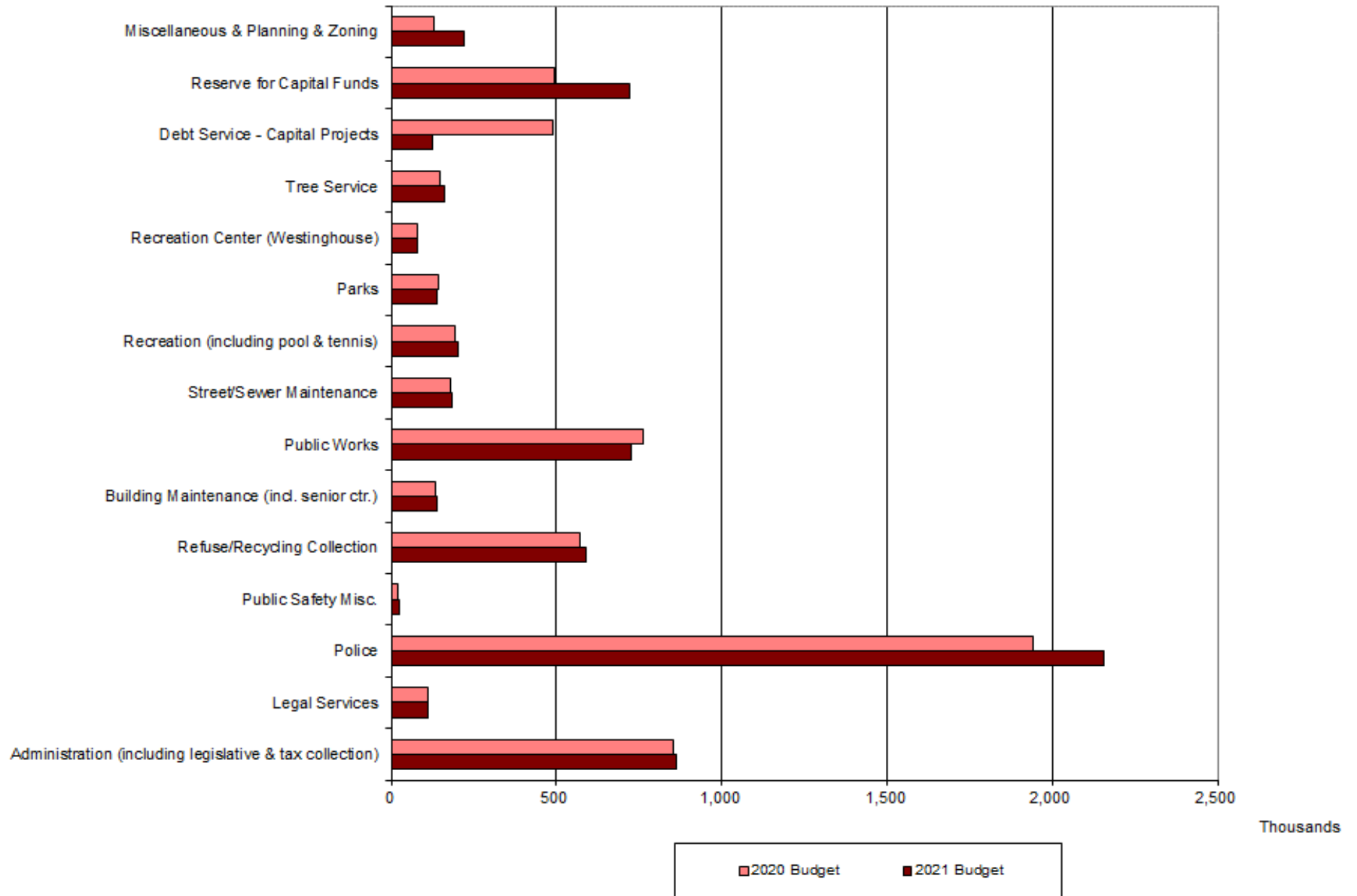


2021 BUDGET

General Fund Expenditures

BUDGET EXPENDITURE COMPARISON



Borough of Forest Hills
2021 BUDGET

Acct.-no.	Expenditures	2020 Budget	2020 Actual to 12/31/20	+ (-) 2020 Budget-Actual	2021 Budget	Millage Equiv.	2022 Budget	% of Tot. Exp. 2021 Budget	Change 20 to '21	% Change 20 to '21
400	Legislative									
01-400-130	Salaries	15,280	15,280.08	0.00%	15,280	0.040	15,280	0.24%	0	0.00%
01-400-161	FICA & Medicare	1,047	1,168.93	11.70%	1,047	0.003	1,047	0.02%	0	0.00%
01-400-210	Supplies	200	131.03	-34.49%	175	0.000	200	0.00%	(25)	-12.50%
01-400-321	Cellular	2,650	298.95	-88.72%	3,000	0.008	2,750	0.05%	350	13.21%
01-400-420	Association Dues	2,500	5,231.52	109.26%	2,500	0.007	2,500	0.04%	0	0.00%
01-400-460	Conference/Seminars	4,000	200.00	-95.00%	4,000	0.010	4,500	0.06%	0	0.00%
01-400-461	Centennial	0	0.00		0	0.000	0	0.00%	0	
	TOTAL LEGISLATIVE	25,677	22,310.51	-13.11%	26,002	0.068	26,277	0.40%	325	1.27%
401	Administration									
01-401-130	Salaries ¹¹	216,595	217,022.15	0.20%	222,602	0.584	225,929	3.45%	6,007	2.77%
01-401-150	Fringe Benefits	16,194.20	14,790.57	-8.67%	14,268	0.037	14,990	0.22%	(1,927)	-11.90%
01-401-156	Health Insurance	49,734	48,043.01	-3.40%	49,546	0.130	50,537	0.77%	(187)	-0.38%
01-401-161	FICA & Medicare	16,569	16,929.66	2.17%	16,953	0.044	17,284	0.26%	383	2.31%
01-401-165	Intern Wage	1,000	0.00	-100.00%	1,000	0.003	1,000	0.02%	0	0.00%
01-401-166	Intern FICA/Medicare	100	0.00	-100.00%	100	0.000	100	0.00%	0	0.00%
01-401-197	Employer Paid Pension Fees	800	775.00	-3.13%	800	0.002	800	0.01%	0	0.00%
01-401-210	Supplies	8,000	6,845.64	-14.43%	8,000	0.021	8,000	0.12%	0	0.00%
01-401-213	Equipment	1,600	2,537.62	58.60%	1,600	0.004	1,600	0.02%	0	0.00%
01-401-215	Miscellaneous	5,000	6,190.49	23.81%	4,750	0.012	5,000	0.07%	(250)	-5.00%
01-401-216	Misc. Petty Cash	200	0.00	-100.00%	200	0.001	200	0.00%	0	0.00%
01-401-310	Portnoff Fees (Delinquent Collections)	2,000	(1,385.62)	-169.28%	2,000	0.005	2,000	0.03%	0	0.00%
01-401-311	Audit	9,990	10,000.00	0.10%	9,990	0.026	9,990	0.15%	0	0.00%
01-401-312	Industrial Appraisal	400	0.00	-100.00%	400	0.001	400	0.01%	0	0.00%
01-401-313	Engineering/Const.	26,000	25,895.00	-0.40%	25,000	0.066	26,000	0.39%	(1,000)	-3.85%
01-401-314	State Aid/Pension Plans - Non Uniform	132,337	127,818.07	-3.41%	134,432	0.353	132,337	2.09%	2,095	1.58%
01-401-316	Data Processing	16,500	20,827.10	26.22%	17,000	0.045	11,000	0.26%	500	3.03%
01-401-317	Internet/email	2,000	3,482.90	74.15%	2,300	0.006	2,000	0.04%	300	15.00%
01-401-318	Website	1,800	1,300.00	-27.78%	1,800	0.005	1,800	0.03%	0	0.00%
01-401-325	Postage	13,000	12,169.99	-6.38%	13,000	0.034	14,000	0.20%	0	0.00%
01-401-341	Advertising	5,000	8,497.05	69.94%	5,500	0.014	5,000	0.09%	500	10.00%
01-401-342	Photocopy/Printing	100	0.00	-100.00%	100	0.000	100	0.00%	0	0.00%
01-401-343	Newsletter	19,200	25,332.62	31.94%	25,000	0.066	25,000	0.39%	5,800	30.21%
01-401-350	Insurance	105,000	69,468.50	-33.84%	105,000	0.275	107,000	1.63%	0	0.00%
01-401-351	Insurance Claims ¹³	1,000	0.00	-100.00%	1,000	0.003	1,000	0.02%	0	0.00%
01-401-355	Bank Service Charge	2,000	4,735.65	136.78%	3,000	0.008	200	0.05%	1,000	50.00%
01-401-374	Equipment Maintenance	4,000	3,214.00	-19.65%	3,750	0.010	4,100	0.06%	(250)	-6.25%
01-401-418	TCV Watershed Membership	250	0.00	-100.00%	250	0.001	250	0.00%	0	0.00%

EXPENDITURES

Acct.-no.	Expenditures	2020 Budget	2020 Actual to 12/31/20	+ (-) 2020 Budget-Actual	2021 Budget	Millage Equiv.	2022 Budget	% of Tot. Exp. 2021 Budget	Change 20 to '21	% Change 20 to '21
01-401-420	Association Dues	2,200	2,096.16	-4.72%	2,300	0.006	2,200	0.04%	100	4.55%
01-401-421	TCVCOG Membership	5,000	4,590.00	-8.20%	5,200	0.014	5,200	0.08%	200	4.00%
01-401-422	Sewer Program or TCVCOG 25% RAD Funds ¹	3,200	3,944.16	23.26%	1,000	0.003	3,300	0.02%	(2,200)	-68.75%
01-401-448	Fuel Costs: Other Municipalities/Organizations ²	105,000	111,708.69	6.39%	103,000	0.270	105,000	1.60%	(2,000)	-1.90%
01-401-449	Workplace Safety ¹⁸	1,500	0.00	-100.00%	1,500	0.004	1,500	0.02%	0	0.00%
01-401-454	Payroll Service	7,400	3,221.79	-56.46%	7,400	0.019	7,800	0.11%	0	0.00%
01-401-460	Conference/Seminar	13,000	2,381.96	-81.68%	13,500	0.035	14,000	0.21%	500	3.85%
01-401-461	Individual Memberships	3,100	0.00	-100.00%	3,500	0.009	4,000	0.05%	400	12.90%
	TOTAL ADMINISTRATION	796,769	752,432.16	-5.56%	806,740	2.116	810,618	12.51%	9,971	1.25%
403	Tax Collection									
01-403-130	Salary/Real Estate Collection	10,000	10,000.12	0.00%	10,000	0.026	10,000	0.16%	0	0.00%
01-403-161	FICA & Medicare	765	765.17	0.02%	765	0.002	765	0.01%	0	0.00%
01-403-215	Miscellaneous	400	171.55	-57.11%	400	0.001	400	0.01%	0	0.00%
01-403-316	Data Processing	500	500.48	0.10%	500	0.001	500	0.01%	0	0.00%
01-403-325	Postage	1,500	0.00	-100.00%	1,500	0.004	1,500	0.02%	0	0.00%
01-403-342	Real Estate Tax Bills	1,000	1,083.10	8.31%	1,000	0.003	1,000	0.02%	0	0.00%
01-403-350	Insurance/Bonds	1,250	2,400.22	92.02%	1,250	0.003	1,250	0.02%	0	0.00%
01-403-351	Act 77 Gentrification Refunds	900	394.82	-56.13%	900	0.002	900	0.01%	0	0.00%
01-403-430	EIT Collection	14,500	21,776.26	50.18%	14,500	0.038	15,000	0.22%	0	0.00%
	TOTAL TAX COLLECTION	30,815	37,091.72	20.37%	30,815	0.081	31,315	0.48%	0	0.00%
404	Legal Services									
01-404-313	Legal Cost: Contract Issues/Grievances	12,000	28,546.68	137.89%	12,000	0.031	8,500	0.19%	0	0.00%
01-404-314	Legal Cost: Main Solicitor Retainer	60,000	59,400.00	-1.00%	60,000	0.157	62,000	0.93%	0	0.00%
01-404-316	Legal Cost Reimbursable ³	10,000	154.00	-98.46%	10,000	0.026	10,000	0.16%	0	0.00%
01-404-317	Legal Cost: Other ⁴	21,000	36,335.07	73.02%	21,000	0.055	21,000	0.33%	0	0.00%
01-404-450	Retainer-Solicitor, Personnel Issues	10,000	5,463.00	-45.37%	10,000	0.026	10,000	0.16%	0	0.00%
	TOTAL LEGAL SERVICES	113,000	129,898.75	14.95%	113,000	0.296	111,500	1.75%	0	0.00%
408	Municipal Building - 4400 Greensburg Pike									
01-408-213	Furniture & Equipment	3,000	0.00		2,000		3,000	0.03%	(1,000)	-33.33%
01-408-215	Miscellaneous	100	106.00		100		100	0.00%	0	0.00%
01-408-237	Supplies	3,400	3,496.66		3,500		3,400	0.05%	100	2.94%
01-408-321	Telephone	4,800	3,270.90		4,800		4,800	0.07%	0	0.00%
01-408-351	Landscape Costs	2,200	0.00		1,200		2,200	0.02%	(1,000)	-45.45%
01-408-361	Electricity	0	0.00			0.000	0	0.00%	0	
01-408-362	Natural Gas	900	225.86		800	0.002	900	0.01%	(100)	-11.11%

Borough of Forest Hills
2021 BUDGET

Acct.-no.	Expenditures	2020	2020	+ (-) 2020	2021	Millage	2022	% of Tot. Exp.	Change	% Change
		Budget	Actual to 12/31/20	Budget-Actual	Budget	Equiv.	Budget	2021 Budget	20 to '21	20 to '21
01-408-363	Solar Panels	22,800	24,764.49		22,800		22,800	0.35%	0	0.00%
01-408-364	Sewage	450	422.97		475	0.001	450	0.01%	25	5.56%
01-408-366	Water	600	784.80	30.80%	650	0.002	600	0.01%	50	8.33%
01-408-373	Maintenance/Repair	15,000	19,428.64		16,000	0.042	15,500	0.25%	1,000	6.67%
01-408-490	Security System Monitoring	500	209.70		500	0.001	500	0.01%	0	0.00%
	TOTAL NEW BUILDING	53,750	52,710.02	-1.93%	52,825	0.139	54,250	0.82%	(925)	-1.72%
409	Building Maintenance									
01-409-140	Part Time Maintenance Person Salary ¹¹	20,288	7,055.72	-65.22%	0	0.000		0.00%	(20,288)	-100.00%
01-409-150	Maintenance Person Fringe Benefits	1,712	666.21	-61.09%	0	0.000		0.00%	(1,712)	-100.00%
01-409-151	PT Maint.Uniform Allowance		44.00		0					
01-409-161	FICA & Medicare	1,552	640.08	-58.76%	0	0.000		0.00%	(1,552)	-100.00%
01-409-170	PT Custodian Wage ¹²	16,655	7,740.84	-53.52%	16,983	0.045	17,323	0.26%	329	1.97%
01-409-171	PT Custodian FICA/Medicare	1,274	1,004.30	-21.17%	1,299	0.003	1,325	0.02%	25	1.97%
01-409-180	PT Custodian Uniform Allowance	200	0.00	-100.00%	200	0.001	200	0.00%	0	0.00%
01-409-181	PT Custodian Fringe Benefits (wc)	1,406	1,045.37	-25.63%	1,352	0.004	1,420	0.02%	(53)	-3.79%
01-409-151	PT Maintenance - Uniform allowance	50		-100.00%		0.000	0	0.00%	(50)	-100.00%
01-409-237	Supplies	1,600	3,354.41	109.65%	2,200	0.006	1,600	0.03%	600	37.50%
01-409-238	Covid Expenses	0	28,832.64		25,000		10,000		25,000	
01-409-321	Telephone	3,900	700.85	-82.03%	3,000	0.008	3,900	0.05%	(900)	-23.08%
01-409-361	Electricity	12,500	9,493.41	-24.05%	11,700	0.031	12,500	0.18%	(800)	-6.40%
01-409-362	Natural Gas	7,000	3,899.04	-44.30%	7,000	0.018	7,000	0.18%	0	0.00%
01-409-364	Sewage	600	502.95	-16.18%	600	0.002	600	0.11%	0	0.00%
01-409-366	Water	300	340.36	13.45%	400	0.001	300	0.01%	100	33.33%
01-409-373	Maintenance/Repair	10,000	7,024.07	-29.76%	9,000	0.024	9,000	0.01%	(1,000)	-10.00%
01-409-379	Janitorial Service	800	584.17		2,000	0.005	1,000		1,200	150.00%
	TOTAL BUILDING MAINTENANCE	79,836	72,928.42	-8.65%	80,735	0.212	66,168	1.25%	898	1.13%
410	Police									
01-410-130	Salaries ¹¹	762,991	604,714.22	-20.74%	789,308	2.070	809,041	12.24%	26,317	3.45%
01-410-140	PT Salary ¹¹	83,609	88,072.99	5.34%	107,404	0.282	101,103	1.67%	23,795	28.46%
01-410-141	PT Fringe Benefits	7,326	5,709.82	-22.06%	9,624	0.025	10,109	0.15%	2,298	31.37%
01-410-145	PT FICA & Medicare	6,396	6,737.60	5.34%	8,216	0.022	5,679	0.13%	1,820	28.46%
01-410-150	Fringe Benefits	69,970	85,626.38	22.38%	73,175	0.192	76,833	1.14%	3,205	4.58%
01-410-156	Health Insurance	154,745	232,809.01	50.45%	148,081	0.388	151,043	2.30%	(6,664)	-4.31%
01-410-161	FICA & Medicare	58,369	63,021.30	7.97%	60,382	0.158	67,571	0.94%	2,013	3.45%
01-410-183	Overtime	89,000	76,327.61	-14.24%	95,000	0.249	99,000	1.47%	6,000	6.74%
01-410-187	Holiday	35,721	30,095.35	-15.75%	38,732	0.102	39,701	0.60%	3,011	8.43%

EXPENDITURES

Acct.-no.	Expenditures	2020	2020	+ (-) 2020	2021	Millage	2022	% of Tot. Exp.	Change	% Change
		Budget	Actual to 12/31/20	Budget-Actual	Budget	Equiv.	Budget	2021 Budget	20 to '21	20 to '21
01-410-209	Firearms/Ammunition	8,000	3,851.96	-51.85%	8,500	0.022	9,000	0.13%	500	6.25%
01-410-210	Supplies	4,800	2,551.42	-46.85%	5,200	0.014	5,400	0.08%	400	8.33%
01-410-213	Equipment	9,000	5,442.70	-39.53%	9,500	0.025	9,800	0.15%	500	5.56%
01-410-215	Miscellaneous	2,600	2,788.50	7.25%	4,500	0.012	4,000	0.07%	1,900	73.08%
01-410-216	Court reimbursements & misc petty cash	1,600	240.00	-85.00%	1,800	0.005	2,000	0.03%	200	12.50%
01-410-233	Fuel ²	20,000	3,668.49	-81.66%	21,000	0.055	22,000	0.33%	1,000	5.00%
01-410-251	Vehicle Parts, Repairs & Supplies	15,000	8,428.49	-43.81%	17,000	0.045	18,000	0.26%	2,000	13.33%
01-410-252	Car Wash	225	150.00	-33.33%	275	0.001	300	0.00%	50	22.22%
01-410-268	Existing Police Vehicle Lease	33,000	24,373.58	-26.14%	37,000	0.097	40,000	0.57%	4,000	12.12%
01-410-269	New Vehicle Purchase (lease) ⁵	20,000	15,491.02	-22.54%	22,000	0.058	25,000	0.34%	2,000	10.00%
01-410-314	State Aid/Pension - Police	491,438	491,438.00	0.00%	628,155	1.648	730,000	9.74%	136,717	27.82%
01-410-316	Data Processing	28,000	20,756.61	-25.87%	29,000	0.076	30,000	0.45%	1,000	3.57%
01-410-321	Telephone	12,000	11,136.52	-7.20%	13,000	0.034	14,000	0.20%	1,000	8.33%
01-410-327	Equipment/Computer Maintenance	14,000	11,967.44	-14.52%	15,000	0.039	16,000	0.23%	1,000	7.14%
01-410-420	Association Dues	380	0.00	-100.00%	380	0.001	380	0.01%	0	0.00%
01-410-449	Workplace Safety ¹⁸	300	0.00	-100.00%	300	0.001	300	0.00%	0	0.00%
01-410-456	Animal Control	3,900	2,365.00	-39.36%	3,975	0.010	4,200	0.06%	75	1.92%
01-410-460	Conference	500	0.00	-100.00%	500	0.001	500	0.01%	0	0.00%
01-410-461	Training	4,800	0.00	-100.00%	4,900	0.013	5,000	0.08%	100	2.08%
01-410-470	Canine Unit Insurance	780	0.00	-100.00%	800	0.002	850	0.01%	20	2.56%
01-410-471	Canine Unit Per Diem	2,400	2,196.00	-8.50%	2,400	0.006	2,500	0.04%	0	0.00%
01-410-530	Emergency Management	1,000	0.00	-100.00%	1,000	0.003	1,000	0.02%	0	0.00%
	TOTAL POLICE DEPARTMENT	1,941,850	1,799,960.01	-7.31%	2,156,108	5.656	2,300,310	33.45%	214,257	11.03%
411	Fire Protection									
01-411-251	Vehicle Repairs ²²	5,000	0.00	-100.00%	5,000	0.013	5,000	0.08%	0	0.00%
	TOTAL FIRE PROTECTION	5,000	0.00		5,000		5,000	0.08%	0	
412	Ambulance									
01-412-500	Contribution Revised Budget	8,148	8,148.00	0.01%	8,148	0.021	8,148	0.13%	0	0.00%
	TOTAL AMBULANCE	8,148	8,148.00	0.01%	8,148	0.021	8,148	0.13%	0	0.00%
414	Planning & Zoning									
01-414-140	Part Time Code Officer ¹¹	17,236	14,175.65	-17.75%	17,577	0.046	17,929	0.27%	342	1.98%
01-414-150	Fringe Benefits	500	39.85	-92.03%	510	0.001	535	0.01%	10	1.98%
01-414-161	FICA	1,319	1,084.38	-17.76%	1,345	0.004	1,372	0.02%	26	1.98%
01-414-210	Supplies	450	397.37	-11.70%	500	0.001	450	0.01%	50	11.11%
01-414-219	Rodent Control/Bait	300	0.00	-100.00%	350	0.001	300	0.00%	50	16.67%
01-414-310	Court Reporter	1,500	1,105.30	-26.31%	1,500	0.004	1,500	0.02%	0	0.00%

EXPENDITURES

Acct.-no.	Expenditures	2020 Budget	2020 Actual to 12/31/20	+ (-) 2020 Budget-Actual	2021 Budget	Millage Equiv.	2022 Budget	% of Tot. Exp. 2021 Budget	Change 20 to '21	% Change 20 to '21
01-414-313	Engineering	200	0.00	-100.00%	200	0.001	200	0.00%	0	0.00%
01-414-314	Legal Cost	2,400	2,448.00	2.00%	2,500	0.007	2,600	0.04%	100	4.17%
01-414-316	Engineer Reimbursible ³	300	0.00	-100.00%	300	0.001	300	0.00%	0	0.00%
01-414-331	Travel	200	0.00	-100.00%	200	0.001	200	0.00%	0	0.00%
01-414-341	Legal Advertising	1,700	2,003.00	17.82%	1,800	0.005	1,850	0.03%	100	5.88%
01-414-420	Association Dues	150	135.00	-10.00%	800	0.002	800	0.01%	650	433.33%
01-414-430	Land Bank Contribution/Fees ⁶	2,400	1,862.55	-22.39%	2,400	0.006	2,400	0.04%	0	0.00%
	new Environmental Advisory Council ¹⁴	0	0.00		3,815		3,900	0.06%	3,815	
01-414-450	Contracted Services (BIU) ⁷	24,500	63,752.58	160.21%	26,000	0.068	25,000	0.40%	1,500	6.12%
01-414-459	Electrical Inspection Charges	3,000	0.00	-100.00%	3,000	0.008	3,000	0.05%	0	0.00%
01-414-460	Conference/Seminar	100	0.00	-100.00%	100	0.000	100	0.00%	0	0.00%
	TOTAL PLANNING & ZONING	56,254	87,003.68	54.66%	62,897	0.165	62,436	0.98%	6,643	11.81%
415	Neighborhood Crime Resistance									
01-415-321	Telephone	2,000	0.00	-100.00%	2,000	0.005	2,000	0.03%	0	0.00%
01-415-329	Swiftreach (Crime Alert System) ¹⁵	5,000	4,441.63	-11.17%	10,000	0.026	7,500	0.16%	5,000	100.00%
01-415-470	Programs	100	0.00	-100.00%	100	0.000	100	0.00%	0	0.00%
	TOTAL NEIGHBORHOOD CRIME RESIST.	7,100	4,441.63	-37.44%	12,100	0.032	9,600	0.19%	5,000	70.42%
								0.00%		
416	Auxiliary Police									
01-416-500	Contribution Revised Budget	1,500	1,500.00	0.00%	1,500	0.004	1,500	0.02%	0	0.00%
	TOTAL AUXILIARY POLICE	1,500	1,500.00	0.00%	1,500	0.004	1,500	0.02%	0	0.00%
426	Recycling Collection									
01-426-244	Recycling Containers	2,350	1,839.82	-21.71%	2,350	0.006	2,450	0.04%	0	0.00%
01-426-452	Recycling: Yard Waste	3,000	4,083.58	36.12%	3,700	0.010	3,800	0.06%	700	23.33%
	TOTAL RECYCLING COLLECTION	5,350	5,923.40	10.72%	6,050	0.016	6,250	0.09%	700	13.08%
427	Refuse Collection									
01-427-450	Refuse Contract	566,202	524,570.93	-7.35%	582,306	1.527	590,000	9.03%	16,104	2.84%
	TOTAL REFUSE COLLECTION	566,202	524,570.93	-7.35%	582,306	1.527	590,000	9.03%	16,104	2.84%
430	Public Works									
01-430-130	Salaries Full Time ¹¹	442,513	356,982.14	-19.33%	416,903	1.094	427,467	6.47%	(25,610)	-5.79%
01-430-140	Wages Part Time ¹¹	9,629	0.00	-100.00%	9,629	0.025	9,822	0.15%	0	0.00%
01-430-150	Fringe Benefits	50,479	42,819.15	-15.17%	47,563	0.125	49,941	0.74%	(2,917)	-5.78%
01-430-156	Health Insurance	93,589	84,938.32	-9.24%	93,231	0.245	95,096	1.45%	(358)	-0.38%
01-430-161	FICA & Medicare	33,852	26,291.30	-22.34%	31,893	0.084	32,701	0.49%	(1,959)	-5.79%

Acct.-no.	Expenditures	2020 Budget	2020 Actual to 12/31/20	+ (-) 2020 Budget-Actual	2021 Budget	Millage Equiv.	2022 Budget	% of Tot. Exp. 2021 Budget	Change 20 to '21	% Change 20 to '21
01-430-183	Overtime	27,690	15,462.37	-44.16%	20,000	0.052	20,000	0.31%	(7,690)	-27.77%
01-430-212	Background check/clearances ⁸	600	0.00	-100.00%	600	0.002	600	0.01%	0	0.00%
01-430-213	Equipment	3,500	125.70	-96.41%	3,500	0.009	1,500	0.05%	0	0.00%
01-430-215	Cable TV/Internet	3,050	138.45		3,050	0.008	3,050	0.05%		
01-430-216	Miscellaneous petty cash items	400	0.00	-100.00%	400	0.001	400	0.01%	0	0.00%
01-430-233	Fuel ²	22,000	6,926.83	-68.51%	22,000	0.058	22,000	0.34%	0	0.00%
01-430-246	Supplies	5,500	5,523.22	0.42%	5,500	0.014	5,500	0.09%	0	0.00%
01-430-251	Vehicle Parts, Repairs & Supplies	29,000	30,373.16	4.74%	29,000	0.076	29,000	0.45%	0	0.00%
01-430-255	Paint	150	0.00	-100.00%	150	0.000	150	0.00%	0	0.00%
01-430-316	PW Internet	220	0.00		220	0.001	220	0.00%		
01-430-320	Cell Phone Charges	1,500	1,663.99	10.93%	1,500	0.004	1,500	0.02%		0.00%
01-430-361	Electricity - Traffic Signals	9,500	9,067.80	-4.55%	9,500	0.025	9,500	0.15%	0	0.00%
01-430-373	Maintenance - Traffic Signals	9,000	(56,906.85)	-732.30%	9,000	0.024	9,000	0.14%	0	0.00%
01-430-374	Equipment Maintenance	15,000	15,108.48	0.72%	15,000	0.039	15,000	0.23%	0	0.00%
01-430-375	Fuel Pump Maintenance ¹⁷	1,300	236.74	-81.79%	1,300	0.003	1,300	0.02%	0	0.00%
01-430-384	Equipment Rental	4,000	(2,510.00)	-162.75%	4,000	0.010	4,000	0.06%	0	0.00%
01-430-449	Workplace Safety ¹⁸	1,000	0.00	-100.00%	1,000	0.003	1,000	0.02%		0.00%
01-430-460	Conference/Seminar	500	1,697.51	239.50%	800	0.002	500	0.01%	300	60.00%
01-430-461	Drug & Alcohol Testing	600	309.00	-48.50%	600	0.002	600	0.01%	0	0.00%
	TOTAL PUBLIC WORKS	764,572	538,247.31	-29.60%	726,339	1.905	739,846	11.27%	(38,233)	-5.00%
431	Street Maintenance									
01-431-244	Supplies	900	284.66	-68.37%	900	0.002	900	0.01%	0	0.00%
01-431-250	Street Cleaning	800	0.00	-100.00%	800	0.002	800	0.01%	0	0.00%
01-431-251	Line Painting	1,500	908.91	-39.41%	1,500	0.004	1,500	0.02%	0	0.00%
01-431-252	Step/Walk Repair	500	13.80	-97.24%	500	0.001	500	0.01%	0	0.00%
01-431-253	Bag Calcium Chloride	1,600	0.00	-100.00%	1,500	0.004	1,600	0.02%	(100)	-6.25%
01-431-254	Signs	7,000	1,165.66	-83.35%	7,000	0.018	7,000	0.11%	0	0.00%
01-431-256	Cold Patch	2,000	1,197.63	-40.12%	2,000	0.005	2,000	0.03%	0	0.00%
01-431-259	Concrete	400	0.00	-100.00%	400	0.001	400	0.01%	0	0.00%
01-431-336	Vehicle Rental	100	0.00	-100.00%	600	0.002	600	0.01%	500	500.00%
01-431-361	Electricity Street Lights	71,000	80,391.13	13.23%	73,000	0.191	75,000	1.13%	2,000	2.82%
01-431-369	Dump Fees	600	0.00	-100.00%	600	0.002	600	0.01%	0	0.00%
01-431-384	Equipment Rental	2,600	0.00	-100.00%	2,600	0.007	2,600	0.04%	0	0.00%
	TOTAL STREET MAINTENANCE	89,000	83,961.79	-5.66%	91,400	0.240	93,500	1.42%	2,400	2.70%
								0.00%		

Borough of Forest Hills
2021 BUDGET

Acct.-no.	Expenditures	2020	2020	+ (-) 2020	2021	Millage	2022	% of Tot. Exp.	Change	% Change
		Budget	Actual to 12/31/20	Budget-Actual	Budget	Equiv.	Budget	2021 Budget	20 to '21	20 to '21
436	Sewer Maintenance (storm sewer) ⁹									
01-436-130	Salaries ¹¹	60,764	64,016.81	5.35%	61,734	0.162	62,815	0.96%	971	1.60%
01-436-150	Fringe benefits	6,210	5,299.17	-14.67%	6,169	0.016	6,477	0.10%	(42)	-0.67%
01-436-156	Health Insurance	19,626	18,195.10	-7.29%	19,548	0.051	19,939	0.30%	(78)	-0.39%
01-436-161	FICA & Medicare	4,642	4,786.51	3.12%	4,723	0.012	4,805	0.07%	81	1.75%
01-436-244	Supplies	400	0.00	-100.00%	400	0.001	400	0.01%	0	0.00%
01-436-258	Concrete	<u>200</u>	<u>0.00</u>	-100.00%	<u>200</u>	0.001	<u>200</u>	0.00%	0	0.00%
	TOTAL SEWER MAINTENANCE	91,841	92,297.59	0.50%	92,774	0.243	94,636	1.44%	933	1.02%
451	Recreational Programming									
01-451-140	Wages Assistant Recreation Director ¹¹	1,800	1,050.72	-41.63%	1,836	0.005	1,875	0.03%	36	2.00%
01-451-145	Wages: Open & Close Pool Lodge	800	114.00	-85.75%	1,000	0.003	1,000	0.02%	200	25.00%
01-451-150	Fringe Benefits	63	90.35	42.73%	60	0.000	63	0.00%	(4)	-5.66%
01-451-161	FICA & Medicare	57	86.79	51.25%	70	0.000	80	0.00%	13	21.99%
01-451-215	Miscellaneous	950	0.00	-100.00%	200	0.001	200	0.00%	(750)	-78.95%
01-451-247	Supplies	2,000	0.00	-100.00%	2,000	0.005	2,500	0.03%	0	0.00%
01-451-450	Contracted Services	<u>2,700</u>	<u>2,223.00</u>	-17.67%	<u>2,800</u>	0.007	<u>2,900</u>	0.04%	100	3.70%
	TOTAL RECREATIONAL PROGRAMMING	8,371	3,564.86	-57.41%	7,966	0.021	8,618	0.12%	(405)	-4.84%
452	Swimming Pool									
01-452-140	Wages ¹¹	77,520	64,671.86	-16.57%	79,050	0.207	80,631	1.23%	1,530	1.97%
01-452-142	Swim & Synchro Coaches	10,826	0.00	-100.00%	10,826	0.028	11,042	0.17%	0	0.00%
01-452-150	Fringe Benefits	6,543	5,805.12	-11.27%	6,295	0.017	6,609	0.10%	(248)	-3.79%
01-452-151	Fringe Benefits: Swim & Synchro Coaches	914	0.00	-100.00%	862	0.002	905	0.01%	(52)	-5.69%
01-452-161	FICA & Medicare	5,930	5,489.11	-7.44%	6,047	0.016	6,168	0.09%	117	1.97%
01-452-165	FICA & Medicare: Swim & Synchro Coaches	828	0.00	-100.00%	828	0.002	845	0.01%	0	0.00%
01-452-183	Overtime ¹⁶	4,265	7,081.56	66.05%	4,350	0.011	4,437	0.07%	85	2.00%
01-452-210	Pool Supplies	3,200	2,073.49	-35.20%	3,200	0.008	3,200	0.05%	0	0.00%
01-452-212	Background check/clearances ⁸	700	0.00	-100.00%	800	0.002	900	0.01%	100	14.29%
01-452-213	Equipment	2,300	969.18	-57.86%	2,300	0.006	2,300	0.04%	0	0.00%
01-452-215	Miscellaneous	1,900	497.87	-73.80%	1,900	0.005	1,900	0.03%	0	0.00%
01-452-221	Chemicals	13,000	8,727.54	-32.87%	15,000	0.039	15,500	0.23%	2,000	15.38%
01-452-238	Uniform Purchases	1,100	646.00	-41.27%	1,100	0.003	1,100	0.02%	0	0.00%
01-452-247	Concessions	11,000	2,037.74	-81.48%	12,000	0.031	12,500	0.19%	1,000	9.09%
01-452-249	Permits	30	77.00	156.67%	30	0.000	30	0.00%	0	0.00%
01-452-316	Internet		248.07		900	0.002	900	0.01%		
01-452-321	Telephone	1,200	2,425.45	102.12%	1,200	0.003	1,200	0.02%	0	0.00%
01-452-361	Electricity	7,500	5,960.54	-20.53%	7,500	0.020	7,500	0.12%	0	0.00%
01-452-362	Natural Gas	7,500	3,483.80	-53.55%	7,500	0.020	7,500	0.12%	0	0.00%

Borough of Forest Hills
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Acct.-no.	Expenditures	2020 Budget	2020 Actual to 12/31/20	+ (-) 2020 Budget-Actual	2021 Budget	Millage Equiv.	2022 Budget	% of Tot. Exp. 2021 Budget	Change 20 to '21	% Change 20 to '21
01-452-364	Sewage	2,500	5,528.08	121.12%	2,500	0.007	2,500	0.04%	0	0.00%
01-452-366	Water	7,000	9,529.52	36.14%	7,000	0.018	7,000	0.11%	0	0.00%
01-452-374	Maintenance/Repair	12,000	9,065.02	-24.46%	13,000	0.034	14,000	0.20%	1,000	8.33%
01-452-449	Workplace Safety - Recreation Dept. ¹⁸	1,000	0.00	-100.00%	1,000	0.003	1,000	0.02%	0	0.00%
01-452-490	Security System	<u>250</u>	435.00	74.00%	<u>400</u>	0.001	<u>500</u>	0.01%	150	60.00%
	TOTAL SWIMMING POOL	179,006	134,751.95	-24.72%	185,588	0.487	190,168	2.88%	6,582	3.68%
453	Tennis									
01-453-140	Wages ¹¹	4,797	0.00	-100.00%	4,797	0.013	4,893	0.07%	0	0.00%
01-453-150	Fringe Benefits	405	0.00	-100.00%	382	0.001	401	0.01%	(23)	-5.65%
01-453-161	FICA & Medicare	367	0.00	-100.00%	367	0.001	374	0.01%	0	0.00%
01-453-212	Background check/clearances ⁸	120	0.00		120	0.000	120	0.00%		
01-453-247	Supplies	1,100	0.00	-100.00%	1,100	0.003	1,100	0.02%	0	0.00%
01-453-350	Card Access System ¹⁹	300	0.00	-100.00%	300	0.001	300	0.00%	0	0.00%
01-453-372	Maintenance/Repair	<u>700</u>	0.00	-100.00%	<u>700</u>	0.002	<u>700</u>	0.01%	0	0.00%
	TOTAL TENNIS	7,789	0.00	-100.00%	7,766	0.020	7,888	0.12%	(23)	-0.29%
454	Parks									
01-454-130	Salaries Full Time ¹¹	61,922	53,282.67	-13.95%	63,003	0.165	64,106	0.98%	1,082	1.75%
01-454-150	Fringe Benefits	7,304	5,188.23	-28.97%	6,394	0.017	6,714	0.10%	(910)	-12.46%
01-454-156	Health Insurance	19,626	18,245.50	-7.03%	19,548	0.051	20,526	0.30%	(78)	-0.39%
01-454-161	FICA & Medicare	4,737	4,887.10	3.17%	4,820	0.013	4,904	0.07%	83	1.75%
01-454-183	Overtime ²⁰	12,801	9,814.20	-23.33%	7,926	0.021	7,926	0.12%	(4,875)	-38.08%
01-454-213	Equipment	5,000	0.00	-100.00%	5,000	0.013	5,000	0.08%	0	0.00%
01-454-215	Misc.		100.00		100	0.000	100	0.00%		
01-454-246	Supplies	11,000	493.55	-95.51%	11,000	0.029	11,000	0.17%	0	0.00%
01-454-361	Electricity	825	791.04	-4.12%	850	0.002	825	0.01%	25	3.03%
01-454-364	Sewage	120	0.00	-100.00%	120	0.000	120	0.00%	0	0.00%
01-454-366	Water	275	0.00	-100.00%	275	0.001	275	0.00%	0	0.00%
01-454-371	Main Park & Other Field Maintenance	3,600	0.00	-100.00%	4,000	0.010	4,000	0.06%	400	11.11%
01-454-373	Maintenance/Repair	9,500	7,735.53	-18.57%	9,500	0.025	10,000	0.15%	0	0.00%
01-454-374	Dog Park Maintenance	2,000	397.28		2,000	0.005	2,000	0.03%		
01-454-384	Portable Toilet Rental	<u>3,000</u>	0.00	-100.00%	<u>3,000</u>	0.008	<u>3,000</u>	0.05%	0	0.00%
	TOTAL PARKS	141,710	100,935.10	-28.77%	137,537	0.361	140,496	2.13%	(4,173)	-2.94%
455	Tree Service									
01-455-140	Tree Service Consulting	1,500	1,020.00	-32.00%	2,000	0.005	1,500	0.03%	500	33.33%
01-455-215	Miscellaneous	5,000	4,424.91	-11.50%	5,000	0.013	5,000	0.08%	0	0.00%

EXPENDITURES

Borough of Forest Hills
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Acct.-no.	Expenditures	2020 Budget	2020 Actual to 12/31/20	+ (-) 2020 Budget-Actual	2021 Budget	Millage Equiv.	2022 Budget	% of Tot. Exp. 2021 Budget	Change 20 to '21	% Change 20 to '21
01-455-372	Planting Trees	1,000	252.58	-74.74%	1,000	0.003	1,000	0.02%	0	0.00%
01-455-375	Contingency/Damage	48,778	0.00	-100.00%	45,000	0.118	35,000	0.70%	(3,778)	-7.75%
01-455-376	Spraying	1,000	0.00	-100.00%	1,000	0.003	1,000	0.02%	0	0.00%
01-455-377	Pruning	45,000	36,600.00	-18.67%	52,000	0.136	52,000	0.81%	7,000	15.56%
01-455-378	Removal	30,000	21,511.70	-28.29%	40,000	0.105	42,000	0.62%	10,000	33.33%
01-455-379	Storm Damage	11,200	6,770.00	-39.55%	12,000	0.031	12,000	0.19%		0.00%
01-455-411	Flower Beds	1,100	1,925.75	75.07%	2,000	0.005	2,000	0.03%	900	81.82%
01-455-413	Special Planting (Ardmore Median)	1,000	315.00	-68.50%	1,000	0.003	1,000	0.02%	0	0.00%
01-455-415	Tree Maintenance: Marion & Sumner	2,700	0.00	-100.00%	2,700	0.007	2,700	0.04%	0	0.00%
	TOTAL TREE SERVICE	148,278	72,819.94	-50.89%	163,700	0.429	155,200	2.54%	15,422	10.40%
						0.000		0.00%		
458	Senior Citizen Center									
01-458-361	Electricity	800	1,608.31	101.04%	1,500	0.004	800	0.02%	700	87.50%
01-458-362	Natural Gas	1,200	1,404.38	17.03%	1,400	0.004	1,200	0.02%	200	16.67%
01-458-364	Sewage	200	130.61	-34.70%	200	0.001	200	0.00%	0	0.00%
01-458-366	Water	200	305.50	52.75%	350	0.001	200	0.01%	150	75.00%
01-458-373	Maintenance/Repair	350	754.15	115.47%	500	0.001	350	0.01%	150	42.86%
	TOTAL SENIOR CITIZEN CENTER	2,750	4,202.95	52.83%	3,950	0.010	2,750	0.06%	1,200	43.64%
459	Recreational Center (Greensburg Pike)									
01-459-130	Marketing & Events Director Wages/Commission ¹¹	38,725	30,025.06	-22.47%	39,326	0.103	40,112	0.61%	601	1.55%
01-459-150	Fringe Benefits - PT Wages & Market. Spec.	5,612	84.93	-98.49%	5,700	0.015	5,800	0.09%	88	1.56%
01-459-161	FICA & Medicare	2,962	2,296.84	-22.47%	3,008	0.008	2,426	0.05%	46	1.55%
01-459-237	Supplies	4,390	2,628.60	-40.12%	2,400	0.006	2,400	0.04%	(1,990)	-45.33%
01-459-316	Internet Service		543.24		350	0.001	400	0.01%		
01-459-321	Telephone	950	1,161.59	22.27%	900	0.002	900	0.01%	(50)	-5.26%
01-459-361	Electricity	8,900	8,299.86	-6.74%	8,500	0.022	8,500	0.13%	(400)	-4.49%
01-459-362	Natural Gas	4,500	3,768.65	-16.25%	4,000	0.010	4,500	0.06%	(500)	-11.11%
01-459-364	Sewage	1,000	368.58	-63.14%	1,000	0.003	1,000	0.02%	0	0.00%
01-459-366	Water	1,000	431.30	-56.87%	1,000	0.003	1,000	0.02%	0	0.00%
01-459-373	Maintenance	8,000	6,194.76	-22.57%	8,500	0.022	7,500	0.13%	500	6.25%
01-459-374	Janitorial Services	4,000	2,695.88	-32.60%	4,000	0.010	4,000	0.06%	0	0.00%
01-459-490	Security System	200	2,415.00	1107.50%	3,000	0.008	2,500	0.05%	2,800	1400.00%
	TOTAL RECREATIONAL CENTER	80,240	60,914.29	-24.08%	81,684	0.214	81,038	1.27%	1,444	1.80%
471-479	Debt Service - Capital Projects									
01-471-060	Tax Anticipation Note (TAN)	0	0.00		0	0.000	0	0.00%	0	
01-472-000	2002 Bond Interest	0	0.00		0	0.000	0	0.00%	0	

EXPENDITURES

Acct.-no.	Expenditures	2020 Budget	2020 Actual to 12/31/20	+ (-) 2020 Budget-Actual	2021 Budget	Millage Equiv.	2022 Budget	% of Tot. Exp. 2021 Budget	Change 20 to '21	% Change 20 to '21
01-472-060	TAN Interest/fees ²¹	5,000	0.00	-100.00%	5,000	0.013	5,000	0.08%	0	0.00%
01-473-000	2012 Bond Issue Principal	320,000	319,988.83	0.00%		0.000		0.00%	(320,000)	-100.00%
01-474-000	2012 Bond Issue Interest	48,278	25,738.75	-46.69%		0.000		0.00%	(48,278)	-100.00%
01-474-001	Bond Admin. Expense	1,000	0.00	-100.00%		0.000		0.00%	(1,000)	-100.00%
01-475-000	2012 Bond Issue Service Charge	0	0.00		0	0.000	0	0.00%	0	
01-476-000	2015 Bond Issue Principal	0	9,977.34		0	0.000	0	0.00%	0	
01-476-002	2012 Bond Issue Interest	0	0.00		0	0.000	0	0.00%	0	
01-477-000	2015 Bond Issue Interest	113,020	56,553.75	-49.96%		0.000		0.00%	(113,020)	-100.00%
01-478-000	2015 Bond Issue Service Charges	1,500	0.00	-100.00%		0.000		0.00%	(1,500)	-100.00%
01-479-000	2020 Bond Issue Principal	0			5,000		5,000	0.08%	5,000	
01-479-001	2020 Bond Issue Interest	0			112,864		112,726	1.75%	112,864	
01-479-002	2020 Bond Issue Service Charges	0			2,000		2,000	0.03%	2,000	
	TOTAL DEBT SERVICE	488,798	412,258.67	-15.66%	124,864	0.328	124,726	1.94%	(363,934)	-74.45%
480/491	Miscellaneous									
01-480-000	Misc. Expenditures	1,000	11,971.88	1097.19%	2,500	0.007	2,500	0.04%	1,500	150.00%
01-480-001	Budget Contingency	6,000	762.16	-87.30%	35,312	0.093	30,504	0.55%	29,312	488.53%
01-480-003	Donation - Edgewood Library	25,476	25,476.00	0.00%	25,476	0.067	30,000	0.40%	(0)	0.00%
01-480-004	Community Day Donation	500	0.00	-100.00%	500	0.001	500	0.01%	0	0.00%
01-480-005	Budget Reserve	40,000	40,000.00	0.00%	95,000	0.249	90,000	1.47%	55,000	137.50%
	TOTAL MISCELLANEOUS	72,976	78,210.04	7.17%	158,788	0.417	153,504	2.46%	85,812	117.59%
492	Reserve for Capital Funds									
01-492-015	Transfer to Playground Fund	0	14,400.00			0.000		0.00%	0	
01-492-018	Transfer to Capital 1 Fund	158,345	158,345.00	0.00%	315,000	0.826	350,000	4.89%	156,656	98.93%
01-492-020	Transfer to Road Improvement Fund (1 mill) ¹⁰	337,000	356,380.30	5.75%	364,800	0.957	366,000	5.66%	27,800	8.25%
01-492-021	Capital Reserve	0	0.00		40,000	0.000	40,000	0.00%	0	
01-492-022	Transfer to Pension Reserve	0	503,775.00		0		0			
	TOTAL TRANSFERS	495,345	1,032,900.30	108.52%	719,800	1.888	756,000	11.17%	184,456	37.24%
	Escrow Holding Account									
	Escrow Holding/Reimbursement	0	0		0		0			
	TOTAL ESCROW HOLDING ACCOUNT	0	0		0		0			
	TOTAL EXPENDITURES	6,261,926	6,113,984	-2.36%	6,446,380	16.909	6,631,742	100.00%	184,455	2.95%

