

**MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, JUNE 18, 2024 – 7:15 PM**

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 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; Carrie Panepinto; Jane Gagliardo; Paul Shemansky; Edmund Freeborn; Mayor Victor Brozusky; Solicitor John Prevoznik; Nate Oiler, Borough Engineer of RKR Hess, Peter Marshall, Interim Borough Manager, Lee Philips, Director of Public Works, Layla Richard, Director of Finance, and Danielle Decker, Assistant to Borough Manager.

ABSENT: Erika Huber

Ms. Wolbert called the meeting to order at 7:29 PM and lead in the Pledge of Allegiance.

Report on Executive Session: The Solicitor reported that an Executive Session was held on June 18, 2024, starting at 6:45 PM, prior to the start of the Council Meeting. Ms. Wolbert, Ms. Panepinto, Ms. Huber via phone, Ms. Gagliardo, Mr. Shemansky, Solicitor Prevoznik, Mr. Marshall, and Mayor Brozusky joined at 6:47 PM, were all present. Middle Dam and legal strategies were discussed. Ed Freeborn joined at 7 PM and employee issues and contract decisions were discussed. Executive Session ended at approximately 7:20 PM and no decisions were made during Executive Session.

Minutes of May 21, 2024, Council Regular Meeting: A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to table the May 21, 2024 Council Regular Meeting Minutes. The motion passed unanimously.

Minutes of June 4, 2024, Council Regular Meeting: A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to table the June 4, 2024 Council Regular Meeting Minutes. The motion passed unanimously.

Public Hearing: Proposed Amending Chapter 150-Vehicles and Traffic, Section 58, Schedule VI, One-Way Street Ordinance Number 1405: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to recess the Regular Council Meeting and convene the Public Hearing. The motion passed unanimously.

Nate Oiler presented the Proposed Amending Chapter 150-Vehicles and Traffic, Section 58, Schedule VI, One-Way Street Ordinance Number 1405 Ordinance #1405 that makes Crystal Street a one-way street. A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to enter exhibits B-1 – a copy of the Public Notice, B-2 – Proof of Publication, B-3 – Proof of submission to the Monroe County Law Library, B-4 – Proof of posting on the East Stroudsburg Borough Website, B-5 – Affidavit of publication in Pocono Record, B-6 – Affidavit of submission to Monroe County Law Library and posting to the East Stroudsburg Borough website, B-7 – A copy of the Draft Ordinance #1405, B-8 – Traffic Planning and Design, Inc. (TPD) Traffic Impact Findings Letter, B-9 – Picture of Sign posted on Crystal Street stating the street is to become a one-way street, B-10 – sign-in sheet, through B-11 – a map showing the street as a one-way street into evidence. The motion passed unanimously.

Clavertis Miller of Brushy Mountain Road asked how changing Crystal Street into a one-way street was going to impact the public transportation that now currently run both ways. Mr. Oiler stated that all public transportation would be notified of the change ahead of time.

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to close the Public Hearing and reconvene the Regular Council Meeting. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to pass Ordinance Number 1405, as advertised. The motion passed unanimously.

Public Comments – Agenda Items: There were no public comments.

East Stroudsburg Community Alliance (ECA): Mr. Nauman announced ECA is working on The Big Bang Event. Mr. Nauman went onto to thank Council for passing the Ordinance that will increase traffic flow, make the street safer, and help with congestion on Analomink Street.

Fire Report: The Fire Report was distributed via email.

Police Report: Lieutenant Sampere announced he did not have too much to report and asked for questions. He did add that there would be more of a police presence when Crystal Street does go to a one-way street. Lieutenant Sampere fielded some questions from residents.

Engineer’s Action Item’s Report:

Brown St. Waterline Replacement Project: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve Payment Application No. 4 in the amount of \$89,399.75 for work completed through May 3, 2024, as recommended by the Engineer. Upon approval, the balance remaining to closeout the Contract is \$21,033.00. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Gagliardo to submit the amount of Payment Application No. 4 for reimbursement by the Commonwealth Financing Authority under the PA Small Water and Sewer Grant. This reimbursement should exhaust the remaining balance available under the grant. The motion passed unanimously.

Crystal Street Improvements Project:: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto, to authorize Linex Striping Company to perform pavement marking, pavement marking removal, and to add no standing markings to implement the Crystal Street one-way traffic flow as indicated on the plan titled “Crystal Street Sketch Plan” as amended 6/18/2024 for a price not to exceed \$4,870.00. The motion passed unanimously.

Perry and Pearl Street Paving and ADA Ramp Project: A motion was made by Ms. Panepinto and was seconded by Mr. Shemansky to authorize to issue the Notice of Intent to Award the bid for the Perry and Pearl Street Paving and ADA Ramp Project to M & J Excavation, Inc. in the amount of \$137,535.00 and to authorize the: 1) Issuance of Final Award Notice, 2) Execution of the Contract and 3) Issuance of a Notice to Proceed, upon receipt and favorable review of Agreement, Bonds, and other documents by the Solicitor, Engineer, and Manager. The motion passed unanimously.

REPORTS:

Public Works: WTP Sludge Removal and Disposal Bid: A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to award the contract for the Water Treatment Plant Sludge Removal and Disposal to the lowest bidder, Biros Septic & Drain Cleaning, Inc. in the amount of \$.1330 per gallon, for an estimated cost of \$59,850.00 for year one commencing on July 1, 2024, as recommended by the Public Works Director. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to accept the Public Works Report as distributed and attach to the minutes. The motion passed unanimously.

Zoning Report: A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo 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 Mr. Freeborn and seconded by Ms. Gagliardo to accept the unaudited Finance Report as distributed via email and to be attached to the minutes. The motion passed unanimously.

COMMITTEES:

Operations Committee: No meeting.

Zoning and Planning Committee (ZAP): A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to advertise parking ordinance amendment designating two, non-metered parking spaces on Crystal Street for pick-up from food delivery services that are clearly marked by a sign and allowing a 10-minute parking limit for July 2, 2024 Council Meeting at 7:30 PM. The motion passed unanimously.

Community Relations Committee: A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve a Free Fee Yard Sale Weekend for July 12th, 13th, 14th, 2024, with a Rain Date Weekend of July 19th, 20th, and 21st, 2024. All residents who wish to participate in the Free Yard Sale Weekend and have their address publicized must submit their Yard Sale Address to Danielle Decker, no later than end of business day on July 3rd, 2024. Otherwise residents may still participate but will not be guaranteed to have their address publicized as a participant. The motion passed unanimously.

Ms. Panepinto continued to give an update on the committee. Ms. Panepinto announced 28 Hometown Heroes Banners were sent in for printing and she had met with Autumn and Trey about the baseball field, and it looks like it will be next year's opening for when Mr. Reese's dedication would happen.

Correspondence: There was no correspondence.

Mayor Victor Brozusky: Mayor Brozusky inquired about the Code Red call about the lake water and cloudy water. The Mayor went onto to speak about curb work being done.

Carrie Panepinto: Nothing to report.

Jane Gagliardo: Ms. Gagliardo gave an update on the renaming of Sambo Creek. A motion was made by Ms. Gagliardo and seconded by Mr. Freeborn to post the link to the survey from the Monroe County Planning Commission on the Borough's website and Facebook Page. The motion passed unanimously.

Paul Shemansky: Nothing to report.

Ed Freeborn: Mr. Freeborn commented that he is glad to see parking is being enforced and encourages everyone to obey the law.

Sonia Wolbert: Ms. Wolbert announced she has received complaints about gas from a local gas station.

Solicitor's Report: Solicitor Prevoznik asked for a ratification for the RTK request for Precise Law. A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve the data scrubbing on all the Municipal's computers for the amount of about \$26,000.00 to Precise Law for the Right-to-Know request from Pocono Transcrete. The motion carried 4-0, with one abstention (Yea: Ms.

Gagliardo, Ms. Panepinto, Mr. Shemansky, Ms. Wolbert; Abstain: Mr. Freeborn, due to conflict of interest as his son is employed by the structural engineer).

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to send a letter to State Legislature on the Right-to-Know use that we are experiencing as a Borough and as well as our taxpayers to be approved by Manager or Solicitor or both. The motion passed unanimously.

Solicitor Prevoznik explained how the Delaware Water Gap Borough wishes to join our UCC Joint Board of Appeals with the Borough of Stroudsburg. A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to put on July 2, 2024 Council agenda a Resolution to be drafted to amend the initial ICA for the UCC Joint Board of Appeals. The motion passed unanimously.

Solicitor Prevoznik stated how the water meter replacement people came to his office and the whole process went quick and easy.

Manager's Report:

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to ratify the purchase of up to 20 cameras to replace those in Dansbury Park that are no longer work, in an amount not to exceed \$8,000.00. The order is to be made by the Stroud Area Regional Police Department and the Borough will reimburse the Police Department for said purchase. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve renewing the two year Traffic Signal Maintenance Contract with Signal Service, Inc. for the yearly contract amount of \$3,100.00. The motion passed unanimously.

Mr. Marshall spoke about some technology for water that was used on Mars that could take pictures with a satellite to help find leaks within the system that are underneath the ground. Mr. Marshall explained BCRA is looking at it too and it might be something we could participate with BCRA.

Public Comments – New Business & Non-Agenda Items:

Bruce Smith of N. Green Street commented on a garage built on North Green Street and there were no permits displayed. Mr. Smith commented on garbage cans being filled with the lids not being shut all the way and there have been mattresses being put out and even some picked up without plastic covering them.

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to go into an Executive Session at 8:47 PM. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to reconvene the Regular Council Meeting at 9:05 PM. The motion passed unanimously.

Solicitor's Report on Executive Session: Solicitor Prevoznik reported there was an Executive Session held at 8:47 PM and Ms. Panepinto, Mr. Freeborn, Mr. Shemansky, Ms. Gagliardo, Ms. Wolbert, Mayor Brozusky, Solicitor Prevoznik, and Interim Borough Manager Peter Marshall were all in attendance. Personnel matters were discussed, and no decisions were made during the Executive Session. The Executive Session ended at 9:04 PM.

Ratification of Bills Payable: A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to approve the Warrant List #240618. The motion passed unanimously.

Adjournment:

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to adjourn the meeting at 9:06PM. The motion passed unanimously.

MAINTENANCE DEPARTMENT DAILY REPORT

DATE: 6/3/24 MONDAY

Worked on street sweeper-Cleared along water transmission line for water plant-Trimmed trees on Crystal St
Picked trash on Crystal, Vets Memorial & parking lots-Mowed Levee-Mowed & weed wacked-Brushed hogged
The land field-Picked Brush-Opened manhole lid for sewer plant
11 One Calls

DATE: 6/4/24 TUESDAY

Picked brush-Cleared along water transmission line for water plant-Worked on street sweeper-Brushed hogged
the land fill-Replaced 2 belts & pully on kut kwick-Released a skunk down at the landfill-Picked trash on Crystal St
Weeded & Trimmed bushes on Crystal St-Weed wacked sight park-Trimmed trees in movie theater parking lot

DATE: 6/5/24 WEDNESDAY

Cleared along water transmission line for water plant-Worked on Street Sweeper-Picked Brush-Mowed
Backwashed pool-Started putting signs up on Crystal St for the one-way project-Helped get the backhoe primed
and put a new battery in-Mulched flower bed on Crystal St
7 One Calls

DATE: 6/6/24 THURSDAY

Worked on street sweeper-Picked Brush-Changed bulb in movie theater parking lot-Put signs up on Crystal for the
One-way project-Swept Streets-Mowed & weed wacked-Brush hogged along streets-Cleared along water
Transmission line for water plant-Picked up signposts from Reliable Signs
2 One Calls

DATE: 6/7/24 FRIDAY

Swept streets-Mowed & weed wacked-Had to push roll off with wheel loader at sewer plant for the press plant
Swept streets-Took bases out for markers on Ridgeway St-Picked up a skunk-Welded a parking meter post back on
Harlacker parking lot
5 One Calls

DATE: 6/8/24 SATURDAY

DATE: 6/9/24 SUNDAY

Public Works Weekly Report 6/3/24 thru 6/9/24

↓ Task Description	JW	JD	JM	CO	BH	GS	ES	RP	EG		Total
Park Maintenance	2		1								3
Parking Lot Maintenance/Clean up	5	1					9		5		20
Levee Maintenance/Dog Waste						4					4
Shopping Carts											0
Sign Maintenance	1	15	12								28
Street/Stop Light Repair	1	1	1								3
Mowing/Weeding		10	6			16	5	19			56
Vehicle Repair				23							23
Shade Tree											0
PA 1 Call											0
Waste Water Treatment Plant	1										1
Waste Water Collection System											0
Storm Water Maintenance/Repair											0
Equipment Repair & Maintenance						4		9			13
Snow/Salt											0
Street Patching/Maintenance/Painting	3										3
Water Plant					32						32
Water Distribution System			3								3
Leaf/Brush Collection/Tree Trimming		9	9	5		8	18		11		60
Pool		3	3								6
Parade/Flags/Lights/Wreaths/Events											0
Parking Meters & Parking		1	1	12							14
Street Sweeping & Maintenance	6										6
Recycling	1										1
Building Maintenance	1										1
Golf Course											0
Meetings, Paper Work & Training	19										19
Vacation/comp/personal							8		24		32
Holiday											0
Sick / Medical Leave			4		8	8		12			32
Fire Calls											0
Meter Reading											0
Cumulative Hours→	40	40	40	40	40	40	40	40	40	0	360

SEWER PLANT DAILY REPORT

Every weekday: Read gauges. Check tanks, blowers and screens. Check pump station and back flush. Influent and Effluent testing. Run grit removal. Skim primary and secondary tanks. Skim T.F. and S.B.R. contact tanks. Clear telescopic valves on secondary. Clean strainers. Draw off sludge from primary tank and transfer to anaerobic digester #1. Clean tank. Repeat checking everything at the end of the day.

DATE: 6/3 **MONDAY** *Flow: 0.93 MG.*

Clear wet well bubbler at pump station
Clean contact tanks on S.B.R. side

DATE: 6/4 **TUESDAY** *Flow: 0.93 MG.*

Trim trees along outside of fence at plant
Set up compositor to sample at manhole #324 & #340 on Smith St. for copper study
Hawk sample day

DATE: 6/5 **WEDNESDAY** *Flow: 0.90 MG.*

5:00 AM spray weeds around office and areas along Crystal St.
JN – off Inspect and check pipe in manhole # 229A
Euro sample day

DATE: 6/6 **THURSDAY** *Flow: 0.92 MG.*

JN – off, Press from Ana. Digester #2
Replace parts of press control module
Hawk sample day

DATE: 6/7 **FRIDAY** *Flow: 1.1 MG.*

JN – off, 5:00 AM spray weeds around annex bldg., big parking lot, meters on S. Kistler, memorial park, pump station and guard rail along Lincoln to rt.80. Trim tree at PS. & mow grass
Transfer sludge from Aer digester #2 to Ana digester #2

DATE: 6/8 **SATURDAY** *Flow: 0.84 MG.*

BA – 6:30 AM power fail alarm at plant

DATE: 6/9 **SUNDAY** *Flow: 1.1 MG.*

BA - SD

SEWER PLANT R. DAILY REPORT

DATE: 6/10 **MONDAY** *Flow: 0.67 MG.*

Exercise on meter by-pass valves at pump station

DATE: 6/11 **TUESDAY** *Flow: 0.81 MG.*

Replace CL2 control float for S.B.R.#1
BA – out sick
Hawk sample day

DATE: 6/12 **WEDNESDAY** *Flow: 0.79 MG.*

5:00 AM Spray weeds along Day St., meters & guard rail behind Asian Market, Harlacker lot & meters, meters @ Theater lot, cobble in Dansbury Terrace.
Euro sample day

DATE: 6/13 **THURSDAY** *Flow: 0.77 MG.*

Work on S.B.R.# 2 decanter, mow outside fence
Sample from manhole # 467 on Burson to check effluent from Paterson Kelly
Hawk sample day

DATE: 6/14 **FRIDAY** *Flow: 0.78 MG.*

GB & KB – spray weeds: guard rail along Lackawanna, Lincoln Ave from Rt. 80 to Forge Rd. then up to RR track, (opposite side) from RR to stop sign. Then the recycle center & around fence. Clear brush & branches outside fence at plant.
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DATE: 6/15 **SATURDAY** *Flow: 0.86 MG.*

SD – GB. unclog circulator for Ana digester #1

DATE: 6/16 **SUNDAY** *Flow: 0.72 MG.*

SD – GB. Replace pump tubing on effluent compositor
Happy Father's Day

Sewer Department
Reporting Dates: 6/03 to 6/16/24

Man Hour Report:

hours worked	286
hours accrued comp	0
hours used comp	24
hours vacation	0
hours sick	16
hours personal	0
hours holiday	0

Active Major Projects and Estimated Completion Date:

Camera lines near the Sambo creek (ESASD and King St. bridge projects) and N. Courtland paving project. Repairing valves at pump station for meter replacement, Replacing worm drive in S.B.R. #2 decantor actuator

Flow Report:

Total Effluent	12.1 MG
Total Sludge to Landfill	26.3 Ton

Chemical Report:

Chlorine Gas - Used for disinfection	590 lbs.
Sodium Bisulfite - Used for neutralizing chlorine	24 gal.
Polymer - Used for belt press	29 lbs.
Sodium Hydroxide 50% - used to raise PH	175 gal.

Number of Blockage Complaints

0

Number of Blockages and Locations

0

Areas of Concern (non-personnel)

ROOF LEAKS ** causing interior and exterior damage**
Infiltration in collection system

Codes Bi-Weekly Report

1. Codes Violations Report

2. Notice of Violation

- (i) Sent via certified mail (7)
- (ii) Return receipt received (4)
- (iii) Copies (3)
- (iv) Notice of Violation posted to the property (2)
- (v) NOV returned to sender (Not picked up) (0)

3. Citations

- (i) Written (10)
- (ii) Filed (0) will be filed on 6/18/24.
- (iii) Copies (N/A)

4. Tickets Issued (12)

- High Grass- (8)
- Trash can left curbside too late- (1)
- Trash Cans out too early (0)
- Solid waste deposited on private property (2)
- Vegetation blocking sidewalk (0)
- Overflowing Mobile Refuse Cart (1)
- Solid waste not using a mobile refuse cart or approved trash bag (0)
- Failure to remove snow/ ice from sidewalk (0)

5. Items for Zoning/ Codes Committee Review, Extra comments

- I have scheduled out 12 rental inspections and completed 8 so far. Letters were sent out to the owners that did not return my phone calls.
- I am in the process of closing out the remaining failed rental inspections that Stephen was not able to complete before he left. This includes reaching out to the homeowners and scheduling the re-inspections. This takes about 2-3 hours daily to try and make contact, send emails etc..
- I have taken over the resale inspections for the borough. I have completed 7 resale inspections as of right now and have 3 scheduled to be done.
- I have completed 3 rental property inspections for tenants that have called in with complaints.
- I have assisted the parking department with inspecting and then fixing parking meters throughout the borough.
- Parking Complaints- I have set it up to where our parking enforcement officers receive all parking complaints in the parking office. If any questions are brought up that need to be addressed, I assist with anything I can. I receive calls from the parking officers all throughout the day in regard to parking issues.

- I will create a schedule to have all meters certified if they have not been done in the last 5 years.
- I assist anyone in the building that may need help with any of their work.
- The parking office would like to start the timing process for the meters in the borough. This will take approximately 2-3 day to do so. It will have to be done street by street. This means that there will be free parking on those days for whatever street is being completed due to the meters having to be brought to the office. This process could take up to 8 full hours.
- Citations will be dropped off at the magistrates office on 6/18/24 when I return back to work.

Biweekly Report Parking

Parking Officers: Jordan McCarther, Dave Oney, Matt DeLorme

6/1/2024 -6/16/2024

Tickets

- 161 tickets issued
- Jordan McCarther 2 bad tickets
- Dave Oney 3 bad tickets
- Matt DeLorme 4 bad tickets

Court

- 6 court cases –Jordan McCarther, Dave Oney
- 2 guilty
- 1 not guilty (meter ticket had time on app)
- 2 continuances
- 1 withdrawn (ticket was written in error)

Broken meters

25 Broken

25 Fixed

Consolidated Statement of Activity - Budget vs Actual
May 31, 2024

<u>Account # & Title</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Y-T-D</u> <u>5/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	2,377,308.85	2,003,403.35	373,905.50	(0.19)	2,845,727.87	(468,419.02)	0.16
301-2000 Property Tax-Prior Year	0.00	608.98	(608.98)	1.00	490.32	(490.32)	1.00
301-3000 Property Tax-Interim	514.63	0.00	514.63	0.00	294.70	219.93	(0.75)
301-4000 Property Tax - Delinquent	52,723.31	43,553.93	9,169.38	(0.21)	124,371.44	(71,648.13)	0.58
TOTAL TAXES	2,430,546.79	2,047,566.26	382,980.53	(0.19)	2,970,884.33	(540,337.54)	0.18
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	64,667.69	67,765.91	(3,098.22)	0.05	160,000.00	(95,332.31)	0.60
310-2000 Earned Income Tax	536,465.88	533,561.60	2,904.28	(0.01)	1,200,000.00	(663,534.12)	0.55
310-5000 Municipal Service Tax	155,133.90	145,336.47	9,797.43	(0.07)	350,000.00	(194,866.10)	0.56
TOTAL ACT 511 TAXES	756,267.47	746,663.98	9,603.49	(0.01)	1,710,000.00	(953,732.53)	0.56
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	5,111.00	5,975.50	(864.50)	0.14	10,000.00	(4,889.00)	0.49
321-6100 Rental License	15,428.00	8,973.00	6,455.00	(0.72)	165,000.00	(149,572.00)	0.91
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	20,990.69	52,220.39	(31,229.70)	0.60	105,000.00	(84,009.31)	0.80
TOTAL LICENSES/PERMITS	41,529.69	67,168.89	(25,639.20)	0.38	282,500.00	(240,970.31)	0.85
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	150.00	325.00	(175.00)	0.54	1,500.00	(1,350.00)	0.90
322-8200 Street Opening Permits	11,300.00	4,060.00	7,240.00	(1.78)	9,000.00	2,300.00	(0.26)
322-9400 Misc Permits	153.00	620.00	(467.00)	0.75	2,000.00	(1,847.00)	0.92
TOTAL NON-BUSINESS PERMITS	11,603.00	5,005.00	6,598.00	(1.32)	12,500.00	(897.00)	0.07
<u>FINES</u>							
331-1100 Vehicle Code Violations	85,847.43	68,328.72	17,518.71	(0.26)	180,000.00	(94,152.57)	0.52
331-1200 Violation of Zoning Ord & Statutes	7,998.65	10,670.00	(2,671.35)	0.25	25,000.00	(17,001.35)	0.68
331-1210 Vehicle Boot Fines	0.00	50.00	(50.00)	1.00	0.00	0.00	0.00
TOTAL FINES	93,846.08	79,048.72	14,797.36	(0.19)	205,000.00	(111,153.92)	0.54
<u>INTEREST</u>							
TOTAL INTEREST	90,677.09	92,349.08	(1,671.99)	0.02	150,765.00	(60,087.91)	0.40
<u>RENTS</u>							
342-5310 Royalties - Cell Tower	14,875.56	13,313.49	1,562.07	(0.12)	40,000.00	(25,124.44)	0.63
TOTAL RENTS	14,875.56	13,313.49	1,562.07	(0.12)	40,000.00	(25,124.44)	0.63
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0.00	0.00	0.00	0.00	22,000.00	(22,000.00)	1.00
354-1260 American Recovery Funds	0.00	0.00	0.00	0.00	1,880,000.00	(1,880,000.00)	1.00
TOTAL STATE GRANTS	0.00	0.00	0.00	0.00	1,902,000.00	(1,902,000.00)	1.00
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	0.00	246,080.08	(246,080.08)	1.00	240,000.00	(240,000.00)	1.00
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	1,400.00	3,900.00	(2,500.00)	0.64	3,875.00	(2,475.00)	0.64
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	7,440.00	256,020.08	(248,580.08)	0.97	432,165.00	(424,725.00)	0.98
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	8,168.40	5,908.75	2,259.65	(0.38)	5,500.00	2,668.40	(0.49)
TOTAL PILOT	8,168.40	5,908.75	2,259.65	(0.38)	5,500.00	2,668.40	(0.49)
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	3,188.00	3,571.55	(383.55)	0.11	8,000.00	(4,812.00)	0.60
361-3300 Permits - Zoning - Gen Government	14,023.35	37,245.65	(23,222.30)	0.62	50,000.00	(35,976.65)	0.72
361-3310 Building Permits	35,326.88	0.00	35,326.88	0.00	75,000.00	(39,673.12)	0.53
361-3320 Resale Inspections	6,995.44	0.00	6,995.44	0.00	5,000.00	1,995.44	(0.40)
361-3400 Zoning Plan Review	18,609.93	10,207.65	8,402.28	(0.82)	25,000.00	(6,390.07)	0.26
361-5000 Codes Office Supplies	0.00	0.70	(0.70)	1.00	0.00	0.00	0.00
TOTAL GENERAL GOVERNMENT	78,143.60	51,025.55	27,118.05	(0.53)	163,000.00	(84,856.40)	0.52
<u>PUBLIC SAFETY</u>							
<u>HIGHWAYS & STREETS</u>							
363-2100 Meter Revenue	39,309.13	41,425.22	(2,116.09)	0.05	125,000.00	(85,690.87)	0.69

Consolidated Statement of Activity - Budget vs Actual
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<u>Account # & Title</u>	<u>Y-T-D</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		<u>%</u>
	<u>5/31/2024</u>	<u>5/31/2023</u>			<u>12/31/2024</u>	<u>Variance</u>	
363-2200 Parking Permits	4,260.00	10,197.62	(5,937.62)	0.58	20,000.00	(15,740.00)	0.79
363-2210 Residential Parking Permit	2,060.00	635.00	1,425.00	(2.24)	525.00	1,535.00	(2.92)
363-2300 Meter Bags	40.00	587.60	(547.60)	0.93	850.00	(810.00)	0.95
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	483.00	455.00	28.00	(0.06)	750.00	(267.00)	0.36
TOTAL HIGHWAYS & STREETS	46,152.13	53,300.44	(7,148.31)	0.13	167,707.00	(121,554.87)	0.72
<u>SANITATION</u>							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	1.00
364-2010 Sewer Rents	407,530.18	439,488.58	(31,958.40)	0.07	1,750,000.00	(1,342,469.82)	0.77
364-2020 Lien Sewer Rents	4,373.00	0.00	4,373.00	0.00	8,500.00	(4,127.00)	0.49
364-3010 Solid Waste User Fees	913,890.09	919,923.57	(6,033.48)	0.01	930,000.00	(16,109.91)	0.02
364-3020 Solid Waste Fees Penalties	(211.67)	21,749.52	(21,961.19)	1.01	27,500.00	(27,711.67)	1.01
364-3030 Solid Waste Bulk Items and Bags	5,821.95	9,017.35	(3,195.40)	0.35	7,500.00	(1,678.05)	0.22
364-3150 Lien Rents Solid Waste	5,544.24	0.00	5,544.24	0.00	1,500.00	4,044.24	(2.70)
364-3160 Lien Interest & Cost	3,702.84	3,361.25	341.59	(0.10)	8,500.00	(4,797.16)	0.56
364-6010 Stroud SA Rentals	8,027.48	8,027.48	0.00	0.00	32,500.00	(24,472.52)	0.75
364-7010 Smithfield SA Rentals	0.00	36,313.68	(36,313.68)	1.00	145,000.00	(145,000.00)	1.00
364-9000 EDU Connection Fees	3,529.00	7,458.00	(3,929.00)	0.53	63,522.00	(59,993.00)	0.94
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	1.00
364-9200 Penalties	24,457.13	21,512.88	2,944.25	(0.14)	45,000.00	(20,542.87)	0.46
TOTAL SANITATION	1,376,664.24	1,466,852.31	(90,188.07)	0.06	3,045,022.00	(1,668,357.76)	0.55
<u>GOLF</u>							
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	0.00	750.00	(750.00)	1.00	250.00	(250.00)	1.00
378-2100 Water Rents	481,225.52	504,113.42	(22,887.90)	0.05	2,200,000.00	(1,718,774.48)	0.78
378-2110 Lien Rents	(20.28)	0.00	(20.28)	0.00	200,000.00	(200,020.28)	1.00
378-2120 Lien Costs & Interest	6,198.63	1,437.82	4,760.81	(3.31)	2,000.00	4,198.63	(2.10)
378-2130 Hydrant Fees	10,995.00	0.00	10,995.00	0.00	0.00	10,995.00	0.00
378-4300 Water Sales Bulk	34,025.31	0.00	34,025.31	0.00	110,000.00	(75,974.69)	0.69
378-9000 EDU Connection Fees	1,795.00	4,890.00	(3,095.00)	0.63	68,210.00	(66,415.00)	0.97
378-9200 Penalties	29,645.45	23,246.52	6,398.93	(0.28)	35,000.00	(5,354.55)	0.15
378-9300 Sale of Meters & Supplies	0.00	0.00	0.00	0.00	5,000.00	(5,000.00)	1.00
378-9400 Water Dept. Services	0.00	475.00	(475.00)	1.00	1,850.00	(1,850.00)	1.00
TOTAL PMT FROM WATER CO	563,864.63	534,912.76	28,951.87	(0.05)	2,622,310.00	(2,058,445.37)	0.78
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	1.00
380-1010 Emp Cont Hlth Insr	12,035.92	10,688.45	1,347.47	(0.13)	27,573.01	(15,537.09)	0.56
380-1070 Miscellaneous Income	5,337.25	6,794.79	(1,457.54)	0.21	5,000.00	337.25	(0.07)
380-5100 Shopping Cart Fees	1,410.00	1,035.00	375.00	(0.36)	4,000.00	(2,590.00)	0.65
TOTAL MISC. REVENUES	18,783.17	18,518.24	264.93	(0.01)	45,573.01	(26,789.84)	0.59
<u>CONTR. FROM PRIVATE</u>							
<u>SALE OF ASSETS</u>							
391-0010 Sale of Assets	0.00	26,650.00	(26,650.00)	1.00	0.00	0.00	0.00
391-0020 Damage to Borough Property	48,386.00	464.54	47,921.46	(103.16)	15,000.00	33,386.00	(2.23)
TOTAL SALE OF ASSETS	48,386.00	27,114.54	21,271.46	(0.78)	15,000.00	33,386.00	(2.23)
<u>TRANSFERS</u>							
392-0350 Transfer from Highway Aid Fund Res	0.00	0.00	0.00	0.00	400,000.00	(400,000.00)	1.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	400,000.00	(400,000.00)	1.00
<u>CAPITAL PROCEEDS</u>							
393-1200 Subsidy Payments	28,033.91	1,079,500.41	(1,051,466.50)	0.97	0.00	28,033.91	0.00
TOTAL CAPITAL PROCEEDS	28,033.91	1,079,500.41	(1,051,466.50)	0.97	0.00	28,033.91	0.00
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	0.00	0.00	0.00	18,000.00	(18,000.00)	1.00
395-3000 Dividends Received - Health Insurance	55,058.47	0.00	55,058.47	0.00	73,000.00	(17,941.53)	0.25
TOTAL DIVIDENDS	55,058.47	0.00	55,058.47	0.00	91,000.00	(35,941.53)	0.39
Total Revenues	5,670,040.23	6,544,268.50	(874,228.27)	0.13	14,260,926.34	(8,590,886.11)	0.60
Expenses							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	5,833.23	5,803.27	(29.96)	(0.01)	15,000.00	9,166.77	0.61

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<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Y-T-D</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
	<u>5/31/2024</u>	<u>5/31/2023</u>			<u>12/31/2024</u>		
400-1120 Mayor Salary	2,500.02	2,530.02	30.00	0.01	5,000.00	2,499.98	0.50
400-1610 FICA - Legislative	516.65	492.89	(23.76)	(0.05)	1,240.00	723.35	0.58
400-1630 Medicare - Legislative	120.80	114.04	(6.76)	(0.06)	290.00	169.20	0.58
400-3110 Training/Conferences	100.00	0.00	(100.00)	0.00	2,000.00	1,900.00	0.95
400-3210 Dues/Subscriptions	1,305.00	110.00	(1,195.00)	(10.86)	4,500.00	3,195.00	0.71
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL LEGISLATIVE	10,375.70	9,050.22	(1,325.48)	(0.15)	28,530.00	18,154.30	0.64
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	62,329.66	56,921.69	(5,407.97)	(0.10)	127,216.00	64,886.34	0.51
401-1220 DPW Director Salary -Admin	36,538.50	0.00	(36,538.50)	0.00	97,850.00	61,311.50	0.63
401-1400 Admin Staff Salary	38,979.09	61,385.22	22,406.13	0.37	144,418.00	105,438.91	0.73
401-1410 Utility Billing Coordinator	0.00	17,360.00	17,360.00	1.00	0.00	0.00	0.00
401-1610 FICA - Admin	6,212.42	8,684.32	2,471.90	0.28	23,001.00	16,788.58	0.73
401-1630 Medicare - Admin	1,477.24	2,128.62	651.38	0.31	5,379.27	3,902.03	0.73
401-1830 Admin - Overtime	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
401-2100 Office Supplies - Administration	7,280.26	3,059.64	(4,220.62)	(1.38)	8,000.00	719.74	0.09
401-2130 Office Equipment/Furniture	1,664.30	651.12	(1,013.18)	(1.56)	1,000.00	(664.30)	(0.66)
401-2140 IT Expenses	19,277.00	12,207.96	(7,069.04)	(0.58)	16,500.00	(2,777.00)	(0.17)
401-2150 Computer Equipment/Supplies-Gen Government	3,258.62	10,444.03	7,185.41	0.69	10,000.00	6,741.38	0.67
401-2160 Equipment Maintenance	402.20	1,081.50	679.30	0.63	2,750.00	2,347.80	0.85
401-2300 Vehicle Expense	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
401-3110 Data Storage software	5,834.00	5,610.00	(224.00)	(0.04)	8,500.00	2,666.00	0.31
401-3210 Telephone - Gen Government	2,832.65	3,245.50	412.85	0.13	8,650.00	5,817.35	0.67
401-3250 Postage - Payroll Processing Fee	8,384.76	6,062.95	(2,321.81)	(0.38)	18,500.00	10,115.24	0.55
401-3310 Travel- Gen Government	0.00	0.00	0.00	0.00	3,200.00	3,200.00	1.00
401-3400 Advertising/Printing - Gen Government	6,858.50	339.62	(6,518.88)	(19.19)	5,500.00	(1,358.50)	(0.25)
401-4200 Association Dues/Subscriptions	9,046.80	14,073.24	5,026.44	0.36	12,500.00	3,453.20	0.28
401-4600 Training/Conference - General Government	200.00	2,000.00	1,800.00	0.90	2,500.00	2,300.00	0.92
TOTAL GENERAL GOVT	210,576.00	205,255.41	(5,320.59)	(0.03)	498,464.27	287,888.27	0.58
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	0.00	0.00	0.00	0.00	100,000.00	100,000.00	1.00
402-1400 Finance - Staff Salaries	45,539.18	0.00	(45,539.18)	0.00	100,610.00	55,070.82	0.55
402-1610 Fica	2,823.42	0.00	(2,823.42)	0.00	0.00	(2,823.42)	0.00
402-1630 Medicare	660.29	0.00	(660.29)	0.00	0.00	(660.29)	0.00
402-3100 Trustee Chg Bond Payment	7,736.00	2,486.00	(5,250.00)	(2.11)	10,000.00	2,264.00	0.23
402-3110 Audit Services	0.00	3,000.00	3,000.00	1.00	48,800.00	48,800.00	1.00
402-3120 Accounting Services	4,393.75	3,810.00	(583.75)	(0.15)	6,500.00	2,106.25	0.32
402-3160 Billing Software	8,760.62	7,210.89	(1,549.73)	(0.21)	22,500.00	13,739.38	0.61
402-3170 Accounting Software	3,336.00	3,592.00	256.00	0.07	11,500.00	8,164.00	0.71
402-3210 Credit Card Fees	21,095.12	13,916.29	(7,178.83)	(0.52)	28,500.00	7,404.88	0.26
TOTAL FINANCIAL ADMIN	94,344.38	34,015.18	(60,329.20)	(1.77)	328,410.00	234,065.62	0.71
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	3,160.00	3,160.00	0.00	0.00	8,500.00	5,340.00	0.63
403-1610 FICA	195.90	196.00	0.10	0.00	527.00	331.10	0.63
403-1630 Medicare	45.80	45.50	(0.30)	(0.01)	123.25	77.45	0.63
403-2100 Materials & Supplies	2,591.30	251.28	(2,340.02)	(9.31)	3,200.00	608.70	0.19
403-3150 Commissions Del. RE Taxes	2,636.27	2,751.32	115.05	0.04	3,200.00	563.73	0.18
403-3170 Commission Local Ser. Tax	3,065.33	2,150.26	(915.07)	(0.43)	4,500.00	1,434.67	0.32
403-3180 Commission Earned Income Tax	7,214.21	7,952.90	738.69	0.09	15,500.00	8,285.79	0.53
403-3190 Commission Deed Transfer Tax	1,293.36	1,355.32	61.96	0.05	1,500.00	206.64	0.14
TOTAL TAX COLLECTION	20,202.17	17,862.58	(2,339.59)	(0.13)	37,050.25	16,848.08	0.45
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	59,406.91	60,137.89	730.98	0.01	125,000.00	65,593.09	0.52
404-3160 Legal Services - WTP	85,391.67	48,367.93	(37,023.74)	(0.77)	25,500.00	(59,891.67)	(2.35)
404-3200 Legal Services - WWTP	41,485.16	11,854.46	(29,630.70)	(2.50)	32,500.00	(8,985.16)	(0.28)
TOTAL LEGAL SERVICES	186,283.74	120,360.28	(65,923.46)	(0.55)	183,000.00	(3,283.74)	(0.02)
<u>ENGINEERING</u>							
408-3130 Engineering	162,910.05	76,617.75	(86,292.30)	(1.13)	175,625.00	12,714.95	0.07
TOTAL ENGINEERING	162,910.05	76,617.75	(86,292.30)	(1.13)	175,625.00	12,714.95	0.07
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	24.17	119.62	95.45	0.80	1,000.00	975.83	0.98
409-3610 Electricity-Mun. Bldg.	4,662.04	5,921.67	1,259.63	0.21	10,150.00	5,487.96	0.54
409-3620 Electric Annex	964.54	1,300.84	336.30	0.26	2,500.00	1,535.46	0.61

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May 31, 2024

<u>Account # & Title</u>	<u>Y-T-D</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		<u>Variance</u>	<u>%</u>
	<u>5/31/2024</u>	<u>5/31/2023</u>			<u>12/31/2024</u>			
409-3640 Gas (heat) - Annex	2,887.63	1,203.69	(1,683.94)	(1.40)	2,250.00	(637.63)	(0.28)	
409-3730 Maintenance & Repair Annex	906.01	3,619.07	2,713.06	0.75	3,500.00	2,593.99	0.74	
409-3740 Maintenance & Repairs	6,511.26	4,907.02	(1,604.24)	(0.33)	2,500.00	(4,011.26)	(1.60)	
TOTAL MUNICIPAL BUILDING	15,955.65	17,071.91	1,116.26	0.07	21,900.00	5,944.35	0.27	
<u>POLICE DEPARTMENT</u>								
410-7600 SARP Regional Costs	1,226,592.50	1,183,548.35	(43,044.15)	(0.04)	2,943,822.00	1,717,229.50	0.58	
TOTAL POLICE	1,226,592.50	1,183,548.35	(43,044.15)	(0.04)	2,943,822.00	1,717,229.50	0.58	
<u>FIRE DEPARTMENT</u>								
411-2100 Auxiliary Donation - Fire Dept	0.00	3,300.00	3,300.00	1.00	15,000.00	15,000.00	1.00	
411-2500 Vehicle Maint/Supplies- Fire Dept	3,867.83	2,563.33	(1,304.50)	(0.51)	7,500.00	3,632.17	0.48	
411-2600 Small Tools/ Equipment	940.00	0.00	(940.00)	0.00	5,500.00	4,560.00	0.83	
411-3210 Telephone - Fire Dept	1,021.55	1,303.46	281.91	0.22	2,500.00	1,478.45	0.59	
411-3270 Radio Maintenance	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00	
411-3620 Electricity	3,389.08	3,885.28	496.20	0.13	11,500.00	8,110.92	0.71	
411-3630 Gas (heat)	145.25	119.40	(25.85)	(0.22)	5,000.00	4,854.75	0.97	
411-3730 Equipment Testing	3,432.43	3,752.20	319.77	0.09	10,000.00	6,567.57	0.66	
411-4200 Building Maintenance- Fire Dept	8,852.94	1,122.21	(7,730.73)	(6.89)	10,000.00	1,147.06	0.11	
411-4600 Contracted Services	0.00	0.00	0.00	0.00	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	9,201.35	9,201.35	0.00	0.00	23,924.00	14,722.65	0.62	
TOTAL FIRE DEPARTMENT	30,850.43	25,247.23	(5,603.20)	(0.22)	104,424.00	73,573.57	0.70	
<u>CODE ENFORCEMENT</u>								
413-1220 Code Enforcement Office Salary	17,874.26	12,024.23	(5,850.03)	(0.49)	30,240.00	12,365.74	0.41	
413-1400 Staff Salary	59,316.52	48,862.76	(10,453.76)	(0.21)	194,594.00	135,277.48	0.70	
413-1610 FICA - Code Enforcement	4,855.19	3,531.08	(1,324.11)	(0.37)	14,032.71	9,177.52	0.65	
413-1630 Medicare - Code Enforcement	1,135.47	823.84	(311.63)	(0.38)	3,281.84	2,146.37	0.65	
413-1830 Overtime	1,118.73	0.00	(1,118.73)	0.00	1,500.00	381.27	0.25	
413-2100 Materials & Supplies - Codes	1,928.88	2,106.15	177.27	0.08	4,000.00	2,071.12	0.52	
413-2150 Computer Equipment/Supplies-Code Enforcement	0.00	2,218.32	2,218.32	1.00	2,000.00	2,000.00	1.00	
413-2160 Uniforms	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00	
413-2300 Vehicle Operation - Code Enforcement	67.61	0.00	(67.61)	0.00	1,500.00	1,432.39	0.95	
413-2500 Vehicle Maintenance	0.00	122.04	122.04	1.00	750.00	750.00	1.00	
413-3150 Software License	1,782.67	4,404.00	2,621.33	0.60	8,000.00	6,217.33	0.78	
413-3400 Advertising Expense	0.00	1,399.93	1,399.93	1.00	4,000.00	4,000.00	1.00	
413-4200 Assoc. Dues/Subscriptions	349.02	125.00	(224.02)	(1.79)	300.00	(49.02)	(0.16)	
413-4600 Training/Conference Expense	165.00	0.00	(165.00)	0.00	750.00	585.00	0.78	
TOTAL CODE ENFORCEMENT	88,593.35	75,617.35	(12,976.00)	(0.17)	267,948.55	179,355.20	0.67	
<u>PLANNING/ZONING</u>								
414-3130 Engineering	4,310.44	0.00	(4,310.44)	0.00	50,000.00	45,689.56	0.91	
414-3140 Legal Services - Planning/Zoning	0.00	6,195.77	6,195.77	1.00	5,500.00	5,500.00	1.00	
414-4500 Contracted Permitting	43,057.94	21,598.63	(21,459.31)	(0.99)	75,000.00	31,942.06	0.43	
TOTAL PLANNING/ZONING	47,368.38	27,794.40	(19,573.98)	(0.70)	130,500.00	83,131.62	0.64	
<u>EMERGENCY SERVICES</u>								
415-5300 Control Center Payment	31,161.45	26,633.75	(4,527.70)	(0.17)	74,788.00	43,626.55	0.58	
TOTAL EMERGENCY SERVICES	31,161.45	26,633.75	(4,527.70)	(0.17)	74,788.00	43,626.55	0.58	
<u>COVID 19 EXPENSES</u>								
<u>HEALTH DEPARTMENT</u>								
421-1220 Salaries & Wages-Health	3,775.01	3,775.78	0.77	0.00	14,559.00	10,783.99	0.74	
421-1610 FICA - Health Dept	234.06	207.77	(26.29)	(0.13)	902.66	668.60	0.74	
421-1630 Medicare - Health Dept	54.72	95.36	40.64	0.43	211.11	156.39	0.74	
TOTAL HEALTH DEPARTMENT	4,063.79	4,078.91	15.12	0.00	15,672.77	11,608.98	0.74	
<u>SANITATION (RECYCLING)</u>								
426-1400 Staff Salaries	35,415.13	39,772.83	4,357.70	0.11	117,415.00	81,999.87	0.70	
426-1610 FICA	2,243.18	3,216.83	973.65	0.30	7,279.73	5,036.55	0.69	
426-1630 Medicare	524.61	750.14	225.53	0.30	1,702.52	1,177.91	0.69	
426-1830 Overtime	765.00	0.00	(765.00)	0.00	500.00	(265.00)	(0.53)	
426-1910 Uniforms	99.99	0.00	(99.99)	0.00	1,500.00	1,400.01	0.93	
426-2270 Supplies	1,926.96	68.98	(1,857.98)	(26.94)	400.00	(1,526.96)	(3.82)	
426-2500 Recycling Grant to Twin Boros	0.00	0.00	0.00	0.00	30,000.00	30,000.00	1.00	
TOTAL SANITATION	40,974.87	43,808.78	2,833.91	0.06	158,797.25	117,822.38	0.74	
<u>SOLID WASTE</u>								
427-3130 Landfill Engineering	2,870.62	2,053.23	(817.39)	(0.40)	8,500.00	5,629.38	0.66	
427-4700 Refuse Coll/Disp Contract	384,077.55	355,877.25	(28,200.30)	(0.08)	800,000.00	415,922.45	0.52	

Consolidated Statement of Activity - Budget vs Actual
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Account # & Title	Y-T-D		Variance	%	Budget		Variance	%
	5/31/2024	5/31/2023			12/31/2024			
427-4710 WM Extra Bags and Tags	4,200.00	3,283.00	(917.00)	(0.28)	7,500.00	3,300.00	0.44	
TOTAL SOLID WASTE	391,148.17	361,213.48	(29,934.69)	(0.08)	816,000.00	424,851.83	0.52	
SANITARY SEWER								
429-1400 Sewer Staff Salaries	89,264.08	87,351.38	(1,912.70)	(0.02)	253,172.00	163,907.92	0.65	
429-1610 Social Security- Sewer Fund	5,711.92	4,327.34	(1,384.58)	(0.32)	15,774.16	10,062.24	0.64	
429-1630 Medicare - Sanitary Sewer	1,335.86	834.47	(501.39)	(0.60)	3,689.12	2,353.26	0.64	
429-1830 Sewer Overtime	2,854.04	910.25	(1,943.79)	(2.14)	1,250.00	(1,604.04)	(1.28)	
429-2100 Office Supplies	2,471.45	1,079.66	(1,391.79)	(1.29)	3,000.00	528.55	0.18	
429-2110 Chemicals	15,136.17	23,514.82	8,378.65	0.36	55,000.00	39,863.83	0.72	
429-2150 Computer Equip & Supplies	0.00	1,394.44	1,394.44	1.00	1,000.00	1,000.00	1.00	
429-2200 Materials & Supplies- WWTP	2,576.70	2,232.79	(343.91)	(0.15)	9,000.00	6,423.30	0.71	
429-2300 Fuel Oil	6,483.55	11,794.62	5,311.07	0.45	27,000.00	20,516.45	0.76	
429-2310 Vehicle Operation	0.00	0.00	0.00	0.00	1,200.00	1,200.00	1.00	
429-2380 Uniforms	67.03	396.99	329.96	0.83	2,000.00	1,932.97	0.97	
429-2600 Small Tools/Minor Equipment	1,711.43	1,372.37	(339.06)	(0.25)	2,500.00	788.57	0.32	
429-3160 Laboratory Fees	23,858.00	23,008.50	(849.50)	(0.04)	58,500.00	34,642.00	0.59	
429-3200 Telephone - Sewer	922.07	2,637.75	1,715.68	0.65	1,700.00	777.93	0.46	
429-3610 Electric - Sewer	36,920.46	31,262.64	(5,657.82)	(0.18)	78,500.00	41,579.54	0.53	
429-3700 Pump Station Maint & Repair	684.75	0.00	(684.75)	0.00	12,500.00	11,815.25	0.95	
429-3710 WWTP Maint & Repairs	13,496.75	6,501.25	(6,995.50)	(1.08)	20,000.00	6,503.25	0.33	
429-3720 Collection System Maintenance	1,560.86	1,477.84	(83.02)	(0.06)	20,000.00	18,439.14	0.92	
429-3730 WWTP Building-Maint & Repair	996.40	6,233.16	5,236.76	0.84	10,000.00	9,003.60	0.90	
429-3740 Equipment Maintenance Collections	1,305.62	4,362.90	3,057.28	0.70	5,000.00	3,694.38	0.74	
429-4100 Sewer Backup Expenses	1,756.00	1,676.00	(80.00)	(0.05)	2,500.00	744.00	0.30	
429-4200 Dues/Subscriptions-Sewer	6,910.00	4,148.00	(2,762.00)	(0.67)	5,000.00	(1,910.00)	(0.38)	
429-4500 Contracted Line Maintenance	432.00	18,473.81	18,041.81	0.98	85,500.00	85,068.00	0.99	
429-4600 Training - Sanitary Sewer	30.00	60.00	30.00	0.50	2,000.00	1,970.00	0.99	
429-4700 Sludge Disposal	26,737.71	29,388.70	2,650.99	0.09	75,000.00	48,262.29	0.64	
429-7410 Capital Improvements	24,080.00	0.00	(24,080.00)	0.00	297,000.00	272,920.00	0.92	
429-7420 Capital Improvement Collection System	14,352.00	0.00	(14,352.00)	0.00	139,000.00	124,648.00	0.90	
429-7430 Vehicle Purchase	22,257.00	0.00	(22,257.00)	0.00	0.00	(22,257.00)	0.00	
TOTAL COLLECTION SYSTEM	303,911.85	264,439.68	(39,472.17)	(0.15)	1,186,785.28	882,873.43	0.74	
STREET DEPARTMENT (35/30/30/05)								
430-1220 Salary - DPW Foreman	27,408.20	28,830.00	1,421.80	0.05	73,398.00	45,989.80	0.63	
430-1300 Salaries & Wages - DPW	151,246.84	141,476.65	(9,770.19)	(0.07)	431,136.00	279,889.16	0.65	
430-1610 FICA - Street Dept	11,385.60	9,449.29	(1,936.31)	(0.20)	32,521.12	21,135.52	0.65	
430-1630 Medicare - Street Dept	1,957.30	2,314.34	357.04	0.15	7,605.75	5,648.45	0.74	
430-1830 Street Department - Overtime	6,243.88	4,085.66	(2,158.22)	(0.53)	20,000.00	13,756.12	0.69	
430-2100 Office Supplies - Street Dept	1,244.74	368.51	(876.23)	(2.38)	1,000.00	(244.74)	(0.24)	
430-2120 Safety Equipment	1,247.95	0.00	(1,247.95)	0.00	2,000.00	752.05	0.38	
430-2150 Computer Equipment/Supplies - Street Dept	1,370.00	1,109.16	(260.84)	(0.24)	1,500.00	130.00	0.09	
430-2160 Office Equip /Furniture - Street Dept	319.48	0.00	(319.48)	0.00	250.00	(69.48)	(0.28)	
430-2300 Vehicle Operation (fuel, oil, fluids)	10,566.55	10,110.29	(456.26)	(0.05)	38,000.00	27,433.45	0.72	
430-2380 Uniforms & Clothing	1,831.37	1,592.81	(238.56)	(0.15)	8,000.00	6,168.63	0.77	
430-2500 Vehicle Maint/Repair- Street Dept	8,798.48	8,153.44	(645.04)	(0.08)	15,500.00	6,701.52	0.43	
430-2600 Minor Equipment	3,785.99	1,787.71	(1,998.28)	(1.12)	4,000.00	214.01	0.05	
430-3150 Drug Testing	165.00	345.00	180.00	0.52	0.00	(165.00)	0.00	
430-3210 Telephone - Street	325.86	529.84	203.98	0.38	1,250.00	924.14	0.74	
430-3310 Travel	0.00	0.00	0.00	0.00	850.00	850.00	1.00	
430-3610 Electricity -DPW Garage	1,183.56	1,297.13	113.57	0.09	4,000.00	2,816.44	0.70	
430-3620 Gas Heat -DPW Garage	2,482.18	3,855.20	1,373.02	0.36	6,000.00	3,517.82	0.59	
430-3730 Building Maintenance	2,244.42	1,147.02	(1,097.40)	(0.96)	10,000.00	7,755.58	0.78	
430-3740 Equipment Maint & Repairs - Street Dept	6,676.08	21,379.44	14,703.36	0.69	18,500.00	11,823.92	0.64	
430-4600 Training - Street	0.00	2,493.59	2,493.59	1.00	1,000.00	1,000.00	1.00	
430-7400 Capital Improvements	105,313.00	97.73	(105,215.27)	(1,076.59)	150,000.00	44,687.00	0.30	
430-7410 Equipment Lease Loader 50/25/25	0.00	0.00	0.00	0.00	7,800.00	7,800.00	1.00	
430-7420 Equipment Lease (2 Trucks)	0.00	105,824.80	105,824.80	1.00	0.00	0.00	0.00	
35/32.5/32.5								
TOTAL STREET DEPARTMENT	345,796.48	346,247.61	451.13	0.00	834,310.87	488,514.39	0.59	
STREET CLEANING								
431-3740 Machinery Maintenance/Supplies	17,537.59	3,170.03	(14,367.56)	(4.53)	10,000.00	(7,537.59)	(0.75)	
TOTAL STREET CLEANING	17,537.59	3,170.03	(14,367.56)	(4.53)	10,000.00	(7,537.59)	(0.75)	
SNOW & ICE REMOVAL								

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<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Y-T-D</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
	<u>5/31/2024</u>	<u>5/31/2023</u>			<u>12/31/2024</u>		
432-2210 Snow & Ice Removal	33,472.48	17,179.29	(16,293.19)	(0.95)	55,000.00	21,527.52	0.39
432-4500 Contracted Snow Removal	1,430.00	0.00	(1,430.00)	0.00	2,000.00	570.00	0.29
TOTAL SNOW/ICE REMOVAL	34,902.48	17,179.29	(17,723.19)	(1.03)	57,000.00	22,097.52	0.39
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	1,540.99	1,534.54	(6.45)	0.00	15,000.00	13,459.01	0.90
433-3720 Misc Supplies- Traffic Signals	15,863.99	445.50	(15,418.49)	(34.61)	5,500.00	(10,363.99)	(1.88)
TOTAL TRAFFIC SIGNALS	17,404.98	1,980.04	(15,424.94)	(7.79)	20,500.00	3,095.02	0.15
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	44,709.37	40,031.99	(4,677.38)	(0.12)	95,000.00	50,290.63	0.53
434-3720 Street Light Repair	271.99	471.43	199.44	0.42	750.00	478.01	0.64
434-3730 Operations/Maintenance	112.13	0.00	(112.13)	0.00	750.00	637.87	0.85
TOTAL STREET LIGHTING	45,093.49	40,503.42	(4,590.07)	(0.11)	96,500.00	51,406.51	0.53
<u>STORM SEWERS & DRAINS</u>							
436-2450 Materials & Supplies	1,947.51	0.00	(1,947.51)	0.00	6,000.00	4,052.49	0.68
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	1,947.51	0.00	(1,947.51)	0.00	181,000.00	179,052.49	0.99
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	1,323.86	10,093.48	8,769.62	0.87	0.00	(1,323.86)	0.00
438-3720 Street Paving	738.92	0.00	(738.92)	0.00	500,000.00	499,261.08	1.00
TOTAL STREET MAINTENANCE	2,062.78	10,093.48	8,030.70	0.80	500,000.00	497,937.22	1.00
<u>PARKING FACILITIES</u>							
445-0315 Software (UP Safety)	2,721.90	217.50	(2,504.40)	(11.51)	10,500.00	7,778.10	0.74
445-1300 Parking Enforcement Officer	21,449.94	19,576.00	(1,873.94)	(0.10)	84,240.00	62,790.06	0.75
445-1610 FICA - Parking	1,331.07	2,264.05	932.98	0.41	5,269.38	3,938.31	0.75
445-1630 Medicare - Parking	311.04	528.15	217.11	0.41	1,232.36	921.32	0.75
445-1830 Overtime	18.60	0.00	(18.60)	0.00	750.00	731.40	0.98
445-1910 Uniforms/Drug Test	411.21	532.30	121.09	0.23	1,500.00	1,088.79	0.73
445-2410 Vehicle Registration/Maintenance	417.57	524.01	106.44	0.20	1,500.00	1,082.43	0.72
445-2490 Meter Purchase- Parking Facilities	334.19	0.00	(334.19)	0.00	3,500.00	3,165.81	0.90
445-3250 Postage	27.44	0.00	(27.44)	0.00	500.00	472.56	0.95
445-3260 Radio	0.00	0.00	0.00	0.00	750.00	750.00	1.00
445-3400 Advertising/Printing-Parking Facilities	366.55	0.00	(366.55)	0.00	2,250.00	1,883.45	0.84
445-3710 Parking Lot Maintenance-Parking Facilities	2,251.81	0.00	(2,251.81)	0.00	250.00	(2,001.81)	(8.01)
445-3720 Meter Repair/Main Supplies	1,039.65	1,500.66	461.01	0.31	2,000.00	960.35	0.48
TOTAL PARKING FACILITIES	30,680.97	25,142.67	(5,538.30)	(0.22)	114,241.74	83,560.77	0.73
<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	0.00	772.00	772.00	1.00	0.00	0.00	0.00
446-3730 Equipment Maintenance/Repair	0.00	0.00	0.00	0.00	750.00	750.00	1.00
TOTAL FLOOD CONTROL	0.00	772.00	772.00	1.00	11,250.00	11,250.00	1.00
<u>WATER</u>							
448-1300 Water Staff Salaries	134,121.18	95,706.34	(38,414.84)	(0.40)	396,848.00	262,726.82	0.66
448-1610 FICA - Water	1,659.35	5,525.74	3,866.39	0.70	24,945.58	23,286.23	0.93
448-1630 Medicare - Water	388.07	1,228.14	840.07	0.68	5,834.05	5,445.98	0.93
448-1830 Water Overtime	853.29	2,645.33	1,792.04	0.68	5,500.00	4,646.71	0.84
448-2100 Office Supplies	551.94	530.94	(21.00)	(0.04)	1,500.00	948.06	0.63
448-2110 Chemicals - Water	32,159.11	21,587.41	(10,571.70)	(0.49)	130,000.00	97,840.89	0.75
448-2150 Computer Equipment & Supplies	1,294.99	1,109.16	(185.83)	(0.17)	2,500.00	1,205.01	0.48
448-2200 Materials & Supplies	4,872.00	1,419.28	(3,452.72)	(2.43)	14,000.00	9,128.00	0.65
448-2300 Fuel Oil	10,417.03	8,559.03	(1,858.00)	(0.22)	15,000.00	4,582.97	0.31
448-2310 Vehicle Operation	1,559.03	127.21	(1,431.82)	(11.26)	2,500.00	940.97	0.38
448-2390 Uniforms/Boot Allowance	1,054.37	441.48	(612.89)	(1.39)	3,000.00	1,945.63	0.65
448-2400 Meter M&R Supplies (Radio Reads)	477,971.62	25,579.34	(452,392.28)	(17.69)	1,000,000.00	522,028.38	0.52
448-2600 Small Tools/Minor Equipment - Water	4,773.57	2,653.70	(2,119.87)	(0.80)	10,000.00	5,226.43	0.52
448-3160 Laboratory Fees - Water	7,174.30	5,289.11	(1,885.19)	(0.36)	45,000.00	37,825.70	0.84
448-3200 Telephone - Water	1,150.59	1,397.74	247.15	0.18	3,500.00	2,349.41	0.67
448-3610 Electric- WTP, Wells,Dist.	16,899.28	2,319.96	(14,579.32)	(6.28)	60,000.00	43,100.72	0.72
448-3620 Electric - Water Wells	0.00	16,764.76	16,764.76	1.00	0.00	0.00	0.00
448-3630 Electric - Water Distribution	0.00	857.49	857.49	1.00	0.00	0.00	0.00
448-3700 Well Maint & Repair	2,178.67	4,724.82	2,546.15	0.54	20,000.00	17,821.33	0.89
448-3720 Distribution System- Maint. & Repairs	19,647.05	49,277.35	29,630.30	0.60	100,000.00	80,352.95	0.80

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<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Y-T-D</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
	<u>5/31/2024</u>	<u>5/31/2023</u>			<u>12/31/2024</u>		
448-3730 Building Maintenance	6,542.59	5,833.74	(708.85)	(0.12)	15,000.00	8,457.41	0.56
448-3740 WTP Maintenance & Repair	25,482.50	14,148.25	(11,334.25)	(0.80)	15,000.00	(10,482.50)	(0.70)
448-3750 Dist Contracted Services	40,676.66	36,172.66	(4,504.00)	(0.12)	34,850.00	(5,826.66)	(0.17)
448-4200 Dues/Subscriptions - Water	3,551.02	663.00	(2,888.02)	(4.36)	2,500.00	(1,051.02)	(0.42)
448-4500 Contracted Line Maint - Water	494.19	20,140.58	19,646.39	0.98	15,000.00	14,505.81	0.97
448-4600 Training/conferences - Water	625.00	185.00	(440.00)	(2.38)	2,000.00	1,375.00	0.69
448-4700 Sludge Removal	0.00	20,802.97	20,802.97	1.00	65,000.00	65,000.00	1.00
448-4910 Permits	20,000.00	0.00	(20,000.00)	0.00	21,000.00	1,000.00	0.05
448-7400 Capital Improvements	68,316.37	196,983.40	128,667.03	0.65	165,000.00	96,683.63	0.59
448-7410 Capital purchase (UTV)	0.00	51,843.00	51,843.00	1.00	0.00	0.00	0.00
TOTAL WATER FACILITIES	884,413.77	594,516.93	(289,896.84)	(0.49)	2,175,477.63	1,291,063.86	0.59
<u>RECREATION</u>							
452-2200 Operating Expenses	0.00	31.80	31.80	1.00	0.00	0.00	0.00
452-2602 Building Maintenance/Repair (Pool) 67/33	570.00	0.00	(570.00)	0.00	1,250.00	680.00	0.54
452-2610 Pool Maintenance/Repair	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
452-2622 Small Tools & Equipment (Pool)	0.00	172.71	172.71	1.00	500.00	500.00	1.00
452-2630 Materials & Supplies- Recreation	148.42	0.00	(148.42)	0.00	500.00	351.58	0.70
452-3612 Electricity (Pool)	847.02	1,276.54	429.52	0.34	10,000.00	9,152.98	0.92
452-3622 Gas (Pool)	146.77	520.08	373.31	0.72	1,000.00	853.23	0.85
452-3742 Maintenance & Repairs (Pool)	0.00	0.00	0.00	0.00	550.00	550.00	1.00
452-4540 Stewartship Contribution	101,085.23	26,051.68	(75,033.55)	(2.88)	167,990.00	66,904.77	0.40
TOTAL RECREATION	102,797.44	28,052.81	(74,744.63)	(2.66)	184,290.00	81,492.56	0.44
<u>DONATIONS</u>							
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
<u>PARKS</u>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	145.82	0.00	(145.82)	0.00	100.00	(45.82)	(0.46)
454-3200 Telephone Expense	735.64	581.02	(154.62)	(0.27)	1,850.00	1,114.36	0.60
454-3610 Electricity	387.76	284.12	(103.64)	(0.36)	1,500.00	1,112.24	0.74
454-3710 Land Maintenance	602.55	0.00	(602.55)	0.00	20,000.00	19,397.45	0.97
454-3720 Equipment Maintenance	1,953.50	527.05	(1,426.45)	(2.71)	5,000.00	3,046.50	0.61
454-3730 Building Maintenance & Repairs	2,165.21	1,598.13	(567.08)	(0.35)	20,000.00	17,834.79	0.89
454-4700 Portable Toilets Rental Service	290.00	290.00	0.00	0.00	2,000.00	1,710.00	0.86
454-7400 CAP Purchase/Machinery	8,000.00	4,507.00	(3,493.00)	(0.78)	0.00	(8,000.00)	0.00
TOTAL PARKS	14,280.48	7,787.32	(6,493.16)	(0.83)	50,950.00	36,669.52	0.72
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	518.00	0.00	(518.00)	0.00	1,000.00	482.00	0.48
455-3720 Maintenance	7,300.00	3,500.00	(3,800.00)	(1.09)	7,500.00	200.00	0.03
455-7200 Shade Tree - New Planting	0.00	690.00	690.00	1.00	0.00	0.00	0.00
TOTAL SHADE TREES	7,818.00	4,190.00	(3,628.00)	(0.87)	8,500.00	682.00	0.08
<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
463-3100 Comprehensive Plan Implementation	784.00	1,327.82	543.82	0.41	5,000.00	4,216.00	0.84
TOTAL ECONOMIC DEVELOPMENT	784.00	1,327.82	543.82	0.41	6,500.00	5,716.00	0.88
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	0.00	2,700.00	2,700.00	1.00	0.00	0.00	0.00
465-5400 Contribution - ECA	2,500.00	5,000.00	2,500.00	0.50	10,000.00	7,500.00	0.75
TOTAL DOWNTOWN DISTRICT	2,500.00	7,700.00	5,200.00	0.68	10,000.00	7,500.00	0.75
<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	0.00	0.00	0.00	0.00	129,000.00	129,000.00	1.00
471-1100 Principal- 2016 Loan	0.00	0.00	0.00	0.00	462,370.00	462,370.00	1.00
471-1110 Penn Vest Waterline	19,687.14	19,192.54	(494.60)	(0.03)	47,603.00	27,915.86	0.59
471-1120 Penn Vest Dam	16,289.30	15,804.67	(484.63)	(0.03)	39,442.00	23,152.70	0.59
471-1130 ESSA GO 2021	0.00	0.00	0.00	0.00	32,970.00	32,970.00	1.00
TOTAL DEBT SERVICE	35,976.44	34,997.21	(979.23)	(0.03)	711,385.00	675,408.56	0.95
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	11,300.11	13,125.90	1,825.79	0.14	22,000.00	10,699.89	0.49
472-1100 Interest- 2016 Loan	58,156.47	62,191.87	4,035.40	0.06	116,000.00	57,843.53	0.50
472-1110 Penn Vest Water Line	3,295.51	3,790.11	494.60	0.13	7,557.00	4,261.49	0.56
472-1120 Penn Vest Dam	4,714.45	5,199.08	484.63	0.09	10,968.00	6,253.55	0.57
472-1130 Interest - 2021 Loan	34,153.97	0.00	(34,153.97)	0.00	77,000.00	42,846.03	0.56
TOTAL DEBT INTEREST	111,620.51	84,306.96	(27,313.55)	(0.32)	233,525.00	121,904.49	0.52

Consolidated Statement of Activity - Budget vs Actual
May 31, 2024

<u>Account # & Title</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Y-T-D</u> <u>5/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	0.00	0.00	0.00	0.00	46,750.00	46,750.00	1.00
TOTAL INTER-GOVNMTAL EXPENSES	0.00	0.00	0.00	0.00	46,750.00	46,750.00	1.00
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	137,956.00	154,761.00	16,805.00	0.11	155,000.00	17,044.00	0.11
486-3530 Workers Comp Insurance	30,463.00	33,529.00	3,066.00	0.09	48,500.00	18,037.00	0.37
486-3531 Workers Comp - Fire Department	21,135.00	18,526.00	(2,609.00)	(0.14)	24,500.00	3,365.00	0.14
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	0.00	(16,375.00)	0.00	16,000.00	(375.00)	(0.02)
TOTAL INSURANCE	205,929.00	206,816.00	887.00	0.00	254,000.00	48,071.00	0.19
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	8,238.03	6,712.47	(1,525.56)	(0.23)	27,642.00	19,403.97	0.70
487-1590 Major Medical (BC/BS)	395,319.92	312,233.44	(83,086.48)	(0.27)	762,000.00	366,680.08	0.48
487-1591 Health Ins Buyout/HRA	9,500.00	10,000.00	500.00	0.05	16,500.00	7,000.00	0.42
487-5310 N/U Pension MMO	28,627.47	22,324.64	(6,302.83)	(0.28)	255,076.00	226,448.53	0.89
TOTAL EMPLOYEE BENEFITS	441,685.42	351,270.55	(90,414.87)	(0.26)	1,061,218.00	619,532.58	0.58
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	17,115.07	11,448.92	(5,666.15)	(0.49)	20,000.00	2,884.93	0.14
488-3110 Meter Replacement Contractor	0.00	0.00	0.00	0.00	650,000.00	650,000.00	1.00
TOTAL EMPLOYER FICA EXPENSES	17,115.07	11,448.92	(5,666.15)	(0.49)	670,000.00	652,884.93	0.97
<u>TRANSFERS</u>							
Total Expenses	5,185,658.89	4,270,118.32	(915,540.57)	(0.21)	14,209,615.61	9,023,956.72	0.64
Excess Revenue Over(Under) Expenditures	484,381.34	2,274,150.18	(1,789,768.84)	0.79	51,310.73	433,070.61	(8.44)

Lines Over Budget May 31, 2024

<u>Account # & Title</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Y-T-D</u> <u>5/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
401-2130 Office Equipment/Furniture	1,664.30	651.12	(1,013.18)	(1.56)	1,000.00	(664.30)	(0.66)
401-2140 IT Expenses	19,277.00	12,207.96	(7,069.04)	(0.58)	16,500.00	(2,777.00)	(0.17)
401-3400 Advertising/Printing - Gen Government	6,734.00	339.62	(6,394.38)	(18.83)	5,500.00	(1,234.00)	(0.22)
404-3160 Legal Services - WTP	85,391.67	48,367.93	(37,023.74)	(0.77)	25,500.00	(59,891.67)	(2.35)
404-3200 Legal Services - WWTP	41,485.16	11,854.46	(29,630.70)	(2.50)	32,500.00	(8,985.16)	(0.28)
409-3640 Gas (heat) - Annex	2,887.63	1,203.69	(1,683.94)	(1.40)	2,250.00	(637.63)	(0.28)
409-3740 Maintenance & Repairs	6,511.26	4,907.02	(1,604.24)	(0.33)	2,500.00	(4,011.26)	(1.60)
413-4200 Assoc. Dues/Subscriptions	349.02	125.00	(224.02)	(1.79)	300.00	(49.02)	(0.16)
426-1830 Overtime	765.00	0.00	(765.00)	0.00	500.00	(265.00)	(0.53)
426-2270 Supplies	1,926.96	68.98	(1,857.98)	(26.94)	400.00	(1,526.96)	(3.82)
429-1830 Sewer Overtime	2,854.04	910.25	(1,943.79)	(2.14)	1,250.00	(1,604.04)	(1.28)
429-4200 Dues/Subscriptions-Sewer	6,910.00	4,148.00	(2,762.00)	(0.67)	5,000.00	(1,910.00)	(0.38)
430-2100 Office Supplies - Street Dept	1,244.74	368.51	(876.23)	(2.38)	1,000.00	(244.74)	(0.24)
430-2120 Safety Equipment	1,247.95	0.00	(1,247.95)	0.00	2,000.00	752.05	0.38
430-2160 Office Equip /Furniture - Street Dept	319.48	0.00	(319.48)	0.00	250.00	(69.48)	(0.28)
431-3740 Machinery Maintenance/Supplies	17,537.59	3,170.03	(14,367.56)	(4.53)	10,000.00	(7,537.59)	(0.75)
433-3720 Misc Supplies- Traffic Signals	9,736.99	445.50	(9,291.49)	(20.86)	5,500.00	(4,236.99)	(0.77)
445-3710 Parking Lot Maintenance-Parking Facilities	2,251.81	0.00	(2,251.81)	0.00	250.00	(2,001.81)	(8.01)
448-3740 WTP Maintenance & Repair	23,326.71	14,148.25	(9,178.46)	(0.65)	15,000.00	(8,326.71)	(0.56)
448-3750 Dist Contracted Services	40,676.66	36,172.66	(4,504.00)	(0.12)	34,850.00	(5,826.66)	(0.17)
448-4200 Dues/Subscriptions - Water	3,551.02	663.00	(2,888.02)	(4.36)	2,500.00	(1,051.02)	(0.42)
454-2700 Parks M & R Supplies	145.82	0.00	(145.82)	0.00	100.00	(45.82)	(0.46)
486-4010 Public Officials Liability	16,375.00	0.00	(16,375.00)	0.00	16,000.00	(375.00)	(0.02)

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	2,107,678.85	2,137,372.21	(29,693.36)
301-2000 Real Estate Tax- Prior Year	0.00	336.00	(336.00)
301-3000 Real Estate Tax - Interim	514.63	202.00	312.63
301-4000 Real Estate Tax - Delinquent	47,629.31	85,948.00	(38,318.69)
<u>TOTAL TAXES</u>	<u>2,155,822.79</u>	<u>2,223,858.21</u>	<u>(68,035.42)</u>
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	64,667.69	160,000.00	(95,332.31)
310-2000 Earned Income Tax	536,465.88	1,200,000.00	(663,534.12)
310-5000 Municipal Service Tax	155,133.90	350,000.00	(194,866.10)
<u>TOTAL ACT 511 TAXES</u>	<u>756,267.47</u>	<u>1,710,000.00</u>	<u>(953,732.53)</u>
<u>BUSINESS LICENSES/PERMITS</u>			
321-2000 Health/Restaurant Licenses	5,111.00	10,000.00	(4,889.00)
321-6100 Rental License	7,276.00	165,000.00	(157,724.00)
321-6110 Short-Term Rental Lic.	0.00	2,500.00	(2,500.00)
321-8000 Cable TV Franchise Tax	20,990.69	105,000.00	(84,009.31)
<u>TOTAL LICENSES/PERMITS</u>	<u>33,377.69</u>	<u>282,500.00</u>	<u>(249,122.31)</u>
<u>NON-BUSINESS PERMITS</u>			
322-8100 Event Permit Fee	150.00	1,500.00	(1,350.00)
322-8200 Street Opening Permits	11,300.00	9,000.00	2,300.00
322-9400 Misc Permits	153.00	2,000.00	(1,847.00)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>11,603.00</u>	<u>12,500.00</u>	<u>(897.00)</u>
<u>FINES</u>			
331-1100 Vehicle Code Violations	85,847.43	180,000.00	(94,152.57)
331-1200 Violation of Zoning Ord & Statutes	7,998.65	25,000.00	(17,001.35)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	<u>93,846.08</u>	<u>205,000.00</u>	<u>(111,153.92)</u>
<u>INTEREST</u>			
341-0000 Interest Income		50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	9,467.84	0.00	9,467.84
341-0210 Interest -P.L.G.I.T.	733.55	0.00	733.55
341-0211 Interest PLGIT Plus	3,437.15	0.00	3,437.15
TOTAL INTEREST	13,638.54	50,000.00	(36,361.46)

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
RENTS			
342-4700 Borough Property Rental	0.00	0.00	0.00
342-5310 Royalties - Cell Tower	14,875.56	40,000.00	(25,124.44)
<u>TOTAL RENTS</u>	<u>14,875.56</u>	<u>40,000.00</u>	<u>(25,124.44)</u>
 <u>STATE GRANT PROGRAM</u>			
354-1200 Performance Grant - Twin Boroughs		22,000.00	(22,000.00)
354-1260 American Recovery Funds		250,000.00	(250,000.00)
<u>TOTAL STATE GRANTS</u>	<u>0.00</u>	<u>272,000.00</u>	<u>(272,000.00)</u>
 <u>STATE SHARED REVENUE</u>			
355-0100 Public Utility Realty/Bev Tax	1,400.00	3,875.00	(2,475.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)		46,070.00	(46,070.00)
355-0700 Foreign Fire Ins Premium Tax		46,750.00	(46,750.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>1,400.00</u>	<u>96,695.00</u>	<u>(95,295.00)</u>
 <u>PMT IN LIEU OF TAXES</u>			
359-0010 Housing Authority PILOT	8,168.40	5,500.00	2,668.40
<u>TOTAL PILOT</u>	<u>8,168.40</u>	<u>5,500.00</u>	<u>2,668.40</u>
 <u>GENERAL GOVERNMENT</u>			
361-1110 Closing Report Fee	3,188.00	8,000.00	(4,812.00)
361-3300 Permits - Zoning - Gen Government	14,023.35	50,000.00	(35,976.65)
361-3310 Building Permits	35,326.88	75,000.00	(39,673.12)
361-3320 Resale Inspections	6,995.44	5,000.00	1,995.44
361-3400 Zoning Plan Review	18,609.93	25,000.00	(6,390.07)
<u>TOTAL GENERAL GOVERNMENT</u>	<u>78,143.60</u>	<u>163,000.00</u>	<u>(84,856.40)</u>
 <u>HIGHWAYS & STREETS</u>			
363-2100 Meter Revenue	39,309.13	125,000.00	(85,690.87)
363-2200 Parking Permits	4,260.00	20,000.00	(15,740.00)
363-2210 Residential Parking Permit	2,060.00	525.00	1,535.00
363-2300 Meter Bags	40.00	850.00	(810.00)
363-5100 PennDOT Snow Removal	0.00	20,582.00	(20,582.00)
363-5200 Borough DPW Services	483.00	750.00	(267.00)

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>TOTAL HIGHWAYS & STREETS</u>	46,152.13	167,707.00	(121,554.87)
<u>MISCELLANEOUS REVENUES</u>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	3,971.82	9,099.09	(5,127.27)
380-1070 Miscellaneous Income	5,337.25	5,000.00	337.25
380-5100 Shopping Cart Fees	1,410.00	4,000.00	(2,590.00)
<u>TOTAL MISC. REVENUES</u>	<u>10,719.07</u>	<u>27,099.09</u>	<u>(16,380.02)</u>
<u>CONTR. FROM PRIVATE</u>			
SALE OF ASSETS			
391-0020 Damage to Borough Property	48,386.00	15,000.00	33,386.00
TOTAL SALE OF ASSETS	48,386.00	15,000.00	33,386.00
TRANSFERS			
<u>DIVIDENDS</u>			
395-2000 Dividends Received - General Liability		18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	55,058.47	73,000.00	(17,941.53)
<u>TOTAL DIVIDENDS</u>	<u>55,058.47</u>	<u>91,000.00</u>	<u>(35,941.53)</u>
Total Revenues	3,327,458.80	5,361,859.30	(2,034,400.50)
Expenses			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	5,833.23	15,000.00	9,166.77
400-1120 Mayor Salary	2,500.02	5,000.00	2,499.98
400-1610 FICA - Legislative	516.65	1,240.00	723.35
400-1630 Medicare - Legislative	120.80	290.00	169.20
400-3110 Training/Conferences	100.00	2,000.00	1,900.00
400-3210 Dues/Subscriptions	1,305.00	4,500.00	3,195.00
400-3310 Misc/Travel		500.00	500.00
<u>TOTAL LEGISLATIVE</u>	<u>10,375.70</u>	<u>28,530.00</u>	<u>18,154.30</u>
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	29,754.40	63,608.00	33,853.60
401-1220 Director-Public Works	18,269.30	48,925.00	30,655.70

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
401-1400 Admin Staff Salary	19,489.55	72,209.00	52,719.45
401-1610 FICA - Admin	3,149.26	11,500.50	8,351.24
401-1630 Medicare - Admin	738.62	2,689.63	1,951.01
401-1830 Admin - Overtime		750.00	750.00
401-2100 Office Supplies - Administration	5,771.81	4,000.00	(1,771.81)
401-2130 Office Equipment/Furniture	1,216.20	500.00	(716.20)
401-2140 IT Expenses	13,469.50	8,250.00	(5,219.50)
401-2150 Computer Equipment/Supplies-Gen Government	2,269.08	5,000.00	2,730.92
401-2160 Equipment Maintenance	344.84	1,375.00	1,030.16
401-2300 Vehicle Expense		750.00	750.00
401-3110 Data Storage software	1,750.00	4,250.00	2,500.00
401-3210 Telephone - Gen Government	1,969.65	4,325.00	2,355.35
401-3250 Postage - Payroll Processing Fee	5,081.64	9,250.00	4,168.36
401-3310 Travel- Gen Government		1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	4,291.87	2,750.00	(1,541.87)
401-4200 Association Dues/Subscriptions	6,206.08	6,250.00	43.92
401-4600 Training/Conference - General Government	200.00	1,250.00	1,050.00
401-7200 CIP - New Car			0.00
TOTAL GENERAL GOVT	113,971.80	249,232.13	135,260.33
 <u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director		34,000.00	34,000.00
402-1400 Finance - Staff Salaries	15,483.34	34,207.40	18,724.06
402-1400 Fica	959.96		
402-1400 Medicare	224.51		
402-3100 Trustee Chg Bond Payment	3,029.00	3,400.00	371.00
402-3110 Auditing Services - General Fund	0.00	16,592.00	16,592.00
402-3120 Accounting Services	2,283.25	2,210.00	(73.25)
402-3160 Billing Software	370.17	7,650.00	7,279.83
402-3170 Accounting Software	1,134.24	3,910.00	2,775.76
402-3210 Credit Card Fees	12,892.30	9,690.00	(3,202.30)
TOTAL FINANCIAL ADMIN	36,376.77	111,659.40	75,282.63
 <u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	3,160.00	8,500.00	5,340.00
403-1610 FICA - Tax Collector	195.90	527.00	331.10
403-1630 Medicare - Tax Collector	45.80	123.25	77.45
403-2100 Materials & Supplies	2,591.30	3,200.00	608.70

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
403-3150 Commission Del. Real Estate Tax	2,636.27	3,200.00	563.73
403-3170 Commission Local Ser. Tax	3,065.33	4,500.00	1,434.67
403-3180 Commission Earned Income Tax	7,214.21	15,500.00	8,285.79
403-3190 Commission Deed Transfer Tax	1,293.36	1,500.00	206.64
TOTAL TAX COLLECTION	20,202.17	37,050.25	16,848.08

LEGAL SERVICES

404-3140 Solicitor Retainer & Fees	59,406.91	125,000.00	65,593.09
TOTAL LEGAL SERVICES	59,406.91	125,000.00	65,593.09

ENGINEERING

408-3130 Engineering Services - Gen Prof Services	92,496.72	25,000.00	(67,496.72)
TOTAL ENGINEERING	92,496.72	25,000.00	(67,496.72)

MUNICIPAL BUILDINGS (70/15/15)

409-2360 Materials & Supplies - Mun Bldg	24.17	450.00	425.83
409-3610 Electricity-Mun. Bldg.	3,054.26	4,567.50	1,513.24
409-3620 Electric Annex	665.70	1,125.00	459.30
409-3640 Gas (heat) - Annex	1,578.35	1,012.50	(565.85)
409-3730 Maintenance & Repair Annex	716.51	1,575.00	858.49
409-3740 Maintenance & Repairs	3,890.10	1,125.00	(2,765.10)
TOTAL MUNICIPAL BUILDING	9,929.09	9,855.00	(74.09)

POLICE DEPARTMENT

410-7600 SARP Regional Costs	1,226,592.50	2,943,822.00	1,717,229.50
TOTAL POLICE	1,226,592.50	2,943,822.00	1,717,229.50

FIRE DEPARTMENT

411-2100 Auxiliary Donation - Fire Dept		15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	3,867.83	7,500.00	3,632.17
411-2600 Small Tools/ Equipment	940.00	5,500.00	4,560.00
411-3210 Telephone - Fire Dept	1,021.55	2,500.00	1,478.45
411-3270 Radio Maintenance		10,000.00	10,000.00
411-3620 Electricity	3,389.08	11,500.00	8,110.92
411-3630 Gas (heat)	145.25	5,000.00	4,854.75
411-3730 Equipment Testing	3,432.43	10,000.00	6,567.57
411-4200 Building Maintenance- Fire Dept	8,852.94	10,000.00	1,147.06
411-4600 Contracted Services		2,500.00	2,500.00

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
411-5300 Contribution		1,000.00	1,000.00
TOTAL FIRE DEPARTMENT	21,649.08	80,500.00	58,850.92
 <u>CODE ENFORCEMENT</u>			
413-1220 Code Enforcement Office Salary	17,874.26	30,240.00	12,365.74
413-1400 Staff Salary	59,316.52	194,594.00	135,277.48
413-1610 FICA - Code Enforcement	4,855.19	14,032.71	9,177.52
413-1630 Medicare - Code Enforcement	1,135.47	3,281.84	2,146.37
413-1830 Overtime	1,118.73	1,500.00	381.27
413-2100 Materials & Supplies - Codes	1,928.88	4,000.00	2,071.12
413-2150 Computer Equipment/Supplies-Code Enforcement		2,000.00	2,000.00
413-2160 Uniforms		3,000.00	3,000.00
413-2500 Vehicle Maintenance	67.61	2,250.00	2,182.39
413-3150 Software License	1,782.67	8,000.00	6,217.33
413-3400 Advertising Expense		4,000.00	4,000.00
413-4200 Assoc. Dues/Subscriptions	349.02	300.00	(49.02)
413-4600 Training/Conference Expense	165.00	750.00	585.00
413-7400 CAP Purchase			0.00
TOTAL CODE ENFORCEMENT	88,593.35	267,948.55	179,355.20
 <u>PLANNING/ZONING</u>			
414-3130 Legal Services -Engineering	4,310.44	50,000.00	45,689.56
414-3140 Legal Services - Planning/Zoning		5,500.00	5,500.00
414-4500 Contracted Permitting	43,057.94	75,000.00	31,942.06
TOTAL PLANNING/ZONING	47,368.38	130,500.00	83,131.62
 <u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	31,161.45	74,788.00	43,626.55
TOTAL EMERGENCY SERVICES	31,161.45	74,788.00	43,626.55
 <u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	3,775.01	14,559.00	10,783.99
421-1610 FICA - Health Dept	234.06	902.66	668.60
421-1630 Medicare - Health Dept	54.72	211.11	156.39
421-2100 Supplies		0.00	0.00
421-2150 Computer Equipment/Supplies (70/30)		0.00	0.00
TOTAL HEALTH DEPARTMENT	4,063.79	15,672.77	11,608.98

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	9,318.80	24,955.32	15,636.52
430-1300 Salaries & Wages - DPW	51,423.92	146,586.24	95,162.32
430-1610 FICA - Street Dept	3,837.54	11,057.18	7,219.64
430-1630 Medicare - Street Dept	911.54	2,585.95	1,674.41
430-1830 Street Department - Overtime	2,122.94	6,800.00	4,677.06
430-2100 Office Supplies - Street Dept	735.81	340.00	(395.81)
430-2130 Safety Equipment - Street Dept	1,247.95	680.00	(567.95)
430-2150 Computer Equipment/Supplies - Street Dept	1,370.00	510.00	(860.00)
430-2160 Office Equip Maint/Repair - Street Dept	108.62	85.00	(23.62)
430-2300 Vehicle Operation (fuel, oil, fluids)	6,051.77	12,920.00	6,868.23
430-2380 Uniforms & Clothing	622.67	2,720.00	2,097.33
430-2500 Vehicle Maint/Repair- Street Dept	4,637.62	5,270.00	632.38
430-2600 Minor Equipment	2,854.15	1,360.00	(1,494.15)
430-3150 Drug Testing	56.10		(56.10)
430-3210 Telephone - Street	325.86	425.00	99.14
430-3310 Travel		289.00	289.00
430-3610 Electricity -DPW Garage	765.86	1,360.00	594.14
430-3620 Gas Heat -DPW Garage	1,215.90	2,040.00	824.10
430-3730 Building Maintenance	1,951.10	3,400.00	1,448.90
430-3740 Equipment Maint & Repairs - Street Dept	2,673.62	6,290.00	3,616.38
430-4600 Training - Street		340.00	340.00
430-7400 Capital Improvements	105,313.00	150,000.00	44,687.00
430-7410 Equipment Lease Loader 50/25/25		2,652.00	2,652.00
TOTAL STREET DEPARTMENT	197,544.77	382,665.69	185,120.92
<u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	17,537.59	10,000.00	712.84
TOTAL STREET CLEANING	17,537.59	10,000.00	712.84
<u>SNOW & ICE REMOVAL</u>			
432-2210 Snow & Ice Removal	4,031.69	2,750.00	(18,072.31)
TOTAL SNOW/ICE REMOVAL	4,031.69	2,750.00	(18,072.31)
<u>TRAFFIC SIGNS/SIGNALS</u>			
433-3720 Misc Supplies- Traffic Signals	1,759.99	2,750.00	2,626.66
TOTAL TRAFFIC SIGNALS	1,759.99	2,750.00	2,626.66

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>STREET LIGHTING</u>			
434-3610 Electric	13,009.81	32,300.00	(254.98)
434-3720 Street Light Repair	271.99	563.00	(254.98)
434-3730 Operations/Maintenance	112.13	750.00	473.87
TOTAL STREET LIGHTING	13,393.93	33,613.00	218.89
<u>STORM SEWERS & DRAINS</u>			
436-2450 Materials & Supplies	88.51		425.00
436-3710 Storm Water Project MS4	0.00	175,000.00	97,500.00
TOTAL STORM SEWER	88.51	175,000.00	97,925.00
<u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	427.18	0.00	425.00
438-3720 Street Paving		0.00	425.00
TOTAL STREET MAINTENANCE	427.18	0.00	425.00
<u>PARKING FACILITIES</u>			
445-0315 Software (UP Safety)	2,721.90	10,500.00	7,778.10
445-1300 Parking Enforcement Officer	21,449.94	84,240.00	62,790.06
445-1610 FICA - Parking	1,331.07	5,269.38	3,938.31
445-1630 Medicare - Parking	311.04	1,232.36	921.32
445-1830 Overtime	18.60	750.00	731.40
445-1910 Uniforms/Drug Test	411.21	1,500.00	1,088.79
445-2410 Vehicle Registration/Maintenance	417.57	1,500.00	1,082.43
445-2490 Meter Purchase- Parking Facilities	334.19	3,500.00	3,165.81
445-3130 Parking Permits Ect..		0.00	0.00
445-3250 Postage	27.44	500.00	472.56
445-3260 Radio		750.00	750.00
445-3400 Advertising/Printing-Parking Facilities	366.55	2,250.00	1,883.45
445-3710 Parking Lot Maintenance-Parking Facilities	2,251.81	250.00	(2,001.81)
445-3720 Meter Repair/Main Supplies	1,039.65	2,000.00	960.35
445-7400 Cap Purchase (New Car)			0.00
TOTAL PARKING FACILITIES	30,680.97	114,241.74	83,560.77
<u>FLOOD CONTROL</u>			

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
446-3130 Engineering Services		10,500.00	10,500.00
446-3710 Levee Maintenance		0.00	0.00
446-3730 Equipment Maintenance/Repair		750.00	750.00
TOTAL FLOOD CONTROL	0.00	11,250.00	11,250.00
 <u>RECREATION</u>			
452-7400 CAP Parks		6,500.00	6,500.00
TOTAL RECREATION	0.00	6,500.00	6,500.00
 <u>DONATIONS</u>			
453-5440 MCCD Stream Gage	0.00	500.00	500.00
TOTAL DONATIONS	0.00	500.00	500.00
 <u>SHADE TREES</u>			
455-2460 Materials & Supplies	518.00	1,000.00	482.00
455-3720 Maintenance	7,300.00	7,500.00	200.00
455-7200 Shade Tree - New Planting		0.00	0.00
TOTAL SHADE TREES	7,818.00	8,500.00	682.00
 <u>ECONOMIC DEVELOPMENT</u>			
463-3020 IBW Remediation		1,500.00	1,500.00
463-3100 Comprehensive Plan Implementation	784.00	5,000.00	4,216.00
TOTAL ECONOMIC DEVELOPMENT	784.00	6,500.00	5,716.00
 <u>DOWNTOWN DISTRICT</u>			
465-3740 Maintenance/Repair (Decorations)		0.00	0.00
465-5400 Contribution - ECA	2,500.00	10,000.00	7,500.00
TOTAL DOWNTOWN DISTRICT	2,500.00	10,000.00	7,500.00
 <u>INTER-GOVNMTAL EXPENSES</u>			
481-5200 Firemans Relief Fund		46,570.00	41,500.00
TOTAL INTER-GOVNMTAL EXPENSES	0.00	46,570.00	41,500.00
 <u>INSURANCE</u>			
486-3510 Property-Liability Insurance	44,499.97	51,150.00	6,650.03
486-3530 Workers Comp Insurance	10,154.32	16,005.00	5,850.68

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
486-3531 Workers Comp - Fire Department	7,087.00	8,085.00	998.00
486-3550 Deductible	0.00	3,300.00	3,300.00
486-4010 Public Officials Liability	5,455.00	5,280.00	(175.00)
TOTAL INSURANCE	67,196.29	83,820.00	16,623.71
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	2,341.83	9,121.86	6,780.03
487-1590 Major Medical (BC/BS)	84,015.60	251,460.00	167,444.40
487-1591 Health Ins Buyout/HRA	3,972.50	5,445.00	1,472.50
487-5310 N/U Pension MMO	8,035.29	76,552.80	68,517.51
TOTAL EMPLOYEE BENEFITS	98,365.22	342,579.66	244,214.44
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	5,647.99	6,600.00	952.01
TOTAL EMPLOYER FICA EXPENSES	5,647.99	6,600.00	952.01
Total Expenses	2,209,963.84	5,343,398.19	3,026,012.90
Excess Revenue Over(Under) Expenditures	1,117,494.96	17,228.00	(281,766.57)

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income		50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	1,818.30	0.00	1,818.30
341-0210 Interest Sewer PLGIT	97.57	0.00	97.57
341-0211 Int.-Sewer P Plus	37,726.43	0.00	37,726.43
<u>TOTAL INTEREST</u>	<u>39,642.30</u>	<u>50,000.00</u>	<u>(10,357.70)</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	-	8,000.00	(8,000.00)
364-2010 Sewer Rents	864,781.19	1,750,000.00	(885,218.81)
364-2020 Lien Sewer Rents	4,373.30	8,500.00	856,281.19
364-3160 Lien Interest & Cost	1,462.00	0.00	4,373.30
364-6010 Stroud SA Rentals	8,027.48	32,500.00	(31,038.00)
364-7010 Smithfield SA Rentals		145,000.00	(136,972.52)
364-9000 EDU Connection Fees	3,529.00	63,522.00	(63,522.00)
364-9100 Smithfield EDU Fees		17,500.00	(13,971.00)
364-9200 Penalties	24,457.13	45,000.00	(45,000.00)
<u>TOTAL SANITATION</u>	<u>906,630.10</u>	<u>2,070,022.00</u>	<u>(1,163,391.90)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	4,032.05	9,237.00	(5,204.95)
<u>TOTAL MISC. REVENUES</u>	<u>4,032.05</u>	<u>9,237.00</u>	<u>(5,204.95)</u>
<u>Total Revenues</u>	950,304.45	2,173,974.00	(3,047,769.48)
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	17,712.63	31,804.00	14,091.37
401-1220 DPW Director Salary-Sewer	9,134.60	24,462.50	15,327.90
401-1400 Admin Staff Salary	9,744.77	36,104.50	26,359.73

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
401-1610 FICA - Admin	1,531.58	5,750.25	4,218.67
401-1630 Medicare - Admin	369.31	1,344.82	975.51
401-1830 Admin Overtime		375.00	375.00
401-2100 Office Supplies - Admin	799.25	2,000.00	1,200.75
401-2130 Office Equipment/Furniture - Admin	224.05	250.00	25.95
401-2140 IT Expenses	2,903.75	4,125.00	1,221.25
401-2150 Computer Equipment/Supplies - Admin	494.77	2,500.00	2,005.23
401-2160 Equipment Repair/Maintenance - Admin	28.68	687.50	658.82
401-2300 Vehicle Expense - Admin		375.00	375.00
401-3110 Data Storage software	2,042.00	2,125.00	83.00
401-3210 Telephone - Admin	431.50	2,162.50	1,731.00
401-3250 Postage - Payroll Processing Fee	1,651.56	4,625.00	2,973.44
401-3310 Travel - Admin		800.00	800.00
401-3400 Advertising/Printing - Admin	1,081.82	1,375.00	293.18
401-4200 Dues Subscriptions/Memberships - Admin	1,285.36	3,125.00	1,839.64
401-4600 Training/Conferences - General Government		625.00	625.00
			0.00
<u>TOTAL GENERAL GOVT</u>	49,435.63	124,616.07	75,180.44
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director		33,000.00	33,000.00
402-1000 Finance - Staff Salaries	15,027.92	33,201.30	
402-1000 Fica	931.73		
402-1000 Medicare	217.89		
402-3100 Trustee Chg Bond Payment	2,353.50	3,300.00	946.50
402-3110 Auditing Services - Sewer		16,104.00	16,104.00
402-3120 Accounting Services	305.25	2,145.00	1,839.75
402-3160 Billing Software	3,984.76	7,425.00	3,440.24
402-3170 Accounting Software	1,100.88	3,795.00	2,694.12
402-3210 Credit Card Fees	4,101.41	9,405.00	5,303.59
TOTAL FINANCIAL ADMIN	28,023.34	108,375.30	80,351.96
<u>TAX COLLECTION</u>			
<u>LEGAL SERVICES</u>			
404-3200 Legal Services - WWTP	41,485.16	32,500.00	(8,985.16)
TOTAL LEGAL SERVICES	41,485.16	32,500.00	(8,985.16)

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
ENGINEERING			
408-3130 Engineering	29,649.26	50,625.00	20,975.74
TOTAL ENGINEERING	29,649.26	50,625.00	20,975.74
MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg		275.00	275.00
409-3610 Electricity-Mun. Bldg.	803.89	2,791.25	1,987.36
409-3620 Electricity-Annex	149.42	687.50	538.08
409-3640 Gas - Annex	654.64	618.75	(35.89)
409-3730 Maintenance & Repair Annex	96.25	962.50	866.25
409-3740 Maintenance & Repairs	1,310.58	687.50	(623.08)
TOTAL MUNICIPAL BUILDING	3,014.78	6,022.50	3,007.72
SANITARY SEWER			
429-1400 Sewer Staff Salaries	89,264.08	253,172.00	163,907.92
429-1610 Social Security- Sewer Fund	5,711.92	15,774.16	10,062.24
429-1630 Medicare - Sanitary Sewer	1,335.86	3,689.12	2,353.26
429-1830 Sewer Overtime	2,854.04	1,250.00	(1,604.04)
429-2100 Office Supplies	2,471.45	3,000.00	528.55
429-2110 Chemicals	15,136.17	55,000.00	39,863.83
429-2150 Computer Equip & Supplies	0.00	1,000.00	1,000.00
429-2200 Materials & Supplies- WWTP	2,576.70	9,000.00	6,423.30
429-2300 Fuel Oil	6,483.55	27,000.00	20,516.45
429-2310 Vehicle Operation	0.00	1,200.00	1,200.00
429-2380 Uniforms	67.03	2,000.00	1,932.97
429-2600 Small Tools/Minor Equipment	1,711.43	2,500.00	788.57
429-3160 Laboratory Fees	23,858.00	58,500.00	34,642.00
429-3200 Telephone - Sewer	922.07	1,700.00	777.93
429-3610 Electric - Sewer	36,920.46	78,500.00	41,579.54
429-3700 Pump Station Maint & Repair	684.75	12,500.00	11,815.25
429-3710 WWTP Maint & Repairs	13,496.75	20,000.00	6,503.25
429-3720 Collection System Maintenance	1,560.86	20,000.00	18,439.14
429-3730 WWTP Building & Repair	996.40	10,000.00	9,003.60
429-3740 Equipment Maintenance Collections	1,305.62	5,000.00	3,694.38
429-4100 Sewer Backup Expenses	1,756.00	2,500.00	744.00
429-4200 Dues/Subscriptions-Sewer	6,910.00	5,000.00	(1,910.00)
429-4500 Contracted Line Maintenance	432.00	85,500.00	85,068.00
429-4600 Training - Sanitary Sewer	30.00	2,000.00	1,970.00

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
429-4700 Sludge Disposal	26,737.71	75,000.00	48,262.29
429-7400 Equipment Lease/Purchase			0.00
429-7410 Capital Improvements equipment (Skid Steer)	24,080.00	297,000.00	272,920.00
429-7420 Capital Improvement Collection System	14,352.00	139,000.00	124,648.00
429-7430 Vehicle Purchase	22,257.00		(22,257.00)
<u>TOTAL COLLECTION SYSTEM</u>	<u>303,911.85</u>	<u>1,186,785.28</u>	<u>882,873.43</u>
 <u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superindendent Salary	9,044.70	24,221.34	15,176.64
430-1300 Salaries & Wages - DPW - Sewer	49,911.46	142,274.88	92,363.42
430-1610 FICA - Street Dept	3,774.03	10,731.97	6,957.94
430-1630 Medicare - Street Dept	161.01	2,509.00	2,347.99
430-1830 Overtime - Street Dept	2,060.47	6,600.00	4,539.53
430-2100 Office Supplies - Street Dept	283.11	330.00	46.89
430-2120 Safety Equipment - Street Dept	0.00	660.00	660.00
430-2150 Computer Equipment/Supplies - Street Dept	0.00	495.00	495.00
430-2160 Office Equipment Maint/Repair- Street Dept	105.43	82.50	(22.93)
430-2300 Vehicle Operation (fuel, oil, fluids)	2,286.99	12,540.00	10,253.01
430-2380 Uniforms - Street Dept	604.35	2,640.00	2,035.65
430-2500 Vehicle Manintenance/Repair- Street Dept	2,080.43	5,115.00	3,034.57
430-2600 Small Tools/Minor Equip - Street Dept	465.92	1,320.00	854.08
430-3210 Telephone - Street Dept	54.45	412.50	358.05
430-3310 Travel - Street Dept		280.50	280.50
430-3610 Electricity - Street Dept	208.85	1,320.00	1,111.15
430-3620 Gas - Street Dept	633.14	1,980.00	1,346.86
430-3730 Building Maintenance - Street Dept	146.66	3,300.00	3,153.34
430-3740 Equipment Maint & Repair - Street Dept	2,001.23	6,105.00	4,103.77
430-4600 Conferences/Training - Street Dept		330.00	330.00
430-7400 CAP Improvements		0.00	0.00
430-7410 Equipment Lease Loader 50/25/25		2,574.00	2,574.00
<u>TOTAL STREET DEPARTMENT</u>	<u>73,822.23</u>	<u>225,821.69</u>	<u>151,999.46</u>

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,728.01	51,925.00	5,196.99
486-3530 Workers Comp Insurance	10,154.34	16,247.50	6,093.16
486-3531 Workers Comp - Fire Department	7,024.00	8,207.50	1,183.50
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,460.00	5,360.00	(100.00)
TOTAL INSURANCE	69,366.35	85,090.00	15,723.65
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	2,652.85	9,260.07	6,607.22
487-1590 Major Medical (BC/BS)	155,571.82	255,270.00	99,698.18
487-1591 Health Ins. Buy-out/HRA Cont	2,763.75	5,527.50	2,763.75
487-5310 N/U Pension MMO	8,036.29	76,522.80	68,486.51
TOTAL EMPLOYEE BENEFITS	169,024.71	346,580.37	177,555.66
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	5,733.54	6,700.00	966.46
TOTAL EMPLOYER FICA EXPENSES	5,733.54	6,700.00	966.46
TRANSFERS			
Total Expenses	773,466.85	2,173,116.21	1,399,649.36
Excess Revenue Over(Under) Expenditures	176,837.60	857.79	(141,745.97)

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income		50,000.00	(50,000.00)
341-0110 Interest-Savings	2,130.16	0.00	2,130.16
341-0210 Interest-Water-PLGIT	0.53	0.00	0.53
341-0211 Interest-Water-P Plus	17,339.05	0.00	17,339.05
<u>TOTAL INTEREST</u>	19,469.74	50,000.00	(30,530.26)
STATE GRANT PROGRAM			
354-1230 PA Small Water Grants		0.00	(1,550,000.00)
354-1260 American Recovery Funds	0.00	1,630,000.00	(1,550,000.00)
<u>TOTAL STATE GRANTS</u>	-	1,630,000.00	(1,550,000.00)
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)		44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	-	44,715.00	(44,715.00)
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	0.00	250.00	(250.00)
378-2100 Water Rents	1,019,577.77	2,200,000.00	(1,180,422.23)
378-2110 Lien Rents	(20.28)	200,000.00	(200,020.28)
378-2120 Lien Costs & Interest	6,198.63	2,000.00	4,198.63
378-4300 Hydrant Fees	10,995.00	110,000.00	(99,005.00)
378-4300 Water Sales Bulk	34,025.31	110,000.00	(75,974.69)
378-9000 EDU Connection Fees	1,795.00	68,210.00	(66,415.00)
378-9200 Penalties	29,645.45	35,000.00	(5,354.55)
378-9300 Sale of Meters & Supplies		5,000.00	(5,000.00)
378-9400 Water Dept. Services		1,850.00	(1,850.00)
<u>TOTAL PMT FROM WATER CO</u>	1,102,216.88	2,732,310.00	(1,630,093.12)
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	4,032.05	9,237.00	(5,204.95)
<u>TOTAL MISC. REVENUES</u>	4,032.05	9,237.00	(5,204.95)
<u>Total Revenues</u>	1,125,718.67	4,466,262.00	(3,350,011.11)
Expenses			

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	14,862.63	31,804.00	16,941.37
401-1220 DPW Director Salary - Water	9,134.60	24,462.50	15,327.90
401-1400 Admin Staff Salary - Water	9,744.77	36,104.50	26,359.73
401-1610 FICA - Admin	1,531.58	5,750.25	4,218.67
401-1630 Medicare - Admin	369.31	1,344.82	975.51
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	709.20	2,000.00	1,290.80
401-2130 Office Equipment/Furniture - Admin	224.05	250.00	25.95
401-2140 IT Expenses	2,903.75	4,125.00	1,221.25
401-2150 Computer Equipment/Supplies - Admin	494.77	2,500.00	2,005.23
401-2160 Equipment Repair/ Maintenance - Admin	28.68	687.50	658.82
401-2300 Vehicle Expense - Admin	0.00	375.00	375.00
401-3110 Data Storage software	2,042.00	2,125.00	83.00
401-3210 Telephone - Admin	431.50	2,162.50	1,731.00
401-3250 Postage - Payroll Processing Fee	1,651.56	4,625.00	2,973.44
401-3310 Travel - Admin		800.00	800.00
401-3400 Advertising/Printing - Admin	1,484.81	1,375.00	(109.81)
401-4200 Dues Subscriptions/Memberships - Admin	1,285.36	3,125.00	1,839.64
401-4600 Training/Conferences - General	0.00	625.00	625.00
401-7200 CIP - New Car	0.00		0.00
<u>TOTAL GENERAL GOVT</u>	46,898.57	124,616.07	77,717.50
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director		33,000.00	33,000.00
402-1400 Finance - Staff salaries	15,027.92	33,201.30	18,173.38
402-1610 Finance - Fica	931.73		
402-1610 Finance -Medicare	217.89		
402-3100 Trustee Chg Bond Payment	2,353.50	3,300.00	946.50
402-3110 Auditing Services - Water	0.00	16,104.00	16,104.00
402-3120 Accounting Services	1,805.25	2,145.00	339.75
402-3160 Billing Software	4,405.69	7,425.00	3,019.31
402-3170 Accounting Software	1,100.88	3,795.00	2,694.12
402-3210 Credit Card Fees	4,101.41	9,405.00	5,303.59
<u>TOTAL FINANCIAL ADMIN</u>	29,944.27	108,375.30	78,431.03
<u>LEGAL SERVICES</u>			

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>
404-3160 Legal Services - WTP	85,391.67	25,500.00	(59,891.67)
TOTAL LEGAL SERVICES	85,391.67	25,500.00	(59,891.67)
 <u>ENGINEERING</u>			
408-3130 Engineering	40,764.07	100,000.00	59,235.93
TOTAL ENGINEERING	40,764.07	100,000.00	59,235.93
 <u>MUNICIPAL BUILDINGS (70/15/15)</u>			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	803.89	2,791.25	1,987.36
409-3620 Electricity-Annex	149.42	687.50	538.08
409-3640 Gas - Annex	654.64	618.75	(35.89)
409-3730 Maintenance & Repair Annex	93.25	962.50	869.25
409-3740 Maintenance & Repairs	1,310.58	687.50	(623.08)
TOTAL MUNICIPAL BUILDING	3,011.78	6,022.50	3,010.72
 <u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superintendent Salary	9,044.70	24,221.34	15,176.64
430-1300 Salaries & Wages - DPW - Water	49,911.46	142,274.88	92,363.42
430-1610 FICA - Street Dept	3,774.03	10,731.97	6,957.94
430-1630 Medicare - Street Dept	884.75	2,509.90	1,625.15
430-1830 Overtime - Street Department	2,060.47	6,600.00	4,539.53
430-2100 Office Supplies - Street Dept	225.82	330.00	104.18
430-2120 Safety Equipment		660.00	660.00
430-2150 Computer Equipment/Supplies - Street Dept	0.00	495.00	495.00
430-2160 Office Equipment Maint/Repair- Street Dept	105.43	82.50	(22.93)
430-2300 Vehicle Operation (fuel, oil, fluids)	2,227.79	12,540.00	10,312.21
430-2380 Uniforms - Street Dept	604.35	2,640.00	2,035.65
430-2500 Vehicle Manintenance/Repair- Street Dept	2,080.43	5,115.00	3,034.57
430-2600 Small Tools/Minor Equip - Street Dept	465.92	1,320.00	854.08
430-3150 Drug Testing	54.45		
430-3210 Telephone - Street Dept	0.00	412.50	412.50
430-3310 Travel - Street Dept	0.00	280.50	280.50
430-3610 Electricity - Street Dept	208.85	1,320.00	1,111.15
430-3620 Gas - Street Dept	633.14	1,980.00	1,346.86
430-3730 Building Maintenance- Street Dept	146.66	3,300.00	3,153.34

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
430-3740 Equipment Maint & Repair - Street Dept	2,001.23	6,105.00	4,103.77
430-4600 Conferences/Training - Street Dept		330.00	330.00
430-7410 Equipment Lease Loader 50/25/25		2,574.00	2,574.00
TOTAL STREET DEPARTMENT	74,429.48	225,822.59	151,393.11

WATER

448-1300 Water Staff Salaries	134,121.18	396,848.00	262,726.82
448-1610 FICA - Water	1,659.35	24,945.58	23,286.23
448-1630 Medicare - Water	388.07	5,834.05	5,445.98
448-1830 Water Overtime	853.29	5,500.00	4,646.71
448-2100 Office Supplies	551.94	1,500.00	948.06
448-2110 Chemicals - Water	32,159.11	130,000.00	97,840.89
448-2150 Computer Equipt & Supplies	1,294.99	2,500.00	1,205.01
448-2200 Materials & Supplies	4,872.00	14,000.00	9,128.00
448-2300 Fuel Oil	10,417.03	15,000.00	4,582.97
448-2310 Vehicle Operation	1,559.03	2,500.00	940.97
448-2390 Uniforms/Boot Allowance	1,054.37	3,000.00	1,945.63
448-2400 Meter M&R Supplies (New Radio Read)	477,971.62	1,000,000.00	522,028.38
448-2600 Small Tools/Minor Equipment - Water	4,773.57	10,000.00	5,226.43
448-3160 Laboratory Fees - Water	7,174.30	45,000.00	37,825.70
448-3200 Telephone- Water	1,150.59	3,500.00	2,349.41
448-3610 Electric- WTP, Wells, Dist	16,899.28	60,000.00	43,100.72
448-3700 Well Maint & Repair	2,178.67	20,000.00	17,821.33
448-3720 Distribution System- Maint. & Repairs	19,647.05	100,000.00	80,352.95
448-3730 Building Maintenance	6,542.59	15,000.00	8,457.41
448-3740 WTP Maint & Repairs	25,482.50	15,000.00	(10,482.50)
448-3750 Dist Contracted Services	40,676.66	34,850.00	(5,826.66)
448-4200 Dues/Subscriptions - Water	3,551.02	2,500.00	(1,051.02)
448-4500 Contracted Line Maint - Water	494.19	15,000.00	14,505.81
448-4600 Training/conferences - Water	625.00	2,000.00	1,375.00
448-4700 Sludge Removal		65,000.00	65,000.00
448-4910 Permits	20,000.00	21,000.00	1,000.00
448-7400 Capital Improvements	40,282.46	165,000.00	124,717.54
448-7410 Capital purchase (UTV)			0.00
TOTAL WATER FACILITIES	856,379.86	2,175,477.63	1,319,097.77

DEBT SERVICE

471-1100 Principal 2016 Loan	0.00	161,829.50	161,829.50
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Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>
471-1110 Penn Vest Water Line	19,687.14	47,603.00	27,915.86
471-1120 Penn Vest Dam	16,289.30	39,442.00	23,152.70
471-1130 Penn Vest Dam	0.00	32,970.00	32,970.00
TOTAL DEBT SERVICE	35,976.44	281,844.50	245,868.06
 <u>DEBT INTEREST</u>			
472-1100 Interest - 2016 Loan	58,156.47	116,000.00	57,843.53
472-1110 Penn Vest Water Line - Interest	3,295.51	7,557.00	4,261.49
472-1130 interest -2021 Loan	4,714.45	10,968.00	6,253.55
472-1120 Penn Vest Dam - Interest	34,153.97	77,000.00	
TOTAL DEBT INTEREST	100,320.40	211,525.00	111,204.60
 <u>INSURANCE</u>			
			0.00
486-3510 Property-Liability Insurance	46,728.02	51,925.00	5,196.98
486-3530 Workers Comp Insurance	10,154.34	16,247.50	6,093.16
486-3531 Workers Comp - Fire Department	7,024.00	8,207.50	1,183.50
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,460.00	5,360.00	(100.00)
TOTAL INSURANCE	69,366.36	85,090.00	15,723.64
 <u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	3,243.35	9,260.07	6,016.72
487-1590 Major Medical (BC/BS)	155,732.50	255,270.00	99,537.50
487-1591 Health Ins. Buy-out/HRA Cont	2,763.75	5,527.50	2,763.75
487-5310 N/U Pension MMO	8,036.29	76,522.80	68,486.51
TOTAL EMPLOYEE BENEFITS	169,775.89	346,580.37	176,804.48
 <u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	5,733.54	6,700.00	966.46
488-3110 Meter Replacement Contractor		650,000.00	650,000.00
TOTAL EMPLOYER FICA EXPENSES	5,733.54	656,700.00	650,966.46
 Total Expenses	 1,517,992.33	 4,347,553.96	 2,829,561.63
 Excess Revenue Over(Under) Expenditures	 (392,273.66)	 (1.00)	 (133,940.59)

Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2024 - Trash

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
Revenues			
<u>SANITATION</u>			
364-3010 Solid Waste User Fees	772,638.09	930,000.00	19,134.20
364-3020 Solid Waste Fees Penalties	(211.67)	27,500.00	(27,541.69)
364-3030 Solid Waste Bulk Items and Bags	5,821.95	7,500.00	(6,350.55)
364-3150 Lien Rents Solid Waste	5,544.24	1,500.00	(1,500.00)
364-3160 Lien Interest & Cost	2,240.54	8,500.00	(8,039.95)
<u>TOTAL SANITATION</u>	786,033.15	975,000.00	(24,297.99)
Total Revenues	786,033.15	975,000.00	(24,297.99)
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	35,415.13	117,415.00	113,651.14
426-1610 FICA	2,243.18	7,279.73	7,046.37
426-1630 Medicare	524.61	1,702.52	1,647.94
426-1830 Overtime	765.00	500.00	500.00
426-1910 Uniforms	99.99	1,500.00	1,500.00
426-2270 Supplies	1,926.96	400.00	400.00
426-2500 Recycling Grant to Twin Boros	0.00	30,000.00	30,000.00
<u>TOTAL SANITATION</u>	40,974.87	158,797.25	154,745.45
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	2,870.62	8,500.00	8,500.00
427-4700 Refuse Coll/Disp Contract	384,077.55	800,000.00	724,968.47
427-4710 WM Extra Bags and Tags	4,200.00	7,500.00	7,500.00
<u>TOTAL SOLID WASTE</u>	391,148.17	816,000.00	740,968.47
<u>Total Expenses</u>	432,123.04	974,797.25	895,713.92
<u>Excess Revenue Over(Under) Expenditures</u>	353,910.11	202.75	871,415.93

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
	214,635.43
\$	-
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

6/28/2024
\$ 903,463.68
\$ 864,093.41
\$ 476,494.97
\$ 922,618.09
\$ 772,638.09
\$ 329,248.46
1,200
Not at this time

YTD \$ 903,463.68 Inc. Penalty
 \$ 1,884,358.96

Billed less discount & adj- Plus Penalty