

Borough of Fountain Hill General Fund

Profit & Loss Budget vs. Actual

January through December 2020

	Jan - Dec 20	Budget
Income		
300 · Tax Revenue		
301 · Real Estate taxes		
301.10 · Real Estate - Current	1,945,130.89	1,994,429.69
301.20 · Real Estate - Prior	13,935.23	22,000.00
301.40 · Real Estate - Delinquent	83,398.96	63,000.00
Total 301 · Real Estate taxes	2,042,465.08	2,079,429.69
310 · Act 511 Taxes		
310.01 · Per Capita - Current	5,520.00	5,862.00
310.02 · Per Capita - Prior	126.50	100.00
310.10 · Real Estate Transfer Tax	59,949.26	40,000.00
310.21 · Earned Income	624,567.05	598,088.00
310.30 · Mercantile	92,942.49	77,000.00
310.51 · Local Serv. Tax	211,678.52	225,807.00
Total 310 · Act 511 Taxes	994,783.82	946,857.00
Total 300 · Tax Revenue	3,037,248.90	3,026,286.69
320 · Licenses & Permits		
321.20 · Health Licenses	1,875.00	500.00
321.80 · Cable TV Franchise	62,883.24	68,000.00
322.10 · Moving Permits	470.00	800.00
322.30 · Driveway Permit	104.50	100.00
322.82 · Excavating Permits	500.00	1,000.00
322.83 · Warrents of Survey	0.00	100.00
322.84 · Solicitation Permit	10.00	50.00
322.85 · Handicapped Applications	50.00	50.00
322.86 · Sign Permit	204.50	50.00
322.87 · Fence & Dumpster Permit	654.50	600.00
Total 320 · Licenses & Permits	66,751.74	71,250.00
330 · Fines & Forfeits		
331.10 · Restitution	4,311.33	0.00
331.11 · Vehicle Code Violations	49,834.66	79,360.00
331.12 · Violation of Ordinances	13,179.40	16,167.00
331.13 · State Police Fines & Penalties	1,926.37	2,000.00
Total 330 · Fines & Forfeits	69,251.76	97,527.00
340 · Interest, Rents & Royalties		
341.00 · Interest Earnings	18,868.72	17,500.00
342.20 · Admin Fee - Sewer	7,200.00	7,200.00
342.21 · Admin Fee - H&S	7,200.00	200.00
342.23 · Rent - Lanta	289.94	150.00
Total 340 · Interest, Rents & Royalties	33,558.66	25,050.00
350 · Intergovernmental Revenue		
351.01 · DCED Grant	400,000.00	0.00
351.02 · Public Safety Grants	3,383.97	500.00
351.05 · Volunteer Fire Rellief Associat	21,758.59	21,000.00
351.06 · Special Police Services	208.28	1,500.00
351.61 · Lehigh County /CDBG	276,235.49	284,050.00
354.00 · All Other State Grants		
354.03 · PCCD	4,366.25	0.00
354.04 · RACP GRANT	731,250.00	
Total 354.00 · All Other State Grants	735,616.25	0.00
355.01 · Public Utility Realty Tax	3,017.66	2,662.02
355.04 · Beverages Licenses	200.00	250.00
355.05 · Anticipated State Aid	142,791.16	118,000.00
355.08 · Casino Grant	22,730.65	35,966.00
359.00 · In Lieu of Taxes	18,586.00	16,121.00

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Total 350 · Intergovernmental Revenue	1,624,528.05	480,049.02
360 · Charges for Services		
361 · Government Services		
361.33 · ZHB Fees	500.00	500.00
361.50 · Publications	5.00	
Total 361 · Government Services	505.00	500.00
362 · Public Safety		
362.11 · Accident Reports	1,699.25	2,000.00
362.12 · False Alarm/Burglar, Fire	400.00	500.00
362.41 · Building Permits	36,287.00	32,000.00
362.42 · Electrical Permits	6,472.00	3,000.00
362.43 · Plumbing Permits	1,851.50	1,200.00
362.44 · Fire Inspection Fee	1,441.00	0.00
362.45 · Rental License	30,785.00	17,250.00
Total 362 · Public Safety	78,935.75	55,950.00
367 · Recreation		
367.20 · Swimming Fees	0.00	49,000.00
Total 367 · Recreation	0.00	49,000.00
Total 360 · Charges for Services	79,440.75	105,450.00
380 · Refund / Misc Revenue		
380.01 · Insurance Refunds / Claim	239,840.10	110,000.00
380.02 · Misc. Refunds	2,026.19	0.00
380.03 · Street Sign Restitution	70.71	0.00
380.06 · From Bethlehem Area SD	1,690.50	1,800.75
Total 380 · Refund / Misc Revenue	243,627.50	111,800.75
387 · Contributions & Donations		
387.01 · Contribution to P.D / Program	1,000.00	0.00
Total 387 · Contributions & Donations	1,000.00	0.00
390 · Other Financing Sources		
391 · General Fixed Asset Disposition		
391.10 · Sales of General Fixed Assets	217,190.00	0.00
391.11 · Sale of Vehicles	5,385.00	0.00
Total 391 · General Fixed Asset Disposition	222,575.00	0.00
Total 390 · Other Financing Sources	222,575.00	0.00
395 · Refund or Prior Year Expend.		
395.00 · From Prior Year Expenditures	114.60	0.00
Total 395 · Refund or Prior Year Expend.	114.60	0.00
Total Income	5,378,096.96	3,917,413.46
Gross Profit	5,378,096.96	3,917,413.46
Expense		
400 · General Government		
400 · Legislative		
400.11 · Council Salary	10,191.70	10,000.00
400.33 · Council Travel	0.00	150.00
400.34 · Council Advertising	727.50	4,000.00
400.42 · Council Dues & Subscriptions	902.00	300.00
400.46 · Council Meetings	169.72	150.00
400.51 · Council-Contributions	0.00	750.00
Total 400 · Legislative	11,990.92	15,350.00
401 · Mayor		

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401.11 · Mayor Salary	2,000.04	1,500.00
401.33 · Mayor Travel	0.00	100.00
401.42 · Mayor Dues & Subscriptions	60.00	60.00
Total 401 · Mayor	2,060.04	1,660.00
402 · Administration		
402.12 · Executive Secretary	58,557.15	53,408.84
402.13 · Clerk/Receptionist	6,518.58	8,314.80
402.14 · Director of Finance	37,515.62	39,000.00
402.182 · Longevity	890.15	890.15
402.20 · Newsletter/Web Dev.	1,847.40	3,000.00
402.21 · Office Supplies	5,324.60	4,700.00
402.22 · Office Equipment	351.00	312.00
402.23 · Minor Equipment/Lease	988.73	1,660.00
402.24 · Bank Services Charge	-0.05	100.00
402.311 · Auditing Services	6,180.00	6,500.00
402.321 · Telephone	3,607.35	3,600.00
402.324 · Postage	675.29	2,300.00
402.33 · Transportation	69.65	500.00
402.34 · Advertising	1,735.94	1,000.00
402.42 · Dues & Subscriptions	660.00	1,100.00
402.46 · Meetings & Conferences	439.67	2,000.00
402.47 · Update Borough Code	2,310.00	2,800.00
402.75 · Computerization	18,383.71	16,245.00
Total 402 · Administration	146,054.79	147,430.79
403 · Tax Collection		
403.11 · Salary Real Estate	4,399.98	4,400.00
403.12 · Salary Act 511	1,649.96	1,650.00
403.21 · Office Supplies	29.95	50.00
403.31 · Computer Service	5,550.34	5,200.00
403.310 · EIT/Keyston Collections	0.00	9,000.00
403.311 · LST/ Berkheimer	4,762.78	5,100.00
403.312 · Mercantile/Berkheimer	2,701.43	2,500.00
403.313 · EIT/ Act 32	90.00	0.00
403.32 · Postage & Bills	54.02	300.00
403.321 · Telephone	803.66	840.00
403.35 · Bonding	548.00	280.00
403.42 · Dues	0.00	50.00
403.46 · Meetings & Conferences	0.00	100.00
Total 403 · Tax Collection	20,590.12	29,470.00
404 · Solicitor/Legal		
404.311 · Professional Services	62,812.16	57,260.02
404.312 · Special Legal Services	2,000.00	500.00
Total 404 · Solicitor/Legal	64,812.16	57,760.02
408 · Engineering Services		
408.311 · Professional Services	8,600.62	30,000.00
408.312 · Special Engineering Services	119,397.54	34,374.00
Total 408 · Engineering Services	127,998.16	64,374.00
409 · Gen Government Buildings		
409.14 · Contracted Services	6,241.95	7,979.80
409.20 · Operating Supplies	1,165.65	3,500.00
409.23 · Heating/Generator Fuel	63.76	2,000.00
409.26 · Minor Equipment	299.07	500.00
409.361 · Electricity	8,492.93	9,500.00
409.362 · Water	2,414.63	2,700.00
409.363 · Natural Gas	1,209.63	1,500.00
409.37 · Repairs & Maintenance	2,166.00	5,000.00
409.45 · Security	332,313.88	900.00
409.71 · Public Works Building	577.70	1,500.00

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Total 409 · Gen Government Buildings	354,945.20	35,079.80
Total 400. · General Government	728,451.39	351,124.61
410. · Public Safety		
410 · Police		
410.13 · Full Time Wages	568,128.67	644,664.12
410.14 · Chief of Police	85,052.24	85,052.41
410.161 · Crossing Guards	2,236.50	4,000.00
410.162 · Extra Police	70,203.78	50,000.00
410.163 · Secretary	34,992.80	35,100.42
410.181 · Longevity	9,092.90	9,094.59
410.182 · Overtime	122,547.28	60,000.00
410.183 · Shift Differential	5,270.83	3,741.66
410.184 · Holiday	33,600.99	30,506.88
410.185 · Holiday/DOT	27,005.22	0.00
410.192 · College Tuition	7,200.00	4,800.00
410.193 · Physicals/Psychology	165.00	1,600.00
410.211 · Office Supplies	5,922.63	5,000.00
410.22 · Office Equipment & Maintenance	1,769.72	2,000.00
410.231 · Minor Equipment	200.99	6,000.00
410.238 · Uniforms	5,525.91	7,100.00
410.239 · Uniform Equipment	4,375.10	5,000.00
410.24 · Vehicle Fuel	6,108.27	9,500.00
410.241 · Training	1,801.98	6,000.00
410.25 · Firearms Supplies	2,519.77	5,500.00
410.26 · Speed Check	2,205.75	1,500.00
410.27 · Animal Control	200.00	400.00
410.321 · Telephone	9,269.50	5,700.00
410.322 · Postage	221.40	500.00
410.323 · Radio Equipment & Maintenance	161.00	2,000.00
410.33 · Transportation	0.00	250.00
410.371 · Repairs & Maintenance	8,130.98	10,000.00
410.42 · Dues & Subscriptions	220.00	900.00
410.421 · Computer/ Data & Maintenance	14,179.03	10,000.00
410.46 · Meetings & Conferences	155.00	1,000.00
410.47 · Investigations	2,092.65	2,500.00
410.471 · Examination Service Fee	53.00	1,200.00
410.70 · Building Maint. / Improvements	27,663.12	7,000.00
410.74 · Capital Purchase/P.D	0.00	5,000.00
410.75 · State Accreditation	0.00	4,000.00
410.76 · Civil Service Commission	0.00	1,000.00
410.77 · Grant Purchases	3,729.94	5,691.00
Total 410 · Police	1,062,001.95	1,033,301.08
411 · Fire		
411.158 · Volunteer Fire Relief Asso.	21,758.59	21,000.00
411.159 · Fountain Hill Volunteer Fire Co	5,500.00	5,500.00
411.20 · Supplies	163.27	600.00
411.23 · Uniforms	0.00	6,000.00
411.24 · Vehicle Fuel	1,269.77	2,500.00
411.25 · Heating Gas	975.02	1,300.00
411.26 · Minor Equipment	1,488.23	6,000.00
411.261 · Electric	2,887.99	3,200.00
411.327 · Radio Equipment Maintenance	3,507.00	4,000.00
411.361 · Telephone	1,603.78	1,668.00
411.362 · Water	201.33	232.00
411.371 · Truck Repair & Maintenance	12,682.92	10,000.00
411.372 · Equipment Repair & Maintenance	1,547.98	4,000.00
411.373 · Fire House Repairs & Maintenan	3,310.00	6,000.00
411.42 · Dues & Subscriptions	3,146.42	2,300.00
411.46 · Meetings & Education	0.00	500.00
Total 411 · Fire	60,042.30	74,800.00
413 · Code Enforcement		

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413.14 · Transpor. Reim./ Fire Marshall	450.00	900.00
413.21 · Supplies	1,322.54	600.00
413.26 · Minor Equipment	25.87	500.00
413.310 · UCC Inspections/Bldg.	15,396.22	32,000.00
413.313 · UCC Fees	229.50	0.00
413.33 · Expenses/Fire Marshall	0.00	150.00
413.346 · Meetings & Education /Code Enfo	348.63	500.00
413.347 · Training/Fire Marshall	0.00	250.00
413.42 · Dues & Subscription	90.00	200.00
413.75 · Computerization	19,500.00	
Total 413 · Code Enforcement	37,362.76	35,100.00
414 · Planning & Zoning		
414.14 · Salary Zoning Officer	58,961.69	59,254.00
414.20 · Supplies PC/ZHB	159.14	150.00
414.311 · Legal Services PC/ZHB	4,592.50	6,000.00
414.312 · Stenographer PC/ZHB	759.52	600.00
414.321 · Telephone	803.66	960.00
414.324 · Postage	553.20	600.00
414.33 · Expenses / Zoning	0.00	150.00
414.34 · Advertising PC/ZHB	490.45	1,500.00
414.346 · Meetings & Education/ZHB	665.00	150.00
414.75 · Computerization	4,307.51	995.00
414.76 · Update SALDO Ordinance	0.00	1,000.00
Total 414 · Planning & Zoning	71,292.67	71,359.00
415 · Emergency Management		
415.20 · Supplies	616.31	0.00
Total 415 · Emergency Management	616.31	0.00
Total 410. · Public Safety	1,231,315.99	1,214,560.08
421. · Health & Welfare		
421.14 · Salary Health Officer	1,300.00	1,600.00
421.20 · Supplies	0.00	100.00
Total 421. · Health & Welfare	1,300.00	1,700.00
430. · Public Works		
430 · Roads & Streets		
430.14 · Wages	134,017.28	172,849.04
430.181 · Overtime	826.06	4,000.00
430.193 · CDL Testing	551.00	600.00
430.20 · Supplies	1,237.33	1,800.00
430.21 · Minor Equipment	1,335.55	1,700.00
430.214 · Training	165.00	500.00
430.22 · Gas & Oil	4,235.02	6,933.17
430.221 · Heating Gas	2,653.36	3,963.82
430.23 · Equipment Repair & Maintenance	18.60	0.00
430.238 · Uniforms	1,798.24	1,600.00
430.321 · Telephone	2,409.23	2,583.97
430.34 · Advertising	2,140.80	0.00
430.371 · Vehicle Repair & Maintenance	4,375.32	10,170.00
430.46 · Meetings & Conferences	0.00	2,550.00
430.47 · Drug & Alcohol Testing	444.00	300.00
430.74 · Capital Equipment	66,578.00	13,500.00
430.75 · Computerization	936.99	1,700.00
Total 430 · Roads & Streets	223,721.78	224,750.00
431 · Cleaning of Streets & Gutters		
431.21 · Minor Equipment	439.66	350.00
431.37 · Equipment Repair & Maintenance	87.75	250.00
431.74 · Major Equipment	10,000.00	20,000.00

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Profit & Loss Budget vs. Actual

January through December 2020

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Total 431 · Cleaning of Streets & Gutters	10,527.41	20,600.00
432 · Winter Maintenance		
432.20 · Supplies	4,377.26	13,000.00
432.21 · Minor Equipment	380.02	2,500.00
432.37 · Equipment Repairs & Maintenance	1,357.05	1,000.00
Total 432 · Winter Maintenance	6,114.33	16,500.00
433 · Traffic Control Devices		
433.20 · Supplies	2,067.88	5,000.00
433.36 · Electricity	1,795.00	2,000.00
433.37 · Repair & Maintenance	0.00	750.00
433.74 · Equipment	0.00	2,000.00
Total 433 · Traffic Control Devices	3,862.88	9,750.00
434 · Street Lighting		
434.361 · Street Lighting - Electricity	41,640.89	45,000.00
Total 434 · Street Lighting	41,640.89	45,000.00
436 · Storm Sewers & Drains		
436.36 · Stormwater Fees	9,368.00	
Total 436 · Storm Sewers & Drains	9,368.00	0.00
438 · Street Repairs & Maintenance		
438.00 · Maint/Repairs of Roads & Bridge	209,679.96	284,050.00
438.45 · Contracted Services	2,000.00	30,511.00
438 · Street Repairs & Maintenance - Other	9,040.90	
Total 438 · Street Repairs & Maintenance	220,720.86	314,561.00
Total 430 · Public Works	515,956.15	631,161.00
448 · Water System Service		
448.00 · Hydrant Rental	15,004.00	16,368.00
Total 448 · Water System Service	15,004.00	16,368.00
450 · Recreation & Community		
452 · Swimming Pool		
452.14 · Wages	0.00	36,000.00
452.20 · Chemicals	0.00	7,200.00
452.21 · Supplies	397.09	3,200.00
452.22 · Minor Equipment	9.99	800.00
452.31 · Water Testing	0.00	550.00
452.32 · Telephone	223.09	240.18
452.361 · Electricity	756.97	3,528.24
452.362 · Water	94.99	5,908.51
452.371 · Equipment Repair & Maintenance	1,924.09	7,500.00
452.372 · Bathhouse Repairs & Maintenance	441.16	4,800.00
Total 452 · Swimming Pool	3,847.38	69,726.93
454 · Parks & Playground		
454.14 · Wages	0.00	9,000.00
454.20 · Supplies (Recreation)	0.00	2,000.00
454.21 · Field Supplies (PW)	628.00	3,000.00
454.22 · Equipment (PW)	0.00	400.00
454.32 · Telephone	957.60	753.25
454.361 · Electricity	1,767.01	2,130.00
454.362 · Water	0.00	1,131.72
454.37 · Equipment Repair & Maintenance	1,956.36	2,200.00
454.39 · Building Repair & Maintenance	579.87	800.00
Total 454 · Parks & Playground	5,888.84	21,414.97
455 · Shade Tree Commission		

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455.10 · Supplies & Services	0.00	1,000.00
Total 455 · Shade Tree Commission	0.00	1,000.00
457 · Community Celebrations		
457.21 · Supplies	0.00	1,000.00
457.50 · Contributions to Community	0.00	250.00
457.60 · Community Program Supplies	0.00	250.00
Total 457 · Community Celebrations	0.00	1,500.00
Total 450 · Recreation & Community	9,736.22	93,641.90
460 · Community Development		
463 · Grant Application	6,347.83	500.00
Total 460 · Community Development	6,347.83	500.00
470 · Debt Service		
471.10 · G.O. Note Series of 2013	59,232.47	58,956.76
471.11 · G.O. Note 2017 PW Garage	865,017.76	131,813.66
Total 470 · Debt Service	924,250.23	190,770.42
472.00 · Interest Expenses		
472.10 · G.O Note 2013/ Interest	14,114.71	14,390.42
472.11 · G.O. Note 2017 PW Garage Int.	16,705.87	29,118.58
Total 472.00 · Interest Expenses	30,820.58	43,509.00
480 · Miscellaneous Expenditures		
480.31 · Tax /Payroll Service	4,666.35	4,852.12
Total 480 · Miscellaneous Expenditures	4,666.35	4,852.12
482 · Employer Contribution		
482.30 · IRS 457 Contribution	1,120.00	1,040.00
482.40 · Insurance Opt Out	41,670.52	38,575.33
483.10 · Police Pension Fund	453,278.11	465,686.48
483.101 · Pension Consulting Service	625.00	0.00
Total 482 · Employer Contribution	496,693.63	505,301.81
486 · Insurance		
486.351 · Business Package	56,463.80	53,430.20
486.354 · Workers Comp	44,550.40	48,020.95
486.355 · Official & Employer Liability	482.00	325.00
486.357 · Treasurer Bond	485.00	500.00
486.359 · Police Liability	2,500.00	0.00
Total 486 · Insurance	104,481.20	102,276.15
487 · Employee Benefits		
487.151 · Disability Insurance	9,652.40	6,711.73
487.152 · Capital Blue Cross	297,996.68	392,134.72
487.153 · Transitional Reinsurance/PCOR	111.76	0.00
487.154 · PMRS	87,369.96	80,028.00
487.155 · Employers FICA	36,474.77	41,164.36
487.156 · Employers Unemployment	5,806.27	13,552.96
Total 487 · Employee Benefits	437,411.84	533,591.77
490 · Other Financing Uses		
492 · Interfund Transfers		
492.04 · To Capital Reserve-Capital Proj	100,000.00	100,000.00
492.07 · To Cap Reserve-Comm. Developm.	55,284.00	55,284.69
492.08 · Transfer to Sewer Fund	20,000.00	20,000.00
Total 492 · Interfund Transfers	175,284.00	175,284.69
Total 490 · Other Financing Uses	175,284.00	175,284.69

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Cash Basis

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	Jan - Dec 20	Budget
Total Expense	4,681,719.41	3,864,641.55
Net Income	696,377.55	52,771.91