



Members of Council, Mayor, Residents of Forest Hills

The following **draft budget** is submitted for your inspection for the fiscal year of 2025. Having come in almost halfway through 2024 and following in the footsteps of a veteran of the 24 prior budgets has not been without its challenges. It is my hope that I have lived up to them, and that the outline presented within will be the next steps into Forest Hills' future, stability, and growth.

Please allow me to begin by thanking Council, Mayor Porco, and most importantly, my staff for their tireless work in helping me get quickly up to speed so that this message and the supporting documents could be presented today.

Over the past 2 years this Borough has tackled some serious deferred maintenance issues including but not limited to: renovations to the Westinghouse Lodge and grounds; replacement of failing HVAC equipment in the buildings on the Ardmore Boulevard campus; replacing the boilers at the Community Pool and making needed repairs to the pool itself. We are also completing a multimillion-dollar project that not only included the pool boiler, but also added air conditioning to the Pool Lodge, but also created energy efficiencies in all of the borough buildings and finally, brought another 150+kW of solar energy online, almost doubling our prior production.

This year saw Council's ongoing commitment to our infrastructure by continuing to update and follow the roads program and its commitment to updating our aging sewer infrastructure. Neither of these programs are inexpensive, but both are necessary to maintain Forest Hills compliance with regulatory requirements and to stay at forefront of environmental stewardship in the eastern suburbs.

All of the investment does have a cost, and the Borough has done an exceptional job keeping up with the needs of the Borough while maintaining an almost level amount of revenues. The coming years will require hard decisions to be made and a clarification of our values and priorities. For 2025 I present a budget that cuts or delays all non-critical general fund expenditures while maintaining all programming and amenities that make Forest Hills special. These reductions have no effect on the road or sewer programs, so necessary infrastructure work will continue. I am also presenting a budget that can no longer rely on the Borough "savings" to balance the books, therefore I am asking Council to consider its first tax increase since 2007.

The Borough's property tax income, which is currently 42% of the revenues, and is the single largest revenue source, has only increased by 19% or \$512,000 over the past 14 years, well below the 90% inflation increase that has occurred across the United States in the same period of time (Bureau of Labor Statistics). Had taxes matched inflation the Borough would have increased annual revenue by over \$2,700,000.

**Forest Hills Municipal Office - 4400 Greensburg Pike – Pittsburgh, PA 15221 –
412.351.7330**

The 2025 budget reflects a commitment to the Borough's residents, its amenities, and the infrastructure & core services provided while ensuring that the Borough maintains a stable financial footing for the future.

This message was written and submitted to Council in November for consideration. The final approved budget may differ from the one included.

Seth Abrams, MPPM
Borough Manager

The following **draft budget** reflects significant realignment of expenses within the budget from prior years. The change allows the Borough to better align its accounting with current best practices. The outcome is that line items may be difficult to compare from current year to the proposed budget.

GL Number	Description	2024 Forecast	2025 Draft Budget	% Change 2024 Projected vs. 2025	
				Budget	Notes
Fund 01 - General Fund					
Revenues					
Real Estate Tax					
01-301-100	R.E. CURRENT-GENERAL OP.	\$ 2,930,400.00	\$ 3,214,954.07	10%	Proposed millage increase levelling from initial
01-301-400	R.E. Prior Years	\$ 137,000.00	\$ 100,000.00	-27%	collections
Total Real Estate Tax		\$ 3,067,400.00	\$ 3,314,954.07	8%	
Act 511 Taxes					
01-310-010	Deed Transfer Tax	\$ 126,000.00	\$ 118,000.00	-6%	cooling market
01-310-020	Earned Income Tax (EIT)	\$ 1,298,000.00	\$ 1,320,000.00	2%	
01-310-050	Local Services Tax (LST)	\$ 92,519.00	\$ 112,000.00	21%	
Total Act 511 Tax		\$ 1,516,519.00	\$ 1,550,000.00	2%	
Penalites & Interest -Taxes					
01-319-010	Delinquent Collection Fees	\$ 11,850.00	\$ 12,000.00	1%	
01-319-100	Reimbursed Costs	\$ 4,000.00		-100%	
Total Penalites & Interest -Taxes		\$ 15,850.00	\$ 12,000.00	-24%	
Licenses & Permits					
01-320-040	Zoning Permit	\$ 2,200.00	\$ 3,000.00	36%	
01-320-050	Grading Permit	\$ -	\$ -		
01-320-090	Misc. Permits	\$ 650.00	\$ 750.00	15%	
01-320-100	Chicken Permits	\$ 10.00	\$ 10.00	0%	
01-320-101	Beekeeping Permit	\$ 70.00	\$ 50.00	-29%	
01-320-102	Dumpster/Pod Permit	\$ 1,200.00	\$ 2,000.00	67%	
01-320-322	Mechanical device permit	\$ -	\$ 1,000.00		
01-321-061	Vendor Permit	\$ 1,025.00	\$ 200.00	-80%	

01-321-080	Cable TV Franchise	\$	116,000.00	\$	112,520.00	-3%
01-322-050	Street Opening	\$	8,200.00	\$	8,000.00	-2%
Total Licenses & Permits		\$	129,355.00	\$	127,530.00	-1%
Fines & Fees						
01-331-010	Magistrate/State Police Fines	\$	18,500.00	\$	18,500.00	0%
01-331-140	Parking Tickets	\$	6,500.00	\$	5,000.00	-23%
Total Fines & Fees		\$	25,000.00	\$	23,500.00	-6%
Interest, Rents & Royalties						
01-340-010	Interest Earnings	\$	57,000.00	\$	40,000.00	-30% interest rates dropping
01-340-029	Park & Ride Rental	\$	19,000.00	\$	18,000.00	-5%
01-340-040	Trust Revenues			\$	-	0%
01-340-056	SRECS	\$	-	\$	6,000.00	new solar credits
Total Interest, Rents & Royalties		\$	76,000.00	\$	64,000.00	-16%
State Grants						
01-354-001	PA Grants	\$	75,000.00	\$	210,000.00	180% 2025: Main Park
01-354-003	Snow Removal (State & County)	\$	28,136.59	\$	28,136.59	0%
01-354-011	Other Grants	\$	28,000.00	\$	-	-100%
01-354-070	DCNR Grant			\$	160,500.00	Tree Inventory
01-354-015	Recycling Performance Grant	\$	3,558.00	\$	3,000.00	-16%
Total State Grants		\$	134,694.59	\$	401,636.59	198%
State Shared Revenue						
01-355-001	Public Utility Tax	\$	4,567.56	\$	4,800.00	5%
01-355-004	LCB Permit	\$	400.00	\$	400.00	0%
01-355-005	Est. State Aid Pens. MMO	\$	220,204.43	\$	200,000.00	-9%
01-355-009	Act 13 PA UGW Dist	\$	995.59	\$	1,800.00	81%
01-357-007	Foreign Fire Fund	\$	36,682.98	\$	36,682.98	0%
01-357-010	RAD	\$	292,000.00	\$	300,000.00	3%
Total Shared Revenue		\$	554,850.56	\$	543,682.98	-2%
Intergovernmental Services						
01-358-010	Chalfant Police Contract	\$	67,019.00	\$	69,030.00	3%

01-358-030	Chalfant Pub Works Contract	\$ 75,156.00	\$ 77,034.90	2%
01-358-035	Chalfant Public Works Equipment Fee	\$ 17,677.00	\$ 17,677.00	0%
01-358-040	Library usage fees (telephone)	\$ 330.00	\$ -	-100%
01-358-050	Fuel Usage Administration fee	\$ 160,000.00	\$ 160,000.00	0%
Total Intergovernmental Services		\$ 320,182.00	\$ 323,741.90	1%
Services				
01-360-040	Lien Verification	\$ 7,200.00	\$ 6,400.00	-11%
01-361-031	Preliminary/Final Plan App fee	\$ 1,000.00	\$ 1,000.00	0%
01-361-730	Accident Report Fee	\$ 2,000.00	\$ 1,200.00	-40%
01-362-025	Police Additional Services	\$ 112,000.00	\$ 25,000.00	-78%
01-362-026	Finger Printing	\$ -	\$ -	0%
01-362-034	Zoning Appeals	\$ 1,828.00	\$ -	-100%
01-362-041	Building Permit Fees	\$ 6,500.00	\$ 6,500.00	0%
01-362-042	Electrical Inspection	\$ 5,800.00	\$ 5,000.00	-14%
01-362-450	Use/Occupancy Inspection	\$ 4,780.00	\$ -	-100%
01-362-500	False Alarm Fee	\$ -	\$ -	0%
01-364-011	Sewer Tap In	\$ -	\$ -	0%
01-364-015	Dye test	\$ 4,800.00	\$ 5,500.00	15%
01-364-030	Refuse Collection	\$ 755,000.00	\$ 780,000.00	3%
01-364-031	Delinquent Refuse Fees	\$ 35,994.00	\$ 35,000.00	-3%
01-364-032	Refuse Penalties	\$ 16,000.00	\$ 16,000.00	0%
01-364-033	Refuse Collection Fees	\$ 4,669.00		-100% Now in delinquent fees
01-364-051	Recycle Bins	\$ 1,100.00	\$ 900.00	-18%
01-367-014	Pavillion Permits	\$ 5,810.00	\$ 6,000.00	3%
01-367-020	Pool Passes	\$ 69,604.91	\$ 64,000.00	-8%
01-367-019	Sponsored Pass	\$ 12,409.00	\$ 18,000.00	45%
01-367-022	Daily Passes	\$ 27,022.00	\$ 25,000.00	-7%
01-367-023	Concessions	\$ 30,585.00	\$ 31,000.00	1%
01-367-024	Swim Lessons	\$ 6,558.00	\$ 6,000.00	-9%
01-367-030	Rec Programming Fees	\$ 4,000.00	\$ 3,000.00	-25%
01-367-031	Swim Team Fee	\$ 6,136.00	\$ 8,300.00	35%
01-367-032	Synchro Fee	\$ 1,338.00	\$ 1,500.00	12%
01-367-080	Tennis Passes	\$ 1,368.00	\$ 1,200.00	-12%
01-367-082	Tennis Lessons	\$ 169.00	\$ 100.00	-41%
01-367-083	Tennis Team	\$ -	\$ -	0%

01-367-084	Tennis Clinic	\$ 3,280.00	\$ 3,000.00	-9%
01-367-086	Fundraisers	\$ -	\$ -	0%
	Pool/Team Sponsorships	\$ -		0%
01-367-087	Pool Donations	\$ 1,600.00	\$ 1,000.00	-38%
01-367-090	Field Rentals	\$ 1,000.00	\$ 1,000.00	0%
01-367-140	Lodge Rentals	\$ 53,000.00	\$ 58,000.00	9%
Total Services		\$ 1,182,550.91	\$ 1,109,600.00	-6%
Miscellaneous/Other Revenue				
01-380-010	Miscellaneous Revenue	\$ 14,474.00	\$ 12,000.00	-17%
01-380-020	Newsletter	\$ 5,167.00	\$ 7,000.00	35%
				Only if insurance claim is
01-380-025	Insurance Reimbursements	\$ 60,736.00	\$ -	-100% filed
01-380-032	Engineering & Legal Costs Reimbursed	\$ -	\$ -	0%
01-390-100	Revenue from sale of equipment	\$ 28,101.00	\$ -	-100%
01-392-010	Transfer from Budget Reserve	\$ -		0%
01-392-019	Transfer from Sewer Fund	\$ 83,000.00	\$ 102,829.36	24%
01-392-020	Transfer from Fire Service Fund	\$ 34,895.00	\$ 8,500.00	-76%
				Purchase of Solar Panels
01-392-025	Solar Account		\$ 293,000.00	@4400 Gbg. Pike
01-392-030	Transfer from Building Fund		\$ 300,000.00	
01-395-010	W/C Payments	\$ 36,000.00	\$ -	-100%
Total Miscellaneous/Other Revenue		\$ 262,373.00	\$ 723,329.36	176%
Total Revenue:		\$ 7,284,775.06	\$ 8,193,974.90	12%
Expenses				
Dept 400 - Council				
01-400-105	Council/Mayor Wage	\$ 13,680.00	\$ 13,680.00	0%
01-400-192	FICA/Medicare	\$ 1,046.52	\$ 1,046.52	0%
01-400-241	Supplies	\$ 445.00	\$ -	-100%
01-400-420	Dues	\$ 6,000.00	\$ 7,800.00	30%
01-400-460	Conferences	\$ 1,510.00	\$ 2,000.00	32%

Dept Total - Council		\$	22,681.52	\$	24,526.52	8%
Dept 401 - Administration						
01-401-110	Admin Wages	\$	255,000.00	\$	243,861.29	-4%
01-401-188	Fringe Benefits	\$	6,000.00	\$	6,000.00	0%
01-401-192	FICA/Medicare	\$	19,966.50	\$	19,114.39	-4%
01-401-196	Insurance/Benefits	\$	53,500.00	\$	70,240.20	31%
01-401-317	Software (SaaS)	\$	65,000.00	\$	27,850.00	-57%
01-401-319	Delinquent Fees/Commissions	\$	25,253.00	\$	25,253.00	0%
01-401-353	Bonds	\$	1,645.00	\$	1,645.00	0%
01-401-420	Memberships	\$	6,000.00	\$	1,000.00	-83%
01-401-460	Conferences	\$	7,500.00	\$	6,000.00	-20%
01-402-311	Auditor	\$	25,000.00	\$	25,000.00	0%
01-402-317	Payroll Svc	\$	7,000.00	\$	7,500.00	7%
01-402-390	Bank Service Charges	\$	3,029.00	\$	3,000.00	-1%
01-403-130	Tax Collector	\$	4,000.00	\$	4,000.00	0%
01-403-192	Tax Collector FICA	\$	306.00	\$	306.00	0%
01-403-215	RE Tax Postage/envelopes & Bills	\$	-	\$	-	
01-403-353	Tax Collector Bond	\$	170.00	\$	170.00	0%
01-404-314	Solicitor	\$	79,300.00	\$	81,679.00	3%
01-404-450	Legal/Contractual/Personnel	\$	33,000.00	\$	30,000.00	-9%
01-406-115	PT Intern	\$	3,600.00	\$	2,400.00	-33%
01-406-192	PT Intern FICA/Medicare	\$	275.40	\$	367.20	33%
01-406-213	Photocopy/Printer	\$	5,000.00	\$	3,800.00	-24%
01-406-210	General Office Supplies	\$	4,000.00	\$	5,000.00	25%
01-406-215	Postage	\$	13,500.00	\$	15,500.00	15%
01-406-231	Cost Fuel Sold	\$	165,000.00	\$	165,000.00	0%
01-406-237	Furniture & Equipment	Building Fund		\$	-	
01-406-318	Grant Application Fees	\$	300.00	\$	500.00	67%
01-406-319	Grant Consultant	\$	8,000.00	\$	15,000.00	88%
01-406-321	Telephone	\$	5,300.00	\$	4,800.00	-9%
01-406-325	Internet/Comms	\$	2,883.00	\$	3,300.00	14%
01-406-327	IT Hardware	\$	3,876.00	\$	-	-100%
01-406-341	Legal Advertising	\$	4,800.00	\$	4,500.00	-6%
01-406-343	Newsletter	\$	29,000.00	\$	6,800.00	-77% change to electronic
01-406-361	Electricity	\$	2,600.00	\$	2,300.00	-12%

01-406-362	Natural Gas	\$	281.00	\$	300.00	7%
01-406-364	Sewage	\$	500.00	\$	525.00	5%
01-406-366	Water	\$	820.00	\$	350.00	-57%
01-406-368	Solar Energy	\$	29,532.00	\$	31,000.00	5%
01-406-452	IT/Networking	\$	60,000.00	\$	28,000.00	-53% base fees
01-408-313	Engineer	\$	60,000.00	\$	55,000.00	-8%
01-408-319	Document Storage/Iron Mtn	\$	5,173.00	\$	4,200.00	-19%
Dept Total - Administration		\$	996,109.90	\$	901,261.09	-10%
Dept 409 - Government Building						
01-409-115	Custodial Wages	\$	34,913.00	\$	34,913.00	0%
01-409-192	FICA/Medicare	\$	2,670.84	\$	2,670.84	0%
01-409-226	Janitorial Supplies	\$	250.00	\$	3,600.00	1340% change from other lines
01-409-237	Mats & Cleaning Supplies	\$	8,000.00	\$	3,600.00	-55%
01-409-329	Security	\$	1,600.00	\$	1,632.00	2%
01-409-371	Landscaping	\$	16,870.00	\$	14,921.00	-12%
01-409-720	Capital Purchase	\$	-	\$	334,000.00	
01-409-373	Building Maint/Repairs	\$	38,000.00	\$	25,000.00	-34%
Dept Total - Government Building		\$	102,303.84	\$	420,336.84	311%
Dept 410 - Police						
01-410-112	Wages	\$	1,040,000.00	\$	1,106,905.93	6%
01-410-180	Overtime	\$	119,546.00	\$	123,132.38	3%
01-410-184	Special Detail Overtime -Reimbursed	\$	18,000.00	\$	18,000.00	0%
01-410-192	FICA/Medicare	\$	88,705.27	\$	95,474.93	8%
01-410-196	Insurance/Benefits	\$	162,310.00	\$	218,177.75	34%
01-410-210	Photocopy/Printer	\$	5,000.00	\$	1,850.00	-63%
01-410-213	Computer Supplies/Equip	\$	2,700.00	\$	5,000.00	85%
01-410-216	Court Reimbursements/Petty Cash	\$	500.00	\$	500.00	0%
01-410-231	Fuel	\$	11,800.00	\$	12,000.00	2%
01-410-238	Uniform Allowance	\$	13,000.00	\$	12,100.00	-7%
01-410-242	Firearms/Ammunition/Vests	\$	7,000.00	\$	25,000.00	257% Purchase new firearms
01-410-251	Vehicle parts/repairs/supplies	\$	35,000.00	\$	40,000.00	14%
01-410-317	Software (SaaS)	\$	1,700.00	\$	7,395.00	335% move from other lines

01-410-321	Telecom/telephone	\$	9,500.00	\$	-	-100% Admin will absorb decreased internet & moved
01-410-325	Internet/Comms/CATV	\$	14,023.00	\$	3,414.00	-76% to other lines
01-410-327	Radio & Body/Vehicle Cam	\$	21,166.00	\$	5,000.00	-76% 2024 included upgrades
01-410-329	Traffic Cameras/Maint			\$	45,000.00	Capital Request
01-410-330	Vehicle Purchase/Upfit	\$	85,000.00	\$	10,000.00	-88%
01-410-338	Car Wash	\$	500.00	\$	500.00	0%
01-410-420	Dues	\$	400.00	\$	1,000.00	150%
01-410-434	Printing	\$	3,700.00	\$	-	-100%
01-410-452	IT/Networking	\$	-	\$	10,000.00	
01-410-456	Animal Control	\$	2,600.00	\$	2,900.00	12%
01-410-460	Conference/Training	\$	3,500.00	\$	6,000.00	71%
Dept Total - Police		\$	1,645,650.27	\$	1,749,349.99	6%

Dept 413 - Pub Safety, UCC & Code

01-411-540	Foreign Fire Transfer Out	\$	36,682.98	\$	36,682.98	0% Direct pass see 01-357-007
01-412-540	Donation to Ambulance Svc	\$	8,036.00	\$	12,068.00	50%
01-413-246	Supplies (i.e. boarding a home)	\$	-	\$	1,000.00	
01-413-310	PT & Contracted Code Officer	\$	33,000.00	\$	44,000.00	33%
01-413-490	UCC Fees	\$	500.00	\$	350.00	-30%
01-419-310	Deer Management	\$	45,000.00	\$	45,000.00	0%
Dept 413 - UCC & Code Enforcement		\$	123,218.98	\$	139,100.98	13%

Dept 414 - Planning & Zoning

01-414-313	Plan Review/Engineering	\$	800.00	\$	1,000.00	25%
01-414-314	Legal Services	\$	12,250.00	\$	10,000.00	-18%
01-414-318	Building Inspector/Zoning Officer	\$	60,000.00	\$	5,000.00	-92% No longer doing Code
01-414-341	Legal Advertising	\$	2,400.00	\$	2,800.00	17%
01-414-420	Landbank	\$	2,564.00	\$	3,000.00	17%
Dept Total - Planning & Zoning		\$	78,014.00	\$	21,800.00	-72%

Dept 427 - Solid Waste

01-426-244	Recycling Cans	\$	1,250.00	\$	600.00	-52%
01-426-452	Yard Waste	\$	3,608.00	\$	4,000.00	11%
01-427-251	Vehicle Repair	\$	2,714.00	\$	-	-100%
01-427-450	Refuse Contract	\$	762,500.00	\$	801,000.00	5%
Dept Total - Solid Waste		\$	770,072.00	\$	805,600.00	5%
Dept 430 - Public Works						
01-430-112	DPW Wages - FT	\$	520,000.00	\$	501,101.72	-4%
01-430-115	Summer Help	\$	13,000.00	\$	13,000.00	0%
01-430-180	Overtime	\$	48,000.00	\$	49,200.00	2%
01-430-192	FICA/Medicare	\$	44,446.50	\$	43,092.58	-3%
01-430-196	Insurance/Benefits	\$	138,000.00	\$	147,673.30	7%
01-430-210	Office Supplies	\$	300.00	\$	300.00	0%
01-430-233	Fuel	\$	20,626.00	\$	24,000.00	16%
01-430-238	Uniform Allowance	\$	8,900.00	\$	9,000.00	1%
01-430-246	Supplies	\$	10,000.00	\$	8,000.00	-20%
01-430-251	Vehicle parts/repairs/supplies	\$	30,000.00	\$	28,000.00	-7%
01-430-260	Sm. Parts & Equip	\$	6,500.00	\$	8,000.00	23%
01-430-310	Cleaning Services	\$	7,000.00	\$	4,800.00	-31%
01-430-321	DPW Phones	\$	900.00	\$	-	-100%
01-430-324	DPW Cell	\$	530.00	\$	750.00	42%
01-430-325	PW Internet	\$	4,100.00	\$	654.00	-84%
01-430-328	CableTV	\$	126.00	\$	132.00	5%
01-430-329	Security	\$	900.00	\$	7,500.00	733% add keypad capital cost
01-430-361	Electricity	\$	6,641.00	\$	3,000.00	-55% decrease w/solar
01-430-362	Natural Gas	\$	3,900.00	\$	2,500.00	-36%
01-430-364	Sewage	\$	650.00	\$	700.00	8%
01-430-366	Water	\$	400.00	\$	500.00	25%
01-430-368	PA One Call	\$	700.00	\$	700.00	0%
01-430-373	Facility Maintenance & Repair	\$	31,631.00	\$	5,000.00	-84%
01-430-375	Fuel Pump	\$	582.00	\$	2,500.00	330%
01-430-384	Equip Rental	\$	11,539.00	\$	12,500.00	8%
01-430-460	Conference/Training	\$	386.00	\$	2,500.00	548%
01-430-470	CDL D&A	\$	600.00	\$	9,000.00	1400%
01-430-750	Minor Machine & Equip	\$	1,241.97	\$	12,000.00	866%

01-431-245	Supplies NOS	\$ -	\$ 1,000.00	
01-431-250	Street Sweeper Expenses	\$ -	\$ 2,500.00	
01-431-251	Paint/Line Painting	\$ 9,100.00	\$ 1,500.00	-84%
01-431-254	Street/Traffic Signs	\$ 11,000.00	MOVE TO LIQ FUELS	
01-432-251	Snow Equip & Maint	\$ 2,860.00	\$ 8,000.00	180%
01-432-253	Sidewalk Salt	\$ 500.00	\$ 1,000.00	100%
Dept Total - Public Works		\$ 935,059.47	\$ 910,103.60	-3%
Dept 433 - Traffic Control Devices				
01-433-313	Traffic Engineering	Liq Fuels	Liq Fuels	
01-433-361	Traffic Electricity	Liq Fuels	Liq Fuels	
01-433-372	Traffic Light Maint/Supplies	Liq Fuels	Liq Fuels	
Dept Total - Traffic Control Devices		\$ -	\$ -	0%
Dept 434 - Street Lights				
01-434-361	Streetlights	Liq Fuels		
01-434-375	Repairs-Street Lights	\$ 5,000.00	\$ 5,000.00	0%
Dept Total - Street Lights		\$ 5,000.00	\$ 5,000.00	0%
Dept 438 - Street Construction				
01-438-245	Asphalt	\$ 5,000.00	\$ 5,000.00	0%
01-438-246	Concrete	\$ -	\$ 5,000.00	
01-438-384	Equip Rental	\$ -	\$ 5,000.00	
Dept Total - Street Construction		\$ 5,000.00	\$ 15,000.00	200%
Dept 451 - Recreation/Lodges				
01-451-112	Wages	\$ 36,987.85	\$ 36,987.85	0%
01-451-192	FICA/Medicare	\$ 2,829.57	\$ 2,829.57	0%
01-451-196	Insurance/Benefits	\$ 5,586.82	\$ 6,014.38	8%
01-451-226	Paper Products/Cleaning Supplies	\$ -	\$ 1,000.00	
01-451-247	Furniture & Equipment	\$ 3,500.00	\$ 1,000.00	-71%
01-451-310	Cleaning Svcs.	\$ 7,981.18	\$ 8,500.00	7%
01-451-317	Software/Apps	\$ 6,100.00	\$ 4,465.00	-27%
01-451-321	Telephone	\$ -	\$ 668.00	
01-451-325	Internet	\$ 500.00	\$ 1,090.00	118%

01-451-329	SSA	\$	1,000.00	\$	1,000.00	0%
01-451-361	Electricity	\$	5,000.00	\$	2,200.00	-56%
01-451-362	Gas	\$	-	\$	300.00	
01-451-364	Sewage	\$	4,000.00	\$	4,000.00	0%
01-451-366	Water	\$	400.00	\$	400.00	0%
01-451-373	Maintenance/Repair	\$	-	\$	250.00	
01-451-450	Contracted Class instructors	\$	1,500.00	\$	2,500.00	67%
Dept Total - Recreation/Lodges		\$	75,385.42	\$	73,204.80	-3%

Dept 452 - Pool

01-452-112	Wages	\$	15,450.00	\$	15,851.93	3%
01-452-115	Lifeguard Wages	\$	116,195.00	\$	94,848.00	-18%
01-452-142	Coaches	\$	11,596.00	\$	12,000.00	3%
01-452-192	FICA/Medicare	\$	10,957.94	\$	9,386.54	-14%
01-452-196	Insurance/Benefits	\$	10,000.00	\$	2,577.59	-74%
01-452-212	Background Checks	\$	1,000.00	\$	1,000.00	0%
01-452-221	Chemicals	\$	1,500.00	\$	1,800.00	20%
01-452-229	Concession - Food	\$	21,393.37	\$	22,000.00	3%
01-452-238	Uniforms	\$	900.00	\$	950.00	6%
01-452-247	Concession Supplies	\$	1,000.00	\$	1,200.00	20%
01-452-249	Pool Supplies/equipment	\$	3,000.00	\$	5,000.00	67%
01-452-317	Permits	\$	122.00	\$	500.00	310%
01-452-321	Telephone	\$	1,260.00	\$	480.00	-62%
01-452-325	Internet	\$	1,400.00	\$	1,400.00	0%
01-452-329	Security System	\$	2,000.00	\$	3,500.00	75%
01-452-361	Electricity	\$	9,000.00	\$	4,500.00	-50%
01-452-362	Gas	\$	5,800.00	\$	5,800.00	0%
01-452-364	Sewage	\$	10,459.57	\$	4,000.00	-62%
01-452-366	Water	\$	14,000.00	\$	14,420.00	3%
01-452-371	Landscaping			\$	5,000.00	
01-452-372	Maintenance/Repair	\$	23,000.00	\$	18,000.00	-22%
Dept Total - Pool		\$	260,033.88	\$	224,214.07	-14%

Dept 453 - Tennis

01-453-115	Tennis Wages	\$	4,417.00	\$	5,000.00	13%
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01-453-192	FICA/Medicare	\$ 376.00	\$ 382.50	2%
01-453-212	Background Check	\$ -	\$ -	0%
01-453-247	Supplies/Misc	\$ 538.87	\$ 600.00	11%
01-453-329	Security System	\$ 150.00	\$ 155.00	3%
01-453-372	Maintenance/Repair	\$ 279.33	\$ 6,000.00	2048%
Dept Total - Tennis		\$ 5,761.20	\$ 12,137.50	111%
Dept 454 - Parks & Playgrounds				
01-454-112	Wages		Now w/DPW	
01-454-180	Overtime		Now w/DPW	
01-454-192	FICA/Medicare		Now w/DPW	
01-454-196	Health Insurance		Now w/DPW	
01-454-329	Security	\$ 650.00	\$ 700.00	8%
01-454-361	Electricity	\$ 800.00	\$ 500.00	-38%
01-454-364	Sewage	Under Pool/Park	Under Pool/Park	
01-454-366	Water	Under Pool/Park	Under Pool/Park	
01-454-373	Maintenance/Repair	\$ 13,500.00	\$ 272,000.00	1915% GTRP Main Park upgrades
01-454-384	Portable Toilet Rental	\$ 3,000.00	\$ 2,000.00	-33%
Dept Total - Parks & Playgrounds		\$ 17,950.00	\$ 275,200.00	1433%
Dept 455 - Shade Trees				
01-455-239	Garden Club Donations	\$ 13,000.00	\$ 5,000.00	-62%
01-455-241	Miscellaneous	\$ 300.00	\$ 800.00	167%
01-455-310	Arborist Fees	\$ 160,000.00	\$ 150,000.00	-6%
01-455-317	DCNR Project		\$ 190,594.00	
01-455-351	Contingency/Damages	\$ 811.00	\$ 2,000.00	147%
01-455-376	Spraying	\$ 300.00	\$ 300.00	0%
Dept Total - Shade Trees		\$ 174,411.00	\$ 348,694.00	100%
Dept 456 - Community Donations				
01-456-540	Library Donation	\$ 30,508.00	\$ 30,508.00	0%
01-459-530	EAC Budget		\$ 4,810.00	
01-459-540	25% RAD Increase	\$ 2,537.00	\$ -	-100%
Dept Total - Community Donations		\$ 30,508.00	\$ 30,508.00	0%

Dept 457 - Civil & Military Celebrations

					24 included capital
01-457-247	Community Day Supplies/Celebrations	\$ 26,000.00	\$ 2,500.00		-90% purchases
01-457-445	EMPLOYEE/OTHER FUNCTIONS	\$ 9,900.00	\$ 5,000.00		-49%
Dept Total - Civil & Military Celebrations		\$ 35,900.00	\$ 7,500.00		-79%

Dept 471 - Debt Principal

01-471-100	2020 Bond Issuance (2034)	\$ 498,500.00	\$ 500,987.50		0%
01-471-200	Siemens Loan (2042)	\$ -	\$ 42,404.43		
Dept Total - Debt Principal		\$ 498,500.00	\$ 543,391.93		9%

Dept 472 - Debt Interest

01-472-100	2020 Bond Interest	\$ 93,500.00	\$ 82,287.50		-12%
01-472-200	Siemens Interest	\$ 104,979.45	\$ 97,568.17		-7%
01-475-390	Bank fees	\$ 1,500.00	\$ 1,500.00		0%
Dept Total - Debt Interest		\$ 198,479.45	\$ 179,855.67		-9%

Dept 483 - Emp Pd. Benefit/Withhold

01-481-310	Unemployment Comp	\$ 5,000.00	\$ 5,000.00		0%
01-482-400	Employer Retirement Contributions				0%
01-483-100	Police Pension/MMO	\$ 422,350.00	\$ 308,046.00		-27%
01-483-300	Non Uniform Pension/MMO	\$ 8,872.00	\$ 2,771.00		-69%
01-483-310	Non-Uniform DC/MMO	\$ 22,124.00	\$ 16,442.00		-26%
01-483-400	Emp Paid Pension Fees	\$ 8,000.00	\$ 8,000.00		0%
01-484-000	Workers Compensation Ins.	\$ 98,000.00	\$ 92,799.51		-5%
Dept Total - Emp Pd. Benefit/Withhold		\$ 564,346.00	\$ 433,058.51		-23%

Dept 486 - Insurance

01-486-100	Prop/Liability Insurance	\$ 74,081.00	\$ 76,303.43		3%
01-486-400	Public Official Liability	\$ 10,067.00	\$ 10,369.01		3%
01-486-500	Police Liability	\$ 11,178.00	\$ 11,513.34		3%
01-486-600	Cyber Insurance	\$ 4,200.00	\$ 4,300.00		2%
01-486-700	Damages under Deductible	\$ 5,000.00	\$ 1,500.00		-70%
01-486-800	Property Valuation				0%

Dept Total - Insurance		\$ 104,526.00	\$ 103,985.78	-1%
				0%
Dept 487 - Employee Benefits				0%
01-487-199	OPEB Costs	\$ 145,000.00	\$ 163,850.00	13%
Dept Total - Employee Benefits		\$ 145,000.00	\$ 163,850.00	13%
				0%
Dept 489 - Unclassified Op Expense				0%
01-489-000	Unclassified Op Expense	\$ -	\$ 10,000.00	0%
01-491-100	Refund Prior Year Tax Revenue	\$ 16,000.00	\$ 40,000.00	150%
Dept Total - Unclassified Op Expense.		\$ 16,000.00	\$ 50,000.00	213%
				0%
Dept 490 - Transfer				0%
01-492-080	Transfer to Sewer Fund (19)	\$ 90,000.00	\$ 90,000.00	0%
01-492-200	Transfer to Fire Fund (20)		\$ -	0%
01-492-300	Transfer to Capital Fund (18)	\$ 18,564.13	\$ 10,872.30	-41%
01-492-350	Transfer to Highway Aid (35)			
01-492-360	Transfer to Road Fund (30)	\$ 366,300.00	\$ 367,423.32	0%
01-492-950	Transfer to Operating Reserve (95)		\$ 50,000.00	0%
01-492-960	Transfer to Solar Replacement Fund	\$ -	\$ -	0%
Dept Total - Transfer		\$ 474,864.13	\$ 518,295.62	9%
Dept 495 - Contingency				
01-495-490	CONTINGENCY	\$ -	\$ 75,000.00	
01-495-495	GRANT MATCHES	\$ -	\$ 163,000.00	
Dept Total - Contingency		\$ -	\$ 238,000.00	
Total Expense:		\$ 7,284,775.06	\$ 8,193,974.90	12%
Total Fund: 01 - GENERAL FUND:	Surplus/(Deficit)	\$ 0.00	\$ 0.00	