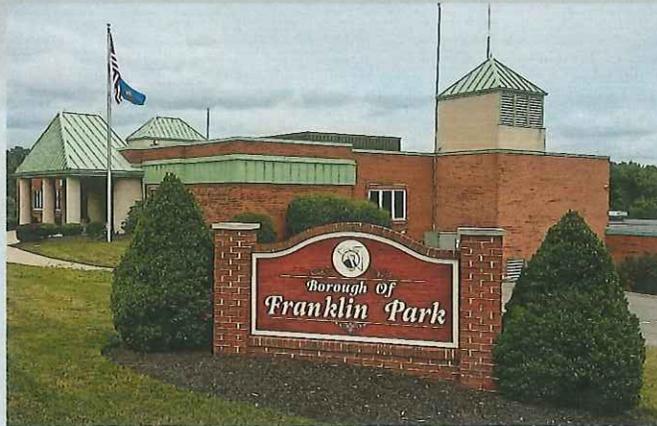


# Borough of Franklin Park



## 2026 Budget

**PROPOSED: NOVEMBER 19, 2025**

**ADOPTED: DECEMBER 3, 2025**

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November 14, 2025

## **2026 Budget Message**

Dear Franklin Park Residents,

Each year, the Borough of Franklin Park strives to deliver high-quality services in a fiscally responsible and transparent manner. As we present the 2026 Proposed Budget, Borough Council and staff want to provide clear information about the financial challenges facing our community and the steps being taken to maintain the level of service our residents expect and deserve.

### **A Necessary Tax Increase After Several Years of Stability**

For 2026, Franklin Park Borough is proposing a 1 mill property tax increase. This difficult decision comes after extensive financial analysis and months of work by Borough officials, department heads, and staff.

At our current tax rate, the Borough would face a \$1.5 million shortfall in 2026. For several years, beginning in 2020, the Borough has been able to balance the budget by drawing from financial reserves and utilizing one-time federal funds, including the American Rescue Plan Act (ARPA) and the CARES Act. These resources helped offset rising costs without passing additional burdens onto taxpayers.

However, these one-time revenues are now fully exhausted, and continuing to draw down reserves would place the Borough in an unsound fiscal position. Responsible financial management requires us to stabilize revenues so we can maintain essential services without compromising the long-term health of the municipality.

### **Rising Costs and Post-COVID Operational Realities**

Since 2020, General Fund expenditures have increased by 46.9%, from \$9,968,219 to \$14,646,000 in 2026. This rise is driven by significant cost increases in core service areas, including:

- Police operations
- Public Works and infrastructure maintenance
- Parks, Recreation, and Cultural programming

These increases reflect post-COVID operational realities that municipalities across the region are experiencing. Demand for services has grown, personnel costs have risen, and inflation has increased the price of equipment, vehicles, materials, and utilities.

### **Cost Controls and Expense Reductions**

Although costs have risen, Borough Council and staff approached the 2026 budget with the goal of minimizing the required tax increase. This involved a comprehensive review of every major expenditure across all five Borough funds.

Despite facing substantial cost pressures—including a 14% increase in insurance, higher required Minimum Municipal Obligations (MMOs) due to retirements in both the Police and General Employee pension plans, and continued unfunded MS4 stormwater mandates—the Borough has identified meaningful savings.

As a result, total expenditures across all funds will decrease from \$20,497,000 in 2025 to \$19,166,700 in 2026. These reductions were carefully targeted to protect the services that residents rely on daily, while still positioning the Borough for long-term financial stability.

### **Protecting the Services Our Community Values**

The proposed tax increase is not taken lightly. It is the product of careful long-term planning and a commitment to responsible stewardship of public resources. Without this adjustment, the Borough would be forced to significantly reduce service levels in areas such as:

- Public safety and police response
- Road paving and infrastructure maintenance
- Snow removal
- Park improvements and recreational programming
- Stormwater compliance and environmental protection efforts

Maintaining these services is essential to preserving the high quality of life that makes Franklin Park one of the most desirable communities in the region.

### **Looking Ahead**

The 2026 Proposed Budget reflects a balanced approach: a modest but necessary tax increase paired with meaningful cost controls and operational efficiencies. Together, these measures will help ensure that Franklin Park Borough remains financially stable while continuing to deliver exceptional municipal services.

We encourage all residents to review the full budget document and participate in upcoming public meetings. Your feedback and engagement are vital to our continued success. Thank you for your understanding, your support, and your commitment to our community.

Sincerely,

Zachary Filous  
Borough Manager  
Franklin Park Borough

# 2026 Budget Executive Summary

## General Fund (GF)

The Borough's present financial position does not allow Franklin Park to fund the current level of service being provided, the initiatives established by Borough Council and the Mayor, or many of the additional services and projects proposed by department directors without a 1-mill property tax increase. The 2026 budget prioritizes public safety and Borough infrastructure. In determining which projects to approve, Borough Council and the Mayor balanced competing needs across all departments. The need to maintain local roads, stormwater systems, recreation facilities, public safety, and other services was fully evaluated throughout the budget process.

The 2026 GF beginning cash balance is estimated at \$4.01 million. Of that amount, \$1,379,700 will be used to establish a functional Capital Reserve Fund that no longer balances to zero each year. General Fund revenues are expected to increase by 15% over the 2025 projected actual level, reflecting the proposed 1-mill property tax increase.

A total of \$44,800 is budgeted as matching grant funds in the General Fund to update Franklin Park Borough's *Comprehensive Recreation, Park, and Open Space Plan*. The Borough will remain active in pursuing grant funding for park improvements and pedestrian infrastructure.

## Where the GF Money Comes From

Real Estate Taxes	\$ 4,705,000.00
Earned Income Tax	\$ 6,000,000.00
Local Service Tax	\$ 210,000.00
Real Estate Transfer Tax	\$ 550,000.00
Regional Asset District Sales	\$ 270,000.00
License, Fines, Interest, Rent	\$ 313,500.00
Intergovernmental Revenue	\$ 641,700.00
Borough Charges	\$ 751,300.00
Other	<u>\$ 161,000.00</u>
Total	\$ 13,602,500.00

2026 General Fund expenditures are projected to increase 9.0% over the 2025 projected actual levels. The Borough is expected to finish 2026 with a \$3.0 million unrestricted cash reserve, equal to 22.6% of the General Fund budget. A year-end cash balance of this size is necessary to finance Borough operations during the first four months of each year, when municipalities typically experience cash-flow shortages.

## Where the GF Money Goes

General Government	\$ 1,492,000.00
Public Safety - Police	\$ 3,978,900.00
Public Safety - Fire	\$ 130,000.00
Building / Codes / Zoning	\$ 335,000.00
Public Works	\$ 3,839,200.00
Culture & Recreation	\$ 2,263,700.00
Insurance	\$ 152,800.00
Interfund Transfer	\$ 2,384,900.00
Other	<u>\$ 69,500.00</u>
Total	\$ 14,646,000.00

**Major General Fund initiatives in the 2026 budget include:**

- \$1,013,000 for road restoration of 5.33 miles on the following streets: Bellmonte Dr., Bellwood Ct., Bellwood Dr., Colonial Ct., Colonial Dr., Holmes Dr., Pioneer Dr., Laurel Dr., Waterleaf Ct., Waterleaf Dr., Wentworth Ct., White Oak Ct., and Magee Rd.
- \$44,800 to update the Borough's *Comprehensive Recreation, Park, and Open Space Plan*.
- \$96,000 for police upgrades, including replacing a patrol unit, updating computers, and improving the evidence holding area.
- \$260,000 for Public Works to purchase a new dump truck and replace a 2013 Ford Explorer.
- \$301,500 for park equipment, including a Z-mower with bagger, one-ton pickup with dump bed, one-ton dump truck, Jacobson AR722 wide-area mower, and a utility bed for the existing F-250.

**Fire Fund (Established 2016)**

With financial backing from the Borough, the Franklin Park Volunteer Fire Company constructed a new fire station in 2017. This project culminated a three-year effort between the VFC and the Borough and significantly enhanced the VFC's ability to provide up-to-date fire and rescue services to residents. The Fire Protection Fund also supports related activities such as annual commercial inspections for National Fire Code compliance and fire hydrant service charges.

The Fire Protection Fund is projected to begin 2026 with a cash balance of \$71. Planned projects and purchases will require a \$657,800 transfer from the General Fund. Major expenditures in 2026 include:

- \$300,900 for debt payments on the fire station
- \$149,000 for general VFC operating expenses
- \$100,000 for water service for fire hydrants throughout the Borough
- \$41,000 for capital construction and drainage improvements at the fire station
- \$66,900 for phones, workers' compensation, the fire official's salary, and FICA obligations

**Clover Hill Golf Course Fund**

Continued increases in play, combined with fee adjustments, have enabled the Clover Hill Golf Course to remain self-sufficient. Planned improvements for 2026 include ten (10) new golf carts, a Ventrac with contour deck, a topdresser for the Cushman mower, and a heavy-duty utility vehicle.

The Golf Course Fund is projected to begin 2026 with a \$957,217 cash balance. This fund has steadily grown as the Borough saves for a new irrigation system anticipated within the next five years.

**Capital Reserve Fund**

The Capital Reserve Fund is projected to begin 2026 with a cash balance of \$0. The Borough will transfer \$1,727,100 from the General Fund into the Capital Reserve. Of that amount, \$1,379,000 will remain unspent to begin building a sustainable reserve balance that can be used as grant match funding and to support emergency capital needs.

Planned projects and purchases for 2026 total \$2,742,600. Major initiatives include:

- \$300,000 for stormwater improvements on Montgomery Road, financed in part by a \$214,500 grant
- \$475,000 for ADA-compliant playground equipment at Blueberry Hill Park (to proceed only if grant-funded)
- \$1,700,900 for streambank restoration and stormwater detention retrofits required under the MS4 Program, financed through \$200,900 in grants and \$1,500,000 in low-interest loans
- \$246,700 for debt payments for land purchased adjacent to existing parks
- \$20,000 for new security cameras for police access

Advancements have been limited this year to help balance the budget and reduce the tax increase. Only grant-funded projects, state mandated projects, and items essential for operations are being pursued.

#### **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 and road-related expenditures. Every year, the Commonwealth of Pennsylvania returns a portion of this tax to each municipality.

The Borough enters the 2025–2026 winter season with a fully stocked 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 secure the pricing offered.

In 2026, the Borough is estimated to receive \$455,000 in Liquid Fuels revenues. In addition, the Borough will receive \$20,800 for state roads that the Borough maintains for snow and ice removal. These funds will be used to pay for road salt and employee labor to plow and salt Borough roads.

**BOROUGH OF FRANKLIN PARK  
2026 PROPOSED BUDGET SUMMARY - ALL FUNDS**

	<u>General Fund (01)</u>	<u>Fire Protection Fund (03)</u>	<u>Clover Hill Golf Course (09)</u>	<u>Capital Reserve Fund (30)</u>	<u>State Highway Aid Fund (35)</u>	<u>TOTAL FUNDS</u>
<b>BEGINNING FUND BALANCE:</b>						
Nonspendable - Advances to CHGC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted by Governmental Source	-	-	-	-	-	-
Assigned for Capital Projects	-	-	-	-	-	-
Assigned for Fire Protection	-	71	-	-	-	71
Unassigned 17% Reserve	2,445,882	-	-	-	-	2,445,882
Unassigned Balance	1,597,697	-	957,217	-	-	2,554,914
<b>TOTAL FUND BALANCE - 1/1/2026</b>	<b>\$ 4,043,579</b>	<b>\$ 71</b>	<b>\$ 957,217</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000,866</b>
<b>REVENUE:</b>						
Taxes	\$ 11,735,000	\$ -	\$ -	\$ -	\$ -	\$ 11,735,000
Licenses and Permits	144,700	-	-	-	-	144,700
Fines and Forfeitures	40,000	-	-	-	-	40,000
Interest and Rents	128,800	-	1,800	5,000	1,000	136,600
Intergovernmental	641,700	-	-	890,200	475,800	2,007,700
Charges for Services	751,300	-	693,300	-	-	1,444,600
Loan Proceeds	-	-	-	1,500,000	-	-
Miscellaneous	161,000	-	-	-	-	161,000
Transfers From Other Funds	-	657,800	-	1,727,100	-	2,384,900
<b>TOTAL REVENUE AND TRANSFERS IN</b>	<b>\$ 13,602,500</b>	<b>\$ 657,800</b>	<b>\$ 695,100</b>	<b>\$ 4,122,300</b>	<b>\$ 476,800</b>	<b>\$ 18,054,500</b>
<b>EXPENDITURES:</b>						
General Government	\$ 1,492,000	\$ -	\$ -	\$ 20,000	\$ -	\$ 1,512,000
Public Safety	4,443,900	357,600	-	-	-	4,801,500
Public Works	3,839,200	-	-	2,000,900	476,800	6,316,900
Culture and Recreation	2,236,200	-	642,500	475,000	-	3,353,700
Community Development	27,500	-	-	-	-	27,500
Debt Service	-	300,200	-	246,700	-	546,900
Insurance	152,800	-	-	-	-	152,800
Miscellaneous	69,500	-	1,000	-	-	70,500
Transfers To Other Funds	2,384,900	-	-	-	-	2,384,900
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>\$ 14,646,000</b>	<b>\$ 657,800</b>	<b>\$ 643,500</b>	<b>\$ 2,742,600</b>	<b>\$ 476,800</b>	<b>\$ 19,166,700</b>
<b>ENDING FUND BALANCE:</b>						
Nonspendable - Advances to CHGC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted by Governmental Source	-	-	-	-	-	-
Assigned for Capital Projects	-	-	-	1,379,700	-	1,379,700
Assigned for Fire Protection	-	71	-	-	-	71
Unassigned 17% Reserve	2,445,882	-	-	-	-	2,445,882
Unassigned Balance	554,197	-	1,008,817	-	-	1,563,014
<b>TOTAL FUND BALANCE - 12/31/2025</b>	<b>\$ 3,000,079</b>	<b>\$ 71</b>	<b>\$ 1,008,817</b>	<b>\$ 1,379,700</b>	<b>\$ -</b>	<b>\$ 5,388,666</b>

## 2026 BOROUGH CAPITAL PROJECTS, PURCHASES AND INITIATIVES

Location	Description	Materials	Labor	Outside Contracting	Purchased Equipment	Total
<b>CLOVER HILL GOLF COURSE</b>						
	10 golf carts	-	-	-	64,800	64,800
	Ventrac w/contour deck	-	-	-	45,000	45,000
	Topdresser for Cushman	-	-	-	14,000	14,000
	Heavy Duty Utility Vehicle	-	-	-	10,000	10,000
	<b>TOTAL CLOVER HILL GOLF COURSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>133,800</b>	<b>133,800</b>
<b>MUNICIPAL COMPLEX</b>						
	<u>Municipal Building and Grounds</u>					
	Telephone system	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
		-	-	-	-	-
	<u>Police Department</u>					
	Police Interceptor SUV with equipment	\$ -	\$ -	\$ -	\$ 64,000	\$ 64,000
	Permanent evidence locker room	-	-	20,000	-	20,000
	Expansion of Borough camera sites	-	-	-	20,000	20,000
	Replace 10 desktop computers	-	-	-	12,000	12,000
	<u>IT</u>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>SUB-TOTAL MUNICIPAL BUILDING &amp; GROUNDS</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>126,000</b>	<b>146,000</b>
	<u>Public Works Building and Equipment</u>					
	40,000 GVW Dump Truck w plow & spreader	-	-	-	210,000	210,000
	Ford Explorer	-	-	-	50,000	50,000
	<b>SUB-TOTAL PW BUILDING &amp; GROUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,000</b>	<b>260,000</b>
	<b>TOTAL MUNICIPAL COMPLEX</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>386,000</b>	<b>406,000</b>

## 2026 BOROUGH CAPITAL PROJECTS, PURCHASES AND INITIATIVES

Location	Description	Materials	Labor	Outside Contracting	Purchased Equipment	Total
<b>PARKS</b>						
	<u>Parks Equipment</u>					
	Z mower with bagger	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
	One ton pickup with dump bed	-	-	-	70,000	70,000
	One ton dump truck	-	-	-	110,000	110,000
	Jacobson AR722 wide area mower	-	-	-	98,500	98,500
	Utility bed for existing F250 pickup truck	-	-	-	8,000	8,000
	<b>SUB-TOTAL PARKS EQUIPMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 301,500</b>	<b>\$ 301,500</b>
	<u>Acorn Park</u>					
	N/A	-	-	-	-	-
	<b>SUB-TOTAL ACORN PARK</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<u>Blueberry Hill Park</u>					
	Activity Center - downstairs furnaces	\$ -	\$ -	\$ -	\$ -	\$ -
	Blueberry Patch restroom	-	-	-	-	-
	Blueberry Patch ADA accessible playground	-	-	-	475,000	475,000
	<b>SUB-TOTAL BLUEBERRY HILL PARK</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>
	<u>Linbrook Park</u>					
	N/A	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>SUB-TOTAL LINBROOK PARK</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<u>Old Orchard Park</u>					
	N/A	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>SUB-TOTAL OLD ORCHARD PARK</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<u>Big Sewickley Creek Road Properties</u>					
	N/A	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>SUB-TOTAL BIG SEWICKLEY CREEK ROAD PROPERTIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<u>Magee Road Property</u>					
	Development of property for all purpose fields and parking	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>SUB-TOTAL MAGEE ROAD PROPERTY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL PARKS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 475,000</b>	<b>\$ 776,500</b>

## 2026 BOROUGH CAPITAL PROJECTS, PURCHASES AND INITIATIVES

Location	Description	Materials	Labor	Outside Contracting	Purchased Equipment	Total
<b>STORMWATER</b>						
	<u>PIPE, CATCH BASINS &amp; OUTFALLS</u>					
	Emergency and planned repairs and improvements	60,000	-	-	-	60,000
	Emergency and planned repairs and improvements	-	-	300,000	-	300,000
	<b>SUB-TOTAL PIPE, CATCH BASINS &amp; OUTFALLS</b>	<u>60,000</u>	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>360,000</u>
	<u>DETENTION FACILITIES</u>					
		-	-	-	-	-
		-	-	-	-	-
	<b>SUB-TOTAL DETENTION FACILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>MS4</u>					
	MS4 Project Work	-	-	1,500,000	-	1,500,000
		-	-	-	-	-
	<b>SUB-TOTAL MS4</b>	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>	<u>1,500,000</u>
	<b>TOTAL STORMWATER</b>	<b>60,000</b>	<b>-</b>	<b>1,800,000</b>	<b>-</b>	<b>1,860,000</b>
<b>STREETS, CURBS, TRAFFIC SIGNALS &amp; SIDEWALKS</b>						
	<u>Paving</u>					
	Bellmonte Drive	64,100		18,000		82,100
	Bellwood Court	30,900		8,700		39,600
	Bellwood Drive	262,900		73,900		336,800
	Colonial Court	11,800		5,600		17,400
	Colonial Drive	18,300		8,700		27,000
	Holmes Drive	47,100		22,400		69,500
	Pioneer Drive	85,100		40,400		125,500
	Laurel Drive	53,600		25,500		79,100
	Waterleaf Court	7,900		3,700		11,600
	Waterleaf Drive	32,800		15,500		48,300
	Franklin Run Court	44,500		21,100		65,600
	Wentworth Court	3,900		1,900		5,800
	White Oak Court	23,500		11,200		34,700
	Magee Road	-		70,000		70,000
	<b>SUB-TOTAL PAVING</b>	<u>686,400</u>	<u>-</u>	<u>326,600</u>	<u>-</u>	<u>1,013,000</u>
	<u>Concrete Curb</u>					
		-	-	-	-	-
		-	-	-	-	-
	<b>SUB -TOTAL CONCRETE CURB</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>TRAFFIC SIGNALS</u>					
		-	-	-	-	-
		-	-	-	-	-
	<u>SIDEWALKS</u>					
		-	-	-	-	-
		-	-	-	-	-
	<b>SUB-TOTAL SIDEWALKS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>TOTAL STREETS, CURBS, TRAFFIC SIGNALS &amp; SIDEWALKS</b>	<b>686,400</b>	<b>-</b>	<b>326,600</b>	<b>-</b>	<b>1,013,000</b>
	<b>TOTAL ALL PROJECTS</b>	<b>746,400</b>	<b>-</b>	<b>2,146,600</b>	<b>994,800</b>	<b>3,030,500</b>

## 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. Franklin Park Borough estimates its revenues cautiously and realistically. Borough General Fund Revenues fall into the following categories.

### Real Estate Tax

The tax is calculated by multiplying the assessed value of a property (land + structures) by the millage rate. The assessed value is determined by the Allegheny County Office of Property Assessments utilizing a Common Level Ratio (CLR) set by the State Tax Equalization Board, with 2012 as the base year. The CLR for the 2026 tax year has been set at 50.14%. This means that the assessed value of a property should be approximately 50.14% of the 2012 market value for that property. As of October of 2025, the average assessed value of a home in Franklin Park is \$279,700 (which approximates a market value of \$557,838 for 2026). Properties are taxed at the County, School District, and Local level. The Allegheny County tax rate for 2026 is 6.43 mills (\$643 per \$100,000 of assessed value, which results in an average tax bill of \$1,799.76 (.00643 x \$279,700). The North Allegheny School District tax rate for the 2025-26 school year is 19.74 mills (\$1,974 per \$100,000 of assessed value), which results in an average tax bill of \$5,525.23. The Franklin Park Borough tax rate for 2026 is 2.59 mills (\$259 per \$100,000 of assessed value), which results in an average tax bill of \$724.42.

### 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 44% 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, with 1% going to the Commonwealth of PA, 0.5% going to Franklin Park, and 0.5% going to the North Allegheny School District. For an average home in Franklin Park (\$557,838 market value as defined in the Real Estate Tax section above), the Commonwealth would receive \$5,578.38, and the Borough and School District would receive \$2,789.19 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.

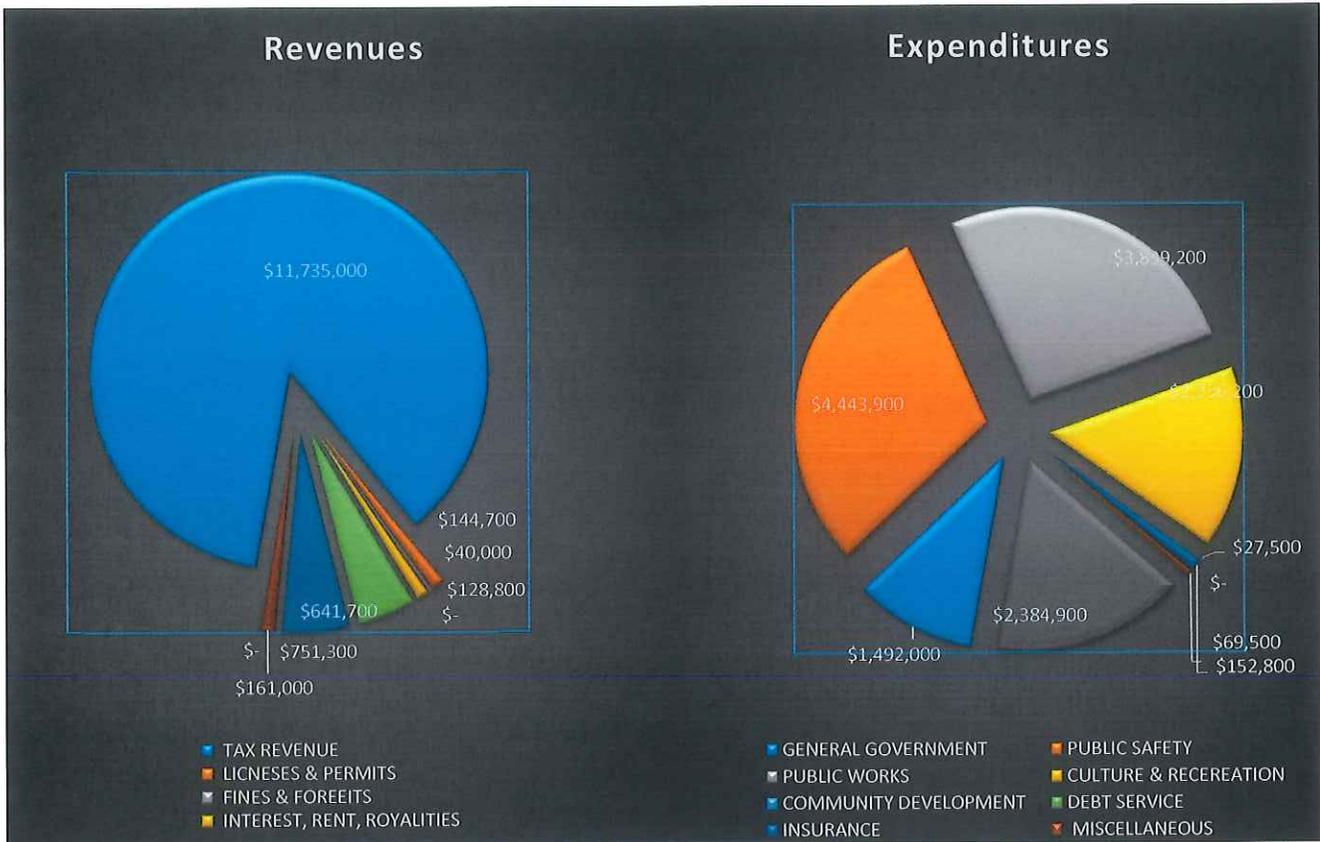
## GENERAL FUND HISTORICAL AND PROJECTED DATA

<u>YEAR</u>	<u>REVENUE</u>	<u>EXPENDITURE</u>	<u>SURPLUS/DEFICIT</u>	
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	\$ 1,002,072	Actual
2024	\$ 11,258,591	\$ 12,052,916	\$ (794,325)	Actual
2025	\$ 12,049,200	\$ 12,107,200	\$ (58,000)	Projected Actual
2026	\$ 13,602,500	\$ 14,646,000	\$ (1,043,500)	Budget



## 2026 REVENUE AND EXPENDITURE PIE CHARTS

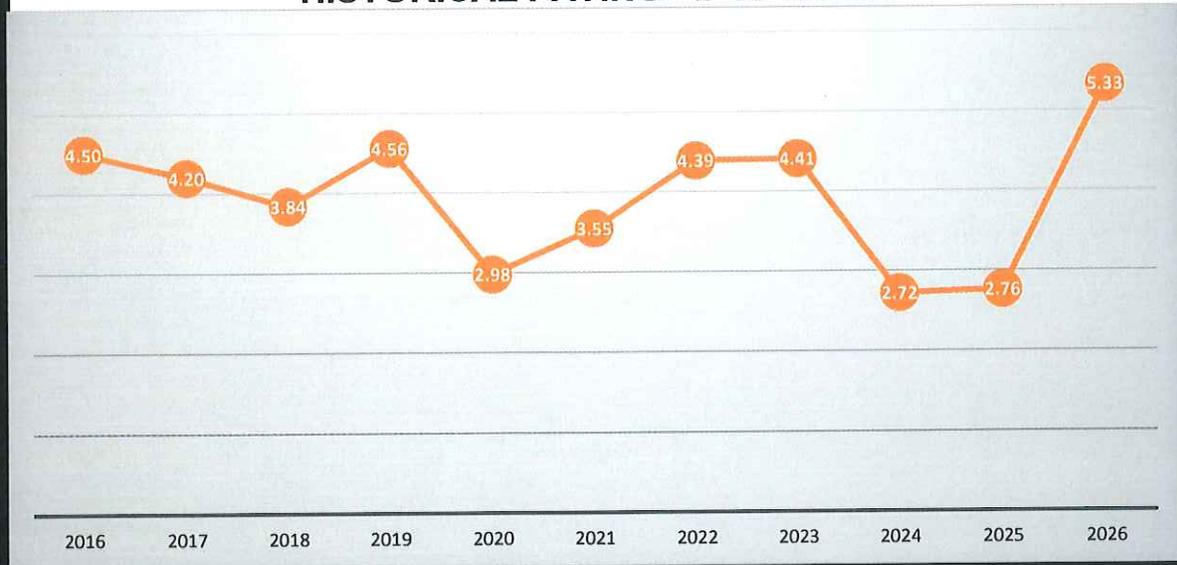
<u>REVENUES</u>	<u>AMOUNT</u>	<u>%</u>	<u>EXPENDITURES</u>	<u>AMOUNT</u>	<u>%</u>
TAX REVENUE	\$ 11,735,000	86.3%	GENERAL GOVERNMENT	\$ 1,492,000	10.2%
LICNESES & PERMITS	\$ 144,700	1.1%	PUBLIC SAFETY	\$ 4,443,900	30.3%
FINES & FOREEITS	\$ 40,000	0.3%	PUBLIC WORKS	\$ 3,839,200	26.2%
INTEREST, RENT, ROYALTIES	\$ 128,800	0.9%	CULTURE & RECERATION	\$ 2,236,200	15.3%
FEDERAL REVENUE	\$ -	0.0%	COMMUNITY DEVELOPMENT	\$ 27,500	0.2%
STATE REVENUE	\$ 641,700	4.7%	DEBT SERVICE	\$ -	0.0%
CHARGES FOR SERVICES	\$ 751,300	5.5%	INSURANCE	\$ 152,800	1.0%
MISCELLANEOUS	\$ 161,000	1.2%	MISCELLANEOUS	\$ 69,500	0.5%
CASH RESERVE TRANSFERS	\$ -	<u>0.0%</u>	TRANSFERS TO OTHER FUNDS	<u>\$ 2,384,900</u>	16.3%
<b>TOTAL</b>	<b>\$ 13,602,500</b>	<b>100%</b>	<b>TOTAL</b>	<b>\$ 14,646,000</b>	<b>100%</b>



## 2026 POTENTIAL ROAD RESURFACING PROJECTS

STREET NAME	LENGTH IN MILES	ESTIMATED COST
Bellmonte Drive	0.29	82,070
Bellwood Court	0.14	39,620
Bellwood Drive	1.19	336,770
Colonial Court	0.09	17,370
Colonial Drive	0.14	27,020
Holmes Drive	0.36	69,480
Pioneer Drive	0.65	125,450
Laurel Drive	0.41	79,130
Waterleaf Court	0.06	11,580
Waterleaf Drive	0.25	48,250
Franklin Run Court	0.34	65,620
Wentworth Court	0.03	5,790
White Oak Court	0.18	34,740
Magee Road	1.20	70,000
<b>Total</b>	<b>5.33</b>	<b>1,012,890</b>

### HISTORICAL PAVING - # OF MILES

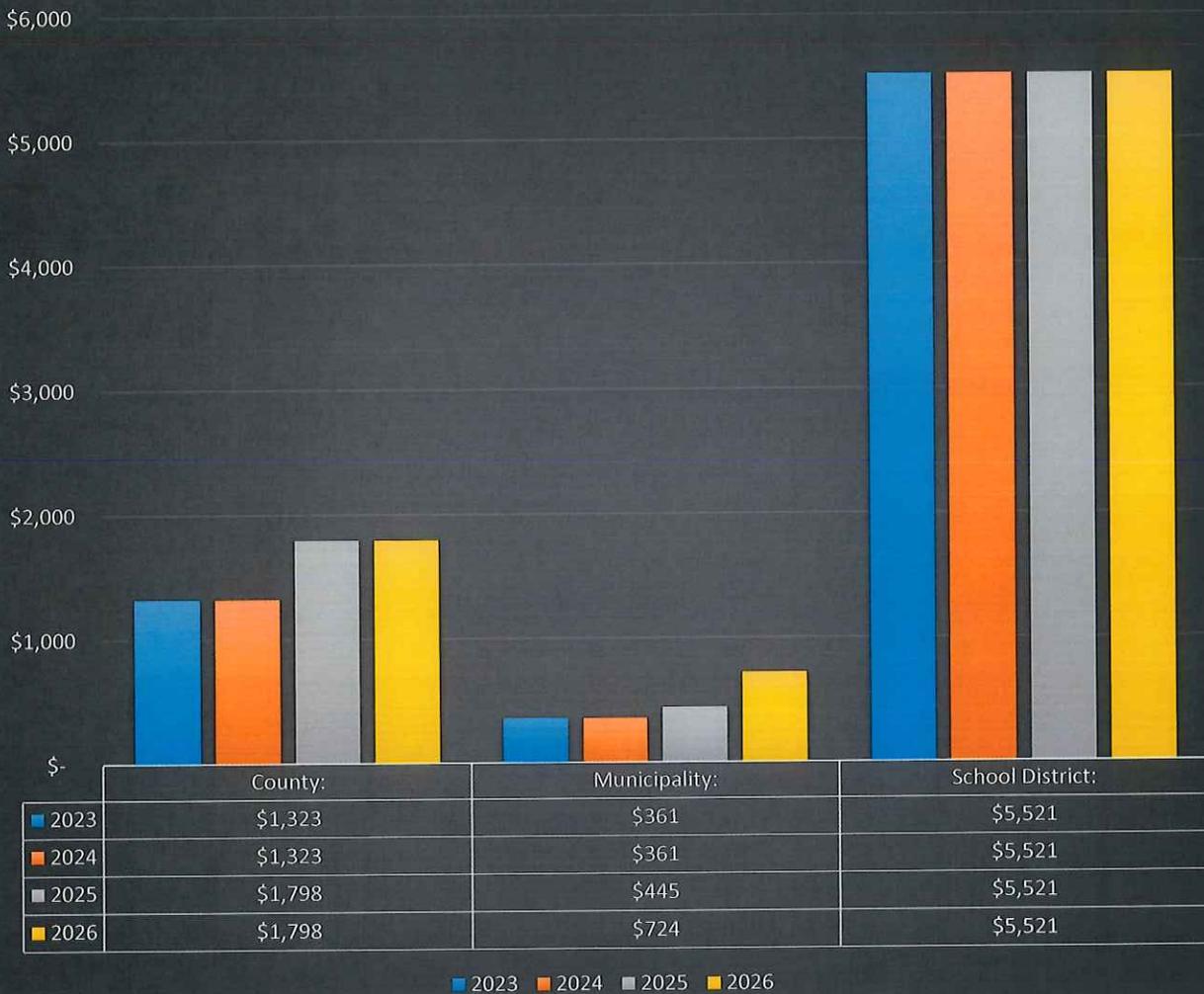


## DISTRIBUTION OF YOUR REAL ESTATE TAX DOLLAR

Based on Allegheny County Assessment Office Records the median assessed value of residential property in Franklin Park is \$279,700. Such a property would incur the following taxes:

Taxes for Median Assessed Property Value				
Tax Type	2023	2024	2025	2026
County:	\$ 1,323	\$ 1,323	\$ 1,798	\$ 1,798
Municipality:	\$ 361	\$ 361	\$ 445	\$ 724
District:	\$ 5,521	\$ 5,521	\$ 5,521	\$ 5,521
TOTAL:	\$ 7,205	\$ 7,205	\$ 7,764	\$ 8,043

**IN 2025 FRANKLIN PARK BOROUGH HAD THE 5th LOWEST MUNICIPAL REAL ESTATE TAX RATE IN ALLEGHENY COUNTY. THERE ARE 130 MUNICIPALITIES IN ALLEGHENY COUNTY.**



Description	2023	2024	2025	2025 Actual	2025	2026	Incr/Decr ' 25	
	Actuals	Actuals	Budget	Thru 8/31	Projected	Requested	\$	%
<b>REVENUE:</b>								
TRANSFERS IN	0	794,325	1,207,400	64,000	256,900	0		
REAL PROPERTY	2,307,159	2,342,451	2,874,000	2,785,385	2,853,000	4,705,000	1,852,000	
REGIONAL ASSET DISTRICT SALES TAX	295,420	257,181	280,000	202,179	260,000	270,000	10,000	
REAL ESTATE TRANSFER TAX	569,991	519,835	585,000	456,356	570,000	550,000	(20,000)	
EARNED INCOME TAX	5,734,566	5,815,115	5,900,000	3,936,479	5,900,000	6,000,000	100,000	
LOCAL SERVICE TAX	244,188	176,418	207,000	158,014	207,000	210,000	3,000	
<b>TOTAL TAXES</b>	<b>9,151,324</b>	<b>9,111,001</b>	<b>9,846,000</b>	<b>7,538,414</b>	<b>9,790,000</b>	<b>11,735,000</b>	<b>1,945,000</b>	<b>19.87%</b>
LICENSES & PERMITS	166,645	158,572	161,700	113,786	152,600	144,700	(7,900)	
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>166,645</b>	<b>158,572</b>	<b>161,700</b>	<b>113,786</b>	<b>152,600</b>	<b>144,700</b>	<b>(7,900)</b>	<b>-5.18%</b>
FINES	38,791	38,840	37,000	20,189	40,000	40,000	0	
<b>TOTAL FINES &amp; FORFEITS</b>	<b>38,791</b>	<b>38,840</b>	<b>37,000</b>	<b>20,189</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>0.00%</b>
INTEREST EARNINGS	82,463	139,461	125,000	91,641	115,000	100,000	(15,000)	
RENTS & ROYALTIES	26,341	31,781	27,000	20,934	27,900	28,800	900	
<b>TOTAL INTEREST, RENT, ROYALTIES</b>	<b>108,803</b>	<b>171,242</b>	<b>152,000</b>	<b>112,575</b>	<b>142,900</b>	<b>128,800</b>	<b>(14,100)</b>	<b>-9.87%</b>
FEDERAL SHARED REVENUES	745,839	0	0	0	0	0	0	
FED CAP/OPERATING GRANTS	0	0	214,500	0	0	0	0	
<b>TOTAL FEDERAL</b>	<b>745,839</b>	<b>0</b>	<b>214,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
STATE CAP/OPERATING GRANTS	31,275	3,224	1,189,500	0	100,000	44,800	(55,200)	
STATE SHARED REVENUES	513,860	553,352	552,000	583,240	597,400	596,300	(1,100)	
ST PYMTS IN LIEU OF TAX	238	832	200	594	600	600	0	
LOCAL GOVT CAP/OPR GRANT	0	0	0	0	0	0	0	
<b>TOTAL STATE</b>	<b>545,373</b>	<b>557,408</b>	<b>1,741,700</b>	<b>583,834</b>	<b>698,000</b>	<b>641,700</b>	<b>(56,300)</b>	<b>-8.07%</b>
GENERAL GOVERNMENT	12,281	16,737	15,000	14,835	18,500	15,000	(3,500)	
CHRGs FOR SVCS-PUB SAFETY	218,973	216,366	211,800	172,363	211,800	186,800	(25,000)	
CHRGs FOR SERVICE-ROADS	94,508	99,072	95,000	0	95,000	96,500	1,500	
CHRGs FOR SVCS-SANITATION	306	269	300	39	300	300	0	
PARK FEES-SHELTERS/FIELDS/PAV	63,380	38,255	69,000	36,085	38,000	34,700	(3,300)	
PARK FEES-ACTIVITY CENTER	69,845	65,750	22,000	47,676	48,000	48,000	0	
CHRGs FOR SVCS-RECREATION	271,520	330,345	305,000	363,653	370,000	370,000	0	
<b>CHARGES FOR SERVICES</b>	<b>730,813</b>	<b>766,794</b>	<b>718,100</b>	<b>634,650</b>	<b>781,600</b>	<b>751,300</b>	<b>(30,300)</b>	<b>-3.88%</b>
DEBT PROCEEDS	0	325,000	1,009,100	0	0	0	0	
MISCELLANEOUS REVENUE	97,108	103,709	94,800	87,693	98,000	101,000	3,000	
DONATIONS-PVT SOURCES	2,800	(510)	2,500	8,300	11,000	8,000	(3,000)	
FIXED ASSET DISPOSITIONS	58,456	25,865	80,500	18,321	77,500	51,000	(26,500)	
REFUND OF PRIOR YR EXP	1,639	669	1,500	0	700	1,000	300	
<b>TOTAL MISCELLANEOUS</b>	<b>160,003</b>	<b>454,733</b>	<b>1,188,400</b>	<b>114,314</b>	<b>187,200</b>	<b>161,000</b>	<b>(26,200)</b>	<b>-14.00%</b>
<b>TOTAL REVENUE</b>	<b>11,647,591</b>	<b>11,258,591</b>	<b>15,266,800</b>	<b>9,181,761</b>	<b>12,049,200</b>	<b>13,602,500</b>	<b>1,553,300</b>	<b>12.89%</b>

Description	2023	2024	2025	2025 Actual	2025	2026	Incr/Decr ' 25	
	Actuals	Actuals	Budget	Thru 8/31	Projected	Requested	\$	%
<b>EXPENDITURES:</b>								
LEGISLATIVE	32,139	27,989	31,700	17,628	25,300	29,100	3,800	15.02%
EXECUTIVE	242,608	243,147	248,500	165,508	215,100	201,000	(14,100)	-6.56%
FINANCIAL ADMINISTRATION	288,072	286,811	287,400	234,451	335,500	362,500	27,000	8.05%
TAX COLLECTION	38,346	39,768	43,700	44,126	55,800	57,000	1,200	2.15%
SOLICITOR/LEGAL SERVICES	116,129	102,601	120,000	56,265	100,000	120,000	20,000	20.00%
SECRETARY/CLERK	266,704	311,108	278,300	159,853	233,900	247,800	13,900	5.94%
DATA PROCESSING	140,611	108,122	214,000	61,336	92,100	153,100	61,000	66.23%
ENGINEERING	178,711	125,555	150,000	64,074	125,000	150,000	25,000	20.00%
GENL GOVT BLDGS & PLANT	187,472	230,332	248,000	143,674	212,900	171,500	(41,400)	-19.45%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,490,791</b>	<b>1,475,431</b>	<b>1,621,600</b>	<b>946,915</b>	<b>1,395,600</b>	<b>1,492,000</b>	<b>96,400</b>	<b>6.91%</b>
PUBLIC SAFETY	3,191,873	3,444,035	3,523,200	2,473,111	3,599,900	3,978,900	379,000	10.53%
FIRE	125,567	126,982	127,000	0	134,800	130,000	(4,800)	-3.56%
UCC/CODE ENFORCEMENT	307,411	314,675	310,600	212,803	308,100	317,300	9,200	2.99%
PLANNING & ZONING	43,933	7,670	19,800	3,535	15,900	17,700	1,800	11.32%
<b>TOTAL PUBLIC SAFETY</b>	<b>3,668,785</b>	<b>3,893,362</b>	<b>3,980,600</b>	<b>2,689,449</b>	<b>4,058,700</b>	<b>4,443,900</b>	<b>385,200</b>	<b>9.49%</b>
RECYCLING COLLECT & DISP	10,250	9,825	11,000	19,360	24,000	26,000	2,000	8.33%
WASTE COLLECTION & DISPOSAL	20,576	26,308	20,000	0	0	0	0	#DIV/0!
SNOW & ICE REMOVAL	23,810	0	26,200	56,360	0	2,000	2,000	#DIV/0!
SIGNS/SIGNALS/ENGRG	34,881	12,427	32,800	16,430	18,500	34,600	16,100	87.03%
STORM SEWERS AND DRAINS	24,108	64,076	511,000	28,454	341,900	513,000	171,100	50.04%
REPAIR TOOLS MACHINERY	144,834	159,339	303,800	319,435	368,400	417,200	48,800	13.25%
ROAD MAINT & REPAIRS	2,746,860	1,891,726	2,284,200	2,139,058	2,022,700	2,831,000	808,300	39.96%
STORMWATER MAN/FLOOD CTRL	16,858	0	15,500	2,411	15,900	15,400	(500)	-3.14%
<b>TOTAL PUBLIC WORKS</b>	<b>3,022,177</b>	<b>2,163,700</b>	<b>3,204,500</b>	<b>2,581,509</b>	<b>2,791,400</b>	<b>3,839,200</b>	<b>1,047,800</b>	<b>37.54%</b>
PARTICIPANT RECREATION	359,016	316,091	388,200	316,631	360,700	370,500	9,800	2.72%
PARKS	803,738	1,412,441	991,200	726,946	809,200	1,372,000	562,800	69.55%
CIVIL & MILITARY CELEBRATIONS	0	56,775	0	50,357	58,500	88,500	30,000	
LIBRARIES	363,139	388,574	385,100	283,405	377,900	405,200	27,300	7.22%
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>1,525,893</b>	<b>2,173,880</b>	<b>1,764,500</b>	<b>1,377,339</b>	<b>1,606,300</b>	<b>2,236,200</b>	<b>629,900</b>	<b>39.21%</b>
CONSERVATION-NATURAL RESO	6,557	384	10,500	1,723	1,700	2,500	800	47.06%
REFUNDS	23,757	37,103	25,000	9,638	20,000	25,000	5,000	25.00%
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>30,314</b>	<b>37,487</b>	<b>35,500</b>	<b>11,361</b>	<b>21,700</b>	<b>27,500</b>	<b>5,800</b>	
DEBT SERVICE	164,058	159,654	361,600	174,200	0	0	0	#DIV/0!
<b>TOTAL DEBT SERVICE</b>	<b>164,058</b>	<b>159,654</b>	<b>361,600</b>	<b>174,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
INSURANCE	131,171	134,715	136,100	1,169	145,600	152,800	7,200	4.95%
<b>TOTAL INSURANCE</b>	<b>131,171</b>	<b>134,715</b>	<b>136,100</b>	<b>1,169</b>	<b>145,600</b>	<b>152,800</b>	<b>7,200</b>	<b>4.95%</b>
JUDGEMENTS & LOSSES	0	0	5,000	0	5,000	5,000	0	0.00%
EMPLOYEE BENEFITS	5,535	3,455	5,000	260	3,500	3,500	0	0.00%
INTERGOVERNMENTAL EXP	105,500	84,837	57,000	28,000	56,000	59,000	3,000	5.36%
REFUND OF PRIOR YR REV	1,295	2,365	3,500	500	1,500	2,000	500	33.33%
<b>TOTAL MISCELLANEOUS</b>	<b>112,330</b>	<b>90,656</b>	<b>70,500</b>	<b>28,760</b>	<b>66,000</b>	<b>69,500</b>	<b>3,500</b>	<b>5.30%</b>
INTERFUND OPERATING TRNSF	500,000	1,924,030	4,091,900	1,371,004	2,021,900	2,384,900	363,000	17.95%
TRANSFER TO OTHER FUNDS	500,000	1,924,030	4,091,900	1,371,004	2,021,900	2,384,900	363,000	
<b>TOTAL EXPENDITURES</b>	<b>10,645,519</b>	<b>12,052,916</b>	<b>15,266,800</b>	<b>9,181,706</b>	<b>12,107,200</b>	<b>14,646,000</b>	<b>2,538,800</b>	<b>20.97%</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>1,002,072</b>	<b>(794,325)</b>	<b>0</b>	<b>55</b>	<b>(58,000)</b>	<b>(1,043,500)</b>	<b>(985,500)</b>	

## GENERAL FUND DETAIL

Account	Description	2023 Actuals	2024 Budget	2024 Actuals	2025 Budget	2025 Actuals Thru 9-30	2025 Projected	2026 Requested	Incr/Decr '25 \$
<b>OPERATING REVENUE</b>									
01-300-200-000	Transfer from Reserve	0	3,132,900	794,325	1,207,400	64,000	256,900	0	
01-301-100-000	Real Estate Taxes - Current	2,257,042	2,286,500	2,312,062	2,819,300	2,758,539	2,820,000	4,674,000	1,854,000
01-301-200-000	Real Estate Taxes - Prior	38,314	50,000	22,585	44,700	22,808	27,000	25,000	(2,000)
01-301-500-000	Real Estate Taxes - Liened	11,803	12,000	7,804	10,000	4,038	6,000	6,000	0
01-309-010-000	ACT 77 RAD	295,420	300,000	257,181	280,000	202,179	260,000	270,000	10,000
01-310-100-000	Real Estate Transfer Tax	569,991	575,000	519,835	585,000	456,356	570,000	550,000	(20,000)
01-310-210-000	Earned Income Tax	5,734,566	5,950,000	5,815,115	5,900,000	3,936,479	5,900,000	6,000,000	100,000
01-310-500-000	Local Services Tax	244,188	207,000	176,418	207,000	158,014	207,000	210,000	3,000
01-321-500-000	Solicitation Permits	1,220	1,500	1,650	1,700	1,372	1,700	1,700	0
01-321-800-000	Cable TV Franchise	165,425	180,700	156,922	160,000	110,090	148,000	140,000	(8,000)
01-322-500-000	Street Opening Permits	0	0	0	0	1,724	2,300	2,400	100
01-322-900-000	Community Garden Permits	0	0	0	0	600	600	600	
01-331-100-000	Violations - Ordinances & Statutes	0	0	0	0	2,801	3,000	3,000	0
01-331-110-000	Violations - Vehicle Code	27,510	26,000	18,527	25,000	10,361	25,000	25,000	0
01-331-130-000	State Police Fines	11,281	14,000	20,313	12,000	7,026	12,000	12,000	0
01-341-000-000	Interest	82,463	100,000	139,461	125,000	91,641	115,000	100,000	(15,000)
01-342-530-000	Cell Tower Revenue	26,341	26,300	31,781	27,000	20,934	27,900	28,800	900
01-351-000-000	Federal Capital & Operating Grants	0	0	0	214,500	0	0	0	0
01-352-000-000	Federal Shared Revenues	745,839	0	0	0	0	0	0	0
01.354.030.000	State Grants - Highways and Roads	0	0	0	0	0	100,000	0	(100,000)
01-354-073-000	State Capital & Operating Grants	31,275	1,083,200	3,224	1,189,500	0	0	44,800	44,800
01-355-010-000	Public Utility Realty Tax (PURTA)	7,619	8,000	8,434	7,200	0	7,200	7,500	300
01-355-040-000	Alcoholic Beverage Licenses	1,800	2,000	1,800	1,800	1,800	1,800	1,800	0
01-355-050-000	General Municipal Pension System State Aid	367,157	402,100	408,951	405,000	446,600	446,600	450,000	3,400
01-355-090-000	Act 13/Gas Well Impact Fee	11,716	12,000	7,185	12,000	0	7,000	7,000	0
01-355-990-000	Foreign Fire Insurance Premium Tax	125,567	126,000	126,982	126,000	134,840	134,800	130,000	(4,800)
01-356-020-000	Game Commission Lands	238	200	832	200	594	600	600	0
01-361-000-000	Charges for Services	481	500	184	500	0	500	500	0
01-361-330-000	Zoning/Subdivision Fees	6,477	10,000	10,093	8,500	10,760	12,000	8,500	(3,500)
01-361-500-000	Sale of Maps & Publications	0	0	0	0	0	0	0	0
01-361-650-000	Tax Certification Revenue	4,705	5,500	6,017	5,500	3,660	5,500	5,500	0
01-361-660-000	Fee for Other Service	618	500	442	500	415	500	500	0
01-362-100-000	Special Police Service	66,128	80,000	79,677	75,000	58,735	75,000	75,000	0
01-362-110-000	Sale of Accident Reports	2,670	2,500	2,460	2,500	1,950	2,500	2,500	0
01-362-120-000	Security Alarm Violations	0	100	0	0	0	0	0	0
01-362-130-000	Vehicle Parking Violations	95	300	375	300	148	300	300	0
01-362-140-000	Miscellaneous Services	790	1,000	545	1,000	325	1,000	1,000	0
01-362-410-000	Building Permits	144,815	115,000	118,075	125,000	106,855	125,000	100,000	(25,000)
01-362-460-000	Stormwater Fee Rec/W	1,900	2,500	13,284	5,000	2,100	5,000	5,000	0
01-362-461-000	Stormwater Fee Rec/WO	2,575	2,500	1,950	3,000	2,250	3,000	3,000	0
01-363-010-000	Street, Sidewalk, Curb Repaired	4,440	5,000	7,057	4,500	0	4,500	4,500	0
01-363-510-000	Contracted Snow - PENDOT	75,504	75,500	77,014	75,500	0	75,500	77,000	1,500
01-363-520-000	Contracted Snow - County Roads	14,564	15,400	15,000	15,000	0	15,000	15,000	0
01-364-300-000	Leaf Bags	306	300	269	300	39	300	300	0
01-367-140-000	Outdoor Shelter Rentals	0	0	0	0	1,235	2,000	2,000	0

## GENERAL FUND DETAIL

Account	Description	2023 Actuals	2024 Budget	2024 Actuals	2025 Budget	2025 Actuals Thru 9-30	2025 Projected	2026 Requested	Incr/Decr '25 \$
01-367-200-000	Recreation Program Fees	271,520	235,000	330,345	305,000	363,653	370,000	370,000	0
01-367-300-000	Athletic Rentals	30,710	0	2,060	0	10,500	10,500	200	(10,300)
01-367-400-000	Community Events	0	0	0	0	0	0	0	0
01-367-450-000	Park Fees - Shelters	9,295	12,000	16,840	48,000	11,950	12,500	17,500	5,000
01-367-451-000	Park Fees - Pavillion	23,375	24,000	19,355	21,000	12,400	13,000	15,000	2,000
01-367-452-000	Park Fees - Activity Center	69,845	58,000	65,750	22,000	47,676	48,000	48,000	0
01-380-000-000	Miscellaneous Revenue	26,677	10,000	18,170	10,000	195	10,000	10,000	0
01-380-150-000	Rebates	4,746	2,500	1,251	4,800	471	1,000	1,000	0
01-380-200-000	Insurance Dividends	65,684	80,000	84,289	80,000	87,026	87,000	90,000	3,000
01-387-150-000	Sale of History Book	0	0	0	0	0	0	0	0
01-387-350-000	Donations - Memorial Program	0	0	(1,360)	0	7,800	8,000	5,000	(3,000)
01-387-600-000	Donations - Police Department	2,800	500	850	2,500	0	2,500	2,500	0
01-387-700-000	Donations - Miscellaneous	0	0	0	0	500	500	500	0
01-391-000-000	Sale of Fixed Assets	18,700	20,000	0	47,000	6,425	47,000	20,000	(27,000)
01-391-010-000	Sale of Millings & Scrap	36,332	37,000	26,149	30,000	11,481	30,000	30,000	0
01-391-020-000	Debt Proceeds	0	0	0	0	0	0	0	0
01-391-100-000	Compensation/Loss - Fixed Asset	3,424	3,500	(284)	3,500	415	500	1,000	500
01-393-100-000	GO Note Proceeds	0	0	325,000	1,009,100	0	0	0	0
01-395-000-000	Refund of Prior Year Expenditures	1,639	1,500	669	1,500	0	700	1,000	300
	<b>Total Revenue</b>	<b>11,647,591</b>	<b>12,163,100</b>	<b>11,258,591</b>	<b>14,059,400</b>	<b>9,117,761</b>	<b>11,792,300</b>	<b>13,602,500</b>	<b>1,810,200</b>

## GENERAL FUND DETAIL

Account	Description	2023 Actuals	2024 Budget	2024 Actuals	2025 Budget	2025 Actuals Thru 9-30	2025 Projected	2026 Requested	Incr/Decr '25 \$
<b>EXPENSES</b>									
01-400-105-000	Salary - Elected Official	21,311	21,000	21,500	21,000	15,250	21,000	21,000	
01-400-192-000	FICA - Employer Paid	1,592	1,700	1,664	1,600	1,167	1,600	1,600	
01-400-260-000	Minor Equipment	0	0	0	0	0	0	0	
01-400-310-000	Professional Services	2,641	3,000	(1)	2,300	0	0	0	
01-400-420-000	Dues & Subscriptions	1,955	500	1,335	1,800	160	1,500	1,500	
01-400-460-000	Conferences & Continuing Education	4,640	5,000	3,491	5,000	1,051	1,200	5,000	
01-400-700-000	Capital Purchases	0	500	0	0	0	0	0	
	<b>400 Total Legislative</b>	<b>32,139</b>	<b>31,700</b>	<b>27,989</b>	<b>31,700</b>	<b>17,628</b>	<b>25,300</b>	<b>29,100</b>	<b>3,800</b>
01-401-112-000	Salary - Executive	134,597	139,000	141,744	144,500	94,618	122,900	108,200	
01-401-192-000	FICA - Employer Paid	10,043	10,700	10,957	11,100	7,058	9,400	8,300	
01-401-194-000	Unemployment Compensation	855	300	285	300	285	600	300	
01-401-195-000	Workers Compensation	284	200	134	300	131	200	200	
01-401-196-000	Health Insurance	18,211	19,900	18,259	21,300	12,465	13,900	9,100	
01-401-197-000	Pension	10,256	10,600	11,566	12,400	0	10,000	11,300	
01-401-198-000	Other Group Benefits	1,871	1,900	1,958	1,900	1,089	1,400	1,100	
01-401-210-000	Office/Operating Supplies	6,939	5,000	2,062	4,100	595	1,500	2,500	
01-401-215-000	Postage	4,957	3,700	2,540	3,700	2,473	2,500	3,000	
01-401-260-000	Minor Equipment	0	0	0	0	0	0	1,000	
01-401-310-000	Professional Services	11,278	7,500	9,743	7,500	3,640	5,000	7,500	
01-401-321-000	Telephone - Monthly Charges	4,441	4,400	4,735	4,400	5,753	6,700	7,000	
01-401-323-000	Telephone - Equipment Maintenance	0	0	2,039	0	1,215	0	0	
01-401-341-000	Advertising	3,002	3,700	3,269	3,000	4,270	5,000	5,000	
01-401-342-000	Printing	14,609	15,500	13,191	15,500	17,993	18,000	16,000	
01-401-384-000	Office Equipment Leases	5,115	5,000	5,612	5,000	3,483	5,000	5,000	
01-401-420-000	Dues & Subscriptions	9,490	10,000	8,205	9,500	7,808	8,500	9,500	
01-401-460-000	Conferences & Continuing Education	1,994	1,000	(15)	1,000	610	1,000	2,500	
01-401-470-000	Awards/Recognition/Sympathy	259	1,000	1,218	1,000	0	1,000	1,000	
01-401-700-000	Capital Purchases	2,245	500	0	0	0	0	0	
01-401-900-000	General Expenses	2,162	2,000	5,646	2,000	2,023	2,500	2,500	
	<b>401 Total Executive</b>	<b>242,608</b>	<b>241,900</b>	<b>243,147</b>	<b>248,500</b>	<b>165,508</b>	<b>215,100</b>	<b>201,000</b>	<b>(14,100)</b>
01-402-120-000	Salary - Financial Administration	158,832	140,000	174,005	166,400	137,656	194,500	206,800	
01-402-192-000	FICA - Employer Paid	18,007	10,800	12,125	12,600	10,198	15,300	16,300	
01-402-194-000	Unemployment Compensation	729	700	855	500	627	900	1,500	
01-402-195-000	Workers Compensation	307	300	268	300	256	400	400	
01-402-196-000	Health Insurance	18,210	7,400	12,574	20,400	27,736	35,600	43,300	
01-402-197-000	Pension	20,622	21,100	23,132	20,700	0	20,000	22,500	
01-402-198-000	Other Group Benefits	2,391	1,700	3,095	2,700	2,759	4,100	4,400	
01-402-210-000	Office/Operating Supplies	1,412	1,500	3,257	1,500	609	1,500	1,500	
01-402-260-000	Minor Equipment	0	0	0	0	0	0	1,000	
01-402-310-000	Professional Services	44,385	32,500	30,040	32,500	26,688	31,000	32,500	
01-402-311-000	Accounting & Auditing Services	17,239	18,000	22,143	23,000	25,895	25,900	26,000	
01-402-390-000	Bank Service Charges/Fees	2,215	2,000	3,028	2,000	2,007	6,000	6,000	
01-402-420-000	Dues & Subscriptions	899	1,000	150	1,000	0	200	200	
01-402-460-000	Conferences & Continuing Education	2,763	3,000	1,498	3,000	0	0	0	

## GENERAL FUND DETAIL

Account	Description	2023	2024	2024	2025	2025 Actuals	2025	2026	Incr/Decr '25
		Actuals	Budget	Actuals	Budget	Thru 9-30	Projected	Requested	\$
01-402-700-000	Capital Purchases	0	500	0	500	0	0	0	
01-402-900-000	General Expenses	60	300	641	300	20	100	100	
	<b>402 Total Financial Administration</b>	<b>288,072</b>	<b>240,800</b>	<b>286,811</b>	<b>287,400</b>	<b>234,451</b>	<b>335,500</b>	<b>362,500</b>	<b>27,000</b>
01-403-116-000	Commission - RET Collector	31,214	33,000	31,642	35,000	36,744	38,000	39,000	
01-403-192-000	FICA - Employer Paid	2,388	2,500	2,421	2,700	2,811	2,900	3,000	
01-403-215-000	Postage	0	0	0	0	3,376	3,400	3,500	
01-403-314-000	Legal Services	0	0	0	0	1,195	1,500	1,500	
01-403-900-000	General Expenses	4,745	6,500	5,705	6,000	0	10,000	10,000	
	<b>403 Total Tax Collection</b>	<b>38,346</b>	<b>42,000</b>	<b>39,768</b>	<b>43,700</b>	<b>44,126</b>	<b>55,800</b>	<b>57,000</b>	<b>1,200</b>
01-404-314-000	Legal Services	116,129	135,000	102,601	120,000	56,265	100,000	120,000	
	<b>404 Total Legal</b>	<b>116,129</b>	<b>135,000</b>	<b>102,601</b>	<b>120,000</b>	<b>56,265</b>	<b>100,000</b>	<b>120,000</b>	<b>20,000</b>
01-405-120-000	Salary - Clerk/Secretary	178,278	195,900	211,042	182,300	122,551	164,700	169,000	
01-405-192-000	FICA - Employer Paid	12,936	15,000	15,312	14,000	8,727	12,800	13,200	
01-405-194-000	Unemployment Compensation	610	900	855	800	776	800	1,000	
01-405-195-000	Workers Compensation	366	400	402	400	315	400	400	
01-405-196-000	Health Insurance	36,315	34,700	24,938	29,000	22,971	28,900	32,900	
01-405-197-000	Pension	33,445	31,600	49,368	31,000	2,237	23,100	25,900	
01-405-198-000	Other Group Benefits	4,478	3,500	8,961	7,600	2,241	3,000	3,200	
01-405-260-000	Minor Equipment	0	0	0	0	0	0	1,000	
01-405-460-000	Conferences & Continuing Education	0	1,500	0	0	0	0	1,000	
01-405-700-000	Capital Purchases	0	2,500	0	13,000	0	0	0	
01-405-900-000	General Expenses	276	200	229	200	34	200	200	
	<b>405 Total Secretary/Clerk</b>	<b>266,704</b>	<b>286,200</b>	<b>311,108</b>	<b>278,300</b>	<b>159,853</b>	<b>233,900</b>	<b>247,800</b>	<b>13,900</b>
01-407-120-000	Salary - IT/Data Processing	0	14,800	14,800	15,400	11,550	15,400	15,900	
01-407-192-000	FICA - Employer Paid	0	1,200	1,132	1,100	884	1,200	1,200	
01-407-210-000	Office/Operating Supplies	1,766	2,000	3,633	2,000	894	2,000	2,000	
01-407-220-000	Computers & Supplies	0	0	0	0	0	2,500	5,000	
01-407-420-000	Dues & Subscriptions	78,202	70,000	44,013	85,000	27,357	30,000	35,000	
01-407-452-000	Contracted IT services	24,783	30,000	25,632	27,500	18,503	25,000	27,500	
01-407-453-000	Web Design/Maintenance	15,754	25,800	15,496	18,000	0	16,000	16,500	
01-407-700-000	Capital Purchases	20,106	2,500	3,415	65,000	2,148	0	50,000	
	<b>407 Total IT/Network Services</b>	<b>140,611</b>	<b>146,300</b>	<b>108,122</b>	<b>214,000</b>	<b>61,336</b>	<b>92,100</b>	<b>153,100</b>	<b>61,000</b>
01-408-313-000	Engineering Services	178,711	180,000	125,555	150,000	64,074	125,000	150,000	
	<b>408 Total Engineering</b>	<b>178,711</b>	<b>180,000</b>	<b>125,555</b>	<b>150,000</b>	<b>64,074</b>	<b>125,000</b>	<b>150,000</b>	<b>25,000</b>
01-409-120-000	Salary - Gen Govt	50,345	56,300	51,184	55,000	29,884	34,000	10,000	
01-409-192-000	FICA - Employer Paid	2,671	2,700	3,628	2,800	2,173	2,600	800	
01-409-194-000	Unemployment Compensation	309	300	285	300	285	300	200	
01-409-195-000	Workers Compensation	2,470	3,000	2,839	3,100	2,057	1,500	100	
01-409-196-000	Health Insurance	0	7,500	606	0	5,171	4,100	0	
01-409-197-000	Pension	10,256	10,600	11,566	10,300	0	0	0	
01-409-198-000	Other Group Benefits	476	300	848	300	601	600	0	
01-409-210-000	Office/Operating Supplies	3,711	4,000	4,087	4,000	4,262	4,300	4,000	
01-409-260-000	Small Tools/Minor Equipment	0	0	0	0	0	0	5,000	
01-409-310-000	Professional Services	24,435	110,000	31,180	77,000	37,558	97,000	50,000	
01-409-321-000	Telephone - Monthly Charges	0	0	0	0	250	0	0	
01-409-325-000	Internet Fees	1,605	1,500	1,595	1,500	1,588	1,600	1,600	

## GENERAL FUND DETAIL

Account	Description	2023	2024	2024	2025	2025 Actuals	2025	2026	Incr/Decr '25
		Actuals	Budget	Actuals	Budget	Thru 9-30	Projected	Requested	\$
01-409-361-000	Electricity	31,649	35,000	30,324	32,000	29,161	32,000	35,000	
01-409-362-000	Gas	9,500	10,500	6,774	8,900	9,776	10,000	10,000	
01-409-364-000	Sewer	1,912	3,200	2,415	3,200	1,018	2,500	2,700	
01-409-366-000	Water	1,605	2,000	1,728	2,000	1,469	1,800	2,000	
01-409-373-000	Building Maintenance/Repair	34,032	35,000	46,990	33,000	8,794	10,000	10,000	
01-409-374-000	Equipment Maintenance/Repair	520	1,500	0	1,500	94	1,500	1,500	
01-409-430-000	Real Estate Taxes	0	0	0	0	8,122	8,100	8,100	
01-409-600-000	Capital Construction	0	0	0	0	0	0	0	
01-409-700-000	Capital Purchases	11,956	41,900	33,581	13,000	590	0	30,000	
01-409-900-000	General Expenses	21	100	704	100	822	1,000	500	
	<b>409 Total General Govt Building</b>	<b>187,472</b>	<b>325,400</b>	<b>230,332</b>	<b>248,000</b>	<b>143,674</b>	<b>212,900</b>	<b>171,500</b>	<b>(41,400)</b>
01-410-120-000	Salary - Police	1,772,288	1,907,500	1,956,779	2,042,200	1,525,313	2,007,000	2,144,300	
01-410-179-000	Salary - Police Longevity	57,586	56,700	56,010	57,000	0	60,300	69,600	
01-410-180-000	Salary - Police OT	143,095	90,000	151,847	90,000	44,189	75,000	90,000	
01-410-181-000	Salary - Police Court OT	46,207	50,000	77,422	50,000	62,355	79,000	70,000	
01-410-182-000	Salary - Police OIC	9,319	7,500	8,986	7,500	5,591	7,500	7,500	
01-410-183-000	Salary - Police OTR	45,757	55,000	50,177	55,000	36,436	55,000	55,000	
01-410-192-000	FICA - Employer Paid	155,739	167,500	174,146	171,500	125,867	175,000	186,400	
01-410-194-000	Unemployment Compensation	5,511	5,900	6,272	6,500	5,801	5,800	10,000	
01-410-195-000	Workers Compensation	88,291	87,400	83,986	89,000	71,582	86,000	89,000	
01-410-196-000	Health Insurance	262,784	316,500	288,517	296,700	244,174	321,000	375,000	
01-410-197-000	Pension	313,127	256,300	270,553	312,300	22,309	342,400	450,600	
01-410-198-000	Other Group Benefits	30,768	32,700	30,317	34,000	25,770	34,000	37,000	
01-410-200-000	Office/Operating Supplies	0	0	329	0	101	0	0	
01-410-210-000	Office/Operating Supplies	14,740	12,000	10,418	12,000	8,178	12,000	12,000	
01-410-215-000	Postage	0	200	0	200	3	100	200	
01-410-231-000	Gasoline	24,412	30,000	16,227	30,000	15,449	27,000	30,000	
01-410-235-000	Vehicle Maintenance	14,552	25,000	17,668	25,000	11,575	17,000	25,000	
01-410-236-000	Vehicle Maintenance - Patrol Outfitting	24,002	25,000	2,936	25,000	13,070	20,000	25,000	
01-410-238-000	Uniform Allowance	14,757	18,000	17,889	17,000	11,900	18,000	18,000	
01-410-239-000	Uniform/Equipment/Vests	6,426	26,000	29,029	7,000	20,048	20,000	5,000	
01-410-249-000	Ammunition/Targets/Firearms	4,835	18,500	9,049	15,000	8,851	10,000	15,000	
01-410-260-000	Minor Equipment	0	0	0	0	0	0	12,000	
01-410-310-000	Professional Services	95,146	110,000	127,058	110,000	108,386	105,000	100,000	
01-410-321-000	Telephone - Monthly Charges	3,079	5,000	3,572	5,000	7,648	5,000	5,000	
01-410-325-000	Internet Fees	14,169	15,000	13,917	15,000	9,396	15,000	15,000	
01-410-327-000	Radio Equipment Maintenance/Repair	5,484	5,000	1,706	5,000	0	2,000	5,000	
01-410-331-000	Travel Expense	1,673	1,000	733	1,000	66	500	1,000	
01-410-341-000	Advertising	1,801	1,000	95	1,000	1,236	1,500	1,000	
01-410-361-000	Electricity	480	500	375	500	424	500	500	
01-410-374-000	Equipment Maintenance/Repair	11,942	20,000	14,780	20,000	11,363	20,000	20,000	
01-410-420-000	Dues & Subscriptions	999	2,500	3,371	2,500	2,182	2,000	2,500	
01-410-460-000	Meetings, Conferences & Training	6,202	10,000	14,844	15,000	12,789	15,000	15,000	
01-410-530-000	Contributions	3,196	3,300	3,213	3,300	3,213	3,300	3,300	
01-410-700-000	Capital Purchases	11,526	0	0	0	57,848	58,000	84,000	

## GENERAL FUND DETAIL

Account	Description	2023	2024	2024	2025	2025 Actuals	2025	2026	Incr/Decr '25
		Actuals	Budget	Actuals	Budget	Thru 9-30	Projected	Requested	\$
01-410-900-000	General Expenses	1,982	1,900	1,814	2,000	0	0	0	
	<b>410 Total Public Safety - Police</b>	<b>3,191,873</b>	<b>3,362,900</b>	<b>3,444,035</b>	<b>3,523,200</b>	<b>2,473,111</b>	<b>3,599,900</b>	<b>3,978,900</b>	<b>379,000</b>
01-411-000-000	Foreign Fire Insurance Premium Tax	125,567	126,000	126,982	127,000	0	134,800	130,000	
	<b>411 Total Fire</b>	<b>125,567</b>	<b>126,000</b>	<b>126,982</b>	<b>127,000</b>	<b>0</b>	<b>134,800</b>	<b>130,000</b>	<b>(4,800)</b>
01-412-000-000	Ambulance Authority	105,500	73,000	84,837	57,000	28,000	56,000	59,000	
	<b>412 Total Ambulance</b>	<b>105,500</b>	<b>73,000</b>	<b>84,837</b>	<b>57,000</b>	<b>28,000</b>	<b>56,000</b>	<b>59,000</b>	<b>3,000</b>
01-413-120-000	Salary - Code	184,977	179,200	186,220	186,400	132,390	185,500	191,100	
01-413-192-000	FICA - Employer Paid	13,633	13,800	13,671	14,400	9,795	14,400	14,800	
01-413-194-000	Unemployment Compensation	1,163	900	832	800	855	900	900	
01-413-195-000	Workers Compensation	408	400	394	400	323	400	400	
01-413-196-000	Health Insurance	35,523	33,000	30,095	33,800	28,185	34,600	39,400	
01-413-197-000	Pension	34,388	31,600	38,099	31,000	2,562	30,000	33,800	
01-413-198-000	Other Group Benefits	4,545	3,500	3,438	4,600	2,952	3,900	4,200	
01-413-210-000	Office/Operating Supplies	2,273	2,000	982	1,500	4,741	5,000	2,000	
01-413-231-000	Gasoline	0	200	0	200	0	0	0	
01-413-235-000	Vehicle Maintenance	75	200	141	200	174	100	100	
01-413-260-000	Minor Equipment	0	0	0	0	0	0	0	
01-413-310-000	Professional Services	16,816	19,000	24,503	19,000	19,318	20,000	20,000	
01-413-314-000	Legal Services	5,016	1,500	9,108	5,000	3,147	0	0	
01-413-321-000	Telephone - Monthly Charges	506	600	507	600	338	600	600	
01-413-342-000	Printing	106	500	393	500	0	500	500	
01-413-374-000	Equipment Maintenance/Repair	648	1,600	1,266	1,500	0	1,500	1,500	
01-413-384-000	Equipment Leases	4,377	5,000	3,309	5,000	3,973	5,000	5,000	
01-413-420-000	Dues & Subscriptions	405	200	165	200	675	700	500	
01-413-460-000	Conferences & Continuing Education	1,152	1,500	170	1,000	3,321	4,000	1,500	
01-413-700-000	Capital Purchases	677	2,500	0	3,000	0	0	0	
01-413-900-000	General Expense	722	800	1,384	1,500	54	1,000	1,000	
	<b>413 Total UCC &amp; Code</b>	<b>307,411</b>	<b>298,000</b>	<b>314,675</b>	<b>310,600</b>	<b>212,803</b>	<b>308,100</b>	<b>317,300</b>	<b>9,200</b>
01-414-110-000	Salary - Planning & Zoning	2,484	3,900	1,971	3,900	1,269	3,000	3,900	
01-414-192-000	FICA - Employer Paid	190	400	150	400	97	200	300	
01-414-194-000	Unemployment Compensation	74	100	61	100	47	100	1,400	
01-414-195-000	Workers Compensation	12	0	0	0	1	0	0	
01-414-310-000	Professional Services	36,078	10,000	3,135	8,500	0	5,000	5,000	
01-414-314-000	Legal Services	3,611	5,000	0	5,000	0	5,000	5,000	
01-414-341-000	Advertising	1,449	1,800	1,956	1,800	2,077	2,500	2,000	
01-414-900-000	General Expense	36	100	397	100	44	100	100	
	<b>414 Total Planning &amp; Zoning</b>	<b>43,933</b>	<b>21,300</b>	<b>7,670</b>	<b>19,800</b>	<b>3,535</b>	<b>15,900</b>	<b>17,700</b>	<b>1,800</b>
01-426-317-000	Recycling Disposal	10,250	11,000	9,825	11,000	19,360	24,000	26,000	
	<b>426 Total Recycling &amp; Disposal</b>	<b>10,250</b>	<b>11,000</b>	<b>9,825</b>	<b>11,000</b>	<b>19,360</b>	<b>24,000</b>	<b>26,000</b>	<b>2,000</b>
01-427-120-000	Salary - Solid Waste Disposal	0	0	0	0	0	0	0	
01-427-450-000	Contracted Services	20,576	19,000	26,308	20,000	0	0	0	
	<b>427 Total Solid Waste Disposal</b>	<b>20,576</b>	<b>19,000</b>	<b>26,308</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## GENERAL FUND DETAIL

Account	Description	2023	2024	2024	2025	2025 Actuals	2025	2026	Incr/Decr '25
		Actuals	Budget	Actuals	Budget	Thru 9-30	Projected	Requested	\$
01-432-120-000	Salary - Snow & Ice Removal	23,810	43,600	0	25,000	52,355	0	0	
01-432-192-000	FICA - Employer Paid	0	0	0	0	4,005	0	0	
01-432-245-000	Construction Materials	0	1,000	0	1,000	0	0	1,000	
01-432-373-000	Building Maintenance/Repair	0	200	0	200	0	0	1,000	
	<b>432 Total Snow Removal</b>	<b>23,810</b>	<b>44,800</b>	<b>0</b>	<b>26,200</b>	<b>56,360</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
01-433-120-000	Salary - Traffic Control Devices	18,263	15,100	1,580	15,000	0	0	15,000	
01-433-192-000	FICA - Employer Paid	0	0	0	0	0	0	1,100	
01-433-245-000	Construction Materials	12,278	12,500	6,902	12,500	11,386	12,500	12,500	
01-433-361-000	Electric	4,341	4,300	3,944	4,300	5,044	6,000	6,000	
01-433-700-000	Capital Purchases	0	1,000	0	1,000	0	0	0	
	<b>433 Total Traffic Control Devices</b>	<b>34,881</b>	<b>32,900</b>	<b>12,427</b>	<b>32,800</b>	<b>16,430</b>	<b>18,500</b>	<b>34,600</b>	<b>16,100</b>
01-436-120-000	Salary - Storm Sewer & Drains	7,012	20,700	0	12,000	3,989	12,000	12,000	
01-436-192-000	FICA - Employer Paid	0	0	0	0	0	900	900	
01-436-245-000	Construction Materials	17,096	200,000	58,823	200,000	24,465	30,000	200,000	
01-436-450-000	Contracted Services	0	0	5,253	299,000	0	299,000	300,000	
01-436-460-000	Conferences & Continuing Education	0	0	0	0	0	0	100	
	<b>436 Total Storm Sewer &amp; Drains</b>	<b>24,108</b>	<b>220,700</b>	<b>64,076</b>	<b>511,000</b>	<b>28,454</b>	<b>341,900</b>	<b>513,000</b>	<b>171,100</b>
01-437-120-000	Salary - Repair Tools & Machinery	29,042	152,700	32,516	163,800	122,917	101,000	120,200	
01-437-192-000	FICA - Employer Paid	0	0	0	0	9,403	7,700	9,200	
01-437-194-000	Unemployment Compensation	0	0	0	0	0	600	1,000	
01-437-195-000	Workers Compensation	0	0	0	0	2,102	7,500	8,000	
01-437-196-000	Health Insurance	0	0	0	0	37,999	43,400	48,000	
01-437-197-000	Pension	0	0	0	0	3,442	24,500	27,300	
01-437-198-000	Other Group Benefits	0	0	0	0	3,173	3,700	4,000	
01-437-210-000	Office/Operating Supplies	8,073	8,000	11,047	12,000	5,894	12,000	12,000	
01-437-234-000	Oil & Lubricants	6,251	8,000	7,485	8,000	5,717	8,000	8,000	
01-437-235-000	Vehicle Maintenance	39,733	50,000	46,689	50,000	57,695	75,000	75,000	
01-437-260-000	Small Tools/Minor Equipment	2,064	3,500	486	2,000	1,378	2,000	2,000	
01-437-374-000	Equipment Maintenance/Repair	32,329	27,500	40,781	35,000	45,689	50,000	50,000	
01-437-450-000	Contracted Services	14,835	20,000	17,904	25,000	23,226	25,000	35,000	
01-437-600-000	Capital Construction	7,353	2,500	2,331	2,500	800	2,500	2,500	
01-437-700-000	Capital Purchases	5,154	5,500	100	5,500	0	5,500	15,000	
	<b>437 Total Repair Tools &amp; Machinery</b>	<b>144,834</b>	<b>277,700</b>	<b>159,339</b>	<b>303,800</b>	<b>319,435</b>	<b>368,400</b>	<b>417,200</b>	<b>48,800</b>
01-438-120-000	Salary - PWD	810,203	767,400	839,726	862,100	608,316	797,800	876,400	
01-438-121-000	Salary - PWD OT	25,906	28,000	24,408	28,000	30,042	35,000	38,000	
01-438-192-000	FICA - Employer Paid	80,073	81,600	65,837	66,700	47,671	63,700	70,000	
01-438-194-000	Unemployment Compensation	4,261	6,000	3,990	4,000	3,990	3,500	6,000	
01-438-195-000	Workers Compensation	49,776	41,300	41,087	53,700	33,768	37,500	40,000	
01-438-196-000	Health Insurance	217,441	234,200	212,518	232,700	156,952	186,200	216,400	
01-438-197-000	Pension	168,930	147,300	145,762	127,700	18,510	140,200	157,600	
01-438-198-000	Other Group Benefits	21,891	23,000	21,482	24,600	15,016	21,100	22,600	
01-438-210-000	Office/Operating Supplies	3,822	4,500	477	2,000	719	800	2,000	
01-438-231-000	Gasoline	81,902	90,000	64,918	80,000	51,448	75,000	80,000	
01-438-238-000	Uniform Allowance	9,623	13,000	9,207	14,000	6,759	14,000	15,000	
01-438-245-000	Construction Materials	743,115	508,800	353,659	450,000	516,838	450,000	696,400	
01-438-260-000	Small Tools/Minor Equipment	3,854	7,000	3,593	7,000	4,209	6,000	7,000	

## GENERAL FUND DETAIL

Account	Description	2023	2024	2024	2025	2025 Actuals	2025	2026	Incr/Decr '25
		Actuals	Budget	Actuals	Budget	Thru 9-30	Projected	Requested	\$
01-438-310-000	Professional Services	760	1,000	421	1,000	915	1,200	1,500	
01-438-321-000	Telephone - Monthly Charges	3,055	3,500	2,507	3,500	1,612	3,000	3,500	
01-438-420-000	Dues & Subscriptions	1,972	2,500	1,808	0	417	400	500	
01-438-450-000	Contracted Services	487,535	203,500	97,321	325,000	182,863	185,000	336,600	
01-438-460-000	Meetings, Conferences & Training	95	500	141	500	0	500	500	
01-438-700-000	Capital Purchases	31,731	1,000	0	1,000	458,044	1,000	260,000	
01-438-900-000	General Expense	916	500	2,863	700	971	800	1,000	
	<b>438 Total Maint/Repair of Roads</b>	<b>2,746,860</b>	<b>2,164,600</b>	<b>1,891,726</b>	<b>2,284,200</b>	<b>2,139,058</b>	<b>2,022,700</b>	<b>2,831,000</b>	<b>808,300</b>
01-446-120-000	Salary - Stormwater/Flood Control	7,824	5,400	0	5,500	1,448	5,500	5,000	
01-446-192-000	FICA - Employer Paid	0	0	0	0	53	400	400	
01-446-196-000	Health Insurance	0	0	0	0	(28)			
01-446-245-000	Construction Materials	9,034	10,000	0	10,000	937	10,000	10,000	
01-446-460-000	Meetings, Conferences & Train	0	0	0	0	0	0	0	
	<b>446 Total Storm Water/Flood Control</b>	<b>16,858</b>	<b>15,400</b>	<b>0</b>	<b>15,500</b>	<b>2,411</b>	<b>15,900</b>	<b>15,400</b>	<b>(500)</b>
01-452-120-000	Salary - Recreation	72,599	76,000	75,918	79,100	57,571	78,400	80,800	
01-452-192-000	FICA - Employer Paid	5,592	6,000	679	6,200	4,356	6,000	6,200	
01-452-194-000	Unemployment Compensation	174	300	457	300	454	600	900	
01-452-195-000	Workers Compensation	3,173	3,100	2,973	4,000	1,760	3,000	3,500	
01-452-196-000	Health Insurance	451	400	0	0	0	0	0	
01-452-197-000	Pension	10,256	10,600	11,566	10,300	0	10,000	11,300	
01-452-198-000	Other Group Benefits	251	500	568	500	458	600	700	
01-452-210-000	Office/Operating Supplies	804	1,000	394	1,000	436	500	1,000	
01-452-260-000	Minor Equipment	0	0	0	0	0	0	0	
01-452-300-000	Recreation Programming	179,766	165,000	213,325	198,700	235,273	240,000	230,000	
01-452-301-000	Recreation Programming - Festival	68,907	55,000	0	75,000	0	0	0	
01-452-321-000	Telephone - Monthly Charges	604	0	0	600	0	600	600	
01-452-341-000	Advertising	0	0	0	1,200	0	0	0	
01-452-342-000	Printing	0	0	0	0	0	0	0	
01-452-390-000	Bank Service Charges/Fees	14,612	16,800	8,529	8,100	15,005	16,000	20,000	
01-452-420-000	Dues & Subscriptions	43	500	100	500	0	500	500	
01-452-450-000	Contracted Services	0	0	0	0	0	0	0	
01-452-460-000	Meetings, Conferences & Training	1,760	2,500	1,462	2,500	1,240	2,000	5,000	
01-452-700-000	Capital Purchases	0	0	0	0	0	0	0	
01-452-900-000	General Expense	25	200	121	200	76	2,500	10,000	
	<b>452 Total Recreation</b>	<b>359,016</b>	<b>337,900</b>	<b>316,091</b>	<b>388,200</b>	<b>316,631</b>	<b>360,700</b>	<b>370,500</b>	<b>9,800</b>
01-454-120-000	Salary - Parks	367,531	404,400	401,211	383,200	314,007	419,200	431,800	
01-454-121-000	Salary - Parks OT	12,354	15,000	11,766	15,000	9,834	15,000	15,000	
01-454-192-000	FICA - Employer Paid	26,876	28,300	36,981	29,600	25,803	33,200	34,200	
01-454-194-000	Unemployment Compensation	1,611	3,600	2,094	2,200	1,714	2,000	3,500	
01-454-195-000	Workers Compensation	16,462	14,800	14,193	18,000	12,276	16,000	18,000	
01-454-196-000	Health Insurance	71,540	78,300	71,690	83,000	66,860	84,600	96,500	
01-454-197-000	Pension	69,240	63,100	103,816	69,200	7,665	66,000	72,800	
01-454-198-000	Other Group Benefits	7,744	7,900	7,524	8,700	6,225	8,300	8,900	
01-454-210-000	Office/Operating Supplies	8,937	6,000	12,562	9,000	13,144	9,500	9,000	
01-454-221-000	Topdressing/Fertilizer/Seed&So	41,616	50,000	35,139	55,000	37,590	45,000	55,000	
01-454-226-000	Trees & Plantings	915	2,000	0	2,500	0	0	2,500	

## GENERAL FUND DETAIL

Account	Description	2023	2024	2024	2025	2025 Actuals	2025	2026	Incr/Decr '25
		Actuals	Budget	Actuals	Budget	Thru 9-30	Projected	Requested	\$
01-454-231-000	Gasoline	0	0	77	0	624	0	0	
01-454-235-000	Vehicle Maintenance	6,296	6,500	3,983	7,000	1,632	5,000	7,000	
01-454-238-000	Uniforms	3,736	3,600	3,842	3,600	1,024	3,500	3,600	
01-454-260-000	Small Tools/Minor Equipment	5,852	5,000	6,136	5,500	2,377	4,000	5,500	
01-454-310-000	Professional Services	833	1,500	22,154	194,700	1,260	1,300	195,000	
01-454-321-000	Telephone - Monthly Charges	1,161	1,500	1,983	1,500	1,044	1,200	1,700	
01-454-325-000	Internet Fees	5,030	5,000	4,686	5,000	5,158	7,200	8,000	
01-454-341-000	Advertising	0	0	459	0	0	0	0	
01-454-361-000	Electricity	14,491	15,000	13,730	15,000	13,700	18,000	19,000	
01-454-362-000	Gas	2,555	3,500	2,612	3,500	2,983	3,500	3,500	
01-454-364-000	Sewer	2,695	3,500	2,303	3,500	1,846	2,700	3,500	
01-454-366-000	Water	7,156	8,000	7,585	8,000	6,231	8,000	9,000	
01-454-372-000	Memorial Program	6,464	6,500	9,716	7,000	7,310	7,000	7,000	
01-454-373-000	Building Maintenance/Repair	23,806	25,000	16,024	28,000	17,983	21,000	28,000	
01-454-374-000	Equipment Maintenance/Repair	12,909	17,000	14,856	17,000	9,342	15,000	17,000	
01-454-420-000	Dues & Subscriptions	0	0	135	0	0	0	0	
01-454-450-000	Contracted Services	12,129	15,000	10,158	15,000	8,896	12,000	13,500	
01-454-460-000	Meetings, Conferences & Training	680	1,000	690	1,500	321	500	1,500	
01-454-600-000	Capital Construction	10,800	0	0	0	3,422	0	0	
01-454-700-000	Capital Purchases	61,777	39,500	584,227	0	146,572	0	301,500	
01-454-900-000	General Expense	543	1,000	10,110	0	105	500	500	
	<b>454 Total Parks</b>	<b>803,738</b>	<b>831,500</b>	<b>1,412,441</b>	<b>991,200</b>	<b>726,946</b>	<b>809,200</b>	<b>1,372,000</b>	<b>562,800</b>
01-456-540-000	Contributions	363,139	376,700	388,574	385,100	283,405	377,900	405,200	
	<b>454 Total Contributions</b>	<b>363,139</b>	<b>376,700</b>	<b>388,574</b>	<b>385,100</b>	<b>283,405</b>	<b>377,900</b>	<b>405,200</b>	<b>27,300</b>
01-457-301-000	Festival in the Park	0	0	48,653	0	48,210	49,000	70,000	
01-457-302-000	Veteran's Events	0	0	3,131	0	0	3,500	3,500	
01-457-303-000	Community Events	0	0	4,990	0	2,147	6,000	15,000	
	<b>457 Total Civil and Military Celebrations</b>	<b>0</b>	<b>0</b>	<b>56,775</b>	<b>0</b>	<b>50,357</b>	<b>58,500</b>	<b>88,500</b>	<b>30,000</b>
01-461-300-000	Environmental Advisory Council	164	500	384	500	203	200	500	
01-461-312-000	Forest Management	6,393	10,000	0	10,000	1,520	1,500	2,000	
	<b>461 Total Forest Management</b>	<b>6,557</b>	<b>10,500</b>	<b>384</b>	<b>10,500</b>	<b>1,723</b>	<b>1,700</b>	<b>2,500</b>	<b>0</b>
01-469-470-000	Real Estate Tax Refunds	23,757	25,000	37,103	25,000	9,638	20,000	25,000	
	<b>469 Total Real Estate Tax Refunds</b>	<b>23,757</b>	<b>25,000</b>	<b>37,103</b>	<b>25,000</b>	<b>9,638</b>	<b>20,000</b>	<b>25,000</b>	<b>5,000</b>
01-471-000-000	GO Note - Principle	134,089	140,000	140,000	337,000	153,750	0	0	
01-472-000-000	GO Note - Interest	29,969	19,600	19,654	24,600	20,450	0	0	
01-475-100-000	GO Notes - Administrative Fees	0	0	0	0	0	0	0	
	<b>470 Total Debt</b>	<b>164,058</b>	<b>159,600</b>	<b>159,654</b>	<b>361,600</b>	<b>174,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-482-410-000	Judgement/Damages	0	5,000	0	5,000	0	5,000	5,000	
	<b>482 Total Judgements</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
01-486-200-000	Insurance - Liability	45,101	48,000	46,668	46,600	0	52,900	55,600	
01-486-300-000	Insurance - Auto	25,803	27,300	28,913	28,900	0	32,800	34,400	
01-486-400-000	Insurance - Public Officials	30,707	31,000	31,733	31,000	0	32,100	33,700	
01-486-500-000	Insurance - Police Professional	26,253	27,000	26,627	27,000	5	26,600	27,900	
01-486-600-000	Fidelity and Surety Bonds	2,004	1,100	492	1,100	1,164	1,200	1,200	
01-486-700-000	Insurance - Other	1,303	1,500	282	1,500	0	0	0	
	<b>486 Total Insurance</b>	<b>131,171</b>	<b>135,900</b>	<b>134,715</b>	<b>136,100</b>	<b>1,169</b>	<b>145,600</b>	<b>152,800</b>	<b>7,200</b>

## GENERAL FUND DETAIL

Account	Description	2023	2024	2024	2025	2025 Actuals	2025	2026	Incr/Decr '25
		Actuals	Budget	Actuals	Budget	Thru 9-30	Projected	Requested	\$
01-487-198-000	Other Group Benefits	5,535	5,000	3,455	5,000	260	3,500	3,500	
	<b>487 Total Other Group Benefits</b>	<b>5,535</b>	<b>5,000</b>	<b>3,455</b>	<b>5,000</b>	<b>260</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>
01-491-000-000	Refund of Prior Year Revenues	1,295	3,500	2,365	3,500	500	1,500	2,000	
	<b>491 Total Refunds</b>	<b>1,295</b>	<b>3,500</b>	<b>2,365</b>	<b>3,500</b>	<b>500</b>	<b>1,500</b>	<b>2,000</b>	<b>500</b>
01-492-030-000	Transfer to Fire Fund	500,000	1,150,000	546,459	1,055,500	476,353	518,500	657,800	
01-492-090-000	Transfer to CHGC	0	0	0	0	0	0	0	
01-492-300-000	Transfer to Capital Reserve Fund	0	3,958,800	1,377,571	3,036,400	894,651	1,503,400	1,727,100	
	<b>492 Total Transfers</b>	<b>500,000</b>	<b>5,108,800</b>	<b>1,924,030</b>	<b>4,091,900</b>	<b>1,371,004</b>	<b>2,021,900</b>	<b>2,384,900</b>	<b>363,000</b>
	<b>Total Expenditures</b>	<b>10,645,519</b>	<b>15,296,000</b>	<b>12,052,916</b>	<b>15,266,800</b>	<b>9,181,706</b>	<b>12,107,200</b>	<b>14,646,000</b>	

Operating Revenue (Under)/Over Expenditures                      1,002,072    (3,132,900)    (794,325)    (1,207,400)    (63,945)    (314,900)    (1,043,500)

### 03 FIRE FUND DETAIL

Account	Description	2023 Actuals	2024 Budget	2024 Actuals	2025 Budget	2025 Actuals Thru 9-30	2025 Projected	2026 Requested
	<b>Beginning Fund Balance 1/1</b>	980,352	979,373	936,195	12	290,471	290,471	71
03-341-000-000	Interest	7,222	8,000	4,659	7,000	691	800	0
03-387-000-000	Contributions	0	0	0	0	0	0	0
03-392-010-000	Transfer from General Fund	500,000	1,150,000	546,459	1,055,500	476,353	518,500	657,800
03-393-100-000	General Obligation Bonds/Note Proceed	0	0	0	0	0	0	0
03-393-200-000	Bond Premium	0	0	0	0	0	0	0
	<b>Total Revenues</b>	<b>507,222</b>	<b>1,158,000</b>	<b>551,118</b>	<b>1,062,500</b>	<b>477,044</b>	<b>519,300</b>	<b>657,800</b>
03-411-120-000	Salary	27,638	27,000	27,000	28,100	21,075	28,100	28,900
03-411-192-000	FICA - Employer Paid	1,987	2,200	2,066	2,200	1,612	2,200	2,200
03-411-194-000	Unemployment Compensation	0	100	100	0	0	0	0
03-411-195-000	Workers Compensation	27,786	28,000	33,671	30,000	24,931	32,000	34,000
03-411-321-000	Telephone - Monthly Charges	1,466	1,300	1,470	1,400	1,097	1,600	1,600
03-411-363-000	Hydrant Service	92,237	98,000	85,695	100,000	69,519	94,000	100,000
03-411-540-000	Contributions	100,000	100,000	100,000	149,000	0	149,000	149,000
03-411-600-000	Capital Construction	0	0	0	0	0	0	41,200
03-411-700-000	Capital Purchases	0	1,110,000	649,615	455,000	205,661	206,000	0
03-411-900-000	General Expenses	0	0	310	0	0	0	0
03-411-950-000	Bank Service Charges/Fees	0	0	0	0	0	0	0
03-471-100-000	GO Bonds/Note - Principal	204,999	210,000	210,000	220,000	220,000	220,000	235,000
03-472-100-000	GO Bonds/Note- Interest	94,674	86,650	86,650	76,200	76,150	76,200	65,200
03-472-700-000	GO Bonds/Note - Discount/Premium	0	0	0	0	0	0	0
03-475-100-000	GO Bonds/Note - Administrative Fees	593	500	267	600	647	600	700
	<b>Total Expenditures</b>	<b>551,380</b>	<b>1,663,750</b>	<b>1,196,843</b>	<b>1,062,500</b>	<b>620,692</b>	<b>809,700</b>	<b>657,800</b>
	<b>Revenues (Under)/Over Expenditures</b>	<b>(44,158)</b>	<b>(505,750)</b>	<b>(645,724)</b>	<b>0</b>	<b>(143,648)</b>	<b>(290,400)</b>	<b>0</b>
	<b>Ending Fund Balance 12/31</b>	<b>936,195</b>	<b>473,623</b>	<b>290,471</b>	<b>12</b>	<b>146,823</b>	<b>71</b>	<b>71</b>

## 09 CLOVER HLL GOLF COURSE DETAIL

Account	Description	2023 Actuals	2024 Budget	2024 Actuals	2025 Budget	2025 Actuals Thru 9-30	2025 Projected	2026 Requested
Beginning Fund Balance 1/1		586,147	225,581	658,711	274,632	775,924	775,924	957,217
09-341-000-00	Interest	1,781	2,500	2,887	2,500	1,587	2,000	1,800
09-367-100-00	Golf Fees	414,884	456,300	463,521	415,000	415,660	480,000	480,000
09-367-405-00	Food/Snack Bar	897	900	696	800	504	800	800
09-367-410-00	Merchandise Sales - Non Taxable	1,326	1,500	1,109	1,800	1,630	1,800	1,800
09-367-415-00	Merchandise Sales - Taxable	8,150	9,500	8,568	8,200	9,438	10,500	10,500
09-367-805-00	Golf Cart Rental	171,531	183,150	194,093	188,000	173,371	200,000	200,000
09-380-000-00	Miscellaneous Revenue	100	100	172	100	179	200	200
09-391-100-00	Sale of Fixed Asset	0	0	0	0	0	0	0
09-391-200-00	Compensation for Loss of Fixed Asset	0	0	0	0	0	0	0
09-392-010-00	Transfer from General Fund	0	0	0	0	0	0	0
09-395-000-00	Refund of Prior Year Expenditures	0	0	0	0	0	0	0
	<b>Total Revenues</b>	<b>598,669</b>	<b>653,950</b>	<b>671,045</b>	<b>616,400</b>	<b>602,369</b>	<b>695,300</b>	<b>695,100</b>
09-452-115-00	Salary - Part Time	91,398	103,500	87,734	92,000	70,667	92,000	125,000
09-452-120-00	Salary - Full Time	86,996	111,000	118,204	92,500	85,168	116,400	119,900
09-452-192-00	FICA - Employer Paid	13,387	16,600	14,243	14,100	9,599	15,900	18,700
09-452-194-00	Unemployment Compensation	3,008	2,400	3,150	2,900	1,820	3,000	3,300
09-452-195-00	Workers Compensation	884	3,500	3,398	3,500	3,008	3,500	3,500
09-452-196-00	Health Insurance	33,491	22,200	31,105	35,800	19,915	25,100	28,600
09-452-197-00	Pension	11,841	10,600	812	11,100	621	11,100	13,000
09-452-198-00	Other Group Benefits	1,733	2,300	2,314	2,300	1,756	2,400	2,600
09-452-210-00	Office/Operating Supplies	3,944	5,500	3,031	5,500	2,558	3,500	5,500
09-452-220-00	Pesticides/Chemicals	24,103	35,000	21,965	37,000	26,316	30,000	37,000
09-452-221-00	Topdressing/Fertilizer/Seed&Sod	19,842	25,000	14,230	28,000	7,569	10,000	28,000
09-452-226-00	Trees & Plantings	3,228	1,500	2,500	2,000	0	0	2,000
09-452-234-00	Fuel/Lubricants	9,499	10,000	8,627	12,000	7,689	10,000	12,000
09-452-235-00	Vehicle Maintenance	0	500	0	500	0	0	1,000
09-452-236-00	Tee Equipment	1,831	1,500	1,637	2,000	4,318	4,500	2,500
09-452-238-00	Uniforms	1,894	1,500	425	1,500	0	1,000	1,500
09-452-240-00	Purchases - Merchandise	7,053	8,000	9,426	7,500	6,149	6,500	7,500
09-452-260-00	Small Tools/Minor Equipment	85	1,000	913	1,500	422	1,000	2,000
09-452-310-00	Professional Services	2,916	1,000	20,574	2,500	3,303	5,000	3,000
09-452-321-00	Telephone - Monthly Charges	1,155	1,000	603	1,000	0	1,000	1,000
09-452-325-00	Internet Fees	2,189	2,000	2,948	2,000	2,007	3,000	3,100
09-452-341-00	Advertising	2,805	6,000	831	2,500	344	500	1,500
09-452-350-00	Insurance	0	0	0	0	0	0	0
09-452-361-00	Electricity	3,271	3,000	3,700	3,000	3,472	5,000	5,500
09-452-362-00	Gas	1,258	2,500	1,040	2,500	1,514	2,000	2,500
09-452-366-00	Water	35,434	27,000	44,090	31,000	21,466	35,000	38,000
09-452-372-00	Irrigation & Drainage Maintenance/Repair	2,591	6,500	64	6,500	1,206	1,500	6,500
09-452-373-00	Building Maintenance/Repair	3,939	5,400	6,270	5,500	3,776	5,000	5,500
09-452-374-00	Equipment Maintenance/Repair	5,910	9,000	8,935	9,000	14,182	16,000	11,000

## 09 CLOVER HLL GOLF COURSE DETAIL

Account	Description	2023	2024	2024	2025	2025 Actuals	2025	2026
		Actuals	Budget	Actuals	Budget	Thru 9-30	Projected	Requested
09-452-390-00	Bank Service Charges/Fees	20,390	20,000	19,590	0	2,466	10,000	11,000
09-452-420-00	Dues & Subscriptions	0	1,200	1,040	1,200	175	500	1,200
09-452-460-00	Conferences & Continuing Education	195	3,000	969	3,000	75	1,000	3,000
09-452-470-00	Cash Over/Under	0	0	(1,865)	0	0	0	0
09-452-471-00	Lease Rental Equipment	1,352	1,800	2,028	1,800	338	1,800	1,800
09-452-600-00	Capital Construction	0	0	187	90,000	0	45,000	0
09-452-700-00	Capital Purchases	6,563	100,500	0	139,200	0	44,807	133,800
09-452-900-00	General Expense - CHGC	450	500	0	500	0	0	500
09-480-000-00	Miscellaneous Expenditures	0	1,000	207	1,000	4,894	1,000	1,000
09-491-000-00	Refund of Prior Year Expenditures	0	0	0	0	0	0	0
09-999-999-99	Contribution to General Fund	0	25,000	0	0	0	0	0
	<b>Total Expenditures</b>	<b>404,634</b>	<b>578,000</b>	<b>434,925</b>	<b>653,900</b>	<b>306,795</b>	<b>514,007</b>	<b>643,500</b>
	<b>Revenues (Under)/Over Expenditures</b>	<b>194,035</b>	<b>75,950</b>	<b>236,120</b>	<b>(37,500)</b>	<b>295,574</b>	<b>181,293</b>	<b>51,600</b>
	<b>Ending Fund Balance 12/31</b>	<b>658,711</b>	<b>301,531</b>	<b>775,924</b>	<b>237,132</b>	<b>1,071,498</b>	<b>957,217</b>	<b>1,008,817</b>

### 30 CAPITAL RESERVE DETAIL

Account	Description	2023 Actuals	2024 Budget	2024 Actuals	2025 Budget	2025 Actuals Thru 9-30	2025 Projected	2026 Requested
	<b>Beginning Fund Balance 1/1</b>	<b>(755,281)</b>	<b>(12,900)</b>	69,850	49	0	0	0
30.341.000.000	Interest	17,555	25,000	3,579	5,000	2,808	3,600	5,000
30.351.030.000	Federal Grants - Highways and Roads	0	0	0	0	0	0	214,500
30.354.010.000	State Grants - General Government	0	0	0	0	0	0	0
30.354.030.000	State Grants - Highways and Roads	0	0	0	0	0	0	200,900
30.354.070.000	State Grants - Culture and Recreation	0	0	0	0	0	937,300	474,800
30.392.010.000	Transfer From General Fund	0	3,958,800	1,377,571	3,036,400	894,651	1,503,400	1,727,100
30.393.100.000	GO Note Proceeds	0	0	0	0	0	0	1,500,000
	<b>Total Revenues</b>	<b>17,555</b>	<b>3,983,800</b>	<b>1,381,150</b>	<b>3,041,400</b>	<b>897,459</b>	<b>2,444,300</b>	<b>4,122,300</b>
30.409.600.000	Capital Construction - Municipal Building	0	0	0	0	0	0	20,000
30.409.700.000	Capital Purchases - Municipal Building	0	70,000	21,014	50,000	21,014	30,000	0
30.410.700.000	Capital Purchases - Police	80,310	118,900	0	103,300	0	0	0
30.438.600.000	Capital Construction - Highways and Roads	0	0	0	0	0	0	0
30.438.700.000	Capital Purchases - Highways and Roads	0	210,000	0	511,000	0	0	0
30.446.600.000	Capital Construction - Storm Water/Flood Control	212,919	1,800,000	706,262	1,400,000	123,692	200,000	2,000,900
30.454.600.000	Capital Construction - Parks	23,750	1,714,900	504,853	624,600	672,303	1,179,900	475,000
30.454.700.000	Capital Purchases - Parks	25,000	45,000	218,872	347,500	135,487	610,000	0
30.471.200.000	General Obligation Note Principal	0	0	0	0	0	379,000	220,800
30.472.200.000	General Obligation Note Interest	0	0	0	0	0	45,400	25,900
30.475.200.000	General Obligation Note Fees	0	0	0	0	0	0	0
	<b>Total Expenditures</b>	<b>341,979</b>	<b>3,958,800</b>	<b>1,451,001</b>	<b>3,036,400</b>	<b>952,495</b>	<b>2,444,300</b>	<b>2,742,600</b>
	<b>Revenues (Under)/Over Expenditures</b>	<b>(324,424)</b>	<b>25,000</b>	<b>(69,851)</b>	<b>5,000</b>	<b>(55,036)</b>	<b>0</b>	<b>1,379,700</b>
	<b>Ending Fund Balance 12/31</b>	<b>69,850</b>	<b>12,100</b>	<b>0</b>	<b>5,049</b>	<b>(55,036)</b>	<b>0</b>	<b>1,379,700</b>

### 35 HIGHWAY AID DETAIL

Account	Account	Description	2023 Actuals	2024 Budget	2024 Actuals	2025 Budget	2025 Actuals Thru 9-30	2025 Projected	2026 Requested
		Beginning Fund Balance 1/1	(41,650)	18,602	8,321	18	0	0	0
35-341-000-000	35-341-000-000	Interest	1,523	5,000	2,363	2,000	1,144	1,200	1,000
35-355-020-000	35-355-020-000	Liquid Fuels Tax	458,768	451,200	455,670	455,000	457,076	457,100	455,000
35-355-030-000	35-355-030-000	State Road Turnback	20,840	20,800	20,840	20,800	20,680	20,700	20,800
		<b>Total Revenues</b>	<b>481,131</b>	<b>477,000</b>	<b>478,874</b>	<b>477,800</b>	<b>478,900</b>	<b>479,000</b>	<b>476,800</b>
35-430-700-000	35-430-700-000	Capital Purchases - Equipment	101,508	94,400	0	0	0	0	0
35-432-120-000	35-432-120-000	Snow & Ice Removal - Salary	117,642	0	23,897	127,800	0	58,000	63,000
35-432-192-000	35-432-192-000	Snow & Ice Removal - FICA	0	0	0	0	0	4,400	4,800
35-432-200-000	35-432-200-000	Snow/Ice Removal - Supplies	212,010	382,600	163,308	350,000	328,053	328,100	350,000
35-437-120-000	35-437-120-000	Repair Tools & Machinery - Salary	0	0	140,014	0	0	82,200	54,800
35-437-192-000	35-437-192-000	Repair Tools & Machinery - FICA	0	0	0	0	0	6,300	4,200
35-438-450-000	35-438-450-000	Contracted Services	0	0	159,975	0	0	0	0
		<b>Total Expenditures</b>	<b>431,160</b>	<b>477,000</b>	<b>487,194</b>	<b>477,800</b>	<b>328,053</b>	<b>479,000</b>	<b>476,800</b>
		<b>Revenues (Under)/Over Expenditur</b>	<b>49,971</b>	<b>0</b>	<b>(8,321)</b>	<b>0</b>	<b>150,847</b>	<b>0</b>	<b>0</b>
		Ending Fund Balance 12/31	8,321	18,602	0	18	150,847	0	0

**OFFICIAL  
BOROUGH OF FRANKLIN PARK  
ORDINANCE 694-2025**

**AN ORDINANCE OF THE BOROUGH OF FRANKLIN PARK, ALLEGHENY COUNTY, PENNSYLVANIA, LEVYING AND ASSESSING TAXES FOR GENERAL AND SPECIFIC PURPOSES FOR THE YEAR 2026.**

NOW, THEREFORE, be it ordained and enacted by the Borough Council of the Borough of Franklin Park, Allegheny County, Pennsylvania, and it is hereby ordained and enacted by and with authority of the same.

SECTION I: That a tax be and the same is hereby levied and assessed upon all real estate in the Borough of Franklin Park subject to taxation for all tax purposes for the year 2026 beginning January 1, 2026 through December 31, 2026 in the amount of 2.590 mills on each dollar of assessed valuation being \$2.59 on each \$1,000.00 dollars of assessed valuation of property situated in the Borough and made taxable for Borough purposes by the laws of the Commonwealth of Pennsylvania.

SECTION II: That the Borough of Franklin Park real estate taxes for the year 2026 shall be collected in the manner provided by law, by the Tax Collector, subject to the discounts, penalties and interest as provided by law.

SECTION III: That a net profits and earned income tax of one percent continues to be levied on all residents of the said Borough for the year 2026 by non cancellation of an ordinance levying such tax without substantial change in pursuance of the provisions of the law enacted December 31, 1965, P.L. 1257, Act 511 entitled Local Tax Enabling Act, as amended.

SECTION IV: That a Local Service Tax in the amount of \$52.00 continues to be levied on all persons employed in Franklin Park Borough and earning above \$12,000 annually for the year 2026 by non cancellation of an ordinance levying such tax without substantial change in pursuance of the provisions of the law enacted December 31, 1965, P.L. 1257, Act 511 entitled Local Tax Enabling Act, as amended.

SECTION V: That a real estate transfer tax be levied for the year 2026 upon the sale or conveyance of any lands, tenements, hereditament or any interest therein situated in the Borough of Franklin Park. Such tax is for all tax purposes and is in the amount of one percent of the value of the real estate, lands, tenements, hereditament or interest therein conveyed, being \$1.00 on each \$100.00 or fraction of value.

SECTION VI: That any Ordinance or part of Ordinance conflicting with the provisions of this Ordinance be and the same are hereby repealed to the extent of such conflict.

SECTION VII: If any sentence, clause, section, or part of this Ordinance is for any reason found to be invalid, such invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or parts of this Ordinance. It is hereby declared as the intent of the Borough Council that this Ordinance would have been adopted had such invalid sentence, clause, section or part thereof not been included herein.

ORDAINED AND ENACTED into law by the Borough Council of the Borough of Franklin Park, Allegheny County, Pennsylvania, at its regular meeting held on the 3rd day of December 2025.

ATTEST:

  
Secretary

BOROUGH OF FRANKLIN PARK

  
President, Borough Council

Approved by me this 3rd day of December, 2025

  
Mayor