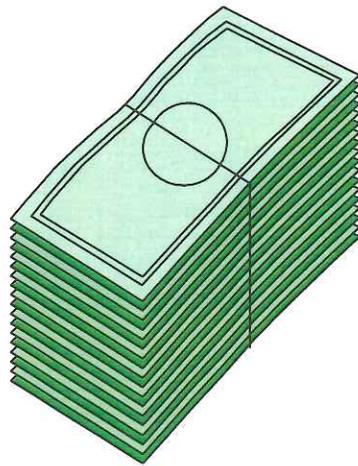


**BOROUGH  
OF  
FRANKLIN PARK**

Allegheny County, Pennsylvania

**2017 BUDGET**



(A dollar saved is a dollar earned)

**PROPOSED: December 7, 2016**

**ADOPTED: December 21, 2016**

# 2017 BUDGET INDEX

	<u>PAGE</u>
EXECUTIVE SUMMARY	1
BUDGET SYNOPSIS	4
GENERAL FUND HISTORICAL & PROJECTED TRENDS	5
REVENUE BY CATEGORY - HISTORICAL TREND	6
EXPENDITURE BY CATEGORY - HISTORICAL TREND	7
GENERAL FUND REVENUES: THREE YEAR TREND	8
GENERAL FUND EXPENDITURES: THREE YEAR TREND	9
REVENUE & EXPENDITURE PIE CHARTS	10
EXPENDITURES BY CATEGORIES	11
CAPITAL BUDGET	12
ASSET MANAGEMENT PLAN	16
ROAD RESURFACING PROGRAM	17
ACCOMPLISHMENTS & OBJECTIVES	18
BOND SUMMARY	23
DISTRIBUTION OF YOUR REAL ESTATE TAX DOLLARS	24
NHCOG PER CAPITAL EXPENDITURE SURVEY	25
PER CAPITAL COST FOR VARIOUS SERVICES	26
FINANCIAL IMPACT OF NEW RESIDENTS	27
COMMUNITY PROFILE	28
COMMUNITY CHARACTERISTICS	29
DESCRIPTION OF REVENUES	31
DESCRIPTION OF EXPENDITURES	32
DETAILED CHART OF ACCOUNTS	ATTACHED

## 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 2017. Those initiatives call for an upgrade to both borough facilities and equipment. In determining which projects to approve, Borough Council and Mayor had to balance competing interests of all departments, the need to maintain local roads and recreation facilities, public safety and other considerations.

The 2017 GF beginning cash balance is estimated at \$1.9 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 amenities that exist today are maintained for future generations.

### Where the GF Money Comes From

Real Estate Taxes	\$2,083,000
Earned Income Taxes & LST	\$4,235,000
Real Estate Transfer	\$ 550,000
Fines, Licenses & Permits	\$ 203,500
Borough Charges	\$ 550,412
Intergovernmental Revenue	\$ 528,738
Cash Reserves	\$ 446,804
Other	<u>\$ 289,980</u>
Total	\$8,887,434

2017 General Fund budgeted expenditures are projected to decrease (2.7%) over the 2016 level. Timing between when recreation fees are received and used is the cause for the decrease. No recreational fees are scheduled to be used in 2017. To balance the General Fund, Council allocated \$446,804 from the 2016 year end surplus. The Borough should finish 2017 with a \$1.4 million unrestricted cash reserve, which equals 16.3 % of the budget.

### Where the GF Money Goes

General Government	\$1,078,588
Public Safety	\$2,214,322
Building & Codes	\$ 220,346
Public Works	\$2,481,305
Culture, Recreation & Conserv.	\$1,303,427
Capital Improvements	\$1,366,021
Other	<u>\$ 223,425</u>
Total	\$8,887,434

### The major initiatives in this year's budget are:

- Construct a new Franklin Park Volunteer Fire Company fire station (initiated in 2016)
- Complete improvements at Old Orchard Park (most of the work has been completed, a few work items remain)
- Improvements to Blueberry Hill Park Activity Center and Football Field Restrooms
- Update the borough website
- Install security cameras at various borough owned facilities
- Install sanitary sewers at Linbrook Park (contingent upon grant approval)
- Make upgrades to several other facilities and replace depreciated equipment
- Work with Penn DOT and state elected officials to improve the I-79 & S.R. 910 Corridor

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 38<sup>th</sup> best suburb in the U.S. More recently, Franklin Park received similar rankings from other rating agencies. Currently, there are eleven housing developments under construction. The approved developments contain 835 lots for which 512 building permits have been issued, leaving an additional 323 lots available for new construction. Additionally, the Borough continues to receive inquiries for residential housing opportunities from developers. Recently, the housing market appears to be moving toward multi-family and senior citizen housing units. The above data indicates new residents will be moving into Franklin Park for the foreseeable future.

In summary, the 2017 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 and an additional full time officer for the Police Department. 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 results are on page 25. The Borough's long-term financial forecast also looks promising.

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

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 and Mayor concluded the VFC needed additional resources in order to meet the fire fighting service level necessary to maintain a safe community. Rather than establishing a dedicated fire tax, Council opted to increase millage from 1.077 to 1.29 and allocate additional dollars from the General Fund. This support mechanism is utilized by other communities in our area. For the average home with a median assessed value of \$262,300 the additional tax amounted to \$55.87 or a 20% increase. This increase was instituted in 2016. Borough Real Estate taxes for 2017 will remain at 1.29 mills. Franklin Park will continue to maintain its ranking as having the 2<sup>nd</sup> lowest municipal real estate tax rate of the 134 municipalities in Allegheny County.

The VFC contracted EPM Architects to design and prepare the specifications for a new fire station. Currently the VFC is soliciting bids for the project. It's anticipated a contract for the work will be awarded in late December, 2016 or January, 2017. Demolition of the existing building is scheduled to start on or about April 1, 2017. During construction the VFC will store its equipment at the borough building garage and substation. The anticipated completion date for the new building is November 2017. Upon completion the VFC will host an open house to give residents a chance to view the building and its content.

### **Fish Run**

The Fish Run Tributary serves the Nicholson Road Corridor. The sanitary sewer lines in Fish Run were paid for and installed by Franklin Park. Afterwards, they were turned over to MTSA. The Authority operates and maintains the sanitary lines on behalf of the Borough. Franklin Park paid off the Fish Run bonds in 2014. Most of the new construction in the Borough is taking place in the Nicholson Road corridor. Any tap-in fees received will go to repay the GF loans advanced to pay off these bonds.

### **Clover Hill Golf Course**

The projects budgeted and completed in 2016 included: upgrades to holes #1 and #5, irrigation system improvements and relocation of the practice tee. In 2017 the staff will work to complete additional landscaping and screening in the improved areas. Also, one-half of the pull carts and the clubhouse carpet will be replaced. Several cart paths are scheduled for improvements. Lastly, during Council and Mayor's spring road tour the parking lot condition will be evaluated to determine if resurfacing is necessary.

### **Capital Reserve**

Based on the Asset Management Plan on page 16, the Borough should spend approximately \$1,697,646 annually to fully depreciate its equipment, facilities and infrastructure. The total amount in the 2017 Capital Budget for equipment depreciation and facility improvements is \$1,809,743. Additionally, the GF allocates \$984,448 for curb and catch basin repairs and street resurfacing, bringing the total capital expenditure to \$2,794,191. See Capital Budget starting on page 12 for a list of approved expenditures. It can be concluded from the above data the borough is fully depreciating its capital assets and adding to or improving existing facilities to accommodate future population growth.

### **Highway Aid - Liquid Fuels**

Each time Pennsylvania citizens purchase gasoline they pay a liquid fuels tax that by law must be used for highway/road related expenditures. Every year the State of Pennsylvania returns a portion of this tax to each municipality. As in the past, Franklin Park will use its allocation for road maintenance activities that include the purchase of snow removal/de-icing materials, road equipment and to pay for road maintenance salaries, should there be a need to do so. In 2016 it's estimated the Borough will receive \$408,220 in Liquid Fuels revenues. Also, the Borough will receive \$20,840 for state roads which the Borough took over and maintains today. The total Liquid Fuels budget is \$429,330. Approximately 80% of Liquid Fuels money is used to purchase road de-icing salt and 20% to purchase equipment.

# FRANKLIN PARK BOROUGH

## 2017 BUDGET SYNOPSIS

Last Update: 11-16-16

		<b>TRANSFER IN OR BEGINNING CASH 1/1/2017</b>	<b>ESTIMATED REVENUES</b>	<b>TOTAL REVENUES</b>	<b>ESTIMATED EXPENDITURES</b>	<b>SURPLUS/ DEFICIT 12/31/2017</b>
<b>#</b>	<b>FUND NAME</b>					
1	GENERAL	\$ 446,804	\$ 8,440,630	\$ 8,887,434	\$ 8,887,434	\$ -
	GENERAL FUND RESERVE	\$ 1,453,196				\$ 1,453,196
3	FP VFC FIRE FUND	\$ 5,212,000	\$ 760,000	\$ 5,972,000	\$ 5,337,380	\$ 634,620
9	GOLF COURSE	\$ 10,000	\$ 350,200	\$ 360,200	\$ 293,480	\$ 66,720
30	CAPITAL RESERVE	\$ 1,193,500	\$ 661,021	\$ 1,854,521	\$ 1,574,121	\$ 280,400
35	HIGHWAY AID	\$ 250	\$ 429,080	\$ 429,330	\$ 429,060	\$ 270
<b>TOTALS</b>		<b>\$ 8,315,750</b>	<b>\$ 10,640,931</b>	<b>\$ 17,503,485</b>	<b>\$ 16,521,475</b>	<b>\$ 2,435,206</b>

**Notes:**

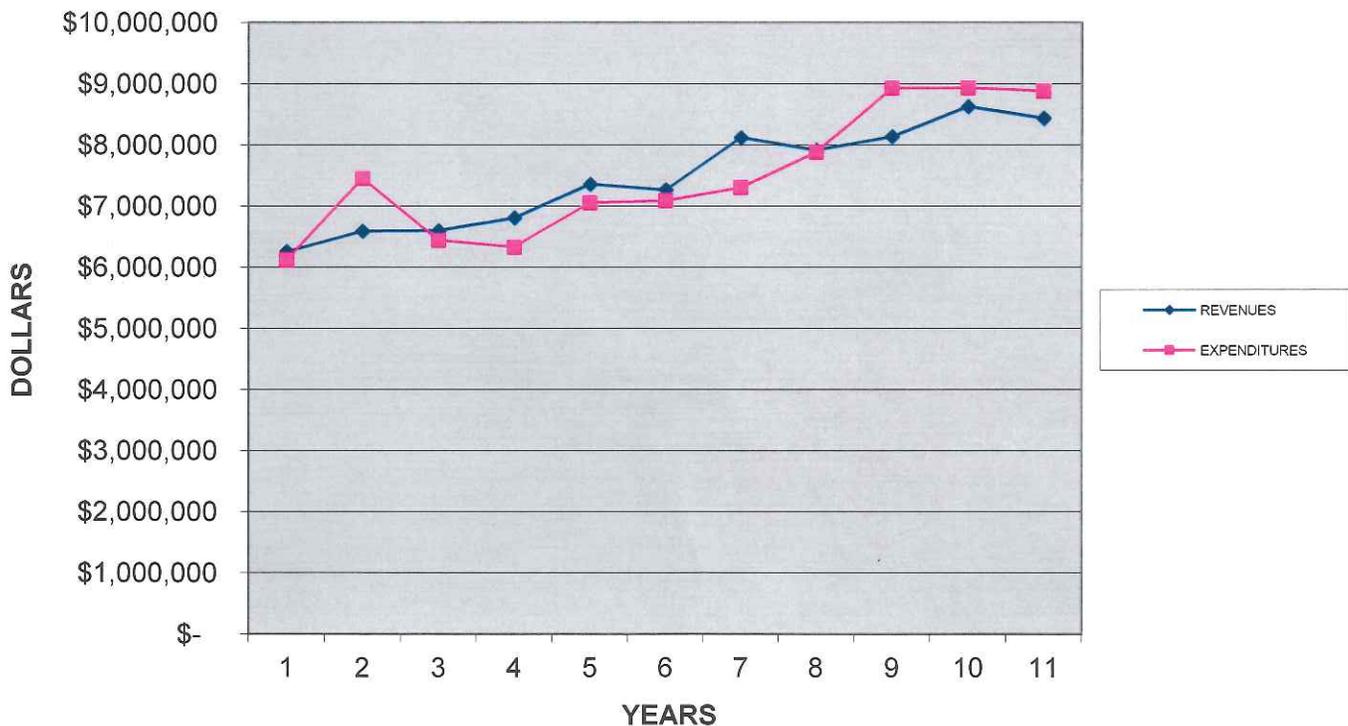
1. The GF will retain \$1,453,196 as an emergency reserve.
2. \$446,804 of reserve funds will be utilized to balance the 2017 GF Budget.
3. The General Fund includes \$150,000 for improvements to the I-79 Corridor as committed to PA DOT. Also, it contains \$75,000 as a local match for the Linbrook Sanitary Sewer Project.
4. The Fire Tax Fund contains \$4.8 million of carry over bond money which will be expended for a new fire hall in 2017.
5. In addition to other projects, the Capital Reserve Fund budgets \$1,060,000 to finance two major projects the Blueberry Hill Park Activity Center and Football Concession Building renovations.
6. The above 2017 GF Reserve amount increased by \$184,007 over the 2016 budgeted level.

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

	<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ANNUALIZED SURPLUS/DEFICIT</u>	
1	2007	\$ 6,256,635	\$ 6,120,648	\$ 135,987	Actual
2	2008	\$ 6,592,935	\$ 7,460,617	\$ (867,682)	"
3	2009	\$ 6,603,037	\$ 6,445,314	\$ 157,723	"
4	2010	\$ 6,812,020	\$ 6,332,293	\$ 479,727	"
5	2011	\$ 7,361,865	\$ 7,065,543	\$ 296,322	"
6	2012	\$ 7,272,606	\$ 7,098,976	\$ 173,630	"
7	2013	\$ 8,127,574	\$ 7,314,119	\$ 813,455	"
8	2014	\$ 7,920,227	\$ 7,885,492	\$ 34,735	"
9	2015	\$ 8,140,402	\$ 8,936,072	\$ (795,670)	"
10	2016	\$ 8,632,203	\$ 8,936,072	\$ (303,869)	Estimated
11	2017	\$ 8,440,630	\$ 8,887,434	\$ (446,804)	Budgeted

NOTES: 2007 THRU 2015: REVENUE & EXPENDITURE FIGURES TAKEN FROM BOROUGH TREASURER'S REPORT.  
2016 & 2017 ARE BUDGETED OR ESTIMATED FIGURES.

**G.F. BUDGET HISTORICAL TRENDS**



## G.F. REVENUES: HISTORICAL DATA

YEAR	REAL ESTATE	REAL EST. TRANSFER	FINES LIC. & PERMITS	RENT & INTEREST	INTER GOV. REVENUES	EARNED INCOME	CHARGES	MISC.	TOTALS	ANNUAL % INCREASE
2007	\$ 1,359,978	\$ 546,985	\$ 141,427	\$ 100,095	\$ 393,827	\$ 3,085,205	\$ 505,967	\$ 123,151	\$ 6,256,635	8.5%
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	\$ 1,678,122	\$ 566,270	\$ 209,159	\$ 19,418	\$ 540,282	\$ 4,223,365	\$ 623,834	\$ 279,952	\$ 8,140,402	2.8%
2016	\$ 2,074,500	\$ 510,000	\$ 208,000	\$ 23,193	\$ 501,738	\$ 4,205,000	\$ 938,050	\$ 215,100	\$ 8,675,581	6.6%
<b>2017</b>	<b>2,083,000</b>	<b>550,000</b>	<b>203,500</b>	<b>23,980</b>	<b>528,738</b>	<b>4,235,000</b>	<b>550,412</b>	<b>266,000</b>	<b>8,440,630</b>	<b>-2.7%</b>
	53.2%	0.6%	43.9%	-76.0%	34.3%	37.3%	8.8%	116.0%	34.9%	

The figures immediately above this line represent the percentage increase for each revenue category from 2007 to 2017.

This data indicates how fast each revenue has grown over the past 10 years.

NOTES: 1. 2007 THRU 2015 ARE ACTUAL REVENUES PER TREASURER'S REPORT, 2016 & 2017 ARE BUDGETED FIGURES.

2. IN 2017 THE BOROUGH WILL USE \$446,804 OF YEAR END SURPLUS TO COVER EXPENDITURES FOR CAPITAL CONSTRUCTION PROJECTS. THIS FIGURE IS NOT INCLUDED IN THE ABOVE REVENUE DATA.

## G.F. EXPENDITURES: HISTORICAL DATA

YEAR	GENERAL GOVERN	PUBLIC SAFETY	PUBLIC WORKS	CULTURE & RECREAT	DEBT SERVICE	BENEFITS & INS.	BLDG & CODES	OTHER/ MISC.	TRANSFERS & CAPITAL	TOTAL	ANNUAL % INCREASE
2007	\$ 770,683	\$ 1,266,749	\$ 1,556,018	\$ 720,877	\$ 462,309	\$ 925,272	\$ 156,850	\$ 6,890	\$ 255,000	\$ 6,120,648	16.1%
2008	\$ 773,914	\$ 1,409,121	\$ 2,214,507	\$ 957,590	\$ 462,541	\$ 1,024,079	\$ 171,145	\$ 151,725	\$ 296,135	\$ 7,460,757	21.9%
2009	\$ 714,757	\$ 1,398,282	\$ 1,094,294	\$ 1,018,828	\$ 463,817	\$ 1,113,501	\$ 131,600	\$ 235,236	\$ 275,000	\$ 6,445,315	-13.6%
2010	\$ 671,158	\$ 1,438,119	\$ 1,260,011	\$ 765,476	\$ 458,989	\$ 1,255,708	\$ 119,250	\$ 82,184	\$ 281,398	\$ 6,332,293	-1.8%
2011	\$ 793,482	\$ 1,988,013	\$ 1,921,056	\$ 872,199	\$ 381,081	\$ 287,920	\$ 167,735	\$ 164,362	\$ 489,695	\$ 7,065,543	11.6%
2012	\$ 818,132	\$ 1,948,057	\$ 2,060,129	\$ 889,283	\$ 386,580	\$ 384,959	\$ 159,905	\$ 131,931	\$ 320,000	\$ 7,098,976	0.5%
2013	\$ 777,845	\$ 2,252,352	\$ 2,153,632	\$ 979,051	\$ 387,957	\$ 91,109	\$ 168,148	\$ 31,025	\$ 473,000	\$ 7,314,119	3.0%
2014	\$ 1,093,819	\$ 2,207,231	\$ 2,162,579	\$ 1,039,453	\$ 382,986	\$ 94,650	\$ 170,338	\$ 31,436	\$ 703,000	\$ 7,885,492	7.8%
2015	\$ 909,427	\$ 2,490,878	\$ 2,233,606	\$ 1,355,652		\$ 99,359	\$ 213,118	\$ 47,082	\$ 1,147,000	\$ 8,496,122	7.7%
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	10.7%
<b>2017</b>	<b>\$ 1,078,588</b>	<b>\$ 2,214,322</b>	<b>\$ 2,481,305</b>	<b>\$ 1,303,427</b>	<b>\$ -</b>	<b>\$ 117,425</b>	<b>\$ 220,346</b>	<b>\$ 106,000</b>	<b>\$ 1,366,021</b>	<b>\$ 8,887,434</b>	<b>-5.5%</b>
	40.0%	74.8%	59.5%	80.8%	-100.0%	-87.3%	40.5%	1438.5%	435.7%	45.2%	

The figures immediately above represent the annual increase for each cost center from 2007 to 2017. This data indicates how fast each cost center is growing.

- NOTES;
1. 2007 THRU 2015 ACTUAL FIGURES PER TREASURER'S REPORT, 2016 & 2017 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. FOR THAT REASON THE PERCENTAGE OF GROWTH IN EACH COST CENTER IS HIGHER THAN ACTUAL GROWTH.
  3. 2009 GENERAL FUND EXPENSES DECREASED BECAUSE OF ACROSS THE BOARD REDUCTIONS DUE TO ECONOMIC DOWNTURN.
  4. STARTING IN 2015 THE BOROUGH INCREASED ITS CAPITAL EXPENDITURE BUDGET, SINCE THE G.O.BONDS WERE PAID OFF.

## G.F.REVENUES: HISTORICAL & 2016 VS. 2017 BUDGET COMPARISON

Updated: 11/16/16

REVENUE	2014 Actual	2015 Actual	2016 Budget	2017 Budget	1-Year % % INCREASE	3-Year % % INCREASE	COMMENTS
Transfer from Reserve*	\$ 871,497	\$ 941,240	\$ 730,811	\$ 446,804	-38.9%	-48.7%	Est. use of year-end reserve
Real Estate Taxes	\$ 1,676,420	\$ 1,678,122	\$ 2,074,500	\$ 2,083,000	0.4%	24.3%	Impacted by Fire Co. Millage
Earned Income Tax	\$ 4,396,430	\$ 4,604,536	\$ 4,535,000	\$ 4,600,000	1.4%	4.6%	Normal Growth
Local Service Tax	\$ 166,642	\$ 185,099	\$ 180,000	\$ 185,000	2.8%	11.0%	Growth due to new office bldgs
Licenses & Permits	\$ 172,198	\$ 177,890	\$ 174,000	\$ 175,500	0.9%	1.9%	
Fines	\$ 35,838	\$ 31,269	\$ 34,000	\$ 28,000	-17.6%	-21.9%	Less fine rev. received
Interest Earnings	\$ 1,895	\$ 1,075	\$ 1,700	\$ 2,000	17.6%	5.5%	Reflects current market rates
Rent & Royalties	\$ 20,000	\$ 18,343	\$ 21,493	\$ 21,980	2.3%	9.9%	Cell tower revenue
State Grants	\$ 23,985	\$ 48,686	\$ 15,500	\$ 15,500	0.0%	-35.4%	Receiving less grant money
State Shared Revenue	\$ 320,890	\$ 321,610	\$ 316,000	\$ 338,000	7.0%	5.3%	
St. Payment in Lieu of taxes	\$ 238	\$ 238	\$ 238	\$ 238	0.0%	0.0%	
Local Gov. Grant	\$ 167,829	\$ 169,748	\$ 170,000	\$ 175,000	2.9%	4.3%	RAD Tax
Charges for Services: CHGC	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	0.0%	
General Government	\$ 27,848	\$ 26,740	\$ 21,225	\$ 18,725	-11.8%	-32.8%	Zoning/subdivison fees
Public Safety Fees & Services	\$ 312,291	\$ 265,700	\$ 290,975	\$ 214,175	-26.4%	-31.4%	Building permit fees
Road Dept Fees & Services	\$ 106,509	\$ 105,044	\$ 72,900	\$ 71,512	-1.9%	-32.9%	Winter Road Maint Fees
Sanitation Charges	\$ 870	\$ 1,160	\$ 900	\$ 20,500	2177.8%	2256.3%	Fish Run Tap-in Fees
Rec. Fees From Dev.	\$ 261,553	\$ 224,850	\$ 552,050	\$ 224,000	-59.4%	-14.4%	Developer Rec. Bldg Fees
Misc. Revenues	\$ 129,416	\$ 96,632	\$ 96,000	\$ 106,400	10.8%	-17.8%	
Donations Private Sources	\$ 12,499	\$ 55,911	\$ 5,500	\$ 107,500	1854.5%	760.1%	Based on dev. Donations
Fixed Asset Disposition	\$ 2,859	\$ 63,838	\$ 61,100	\$ 51,100	-16.4%	1687.3%	Sale of old vehicles & millings
Interfund Transfers	\$ 67,000	\$ 50,000	\$ 50,000	\$ -	-100.0%	-100.0%	Debt repayments: sewer funds
Short Term Debt Interest	\$ 12,100	\$ 12,100	\$ -	\$ -		-100.0%	Golf Course repayment
Refund of Prior Year Expense	\$ 3,417	\$ 311	\$ 1,000	\$ 1,000	0.0%	-70.7%	
<b>Total Annual Revenues</b>	<b>\$ 7,920,227</b>	<b>\$ 8,140,402</b>	<b>\$ 8,675,581</b>	<b>\$ 8,440,630</b>	<b>-2.7%</b>	<b>6.6%</b>	
<b>Increase/Decrease</b>	<b>8.2%</b>	<b>2.8%</b>	<b>6.6%</b>	<b>-2.7%</b>			

\*Shown for reference only, not included in totals

In 2017 overall revenues are lower due to a decrease in the use of developer recreation fees

## G.F. EXPENDITURES: HISTORICAL & 2016 VS. 2017 BUDGET COMPARISON

Last Update: 11/16/16

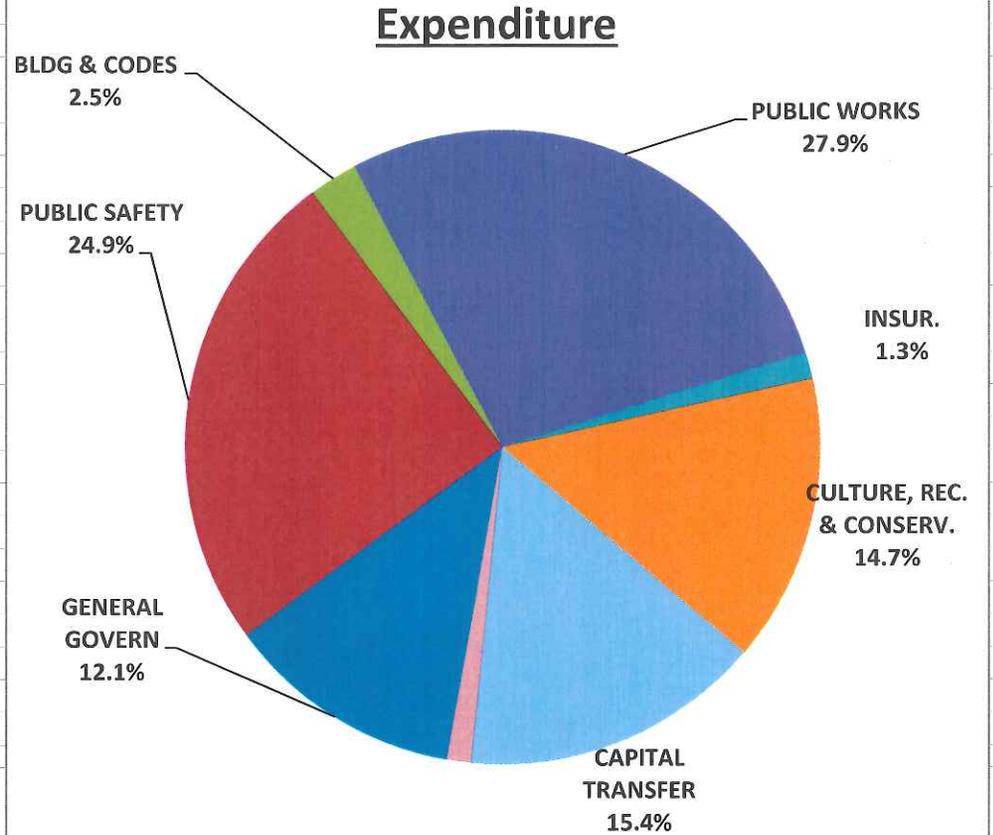
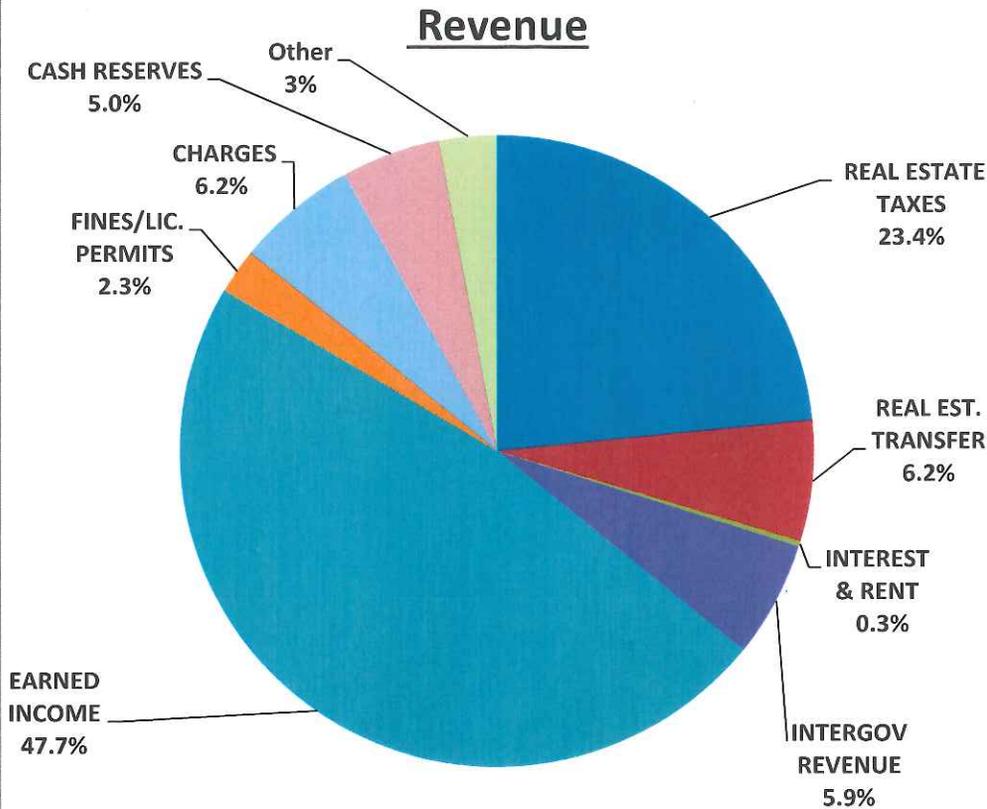
DEPARTMENT	2014 Actual	2015 Actual	2016 Budget	2017 Budget	1-Year % INCREASE	3-Year % INCREASE	COMMENTS
COUNCIL	\$ 26,532	\$ 22,847	\$ 38,477	\$ 30,077	-21.8%	13.4%	2016 computer purchase
EXECUTIVE	\$ 193,175	\$ 201,831	\$ 207,109	\$ 216,286	4.4%	12.0%	
FINANCIAL ADMIN.	\$ 151,160	\$ 161,780	\$ 161,235	\$ 199,035	23.4%	31.7%	Treasurer's Position
TAX COLLECTION	\$ 31,153	\$ 29,095	\$ 34,419	\$ 35,519	3.2%	14.0%	
LEGAL-LAW	\$ 88,263	\$ 77,273	\$ 76,000	\$ 106,000	39.5%	20.1%	Increase in Lititagation and Legal Work
CLERKS/SECRETARIES	\$ 147,614	\$ 150,683	\$ 147,298	\$ 158,198	7.4%	7.2%	
DATA PROCESSING	\$ 38,633	\$ 41,127	\$ 40,470	\$ 46,165	14.1%	19.5%	
ENGINEERING	\$ 62,975	\$ 25,932	\$ 48,800	\$ 48,800	0.0%	-22.5%	
GEN. GOV. BUILDING	\$ 354,314	\$ 198,862	\$ 335,683	\$ 238,508	-28.9%	-32.7%	\$150K for I-79 Corridor Improvements
<b>Gen. Gov. sub-totals</b>	<b>\$ 1,093,819</b>	<b>\$ 909,430</b>	<b>\$ 1,089,491</b>	<b>\$ 1,078,588</b>	<b>-1.0%</b>	<b>-1.4%</b>	
PUBLIC SAFETY	1911295	\$ 1,910,511	\$ 1,987,927	\$ 2,101,522	5.7%	10.0%	
FIRE	295936	\$ 580,367	\$ 112,000	\$ 112,800	0.7%	-61.9%	Costs transferred to Fund # 03
BUILDING & CODE	\$ 164,105	\$ 193,224	\$ 170,373	\$ 202,072	18.6%	23.1%	Added Personnel for codes and fire
PLANNING & ZONING	\$ 6,234	\$ 19,894	\$ 18,269	\$ 18,274	0.0%	193.1%	Numerous ZHB hearings in 2015 & 2016
WASTE COLLECTION	\$ 13,946	\$ 16,071	\$ 14,000	\$ 26,000	85.7%	86.4%	Yard Waste driving up costs
HWY MAINT. SNOW-ICE	\$ 193,203	\$ 201,931	\$ 134,237	\$ 138,500	3.2%	-28.3%	Salt purchases are in Highway Aid Fund
HWY MAINT. SIGNS	\$ 16,943	\$ 15,878	\$ 27,000	\$ 27,000	0.0%	59.4%	New FHA guidelines
HWY TOOL & MACH.	\$ 216,149	\$ 251,815	\$ 209,964	\$ 223,255	6.3%	3.3%	
HWY ROAD MAINT.	\$ 1,722,338	\$ 1,747,912	\$ 2,218,939	\$ 2,066,550	-6.9%	20.0%	
HISTORY	\$ 18,398	\$ 8,988	\$ -	\$ -		-100.0%	Director resigned
PART. RECREATION	\$ 211,154	\$ 189,525	\$ 252,230	\$ 264,677	4.9%	25.3%	Efforts to improve recreation
PARKS	\$ 500,226	\$ 732,678	\$ 667,921	\$ 704,972	5.5%	40.9%	Efforts to improve parks
LIBRARIES	\$ 309,674	\$ 322,759	\$ 328,799	\$ 333,778	1.5%	7.8%	
CONSERVATION	\$ 387	\$ 101,702	\$ 108,000	\$ 33,000	-69.4%	8427.1%	ALT Linbrook Donation/Acquisition
<b>Departmental sub-totals</b>	<b>\$ 5,579,988</b>	<b>\$ 6,293,255</b>	<b>\$ 6,249,659</b>	<b>\$ 6,252,400</b>	<b>0.0%</b>	<b>12.1%</b>	
TAX REFUNDS	\$ 11,678	\$ 9,124	\$ 10,000	\$ 10,000	0.0%	-14.4%	
DEBT-PRINCIPAL	\$ 371,380	\$ -	\$ -				2016 Bond Debt Paid
DEBT-INTEREST	\$ 11,606	\$ -	\$ -				for out of Fire Fund
INTERGOV. EXP.	\$ 13,898	\$ 13,096	\$ 14,700	\$ 29,000	97.3%	108.7%	Added Contributions to Ambulance Auth.
INSURANCE	\$ 92,958	\$ 96,359	\$ 99,915	\$ 117,425	17.5%	26.3%	
TRANSFERS	\$ 703,000	\$ 1,147,000	\$ 1,903,627	\$ 1,366,021	-28.2%	94.3%	Impacted by Fire and Capital transfers
OTHER/REFUNDS	\$ 4,674	\$ 27,858	\$ 39,000	\$ 34,000	-12.8%	627.4%	
<b>All Other sub-totals</b>	<b>\$ 1,209,194</b>	<b>\$ 1,293,437</b>	<b>\$ 2,067,242</b>	<b>\$ 1,556,446</b>	<b>-24.7%</b>	<b>28.7%</b>	
<b>TOTALS</b>	<b>\$ 7,883,001</b>	<b>\$ 8,496,122</b>	<b>\$ 9,406,392</b>	<b>\$8,887,434</b>	<b>-5.5%</b>	<b>12.7%</b>	
<b>% INCREASE/DECREASE</b>	<b>7.8%</b>	<b>7.8%</b>	<b>10.7%</b>	<b>-5.5%</b>			
<b>ROAD DEPT. SUB-TOTAL</b>	<b>\$ 2,162,579</b>	<b>\$ 2,233,607</b>	<b>\$ 2,604,140</b>	<b>\$2,481,305</b>	<b>-4.7%</b>	<b>14.7%</b>	

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

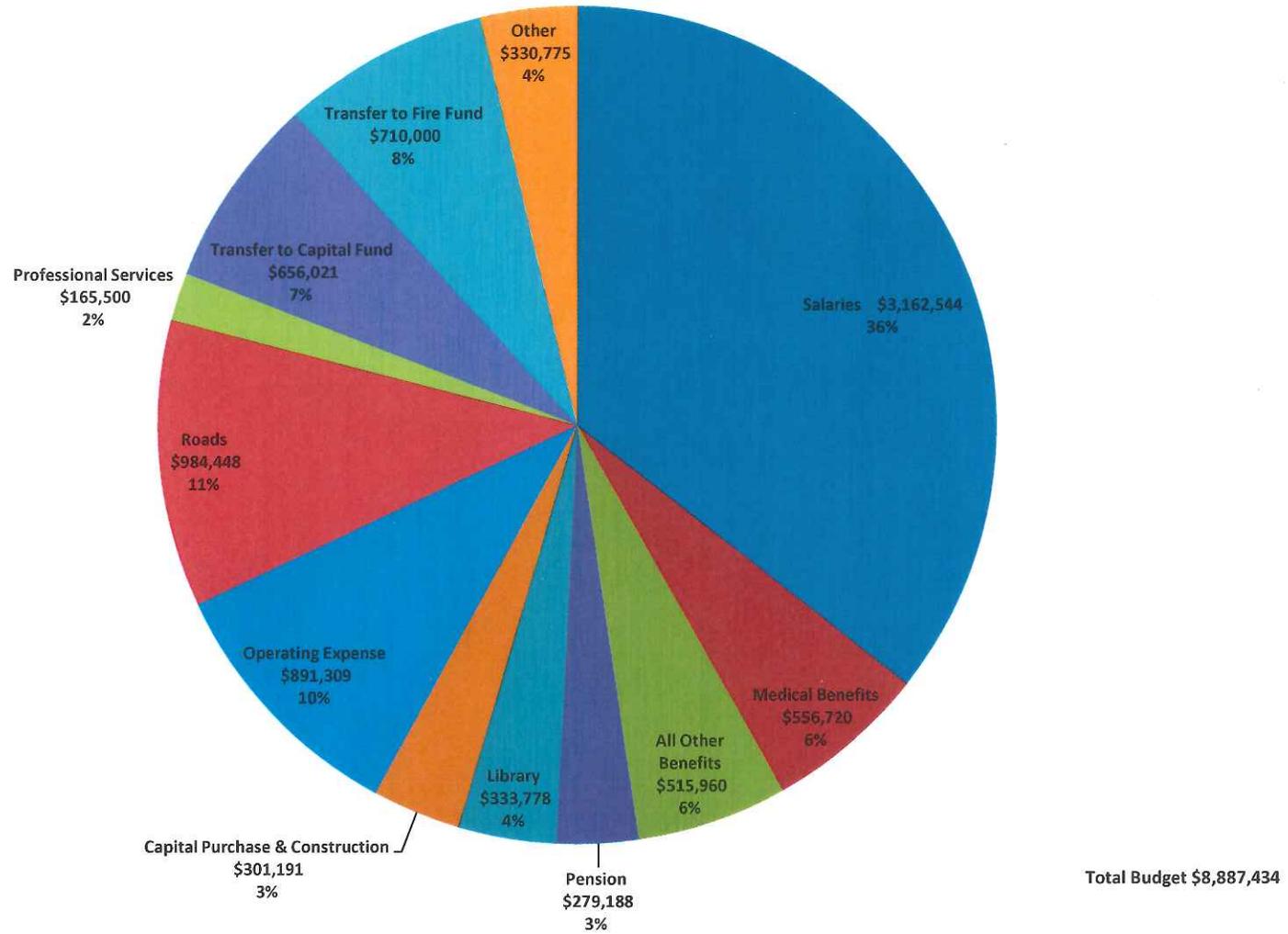
## 2017 REVENUE & EXPENDITURE PIE CHARTS

<u>REVENUES</u>	<u>AMOUNT</u>	<u>%</u>
REAL ESTATE TAX	\$ 2,083,000	23.4%
REAL ESTATE TRANSFER	\$ 550,000	6.2%
INTEREST & RENT	\$ 23,980	0.3%
INTERGOV. REVENUE	\$ 528,738	5.9%
EARNED INCOME	\$ 4,235,000	47.7%
FINES/LIC. & PERMITS	\$ 203,500	2.3%
CHARGES	\$ 550,412	6.2%
CASH RESERVES	\$ 446,804	5.0%
OTHER	\$ 266,000	3.0%
<b>TOTAL</b>	<b>\$ 8,887,434</b>	<b>100%</b>

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>%</u>
GENERAL GOVERN	\$ 1,078,588	12.1%
PUBLIC SAFETY	\$ 2,214,322	24.9%
BLDG & CODES	\$ 220,346	2.5%
PUBLIC WORKS	\$ 2,481,305	27.9%
INSURANCE.	\$ 117,425	1.3%
CULTURE, REC. & CONSERV.	\$ 1,303,427	14.7%
CAPITAL TRANSFERS	\$ 1,366,021	15.4%
OTHER	\$ 106,000	1.2%
<b>TOTAL</b>	<b>\$ 8,887,434</b>	<b>100%</b>



### General Fund Expenditures by Category











<b>Asset Management Plan</b>							
		<b>Building</b>	<b>Personal</b>	<b>Recreat. Equip &amp;</b>		<b>ANNUAL</b>	
<b>LAND &amp; BUILDINGS</b>	<b>Acreage</b>	<b>Value</b>	<b>Property</b>	<b>Improvements</b>		<b>DEPRECIATION</b>	
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						
	<b>Totals</b>	<b>\$ 7,235,597</b>	<b>\$ 845,217</b>	<b>\$ 465,271</b>	<b>= \$ 8,546,085</b>		
		Using a 40 year depreciation schedule =					<b>\$ 213,652</b>
<b>STREETS</b>	64 miles / 15 year depreciation = 4.3 miles per year X \$204,700 per mile =					<b>\$ 880,210</b>	*
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)			
			<b>Replacement</b>	<b>Depreciation</b>			
<b>ROAD, PARKS &amp; STAFF</b>			<b>Cost</b>	<b>Schedule</b>			
Road Dept Vehicles	18 vehicles	\$85,000 ea	\$ 1,530,000	10 years		<b>\$ 153,000</b>	
Road Dept Equipment	33 pieces	\$95,000 ea	\$ 3,135,000	10 years		<b>\$ 313,500</b>	
Passenger Vehicles	3 autos	\$26,000 ea	\$ 78,000	12 years		<b>\$ 6,500</b>	
Trailers	8 trailers	\$6,000 ea	\$ 42,000	20 years		<b>\$ 2,100</b>	
Computers, Telephones & Other Misc. Office Equip.			\$ 92,000	7 years		<b>\$ 13,143</b>	
POLICE VEHICLES	8 vehicles	\$28,000 ea	\$ 224,000	6-years		<b>\$ 37,333</b>	
				<b>Road Equipment Total:</b>	<b>\$ 525,576</b>		
<b>GOLF COURSE</b>							
Buildings	Clubhouse & Maint.	\$ 426,371	\$ 511,645	40 years		<b>\$ 23,450</b>	
Golf Carts	21 carts		\$ 82,000	7 years		<b>\$ 11,714</b>	
Equipment	16 pieces		\$ 152,900	7 years		<b>\$ 21,843</b>	
Vehicle	1 pick-up truck		\$ 22,200	5 years		<b>\$ 2,000</b>	
<b>TRAFFIC LIGHTS</b>	3 lights		\$ 480,000	25 years		<b>\$ 19,200</b>	
*Includes material cost only			<b>Page 16</b>	<b>Annual Depreciation Grand Total</b>		<b>\$ 1,697,646</b>	

## 2017 Road Resurfacing Projects

<u>LAST RESURFACED</u>	<u>STREET NAME</u>	<u>ROADWAY LENGTH IN FEET</u>	<u>LENGTH IN MILES</u>	<u>ESTIMATED COST</u>
Forest Ridge Drive	2001	2189'	0.41	\$94,138
Shadow Ridge Court	2001	377'	0.07	\$17,350
Ashwood Court	2001	583'	0.11	\$24,895
Eaglewood Court	2001	687'	0.13	\$31,116
Valley View Court	2001	500'	0.09	\$23,440
Green View Court	2001	530'	0.10	\$23,584
James Drive	2006	1737'	0.33	\$76,138
Jenkinson Drive	2003	894'	0.17	\$40,250
Trimble Road	2003	712'	0.13	\$32,985
Robertson Drive	2003	766'	0.15	\$34,635
Fairlawn Drive	2003	1038'	0.20	\$46,082
Dalton Drive	2006	837'	0.16	\$38,588
Nevin Drive	2006	1347'	0.26	\$61,327
Bonnett Drive	2003	1546'	0.29	\$66,494
Milbert Drive	2004	362'	0.07	\$17,510
Cindi Drive	2004	397'	0.08	\$17,804
Traci Drive	2004	2020'	0.38	\$88,552
Barrington Drive	1996	1607'	0.30	\$70,008
Wedgewood Drive	2002	3900'	0.74	\$161,994

	<b>Grand Totals</b>	<b>4.17</b>	<b>\$ 966,889</b>
--	---------------------	-------------	-------------------

### NUMBER OF MILES RESURFACED IN PAST TEN YEARS

	2008	6.00
	2009	3.00
<b>On average the above roads were last resurfaced in 2002, resulting a life span of 15 years.</b>	2010	1.29
	2011	3.73
	2012	4.56
	2013	4.62
	2014	5.64
	2015	3.90
	2016	4.50
	2017	<u>4.17</u>
	Total	41.41
		<b>Average</b>

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

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 2017 Street Resurfacing Program from year end balance. The budget contains enough funds to resurface 4.2 miles of roadway, plus completing the Old Orchard Park access road.

# 2016 ACCOMPLISHMENTS AND 2017 OBJECTIVES

## BUILDING INSPECTION & ZONING

### 2016 ACCOMPLISHMENTS

- Developed special project maps for several departments and public use
- Assisted in revisions of Land Use and Development Ordinances
- Processed enforcement action on approximately 50% of the expired permits allowed by the Governor's permit extension mandate
- Established functional scheduling for annual fire prevention inspections
- Inspected all commercial locations before 12-31-16
- Successfully combined the fire inspection files with the property files
- Began scanning all fire inspection reports for 2016 to PDF archive for faster access and searching of past records

### 2017 GOALS & OBJECTIVES

- Continue to process enforcement actions on expired permits
- Develop better procedures for reporting and information sharing with new software
- Develop an enforcement schedule for signage
- Proactively notify soon to expire permit holders
- Begin transition to a cloud based electronic fire inspection platform.
- Continue focus on multi-story office buildings and emergency evacuation and emergency pre-planning at commercial buildings
- Increase focus on "Pre-Fire Code Commercial, and "residential to commercial" buildings for compliance with IFC 2009 Chapter 46 - Construction Requirements for Existing Buildings
- Begin to convert paper files to an imaging format

## CLOVER HILL GOLF COURSE

### 2016 ACCOMPLISHMENTS

- Completed the irrigation upgrade
- Completed the renovation project including the following; ninth tee, putting green and first tees, first green complex, fifth tee, fairway and green complex
- Purchased 8 new pull carts
- Installed new high efficiency lighting in buildings
- Maintained excellent playing conditions throughout season
- Retired golf cart debt
- Increased loyalty program membership and season passes

### 2017 GOALS & OBJECTIVES

- Purchase 8 pull carts
- Replace carpet in the clubhouse
- Complete the grow in of turf from renovation project and open new holes
- Install plant material on newly renovated holes
- Expand the online presence of Clover Hill Golf Course

## MANAGER

### 2016 ACCOMPLISHMENTS

- Helped raise over \$12,000 for this year's Scholarship Fund
- Helped Franklin Park obtain a "AA" Bond rating
- Helped to revise the borough ordinances via the editorial & legal analysis
- Helped to develop an electronic council meeting packet
- Attended and participated in meetings for the FPVFC proposed fire station
- Served as a member of management's police & teamster negotiation committees
- Provided information for responses to several lawsuits
- Solicited a new cleaning service for the borough building
- Worked with Council and Mayor to evaluate revisions to the pension plan
- Worked with NSAA to help with the Borough's Wildlife Management Plan
- Held an open house for Ingomar Middle School students
- Continued serving on the ALOM Managers' Pension Board
- Asked to serve on Allegheny County's Solid Waste Advisory Committee
- Conducted a wine making class sponsored by Northland Library and the Recreation Dept.
- Attended several classes to remain current in my field

### 2017 GOALS & OBJECTIVES

- Assist Council to complete the Editorial and Legal Analysis for the Borough's Codes
- Insure all projects approved in the 2016 Budget are completed and within budget
- Help raise money for the Scholarship Fund
- 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

### 2016 ACCOMPLISHMENTS

#### Acorn Park

- Installed new entrance sign
- Removed additional dead trees for safety including entrance for better sight distance
- New picnic tables and stone pads installed

#### Blueberry Hill Park

- Renovate and grade the volleyball courts and surrounding area and replace existing fencing
- Walking trails were cleared, cleaned, graded and leveled, creek crossings were repaired and new ones installed, mulch was installed the entire length of trails
- Maple Grove Pavilion was graded and landscaped to eliminate water infiltration and level surrounding area
- Middle parking lot area was graded and landscaped
- All buildings, dugouts, Gazebo and Maple Grove Pavilion were repaired and painted
- Clevis multrum was converted to storage building for NALL
- Turf grass quality improved on all fields

### Linbrook Park

- Creek mitigation completed by others
- Walking trail installed from parking lot to tee ball fields behind lower Lacrosse field
- New split rail fencing installed along creek
- Crossings piped and stone installed at key locations on disc golf course
- New picnic tables installed on stone pads and stone pads installed under bleachers and port a johns

### Old Orchard Park

- Installed split rail fencing around water garden
- Landscaped, groomed and seeded all turf areas of new park
- Cleared upper end of main entrance area of trees and underbrush, landscaped and seeded

### Non Park Facilities

- Transplanted plants from fire station to borough building
- Rebuilt storm water retention site on eighth hole at Clover Hill Golf Course

## **2017 GOALS & OBJECTIVES**

- Purchase New Picnic tables for Linbrook Park
- Purchase new tables and trash cans for Old Orchard Park
- Install new plant material along entrance to Blueberry Hill Park
- Resurface and install sport court on basketball and tennis courts at Blueberry Hill Park
- Build a Pickle ball court at Blueberry Hill Park
- Build additional stone tees on Disc golf course
- Install new fencing on lower Linbrook Lacrosse field
- Complete landscaping of Old Orchard Park
- Prep and seal the ceiling of Maple Grove Pavilion
- Paint the interior of all restroom facilities
- Install new restroom dividers where needed
- Laser level all baseball infields
- Install fence along perimeter of Blueberry Hill Park hillside
- Continue refurbishing of equipment in the Blueberry Patch
- Grade, clear ,level and mulch trails at Old Orchard and Linbrook Parks

## **POLICE DEPARTMENT**

### **2016 ACCOMPLISHMENTS**

- The Police Department has kept up with the increased duties placed on it by local, county and state agencies. Each year brings new reporting and procedural requirements which require changing existing processes and conducting officer training. From and the ever-changing law enforcement climate. The Department has also kept up with the changing public demands and expectations for police as evidenced by the numerous donations to the department. During national law enforcement crises, we receive many visits from residents and their children with Thank you cards, gift cards and baked goods showing support for their police department.
- After approximately 39,000 yearly officer-hours worked, we have not received any substantiated complaints of excessive force or abuse of office from any of the officers. In fact, we receive many thank you notes and cards from victims and citizens thanking individual officers for their help during the difficult and stressful incidents they've had to overcome. It also boosts the morale of the Officers and encourages them to always strive to do better.

- As in years past, the department has accomplished its mission by staying at or below its yearly allotted budget. We continue to seek new ways to operate more efficiently and effectively with the resources we are allocated.

### **2017 GOALS & OBJECTIVES**

- I would like to improve and expand the men's locker room facilities. We have been lacking space for many years and the space exists to expand. Although we wished to accomplish this project this year, circumstances with the Public Works and Police Department prevented this. Two concrete block walls would need moved and a door relocated to get the space we need. This room has only had minor improvements since 1998 and we are outgrowing it. The requested items in the budget will assist me in maximizing our space so that we can continue to grow with the needs of the community and maintain the appearance and structures visible to the public.
- I would also like to continue my work towards accrediting this department with the Pennsylvania Law Enforcement Accreditation Commission (PLEAC.) This accreditation certifies that the police departments' policies and procedures comply with National and Pennsylvania standards for the operation of law enforcement functions.

## **PUBLIC WORKS**

### **2016 ACCOMPLISHMENTS**

- Milled and paved 4.01 miles of borough roadways, along with Linbrook Park entrance road, and borough building parking lots
- Constructed new extension road to Old Orchard Park facilities
- Completed brush chipping and leaf bag collection for borough residents in spring and fall
- Replaced guiderail at the municipal building
- Constructed a new sidewalk on Wedgewood Drive
- Arranged for the reconstruction of the Big Sewickley Creek and Warrendale Bayne intersection with work being completed by Allegheny County Public Works
- Purchased and installed flashing stop sign on Pine Creek Road
- Purchased and installed an additional speed monitoring device for Brandt School Road
- Purchased new pickup truck and 10 ton dump truck
- Arranged for improvements to the sandbox structure and play areas in the Blueberry Patch
- Installed drainage improvements in various locations in the borough
- Maintained borough roadways through snow and storm events

### **2017 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

### 2016 ACCOMPLISHMENTS

- As of October 19, 2019 recreation revenue through the Rec-1 software is \$182,534.65 an increase of \$34,528.15 from all of 2015
- This shows a significant jump in participation in most programs and activities we offer
- Introduced new programs “Prince and Princess Valentines Dance”, “High Tech Learning Computer Classes”, “Bakers Dozen Academy”
- Worked with the Northland Library creating a Halloween Event for an older crowd “Terrifying Tales at the Log House”
- Filled all vacancies of the Recreation Board. Also maintained participation from all new members and current members.
- Made numerous changes on the rental forms, to clear up policies that help the Activity Center Supervisors enforce the rules, increase customer service. Also adjusted various fees to fields and facilities.
- Elected President of the Recreation Alliance of North Pittsburgh (RANP)
- Attended the Pennsylvania Recreation and Parks Society Annual Conference in Seven Springs. I got involved in the conference as chair of the Local Arrangements Committee. This was a great way to network with other Parks and Recreation Professionals.
- Became a member of NRPA (National Recreation and Parks Association) Currently studying for the “Parks and Recreation Professional Certification” (CPRP)
- Worked with Ambrose with the transition from the previous custodian services to the services with the new custodian. I made sure he has all of the equipment he needs to clean the Borough building.
- Recruited the new custodian to clean the Activity Center instead of the Activity Center supervisors. This way the supervisors can focus on providing customer service to the renters. They are still expected to monitor the facilities for cleanliness and address anything that comes up. Also they are responsible for preparing the facility for the next day if the renters pay for the borough to clean after an event.
- With the benefit of some great weather and wonderful volunteers, we had a very well attended Festival in the Park

### 2017 GOALS & OBJECTIVES

- Expand programming – Morning/afternoon classes. Actively seek out program ideas I can offer and instructors
- “Haunted Trail “ in 2017 work with members of the Boy Scouts, Girl Scouts, Key Club and Jr. Councilperson
- Offer one or two additional programs in each Newsletter
- Adjust fee’s for park lighting
- Obtain DCNR Grant program to help find funding for park improvements
- Continue membership in PRPS and Attend conference & workshops
- Continue to work towards CPRP Certification
- Schedule to attend the CPSI (Certified Playground Safety Inspector) workshop /test
- Continue participation with RANP, also continue as an officer
- Expand the offerings RANP offers, currently looking at program options
- Participate in other educational offerings
- With the Activity Center Renovations on the horizon, develop a plan to keep interest in rentals once the facility reopens

## **TREASURER'S OFFICE**

### **2016 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 process of issuing General Obligation Bonds and then investing the proceeds pending the construction of the new fire station
- Assisted the Borough Manager and Council by preparing various administrative reports and spreadsheets
- Closed Fish Run Sewer Fund
- Completed the process to open a procurement credit card through PLGIT to receive a sizable cash rebate based on the dollar amount of expenditures charged
- Researched and secured a merchant service provider to allow for the acceptance of credit cards as a form of payment at the borough building
- Increased interest earnings through close monitoring of accounts and by taking advantage of higher yielding investments recently approved for municipalities by the State

### **2017 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
- Continue with the disposal of old accounting records in compliance with the records retention guidelines
- Complete the implementation of credit card acceptance at the borough building
- Assist Borough Manager and Council as requested

## Summary of Bonds & Historical Per Capita Debt

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

<b>Principal Amount</b>	\$ 4,800,000
<b>Term</b>	21 Years
<b>2017 Principal Payment</b>	\$ 190,000
<b>2017 Interest Payment</b>	\$ 127,570

### Historical Per Capita Debt

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

\*The 2017 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.

### 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

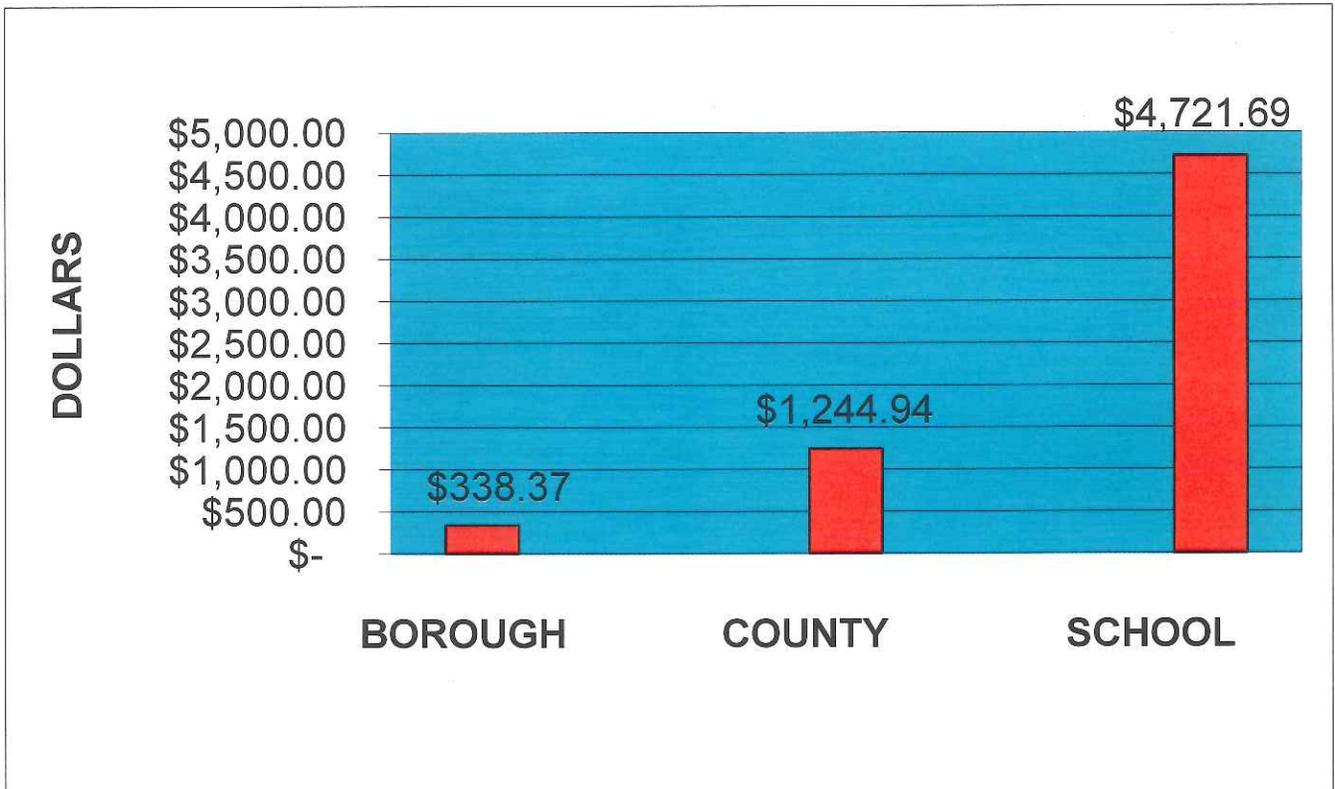
**The 2003 & 2003A bonds were issued to refinance prior bonds, the principal amount reflects the 2003 balance.  
The 2003B bonds were utilized for new sewer construction.**

## DISTRIBUTION OF YOUR 2017 REAL ESTATE TAX DOLLAR

Based on Allegheny County Assessment Office Records the median value of residential property in Franklin Park is \$262,300. Such a property would incur the following taxes

	<u>TAX AMOUNT</u>	<u>MILLAGE</u>	<u>PERCENTAGE</u>
BOROUGH	\$ 338.37	1.29	5.37%
ALLEGHENY COUNTY	\$ 1,244.94	4.73	19.69%
NORTH ALLEGHENY SCHOOL DISTRICT	\$ 4,721.69	18.0011	74.94%
<b>TOTALS</b>	<b>\$ 6,304.99</b>	<b>24.0211</b>	<b>100.00%</b>

IN 2016 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.



## 2016 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	\$ 727,559	\$ 621.31
FOX CHAPEL	5,436	2.5	\$ 7,483,000	\$ 1,376.56
<b>FRANKLIN PARK</b>	<b>15,000</b>	<b>1.29</b>	<b>\$ 9,406,392</b>	<b>\$ 627.09</b>
HAMPTON	18,800	2.497	\$ 13,836,217	\$ 735.97
INDIANA	7,253	2.95	\$ 4,699,200	\$ 647.90
MARSHALL	7,886	1.42	\$ 6,472,939	\$ 820.81
McCANDLESS	28,457	1.296	\$ 15,278,700	\$ 536.90
OHARA	8,406	1.725	\$ 22,254,504	\$ 2,647.45
OHIO	5,500	2.29	\$ 7,238,632	\$ 1,316.11
PINE	12,250	0.998	\$ 9,311,790	\$ 760.15
RICHLAND	11,100	2.2	\$ 6,130,800	\$ 552.32
SHALER	28,110	2.49	\$ 12,811,840	\$ 455.78
WEST DEER	11,910	1.99	\$ 5,855,724	\$ 491.66
<b>TOTALS</b>	<b>161,279</b>	<b>26.13</b>	<b>\$ 121,507,297</b>	<b>\$ 11,590.04</b>
<b>AVERAGES</b>	<b>12,406</b>	<b>2.01</b>	<b>\$ 9,346,715</b>	<b>\$ 891.54</b>
<b>FRANKLIN PARK'S STANDING AS A PERCENT OF THE AVERAGE</b>	<b>20.9% ABOVE</b>	<b>35.8% BELOW</b>	<b>0.6% ABOVE</b>	<b>29.7% BELOW</b>
<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>				
Page 25				

## Per Capita Cost for Various Services

		Actual <b>2013</b>	Actual <b>2014</b>	Budgeted <b>2015</b>	Budgeted <b>2016</b>	<b>FN</b>
<b><u>General Fund</u></b>						
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	1
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	
<b><u>Other Funds</u></b>						
Fire Protection Tax		n/a	n/a	n/a	\$ 45.84	2
Clover Hill Golf Course		\$ 24.30	\$ 24.02	\$ 19.96	\$ 35.60	3
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>	4
	Sub-Totals	\$ 65.21	\$ 65.50	\$ 143.90	\$ 250.32	
<b>Grand Totals</b>		<b>\$ 569.55</b>	<b>\$ 599.94</b>	<b>\$ 737.91</b>	<b>\$ 877.05</b>	

**Footnotes**

1. See note for Liquid Fuels Budget to determine complete snow removal costs.
2. Reflects costs supported by the General Fund only.
3. Golf course cost are generally covered by user fees and not tax dollars.
4. 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 X 65

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	
2008	\$ 1,174,725,495	\$ 1,427,045	4.9%		\$ 301,436
2009	\$ 1,204,310,245	\$ 1,442,468	1.1%	Median Residential Assessed Value	\$ 262,300
2010	\$ 1,230,709,515	\$ 1,463,414	1.5%		
2011	\$ 1,262,543,095	\$ 1,549,057	5.9%	Estimated Median Household Income	\$ 116,378
2012	\$ 1,276,409,795	\$ 1,623,102	4.8%		
2013	\$ 1,490,733,423	\$ 1,586,184	-2.3%		
2014	\$ 1,525,772,541	\$ 1,675,995	5.7%	2000 to 2010 Population Growth Rate:	18.50%
2015	\$ 1,559,289,528	\$ 1,678,122	0.1%	2010 to 2015 Population Growth Rate:	7.0%
2016	\$ 1,583,539,571	\$ 2,020,000	20.4%		
2017	\$ 1,598,253,406	\$ 2,083,000	3.1%	Number of Housing Units Occupied:	96.7%

## Census Data

## 2010 Employment by Category

Year	Population	% Increase		
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	14,350	6.5%	*	
2016	15,000	4.5%	*	

## New Residential Construction Data

## General Information

Year	Permits Issued	Fees Collected		
2006	103	\$ 249,257	1823 Franklin Township Created from Ohio Township	
2007	96	\$ 213,444	1863 Marshall Township was Created from Franklin Twp.	
2008	74	\$ 255,346	1961 Franklin Township became a Borough	
2009	98	\$ 242,476	Total Area 13.55 Square Miles or 8,640 Acres	
2010	37	\$ 161,586	Number of Council Members 6, two per Ward	
2011	62	\$ 243,795	Mayor is elected boroughwide	
2012	79	\$ 194,292	Form of Government : Council-Manager	
2013	73	\$ 190,343	Number of Full Time Employees:	39
2014	76	\$ 194,214	No. of Permanent Part Time Employees:	15
2015	82	\$ 196,505	Number of Seasonal Employees:	18
2016	75	\$ 126,000	*	

## 2010 Population

Caucasian:	85.6%		
Asian	10.4%		
Hispanic/Latino	1.5%		
African American	1.1%		
Other	1.4%		
Median Age:	40.9 Years		Telephone Area Codes: 724 & 412

\*Estimated

U.S. Department of Commerce

[People](#) | [Business](#) | [Geography](#) | [Data](#) | [Research](#)

State &amp; County QuickFacts

## Franklin Park (borough), Pennsylvania

<b>People QuickFacts</b>	<b>Franklin Park</b>	<b>Pennsylvania</b>
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%

<b>Business QuickFacts</b>	<b>Franklin Park Pennsylvania</b>	
	<b>Park</b>	<b>Pennsylvania</b>
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
<b>Geography QuickFacts</b>	<b>Franklin Park Pennsylvania</b>	
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

Last Revised: Thursday, 27-Jun-2013 14:13:52 EDT

## **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.

## BUDGET PRESENTATION

AS OF: DECEMBER 8, 2016

01 -GENERAL FUND  
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2016 BUDGET	2017 APPROVED
<u>REVENUE SUMMARY</u>					
	BEGINNING CASH BALANCE	0.00	0.00	730,811.00	446,804.00
	REAL PROPERTY TAXES	1,678,122.31	2,061,623.75	2,074,500.00	2,083,000.00
	LOCAL TAX ENABLING ACT	4,789,635.36	4,388,984.60	4,715,000.00	4,785,000.00
	LICENSES & PERMITS	177,890.21	184,364.27	174,000.00	175,500.00
	FINES	31,269.25	29,689.40	34,000.00	28,000.00
	INTEREST EARNINGS	1,075.09	3,145.71	1,700.00	2,000.00
	RENTS & ROYALTIES	18,342.70	17,835.07	21,493.00	21,980.00
	FED CAP/OPERATING GRANTS	0.00	0.00	0.00	0.00
	ST CAP/OPERATING GRANTS	48,685.80	31,169.75	15,500.00	15,500.00
	ST SHARED REV/ENTITLEMNT	321,609.78	354,196.18	316,000.00	338,000.00
	ST PYMTS IN LIEU OF TAX	237.60	237.60	238.00	238.00
	LOCAL GOVT CAP/OPR GRANT	169,747.80	160,915.39	170,000.00	175,000.00
	CHARGES FOR SERVICES	1,500.00	0.00	1,500.00	1,500.00
	GENERAL GOVERNMENT	26,739.68	20,350.75	21,225.00	18,725.00
	CHGS FOR SVCS-PUB SAFETY	265,700.00	249,786.20	290,975.00	214,175.00
	CHGS FOR SERVICE-ROADS	105,044.35	32,178.05	72,900.00	71,512.00
	CHGS FOR SVCS-SANITATION	1,160.00	72,663.07	900.00	20,500.00
	CHGS FOR SVCS-RECREATION	224,850.33	545,676.59	552,050.00	224,000.00
	MISCELLANEOUS REVENUE	96,631.88	100,877.63	96,000.00	106,400.00
	DONATIONS-PVT SOURCES	55,911.00	3,240.00	5,500.00	107,500.00
	FIXED ASSET DISPOSITIONS	63,838.41	78,415.64	61,100.00	51,100.00
	INTERFUND OPER. TRANSFER	50,000.00	0.00	50,000.00	0.00
	SHORT TERM DEBT PROCEEDS	12,100.00	0.00	0.00	0.00
	REFUND OF PRIOR YR EXP	310.00	9,695.02	1,000.00	1,000.00
	TOTAL REVENUES	8,140,401.55	8,345,044.67	9,406,392.00	8,887,434.00
		=====	=====	=====	=====

EXPENDITURE SUMMARY

BOROUGH COUNCIL	22,846.60	22,868.66	38,477.00	30,077.00
EXECUTIVE	201,831.01	190,175.09	207,109.00	216,286.00
FINANCIAL ADMINISTRATION	161,779.76	158,999.52	161,235.00	199,035.00
TAX COLLECTION	29,094.90	33,945.90	34,419.00	35,519.00
LAW	77,273.23	92,731.98	76,000.00	106,000.00
CLERKS/SECRETARIES	150,682.58	145,696.41	147,298.00	158,198.00
OTHER GENERAL GOV ADMIN	0.00	0.00	0.00	0.00
DATA PROCESSING	41,126.56	47,894.18	40,470.00	46,165.00
ENGINEERING	25,931.98	33,350.11	48,800.00	48,800.00
GENL GOVT BLDGS & PLANT	198,862.48	290,721.47	335,683.00	238,508.00
PUBLIC SAFETY	1,910,511.03	1,862,990.99	1,987,927.00	2,101,522.00
FIRE	580,367.17	112,174.62	112,000.00	112,800.00
PROTECTIVE INSP-CODE ENF	193,224.29	204,315.41	170,373.00	202,072.00
PLANNING & ZONING	19,894.01	15,291.99	18,269.00	18,274.00
WASTE COLLECTION & DISP	16,070.79	18,496.64	14,000.00	26,000.00
SNOW & ICE REMOVAL	201,930.77	46,470.56	134,237.00	138,500.00
SIGNS/SIGNALS/ENGRG	15,878.12	23,533.30	27,000.00	27,000.00

## BUDGET PRESENTATION

AS OF: DECEMBER 8, 2016

01 -GENERAL FUND  
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2016 BUDGET	2017 APPROVED
	REPAIR TOOLS/MACHINERY	251,814.50	192,455.02	209,964.00	223,255.00
	ROAD MAINT & REPAIRS	1,747,912.10	1,555,054.52	2,218,939.00	2,066,550.00
	HISTORY/CULTURE	8,987.90	0.00	0.00	0.00
	PARTICIPANT RECREATION	189,525.07	212,499.23	252,230.00	264,677.00
	PARKS	732,677.91	899,827.58	667,921.00	704,972.00
	LIBRARIES	322,759.00	328,799.00	328,799.00	333,778.00
	CONSERVATION-NATURAL RESO	101,702.38	40,540.00	108,000.00	33,000.00
	REFUNDS	9,124.44	8,621.93	10,000.00	10,000.00
	DEBT PRINCIPAL	0.00	0.00	0.00	0.00
	DEBT INTEREST	0.00	0.00	0.00	0.00
	FISCAL AGEN'TS FEES	0.00	0.00	0.00	0.00
	INTERGOVERNMENTAL EXP	13,095.99	11,406.81	14,700.00	29,000.00
	JUDGEMENTS & LOSSES	494.33	7,284.50	5,000.00	10,000.00
	INSURANCE	95,864.61	106,934.00	99,915.00	107,425.00
	EMPLOYEE BENEFITS	3,494.51	3,562.42	2,500.00	2,500.00
	REFUND OF PRIOR YR REV	24,670.80	472.00	1,500.00	1,500.00
	INTERFUND OPERATING TRNSF	1,147,000.00	1,876,522.71	1,903,627.00	1,366,021.00
	YEAR END BALANCE	0.00	0.00	30,000.00	30,000.00
	DISCOUNT ACCOUNT	( 306.74)	( 54.20)	0.00	0.00
	TOTAL EXPENDITURES	8,496,122.08	8,543,582.35	9,406,392.00	8,887,434.00
	REVENUES OVER/(UNDER) EXPENDITURES	( 355,720.53)	( 198,537.68)	0.00	0.00