

Town of Forest Heights

Balance Sheet

As of September 30, 2025

	TOTAL	
	AS OF SEP 30, 2025	AS OF SEP 30, 2024 (PY)
ASSETS		
Current Assets		
Bank Accounts		
1000 TD Bank 4282 General Fund	343,726.72	305,532.20
1001 TD Bank 8334 General Fund	25,347.86	217,984.77
1006 TD Bank 3893 Speed Camera	710,165.54	360,906.46
1011 TD Bank 8159 Rainy Day Fund	166,132.40	166,132.40
1072 Bill.com Money Out Clearing	2,355.09	54.72
Total Bank Accounts	\$1,247,727.61	\$1,050,610.55
Accounts Receivable		
11500 Personal Tax Receivable	303,073.94	250,574.99
11600 Other Receivable	0.00	0.00
Total Accounts Receivable	\$303,073.94	\$250,574.99
Other Current Assets		
1050 Deposits Held By Vendors	10,653.65	28,715.65
11720 Grants Receivable	39,084.00	0.00
11730 Real Estate Tax Receivable	0.00	0.00
11731 Allow Uncollectable RE Taxes	0.00	0.00
11750 Other Receivable-A*	0.00	0.00
12001 Undeposited Funds	0.00	0.00
14100 Employee Advances	0.00	7,802.82
State User Receivable-A*	0.00	0.00
Total Other Current Assets	\$49,737.65	\$36,518.47
Total Current Assets	\$1,600,539.20	\$1,337,704.01
Fixed Assets		
15000 Copier Lease Asset	72,690.00	72,690.00
15005 Lease Asset 5410	64,812.91	64,812.91
15006 Lease Asset 5410 2nd Floor	0.00	0.00
15100 Vehicles	1,935,840.90	1,935,840.90
15200 Buildings	1,114,973.56	1,114,973.56
15300 Infrastructure	9,446,693.85	9,446,693.85
15500 Equipment	1,883,271.83	1,883,271.83
15600 Building Improvements	197,096.00	197,096.00
16900 Land	1,735,014.71	1,735,014.71
17100 Accum. Depreciation - Equipmen	-4,527,551.37	-4,527,551.37
18000 Construction in Progress	255,588.00	255,588.00
Total Fixed Assets	\$12,178,430.39	\$12,178,430.39

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	TOTAL	
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Other Assets		
19300 Unexpended Loan Proceeds	0.00	0.00
Total Other Assets	\$0.00	\$0.00
TOTAL ASSETS	\$13,778,969.59	\$13,516,134.40
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 Accounts Payable	206,920.67	357,955.15
Total Accounts Payable	\$206,920.67	\$357,955.15
Credit Cards		
21500 Divvy Payable	1,291.69	8,581.85
Total Credit Cards	\$1,291.69	\$8,581.85
Other Current Liabilities		
23000 Accrued Pension Contribution	5,907.61	5,211.81
23200 Accrued Payroll	0.00	36,873.46
23300 Accrued Expenses	0.00	0.00
23700 Union Dues Payable	5,952.72	2,165.98
24100 Employee Benefits Payable	0.00	1,936.24
27530 2018 Bond Premium	16,984.48	16,984.48
Sales Tax Agency Payable	0.00	0.00
Total Other Current Liabilities	\$28,844.81	\$63,171.97
Total Current Liabilities	\$237,057.17	\$429,708.97
Long-Term Liabilities		
23100 Accrued Leave	0.00	120,764.92
27000 Axon Payable	0.00	0.00
27052 Axon 21	0.00	0.00
27053 Axon 22	0.00	0.00
27054 Axon 23	599,959.33	752,116.93
Total 27000 Axon Payable	599,959.33	752,116.93
27020 KS Bank 19	0.00	0.00
27021 KS State Bank	383,668.48	383,668.48
27022 KS State BK 3358922	95,590.03	95,590.03
27058 Red Speed Lease	117,469.74	117,469.74
27300 Deferred Revenue	0.00	0.00
27400 Other Long-Term Liabilities	0.00	0.00
27500 Bonds Payable		
27510 2015 - CDA Bond - Debt Payable	232,500.00	232,500.00
27520 2018 - CDA Bond - Debt Payable	795,500.00	795,500.00
27531 Bond Premium Amortization	0.00	0.00

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Total 27500 Bonds Payable	1,028,000.00	1,028,000.00
27600 Living 5529 - Mort 1	400,302.20	400,302.20
27610 Living 5529 - Mort 2	229,500.00	229,500.00
27900 Copier Lease 22	34,429.80	34,429.80
28000 Lease Liability -5410	0.00	0.00
28050 Lease Liability-5410 2nd Floor	0.00	0.00
Total Long-Term Liabilities	\$2,888,919.58	\$3,161,842.10
Total Liabilities	\$3,125,976.75	\$3,591,551.07
Equity		
30000 Net Assets	9,335,558.01	9,007,302.02
39002 Fund Balance	1,190,950.00	1,190,950.00
Net Income	126,484.83	-273,668.69
Total Equity	\$10,652,992.84	\$9,924,583.33
TOTAL LIABILITIES AND EQUITY	\$13,778,969.59	\$13,516,134.40

Town of Forest Heights

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July - September, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4000 Taxes				
6000 Income Tax	28,222.94	380,000.00	-351,777.06	7.43 %
6001 Real Taxes - Noncommercial	93,249.13	1,100,195.00	-1,006,945.87	8.48 %
6003 Utility Taxes		110,000.00	-110,000.00	
6005 Tangible Personal Property Tax	68,623.10	20,000.00	48,623.10	343.12 %
6007 Interest/Penalty - Real Taxes		6,000.00	-6,000.00	
6009 Town Services - Trash		324,100.00	-324,100.00	
6100 Real Taxes - Commercial	3,469.81	67,610.00	-64,140.19	5.13 %
6123 Real Taxes - Rented Residential	4,867.22	281,537.00	-276,669.78	1.73 %
Total 4000 Taxes	198,432.20	2,289,442.00	-2,091,009.80	8.67 %
4010 Licenses and Permits				
6017 Rental & Building Permits	7,414.14	7,500.00	-85.86	98.86 %
6076 Business Licenses	300.00	4,000.00	-3,700.00	7.50 %
6115 Utility Fees		500.00	-500.00	
6117 Vacancy Permits	250.00	1,500.00	-1,250.00	16.67 %
Total 4010 Licenses and Permits	7,964.14	13,500.00	-5,535.86	58.99 %
4020 Fed, State and Co Shared Rev				
4020.1 Bond Bill Public Safety Center		200,000.00	-200,000.00	
6008 GOCCP State Police Aid	26,115.00	140,566.00	-114,451.00	18.58 %
6020 GOCCP Grant - Other		170,000.00	-170,000.00	
6023 Highway User Revenue	73,434.00	162,800.00	-89,366.00	45.11 %
6041 Chesapeake Bay Trust Fund	3,000.00	20,000.00	-17,000.00	15.00 %
6103.1 Fed-HUD-Blackhawk	0.00	850,000.00	-850,000.00	0.00 %
6103.2 MD Local Impact Grant Traffic	100,000.00	100,000.00	0.00	100.00 %
6118 PG County - Local Impact Grant		125,000.00	-125,000.00	
6124 MD Local Impact Grant		120,000.00	-120,000.00	
6224 MNCPPC Youth		175,000.00	-175,000.00	
Total 4020 Fed, State and Co Shared Rev	202,549.00	2,063,366.00	-1,860,817.00	9.82 %
4050 Fines & Forfeitures				
6013 Red Light Camera	2,850.00		2,850.00	
6013.1 Red Light Fees	0.00		0.00	
6015 Park Fine/Vehicle Rel/Acc Reprt	2,570.80	40,000.00	-37,429.20	6.43 %
6016 Municipal Violations/Code Enfor	3,504.96	15,000.00	-11,495.04	23.37 %
6037 Speed Camera Fines	608,644.00	804,000.00	-195,356.00	75.70 %
6037.1 Speed Camera Fund Fees	0.00	493,000.00	-493,000.00	0.00 %
6094 Speed Camera - Collections	157,069.62	500,000.00	-342,930.38	31.41 %
Total 4050 Fines & Forfeitures	774,639.38	1,852,000.00	-1,077,360.62	41.83 %
4080 Other Revenues				
6018 Investment Interest Income	10,443.49	30,000.00	-19,556.51	34.81 %
6019 Municipal Building Rental	2,355.00	2,000.00	355.00	117.75 %
6021 Miscellaneous	21,393.44	12,000.00	9,393.44	178.28 %
6025 Fingerprinting		1,000.00	-1,000.00	

Town of Forest Heights

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July - September, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6038.1 Donations - Unrestricted	1,000.00	5,000.00	-4,000.00	20.00 %
6070 Solar Energy - Municipal Bldg	1,466.77	3,000.00	-1,533.23	48.89 %
6073 Comcast Franchise Fee	0.00	17,000.00	-17,000.00	0.00 %
6074 Verizon Franchise Fee	0.00	27,000.00	-27,000.00	0.00 %
6075 Verizon Peg Grant	0.00	17,500.00	-17,500.00	0.00 %
Total 4080 Other Revenues	36,658.70	114,500.00	-77,841.30	32.02 %
4100 Fund Balance Transfers				
6250 To CY Budget		702,038.00	-702,038.00	
6300 Grant Carryover		125,000.00	-125,000.00	
Total 4100 Fund Balance Transfers		827,038.00	-827,038.00	
Total Income	\$1,220,243.42	\$7,159,846.00	\$ -5,939,602.58	17.04 %
GROSS PROFIT	\$1,220,243.42	\$7,159,846.00	\$ -5,939,602.58	17.04 %
Expenses				
9000 Total Elected Official Expenses				
9001 Town Council				
9001-7001 Salaries - Council	11,000.00	36,000.00	-25,000.00	30.56 %
9001-7002 Dues/Meetings/Conferences	7,021.95	18,000.00	-10,978.05	39.01 %
9001-7006 Service Expense	486.45	3,000.00	-2,513.55	16.22 %
9001-7370 Communications Expense		9,000.00	-9,000.00	
Total 9001 Town Council	18,508.40	66,000.00	-47,491.60	28.04 %
9002 Mayor				
9002-7001 Salaries - Mayor	3,500.00	12,000.00	-8,500.00	29.17 %
9002-7002 Dues/Meetings/Conferences	1,006.50	3,000.00	-1,993.50	33.55 %
9002-7006 Service Expense	1,932.51	3,500.00	-1,567.49	55.21 %
9002-7007 Employee Performance Bonus		6,000.00	-6,000.00	
Total 9002 Mayor	6,439.01	24,500.00	-18,060.99	26.28 %
Total 9000 Total Elected Official Expenses	24,947.41	90,500.00	-65,552.59	27.57 %
9003 General Government				
9003A General Government Administration				
9003-7001 Salaries - General Government	51,661.72	252,674.00	-201,012.28	20.45 %
9003-7001.5 Salaries Overtime General Government		1,500.00	-1,500.00	
9003-7002 FICA - General Government	7,016.32	23,917.00	-16,900.68	29.34 %
9003-7003 Health Insurance - General Government	4,896.24	27,000.00	-22,103.76	18.13 %
9003-7005 Workers Compensation - General Government	2,781.55	550.00	2,231.55	505.74 %
9003-7025 Legal Services	39,185.70	94,000.00	-54,814.30	41.69 %
9003-7029 General Liability Insurance	39,995.25	100,000.00	-60,004.75	40.00 %
9003-7036 Legal Notices	1,336.50	1,000.00	336.50	133.65 %
9003-7038 Copier	4,668.25	30,000.00	-25,331.75	15.56 %
9003-7039 Postage	21.10	1,000.00	-978.90	2.11 %
9003-7041 Office Supplies	695.45	7,000.00	-6,304.55	9.94 %
9003-7044 Utilities - Municipal	5,675.86	30,000.00	-24,324.14	18.92 %
9003-7045 Telephone - Municipal	506.09	3,000.00	-2,493.91	16.87 %

Town of Forest Heights

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July - September, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
9003-7047 ADP Payroll Service Expense	7,744.44	35,000.00	-27,255.56	22.13 %
9003-7194 Network System/IT/Phones	23,092.48	80,000.00	-56,907.52	28.87 %
9003-7202 Dues/Meetings/Conferences	2,978.50	5,500.00	-2,521.50	54.15 %
9003-7227 Newsletter Expenses	366.30	4,000.00	-3,633.70	9.16 %
9003-7233 Webmaster	11,627.83	15,000.00	-3,372.17	77.52 %
9003-7257.1 Strategic Planning		25,000.00	-25,000.00	
9003-7264 Special Contract Services	11,339.00	45,000.00	-33,661.00	25.20 %
9003-8006 Street Lighting	10,821.45	58,800.00	-47,978.55	18.40 %
9005-7003 Codification	995.00	2,000.00	-1,005.00	49.75 %
9005-7008 Election Expenses		5,000.00	-5,000.00	
9006-7001 Accounting Contract	30,015.52	80,000.00	-49,984.48	37.52 %
9006-7022 Data/Accounting System Upkeep	3,059.10	6,000.00	-2,940.90	50.99 %
9006-7023 Audit Expenses	8,802.50	22,000.00	-13,197.50	40.01 %
9006-7024 Retirement Audit		20,000.00	-20,000.00	
9006-7050 Bank Service Charges	458.15	6,000.00	-5,541.85	7.64 %
Total 9003A General Government Administration	269,740.30	980,941.00	-711,200.70	27.50 %
Total 9003 General Government	269,740.30	980,941.00	-711,200.70	27.50 %
9007 Public Safety				
9007-7001 Salaries - Public Safety	271,821.28	1,047,094.00	-775,272.72	25.96 %
9007-7001.1 Salaries - Overtime Pubic Safety		26,177.00	-26,177.00	
9007-7002 FICA- Police Department	22,600.62	80,103.00	-57,502.38	28.21 %
9007-7003 Health Insurance - Police Department	26,484.84	144,000.00	-117,515.16	18.39 %
9007-7005 Workers Compensation - Police Department	28,641.35	68,585.00	-39,943.65	41.76 %
9007-7025 Legal Expenses		10,000.00	-10,000.00	
9007-7073 Communications Equipment - Police	3,960.86	25,000.00	-21,039.14	15.84 %
9007-7076 Supplies	1,695.19	12,000.00	-10,304.81	14.13 %
9007-7132 Vehicle Repair - Police	3,365.16	100,000.00	-96,634.84	3.37 %
9007-7133 Fuel	17,844.33	70,000.00	-52,155.67	25.49 %
9007-7175 Surveillance/ALPR	297.49	28,800.00	-28,502.51	1.03 %
9007-7202 Dues / Meetings / Conferences / Training - Police	103.30	10,000.00	-9,896.70	1.03 %
9007-7202.1 Software - Code		10,000.00	-10,000.00	
9007-7203 Subscriptions	1,364.19	20,000.00	-18,635.81	6.82 %
9007-7376 Canine Expense		10,000.00	-10,000.00	
9007-7400 Parking Software		12,000.00	-12,000.00	
9007-8050 Public Safety Center Expense	10,300.68	32,400.00	-22,099.32	31.79 %
9008 Public Safety - Speed Camera				
9008-7025 Legal Expenses		20,000.00	-20,000.00	
9008-7300 Administrative Fee	169,680.38	493,000.00	-323,319.62	34.42 %
9008-7300.1 Red Light Admin Fee	997.50		997.50	
Total 9008 Public Safety - Speed Camera	170,677.88	513,000.00	-342,322.12	33.27 %
Total 9007 Public Safety	559,157.17	2,219,159.00	-1,660,001.83	25.20 %
9009 Public Works				
9009-7001 Salaries - Public Works Salaries	22,010.22	162,715.00	-140,704.78	13.53 %

Town of Forest Heights

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July - September, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
9009-7001.5 Public Works Salaries Overtime		3,000.00	-3,000.00	
9009-7001.6 Salaries - Contractor	5,417.63	52,500.00	-47,082.37	10.32 %
9009-7002 FICA - Public Works	1,697.62	12,000.00	-10,302.38	14.15 %
9009-7003 Health Insurance - Public Works	2,169.27	27,000.00	-24,830.73	8.03 %
9009-7005 Workers Compensation - Public Works	5,693.10	7,050.00	-1,356.90	80.75 %
9009-7041 Office Supplies	361.62	5,000.00	-4,638.38	7.23 %
9009-7066 Uniforms Expense	1,297.15	6,000.00	-4,702.85	21.62 %
9009-7099 Street - Signs/Paint	21.16	8,000.00	-7,978.84	0.26 %
9009-7132 Fleet - Repairs	3,703.47	8,000.00	-4,296.53	46.29 %
9009-7133 Fleet - Fuel	1,120.27	10,000.00	-8,879.73	11.20 %
9009-7133.1 Public Area - Maintenance	5,987.05	40,000.00	-34,012.95	14.97 %
9009-7202 Dues / Meetings / Conferences / Training		1,000.00	-1,000.00	
9009-7223 Building - General Maintenance	1,887.88	10,000.00	-8,112.12	18.88 %
9009-7243 Street - Maintenance	51.95	40,000.00	-39,948.05	0.13 %
9012-8001 Goode Trash	52,666.45	309,750.00	-257,083.55	17.00 %
Total 9009 Public Works	104,084.84	702,015.00	-597,930.16	14.83 %
9010 Youth & Community Outreach				
9010-8010 Forest Heights Day	12,456.83	15,000.00	-2,543.17	83.05 %
9010-8044 Senior Exercise Program	1,520.00	3,000.00	-1,480.00	50.67 %
9010-8045 Community Garden	417.06	5,000.00	-4,582.94	8.34 %
Total 9010 Youth & Community Outreach	14,393.89	23,000.00	-8,606.11	62.58 %
9013 Debt Service				
9013-1000 Debt Service-RedSpeed Vans	8,009.28	32,040.00	-24,030.72	25.00 %
9013-7201 Debt Service - Police Vehicle		143,500.00	-143,500.00	
9013-7375 Debt Service - Police Equipment		186,000.00	-186,000.00	
9013-7376 Debt Service-Livingston Road	23,164.56	76,380.00	-53,215.44	30.33 %
9013-8042 Debt Service Bond Bill	17,930.68	120,000.00	-102,069.32	14.94 %
Total 9013 Debt Service	49,104.52	557,920.00	-508,815.48	8.80 %
9014 Restricted Funding				
9010-7001 Salary - Youth Coordinator	13,077.22	57,500.00	-44,422.78	22.74 %
9014-2401 MNCPP Youth	351.02	36,900.00	-36,548.98	0.95 %
9014-2502 PGLIG- 25 PAL and Youth	34,377.90	125,000.00	-90,622.10	27.50 %
9014-2601 PRAR Grant		50,000.00	-50,000.00	
9014-2603 Chesapeake Bay Trust	467.20	20,000.00	-19,532.80	2.34 %
9014-2605 Police Special Project Grants		120,000.00	-120,000.00	
Total 9014 Restricted Funding	48,273.34	409,400.00	-361,126.66	11.79 %
9015 Capital Improvement Projects				
9015-8032 Annexation Study/Survey		55,000.00	-55,000.00	
9015-8042.2 23 Bond Bill		200,000.00	-200,000.00	
9015.1 Fed-HUD-Blackhawk		756,846.00	-756,846.00	
9015.15 Fed-HUD-Blackhawk Admin	24,057.12	93,154.00	-69,096.88	25.83 %
9015.2 MD Local Impact Grant Traffic		100,000.00	-100,000.00	

Town of Forest Heights

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July - September, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 9015 Capital Improvement Projects	24,057.12	1,205,000.00	-1,180,942.88	2.00 %
9030 Trans to FY Budget		971,911.00	-971,911.00	
Total Expenses	\$1,093,758.59	\$7,159,846.00	\$ -6,066,087.41	15.28 %
NET OPERATING INCOME	\$126,484.83	\$0.00	\$126,484.83	0.00%
NET INCOME	\$126,484.83	\$0.00	\$126,484.83	0.00%