

Borough of Forest Hills
2022 BUDGET

Acct.-no.	Revenues	2021 Budget	2021 Actual to 12/31/21	+ (-) 2021 Budget-Actual	2022 Budget	Millage Equiv.	2023 Budget	% of Tot. Rev. 2022 Budget	Change 21 to '22	% Change 21 to '22
301	Real Property Taxes									
01-301-110	Real Estate Current Year ¹	2,904,856	2,918,373.28	0.47%	2,957,137	7.680	2,954,193	43.39%	52,281	1.80%
01-301-111	Real Estate - 10% Penalty Collected ⁸	0	6,780.04		0		0	0.00%	0	
01-301-120	Real Estate Prior Years	47,000	85,503.56	81.92%	70,000	0.182	55,000	1.03%	23,000	48.94%
01-301-150	Real Estate Liened Costs	6,000	18,940.14	215.67%	20,000	0.052	25,000	0.29%	14,000	233.33%
	TOTAL REAL PROPERTY TAXES	2,957,856	3,029,597.02	2.43%	3,047,137	7.914	3,034,193	44.71%	89,281	3.02%
310	Act 511 Taxes									
01-310-010	Deed Transfer Tax	80,000	163,630.97	104.54%	125,000	0.325	90,000	1.83%	45,000	56.25%
01-310-020	Earned Income Tax	975,000	1,087,368.24	11.52%	980,000	2.545	995,000	14.38%	5,000	0.51%
01-310-050	Local Services Tax (LST) ²	90,000	113,703.13	26.34%	90,000	0.234	89,000	1.32%	0	0.00%
	TOTAL ACT 511 TAXES	1,145,000	1,364,702.34	19.19%	1,195,000	3.104	1,174,000	17.53%	50,000	4.37%
320	Licenses & Permits									
01-320-010	Building Permits	8,000	10,840.28	35.50%	8,000	0.021	8,000	0.12%	0	0.00%
01-320-020	Vendor Permits	1,000	75.00	-92.50%	800		800	0.01%	(200)	-20.00%
01-320-030	Street Opening Permits	7,200	5,224.10	-27.44%	6,800		7,000	0.10%	(400)	-5.56%
01-320-040	Zoning Permits	1,600	1,880.25	17.52%	1,600		1,600	0.02%	0	0.00%
01-320-050	Grading Permits	200	0.00	-100.00%	200		200	0.00%	0	0.00%
01-320-060	Park Permits	4,800	3,575.00	-25.52%	4,800		4,800	0.07%	0	0.00%
01-320-070	Lodge Permits (non peak)	5,000	4,950.00	-1.00%	5,000		5,000	0.07%	0	0.00%
01-320-090	Miscellaneous Permits	600	780.00	30.00%	600		600	0.01%	0	0.00%
01-320-100	Chicken Raising Permit	200	100.00	-50.00%	200		200	0.00%	0	0.00%
01-320-101	Beekeeping Permit	200	0.00	-100.00%	200		200	0.00%	0	0.00%
01-320-102	Dumpster/POD Permit	1,800	3,205.00	78.06%	2,500		1,800	0.04%	700	38.89%
01-320-322	Mechanical Device	150	0.00	-100.00%	150		150	0.00%	0	0.00%
	TOTAL LICENSES & PERMITS	30,750	30,629.63	-0.39%	30,700	0.080	30,200	0.45%	(50)	-0.16%
321	Cable TV Franchise									
01-321-080	Cable TV Franchise	140,000	135,818.54	-2.99%	136,000	0.353	139,000	2.00%	(4,000)	-2.86%
	TOTAL CABLE TV FRANCHISE	140,000	135,818.54	-2.99%	136,000		139,000	2.00%	(4,000)	-2.86%
330	Fees & Fines									
01-330-010	Zoning Appeals	2,100	600.00	-71.43%	2,100		2,100	0.03%	0	0.00%
01-330-070	Electrical Inspections	5,000	5,128.50	2.57%	5,000		5,000	0.07%	0	0.00%

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01-330-090	Police Fines	4,000	5,017.50	25.44%	4,000		4,000	0.06%	0	0.00%
01-330-091	Magistrate/State Police Fines	16,500	20,075.42	21.67%	17,000		17,500	0.25%	500	3.03%
01-330-092	Finger Printing	600	0.00	-100.00%	600		600	0.01%	0	0.00%
01-330-093	Accident Report Fee	2,500	1,870.00	-25.20%	2,500		2,500	0.04%	0	0.00%
01-330-094	False Alarm Fees	500	0.00	-100.00%	500		500	0.01%	0	0.00%
01-330-095	Rental Inspection Fees	9,000	6,495.00	-27.83%	9,000		8,000	0.13%	0	0.00%
01-330-096	Preliminary/Final Plan App. Fee	1,000	400.00	-60.00%	1,000		1,000	0.01%	0	
	TOTAL FEES & FINES	41,200	39,586.42	-3.92%	41,700	0.108	41,200	0.61%	500	1.21%
340	Interest, Rents & Royalties									
01-340-010	Interest Earnings	6,000	603.89	-89.94%	5,000		5,000	0.07%	(1,000)	-16.67%
01-340-023	Greensburg Pike Rec Center Rental	30,000	43,748.00	45.83%	40,000		40,000	0.59%	10,000	33.33%
01-340-024	Greensburg Pike Rec Center Ball Fields Rent	500	0.00	-100.00%	500		500	0.01%	0	0.00%
01-340-028	Other Rental Income	500	1,475.00	195.00%	500		500	0.01%	0	0.00%
01-340-029	Park & Ride Rental	18,000	18,000.00	0.00%	18,000		18,000	0.26%	0	0.00%
	TOTAL INTEREST, RENTS, & ROYALTIES	55,000	63,826.89	16.05%	64,000	0.166	64,000	0.94%	9,000	16.36%
354	State Capital & Operating Grants									
01-354-001	PA Grants	1,000	0.00	-100.00%	1,000		1,000	0.01%	0	0.00%
01-354-003	Snow Removal (State & County)	25,000	56,094.56	124.38%	30,000		31,000	0.44%	5,000	20.00%
01-354-004	Recycling Performance Grant (904)	3,800	4,240.10	11.58%	4,000		4,000	0.06%	200	5.26%
01-354-011	Other Grants	1,000	0.00	-100.00%	1,000		1,000	0.01%	0	0.00%
	TOTAL STATE CAPITAL & OP GRANTS	30,800	60,334.66	95.89%	36,000	0.093	37,000	0.53%	5,200	16.88%
355	State Shared Revenue									
01-355-001	Public Utility Real Estate Tax	4,900	4,348.67	-11.25%	5,000		5,000	0.07%	100	2.04%
01-355-004	LCB Permit	400	400.00	0.00%	400		400	0.01%	0	0.00%
01-355-005	Est. State Aid - Pension MMO	110,000	143,918.47	30.83%	130,000	0.338	135,000	1.91%	20,000	18.18%
01-355-009	Act 13 PA UGW Dist ⁴	1,350	731.29	-45.83%	1,200		1,200		(150)	
	TOTAL STATE SHARED REVENUE	116,650	149,398.43	28.07%	136,600	0.355	141,600	2.00%	19,950	17.10%
357	Local Gov. Units Capital & Ops Grants									
01-357-010	Assets Reserve Acc't General Fund (RAD)	200,000	261,248.17	30.62%	235,000	0.610	245,000	3.45%	35,000	17.50%
01-357-011	Assets Reserve Acc't 1% Tax Reduct. Fund	10,000	10,000.00	0.00%	14,000	0.036	14,000	0.21%	4,000	40.00%
	TOTAL LOC. GOV UNITS CAP & OPS GR.	210,000	271,248.17	29.17%	249,000	0.647	259,000	3.65%	39,000	18.57%
360	Charges for Service (Departmental Earnings)									
01-360-040	Lien Verification	7,000	8,790.00	25.57%	7,500	0.019	7,500	0.11%	500	7.14%
01-360-050	Fuel Usage Administration Fee ³	130,000	146,677.87	12.83%	145,000	0.377	135,000	2.13%	15,000	11.54%
	TOTAL CHARGES FOR SERVICES	137,000	155,467.87	13.48%	152,500	0.396	142,500	2.24%	15,500	11.31%

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362	Public Safety Reimbursements									
01-362-010	Chalfant Police Service Reimbursement	61,036	60,691.96	-0.56%	63,172	0.164	65,383	0.93%	2,136	3.50%
	TOTAL PUBLIC SAFETY REIMBURSEMENTS	61,036	60,691.96	-0.56%	63,172		65,383	0.93%	2,136	3.50%
363	Public Works Reimbursements									
01-363-020	Chalfant Public Works Service Reimbursement	69,454	73,039.58	5.16%	71,885	0.187	74,401	1.05%	2,431	3.50%
	TOTAL PUBLIC WORKS REIMBURSEMENTS	69,454	73,039.58	5.16%	71,885		74,401	1.05%	2,431	3.50%
364	Sanitation									
01-364-011	Sewer Tap-in	1,000	1,000.00	0.00%	1,000		1,000	0.01%	0	0.00%
01-364-015	Dye Test	5,000	5,150.00	3.00%	5,000		5,000	0.07%	0	0.00%
01-364-030	Refuse & Recycling Collection Charge	622,797	670,955.25	7.73%	763,877	1.984	821,168	11.21%	141,080	22.65%
01-364-031	Delinquent Refuse Fee	20,000	10,077.07	-49.61%	15,000		20,000	0.22%	(5,000)	-25.00%
01-364-032	Refuse Penalties	9,000	8,035.38	-10.72%	7,000		9,000	0.10%	(2,000)	-22.22%
	TOTAL SANITATION	657,797	695,217.70	5.69%	791,877	2.057	856,168	11.62%	134,080	20.38%
367	Recreation									
	<i>Swimming Pool</i>									
01-367-020	Season Passes	50,000	58,656.00	17.31%	44,000		47,000	0.65%	(6,000)	-12.00%
01-367-022	Daily Admissions	17,000	22,442.00	32.01%	17,000		15,000	0.25%	0	0.00%
01-367-023	Concessions	15,000	19,730.00	31.53%	20,000		21,000	0.29%	5,000	33.33%
01-367-024	Swim Lessons	5,500	6,662.50	21.14%	6,000		6,100	0.09%	500	9.09%
01-367-025	Lodge Rental (peak)	4,600	3,025.00	-34.24%	4,500		4,600	0.07%	(100)	-2.17%
01-367-026	Sponsorships	10,000	13,200.00	32.00%	13,000		12,000	0.19%		
01-367-029	Miscellaneous	500	385.00	-23.00%	500		500	0.01%	0	0.00%
01-367-087	Pool Donations	100	2,020.00	1920.00%	1,000		1,000	0.01%	900	900.00%
	TOTAL SWIMMING POOL	102,700	126,120.50	22.80%	106,000	0.275	107,200	1.56%	3,300	3.21%
	<i>Recreational Programming</i>									
01-367-030	Program Fees	5,000	2,793.00	-44.14%	4,000		4,200	0.06%	(1,000)	-20.00%
01-367-031	Swim Team Fee	4,000	5,000.00	25.00%	5,000		5,000	0.07%	1,000	25.00%
01-367-032	Syncro Team Fee	1,500	920.00	-38.67%	1,200		1,200	0.02%	(300)	-20.00%
01-367-086	Recreation & Board Fundraisers	200	0.00	-100.00%	200		100	0.00%		
	TOTAL RECREATIONAL PROGRAMMING	10,700	8,713.00	-18.57%	10,400	0.027	10,500	0.15%	(300)	-2.80%

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01-367-090	Ball Field Permits	300	0.00	-100.00%	300		300	0.00%	0	0.00%
01-367-400	Basketball	0	0.00		0		0	0.00%	0	
	TOTAL BALL FIELD PERMITS/BASKETBALL	300	0.00	-100.00%	300	0.001	300	0.00%	0	0.00%
	<i>Tennis Program</i>									
01-367-080	Season Passes	2,000	1,557.25	-22.14%	1,400		1,000	0.02%	(600)	-30.00%
01-367-082	Tennis Lessons	150	0.00	-100.00%	100		125	0.00%	(50)	-33.33%
01-367-083	Tennis Team Fee	500	0.00	-100.00%	250		250	0.00%	(250)	-50.00%
01-367-084	Tennis Clinic	650	0.00	-100.00%	250		250	0.00%	(400)	-61.54%
01-367-085	Tennis Activity Fee	250	0.00	-100.00%	100		100	0.00%	(150)	
01-367-089	Miscellaneous	100	0.00	-100.00%	50		50	0.00%	(50)	-50.00%
	TOTAL TENNIS PROGRAM	3,650	1,557.25	-57.34%	2,150	0.006	1,775	0.03%	(1,500)	-41.10%
380/392/394	Miscellaneous Revenues									
01-380-010	Miscellaneous Revenue	9,500	5,541.32		7,000		8,000	0.10%	(2,500)	-26.32%
01-380-020	Newsletter	11,000	8,445.00		11,000		11,000	0.16%	0	0.00%
01-380-030	Litigation - Second Chance		0.00					0.00%	0	
01-380-031	Legal Cost Reimbursible ⁹	10,000	0.00		9,000		9,500		(1,000)	
01-380-032	Engineering Cost Reimbursible ⁹	400	0.00		400		400		0	
01-380-040	Recycle Bins	2,500	897.00		2,000		2,000	0.03%	(500)	-20.00%
01-380-050	Sale of Equipment ⁵	2,000	0.00		2,000		2,000	0.03%	0	0.00%
01-380-060	Escrow Deposit	0	0.00		0		0			
01-380-090	Surplus Carryover	0	0.00		0		0	0.00%	0	
01-392-010	Transfer from Budget Reserve	0	95,000.00		0		0	7.21%	491,385	
01-392-011	Transfer from Pension Reserve ¹⁰	482,587	482,587.00		491,385	1.276	470,000	2.20%	(332,587)	
01-392-019	Transfer from Capital 2	150,000	93,214.43		150,000	0.390	140,000	2.20%	0	0.00%
01-392-020	Transfer from Fire Protection Service Fee Fund ⁷	8,500	8,500.00		8,500		8,500	0.12%	0	0.00%
01-392-030	Transfer from Road Improvement	0	0.00		0		0	0.00%	0	
01-394-010	Tax Anticipation Note ⁶	0	0.00		0		0	0.00%	0	
01-391-999	COGS	0	0.00		0		0	0.00%	0	
	TOTAL MISCELLANEOUS REVENUE	676,487	694,184.75		681,285	1.769	651,400	10.00%	4,798	0.71%
	TOTAL REVENUES	6,446,380	6,960,135	7.97%	6,815,706	17.701	6,829,820	100.00%	369,326	5.73%