

**MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, OCTOBER 3, 2023 – 7:15PM**

Ms. Wolbert read the SPECIAL NOTE: To meet the requirements established by the Office of Open Records for virtual meetings, this meeting shall be audio and video recorded via WebEx and East Stroudsburg Borough Virtual Meeting page on Facebook from the initial announcement of the meeting until its end with the exception of the executive session if any, which shall not be recorded.

PRESENT IN PERSON: Sonia Wolbert; Erika Huber; Carrie Panepinto; William Reese; Mayor Victor Brozusky; Alternate Solicitor Deb Huffman; Russ Scott, Borough Engineer of RKR Hess, Gregg Schuster, Interim Borough Manager, and Assistant to Borough Manager, Danielle Decker.

ABSENT: Edmund Freeborn; Maury Molin;

Ms. Wolbert called the meeting to order at 7:15PM and lead in the Pledge of Allegiance.

Additional Agenda Items:

Mr. Schuster asked for approval to add to the agenda items: 6.A.iii – Middle Dam Change Order No. 007 and items 12, E, Setting the Date and Time for Trick-or-Treat in the East Stroudsburg Borough.

A motion was made by Ms. Huber and seconded by Ms. Panepinto to add agenda items: 6.A.iii – Middle Dam Change Order No. 007 and items 12 E, Setting the Date and Time for Trick-or-Treat in the East Stroudsburg Borough. The motion passed unanimously.

Alternate Solicitor:

A motion was made by Ms. Panepinto and seconded by Ms. Huber to approve Attorney Deborah Huffman of Weitzmann, Weitzmann, & Huffman as Alternate Solicitor for the Borough of East Stroudsburg. The motion passed unanimously.

Report on Executive Session:

The Alternate Solicitor reported that an Executive Session was held on October 3, 2023, starting at 6:30PM, prior to the start of the Council Meeting. Ms. Wolbert, Ms. Huber, Ms. Panepinto, Mr. Schuster, Mr. Brozusky, Ms. Huffman, and Ms. Decker were present. One personnel matter was discussed. Ms. Decker left the meeting at 7:05PM. One litigation matter was discussed. The Executive Session ended at approximately 7:12PM and no decisions were made during the Executive Session.

September 19, 2023 Council Meeting Minutes:

A motion was made by Ms. Huber and seconded by Ms. Panepinto to approve the September 19, 2023 Council Meeting Minutes. The motion passed unanimously.

Stroud Region Open Space and Recreation Commission (SROSRC):

Ms. Wolbert gave an update on Terra Greens.

Engineer's Report:

A motion made by Mr. Reese and seconded by Ms. Huber to approve Sparnon Wetland Services, Inc. to perform the first wetlands monitoring event and prepare the monitoring report for \$3,500.00. The motion passed unanimously.

A motion made by Ms. Huber and seconded by Mr. Reese to authorize RKR Hess to coordinate the wetland mitigation monitoring event and submit the report to PA DEP Dam Safety for \$500.00. Motion passed unanimously.

A motion made by Ms. Huber and seconded by Ms. Panepinto to approve Change Order No. 007 for the Contractor to furnish and install application of SikeTop Seal 107 to the surfaces of the Primary Spillway and ACB concrete terminations and seams where the concrete did not meet the minimum specified compressive strength, as recommended by the Engineer. There is no increase in Contract time associated with this Change Order. There is no increase in Contract price associated with this Change Order. The motion passed unanimously.

A motion was made by Mr. Reese and seconded by Ms. Huber to approve Land Development Plan for ARG Stroudsburg Developers, LLC who have met the plan requirements and conditions included Resolution 11-2023 resolved and adopted on June 20, 2023, necessary to approve the Land Development Plan as recommended by the Borough Engineer, and to update the Final Plan Approval Statement date to October 3, 2023 for recording of the plan. The motion passed unanimously.

Public Comments – Agenda Items: None.

Public Works Report:

A motion was made by Ms. Huber and seconded by Ms. Panepinto to accept the Public Works Report as distributed via email and to be attached to the minutes. The motion passed unanimously.

Zoning Report:

A motion was made by Mr. Reese and seconded by Ms. Huber to accept the Zoning Report as distributed via email and to be attached to the minutes. The motion passed unanimously.

Finance Report:

A motion was made by Ms. Panepinto and seconded by Ms. Huber to accept the Finance Report as distributed via email and to be attached to the minutes. The motion passed unanimously.

Operations Committee: Nothing to report.

Zoning and Planning Committee:

Ms. Wolbert gave a brief update on the Prospect Ridgeway Re-development Area.

Community Relations Committee:

Ms. Panepinto announced that the second round of banners have started to be hung up and gave an update on discussion of communication outlets.

Mayor Victor Brozusky:

Mayor Brozusky announced he will be on the radio tomorrow talking about Picklefest and other things that are going on in the Borough. Mr. Brozusky stated that it is ESU Homecoming Weekend and if there are any issues to please call 9-1-1.

Bill Reese:

Mr. Reese inquired about snow plowing near the Route 80 Project.

Carrie Panepinto:

Ms. Panepinto inquired about Picklefest Parking signs.

Erika Huber:

Ms. Huber inquired about the car wash on N Courtland Street.

Sonia Wolbert:

Ms. Wolbert announced that SROSRC and SARPD are currently working on their budgets.

Solicitor's Report: Nothing to report.

Manager's Report:

A motion was made by Ms. Huber and seconded by Ms. Panepinto to approve selling the older equipment (three cars, two trucks, and a roller) on Munici-Bid. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Reese to approve the 43rd Annual St. Patrick's Day Parade hosted by the Pocono Irish American Club on Sunday, March 24, 2024 from 1:15PM-4PM with proper insurance and coordination of police. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Ms. Panepinto to authorize a drawdown of the 2021 General Obligation (G.O.) Note in the amount of \$9,217.39. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to set the time on October 31, 2023 from 6PM-8PM for Trick or Treat in the Borough of East Stroudsburg. The motion was passed unanimously.

Public Comments – New Business & Non-Agenda Items:

Margaret Muth of Prospect Street asked to keep residents informed the Route 80 Project and information on the roundabouts.

Ratification of Bills Payable:

A motion was made by Ms. Huber and seconded by Mr. Reese to approve Warrant list #230919, as presented. The motion passed unanimously.

A motion was made by Mr. Reese and seconded by Ms. Huber to approve Warrant List #231003, as presented. The motion passed unanimously.

Adjournment:

A motion was made by Ms. Huber and seconded by Ms. Panepinto to adjourn the meeting at 7:40PM. Motion passed unanimously.

**Consolidated Statement of Activity - Budget vs Actual
August 31, 2023**

<u>Account # & Title</u>	<u>Y-T-D</u> <u>8/31/2023</u>	<u>Y-T-D</u> <u>8/31/2022</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>8/31/2023</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	2,137,171.53	1,907,024.32	230,147.21	(0.12)	2,312,901.00	(175,729.47)	0.08
301-2000 Property Tax-Prior Year	608.98	804.35	(195.37)	0.24	500.00	108.98	(0.22)
301-3000 Property Tax-Interim	0.00	147.75	(147.75)	1.00	301.00	(301.00)	1.00
301-4000 Property Tax - Delinquent	74,634.06	94,068.48	(19,434.42)	0.21	124,500.00	(49,865.94)	0.40
TOTAL TAXES	2,212,414.57	2,002,044.90	210,369.67	(0.11)	2,438,202.00	(225,787.43)	0.09
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	99,529.68	160,701.81	(61,172.13)	0.38	185,000.00	(85,470.32)	0.46
310-2000 Earned Income Tax	768,400.73	727,769.42	40,631.31	(0.06)	925,000.00	(156,599.27)	0.17
310-5000 Municipal Service Tax	236,079.20	221,781.69	14,297.51	(0.06)	295,000.00	(58,920.80)	0.20
TOTAL ACT 511 TAXES	1,104,009.61	1,110,252.92	(6,243.31)	0.01	1,405,000.00	(300,990.39)	0.21
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	8,234.00	9,294.60	(1,060.60)	0.11	14,500.00	(6,266.00)	0.43
321-6100 Rental License	150,731.50	148,622.97	2,108.53	(0.01)	165,000.00	(14,268.50)	0.09
321-6110 Short-Term Rental Lic.	0.00	0.00	0.00	0.00	2,500.00	(2,500.00)	1.00
321-8000 Cable TV Franchise Tax	52,220.39	86,791.94	(34,571.55)	0.40	118,500.00	(66,279.61)	0.56
TOTAL LICENSES/PERMITS	211,185.89	244,709.51	(33,523.62)	0.14	300,500.00	(89,314.11)	0.30
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	425.00	100.00	325.00	(3.25)	1,500.00	(1,075.00)	0.72
322-8200 Street Opening Permits	4,460.00	5,000.00	(540.00)	0.11	9,000.00	(4,540.00)	0.50
322-9400 Misc Permits	1,435.00	9,145.00	(7,710.00)	0.84	10,000.00	(8,565.00)	0.86
TOTAL NON-BUSINESS PERMITS	6,320.00	14,245.00	(7,925.00)	0.56	20,500.00	(14,180.00)	0.69
<u>FINES</u>							
331-1100 Vehicle Code Violations	97,975.74	122,828.32	(24,852.58)	0.20	190,000.00	(92,024.26)	0.48
331-1200 Violation of Zoning Ord & Statutes	12,960.00	16,504.57	(3,544.57)	0.21	36,000.00	(23,040.00)	0.64
331-1210 Vehicle Boot Fines	50.00	0.00	50.00	0.00	0.00	50.00	0.00
TOTAL FINES	110,985.74	139,332.89	(28,347.15)	0.20	226,000.00	(115,014.26)	0.51
<u>INTEREST</u>							
TOTAL INTEREST	160,916.01	14,486.18	146,429.83	(10.11)	19,805.00	141,111.01	(7.13)

RENTS

342-4700 Borough Property Rental	0.00	101.00	(101.00)	1.00	100.00	(100.00)	1.00
342-5310 Royalties - Cell Tower	43,910.06	20,169.67	23,740.39	(1.18)	30,125.00	13,785.06	(0.46)
TOTAL RENTS	43,910.06	20,270.67	23,639.39	(1.17)	30,225.00	13,685.06	(0.45)

STATE GRANT PROGRAM

354-1200 Performance Grant - Twin Boroughs	0.00	20,339.65	(20,339.65)	1.00	22,000.00	(22,000.00)	1.00
354-1220 LSA Grant	0.00	822,000.00	(822,000.00)	1.00	0.00	0.00	0.00
354-1230 PA Small H2O Grant- Brown St	0.00	9,380.00	(9,380.00)	1.00	0.00	0.00	0.00
354-1240 PA Small H2O Grant- Well 3	0.00	15,799.00	(15,799.00)	1.00	0.00	0.00	0.00
354-1250 PA Dam Grant	0.00	650,484.00	(650,484.00)	1.00	0.00	0.00	0.00
354-1260 American Recovery Funds	0.00	0.00	0.00	0.00	1,815,000.00	(1,815,000.00)	1.00
TOTAL STATE GRANTS	0.00	1,518,002.65	(1,518,002.65)	1.00	1,837,000.00	(1,837,000.00)	1.00

STATE SHARED REVENUE

355-0020 Liquid Fuels	246,080.08	238,656.00	7,424.08	(0.03)	241,079.00	5,001.08	(0.02)
355-0030 Turnback Allocation	6,040.00	6,040.00	0.00	0.00	6,040.00	0.00	0.00
355-0100 Public Utility Realty/Bev Tax	3,900.00	0.00	3,900.00	0.00	3,875.00	25.00	(0.01)
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	0.00	0.00	0.00	135,500.00	(135,500.00)	1.00
355-0700 Foreign Fire Ins Premium Tax	0.00	0.00	0.00	0.00	46,750.00	(46,750.00)	1.00
TOTAL STATE SHARED REVENUE	256,020.08	244,696.00	11,324.08	(0.05)	433,244.00	(177,223.92)	0.41

PMT IN LIEU OF TAXES

359-0010 Housing Authority PILOT	6,927.07	5,588.23	1,338.84	(0.24)	5,500.00	1,427.07	(0.26)
TOTAL PILOT	6,927.07	5,588.23	1,338.84	(0.24)	5,500.00	1,427.07	(0.26)

GENERAL GOVERNMENT

361-1110 Closing Report Fee	5,733.55	9,535.00	(3,801.45)	0.40	12,500.00	(6,766.45)	0.54
361-3300 Permits - Zoning - Gen Government	76,544.28	74,926.18	1,618.10	(0.02)	200,000.00	(123,455.72)	0.62
361-3400 Zoning Plan Review	23,899.19	21,849.05	2,050.14	(0.09)	22,500.00	1,399.19	(0.06)
361-5000 Codes Office Supplies	0.70	33.25	(32.55)	0.98	15.00	(14.30)	0.95
TOTAL GENERAL GOVERNMENT	106,177.72	106,343.48	(165.76)	0.00	235,015.00	(128,837.28)	0.55

PUBLIC SAFETY

362-4710 Rental Unit Reinspection Fees	0.00	0.00	0.00	0.00	500.00	(500.00)	1.00
TOTAL PUBLIC SAFETY	0.00	0.00	0.00	0.00	500.00	(500.00)	1.00

HIGHWAYS & STREETS

363-2100 Meter Revenue	66,565.85	69,682.57	(3,116.72)	0.04	125,000.00	(58,434.15)	0.47
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363-2200 Parking Permits	14,898.62	15,937.84	(1,039.22)	0.07	18,000.00	(3,101.38)	0.17
363-2210 Residential Parking Permit	1,955.00	1,180.00	775.00	(0.66)	525.00	1,430.00	(2.72)
363-2300 Meter Bags	637.60	1,590.00	(952.40)	0.60	850.00	(212.40)	0.25
363-5100 PennDOT Snow Removal	0.00	0.00	0.00	0.00	20,582.00	(20,582.00)	1.00
363-5200 Borough DPW Services	455.00	840.00	(385.00)	0.46	750.00	(295.00)	0.39
TOTAL HIGHWAYS & STREETS	84,512.07	89,230.41	(4,718.34)	0.05	165,707.00	(81,194.93)	0.49

SANITATION

364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	1.00
364-2010 Sewer Rents	868,808.87	847,728.80	21,080.07	(0.02)	1,690,000.00	(821,191.13)	0.49
364-2020 Lien Sewer Rents	0.00	1,772.00	(1,772.00)	1.00	8,500.00	(8,500.00)	1.00
364-3010 Solid Waste User Fees	920,175.27	910,821.03	9,354.24	(0.01)	1,038,695.00	(118,519.73)	0.11
364-3020 Solid Waste Fees Prior/Delinquent	21,712.60	21,853.60	(141.00)	0.01	15,500.00	6,212.60	(0.40)
364-3030 Solid Waste - Bulk items and tags	13,137.50	12,824.40	313.10	(0.02)	15,500.00	(2,362.50)	0.15
364-3150 Lien Rents Solid Waste	0.00	(2.25)	2.25	1.00	1,500.00	(1,500.00)	1.00
364-3160 Garbage Lien Interest	5,123.13	5,658.25	(535.12)	0.09	8,500.00	(3,376.87)	0.40
364-6010 Stroud SA Rentals	24,082.44	24,082.44	0.00	0.00	32,500.00	(8,417.56)	0.26
364-7010 Smithfield SA Rentals	36,313.68	72,627.36	(36,313.68)	0.50	145,000.00	(108,686.32)	0.75
364-9000 EDU Connection Fees	2,478.38	99,212.00	(96,733.62)	0.98	63,522.00	(61,043.62)	0.96
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	1.00
364-9200 Penalties	33,504.99	38,599.08	(5,094.09)	0.13	45,000.00	(11,495.01)	0.26
TOTAL SANITATION	1,925,336.86	2,035,176.71	(109,839.85)	0.05	3,089,717.00	(1,164,380.14)	0.38

GOLF

367-1010 Lease Payment	0.00	18,926.66	(18,926.66)	1.00	5,000.00	(5,000.00)	1.00
367-1020 Gift Certificates	0.00	851.00	(851.00)	1.00	0.00	0.00	0.00
367-1400 Cart Rental	0.00	30,754.92	(30,754.92)	1.00	0.00	0.00	0.00
367-5040 Sales Tax Collected	0.00	489.73	(489.73)	1.00	0.00	0.00	0.00
367-5100 Concession Sales	0.00	2,287.36	(2,287.36)	1.00	0.00	0.00	0.00
367-5700 Golf Sales-Pro Shoppe	0.00	4,912.68	(4,912.68)	1.00	0.00	0.00	0.00
367-5800 Green Fees	0.00	91,803.70	(91,803.70)	1.00	0.00	0.00	0.00
367-6510 Misc. Income	0.00	(3,010.33)	3,010.33	1.00	0.00	0.00	0.00
TOTAL GOLF	0.00	147,015.72	(147,015.72)	1.00	5,000.00	(5,000.00)	1.00

PMT FROM WATER CO

378-1110 Water Service-Turn on/off	1,725.00	400.00	1,325.00	(3.31)	250.00	1,475.00	(5.90)
378-2100 Water Rents	1,009,850.54	946,729.88	63,120.66	(0.07)	2,233,000.00	(1,223,149.46)	0.55
378-2110 Lien Rents	0.00	2,087.92	(2,087.92)	1.00	25,000.00	(25,000.00)	1.00
378-2120 Lien Costs & Interest	2,276.74	2,674.00	(397.26)	0.15	2,000.00	276.74	(0.14)
378-4300 Water Sales Bulk	26,994.97	80,947.20	(53,952.23)	0.67	110,000.00	(83,005.03)	0.75
378-9000 EDU Connection Fees	2,478.39	58,800.00	(56,321.61)	0.96	68,210.00	(65,731.61)	0.96
378-9200 Penalties	37,494.57	42,532.54	(5,037.97)	0.12	35,000.00	2,494.57	(0.07)

378-9300 Sale of Meters & Supplies	0.00	1,194.52	(1,194.52)	1.00	15,000.00	(15,000.00)	1.00
378-9400 Water Dept. Services	475.00	0.00	475.00	0.00	1,850.00	(1,375.00)	0.74
TOTAL PMT FROM WATER CO	1,081,295.21	1,135,366.06	(54,070.85)	0.05	2,490,310.00	(1,409,014.79)	0.57
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	17,992.00	(17,992.00)	1.00
380-1010 Emp Cont Hlth Insr	15,833.82	15,320.40	513.42	(0.03)	27,573.00	(11,739.18)	0.43
380-1070 Miscellaneous Income	12,216.88	4,897.06	7,319.82	(1.49)	550.00	11,666.88	(21.21)
380-5100 Shopping Cart Fees	1,035.00	2,640.00	(1,605.00)	0.61	5,500.00	(4,465.00)	0.81
TOTAL MISC. REVENUES	29,085.70	22,857.46	6,228.24	(0.27)	51,615.00	(22,529.30)	0.44
<u>CONTR. FROM PRIVATE</u>							
387-0140 Shade Tree Contributions	0.00	100.00	(100.00)	1.00	0.00	0.00	0.00
TOTAL CONTR PRIVATE	0.00	100.00	(100.00)	1.00	0.00	0.00	0.00
<u>SALE OF ASSETS</u>							
391-0010 Sale of Assets	26,650.00	0.00	26,650.00	0.00	650,000.00	(623,350.00)	0.96
391-0020 Damage to Borough Property	464.54	0.00	464.54	0.00	15,000.00	(14,535.46)	0.97
TOTAL SALE OF ASSETS	27,114.54	0.00	27,114.54	0.00	665,000.00	(637,885.46)	0.96
<u>TRANSFERS</u>							
392-0010 Transfer In From General	0.00	0.00	0.00	0.00	13,075.00	(13,075.00)	1.00
392-0061 Transfer From Water Investor	0.00	0.00	0.00	0.00	375,000.00	(375,000.00)	1.00
392-0080 Transfer from Sewer Fund	0.00	0.00	0.00	0.00	1,000,000.00	(1,000,000.00)	1.00
392-0081 Trans From Sewer Investor	0.00	0.00	0.00	0.00	1,000,000.00	(1,000,000.00)	1.00
392-0350 Transfer from Highway Aid Fund Res	0.00	0.00	0.00	0.00	84,900.00	(84,900.00)	1.00
392-0360 Transfer From Insurance Dividend	0.00	0.00	0.00	0.00	250,000.00	(250,000.00)	1.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	2,722,975.00	(2,722,975.00)	1.00
<u>CAPITAL PROCEEDS</u>							
393-1200 Subsidy Payments	1,935,341.86	1,745,905.21	189,436.65	(0.11)	0.00	1,935,341.86	0.00
TOTAL CAPITAL PROCEEDS	1,935,341.86	1,745,905.21	189,436.65	(0.11)	0.00	1,935,341.86	0.00
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	32,241.79	42,528.75	(10,286.96)	0.24	18,000.00	14,241.79	(0.79)
395-3000 Dividends Received - Health Insurance	73,191.00	71,346.88	1,844.12	(0.03)	36,000.00	37,191.00	(1.03)
TOTAL DIVIDENDS	105,432.79	113,875.63	(8,442.84)	0.07	54,000.00	51,432.79	(0.95)
Total Revenues	9,406,985.78	10,709,499.63	(1,302,513.85)	0.12	16,195,815.00	(6,788,829.22)	0.42

Expenses

LEGISLATIVE

400-1100 Council Salary	9,136.54	9,999.92	863.38	0.09	15,000.00	5,863.46	0.39
400-1120 Mayor Salary	4,196.70	3,333.36	(863.34)	(0.26)	5,000.00	803.30	0.16
400-1610 FICA - Legislative	887.46	712.11	(175.35)	(0.25)	1,240.00	352.54	0.28
400-1630 Medicare - Legislative	181.66	167.02	(14.64)	(0.09)	290.00	108.34	0.37
400-3110 Training/Conferences	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	10,853.46	2,861.84	(7,991.62)	(2.79)	4,500.00	(6,353.46)	(1.41)
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL LEGISLATIVE	25,255.82	17,074.25	(8,181.57)	(0.48)	28,530.00	3,274.18	0.11

GENERAL GOVERNMENT

401-1210 Manager Salary	89,265.47	75,968.00	(13,297.47)	(0.18)	124,221.00	34,955.53	0.28
401-1220 Director-Public Works	0.00	20,739.99	20,739.99	1.00	93,600.00	93,600.00	1.00
401-1400 Admin Staff Salary	108,386.51	101,916.63	(6,469.88)	(0.06)	268,000.00	159,613.49	0.60
401-1410 Utility Billing Coordinator	28,880.00	34,665.00	5,785.00	0.17	54,447.00	25,567.00	0.47
401-1610 FICA - Admin	16,168.38	13,615.32	(2,553.06)	(0.19)	33,899.00	17,730.62	0.52
401-1630 Medicare - Admin	3,384.93	3,184.86	(200.07)	(0.06)	7,928.00	4,543.07	0.57
401-1830 Admin - Overtime	0.00	0.00	0.00	0.00	1,501.00	1,501.00	1.00
401-2100 Office Supplies - Administration	6,363.63	7,369.97	1,006.34	0.14	8,000.00	1,636.37	0.20
401-2130 Office Equipment/Furniture	1,709.26	952.46	(756.80)	(0.79)	6,000.00	4,290.74	0.72
401-2140 IT Expenses	19,574.46	8,622.40	(10,952.06)	(1.27)	16,501.00	(3,073.46)	(0.19)
401-2150 Computer Equipment/Supplies-Gen Government	12,856.48	5,441.60	(7,414.88)	(1.36)	10,000.00	(2,856.48)	(0.29)
401-2160 Equipment Maintenance	1,081.50	1,045.00	(36.50)	(0.03)	2,751.00	1,669.50	0.61
401-2300 Vehicle Expense	0.00	0.00	0.00	0.00	1,501.00	1,501.00	1.00
401-3110 Data Storage software	5,610.00	5,100.00	(510.00)	(0.10)	8,501.00	2,891.00	0.34
401-3210 Telephone - Gen Government	5,456.87	5,175.56	(281.31)	(0.05)	8,650.00	3,193.13	0.37
401-3250 Postage - Payroll Processing Fee	7,781.07	11,967.37	4,186.30	0.35	18,501.00	10,719.93	0.58
401-3310 Travel- Gen Government	0.00	2,077.50	2,077.50	1.00	3,200.00	3,200.00	1.00
401-3400 Advertising/Printing - Gen Government	1,159.00	2,818.38	1,659.38	0.59	5,501.00	4,342.00	0.79
401-4200 Association Dues/Subscriptions	23,442.62	16,884.26	(6,558.36)	(0.39)	12,501.00	(10,941.62)	(0.88)
401-4600 Training/Conference - General Government	4,000.00	1,044.18	(2,955.82)	(2.83)	2,501.00	(1,499.00)	(0.60)
401-7200 CIP - New Car	85,401.67	0.00	(85,401.67)	0.00	68,759.00	(16,642.67)	(0.24)
TOTAL GENERAL GOVT	420,521.85	318,588.48	(101,933.37)	(0.32)	756,463.00	335,941.15	0.44

FINANCIAL ADMINISTRATION

402-3100 Trustee Chg Bond Payment	2,486.00	2,486.00	0.00	0.00	3,251.00	765.00	0.24
402-3110 Audit Services	25,100.00	20,000.00	(5,100.00)	(0.26)	48,800.00	23,700.00	0.49
402-3120 Accounting Services	3,810.00	6,511.25	2,701.25	0.41	4,875.00	1,065.00	0.22
402-3160 Billing Software	12,344.15	10,508.86	(1,835.29)	(0.17)	22,500.00	10,155.85	0.45
402-3170 Accounting Software	6,766.00	5,328.00	(1,438.00)	(0.27)	11,500.00	4,734.00	0.41
402-3210 Credit Card Fees	22,946.37	24,713.34	1,766.97	0.07	28,500.00	5,553.63	0.19
TOTAL FINANCIAL ADMIN	73,452.52	69,547.45	(3,905.07)	(0.06)	119,426.00	45,973.48	0.38

TAX COLLECTION

403-1140 Salary of Tax Collector	5,056.00	5,056.00	0.00	0.00	8,502.00	3,446.00	0.41
403-1610 FICA	313.60	444.46	130.86	0.29	527.00	213.40	0.40
403-1630 Medicare	72.80	103.65	30.85	0.30	123.00	50.20	0.41
403-2100 Materials & Supplies	377.28	2,589.07	2,211.79	0.85	3,201.00	2,823.72	0.88
403-3150 Commissions Del. RE Taxes	4,179.32	3,743.80	(435.52)	(0.12)	3,201.00	(978.32)	(0.31)
403-3170 Commission Local Ser. Tax	3,512.01	3,430.63	(81.38)	(0.02)	4,500.00	987.99	0.22
403-3180 Commission Earned Income Tax	11,467.59	11,089.55	(378.04)	(0.03)	15,500.00	4,032.41	0.26
403-3190 Commission Deed Transfer Tax	1,990.60	3,513.17	1,522.57	0.43	1,500.00	(490.60)	(0.33)
TOTAL TAX COLLECTION	26,969.20	29,970.33	3,001.13	0.10	37,054.00	10,084.80	0.27

LEGAL SERVICES

404-3140 Solicitor Retainer & Fees	95,415.65	74,298.87	(21,116.78)	(0.28)	100,000.00	4,584.35	0.05
404-3160 Legal Services - WTP	105,643.17	25,080.94	(80,562.23)	(3.21)	25,500.00	(80,143.17)	(3.14)
404-3200 Legal Services - WWTP	31,455.84	26,226.08	(5,229.76)	(0.20)	32,500.00	1,044.16	0.03
TOTAL LEGAL SERVICES	232,514.66	125,605.89	(106,908.77)	(0.85)	158,000.00	(74,514.66)	(0.47)

ENGINEERING

408-3130 Engineering	143,239.64	124,706.73	(18,532.91)	(0.15)	225,000.00	81,760.36	0.36
TOTAL ENGINEERING	143,239.64	124,706.73	(18,532.91)	(0.15)	225,000.00	81,760.36	0.36

MUNICIPAL BUILDINGS (70/15/15)

409-2360 Materials & Supplies - Mun Bldg	119.62	167.15	47.53	0.28	1,000.00	880.38	0.88
409-3610 Electricity-Mun. Bldg.	7,698.22	6,980.54	(717.68)	(0.10)	10,150.00	2,451.78	0.24
409-3620 Electric Annex	2,015.19	1,865.91	(149.28)	(0.08)	2,501.00	485.81	0.19
409-3640 Gas (heat) - Annex	1,497.11	1,270.80	(226.31)	(0.18)	2,251.00	753.89	0.33
409-3730 Maintenance & Repair Annex	5,961.64	3,405.75	(2,555.89)	(0.75)	3,501.00	(2,460.64)	(0.70)
409-3740 Maintenance & Repairs	8,151.25	6,906.71	(1,244.54)	(0.18)	2,501.00	(5,650.25)	(2.26)
TOTAL MUNICIPAL BUILDING	25,443.03	20,596.86	(4,846.17)	(0.24)	21,904.00	(3,539.03)	(0.16)

POLICE DEPARTMENT

410-7600 SARP Regional Costs	1,893,677.36	1,816,636.00	(77,041.36)	(0.04)	2,840,516.00	946,838.64	0.33
TOTAL POLICE	1,893,677.36	1,816,636.00	(77,041.36)	(0.04)	2,840,516.00	946,838.64	0.33

FIRE DEPARTMENT

411-2100 Auxiliary Donation - Fire Dept	3,300.00	3,300.00	0.00	0.00	15,000.00	11,700.00	0.78
411-2500 Vehicle Maint/Supplies- Fire Dept	5,053.66	2,412.47	(2,641.19)	(1.09)	7,500.00	2,446.34	0.33
411-2600 Small Tools/ Equipment	0.00	719.81	719.81	1.00	5,500.00	5,500.00	1.00
411-3210 Telephone - Fire Dept	2,173.86	1,641.54	(532.32)	(0.32)	2,500.00	326.14	0.13
411-3270 Radio Maintenance	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
411-3620 Electricity	6,401.86	6,137.62	(264.24)	(0.04)	11,500.00	5,098.14	0.44
411-3630 Gas (heat)	213.46	55.96	(157.50)	(2.81)	5,000.00	4,786.54	0.96
411-3730 Equipment Testing	5,435.00	3,644.87	(1,790.13)	(0.49)	10,000.00	4,565.00	0.46
411-4200 Building Maintenance- Fire Dept	4,468.12	15,723.36	11,255.24	0.72	28,500.00	24,031.88	0.84
411-4600 Contracted Services	0.00	2,840.95	2,840.95	1.00	2,500.00	2,500.00	1.00
411-5300 Contribution	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
411-7400 Pumper Lease	14,722.16	14,722.16	0.00	0.00	23,924.00	9,201.84	0.38
TOTAL FIRE DEPARTMENT	41,768.12	51,198.74	9,430.62	0.18	122,924.00	81,155.88	0.66

CODE ENFORCEMENT

413-1220 Code Enforcement Office Salary	19,246.41	14,872.52	(4,373.89)	(0.29)	30,240.00	10,993.59	0.36
413-1400 Staff Salary	90,979.70	38,969.34	(52,010.36)	(1.33)	126,750.00	35,770.30	0.28
413-1610 FICA - Code Enforcement	5,643.02	5,492.53	(150.49)	(0.03)	9,826.00	4,182.98	0.43
413-1630 Medicare - Code Enforcement	1,316.58	1,285.70	(30.88)	(0.02)	2,298.00	981.42	0.43
413-1830 Overtime	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
413-2100 Materials & Supplies - Codes	2,106.15	715.02	(1,391.13)	(1.95)	1,250.00	(856.15)	(0.68)
413-2150 Computer Equipment/Supplies-Code Enforcement	2,218.32	6.00	(2,212.32)	(368.72)	4,500.00	2,281.68	0.51
413-2300 Vehicle Operation - Code Enforcement	0.00	0.00	0.00	0.00	750.00	750.00	1.00
413-2500 Vehicle Maintenance	122.04	0.00	(122.04)	0.00	750.00	627.96	0.84
413-3150 Software License	4,404.00	7,066.30	2,662.30	0.38	8,000.00	3,596.00	0.45
413-3400 Advertising Expense	3,140.62	350.00	(2,790.62)	(7.97)	2,500.00	(640.62)	(0.26)
413-4200 Assoc. Dues/Subscriptions	1,523.29	250.00	(1,273.29)	(5.09)	750.00	(773.29)	(1.03)
413-4600 Training/Conference Expense	0.00	0.00	0.00	0.00	500.00	500.00	1.00
413-7400 CAP Purchase	0.00	0.00	0.00	0.00	18,500.00	18,500.00	1.00
TOTAL CODE ENFORCEMENT	130,700.13	69,007.41	(61,692.72)	(0.89)	208,114.00	77,413.87	0.37

PLANNING/ZONING

414-3130 Engineering	0.00	24,911.69	24,911.69	1.00	0.00	0.00	0.00
414-3140 Legal Services - Planning/Zoning	1,638.37	270.00	(1,368.37)	(5.07)	5,500.00	3,861.63	0.70
414-4500 Contracted Permitting	56,005.96	97,861.81	41,855.85	0.43	150,000.00	93,994.04	0.63
TOTAL PLANNING/ZONING	57,644.33	123,043.50	65,399.17	0.53	155,500.00	97,855.67	0.63

EMERGENCY SERVICES

415-5300 Control Center Payment	42,614.00	33,887.84	(8,726.16)	(0.26)	63,921.00	21,307.00	0.33
TOTAL EMERGENCY SERVICES	42,614.00	33,887.84	(8,726.16)	(0.26)	63,921.00	21,307.00	0.33

COVID 19 EXPENSES

HEALTH DEPARTMENT

421-1220 Salaries & Wages-Health	6,279.71	5,784.47	(495.24)	(0.09)	13,724.00	7,444.29	0.54
421-1610 FICA - Health Dept	357.78	882.92	525.14	0.59	851.00	493.22	0.58
421-1630 Medicare - Health Dept	150.68	202.10	51.42	0.25	199.00	48.32	0.24
421-2100 Supplies	0.00	0.00	0.00	0.00	150.00	150.00	1.00
421-2150 Computer Equipment/Supplies (70/30)	0.00	0.00	0.00	0.00	50.00	50.00	1.00
TOTAL HEALTH DEPARTMENT	6,788.17	6,869.49	81.32	0.01	14,974.00	8,185.83	0.55

SANITATION (RECYCLING)

426-1400 Recycling Staff Salaries	63,897.78	60,427.21	(3,470.57)	(0.06)	114,222.00	50,324.22	0.44
426-1610 FICA - Sanitation/Recycling	5,140.82	5,263.89	123.07	0.02	7,082.00	1,941.18	0.27
426-1630 Medicare - Sanitation/Recycling	1,198.80	1,231.55	32.75	0.03	1,656.00	457.20	0.28
426-1830 Overtime	0.00	0.00	0.00	0.00	500.00	500.00	1.00
426-2270 Supplies	709.09	1,098.21	389.12	0.35	1,250.00	540.91	0.43
426-2500 Recycling Grant to Twin Boros	0.00	20,339.65	20,339.65	1.00	22,000.00	22,000.00	1.00
426-3400 Advertising/Printing	0.00	500.00	500.00	1.00	0.00	0.00	0.00
426-4600 Conferences/Training	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL SANITATION	70,946.49	88,860.51	17,914.02	0.20	147,210.00	76,263.51	0.52

SOLID WASTE

427-3130 Landfill-Engineering Ser.	4,897.61	6,102.23	1,204.62	0.20	8,500.00	3,602.39	0.42
427-4700 Refuse Coll/Disp Contract	574,520.54	536,534.85	(37,985.69)	(0.07)	989,576.00	415,055.46	0.42
427-4710 WM Trash Bags	7,759.50	10,260.50	2,501.00	0.24	7,500.00	(259.50)	(0.03)
TOTAL SOLID WASTE	587,177.65	552,897.58	(34,280.07)	(0.06)	1,005,576.00	418,398.35	0.42

SANITARY SEWER

429-1400 Sewer Staff Salaries	136,416.98	113,429.77	(22,987.21)	(0.20)	226,663.00	90,246.02	0.40
429-1610 Social Security- Sewer Fund	1,683.12	5,639.36	3,956.24	0.70	15,202.00	13,518.88	0.89
429-1630 Medicare - Sanitary Sewer	1,369.24	1,318.76	(50.48)	(0.04)	3,555.00	2,185.76	0.61
429-1830 Sewer Overtime	1,871.51	680.36	(1,191.15)	(1.75)	1,250.00	(621.51)	(0.50)
429-2100 Office Supplies	1,238.87	207.30	(1,031.57)	(4.98)	850.00	(388.87)	(0.46)
429-2110 Chemicals	32,002.86	16,946.61	(15,056.25)	(0.89)	35,000.00	2,997.14	0.09
429-2150 Computer Equip & Supplies	1,394.44	0.00	(1,394.44)	0.00	2,500.00	1,105.56	0.44
429-2200 Materials & Supplies- WWTP	4,937.08	3,915.74	(1,021.34)	(0.26)	4,500.00	(437.08)	(0.10)
429-2300 Fuel Oil	17,736.98	13,470.79	(4,266.19)	(0.32)	18,500.00	763.02	0.04
429-2310 Vehicle Operation	0.00	0.00	0.00	0.00	1,200.00	1,200.00	1.00

429-2380 Uniforms	396.99	379.95	(17.04)	(0.04)	1,000.00	603.01	0.60
429-2600 Small Tools/Minor Equipment	1,579.05	59.34	(1,519.71)	(25.61)	2,500.00	920.95	0.37
429-3160 Laboratory Fees	36,704.75	37,174.75	470.00	0.01	58,500.00	21,795.25	0.37
429-3200 Telephone - Sewer	1,270.87	1,112.84	(158.03)	(0.14)	1,700.00	429.13	0.25
429-3610 Electric - Sewer	50,379.43	52,035.79	1,656.36	0.03	78,500.00	28,120.57	0.36
429-3700 Pump Station Maint & Repair	1,231.15	154.73	(1,076.42)	(6.96)	12,500.00	11,268.85	0.90
429-3710 WWTP Maint & Repairs	13,367.95	11,169.06	(2,198.89)	(0.20)	20,000.00	6,632.05	0.33
429-3720 Collection System Maintenance	2,839.39	8,253.50	5,414.11	0.66	10,500.00	7,660.61	0.73
429-3730 WWTP Building-Maint & Repair	6,233.16	1,727.78	(4,505.38)	(2.61)	96,000.00	89,766.84	0.94
429-3740 Equipment Maintenance Collections	4,362.90	0.00	(4,362.90)	0.00	5,000.00	637.10	0.13
429-4100 Sewer Backup Expenses	1,676.00	1,547.00	(129.00)	(0.08)	2,500.00	824.00	0.33
429-4200 Dues/Subscriptions-Sewer	4,508.00	4,279.50	(228.50)	(0.05)	5,000.00	492.00	0.10
429-4500 Contracted Line Maintenance	19,180.81	902.00	(18,278.81)	(20.26)	85,500.00	66,319.19	0.78
429-4600 Training - Sanitary Sewer	90.00	1,267.90	1,177.90	0.93	2,000.00	1,910.00	0.96
429-4700 Sludge Disposal	52,161.77	48,691.76	(3,470.01)	(0.07)	75,000.00	22,838.23	0.30
429-7400 Equipment Lease/Purchase	0.00	0.00	0.00	0.00	48,183.00	48,183.00	1.00
429-7410 Capital Improvements	0.00	0.00	0.00	0.00	20,000.00	20,000.00	1.00
429-7420 Capital Improvement Collection System	15,849.58	0.00	(15,849.58)	0.00	2,000,000.00	1,984,150.42	0.99
429-7430 Vehicle Purchase	47,933.33	0.00	(47,933.33)	0.00	65,285.00	17,351.67	0.27
TOTAL COLLECTION SYSTEM	458,416.21	324,364.59	(134,051.62)	(0.41)	2,898,888.00	2,440,471.79	0.84
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	46,128.00	45,472.00	(656.00)	(0.01)	70,521.00	24,393.00	0.35
430-1300 Salaries & Wages - DPW	242,026.47	228,014.63	(14,011.84)	(0.06)	461,955.00	219,928.53	0.48
430-1610 FICA - Street Dept	17,917.49	16,049.98	(1,867.51)	(0.12)	33,975.00	16,057.51	0.47
430-1630 Medicare - Street Dept	3,681.91	3,754.49	72.58	0.02	7,945.00	4,263.09	0.54
430-1830 Street Department - Overtime	6,929.31	11,195.16	4,265.85	0.38	15,501.00	8,571.69	0.55
430-2100 Office Supplies - Street Dept	662.62	837.14	174.52	0.21	250.00	(412.62)	(1.65)
430-2150 Computer Equipment/Supplies - Street Dept	1,275.00	0.00	(1,275.00)	0.00	1,501.00	226.00	0.15
430-2160 Office Equip Maint/Repair - Street Dept	807.78	109.22	(698.56)	(6.40)	250.00	(557.78)	(2.23)
430-2300 Vehicle Operation (fuel, oil, fluids)	18,987.76	33,871.09	14,883.33	0.44	48,000.00	29,012.24	0.60
430-2380 Uniforms & Clothing	2,594.01	995.81	(1,598.20)	(1.60)	3,001.00	406.99	0.14
430-2500 Vehicle Maint/Repair- Street Dept	13,471.22	11,301.96	(2,169.26)	(0.19)	15,501.00	2,029.78	0.13
430-2600 Minor Equipment	2,325.32	1,188.40	(1,136.92)	(0.96)	2,000.00	(325.32)	(0.16)
430-3150 Drug Testing	549.00	545.00	(4.00)	(0.01)	551.00	2.00	0.00
430-3210 Telephone - Street	437.05	786.49	349.44	0.44	1,251.00	813.95	0.65

430-3310 Travel	0.00	0.00	0.00	0.00	851.00	851.00	1.00
430-3610 Electricity -DPW Garage	2,244.61	1,379.21	(865.40)	(0.63)	2,000.00	(244.61)	(0.12)
430-3620 Gas Heat -DPW Garage	4,330.56	3,981.42	(349.14)	(0.09)	5,251.00	920.44	0.18
430-3730 Building Maintenance	6,104.25	8,926.09	2,821.84	0.32	10,000.00	3,895.75	0.39
430-3740 Equipment Maint & Repairs - Street Dept	21,934.38	10,165.86	(11,768.52)	(1.16)	18,500.00	(3,434.38)	(0.19)
430-4600 Training - Street	2,493.59	1,218.12	(1,275.47)	(1.05)	1,001.00	(1,492.59)	(1.49)
430-7400 Capital Improvements	18,930.61	0.00	(18,930.61)	0.00	210,000.00	191,069.39	0.91
430-7410 Equipment Lease Loader 50/25/25	0.00	0.00	0.00	0.00	32,147.00	32,147.00	1.00
430-7420 Equipment Lease (2 Trucks) 35/32.5/32.5	105,824.80	0.00	(105,824.80)	0.00	0.00	(105,824.80)	0.00
430-7430 Equipment Backhoe	0.00	0.00	0.00	0.00	125,000.00	125,000.00	1.00
TOTAL STREET DEPARTMENT	519,655.74	379,792.07	(139,863.67)	(0.37)	1,066,952.00	547,296.26	0.51
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	4,787.16	6,613.15	1,825.99	0.28	5,500.00	712.84	0.13
TOTAL STREET CLEANING	4,787.16	6,613.15	1,825.99	0.28	5,500.00	712.84	0.13
<u>SNOW & ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	17,179.29	48,484.99	31,305.70	0.65	47,000.00	29,820.71	0.63
432-4500 Contracted Snow Removal	0.00	585.00	585.00	1.00	2,000.00	2,000.00	1.00
TOTAL SNOW/ICE REMOVAL	17,179.29	49,069.99	31,890.70	0.65	49,000.00	31,820.71	0.65
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	9,475.68	3,179.67	(6,296.01)	(1.98)	6,850.00	(2,625.68)	(0.38)
433-3720 Misc Supplies- Traffic Signals	3,887.84	10,759.77	6,871.93	0.64	5,500.00	1,612.16	0.29
TOTAL TRAFFIC SIGNALS	13,363.52	13,939.44	575.92	0.04	12,350.00	(1,013.52)	(0.08)
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	62,582.10	66,556.30	3,974.20	0.06	106,500.00	43,917.90	0.41
434-3720 Street Light Repair	486.41	584.43	98.02	0.17	751.00	264.59	0.35
434-3730 Operations/Maintenance	276.13	221.91	(54.22)	(0.24)	750.00	473.87	0.63
TOTAL STREET LIGHTING	63,344.64	67,362.64	4,018.00	0.06	108,001.00	44,656.36	0.41
<u>STORM SEWERS & DRAINS</u>							
436-2450 Materials & Supplies	0.00	10,632.14	10,632.14	1.00	8,500.00	8,500.00	1.00
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	175,000.00	175,000.00	1.00
TOTAL STORM SEWER	0.00	10,632.14	10,632.14	1.00	183,500.00	183,500.00	1.00
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	13,808.34	8,499.44	(5,308.90)	(0.62)	15,500.00	1,691.66	0.11
438-3720 Street Paving	4,254.96	42,422.81	38,167.85	0.90	346,680.00	342,425.04	0.99

TOTAL STREET MAINTENANCE	18,063.30	50,922.25	32,858.95	0.65	362,180.00	344,116.70	0.95
<u>PARKING FACILITIES</u>							
445-0315 Software (UP Safety)	10,516.50	477.50	(10,039.00)	(21.02)	10,500.00	(16.50)	0.00
445-1300 Parking Enforcement Officer	22,680.00	32,206.88	9,526.88	0.30	81,796.00	59,116.00	0.72
445-1610 FICA - Parking	3,618.18	3,528.08	(90.10)	(0.03)	5,118.00	1,499.82	0.29
445-1630 Medicare - Parking	844.03	825.74	(18.29)	(0.02)	1,197.00	352.97	0.29
445-1830 Overtime	0.00	0.00	0.00	0.00	750.00	750.00	1.00
445-1910 Uniforms/Drug Test	604.29	505.23	(99.06)	(0.20)	850.00	245.71	0.29
445-2410 Vehicle Registration/Maintenance	1,019.75	905.96	(113.79)	(0.13)	1,500.00	480.25	0.32
445-2490 Meter Purchase- Parking Facilities	0.00	0.00	0.00	0.00	3,500.00	3,500.00	1.00
445-3130 Parking Permits Ect..	0.00	10,224.00	10,224.00	1.00	2,500.00	2,500.00	1.00
445-3250 Postage	500.00	0.00	(500.00)	0.00	500.00	0.00	0.00
445-3260 Radio	211.96	0.00	(211.96)	0.00	750.00	538.04	0.72
445-3400 Advertising/Printing-Parking Facilities	907.02	2,825.49	1,918.47	0.68	2,250.00	1,342.98	0.60
445-3710 Parking Lot Maintenance-Parking Facilities	130.11	28.69	(101.42)	(3.54)	250.00	119.89	0.48
445-3720 Meter Repair/Main Supplies	1,500.66	690.78	(809.88)	(1.17)	750.00	(750.66)	(1.00)
445-7400 Cap Purchase (New Car)	0.00	9,395.89	9,395.89	1.00	18,500.00	18,500.00	1.00
TOTAL PARKING FACILITIES	42,532.50	61,614.24	19,081.74	0.31	130,711.00	88,178.50	0.67
<u>FLOOD CONTROL</u>							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	10,500.00	10,500.00	1.00
446-3710 Levee Maintenance	1,152.46	337.99	(814.47)	(2.41)	124,741.00	123,588.54	0.99
446-3730 Equipment Maintenance/Repair	546.69	0.00	(546.69)	0.00	750.00	203.31	0.27
TOTAL FLOOD CONTROL	1,699.15	337.99	(1,361.16)	(4.03)	135,991.00	134,291.85	0.99
<u>WATER</u>							
448-1300 Water Staff Salaries	150,106.64	147,690.05	(2,416.59)	(0.02)	318,964.00	168,857.36	0.53
448-1610 FICA - Water	8,830.69	6,798.12	(2,032.57)	(0.30)	22,004.00	13,173.31	0.60
448-1630 Medicare - Water	1,962.68	1,589.06	(373.62)	(0.24)	5,146.00	3,183.32	0.62
448-1830 Water Overtime	4,877.04	3,804.04	(1,073.00)	(0.28)	2,500.00	(2,377.04)	(0.95)
448-2100 Office Supplies	887.36	849.44	(37.92)	(0.04)	1,000.00	112.64	0.11
448-2110 Chemicals - Water	45,588.27	66,359.93	20,771.66	0.31	110,000.00	64,411.73	0.59
448-2150 Computer Equipment & Supplies	1,544.15	0.00	(1,544.15)	0.00	2,500.00	955.85	0.38
448-2200 Materials & Supplies	8,198.73	6,972.57	(1,226.16)	(0.18)	10,000.00	1,801.27	0.18
448-2300 Fuel Oil	10,028.80	8,283.77	(1,745.03)	(0.21)	11,500.00	1,471.20	0.13
448-2310 Vehicle Operation	283.06	133.74	(149.32)	(1.12)	2,500.00	2,216.94	0.89
448-2380 Uniforms	0.00	592.10	592.10	1.00	0.00	0.00	0.00
448-2390 Uniforms/Boot Allowance	537.44	0.00	(537.44)	0.00	750.00	212.56	0.28

448-2400 Meter M&R Supplies (Radio Reads)	55,573.34	37,886.76	(17,686.58)	(0.47)	1,400,000.00	1,344,426.66	0.96
448-2600 Small Tools/Minor Equipment - Water	3,433.29	323.89	(3,109.40)	(9.60)	20,500.00	17,066.71	0.83
448-3160 Laboratory Fees - Water	22,563.90	10,308.22	(12,255.68)	(1.19)	30,000.00	7,436.10	0.25
448-3200 Telephone- Water	2,143.58	2,256.29	112.71	0.05	3,500.00	1,356.42	0.39
448-3400 Printing & Advertising	0.00	486.00	486.00	1.00	3,500.00	3,500.00	1.00
448-3610 Electric- Water Treatment Plant	3,947.62	5,189.78	1,242.16	0.24	8,500.00	4,552.38	0.54
448-3620 Electric - Water Wells	25,175.98	29,781.73	4,605.75	0.15	47,500.00	22,324.02	0.47
448-3630 Electric - Water Distribution	1,188.93	558.54	(630.39)	(1.13)	2,250.00	1,061.07	0.47
448-3700 Well Maint & Repair	13,242.56	14,077.61	835.05	0.06	20,000.00	6,757.44	0.34
448-3720 Distribution System- Maint. & Repairs	68,836.07	4,390.84	(64,445.23)	(14.68)	375,000.00	306,163.93	0.82
448-3730 Building Maintenance	6,073.89	1,642.57	(4,431.32)	(2.70)	15,000.00	8,926.11	0.60
448-3740 WTP Maintenance & Repair	14,192.64	7,439.75	(6,752.89)	(0.91)	105,000.00	90,807.36	0.86
448-3750 Dist Contracted Services	38,092.66	37,552.66	(540.00)	(0.01)	34,850.00	(3,242.66)	(0.09)
448-4200 Dues/Subscriptions - Water	2,963.00	3,379.50	416.50	0.12	2,500.00	(463.00)	(0.19)
448-4500 Contracted Line Maint - Water	4,262.15	23,658.88	19,396.73	0.82	15,000.00	10,737.85	0.72
448-4600 Training/conferences - Water	660.89	815.00	154.11	0.19	1,500.00	839.11	0.56
448-4700 Sludge Removal	20,802.97	30,973.30	10,170.33	0.33	65,000.00	44,197.03	0.68
448-4910 Permits	20,335.00	0.00	(20,335.00)	0.00	20,000.00	(335.00)	(0.02)
448-7400 Capital Improvements	683,791.18	1,539,553.35	855,762.17	0.56	178,310.00	(505,481.18)	(2.83)
448-7410 Capital purchase (UTV)	111,089.73	0.00	(111,089.73)	0.00	128,441.00	17,351.27	0.14
TOTAL WATER FACILITIES	1,331,214.24	1,993,347.49	662,133.25	0.33	2,963,215.00	1,632,000.76	0.55
RECREATION							
452-1300 Staff Salary (Golf)	0.00	67,726.31	67,726.31	1.00	0.00	0.00	0.00
452-1610 FICA (Golf)	0.00	3,918.48	3,918.48	1.00	0.00	0.00	0.00
452-1630 Medicare (Golf)	0.00	916.42	916.42	1.00	0.00	0.00	0.00
452-2100 Office Supplies (Golf)	0.00	285.66	285.66	1.00	0.00	0.00	0.00
452-2110 Credit Card Expenses (Golf)	0.00	2,905.52	2,905.52	1.00	0.00	0.00	0.00
452-2200 Operating Expenses	31.80	2,798.65	2,766.85	0.99	0.00	(31.80)	0.00
452-2210 Fertilizer, Seed & Chem.	0.00	18,459.69	18,459.69	1.00	0.00	0.00	0.00
452-2290 Snack Bar Supplies (Golf)	0.00	1,484.75	1,484.75	1.00	0.00	0.00	0.00
452-2310 Fuel (Golf)	0.00	7,340.42	7,340.42	1.00	0.00	0.00	0.00
452-2470 Pro Shop Supplies (Golf)	0.00	4,294.55	4,294.55	1.00	0.00	0.00	0.00
452-2601 Building Maintenance/Repair (Golf)	0.00	76.64	76.64	1.00	0.00	0.00	0.00
452-2602 Building Maintenance/Repair (Pool)	247.56	781.79	534.23	0.68	1,250.00	1,002.44	0.80
67/33							
452-2610 Pool Maintenance/Repair	219.94	430.10	210.16	0.49	2,500.00	2,280.06	0.91

452-2621 Small Tools & Equipment (Golf)	0.00	5,871.95	5,871.95	1.00	0.00	0.00	0.00
452-2622 Small Tools & Equipment (Pool)	172.71	0.00	(172.71)	0.00	500.00	327.29	0.65
452-2630 Materials & Supplies- Recreation	0.00	0.00	0.00	0.00	500.00	500.00	1.00
452-3611 Electricity (Golf)	0.00	822.88	822.88	1.00	0.00	0.00	0.00
452-3612 Electricity (Pool)	5,276.47	4,456.46	(820.01)	(0.18)	2,500.00	(2,776.47)	(1.11)
452-3622 Gas (Pool)	777.53	829.23	51.70	0.06	0.00	(777.53)	0.00
452-3741 M&R Services (Golf)	0.00	1,462.41	1,462.41	1.00	0.00	0.00	0.00
452-3742 Maintenance & Repairs (Pool)	146.22	534.59	388.37	0.73	550.00	403.78	0.73
452-4540 Stewardship Contribution	141,253.11	47,334.83	(93,918.28)	(1.98)	167,990.00	26,736.89	0.16
452-7400 CAP Parks	0.00	30,475.00	30,475.00	1.00	6,500.00	6,500.00	1.00
TOTAL RECREATION	148,125.34	203,206.33	55,080.99	0.27	182,290.00	34,164.66	0.19

DONATIONS

453-5440 MCCD Stream Gage	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL DONATIONS	0.00	0.00	0.00	0.00	500.00	500.00	1.00

PARKS

454-2600 Recreation Equipment	0.00	366.70	366.70	1.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
454-3200 Telephone Expense	927.40	773.30	(154.10)	(0.20)	1,850.00	922.60	0.50
454-3610 Electricity	561.81	696.14	134.33	0.19	3,150.00	2,588.19	0.82
454-3710 Land Maintenance	4,465.61	5,576.56	1,110.95	0.20	2,500.00	(1,965.61)	(0.79)
454-3720 Equipment Maintenance	2,366.08	494.00	(1,872.08)	(3.79)	1,250.00	(1,116.08)	(0.89)
454-3730 Building Maintenance & Repairs	4,407.51	2,750.03	(1,657.48)	(0.60)	10,000.00	5,592.49	0.56
454-4700 Portable Toilets Rental Service	870.00	2,320.00	1,450.00	0.63	6,000.00	5,130.00	0.86
454-7400 CAP Purchase/Machinery	4,797.00	1,539.98	(3,257.02)	(2.11)	9,500.00	4,703.00	0.50
TOTAL PARKS	18,395.41	14,516.71	(3,878.70)	(0.27)	34,850.00	16,454.59	0.47

SHADE TREES

455-2460 Materials & Supplies	415.84	0.00	(415.84)	0.00	2,500.00	2,084.16	0.83
455-3720 Maintenance	6,450.00	0.00	(6,450.00)	0.00	15,500.00	9,050.00	0.58
455-7200 Shade Tree - New Planting	690.00	289.00	(401.00)	(1.39)	2,500.00	1,810.00	0.72
TOTAL SHADE TREES	7,555.84	289.00	(7,266.84)	(25.14)	20,500.00	12,944.16	0.63

ECONOMIC DEVELOPMENTt

463-3020 IBW Remediation	0.00	48,653.14	48,653.14	1.00	1,500.00	1,500.00	1.00
463-3100 Comprehensive Plan Implementation	5,000.63	0.00	(5,000.63)	0.00	5,000.00	(0.63)	0.00
TOTAL ECONOMIC DEVELOPMENT	5,000.63	48,653.14	43,652.51	0.90	6,500.00	1,499.37	0.23

DOWNTOWN DISTRICT

465-3740 Maintenance/Repair (Decorations)	2,700.00	1,658.05	(1,041.95)	(0.63)	750.00	(1,950.00)	(2.60)
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465-5400 Contribution - ECA	5,000.00	5,000.00	0.00	0.00	10,000.00	5,000.00	0.50
TOTAL DOWNTOWN DISTRICT	7,700.00	6,658.05	(1,041.95)	(0.16)	10,750.00	3,050.00	0.28
<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	0.00	0.00	0.00	0.00	122,000.00	122,000.00	1.00
471-1100 Principal- 2016 Loan	0.00	0.00	0.00	0.00	454,411.00	454,411.00	1.00
471-1110 Penn Vest Waterline	30,806.12	30,032.20	(773.92)	(0.03)	46,407.00	15,600.88	0.34
471-1120 Penn Vest Dam	25,383.38	24,628.22	(755.16)	(0.03)	38,269.00	12,885.62	0.34
TOTAL DEBT SERVICE	56,189.50	54,660.42	(1,529.08)	(0.03)	661,087.00	604,897.50	0.92
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	13,125.90	14,940.39	1,814.49	0.12	33,000.00	19,874.10	0.60
472-1100 Interest- 2016 Loan	62,191.87	41,021.75	(21,170.12)	(0.52)	100,000.00	37,808.13	0.38
472-1110 Penn Vest Water Line	5,966.12	6,740.04	773.92	0.11	8,753.00	2,786.88	0.32
472-1120 Penn Vest Dam	8,222.62	8,977.78	755.16	0.08	12,142.00	3,919.38	0.32
TOTAL DEBT INTEREST	89,506.51	71,679.96	(17,826.55)	(0.25)	153,895.00	64,388.49	0.42
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	0.00	0.00	0.00	0.00	41,500.00	41,500.00	1.00
TOTAL INTER-GOVNMTAL EXPENSES	0.00	0.00	0.00	0.00	41,500.00	41,500.00	1.00
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	138,386.00	123,788.00	(14,598.00)	(0.12)	155,000.00	16,614.00	0.11
486-3530 Workers Comp Insurance	50,293.00	39,931.00	(10,362.00)	(0.26)	48,501.00	(1,792.00)	(0.04)
486-3531 Workers Comp - Fire Department	25,195.00	19,869.00	(5,326.00)	(0.27)	24,501.00	(694.00)	(0.03)
486-3550 Deductible	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
486-4010 Public Officials Liability	16,375.00	15,630.00	(745.00)	(0.05)	16,000.00	(375.00)	(0.02)
TOTAL INSURANCE	230,249.00	199,218.00	(31,031.00)	(0.16)	254,002.00	23,753.00	0.09
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	13,533.61	14,309.70	776.09	0.05	23,501.00	9,967.39	0.42
487-1590 Major Medical (BC/BS)	409,772.00	463,975.45	54,203.45	0.12	617,463.00	207,691.00	0.34
487-1591 Health Ins Buyout/HRA	13,500.00	12,750.00	(750.00)	(0.06)	15,000.00	1,500.00	0.10
487-5310 N/U Pension MMO	35,017.27	32,581.36	(2,435.91)	(0.07)	253,623.00	218,605.73	0.86
TOTAL EMPLOYEE BENEFITS	471,822.88	523,616.51	51,793.63	0.10	909,587.00	437,764.12	0.48
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	13,686.27	19,227.22	5,540.95	0.29	20,000.00	6,313.73	0.32
TOTAL EMPLOYER FICA EXPENSES	13,686.27	19,227.22	5,540.95	0.29	20,000.00	6,313.73	0.32
<u>TRANSFERS</u>							
492-0100 Transfer to Recreation Fund	0.00	0.00	0.00	0.00	11,490.00	11,490.00	1.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	11,490.00	11,490.00	1.00

Total Expenses	7,297,200.10	7,548,212.39	251,012.29	0.03	16,128,351.00	8,831,150.90	0.55
Excess Revenue Over(Under) Expenditures	<u>2,109,785.68</u>	<u>3,161,287.24</u>	<u>(1,051,501.56)</u>	<u>0.33</u>	<u>67,464.00</u>	<u>2,042,321.68</u>	<u>(30.27)</u>

<u>Account # & Title</u>	<u>Y-T-D</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		
	<u>8/31/2023</u>	<u>8/31/2022</u>			<u>8/31/2023</u>	<u>Variance</u>	<u>%</u>
401-2140 IT Expenses	19,574.46	8,622.40	(10,952.06)	(1.27)	16,501.00	(3,073.46)	(0.19)
401-4200 Association Dues/Subscriptions	23,442.62	16,884.26	(6,558.36)	(0.39)	12,501.00	(10,941.62)	(0.88)
401-4600 Training/Conference - General Government	4,000.00	1,044.18	(2,955.82)	(2.83)	2,501.00	(1,499.00)	(0.60)
403-3150 Commissions Del. RE Taxes	4,179.32	3,743.80	(435.52)	(0.12)	3,201.00	(978.32)	(0.31)
403-3190 Commission Deed Transfer Tax	1,990.60	3,513.17	1,522.57	0.43	1,500.00	(490.60)	(0.33)
404-3160 Legal Services - WTP	105,643.17	25,080.94	(80,562.23)	(3.21)	25,500.00	(80,143.17)	(3.14)
409-3730 Maintenance & Repair Annex	5,961.64	3,405.75	(2,555.89)	(0.75)	3,501.00	(2,460.64)	(0.70)
409-3740 Maintenance & Repairs	8,151.25	6,906.71	(1,244.54)	(0.18)	2,501.00	(5,650.25)	(2.26)
429-1830 Sewer Overtime	1,871.51	680.36	(1,191.15)	(1.75)	1,250.00	(621.51)	(0.50)
429-2100 Office Supplies	1,238.87	207.30	(1,031.57)	(4.98)	850.00	(388.87)	(0.46)
429-2200 Materials & Supplies- WWTP	4,937.08	3,915.74	(1,021.34)	(0.26)	4,500.00	(437.08)	(0.10)
445-3720 Meter Repair/Main Supplies	1,500.66	690.78	(809.88)	(1.17)	750.00	(750.66)	(1.00)
448-3750 Dist Contracted Services	38,092.66	37,552.66	(540.00)	(0.01)	34,850.00	(3,242.66)	(0.09)
448-4200 Dues/Subscriptions - Water	2,963.00	3,379.50	416.50	0.12	2,500.00	(463.00)	(0.19)
448-4910 Permits	20,335.00	0.00	(20,335.00)	0.00	20,000.00	(335.00)	(0.02)
448-7400 Capital Improvements	683,791.18	1,539,553.35	855,762.17	0.56	178,310.00	(505,481.18)	(2.83)
452-3612 Electricity (Pool)	5,276.47	4,456.46	(820.01)	(0.18)	2,500.00	(2,776.47)	(1.11)
454-3710 Land Maintenance	4,465.61	5,576.56	1,110.95	0.20	2,500.00	(1,965.61)	(0.79)
454-3720 Equipment Maintenance	2,366.08	494.00	(1,872.08)	(3.79)	1,250.00	(1,116.08)	(0.89)
465-3740 Maintenance/Repair (Decorations)	2,700.00	1,658.05	(1,041.95)	(0.63)	750.00	(1,950.00)	(2.60)
486-3530 Workers Comp Insurance	50,293.00	39,931.00	(10,362.00)	(0.26)	48,501.00	(1,792.00)	(0.04)
486-3531 Workers Comp - Fire Department	25,195.00	19,869.00	(5,326.00)	(0.27)	24,501.00	(694.00)	(0.03)
486-3550 Deductible	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
486-4010 Public Officials Liability	16,375.00	15,630.00	(745.00)	(0.05)	16,000.00	(375.00)	(0.02)

Consolidated by Fund Stmt of Activity - Budget vs Actual
August 31, 2023 General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	1,361,959.36	1,445,925.00	(83,965.64)
301-2000 Real Estate Tax- Prior Year	608.98	320.00	288.98
301-3000 Real Estate Tax - Interim	0.00	192.00	(192.00)
301-4000 Real Estate Tax - Delinquent	52,618.22	79,664.00	(27,045.78)
<u>TOTAL TAXES</u>	<u>1,415,186.56</u>	<u>1,526,101.00</u>	<u>(110,914.44)</u>
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	99,529.68	185,000.00	(85,470.32)
310-2000 Earned Income Tax	768,400.73	925,000.00	(156,599.27)
310-5000 Municipal Service Tax	236,079.20	295,000.00	(58,920.80)
<u>TOTAL ACT 511 TAXES</u>	<u>1,104,009.61</u>	<u>1,405,000.00</u>	<u>(300,990.39)</u>
<u>BUSINESS LICENSES/PERMITS</u>			
321-2000 Health/Restaurant Licenses	8,234.00	14,500.00	(6,266.00)
321-6100 Rental License	124,919.50	165,000.00	(40,080.50)
321-6110 Short-Term Rental Lic.	0.00	2,500.00	(2,500.00)
321-8000 Cable TV Franchise Tax	52,220.39	118,500.00	(66,279.61)
<u>TOTAL LICENSES/PERMITS</u>	<u>185,373.89</u>	<u>300,500.00</u>	<u>(115,126.11)</u>
<u>NON-BUSINESS PERMITS</u>			
322-8100 Event Permit Fee	425.00	1,500.00	(1,075.00)
322-8200 Street Opening Permits	4,460.00	9,000.00	(4,540.00)
322-9400 Misc Permits	1,435.00	10,000.00	(8,565.00)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>6,320.00</u>	<u>20,500.00</u>	<u>(14,180.00)</u>
<u>FINES</u>			
331-1100 Vehicle Code Violations	97,975.74	190,000.00	(92,024.26)
331-1200 Violation of Zoning Ord & Statutes	12,960.00	36,000.00	(23,040.00)
331-1210 Vehicle Boot Fines	50.00	0.00	50.00
<u>TOTAL FINES</u>	<u>110,985.74</u>	<u>226,000.00</u>	<u>(115,014.26)</u>
<u>INTEREST</u>			
341-0000 Interest Income	0.00	5,500.00	(5,500.00)
341-0110 Interest-Savings & C.D.	22,744.61	0.00	22,744.61
341-0210 Interest -P.L.G.I.T.	793.31	0.00	793.31
341-0211 Interest PLGIT Plus	9,257.40	0.00	9,257.40
TOTAL INTEREST	32,795.32	5,500.00	27,295.32

RENTS

342-4700 Borough Property Rental	0.00	100.00	(100.00)
342-5310 Royalties - Cell Tower	43,910.06	30,125.00	13,785.06
<u>TOTAL RENTS</u>	<u>43,910.06</u>	<u>30,225.00</u>	<u>13,685.06</u>

STATE GRANT PROGRAM

354-1200 Performance Grant - Twin Boroughs	0.00	22,000.00	(22,000.00)
354-1260 American Recovery Funds	0.00	265,000.00	(265,000.00)
<u>TOTAL STATE GRANTS</u>	<u>0.00</u>	<u>287,000.00</u>	<u>(287,000.00)</u>

STATE SHARED REVENUE

355-0100 Public Utility Realty/Bev Tax	3,900.00	3,875.00	25.00
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	46,070.00	(46,070.00)
355-0700 Foreign Fire Ins Premium Tax	0.00	46,750.00	(46,750.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>3,900.00</u>	<u>96,695.00</u>	<u>(92,795.00)</u>

PMT IN LIEU OF TAXES

359-0010 Housing Authority PILOT	6,927.07	5,500.00	1,427.07
<u>TOTAL PILOT</u>	<u>6,927.07</u>	<u>5,500.00</u>	<u>1,427.07</u>

GENERAL GOVERNMENT

361-1110 Closing Report Fee	5,733.55	12,500.00	(6,766.45)
361-3300 Permits - Zoning - Gen Government	76,544.28	200,000.00	(123,455.72)
361-3400 Zoning Plan Review	23,899.19	22,500.00	1,399.19
361-5000 Codes Office Supplies	0.70	15.00	(14.30)
<u>TOTAL GENERAL GOVERNMENT</u>	<u>106,177.72</u>	<u>235,015.00</u>	<u>(128,837.28)</u>

PUBLIC SAFETY

362-4710 Rental Unit Reinspection Fees	0.00	500.00	(500.00)
<u>TOTAL PUBLIC SAFETY</u>	<u>0.00</u>	<u>500.00</u>	<u>(500.00)</u>

HIGHWAYS & STREETS

363-2100 Meter Revenue	66,565.85	125,000.00	(58,434.15)
363-2200 Parking Permits	14,898.62	18,000.00	(3,101.38)
363-2210 Residential Parking Permit	1,955.00	525.00	1,430.00
363-2300 Meter Bags	637.60	850.00	(212.40)
363-5100 PennDOT Snow Removal	0.00	20,582.00	(20,582.00)
363-5200 Borough DPW Services	455.00	750.00	(295.00)
<u>TOTAL HIGHWAYS & STREETS</u>	<u>84,512.07</u>	<u>165,707.00</u>	<u>(81,194.93)</u>

SANITATION

364-3010 Solid Waste User Fees	806,778.75	1,038,695.00	(231,916.25)
364-3020 Solid Waste Fees Prior/Delinquent	21,712.60	15,500.00	6,212.60
364-3030 Solid Waste - Bulk items and tags	13,137.50	15,500.00	(2,362.50)
364-3150 Lien Rents Solid Waste	0.00	1,500.00	(1,500.00)
364-3160 Garbage Lien Interest	3,127.34	8,500.00	(5,372.66)
<u>TOTAL SANITATION</u>	<u>844,756.19</u>	<u>1,079,695.00</u>	<u>(234,938.81)</u>

MISCELLANEOUS REVENUES

380-1000 Stroudsburg Share- TB Employee	0.00	17,992.00	(17,992.00)
380-1010 Emp Cont Hlth Insr	5,225.16	9,099.00	(3,873.84)
380-1070 Miscellaneous Income	12,216.88	550.00	11,666.88
380-5100 Shopping Cart Fees	1,035.00	5,500.00	(4,465.00)
<u>TOTAL MISC. REVENUES</u>	<u>18,477.04</u>	<u>33,141.00</u>	<u>(14,663.96)</u>

CONTR. FROM PRIVATE

SALE OF ASSETS

391-0010 Sale of Assets	26,650.00	650,000.00	(623,350.00)
391-0020 Damage to Borough Property	464.54	15,000.00	(14,535.46)
TOTAL SALE OF ASSETS	27,114.54	665,000.00	(637,885.46)

TRANSFERS

CAPITAL PROCEEDS

DIVIDENDS

395-2000 Dividends Received - General Liability	32,241.79	18,000.00	14,241.79
395-3000 Dividends Received - Health Insurance	73,191.00	36,000.00	37,191.00
<u>TOTAL DIVIDENDS</u>	<u>105,432.79</u>	<u>54,000.00</u>	<u>51,432.79</u>

Total Revenues	4,095,878.60	6,136,079.00	(2,040,200.40)
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Expenses

LEGISLATIVE

400-1100 Council Salary	4,330.74	4,705.00	374.26
400-1120 Mayor Salary	4,196.70	5,000.00	803.30
400-1610 FICA - Legislative	451.90	602.00	150.10
400-1630 Medicare - Legislative	105.41	141.00	35.59
400-3110 Training/Conferences	0.00	1,000.00	1,000.00
400-3210 Dues/Subscriptions	6,224.22	2,250.00	(3,974.22)
400-3310 Misc/Travel	0.00	250.00	250.00
<u>TOTAL LEGISLATIVE</u>	<u>15,308.97</u>	<u>13,948.00</u>	<u>(1,360.97)</u>

GENERAL GOVERNMENT

401-1210 Manager Salary	23,705.59	37,266.00	13,560.41
401-1220 Director-Public Works	0.00	28,080.00	28,080.00
401-1400 Admin Staff Salary	36,822.62	81,900.00	45,077.38
401-1410 Utility Billing Coordinator	5,776.00	10,889.00	5,113.00
401-1610 FICA - Admin	5,997.10	10,170.00	4,172.90
401-1630 Medicare - Admin	1,173.98	2,378.00	1,204.02
401-1830 Admin - Overtime	0.00	450.00	450.00
401-2100 Office Supplies - Administration	3,299.85	2,400.00	(899.85)
401-2130 Office Equipment/Furniture	740.91	300.00	(440.91)
401-2140 IT Expenses	9,443.03	4,950.00	(4,493.03)
401-2150 Computer Equipment/Supplies-Gen Government	4,721.30	3,000.00	(1,721.30)
401-2160 Equipment Maintenance	324.44	825.00	500.56
401-2300 Vehicle Expense	0.00	450.00	450.00
401-3110 Data Storage software	1,159.58	2,550.00	1,390.42
401-3210 Telephone - Gen Government	2,626.18	2,595.00	(31.18)
401-3250 Postage - Payroll Processing Fee	2,159.91	5,550.00	3,390.09
401-3310 Travel- Gen Government	0.00	960.00	960.00
401-3400 Advertising/Printing - Gen Government	681.60	1,650.00	968.40
401-4200 Association Dues/Subscriptions	7,709.18	3,750.00	(3,959.18)
401-4600 Training/Conference - General Government	2,000.00	750.00	(1,250.00)
401-7200 CIP - New Car	85,401.67	59,509.00	(25,892.67)
TOTAL GENERAL GOVT	193,742.94	260,372.00	66,629.06

FINANCIAL ADMINISTRATION

402-3100 Trustee Chg Bond Payment	1,243.00	1,625.00	382.00
402-3110 Auditing Services - General Fund	8,378.50	14,640.00	6,261.50
402-3120 Accounting Services	1,371.60	3,250.00	1,878.40
402-3170 Accounting Software	5,603.76	2,300.00	(3,303.76)
402-3210 Credit Card Fees	10,384.13	5,700.00	(4,684.13)
TOTAL FINANCIAL ADMIN	26,980.99	27,515.00	534.01

TAX COLLECTION

403-1140 Tax Collector Salary	2,835.00	4,233.00	1,398.00
403-1610 FICA - Tax Collector	44.80	262.00	217.20
403-1630 Medicare - Tax Collector	10.40	61.00	50.60
403-2100 Materials & Supplies	251.28	1,594.00	1,342.72
403-3150 Commission Del. Real Estate Tax	2,367.32	1,594.00	(773.32)
403-3170 Commission Local Ser. Tax	3,512.01	4,500.00	987.99
403-3180 Commission Earned Income Tax	11,467.59	15,500.00	4,032.41
403-3190 Commission Deed Transfer Tax	1,990.60	1,500.00	(490.60)
TOTAL TAX COLLECTION	22,479.00	29,244.00	6,765.00

LEGAL SERVICES

404-3140 Solicitor Retainer & Fees	95,415.65	100,000.00	4,584.35
TOTAL LEGAL SERVICES	95,415.65	100,000.00	4,584.35

ENGINEERING

408-3130 Engineering Services - Gen Prof Services	23,088.25	0.00	(23,088.25)
TOTAL ENGINEERING	23,088.25	0.00	(23,088.25)

MUNICIPAL BUILDINGS (70/15/15)

409-2360 Materials & Supplies - Mun Bldg	59.80	450.00	390.20
409-3610 Electricity-Mun. Bldg.	4,429.42	4,568.00	138.58
409-3620 Electric Annex	1,261.31	1,125.00	(136.31)
409-3640 Gas (heat) - Annex	748.81	1,013.00	264.19
409-3730 Maintenance & Repair Annex	2,031.32	1,575.00	(456.32)
409-3740 Maintenance & Repairs	6,406.76	1,125.00	(5,281.76)
TOTAL MUNICIPAL BUILDING	14,937.42	9,856.00	(5,081.42)

POLICE DEPARTMENT

410-7600 SARP Regional Costs	1,893,677.36	2,840,516.00	946,838.64
TOTAL POLICE	1,893,677.36	2,840,516.00	946,838.64

FIRE DEPARTMENT

411-2100 Auxiliary Donation - Fire Dept	3,300.00	15,000.00	11,700.00
411-2500 Vehicle Maint/Supplies- Fire Dept	5,053.66	7,500.00	2,446.34
411-2600 Small Tools/ Equipment	0.00	5,500.00	5,500.00
411-3210 Telephone - Fire Dept	2,173.86	2,500.00	326.14
411-3270 Radio Maintenance	0.00	10,000.00	10,000.00
411-3620 Electricity	6,401.86	11,500.00	5,098.14
411-3630 Gas (heat)	213.46	5,000.00	4,786.54
411-3730 Equipment Testing	5,435.00	10,000.00	4,565.00
411-4200 Building Maintenance- Fire Dept	4,468.12	28,500.00	24,031.88
411-4600 Contracted Services	0.00	2,500.00	2,500.00
411-5300 Contribution	0.00	1,000.00	1,000.00
TOTAL FIRE DEPARTMENT	27,045.96	99,000.00	71,954.04

CODE ENFORCEMENT

413-1220 Code Enforcement Office Salary	19,246.41	30,240.00	10,993.59
413-1400 Staff Salary	90,979.70	126,750.00	35,770.30
413-1610 FICA - Code Enforcement	5,643.02	9,826.00	4,182.98
413-1630 Medicare - Code Enforcement	1,316.58	2,298.00	981.42
413-1830 Overtime	0.00	1,500.00	1,500.00
413-2100 Materials & Supplies - Codes	2,106.15	1,250.00	(856.15)

413-2150 Computer Equipment/Supplies-Code Enforcement	2,218.32	4,500.00	2,281.68
413-2300 Vehicle Operation - Code Enforcement	0.00	750.00	750.00
413-2500 Vehicle Maintenance	122.04	750.00	627.96
413-3150 Software License	4,404.00	8,000.00	3,596.00
413-3400 Advertising Expense	3,140.62	2,500.00	(640.62)
413-4200 Assoc. Dues/Subscriptions	1,523.29	750.00	(773.29)
413-4600 Training/Conference Expense	0.00	500.00	500.00
413-7400 CAP Purchase	0.00	18,500.00	18,500.00
TOTAL CODE ENFORCEMENT	130,700.13	208,114.00	77,413.87

PLANNING/ZONING

414-3140 Legal Services - Planning/Zoning	1,638.37	5,500.00	3,861.63
414-4500 Contracted Permitting	56,005.96	150,000.00	93,994.04
TOTAL PLANNING/ZONING	57,644.33	155,500.00	97,855.67

EMERGENCY SERVICES

415-5300 Control Center Payment	42,614.00	63,921.00	21,307.00
TOTAL EMERGENCY SERVICES	42,614.00	63,921.00	21,307.00

HEALTH DEPARTMENT

421-1220 Salaries & Wages-Health	4,207.41	9,607.00	5,399.59
421-1610 FICA - Health Dept	291.56	596.00	304.44
421-1630 Medicare - Health Dept	46.52	139.00	92.48
421-2100 Supplies	0.00	150.00	150.00
421-2150 Computer Equipment/Supplies (70/30)	0.00	35.00	35.00
TOTAL HEALTH DEPARTMENT	4,545.49	10,527.00	5,981.51

SANITATION (RECYCLING)

426-1400 Recycling Staff Salaries	63,897.78	114,222.00	50,324.22
426-1610 FICA - Sanitation/Recycling	5,140.82	7,082.00	1,941.18
426-1630 Medicare - Sanitation/Recycling	1,198.80	1,656.00	457.20
426-1830 Overtime	0.00	500.00	500.00
426-2270 Supplies	709.09	1,250.00	540.91
426-2500 Recycling Grant to Twin Boros	0.00	22,000.00	22,000.00
426-4600 Conferences/Training	0.00	500.00	500.00
TOTAL SANITATION	70,946.49	147,210.00	76,263.51

SOLID WASTE

427-3130 Landfill-Engineering Ser.	4,897.61	8,500.00	3,602.39
427-4700 Refuse Coll/Disp Contract	574,520.54	989,576.00	415,055.46
427-4710 WM Trash Bags	7,759.50	7,500.00	(259.50)
TOTAL SOLID WASTE	587,177.65	1,005,576.00	418,398.35

STREET DEPARTMENT (35/30/30/05)

430-1220 Salary - DPW Foreman	14,656.00	22,919.00	8,263.00
430-1300 Salaries & Wages - DPW	69,630.32	150,135.00	80,504.68
430-1610 FICA - Street Dept	5,287.29	11,042.00	5,754.71
430-1630 Medicare - Street Dept	1,472.87	2,582.00	1,109.13
430-1830 Street Department - Overtime	6,929.31	5,038.00	(1,891.31)
430-2100 Office Supplies - Street Dept	405.08	81.00	(324.08)
430-2150 Computer Equipment/Supplies - Street Dept	1,275.00	488.00	(787.00)
430-2160 Office Equip Maint/Repair - Street Dept	807.78	81.00	(726.78)
430-2300 Vehicle Operation (fuel, oil, fluids)	9,309.78	15,600.00	6,290.22
430-2380 Uniforms & Clothing	1,558.62	975.00	(583.62)
430-2500 Vehicle Maint/Repair- Street Dept	6,419.42	5,038.00	(1,381.42)
430-2600 Minor Equipment	831.50	650.00	(181.50)
430-3150 Drug Testing	164.69	179.00	14.31
430-3210 Telephone - Street	131.14	406.00	274.86
430-3310 Travel	0.00	276.00	276.00
430-3610 Electricity -DPW Garage	1,155.53	650.00	(505.53)
430-3620 Gas Heat -DPW Garage	1,501.85	1,706.00	204.15
430-3730 Building Maintenance	5,205.02	3,250.00	(1,955.02)
430-3740 Equipment Maint & Repairs - Street Dept	6,969.07	6,013.00	(956.07)
430-4600 Training - Street	748.42	325.00	(423.42)
430-7400 Capital Improvements	18,930.61	68,250.00	49,319.39
430-7410 Equipment Lease Loader 50/25/25	0.00	10,448.00	10,448.00
TOTAL STREET DEPARTMENT	153,389.30	306,132.00	152,742.70

STREET CLEANING

431-3740 Machinery Maintenance/Supplies	4,787.16	5,500.00	712.84
TOTAL STREET CLEANING	4,787.16	5,500.00	712.84

SNOW & ICE REMOVAL

432-2210 Snow & Ice Removal	12,822.31	(5,250.00)	(18,072.31)
TOTAL SNOW/ICE REMOVAL	12,822.31	(5,250.00)	(18,072.31)

TRAFFIC SIGNS/SIGNALS

433-3720 Misc Supplies- Traffic Signals	3,717.34	2,750.00	2,626.66
TOTAL TRAFFIC SIGNALS	3,717.34	2,750.00	2,626.66

STREET LIGHTING

434-3720 Street Light Repair	254.98	0.00	(254.98)
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434-3730 Operations/Maintenance	276.13	750.00	473.87
TOTAL STREET LIGHTING	531.11	750.00	218.89

STORM SEWERS & DRAINS

436-2450 Materials & Supplies	0.00	425.00	425.00
436-3710 Storm Water Project MS4	0.00	97,500.00	97,500.00
TOTAL STORM SEWER	0.00	97,925.00	97,925.00

STREET MAINTENANCE

438-2450 Materials & Supplies St Maintenance	5,696.77	775.00	425.00
438-3720 Street Paving	441.69	0.00	425.00
TOTAL STREET MAINTENANCE	6,138.46	775.00	425.00

PARKING FACILITIES

445-0315 Software (UP Safety)	10,516.50	10,500.00	(16.50)
445-1300 Parking Enforcement Officer	22,680.00	81,796.00	59,116.00
445-1610 FICA - Parking	3,618.18	5,118.00	1,499.82
445-1630 Medicare - Parking	844.03	1,197.00	352.97
445-1830 Overtime	0.00	750.00	750.00
445-1910 Uniforms/Drug Test	604.29	850.00	245.71
445-2410 Vehicle Registration/Maintenance	1,019.75	1,500.00	480.25
445-2490 Meter Purchase- Parking Facilities	0.00	3,500.00	3,500.00
445-3130 Parking Permits Ect..	0.00	2,500.00	2,500.00
445-3250 Postage	500.00	500.00	0.00
445-3260 Radio	211.96	750.00	538.04
445-3400 Advertising/Printing-Parking Facilities	907.02	2,250.00	1,342.98
445-3710 Parking Lot Maintenance-Parking Facilities	130.11	250.00	119.89
445-3720 Meter Repair/Main Supplies	1,500.66	750.00	(750.66)
445-7400 Cap Purchase (New Car)	0.00	18,500.00	18,500.00
TOTAL PARKING FACILITIES	42,532.50	130,711.00	88,178.50

FLOOD CONTROL

446-3130 Engineering Services	0.00	10,500.00	10,500.00
446-3710 Levee Maintenance	1,152.46	124,741.00	123,588.54
446-3730 Equipment Maintenance/Repair	546.69	750.00	203.31
TOTAL FLOOD CONTROL	1,699.15	135,991.00	134,291.85

RECREATION

452-2610 Pool Maintenance/Repair	131.99	0.00	(131.99)
452-3612 Electricity (Pool)	91.18	0.00	(91.18)
452-3742 Maintenance & Repairs (Pool)	94.94	0.00	(94.94)

452-7400 CAP Parks	0.00	6,500.00	6,500.00
TOTAL RECREATION	318.11	6,500.00	6,181.89

DONATIONS

453-5440 MCCD Stream Gage	0.00	500.00	500.00
TOTAL DONATIONS	0.00	500.00	500.00

PARKS

454-3710 Land Maintenance	2,920.30	0.00	(2,920.30)
TOTAL PARKS	2,920.30	0.00	(2,920.30)

SHADE TREES

455-2460 Materials & Supplies	415.84	2,500.00	2,084.16
455-3720 Maintenance	6,450.00	15,500.00	9,050.00
455-7200 Shade Tree - New Planting	690.00	2,500.00	1,810.00
TOTAL SHADE TREES	7,555.84	20,500.00	12,944.16

ECONOMIC DEVELOPMENT

463-3020 IBW Remediation	0.00	1,500.00	1,500.00
463-3100 Comprehensive Plan Implementation	5,000.63	5,000.00	(0.63)
TOTAL ECONOMIC DEVELOPMENT	5,000.63	6,500.00	1,499.37

DOWNTOWN DISTRICT

465-3740 Maintenance/Repair (Decorations)	2,700.00	750.00	(1,950.00)
465-5400 Contribution - ECA	5,000.00	10,000.00	5,000.00
TOTAL DOWNTOWN DISTRICT	7,700.00	10,750.00	3,050.00

INTER-GOVNMTAL EXPENSES

481-5200 Firemans Relief Fund	0.00	41,500.00	41,500.00
TOTAL INTER-GOVNMTAL EXPENSES	0.00	41,500.00	41,500.00

INSURANCE

486-3510 Property-Liability Insurance	46,002.36	51,150.00	5,147.64
486-3530 Workers Comp Insurance	16,596.68	16,005.00	(591.68)
486-3531 Workers Comp - Fire Department	11,293.16	8,085.00	(3,208.16)
486-3550 Deductible	0.00	3,300.00	3,300.00
486-4010 Public Officials Liability	5,459.00	5,280.00	(179.00)
TOTAL INSURANCE	79,351.20	83,820.00	4,468.80

EMPLOYEE BENEFITS/INS

487-1580 Life/Disability Insurance	3,528.72	7,755.00	4,226.28
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487-1590 Major Medical (BC/BS)	100,757.98	203,763.00	103,005.02
487-1591 Health Ins Buyout/HRA	5,292.50	4,950.00	(342.50)
487-5310 N/U Pension MMO	9,826.18	70,890.00	61,063.82
TOTAL EMPLOYEE BENEFITS	119,405.38	287,358.00	167,952.62
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	1,076.71	6,600.00	5,523.29
TOTAL EMPLOYER FICA EXPENSES	1,076.71	6,600.00	5,523.29
<u>TRANSFERS</u>			
492-0100 Transfer to Recreation Fund	0.00	11,490.00	11,490.00
TOTAL TRANSFERS	0.00	11,490.00	11,490.00
Total Expenses	3,655,250.13	6,118,851.00	3,026,012.90
Excess Revenue Over(Under) Expenditures	440,628.47	17,228.00	792,569.35

Consolidated by Fund Stmt of Activity - Budget vs Actual
August 31, 2023 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	12,000.00	(12,000.00)
341-0110 Interest-Savings & C D	6,581.57	0.00	6,581.57
341-0210 Interest Sewer PLGIT	198.09	0.00	198.09
341-0211 Int.-Sewer P Plus	58,771.39	0.00	58,771.39
<u>TOTAL INTEREST</u>	<u>65,551.05</u>	<u>12,000.00</u>	<u>53,551.05</u>
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>0.00</u>	<u>44,715.00</u>	<u>(44,715.00)</u>
SANITATION			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	1,291,399.31	1,690,000.00	(398,600.69)
364-2020 Lien Sewer Rents	0.00	8,500.00	(8,500.00)
364-3160 Lien Interest & Cost	1,995.79	0.00	1,995.79
364-6010 Stroud SA Rentals	24,082.44	32,500.00	(8,417.56)
364-7010 Smithfield SA Rentals	36,313.68	145,000.00	(108,686.32)
364-9000 EDU Connection Fees	2,478.38	63,522.00	(61,043.62)
364-9100 Smithfield EDU Fees	0.00	17,500.00	(17,500.00)
364-9200 Penalties	33,504.99	45,000.00	(11,495.01)
<u>TOTAL SANITATION</u>	<u>1,389,774.59</u>	<u>2,010,022.00</u>	<u>(620,247.41)</u>
PMT FROM WATER CO			
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	5,304.33	9,237.00	(3,932.67)
<u>TOTAL MISC. REVENUES</u>	<u>5,304.33</u>	<u>9,237.00</u>	<u>(3,932.67)</u>
TRANSFERS			
392-0080 Transfer from Sewer Investor	0.00	1,000,000.00	(1,000,000.00)
392-0081 Trans From Sewer Investor	0.00	1,000,000.00	(1,000,000.00)
<u>TOTAL TRANSFERS</u>	<u>-</u>	<u>2,000,000.00</u>	<u>(2,000,000.00)</u>
<u>Total Revenues</u>	1,460,629.97	4,075,974.00	(3,047,769.48)

Expenses

LEGISLATIVE

400-1100 Council Salary	2,365.40	4,712.00	2,346.60
400-1610 FICA-Legislative	256.62	292.00	35.38
400-1630 Medicare - Legislative	36.21	68.00	31.79
400-3110 Training/Conferences	0.00	500.00	500.00
400-3210 Dues/Subscriptions	2,314.62	1,125.00	(1,189.62)
400-3310 Misc/Travel	0.00	125.00	125.00
<u>TOTAL LEGISLATIVE</u>	4,972.85	6,822.00	1,849.15

GENERAL GOVERNMENT

401-1210 Manager Salary	30,729.61	40,372.00	9,642.39
401-1220 DPW Director Salary-Sewer	0.00	30,420.00	30,420.00
401-1400 Admin Staff Salary	31,150.34	88,725.00	57,574.66
401-1410 Utility Billing Coordinator	11,552.00	21,779.00	10,227.00
401-1610 FICA - Admin	5,890.39	11,017.00	5,126.61
401-1630 Medicare - Admin	1,018.83	2,577.00	1,558.17
401-1830 Admin Overtime	0.00	488.00	488.00
401-2100 Office Supplies - Admin	1,427.43	2,600.00	1,172.57
401-2130 Office Equipment/Furniture - Admin	449.59	325.00	(124.59)
401-2140 IT Expenses	4,703.88	5,363.00	659.12
401-2150 Computer Equipment/Supplies - Admin	3,777.28	3,250.00	(527.28)
401-2160 Equipment Repair/Maintenance - Admin	351.49	894.00	542.51
401-2300 Vehicle Expense - Admin	0.00	488.00	488.00
401-3110 Data Storage software	2,066.57	2,763.00	696.43
401-3210 Telephone - Admin	1,314.25	2,811.00	1,496.75
401-3250 Postage - Payroll Processing Fee	2,278.47	6,013.00	3,734.53
401-3310 Travel - Admin	0.00	1,040.00	1,040.00
401-3400 Advertising/Printing - Admin	221.65	1,788.00	1,566.35
401-4200 Dues Subscriptions/Memberships - Admin	7,304.81	4,063.00	(3,241.81)
401-4600 Training/Conferences - General Government	1,000.00	813.00	(187.00)
401-7200 CIP -New Car	0.00	4,625.00	4,625.00
<u>TOTAL GENERAL GOVT</u>	105,236.59	232,214.00	126,977.41

FINANCIAL ADMINISTRATION

402-3100 Trustee Chg Bond Payment	621.50	813.00	191.50
402-3110 Auditing Services - Sewer	6,210.75	14,640.00	8,429.25
402-3120 Accounting Services	1,219.20	0.00	(1,219.20)

402-3160 Billing Software	6,524.88	11,250.00	4,725.12
402-3170 Accounting Software	581.12	4,600.00	4,018.88
402-3210 Credit Card Fees	6,281.12	11,400.00	5,118.88
TOTAL FINANCIAL ADMIN	21,438.57	42,703.00	21,264.43

TAX COLLECTION

LEGAL SERVICES

404-3200 Legal Services - WWTP	31,455.84	32,500.00	1,044.16
TOTAL LEGAL SERVICES	31,455.84	32,500.00	1,044.16

ENGINEERING

408-3130 Engineering	41,168.45	50,625.00	9,456.55
TOTAL ENGINEERING	41,168.45	50,625.00	9,456.55

MUNICIPAL BUILDINGS (70/15/15)

409-2360 Materials & Supplies - Mun Bldg	29.91	275.00	245.09
409-3610 Electricity-Mun. Bldg.	1,634.40	2,791.00	1,156.60
409-3620 Electricity-Annex	376.94	688.00	311.06
409-3640 Gas - Annex	374.15	619.00	244.85
409-3730 Maintenance & Repair Annex	3,484.66	963.00	(2,521.66)
409-3740 Maintenance & Repairs	872.12	688.00	(184.12)
TOTAL MUNICIPAL BUILDING	6,772.18	6,024.00	(748.18)

HEALTH DEPARTMENT

421-1220 Salaries & Wages-Health	2,072.30	4,117.00	2,044.70
421-1610 FICA - Health Dept	66.22	255.00	188.78
421-1630 Medicare - Health Dept	104.46	60.00	(44.46)
421-2150 Computer Equipment/Supplies (70/30)	0.00	15.00	15.00
TOTAL HEALTH DEPARTMENT	2,242.98	4,447.00	2,204.02

SANITARY SEWER

429-1400 Sewer Staff Salaries	136,416.98	243,948.00	107,531.02
429-1610 Social Security- Sewer Fund	1,683.12	15,202.00	13,518.88
429-1630 Medicare - Sanitary Sewer	1,369.24	3,555.00	2,185.76
429-1830 Sewer Overtime	1,871.51	1,250.00	(621.51)
429-2100 Office Supplies	1,238.87	850.00	(388.87)
429-2110 Chemicals	32,002.86	35,000.00	2,997.14
429-2150 Computer Equip & Supplies	1,394.44	2,500.00	1,105.56
429-2200 Materials & Supplies- WWTP	4,937.08	4,500.00	(437.08)
429-2300 Fuel Oil	17,736.98	18,500.00	763.02
429-2310 Vehicle Operation	0.00	1,200.00	1,200.00
429-2380 Uniforms	396.99	1,000.00	603.01
429-2600 Small Tools/Minor Equipment	1,579.05	2,500.00	920.95
429-3160 Laboratory Fees	36,704.75	58,500.00	21,795.25
429-3200 Telephone - Sewer	1,270.87	1,700.00	429.13

429-3610 Electric - Sewer	50,379.43	78,500.00	28,120.57
429-3700 Pump Station Maint & Repair	1,231.15	12,500.00	11,268.85
429-3710 WWTP Maint & Repairs	13,367.95	20,000.00	6,632.05
429-3720 Collection System Maintenance	2,839.39	10,500.00	7,660.61
429-3730 WWTP Building & Repair	6,233.16	96,000.00	89,766.84
429-3740 Equipment Maintenance Collections	4,362.90	5,000.00	637.10
429-4100 Sewer Backup Expenses	1,676.00	2,500.00	824.00
429-4200 Dues/Subscriptions-Sewer	4,508.00	5,000.00	492.00
429-4500 Contracted Line Maintenance	19,180.81	85,500.00	66,319.19
429-4600 Training - Sanitary Sewer	90.00	2,000.00	1,910.00
429-4700 Sludge Disposal	52,161.77	75,000.00	22,838.23
429-7400 Equipment Lease/Purchase	0.00	48,183.00	48,183.00
429-7410 Capital Improvements equipment (Skid Steer)		20,000.00	20,000.00
429-7420 Capital Improvement Collection System	15,849.58	2,000,000.00	1,984,150.42
429-7430 Vehicle Purchase	47,933.33	48,000.00	66.67
<u>TOTAL COLLECTION SYSTEM</u>	458,416.21	2,898,888.00	2,440,471.79

STREET DEPARTMENT (35/30/30/05)

430-1220 Street Superindendent Salary	14,656.00	22,038.00	7,382.00
430-1300 Salaries & Wages - DPW - Sewer	78,994.20	144,361.00	65,366.80
430-1610 FICA - Street Dept	7,243.78	10,617.00	3,373.22
430-1630 Medicare - Street Dept	1,012.39	2,483.00	1,470.61
430-1830 Overtime - Street Dept	0.00	4,844.00	4,844.00
430-2100 Office Supplies - Street Dept	119.57	78.00	(41.57)
430-2150 Computer Equipment/Supplies - Street Dept	0.00	469.00	469.00
430-2160 Office Equipment Maint/Repair- Street Dept	0.00	78.00	78.00
430-2300 Vehicle Operation (fuel, oil, fluids)	4,493.35	15,000.00	10,506.65
430-2380 Uniforms - Street Dept	477.87	938.00	460.13
430-2500 Vehicle Manitenance/Repair- Street Dept	3,274.05	4,844.00	1,569.95
430-2600 Small Tools/Minor Equip - Street Dept	693.65	625.00	(68.65)
430-3150 Drug Testing	178.43	172.00	(6.43)
430-3210 Telephone - Street Dept	142.03	391.00	248.97
430-3310 Travel - Street Dept	0.00	266.00	266.00
430-3610 Electricity - Street Dept	494.00	625.00	131.00
430-3620 Gas - Street Dept	1,313.33	1,641.00	327.67
430-3730 Building Maintenance - Street Dept	415.03	3,125.00	2,709.97

430-3740 Equipment Maint & Repair - Street Dept	6,948.18	5,781.00	(1,167.18)
430-4600 Conferences/Training - Street Dept	810.26	313.00	(497.26)
430-7400 CAP Improvements	0.00	65,625.00	65,625.00
430-7410 Equipment Lease Loader 50/25/25	0.00	10,046.00	10,046.00
TOTAL STREET DEPARTMENT	121,266.12	294,360.00	173,093.88

STORM SEWERS & DRAINS

436-3710 Storm Water Project MS4	0.00	77,500.00	77,500.00
TOTAL STORM SEWER	0.00	77,500.00	77,500.00

INSURANCE

486-3510 Property-Liability Insurance	46,191.82	51,925.00	5,733.18
486-3530 Workers Comp Insurance	16,848.16	16,248.00	(600.16)
486-3531 Workers Comp - Fire Department	6,950.92	8,208.00	1,257.08
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,458.00	5,360.00	(98.00)
TOTAL INSURANCE	75,448.90	85,091.00	9,642.10

EMPLOYEE BENEFITS/INS

487-1580 Life/Disability Insurance	5,012.37	7,873.00	2,860.63
487-1590 Major Medical (BC/BS)	178,785.09	206,850.00	28,064.91
487-1591 Health Ins. Buy-out/HRA Cont	4,103.75	5,025.00	921.25
487-5310 N/U Pension MMO	9,826.17	71,395.00	61,568.83
TOTAL EMPLOYEE BENEFITS	197,727.38	291,143.00	93,415.62

EMPLOYER FICA EXPENSES

488-1620 Unemployment Comp PSAB	6,304.78	6,700.00	395.22
TOTAL EMPLOYER FICA EXPENSES	6,304.78	6,700.00	395.22

TRANSFERS

<u>Total Expenses</u>	1,072,450.85	4,029,017.00	2,956,566.15
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Excess Revenue Over(Under) Expenditures	388,179.12	46,957.00	(91,203.33)
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Consolidated by Fund Stmt of Activity - Budget vs Actual
August 31, 2023 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	1,500.00	(1,500.00)
341-0110 Interest-Savings	3,403.81	0.00	3,403.81
341-0210 Interest-Water-PLGIT	29.18	0.00	29.18
341-0211 Interest-Water-P Plus	29,356.04	0.00	29,356.04
<u>TOTAL INTEREST</u>	<u>32,789.03</u>	<u>1,500.00</u>	<u>31,289.03</u>
STATE GRANT PROGRAM			
354-1260 American Recovery Funds	0.00	1,550,000.00	(1,550,000.00)
<u>TOTAL STATE GRANTS</u>	<u>-</u>	<u>1,550,000.00</u>	<u>(1,550,000.00)</u>
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>-</u>	<u>44,715.00</u>	<u>(44,715.00)</u>
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	1,725.00	250.00	1,475.00
378-2100 Water Rents	1,479,910.80	2,233,000.00	(753,089.20)
378-2110 Lien Rents	0.00	25,000.00	(25,000.00)
378-2120 Lien Costs & Interest	2,276.74	2,000.00	276.74
378-4300 Water Sales Bulk	26,994.97	110,000.00	(83,005.03)
378-9000 EDU Connection Fees	2,478.39	68,210.00	(65,731.61)
378-9200 Penalties	37,494.57	35,000.00	2,494.57
378-9300 Sale of Meters & Supplies	0.00	15,000.00	(15,000.00)
378-9400 Water Dept. Services	475.00	1,850.00	(1,375.00)
<u>TOTAL PMT FROM WATER CO</u>	<u>1,551,355.47</u>	<u>2,490,310.00</u>	<u>(938,954.53)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	5,304.33	9,237.00	(3,932.67)
<u>TOTAL MISC. REVENUES</u>	<u>5,304.33</u>	<u>9,237.00</u>	<u>(3,932.67)</u>
TRANSFERS			
392-0061 Transfer From Water Investor	0.00	375,000.00	(375,000.00)
<u>TOTAL TRANSFERS</u>	<u>-</u>	<u>375,000.00</u>	<u>(375,000.00)</u>

Total Revenues

	1,589,448.83	4,470,762.00	(3,350,011.11)
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ExpensesLEGISLATIVE

400-1100 Council Salary	2,365.40	4,713.00	2,347.60
400-1610 FICA - Legislative	178.94	292.00	113.06
400-1630 Medicare - Legislative	40.04	68.00	27.96
400-3110 Training/Conferences	0.00	500.00	500.00
400-3210 Dues/Subscriptions	2,314.62	1,125.00	(1,189.62)
400-3310 Misc./Travel	0.00	125.00	125.00
<u>TOTAL LEGISLATIVE</u>	<u>4,899.00</u>	<u>6,823.00</u>	<u>1,924.00</u>

GENERAL GOVERNMENT

401-1210 Manager Salary	30,729.61	40,372.00	9,642.39
401-1220 DPW Director Salary - Water	0.00	30,420.00	30,420.00
401-1400 Admin Staff Salary - Water	31,150.37	88,725.00	57,574.63
401-1410 Utility Billing Coordinator	11,552.00	21,779.00	10,227.00
401-1610 FICA - Admin	4,107.41	11,017.00	6,909.59
401-1630 Medicare - Admin	1,126.70	2,577.00	1,450.30
401-1830 Admin Overtime	0.00	488.00	488.00
401-2100 Office Supplies - Admin	1,418.18	2,600.00	1,181.82
401-2130 Office Equipment/Furniture - Admin	449.59	325.00	(124.59)
401-2140 IT Expenses	4,703.88	5,363.00	659.12
401-2150 Computer Equipment/Supplies - Admin	3,777.28	3,250.00	(527.28)
401-2160 Equipment Repair/ Maintenance - Admin	351.49	894.00	542.51
401-2300 Vehicle Expense - Admin	0.00	488.00	488.00
401-3110 Data Storage software	2,066.57	2,763.00	696.43
401-3210 Telephone - Admin	1,314.25	2,811.00	1,496.75
401-3250 Postage - Payroll Processing Fee	3,207.07	6,013.00	2,805.93
401-3310 Travel - Admin	0.00	1,040.00	1,040.00
401-3400 Advertising/Printing - Admin	221.65	1,788.00	1,566.35
401-4200 Dues Subscriptions/Memberships - Admin	7,304.81	4,063.00	(3,241.81)
401-4600 Training/Conferences - General	1,000.00	813.00	(187.00)
401-7200 CIP - New Car	0.00	4,625.00	4,625.00
<u>TOTAL GENERAL GOVT</u>	<u>104,480.86</u>	<u>232,214.00</u>	<u>127,733.14</u>

FINANCIAL ADMINISTRATION

402-3100 Trustee Chg Bond Payment	621.50	813.00	191.50
402-3110 Auditing Services - Water	6,210.75	14,640.00	8,429.25
402-3120 Accounting Services	1,219.20	1,625.00	405.80
402-3160 Billing Software	5,819.27	11,250.00	5,430.73
402-3170 Accounting Software	581.12	4,600.00	4,018.88
402-3210 Credit Card Fees	6,281.12	11,400.00	5,118.88

TOTAL FINANCIAL ADMIN	<u>20,732.96</u>	<u>44,328.00</u>	23,595.04
<u>LEGAL SERVICES</u>			
404-3160 Legal Services - WTP	105,643.17	25,500.00	(80,143.17)
TOTAL LEGAL SERVICES	105,643.17	25,500.00	(80,143.17)
<u>ENGINEERING</u>			
408-3130 Engineering	78,555.13	168,750.00	90,194.87
TOTAL ENGINEERING	78,555.13	168,750.00	90,194.87
<u>MUNICIPAL BUILDINGS (70/15/15)</u>			
409-2360 Materials & Supplies - Mun Bldg	29.91	275.00	245.09
409-3610 Electricity-Mun. Bldg.	1,634.40	2,791.00	1,156.60
409-3620 Electricity-Annex	376.94	688.00	311.06
409-3640 Gas - Annex	374.15	619.00	244.85
409-3730 Maintenance & Repair Annex	445.66	963.00	517.34
409-3740 Maintenance & Repairs	872.37	688.00	(184.37)
TOTAL MUNICIPAL BUILDING	3,733.43	6,024.00	2,290.57
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superintendent Salary	14,656.00	22,038.00	7,382.00
430-1300 Salaries & Wages - DPW - Water	78,994.22	144,361.00	65,366.78
430-1610 FICA - Street Dept	5,051.12	10,617.00	5,565.88
430-1630 Medicare - Street Dept	1,119.58	2,483.00	1,363.42
430-1830 Overtime - Street Department	0.00	4,844.00	4,844.00
430-2100 Office Supplies - Street Dept	119.57	78.00	(41.57)
430-2150 Computer Equipment/Supplies - Street Dept	0.00	469.00	469.00
430-2160 Office Equipment Maint/Repair- Street Dept	0.00	78.00	78.00
430-2300 Vehicle Operation (fuel, oil, fluids)	4,493.35	15,000.00	10,506.65
430-2380 Uniforms - Street Dept	477.87	938.00	460.13
430-2500 Vehicle Manintenance/Repair- Street Dept	3,274.05	4,844.00	1,569.95
430-2600 Small Tools/Minor Equip - Street Dept	693.65	625.00	(68.65)
430-3150 Drug Testing	178.43	172.00	(6.43)
430-3210 Telephone - Street Dept	142.03	391.00	248.97
430-3310 Travel - Street Dept	0.00	266.00	266.00
430-3610 Electricity - Street Dept	494.00	625.00	131.00
430-3620 Gas - Street Dept	1,313.33	1,641.00	327.67
430-3730 Building Maintenance- Street Dept	415.03	3,125.00	2,709.97
430-3740 Equipment Maint & Repair - Street Dept	6,948.18	5,781.00	(1,167.18)

430-4600 Conferences/Training - Street Dept	810.26	313.00	(497.26)
430-7400 CAP Improvements	0.00	65,625.00	65,625.00
430-7410 Equipment Lease Loader 50/25/25	0.00	10,046.00	10,046.00
TOTAL STREET DEPARTMENT	119,180.67	294,360.00	175,179.33

WATER

448-1300 Water Staff Salaries	150,106.64	352,405.00	202,298.36
448-1610 FICA - Water	8,830.69	22,004.00	13,173.31
448-1630 Medicare - Water	1,962.68	5,146.00	3,183.32
448-1830 Water Overtime	4,877.04	2,500.00	(2,377.04)
448-2100 Office Supplies	887.36	1,000.00	112.64
448-2110 Chemicals - Water	45,588.27	110,000.00	64,411.73
448-2150 Computer Equipt & Supplies	1,544.15	2,500.00	955.85
448-2200 Materials & Supplies	8,198.73	10,000.00	1,801.27
448-2300 Fuel Oil	10,028.80	11,500.00	1,471.20
448-2310 Vehicle Operation	283.06	2,500.00	2,216.94
448-2390 Uniforms/Boot Allowance	537.44	750.00	212.56
448-2400 Meter M&R Supplies (New Radio Read)	55,573.34	1,400,000.00	1,344,426.66
448-2600 Small Tools/Minor Equipment - Water	3,433.29	20,500.00	17,066.71
448-3160 Laboratory Fees - Water	22,563.90	30,000.00	7,436.10
448-3200 Telephone- Water	2,143.58	3,500.00	1,356.42
448-3400 Printing & Advertising	0.00	3,500.00	3,500.00
448-3610 Electric- Water Treatment Plant	3,947.62	8,500.00	4,552.38
448-3620 Electric - Water Wells	25,175.98	47,500.00	22,324.02
448-3630 Electric - Water Distribution	1,188.93	2,250.00	1,061.07
448-3700 Well Maint & Repair	13,242.56	20,000.00	6,757.44
448-3720 Distribution System- Maint. & Repairs	68,836.07	375,000.00	306,163.93
448-3730 Building Maintenance	6,073.89	15,000.00	8,926.11
448-3740 WTP Maint & Repairs	14,192.64	105,000.00	90,807.36
448-3750 Dist Contracted Services	38,092.66	34,850.00	(3,242.66)
448-4200 Dues/Subscriptions - Water	2,963.00	2,500.00	(463.00)
448-4500 Contracted Line Maint - Water	4,262.15	15,000.00	10,737.85
448-4600 Training/conferences - Water	660.89	1,500.00	839.11
448-4700 Sludge Removal	20,802.97	65,000.00	44,197.03
448-4910 Permits	20,335.00	20,000.00	(335.00)
448-7400 Capital Improvements	5,883.89	178,310.00	172,426.11
448-7410 Capital purchase (UTV)	111,089.73	95,000.00	(16,089.73)
TOTAL WATER FACILITIES	653,306.95	2,963,215.00	2,309,908.05

DEBT SERVICE

471-1100 Principal 2016 Loan	0.00	159,044.00	159,044.00
471-1110 Penn Vest Water Line	30,806.12	46,407.00	15,600.88
471-1120 Penn Vest Dam	25,383.38	38,269.00	12,885.62

TOTAL DEBT SERVICE	56,189.50	243,720.00	187,530.50
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DEBT INTEREST

472-1100 Interest - 2016 Loan	62,191.87	82,000.00	19,808.13
472-1110 Penn Vest Water Line - Interest	5,966.12	8,753.00	2,786.88
472-1120 Penn Vest Dam - Interest	8,222.62	12,142.00	3,919.38
TOTAL DEBT INTEREST	76,380.61	102,895.00	26,514.39

INSURANCE

0.00

486-3510 Property-Liability Insurance	46,191.82	51,925.00	5,733.18
486-3530 Workers Comp Insurance	16,848.16	16,248.00	(600.16)
486-3531 Workers Comp - Fire Department	6,950.92	8,208.00	1,257.08
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,458.00	5,360.00	(98.00)
TOTAL INSURANCE	75,448.90	85,091.00	9,642.10

EMPLOYEE BENEFITS/INS

487-1580 Life/Disability Insurance	4,992.52	7,873.00	2,880.48
487-1590 Major Medical (BC/BS)	130,228.93	206,850.00	76,621.07
487-1591 Health Ins. Buy-out/HRA Cont	4,103.75	5,025.00	921.25
487-5310 N/U Pension MMO	9,826.17	71,395.00	61,568.83
TOTAL EMPLOYEE BENEFITS	149,151.37	291,143.00	141,991.63

EMPLOYER FICA EXPENSES

488-1620 Unemployment Comp PSAB	6,304.78	6,700.00	395.22
TOTAL EMPLOYER FICA EXPENSES	6,304.78	6,700.00	395.22

Total Expenses	1,454,007.33	4,470,763.00	3,016,755.67
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Excess Revenue Over(Under) Expenditures	135,441.50	(1.00)	(333,255.44)
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COLLECTIONS

Category

1) Total number of open repayment agreements
2) Total number of repayment agreements satisfied since last report
3) Total number of new repayment agreements since last report
4) Total number of repayment agreements in default or late
5) Total amount of \$ in repayment agreements
6) Total properties with liens and amount
7) Total new liens since last report
8) Regulated Rental late fees assessed since last report
9) Areas of concern (non-personnel)

Amount/number

	30
\$	36,819.57
	185,038.72
\$	27,300.00
Not at this time	

UTILITIES

Category

1) Date of issuance of next water and sewer bills
2) Total amount of water and sewer bills for this quarter
3) Total amount collected for this quarter
4) Total amount in arrears
5) Total amount of refuse billed YTD
6) Total amount collected YTD
7) Total amount in arrears
8) Total number of Bulk item tags and extra disposable bags sold to date.
9) Areas of concern (non-personnel)

Amount/number

	9/28/2023
\$	979,707.42
\$	1,020,606.30
\$	338,363.00
\$	941,943.23
\$	814,943.04
\$	267,051.92
	3,592
	Not at this time

YTD

\$	1,972,282.80
\$	2,787,857.78

Inc. Penalty

Billed less discount & adj- Plus Penalty

10364-3030