$ -	\$ 768,600	\$ 768,600

2025 BOROUGH CAPITAL PROJECTS, PURCHASES AND INITIATIVES

Location	Description	Materials	Labor	Outside Contracting	Purchased Equipment	Total
PARKS						
	<u>Parks Equipment</u>					
	Wide Area Mower				\$92,000	92,000
	Deck over Trailer				\$12,000	12,000
	Ex-Mark Stand on 60" mower				\$12,500	12,500
	ABI Forse Z23 groomer				\$44,500	44,500
	Toro Workman HDX 4wd				\$39,500	39,500
	Activity Center & Football concession roof				\$92,000	92,000
	SUB-TOTAL PARKS EQUIPMENT	\$0	\$0	\$0	\$292,500	\$292,500
	<u>Acorn Park</u>					
	Carryover from 2024 Project	50,000	-	479,600	95,000	624,600
	SUB-TOTAL ACORN PARK	\$ 50,000	\$ -	\$ 479,600	\$ 95,000	\$ 624,600
	<u>Blueberry Hill Park</u>					
	Activity Center - Downstairs Furnaces	-	-	-	25,000	25,000
	Complete Paving (lower pavilion parking lot)	-	-	-	30,000	30,000
	SUB-TOTAL BLUEBERRY HILL PARK	\$0	\$0	\$0	\$55,000	\$55,000
	<u>Linbrook Park</u>					
	N/A	-	-	-	-	-
	SUB-TOTAL LINBROOK PARK	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>Mel Lubert Nature Preserve</u>					
	N/A	-	-	-	-	-
	SUB-TOTAL MEL LUBERT NATURE PRESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>Old Orchard Park</u>					
	N/A	-	-	-	-	-
	SUB-TOTAL OLD ORCHARD PARK	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>Winterberger-Nagle House</u>					
	N/A	-	-	-	-	-
	SUB-TOTAL WINTERBERGER-NAGLE HOUSE	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>Magee Road Property</u>					
	Engineering fees for creation of new park	-	-	100,000	-	100,000
	SUB-TOTAL YMCA PROPERTY	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
	TOTAL PARKS	\$ 50,000	\$ -	\$ 579,600	\$442,500	\$ 1,072,100

2025 BOROUGH CAPITAL PROJECTS, PURCHASES AND INITIATIVES

Location	Description	Materials	Labor	Outside Contracting	Purchased Equipment	Total
STORMWATER						
<u>PIPE, CATCH BASINS & OUTFALLS</u>						
	Emergency and planned repairs and improvements	-	-	60,000	-	60,000
	Montgomery Road stormwater project	-	-	299,000	-	299,000
	SUB-TOTAL PIPE, CATCH BASINS & OUTFALLS	\$ -	\$ -	\$ 359,000	\$ -	\$ 359,000
<u>DETENTION FACILITIES</u>						
		-	-	-	-	-
	SUB-TOTAL DETENTION FACILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
<u>MS4</u>						
	MS4 Project Work	-	-	1,400,000	-	1,400,000
	SUB-TOTAL MS4	\$ -	\$ -	\$ 1,400,000	\$ -	\$ 1,400,000
	TOTAL STORMWATER	\$ -	\$ -	\$ 1,759,000	\$ -	\$ 1,759,000
STREETS, CURBS, TRAFFIC SIGNALS & SIDEWALKS						
<u>Paving</u>						
	Antrim Ct.					10,560
	Ashbury Ln.					31,680
	Prince Andrew					5,280
	King Henry					21,120
	King Charles					88,000
	King David					19,360
	King James					149,600
	King Albert					28,160
	King John					58,080
	King William					40,480
	Broadhill					24,640
	Wood view					8,800
	SUB-TOTAL PAVING	\$ -	\$ -	\$ -	\$ -	\$ 485,760
	Concrete Curb	-	-	-	-	-
	SUB -TOTAL CONCRETE CURB	\$ -	\$ -	\$ -	\$ -	\$ -
	TRAFFIC SIGNALS	-	-	-	-	-
	SUB-TOTAL TRAFFIC SIGNALS	\$ -	\$ -	\$ -	\$ -	\$ -
	SIDEWALKS	-	-	-	-	-
	SUB-TOTAL SIDEWALKS	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL STREETS, CURBS, TRAFFIC SIGNALS & SIDEWALKS	\$ -	\$ -	\$ -	\$ -	\$ 485,760
	TOTAL ALL PROJECTS	\$ 50,000	\$ -	\$ 2,338,600	\$ 1,440,300	\$ 4,314,660

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

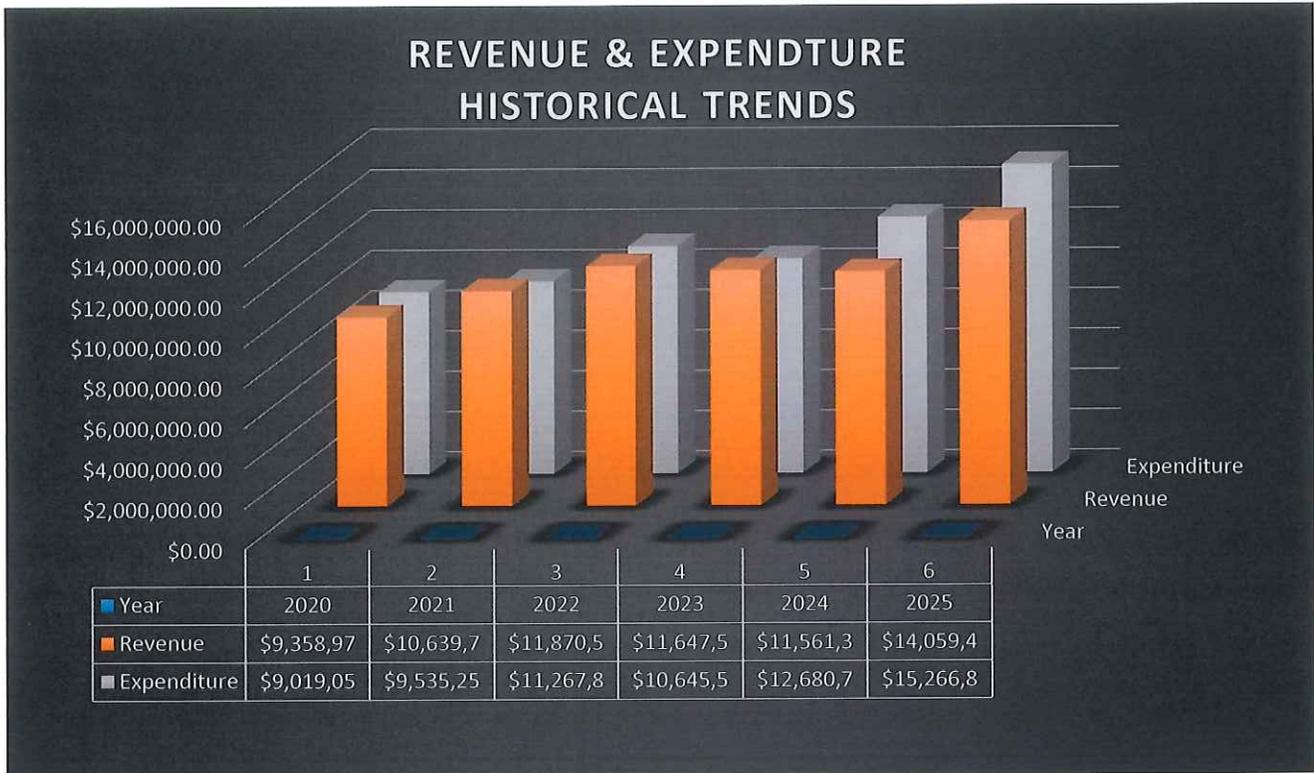
All Environmental Advisory Board expenses as well as any other conservation costs are listed under this category.

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.

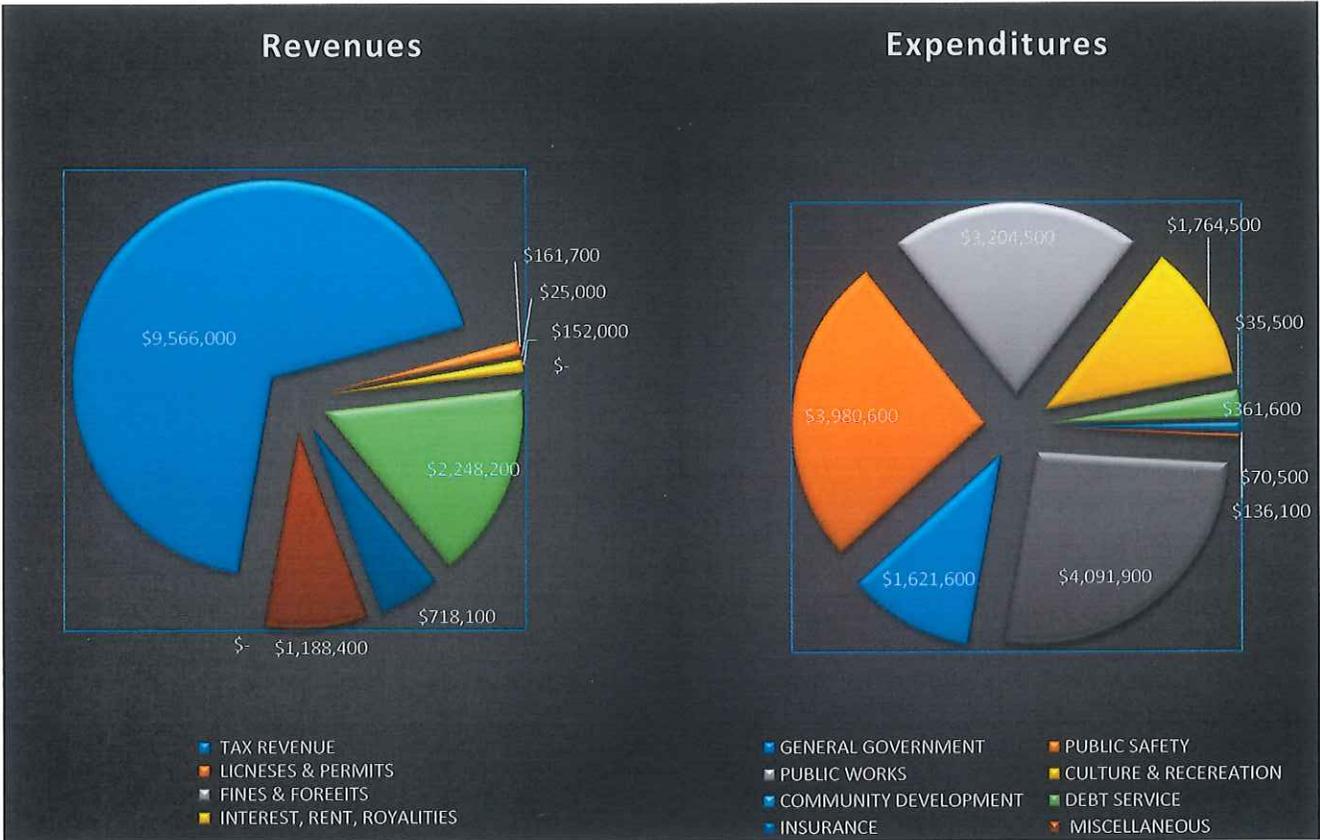
GENERAL FUND HISTORICAL AND PROJECTED DATA

<u>YEAR</u>	<u>REVENUE</u>	<u>EXPENDITURE</u>	<u>SURPLUS/DEFICIT</u>	
2020	\$ 9,358,974	\$ 9,019,055	\$ 339,919	Actual
2021	\$ 10,639,754	\$ 9,535,252	\$ 1,104,502	Actual
2022	\$ 11,870,584	\$ 11,267,882	\$ 602,702	Actual
2023	\$ 11,647,591	\$ 10,645,519	\$ 1,002,073	Actual
2024	\$ 11,561,300	\$ 12,680,700	\$ (1,119,400)	Projected Actual
2025	\$ 14,059,400	\$ 15,266,800	\$ (1,207,400)	Budget



2025 REVENUE AND EXPENDITURE PIE CHARTS

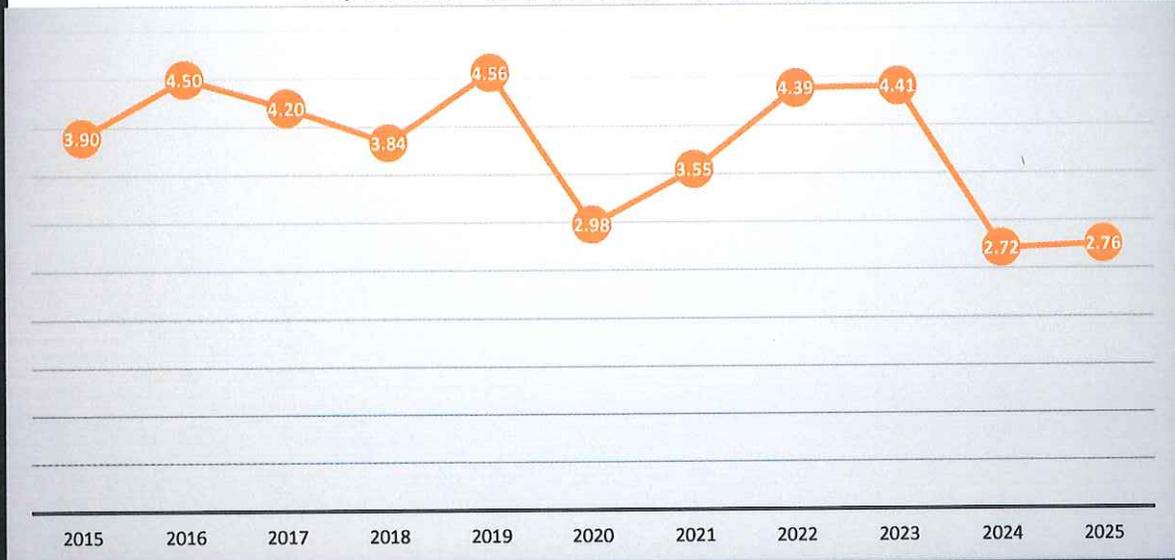
<u>REVENUES</u>	<u>AMOUNT</u>	<u>%</u>	<u>EXPENDITURES</u>	<u>AMOUNT</u>	<u>%</u>
TAX REVENUE	\$ 9,566,000	68.0%	GENERAL GOVERNMENT	\$ 1,621,600	10.6%
LICNESES & PERMITS	\$ 161,700	1.2%	PUBLIC SAFETY	\$ 3,980,600	26.1%
FINES & FOREEITS	\$ 25,000	0.2%	PUBLIC WORKS	\$ 3,204,500	21.0%
INTEREST, RENT, ROYALTIES	\$ 152,000	1.1%	CULTURE & RECERATION	\$ 1,764,500	11.6%
FEDERAL REVENUE	\$ -	0.0%	COMMUNITY DEVELOPMENT	\$ 35,500	0.2%
STATE REVENUE	\$ 2,248,200	16.0%	DEBT SERVICE	\$ 361,600	2.4%
CHARGES FOR SERVICES	\$ 718,100	5.1%	INSURANCE	\$ 136,100	0.9%
MISCELLANEOUS	\$ 1,188,400	8.5%	MISCELLANEOUS	\$ 70,500	0.5%
CASH RESERVE TRANSFERS	\$ -	0.0%	TRANSFERS TO OTHER FUNDS	\$ 4,091,900	26.8%
TOTAL	\$ 14,059,400	100%	TOTAL	\$ 15,266,800	100%



2025 POTENTIAL ROAD RESURFACING PROJECTS

STREET <u>NAME</u>	LENGTH <u>IN MILES</u>	ESTIMATED <u>COST</u>
Antrim Ct.	0.06	10,560
Ashbury Ln.	0.18	31,680
Prince Andrew	0.03	5,280
King Henry	0.12	21,120
King Charles	0.5	88,000
King David	0.11	19,360
King James	0.85	149,600
King Albert	0.16	28,160
King John	0.33	58,080
King William	0.23	40,480
Broadhill	0.14	24,640
Woodview	<u>0.05</u>	<u>8,800</u>
Total	2.76	485,760

HISTORICAL PAVING - # OF MILES

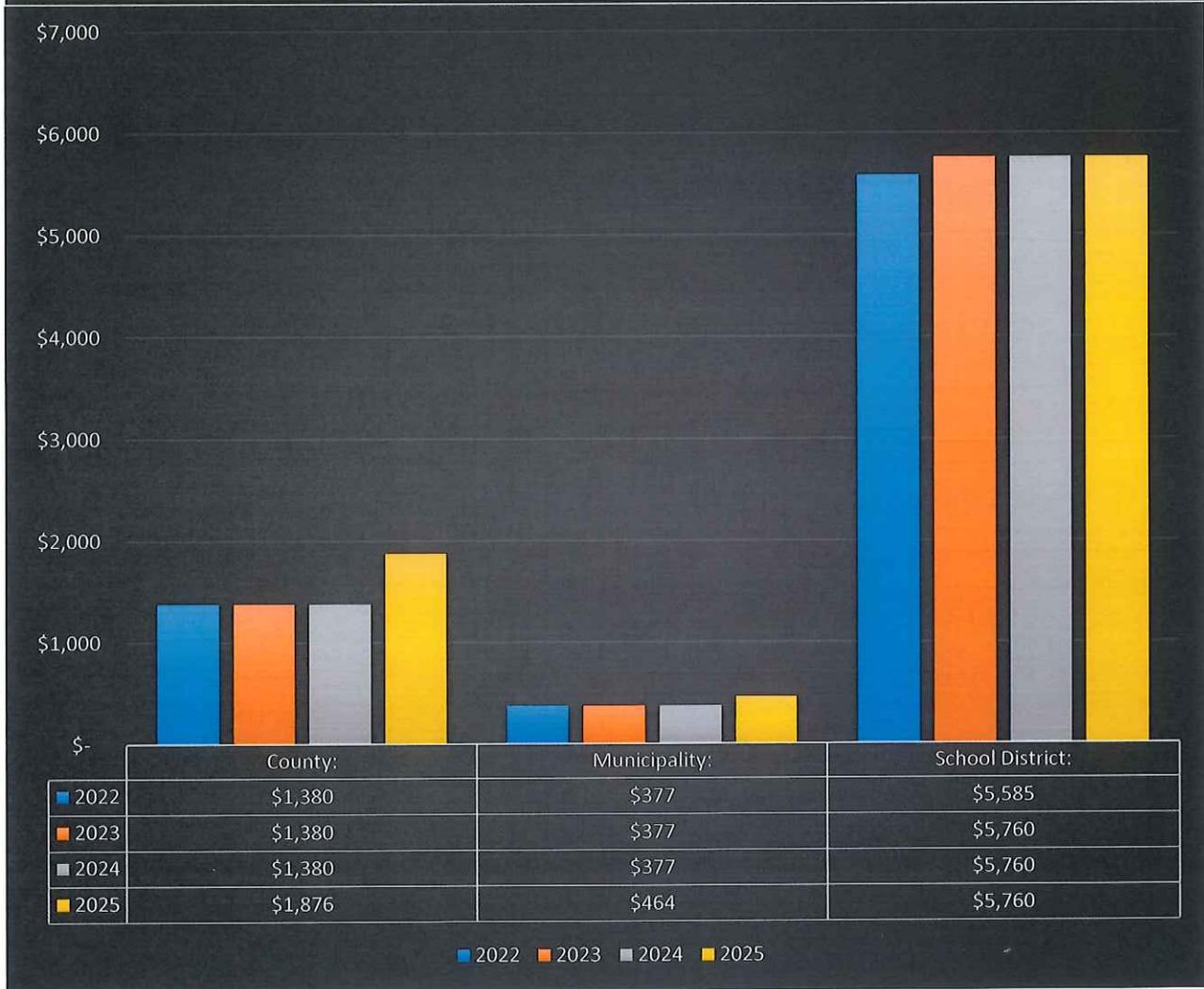


DISTRIBUTION OF YOUR REAL ESTATE TAX DOLLAR

Based on Allegheny County Assessment Office Records the median assessed value of residential property in Franklin Park is \$291,800. Such a property would incur the following taxes:

Taxes for Median Property Value (\$291,800)				
Tax Type	2022	2023	2024	2025
County:	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,876
Municipality:	\$ 377	\$ 377	\$ 377	\$ 464
District:	\$ 5,585	\$ 5,760	\$ 5,760	\$ 5,760
TOTAL:	\$ 7,342	\$ 7,517	\$ 7,517	\$ 8,100

IN 2024 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.



Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Budget	2024 Actuals YTD	2024 Projected	2025 Requested	Incr/Decr ' 24 \$	%
REVENUE:										
TRANSFERS IN										
REAL PROPERTY	2,287,124	2,290,241	2,379,480	2,307,159	2,348,500	2,287,329	2,328,300	2,874,000	545,700	
REAL ESTATE TRANSFER TAX	564,104	653,791	533,916	569,991	575,000	301,974	550,600	585,000	34,400	
EARNED INCOME TAX	4,706,697	5,163,171	5,420,995	5,734,566	5,950,000	3,265,681	5,801,100	5,900,000	98,900	
LOCAL SERVICE TAX	163,167	161,649	183,408	244,188	207,000	98,941	199,600	207,000	7,400	
TOTAL TAXES	7,721,092	8,268,852	8,517,799	8,855,904	9,080,500	5,953,926	8,879,600	9,566,000	686,400	7.73%
LICENSES & PERMITS	179,973	190,187	215,292	166,645	182,200	80,972	161,500	161,700	200	
TOTAL LICENSES & PERMITS	179,973	190,187	215,292	166,645	182,200	80,972	161,500	161,700	200	0.12%
FINES	25,553	27,554	30,066	27,510	26,000	15,587	23,100	25,000	1,900	
TOTAL FINES & FORFEITS	25,553	27,554	30,066	27,510	26,000	15,587	23,100	25,000	1,900	8.23%
INTEREST EARNINGS	16,236	4,665	35,227	82,463	100,000	98,849	142,200	125,000	(17,200)	
RENTS & ROYALTIES	24,105	24,829	25,573	26,341	26,300	18,055	27,000	27,000	-	
TOTAL INTEREST, RENT, ROYALTIES	40,341	29,493	60,800	108,803	126,300	116,904	169,200	152,000	(17,200)	-10.17%
FEDERAL SHARED REVENUES	150,000	779,001	783,927	745,839	-	-	-	-	-	
FED CAP/OPERATING GRANTS	14,931	-	-	-	-	-	-	214,500	214,500	
TOTAL FEDERAL	164,931	779,001	783,927	745,839	-	-	-	214,500	-	0.00%
STATE CAP/OPERATING GRANTS	413,578	31,977	55,211	31,275	1,083,200	3,818	316,500	1,189,500	873,000	
STATE SHARED REVENUES	238	429,639	469,575	525,141	564,100	13,365	571,300	564,000	(7,300)	
ST PYMTS IN LIEU OF TAX	179,867	238	238	238	200	-	200	200	-	
LOCAL GOVT CAP/OPR GRANT	1,500	201,210	237,616	295,420	300,000	151,670	275,000	280,000	5,000	
TOTAL STATE	595,183	663,063	762,640	852,074	1,947,500	168,853	1,163,000	2,033,700	870,700	74.87%
GENERAL GOVERNMENT	22,807	23,942	16,448	12,281	16,500	9,829	15,700	15,000	(700)	
CHRGs FOR SVCS-PUB SAFETY	165,859	123,819	174,647	218,973	203,900	106,673	198,100	211,800	13,700	
CHRGs FOR SERVICE-ROADS	103,319	104,844	94,019	94,508	95,900	2,111	96,600	95,000	(1,600)	
CHRGs FOR SVCS-SANITATION	332	344	426	306	300	39	300	300	-	
PARK FEES-SHELTERS/FIELDS/PAV	21,760	53,915	52,895	109,850	36,000	31,530	40,000	69,000	29,000	
PARK FEES-ACTIVITY CENTER	20,105	46,133	53,598	23,375	58,000	41,760	53,100	22,000	(31,100)	
MISC RECREATION PROGRAM FEES	108,190	165,856	195,585	271,520	235,000	299,664	305,600	305,000	(600)	
CHARGES FOR SERVICES	442,371	518,852	587,618	730,813	645,600	491,607	709,400	718,100	8,700	1.23%
DEBT PROCEEDS	35,154	-	700,000	-	-	-	325,000	1,009,100	684,100	
MISCELLANEOUS REVENUE	104,540	97,834	132,522	31,424	12,500	13,202	20,800	14,800	(6,000)	
DONATIONS-PVT SOURCES	505	10,064	6,725	68,484	80,500	83,616	84,800	82,500	(2,300)	
FIXED ASSET DISPOSITIONS	47,532	53,631	74,473	55,032	57,000	21,798	21,800	77,000	55,200	
REFUND OF PRIOR YR EXP	1,797	1,224	(1,278)	5,063	5,000	(4,719)	3,100	5,000	1,900	
TOTAL MISCELLANEOUS	189,529	162,752	912,442	160,003	155,000	113,897	455,500	1,188,400	48,800	10.71%
TOTAL REVENUE	9,358,974	10,639,754	11,870,584	11,647,591	12,163,100	6,941,745	11,561,300	14,059,400	2,498,100	21.61%

Description	2020	2021	2022	2023	2024	2024 Actuals	2024	2025	Incr/Decr ' 24	
	Actuals	Actuals	Actuals	Actuals	Budget	YTD	Projected	Requested	\$	%
EXPENDITURES:										
LEGISLATIVE	21,825	28,094	35,628	32,139	31,700	23,600	28,600	31,700	3,100	10.84%
EXECUTIVE	210,862	196,612	220,967	242,608	241,900	189,291	243,400	248,500	5,100	2.10%
FINANCIAL ADMINISTRATION	187,619	210,867	266,125	288,072	240,800	191,780	278,000	287,400	9,400	3.38%
TAX COLLECTION	39,191	35,936	42,073	38,346	42,000	35,386	41,300	43,700	2,400	5.81%
SOLICITOR/LEGAL SERVICES	75,855	88,120	102,734	116,129	135,000	62,370	85,000	120,000	35,000	41.18%
SECRETARY/CLERK	202,638	210,683	213,740	266,704	286,200	191,040	296,000	278,300	(17,700)	-5.98%
DATA PROCESSING	64,319	133,343	112,228	140,611	146,300	59,350	132,100	214,000	81,900	62.00%
ENGINEERING	164,838	189,351	155,436	178,711	180,000	64,184	129,100	150,000	20,900	16.19%
GENL GOVT BLDGS & PLANT	135,981	189,118	268,616	187,472	325,400	131,036	200,300	248,000	47,700	23.81%
TOTAL GENERAL GOVERNMENT	1,103,127	1,282,124	1,417,547	1,490,791	1,629,300	948,037	1,433,800	1,621,600	187,800	13.10%
PUBLIC SAFETY	2,627,185	2,828,804	3,076,829	3,191,873	3,362,900	2,117,353	3,409,100	3,523,200	114,100	3.35%
FIRE	107,778	96,895	126,928	125,567	126,000	-	127,000	127,000	-	0.00%
UCC/CODE ENFORCEMENT	297,009	286,939	324,248	307,411	298,000	231,585	331,200	310,600	(20,600)	-6.22%
PLANNING & ZONING	12,977	19,664	60,018	43,933	21,300	5,971	9,600	19,800	10,200	106.25%
TOTAL PUBLIC SAFETY	3,044,949	3,232,302	3,588,023	3,668,785	3,808,200	2,354,909	3,876,900	3,980,600	103,700	2.67%
RECYCLING COLLECT & DISP	-	8,250	11,250	10,250	11,000	7,425	10,200	11,000	800	7.84%
WASTE COLLECTION & DISPOSAL	20,935	34,189	22,579	20,576	19,000	15,285	20,900	20,000	(900)	-4.31%
SNOW & ICE REMOVAL	6,382	31,232	52,946	23,810	44,800	14,218	15,100	26,200	11,100	73.51%
SIGNS/SIGNALS/ENGRG	16,308	16,699	26,741	34,881	32,900	9,725	16,500	32,800	16,300	98.79%
STORM SEWERS AND DRAINS	-	250,012	78,977	24,108	220,700	39,178	40,100	511,000	470,900	1174.31%
REPAIR TOOLS MACHINERY	128,591	121,934	272,503	144,834	277,700	204,570	295,300	303,800	8,500	2.88%
ROAD MAINT & REPAIRS	2,575,438	2,250,589	2,966,334	2,746,860	2,164,600	1,532,341	2,158,300	2,284,200	125,900	5.83%
STORMWATER MAN/FLOOD CTRL	-	1,927	-	16,858	15,400	-	-	15,500	15,500	#DIV/0!
TOTAL PUBLIC WORKS	2,747,655	2,714,833	3,431,330	3,022,177	2,786,100	1,822,743	2,556,400	3,204,500	648,100	25.35%
PARTICIPANT RECREATION	196,923	234,094	272,474	359,016	337,900	316,065	371,700	388,200	16,500	4.44%
PARKS	645,906	698,433	775,091	803,738	831,500	533,557	794,000	991,200	197,200	24.84%
LIBRARIES	367,834	344,861	344,861	363,139	376,700	294,408	388,600	385,100	(3,500)	-0.90%
TOTAL CULTURE & RECREATION	1,210,664	1,277,388	1,392,426	1,525,893	1,546,100	1,144,029	1,554,300	1,764,500	210,200	13.52%
CONSERVATION-NATURAL RESO	-	220	6,933	6,557	10,500	384	-	10,500	10,500	#DIV/0!
REFUNDS	1,736	3,690	18,922	23,757	25,000	25,843	42,500	25,000	(17,500)	-41.18%
TOTAL COMMUNITY DEVELOPMENT	1,736	3,910	25,855	30,314	35,500	26,227	42,500	35,500	(7,000)	
DEBT SERVICE	-	-	10,000	164,058	159,600	80,529	159,700	361,600	201,900	126.42%
TOTAL DEBT SERVICE			10,000	164,058	159,600	80,529	159,700	361,600	201,900	126.42%
INSURANCE	115,938	118,999	126,286	131,171	135,900	512	135,600	136,100	500	0.37%
TOTAL INSURANCE	115,938	118,999	126,286	131,171	135,900	512	135,600	136,100	500	0.37%
JUDGEMENTS & LOSSES	-	19,346	11,441	-	5,000	-	-	5,000	5,000	#DIV/0!
EMPLOYEE BENEFITS	1,030	13,164	5,289	5,535	5,000	77	5,300	5,000	(300)	-5.66%
INTERGOVERNMENTAL EXP	34,429	36,500	30,000	105,500	73,000	36,219	74,700	57,000	(17,700)	-23.69%
REFUND OF PRIOR YR REV	17,095	86,241	4,685	1,295	3,500	2,340	2,500	3,500	1,000	40.00%
TOTAL MISCELLANEOUS	52,555	155,251	51,415	112,330	86,500	38,636	82,500	70,500	(12,000)	-14.55%
INTERFUND OPERATING TRNSF	742,432	750,444	1,225,000	500,000	5,108,800	-	2,839,000	4,091,900	1,252,900	44.13%
TRANSFER TO OTHER FUNDS	742,432	750,444	1,225,000	500,000	5,108,800	-	2,839,000	4,091,900	1,252,900	
TOTAL EXPENDITURES	9,019,055	9,535,252	11,267,882	10,645,519	15,296,000	6,415,621	12,680,700	15,266,800	2,586,100	20.39%
REVENUE OVER/(UNDER) EXPENDITURES	339,919	1,104,502	602,702	1,002,073	(3,132,900)	526,124	(1,119,400)	(1,207,400)	(88,000)	

GENERAL FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2023</u> <u>Actuals</u>	<u>2024</u> <u>Budget</u>	<u>2024 Actuals</u> <u>YTD</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Requested</u>	<u>Incr/Decr '24</u> <u>\$</u>
REVENUE							
01-300-200-000	Transfer from Reserve	-		-			
01-301-100-000	Real Estate Taxes - Current	2,257,042	2,286,500	2,261,749	2,275,300	2,819,300	544,000
01-301-200-000	Real Estate Taxes - Prior	38,314	50,000	21,248	44,700	44,700	-
01-301-500-000	Real Estate Taxes - Leined	11,803	12,000	4,332	8,300	10,000	1,700
01-309-010-000	ACT 77 RAD	295,420	300,000	151,670	275,000	280,000	5,000
01-310-100-000	Real Estate Transfer Tax	569,991	575,000	301,974	550,600	585,000	34,400
01-310-210-000	Earned Income Tax	5,734,566	5,950,000	3,265,681	5,801,100	5,900,000	98,900
01-310-500-000	Local Services Tax	244,188	207,000	98,941	199,600	207,000	7,400
01-321-500-000	Solicitation Permits	1,220	1,500	1,500	1,700	1,700	-
01-321-800-000	Cable TV Franchise	165,425	180,700	79,472	159,800	160,000	200
01-331-110-000	Violations - Vehicle Code	27,510	26,000	15,587	23,100	25,000	1,900
01-331-130-000	State Police Fines	11,281	14,000	6,180	14,300	12,000	(2,300)
01-341-000-000	Interest	82,463	100,000	98,849	142,200	125,000	(17,200)
01-342-530-000	Cell Tower Revenue	26,341	26,300	18,055	27,000	27,000	-
01-351-000-000	Federal Capital & Operating Grants	-	-	-	-	214,500	214,500
01-352-000-000	Federal Shared Revenues	745,839	-	-	-	-	-
01-354-073-000	State Capital & Operating Grants	31,275	1,083,200	3,818	316,500	1,189,500	873,000
01-355-010-000	Public Utility Realty Tax (PURTA)	7,619	8,000	7,185	7,200	7,200	-
01-355-040-000	Alcoholic Beverage Licenses	1,800	2,000	-	1,800	1,800	-
01-355-050-000	General Municipal Pension System State Aid	367,157	402,100	-	409,000	405,000	(4,000)
01-355-090-000	Act 13/Gas Well Impact Fee	11,716	12,000	-	12,000	12,000	-
01-355-990-000	Foreign Fire Insurance Premium Tax	125,567	126,000	-	127,000	126,000	(1,000)
01-356-020-000	Game Commission Lands	238	200	-	200	200	-
01-361-000-000	Charges for Services	481	500	184	-	500	500
01-361-330-000	Zoning/Subdivision Fees	6,477	10,000	4,920	9,200	8,500	(700)
01-361-500-000	Sale of Maps & Publications	-	-	-	-	-	-
01-361-650-000	Tax Certification Revenue	4,705	5,500	4,337	5,700	5,500	(200)
01-361-660-000	Fee for Other Service	618	500	387	800	500	(300)
01-362-100-000	Special Police Service	66,128	80,000	34,147	73,800	75,000	1,200
01-362-110-000	Sale of Accident Reports	2,670	2,500	1,620	2,300	2,500	200
01-362-120-000	Security Alarm Violations	-	100	-	-	-	-
01-362-130-000	Vehicle Parking Violations	95	300	140	100	300	200
01-362-140-000	Miscellaneous Services	790	1,000	500	700	1,000	300
01-362-410-000	Building Permits	144,815	115,000	57,283	106,400	125,000	18,600
01-362-460-000	Stormwater Fee Rec/W	1,900	2,500	11,784	12,500	5,000	(7,500)
01-362-461-000	Stormwater Fee Rec/WO	2,575	2,500	1,200	2,300	3,000	700
01-363-010-000	Street, Sidewalk, Curb Repaired	4,440	5,000	2,111	6,600	4,500	(2,100)
01-363-510-000	Contracted Snow - PENDOT	75,504	75,500	-	75,500	75,500	-
01-363-520-000	Contracted Snow - County Roads	14,564	15,400	-	14,500	15,000	500
01-364-300-000	Leaf Bags	306	300	39	300	300	-
01-367-300-000	Bicentennial	30,710	-	40	-	-	-
01-367-200-000	Recreation Program Fees	271,520	235,000	299,624	305,600	305,000	(600)

GENERAL FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2023</u> <u>Actuals</u>	<u>2024</u> <u>Budget</u>	<u>2024 Actuals</u> <u>YTD</u>	<u>2024</u> <u>Projected</u>	<u>2025</u> <u>Requested</u>	<u>Incr/Decr '24</u> <u>\$</u>
01-367-450-000	Park Fees - Fields	9,295	12,000	15,775	16,000	48,000	32,000
01-367-451-000	Park Fees - Pavilion	23,375	24,000	15,755	24,000	21,000	(3,000)
01-367-452-000	Park Fees - Activity Center	69,845	58,000	41,760	53,100	22,000	(31,100)
01-380-000-000	Miscellaneous Revenue	26,677	10,000	13,202	16,100	10,000	(6,100)
01-380-150-000	Rebates	4,746	2,500	-	4,700	4,800	100
01-380-200-000	Insurance Dividends	65,684	80,000	84,289	84,300	80,000	(4,300)
01-387-150-000	Sale of History Book	-	-	-	-	-	-
01-387-350-000	Donations - Miscellaneous	-	-	(1,173)	-	-	-
01-387-600-000	Donations - Police Department	2,800	500	500	500	2,500	2,000
01-387-700-000	Donations - Miscellaneous	-	-	-	-	-	-
01-391-000-000	Sale of Fixed Assets	18,700	20,000	-	-	47,000	47,000
01-391-010-000	Sale of Millings & Scrap	36,332	37,000	21,798	21,800	30,000	8,200
01-391-020-000	Debt Proceeds	-	-	-	325,000	-	(325,000)
01-391-100-000	Compensation/Loss - Fixed Asset	3,424	3,500	(5,388)	2,400	3,500	1,100
01-393-100-000	GO Note Proceeds	-	-	-	-	1,009,100	1,009,100
01-395-000-000	Refund of Prior Year Expenditures	1,639	1,500	669	700	1,500	800
	Total Revenue	11,647,591	12,163,100	6,941,745	11,561,300	14,059,400	2,498,100

GENERAL FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2023 Actuals</u>	<u>2024 Budget</u>	<u>2024 Actuals YTD</u>	<u>2024 Projected</u>	<u>2025 Requested</u>	<u>Incr/Decr '24 \$</u>
EXPENSES							
01-400-105-000	Salary - Elected Official	21,311	21,000	17,500	21,000	21,000	
01-400-192-000	FICA - Employer Paid	1,592	1,700	1,400	1,600	1,600	
01-400-310-000	Professional Services	2,641	3,000	-	1,000	2,300	
01-400-420-000	Dues & Subscriptions	1,955	500	1,300	1,500	1,800	
01-400-460-000	Conferences & Continuing Educa	4,640	5,000	3,400	3,500	5,000	
01-400-700-000	Capital Purchases	-	500	-	-	-	
	400 Total Legislative	32,139	31,700	23,600	28,600	31,700	3,100
01-401-112-000	Salary - Executive	134,597	139,000	123,100	139,000	144,500	
01-401-192-000	FICA - Employer Paid	10,043	10,700	8,400	11,200	11,100	
01-401-194-000	Unemployment Compensation	855	300	300	300	300	
01-401-195-000	Workers Compensation	284	200	100	300	300	
01-401-196-000	Health Insurance	18,211	19,900	15,600	21,600	21,300	
01-401-197-000	Pension	10,256	10,600	-	11,600	12,400	
01-401-198-000	Other Group Benefits	1,871	1,900	1,600	1,800	1,900	
01-401-210-000	Office/Operating Supplies	6,939	5,000	2,000	5,000	4,100	
01-401-215-000	Postage	4,957	3,700	2,500	3,700	3,700	
01-401-310-000	Professional Services	11,278	7,500	6,000	7,500	7,500	
01-401-321-000	Telephone - Monthly Charges	4,441	4,400	4,000	4,400	4,400	
01-401-341-000	Advertising	3,002	3,700	1,446	1,800	3,000	
01-401-342-000	Printing	14,609	15,500	6,507	11,900	15,500	
01-401-384-000	Office Equipment Leases	5,115	5,000	3,384	5,300	5,000	
01-401-420-000	Dues & Subscriptions	9,490	10,000	7,545	9,500	9,500	
01-401-460-000	Conferences & Continuing Education	1,994	1,000	(15)	1,000	1,000	
01-401-470-000	Awards/Recognition/Sympathy	259	1,000	268	500	1,000	
01-401-700-000	Capital Purchases	2,245	500	-	-	-	
01-401-900-000	General Expenses	2,162	2,000	5,237	5,700	2,000	
	401 Total Executive	242,608	241,900	189,291	243,400	248,500	5,100
01-402-120-000	Salary - Financial Administration	158,832	140,000	115,576	148,000	166,400	
01-402-192-000	FICA - Employer Paid	18,007	10,800	8,050	11,100	12,600	
01-402-194-000	Unemployment Compensation	729	700	612	600	500	
01-402-195-000	Workers Compensation	307	300	204	300	300	
01-402-196-000	Health Insurance	18,210	7,400	10,458	16,300	20,400	
01-402-197-000	Pension	20,622	21,100	-	21,100	20,700	
01-402-198-000	Other Group Benefits	2,391	1,700	2,380	3,300	2,700	
01-402-210-000	Office/Operating Supplies	1,412	1,500	3,044	3,300	1,500	
01-402-310-000	Professional Services	44,385	32,500	25,427	45,100	32,500	
01-402-311-000	Accounting & Auditing Services	17,239	18,000	22,143	23,400	23,000	
01-402-390-000	Bank Service Charges/Fees	2,215	2,000	1,673	2,500	2,000	
01-402-420-000	Dues & Subscriptions	899	1,000	75	200	1,000	-
01-402-460-000	Conferences & Continuing Education	2,763	3,000	1,498	2,100	3,000	

GENERAL FUND DETAIL

Account	Description	2023	2024	2024 Actuals	2024	2025	Incr/Decr '24
		Actuals	Budget	YTD	Projected	Requested	\$
01-402-700-000	Capital Purchases	0	500	-	-	500	
01-402-900-000	General Expenses	60	300	641	700	300	
	402 Total Financial Administration	288,072	240,800	191,780	278,000	287,400	9,400
01-403-116-000	Commission - RET Collector	31,214	33,000	29,583	33,000	35,000	
01-403-192-000	FICA - Employer Paid	2,388	2,500	2,263	2,500	2,700	
01-403-900-000	General Expenses	4,745	6,500	3,540	5,800	6,000	
	403 Total Tax Collection	38,346	42,000	35,386	41,300	43,700	2,400
01-404-314-000	Legal Services	116,129	135,000	62,370	85,000	120,000	
	404 Total Legal	116,129	135,000	62,370	85,000	120,000	35,000
01-405-120-000	Salary - Clerk/Secretary	178,278	195,900	148,261	204,200	182,300	
01-405-192-000	FICA - Employer Paid	12,936	15,000	10,282	16,300	14,000	
01-405-194-000	Unemployment Compensation	610	900	823	900	800	
01-405-195-000	Workers Compensation	366	400	305	500	400	
01-405-196-000	Health Insurance	36,315	34,700	21,960	29,000	29,000	
01-405-197-000	Pension	33,445	31,600	2,051	34,800	31,000	
01-405-198-000	Other Group Benefits	4,478	3,500	7,249	10,100	7,600	
01-405-460-000	Conferences & Continuing Education	0	1,500	-	-	-	
01-405-700-000	Capital Purchases	0	2,500	-	-	13,000	
01-405-900-000	General Expenses	276	200	109	200	200	
	405 Total Secretary/Clerk	266,704	286,200	191,040	296,000	278,300	-17,700
01-407-120-000	Salary - IT/Data Processing	0	14,800	-	-	15,400	
01-407-192-000	FICA - Employer Paid	0	1,200	-	-	1,100	
01-407-210-000	Office/Operating Supplies	1,766	2,000	2,540	2,700	2,000	
01-407-420-000	Dues & Subscriptions	78,202	70,000	36,229	74,100	85,000	
01-407-452-000	Contracted IT services	24,783	30,000	17,166	25,300	27,500	
01-407-453-000	Web Design/Maintenance	15,754	25,800	-	15,800	18,000	
01-407-700-000	Capital Purchases	20,106	2,500	3,415	14,200	65,000	
	407 Total IT/Network Services	140,611	146,300	59,350	132,100	214,000	81,900
01-408-313-000	Engineering Services	178,711	180,000	64,184	129,100	150,000	
	408 Total Engineering	178,711	180,000	64,184	129,100	150,000	20,900
01-409-120-000	Salary - Gen Govt	50,345	56,300	32,714	43,800	55,000	
01-409-192-000	FICA - Employer Paid	2,671	2,700	2,260	2,700	2,800	
01-409-194-000	Unemployment Compensation	309	300	242	300	300	
01-409-195-000	Workers Compensation	2,470	3,000	2,158	3,000	3,100	
01-409-196-000	Health Insurance	0	7,500	950	600	-	
01-409-197-000	Pension	10,256	10,600	-	11,600	10,300	
01-409-198-000	Other Group Benefits	476	300	664	300	300	
01-409-210-000	Office/Operating Supplies	3,711	4,000	2,309	4,000	4,000	
01-409-260-000	Small Tools/Minor Equipment	0	-	-	-	-	
01-409-310-000	Professional Services	24,435	110,000	480	31,000	77,000	
01-409-325-000	Internet Fees	1,605	1,500	1,160	2,200	1,500	

GENERAL FUND DETAIL

Account	Description	2023	2024	2024 Actuals	2024	2025	Incr/Decr '24
		Actuals	Budget	YTD	Projected	Requested	\$
01-409-361-000	Electricity	31,649	35,000	22,008	31,300	32,000	
01-409-362-000	Gas	9,500	10,500	5,591	7,500	8,900	
01-409-364-000	Sewer	1,912	3,200	1,208	1,900	3,200	
01-409-366-000	Water	1,605	2,000	1,525	1,900	2,000	
01-409-373-000	Building Maintenance/Repair	34,032	35,000	32,520	32,500	33,000	
01-409-374-000	Equipment Maintenance/Repair	520	1,500	-	-	1,500	
01-409-600-000	Capital Construction	0	-	-	-	-	
01-409-700-000	Capital Purchases	11,956	41,900	25,247	25,700	13,000	
01-409-900-000	General Expenses	21	100	-	-	100	
	409 Total General Govt Building	187,472	325,400	131,036	200,300	248,000	47,700
01-410-120-000	Salary - Police	1,772,288	1,907,500	1,279,009	1,918,500	2,042,200	
01-410-179-000	Salary - Police Longevity	57,586	56,700	-	56,700	57,000	
01-410-180-000	Salary - Police OT	143,095	90,000	95,918	133,900	90,000	
01-410-181-000	Salary - Police Court OT	46,207	50,000	49,292	57,000	50,000	
01-410-182-000	Salary - Police OIC	9,319	7,500	5,725	8,600	7,500	
01-410-183-000	Salary - Police OTR	45,757	55,000	30,052	50,300	55,000	
01-410-192-000	FICA - Employer Paid	155,739	167,500	109,748	167,200	171,500	
01-410-194-000	Unemployment Compensation	5,511	5,900	6,005	6,000	6,500	
01-410-195-000	Workers Compensation	88,291	87,400	63,834	86,200	89,000	
01-410-196-000	Health Insurance	262,784	316,500	244,890	292,800	296,700	
01-410-197-000	Pension	313,127	256,300	3,156	265,300	312,300	
01-410-198-000	Other Group Benefits	30,768	32,700	24,253	36,300	34,000	
01-410-210-000	Office/Operating Supplies	14,740	12,000	7,788	14,700	12,000	
01-410-215-000	Postage	0	200	-	-	200	
01-410-231-000	Gasoline	24,412	30,000	16,227	27,000	30,000	
01-410-235-000	Vehicle Maintenance	14,552	25,000	15,536	25,000	25,000	
01-410-236-000	Vehicle Maintenance - Patrol Outfitting	24,002	25,000	2,156	25,000	25,000	
01-410-238-000	Uniform Allowance	14,757	18,000	14,215	21,000	17,000	
01-410-239-000	Uniform/Equipment/Vests	6,426	26,000	29,029	29,900	7,000	
01-410-249-000	Ammunition/Targets/Firearms	4,835	18,500	6,333	6,300	15,000	
01-410-310-000	Professional Services	95,146	110,000	66,332	118,000	110,000	
01-410-321-000	Telephone - Monthly Charges	3,079	5,000	2,434	2,500	5,000	
01-410-325-000	Internet Fees	14,169	15,000	9,163	14,500	15,000	
01-410-327-000	Radio Equipment Maintenance/Repair	5,484	5,000	1,636	2,500	5,000	
01-410-331-000	Travel Expense	1,673	1,000	733	700	1,000	
01-410-341-000	Advertising	1,801	1,000	40	300	1,000	
01-410-361-000	Electricity	480	500	262	400	500	
01-410-374-000	Equipment Maintenance/Repair	11,942	20,000	13,719	20,000	20,000	
01-410-420-000	Dues & Subscriptions	999	2,500	1,947	2,500	2,500	
01-410-460-000	Meetings, Conferences & Training	6,202	10,000	12,805	14,500	15,000	
01-410-530-000	Contributions	3,196	3,300	3,213	3,200	3,300	
01-410-700-000	Capital Purchases	11,526	-	-	-	-	

GENERAL FUND DETAIL

Account	Description	2023 Actuals	2024 Budget	2024 Actuals YTD	2024 Projected	2025 Requested	Incr/Decr '24 \$
01-410-900-000	General Expenses	1,982	1,900	1,573	2,300	2,000	
	410 Total Public Safety - Police	3,191,873	3,362,900	2,117,353	3,409,100	3,523,200	114,100
01-411-000-000	Foreign Fire Insurance Premium Tax	125,567	126,000	-	127,000	127,000	
	411 Total Fire	125,567	126,000	-	127,000	127,000	0
01-412-000-000	Ambulance Authority	105,500	73,000	36,219	74,700	57,000	
	412 Total Ambulance	105,500	73,000	36,219	74,700	57,000	-17,700
01-413-120-000	Salary - Code	184,977	179,200	153,828	197,700	186,400	
01-413-192-000	FICA - Employer Paid	13,633	13,800	10,974	13,800	14,400	
01-413-194-000	Unemployment Compensation	1,163	900	855	900	800	
01-413-195-000	Workers Compensation	408	400	299	600	400	
01-413-196-000	Health Insurance	35,523	33,000	26,584	33,000	33,800	
01-413-197-000	Pension	34,388	31,600	2,227	34,800	31,000	
01-413-198-000	Other Group Benefits	4,545	3,500	2,662	4,300	4,600	
01-413-210-000	Office/Operating Supplies	2,273	2,000	605	800	1,500	
01-413-231-000	Gasoline	0	200	-	100	200	
01-413-235-000	Vehicle Maintenance	75	200	86	200	200	
01-413-310-000	Professional Services	16,816	19,000	17,917	19,000	19,000	
01-413-314-000	Legal Services	5,016	1,500	9,703	12,700	5,000	
01-413-321-000	Telephone - Monthly Charges	506	600	338	500	600	
01-413-342-000	Printing	106	500	393	500	500	
01-413-374-000	Equipment Maintenance/Repair	648	1,600	1,266	1,600	1,500	
01-413-384-000	Equipment Leases	4,377	5,000	2,454	5,000	5,000	
01-413-420-000	Dues & Subscriptions	405	200	-	200	200	
01-413-460-000	Conferences & Continuing Education	1,152	1,500	50	1,500	1,000	
01-413-700-000	Capital Purchases	677	2,500	-	2,500	3,000	
01-413-900-000	General Expense	722	800	1,345	1,500	1,500	
	413 Total UCC & Code	307,411	298,000	231,585	331,200	310,600	-20,600
01-414-110-000	Salary - Planning & Zoning	2,484	3,900	1,350	3,900	3,900	
01-414-192-000	FICA - Employer Paid	190	400	103	100	400	
01-414-194-000	Unemployment Compensation	74	100	28	-	100	
01-414-195-000	Workers Compensation	12	-	-	-	-	
01-414-310-000	Professional Services	36,078	10,000	3,135	4,300	8,500	
01-414-314-000	Legal Services	3,611	5,000	-	-	5,000	
01-414-341-000	Advertising	1,449	1,800	1,319	1,300	1,800	
01-414-900-000	General Expense	36	100	36	-	100	
	414 Total Planning & Zoning	43,933	21,300	5,971	9,600	19,800	10,200
01-426-317-000	Recycling Disposal	10,250	11,000	7,425	10,200	11,000	
	426 Total Recycling & Disposal	10,250	11,000	7,425	10,200	11,000	800
01-427-120-000	Salary - Solid Waste Disposal	0	-	-	-	-	
01-427-450-000	Contracted Services	20,576	19,000	15,285	20,900	20,000	
	427 Total Solid Waste Disposal	20,576	19,000	15,285	20,900	20,000	-900

GENERAL FUND DETAIL

Account	Description	2023	2024	2024 Actuals	2024	2025	Incr/Decr '24
		Actuals	Budget	YTD	Projected	Requested	\$
01-432-120-000	Salary - Snow & Ice Removal	23,810	43,600	14,218	15,100	25,000	
01-432-245-000	Construction Materials	0	1,000	-	-	1,000	
01-432-373-000	Building Maintenance/Repair	-	200	-	-	200	
	432 Total Snow Removal	23,810	44,800	14,218	15,100	26,200	11,100
01-433-120-000	Salary - Traffic Control Devices	18,263	15,100	1,580	6,000	15,000	
01-433-245-000	Construction Materials	12,278	12,500	5,165	6,000	12,500	
01-433-361-000	Electric	4,341	4,300	2,979	4,500	4,300	
01-433-700-000	Capital Purchases	-	1,000	-	-	1,000	
	433 Total Traffic Control Devices	34,881	32,900	9,725	16,500	32,800	16,300
01-436-120-000	Salary - Storm Sewer & Drains	7,012	20,700	-	-	12,000	
01-436-245-000	Construction Materials	17,096	200,000	39,178	40,100	200,000	
01-436-450-000	Contracted Services	-	-	-	-	299,000	
	436 Total Storm Sewer & Drains	24,108	220,700	39,178	40,100	511,000	470,900
01-437-120-000	Salary - Repair Tools & Machinery	29,042	152,700	105,196	159,000	163,800	
01-437-210-000	Office/Operating Supplies	8,073	8,000	8,674	11,200	12,000	
01-437-234-000	Oil & Lubricants	6,251	8,000	3,408	4,000	8,000	
01-437-235-000	Vehicle Maintenance	39,733	50,000	39,818	45,700	50,000	
01-437-260-000	Small Tools/Minor Equipment	2,064	3,500	408	600	2,000	
01-437-374-000	Equipment Maintenance/Repair	32,329	27,500	27,104	45,100	35,000	
01-437-450-000	Contracted Services	14,835	20,000	17,531	20,000	25,000	
01-437-600-000	Capital Construction	7,353	2,500	2,331	9,600	2,500	
01-437-700-000	Capital Purchases	5,154	5,500	100	100	5,500	
	437 Total Repair Tools & Machinery	144,834	277,700	204,570	295,300	303,800	8,500
01-438-120-000	Salary - PWD	810,203	767,400	562,214	861,600	862,100	
01-438-121-000	Salary - PWD OT	25,906	28,000	19,115	24,900	28,000	
01-438-192-000	FICA - Employer Paid	80,073	81,600	51,731	65,900	66,700	
01-438-194-000	Unemployment Compensation	4,261	6,000	3,990	4,000	4,000	
01-438-195-000	Workers Compensation	49,776	41,300	31,551	41,300	53,700	
01-438-196-000	Health Insurance	217,441	234,200	186,443	224,200	232,700	
01-438-197-000	Pension	168,930	147,300	20,082	151,800	127,700	
01-438-198-000	Other Group Benefits	21,891	23,000	17,131	24,300	24,600	
01-438-210-000	Office/Operating Supplies	3,822	4,500	422	3,600	2,000	
01-438-231-000	Gasoline	81,902	90,000	45,155	77,700	80,000	
01-438-238-000	Uniform Allowance	9,623	13,000	3,052	8,400	14,000	
01-438-245-000	Construction Materials	743,115	508,800	329,159	457,100	450,000	
01-438-260-000	Small Tools/Minor Equipment	3,854	7,000	1,476	3,000	7,000	
01-438-310-000	Professional Services	760	1,000	230	500	1,000	
01-438-321-000	Telephone - Monthly Charges	3,055	3,500	1,692	2,500	3,500	
01-438-420-000	Dues & Subscriptions	1,972	2,500	1,750	1,800	-	
01-438-450-000	Contracted Services	487,535	203,500	256,404	203,500	325,000	
01-438-460-000	Meetings, Conferences & Training	95	500	141	100	500	

GENERAL FUND DETAIL

Account	Description	2023 Actuals	2024 Budget	2024 Actuals YTD	2024 Projected	2025 Requested	Incr/Decr '24 \$
01-438-700-000	Capital Purchases	31,731	1,000	-	1,000	1,000	
01-438-900-000	General Expense	916	500	603	1,100	700	
	438 Total Maint/Repair of Roads	2,746,860	2,164,600	1,532,341	2,158,300	2,284,200	125,900
01-446-120-000	Salary - Stormwater/Flood Control	7,824	5,400	-	-	5,500	
01-446-245-000	Construction Materials	9,034	10,000	-	-	10,000	
01-446-460-000	Meetings, Conferences & Train	-	-	-	-	-	
	446 Total Storm Water/Flood Control	16,858	15,400	-	-	15,500	15,500
01-452-120-000	Salary - Recreation	72,599	76,000	50,790	76,200	79,100	
01-452-192-000	FICA - Employer Paid	5,592	6,000	679	5,800	6,200	
01-452-194-000	Unemployment Compensation	174	300	319	300	300	
01-452-195-000	Workers Compensation	3,173	3,100	2,259	3,800	4,000	
01-452-196-000	Health Insurance	451	400	(1,824)	-	-	
01-452-197-000	Pension	10,256	10,600	-	11,600	10,300	
01-452-198-000	Other Group Benefits	251	500	251	400	500	
01-452-210-000	Office/Operating Supplies	804	1,000	314	500	1,000	
01-452-300-000	Recreation Programming	179,766	165,000	205,600	213,400	198,700	
01-452-301-000	Recreation Programming - Festival	68,907	55,000	48,653	48,700	75,000	
01-452-321-000	Telephone - Monthly Charges	604	-	-	100	600	
01-452-341-000	Advertising	0	-	-	-	1,200	
01-452-342-000	Printing	0	-	-	-	-	
01-452-390-000	Bank Service Charges/Fees	14,612	16,800	7,655	8,900	8,100	
01-452-420-000	Dues & Subscriptions	43	500	100	400	500	
01-452-450-000	Contracted Services	0	-	-	-	-	
01-452-460-000	Meetings, Conferences & Training	1,760	2,500	1,147	1,400	2,500	
01-452-700-000	Capital Purchases	0	-	-	-	-	
01-452-900-000	General Expense	25	200	121	200	200	
	452 Total Recreation	359,016	337,900	316,065	371,700	388,200	16,500
01-454-120-000	Salary - Parks	367,531	404,400	267,085	369,400	383,200	
01-454-121-000	Salary - Parks OT	12,354	15,000	6,281	9,100	15,000	
01-454-192-000	FICA - Employer Paid	26,876	28,300	22,639	29,000	29,600	
01-454-194-000	Unemployment Compensation	1,611	3,600	1,621	1,600	2,200	
01-454-195-000	Workers Compensation	16,462	14,800	10,788	18,000	18,000	
01-454-196-000	Health Insurance	71,540	78,300	62,774	81,000	83,000	
01-454-197-000	Pension	69,240	63,100	7,768	69,600	69,200	
01-454-198-000	Other Group Benefits	7,744	7,900	5,928	9,000	8,700	
01-454-210-000	Office/Operating Supplies	8,937	6,000	12,160	12,200	9,000	
01-454-221-000	Topdressing/Fertilizer/Seed&So	41,616	50,000	30,956	38,800	55,000	
01-454-226-000	Trees & Plantings	915	2,000	-	200	2,500	
01-454-231-000	Gasoline	0	-	77	100	-	
01-454-235-000	Vehicle Maintenance	6,296	6,500	3,057	5,300	7,000	
01-454-238-000	Uniforms	3,736	3,600	110	3,500	3,600	
01-454-260-000	Small Tools/Minor Equipment	5,852	5,000	1,380	2,500	5,500	
01-454-310-000	Professional Services	833	1,500	22,119	22,200	194,700	

GENERAL FUND DETAIL

Account	Description	2023 Actuals	2024 Budget	2024 Actuals YTD	2024 Projected	2025 Requested	Incr/Decr '24 \$
01-454-321-000	Telephone - Monthly Charges	1,161	1,500	1,124	1,200	1,500	
01-454-325-000	Internet Fees	5,030	5,000	3,310	5,000	5,000	
01-454-341-000	Advertising	0	-	459	500	-	
01-454-361-000	Electricity	14,491	15,000	9,726	14,400	15,000	
01-454-362-000	Gas	2,555	3,500	2,439	3,000	3,500	
01-454-364-000	Sewer	2,695	3,500	480	900	3,500	
01-454-366-000	Water	7,156	8,000	5,726	6,900	8,000	
01-454-372-000	Memorial Program	6,464	6,500	9,512	12,700	7,000	
01-454-373-000	Building Maintenance/Repair	23,806	25,000	13,548	21,300	28,000	
01-454-374-000	Equipment Maintenance/Repair	12,909	17,000	13,131	16,100	17,000	
01-454-420-000	Dues & Subscriptions	0	-	-	-	-	
01-454-450-000	Contracted Services	12,129	15,000	6,733	11,100	15,000	
01-454-460-000	Meetings, Conferences & Train	680	1,000	690	700	1,500	
01-454-600-000	Capital Construction	10,800	-	-	-	-	
01-454-700-000	Capital Purchases	61,777	39,500	11,750	28,500	-	
01-454-900-000	General Expense	543	1,000	187	200	-	
	454 Total Parks	803,738	831,500	533,557	794,000	991,200	197,200
01-456-540-000	Contributions	363,139	376,700	294,408	388,600	385,100	
	454 Total Contributions	363,139	376,700	294,408	388,600	385,100	-3,500
01-461-300-000	Environmental Advisory Council	164	500	384	-	500	
01-461-312-000	Forest Management	6,393	10,000	-	-	10,000	
	461 Total Forest Management	6,557	10,500	384	-	10,500	10,500
01-469-470-000	Real Estate Tax Refunds	23,757	25,000	25,843	42,500	25,000	
	469 Total Real Estate Tax Refunds	23,757	25,000	25,843	42,500	25,000	-17,500
01-471-000-000	GO Note - Principle	134,089	140,000	70,000	140,000	337,000	
01-472-000-000	GO Note - Interest	29,969	19,600	10,529	19,700	24,600	
01-475-100-000	GO Notes - Administrative Fees	-	-	-	-	-	
	470 Total Debt	164,058	159,600	80,529	159,700	361,600	201,900
01-482-410-000	Judgement/Damages	-	5,000	-	-	5,000	
	482 Total Judgements	-	5,000	-	-	5,000	5,000
01-486-200-000	Insurance - Liability	45,101	48,000	-	48,000	46,600	
01-486-300-000	Insurance - Auto	25,803	27,300	-	27,300	28,900	
01-486-400-000	Insurance - Public Officials	30,707	31,000	-	31,000	31,000	
01-486-500-000	Insurance - Police Professional	26,253	27,000	14	27,000	27,000	
01-486-600-000	Fidelity and Surety Bonds	2,004	1,100	216	1,100	1,100	
01-486-700-000	Insurance - Other	1,303	1,500	282	1,200	1,500	
	486 Total Insurance	131,171	135,900	512	135,600	136,100	500
01-487-198-000	Other Group Benefits	5,535	5,000	77	5,300	5,000	
	487 Total Other Group Benefits	5,535	5,000	77	5,300	5,000	(300)
01-491-000-000	Refund of Prior Year Revenues	1,295	3,500	2,340	2,500	3,500	
	491 Total Refunds	1,295	3,500	2,340	2,500	3,500	1,000

GENERAL FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2023 Actuals</u>	<u>2024 Budget</u>	<u>2024 Actuals YTD</u>	<u>2024 Projected</u>	<u>2025 Requested</u>	<u>Incr/Decr '24 \$</u>
01-492-030-000	Transfer to Fire Fund	500,000	1,150,000	-	291,200	1,055,500	
01-492-300-000	Transfer to Capital Reserve Fund	-	3,958,800	-	2,547,800	3,036,400	
	492 Total Transfers	500,000	5,108,800	-	2,839,000	4,091,900	1,252,900
	Total Expenditures	10,645,519	15,296,000	6,415,621	12,680,700	15,266,800	
	Revenue (Under)/Over Expenditures	1,002,073	(3,132,900)	526,124	(1,119,400)	(1,207,400)	

03 FIRE FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2023 Actuals</u>	<u>2024 Budget</u>	<u>2024 Actuals YTD</u>	<u>2024 Projected</u>	<u>2025 Requested</u>
	Beginning Cash Balance 1/1		979,373		975,712	12
03-341-000-000	Interest	7,222	8,000	3,829	5,000	7,000
03-387-000-000	Contributions	-	-	-	-	-
03-392-010-000	Transfer from General Fund	500,000	1,150,000		291,200	1,055,500
03-393-100-000	General Obligation Bonds/Note Proceeds	-	-	-	-	-
03-393-200-000	Bond Premium	-	-	-	-	-
	Total Revenues	507,222	1,158,000	3,829	296,200	1,062,500
03-411-120-000	Salary	27,638	27,000	-	27,000	28,100
03-411-192-000	FICA - Employer Paid	1,987	2,200	-	2,200	2,200
03-411-194-000	Unemployment Compensation	-	100	-	-	-
03-411-195-000	Workers Compensation	27,786	28,000	12,770	28,000	30,000
03-411-321-000	Telephone - Monthly Charges	1,466	1,300	979	1,400	1,400
03-411-363-000	Hydrant Service	92,237	98,000	62,587	96,000	100,000
03-411-540-000	Contributions	100,000	100,000	-	100,000	149,000
03-411-700-000	Capital Purchases	100,000	1,110,000	108,203	720,000	455,000
03-411-900-000	General Expenses	-	-	310	300	-
03-411-950-000	Bank Service Charges/Fees	-	-	-	-	-
03-471-100-000	GO Bonds/Note - Principal	204,999	210,000	209,674	209,700	220,000
03-472-100-000	GO Bonds/Note- Interest	94,674	86,650	86,650	86,700	76,200
03-472-700-000	GO Bonds/Note - Discount/Premium	-	-	-	-	-
03-475-100-000	GO Bonds/Note - Administrative Fees	593	500	593	600	600
	Total Expenditures	651,380	1,663,750	481,766	1,271,900	1,062,500
	Revenues (Under)/Over Expenditures	(144,158)	(505,750)	(477,937)	(975,700)	0
	Ending Cash Balance 12/31		473,623		12	12

09 CLOVER HLL GOLF COURSE DETAIL

<u>Account</u>	<u>Description</u>	<u>2023 Actuals</u>	<u>2024 Budget</u>	<u>2024 Actuals YTD</u>	<u>2024 Projected</u>	<u>2025 Requested</u>
	Beginning Cash Balance 1/1		264,523		264,523	274,632
09-341-000-000	Interest	1,781	2,500	1,654	2,393	2,500
09-367-100-000	Golf Fees	414,884	456,300	318,442	403,826	415,000
09-367-405-000	Food/Snack Bar	897	900	357	768	800
09-367-410-000	Merchandise Sales - Non Taxable	1,326	1,500	1,235	1,575	1,800
09-367-415-000	Merchandise Sales - Taxable	8,150	9,500	6,551	8,118	8,200
09-367-805-000	Golf Cart Rental	171,531	183,150	150,560	187,807	188,000
09-380-000-000	Miscellaneous Revenue	100	100	81	107	100
	Total Revenues	598,669	653,950	478,881	604,594	616,400
09-452-115-000	Salary - Part Time	91,398	103,500	57,387	91,418	92,000
09-452-120-000	Salary - Full Time	86,996	111,000	76,884	116,509	92,500
09-452-192-000	FICA - Employer Paid	13,387	16,600	10,711	16,218	14,100
09-452-194-000	Unemployment Compensation	3,008	2,400	1,061	2,326	2,900
09-452-195-000	Workers Compensation	884	3,500	2,583	3,467	3,500
09-452-196-000	Health Insurance	33,491	22,200	28,506	40,586	35,800
09-452-197-000	Pension	11,841	10,600	508	11,052	11,100
09-452-198-000	Other Group Benefits	1,733	2,300	1,852	2,729	2,300
09-452-210-000	Office/Operating Supplies	3,944	5,500	2,788	3,395	5,500
09-452-220-000	Pesticides/Chemicals	24,103	35,000	21,135	22,568	37,000
09-452-221-000	Topdressing/Fertilizer/Seed&Sod	19,842	25,000	8,533	15,654	28,000
09-452-226-000	Trees & Plantings	3,228	1,500	2,500	4,408	2,000
09-452-234-000	Fuel/Lubricants	9,499	10,000	7,556	9,687	12,000
09-452-235-000	Vehicle Maintenance	-	500	-	-	500
09-452-236-000	Tee Equipment	1,831	1,500	1,637	1,637	2,000
09-452-238-000	Uniforms	1,894	1,500	-	571	1,500
09-452-240-000	Purchases - Merchandise	7,053	8,000	6,390	6,390	7,500
09-452-260-000	Small Tools/Minor Equipment	85	1,000	318	318	1,500
09-452-310-000	Professional Services	2,916	1,000	8,472	10,712	2,500
09-452-321-000	Telephone - Monthly Charges	1,155	1,000	63	730	1,000
09-452-325-000	Internet Fees	2,189	2,000	1,906	2,598	2,000
09-452-341-000	Advertising	2,805	6,000	490	490	2,500
09-452-350-000	Insurance	-	-	-	-	-
09-452-361-000	Electricity	3,271	3,000	2,551	3,648	3,000
09-452-362-000	Gas	1,258	2,500	940	1,247	2,500
09-452-366-000	Water	35,434	27,000	26,339	39,754	31,000
09-452-372-000	Irrigation & Drainage Maintenance/Repair	2,591	6,500	64	1,512	6,500
09-452-373-000	Building Maintenance/Repair	3,939	5,400	1,890	2,805	5,500
09-452-374-000	Equipment Maintenance/Repair	5,910	9,000	7,123	10,081	9,000

09 CLOVER HLL GOLF COURSE DETAIL

<u>Account</u>	<u>Description</u>	<u>2023 Actuals</u>	<u>2024 Budget</u>	<u>2024 Actuals YTD</u>	<u>2024 Projected</u>	<u>2025 Requested</u>
09-452-390-000	Bank Service Charges/Fees	20,390	20,000	-	3,022	-
09-452-420-000	Dues & Subscriptions	-	1,200	575	575	1,200
09-452-460-000	Conferences & Continuing Education	195	3,000	969	969	3,000
09-452-470-000	Cash Over/Under	-	-	-	-	-
09-452-471-000	Lease Rental Equipment	1,352	1,800	338	1,352	1,800
09-452-600-000	Capital Construction	-	-	-	-	90,000
09-452-700-000	Capital Purchases	6,563	100,500	44,807	44,807	139,200
09-452-800-000	Depreciation Expense	121,473	-	-	121,473	-
09-452-900-000	General Expense - CHGC	450	500	-	-	500
09-480-000-000	Miscellaneous Expenditures	-	1,000	115	(223)	1,000
09-491-000-000	Refund of Prior Year Expenditures	-	-	-	-	-
09-999-999-999	Contribution to General Fund	-	25,000	-	-	-
	Total Expenditures	526,107	578,000	326,992	594,485	653,900
	Revenues (Under)/Over Expenditures	72,562	75,950	151,889	10,109	(37,500)
	Ending Cash Balance 12/31		340,473		274,632	237,132

30 CAPITAL RESERVE DETAIL

<u>Account</u>	<u>Description</u>	<u>2023 Actuals</u>	<u>2024 Budget</u>	<u>2024 Actuals YTD</u>	<u>2024 Projected</u>	<u>2025 Requested</u>
	Beginning Cash Balance 1/1		-12,900		68,549	49
30-341-000-000	Interest	17,555	25,000	2,439	3,600	5,000
30-392-010-000	Transfer From General Fund	-	3,958,800	-	2,547,800	3,036,400
	Total Revenues	17,555	3,983,800	2,439	2,551,400	3,041,400
30-401-700-000	Capital Purchases - Executive	-	-	-	-	
30-402-700-000	Capital Purchases - Finance	-	-	-	-	
30-409-600-000	Capital Construction - Municipal Building	-	-	-	-	
30-409-700-000	Capital Purchases - Municipal Building	-	70,000	21,014	30,000	50,000
30-410-700-000	Capital Purchases - Police	80,310	118,900	-	-	103,300
30-413-700-000	Capital Purchases - Code	-	-	-	-	
30-438-600-000	Capital Construction - Highways and Roads	-	-	-	-	
30-438-700-000	Capital Purchases - Highways and Roads	-	210,000	-	-	511,000
30-446-600-000	Capital Construction - Storm Water/Flood Control	212,919	1,800,000	357,656	800,000	1,400,000
30-454-600-000	Capital Construction - Parks	23,750	1,714,900		1,179,900	624,600
30-454-700-000	Capital Purchases - Parks	25,000	45,000	8,959	610,000	347,500
	Total Expenditures	341,979	3,958,800	387,629	2,619,900	3,036,400
	Revenues (Under)/Over Expenditures	(324,424)	25,000	(385,190)	(68,500)	5,000
	Ending Cash Balance 12/31		12,100		49	5,049

35 HIGHWAY AID DETAIL

<u>Account</u>	<u>Description</u>	<u>2023 Actuals</u>	<u>2024 Budget</u>	<u>2024 Actuals YTD</u>	<u>2024 Projected</u>	<u>2025 Requested</u>
	Beginning Cash Balance 1/1		99,818		99,818	18
35-341-000-000	Interest	1,523	5,000	1,564	2,000	2,000
35-355-020-000	Liquid Fuels Tax	458,768	451,200	455,670	455,700	455,000
35-355-030-000	State Road Turnback	20,840	20,800	20,840	20,800	20,800
	Total Revenues	481,131	477,000	478,074	478,500	477,800
35-430-700-000	Capital Purchases - Equipment	101,508	-	-	75,700	-
35-432-120-000	Snow & Ice Removal - Salary	117,642	-	-	120,000	127,800
35-432-200-000	Snow/Ice Removal - Supplies	212,010	382,600	163,308	382,600	350,000
35-437-120-000	Repair Tools & Machinery - Salary	-	-	-	-	
35-437-200-000	Repair Tools & Machinery - Supplies	-	-	-	-	
35-480-900-000	General Expense		-	-	-	
	Total Expenditures	431,160	382,600	163,308	578,300	477,800
	Revenues (Under)/Over Expenditures	49,971	94,400	314,766	(99,800.00)	-
	Ending Cash Balance 12/31		194,218		18	18