

# **STATISTICS**

## **BUDGET AND FINANCIAL CHARTS & TABLES**

**2010 BUDGET**

## **STATISTICS**

The tables and charts on the following pages will provide further information and background on various parts of the budget. Several of the tables and charts are referred to in the manager's budget message. Other tables 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 recent changes in trash and recycling contracted costs.

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 used represent numbers that were a part of an account at year end when the books were closed for one year and opened on another.
- GS Table 10 and GS Chart 4 refer only to numbers included in the actual contract with Waste Management and do not include administrative costs (e.g., postage, envelopes) or an additional 50¢ per unit /per month tipping fee that is passed onto municipalities. Administrative costs are built into the final trash fee charged to residents.

## **GENERAL STATISTICS (GS)**

**GS TABLE 1: Real Estate Tax Collection History (see chart on page 25 of budget message)**

<b><u>Real Estate Tax Collection</u></b>										
Source: audit										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
										(unaudited)
Actual Collected	\$ 1,454,426	\$ 1,583,454	\$ 1,871,212	\$ 1,851,543	\$ 1,865,634	\$ 2,142,251	\$ 2,166,621	\$ 2,438,074	\$ 2,449,874	\$ 2,436,440
Budgeted Amount	\$ 1,438,756	\$ 1,496,007	\$ 1,825,252	\$ 1,917,213	\$ 1,869,418	\$ 2,164,137	\$ 2,159,693	\$ 2,470,080	\$ 2,460,626	\$ 2,459,507
Difference - Actual - Budgeted	\$ 15,670	\$ 87,447	\$ 45,960	\$ (65,670)	\$ (3,784)	\$ (21,886)	\$ 6,928	\$ (32,006)	\$ (10,752)	\$ (23,067)
Difference - Year to Year Actual	\$ (6,090)	\$ 129,028	\$ 287,758	\$ (19,669)	\$ 14,091	\$ 276,617	\$ 24,370	\$ 271,453	\$ 11,800	\$ (13,434)
Percentage Incr (decr) over previous year (actual):	-0.42%	8.87%	18.17%	-1.05%	0.76%	14.83%	1.14%	12.53%	0.48%	-0.55%

**GS TABLE 2: Earned Income Tax Collection History (see chart on page 27 of budget message)**

<b><u>Earned Income Tax</u></b>										
Source: audit										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
										(unaudited)
Actual Collected	\$ 649,815	\$ 706,515	\$ 654,098	\$ 725,164	\$ 713,351	\$ 699,420	\$ 713,319	\$ 698,702	\$ 728,703	\$ 766,852
Budgeted Amount	\$ 600,000	\$ 617,000	\$ 626,000	\$ 630,000	\$ 680,000	\$ 700,000	\$ 745,000	\$ 745,000	\$ 686,000	\$ 703,150
Difference - Actual - Budgeted	\$ 49,815	\$ 89,515	\$ 28,098	\$ 95,164	\$ 33,351	\$ (580)	\$ (31,681)	\$ (46,298)	\$ 42,703	\$ 63,702
Difference - Year to Year Actual	\$ 17,440	\$ 56,700	\$ (52,417)	\$ 71,066	\$ (11,813)	\$ (13,931)	\$ 13,899	\$ (14,617)	\$ 30,001	\$ 38,149
Percentage Incr (decr) over previous year (actual):	2.76%	8.73%	-7.42%	10.86%	-1.63%	-1.95%	1.99%	-2.05%	4.29%	5.24%

**GS TABLE 3: Real Estate Prior Years History**

<u>Real Estate Prior Years</u>	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Source: audit										(unaudited)
Actual Collected	\$ 33,184	\$ 57,633	\$ 76,168	\$ 9,063	\$ 32,309	\$ 17,985	\$ 37,908	\$ 23,077	\$ 61,678	\$ 50,798
Budgeted Amount	\$ 25,000	\$ 40,000	\$ 22,000	\$ 40,000	\$ 55,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 35,000	\$ 40,000
Difference - Actual - Budgeted	\$ 8,184	\$ 17,633	\$ 54,168	\$ (30,937)	\$ (22,691)	\$ (22,015)	\$ (2,092)	\$ (16,923)	\$ 26,678	\$ 10,798
Difference - Year to Year Actual	\$ 33,184	\$ 24,449	\$ 18,535	\$ (67,105)	\$ 23,246	\$ (14,324)	\$ 19,923	\$ (14,831)	\$ 38,601	\$ (10,880)
Percentage Incr (decr) over previous year (actual):		73.68%	32.16%	-88.10%	256.49%	-44.33%	110.78%	-39.12%	167.27%	-17.64%

**GS TABLE 4: Real Estate Liened Costs History**

<u>Real Estate Liened Costs</u>	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Source: audit										(unaudited)
Actual Collected	\$ 22,857	\$ 10,341	\$ 42,222	\$ 38,891	\$ 19,408	\$ 17,186	\$ 21,814	\$ 39,214	\$ 19,387	\$ 26,021
Budgeted Amount	\$ 15,000	\$ 15,000	\$ 28,000	\$ 10,000	\$ 41,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 30,000	\$ 25,000
Difference - Actual - Budgeted	\$ 7,857	\$ (4,659)	\$ 14,222	\$ 28,891	\$ (21,592)	\$ (7,814)	\$ (3,186)	\$ 14,214	\$ (10,613)	\$ 1,021
Difference - Year to Year Actual	\$ 22,857	\$ (12,516)	\$ 31,881	\$ (3,331)	\$ (19,483)	\$ (2,222)	\$ 4,628	\$ 17,400	\$ (19,827)	\$ 6,634
Percentage Incr (decr) over previous year (actual):		-54.76%	308.30%	-7.89%	-50.10%	-11.45%	26.93%	79.77%	-50.56%	34.22%

**GS TABLE 5: Real Estate Transfer Tax History**

Source: audit	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<i>Real Estate Transfer Tax</i>										(unaudited)
Actual Collected	\$ 56,324	\$ 79,320	\$ 78,347	\$ 100,110	\$ 81,264	\$ 60,812	\$ 74,881	\$ 99,803	\$ 56,371	\$ 55,644
Budgeted Amount	\$ 50,000	\$ 55,000	\$ 68,000	\$ 65,000	\$ 68,000	\$ 78,000	\$ 80,000	\$ 80,000	\$ 87,000	\$ 85,000
Difference - Actual - Budgeted	\$ 6,324	\$ 24,320	\$ 10,347	\$ 35,110	\$ 13,264	\$ (17,188)	\$ (5,119)	\$ 19,803	\$ (30,629)	\$ (29,356)
Difference - Year to Year Actual	\$ (2,950)	\$ 22,996	\$ (973)	\$ 21,763	\$ (18,846)	\$ (20,452)	\$ 14,069	\$ 24,922	\$ (43,432)	\$ (727)
Percentage Incr (decr) over previous year (actual):	-4.98%	40.83%	-1.23%	27.78%	-18.83%	-25.17%	23.14%	33.28%	-43.52%	-1.29%

**GS TABLE 6: Occupational Privilege Tax/EMST/LST History**

<i>Occupational Privilege Tax (EMST in 2005/LST in 2008)</i>											
Source: audit	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	
										(unaudited)	
Actual Collected	\$ 18,478	\$ 15,324	\$ 16,135	\$ 19,760	\$ 19,055	\$ 89,980	\$ 89,080	\$ 89,806	\$ 68,603	\$ 90,382	
Budgeted Amount	\$ 25,000	\$ 20,000	\$ 17,000	\$ 16,000	\$ 18,000	\$ 88,000	\$ 85,000	\$ 85,000	\$ 60,000	\$ 85,000	
Difference - Actual - Budgeted	\$ (6,522)	\$ (4,676)	\$ (865)	\$ 3,760	\$ 1,055	\$ 1,980	\$ 4,080	\$ 4,806	\$ 8,603	\$ 5,382	
Difference - Year to Year Actual	\$ (5,966)	\$ (3,154)	\$ 811	\$ 3,625	\$ (705)	\$ 70,925	\$ (900)	\$ 726	\$ (21,203)	\$ 21,779	
Percentage Incr (decr) over previous year (actual):	-24.41%	-17.07%	5.29%	22.47%	-3.57%	372.21%	-1.00%	0.81%	-23.61%	31.75%	

**Note:** as indicated in the title, this chart reflects revenue from the Occupational Privilege Tax which amounted to \$10 per person employed in a job located in the borough through 2004. In 2005, the borough modified this tax under the new state law to create the Emergency & Municipal Services Tax (EMST). This increased the fee to \$52 per person to include anyone earning \$4,000 or more annually. Finally, in 2008 as required by the state, 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.

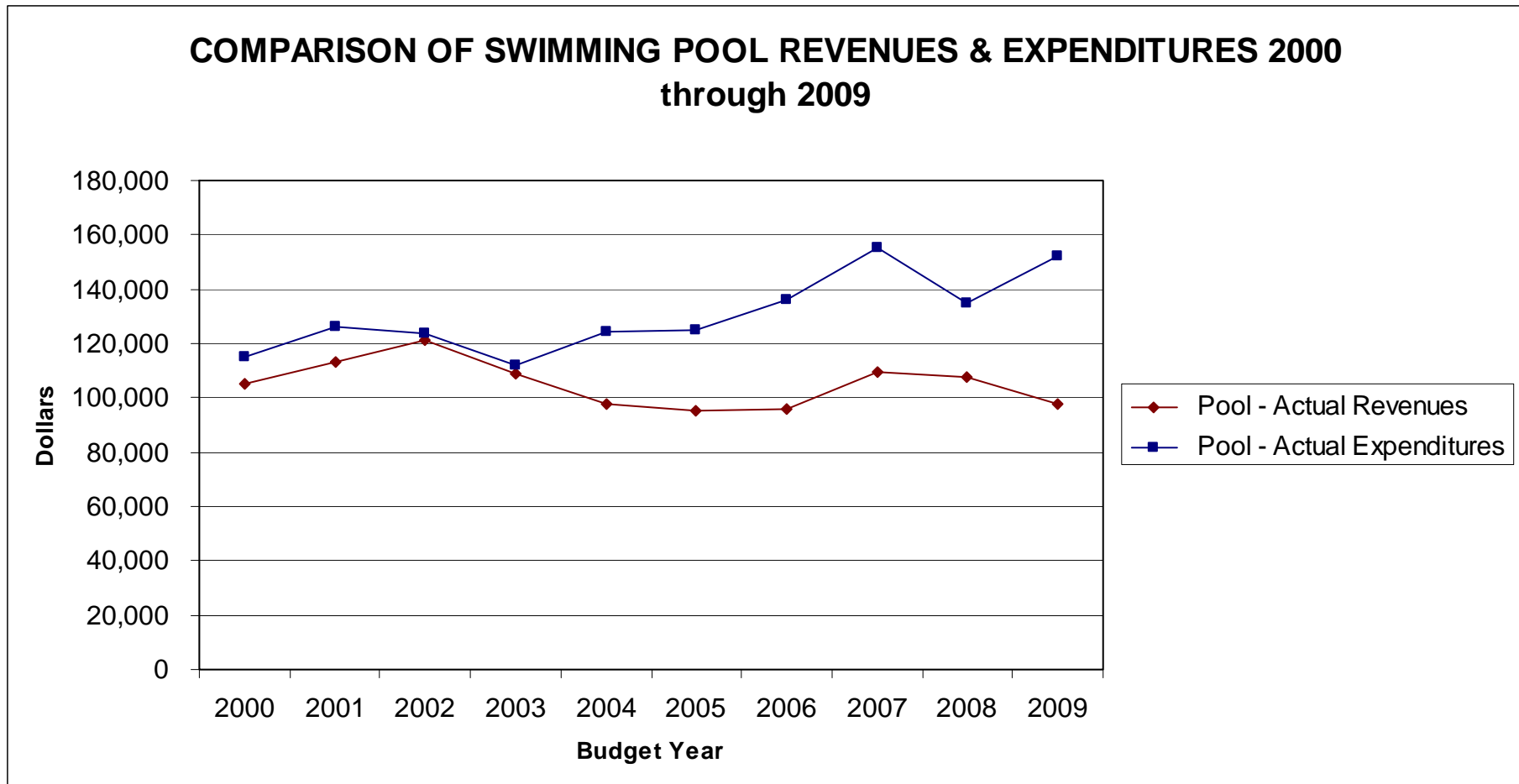
**GS TABLE 7: Summary of Recreation Revenues and Expenditures**

RECREATION BUDGET COMPARISON										
<i>(source: Forest Hills Budgets)</i>										
<u>Revenues</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Pool - Budget	103,700	111,740	116,500	125,825	126,150	118,750	112,750	99,300	107,600	104,800
Pool - Actual	105,351	113,112	121,333	109,044	97,744	95,493	96,038	109,569	107,672	97,895
Difference	1,651	1,372	4,833	(16,781)	(28,406)	(23,257)	(16,712)	10,269	72	(6,905)
Tennis - Budget	8,000	8,050	8,400	8,130	10,300	9,500	7,800	10,900	10,450	9,500
Tennis - Actual	7,910	8,689	7,932	6,935	8,555	7,364	9,620	10,215	9,470	9,270
Difference	(90)	639	(468)	(1,195)	(1,745)	(2,136)	1,820	(685)	(980)	(230)
Recreational Programming - Budget	9,800	9,825	9,825	11,750	13,600	15,325	15,325	13,325	14,650	13,400
Recreational Programming - Actual	9,688	10,069	11,228	12,399	13,538	15,702	14,385	15,155	16,329	17,080
Difference	(112)	244	1,403	649	(62)	377	(940)	1,830	1,679	3,680
<u>Expenditures</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Pool - Budget	109,662	117,502	121,611	127,714	120,308	129,523	129,341	135,586	133,765	131,033
Pool - Actual	115,158	126,172	123,581	111,687	124,397	124,857	135,788	154,955	135,004	152,360
Difference	5,496	8,670	1,970	(16,027)	4,089	(4,666)	6,447	19,369	1,239	21,327
Tennis - Budget	9,305	12,191	10,575	11,616	10,519	11,439	11,462	11,634	11,555	11,829
Tennis - Actual	9,627	11,654	9,678	10,760	11,140	10,209	10,046	11,820	10,042	10,750
Difference	322	(537)	(897)	(856)	621	(1,230)	(1,416)	186	(1,513)	(1,079)
Recreational Programming - Budget	22,268	23,924	22,145	31,113	31,667	12,561	14,708	13,064	11,856	10,041
Recreational Programming - Actual	20,119	20,531	17,867	26,722	32,311	16,094	11,168	11,099	10,290	11,325
Difference	(2,149)	(3,393)	(4,278)	(4,391)	644	3,533	(3,540)	(1,965)	(1,566)	1,284

**GS TABLE 8: Comparison of Swimming Pool Revenues & Expenditures** (see GS CHART 1 below)

Comparison - Recreation Revenues & Expenditures	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
(source: Forest Hills Budgets)										
Pool - Actual Revenues	105,351	113,112	121,333	109,044	97,744	95,493	96,038	109,569	107,672	97,895
Pool - Actual Expenditures	115,158	126,172	123,581	111,687	124,397	124,857	135,788	154,955	135,004	152,360
Difference	(9,807)	(13,060)	(2,248)	(2,643)	(26,653)	(29,364)	(39,750)	(45,386)	(27,333)	(54,465)

**GS CHART 1: Comparison of Swimming Pool Revenues & Expenditures** (see GS TABLE 8 above)

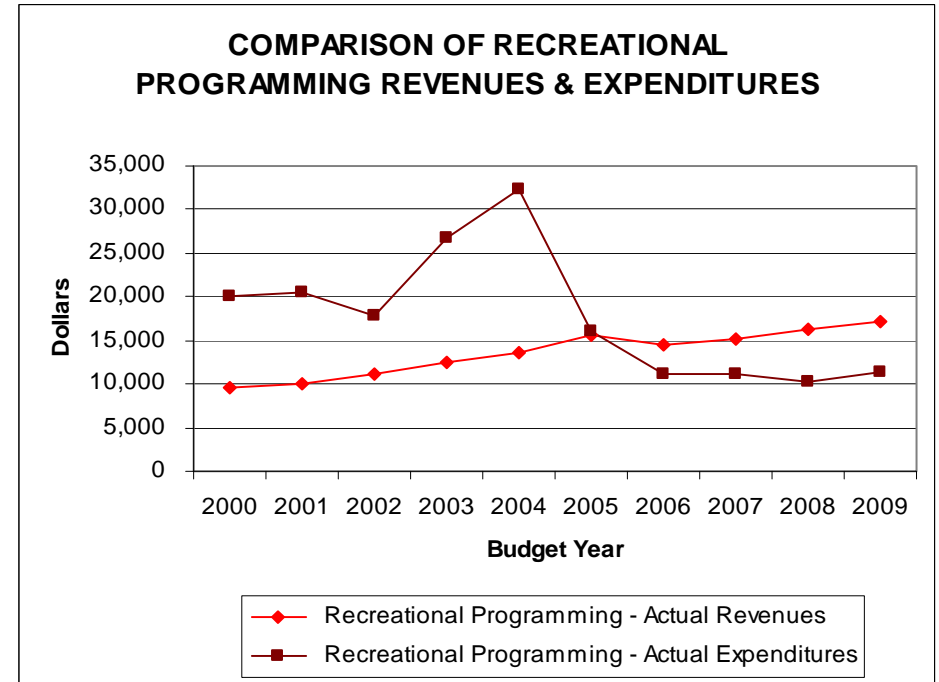
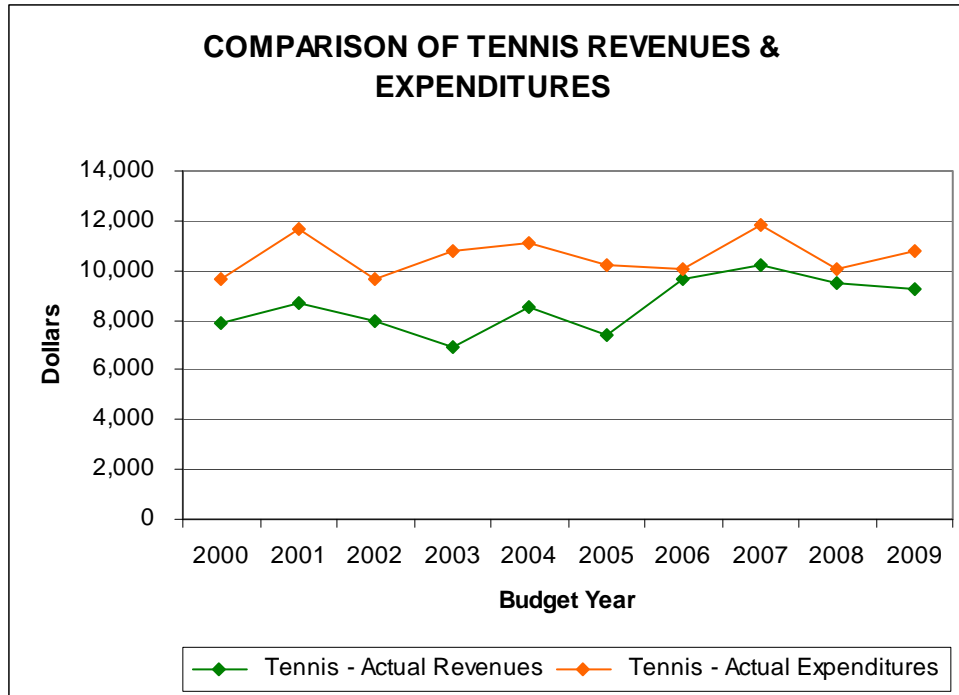


**GS TABLE 9: Comparison of Tennis and Recreational Programming Revenues & Expenditures (see GS CHARTS 2 & 3 below)**

Comparison - Recreation Revenues & Expenditures	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<i>(source: Forest Hills Budgets)</i>										
Tennis - Actual Revenues	7,910	8,689	7,932	6,935	8,555	7,364	9,620	10,215	9,470	9,270
Tennis - Actual Expenditures	9,627	11,654	9,678	10,760	11,140	10,209	10,046	11,820	10,042	10,750
Difference	(1,717)	(2,965)	(1,746)	(3,825)	(2,585)	(2,845)	(426)	(1,605)	(572)	(1,480)
Recreational Programming - Actual Revenues	9,688	10,069	11,228	12,399	13,538	15,702	14,385	15,155	16,329	17,080
Recreational Programming - Actual Expenditures	20,119	20,531	17,867	26,722	32,311	16,094	11,168	11,099	10,290	11,325
Difference	(10,431)	(10,462)	(6,639)	(14,323)	(18,773)	(392)	3,217	4,056	6,039	5,755

**GS CHART 2: Comparison of Tennis Revenues & Expenditures**

**GS CHART 3: Comparison of Rec. Prog. Revenues & Expenditures**



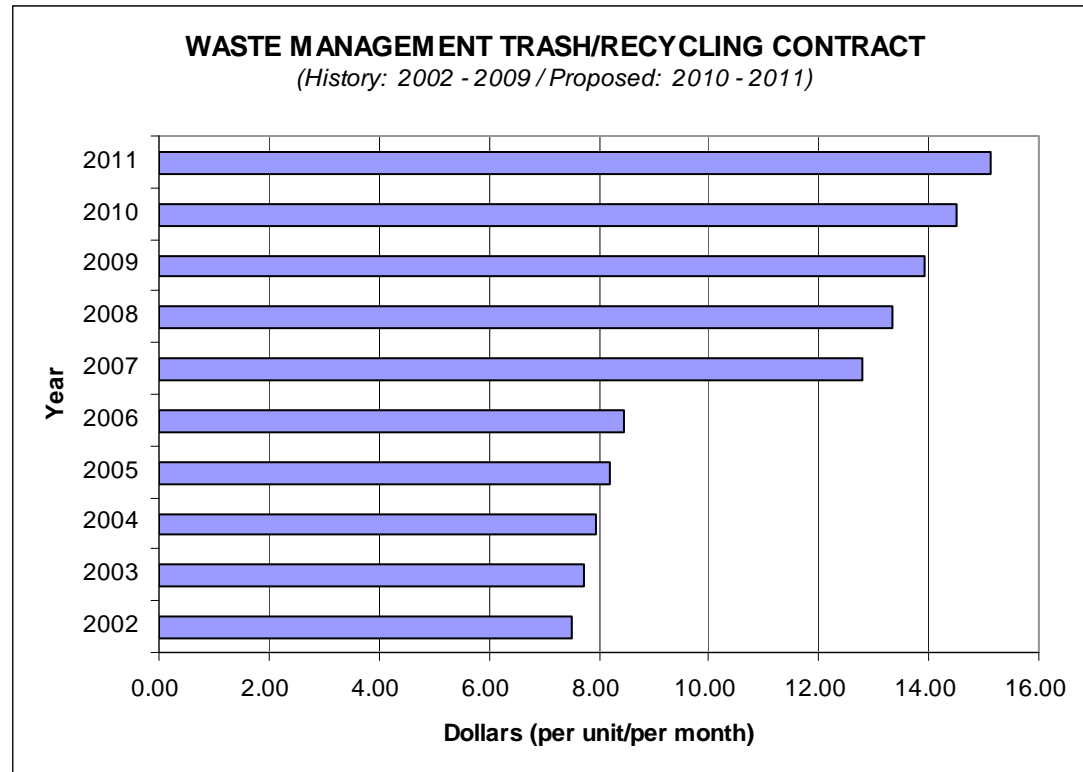
**GS TABLE 10: Trash & Recycling Contract Costs** (source: *Waste Management Contracts; see also GS CHART 4 below*)

**WASTE MANAGEMENT CONTRACT**

(does not include administrative costs & tipping fee increment at .50 per unit/per month)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Collection Costs (per unit/per month)	7.50	7.73	7.95	8.19	8.44	12.80	13.35	13.91	14.51	15.12
Collection Costs (3,050 units per month)	22,875	23,577	24,248	24,980	25,742	39,040	40,718	42,426	44,256	46,116
Annual Collection Costs (at 3,050 units)	274,500	282,918	290,970	299,754	308,904	468,480	488,610	509,106	531,066	553,392
Rear Yard Surcharge (per unit/per month)	16.00	16.50	16.98	17.50	17.98	30.00	30.00	30.00	30.00	30.00

**GS CHART 4: Illustration of Changes in Trash & Recycling Contract** (source: *Waste Management Contracts; see also GS TABLE 10 above*)



**GS TABLE 11a: 2009 Cash Flow – Revenues** (source: borough accounting system) Combine with 11b for complete cash picture.

	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Cash on Hand (beginning of month)	0.00	(160,147.08)	(366,611.36)	(60,865.01)	357,023.20	692,783.31	811,416.54	646,179.63	456,032.86	367,093.80	26,065.51	7,594.07
<b>CASH RECEIPTS</b>												
Taxes: Real Estate	5,244.75	12,656.03	500,172.66	1,109,948.70	532,373.61	223,050.08	40,439.89	22,825.04	15,720.84	13,793.44	15,413.96	24,029.91
Taxes: Act 511	50,020.61	103,061.81	5,312.95	90,456.02	150,820.13	117,456.79	74,689.33	108,219.46	46,743.60	17,091.48	60,034.39	77,052.68
Licenses & Permits	2,271.20	2,046.15	1,779.00	4,130.00	1,768.50	2,020.25	994.00	1,566.40	1,187.04	1,543.54	9,141.24	(6,273.32)
Cable TV Franchise	20,747.43	3,134.98	0.00	19,925.53	3,586.39	0.00	0.00	24,281.41	0.00	18,736.53	6,069.27	0.00
Fees & Fines	2,885.44	4,168.44	2,408.66	2,835.12	4,139.84	7,374.70	4,013.94	5,102.51	5,435.26	3,774.09	5,369.90	8,360.94
Interest, Rents, & Royalties	15,636.86	6,390.95	2,991.52	6,333.02	12,478.18	7,720.65	7,326.04	8,618.35	3,864.84	4,306.00	948.50	2,722.18
State Grants	0.00	0.00	0.00	2,975.21	0.00	1,680.00	0.00	5,434.00	2,416.27	0.00	0.00	15,730.33
State Shared Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,480.47	4,764.54	0.00	0.00
Local Government Grants (RAD)	13,125.56	15,402.20	11,396.10	11,720.64	13,398.23	12,336.27	13,900.78	16,261.69	14,727.39	13,785.13	14,887.54	13,229.66
Charges for Services	20,072.01	13,184.50	5,772.76	15,305.77	8,812.56	12,142.49	12,548.18	21,339.00	9,805.98	14,430.72	7,911.16	10,185.09
Reimbursements: Police & Public Safety	2,924.67	3,035.84	3,035.84	0.00	6,071.68	3,035.84	3,035.84	3,035.84	40,136.01	3,035.84	3,035.84	0.00
Reimbursements: Public Works	3,333.00	3,460.00	3,460.00	0.00	6,920.00	3,460.00	3,460.00	3,460.00	3,460.00	3,460.00	3,460.00	0.00
Sanitation	2,851.95	1,200.85	100,205.63	18,704.10	2,656.64	109,733.38	10,641.11	5,203.04	90,301.98	34,241.67	3,628.16	126,032.56
Recreation: Pool	335.00	1,580.00	14,820.00	17,290.00	18,005.50	23,128.80	13,723.25	10,100.16	1,267.48	2,770.00	0.00	0.00
Recreation: Programs & Ballfields	1,915.00	435.00	2,400.00	635.00	45.00	1,970.00	799.00	840.00	1,816.00	160.00	80.00	960.00
Recreation: Tennis	0.00	0.00	1,220.00	1,590.00	3,075.00	1,520.00	1,175.00	0.00	600.00	0.00	290.00	0.00
Miscellaneous	3,362.83	7,290.67	2,225.00	915.00	297.00	3,060.00	1,428.50	1,973.00	3,435.00	755.00	1,273.50	1,854.00
Wire Trans from Cap 2	0.00	9,073.36	0.00	11,341.70	0.00	4,536.68	0.00	0.00	27,812.45	7,878.99	86,925.00	13,331.19
<b>TOTAL CASH RECEIPTS</b>	144,726.31	186,120.78	657,200.12	1,314,105.81	764,448.26	534,225.93	188,174.86	238,259.90	378,210.61	144,526.97	218,468.46	287,215.22
<b>Total Cash Available</b> (before cash out)	144,726.31	25,973.70	290,588.76	1,253,240.80	1,121,471.46	1,227,009.24	999,591.40	884,439.53	834,243.47	511,620.77	244,533.97	294,809.29

**GS TABLE 11b: 2009 Cash Flow – Expenditures** (source: borough accounting system) Combine with 11a for complete cash picture.

	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
<b>CASH PAID OUT</b>												
Legislative Body	1,399.49	1,436.41	1,909.49	1,399.41	1,912.49	1,399.41	1,399.49	1,399.41	1,399.49	1,399.41	1,076.53	1,549.43
Administration	36,186.48	51,350.64	64,185.72	106,501.18	27,718.39	61,529.57	30,720.39	42,189.90	170,885.21	39,768.58	(804.31)	65,997.38
Tax Collection	1,639.03	3,169.47	2,552.72	2,123.12	1,314.36	5,468.26	745.26	2,209.28	2,397.32	3,541.31	704.66	2,935.33
Legal Services	968.15	23,392.54	1,482.50	7,287.26	777.00	15,454.88	22,109.35	25,580.17	12,262.98	7,281.37	79.88	23,539.86
Magistrate's Office Bldg.	609.23	969.29	522.82	256.50	287.27	663.06	7,925.10	610.96	588.21	632.04	18.28	405.36
Building Maintenance	10,554.48	11,199.48	11,779.29	6,283.30	8,487.32	11,159.11	4,486.22	14,651.42	4,406.50	10,298.06	4,195.50	7,925.70
Police	103,249.11	108,095.50	101,873.97	166,531.87	99,972.91	69,617.00	102,625.55	110,648.27	98,086.58	132,112.68	144,394.76	98,894.72
Fire Protection	4,658.18	1,544.75	3,871.31	21,997.50	4,422.79	4,297.71	111.66	18,797.57	38,449.17	3,412.15	4,107.07	1,782.78
Ambulance	321.12	0.00	469.18	0.00	0.00	277.21	0.00	0.00	508.89	0.00	0.00	522.97
Planning & Zoning	2,938.23	5,215.65	7,174.41	2,706.87	17,090.99	14,689.54	(18,463.38)	4,132.08	263.17	7,918.83	1,409.91	10,021.87
Nieighborhood Crime Resist	308.91	308.91	0.00	0.00	0.00	117.05	0.00	0.00	0.00	0.00	0.00	350.00
Auxiliary Police	0.00	0.00	52.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
School Crossing Guards	2,952.37	4,672.75	5,373.70	7,155.59	4,621.38	2,336.40	0.00	1,210.65	4,460.42	7,593.23	5,055.08	3,980.29
Recycling Collection	7,880.60	8,214.01	8,214.01	8,214.01	9,834.01	8,214.01	11,340.78	8,214.01	8,214.01	8,214.01	8,214.01	8,214.01
Refuse Collection	33,110.00	34,496.00	34,496.00	34,496.00	34,496.00	34,496.00	34,496.00	36,398.16	34,496.00	34,496.00	34,496.00	34,496.00
Public Works	76,814.74	83,123.05	25,564.37	80,713.39	65,989.04	73,944.28	60,577.23	76,913.13	34,106.26	85,004.56	14,375.43	39,626.94
Street Maintenance	2,062.45	17,788.93	7,900.36	7,421.67	8,697.76	8,208.06	7,737.82	13,231.39	13,089.08	11,350.68	(3,731.98)	12,614.55
Sewer Maintenance	5,656.01	5,636.78	5,588.86	7,988.06	5,652.43	5,597.95	5,611.17	6,165.44	5,904.93	8,455.95	5,170.27	5,012.45
Recreation	264.00	487.65	963.14	1,300.68	234.00	2,069.78	2,414.05	315.00	1,080.00	89.84	0.00	2,107.30
Swimming Pool	740.28	1,931.08	2,932.78	1,164.05	9,804.80	45,264.75	32,771.93	37,427.36	13,333.94	4,881.80	334.86	1,464.36
Tennis	0.00	0.00	0.00	0.00	356.34	3,006.21	3,588.13	3,799.18	0.00	0.00	0.00	0.00
Parks	6,374.09	6,010.70	6,654.56	12,862.75	10,687.15	13,229.98	9,713.32	9,943.62	6,848.99	10,043.68	8,686.71	7,278.69
Tree Service	831.71	13,830.66	1,420.48	4,585.92	7,205.32	9,142.11	4,999.52	3,542.06	9,134.58	5,220.69	5,222.41	3,278.03
Senior Center	788.52	2,456.57	1,754.47	1,167.52	1,098.97	1,955.60	185.29	1,185.17	348.41	1,105.45	87.54	1,576.36
Rec Center (Greensburg Pk)	4,566.21	7,254.24	6,883.20	5,908.53	4,732.68	8,722.45	5,556.75	9,842.44	3,896.15	12,790.96	3,847.29	14,912.78
Bond Issue - Principal	0.00	0.00	0.00	210,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bond Issue - Interest	0.00	0.00	0.00	93,180.00	0.00	0.00	0.00	0.00	0.00	89,557.50	0.00	750.00
Miscellaneous Expenditures	0.00	0.00	0.00	0.00	0.00	6,831.00	0.00	0.00	0.00	0.00	0.00	8,793.20
Reserve for Capital Funds	0.00	0.00	47,833.95	104,972.42	103,294.75	7,901.32	22,760.14	0.00	2,989.38	386.48	0.00	5,394.78
<b>TOTAL CASH PAID OUT</b>	<b>304,873.39</b>	<b>392,585.06</b>	<b>351,453.77</b>	<b>896,217.60</b>	<b>428,688.15</b>	<b>415,592.70</b>	<b>353,411.77</b>	<b>428,406.67</b>	<b>467,149.67</b>	<b>485,555.26</b>	<b>236,939.90</b>	<b>364,925.14</b>
<b>Cash Position</b> (end of month)	<b>(160,147.08)</b>	<b>(366,611.36)</b>	<b>(60,865.01)</b>	<b>357,023.20</b>	<b>692,783.31</b>	<b>811,416.54</b>	<b>646,179.63</b>	<b>456,032.86</b>	<b>367,093.80</b>	<b>26,065.51</b>	<b>7,594.07</b>	<b>(70,115.85)</b>

# PERSONNEL STATISTICS (PS)

## PS TABLE 1: Summary of Budgeted Personnel Costs

		2009	% of Total	2010	% of Total	2011
		Budget	Expenditures 2009 Budget	Budget	Expenditures 2010 Budget	Budget
<b>400</b>	<b>Legislative</b>					
01-400-130	Salaries	15,600	0.30%	14,880	0.27%	14,880
01-400-150	Fringe Benefits	0	0.00%	0	0.00%	0
01-400-156	Health Insurance	0.00	0.00%	0	0.00%	0
	Subtotal - Legislative	<b>15,600</b>	<b>0.30%</b>	<b>14,880</b>	<b>0.27%</b>	<b>14,880</b>
<b>401</b>	<b>Administration</b>					
01-401-130	Salaries	184,369	3.60%	191,070	3.41%	199,643
01-401-150	Fringe Benefits	12,761	0.25%	11,879	0.21%	13,605
01-401-156	Health Insurance	46,184	0.90%	50,824	0.91%	56,071
01-401-160	Pension Contributions	0	0.00%	0	0.00%	0
01-401-161	FICA & Medicare	14,524	0.28%	14,966	0.27%	15,624
01-401-183	Overtime	0	0.00%	0	0.00%	0
	Subtotal - Administration	<b>257,838</b>	<b>5.03%</b>	<b>268,739</b>	<b>4.79%</b>	<b>284,943</b>
<b>403</b>	<b>Tax Collection</b>					
01-401-130	Salary/Real Estate Collection	9,000	0.18%	10,000	0.18%	10,000
01-401-150	Fringe Benefits	0	0.00%	0	0.00%	0
01-403-161	FICA & Medicare	689	0.01%	765	0.01%	765
	Subtotal - Tax Collection	<b>9,689</b>	<b>0.19%</b>	<b>10,765</b>	<b>0.19%</b>	<b>10,765</b>
<b>409</b>	<b>Building Maintenance</b>					
01-409-140	Part Time Maintenance Person Salary	12,268	0.24%	12,393	0.22%	13,029
01-409-150	Maintenance Person Fringe Benefits	1,028	0.02%	796	0.01%	836
01-409-161	FICA & Medicare	938	0.02%	948	0.02%	997
01-409-191	PT Maintenance - Uniform allowance	100	0.00%	100	0.00%	100
	Subtotal - Building Maintenance	<b>14,334</b>	<b>0.28%</b>	<b>14,237</b>	<b>0.25%</b>	<b>14,962</b>
<b>410</b>	<b>Police</b>					
01-410-130	Salaries	748,119	14.60%	709,807	12.65%	734,650
01-410-131	Police Secretary Salary	46,488	0.91%	48,115	0.86%	49,799
01-410-150	Fringe Benefits	98,849	1.93%	83,514	1.49%	91,615
01-410-151	Fringe Benefits: Police Secretary	1,480	0.03%	1,789	0.03%	2,068
01-410-156	Health Insurance	173,591	3.39%	187,333	3.34%	221,253
01-410-157	Health Insurance: Police Secretary	13,081	0.26%	14,676	0.26%	16,594
01-410-160	Pension Contributions	0	0.00%	0	0.00%	0
01-410-161	FICA & Medicare	69,271	1.35%	66,008	1.18%	68,727
01-410-159	FICA & Medicare: Police Secretary	3,637	0.07%	3,762	0.07%	3,901
01-410-162	Unemployment comp	0	0.00%	0	0.00%	0
01-410-183	Overtime	78,000	1.52%	78,000	1.39%	78,000
01-410-184	Overtime (special detail)	2,000	0.04%	0	0.00%	0
01-410-187	Holiday	46,424	0.91%	48,049	0.86%	49,731
	Subtotal - Police	<b>1,280,940</b>	<b>25.00%</b>	<b>1,241,053</b>	<b>22.12%</b>	<b>1,316,338</b>
<b>411</b>	<b>Fire Protection</b>					
01-411-150	Fringe Benefits (worker's comp)	5,733	0.11%	11,000	0.20%	11,000
	Subtotal - Fire Protection	<b>5,733</b>	<b>0.11%</b>	<b>11,000</b>	<b>0.20%</b>	<b>11,000</b>
<b>414</b>	<b>Planning &amp; Zoning</b>					
01-414-140	Contracted Services	16,068	0.31%	16,224	0.29%	17,056
01-414-141	Salary Part Time/ZHB Secretary	300	0.01%	300	0.01%	300
01-414-150	Fringe Benefits	1,347	0.03%	1,042	0.02%	1,095
	Subtotal - Planning & Zoning	<b>17,715</b>	<b>0.35%</b>	<b>17,566</b>	<b>0.31%</b>	<b>18,451</b>
<b>416</b>	<b>Auxiliary Police</b>					
01-416-150	Fringe Benefits	1,000	0.02%	1,000	0.02%	1,000
	Subtotal - Auxiliary Police	<b>1,000</b>	<b>0.02%</b>	<b>1,000</b>	<b>0.02%</b>	<b>1,000</b>
<b>419</b>	<b>School Crossing Guards</b>					
01-419-140	Wages - Part Time	44,222	0.86%	42,864	0.76%	44,186
01-419-150	Fringe Benefits	3,706	0.07%	2,752	0.05%	2,837
01-419-161	FICA & Medicare	3,383	0.07%	3,297	0.06%	3,380
01-419-238	Uniform Purchase	900	0.02%	810	0.01%	900
	Subtotal - School Crossing Guards	<b>52,211</b>	<b>1.02%</b>	<b>49,723</b>	<b>0.89%</b>	<b>51,303</b>

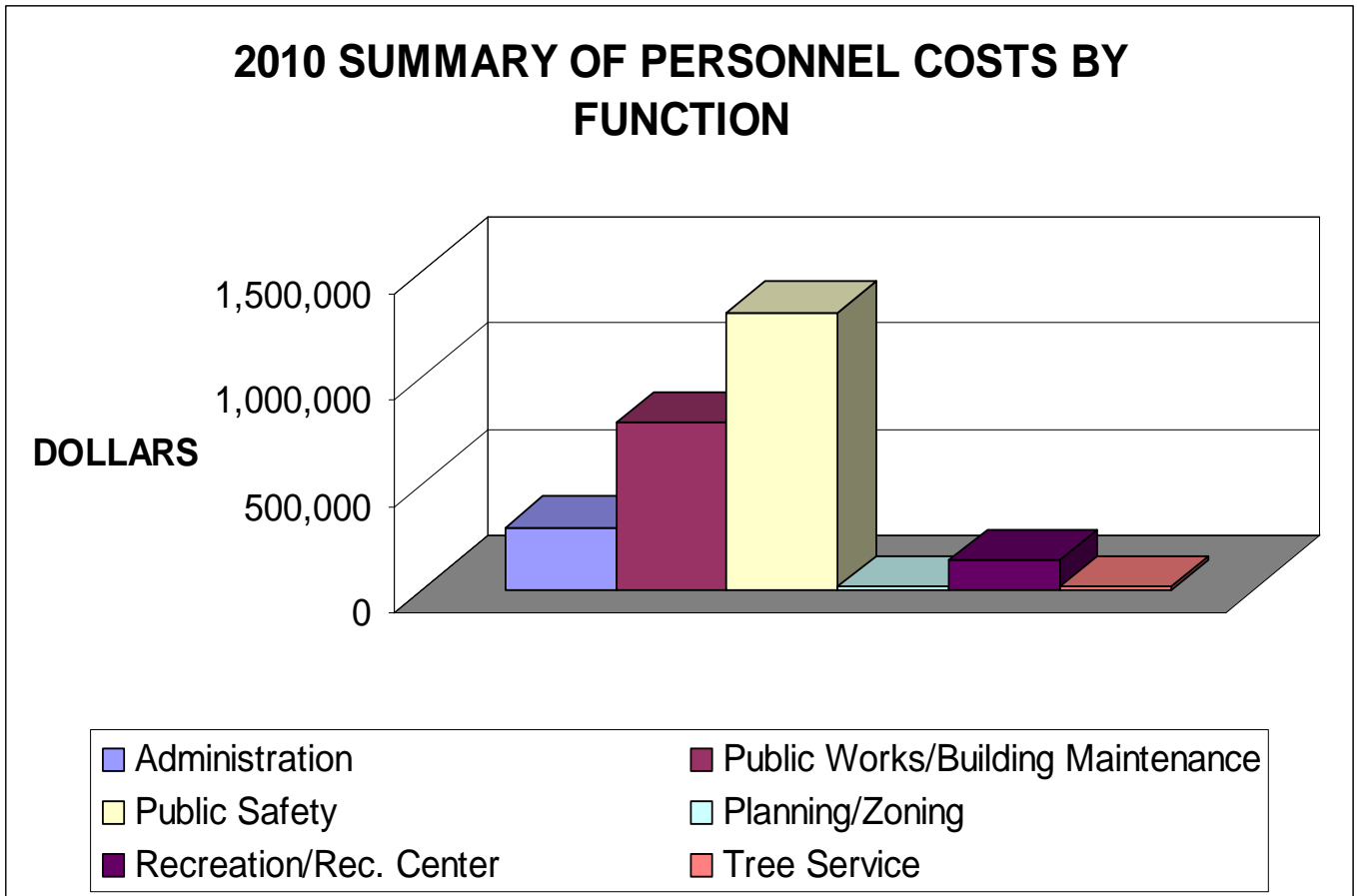
**PS TABLE 1: Summary of Budgeted Personnel Costs (continued)**

		2009	% of Total	2010	% of Total	2011
		Budget	Expenditures	Budget	Expenditures	Budget
			2009 Budget		2010 Budget	
<b>430</b>	<b>Public Works</b>					
01-430-130	Salaries Full Time	368,717	7.20%	381,623	6.80%	399,980
01-430-140	Wages Part Time	31,620	0.62%	31,936	0.57%	32,898
01-430-150	Fringe Benefits	56,333	1.10%	47,742	0.85%	50,241
01-430-156	Health Insurance	82,633	1.61%	90,460	1.61%	93,013
01-430-160	Pension Contributions	0	0.00%	0	0.00%	0
01-430-161	FICA & Medicare	33,872	0.66%	34,770	0.62%	36,498
01-430-162	Unemployment comp	0	0.00%	0	0.00%	0
01-430-183	Overtime	33,733	0.66%	34,913	0.62%	36,135
	Subtotal - Public Works	<b>606,908</b>	<b>11.84%</b>	<b>621,444</b>	<b>11.08%</b>	<b>648,765</b>
<b>436</b>	<b>Sewer Maintenance (2006 storm sewer)</b>					
01-436-130	Salaries	51,702	1.01%	53,512	0.95%	55,385
01-436-150	Fringe benefits	5,075	0.10%	4,173	0.07%	4,421
01-436-156	Health Insurance	13,081	0.26%	5,300	0.09%	15,594
01-436-160	Pension Contributions	0	0.00%	0	0.00%	0
01-436-161	FICA & Medicare	3,972	0.08%	4,110	0.07%	4,263
	Subtotal - Sewer Maintenance	<b>73,830</b>	<b>1.44%</b>	<b>67,095</b>	<b>1.20%</b>	<b>79,663</b>
<b>451</b>	<b>Recreational Programming</b>					
01-451-140	Wages Assistant Recreation Director	2,190	0.04%	2,190	0.04%	2,190
01-451-141	Wages Recreation Program	2,500	0.05%	2,130	0.04%	2,550
01-451-150	Fringe Benefits	393	0.01%	277	0.00%	304
01-451-156	Health Insurance	0	0.00%	0	0.00%	0
01-451-160	Pension Contributions	0	0.00%	0	0.00%	0
01-451-161	FICA & Medicare	359	0.01%	330	0.01%	363
	Subtotal - Recreational Programming	<b>5,442</b>	<b>0.11%</b>	<b>4,927</b>	<b>0.09%</b>	<b>5,407</b>
<b>452</b>	<b>Swimming Pool</b>					
01-452-140	Wages	74,491	1.45%	79,113	1.41%	80,528
01-452-150	Fringe Benefits	6,243	0.12%	5,079	0.09%	5,170
01-452-160	Pension Contributions	0	0.00%	0	0.00%	0
01-452-161	FICA & Medicare	5,699	0.11%	6,052	0.11%	6,989
01-452-162	Unemployment comp	0	0.00%	0	0.00%	0
01-452-238	Uniforms	500	0.01%	300	0.01%	270
	Subtotal - Swimming Pool	<b>86,933</b>	<b>1.70%</b>	<b>90,544</b>	<b>1.61%</b>	<b>92,957</b>
<b>453</b>	<b>Tennis</b>					
01-453-140	Wages	7,954	0.16%	8,034	0.14%	8,402
01-453-150	Fringe Benefits	667	0.01%	516	0.01%	539
01-453-160	Pension Contributions	0	0.00%	0	0.00%	0
01-453-161	FICA & Medicare	608	0.01%	615	0.01%	643
01-453-162	Unemployment comp	0	0.00%	0	0.00%	0
	Subtotal - Tennis	<b>9,229</b>	<b>0.18%</b>	<b>9,165</b>	<b>0.16%</b>	<b>9,584</b>
<b>454</b>	<b>Parks</b>					
01-454-130	Salaries Full Time	52,755	1.03%	54,602	0.97%	56,513
01-454-140	Wages Part Time	11,170	0.22%	0	0.00%	0
01-454-150	Fringe Benefits	7,161	0.14%	5,286	0.09%	5,409
01-454-156	Health Insurance	14,136	0.28%	15,567	0.28%	16,861
01-454-160	Pension Contributions	0	0.00%	0	0.00%	0
01-454-161	FICA & Medicare	4,982	0.10%	4,269	0.08%	4,415
01-454-162	Unemployment comp	0	0.00%	0	0.00%	0
	Subtotal - Parks	<b>90,204</b>	<b>1.76%</b>	<b>79,724</b>	<b>1.42%</b>	<b>83,198</b>
<b>459</b>	<b>Recreational Center (Greensburg Pike)</b>					
01-459-130	Marketing & Events Director Wages/Commission	31,861	0.62%	33,409	0.60%	34,669
01-459-140	Wages Part Time	500	0.01%	0	0.00%	0
01-459-150	Fringe Benefits - PT Wages & Market. Spec.	337	0.01%	251	0.00%	264
01-459-160	Pension Contributions	0	0.00%	0	0.00%	0
01-459-161	FICA & Medicare	2,476	0.05%	2,556	0.05%	2,690
01-459-162	Unemployment comp	0	0.00%	0	0.00%	0
	Subtotal - Recreational Center	<b>35,174</b>	<b>0.69%</b>	<b>36,216</b>	<b>0.65%</b>	<b>37,623</b>
<b>455</b>	<b>Tree Service</b>					
01-455-140	Wages	12,913	0.25%	13,045	0.23%	13,703
01-455-150	Fringe Benefits	1,082	0.02%	837	0.01%	880
	FICA & Medicare	988	0.02%	998	0.02%	1,048
	Subtotal - Tree Service	<b>14,983</b>	<b>0.29%</b>	<b>14,880</b>	<b>0.27%</b>	<b>15,631</b>
	<b>TOTAL - PERSONNEL COSTS</b>	<b>\$2,577,763</b>	<b>50.30%</b>	<b>\$2,552,958</b>	<b>45.51%</b>	<b>\$2,696,470</b>

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

		<b>% of Total Expenditures</b>		<b>% of Total Expenditures</b>
	2009 Budget	<b>2009 Budget</b>	2010 Budget	<b>2010 Budget</b>
Administration	283,127	5.53%	294,384	5.25%
Public Works/Building Maintenance/Parks	785,276	15.32%	782,500	13.95%
Public Safety	1,339,884	26.15%	1,302,776	23.22%
Planning/Zoning	17,715	0.35%	17,566	0.31%
Recreation/Rec. Center	136,778	2.67%	140,852	2.51%
Tree Service	14,983	0.29%	14,880	0.27%
<b>TOTAL (by function)</b>	<b>\$2,577,763</b>	<b>50.30%</b>	<b>\$2,552,958</b>	<b>45.51%</b>

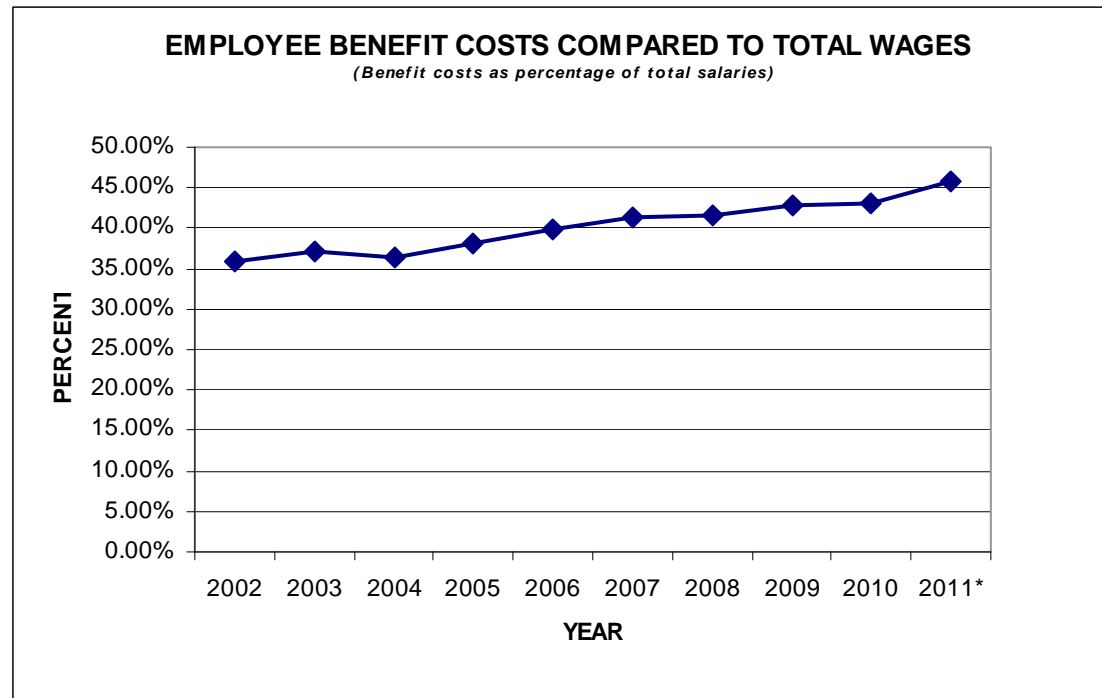
**PS CHART 1: Personnel Costs by Function (see PS TABLE 2 above)**



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

<b>TOTAL BUDGETED PERSONNEL COSTS (from annual budget documents)</b>										
(Full Personnel Costs: includes salaries, fringes & overtime budgeted)										
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011*
										(Preliminary)
Full Personnel Costs Budgeted	1,944,374	2,105,106	2,245,532	2,350,943	2,518,945	2,379,522	2,469,546	2,577,763	2,552,958	2,696,470
Fringe Benefits Budgeted	491,787	546,689	574,582	620,373	681,851	660,283	692,646	739,223	734,798	811,974
Full Time Salaries	1,092,846	1,165,810	1,270,085	1,340,633	1,415,444	1,354,562	1,426,292	1,484,011	1,472,138	1,530,639
Part Time Salaries	279,341	309,107	308,665	289,537	292,770	239,077	236,016	240,796	233,109	239,722
Total: All Salaries	1,372,187	1,474,917	1,578,750	1,630,170	1,708,214	1,593,639	1,662,308	1,724,807	1,705,247	1,770,361
Benefit Costs as Percentage of Total Salaries	35.84%	37.07%	36.39%	38.06%	39.92%	41.43%	41.67%	42.86%	43.09%	45.86%
* Note: 2011 salaries are based on current contracts; both police and non uniform contracts will be negotiated in 2010.										

**PS CHART 2: Employee Benefit Costs Compared to Total Wages (see PS TABLE 3 above – 2011 is a projection based on current conditions)**



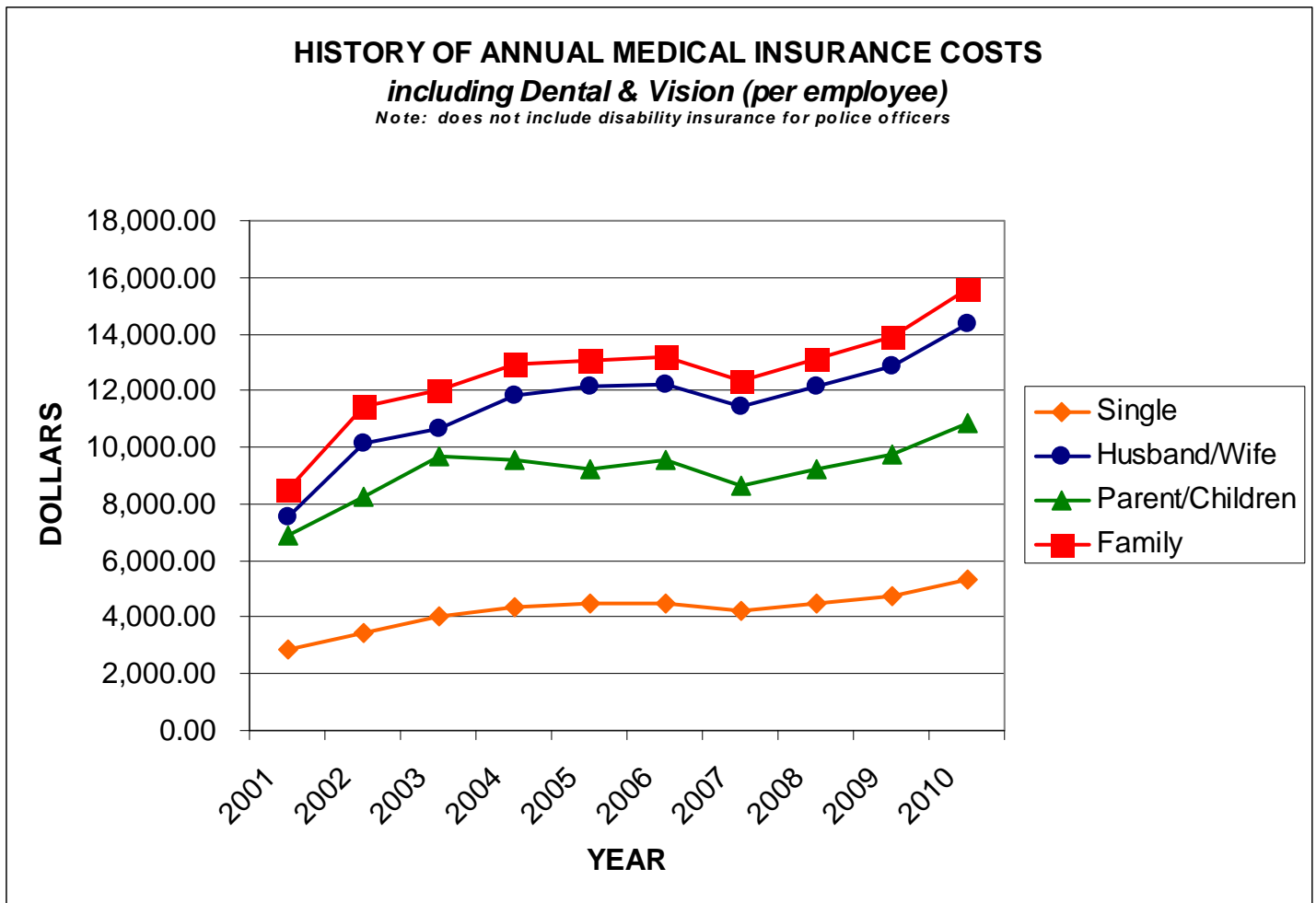
**PS TABLE 4: Medical, Dental & Vision Benefit Monthly Costs – 2001 to 2010**

<b>HISTORY OF MONTHLY MEDICAL - DENTAL &amp; VISION BENEFITS</b>																				
Select Blue Point of Service - High Option Dental - Vision Benefits of America																				
(monthly cost per employee)	% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change	
	2001	Prev. Year	2002	Prev. Year	2003	Prev. Year	2004	Prev. Year	2005	Prev. Year	2006	Prev. Year	2007	Prev. Year	2008	Prev. Year	2009	Prev. Year	2010	Prev. Year
Single	238.47	16.46%	284.97	19.50%	334.28	17.30%	363.48	8.74%	372.88	2.59%	374.62	0.47%	351.15	-6.27%	373.46	6.35%	396.28	6.11%	441.70	11.46%
Husband/Wife	629.70	17.13%	847.09	34.52%	889.84	5.05%	986.17	10.83%	1,010.59	2.48%	1,015.90	0.53%	951.37	-6.35%	1,011.23	6.29%	1,073.97	6.20%	1,199.12	11.65%
Parent/Children	573.58	17.71%	688.46	20.03%	807.53	17.30%	797.52	-1.24%	769.72	-3.49%	796.76	3.51%	722.83	-9.28%	766.60	6.06%	812.23	5.95%	904.69	11.38%
Family	709.04	26.10%	952.67	34.36%	1,004.17	5.41%	1,079.23	7.47%	1,090.89	1.08%	1,097.95	0.65%	1,027.55	-6.41%	1,092.77	6.35%	1,161.22	6.26%	1,297.27	11.72%
<i>Note: Does not include disability insurance for police officers</i>																				

**PS TABLE 5: Medical, Dental & Vision Benefit Annual Costs – 2001 to 2010 (extends PS TABLE 4 to an annual view)**

<b>HISTORY OF ANNUAL MEDICAL - DENTAL &amp; VISION BENEFITS</b>																				
Select Blue Point of Service - High Option Dental - Vision Benefits of America																				
(Annual cost per employee)	% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change	
	2001	Prev. Year	2002	Prev. Year	2003	Prev. Year	2004	Prev. Year	2005	Prev. Year	2006	Prev. Year	2007	Prev. Year	2008	Prev. Year	2009	Prev. Year	2010	Prev. Year
Single	2,861.64	16.46%	3,419.64	19.50%	4,011.36	17.30%	4,361.76	8.74%	4,474.56	2.59%	4,495.44	0.47%	4,213.80	-6.27%	4,481.52	6.35%	4,755.36	6.11%	5,300.40	11.46%
Husband/Wife	7,556.40	17.13%	10,165.08	34.52%	10,678.08	5.05%	11,834.04	10.83%	12,127.08	2.48%	12,190.80	0.53%	11,416.44	-6.35%	12,134.76	6.29%	12,887.64	6.20%	14,389.44	11.65%
Parent/Children	6,882.96	17.71%	8,261.52	20.03%	9,690.36	17.30%	9,570.24	-1.24%	9,236.64	-3.49%	9,561.12	3.51%	8,673.96	-9.28%	9,199.20	6.06%	9,746.76	5.95%	10,856.28	11.38%
Family	8,508.48	26.10%	11,432.04	34.36%	12,050.04	5.41%	12,950.76	7.47%	13,090.68	1.08%	13,175.40	0.65%	12,330.60	-6.41%	13,113.24	6.35%	13,934.64	6.26%	15,567.24	11.72%
<i>Note: Does not include disability insurance for police officers</i>																				

**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 – 2001 to 2010**

MONTHLY COSTS	10 Year Comparison - 2001 to 2010		
	2010	% Change	2001
SINGLE	441.70	85.22%	238.47
HUSBAND/WIFE	1,199.12	90.43%	629.70
PARENT/CHILDREN	904.69	57.73%	573.58
FAMILY	1,297.27	82.96%	709.04
Average	960.70	78.67%	537.70

**PS TABLE 7: Police/Public Works Overtime Summary –2000 to 2009 (see PS CHARTs 4 & 5 below)**

<i>Overtime (unaudited)</i>										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Police (actual)	\$ 84,715	\$ 60,178	\$ 72,247	\$ 115,903	\$ 95,587	\$ 103,188	\$ 92,251	\$ 68,690	\$ 72,242	\$ 124,718
Police (budgeted)	\$ 30,000	\$ 30,000	\$ 50,000	\$ 55,000	\$ 62,000	\$ 85,000	\$ 91,400	\$ 92,000	\$ 82,000	\$ 80,000
Difference - Actual - Budgeted	\$ 54,715	\$ 30,178	\$ 22,247	\$ 60,903	\$ 33,587	\$ 18,188	\$ 851	\$ (23,310)	\$ (9,758)	\$ 44,718
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public Works (actual)	\$ 27,109	\$ 20,583	\$ 23,486	\$ 40,290	\$ 35,086	\$ 36,953	\$ 40,954	\$ 39,126	\$ 43,393	\$ 39,412
Public Works (budgeted)	\$ 23,000	\$ 25,000	\$ 25,000	\$ 24,000	\$ 26,000	\$ 32,000	\$ 33,280	\$ 32,592	\$ 32,592	\$ 33,733
Difference - Actual - Budgeted	\$ 4,109	\$ (4,417)	\$ (1,514)	\$ 16,290	\$ 9,086	\$ 4,953	\$ 7,674	\$ 6,534	\$ 10,801	\$ 5,679

*(Note PS TABLE 7: beginning in 2006, police includes Special Detail Overtime line item)*

**PS CHART 4: Police Overtime Comparison**

**PS CHART 5: Public Works Overtime Comparison**

