

2010 BUDGET

General Fund Disclosure Notes

2010 BUDGET DISCLOSURE NOTES

Revenues

- ¹ Real Estate Tax includes 1 mill dedicated to pavement improvement. One mill is estimated to bring in approximately \$294,941 net of a 2% allowance for delinquents and a 2% allowance for appeals. A separate fund is established to account for 1 mill of tax revenues which is dedicated to the Road (pavement) Improvement Program.
- ² Local Services Tax, formerly the Emergency & Municipal Services Tax, established at \$52 per worker & authorized by Ord. 973
- ³ Reflects the fee negotiated with the County following renovations to the magistrate's building in 2004.
- 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 After review by the borough auditor in 2003, it was determined that the borough would borrow funds temporarily from the corrective action budget or budget reserve in lieu of taking out a TAN plus interest. However, due to economic conditions and cash flow the borough returned to borrowing in 2010.

2010 BUDGET DISCLOSURE NOTESExpenditures

- 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 places the funds in a separate account for the joint sewer program with Wilkins although we may provide a portion 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 Retainer category is maintained in this budget as a contingency to cover legal expenses related to personnel issues.
- ⁴ Position added in 2004 to handle basic maintenance, especially at Recreation Center
- ⁵ Council may choose to lease a new police vehicle using budget reserve or other funds if available.
- ⁶ Part Time Code Officer hired to begin 2008 to supplement Building Inspection Underwriters. This line item used for code officer's salary at 20 hrs/week.
- ⁷ Building Inspection Underwriters handles most zoning/building services (see note 6). Costs will be charged to this account.
- ⁸ The crack filler line item remains here but council has directed that funds from the pavement program be used to cover these costs. See Road Improvement Budget.
- ⁹ All sanitary sewer work is shown in capital 2/corrective action except that a transfer from that fund to general fund will be used to pay for a laborer/maintenance man 2 in public works (started in 2005). Remainder in this category devoted to storm sewer work.
- ¹⁰ Includes the transfer of the value of 1 mill of taxes to the Road Improvement Fund (see also note 1 in revenues).