

2016 BUDGET

General Fund Disclosure Notes

2016 BUDGET DISCLOSURE NOTESRevenues

- ¹ Real Estate Tax includes 1 mill dedicated to pavement improvement. A separate fund is established to account for 1 mill of tax revenues which is dedicated to the Road (pavement) Improvement Program. Council will consider a tax credit to return the remainder of funds escrowed from the 2013 reassessment.(tax credit not included in this calculation)
- ² Local Services Tax, formerly the Emergency & Municipal Services Tax, established at \$52 per worker & authorized by Ord. 973.
- ³ Magistrate Office moved July 31, 2015
- ⁴ Item added in 2002. Shows the income from the fee added to the charges paid by other governments for use of our gasoline/diesel pumps. Fee at 25¢ per gallon since the 2005 budget.
- ⁵ Act 13 PA UGW Dist - Act 13/Impact Fee provides for the imposition of an unconventional gas well fee (also called an impact fee), and the distribution of those funds to local and state governments.
- ⁶ Council determined that the borough would borrow funds in 2016 from the corrective action budget, budget reserve or other surplus funds in lieu of taking out a TAN plus interest.
- ⁷ Represents cost of billing the fire protection services fee. All dollars from this fee are otherwise used to make payments on the ladder truck lease, pay VFD insurance, utilities, etc. and reimburse the VFD for costs of approved bills they incur.
- ⁸ For budgeting purposes, this item is included in the calculation for Real Estate Current Year. See budget message
- ⁹ These 2 reimbursable revenues result from the creation of expenditure accounts number 01-404-316, Legal Cost Reimbursed & 01-414-316, Engineer Reimbursable. These accounts were created to log such costs that are repaid to the borough from work related to planning/zoning development activities involving the solicitor & engineer.

2016 BUDGET DISCLOSURE NOTES**Expenditures**

- ¹ Under the RAD legislation, the borough is required to provide 25% of excess funds received (over the previous year) to an intergovernmental entity. The borough may, for example, place the funds in a separate account for the joint sewer program with Wilkins or may provide some or all of these funds to the Turtle Creek Valley Council of Governments at Council's discretion.
- ² Fuel costs for non FHPD and non FH Public Works organizations are shown under Administration but require reporting adjustments. Police & Public Works fuel categories represent usage by borough vehicles only although all funds start in these two accounts before being transferred to the Administration section.
- ³ Added in 2014. There are often costs associated with legal work that are either not reimbursable or involve other activities that are not attributed to a retainer.
- ⁴ See Revenue disclosure note number 9.
- ⁵ When a new police vehicle is leased, funds for the initial payment come from this account. In succeeding years, funds covering the remaining years of the lease are shown in the account above, i.e. "Existing Police Vehicle Lease."
- ⁶ Part Time Code Officer hired to begin 2008 to supplement Building Inspection Underwriters. This line item used for code officer's salary at approx. 20-24 hrs./week.
- ⁷ Building Inspection Underwriters handles most zoning/building services (see note 6). Costs are charged to this account.
- ⁸ Like full time employees, part time hires in public works, pool and tennis are required to successfully complete a background check prior to their start date. The cost of such checks for part time are shown here (new in 2016).
- ⁹ All sanitary sewer work & storm sewer work is shown in capital 2/corrective action except that a transfer from that fund to general fund pays for a laborer/maintenance man in public works (started in 2005). Remainder in category devoted to storm sewer work.
- ¹⁰ Includes the transfer of the value of 1 mill of taxes (estimated) to the Road Improvement Fund (see also note 1 in revenues).

2016 BUDGET DISCLOSURE NOTES**Expenditures**

- ¹¹ See Budget Message for detail on salaries & fringe benefits
- ¹² The Part Time Pool Operator/Custodian Position is a new job to cover costs of a certified pool operator who is responsible for administering water tests and pool chemicals. In addition, the individual would work as a custodian replacing the current janitorial service employed to maintain several buildings. These items are split between the building maintenance account and swimming pool account.
- ¹³ Added in 2014 - used for claims that are approved by the insurance company but that fall under the borough's deductible.
- ¹⁴ Emergency Management Funds moved from Fire budget to Police in 2014. Fire department items were moved to the Fire Protection Services Fee Budget to consolidate all fire related revenues & expenditures in one location.
- ¹⁵ The grant for the crime alert (Swiftreach) system expired in early 2014 and the cost is included here.
- ¹⁶ There are times when the pool manager or assistant exceeds 40 hours in a week. We limit this as much as possible but the personnel attorney advises that we should account for it separately should the need arise.
- ¹⁷ Dollars budgeted reflect the total to be spent on wages for these positions. Wages are divided then by expected no. of hours for each position and employees are paid on that basis up to the amount budgeted.
- ¹⁸ Added in 2014. The insurance company recommends increasing the budget for promotion of workplace safety.
- ¹⁹ Added in 2014. Used to account for maintenance of a card access system installed on the tennis court gate to limit access to those holding passes.
- ²⁰ Added in 2014. The Head Groundskeeper salary in the public works department is covered in this account. Therefore, overtime attributed to park work is now shown here rather than public works. We can track this better if it is shown separately.