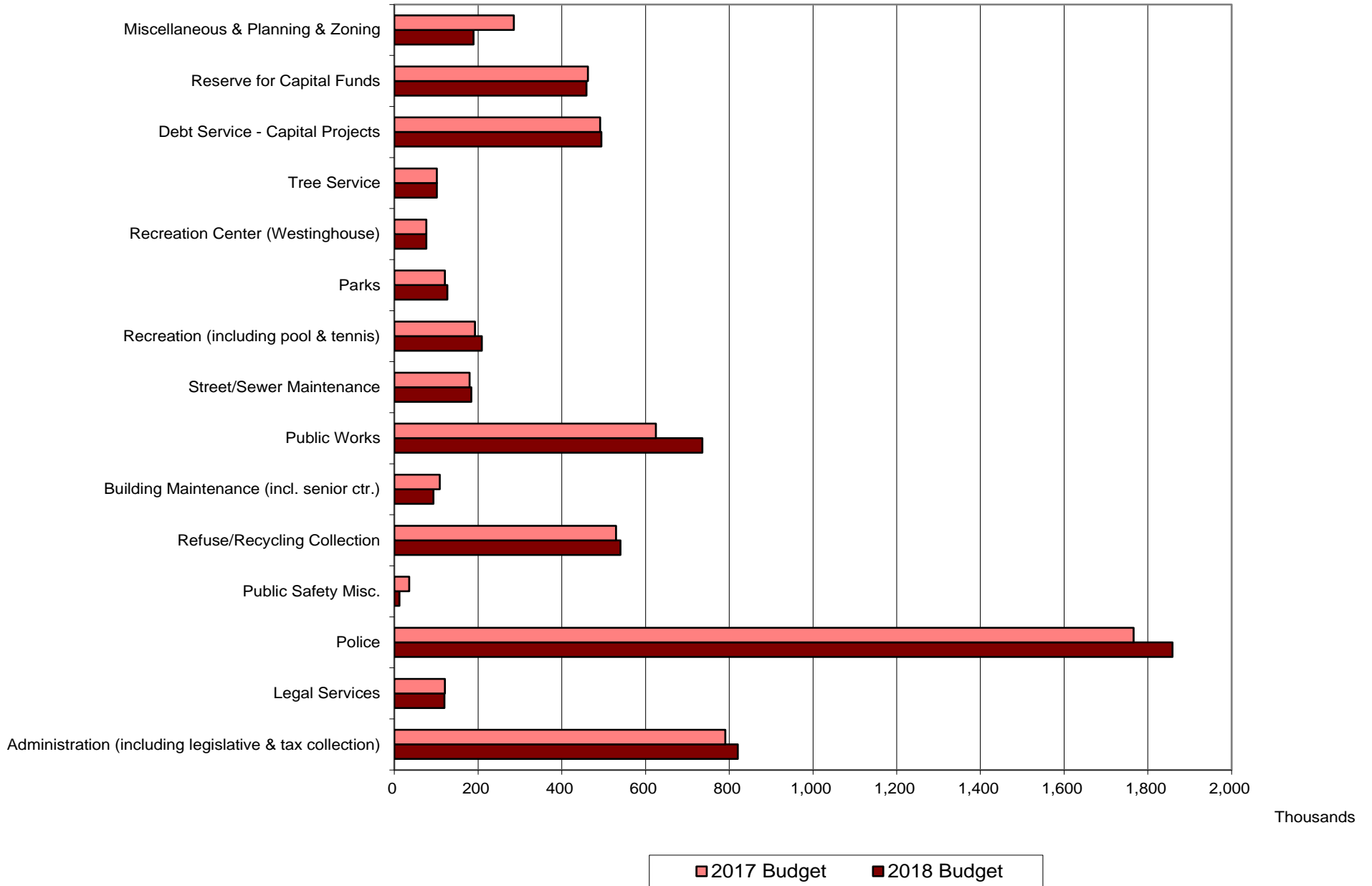


# **2018 BUDGET**

*General Fund Expenditures*

### BUDGET EXPENDITURE COMPARISON



Borough of Forest Hills  
2018 BUDGET

Acct.-no.	Expenditures	Pre-Audit			2018 Budget	Millage Equivalent	2019 Budget	% of Total Revenues 2018 Budget	Change 2017 to 2018
		2017 Budget	2017 Actual to 12/31/17	Increase (decrease) 17 Budget to Actual					
<b>400</b>	<b>Legislative</b>								
01-400-130	Salaries	16,480	15,280.08	-7.28%	16,480	0.044	16,480	0.27%	0
01-400-161	FICA & Medicare	1,138	1,169.06	2.70%	1,138	0.003	1,138	0.02%	0
01-400-210	Supplies	125	0.00	-100.00%	130	0.000	130	0.00%	5
01-400-420	Association Dues	2,000	3,054.68	52.73%	2,200	0.006	2,400	0.04%	200
01-400-460	Conference/Seminars	2,500	1,369.88	-45.20%	3,500	0.009	3,100	0.06%	1,000
01-400-461	Centennial	1,000	1,000.00	0.00%	1,000	0.003	1,000	0.02%	0
	<b>TOTAL LEGISLATIVE</b>	<b>23,243</b>	<b>21,873.70</b>	<b>-5.89%</b>	<b>24,448</b>	<b>0.065</b>	<b>24,248</b>	<b>0.41%</b>	<b>1,205</b>
<b>401</b>	<b>Administration</b>								
01-401-130	Salaries <sup>11</sup>	187,280	185,213.72	-1.10%	190,150	0.502	193,973	3.16%	2,870
01-401-150	Fringe Benefits	17,338	13,371.79	-22.88%	19,116	0.050	19,127	0.32%	1,778
01-401-156	Health Insurance	46,606	43,974.20	-5.65%	48,146	0.127	51,527	0.80%	1,540
01-401-161	FICA & Medicare	14,327	14,188.01	-0.97%	14,533	0.038	14,839	0.24%	206
01-401-165	Intern Wage	2,500	0.00	-100.00%	2,000	0.005	2,500	0.03%	(500)
01-401-166	Intern FICA/Medicare	100	0.00	-100.00%	100	0.000	100	0.00%	0
01-401-197	Employer Paid Pension Fees	500	225.00	-55.00%	500	0.001	500	0.01%	0
01-401-210	Supplies	7,000	6,117.29	-12.61%	6,500	0.017	7,000	0.11%	(500)
01-401-213	Equipment	1,500	0.00	-100.00%	1,200	0.003	1,500	0.02%	(300)
01-401-215	Miscellaneous	6,600	5,814.50	-11.90%	6,000	0.016	6,500	0.10%	(600)
01-401-216	Misc. Petty Cash	300	66.54	-77.82%	250	0.001	300	0.00%	(50)
01-401-310	Portnoff Fees (Delinquent Collections)	2,100	689.64	-67.16%	2,000	0.005	2,200	0.03%	(100)
01-401-311	Audit	9,990	10,087.50	0.98%	9,990	0.026	9,990	0.17%	0
01-401-312	Industrial Appraisal	750	0.00	-100.00%	700	0.002	750	0.01%	(50)
01-401-313	Engineering/Const.	25,000	49,057.84	96.23%	27,000	0.071	28,000	0.45%	2,000
01-401-314	State Aid/Pension Plans - Non Uniform	75,848	78,286.11	3.21%	109,480	0.289	152,500	1.82%	33,632
01-401-316	Data Processing	26,000	11,623.53	-55.29%	18,000	0.048	15,000	0.30%	(8,000)
01-401-317	Internet/email	2,000	1,003.21	-49.84%	2,000	0.005	2,100	0.03%	0
01-401-318	Website	1,200	2,200.00	83.33%	2,000	0.005	2,500	0.03%	800
01-401-325	Postage	11,000	14,466.88	31.52%	12,000	0.032	13,000	0.20%	1,000
01-401-341	Advertising	6,000	5,032.50	-16.13%	5,700	0.015	6,000	0.09%	(300)
01-401-342	Photocopy/Printing	100	0.00	-100.00%	100	0.000	100	0.00%	0
01-401-343	Newsletter	22,370	20,073.86	-10.26%	22,350	0.059	22,370	0.37%	(20)
01-401-350	Insurance	106,000	100,084.50	-5.58%	107,000	0.282	110,000	1.78%	1,000
01-401-351	Insurance Claims <sup>13</sup>	1,100	0.00	-100.00%	1,000	0.003	1,200	0.02%	(100)
01-401-355	Bank Service Charge	200	36.41	-81.80%	175	0.000	200	0.00%	(25)
01-401-374	Equipment Maintenance	6,500	3,173.42	-51.18%	5,000	0.013	5,800	0.08%	(1,500)
01-401-418	TCV Watershed Membership	250	0.00	-100.00%	250	0.001	275	0.00%	0
01-401-420	Association Dues	2,000	1,411.85	-29.41%	2,000	0.005	2,000	0.03%	0
01-401-421	TCVCOG Membership	5,400	4,590.00	-15.00%	5,000	0.013	5,300	0.08%	(400)
01-401-422	Sewer Program or TCVCOG 25% RAD Funds <sup>1</sup>	4,000	0.00	-100.00%	4,000	0.011	5,000	0.07%	0
01-401-448	Fuel Costs: Other Municipalities/Organizations <sup>2</sup>	124,000	130,090.94	4.91%	118,000	0.312	121,000	1.96%	(6,000)
01-401-449	Workplace Safety <sup>18</sup>	1,650	0.00	-100.00%	1,500	0.004	1,600	0.02%	(150)
01-401-454	Payroll Service	7,100	3,582.93	-49.54%	7,200	0.019	7,500	0.12%	100
01-401-460	Conference/Seminar	10,000	5,325.59	-46.74%	11,500	0.030	12,000	0.19%	1,500
01-401-461	Individual Memberships	3,000	0.00	-100.00%	3,000	0.008	3,000	0.05%	0
	<b>TOTAL ADMINISTRATION</b>	<b>737,609</b>	<b>709,787.76</b>	<b>-3.77%</b>	<b>765,440</b>	<b>2.021</b>	<b>827,251</b>	<b>12.72%</b>	<b>27,831</b>
<b>403</b>	<b>Tax Collection</b>								
01-403-130	Salary/Real Estate Collection	10,000	10,000.12	0.00%	10,000	0.026	10,000	0.17%	0
01-403-161	FICA & Medicare	765	765.11	0.01%	765	0.002	765	0.01%	0
01-403-215	Miscellaneous	400	168.21	-57.95%	400	0.001	400	0.01%	0
01-403-316	Data Processing	500	432.33	-13.53%	500	0.001	500	0.01%	0
01-403-325	Postage	1,500	0.00	-100.00%	1,500	0.004	1,500	0.02%	0

Borough of Forest Hills  
2018 BUDGET

Acct. no.	Expenditures	2017	Pre-Audit	Increase (decrease)	2018	Millage	2019	% of Total Revenues	Change
		Budget	2017 Actual to 12/31/17	17 Budget to Actual	Budget	Equivalent	Budget	2018 Budget	2017 to 2018
01-403-342	Real Estate Tax Bills	1,000	945.00	-5.50%	1,000	0.003	1,000	0.02%	0
01-403-350	Insurance/Bonds	1,250	2,400.22	92.02%	1,250	0.003	1,250	0.02%	0
01-403-351	Act 77 Gentrification Refunds	800	1,295.29	61.91%	900	0.002	900	0.01%	100
01-403-430	EIT Collection	13,500	16,982.56	25.80%	14,000	0.037	14,000	0.23%	500
	<b>TOTAL TAX COLLECTION</b>	<b>29,715</b>	<b>32,988.84</b>	<b>11.02%</b>	<b>30,315</b>	<b>0.080</b>	<b>30,315</b>	<b>0.50%</b>	<b>600</b>
<b>404</b>	<b>Legal Services</b>								
01-404-313	Legal Cost: Contract Issues/Grievances	6,000	9,537.72	58.96%	6,000	0.016	7,000	0.10%	0
01-404-314	Legal Cost: Main Solicitor Retainer	60,000	70,840.00	18.07%	60,000	0.158	62,000	1.00%	0
01-404-316	Legal Cost Reimbursable <sup>3</sup>	10,000	17,380.90	73.81%	10,000	0.026	10,000	0.17%	0
01-404-317	Legal Cost: Other <sup>4</sup>	36,000	55,524.09	54.23%	35,000	0.092	37,000	0.58%	(1,000)
01-404-450	Retainer-Solicitor, Personnel Issues	8,500	4,069.10	-52.13%	8,300	0.022	8,500	0.14%	(200)
	<b>TOTAL LEGAL SERVICES</b>	<b>120,500</b>	<b>157,351.81</b>	<b>30.58%</b>	<b>119,300</b>	<b>0.315</b>	<b>124,500</b>	<b>1.98%</b>	<b>(1,200)</b>
<b>406</b>	<b>Magistrate's Office Building</b>								
01-406-361	Electricity	60	197.08	228.47%	0	0.000	0	0.00%	(60)
01-406-362	Natural Gas	0	0.00		0	0.000	0	0.00%	0
01-406-364	Sewage	0	0.00		0	0.000	0	0.00%	0
01-406-366	Water	0	0.00		0	0.000	0	0.00%	0
01-406-373	Maintenance/Repair	50	75.00	50.00%	0	0.000	0	0.00%	(50)
	<b>TOTAL MAGISTRATE'S OFFICE BUILDING</b>	<b>110</b>	<b>272.08</b>	<b>147.35%</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0.00%</b>	<b>(110)</b>
<b>408</b>	<b>New Building - 4400 Greensburg Pike</b>								
01-408-237	Supplies		322.67		2,500		3,000		
01-408-321	Telephone				5,000		5,000		
01-408-361	Electricity		46.22		7,500	0.020	7,500		
01-408-362	Natural Gas		228.00		2,000	0.005	2,000		
01-408-364	Sewage				400	0.001	400		
01-408-366	Water	0	348.79		400	0.001	400	0.01%	400
01-408-373	Maintenance/Repair		771.00		0	0.000	2,000		
	<b>TOTAL NEW BUILDING</b>	<b>0</b>	<b>1,716.68</b>		<b>17,800</b>	<b>0.047</b>	<b>20,300</b>	<b>0.30%</b>	<b>17,800</b>
<b>409</b>	<b>Building Maintenance</b>								
01-409-140	Part Time Maintenance Person Salary <sup>11</sup>	15,334	15,247.08	-0.57%	15,484	0.041	16,000	0.26%	150
01-409-150	Maintenance Person Fringe Benefits	1,415	1,276.64	-9.79%	1,450	0.004	1,500	0.02%	35
01-409-161	FICA & Medicare	1,173	1,166.49	-0.56%	1,174	0.003	1,200	0.02%	1
01-409-170	PT Pool Operator/Custodian Wage <sup>12</sup>	14,709	15,761.52	7.16%	15,003	0.040	15,750	0.25%	294
01-409-171	PT Pool Operator/Custodian FICA/Medicare	1,125	1,205.75	7.16%	1,140	0.003	1,223	0.02%	15
01-409-180	PT Pool Operator/Custodian Uniform Allowance	200	0.00	-100.00%	200	0.001	200	0.00%	0
01-409-181	PT Pool Operator/Custodian Fringe Benefits (wc)	1,357	1,227.22	-9.59%	1,400	0.004	1,460	0.02%	43
01-409-191	PT Maintenance - Uniform allowance	100	0.00	-100.00%	100	0.000	100	0.00%	0
01-409-237	Supplies	5,000	2,494.58	-50.11%	2,500	0.007	2,600	0.04%	(2,500)
01-409-321	Telephone	8,500	13,962.77	64.27%	5,000	0.013	4,000	0.08%	(3,500)
01-409-361	Electricity	22,000	23,136.99	5.17%	13,000	0.034	14,000	0.22%	(9,000)
01-409-362	Natural Gas	12,500	5,322.81	-57.42%	6,000	0.016	6,300	0.22%	(6,500)
01-409-364	Sewage	600	853.93	42.32%	300	0.001	300	0.10%	(300)
01-409-366	Water	400	614.64	53.66%	270	0.001	280	0.00%	(130)
01-409-373	Maintenance/Repair	17,500	15,830.10	-9.54%	10,000	0.026	10,000	0.00%	(7,500)
	<b>TOTAL BUILDING MAINTENANCE</b>	<b>101,913</b>	<b>98,100.52</b>	<b>-3.74%</b>	<b>73,021</b>	<b>0.193</b>	<b>74,912</b>	<b>1.21%</b>	<b>(28,893)</b>

Borough of Forest Hills  
2018 BUDGET

Acct.-no.	Expenditures	2017	Pre-Audit	Increase (decrease) 17 Budget to Actual	2018	Millage Equivalent	2019	% of Total Revenues 2018 Budget	Change 2017 to 2018
		Budget	2017 Actual to 12/31/17		Budget		Budget		
<b>410</b>	<b>Police</b>								
01-410-130	Salaries <sup>11</sup>	767,764	713,412.01	-7.08%	776,273	2.049	795,690	12.90%	8,509
01-410-140	PT Salary <sup>11</sup>	104,608	109,621.19	4.79%	122,871	0.324	116,998	2.04%	18,262
01-410-141	PT Fringe Benefits	10,260	0.00	-100.00%	12,699	0.034	12,710	0.21%	2,439
01-410-145	PT FICA & Medicare	8,003	8,386.01	4.79%	9,400	0.025	8,950	0.16%	1,398
01-410-150	Fringe Benefits	68,077	82,161.46	20.69%	75,615	0.200	75,626	1.26%	7,538
01-410-156	Health Insurance	149,892	212,965.01	42.08%	139,943	0.369	149,750	2.33%	(9,949)
01-410-160	Pension Contributions		574.51						
01-410-161	FICA & Medicare	58,658	63,617.67	8.46%	59,376	0.157	69,821	0.99%	718
01-410-183	Overtime	46,500	57,369.82	23.38%	49,000	0.129	52,884	0.81%	2,500
01-410-187	Holiday	49,455	38,420.50	-22.31%	45,981	0.121	47,371	0.76%	(3,474)
01-410-209	Firearms/Ammunition	7,000	6,390.74	-8.70%	7,000	0.018	7,500	0.12%	0
01-410-210	Supplies	3,500	2,180.60	-37.70%	4,000	0.011	4,200	0.07%	500
01-410-211	Firearms		40.00						
01-410-213	Equipment	8,700	3,843.04	-55.83%	8,500	0.022	9,500	0.14%	(200)
01-410-215	Miscellaneous	1,800	2,696.95	49.83%	2,200	0.006	2,400	0.04%	400
01-410-216	Court reimbursements & misc petty cash	1,300	666.31	-48.75%	1,200	0.003	1,500	0.02%	(100)
01-410-233	Fuel <sup>2</sup>	22,000	6,609.90	-69.96%	22,000	0.058	22,000	0.37%	0
01-410-251	Vehicle Parts, Repairs & Supplies	12,000	11,752.71	-2.06%	12,500	0.033	12,800	0.21%	500
01-410-252	Car Wash	100	125.00	25.00%	100	0.000	100	0.00%	0
01-410-268	Existing Police Vehicle Lease	29,000	13,797.16	-52.42%	30,000	0.079	31,000	0.50%	1,000
01-410-269	New Vehicle Purchase (lease) <sup>5</sup>	18,000	26,517.33	47.32%	18,500	0.049	19,000	0.31%	500
01-410-314	State Aid/Pension - Police	336,687	337,269.22	0.17%	400,483	1.057	525,000	6.65%	63,796
01-410-316	Data Processing	27,500	9,463.63	-65.59%	26,000	0.069	27,000	0.43%	(1,500)
01-410-321	Telephone	9,000	10,095.31	12.17%	9,500	0.025	9,800	0.16%	500
01-410-327	Equipment/Computer Maintenance	13,000	5,064.48	-61.04%	13,000	0.034	13,450	0.22%	0
01-410-420	Association Dues	350	225.00	-35.71%	350	0.001	350	0.01%	0
01-410-449	Workplace Safety <sup>18</sup>	300	0.00	-100.00%	300	0.001	300	0.00%	0
01-410-456	Animal Control	3,600	2,508.17	-30.33%	3,500	0.009	4,000	0.06%	(100)
01-410-460	Conference		0.00						
01-410-461	Training	4,700	882.15	-81.23%	4,400	0.012	5,000	0.07%	(300)
01-410-470	Canine Unit Insurance	750	0.00	-100.00%	775	0.002	780	0.01%	25
01-410-471	Canine Unit Per Diem	2,400	2,190.00	-8.75%	2,400	0.006	2,500	0.04%	0
01-410-530	Emergency Management <sup>14</sup>	750	0.00	-100.00%	750	0.002	800	0.01%	0
	<b>TOTAL POLICE DEPARTMENT</b>	<b>1,765,653</b>	<b>1,728,845.88</b>	<b>-2.08%</b>	<b>1,858,615</b>	<b>4.907</b>	<b>2,028,779</b>	<b>30.88%</b>	<b>92,962</b>
<b>412</b>	<b>Ambulance</b>								
01-412-362	Natural Gas	1,000	1,237.72	23.77%	0	0.000	0	0.00%	(1,000)
01-412-364	Sewage	900	194.07	-78.44%	0	0.000	0	0.00%	(900)
01-412-366	Water	650	192.88	-70.33%	0	0.000	0	0.00%	(650)
01-412-500	Contribution Revised Budget	<b>8,148</b>	<b>8,130.30</b>	<b>-0.22%</b>	<b>0</b>	<b>0.000</b>	<b>8,148</b>	<b>0.00%</b>	<b>(8,148)</b>
	<b>TOTAL AMBULANCE</b>	<b>10,698</b>	<b>9,754.97</b>	<b>-8.82%</b>	<b>0</b>	<b>0.000</b>	<b>8,148</b>	<b>0.00%</b>	<b>(10,698)</b>
<b>414</b>	<b>Planning &amp; Zoning</b>								
01-414-140	Part Time Code Officer <sup>11</sup>	16,079	16,634.96	3.46%	16,400	0.043	16,728	0.27%	321
01-414-150	Fringe Benefits	88	892.76	909.57%	100	0.000	99	0.00%	12
01-414-161	FICA	1,230	1,272.60	3.46%	1,245	0.003	1,280	0.02%	15
01-414-210	Supplies	500	389.18	-22.16%	500	0.001	500	0.01%	0

Borough of Forest Hills  
2018 BUDGET

Acct.-no.	Expenditures	Pre-Audit			2018 Budget	Millage Equivalent	2019 Budget	% of Total Revenues 2018 Budget	Change 2017 to 2018
		2017 Budget	2017 Actual to 12/31/17	Increase (decrease) 17 Budget to Actual					
01-414-219	Rodent Control/Bait	400	0.00	-100.00%	400	0.001	400	0.00%	0
01-414-310	Court Reporter	1,500	2,199.80	46.65%	1,700	0.004	1,700	0.03%	200
01-414-313	Engineering	200	0.00	-100.00%	200	0.001	200	0.00%	0
01-414-314	Legal Cost	1,500	4,656.00	210.40%	2,000	0.005	2,000	0.03%	500
01-414-316	Engineer Reimbursible <sup>4</sup>	300	0.00	-100.00%	300	0.001	300	0.00%	0
01-414-341	Legal Advertising	1,200	2,466.31	105.53%	1,300	0.003	1,300	0.02%	100
01-414-420	Association Dues	150	135.00	-10.00%	150	0.000	150	0.00%	0
01-414-430	Land Bank Contribution/Fees <sup>5</sup>	2,500	1,784.66	-28.61%	2,500	0.007	2,500	0.04%	0
01-414-450	Contracted Services (Building Inspection Underwriters) <sup>7</sup>	22,000	98,802.33	349.10%	23,000	0.061	23,000	0.38%	1,000
01-414-459	Electrical Inspection Charges	4,000	125.00	-96.88%	3,000	0.008	3,500	0.05%	(1,000)
01-414-460	Conference/Seminar	100	0.00	-100.00%	100	0.000	100	0.00%	0
	<b>TOTAL PLANNING &amp; ZONING</b>	<b>51,747</b>	<b>129,358.60</b>	<b>149.98%</b>	<b>52,895</b>	<b>0.140</b>	<b>53,757</b>	<b>0.88%</b>	<b>1,147</b>
<b>415</b>	<b>Neighborhood Crime Resistance</b>								
01-415-321	Telephone	2,800	0.00	-100.00%	2,500	0.007	2,800	0.04%	(300)
01-415-329	Swiftreach (Crime Alert System) <sup>15</sup>	6,000	4,899.96	-18.33%	5,000	0.013	6,000	0.08%	(1,000)
01-415-470	Programs	150	0.00	-100.00%	150	0.000	150	0.00%	0
	<b>TOTAL NEIGHBORHOOD CRIME RESIST.</b>	<b>8,950</b>	<b>4,899.96</b>	<b>-45.25%</b>	<b>7,650</b>	<b>0.020</b>	<b>8,950</b>	<b>0.13%</b>	<b>(1,300)</b>
								<b>0.00%</b>	
<b>416</b>	<b>Auxiliary Police</b>								
01-416-150	Fringe Benefits	1,000	0.00	-100.00%	1,000	0.003	1,000	0.02%	0
01-416-213	Equipment	2,500	0.00	-100.00%	2,000	0.005	2,500	0.03%	(500)
01-416-500	Contribution Revised Budget	1,500	1,500.00	0.00%	1,500	0.004	1,500	0.02%	0
	<b>TOTAL AUXILIARY POLICE</b>	<b>5,000</b>	<b>1,500.00</b>	<b>-70.00%</b>	<b>4,500</b>	<b>0.012</b>	<b>5,000</b>	<b>0.07%</b>	<b>(500)</b>
<b>419</b>	<b>School Crossing Guards</b>								
01-419-140	Wages - Part Time <sup>11</sup>	9,025	5,225.00	-42.11%	0	0.000	0	0.00%	(9,025)
01-419-150	Fringe Benefits	833	437.35	-47.49%	0	0.000	0	0.00%	(833)
01-419-161	FICA & Medicare	690	399.73	-42.10%	0	0.000	0	0.00%	(690)
01-419-238	Uniform Purchase	250	0.00	-100.00%	0	0.000	0	0.00%	(250)
01-419-350	Insurance/bonds	150	0.00	-100.00%	0	0.000	0	0.00%	(150)
	<b>TOTAL SCHOOL CROSSING GUARDS</b>	<b>10,948</b>	<b>6,062.08</b>	<b>-44.63%</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0.00%</b>	<b>(10,948)</b>
<b>426</b>	<b>Recycling Collection</b>								
01-426-244	Recycling Containers	2,300	3,898.13	69.48%	2,200	0.006	2,500	0.04%	(100)
01-426-452	Recycling: Yard Waste	2,600	2,881.29	10.82%	2,600	0.007	2,750	0.04%	0
	<b>TOTAL RECYCLING COLLECTION</b>	<b>4,900</b>	<b>6,779.42</b>	<b>38.36%</b>	<b>4,800</b>	<b>0.013</b>	<b>5,250</b>	<b>0.08%</b>	<b>(100)</b>
<b>427</b>	<b>Refuse Collection</b>								
01-427-450	Refuse Contract	524,844	526,493.11	0.31%	535,082	1.413	550,464	8.89%	10,238
	<b>TOTAL REFUSE COLLECTION</b>	<b>524,844</b>	<b>526,493.11</b>	<b>0.31%</b>	<b>535,082</b>	<b>1.413</b>	<b>550,464</b>	<b>8.89%</b>	<b>10,238</b>
<b>430</b>	<b>Public Works</b>								
01-430-130	Salaries Full Time <sup>11</sup>	340,129	314,785.28	-7.45%	413,858	1.093	410,451	6.88%	73,729
01-430-140	Wages Part Time <sup>11</sup>	18,000	25,532.95	41.85%	49,810	0.132	18,360	0.83%	31,810
01-430-150	Fringe Benefits	29,752	39,324.15	32.17%	36,894	0.097	36,905	0.61%	7,141

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Acct.-no.	Expenditures	Pre-Audit			2018 Budget	Millage Equivalent	2019 Budget	% of Total Revenues 2018 Budget	Change 2017 to 2018
		2017 Budget	2017 Actual to 12/31/17	Increase (decrease) 17 Budget to Actual					
01-430-156	Health Insurance	68,768	73,159.03	6.38%	73,088	0.193	78,215	1.21%	4,320
01-430-161	FICA & Medicare	26,020	27,350.49	5.11%	31,649	0.084	31,400	0.53%	5,629
01-430-183	Overtime	35,000	20,842.33	-40.45%	34,000	0.090	35,000	0.56%	(1,000)
01-430-212	Background check/clearances <sup>8</sup>	1,500	0.00	-100.00%	1,000	0.003	1,000	0.02%	(500)
01-430-213	Equipment	1,500	1,130.81	-24.61%	1,500	0.004	1,500	0.02%	0
01-430-216	Miscellaneous petty cash items	500	0.00	-100.00%	500	0.001	500	0.01%	0
01-430-233	Fuel <sup>2</sup>	25,000	10,507.37	-57.97%	20,000	0.053	23,000	0.33%	(5,000)
01-430-246	Supplies	6,000	6,629.43	10.49%	5,500	0.015	6,200	0.09%	(500)
01-430-251	Vehicle Parts, Repairs & Supplies	32,600	30,967.25	-5.01%	29,000	0.077	30,000	0.48%	(3,600)
01-430-255	Paint	150	0.00	-100.00%	150	0.000	150	0.00%	0
01-430-320	Cell Phone Charges	1,500	1,520.43	1.36%	1,500	0.004	1,600	0.02%	0
01-430-361	Electricity - Traffic Signals	9,000	8,927.67	-0.80%	9,000	0.024	9,200	0.15%	0
01-430-373	Maintenance - Traffic Signals	9,000	15,181.60	68.68%	9,000	0.024	9,300	0.15%	0
01-430-374	Equipment Maintenance	12,000	21,609.88	80.08%	12,000	0.032	13,000	0.20%	0
01-430-375	Fuel Pump Maintenance <sup>17</sup>	1,500	1,039.56	-30.70%	1,300	0.003	1,500	0.02%	(200)
01-430-384	Equipment Rental	4,500	2,136.80	-52.52%	4,000	0.011	5,000	0.07%	(500)
01-430-449	Workplace Safety <sup>18</sup>	1,000	268.54	-73.15%	1,000	0.003	1,000	0.02%	0
01-430-460	Conference/Seminar	650	320.38	-50.71%	500	0.001	600	0.01%	(150)
01-430-461	Drug & Alcohol Testing	350	220.00	-37.14%	350	0.001	350	0.01%	0
	<b>TOTAL PUBLIC WORKS</b>	<b>624,419</b>	<b>601,453.95</b>	<b>-3.68%</b>	<b>735,598</b>	<b>1.942</b>	<b>714,231</b>	<b>12.22%</b>	<b>111,179</b>
<b>431</b>	<b>Street Maintenance</b>								
01-431-244	Supplies	1,100	0.00	-100.00%	800	0.002	900	0.01%	(300)
01-431-250	Street Cleaning	900	0.00	-100.00%	800	0.002	900	0.01%	(100)
01-431-251	Line Painting	2,000	1,300.26	-34.99%	1,800	0.005	2,000	0.03%	(200)
01-431-252	Step/Walk Repair	500	696.40	39.28%	500	0.001	500	0.01%	0
01-431-253	Bag Calcium Chloride	1,700	0.00	-100.00%	1,600	0.004	1,700	0.03%	(100)
01-431-254	Signs	5,000	1,282.20	-74.36%	7,000	0.018	7,000	0.12%	2,000
01-431-256	Cold Patch	1,600	1,381.67	-13.65%	1,500	0.004	1,600	0.02%	(100)
01-431-257	Hot Patch	0.00	0.00		0	0.000	0	0.00%	0
01-431-259	Concrete	500	281.50	-43.70%	400	0.001	500	0.01%	(100)
01-431-336	Vehicle Rental	1,300	0.00	-100.00%	700	0.002	1,500	0.01%	(600)
01-431-361	Electricity Street Lights	74,000	87,391.63	18.10%	74,000	0.195	75,000	1.23%	0
01-431-369	Dump Fees	750	378.98	-49.47%	700	0.002	800	0.01%	(50)
01-431-384	Equipment Rental	2,100	3,690.00	75.71%	2,600	0.007	2,800	0.04%	500
	<b>TOTAL STREET MAINTENANCE</b>	<b>91,450</b>	<b>96,402.64</b>	<b>5.42%</b>	<b>92,400</b>	<b>0.244</b>	<b>95,200</b>	<b>1.54%</b>	<b>950</b>
								0.00%	
<b>436</b>	<b>Sewer Maintenance (storm sewer) <sup>9</sup></b>								
01-436-130	Salaries <sup>11</sup>	58,604	61,018.35	4.12%	59,776	0.158	60,972	0.99%	1,172
01-436-150	Fringe benefits	6,374	4,934.12	-22.58%	7,119	0.019	7,130	0.12%	745
01-436-156	Health Insurance	17,837	17,043.42	-4.45%	19,010	0.050	20,341	0.32%	1,173
01-436-161	FICA & Medicare	4,483	4,597.91	2.56%	4,563	0.012	4,664	0.08%	80
01-436-244	Supplies	500	0.00	-100.00%	400	0.001	500	0.01%	(100)
01-436-258	Concrete	200	0.00	-100.00%	200	0.001	200	0.00%	0
	<b>TOTAL SEWER MAINTENANCE</b>	<b>87,998</b>	<b>87,593.80</b>	<b>-0.46%</b>	<b>91,068</b>	<b>0.240</b>	<b>93,807</b>	<b>1.51%</b>	<b>3,070</b>

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		2017	Pre-Audit	Increase (decrease)	2018	Millage	2019	% of Total Revenues	Change
Acct.-no.	Expenditures	Budget	2017 Actual to 12/31/17	17 Budget to Actual	Budget	Equivalent	Budget	2018 Budget	2017 to 2018
<b>451</b>	<b>Recreational Programming</b>								
01-451-140	Wages Assistant Recreation Director <sup>11</sup>	2,190	515.72	-76.45%	2,240	0.006	2,190	0.04%	50
01-451-145	Wages: Open & Close Pool Lodge	500	357.00	-28.60%	500	0.001	500	0.01%	0
01-451-150	Fringe Benefits	202	60.12	-70.26%	220	0.001	222	0.00%	18
01-451-161	FICA & Medicare	168	40.59	-75.77%	168	0.000	168	0.00%	0
01-451-215	Miscellaneous	200	0.00	-100.00%	200	0.001	200	0.00%	0
01-451-247	Supplies	300	713.50	137.83%	350	0.001	350	0.01%	50
01-451-450	Contracted Services	2,500	1,976.00	-20.96%	2,400	0.006	2,500	0.04%	(100)
	<b>TOTAL RECREATIONAL PROGRAMMING</b>	<b>6,060</b>	<b>3,662.93</b>	<b>-39.55%</b>	<b>6,078</b>	<b>0.016</b>	<b>6,130</b>	<b>0.10%</b>	<b>18</b>
<b>452</b>	<b>Swimming Pool</b>								
01-452-140	Wages <sup>11</sup>	69,383	69,375.17	-0.01%	87,334	0.231	89,091	1.45%	17,952
01-452-142	Swim & Synchro Coaches	9,359	8,371.49	-10.55%	9,973	0.026	10,173	0.17%	615
01-452-150	Fringe Benefits	6,403	6,256.62	-2.29%	8,856	0.023	8,867	0.15%	2,453
01-452-151	Fringe Benefits: Swim & Synchro Coaches	864	703.20	-18.58%	910	0.002	1,012	0.02%	47
01-452-161	FICA & Medicare	5,308	5,735.07	8.05%	6,672	0.018	6,815	0.11%	1,364
01-452-165	FICA & Medicare: Swim & Synchro Coaches	716	640.41	-10.55%	770	0.002	778	0.01%	54
01-452-170	PT Pool Operator/Custodian Wage <sup>12</sup>	4,903	3,395.27	-30.75%	5,001	0.013	5,250	0.08%	98
01-452-171	PT Pool Operator/Custodian FICA/Medicare	375	259.75	-30.73%	383	0.001	408	0.01%	8
01-452-180	PT Pool Operator/Custodian Certification	200	0.00	-100.00%	200	0.001	200	0.00%	0
01-452-181	PT Pool Operator/Custodian Fringe Benefits (wc)	452	314.67	-30.38%	480	0.001	487	0.01%	28
01-452-183	Overtime <sup>16</sup>	2,500	5,250.91	110.04%	2,600	0.007	2,700	0.04%	100
01-452-210	Pool Supplies	3,000	2,975.33	-0.82%	3,200	0.008	3,500	0.05%	200
01-452-212	Background check/clearances <sup>8</sup>	1,000	0.00	-100.00%	800	0.002	800	0.01%	
01-452-213	Equipment	1,800	2,186.16	21.45%	2,000	0.005	2,000	0.03%	200
01-452-215	Miscellaneous	1,960	4,015.81	104.89%	1,900	0.005	2,000	0.03%	(60)
01-452-221	Chemicals	19,000	9,299.70	-51.05%	11,000	0.029	12,000	0.18%	(8,000)
01-452-238	Uniform Purchases	900	803.18	-10.76%	1,000	0.003	1,000	0.02%	100
01-452-247	Concessions	12,500	11,517.25	-7.86%	12,000	0.032	13,500	0.20%	(500)
01-452-249	Permits	50	10.00	-80.00%	30	0.000	40	0.00%	(20)
01-452-321	Telephone	900	1,293.96	43.77%	1,000	0.003	1,050	0.02%	100
01-452-361	Electricity	7,000	8,657.08	23.67%	8,500	0.022	8,000	0.14%	1,500
01-452-362	Natural Gas	9,500	6,587.24	-30.66%	9,500	0.025	10,500	0.16%	0
01-452-364	Sewage	2,500	569.97	-77.20%	2,700	0.007	3,500	0.04%	200
01-452-366	Water	7,500	5,022.88	-33.03%	6,000	0.016	6,000	0.10%	(1,500)
01-452-374	Maintenance/Repair	7,260	21,547.43	196.80%	8,000	0.021	8,500	0.13%	740
01-452-449	Workplace Safety - Recreation Dept. <sup>18</sup>	1,000	0.00	-100.00%	1,000	0.003	1,000	0.02%	
01-452-490	Security System	240	240.00	0.00%	250	0.001	250	0.00%	
	<b>TOTAL SWIMMING POOL</b>	<b>176,572</b>	<b>175,028.55</b>	<b>-0.87%</b>	<b>192,060</b>	<b>0.507</b>	<b>199,421</b>	<b>3.19%</b>	<b>15,488</b>
<b>453</b>	<b>Tennis</b>								
01-453-140	Wages <sup>11</sup>	3,980	3,979.96	0.00%	4,088	0.011	4,170	0.07%	108
01-453-150	Fringe Benefits	3,673	357.97	-90.25%	4,139	0.011	4,150	0.07%	466
01-453-161	FICA & Medicare	304	304.48	0.00%	313	0.001	319	0.01%	8
01-453-212	Background check/clearances <sup>8</sup>	100	0.00		120	0.000	150	0.00%	
01-453-247	Supplies	1,000	1,028.32	2.83%	1,200	0.003	1,200	0.02%	200



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Acct.-no.	Expenditures	Pre-Audit			2018 Budget	Millage Equivalent	2019 Budget	% of Total Revenues 2018 Budget	Change 2017 to 2018
		2017 Budget	2017 Actual to 12/31/17	Increase (decrease) 17 Budget to Actual					
01-453-350	Card Access System <sup>19</sup>	300	(25.00)	-108.33%	300	0.001	300	0.00%	0
01-453-372	Maintenance/Repair	750	122.18	-83.71%	700	0.002	750	0.01%	(50)
	<b>TOTAL TENNIS</b>	<b>10,108</b>	<b>5,767.91</b>	<b>-42.93%</b>	<b>10,860</b>	<b>0.029</b>	<b>11,039</b>	<b>0.18%</b>	<b>753</b>
<b>454</b>	<b>Parks</b>								
01-454-130	Salaries Full Time <sup>11</sup>	58,626	55,034.43	-6.13%	59,798	0.158	60,494	0.99%	1,173
01-454-150	Fringe Benefits	6,466	5,301.63	-18.01%	7,221	0.019	7,232	0.12%	755
01-454-156	Health Insurance	17,837	17,080.62	-4.24%	19,000	0.050	20,341	0.32%	1,163
01-454-161	FICA & Medicare	4,485	4,893.04	9.10%	4,565	0.012	4,628	0.08%	80
01-454-183	Overtime <sup>20</sup>	8,500	9,822.73	15.56%	9,000	0.024	9,500	0.15%	500
01-454-213	Equipment	3,500	0.00	-100.00%	3,500	0.009	3,500	0.06%	0
01-454-246	Supplies	8,600	3,641.95	-57.65%	11,000	0.029	9,000	0.18%	2,400
01-454-361	Electricity	1,000	544.17	-45.58%	800	0.002	800	0.01%	(200)
01-454-364	Sewage	100	0.00	-100.00%	100	0.000	100	0.00%	0
01-454-366	Water	100	178.51	78.51%	220	0.001	220	0.00%	120
01-454-371	Main Park & Other Field Maintenance	1,000	0.00	-100.00%	1,000	0.003	1,000	0.02%	0
01-454-373	Maintenance/Repair	8,500	8,369.85	-1.53%	8,400	0.022	8,700	0.14%	(100)
01-454-384	Portable Toilet Rental	1,900	2,065.00	8.68%	2,000	0.005	2,200	0.03%	100
	<b>TOTAL PARKS</b>	<b>120,614</b>	<b>106,931.93</b>	<b>-11.34%</b>	<b>126,603</b>	<b>0.334</b>	<b>127,714</b>	<b>2.10%</b>	<b>5,990</b>
<b>455</b>	<b>Tree Service</b>								
01-455-140	Wages <sup>11</sup>	9,000	510.00	-94.33%	4,500	0.012	6,000	0.07%	(4,500)
01-455-215	Miscellaneous	8,000	4,607.95	-42.40%	6,200	0.016	8,000	0.10%	(1,800)
01-455-372	Planting Trees	1,000	27.50	-97.25%	1,000	0.003	1,000	0.02%	0
01-455-375	Contingency/Damage	2,000	0.00	-100.00%	2,000	0.005	2,000	0.03%	0
01-455-376	Spraying	1,000	0.00	-100.00%	1,000	0.003	1,000	0.02%	0
01-455-377	Pruning	40,000	19,555.00	-51.11%	43,000	0.114	43,000	0.71%	3,000
01-455-378	Removal	25,000	46,556.84	86.23%	28,000	0.074	28,000	0.47%	3,000
01-455-379	Storm Damage	10,000	13,365.00	33.65%	10,800	0.029	10,800	0.18%	0
01-455-411	Flower Beds	1,200	1,408.21	17.35%	1,200	0.003	1,200	0.02%	0
01-455-413	Special Planting (Ardmore Median)	1,000	131.88	-86.81%	900	0.002	1,000	0.01%	(100)
01-455-415	Tree Maintenance: Marion & Sumner	3,000	667.47	-77.75%	3,000	0.008	3,000	0.05%	0
	<b>TOTAL TREE SERVICE</b>	<b>101,200</b>	<b>86,829.85</b>	<b>-14.20%</b>	<b>101,600</b>	<b>0.268</b>	<b>105,000</b>	<b>1.69%</b>	<b>400</b>
						0.000		0.00%	
<b>458</b>	<b>Senior Citizen Center</b>								
01-458-237	Supplies	150	0.00	-100.00%	0	0.000	0	0.00%	(150)
01-458-321	Telephone <sup>22</sup>	1,200	442.81	-62.84%	0	0.000	0	0.00%	(1,200)
01-458-361	Electricity	1,500	1,732.46	15.50%	740	0.002	0	0.01%	(760)
01-458-362	Natural Gas	1,500	1,557.53	3.84%	740	0.002	0	0.01%	(760)
01-458-364	Sewage	800	810.17	1.27%	240	0.001	0	0.00%	(560)
01-458-366	Water	375	468.09	24.82%	240	0.001	0	0.00%	(135)
01-458-373	Maintenance/Repair	1,000	1,140.85	14.09%	500	0.001	0	0.01%	(500)
	<b>TOTAL SENIOR CITIZEN CENTER</b>	<b>6,525</b>	<b>6,151.91</b>	<b>-5.72%</b>	<b>2,460</b>	<b>0.006</b>	<b>0</b>	<b>0.04%</b>	<b>(4,065)</b>

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		2017	Pre-Audit	Increase (decrease)	2018	Millage	2019	% of Total Revenues	Change
Acct.-no.	Expenditures	Budget	2017 Actual to 12/31/17	17 Budget to Actual	Budget	Equivalent	Budget	2018 Budget	2017 to 2018
<b>459</b>	<b>Recreational Center (Greensburg Pike)</b>								
01-459-130	Marketing & Events Director Wages/Commission <sup>11</sup>	36,554	34,054.97	-6.84%	37,285	0.098	38,030	0.62%	731
01-459-150	Fringe Benefits - PT Wages & Market. Spec.	8,047	1,919.64	-76.15%	8,841	0.023	8,852	0.15%	794
01-459-161	FICA & Medicare	2,154	2,605.19	20.96%	2,200	0.006	2,267	0.04%	46
01-459-237	Supplies	2,500	2,813.46	12.54%	2,400	0.006	3,000	0.04%	(100)
01-459-321	Telephone	900	980.36	8.93%	900	0.002	1,000	0.01%	0
01-459-361	Electricity	7,000	9,459.75	35.14%	7,000	0.018	7,500	0.12%	0
01-459-362	Natural Gas	4,000	3,600.97	-9.98%	3,500	0.009	3,500	0.06%	(500)
01-459-364	Sewage	1,000	1,681.21	68.12%	1,500	0.004	1,500	0.02%	500
01-459-366	Water	900	1,153.18	28.13%	1,000	0.003	1,000	0.02%	100
01-459-373	Maintenance	10,000	5,954.36	-40.46%	8,500	0.022	9,000	0.14%	(1,500)
01-459-374	Janitorial Services	3,000	2,400.00	-20.00%	3,000	0.008	3,000	0.05%	0
01-459-490	Security System	200	216.00	8.00%	200	0.001	200	0.00%	0
	<b>TOTAL RECREATIONAL CENTER</b>	<b>76,255</b>	<b>66,839.09</b>	<b>-12.35%</b>	<b>76,326</b>	<b>0.202</b>	<b>78,849</b>	<b>1.27%</b>	<b>71</b>
<b>471-478</b>	<b>Debt Service - Capital Projects</b>								
01-471-060	Tax Anticipation Note (TAN)	0	0.00		0	0.000	0	0.00%	0
01-472-000	2002 Bond Interest	0	0.00		0	0.000	0	0.00%	0
01-472-060	TAN Interest/fees <sup>21</sup>	0	0.00		4,000	0.011	5,000	0.07%	4,000
01-473-000	2012 Bond Issue Principal	310,000	305,000.00	-1.61%	315,000	0.832	315,000	5.23%	5,000
01-474-000	2012 Bond Issue Interest	65,688	65,687.50	0.00%	59,848	0.158	54,268	0.99%	(5,840)
01-474-001	Bond Admin. Expense	1,000	0.00	-100.00%	1,000	0.003	1,000	0.02%	0
01-475-000	2012 Bond Issue Service Charge	0	1,150.00		0	0.000	0	0.00%	0
01-476-000	2015 Bond Issue Principal	0	5,000.00		0	0.000	0	0.00%	0
01-476-002	2012 Bond Issue Interest	0	0.00		0	0.000	0	0.00%	0
01-477-000	2015 Bond Issue Interest	113,414	113,413.75	0.00%	113,326	0.299	113,195	1.88%	(88)
01-478-000	2015 Bond Issue Service Charges	1,500	550.00	-63.33%	1,500	0.004	1,500	0.02%	0
	<b>TOTAL DEBT SERVICE</b>	<b>491,601</b>	<b>490,801.25</b>	<b>-0.16%</b>	<b>494,674</b>	<b>1.306</b>	<b>489,963</b>	<b>8.22%</b>	<b>3,073</b>
<b>480/491</b>	<b>Miscellaneous</b>								
01-480-000	Misc. Expenditures	1,200	0.00	-100.00%	1,000	0.003	1,200	0.02%	(200)
01-480-001	Budget Contingency	6,929	2,837.31	-59.05%	4,181	0.011	6,500	0.07%	(2,748)
01-480-003	Donation - Edgewood Library	8,148	8,148.00	0.00%	15,148	0.040	17,000	0.25%	7,000
01-480-004	Community Day Donation	500	500.00	0.00%	500	0.001	500	0.01%	0
01-480-005	Budget Reserve	216,734	6,972.00	-96.78%	115,133	0.304	100,000	1.91%	(101,601)
	<b>TOTAL MISCELLANEOUS</b>	<b>233,511</b>	<b>18,457.31</b>	<b>-92.10%</b>	<b>135,962</b>	<b>0.359</b>	<b>125,200</b>	<b>2.26%</b>	<b>(97,549)</b>
<b>492</b>	<b>Reserve for Capital Funds</b>								
01-492-018	Transfer to Capital 1 Fund	137,106	137,106.00	0.00%	140,013	0.370	127,288	2.33%	2,907
01-492-020	Transfer to Road Improvement Fund (1 mill) <sup>10</sup>	314,988	354,393.74	12.51%	317,918	0.839	320,000	5.28%	2,930
01-492-021	Capital Reserve	10,000	10,000.00	0.00%	1,000	0.003	3,000	0.02%	(9,000)
	<b>TOTAL TRANSFERS</b>	<b>462,094</b>	<b>501,499.74</b>	<b>8.53%</b>	<b>458,931</b>	<b>1.212</b>	<b>450,288</b>	<b>7.63%</b>	<b>(3,163)</b>
	<b>Escrow Holding Account</b>								
	Escrow Holding/Reimbursement	0	0		0		0		
	<b>TOTAL ESCROW HOLDING ACCOUNT</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>		
	<b>TOTAL EXPENDITURES</b>	<b>5,884,237</b>	<b>5,683,206</b>	<b>-3.42%</b>	<b>6,018,484</b>	<b>15.890</b>	<b>6,258,716</b>	<b>100.00%</b>	<b>134,247</b>