

STATISTICS

BUDGET AND FINANCIAL CHARTS & TABLES

2023 BUDGET

STATISTICS

The tables and charts on the following pages will provide further information and background on the 2023 budget. They represent data used by council in preparing the budget and/or information that provides a more detailed picture of borough finances. Several of the tables and charts are referred to in the manager's budget message (and additional tables/charts are shown as part of that message) while many are offered without explanation or interpretation, simply as a means to provide a further illustration of borough finances. A number of tables and charts provide historical information on personnel related costs including changes over time in health benefit costs and police and public works overtime, a comparison and history of recreation revenues and expenditures and a review of changes in trash and recycling contracted costs. Some tables/charts show similar information in different formats to assist in better understanding the statistics shown and to provide a different perspective.

Some notes that will enhance an understanding of these tables/charts:

- Charts/tables are divided into two sections, one labeled "Personnel Statistics" (PS) summarizing various aspects of employee costs and the second labeled "General Statistics" (GS) providing an overview of non-personnel related accounts. Charts/tables are numbered within those categories.
- Where a chart or table refers to the budget as a source (or uses the term "budgeted") those numbers should be treated as unaudited. In some cases the audit is not available for those numbers or the auditor combined items into a general category that prohibited viewing components. Actual figures represent numbers that were a part of an account at year end when the books were closed for one year and opened on another. Note that the auditor may make changes to numbers shown as "unaudited" upon completion of the audit.
- GS Table 16 and GS Chart 9 refer only to numbers included in the actual contract with Waste Management and do not include administrative costs (e.g., postage, envelopes), delinquents, or an additional 50¢ per unit / per month tipping fee that is passed on to municipalities (the fee was eliminated in the new contract). Administrative and delinquent costs are built into the final trash fee charged to residents.
- Charts and tables that use census data (e.g., per capita costs) use 2010 & 2020 information. The source of information here for 2020 comes from the US census website.
- GS Tables 17a and 17b (2022 cash flow) should not be interpreted to assume that they reflect actual cash on hand. They represent a snapshot at a given point in time of cash available to pay bills. The numbers do not include funds that are encumbered (reserved to pay bills for items that have been ordered but not received), corrections or changes made due to minor errors, or escrowed or otherwise reserved. This is a tool used by council and staff to provide a picture of the status of the general fund at a point in time in order to provide an advance warning of problems or an indication of fiscal solvency.

GENERAL STATISTICS (GS)

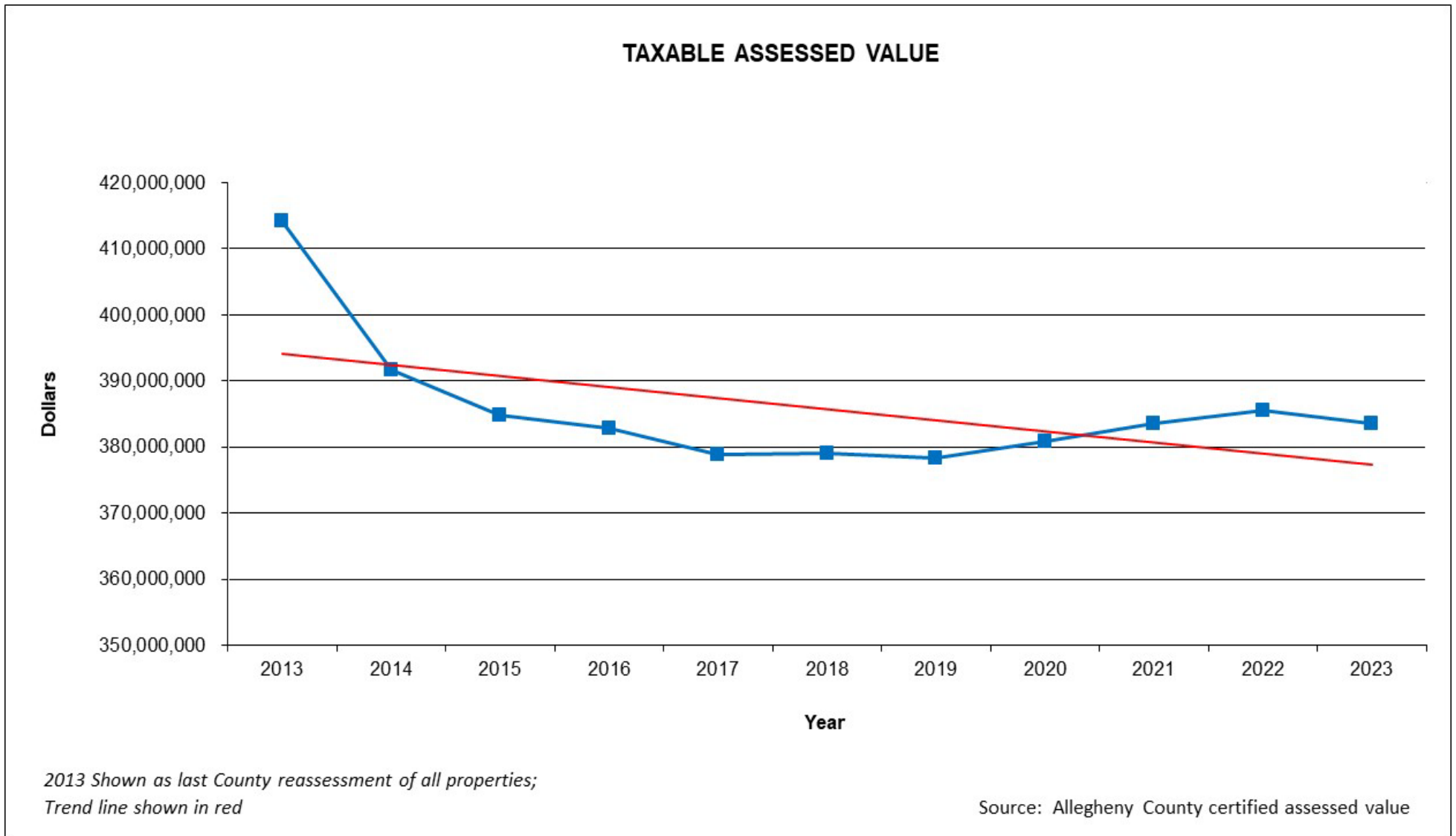
GS TABLE 1: Real Estate Tax Collection History (see chart on page 40 of budget message)

| <u>Real Estate Tax Collection</u> | | | | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Source: audit | | | | | | | | | | |
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| | | | | | | | | | | unaudited |
| Actual Collected | \$ 2,952,061 | \$ 2,906,241 | \$ 2,751,707 | \$ 2,732,031 | \$ 2,891,281 | \$ 2,878,350 | \$ 2,902,706 | \$ 2,869,009 | \$ 2,925,153 | \$ 2,928,473 |
| Budgeted Amount | \$ 2,475,600 | \$ 2,599,528 | \$ 2,745,000 | \$ 2,880,500 | \$ 2,897,000 | \$ 2,897,840 | \$ 2,913,232 | \$ 2,912,587 | \$ 2,904,856 | \$ 2,957,137 |
| Difference - Actual - Budgeted | \$ 476,461 | \$ 306,713 | \$ 6,707 | \$ (148,469) | \$ (5,719) | \$ (19,490) | \$ (10,526) | \$ (43,578) | \$ 20,297 | \$ (28,664) |
| Difference - Year to Year Actual | \$ 496,020 | \$ (45,820) | \$ (154,534) | \$ (19,676) | \$ 159,250 | \$ (12,931) | \$ 24,356 | \$ (33,697) | \$ 56,144 | \$ 3,320 |
| Percentage Incr (decr) over previous year (actual): | 20.20% | -1.55% | -5.32% | -0.72% | 5.83% | -0.45% | 0.85% | -1.16% | 1.96% | 0.11% |
| Collection Rate (Budgeted vs Actual): | 119.25% | 111.80% | 100.24% | 94.85% | 99.80% | 99.33% | 99.64% | 98.50% | 100.70% | 99.03% |

GS TABLE 2: Earned Income Tax Collection History (see chart on page 42 of budget message)

| <u>Earned Income Tax</u> | | | | | | | | | | |
|---|-------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Source: audit | | | | | | | | | | |
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| | | | | | | | | | | unaudited |
| Actual Collected | \$ 982,882 | \$ 1,007,456 | \$ 988,858 | \$ 1,019,243 | \$ 1,017,007 | \$ 1,038,821 | \$ 1,114,740 | \$ 1,085,680 | \$ 1,087,368 | \$ 1,266,307 |
| Budgeted Amount | \$ 811,000 | \$ 824,000 | \$ 857,000 | \$ 851,600 | \$ 902,000 | \$ 968,000 | \$ 989,000 | \$ 997,000 | \$ 975,000 | \$ 980,000 |
| Difference - Actual - Budgeted | \$ 171,882 | \$ 183,456 | \$ 131,858 | \$ 167,643 | \$ 115,007 | \$ 70,821 | \$ 125,740 | \$ 88,680 | \$ 112,368 | \$ 286,307 |
| Difference - Year to Year Actual | \$ (22,102) | \$ 24,574 | \$ (18,598) | \$ 30,384 | \$ (2,236) | \$ 21,814 | \$ 75,919 | \$ (29,060) | \$ 1,688 | \$ 178,939 |
| Percentage Incr (decr) over previous year (actual): | -2.20% | 2.50% | -1.85% | 3.07% | -0.22% | 2.14% | 7.31% | -2.61% | 0.16% | 16.46% |

GS CHART 1: Illustration of Ten Year Assessed Value Changes (including 2013 county reassessment). See also Millage Rate History table in appendix and pages 39-41 in budget message.



GS TABLE 3: Real Estate Prior Years History (see discussion on page 41 of budget message)

| <u>Real Estate Prior Years</u> | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|-------------|------------|------------|-----------|------------|-----------|-------------|------------|-----------|-------------|
| Source: audit | | | | | | | | | | unaudited |
| Actual Collected | \$ 38,296 | \$ 36,119 | \$ 36,134 | \$ 47,447 | \$ 43,482 | \$ 84,439 | \$ 58,446 | \$ 55,264 | \$ 85,504 | \$ 68,440 |
| Budgeted Amount | \$ 45,000 | \$ 45,000 | \$ 40,000 | \$ 40,000 | \$ 43,950 | \$ 45,000 | \$ 60,000 | \$ 58,000 | \$ 47,000 | \$ 70,000 |
| Difference - Actual - Budgeted | \$ (6,704) | \$ (8,881) | \$ (3,866) | \$ 7,447 | \$ (468) | \$ 39,439 | \$ (1,554) | \$ (2,736) | \$ 38,504 | \$ (1,560) |
| Difference - Year to Year Actual | \$ (11,304) | \$ (2,177) | \$ 15 | \$ 11,313 | \$ (3,965) | \$ 40,957 | \$ (25,993) | \$ (3,182) | \$ 30,239 | \$ (17,063) |
| Percentage Incr (decr) over previous year (actual): | -22.79% | -5.68% | 0.04% | 31.31% | -8.36% | 94.19% | -30.78% | -5.44% | 54.72% | -19.96% |

GS TABLE 4: Real Estate Liened Costs History (see discussion on page 41 of budget message)

| <u>Real Estate Liened Costs</u> | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|-------------|------------|-------------|------------|-------------|-------------|------------|------------|-----------|-------------|
| Source: audit | | | | | | | | | | unaudited |
| Actual Collected | \$ 19,783 | \$ 25,727 | \$ 8,421 | \$ 17,228 | \$ 3,862 | \$ 7,389 | \$ 3,793 | \$ 1,140 | \$ 18,939 | \$ 967 |
| Budgeted Amount | \$ 30,000 | \$ 30,000 | \$ 27,000 | \$ 22,000 | \$ 22,000 | \$ 22,000 | \$ 13,000 | \$ 11,000 | \$ 6,000 | \$ 20,000 |
| Difference - Actual - Budgeted | \$ (10,217) | \$ (4,273) | \$ (18,579) | \$ (4,772) | \$ (18,138) | \$ (14,611) | \$ (9,207) | \$ (9,860) | \$ 12,939 | \$ (19,033) |
| Difference - Year to Year Actual | \$ (24,107) | \$ 5,944 | \$ (17,306) | \$ 8,806 | \$ (13,366) | \$ 3,527 | \$ (3,596) | \$ (2,653) | \$ 17,799 | \$ (17,972) |
| Percentage Incr (decr) over previous year (actual): | -54.93% | 30.05% | -67.27% | 104.58% | -77.58% | 91.32% | -48.67% | -69.95% | 1561.53% | -94.89% |

GS TABLE 5: Real Estate Transfer Tax History

| <u>Real Estate Transfer Tax (Deed Transfer Tax)</u> | | | | | | | | | | |
|---|-----------|------------|-----------|------------|-------------|------------|------------|------------|------------|------------|
| Source: audit | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| | | | | | | | | | | unaudited |
| Actual Collected | \$ 72,991 | \$ 66,126 | \$ 72,698 | \$ 130,691 | \$ 105,518 | \$ 124,811 | \$ 125,281 | \$ 123,410 | \$ 163,631 | \$ 194,021 |
| Budgeted Amount | \$ 65,000 | \$ 66,000 | \$ 64,000 | \$ 65,000 | \$ 77,500 | \$ 85,000 | \$ 90,000 | \$ 90,000 | \$ 80,000 | \$ 125,000 |
| Difference - Actual - Budgeted | \$ 7,991 | \$ 126 | \$ 8,698 | \$ 65,691 | \$ 28,018 | \$ 39,811 | \$ 35,281 | \$ 33,410 | \$ 83,631 | \$ 69,021 |
| Difference - Year to Year Actual | \$ (202) | \$ (6,865) | \$ 6,572 | \$ 57,994 | \$ (25,174) | \$ 19,293 | \$ 471 | \$ (1,871) | \$ 40,221 | \$ 30,390 |
| Percentage Incr (decr) over previous year (actual): | -0.28% | -9.41% | 9.94% | 79.77% | -19.26% | 18.28% | 0.38% | -1.49% | 32.59% | 18.57% |

GS TABLE 6: Local Services Tax (LST) History

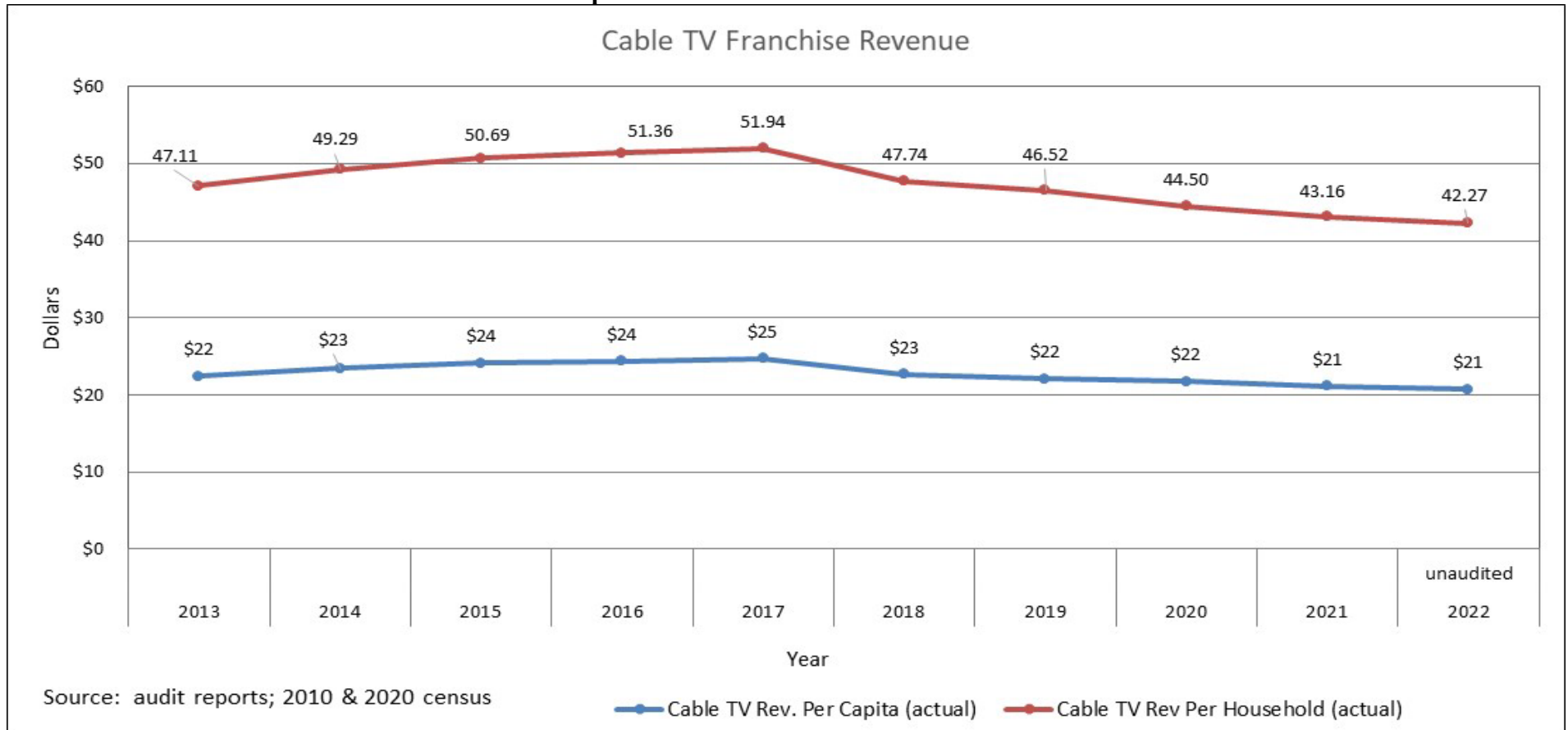
| <u>LST</u> | | | | | | | | | | |
|---|------------|------------|------------|------------|------------|------------|------------|-------------|------------|------------|
| Source: audit | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| | | | | | | | | | | unaudited |
| Actual Collected | \$ 103,056 | \$ 102,752 | \$ 110,216 | \$ 110,106 | \$ 114,678 | \$ 121,212 | \$ 133,983 | \$ 110,469 | \$ 113,703 | \$ 115,928 |
| Budgeted Amount | \$ 84,000 | \$ 86,000 | \$ 89,000 | \$ 92,000 | \$ 94,000 | \$ 99,000 | \$ 98,000 | \$ 103,000 | \$ 90,000 | \$ 90,000 |
| Difference - Actual - Budgeted | \$ 19,056 | \$ 16,752 | \$ 21,216 | \$ 18,106 | \$ 20,678 | \$ 22,212 | \$ 35,983 | \$ 7,469 | \$ 23,703 | \$ 25,928 |
| Difference - Year to Year Actual | \$ 9,190 | \$ (304) | \$ 7,464 | \$ (110) | \$ 4,572 | \$ 6,534 | \$ 12,771 | \$ (23,515) | \$ 3,234 | \$ 2,225 |
| Percentage Incr (decr) over previous year (actual): | 9.79% | -0.29% | 7.26% | -0.10% | 4.15% | 5.70% | 10.54% | -17.55% | 2.93% | 1.96% |

Historical note: Originally known as the Emergency and Municipal Services Tax (or EMST) created in 2005 under state law and, before that, known as the Occupational Privilege Tax (which amounted to \$10 per person employed in a job located in the borough through 2004). The EMST increased the fee to \$52 per person to include anyone earning \$4,000 or more annually. In 2008 the tax was modified again as the Local Services Tax (LST), maintaining the same rate but allowing payments quarterly and raising the minimum earning requirement to \$12,000 or greater annually.

GS TABLE 7: Cable TV Franchise Revenue History (see discussion on pages 43 - 44 of budget message)

| <u>Cable TV Franchise</u> | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|------------|------------|------------|------------|------------|-------------|-------------|-------------|------------|------------|
| Source: audit | | | | | | | | | | unaudited |
| Actual Collected | \$ 145,981 | \$ 152,765 | \$ 157,091 | \$ 159,179 | \$ 160,958 | \$ 147,953 | \$ 144,160 | \$ 140,027 | \$ 135,819 | \$ 133,037 |
| Budgeted Amount | \$ 128,000 | \$ 132,000 | \$ 136,000 | \$ 142,000 | \$ 151,000 | \$ 159,000 | \$ 159,000 | \$ 155,000 | \$ 140,000 | \$ 136,000 |
| Difference - Actual - Budgeted | \$ 17,981 | \$ 20,765 | \$ 21,091 | \$ 17,179 | \$ 9,958 | \$ (11,047) | \$ (14,840) | \$ (14,973) | \$ (4,181) | \$ (2,963) |
| Difference - Year to Year Actual | \$ 4,422 | \$ 6,784 | \$ 4,326 | \$ 2,089 | \$ 1,778 | \$ (13,004) | \$ (3,793) | \$ (4,133) | \$ (4,208) | \$ (2,781) |
| Percentage Incr (decr) over previous year (actual): | 3.12% | 4.65% | 2.83% | 1.33% | 1.12% | -8.08% | -2.56% | -2.87% | -3.01% | -2.05% |

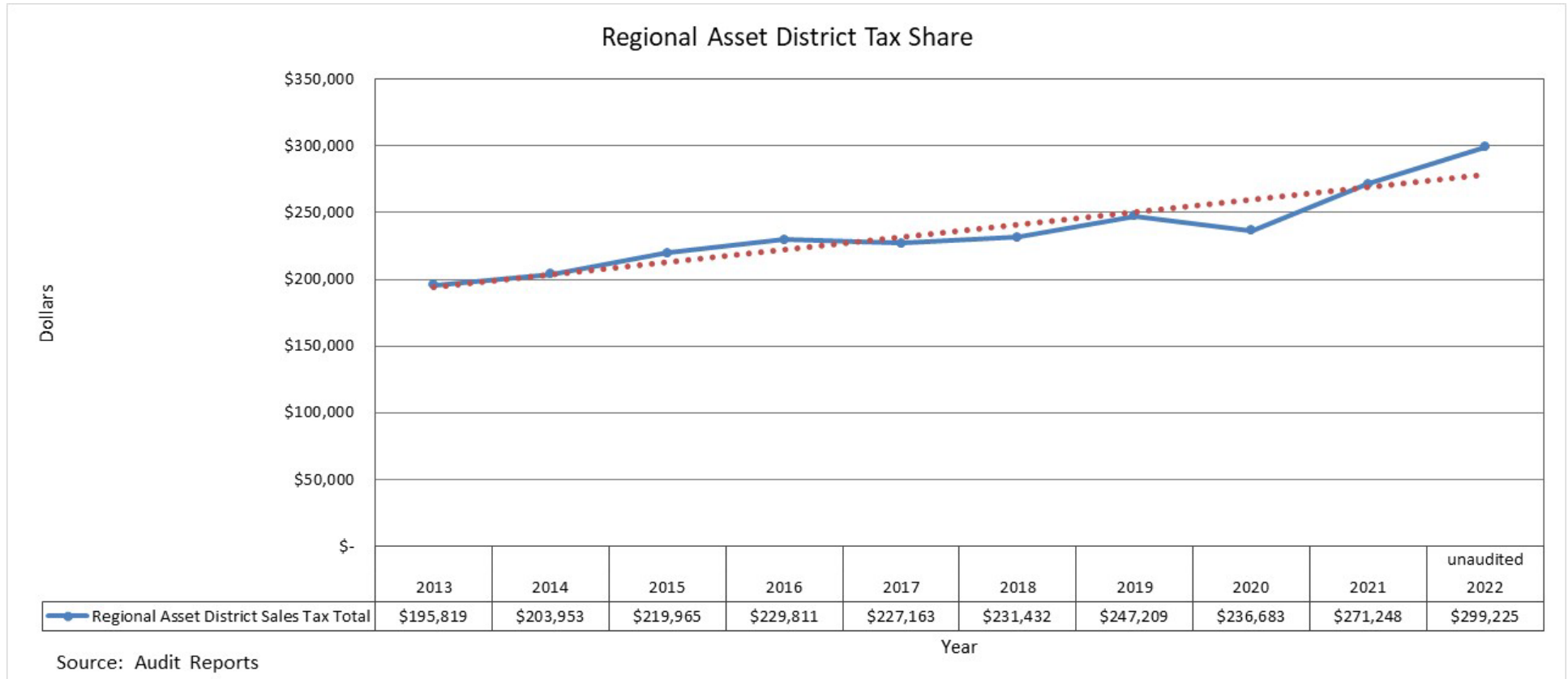
GS CHART 2: Cable TV Franchise Revenue Per Capita/Per Household



GS TABLE 8: Regional Asset District Sales Tax Share History (see discussion on page 45 of budget message)

| <u>Regional Asset District Sales Tax Total</u> | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|------------|------------|------------|------------|------------|------------|------------|-------------|------------|------------|
| Source: audit | | | | | | | | | | unaudited |
| Actual Collected | \$ 195,819 | \$ 203,953 | \$ 219,965 | \$ 229,811 | \$ 227,163 | \$ 231,432 | \$ 247,209 | \$ 236,683 | \$ 271,248 | \$ 299,225 |
| Budgeted Amount | \$ 170,500 | \$ 175,500 | \$ 180,000 | \$ 191,000 | \$ 202,000 | \$ 224,000 | \$ 214,000 | \$ 229,000 | \$ 200,000 | \$ 235,000 |
| Difference - Actual - Budgeted | \$ 25,319 | \$ 28,453 | \$ 39,965 | \$ 38,811 | \$ 25,163 | \$ 7,432 | \$ 33,209 | \$ 7,683 | \$ 71,248 | \$ 64,225 |
| Difference - Year to Year Actual | \$ 1,181 | \$ 8,134 | \$ 16,012 | \$ 9,846 | \$ (2,648) | \$ 4,269 | \$ 15,777 | \$ (10,526) | \$ 34,565 | \$ 27,977 |
| Percentage Incr (decr) over previous year (actual): | 0.61% | 4.15% | 7.85% | 4.48% | -1.15% | 1.88% | 6.82% | -4.26% | 14.60% | 10.31% |

GS CHART 3: Regional Asset District Sales Tax Share History



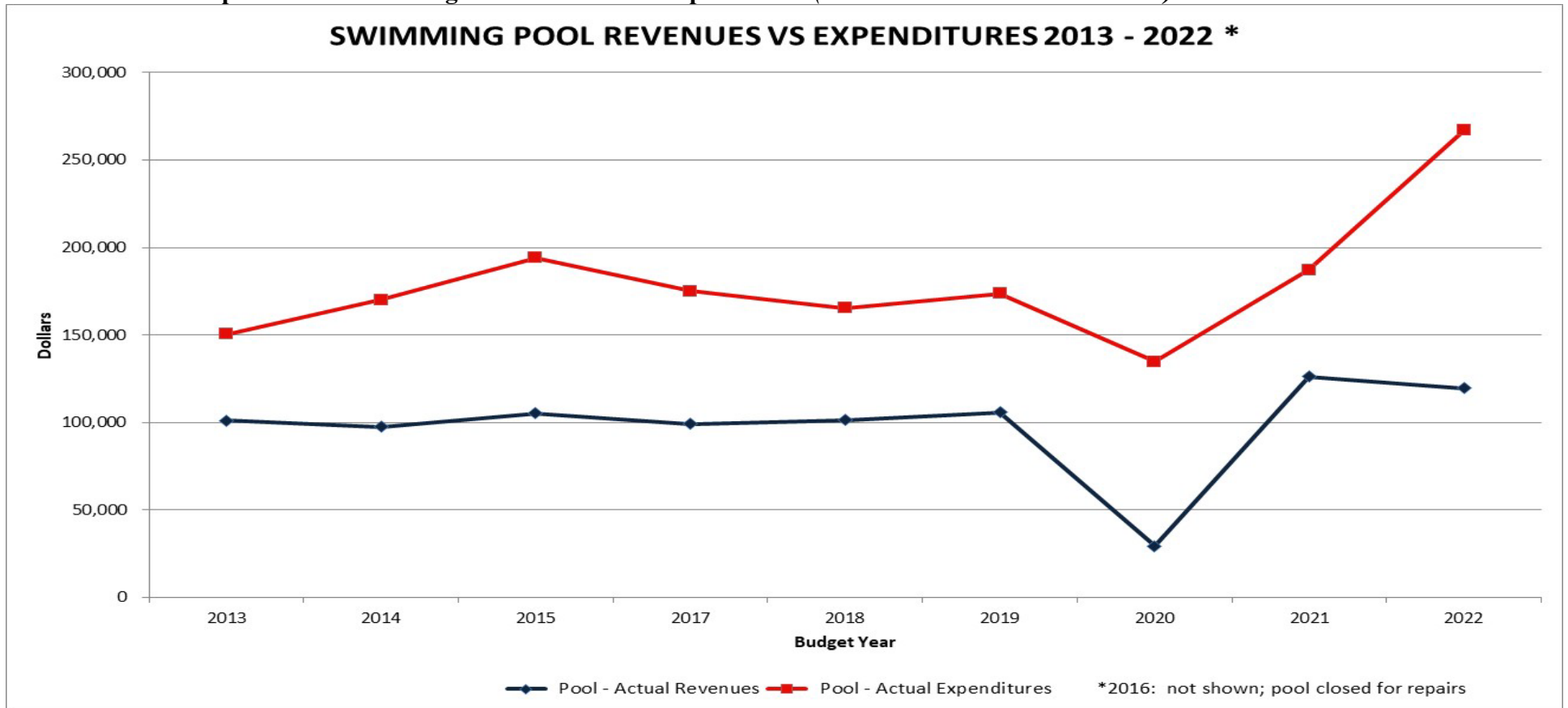
GS TABLE 9: Summary of Recreation Revenues and Expenditures (Source: Forest Hills budgets; note: pool closed in '16 for major repairs)

| <u>Revenues</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Pool - Budget | 107,100 | 109,500 | 102,800 | 108,000 | 108,700 | 103,500 | 112,900 | 107,900 | 102,700 | 106,000 |
| Pool - Actual | 101,160 | 97,608 | 105,379 | 4,045 | 99,102 | 101,408 | 105,895 | 29,329 | 126,121 | 119,690 |
| Difference | (5,940) | (11,892) | 2,579 | (103,955) | (9,598) | (2,093) | (7,005) | (78,571) | 23,421 | 13,690 |
| Tennis - Budget | 7,000 | 7,000 | 7,540 | 8,050 | 7,200 | 6,500 | 5,050 | 4,450 | 3,650 | 2,150 |
| Tennis - Actual | 3,030 | 6,013 | 26,886 | 3,421 | 5,177 | 4,728 | 3,800 | 1,290 | 1,557 | 6,235 |
| Difference | (3,970) | (987) | 19,346 | (4,629) | (2,023) | (1,772) | (1,250) | (3,160) | (2,093) | 4,085 |
| Recreational Programming - Budget | 14,500 | 14,600 | 14,700 | 13,800 | 13,000 | 10,700 | 12,800 | 14,100 | 10,700 | 10400 |
| Recreational Programming - Actual | 12,677 | 13,523 | 13,703 | 9,494 | 9,810 | 15,026 | 16,850 | 3,905 | 8,713 | 9,640 |
| Difference | (1,823) | (1,077) | (997) | (4,306) | (3,190) | 4,326 | 4,050 | (10,195) | (1,987) | (760) |
| <u>Expenditures</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
| Pool - Budget | 155,875 | 154,055 | 165,508 | 178,820 | 176,572 | 192,060 | 188,082 | 179,006 | 185,588 | 242,727 |
| Pool - Actual | 150,472 | 170,073 | 194,025 | 57,832 | 175,029 | 165,452 | 173,675 | 134,752 | 187,169 | 266,935 |
| Difference | (5,403) | 16,018 | 28,517 | (120,988) | (1,543) | (26,608) | (14,407) | (44,254) | 1,581 | 24,208 |
| Tennis - Budget | 9,346 | 7,595 | 7,873 | 7,822 | 10,108 | 10,860 | 12,741 | 7,789 | 7,766 | 9,166 |
| Tennis - Actual | 5,832 | 5,809 | 5,125 | 7,181 | 5,768 | 6,329 | 9,814 | 0 | 1,991 | 5,757 |
| Difference | (3,514) | (1,786) | (2,748) | (641) | (4,340) | (4,531) | (2,927) | (7,789) | (5,775) | (3,409) |
| Recreational Programming - Budget | 7,310 | 6,488 | 6,516 | 7,516 | 6,060 | 6,078 | 7,029 | 8,371 | 7,966 | 8,602 |
| Recreational Programming - Actual | 7,489 | 6,478 | 6,562 | 5,473 | 3,663 | 6,579 | 6,587 | 3,565 | 4,142 | 9,296 |
| Difference | 179 | (10) | 46 | (2,043) | (2,397) | 501 | (442) | (4,806) | (3,823) | 694 |
| <i>Note - 2020: Covid-19 Pandemic affected both revenues and expenditures in recreation</i> | | | | | | | | | | |

GS TABLE 10: Comparison of Swimming Pool Revenues & Expenditures (see GS CHART 4 below - note: pool closed in '16 for major repairs; 2020 affected by Covid-19 pandemic)

| Comparison - Recreation Revenues & Expenditures (source: Forest Hills Budgets) | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|----------|----------|----------|----------|----------|----------|----------|-----------|----------|-----------|
| Pool - Actual Revenues | 101,160 | 97,608 | 105,379 | 4,045 | 99,102 | 101,408 | 105,895 | 29,329 | 126,121 | 119,690 |
| Pool - Actual Expenditures | 150,472 | 170,073 | 194,025 | 57,832 | 175,029 | 165,452 | 173,675 | 134,752 | 187,169 | 266,935 |
| Difference | (49,312) | (72,465) | (88,646) | (53,787) | (75,927) | (64,045) | (67,780) | (105,423) | (61,048) | (147,245) |

GS CHART 4: Comparison of Swimming Pool Revenues & Expenditures (see GS TABLE 10 above & note)



GS TABLE 11: Revenues from pool admissions: Season Passes & Daily Admissions (Note: no admissions data for 2016 due to pool closure)

| Pool Admissions | | | | | | | | | | |
|--|-------------|-------------|-------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <i>(source: Forest Hills Budgets)</i> | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| <u>Revenues - season passes</u> | | | | | | | | | | |
| | | | | <i>Closed for</i> | | | | | | |
| Actual | 62,875 | 62,140 | 58,850 | <i>season</i> | 58,325 | 54,650 | 51,060 | 16,289 | 58,656 | 50,364 |
| Budgeted | 65,000 | 66,000 | 63,000 | | 62,000 | 59,000 | 55,000 | 51,000 | 50,000 | 44,000 |
| Difference (Actual-Budget) | (2,125) | (3,860) | (4,150) | | (3,675) | (4,350) | (3,940) | (34,711) | 8,656 | 6,364 |
| <u>Revenues - daily admissions</u> | | | | | | | | | | |
| Actual | 11,279 | 10,919 | 17,806 | | 15,072 | 18,486 | 18,127 | 8,015 | 22,442 | 15,115 |
| Budgeted | 13,500 | 14,000 | 12,000 | | 18,000 | 16,000 | 18,500 | 19,000 | 17,000 | 17,000 |
| Difference (Actual-Budget) | (2,221) | (3,081) | 5,806 | | (2,929) | 2,486 | (373) | (10,985) | 5,442 | (1,885) |
| Total Actual Revenue from Admissions | 74,154 | 73,059 | 76,656 | | 73,397 | 73,136 | 69,187 | 24,304 | 81,098 | 65,479 |
| % of actual GF only expenses covered by Admissions Rev.. | 49.3% | 43.0% | 39.5% | | 41.9% | 44.2% | 39.8% | 18.0% | 43.3% | 24.5% |
| % of actual GF/Cap. expenses covered by Admissions Rev. | 42.1% | 41.5% | 39.4% | | 41.0% | 43.9% | 39.8% | 10.6% | 37.5% | 24.5% |

GS TABLE 12: Concessions at Pool: Revenues & Expenditure Comparison (Note: no concession data for 2016 due to pool closure)

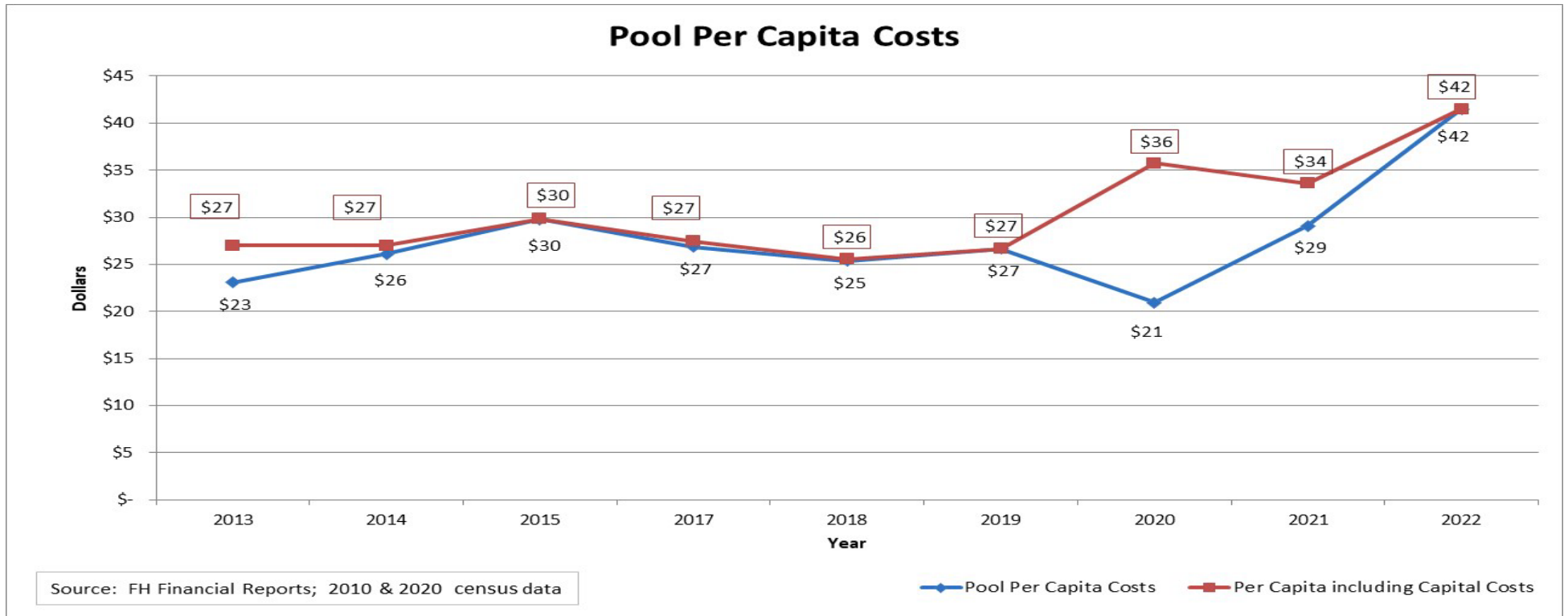
| Pool | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|-------------|-------------|-------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <u>Concessions (from budget reports)</u> | | | | | | | | | | |
| | | | | <i>Closed for</i> | | | | | | |
| | | | | <i>season</i> | | | | | | |
| <u>Revenues</u> | | | | | | | | | | |
| Actual | \$14,364 | \$13,711 | \$17,265 | | \$15,009 | \$17,684 | \$16,593 | \$3,428 | \$19,730 | \$22,615 |
| Budgeted | \$16,500 | \$17,000 | \$15,000 | | \$17,000 | \$17,000 | \$17,700 | \$17,500 | \$15,000 | \$20,000 |
| Difference (Actual-Budget) | (\$2,136) | (\$3,289) | \$2,265 | | (\$1,992) | \$684 | (\$1,108) | (\$14,072) | \$4,730 | \$2,615 |
| <u>Expenditures</u> | | | | | | | | | | |
| Actual | \$8,699 | \$10,363 | \$10,870 | | \$11,517 | \$9,948 | \$10,449 | \$2,038 | \$12,518 | \$15,318 |
| Budgeted | \$14,500 | \$12,000 | \$12,000 | | \$12,500 | \$12,000 | \$11,000 | \$11,000 | \$12,000 | \$13,500 |
| Difference (Actual-Budget) | (\$5,801) | (\$1,637) | (\$1,130) | | (\$983) | (\$2,052) | (\$551) | (\$8,962) | \$518 | \$1,818 |
| Difference Revenue - Expenditure (actual) | \$5,665 | \$3,348 | \$6,394 | | \$3,491 | \$7,736 | \$6,144 | \$1,390 | \$7,212 | \$7,297 |

GS TABLE 13: Pool Cost Comparison with Capital Costs (Note: GS Table 10 provides actual total revenue & expenditure figures shown)

| POOL COST COMPARISON WITH CAPITAL COSTS | 2013 | 2014 | 2015 | 2016* | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|-------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Pool - Actual Cap. Impr. Plan Expend. (incl. grant funded) | \$25,514 | \$5,805 | \$322 | \$380,211 | \$3,981 | \$1,150 | \$0 | 94,871 | 28,828 | \$31,155 |
| Total Actual Pool Expenditures - General Fund & Capital | \$175,986 | \$175,878 | \$194,347 | \$438,043 | \$179,010 | \$166,602 | \$173,675 | \$229,623 | \$215,997 | \$266,935 |
| DIFFERENCE - Actual Total Rev. - Actual Total Expend. | (\$74,826) | (\$78,270) | (\$88,968) | (\$433,998) | (\$79,908) | (\$65,194) | (\$67,780) | (\$200,294) | (\$89,876) | (\$147,245) |
| Population (source: US Census - 2010 & 2020 census) | 6,518 | 6,518 | 6,518 | 6,518 | 6,518 | 6,518 | 6,518 | 6,429 | 6,429 | 6,429 |
| Pool - Per Capita Costs | \$ 27 | \$ 27 | \$ 30 | \$ 67 | \$ 27 | \$ 26 | \$ 27 | \$ 36 | \$ 34 | \$ 42 |

*NOTE: 2016 capital costs reflect all costs related to repair of pool including contractor work and work handled by public works crew except labor; Corrective Action work also performed in 2016 but is not included here as that is a requirement of the consent order and unrelated to the repair work.

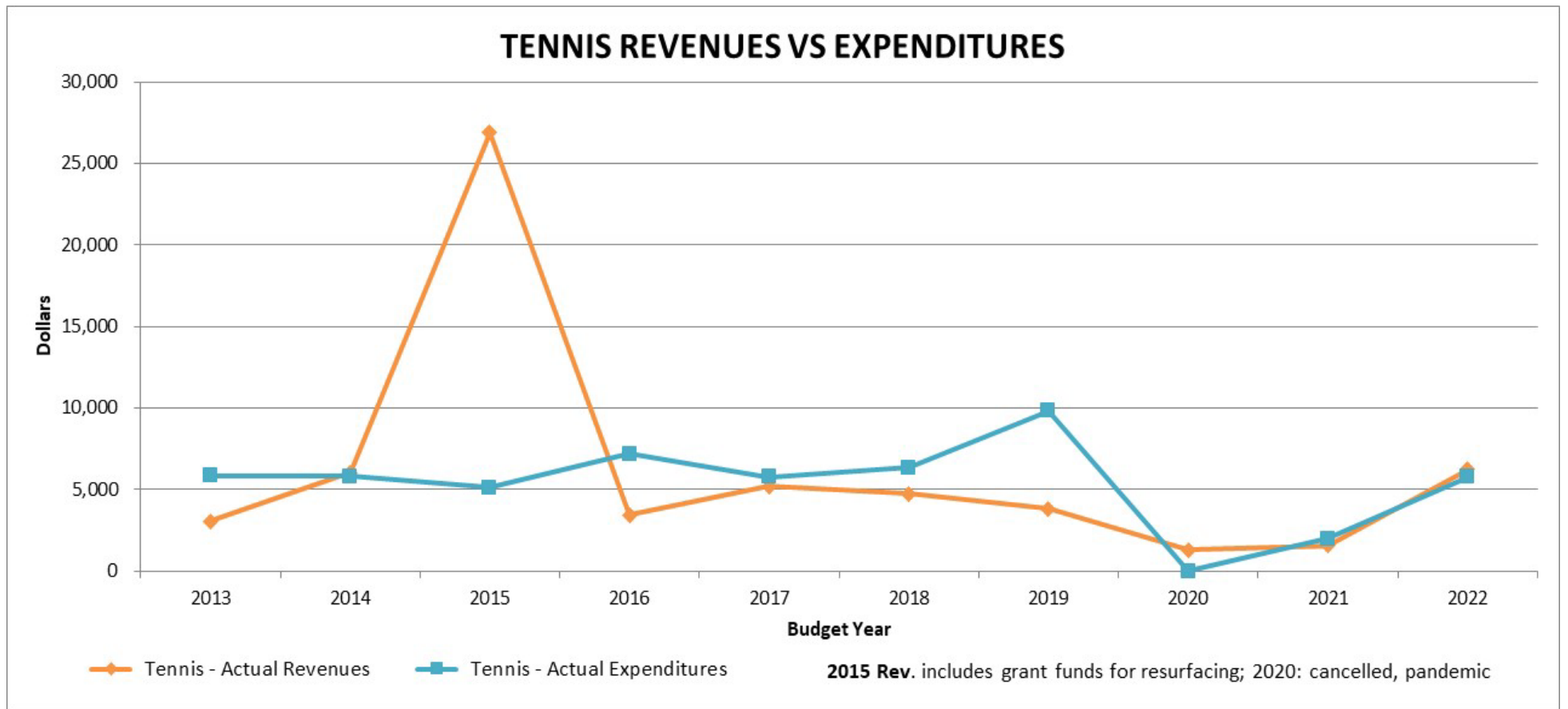
GS CHART 5: Swimming Pool Per Capita Costs (chart does not include 2016 since the pool closure & cost of repairs skew the lines)



GS TABLE 14: Comparison of Tennis Revenues & Expenditures (see GS CHART 6)

| <u>Comparison - Recreation Revenues & Expenditures</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Tennis - Actual Revenues | 3,030 | 6,013 | 26,886 | 3,421 | 5,177 | 4,728 | 3,800 | 1,290 | 1,557 | 6,235 |
| Tennis - Actual Expenditures | 5,832 | 5,809 | 5,125 | 7,181 | 5,768 | 6,329 | 9,814 | 0 | 1,991 | 5,757 |
| Difference | (2,802) | 204 | 21,761 | (3,760) | (591) | (1,601) | (6,014) | 1,290 | (434) | 478 |

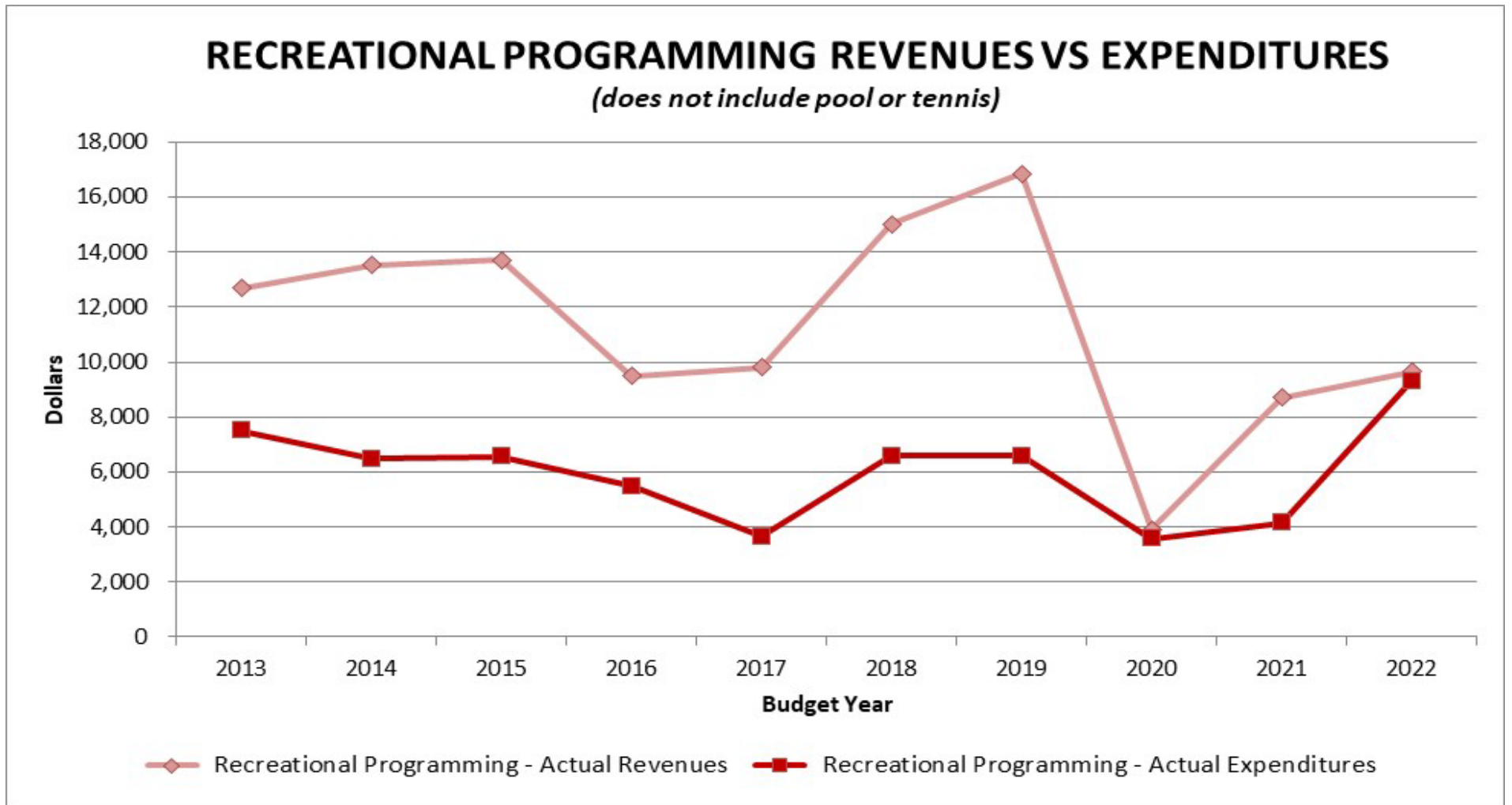
GS CHART 6: Comparison of Tennis Revenues & Expenditures



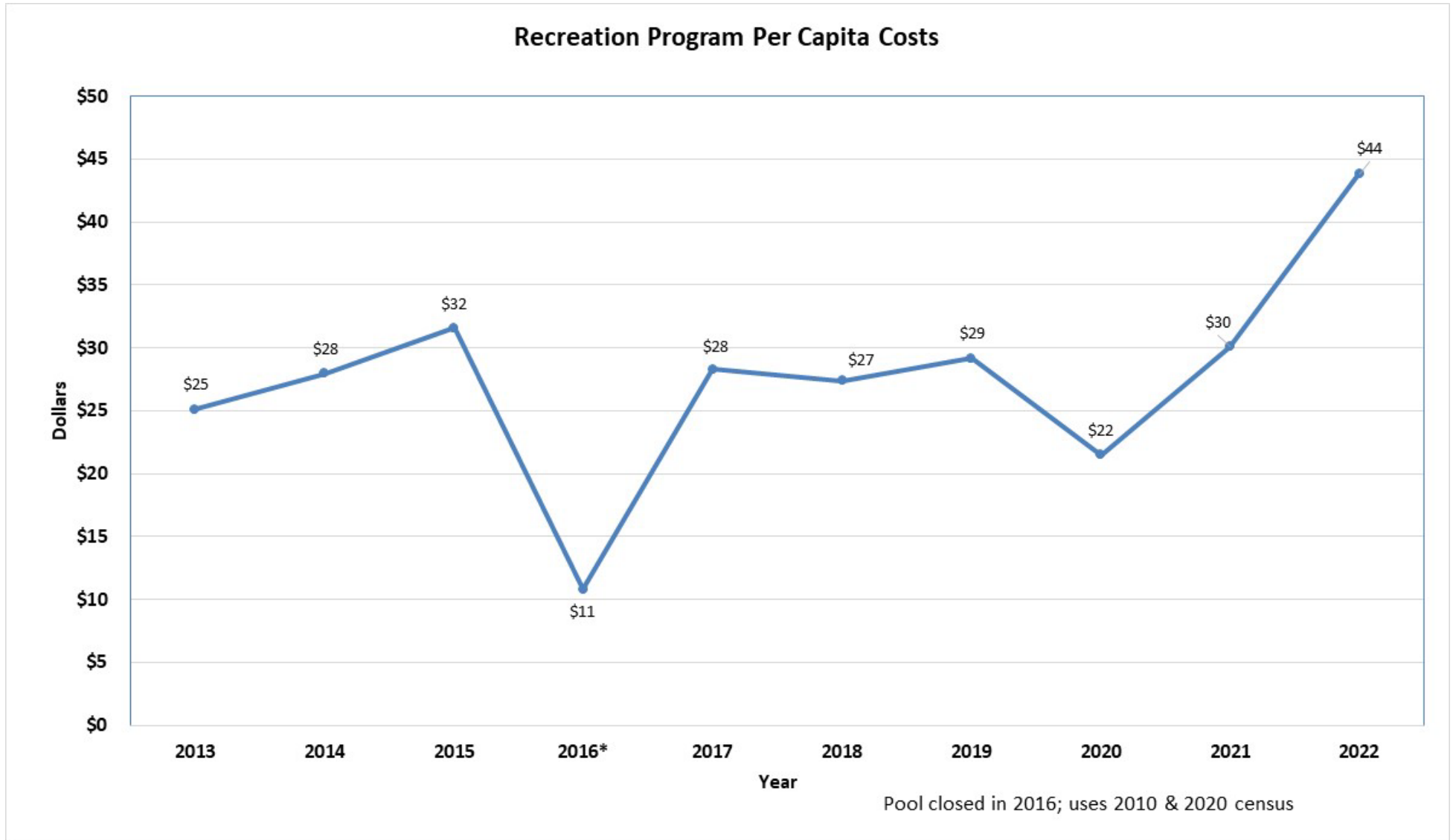
GS TABLE 15: Comparison of Recreational Programming Revenues & Expenditures (see GS CHART 7)

| <u>Comparison - Recreation Revenues & Expenditures</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Recreational Programming - Actual Revenues | 12,677 | 13,523 | 13,703 | 9,494 | 9,810 | 15,026 | 16,850 | 3,905 | 8,713 | 9,640 |
| Recreational Programming - Actual Expenditures | 7,489 | 6,478 | 6,562 | 5,473 | 3,663 | 6,579 | 6,587 | 3,565 | 4,142 | 9,296 |
| Difference | 5,188 | 7,045 | 7,141 | 4,021 | 6,147 | 8,447 | 10,263 | 340 | 4,571 | 344 |

GS CHART 7: Comparison of Recreational Program Revenues & Expenditures (2020 impacted by Covid-19 pandemic)



GS CHART 8: Full Recreation Program Per Capita Costs (includes pool, tennis, & rec programming from general fund only)

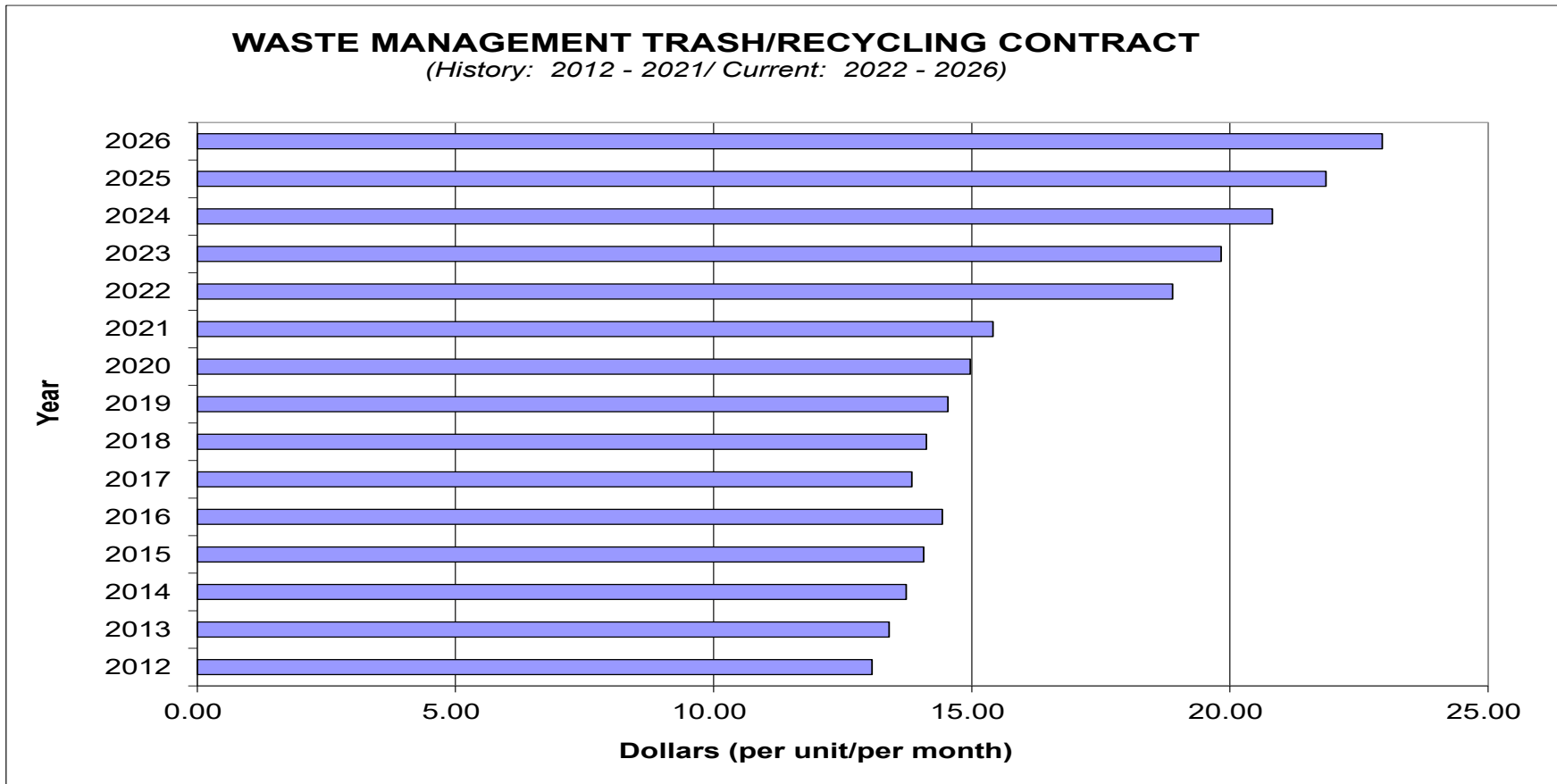


Capital costs vary from year to year and are not included in calculating the above chart. Pool closed in 2016 for repairs.

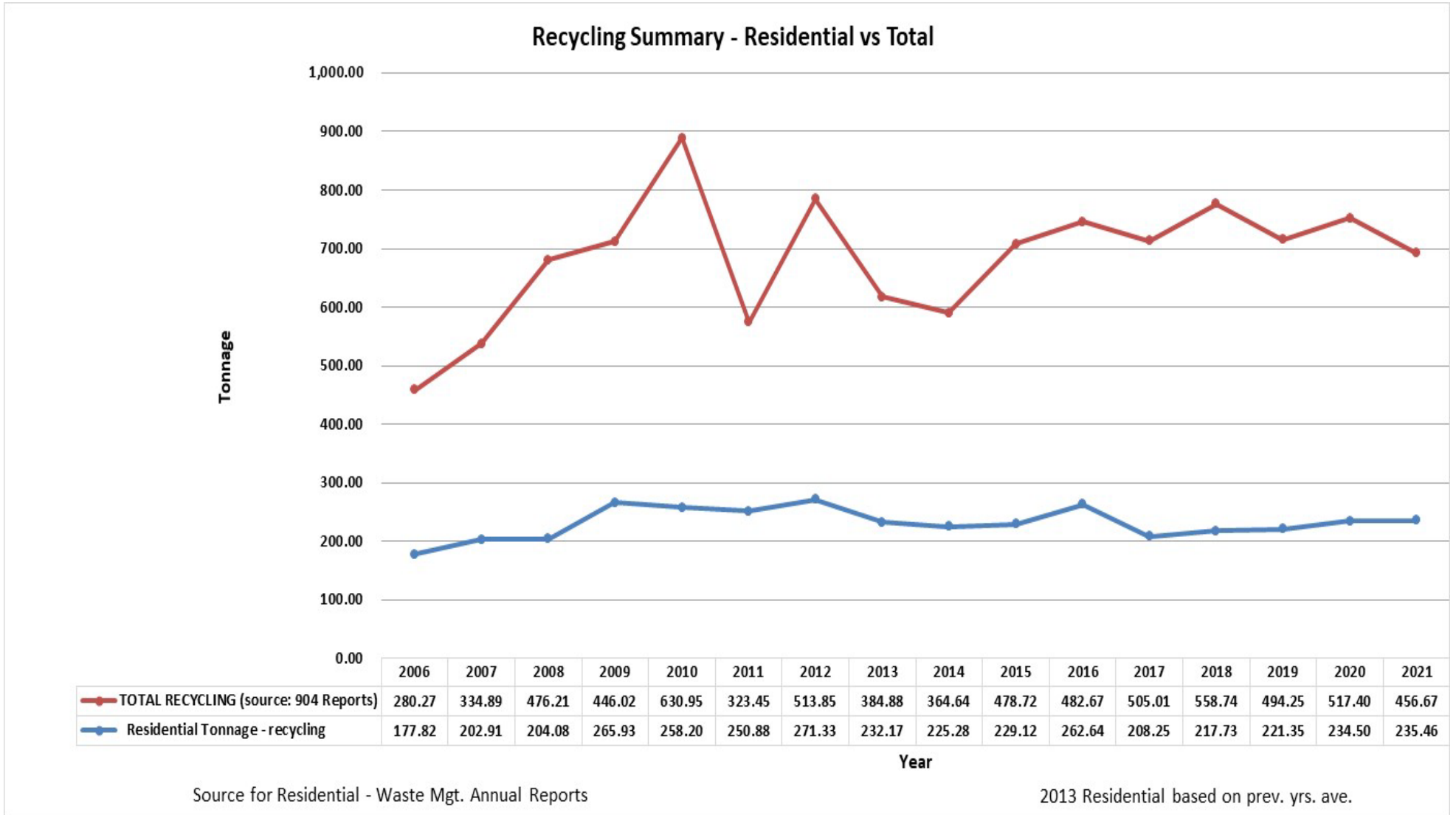
GS TABLE 16: Trash & Recycling Contract Costs (source: Waste Management Contracts; see also GS CHART 9 below)

| WASTE MANAGEMENT CONTRACT | | | | | | | | | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <i>(does not include administrative costs & tipping fee increment at .50 per unit/per month)</i> | | | | | | | | | | | | | | | |
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
| Collection Costs (per unit/per month) | 13.07 | 13.40 | 13.73 | 14.07 | 14.43 | 13.84 | 14.12 | 14.54 | 14.97 | 15.41 | 18.89 | 19.83 | 20.82 | 21.86 | 22.95 |
| Add Hazardous Waste Collection (2012-16): | 1.00 | 1.03 | 1.05 | 1.08 | 1.10 | | | | | | | | | | |
| Collection Costs (3,050 units per month) | 42,914 | 44,012 | 45,079 | 46,208 | 47,367 | 42,212 | 43,066 | 44,347 | 45,659 | 47,001 | 57,615 | 60,482 | 63,501 | 66,673 | 69,998 |
| Annual Collection Costs (at 3,050 units) | 514,962 | 528,138 | 540,948 | 554,490 | 568,398 | 506,544 | 516,792 | 532,164 | 547,902 | 564,006 | 691,374 | 725,778 | 762,012 | 800,076 | 839,970 |
| Rear Yard Surcharge (per unit/per month) | 15.00 | 15.00 | 15.00 | 16.00 | 16.00 | 20.00 | 20.00 | 20.00 | 21.00 | 21.00 | 28.00 | 30.00 | 32.00 | 34.00 | 36.00 |

GS CHART 9: Illustration of Trash/Recycling Contract (source: Waste Management Contracts; does not include hazardous waste collection)



GS CHART 10: Summary Recycling Collection – Residential vs. Total Collected (Note: 2013 based on average due to Waste Management uncorrectable reporting error - Source: reports from haulers & business reports)



GS TABLE 17a: 2022 Cash Flow – Revenues (source: borough accounting system) Combine with 17b for complete cash picture. Note that these charts represent information prior to any corrections & adjustments; provided only for reference. No carryover from prev. yr. shown.

| | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 |
|---|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|
| Cash on Hand (beginning of month) | 0.00 | 10,730.50 | 56,528.46 | (51,820.70) | 827,912.36 | 1,350,277.20 | 1,408,517.51 | 1,162,518.74 | 952,385.67 | 297,337.18 | 189,015.53 | 56,998.97 |
| CASH RECEIPTS | | | | | | | | | | | | |
| Taxes: Real Estate/Property | 2,963.44 | 321.90 | 602,967.55 | 1,238,269.91 | 850,029.65 | 193,114.10 | 52,933.65 | 19,562.67 | 9,452.63 | 8,412.08 | (7,350.78) | 31,488.33 |
| Taxes: Act 511 | 63,384.49 | 139,349.52 | 172,886.38 | 65,636.15 | 150,764.12 | 177,204.80 | 81,923.08 | 151,694.54 | 169,586.13 | 85,845.40 | 140,052.38 | 157,020.85 |
| Licenses & Permits | 1,115.50 | 5,725.00 | 2,522.00 | 3,008.50 | 13,262.50 | 668.50 | 2,817.00 | 4,468.82 | 6,489.50 | 6,090.00 | 5,159.68 | 3,179.80 |
| Cable TV Franchise | 0.00 | 33,746.42 | 640.02 | 0.00 | 33,866.00 | 0.00 | 0.00 | 33,413.42 | 0.00 | 0.00 | 31,371.22 | 0.00 |
| Fees & Fines | 955.37 | 1,924.15 | 5,524.31 | 4,363.13 | 4,384.06 | 2,732.24 | 2,676.13 | 4,157.68 | 1,278.81 | 4,318.36 | 2,356.04 | 2,388.89 |
| Interest, Rents, & Royalties | 1,425.01 | 2,540.00 | 3,770.41 | 1,943.27 | 9,297.73 | 4,876.56 | 4,351.25 | 7,220.91 | 1,475.60 | 23,270.00 | 908.00 | 1,131.74 |
| State Grants | 0.00 | 0.00 | 0.00 | 4,102.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,044.03 | 16,769.62 | 0.00 |
| State Shared Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,280.00 | 0.00 | 155,813.55 | 4,535.21 | 0.00 | 0.00 |
| Local Government Grants (RAD) | 23,050.01 | 28,621.90 | 22,289.63 | 21,209.90 | 24,617.85 | 24,404.02 | 26,144.37 | 27,251.09 | 25,437.04 | 25,070.55 | 0.00 | 24,837.23 |
| Charges for Services | 11,533.57 | 14,747.83 | 10,905.92 | 15,891.85 | 15,264.30 | 19,007.83 | 29,509.67 | 22,326.49 | 21,563.07 | 16,505.05 | 13,618.40 | 11,019.40 |
| Reimbursements: Police & Public Safety | 5,086.33 | 5,086.33 | 5,264.33 | 0.00 | 10,528.66 | 11,254.75 | (726.09) | 5,264.33 | 5,264.33 | 5,264.33 | 5,264.33 | 5,264.33 |
| Reimbursements: Public Works | 5,787.83 | 5,852.77 | 5,990.42 | 0.00 | 11,980.84 | (29.00) | 5,990.42 | 6,019.42 | 5,990.42 | 5,990.42 | 5,990.42 | 5,990.42 |
| Sanitation | 188,660.24 | 180,045.68 | 121,391.05 | 25,447.83 | 38,696.69 | 46,229.00 | 19,134.47 | 30,512.51 | 46,101.06 | 12,814.04 | 15,185.63 | 40,705.40 |
| Recreation: Pool | 0.00 | 250.00 | 15,046.75 | 14,021.00 | 32,673.00 | 31,282.00 | 17,596.00 | 9,765.00 | (1,193.50) | 250.00 | 0.00 | 0.00 |
| Recreation: Programs & Ball fields | 60.00 | 160.00 | 410.00 | 270.00 | 540.00 | 910.00 | 5,850.00 | 690.00 | 830.00 | 0.00 | 0.00 | 150.00 |
| Recreation: Tennis | 0.00 | 0.00 | 170.00 | 345.00 | 745.00 | 1,100.00 | 1,518.00 | 2,357.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 8,144.95 | 0.00 | 26,625.88 | 8,928.94 | 504,576.00 | 18,036.96 | 8,005.41 | 11,822.88 | 7,423.22 | 8,721.45 | 23.00 | 17,429.26 |
| Wire Trans from Cap 2 | | | | | | | | 0.00 | | | | |
| TOTAL CASH RECEIPTS | 312,166.74 | 418,371.50 | 996,404.65 | 1,403,437.67 | 1,701,226.40 | 530,791.76 | 259,003.36 | 336,526.76 | 455,511.86 | 234,130.92 | 229,347.94 | 300,605.65 |
| Total Cash Available (before cash out) | 312,166.74 | 429,102.00 | 1,052,933.11 | 1,351,616.97 | 2,529,138.76 | 1,881,068.96 | 1,667,520.87 | 1,499,045.50 | 1,407,897.53 | 531,468.10 | 418,363.47 | 357,604.62 |

GS TABLE 17b: 2022 Cash Flow – Expenditures (source: borough accounting system) Combine with 17a for complete cash picture.

| CASH PAID OUT | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 |
|-------------------------------------|-------------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|-------------------|--------------------|
| Legislative Body | 4,298.81 | 2,125.07 | 2,047.65 | 1,472.72 | 1,384.88 | 1,329.59 | 1,370.89 | 3,025.64 | 174.98 | 3,389.21 | 1,289.11 | 1,389.42 |
| Administration | 40,350.40 | 37,225.51 | 125,571.11 | 116,238.51 | 34,391.51 | 88,991.35 | 33,734.22 | 45,598.67 | 205,417.19 | 28,068.13 | 28,684.15 | 95,999.59 |
| Tax Collection | 3,441.72 | 1,242.12 | 5,869.33 | 3,199.25 | 1,242.12 | 7,179.37 | 2,297.08 | 4,656.15 | 4,659.04 | 1,242.12 | 2,629.94 | 5,948.90 |
| Legal Services | 6,634.00 | 10,824.47 | 7,885.00 | 6,100.00 | 7,503.72 | 6,152.50 | 6,187.50 | 10,557.00 | 7,976.00 | 8,166.20 | 6,558.13 | 6,618.00 |
| New Building | 4,610.61 | 5,218.89 | 9,432.89 | 4,012.83 | 5,031.83 | (1,580.62) | 4,274.73 | 4,000.25 | 4,177.74 | 4,226.91 | 8,665.30 | 3,890.84 |
| Building Maintenance | 5,424.47 | 4,782.17 | 6,710.18 | 3,578.95 | 4,073.17 | 3,930.69 | 4,811.73 | 6,375.91 | 4,263.95 | 3,808.90 | 3,297.06 | 4,495.26 |
| Police | 144,161.77 | 122,473.19 | 154,877.12 | 143,188.32 | 87,638.96 | 117,037.54 | 147,767.01 | 184,247.75 | 717,989.19 | 129,287.22 | 106,170.58 | 142,578.72 |
| Fire | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ambulance | 0.00 | 0.00 | 0.00 | 8,036.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Planning & Zoning | 4,458.59 | 5,686.55 | 8,935.73 | 8,523.33 | 6,307.39 | 8,969.83 | 16,400.69 | 10,908.79 | 9,448.03 | 8,119.97 | 8,535.14 | 10,174.84 |
| Neighborhood Crime Resist | 408.33 | 529.94 | (50.00) | 458.33 | 358.33 | (50.00) | (50.00) | (50.00) | (50.00) | 0.00 | 0.00 | 3,239.00 |
| Auxiliary Police | 0.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Recycling Collection | 0.00 | 0.00 | 0.00 | 437.58 | 282.70 | 751.12 | 572.51 | 608.88 | 263.64 | 0.00 | 405.88 | 0.00 |
| Refuse Collection | 52,533.47 | 61,808.02 | 62,468.33 | 61,670.99 | 61,997.94 | 61,341.82 | 61,375.16 | 61,664.70 | 60,300.78 | 61,828.30 | 61,682.59 | 62,144.30 |
| Public Works | (13,426.87) | 68,129.95 | 124,864.13 | 55,546.29 | 80,672.12 | 40,187.83 | 77,696.02 | 79,966.47 | (27,398.20) | 55,229.96 | 97,592.35 | 23,311.24 |
| Street Maintenance | 7,071.96 | 7,285.66 | 7,679.93 | 7,849.57 | 7,083.24 | 7,962.17 | 7,232.65 | 8,064.02 | 14,990.80 | 2,730.81 | 7,942.57 | 7,749.60 |
| Sewer Maintenance | 7,282.05 | 8,912.44 | 11,011.86 | 7,405.83 | 9,434.08 | 7,474.41 | 7,641.73 | 9,948.55 | 7,348.75 | 7,313.39 | 9,134.99 | 8,081.85 |
| Recreation | 0.00 | 633.80 | 614.66 | 818.00 | 195.14 | 451.50 | 0.00 | 221.36 | 1,183.00 | 391.53 | 3.01 | 3,443.64 |
| Swimming Pool | 2,888.71 | 1,902.35 | 5,887.36 | 2,791.49 | 21,180.82 | 69,671.91 | 74,176.57 | 65,833.37 | 10,493.84 | 4,087.32 | 2,347.61 | 1,769.67 |
| Tennis | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 898.15 | 886.16 | 2,630.30 | 1,342.66 | 0.00 | 0.00 | 0.00 |
| Parks | 7,402.09 | 6,543.67 | 11,002.87 | 9,635.87 | 12,618.59 | 10,050.43 | 11,263.46 | 13,481.26 | 9,287.68 | 8,594.68 | 9,795.37 | 6,995.51 |
| Tree Service | 10,080.00 | 18,225.00 | 39,235.00 | 19,808.26 | 7,916.83 | 2,160.26 | 5,177.30 | 9,400.00 | 13,365.00 | 2,037.50 | 375.00 | 435.00 |
| Senior Center | 619.36 | 488.79 | 736.72 | 495.20 | 261.14 | 129.41 | 177.59 | 259.18 | 425.38 | 101.79 | 258.50 | 291.50 |
| Rec Center (Greensburg Pk) | 8,666.12 | 6,305.95 | 11,120.85 | 9,788.96 | 5,377.10 | 7,510.32 | 7,063.56 | 9,556.20 | 6,950.85 | 4,449.88 | 7,153.15 | 11,020.00 |
| TAN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 |
| TAN Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Bond Issue - Principal | 0.00 | 0.00 | 370,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Bond Issue - Interest/Svc Chg. | 0.00 | 0.00 | 66,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 592.63 | 58,600.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Expenditures | 4,530.65 | 730.00 | 1,754.00 | (12,019.34) | 10,849.47 | 28,143.45 | 5,771.36 | 15,112.75 | (649.95) | 0.00 | (1,155.93) | 921.82 |
| Reserve for Capital Funds | 0.00 | 0.00 | 71,099.09 | 64,667.67 | 813,060.48 | 3,858.42 | 29,174.21 | 0.00 | 0.00 | 9,378.75 | 0.00 | 2,312.64 |
| TOTAL CASH PAID OUT | 301,436.24 | 372,573.54 | 1,104,753.81 | 523,704.61 | 1,178,861.56 | 472,551.45 | 505,002.13 | 546,659.83 | 1,110,560.35 | 342,452.57 | 361,364.50 | 405,811.34 |
| Cash Position (end of month) | 10,730.50 | 56,528.46 | (51,820.70) | 827,912.36 | 1,350,277.20 | 1,408,517.51 | 1,162,518.74 | 952,385.67 | 297,337.18 | 189,015.53 | 56,998.97 | (48,206.72) |

GS TABLE 18a: Revenue Per Capita - 10 Year (from borough audit reports, adjusted for inflation; see GS Chart 11)

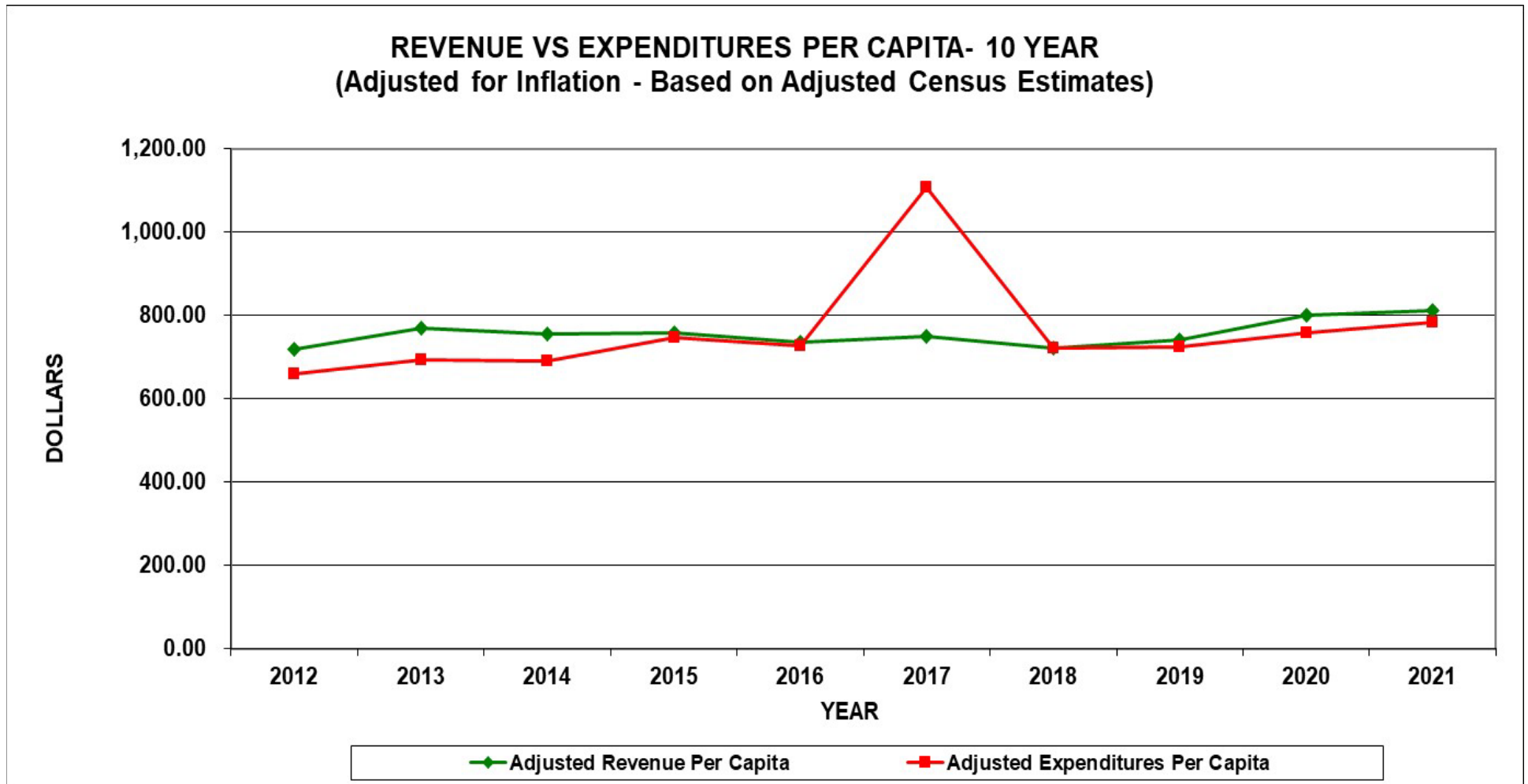
| REVENUE PER CAPITA | | | | | | | |
|---|---|---|---------------------------|---|--------------------------|-------------------------|------------------------------------|
| Year | Operating Revenue (source: audit actual) | Population (source: US Census 1990, 2000, 2010 & 2020) | Revenue Per Capita | CPI (Source: '82 - '84 base) | Conversion Factor | Adjusted Revenue | Adjusted Revenue Per Capita |
| 2012 | 7,325,328 | 6,518 | 1,123.86 | 232.9 | 64.063% | 4,692,860 | 719.98 |
| 2013 | 7,941,674 | 6,518 | 1,218.42 | 235.9 | 63.257% | 5,023,648 | 770.73 |
| 2014 | 7,885,295 | 6,518 | 1,209.77 | 239.0 | 62.438% | 4,923,442 | 755.36 |
| 2015 | 7,961,441 | 6,518 | 1,221.45 | 240.6 | 62.011% | 4,936,979 | 757.44 |
| 2016 | 7,847,720 | 6,518 | 1,204.01 | 244.6 | 61.008% | 4,787,719 | 734.54 |
| 2017 | 8,188,821 | 6,518 | 1,256.34 | 250.1 | 59.668% | 4,886,111 | 749.63 |
| 2018 | 8,346,774 | 6,518 | 1,280.57 | 265.1 | 56.272% | 4,696,928 | 720.61 |
| 2019 | 8,715,174 | 6,518 | 1,337.09 | 269.4 | 55.384% | 4,826,810 | 740.54 |
| 2020 | 8,353,977 | 6,429 | 1,299.42 | 272.9 | 61.559% | 5,142,642 | 799.91 |
| 2021 | 8,811,868 | 6,429 | 1,370.64 | 283.6 | 59.247% | 5,220,798 | 812.07 |
| <i>(adjusted for 2010 & 2020 census; 2018 CPI source changed to all urban consumers, northeast)</i> | | | | | | | |

GS TABLE 18b: Expenditures Per Capita - 10 Year (from borough audit reports, adjusted for inflation; see GS Chart 11)

| Year | Operating Expenditures (source: audit actual) | Population (source: US Census 1990, 2000, 2010 & 2020) | Expenditures Per Capita | CPI (Source: '82 - '84 base) | Conversion Factor | Adjusted Expenditures | Adjusted Expenditures Per Capita |
|------|---|--|-------------------------|------------------------------|-------------------|-----------------------|----------------------------------|
| 2012 | 6,706,813 | 6,518 | 1,028.97 | 232.9 | 64.063% | 4,296,618 | 659.19 |
| 2013 | 7,156,934 | 6,518 | 1,098.03 | 235.9 | 63.257% | 4,527,247 | 694.58 |
| 2014 | 7,203,419 | 6,518 | 1,105.16 | 239.0 | 62.438% | 4,497,690 | 690.04 |
| 2015 | 7,846,024 | 6,518 | 1,203.75 | 240.6 | 62.011% | 4,865,408 | 746.46 |
| 2016 | 7,786,977 | 6,518 | 1,194.69 | 244.6 | 61.008% | 4,750,661 | 728.85 |
| 2017 | 12,092,455 | 6,518 | 1,855.24 | 250.1 | 59.668% | 7,215,334 | 1,106.99 |
| 2018 | 8,357,630 | 6,518 | 1,282.24 | 265.1 | 56.272% | 4,703,037 | 721.55 |
| 2019 | 8,525,810 | 6,518 | 1,308.04 | 269.4 | 55.384% | 4,721,933 | 724.45 |
| 2020 | 7,808,788 | 6,429 | 1,214.62 | 272.9 | 62.363% | 4,869,767 | 757.47 |
| 2021 | 8,514,365 | 6,429 | 1,324.37 | 283.6 | 59.247% | 5,044,535 | 784.65 |

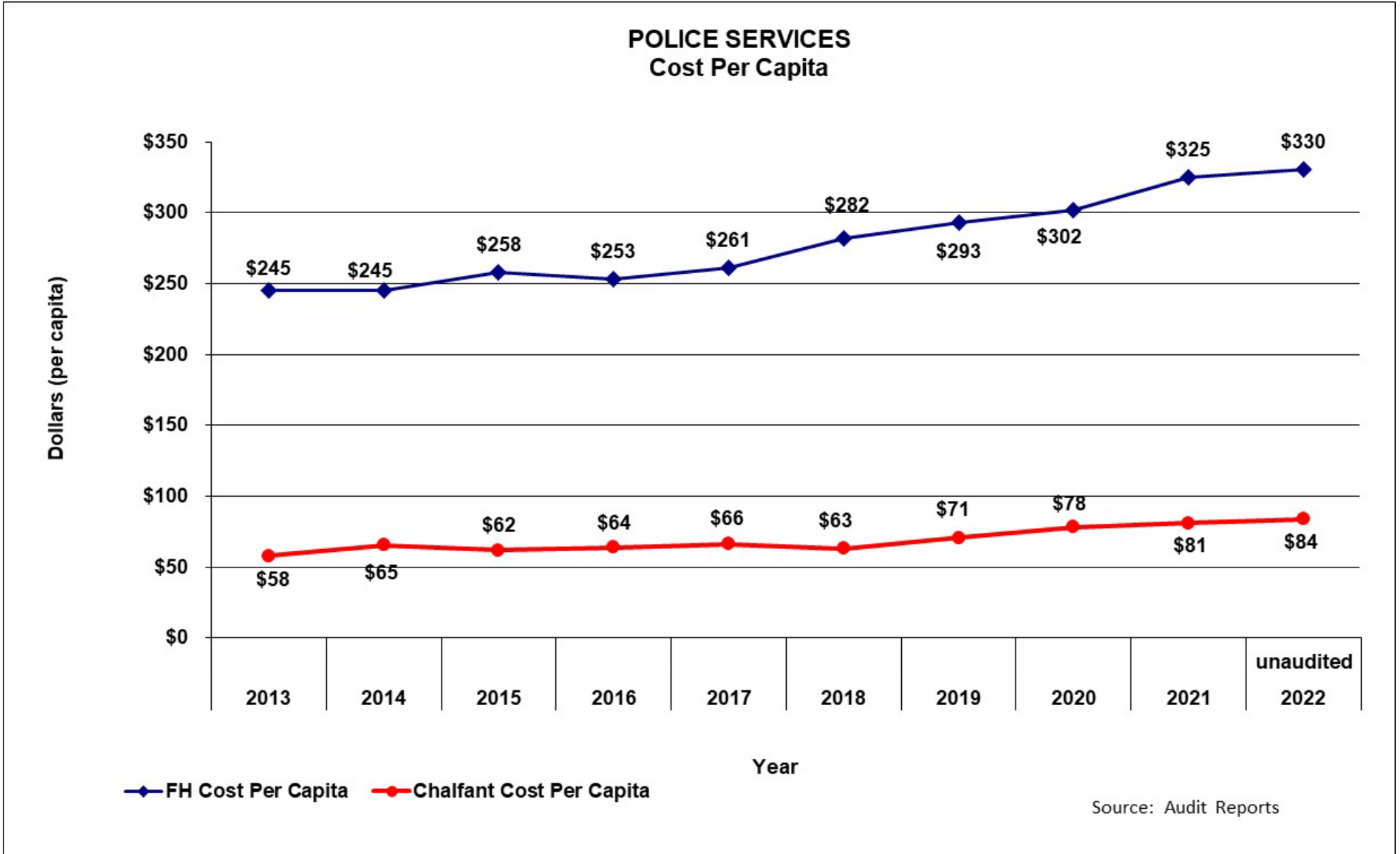
(adj. for 2010 & 2020 census; **2017** incl. bond issue-new blding; 2018 CPI source: all urban consumers, northeast)

GS CHART 11: Revenues vs. Expenditures Per Capita - 10 Year (see also GS Table 17a & 17b; 2017 accounts for bond issue funds-new building which skews expenditures for that year.)

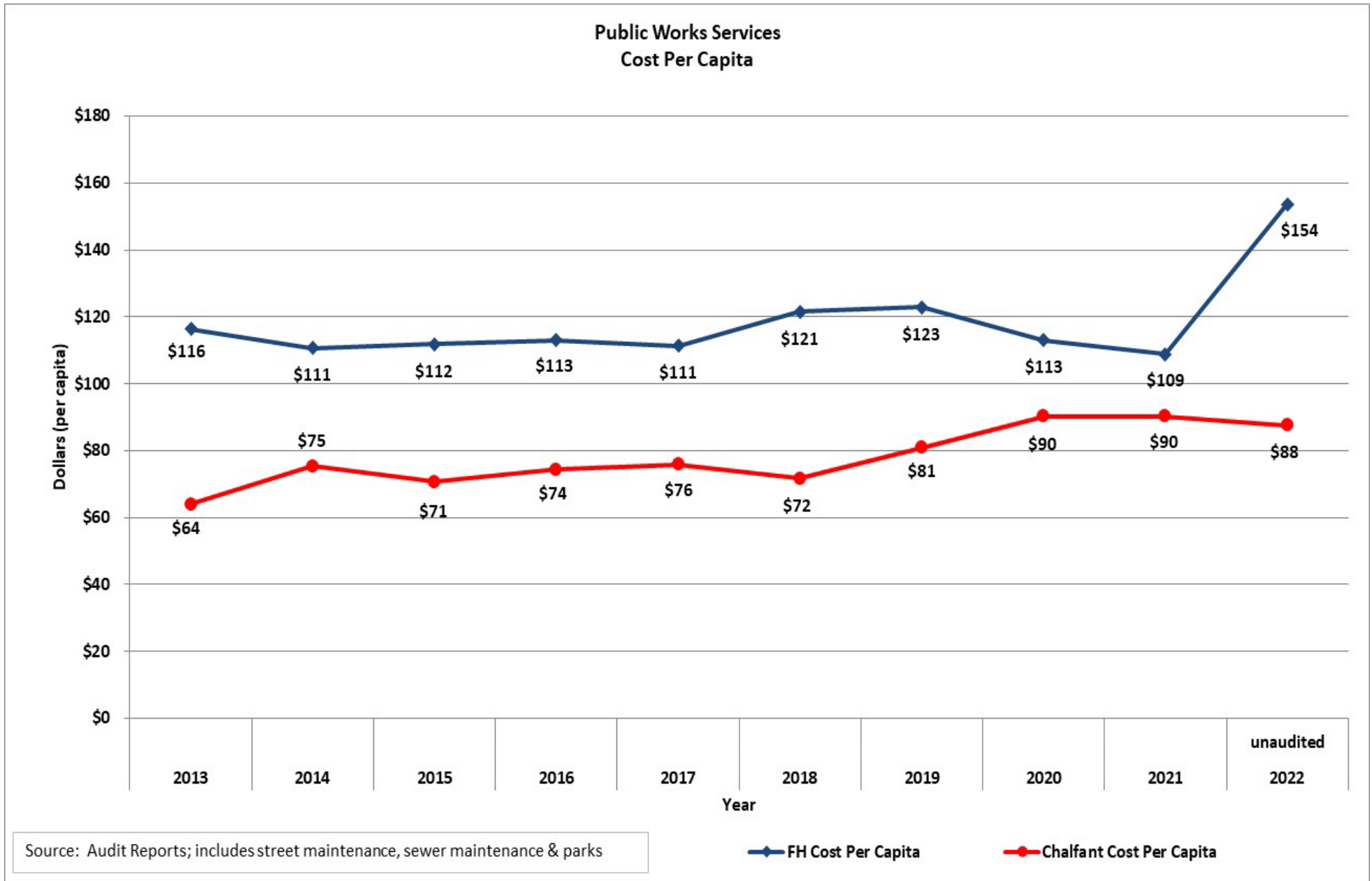


Note: Bureau of Labor Statistics eliminated CPI measurement for All Urban Consumers - Pittsburgh area for 2018; All Urban Consumers Northeast used instead for 2018 and beyond.

GS CHART 12 – Police Per Capita Costs also showing per capita costs for Chalfant residents for Forest Hills police services



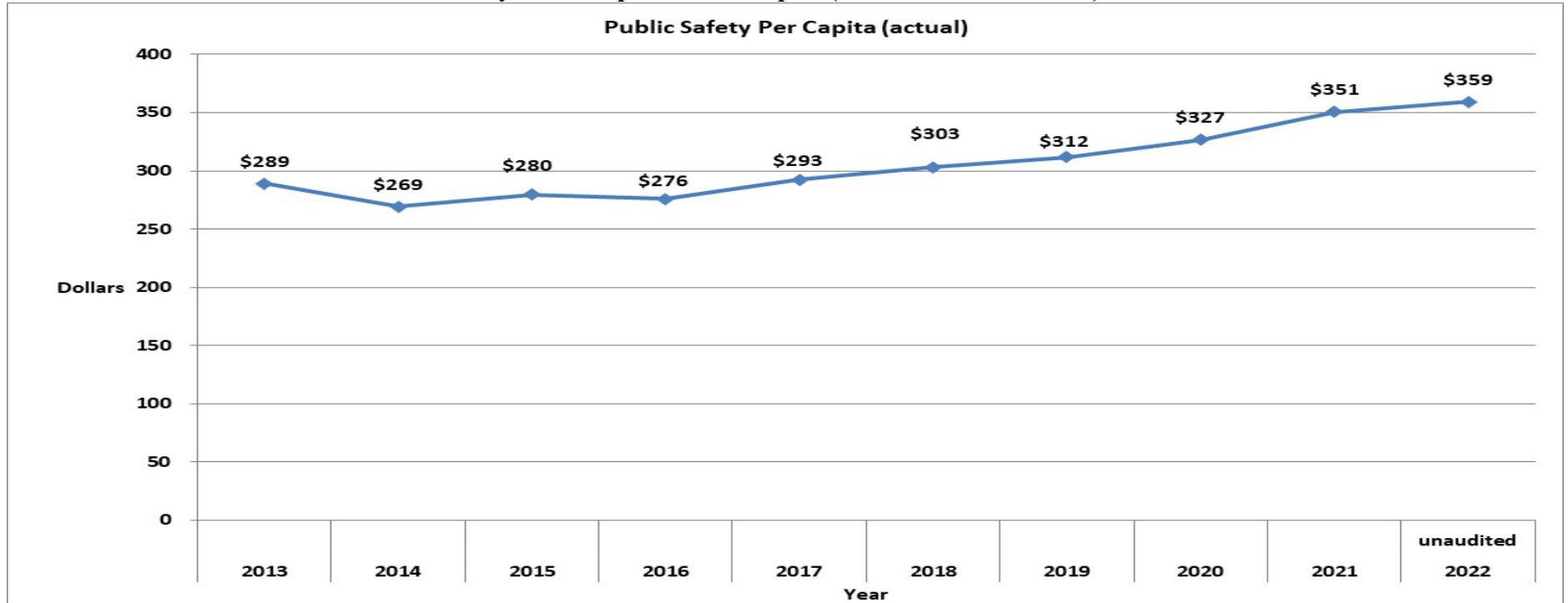
GS CHART 13 – Public Works Per Capita Costs also showing per capita costs for Chalfant residents for Forest Hills public works services



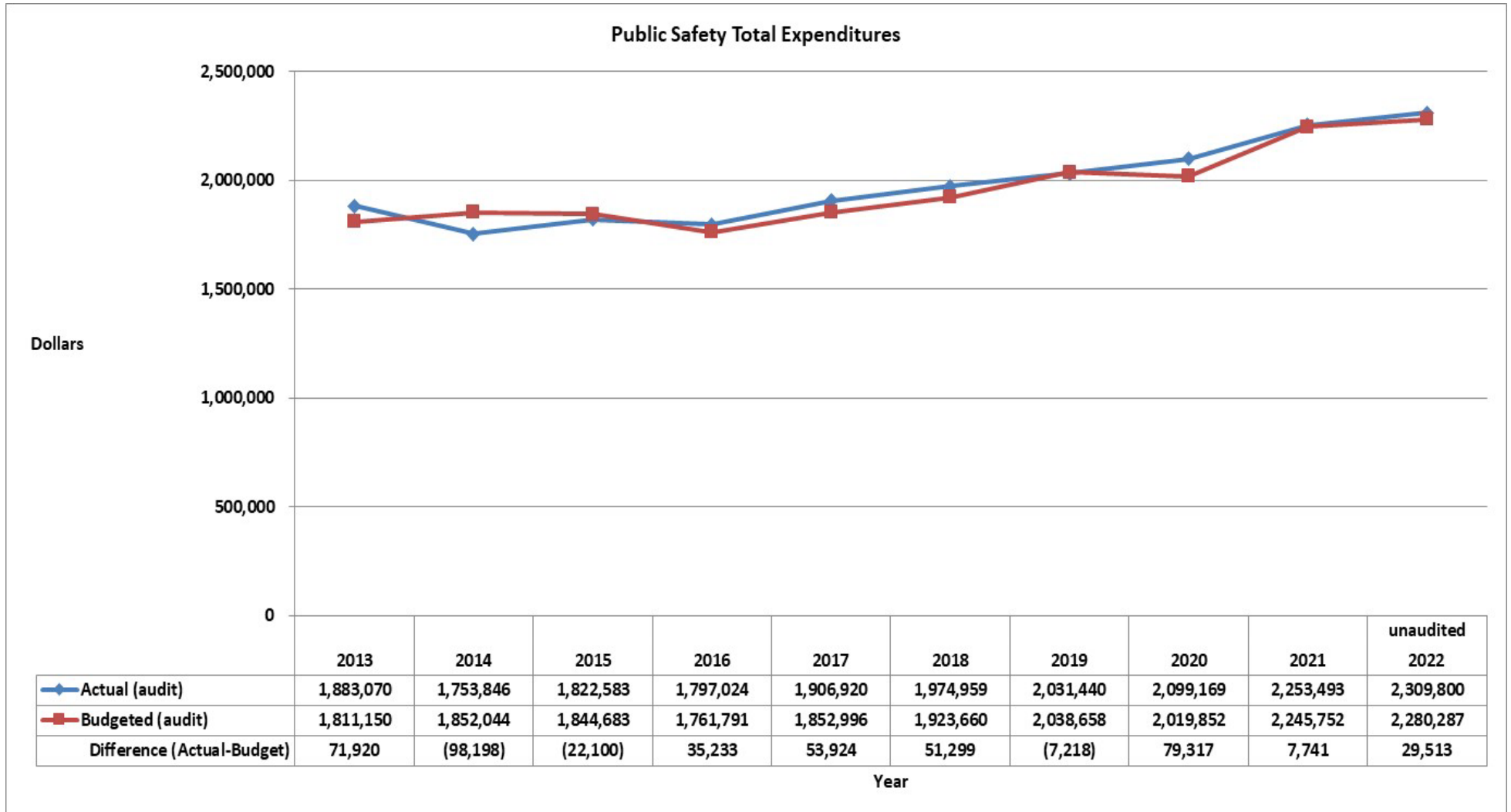
GS TABLE 19: Gen. Fund Public Safety Total Expenses (See also charts 14 and 15 and see note with chart 15)

| Public Safety Total Expenses | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| (source: Audit Report: <i>police, fire, EMS, Planning/Zoning, Crime Resistance, Aux. Police</i>) | | | | | | | | | | unaudited |
| (General Fund Accounts only) | | | | | | | | | | |
| Actual (audit) | 1,883,070 | 1,753,846 | 1,822,583 | 1,797,024 | 1,906,920 | 1,974,959 | 2,031,440 | 2,099,169 | 2,253,493 | 2,309,800 |
| Budgeted (audit) | 1,811,150 | 1,852,044 | 1,844,683 | 1,761,791 | 1,852,996 | 1,923,660 | 2,038,658 | 2,019,852 | 2,245,752 | 2,280,287 |
| Difference (Actual-Budget) | 71,920 | (98,198) | (22,100) | 35,233 | 53,924 | 51,299 | (7,218) | 79,317 | 7,741 | 29,513 |
| Planning & Zoning Actual (audit) | 82,470 | 72,468 | 65,959 | 69,378 | 129,320 | 81,825 | 50,642 | 87,001 | 86,749 | 108,908 |
| Planning & Zoning Budgeted (audit) | 42,817 | 42,894 | 44,717 | 46,652 | 51,747 | 52,895 | 57,951 | 56,254 | 62,897 | 71,619 |
| Pub. Safety Actual (w/o Planning & Zoning Actual) | 1,800,600 | 1,681,378 | 1,756,624 | 1,727,646 | 1,777,600 | 1,893,134 | 1,980,798 | 2,012,168 | 2,166,744 | 2,200,892 |
| Pub. Safety Budget (w/o Planning & Zoning Budget) | 1,768,333 | 1,809,150 | 1,799,966 | 1,715,139 | 1,801,249 | 1,870,765 | 1,980,707 | 1,963,598 | 2,182,855 | 2,208,668 |
| Difference (Actual-Budget) - (w/o Planning & Zoning) | 32,267 | (127,772) | (43,342) | 12,507 | (23,649) | 22,369 | 91 | 48,570 | (16,111) | (7,776) |
| Public Safety Per Capita (actual) | 289 | 269 | 280 | 276 | 293 | 303 | 312 | 327 | 351 | 359 |

GS CHART 14 – General Fund Public Safety Total Expenses Per Capita (see GS Table 19 above)



GS CHART 15 – Comparison of Gen. Fund Public Safety Budgeted & Actual Total Expenditures (see GS Table 19 above); fire expenses were moved in 2014 from general fund to Fire Protective Services Fee budget; 2020: line item for VFD vehicle repairs now shown in gen. fund.



PERSONNEL STATISTICS (PS)**PS TABLE 1: Summary of Budgeted Personnel Costs**

| | | 2022 | 2022 | % of Total | 2023 | % of Total | 2024 |
|------------|-----------------------------------|------------------|--------------------|---------------|------------------|---------------|------------------|
| | | Budget | Actual to 12/31/22 | Expenditures | Budget | Expenditures | Budget |
| | | | | 2022 Budget | | 2023 Budget | |
| 400 | Legislative | | | | | | |
| 01-400-130 | Salaries | 15,280 | 14,370 | 0.22% | 16,080 | 0.23% | 16,080 |
| 01-400-161 | FICA & Medicare | 1,047 | 1,084 | 0.02% | 1,047 | 0.01% | 1,047 |
| | Subtotal - Legislative | 16,327 | 15,454 | 0.24% | 17,127 | 0.24% | 17,127 |
| 401 | Administration | | | | | | |
| 01-401-130 | Salaries | 276,677 | 236,942 | 4.06% | 249,231 | 3.54% | 246,260 |
| 01-401-150 | Fringe Benefits | 15,014 | 13,560 | 0.22% | 17,212 | 0.24% | 18,072 |
| 01-401-156 | Health Insurance | 74,267 | 41,881 | 1.09% | 40,154 | 0.57% | 42,162 |
| 01-401-161 | FICA & Medicare | 21,082 | 18,554 | 0.31% | 19,066 | 0.27% | 18,839 |
| 01-401-165 | Intern Wage | 2,000 | 0 | 0.03% | 2,000 | 0.03% | 2,000 |
| 01-401-166 | Intern FICA/Medicare | 120 | 0 | 0.00% | 120 | 0.00% | 120 |
| | Subtotal - Administration | 389,159 | 310,938 | 5.71% | 327,783 | 4.66% | 327,452 |
| 403 | Tax Collection | | | | | | |
| 01-401-130 | Salary/Real Estate Collection | 10,000 | 15,147 | 0.15% | 15,000 | 0.21% | 15,000 |
| 01-403-161 | FICA & Medicare | 765 | 1,159 | 0.01% | 765 | 0.01% | 765 |
| | Subtotal - Tax Collection | 10,765 | 16,306 | 0.16% | 15,765 | 0.22% | 15,765 |
| 409 | Building Maintenance | | | | | | |
| 01-409-170 | PT Custodian Wage | 17,826 | 10,889 | 0.26% | 17,763 | 0.25% | 18,118 |
| 01-409-171 | PT Custodian FICA/Medicare | 1,325 | 1,315 | 0.02% | 1,359 | 0.02% | 1,388 |
| 01-409-180 | PT Custodian Uniform Allowance | 200 | 0 | 0.00% | 200 | 0.00% | 200 |
| 01-409-181 | PT Custodian Fringe Benefits (wc) | 1,380 | 1,569 | 0.02% | 1,414 | 0.02% | 1,485 |
| | Subtotal - Building Maintenance | 20,732 | 13,773 | 0.30% | 20,737 | 0.29% | 21,192 |
| 410 | Police | | | | | | |
| 01-410-130 | Salaries | 818,855 | 856,459 | 12.01% | 976,598 | 13.88% | 1,020,675 |
| 01-410-140 | PT Salary | 133,910 | 41,168 | 1.96% | 0 | 0.00% | 0 |
| 01-410-150 | Fringe Benefits | 73,163 | 108,276 | 1.07% | 108,803 | 1.55% | 108,000 |
| 01-410-141 | PT Fringe Benefits | 11,454 | 2,620 | 0.17% | 0 | 0.00% | 0 |
| 01-410-156 | Health Insurance | 149,117 | 240,099 | 2.19% | 181,947 | 2.59% | 191,044 |
| 01-410-161 | FICA & Medicare | 62,642 | 81,858 | 0.92% | 74,710 | 1.06% | 67,469 |
| 01-410-145 | PT FICA & Medicare | 10,244 | 3,149 | 0.15% | 0 | 0.00% | 0 |
| 01-410-183 | Overtime | 75,000 | 81,746 | 1.10% | 95,000 | 1.35% | 95,000 |
| 01-410-187 | Holiday | 49,891 | 34,785 | 0.73% | 50,041 | 0.71% | 51,492 |
| | Subtotal - Police | 1,384,276 | 1,450,161 | 20.31% | 1,487,098 | 21.13% | 1,533,680 |
| 414 | Planning & Zoning | | | | | | |
| 01-414-140 | Contracted Services | 18,180 | 17,300 | 0.27% | 18,377 | 0.26% | 18,744 |
| 01-414-150 | Fringe Benefits | 412 | 62 | 0.01% | 108 | 0.00% | 114 |
| 01-414-161 | FICA | 1,372 | 1,324 | 0.02% | 1,406 | 0.02% | 1,434 |
| | Subtotal - Planning & Zoning | 19,964 | 18,686 | 0.29% | 19,891 | 0.28% | 20,292 |

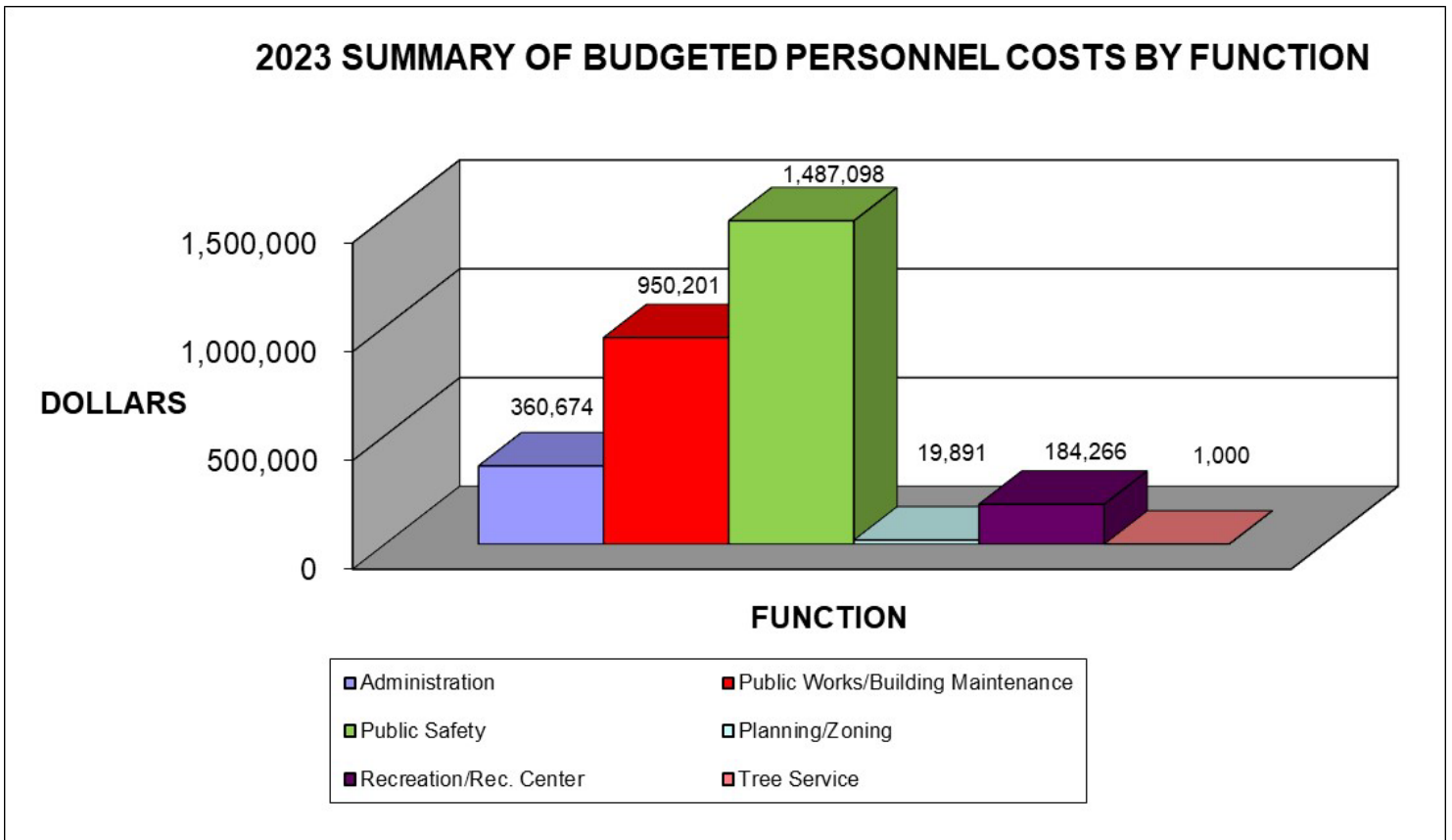
PS TABLE 1: Summary of Budgeted Personnel Costs (continued)

| | | 2022 | 2022 | % of Total | 2023 | % of Total | 2024 |
|------------|--|--------------------|--------------------|---------------|--------------------|---------------|--------------------|
| | | Budget | Actual to 12/31/22 | Expenditures | Budget | Expenditures | Budget |
| | | | | 2022 Budget | | 2023 Budget | |
| 430 | Public Works | | | | | | |
| 01-430-130 | Salaries Full Time | 389,585 | 341,939 | 5.72% | 461,739 | 6.56% | 410,041 |
| 01-430-140 | Wages Part Time | 17,140 | 13,874 | 0.25% | 18,081 | 0.26% | 17,640 |
| 01-430-150 | Fringe Benefits | 43,654 | 46,000 | 0.64% | 61,927 | 0.88% | 65,024 |
| 01-430-156 | Health Insurance | 113,826 | 109,425 | 1.67% | 113,826 | 1.62% | 119,517 |
| 01-430-161 | FICA & Medicare | 29,803 | 39,072 | 0.44% | 35,323 | 0.50% | 31,368 |
| 01-430-183 | Overtime | 25,568 | 34,606 | 0.38% | 40,578 | 0.58% | 41,390 |
| | Subtotal - Public Works | 619,576 | 584,916 | 9.09% | 731,474 | 10.40% | 684,980 |
| 436 | Sewer Maintenance (storm sewer) | | | | | | |
| 01-436-130 | Salaries | 62,816 | 69,223 | 0.92% | 64,397 | 0.92% | 65,685 |
| 01-436-150 | Fringe benefits | 6,182 | 6,584 | 0.09% | 8,949 | 0.13% | 9,396 |
| 01-436-156 | Health Insurance | 19,548 | 17,997 | 0.29% | 20,649 | 0.29% | 21,062 |
| 01-436-161 | FICA & Medicare | 4,805 | 5,156 | 0.07% | 4,926 | 0.07% | 5,025 |
| | Subtotal - Sewer Maintenance | 93,352 | 98,960 | 1.37% | 98,921 | 1.41% | 101,168 |
| 451 | Recreational Programming | | | | | | |
| 01-451-140 | Wages Assistant Recreation Director | 1,299 | 1,505 | 0.02% | 0 | 0.00% | 0 |
| 01-451-145 | Wages: Open & Close Pool Lodge | 1,000 | 756 | 0.01% | 1,000 | 0.01% | 1,000 |
| 01-451-150 | Fringe Benefits | 103 | 187 | 0.00% | 0 | 0.00% | 0 |
| 01-451-161 | FICA & Medicare | 99 | 173 | 0.00% | 0 | 0.00% | 0 |
| | Subtotal - Recreational Programming | 2,502 | 2,621 | 0.04% | 1,000 | 0.01% | 1,000 |
| 452 | Swimming Pool | | | | | | |
| 01-452-140 | Wages | 109,057 | 113,219 | 1.60% | 93,136 | 1.32% | 97,999 |
| 01-452-142 | Swim & Synchro Coaches | 11,101 | 10,815 | 0.16% | 11,379 | 0.16% | 11,606 |
| 01-452-150 | Fringe Benefits | 8,684 | 10,163 | 0.13% | 10,850 | 0.15% | 11,393 |
| 01-452-151 | Fringe Benefits: Swim & Synchro Coaches | 884 | 913 | 0.01% | 1,326 | 0.02% | 1,392 |
| 01-452-161 | FICA & Medicare | 8,343 | 9,232 | 0.12% | 7,125 | 0.10% | 6,671 |
| 01-452-165 | FICA & Medicare: Swim & Synchro Coaches | 849 | 827 | 0.01% | 870 | 0.01% | 888 |
| 01-452-238 | Uniforms | 1,200 | 837 | 0.02% | 1,300 | 0.02% | 1,500 |
| | Subtotal - Swimming Pool | 140,118 | 146,006 | 2.06% | 125,986 | 1.79% | 131,449 |
| 453 | Tennis | | | | | | |
| 01-453-140 | Wages | 4,797 | 3,357 | 0.07% | 4,917 | 0.07% | 5,015 |
| 01-453-150 | Fringe Benefits | 382 | 282 | 0.01% | 573 | 0.01% | 601 |
| 01-453-161 | FICA & Medicare | 367 | 257 | 0.01% | 376 | 0.01% | 384 |
| | Subtotal - Tennis | 5,546 | 3,896 | 0.08% | 5,866 | 0.08% | 6,001 |
| 454 | Parks | | | | | | |
| 01-454-130 | Salaries Full Time | 64,106 | 62,029 | 0.94% | 65,707 | 0.93% | 67,021 |
| 01-454-150 | Fringe Benefits | 6,422 | 7,211 | 0.09% | 9,295 | 0.13% | 9,759 |
| 01-454-156 | Health Insurance | 19,730 | 17,225 | 0.29% | 19,041 | 0.27% | 19,422 |
| 01-454-161 | FICA & Medicare | 4,904 | 5,529 | 0.07% | 5,027 | 0.07% | 5,127 |
| 01-454-183 | Overtime | 11,381 | 13,347 | | 14,230 | | 14,515 |
| | Subtotal - Parks | 106,544 | 105,341 | 1.56% | 99,070 | 1.41% | 101,330 |
| 455 | Tree Service | | | | | | |
| 01-455-140 | Wages | 2,000 | 0 | 0.03% | 1,000 | 0.01% | 1,000 |
| 01-455-150 | Fringe Benefits | | | | | | |
| 01-455-161 | FICA & Medicare | | | | | | |
| | Subtotal - Tree Service | 2,000 | 0 | 0.03% | 1,000 | 0.01% | 1,000 |
| 459 | Recreational Center (Greensburg Pike) | | | | | | |
| 01-459-130 | Marketing & Events Director Wages/Commission | 40,088 | 35,938 | 0.59% | 47,500 | 0.68% | 48,450 |
| 01-459-150 | Fringe Benefits - PT Wages & Market. Spec. | 116 | 139 | 0.00% | 280 | 0.00% | 294 |
| 01-459-161 | FICA & Medicare | 3,055 | 2,749 | 0.04% | 3,634 | 0.05% | 3,064 |
| | Subtotal - Recreational Center | 43,259 | 38,827 | 0.63% | 51,414 | 0.73% | 51,808 |
| | TOTAL - PERSONNEL COSTS | \$2,854,120 | \$2,805,884 | 41.88% | \$3,003,131 | 42.68% | \$3,014,242 |

PS TABLE 2: Summary of Budgeted Personnel Costs by Function (see PS CHART 1 below)

| | | | % of Total Expenditures | | % of Total Expenditures |
|---|--------------------|--------------------|--------------------------------|--------------------|--------------------------------|
| | 2022 Budget | 2022 Actual | 2022 Budget | 2023 Budget | 2023 Budget |
| Administration | 416,251 | 342,698 | 6.11% | 360,674 | 5.13% |
| Public Works/Building Maintenance/Parks | 840,204 | 802,990 | 12.33% | 950,201 | 13.50% |
| Public Safety (Police) | 1,384,276 | 1,450,161 | 20.31% | 1,487,098 | 21.13% |
| Planning/Zoning | 19,964 | 18,686 | 0.29% | 19,891 | 0.28% |
| Recreation/Rec. Center | 191,426 | 191,350 | 2.81% | 184,266 | 2.62% |
| Tree Service | 2,000 | 0 | 0.03% | 1,000 | 0.01% |
| TOTAL (by function) | \$2,854,120 | \$2,805,884 | 41.88% | \$3,003,131 | 42.68% |

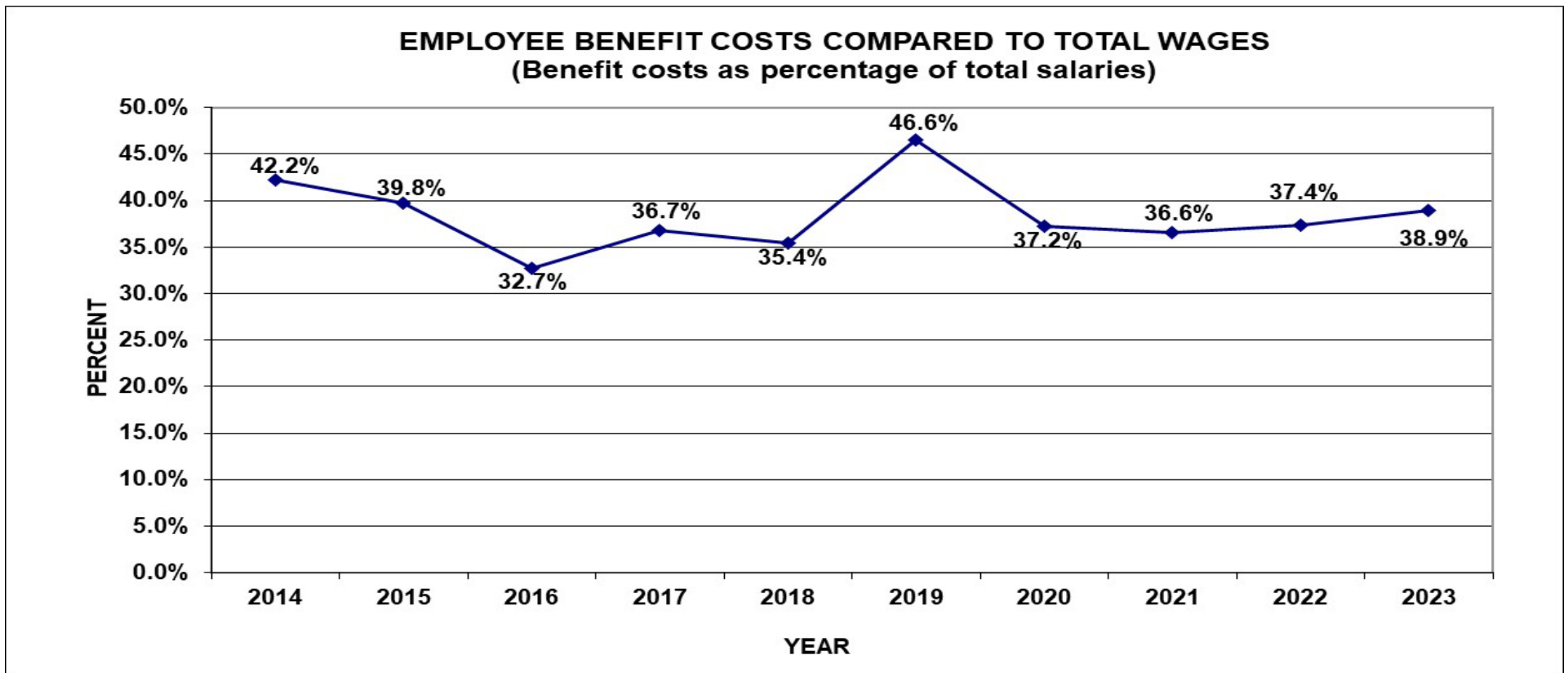
PS CHART 1: Personnel Costs by Function (see PS TABLE 2 above)



PS TABLE 3: Total Budgeted Personnel Costs (see PS CHART 2 below)

| TOTAL BUDGETED PERSONNEL COSTS (from annual budget documents) | | | | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| (Full Personnel Costs: includes salaries, fringes & overtime budgeted) | | | | | | | | | | |
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| Full Personnel Costs Budgeted | 2,444,018 | 2,414,774 | 2,426,899 | 2,481,236 | 2,653,564 | 2,778,026 | 2,660,934 | 2,669,462 | 2,854,120 | 3,003,131 |
| Fringe Benefits Budgeted | 705,567 | 665,316 | 577,933 | 644,731 | 671,742 | 859,345 | 689,797 | 684,204 | 746,454 | 803,648 |
| Full Time Salaries | 1,370,539 | 1,378,864 | 1,466,138 | 1,448,956 | 1,537,139 | 1,519,851 | 1,583,509 | 1,592,876 | 1,652,127 | 1,865,172 |
| Part Time Salaries | 300,411 | 294,625 | 303,328 | 306,049 | 361,684 | 325,898 | 270,938 | 277,382 | 343,590 | 198,733 |
| Total: All Salaries | 1,670,950 | 1,673,489 | 1,769,466 | 1,755,005 | 1,898,823 | 1,845,749 | 1,854,447 | 1,870,258 | 1,995,717 | 2063904 |
| Benefit Costs as Percentage of Total Salaries | 42.2% | 39.8% | 32.7% | 36.7% | 35.4% | 46.6% | 37.2% | 36.6% | 37.4% | 38.9% |

PS CHART 2: Employee Benefit Costs Compared to Total Wages (see PS TABLE 3 above)



PS TABLE 4: Medical, Dental & Vision Benefit Monthly Costs – 2014 to 2023 per employee

| HISTORY OF MONTHLY MEDICAL - DENTAL & VISION BENEFITS | | | | | | | | | | | | | | | | | | | | |
|---|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|
| Select Blue Point of Service/PPO Blue - High Option Dental - Vision Benefits of America | | | | | | | | | | | | | | | | | | | | |
| (Monthly cost per employee) | % Change | | % Change | | % Change | | % Change | | % Change | | % Change | | % Change | | % Change | | % Change | | | |
| | 2014 | Prev. Year | 2015 | Prev. Year | 2016 | Prev. Year | 2017 | Prev. Year | 2018 | Prev. Year | 2019 | Prev. Year | 2020 | Prev. Year | 2021 | Prev. Year | 2022 | Prev. Year | 2023 | Prev. Year |
| Single | \$ 463.46 | 0.82% | \$ 450.38 | -2.82% | \$ 463.86 | 2.99% | \$ 500.53 | 7.91% | \$ 528.64 | 5.62% | \$ 540.31 | 2.21% | \$ 546.05 | 1.06% | \$ 544.09 | -0.36% | \$ 549.14 | 0.93% | \$ 574.67 | 4.65% |
| Husband/Wife | \$ 1,272.40 | 0.89% | \$ 1,236.43 | -2.83% | \$ 1,271.54 | 2.84% | \$ 1,371.33 | 7.85% | \$ 1,460.82 | 6.53% | \$ 1,491.88 | 2.13% | \$ 1,508.49 | 1.11% | \$ 1,502.66 | -0.39% | \$ 1,516.56 | 0.93% | \$ 1,586.76 | 4.63% |
| Parent/Children | \$ 953.62 | 0.52% | \$ 927.46 | -2.74% | \$ 953.30 | 2.79% | \$ 1,026.04 | 7.63% | \$ 1,091.36 | 6.37% | \$ 1,114.66 | 2.13% | \$ 1,127.50 | 1.15% | \$ 1,123.58 | -0.35% | \$ 1,133.69 | 0.90% | \$ 1,184.74 | 4.50% |
| Family | \$ 1,378.67 | 0.97% | \$ 1,339.43 | -2.85% | \$ 1,377.63 | 2.85% | \$ 1,486.44 | 7.90% | \$ 1,583.98 | 6.56% | \$ 1,617.63 | 2.12% | \$ 1,635.50 | 1.10% | \$ 1,629.04 | -0.39% | \$ 1,644.20 | 0.93% | \$ 1,720.78 | 4.66% |

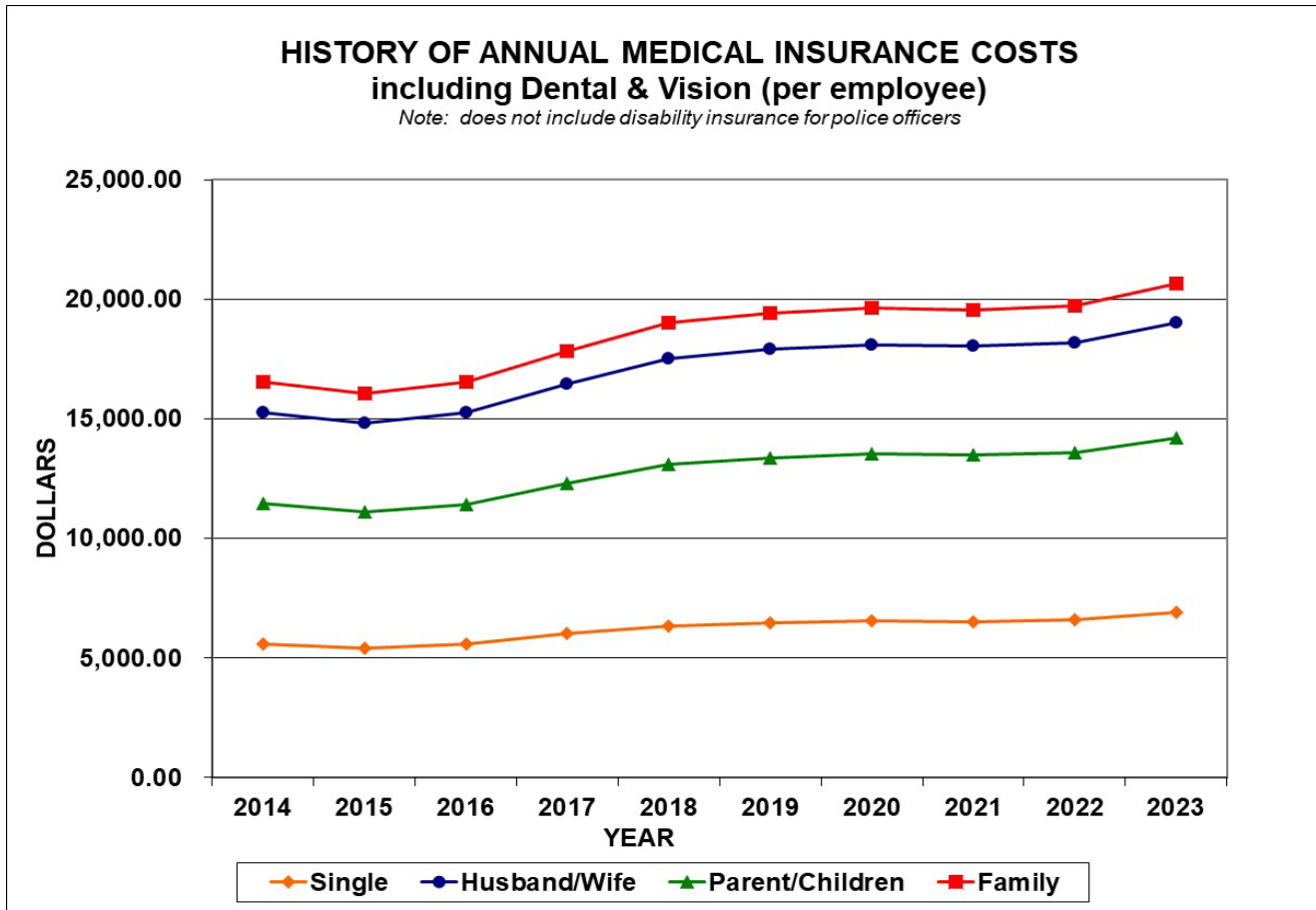
Note: Does not include disability insurance for police officers; PPO Blue 500 shown starting 2012 (begins for police only in 2011; begins for non uniform in 2012)

PS TABLE 5: Medical, Dental & Vision Benefit Annual Costs – 2014 to 2023 per employee

| HISTORY OF ANNUAL MEDICAL - DENTAL & VISION BENEFITS | | | | | | | | | | | | | | | | | | | | |
|---|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|
| Select Blue Point of Service/PPO Blue - High Option Dental - Vision Benefits of America | | | | | | | | | | | | | | | | | | | | |
| (Annual cost per employee) | % Change | | % Change | | % Change | | % Change | | % Change | | % Change | | % Change | | % Change | | % Change | | | |
| | 2014 | Prev. Year | 2015 | Prev. Year | 2016 | Prev. Year | 2017 | Prev. Year | 2018 | Prev. Year | 2019 | Prev. Year | 2020 | Prev. Year | 2021 | Prev. Year | 2022 | Prev. Year | 2023 | Prev. Year |
| Single | 5,561.52 | 0.82% | 5,404.56 | -2.82% | 5,566.32 | 2.99% | 6,006.36 | 7.91% | 6,343.68 | 5.62% | 6,483.72 | 2.21% | 6,552.60 | 1.06% | 6,529.08 | -0.36% | 6,589.68 | 0.93% | 6,896.04 | 4.65% |
| Husband/Wife | 15,268.80 | 0.89% | 14,837.16 | -2.83% | 15,258.48 | 2.84% | 16,455.96 | 7.85% | 17,529.84 | 6.53% | 17,902.56 | 2.13% | 18,101.88 | 1.11% | 18,031.92 | -0.39% | 18,198.72 | 0.93% | 19,041.12 | 4.63% |
| Parent/Children | 11,443.44 | 0.52% | 11,129.52 | -2.74% | 11,439.60 | 2.79% | 12,312.48 | 7.63% | 13,096.32 | 6.37% | 13,375.92 | 2.13% | 13,530.00 | 1.15% | 13,482.96 | -0.35% | 13,604.28 | 0.90% | 14,216.88 | 4.50% |
| Family | 16,544.04 | 0.97% | 16,073.16 | -2.85% | 16,531.56 | 2.85% | 17,837.28 | 7.90% | 19,007.76 | 6.56% | 19,411.56 | 2.12% | 19,626.00 | 1.10% | 19,548.48 | -0.39% | 19,730.40 | 0.93% | 20,649.36 | 4.66% |

Note: Does not include disability insurance for police officers; PPO Blue 500 shown starting 2012 (begins for police only in 2011; begins for non uniform in 2012)

PS CHART 3: History of Annual Medical, Dental & Vision Benefit Costs (see PS TABLE 5 above)



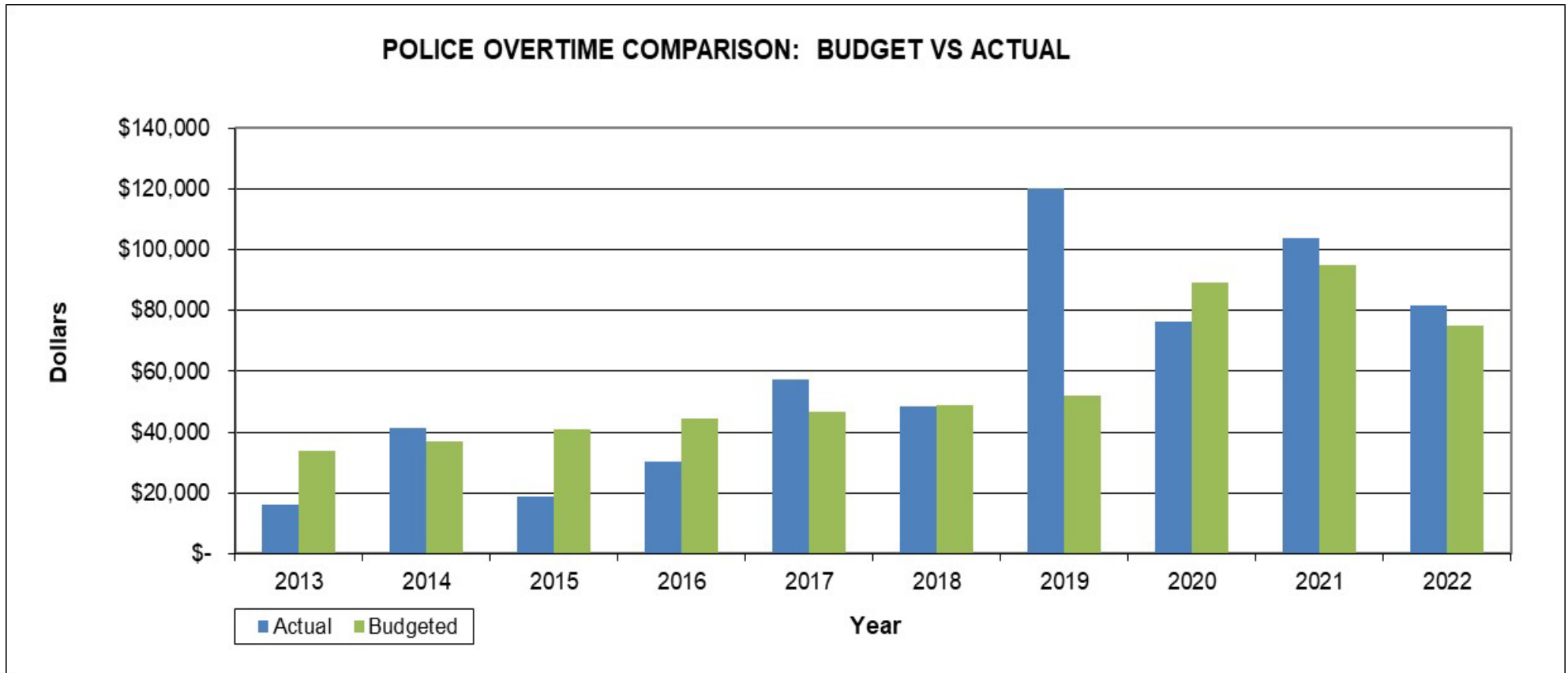
PS TABLE 6: Comparison of Monthly Medical, Dental & Vision Benefit Costs – (per employee)

| MONTHLY COSTS | 10 Year Comparison - 2014 to 2023 | | |
|--|-----------------------------------|----------|----------|
| | 2023 | % Change | 2014 |
| <i>(2012: PPO Blue 500 plan started)</i> | | | |
| SINGLE | \$ 574.67 | 24.00% | 463.46 |
| HUSBAND/WIFE | \$ 1,586.76 | 24.71% | 1,272.40 |
| PARENT/CHILDREN | \$ 1,184.74 | 24.24% | 953.62 |
| FAMILY | \$ 1,720.78 | 24.81% | 1,378.67 |
| Average | 1,266.74 | 24.55% | 1,017.04 |

PS TABLE 7: Police Overtime Summary – 2011 to 2020 (see PS CHART 4 below)

| <i>Overtime (unaudited)</i> | | | | | | | | | | |
|--------------------------------|-------------|-----------|-------------|-------------|-----------|-----------|------------|-------------|------------|-----------|
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Police (actual) | \$ 15,904 | \$ 41,469 | \$ 18,709 | \$ 30,413 | \$ 57,370 | \$ 48,219 | \$ 120,282 | \$ 76,328 | \$ 103,842 | \$ 81,746 |
| Police (budgeted) | \$ 34,000 | \$ 37,000 | \$ 40,969 | \$ 44,500 | \$ 46,500 | \$ 49,000 | \$ 52,000 | \$ 89,000 | \$ 95,000 | \$ 75,000 |
| Difference - Actual - Budgeted | \$ (18,096) | \$ 4,469 | \$ (22,260) | \$ (14,087) | \$ 10,870 | \$ (781) | \$ 68,282 | \$ (12,672) | \$ 8,842 | \$ 6,746 |

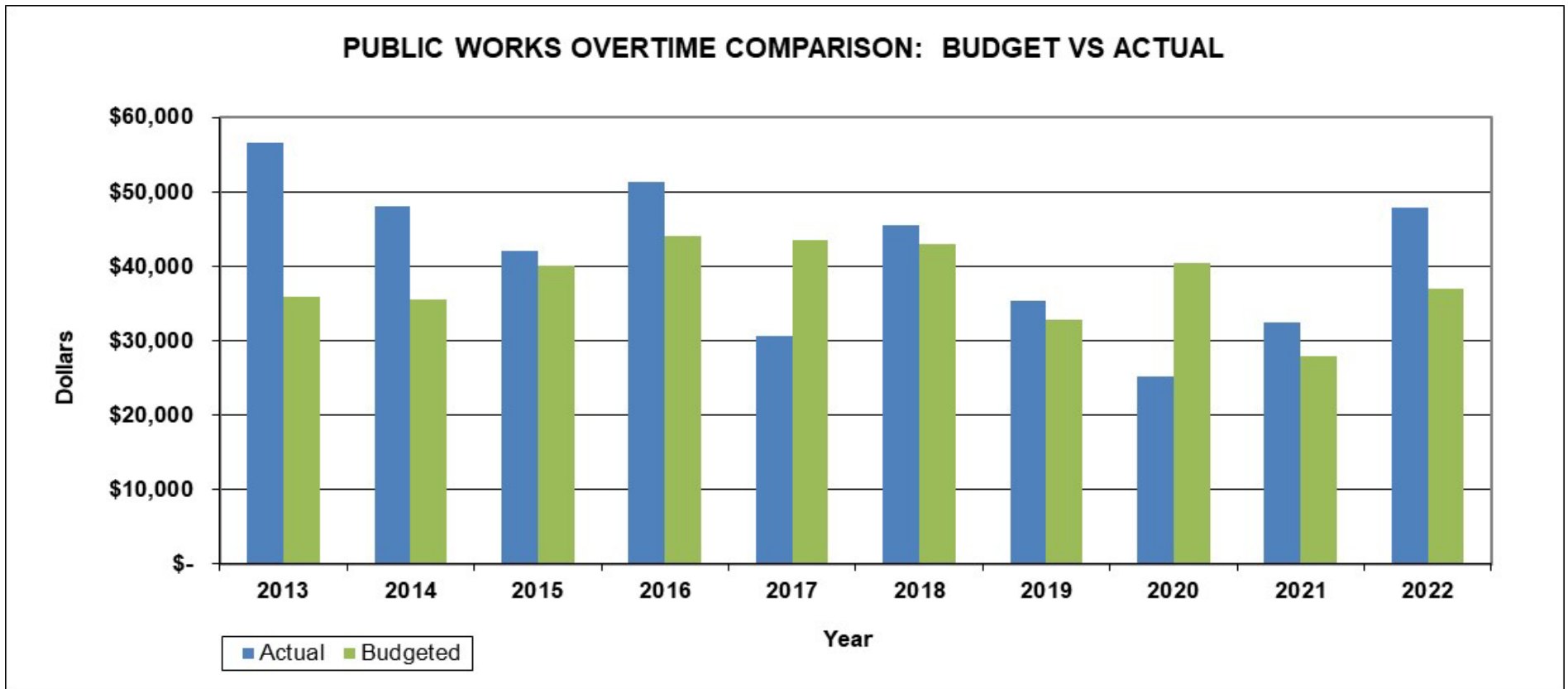
PS CHART 4: Police Overtime Comparison



PS TABLE 8: Public Works Overtime Summary – 2010 to 2020 (see PS CHART 5 below)

| Overtime (unaudited) | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--------------------------------|-----------|-----------|-----------|-----------|-------------|-----------|-----------|-------------|-----------|-----------|
| Public Works (actual) | \$ 56,528 | \$ 48,152 | \$ 42,124 | \$ 51,323 | \$ 30,665 | \$ 45,507 | \$ 35,445 | \$ 25,277 | \$ 32,551 | \$ 47,953 |
| Public Works (budgeted) | \$ 36,000 | \$ 35,500 | \$ 40,000 | \$ 44,000 | \$ 43,500 | \$ 43,000 | \$ 32,777 | \$ 40,491 | \$ 27,926 | \$ 36,949 |
| Difference - Actual - Budgeted | \$ 20,528 | \$ 12,652 | \$ 2,124 | \$ 7,323 | \$ (12,835) | \$ 2,507 | \$ 2,668 | \$ (15,214) | \$ 4,625 | \$ 11,004 |

PS CHART 5: Public Works Overtime Comparison



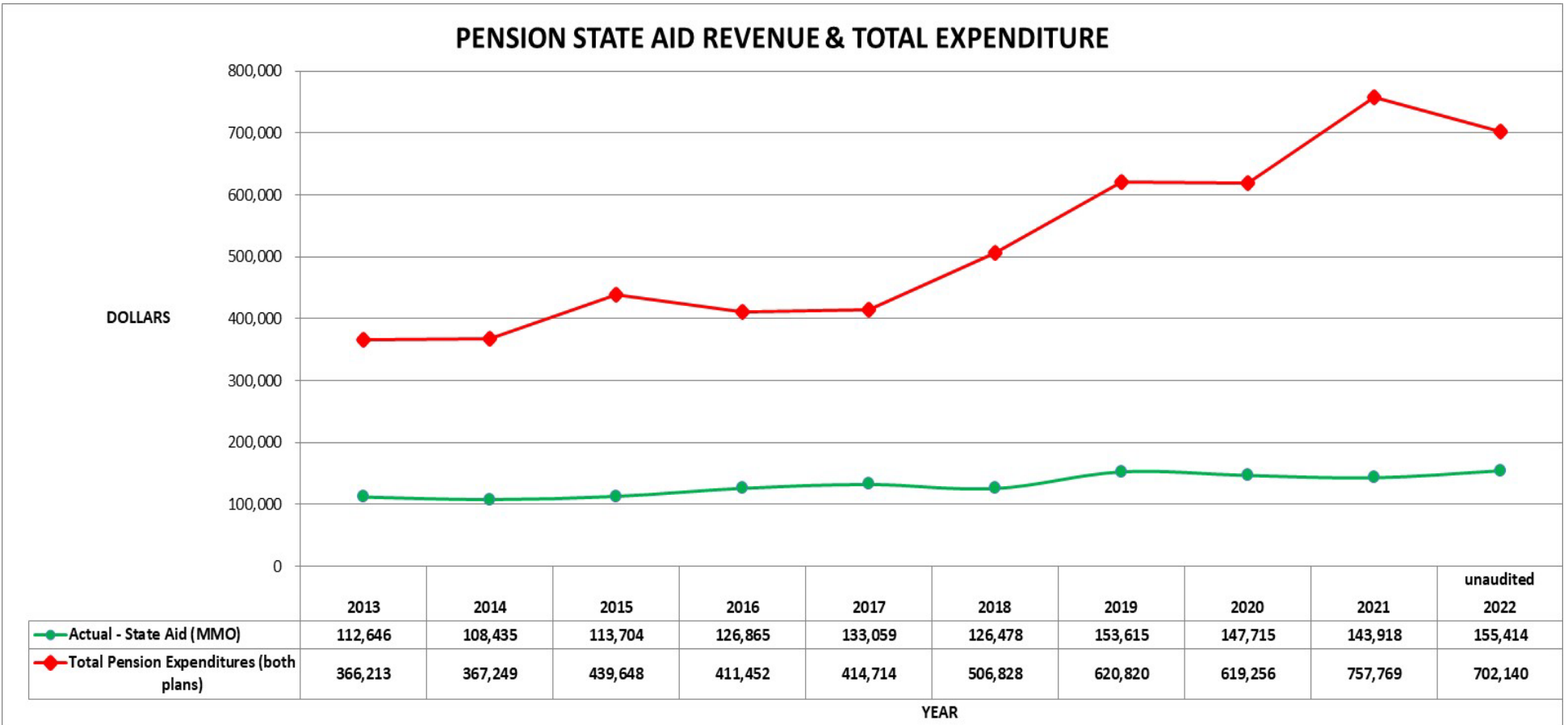
PS TABLE 9: Pension Summary - Revenue (MMO/State Aid) and Expenditures shown as Police, Non-Uniform and Combined

| Pension Summary | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| (source: Audit Report) | | | | | | | | | | unaudited |
| Revenue: | | | | | | | | | | |
| Actual - State Aid (MMO) | 112,646 | 108,435 | 113,704 | 126,865 | 133,059 | 126,478 | 153,615 | 147,715 | 143,918 | 155,414 |
| Budgeted - State Aid (MMO) | 110,900 | 108,000 | 107,000 | 107,000 | 108,000 | 116,000 | 117,000 | 120,000 | 110,000 | 130,000 |
| Difference (Actual-Budget) | 1,746 | 435 | 6,704 | 19,865 | 25,059 | 10,478 | 36,615 | 27,715 | 33,918 | 25,414 |
| Expenditures: | | | | | | | | | | |
| Public Works (non uniform) - actual | 97,596 | 101,624 | 83,915 | 78,754 | 78,027 | 106,345 | 127,169 | 127,818 | 129,614 | 101,837 |
| Police - actual | 268,617 | 265,625 | 355,733 | 332,698 | 336,687 | 400,483 | 493,651 | 491,438 | 628,155 | 600,303 |
| Total Pension Expenditures (both plans) | 366,213 | 367,249 | 439,648 | 411,452 | 414,714 | 506,828 | 620,820 | 619,256 | 757,769 | 702,140 |
| Population (source: US Census adjusted for 2010 & 2020 census) | 6,518 | 6,518 | 6,518 | 6,518 | 6,518 | 6,518 | 6,518 | 6,429 | 6,429 | 6,429 |
| Pension Costs Per Capita | \$56 | \$56 | \$67 | \$63 | \$64 | \$78 | \$95 | \$96 | \$118 | \$109 |
| Police Pension Costs Per Capita | \$41 | \$41 | \$55 | \$51 | \$52 | \$61 | \$76 | \$76 | \$98 | \$93 |
| Difference: Actual Rev - Actual Expend. | (253,567) | (258,814) | (325,944) | (284,587) | (281,655) | (380,350) | (467,205) | (471,541) | (613,851) | (546,727) |

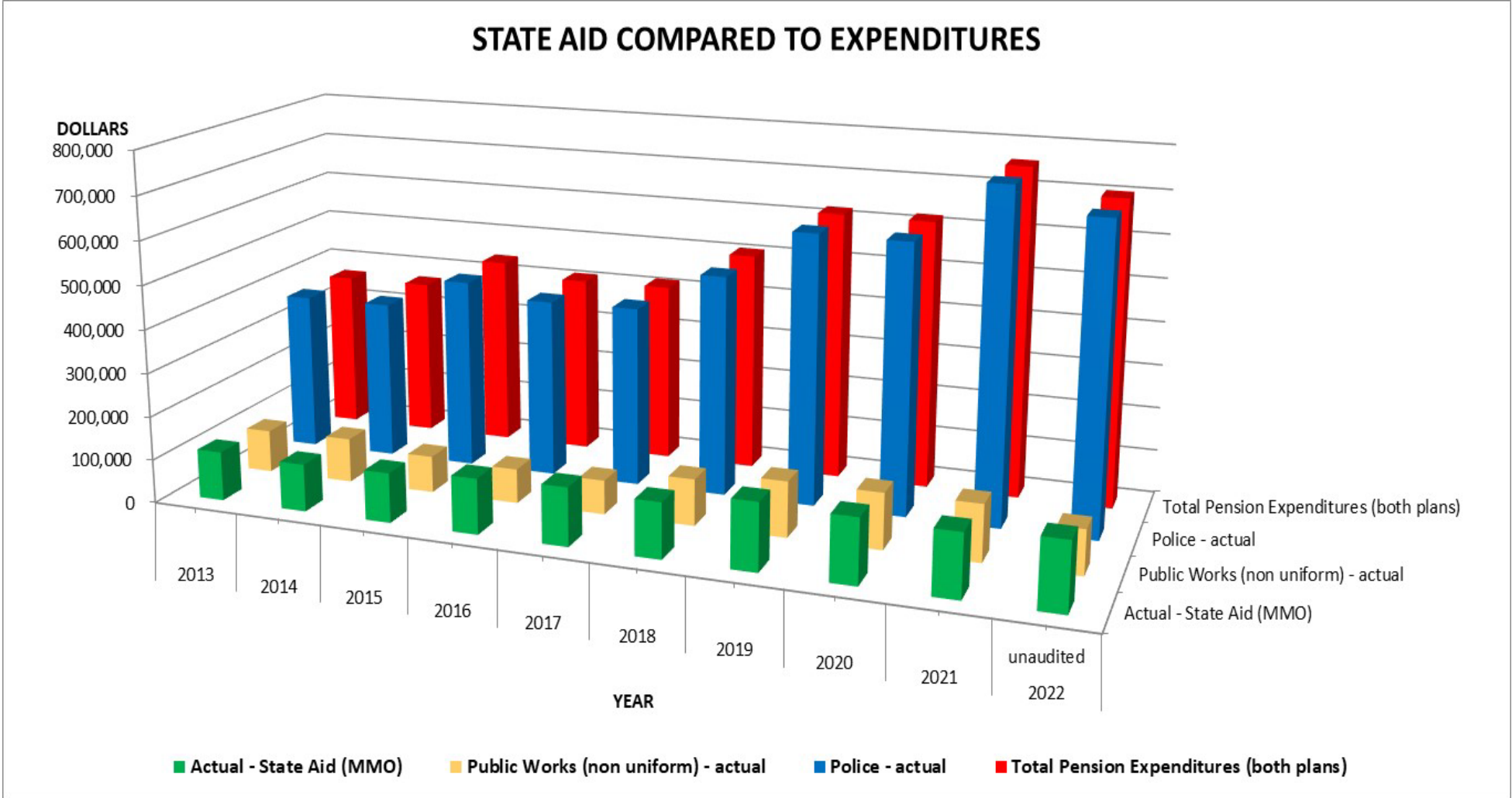
Note: Pension costs shown do not include defined contribution plan for manager. However, non-uniform hires after 2014 received a defined contribution plan, included in the numbers above. Both calculate into amount of state aid provided to the borough.

MMO = Minimum Municipal Obligation (annual actuarial calculation of dollar figure owed to each plan by the borough); see also pages 49, 58 and 61 of budget message.

PS CHART 6: Graphic illustration of PS Table 9 Data – SUMMARY



PS CHART 7: Graphic illustration of PS Table 8 Data – DETAIL



PS CHART 8: Pension Per Capita Costs (Total, both plans compared with police plan separately)

