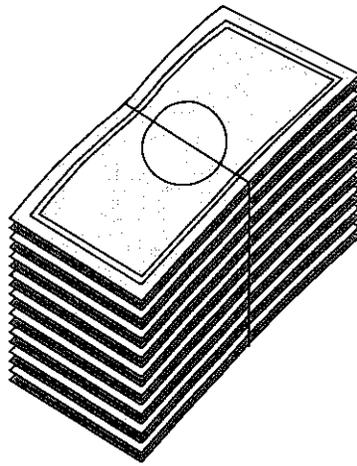


**BOROUGH
OF
FRANKLIN PARK**

Allegheny County, Pennsylvania

2016 BUDGET



(A dollar saved is a dollar earned)

PROPOSED: December 2, 2015

ADOPTED: December 16, 2015

2016 BUDGET INDEX

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Executive Summary

General Fund (GF)

The Borough's present financial position will permit Franklin Park to fund all services currently being provided to our residents and to carry out the initiatives established by Borough Council and Mayor for 2016. Those initiatives call for a substantial upgrade to borough facilities and equipment. In determining which projects to approve, Borough Council and Mayor had to balance competing interests such as those submitted by the Franklin Park Volunteer Fire Company, the need to maintain local roads and recreation facilities, public safety and other budget considerations.

The major initiatives in this year's budget are:

- Construct a new Franklin Park Volunteer Fire Company fire station
(This project will require a tax increase as described in the Fire Fund section below)
- Complete improvements at Old Orchard Park
- Improvements to Blueberry Hill Park Activity Center and Football Field Restrooms
- Reconstruct holes #1 and #5 at Clover Hill Golf Course
- Make minor upgrades to many other facilities and replace depreciated equipment
- Help to purchase the Linbrook Woodlands a 178 acre parcel and maintain it as open space
- Work with PA DOT and state elected officials to improve the I-79 & S.R. 910 Corridor

The 2016 GF beginning cash balance is estimated at \$2 million. Given the Borough's growing population, GF revenues should continue to increase for the foreseeable future. Coinciding with this increase will be the responsibility to improve local roads, parks and other facilities so that the amenities that exist today are maintained for future generations.

Where the GF Money Comes From

Real Estate Taxes	\$2,074,500
Earned Income Taxes & LST	\$4,205,000
Real Estate Transfer	\$ 510,000
Borough Charges	\$ 938,050
Intergovernmental Revenue	\$ 501,738
Cash Reserves	\$ 730,811
Other	<u>\$ 446,293</u>
Total	\$9,406,392

2016 General Fund budgeted expenditures are projected to increase 6.3% over the 2015 level. To balance the General Fund, Council allocated \$730,811 from the 2015 year end surplus. The Borough should finish 2016 with a \$1.2 million cash reserve which equals 13.5% of the budget.

Where the GF Money Goes

General Government	\$1,089,491
Public Safety	\$2,099,927
Building & Codes	\$ 188,642
Public Works	\$2,604,140
Culture, Recreation & Conserv.	\$1,356,950
Capital Improvements	\$1,903,627
Other	<u>\$ 163,615</u>
Total	\$9,406,392

Franklin Park remains an attractive residential destination. The Borough is one of the premier communities in the Pittsburgh Metropolitan Area. In 2014 Business Insider named Franklin Park Borough as the 38th best suburb in the U.S. More recently, Franklin Park has received similar rankings from rating agencies. Currently, there are ten housing developments under construction. The approved developments contain 749 lots for which 467 building permits have been issued, leaving an additional 282 lots available for new construction. Two additional developments have been approved, but have not started. There are 126 lots in these two developments. Additionally, the Borough continues to receive inquiries for residential housing opportunities from developers. This data indicates new residents will be moving into Franklin Park for the foreseeable future.

In summary, the 2016 Budget maintains necessary expenditure levels for all departments. Likewise, it prepares the Borough for the future by improving and expanding transportation and recreation facilities for our residents. It also addresses our resident's public safety needs by providing a modern facility for the Franklin Park Volunteer Fire Company. Based on an analysis of survey data gathered by the North Hills Council of Governments, Franklin Park Borough continues to provide a very efficient and effective level of service to its residents, the survey result are on page 25. The long-term financial forecast also looks optimistic.

It should be noted the Old Orchard Park and Clover Hill Golf Course projects were budgeted but not undertaken in 2014 or in 2015. As a result, much of the increase in the GF cash reserves during the last several years can be attributed to the delays experienced for these two projects.

Fire Fund. (Established in the 2016 Budget)

In 2014 the Franklin Park Volunteer Fire Company (VFC) requested Borough Council evaluate the need to institute a fire tax to finance the Company's future operational and capital needs. The fire company's request was fully evaluated in 2015. Based on the analysis Borough Council concluded the VFC needs additional resources in order to continue to meet the fire fighting service level necessary to maintain a safe community. Through the analysis Borough Council concluded the VFC will need \$722,500 annually. This amount will provide enough resources to meet the Company's facility, equipment and operational needs. Rather than establishing a dedicated fire tax, Council opted to increase millage from 1.077 to 1.29 and dedicate \$722,500 from the General Fund to meet the VFC's needs. This support mechanism is utilized by other communities in our area. For the average home with an assessed value of \$258,700 the additional tax will amount to \$55.10 or a 20% increase. Even with this increase, Franklin Park will maintain its ranking as having the 2nd lowest municipal real estate tax rate of the 134 municipalities in Allegheny County.

In order to finance the construction of a new fire station, the Borough will issue a \$4.8 million bond issue over a 20 year term. Since interest rates are at a very low rate, borrowing now rather than later appears to be a prudent decision. The building that serves as the

existing fire station was built in 1949, an addition was later added. The proposed new fire station should be ready for occupancy in 2017. The current building has met the needs of our community for the past 66 years. It's expected the new fire station will meet the community's needs for a similar time period.

The Borough and FP VFC will host an open house in early 2016 to fully explain the analysis that went into the decision to construct the new fire station. Renderings of the new fire station will be made available to the public. The open house will give borough residents a chance to tour the current fire station, discuss the rationale for the new fire station and ask questions.

Fish Run

MTSA operates and maintains these sanitary lines on behalf of the Borough. Fish Run bonds were completely paid off in 2014. Any tap-in fees received will go to repay the GF loans advanced for this project.

Clover Hill Golf Course

The projects budgeted in 2016 include: upgrades to holes #1 and #5, irrigation system improvements and relocation of the practice tee. The estimated cost for these improvements is \$208,500. The project was bid in 2015 but came in over budget. For that reason the improvements were not carried out. To save money some of the improvements will be done in-house by the golf course staff.

Capital Reserve

Based on the Asset Management Plan, page 16 in the budget document, the Borough should spend approximately \$1,699,813 annually to fully depreciate its equipment, facilities and infrastructure. The total amount in the 2016 Capital Budget for equipment depreciation and facility improvements is \$2,506,207. Additionally, the GF allocates \$1,089,531 for curb and catch basin repairs and street resurfacing, bringing the total capital expenditure to \$3,595,738. This figure represents a sizeable increase over prior year levels. See Capital Budget starting on page 12 for a list of approved expenditures. The above expenditures more than fully depreciate the Borough's capital assets.

Highway Aid - Liquid Fuels

Each time Pennsylvania citizens purchase gasoline they pay a liquid fuel tax that by law must be used for highway/road related expenditures. Every year the State of Pennsylvania returns a portion of this tax to each municipality. As in the past, Franklin Park will use its allocation for road maintenance activities that include the purchase of snow removal/de-icing materials, road equipment and to pay for road maintenance salaries, should there be a need to do so. It's estimated in 2016 the Borough will receive \$386,199 in Liquid Fuels revenues. Also, the Borough will receive \$20,840 for state roads which the Borough took over and maintains today. The total Liquid Fuel budget is \$407,289.

FRANKLIN PARK BOROUGH 2016 BUDGET SYNOPSIS

Last Update: 11-23-15

		TRANSFER IN OR BEGINNING				
		CASH	ESTIMATED	TOTAL	ESTIMATED	SURPLUS/ DEFICIT
#	FUND NAME	1/1/2015	REVENUES	REVENUES	EXPENDITURES	12/31/2015
1	GENERAL	\$ 730,811	\$ 8,675,511	\$ 9,406,322	\$ 9,406,322	\$ -
	GENERAL FUND RESERVE	\$ 1,269,189		\$ 1,269,189		\$ 1,269,189
3	FP VFC FIRE FUND	0	\$ 6,287,650	\$ 6,287,650	\$ 1,291,765	\$ 4,995,885
5	FISH RUN	\$ 100	\$ 50,000	\$ 50,100	\$ 50,000	\$ 100
9	GOLF COURSE	\$ 10,000	\$ 524,050	\$ 534,050	\$ 521,945	\$ 12,105
30	CAPITAL RESERVE	\$ 1,085,000	\$ 1,041,127	\$ 2,126,127	\$ 2,047,627	\$ 78,500
35	HIGHWAY AID	\$ 250	\$ 407,039	\$ 407,289	\$ 407,039	\$ 250
	TOTALS	\$ 3,095,350	\$ 16,985,377	\$ 20,080,727	\$ 13,724,698	\$ 6,356,029

Notes:

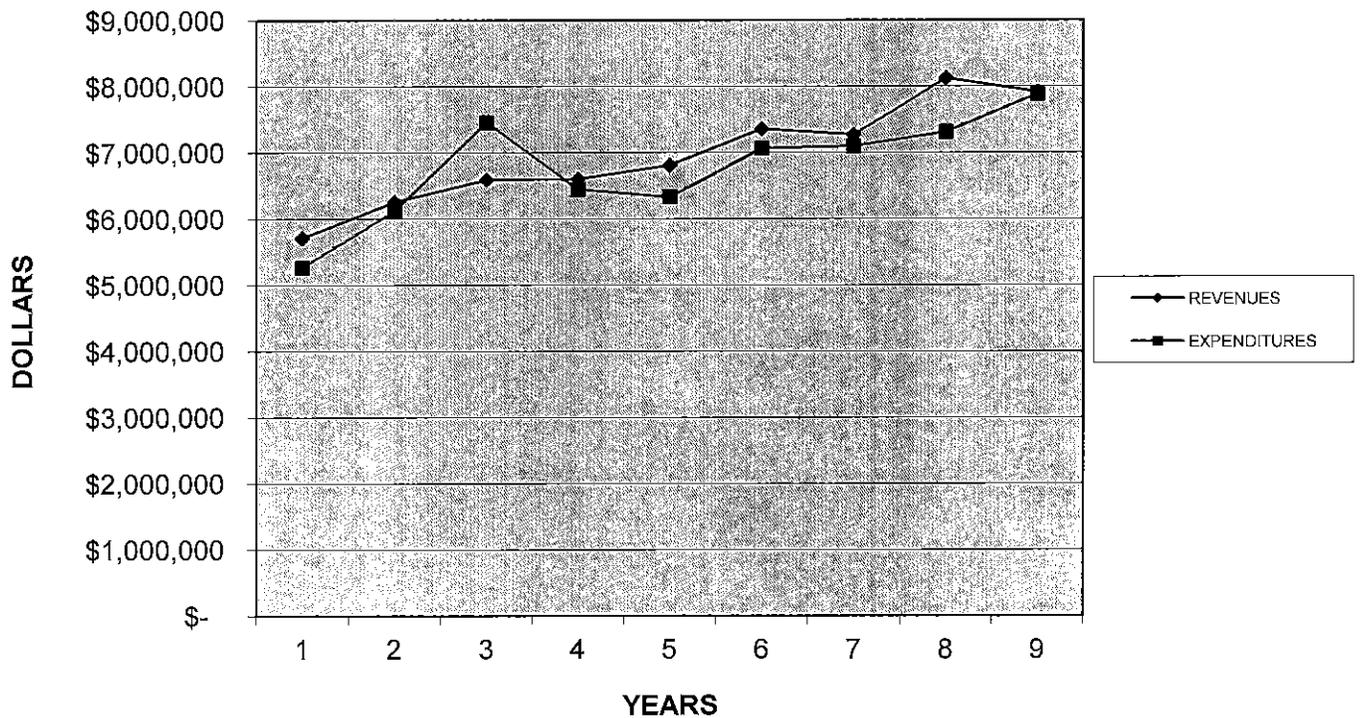
1. The GF will retain \$1,269,189 as an emergency reserve.
2. \$730,811 will be utilized from the current reserve to balance the 2016 GF.
3. In 2016 the GF is projected to receive a \$50,000 loan repayment from Fish Run.
4. The GF will provide a \$175,000 loan to Clover Hill Golf Course for improvements to holes #1 and #5.
5. The General Fund includes \$150,000 for improvements to the I-79 Corridor and \$100,000 to help purchase the Linbrook Park Woodlands.
6. The Fire Tax Fund is being established to finance the VFC new Fire Station and to meet the Company's operating needs.
7. The Capital Reserve Fund budgets \$1.5 million to finance three major improvements in Blueberry Hill Park Activity Center and Old Orchard Park. Other smaller improvements are also included in the 2016 budget.

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

	YEAR	REVENUES	EXPENDITURES	ANNUALIZED	UNRESTRICTED
				SURPLUS/ DEFICIT	CASH
1	2006	\$ 5,712,273	\$ 5,270,824	\$ 441,449	\$ 1,028,951
2	2007	\$ 6,256,635	\$ 6,120,648	\$ 135,987	\$ 1,357,827
3	2008	\$ 6,592,935	\$ 7,460,617	\$ (867,682)	\$ 1,538,149
4	2009	\$ 6,603,037	\$ 6,445,314	\$ 157,723	\$ 451,886
5	2010	\$ 6,812,020	\$ 6,332,293	\$ 479,727	\$ 650,096
6	2011	\$ 7,361,865	\$ 7,065,543	\$ 296,322	\$ 1,119,632
7	2012	\$ 7,272,606	\$ 7,098,976	\$ 173,630	\$ 1,437,086
8	2013	\$ 8,127,574	\$ 7,314,119	\$ 813,455	\$ 1,241,399
9	2014	\$ 7,920,227	\$ 7,885,492	\$ 34,735	\$ 1,258,760
10	2015	\$ 8,853,207	\$ 8,853,207	\$ (941,240)	\$ 1,258,760
11	2016	\$ 9,406,392	\$ 9,406,392	\$ (730,811)	\$ 1,269,189

NOTES: 2006 THRU 2014: REVENUE & EXPENDITURE FIGURES TAKEN FROM BOROUGH TREASURER'S REPORT.
 2015 & 2016 ARE BUDGETED FIGURES.

G.F. BUDGET HISTORICAL TRENDS



G.F. REVENUES: HISTORICAL DATA AND PROJECTION DETAILS

YEAR	REAL ESTATE	REAL EST. TRANSFER	FINES LIC. & PERMITS	RENT & INTEREST	INTER GOV. REVENUES	EARNED INCOME	CHARGES	MISC.	TOTALS	ANNUAL % INCREASE
2006	\$ 1,369,465	\$ 461,249	\$ 123,249	\$ 98,947	\$ 387,114	\$ 2,767,609	\$ 405,111	\$ 99,529	\$ 5,712,273	8.5%
2007	\$ 1,359,978	\$ 546,985	\$ 141,427	\$ 100,095	\$ 393,827	\$ 3,085,205	\$ 505,967	\$ 123,151	\$ 6,256,635	9.5%
2008	\$ 1,422,468	\$ 469,775	\$ 150,622	\$ 50,706	\$ 418,372	\$ 3,245,562	\$ 610,391	\$ 185,566	\$ 6,553,462	4.7%
2009	\$ 1,463,414	\$ 421,198	\$ 180,221	\$ 18,183	\$ 427,953	\$ 3,150,226	\$ 658,914	\$ 282,927	\$ 6,603,036	0.8%
2010	\$ 1,485,081	\$ 400,859	\$ 166,133	\$ 29,909	\$ 539,696	\$ 3,404,642	\$ 601,632	\$ 184,068	\$ 6,812,020	3.2%
2011	\$ 1,549,057	\$ 363,974	\$ 183,416	\$ 29,490	\$ 622,649	\$ 3,717,007	\$ 686,932	\$ 209,340	\$ 7,361,865	8.1%
2012	\$ 1,548,375	\$ 470,302	\$ 198,552	\$ 21,618	\$ 471,753	\$ 3,742,574	\$ 628,857	\$ 190,575	\$ 7,272,606	-1.2%
2013	\$ 1,590,562	\$ 507,112	\$ 208,261	\$ 21,284	\$ 512,876	\$ 3,937,332	\$ 799,865	\$ 185,284	\$ 7,762,576	6.7%
2014	\$ 1,676,420	\$ 522,593	\$ 208,036	\$ 21,895	512,942	\$ 4,040,479	\$ 710,571	\$ 227,291	\$ 7,920,227	2.0%
2015	\$ 1,683,191	\$ 490,000	\$ 203,500	\$ 18,304	\$ 515,185	\$ 4,075,000	\$ 753,037	\$ 173,750	\$ 7,911,967	-0.1%
2016	\$ 2,074,500	\$ 510,000	\$ 208,000	\$ 23,193	\$ 501,738	\$ 4,205,000	\$ 938,050	\$ 215,100	\$ 8,675,581	9.7%
	51.5%	10.6%	68.8%	-76.6%	29.6%	51.9%	131.6%	116.1%	51.9%	

The percentage figures immediately above this line represent the increase for each revenue category from 2006 to 2016.

This data indicates how fast each revenue has grown over the past 9 years.

NOTES: 2006 THRU 2014 ARE ACTUAL REVENUES PER TREASURER'S REPORT, 2015 & 2016 ARE BUDGETED FIGURES.
 IN 2015 THE BOROUGH WILL USE \$730,811 OF YEAR END SURPLUS TO COVER EXPENDITURES FOR CAPITAL CONSTRUCTION PROJECTS.
 THIS FIGURE IS NOT INCLUDED IN THE ABOVE 2016 REVENUE ESTIMATE.

G.F. EXPENDITURES: HISTORICAL DATA & PROJECTION DETAILS

YEAR	GENERAL GOVERN	PUBLIC SAFETY	PUBLIC WORKS	CULTURE & RECREAT	DEBT SERVICE	BENEFITS & INS.	BLDG & CODES	OTHER/ MISC.	TRANSFERS & CAPITAL	TOTAL	ANNUAL % INCREASE
2006	\$ 670,297	\$ 1,166,184	\$ 846,520	\$ 765,226	\$ 482,643	\$ 954,375	\$ 126,257	\$ 122,090	\$ 137,500	\$ 5,271,092	4.27%
2007	\$ 770,683	\$ 1,266,749	\$ 1,556,018	\$ 720,877	\$ 462,309	\$ 925,272	\$ 156,850	\$ 6,890	\$ 255,000	\$ 6,120,648	16.12%
2008	\$ 773,914	\$ 1,409,121	\$ 2,214,507	\$ 957,590	\$ 462,541	\$ 1,024,079	\$ 171,145	\$ 151,725	\$ 296,135	\$ 7,460,757	21.89%
2009	\$ 714,757	\$ 1,398,282	\$ 1,094,294	\$ 1,018,828	\$ 463,817	\$ 1,113,501	\$ 131,600	\$ 235,236	\$ 275,000	\$ 6,445,315	-13.61%
2010	\$ 671,158	\$ 1,438,119	\$ 1,260,011	\$ 765,476	\$ 458,989	\$ 1,255,708	\$ 119,250	\$ 82,184	\$ 281,398	\$ 6,332,293	-1.75%
2011	\$ 793,482	\$ 1,988,013	\$ 1,921,056	\$ 872,199	\$ 381,081	\$ 287,920	\$ 167,735	\$ 164,362	\$ 489,695	\$ 7,065,543	11.58%
2012	\$ 818,132	\$ 1,948,057	\$ 2,060,129	\$ 889,283	\$ 386,580	\$ 384,959	\$ 159,905	\$ 131,931	\$ 320,000	\$ 7,098,976	0.47%
2013	\$ 777,845	\$ 2,252,352	\$ 2,153,632	\$ 979,051	\$ 387,957	\$ 91,109	\$ 168,148	\$ 31,025	\$ 473,000	\$ 7,314,119	3.03%
2014	\$ 1,041,500	\$ 2,251,600	\$ 2,130,612	\$ 1,013,674	\$ 382,986	\$ 94,650	\$ 176,475	\$ 85,187	\$ 703,000	\$ 7,879,684	7.73%
2015	\$ 1,083,927	\$ 2,316,185	\$ 2,293,714	\$ 1,471,772	\$ -	\$ 96,905	\$ 181,204	\$ 62,500	\$ 1,347,000	\$ 8,853,207	12.35%
2016	\$ 1,089,491	\$ 2,099,927	\$ 2,604,140	\$ 1,350,950	\$ -	\$ 99,915	\$ 188,642	\$ 69,700	\$ 1,903,627	\$ 9,406,392	6.25%
	62.5%	80.1%	207.6%	76.5%	-100.0%	-89.5%	49.4%	-42.9%	1284.5%	78.5%	

The figures immediately above represent the annual increase for each cost center from 2006 to 2016. This data indicates how fast each cost center is growing.

- NOTES:
1. 2006 THRU 2014 ACTUAL FIGURES PER TREASURER'S REPORT, 2015 & 2016 FIGURES ARE PROJECTED OR BUDGETED EXPENDITURES.
 2. STARTING IN 2011 FRINGE BENEFITS, TAXES AND OTHER RELATED PERSONNEL COST WERE PLACED IN EACH DEPT'S BUDGET.
 3. 2009 GENERAL FUND EXPENSES DECREASED BECAUSE OF ACROSS THE BOARD REDUCTIONS DUE TO ECONOMIC DOWNTURN.
 4. STARTING IN 2015 THE BOROUGH INCREASED ITS CAPITAL EXPENDITURE BUDGET, SINCE THE G.O. DEBT HAS BEEN PAID OFF.

G.F.REVENUES: HISTORICAL & 2015 VS. 2016 BUDGET COMPARISON

	2013	2014	2015	2016	2015- 2016	2013 VS. 2016	
REVENUE	Actual	Actual	Budget	Proposed	% INCREASE	% INCREASE	COMMENTS
Transfer from Reserve		\$ 871,497	\$ 941,240	\$ 730,811	-22.4%	n/a	Use of year-end reserve
Real Estate Taxes	\$ 1,590,562	\$ 1,676,420	\$ 1,665,000	\$ 2,074,500	24.6%	30.4%	Impacted by Fire Co. Millage
Earned Income Tax	\$ 4,303,001	\$ 4,396,430	\$ 4,425,000	\$ 4,535,000	2.5%	5.4%	Normal Growth
Local Service Tax	\$ 141,441	\$ 166,642	\$ 140,000	\$ 180,000	28.6%	27.3%	Growth due to new office bldgs
Licenses & Permits	\$ 171,008	\$ 172,198	\$ 165,500	\$ 174,000	5.1%	1.7%	
Fines	\$ 37,253	\$ 35,838	\$ 38,000	\$ 34,000	-10.5%	-8.7%	Less fine rev. received
Interest Earnings	\$ 1,284	\$ 1,895	\$ 1,700	\$ 1,700	0.0%	32.4%	Reflects current market rates
Rent & Royalties	\$ 20,000	\$ 20,000	\$ 16,604	\$ 21,493	29.4%	7.5%	
State Grants	\$ 20,985	\$ 23,985	\$ 21,000	\$ 15,500	-26.2%	-26.1%	Receiving less grant money
State Shared Revenue	\$ 331,556	\$ 320,890	\$ 323,138	\$ 316,000	-2.2%	-4.7%	
St. Payment in Lieu of taxes	\$ 238	\$ 238	\$ 238	\$ 238	0.0%	0.0%	
Local Gov. Grant	\$ 160,097	\$ 167,829	\$ 165,000	\$ 170,000	3.0%	6.2%	RAD Tax
Charges for Services: CHGC	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%	
General Government	\$ 27,988	\$ 27,848	\$ 19,725	\$ 21,225	7.6%	-24.2%	Zoning/subdivison fees
Public Safety Fees & Services	\$ 312,605	\$ 312,291	\$ 259,850	\$ 290,975	12.0%	-6.9%	Building permit fees
Road Dept Fees & Services	\$ 121,904	\$ 106,509	\$ 69,812	\$ 72,900	4.4%	-40.2%	Winter Road Maint Fees
Leaf Bag/Recyc. Cont. Sales	\$ 796	\$ 870	\$ 1,000	\$ 900	-10.0%	13.1%	
Rec. Fees From Dev.	\$ 335,073	\$ 261,553	\$ 401,150	\$ 552,050	37.6%	64.8%	Developer Rec. Bldg Fees
Misc. Revenues	\$ 111,932	\$ 129,416	\$ 100,000	\$ 96,000	-4.0%	-14.2%	No EIT reimb from NA
Donations Private Sources	\$ 18,990	\$ 12,499	\$ 5,450	\$ 5,500	0.9%	-71.0%	Lacrosse paymt for field
Fixed Asset Disposition	\$ 39,335	\$ 2,859	\$ 29,000	\$ 61,100	110.7%	55.3%	Sale of old vehicles
Interfund Transfers	\$ 365,000	\$ 67,000	\$ 50,200	\$ 50,000	-0.4%	-86.3%	Debt repay from sewer funds
Short Term Debt Interest	\$ 12,100	\$ 12,100	\$ 12,100	\$ -	-100.0%	-100.0%	Golf Course repayment
Refund of Prior Year Expense	\$ 2,926	\$ 3,417	\$ 1,000	\$ 1,000	0.0%	-65.8%	
Total Annual Revenues	\$ 8,127,574	\$ 8,791,724	\$ 8,853,207	\$ 9,406,392	6.2%	15.7%	Three (3) Year Increase
Increase/Decrease	11.8%	8.2%	0.7%	6.2%			

G.F. EXPENDITURES: HISTORICAL & 2015 VS. 2016 BUDGET COMPARISON

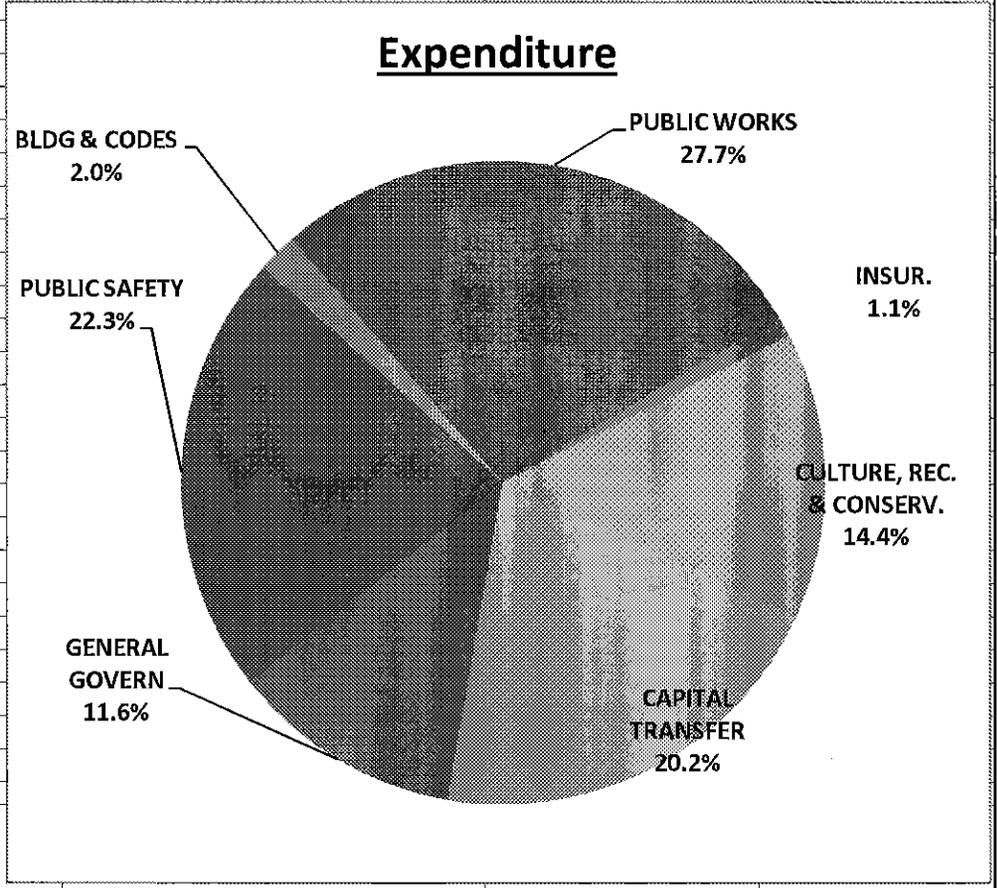
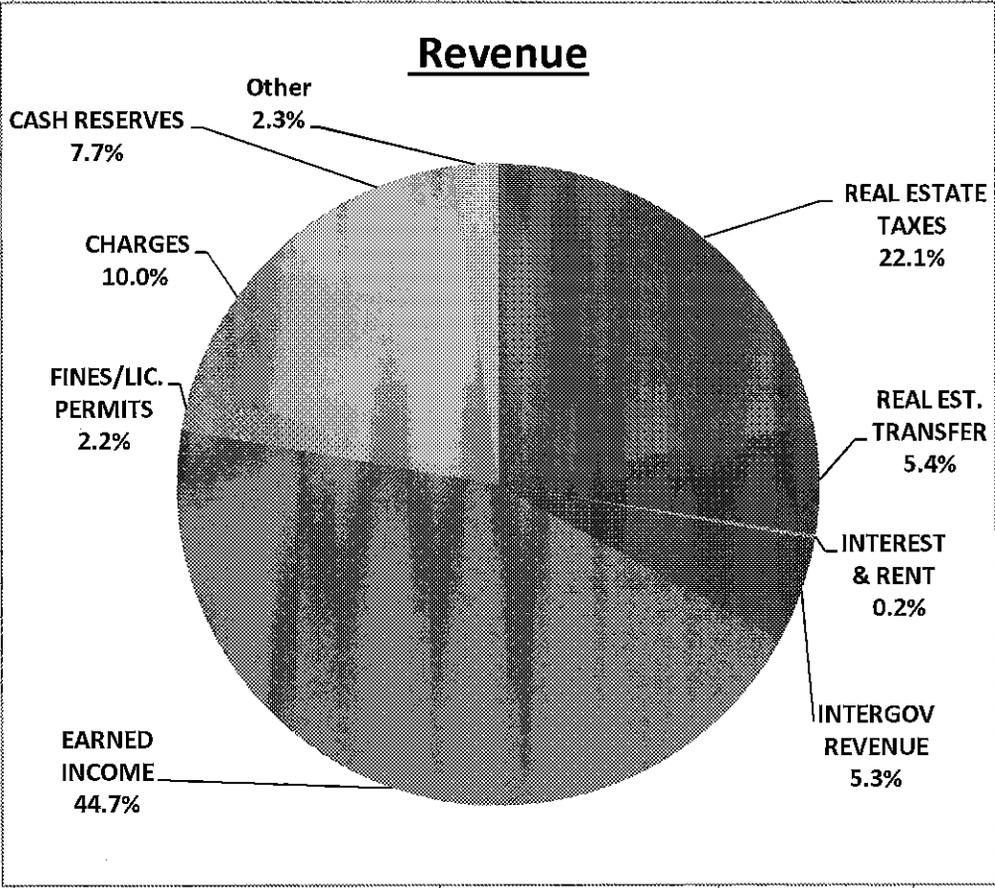
Last Update: 11/23/15

	2013	2014	2015	2016	1-Year %	3-Year %	
DEPARTMENT	Actual	Actual	Budget	Budget	INCREASE	INCREASE	COMMENTS
COUNCIL	\$ 21,307	\$ 26,532	\$ 29,077	\$ 38,477	32.3%	80.6%	Computers for Council & Mayor
EXECUTIVE	\$ 189,621	\$ 193,175	\$ 201,370	\$ 207,109	2.8%	9.2%	
FINANCIAL ADMIN.	\$ 133,646	\$ 151,160	\$ 144,247	\$ 161,235	11.8%	20.6%	Treasurer's Position
TAX COLLECTION	\$ 28,635	\$ 31,153	\$ 29,825	\$ 34,419	15.4%	20.2%	Increase due to Fire Tax
LEGAL-LAW	\$ 94,333	\$ 88,263	\$ 76,000	\$ 76,000	0.0%	-19.4%	
CLERKS/SECRETARIES	\$ 145,743	\$ 147,614	\$ 148,875	\$ 147,298	-1.1%	1.1%	
DATA PROCESSING	\$ 36,475	\$ 38,633	\$ 41,250	\$ 40,470	-1.9%	11.0%	
ENGINEERING	\$ 26,626	\$ 62,975	\$ 68,800	\$ 48,800	-29.1%	83.3%	Expenditures based on work assigned
GEN. GOV. BUILDING	\$ 92,039	\$ 354,314	\$ 344,483	\$ 335,683	-2.6%	264.7%	\$150K donation for I-79 Corridor
Gen. Gov. sub-totals	\$ 768,425	\$ 1,093,819	\$ 1,083,927	\$ 1,089,491	0.5%	41.8%	
PUBLIC SAFETY	\$ 1,943,112	\$ 1,911,295	\$ 1,917,630	\$ 1,987,927	3.7%	2.3%	
FIRE	\$ 309,240	\$ 295,936	\$ 398,555	\$ 112,000	-71.9%	-63.8%	Most costs transferred to Fund # 103
BUILDING & CODE	\$ 157,109	\$ 164,105	\$ 171,432	\$ 170,373	-0.6%	8.4%	
PLANNING & ZONING	\$ 11,039	\$ 6,234	\$ 9,772	\$ 18,269	87.0%	65.5%	Numerous ZHB hearings in 2015
WASTE COLLECTION	\$ 14,175	\$ 13,946	\$ 14,000	\$ 14,000	0.0%	-1.2%	
HWY MAINT. SNOW-ICE	\$ 95,738	\$ 193,203	\$ 138,500	\$ 134,237	-3.1%	40.2%	Costs are weather related
HWY MAINT. SIGNS	\$ 29,103	\$ 16,943	\$ 21,000	\$ 27,000	28.6%	-7.2%	
HWY TOOL & MACH.	\$ 160,737	\$ 216,149	\$ 237,118	\$ 209,964	-11.5%	30.6%	
HWY ROAD MAINT.	\$ 1,853,879	\$ 1,722,338	\$ 1,883,096	\$ 2,218,939	17.8%	19.7%	
HISTORY	\$ 16,909	\$ 18,398	\$ 20,191	\$ -	-100.0%	-100.0%	Director resigned
PART. RECREATION	\$ 233,559	\$ 211,154	\$ 254,150	\$ 252,230	-0.8%	8.0%	
PARKS	\$ 435,596	\$ 500,226	\$ 849,672	\$ 667,921	-21.4%	53.3%	Changes due to Capital Improvements
LIBRARIES	\$ 292,987	\$ 309,674	\$ 322,759	\$ 328,799	1.9%	12.2%	
CONSERVATION	\$ -	\$ 387	\$ 25,000	\$ 108,000	332.0%		\$100K donation to ALT for Linbrook
Departmental sub-totals	\$ 5,553,183	\$ 5,579,988	\$ 6,262,875	\$ 6,249,659	-0.2%	12.5%	Figures impacted by Fire Tax
TAX REFUNDS	\$ 20,277	\$ 11,678	\$ 10,000	\$ 10,000	0.0%	-50.7%	
DEBT-PRINCIPAL	\$ 365,390	\$ 371,380	\$ -	\$ -			
DEBT-INTEREST	\$ 22,567	\$ 11,606	\$ -	\$ -			
INTERGOV. EXP.	\$ 18,562	\$ 13,898	\$ 16,500	\$ 14,700	-10.9%	-20.8%	
INSURANCE	\$ 91,109	\$ 92,958	\$ 96,905	\$ 99,915	3.1%	9.7%	
TRANSFERS	\$ 473,000	\$ 703,000	\$ 1,347,000	\$ 1,903,627	41.3%	302.5%	Impacted by Fire and Capital transfers
OTHER/REFUNDS	\$ 412	\$ 4,674	\$ 33,500	\$ 49,000	46.3%	11793.2%	
All Other sub-totals	\$ 991,317	\$ 1,209,194	\$ 1,503,905	\$ 2,067,242	37.5%	108.5%	
TOTALS	\$ 7,312,925	\$ 7,883,001	\$ 8,850,707	\$ 9,406,392	6.3%	28.6%	Figures impacted by Fire Tax
% INCREASE/DECREASE	3.0%	7.8%	12.3%	6.3%	6.3%	28.6%	
ROAD DEPT. SUB-TOTAL	\$ 2,153,632	\$ 2,162,579	\$ 2,293,714	\$ 2,604,140	13.5%	20.9%	

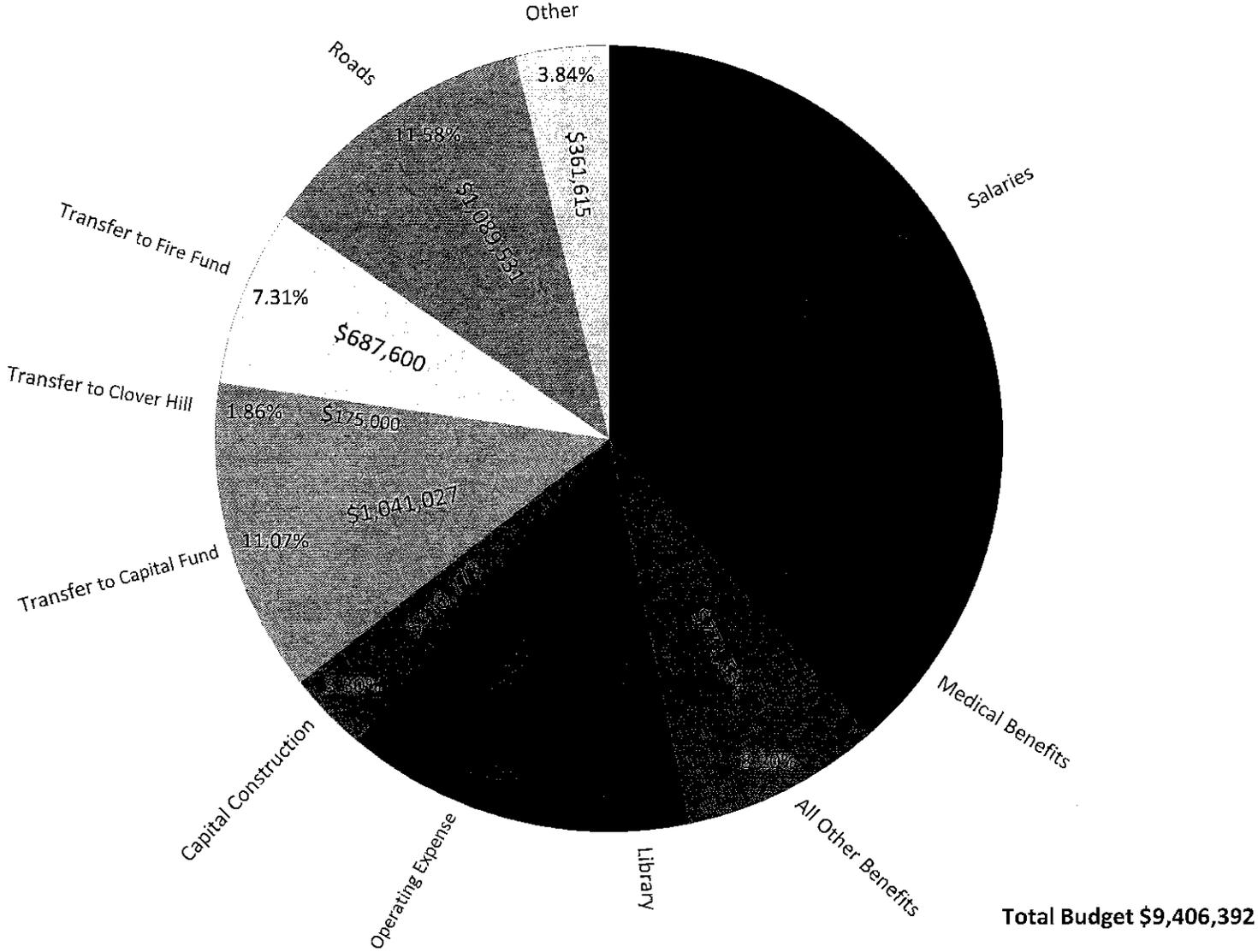
** P.W. WAGES ARE ASSIGNED TO COST CENTERS WHERE WORK IS PERFORMED.

2016 REVENUE & EXPENDITURE PIE CHARTS

<u>REVENUES</u>	<u>AMOUNT</u>	<u>%</u>	<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>%</u>
REAL ESTATE TAX	\$ 2,074,500	22.1%	GENERAL GOVERN	\$ 1,089,491	11.6%
REAL ESTATE TRANSFER	\$ 510,000	5.4%	PUBLIC SAFETY	\$ 2,099,927	22.3%
INTEREST & RENT	\$ 23,193	0.2%	BLDG & CODES	\$ 188,642	2.0%
INTERGOV. REVENUE	\$ 501,738	5.3%	PUBLIC WORKS	\$ 2,604,140	27.7%
EARNED INCOME	\$ 4,205,000	44.7%	INSURANCE.	\$ 99,915	1.1%
FINES/LIC. & PERMITS	\$ 208,000	2.2%	CULTURE, REC. & CONSERV.	\$ 1,350,950	14.4%
CHARGES	\$ 938,050	10.0%	CAPITAL TRANSFERS	\$ 1,903,627	20.2%
CASH RESERVES	\$ 730,811	7.7%	OTHER	\$ 69,700	0.7%
OTHER	\$ 215,100	2.3%	TOTAL	\$ 9,406,392	100%
TOTAL	\$ 9,406,392	100%			



General Fund Expenditures by Category



2016 CAPITAL EXPENDITURE: ALL FUNDS

<u>DEPARTMENT</u>	<u>ITEM DESCRIPTION</u>	<u>AMOUNT REQUESTED</u>	<u>AMOUNT APPROVED</u>	<u>ACCOUNT NO.</u>
ADMINISTRATION	COMPUTERS FOR COUNCIL & MAYOR	\$ 8,400	\$ 8,400	30.401.700
	COMPUTERS FOR STAFF - STD. REPLACEMENTS	\$ 4,200	\$ 4,200	"
	MICROSOFT SOFTWARE UPDATES	\$ 4,000	\$ 4,000	"
	RAPID MAIL FOLDING MACHINE	\$ 700	\$ 700	"
	LAMINATOR, STEP LADDER & PAPER TRIMMER	\$ 1,203	\$ 1,203	"
	SUB-TOTAL	\$ 18,503	\$ 18,503	
FINANCE	NO CAPITAL REQUEST	\$ -	\$ -	
MUNICIPAL BUILDING & GROUNDS	RESURFACE PARKING LOT	\$ 93,143	\$ 93,143	01.409.600
	SINAGE AT MUNICIPAL BOUNDARY	\$ 5,000	\$ 5,000	30.409.600
	SUB-TOTAL	\$ 98,143	\$ 98,143	
POLICE	SUV INTERCEPTOR VEHICLE	\$ 28,000	\$ 28,000	30.410.700
	LOCKER ROOM EXPANSION	\$ 8,000	\$ 8,000	"
	SQUAD ROOM MONITOR, KEYBOARD & MOUSE	\$ 2,500	\$ 2,500	"
	CAR COMPUTER FOR SUPERVISOR'S VEHICLE	\$ 4,000	\$ 4,000	"
	CARPETING	\$ 6,000	\$ 1,500	"
	ALARM SYSTEM UPGRADE	\$ 1,000	\$ 1,000	"
	EVIDENCE STORAGE CAGE	\$ 500	\$ 500	"
	SUB-TOTAL	\$ 50,000	\$ 45,500	
ZONING	GIS LARGE FORMAT PRINTER & COMPUTER	\$ 9,000	\$ 9,000	30.413.700
PUBLIC WORKS	WEDGEWOOD DR. SIDEWALK	\$ 9,000	\$ 9,000	30.438.600
	TIMBERGLEN STORM PIPE EXTENSION	\$ 15,000	\$ 15,000	"
	ALL WHEEL PICK-UP TRUCK	\$ 30,000	\$ 30,000	30.438.700
	DUMP TRUCK	\$ 68,593	\$ 68,593	"
	GOVERNMENT SURPLUS PURCHASE	\$ 6,000	\$ 6,000	"
	DUMP TRUCK (balance, total cost \$150K)	\$ 81,407	\$ 81,407	35.430.740
	VIBRATOR SCREENER	\$ 38,000	\$ -	
	SUB-TOTAL	\$ 224,000	\$ 210,000	

PARKS	BLUEBERRY HILL PARK				
	EXPAND & UPGRADE ACTIVITY CENTER	\$ 650,000	\$ 650,000	30.454.610	
	UPGRADE FOOTBALL RESTROOMS/CONCESSION BDLG	\$ 200,000	\$ 200,000	30.454.630	
	STORAGE BUILDING	\$ 40,000	\$ 70,000	30.454.600	
	BUILD PICKLE BALL COURTS AT BLUEBERRY	\$ 15,000	\$ 15,000	"	
	REPLACE FENCE AT VOLLEYBALL COURT	\$ 7,700	\$ 7,700	"	
	INSTALL FENCE BATTUBG CAGES	\$ 7,300	\$ 7,300	"	
	REPAIR AND EXPAND BASKETBALL COURT FENCE	\$ 2,700	\$ 2,700	"	
	PAVE, BASKETBALL & TENNIS COURT	\$ 35,000	\$ 35,000	"	
	INSTALL CONCRETE UNDER BLEACHERS	\$ 7,500	\$ 7,500	30.454.600	
	PAINT RESTROOM, DUGOUT, BLDGS, ETC.	\$ 3,000	\$ 3,000	30.454.600	
	CURB STOPS ALONG MAIN DRIVE	\$ 5,400	\$ 5,400	01.454.720	
		SUB-TOTAL	\$ 973,600	\$ 1,003,600	
	OLD ORCHARD PARK				
	REGRADE FIELD TO A 3-4 FOOT ELEVATION DIFFERENCE	\$ 650,000	\$ 650,000	30.454.620	
	CONTRUCT RESTROOMS AND PICNIC SHELTER	"	"	"	
	INSTALL ELECTRIC, SEWER & WATER	"	"	"	
	INSTALL RAIN GARDEN/DRAINAGE SYSTEM	"	"	"	
	INSTALL SAND VOLLEYBALL FIELD	"	"	"	
	ERECT ALREADY PURCHASED PLAYGROUND	"	"	"	
	EXTEND ACCESS ROAD TO NEW FACILITIES	\$ 21,310	\$ 21,310	01.454.600	
	SIDEWALK ALONG ROCHESTER RD	\$ 4,000	\$ 4,000	"	
		SUB-TOTAL	\$ 675,310	\$ 675,310	
	LINBROOK PARK				
	LINBROOK PARK ROAD RESURFACING	\$ 39,320	\$ 39,320	01.454.600	
	STORAGE BUILDING AT LINBROOK	\$ 30,000	\$ -		
	INSTALL FENCE ON LOWER LACROSSE	\$ 7,500	\$ 7,500	30.454.600	
	INSTALL FENCE ON UPPER LACROSSE	\$ 17,000	\$ 17,000	"	
	IMPROVE TEE AREA ON FRIZBEE GOLF	\$ 2,500	\$ 2,500	"	
		SUB-TOTAL	\$ 96,320	\$ 66,320	

CAPITAL EXPENDITURE SUMMARY:

FACILITIES IN CAPITAL FUND	\$ 1,759,910
EQUIPMENT IN CAPITAL & LIQUID FUEL FUNDS	\$ 399,834
FACILITIES IN GENERAL FUND	\$ 132,463
GOLF COURSE FACILITIES	\$ 208,500
GOLF COURSE EQUIPMENT	\$ 5,500
ANNUAL TOTAL	\$2,506,207

AMOUNTS BUDGETED: PRIOR YEARS

2007	\$ 515,995
2008	\$ 585,009
2009	\$ 579,249
2010	\$ 233,574
2011	\$ 439,186
2012	\$ 323,925
2013	\$ 450,648
2014	\$ 459,759
2015	\$ 1,209,681
2016	\$ 2,506,207

10 Year Average \$ 730,323

Notes:
 *Because not all projects are completed in the year they are budgeted, there is some duplication exists which would inflate both the annual figures and the 10 Year Average figure.

Much of the increase in the 2016 capital budget is attributable to the Old Orchard Park Improvements and the Activity Center project carry-over from 2015.

Asset Management Plan							
LAND & BUILDINGS	Acreage	Building Value	Personal Property	Recreat. Equip & Improvements		ANNUAL DEPRECIATION	
F.P. Municipal Building	5	\$ 5,139,723	\$ 722,802				
Blueberry Hill Park	86	\$ 1,678,922	\$ 106,745	\$ 387,964.00			
Linbrook Park	80	\$ 30,000		\$ 60,599.00			
Acorn Park	26			\$ 16,708.00			
Old Orchard Park	16						
Salt Dome	2	\$ 386,952	\$ 15,670				
Winterhaven-YMCA	14						
Mel Lubert Land Preserve	8						
	Totals	\$ 7,235,597	\$ 845,217	\$ 465,271	=	\$ 8,546,085	
		Using a 40 year depreciation schedule =					\$ 213,652
STREETS	64 miles / 15 year depreciation = 4.3 miles per year X \$204,700 per mile =					\$ 880,210 *	
Curbs	No depreciation, improved as part of street reconstruction program						
Storm sewer/Catch Basins	No depreciation, improved as part of street reconstruction or as needed basis						
Detention Ponds	No depreciation, but requires annual maintenance			(there are 42 borough owned facilities)			
			Replacement Cost	Depreciation Schedule			
ROAD, PARKS & STAFF							
Road Dept Vehicles	18 vehicles	\$85,000 ea	\$ 1,530,000	10 years		\$ 153,000	
Road Dept Equipment	33 pieces	\$95,000 ea	\$ 3,135,000	10 years		\$ 313,500	
Passenger Vehicles	4 autos	\$26,000 ea	\$ 104,000	12 years		\$ 8,667	
Trailers	8 trailers	\$6,000 ea	\$ 42,000	20 years		\$ 2,100	
Computers, Telephones & Other Misc. Office Equip.			\$ 92,000	7 years		\$ 13,143	
POLICE VEHICLES	8 vehicles	\$28,000 ea	\$ 224,000	6-years		\$ 37,333	
				Road Equipment Total:	\$ 527,743		
GOLF COURSE							
Buildings	Clubhouse & Maint.	\$ 426,371	\$ 511,645	40 years		\$ 23,450	
Golf Carts	21 carts		\$ 82,000	7 years		\$ 11,714	
Equipment	16 pieces		\$ 152,900	7 years		\$ 21,843	
Vehicle	1 pick-up truck		\$ 22,200	5 years		\$ 2,000	
TRAFFIC LIGHTS	3 lights		\$ 480,000	25 years		\$ 19,200	
*Includes material cost only				Annual Depreciation Grand Total		\$ 1,699,813	

2016 Road Resurfacing Projects

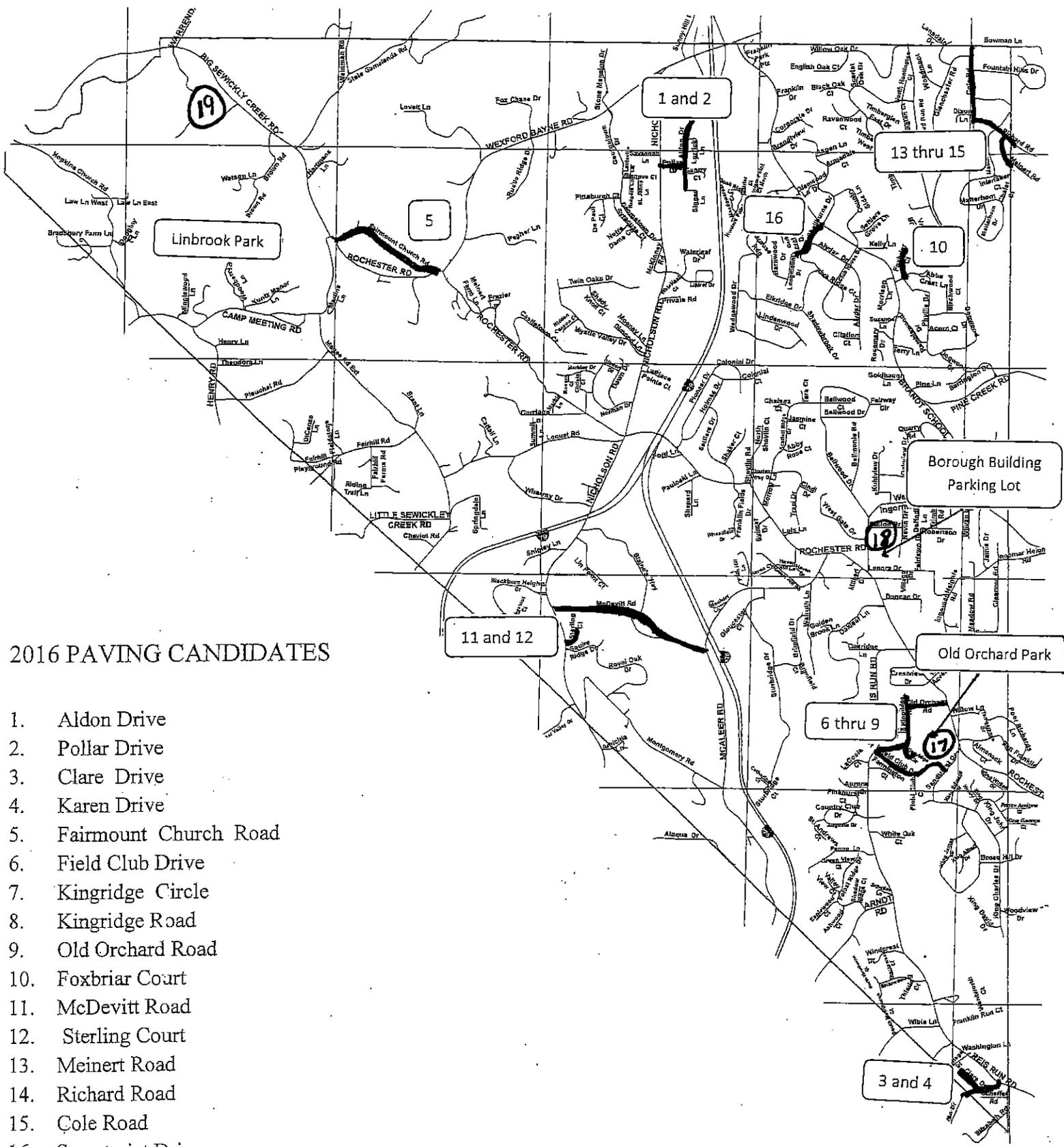
LAST RESURFACED	STREET NAME	ROADWAY LENGTH IN FEET	LENGTH IN MILES	ESTIMATED COST
1999	Aldon Dr.	1,714	0.32	\$ 76,348
1999	Pollar Dr.	576	0.11	\$ 26,183
1998	Claire Dr.	497	0.09	\$ 23,360
1998	Karen Dr.	877	0.17	\$ 38,435
2003	Fairmont Church Rd.	3,101	0.59	\$ 142,567
2000	Field Club Dr.	2,107	0.40	\$ 96,105
2003	Kingridge Circle	300	0.06	\$ 13,631
2003	Kingridge Road	1,973	0.37	\$ 87,339
2003	Old Orchard Road	1,031	0.20	\$ 46,565
1997	Foxbriar Ct.	528	0.10	\$ 22,034
2002	McDevitt Road	4,357	0.83	\$ 185,055
2009	Sterling Ct.	523	0.10	\$ 24,475
1993	Meinert Road	733	0.14	\$ 34,078
2009	Richard Road	1,177	0.22	\$ 52,786
2009	Cole Road	1,900	0.36	\$ 88,960
1993	Secretariat Dr.	2,243	0.42	\$ 131,610
Subtotals		23,637	4.48	\$ 1,089,531
				\$ 93,143
Municipal Building Parking Lot				\$ 21,310
Old Orchard Access Road & Lot				\$ 39,320
Linbrook Park Road				\$ 153,773
Subtotal				\$ 1,243,304
Grand Total				\$ 1,243,304

		NUMBER OF MILES RESURFACED IN PAST TEN YEARS			
		2007	4.70		
		2008	6.00		
On average the above roads were last resurfaced in 2001, indicating a life span of 15 years.		2009	3.00		
		2010	1.29		
		2011	3.73		
		2012	4.56		
		2013	4.62		
		2014	5.64		
		2015	3.9		
		2016	4.5		
				Total	41.94
				Average	4.19

The Borough owns and maintains approximately 64 miles of roadway. The Borough also takes over an estimated one miles of new roadway each year. The established goal is to resurface every road once every 15 years. Therefore, it is necessary to budget for 4.3 miles of road resurfacing each year.

Above prices reflect cost of milling and bituminous materials only. Labor, fringe benefits, equipment depreciation and overhead add additional costs to these estimates.

Council & Mayor will conduct a Spring Road Tour. At that time some roads may be eliminated or additional dollars may be allocated for the 2016 Street Resurfacing Program from year end balance. The budget contains enough funds to resurface 4.5 miles of roadway, plus resurfacing 3 other borough facilities.



2016 PAVING CANDIDATES

1. Aldon Drive
2. Pollar Drive
3. Clare Drive
4. Karen Drive
5. Fairmount Church Road
6. Field Club Drive
7. Kingridge Circle
8. Kingridge Road
9. Old Orchard Road
10. Foxbriar Court
11. McDevitt Road
12. Sterling Court
13. Meinert Road
14. Richard Road
15. Cole Road
16. Secretariat Drive
17. Old Orchard Park Access Road to Pavilion and Facilities
18. Borough Building Parking Lot
19. Linbrook Park Road

2015 ACCOMPLISHMENTS AND 2016 OBJECTIVES

BUILDING INSPECTION & ZONING

2015 ACCOMPLISHMENTS

- Continued to maintain a high quality customer service based Code Department for residents and property owners in the Borough.
- Updated mapping and GIS information. Maps were created and generated for all departments and department projects during the year.
- Increased ordinance enforcement has been undertaken on properties throughout the Borough.
- Assisted with code analysis for adjustment and revisions to the published Borough Code.

2016 GOALS & OBJECTIVES

- Develop a multi-featured attributes display for easy property ownership research.
- Continue to provide special project mapping for all departments.
- Develop recommendations for land use ordinance revisions.
- Prepare the process for expired building permit enforcement that will be necessary in 2016, the expiration of the Governor's permit extension mandate.

CLOVER HILL GOLF COURSE

2015 ACCOMPLISHMENTS

- Purchased new ranger/work cart
- Paid off equipment installment loan
- Continued removal of trees needed to renovate hold #1
- Increased season pass sales by 20%
- Removed stumps on golf course
- Completed partial upgrade to existing irrigation system
- Painted the exterior of clubhouse and deck
- Maintained excellent playing conditions throughout golf season
- Completed tree removal and clearing on hole #5

2016 GOALS & OBJECTIVES

- Complete existing irrigation system upgrade
- Rebuild #9 tee complex
- Renovate Hole #1 including tees, green, putting green, irrigation
- Replace clubhouse and maintenance building lights with new high efficiency lighting fixtures
- Replace carpet in the clubhouse
- Purchase 10 new pull carts

MANAGER

2015 ACCOMPLISHMENTS

- Helped raise \$9,356 for this year's Scholarship Fund
- Helped to complete the Recreation, Parks and Open Space Plan,
- Helped to develop the Borough's Wildlife Management Plan
- Updated the Emergency Response Plan & helped to develop the foreign language guide

- Participated in negotiating a new police labor agreement
- Obtained a quote for new hospitalization plan from BENECON
- Helped to revise the Personnel Policy
- Helped to obtain the services of a new Borough Auditor
- Served on the ALOM Manager's Pension Board
- Helped to coordinate the financing for the FPVFC proposed fire station
- Helped to demolish the infamous house on Arndt Road

2016 GOALS & OBJECTIVES

- Assist Council to complete the Editorial and Legal Analysis for the Borough's Codes
- Assist Dept. Heads to complete all projects approved in the 2016 Budget
- Help raise money for the Scholarship Fund
- Help to develop an electronic council meeting packet
- Destroy old files, discard old equipment and better organize the storage areas
- Insure that the borough remain in a strong financial position
- Attend several classes to stay current in my field
- Respond to citizen inquiries as expeditiously as possible and help resolve problems, when feasible
- Implement any other duty or program as directed by Council and Mayor

PARKS

2015 ACCOMPLISHMENTS

Linbrook Park

- Reinstalled new entrance sign and wall planter
- Rebuilt T-ball fields and upper softball field infields
- Removed large trees, ground stumps, seeded T- ball fields and trimmed overhanging limbs
- Removed 100 plus dead and fallen trees
- Installed fencing on the upper lacrosse field

Old Orchard Park

- Landscaped upper entrance and installed new fence
- Removed dead trees and trimmed trees

Acorn Park

- Removed 25 plus dead trees, ground stumps, seeded playground area and entrance and cleared fallen trees on trails
- Removed old outhouse

Blueberry Hill Park

- Rebuilt and leveled sidewalk at Pavilion
- Rebuilt and leveled walkway and patio at Gazebo
- Installed drainage and landscaped around Gazebo
- Removed trees at maintenance building and log cabin, ground stumps, landscaped and graded to stop flooding
- Graded and leveled baseball fields
- Removed asphalt on field 4 and installed sod
- Renovated Blueberry Patch sign

- Painted tennis and pickle ball courts, straighten and reinstalled net poles
- Renovated basketball backboards
- Concreted under bleachers and landscaped
- Refurbished horse shoe pits
- Painted exterior of maintenance building and installed new man door
- Installed new artificial turf in batting cages
- Installed downspout drains at maintenance building
- Purchased new recycled plastic picnic tables
- Repaired fencing around Blueberry patch and football field
- Installed additional dog waste disposal stations
- Purchased new garbage and recycle cans

Equipment

- Purchased new utility vehicle
- Installed new air compressor at maintenance building
- Purchased new mid size mower

2016 GOALS & OBJECTIVES

- Purchase picnic tables
- Purchase garbage cans
- Purchase new one ton pickup truck w/plow and poly spreader
- Purchase new light duty pickup truck
- Purchase skid steer on tracks
- Install concrete under picnic tables
- Build storage buildings at Linbrook and Blueberry Hill Parks
- Build a pickle ball court
- Replace additional fencing in various locations
- Renovate playing surface on tennis and basketball courts with Sport Court
- Paint buildings and dugouts throughout the parks

POLICE DEPARTMENT

2015 ACCOMPLISHMENTS

- Remodeled the Police Department in order to utilize our available space more efficiently and to update items in use since 1998
- Added additional workstation to accommodate the part-time force and for an additional full-time officer
- Purchased new furniture for the supervisor's office to organize and utilize the office space better
- Installed new door locks throughout critical areas of the department
- Replaced old CCTV monitors with inexpensive high definition televisions
- Saved thousands of dollars doing the wiring, installation and configuration in house
- Refurbished the cement garage floors
- Started utilizing the new records management system (Total Enforcement) provided free by Allegheny County Emergency Services. Participation and involvement in this project was instrumental in the successful completion and implementation of this county-wide endeavor

2016 GOALS & OBJECTIVES

- Improve and expand the men's locker room facilities
- Consolidate the various software programs and applications
- Continue to work towards improving officer performance by utilizing and improving upon the performance improvement plan instituted last year
- Continue to secure accreditation for our department through the Pennsylvania Law Enforcement Accreditation Commission

PUBLIC WORKS

2015 ACCOMPLISHMENTS

- Milled and paved 2.67 miles of Borough roadways, Blueberry Hill Park entrance road and parking lots and borough building parking lot
- Installed improvements for Blueberry Patch entrance way and playground
- Completed brush chipping and leaf bag collection for borough residents in spring and fall
- Constructed concrete pads under bleachers for the Blueberry Park ball fields
- Constructed enclosure for the cardboard recycling dumpsters
- Constructed concrete pads and constructed bins for yard waste site
- Demolished and reconstructed side entrance to Borough building
- Purchased and installed speed monitoring device for Brandt School Road
- Purchased new chipper with DEP grant for yard waste site
- Purchased hoe ram for excavator, new pickup truck and crack sealing machine
- Purchased and installed "Welcome to Franklin Park" signs
- Completed above ground fuel tank renovations for DEP compliance

2016 GOALS & OBJECTIVES

- Continue with maintenance, inspection and improvements for borough facilities
- Mill and pave approximately 4.5 miles of Borough roads and parks
- Maintain salt stockpiles and provide snow removal operations
- Address storm water complaints and maintain borough roads after storm events
- Continue with brush chipping, leaf collection and Christmas tree programs
- Continue agility agreement with PennDOT for exchange of services
- Purchase of maintenance equipment and construction of capital projects in accordance with the approved capital budget

RECREATION

2015 ACCOMPLISHMENTS

- Gained valuable knowledge of the workings of the Recreation Department
- Set new guidelines for field scheduling (relationships seem to be working)
- Installed WiFi in the Activity Center
- Upgraded security systems at the Log Cabin and Activity Center to receive email alerts
- Created relationships with current instructors and brought in new instructors
- Added programs like a holiday movie and valentines dance.
- Increased the social media footprint with Facebook, Twitter, and Instagram
- Became Secretary of (RANP) Recreation Alliance of North Pittsburgh and a Member of (PRPS) Pennsylvania Recreation and Parks Society

- Attended the PRPS Conference in Lancaster
- Participated in Webinars through "ActiveNetwork", read subscriptions and newsletters to improve my knowledge base

2016 GOALS & OBJECTIVES

- Expand programming/classes
- Expand the Halloween Party (more than a costume parade)
- Include programs that start in September in the Spring Recreation Newsletter
- Include programs through March in the Fall Newsletter
- Offer one or two additional programs in each Newsletter
- Evaluate how field fees are assessed
- Obtain DCNR Grant program to help find funding for park improvements
- Continue membership in PRPS and attend conference and workshops
- Join NRPA (National Recreation and Park Association)
- Continue participation with RANP, also continue as an officer

TREASURER'S OFFICE

2015 ACCOMPLISHMENTS

- Assured that accounts payable, accounts receivable, budgeting, billing, payroll and pension functions were completed accurately and in a timely manner
- Attended various seminars to increase skills and knowledge
- Instrumental in the search and hiring of a new Borough Auditor
- Assisted in the conversion of the Borough's accounting basis from modified accrual to modified cash
- Closed Bear Run and Lowries Run Sewer Funds
- Assisted Borough Manager and Council by preparing various administrative reports and spreadsheets
- Created a form and system for bank reconciliation review
- Served on a committee to review performance appraisal software systems
- Opened two new bank accounts for increased earnings
- Assisted Borough Manager in review of the personnel policy manual and employee benefits

2016 GOALS & OBJECTIVES

- Look for various ways to improve efficiency and accuracy throughout the department
- Attend seminars to improve various skills and to increase knowledge of changing regulations
- Monitor bank accounts and investments to ensure maximum earnings for Borough funds
- Review and potentially update the Section 125 flexible benefits plan
- Continue with the disposal of old accounting records in compliance with the records retention guidelines
- Assist Borough Manager and Council as requested

Summary of Bonds & Historical Per Capita Debt

The 2016 Bond Issued will finance a new FP VFC Fire Station

<u>Principal Amount</u>	\$ 4,800,000
Term	20 Years
2016 Principal Payment	\$ 10,000
2016 Interest Payment	\$ 315,000

AMOUNTS & USE OF PRIOR BONDS:

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

The 2003 & 2003A bonds were issued to refinance prior bonds, the principal amount reflects the 2003 balance.

The 2003B bonds were utilized for new sewer construction.

Historical Per Capita Debt

2007	\$	542
2008	\$	464
2009	\$	391
2010	\$	308
2011	\$	239
2012	\$	155
2013	\$	92
2014	\$	46
2015		Zero
2016	\$	320 *

*The 2016 population is estimated at 15,000.

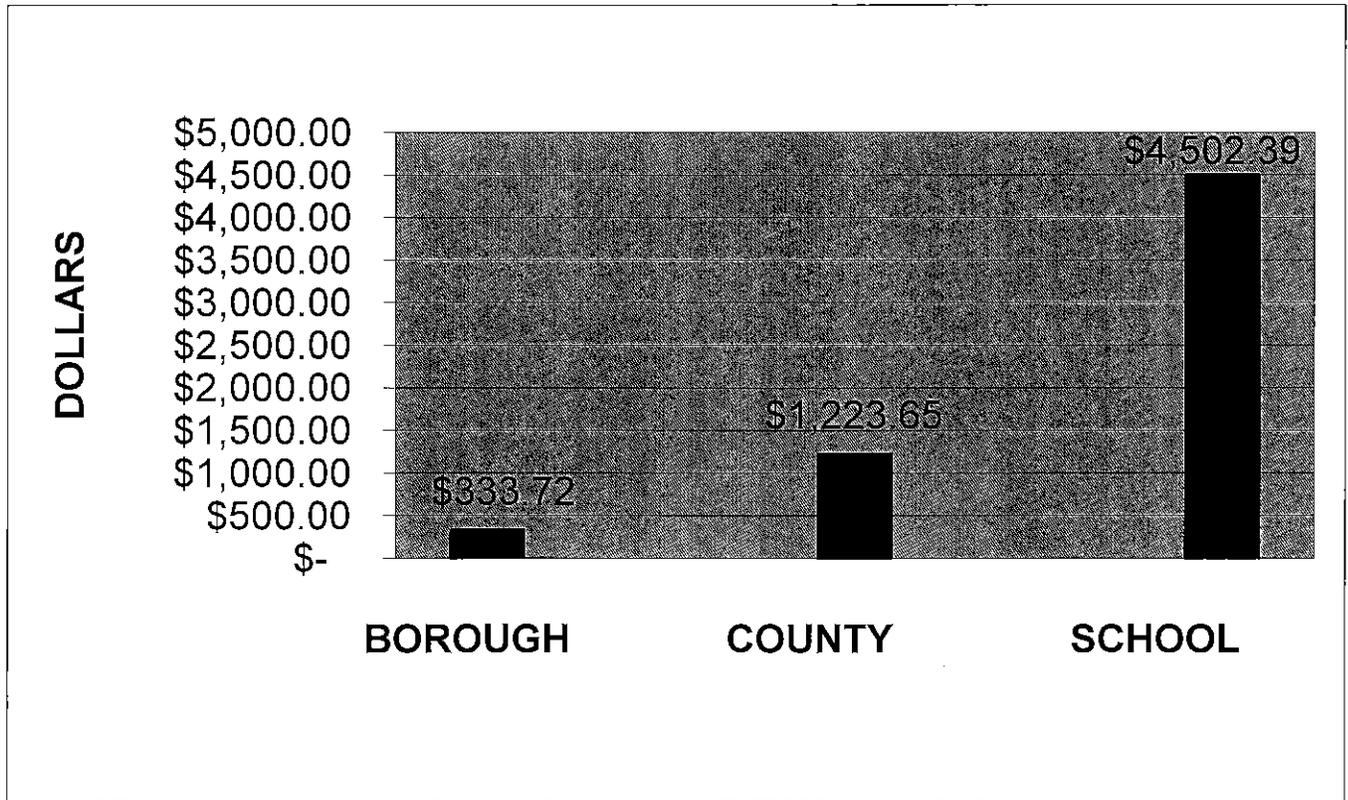
The Allegheny Institute for Public Policy through a 2013 study indicated the medium per capita debt for Allegheny County communities is \$326.

DISTRIBUTION OF YOUR 2016 REAL ESTATE TAX DOLLAR

(THIS EXAMPLE IS BASED ON A HOME WITH AN ASSESSED VALUE OF \$258,700)
 (THE CURRENT MEDIAN ASSESSED RESIDENTIAL PROPERTY VALUE IN FRANKLIN PARK)

	<u>TAX AMOUNT</u>	<u>MILLAGE</u>	<u>PERCENTAGE</u>
BOROUGH	\$ 333.72	1.29	5.37%
ALLEGHENY COUNTY	\$ 1,223.65	4.73	19.69%
NORTH ALLEGHENY SCHOOL DISTRICT	\$ 4,502.39	18.0011	74.94%
TOTALS	\$ 6,059.76	24.0211	100.00%

IN 2015 FRANKLIN PARK BOROUGH HAD THE 2ND 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.



2015 NHCOCG PER CAPITA EXPENDITURE SURVEY

<u>MUNICIPALITY</u>	<u>POPULATION ESTIMATE</u>	<u>MILLAGE RATE</u>	<u>GENERAL FUND TOTAL BUDGET</u>	<u>PER CAPITA EXPENDITURE</u>
BRADFORD WOODS	1,171	2.483	\$ 738,567	\$ 630.71
FOX CHAPEL	5,436	2.5	\$ 7,474,100	\$ 1,374.93
FRANKLIN PARK	15,000	1.077	\$ 8,853,207	\$ 590.21
HAMPTON	18,750	2.403	\$ 13,871,963	\$ 739.84
INDIANA	7,253	2.95	\$ 4,639,210	\$ 639.63
MARSHALL	7,262	1.42	\$ 6,093,770	\$ 839.13
McCANDLESS	28,457	1.296	\$ 15,907,600	\$ 559.00
OHARA	8,406	1.725	\$ 22,254,504	\$ 2,647.45
OHIO	5,500	2.29	\$ 6,456,150	\$ 1,173.85
PINE	12,250	0.998	\$ 8,847,416	\$ 722.24
RICHLAND	11,100	2.2	\$ 6,130,800	\$ 552.32
SHALER	28,110	2.49	\$ 12,596,262	\$ 448.11
WEST DEER	<u>11,910</u>	<u>1.99</u>	<u>\$ 5,226,727</u>	<u>\$ 438.85</u>
TOTALS	160,605	25.82	\$ 119,090,276	\$ 11,356.28
AVERAGES	12,354	1.99	\$ 9,160,790	\$ 873.56
FRANKLIN PARK'S STANDING AS A PERCENT OF THE AVERAGE	21.4% ABOVE	45.8% BELOW	3.4% BELOW	32.4% BELOW
<p>It is important to note that each community's expenditure level may be unique, based on debt, capital projects, miles of roads in the community, services provided such as free garbage collection, etc. The comparison to a large group has a tendency to balance out these variances and would indicate a relatively valid comparison.</p>				
<p>Above figures utilize budgetary amounts obtained through the North Hills Council of Government annual survey.</p>				
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Per Capita Cost for Various Services

		Actual <u>2013</u>	Actual <u>2014</u>	Budgeted <u>2015</u>	Budgeted <u>2016</u>	
<u>General Fund</u>						
Police		\$ 134.01	\$ 129.58	\$ 128.70	\$ 132.53	
Fire Protection/Code Enforcement		\$ 32.92	\$ 31.61	\$ 38.91	\$ 65.88	
Snow Removal		\$ 6.60	\$ 13.10	\$ 9.30	\$ 8.95	*
Street Maintenance		\$ 155.42	\$ 146.62	\$ 153.94	\$ 173.61	
Parks & Recreation		\$ 46.15	\$ 48.23	\$ 74.08	\$ 61.34	
Library		\$ 20.21	\$ 20.99	\$ 21.88	\$ 21.92	
Debt Amortization		\$ 27.26	-	-	-	
General Government Admin		\$ 52.99	\$ 74.16	\$ 72.75	\$ 72.63	
Insurance		\$ 6.28	\$ 6.30	\$ 6.50	\$ 6.66	
All Other		<u>\$ 22.49</u>	<u>\$ 63.85</u>	<u>\$ 87.95</u>	<u>\$ 83.20</u>	
	Sub-Totals	\$ 504.34	\$ 534.44	594.01	\$ 626.73	
<u>Other Funds</u>						
Fire Protection Tax		n/a	n/a	n/a	\$ 45.84	**
Clover Hill Golf Course		\$ 24.30	\$ 24.02	\$ 19.96	\$ 35.60	
Capital Reserve		\$ 20.20	\$ 19.20	\$ 100.47	\$ 141.74	
Liquid Fuels		<u>\$ 20.71</u>	<u>\$ 22.28</u>	<u>\$ 23.47</u>	<u>\$ 27.14</u>	***
	Sub-Totals	\$ 65.21	\$ 65.50	\$ 143.90	\$ 250.32	
	Grand Totals	\$ 569.55	\$ 599.94	\$ 737.91	\$ 877.05	

* See note for Liquid Fuels Budget to determine complete snow removal costs.

** Reflects costs supported by the General Fund only.

*** Approximately 80% of Liquid Fuels money is utilized to purchase salt & 20% to purchase equipment.

The Allegheny Institute for Public Policy through a 2013 study indicated the Average Per Capita expenditure for Allegheny County communities was \$696, the medium was \$661. Sewickley Heights had the highest per capital expenditure at \$2,499. West Elizabeth had the lowest at \$223.

Financial Impact of new residents

What financial impact does new construction have on Franklin Park?

Assuming an average new housing value of \$400,000.

It typically takes a household income of \$160,000 to afford a \$400,000 home?

Real Estate Taxes Generated $\$400,000 \times .00129 \text{ mills} = \516.00

Earned Income Tax $(\$160,000 \times .01)/2 = \800.00

Impact of each new residence $\$1,316.00$

Number of new homes each year $\underline{\quad \times 65 \quad}$

Total $\$85,540$

One must also consider that new developments do not require street resurfacing, generally for 15 years, or expenditures to correct other problems. New developments provide additional income for the community that can be used to offset needed revenue or tax hikes. Once a community stops growing and this revenue source ceases, communities typically resort to tax increases to obtain needed revenues. Older communities that have stopped growing such as Fox Chapel, Sewickley, Upper St. Clair, Mt. Lebanon and other similar communities all have higher tax rates than Franklin Park.

One of the reasons that Franklin Park has been able to keep real estate taxes low is the result of new construction that takes place in our community.

Community Profile

Real Estate Information

Housing Values

Year	Taxable Valuation	Taxes Collected	% Increase	Median Residential Value	
2007	\$ 1,135,958,495	\$ 1,359,978	0.7%		\$297,836*
2008	\$ 1,174,725,495	\$ 1,427,045	4.9%	Median Residential Assessed Value	\$258,700
2009	\$ 1,204,310,245	\$ 1,442,468	1.1%		
2010	\$ 1,230,709,515	\$ 1,463,414	1.5%	Estimated Median Household Income	\$114,913*
2011	\$ 1,262,543,095	\$ 1,549,057	5.9%		
2012	\$ 1,276,409,795	\$ 1,623,102	4.8%		
2013	\$ 1,490,733,423	\$ 1,586,184	-2.3%	2000 to 2010 Population Growth Rate:	18.50%
2014	\$ 1,525,772,541	\$ 1,675,995	5.7%		
2015	\$ 1,559,289,528	\$ 1,676,380	0.0%*	Number of Housing Units Occupied:	96.7%
2016	\$ 1,570,000,000	\$ 2,074,500	23.7%*		

Census Data

% Increase

2010 Employment by Category

Year	Population	% Increase	Category	%
1960	3,935	n/a	Service	5%
1970	5,310	34.9%	Mgmt/Professional	61%
1980	6,135	15.5%	Sales/Office	25%
1990	10,109	64.8%	Construction	4%
2000	11,364	12.4%	Transportation	5%
2005	12,500	10.0%		100%
2010	13,470	7.8%	Unemployment Rate	1.2%
2013	14,550	8.0%*		
2016	15,000	3.1%*		

New Residential Construction Data

General Information

Year	Permits Issued	Fees Collected	Information
2004	78	\$ 139,486	1823 Franklin Township Created from Ohio Township
2005	88	\$ 181,532	1863 Marshall Township was Created from Franklin Twp.
2006	103	\$ 249,257	1961 Franklin Township became a Borough
2007	96	\$ 213,444	Total Area 13.55 Square Miles or 8,640 Acres
2008	74	\$ 255,346	Number of Council Members 6, two per Ward
2009	98	\$ 242,476	Mayor is elected boroughwide
2010	37	\$ 161,586	Form of Government : Council-Manager
2011	62	\$ 243,795	Number of Full Time Employees: 39
2012	79	\$ 194,292	No. of Permanent Part Time Employees: 15
2013	73	\$ 190,343	Number of Seasonal Employees: 18
2014	76	\$ 194,214	
2015	82	\$ 197,500*	Total Number of Road Miles: 75
			Miles Owned by Borough: 64

2010 Population

African American	1.1%	Real Estate Tax Millage Rate:	1.29
Asian	10.3%	Number of Acres in Park System:	224
Other	0.2%		
White:	86%	Post Offices: Pittsburgh	15237
Median Age:	40.9 Years	Sewickley	15143
		WexFord	15090
		Telephone Area Codes:	724 & 412

*Estimated based on latest available data

U.S. Department of Commerce

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State & County QuickFacts

Franklin Park (borough), Pennsylvania

People QuickFacts	Franklin Park	Pennsylvania
Population, 2012 estimate	13,900	12,763,536
Population, 2010 (April 1) estimates base	13,470	12,702,379
Population, percent change, April 1, 2010 to July 1, 2012	3.2%	0.5%
Population, 2010	13,470	12,702,379
Persons under 5 years, percent, 2010	6.8%	5.7%
Persons under 18 years, percent, 2010	29.3%	22.0%
Persons 65 years and over, percent, 2010	10.8%	15.4%
Female persons, percent, 2010	50.7%	51.3%
White alone, percent, 2010 (a)	86.8%	81.9%
Black or African American alone, percent, 2010 (a)	1.2%	10.8%
American Indian and Alaska Native alone, percent, 2010 (a)	0.1%	0.2%
Asian alone, percent, 2010 (a)	10.4%	2.7%
Native Hawaiian and Other Pacific Islander alone, percent, 2010 (a)	0.1%	0.0%
Two or More Races, percent, 2010	1.2%	1.9%
Hispanic or Latino, percent, 2010 (b)	1.5%	5.7%
White alone, not Hispanic or Latino, percent, 2010	85.6%	79.5%
Living in same house 1 year & over, percent, 2007-2011	93.8%	87.7%
Foreign born persons, percent, 2007-2011	8.1%	5.7%
Language other than English spoken at home, percent age 5+, 2007-2011	9.5%	10.0%
High school graduate or higher, percent of persons age 25+, 2007-2011	98.5%	87.9%
Bachelor's degree or higher, percent of persons age 25+, 2007-2011	69.7%	26.7%
Veterans, 2007-2011	852	1,007,939
Mean travel time to work (minutes), workers age 16+, 2007-2011	27.6	25.7
Housing units, 2010	4,882	5,567,315
Homeownership rate, 2007-2011	96.0%	70.6%
Housing units in multi-unit structures, percent, 2007-2011	3.0%	20.5%

Median value of owner-occupied housing units, 2007-2011	\$286,300	\$163,200
Households, 2007-2011	4,531	4,952,566
Persons per household, 2007-2011	2.91	2.47
Per capita money income in the past 12 months (2011 dollars), 2007-2011	\$53,791	\$27,824
Median household income, 2007-2011	\$115,019	\$51,651
Persons below poverty level, percent, 2007-2011	1.6%	12.6%

Business QuickFacts	Franklin Park Pennsylvania	
	Park	Pennsylvania
Total number of firms, 2007	1,304	981,501
Black-owned firms, percent, 2007	F	4.6%
American Indian- and Alaska Native-owned firms, percent, 2007	F	0.3%
Asian-owned firms, percent, 2007	F	3.2%
Native Hawaiian and Other Pacific Islander-owned firms, percent, 2007	F	0.0%
Hispanic-owned firms, percent, 2007	F	2.3%
Women-owned firms, percent, 2007	34.9%	27.0%
Manufacturers shipments, 2007 (\$1000)	NA	234,840,418
Merchant wholesaler sales, 2007 (\$1000)	42,526	142,859,202
Retail sales, 2007 (\$1000)	12,199	166,842,778
Retail sales per capita, 2007	\$1,014	\$13,323
Accommodation and food services sales, 2007 (\$1000)	5,135	19,625,449

Geography QuickFacts	Franklin Park Pennsylvania	
	Park	Pennsylvania
Land area in square miles, 2010	13.52	44,742.70
Persons per square mile, 2010	996.1	283.9
FIPS Code	27552	42
Counties		

(a) Includes persons reporting only one race.

(b) Hispanics may be of any race, so also are included in applicable race categories.

D: Suppressed to avoid disclosure of confidential information

F: Fewer than 25 firms

FN: Footnote on this item for this area in place of data

NA: Not available

S: Suppressed; does not meet publication standards

X: Not applicable

Z: Value greater than zero but less than half unit of measure shown

Source U.S. Census Bureau: State and County QuickFacts. Data derived from Population Estimates, American Community Survey, Census of Population and Housing, County Business Patterns, Economic Census, Survey of Business Owners, Building Permits, Census of Governments

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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. Comcast collects this revenue from each resident who subscribes to cable. 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.