

**MINUTES FOR THE REGULAR MEETING  
EAST STROUDSBURG BOROUGH COUNCIL  
TUESDAY, JUNE 4, 2024 – 7:15PM**

Ms. Wolbert read the SPECIAL NOTE: To meet the requirements established by the Office of Open Records for virtual meetings, this meeting shall be audio and video recorded via WebEx and East Stroudsburg Borough 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; Edmund Freeborn; Erika Huber; Jane Gagliardo; Paul Shemansky; Mayor Victor Brozusky; Solicitor John Prevoznik; Russ Scott, Borough Engineer of RKR Hess, Interim Borough Manager Peter Marshall; Director of Public Works Lee Philips, Director of Finance Layla Richard, and Assistant to Borough Manager Danielle Decker.

**ABSENT:** No one.

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

**Report on Executive Session:** The Solicitor reported that an Executive Session was held on June 4, 2024, starting at 6:07PM, prior to the start of the Council Meeting. Ms. Wolbert, Ms. Panepinto, Mr. Freeborn, Ms. Gagliardo, Mr. Shemansky entered at 6:33 PM, Ms. Huber joined at 6:38 PM, Mr. Marshall, and Solicitor Prevoznik were all present. Non-union employees and easements were discussed. Executive Session ended at approximately 7:08PM and no decisions were made during Executive Session.

**April 16, 2024 Council Regular Meeting Minutes:** A motion was made by Ms. Gagliardo and seconded by Ms. Huber to approve the April 16, 2024 Council Regular Meeting Minutes. The motion passed unanimously.

**April 24, 2024 Council Special Business Meeting Minutes:** A motion was made by Ms. Gagliardo and seconded by Ms. Huber to approve the April 24, 2024 Council Special Business Meeting Minutes. The motion passed unanimously.

**Minutes of May 7, 2024, Council Regular Meeting:**

A motion was made by Ms. Panepinto and seconded by Ms. Huber to approve the May 7, 2024 Council Regular Meeting Minutes.

**Minutes of May 21, 2024, Council Regular Meeting:**

A motion was made by Mr. Freeborn and seconded by Ms. Huber to table the May 21, 2024 Council Regular Meeting Minutes.

**Public Comments – Agenda Items:**

Bob Gress of Lyons Street inquired which ADA Ramp was being done at J.M. Hill School.

**Continuation of Public Hearing:** Continuation of Public Hearing for Proposed Moving and Storage Ordinance Number 1402

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to cancel the Public Hearing for the proposed Moving and Storage Ordinance #1402. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to advertise for a Public Hearing for Proposed Moving and Storage Ordinance #1402 for June 24, 2024 at 7:10PM. The motion passed unanimously.

**Monroe County Housing Authority: Linda Kaufman**

Ms. Kaufman gave a brief history regarding the residential permit parking around the Normal Street area. Ms. Kaufman explained how she has had discussions with Mr. Marshall with student parking issues and other issues over the years. Discussions continued with Council and whether the Housing Authority would be responsible for issuing their residential parking permits to their residents.

**Continuation of Public Hearing:** Continuation of Public Hearing for Proposed Amended Table of Use Ordinance Number 1403

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to cancel the Public Hearing for proposed Amended Table of Use Ordinance #1403. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to advertise for a Public Hearing for Proposed Amended Table of Use Ordinance #1403 for June 24, 2024 at 7:20PM. The motion passed unanimously.

**Stroud Region Open Space and Recreation Commission (SROSC):** Ms. Wolbert announced that the pools officially opened today for the season.

**Engineer's Action Items:**

**Brown St. Waterline Replacement Project:**

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to withdraw motion made at May 21, 2024 Council Meeting to accept Change Order No. 3 – Final for final reconciliation of Contract quantities and to seek reimbursement of additional engineering costs incurred by the Borough. The net effect of this Change Order is a deduct to the Contract in the amount of \$59,370.00. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve Change Order No. 3 Revised - Final for final reconciliation of Contract quantities. This Change Order also affirms reimbursement of additional engineering costs incurred by the Borough in the amount of \$5,200.00. The net effect of this Change Order is a deduct to the Contract in the amount of \$54,170.00. This Change Order also includes an extension of time for Final Completion until June 7, 2024. The motion passed unanimously.

**Forge Road Land Development Project (between Forge Road and I-80):**

A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to table discussion of the Permanent Sanitary Sewer, Construction, Equipment, and Materials Storage and Access Easement with Right of Way Agreement offered by the Property Owners for the construction, operation and maintenance of sewer mains and appurtenances across and adjacent to the property. The motion passed unanimously.

**Crystal Street Improvements Project:**

A motion was made by Ms. Huber and seconded by Ms. Panepinto to accept payment from Troy Nauman in the amount of \$6,000 to cover the cost of pavement markings from Analomink Street to Washington Street as indicated on the plan titled Crystal Street Sketch Plan dated May 6, 2024. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Ms. Gagliardo to advertise an ordinance amendment of Chapter 150 Section 58, Schedule VI, "One-Way Streets" to add Crystal Street , from Analomink Street to Washington Street, as a one-way traffic flow in a southerly direction. The motion passed unanimously.

**East Broad Street Paving and ADA Ramp Project:**

A motion was made by Ms. Panepinto and seconded by Mr. Shemansky approving authorization of a Change Order #1 to add the ADA ramp reconstruction at the southern intersection of Warren and East Broad, adjacent to JM Hill school, in the amount of \$7,000. The motion passed unanimously.

**IBW Grant Funding:**

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn authorizing Nathan Oiler, as the Borough Engineer and the IBW Committee to meet with Chuck Leonard to discuss the details of the available grant funding for the project with the goal of providing recommendations on the use of grant funding for the Project. The motion passed unanimously.

**Continuation of Public Hearing:** Continuation of Public Hearing for Proposed Amended Zoning Map Ordinance Number 1404

A motion was made by Mr. Freeborn and seconded by Ms. Huber to cancel the Public Hearing for the proposed Amended Zoning Map Ordinance #1404. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to advertise for a Public Hearing for Proposed Amended Zoning Map Ordinance #1404 for June 24, 2024 at 7:30PM. The motion passed unanimously.

**REPORTS:**

**Public Works:**

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

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

**Operations Committee:** Ms. Wolbert gave a brief update on last week's meeting and the discussion with Chief Black of the updated OASHA Standards for the Fire Department.

**Zoning and Planning Committee (ZAP):** No meeting.

**Community Relations Committee:** No meeting.

**Correspondence:** None

**Mayor Victor Brozusky:** The Mayor inquired about the construction signs on King Street being turned around. Mayor Brozusky added many residents grass is getting high and needs to be cut.

**Carrie Panepinto:** Nothing to report.

**Paul Shemansky:** Nothing to report.

**Edmund Freeborn:** Mr. Freeborn inquired if any parking changes on Washington Street have taken place yet.

**Jane Gagliardo:** Ms. Gagliardo gave an update on the Sambo Creek renaming and how some people at Middle Smithfield do not wish to have the name changed.

Ms. Gagliardo inquired about applying for grants for the Borough. A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo for Mr. Marshall to reach out to a firm who applies for grants to come and speak with Council. The motion passed unanimously.

**Erika Huber:** Nothing to report.

**Sonia Wolbert:** Ms. Wolbert explained about a House Bill in regard to paying taxes. Ms. Wolbert announced ECA's Annual Big Bang Event is scheduled for June 29, 2024 and there will be music, games, fireworks. She asked for walk through dates for the fireworks be sent by Mr. Philips and Chief Black of their availability. Ms. Wolbert stated she noticed the grass around the Depot had not been cut.

**Solicitor's Report:** Nothing to report.

**Manager's Report:**

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to approve Non-Union salaries with a start date of June 3, 2024, including all benefits in the MOU with the Union, except the Longevity pay and On-Call and for the Employee Handbook to be updated with the changes. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Huber to approve payment of RKR Hess invoice #129895 in the amount of \$6,632.63 for the Middle Dam Project. The motion carried 5-0-1, with one abstention. (Yea: Ms. Gagliardo, Ms. Panepinto, Ms. Huber, 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 Ms. Panepinto and seconded by Ms. Huber to authorize a drawdown of the 2021 General Obligation (G.O.) Note in the amount of \$6,632.63. The motion carried 5-0-1, with one abstention. (Yea: Ms. Gagliardo, Ms. Panepinto, Ms. Huber, Mr. Shemansky, Ms. Wolbert; Abstain: Mr. Freeborn, due to conflict of interest as his son is employed by the structural engineer).

Mr. Marshall withdrew this informational update of: For Information Only: Mr. Marshall is preparing an Ordinance Amendment to Chapter 151, Vehicles, Parking, Paragraph 151-5 F, to add the provision that a parking permit may be issued if the individual with unpaid tickets has entered into a Payment Plan with the Magistrate and is current in payments required by the Plan. Said Ordinance Amendment will be brought before Council at a Future Meeting.

**Public Comments – New Business & Non-Agenda Items:**

Bruce Smith of N Green Street commented on a few times when he called police regarding a neighbor's house that was having a loud party, plus their parking of the cars illegally and inquired if the Zoning Officer was notified of the house being a disruptive one.

Bob Gress of Lyons Street commented on potholes on Lyons Street and kids having trouble riding their bikes, along with seniors walking.

**Ratification of Bills Payable:** A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve the Warrant List #240604, as presented. The motion passed unanimously.

**Adjournment:**

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to adjourn the meeting at 8:19PM. The motion passed unanimously.

# MAINTENANCE DEPARTMENT DAILY REPORT

**DATE: 5/20/24 MONDAY**

Picked up trash on Kristal Street and Boro parking lots-Put Flags back on poles for streetlights- worked on Pool
Started clearing water line right A way from plant to town- Picked up order from reliable sign for Crystal Street
Mowed annex building
<b>11 One Calls</b>

**DATE: 5/21/24 TUESDAY**

Swept Streets-Worked on the pool-Worked on clearing along transmission line at Water Plant-Mowed & weed
Wacked-Ethan worked recycling for a couple of hours-Had to take mower up to Azzy Powersports
<b>15 One Calls</b>

**DATE: 5/22/24 WEDNESDAY**

Swept Streets-Worked on the Pool-Started cleaning up old blacktop around community center for new blacktop
Mowed levee
<b>7 One Call</b>

**DATE: 5/23/24 THURSDAY**

Swept streets-Checked town for storm damage-Shop vac water that came into the Comm. Center during the rain
Storm-Cleaned up old blacktop around Comm. Center-Worked down at pool-Started putting flags up-Painted the
Bottom of the fence down at Vets Memorial due to a fire
<b>4 One Calls</b>

**DATE: 5/24/24 FRIDAY**

Swept streets-Picked trash up around the block & emptied a trash can-Put flags up-Worked down at pool-Welded
D-rings on skid steer bucket to be able to use the drag box-Mowed
<b>4 One Calls</b>

**DATE: 5/25/24 SATURDAY**


**DATE: 5/26/24 SUNDAY**


## Public Works Weekly Report 5/20/24 thru 5/26/24

↓ Task Description	JW	JD	JM	CO	BH	GS	ES	RP	EG		Total
Park Maintenance	3				8		20				31
Parking Lot Maintenance/Clean up	3						2		6		11
Levee Maintenance/Dog Waste						4					4
Shopping Carts	1					2					3
Sign Maintenance	1										1
Street/Stop Light Repair											0
Mowing/Weeding	1					6	6	4	6		23
Vehicle Repair					4						4
Shade Tree											0
PA 1 Call											0
Waste Water Treatment Plant											0
Waste Water Collection System											0
Storm Water Maintenance/Repair	2										2
Equipment Repair & Maintenance	1				8	4		4			17
Snow/Salt											0
Street Patching/Maintenance/Painting											0
Water Plant					16		8	8			32
Water Distribution System											0
Leaf/Brush Collection/Tree Trimming											0
Pool	2	40	37			4			4		87
Parade/Flags/Lights/Wreaths/Events			3			4	4		4		15
Parking Meters & Parking											0
Street Sweeping & Maintenance				32							32
Recycling									4		4
Building Maintenance	1				4						5
Golf Course											0
Meetings, Paper Work & Training	25										25
Vacation/comp/personal						16		16	8		40
Holiday											0
Sick / Medical Leave				8				8	8		24
Fire Calls											0
Meter Reading											0
<b>Cumulative Hours→</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>0</b>	<b>360</b>

# MAINTENANCE DEPARTMENT DAILY REPORT

**DATE: 5/27/24 MONDAY**

Holiday

**DATE: 5/28/24 TUESDAY**

Swept Streets-Black topped behind Comm. Center-Picked up a branch on Williams St-Picked up a ped pole on Lincoln & Brown-Checked parking lots
<b>13 One Calls</b>

**DATE: 5/29/24 WEDNESDAY**

Finished black topping behind Comm. Center-Finished the pool-Mowed levee & weed wacked levee-Cleaned up
<b>12 One Calls</b>

**DATE: 5/30/24 THURSDAY**

Swept Streets-Worked up at Water plant property-Backed washed the pool-Mowed & weed wacked levee-Fixed Two flags-Camera storm lines on Elm St-Trimmed Bushes-Moved picnic tables over to Comm. Center-Went to Napa to buy a new belt for park mower
<b>7 One Calls</b>

**DATE: 5/31/24 FRIDAY**

Swept streets-Mowed & weed wacked levee-Worked on clearing the water transmission line at water plant Picked trash on Crystal St-Trimmed Bushes-Mowed Dansberry Park-Dropped some compost off at Comm. Center Mowed Boro Property-Worked on street sweeper-Sucked water valve out with vac truck
<b>4 One Calls</b>

**DATE: 6/1/24 SATURDAY**


**DATE: 6/2/24 SUNDAY**


## Public Works Weekly Report 5/27/24 thru 6/2/24

↓ Task Description	JW	JD	JM	CO	BH	GS	ES	RP	EG		Total
Park Maintenance		4	4					4			12
Parking Lot Maintenance/Clean up		10	10		8	8	8	11	8		63
Levee Maintenance/Dog Waste						24	14		14		52
Shopping Carts											0
Sign Maintenance											0
Street/Stop Light Repair											0
Mowing/Weeding		11	9					4			24
Vehicle Repair											0
Shade Tree											0
PA 1 Call											0
Waste Water Treatment Plant											0
Waste Water Collection System											0
Storm Water Maintenance/Repair		5	5					4			14
Equipment Repair & Maintenance								4			4
Snow/Salt											0
Street Patching/Maintenance/Painting											0
Water Plant					16						16
Water Distribution System			2								2
Leaf/Brush Collection/Tree Trimming							10		10		20
Pool		2	2								4
Parade/Flags/Lights/Wreaths/Events	1										1
Parking Meters & Parking											0
Street Sweeping & Maintenance	2			32							34
Recycling					8			5			13
Building Maintenance											0
Golf Course											0
Meetings, Paper Work & Training	13										13
Vacation/comp/personal	16										16
Holiday	8	8	8	8	8	8	8	8	8		72
Sick / Medical Leave											0
Fire Calls											0
Meter Reading											0
<b>Cumulative Hours→</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>0</b>	<b>360</b>

Bi Weekly Report  
5/20/24 to 5/31/24

Rental License - 13

Money owed / Checklist - 15

Updates - 8

Health License - 6

Files made - 4

Rental Registrations filed / other filing – 18

Miscellaneous mailings / Certified - 8

Monthly County permits mailed -

Cross checking ALL rental units between muni link and permit manager. Still working on this

Other added tasks – Taking messages for Parking tickets - 25

Sandy Messerle

## **Biweekly Report Parking**

**Parking Officers:** Jordan McCarther, Dave Oney, Matt DeLorme

**5/20/2024 -5/31/2024**

### **Tickets**

- 134 tickets issued
- Jordan McCarther 1 bad tickets
- Dave Oney 2 bad tickets
- Matt DeLorme 1 bad tickets

### **Court**

- 7 court cases –Jordan McCarther 5 Dave Oney
- 5 guilty
- 1 not guilty (meter ticket had time on app)
- 1 continuance

### **Broken meters**

7 BROKEN

7 FIXED

Matt DeLorme fixed all meters

**Booted vehicle:** 1 (due to 5 or more open citations)

**Towed vehicle:** 1 (due to nonpayment)

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

<u>Account # &amp; Title</u>	<u>Y-T-D 5/31/2024</u>	<u>Prior Y-T-D 5/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2024</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
<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	39,888.71	43,553.93	(3,665.22)	0.08	124,371.44	(84,482.73)	0.68
<b>TOTAL TAXES</b>	<b>2,417,712.19</b>	<b>2,047,566.26</b>	<b>370,145.93</b>	<b>(0.18)</b>	<b>2,970,884.33</b>	<b>(553,172.14)</b>	<b>0.19</b>
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	47,318.18	67,765.91	(20,447.73)	0.30	160,000.00	(112,681.82)	0.70
310-2000 Earned Income Tax	337,495.41	533,561.60	(196,066.19)	0.37	1,200,000.00	(862,504.59)	0.72
310-5000 Municipal Service Tax	89,268.93	145,336.47	(56,067.54)	0.39	350,000.00	(260,731.07)	0.74
<b>TOTAL ACT 511 TAXES</b>	<b>474,082.52</b>	<b>746,663.98</b>	<b>(272,581.46)</b>	<b>0.37</b>	<b>1,710,000.00</b>	<b>(1,235,917.48)</b>	<b>0.72</b>
<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
<b>TOTAL LICENSES/PERMITS</b>	<b>41,529.69</b>	<b>67,168.89</b>	<b>(25,639.20)</b>	<b>0.38</b>	<b>282,500.00</b>	<b>(240,970.31)</b>	<b>0.85</b>
<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	8,150.00	4,060.00	4,090.00	(1.01)	9,000.00	(850.00)	0.09
322-9400 Misc Permits	88.00	620.00	(532.00)	0.86	2,000.00	(1,912.00)	0.96
<b>TOTAL NON-BUSINESS PERMITS</b>	<b>8,388.00</b>	<b>5,005.00</b>	<b>3,383.00</b>	<b>(0.68)</b>	<b>12,500.00</b>	<b>(4,112.00)</b>	<b>0.33</b>
<u>FINES</u>							
331-1100 Vehicle Code Violations	79,985.68	68,328.72	11,656.96	(0.17)	180,000.00	(100,014.32)	0.56
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
<b>TOTAL FINES</b>	<b>87,984.33</b>	<b>79,048.72</b>	<b>8,935.61</b>	<b>(0.11)</b>	<b>205,000.00</b>	<b>(117,015.67)</b>	<b>0.57</b>
<u>INTEREST</u>							
<b>TOTAL INTEREST</b>	<b>71,411.90</b>	<b>92,349.08</b>	<b>(20,937.18)</b>	<b>0.23</b>	<b>150,765.00</b>	<b>(79,353.10)</b>	<b>0.53</b>
<u>RENTS</u>							
342-5310 Royalties - Cell Tower	9,917.04	13,313.49	(3,396.45)	0.26	40,000.00	(30,082.96)	0.75
<b>TOTAL RENTS</b>	<b>9,917.04</b>	<b>13,313.49</b>	<b>(3,396.45)</b>	<b>0.26</b>	<b>40,000.00</b>	<b>(30,082.96)</b>	<b>0.75</b>
<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
<b>TOTAL STATE GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,902,000.00</b>	<b>(1,902,000.00)</b>	<b>1.00</b>
<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
<b>TOTAL STATE SHARED REVENUE</b>	<b>7,440.00</b>	<b>256,020.08</b>	<b>(248,580.08)</b>	<b>0.97</b>	<b>432,165.00</b>	<b>(424,725.00)</b>	<b>0.98</b>
<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)
<b>TOTAL PILOT</b>	<b>8,168.40</b>	<b>5,908.75</b>	<b>2,259.65</b>	<b>(0.38)</b>	<b>5,500.00</b>	<b>2,668.40</b>	<b>(0.49)</b>
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	2,846.00	3,571.55	(725.55)	0.20	8,000.00	(5,154.00)	0.64
361-3300 Permits - Zoning - Gen Government	10,612.65	37,245.65	(26,633.00)	0.72	50,000.00	(39,387.35)	0.79
361-3310 Building Permits	27,399.20	0.00	27,399.20	0.00	75,000.00	(47,600.80)	0.63
361-3320 Resale Inspections	6,438.44	0.00	6,438.44	0.00	5,000.00	1,438.44	(0.29)
361-3400 Zoning Plan Review	14,654.81	10,207.65	4,447.16	(0.44)	25,000.00	(10,345.19)	0.41
361-5000 Codes Office Supplies	0.00	0.70	(0.70)	1.00	0.00	0.00	0.00
<b>TOTAL GENERAL GOVERNMENT</b>	<b>61,951.10</b>	<b>51,025.55</b>	<b>10,925.55</b>	<b>(0.21)</b>	<b>163,000.00</b>	<b>(101,048.90)</b>	<b>0.62</b>
<u>PUBLIC SAFETY</u>							

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Prior 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>HIGHWAYS &amp; STREETS</u>							
363-2100 Meter Revenue	30,920.37	41,425.22	(10,504.85)	0.25	125,000.00	(94,079.63)	0.75
363-2200 Parking Permits	4,030.00	10,197.62	(6,167.62)	0.60	20,000.00	(15,970.00)	0.80
363-2210 Residential Parking Permit	1,752.00	635.00	1,117.00	(1.76)	525.00	1,227.00	(2.34)
363-2300 Meter Bags	0.00	587.60	(587.60)	1.00	850.00	(850.00)	1.00
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
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>37,185.37</b>	<b>53,300.44</b>	<b>(16,115.07)</b>	<b>0.30</b>	<b>167,707.00</b>	<b>(130,521.63)</b>	<b>0.78</b>
<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	407,505.89	439,488.58	(31,982.69)	0.07	1,750,000.00	(1,342,494.11)	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	913,935.75	919,923.57	(5,987.82)	0.01	930,000.00	(16,064.25)	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	4,501.85	9,017.35	(4,515.50)	0.50	7,500.00	(2,998.15)	0.40
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
<b>TOTAL SANITATION</b>	<b>1,375,365.51</b>	<b>1,466,852.31</b>	<b>(91,486.80)</b>	<b>0.06</b>	<b>3,045,022.00</b>	<b>(1,669,656.49)</b>	<b>0.55</b>
<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	481,249.81	504,113.42	(22,863.61)	0.05	2,200,000.00	(1,718,750.19)	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
<b>TOTAL PMT FROM WATER CO</b>	<b>563,888.92</b>	<b>534,912.76</b>	<b>28,976.16</b>	<b>(0.05)</b>	<b>2,622,310.00</b>	<b>(2,058,421.08)</b>	<b>0.78</b>
<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	1,722.55	6,794.79	(5,072.24)	0.75	5,000.00	(3,277.45)	0.66
380-5100 Shopping Cart Fees	1,410.00	1,035.00	375.00	(0.36)	4,000.00	(2,590.00)	0.65
<b>TOTAL MISC. REVENUES</b>	<b>15,168.47</b>	<b>18,518.24</b>	<b>(3,349.77)</b>	<b>0.18</b>	<b>45,573.01</b>	<b>(30,404.54)</b>	<b>0.67</b>
<u>CONTB. 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)
<b>TOTAL SALE OF ASSETS</b>	<b>48,386.00</b>	<b>27,114.54</b>	<b>21,271.46</b>	<b>(0.78)</b>	<b>15,000.00</b>	<b>33,386.00</b>	<b>(2.23)</b>
<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
<b>TOTAL TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>(400,000.00)</b>	<b>1.00</b>
<u>CAPITAL PROCEEDS</u>							
393-1200 Subsidy Payments	23,320.67	1,079,500.41	(1,056,179.74)	0.98	0.00	23,320.67	0.00
<b>TOTAL CAPITAL PROCEEDS</b>	<b>23,320.67</b>	<b>1,079,500.41</b>	<b>(1,056,179.74)</b>	<b>0.98</b>	<b>0.00</b>	<b>23,320.67</b>	<b>0.00</b>
<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
<b>TOTAL DIVIDENDS</b>	<b>55,058.47</b>	<b>0.00</b>	<b>55,058.47</b>	<b>0.00</b>	<b>91,000.00</b>	<b>(35,941.53)</b>	<b>0.39</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D 5/31/2024</u>	<u>Prior Y-T-D 5/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2024</u>	<u>Variance</u>	<u>%</u>
<b>Total Revenues</b>	<b>5,306,958.58</b>	<b>6,544,268.50</b>	<b>(1,237,309.92)</b>	<b>0.19</b>	<b>14,260,926.34</b>	<b>(8,953,967.76)</b>	<b>0.63</b>
<b>Expenses</b>							
<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
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
<b>TOTAL LEGISLATIVE</b>	<b>10,375.70</b>	<b>9,050.22</b>	<b>(1,325.48)</b>	<b>(0.15)</b>	<b>28,530.00</b>	<b>18,154.30</b>	<b>0.64</b>
<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	7,066.67	3,059.64	(4,007.03)	(1.31)	8,000.00	933.33	0.12
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	8,116.45	6,062.95	(2,053.50)	(0.34)	18,500.00	10,383.55	0.56
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	6,734.00	339.62	(6,394.38)	(18.83)	5,500.00	(1,234.00)	(0.22)
401-4200 Association Dues/Subscriptions	8,650.51	14,073.24	5,422.73	0.39	12,500.00	3,849.49	0.31
401-4600 Training/Conference - General Government	200.00	2,000.00	1,800.00	0.90	2,500.00	2,300.00	0.92
<b>TOTAL GENERAL GOVT</b>	<b>209,573.31</b>	<b>205,255.41</b>	<b>(4,317.90)</b>	<b>(0.02)</b>	<b>498,464.27</b>	<b>288,890.96</b>	<b>0.58</b>
<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	15,505.06	13,916.29	(1,588.77)	(0.11)	28,500.00	12,994.94	0.46
<b>TOTAL FINANCIAL ADMIN</b>	<b>88,754.32</b>	<b>34,015.18</b>	<b>(54,739.14)</b>	<b>(1.61)</b>	<b>328,410.00</b>	<b>239,655.68</b>	<b>0.73</b>
<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	1,994.52	2,751.32	756.80	0.28	3,200.00	1,205.48	0.38
403-3170 Commission Local Ser. Tax	2,045.89	2,150.26	104.37	0.05	4,500.00	2,454.11	0.55
403-3180 Commission Earned Income Tax	4,185.24	7,952.90	3,767.66	0.47	15,500.00	11,314.76	0.73
403-3190 Commission Deed Transfer Tax	946.37	1,355.32	408.95	0.30	1,500.00	553.63	0.37
<b>TOTAL TAX COLLECTION</b>	<b>15,165.02</b>	<b>17,862.58</b>	<b>2,697.56</b>	<b>0.15</b>	<b>37,050.25</b>	<b>21,885.23</b>	<b>0.59</b>
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	60,506.91	60,137.89	(369.02)	(0.01)	125,000.00	64,493.09	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)

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

<u>Account # &amp; Title</u>	<u>Y-T-D 5/31/2024</u>	<u>Prior Y-T-D 5/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2024</u>	<u>Variance</u>	<u>%</u>
404-3200 Legal Services - WWTP	41,485.16	11,854.46	(29,630.70)	(2.50)	32,500.00	(8,985.16)	(0.28)
<b>TOTAL LEGAL SERVICES</b>	<b>187,383.74</b>	<b>120,360.28</b>	<b>(67,023.46)</b>	<b>(0.56)</b>	<b>183,000.00</b>	<b>(4,383.74)</b>	<b>(0.02)</b>
<u>ENGINEERING</u>							
408-3130 Engineering	147,570.38	76,617.75	(70,952.63)	(0.93)	175,625.00	28,054.62	0.16
<b>TOTAL ENGINEERING</b>	<b>147,570.38</b>	<b>76,617.75</b>	<b>(70,952.63)</b>	<b>(0.93)</b>	<b>175,625.00</b>	<b>28,054.62</b>	<b>0.16</b>
<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
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)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>15,955.65</b>	<b>17,071.91</b>	<b>1,116.26</b>	<b>0.07</b>	<b>21,900.00</b>	<b>5,944.35</b>	<b>0.27</b>
<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
<b>TOTAL POLICE</b>	<b>1,226,592.50</b>	<b>1,183,548.35</b>	<b>(43,044.15)</b>	<b>(0.04)</b>	<b>2,943,822.00</b>	<b>1,717,229.50</b>	<b>0.58</b>
<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	3,367.83	2,563.33	(804.50)	(0.31)	7,500.00	4,132.17	0.55
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
<b>TOTAL FIRE DEPARTMENT</b>	<b>30,350.43</b>	<b>25,247.23</b>	<b>(5,103.20)</b>	<b>(0.20)</b>	<b>104,424.00</b>	<b>74,073.57</b>	<b>0.71</b>
<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
<b>TOTAL CODE ENFORCEMENT</b>	<b>88,593.35</b>	<b>75,617.35</b>	<b>(12,976.00)</b>	<b>(0.17)</b>	<b>267,948.55</b>	<b>179,355.20</b>	<b>0.67</b>
<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
<b>TOTAL PLANNING/ZONING</b>	<b>47,368.38</b>	<b>27,794.40</b>	<b>(19,573.98)</b>	<b>(0.70)</b>	<b>130,500.00</b>	<b>83,131.62</b>	<b>0.64</b>
<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
<b>TOTAL EMERGENCY SERVICES</b>	<b>31,161.45</b>	<b>26,633.75</b>	<b>(4,527.70)</b>	<b>(0.17)</b>	<b>74,788.00</b>	<b>43,626.55</b>	<b>0.58</b>
<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
<b>TOTAL HEALTH DEPARTMENT</b>	<b>4,063.79</b>	<b>4,078.91</b>	<b>15.12</b>	<b>0.00</b>	<b>15,672.77</b>	<b>11,608.98</b>	<b>0.74</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Prior 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>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
<b>TOTAL SANITATION</b>	<b>40,974.87</b>	<b>43,808.78</b>	<b>2,833.91</b>	<b>0.06</b>	<b>158,797.25</b>	<b>117,822.38</b>	<b>0.74</b>
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	1,838.40	2,053.23	214.83	0.10	8,500.00	6,661.60	0.78
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
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
<b>TOTAL SOLID WASTE</b>	<b>390,115.95</b>	<b>361,213.48</b>	<b>(28,902.47)</b>	<b>(0.08)</b>	<b>816,000.00</b>	<b>425,884.05</b>	<b>0.52</b>
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	89,273.76	87,351.38	(1,922.38)	(0.02)	253,172.00	163,898.24	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
<b>TOTAL COLLECTION SYSTEM</b>	<b>303,921.53</b>	<b>264,439.68</b>	<b>(39,481.85)</b>	<b>(0.15)</b>	<b>1,186,785.28</b>	<b>882,863.75</b>	<b>0.74</b>
<u>STREET DEPARTMENT (35/30/30/05)</u>							
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

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Prior 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>		
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	3,176.08	21,379.44	18,203.36	0.85	18,500.00	15,323.92	0.83
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) 35/32.5/32.5	0.00	105,824.80	105,824.80	1.00	0.00	0.00	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>342,296.48</b>	<b>346,247.61</b>	<b>3,951.13</b>	<b>0.01</b>	<b>834,310.87</b>	<b>492,014.39</b>	<b>0.59</b>
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	17,537.59	3,170.03	(14,367.56)	(4.53)	10,000.00	(7,537.59)	(0.75)
<b>TOTAL STREET CLEANING</b>	<b>17,537.59</b>	<b>3,170.03</b>	<b>(14,367.56)</b>	<b>(4.53)</b>	<b>10,000.00</b>	<b>(7,537.59)</b>	<b>(0.75)</b>
<u>SNOW &amp; ICE REMOVAL</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
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>34,902.48</b>	<b>17,179.29</b>	<b>(17,723.19)</b>	<b>(1.03)</b>	<b>57,000.00</b>	<b>22,097.52</b>	<b>0.39</b>
<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	9,736.99	445.50	(9,291.49)	(20.86)	5,500.00	(4,236.99)	(0.77)
<b>TOTAL TRAFFIC SIGNALS</b>	<b>11,277.98</b>	<b>1,980.04</b>	<b>(9,297.94)</b>	<b>(4.70)</b>	<b>20,500.00</b>	<b>9,222.02</b>	<b>0.45</b>
<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
<b>TOTAL STREET LIGHTING</b>	<b>45,093.49</b>	<b>40,503.42</b>	<b>(4,590.07)</b>	<b>(0.11)</b>	<b>96,500.00</b>	<b>51,406.51</b>	<b>0.53</b>
<u>STORM SEWERS &amp; 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
<b>TOTAL STORM SEWER</b>	<b>1,947.51</b>	<b>0.00</b>	<b>(1,947.51)</b>	<b>0.00</b>	<b>181,000.00</b>	<b>179,052.49</b>	<b>0.99</b>
<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
<b>TOTAL STREET MAINTENANCE</b>	<b>2,062.78</b>	<b>10,093.48</b>	<b>8,030.70</b>	<b>0.80</b>	<b>500,000.00</b>	<b>497,937.22</b>	<b>1.00</b>
<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	396.22	532.30	136.08	0.26	1,500.00	1,103.78	0.74
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	0.00	0.00	0.00	0.00	500.00	500.00	1.00
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	661.38	1,500.66	839.28	0.56	2,000.00	1,338.62	0.67
<b>TOTAL PARKING FACILITIES</b>	<b>30,260.27</b>	<b>25,142.67</b>	<b>(5,117.60)</b>	<b>(0.20)</b>	<b>114,241.74</b>	<b>83,981.47</b>	<b>0.74</b>
<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
<b>TOTAL FLOOD CONTROL</b>	<b>0.00</b>	<b>772.00</b>	<b>772.00</b>	<b>1.00</b>	<b>11,250.00</b>	<b>11,250.00</b>	<b>1.00</b>
<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

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Prior 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>
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	4,854.13	1,419.28	(3,434.85)	(2.42)	14,000.00	9,145.87	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	19,288.33	49,277.35	29,989.02	0.61	100,000.00	80,711.67	0.81
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	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)
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
<b>TOTAL WATER FACILITIES</b>	<b>881,881.39</b>	<b>594,516.93</b>	<b>(287,364.46)</b>	<b>(0.48)</b>	<b>2,175,477.63</b>	<b>1,293,596.24</b>	<b>0.59</b>
<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 Stewardship Contribution	101,085.23	26,051.68	(75,033.55)	(2.88)	167,990.00	66,904.77	0.40
<b>TOTAL RECREATION</b>	<b>102,797.44</b>	<b>28,052.81</b>	<b>(74,744.63)</b>	<b>(2.66)</b>	<b>184,290.00</b>	<b>81,492.56</b>	<b>0.44</b>
<u>DONATIONS</u>							
453-5440 MCCD Stream Gage	0.00	0.00	0.00	0.00	500.00	500.00	1.00
<b>TOTAL DONATIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>1.00</b>
<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
<b>TOTAL PARKS</b>	<b>14,280.48</b>	<b>7,787.32</b>	<b>(6,493.16)</b>	<b>(0.83)</b>	<b>50,950.00</b>	<b>36,669.52</b>	<b>0.72</b>
<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
<b>TOTAL SHADE TREES</b>	<b>7,818.00</b>	<b>4,190.00</b>	<b>(3,628.00)</b>	<b>(0.87)</b>	<b>8,500.00</b>	<b>682.00</b>	<b>0.08</b>
<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Prior 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>
463-3100 Comprehensive Plan Implementation	784.00	1,327.82	543.82	0.41	5,000.00	4,216.00	0.84
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>784.00</b>	<b>1,327.82</b>	<b>543.82</b>	<b>0.41</b>	<b>6,500.00</b>	<b>5,716.00</b>	<b>0.88</b>
<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
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>2,500.00</b>	<b>7,700.00</b>	<b>5,200.00</b>	<b>0.68</b>	<b>10,000.00</b>	<b>7,500.00</b>	<b>0.75</b>
<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	15,733.00	19,192.54	3,459.54	0.18	47,603.00	31,870.00	0.67
471-1120 Penn Vest Dam	13,015.02	15,804.67	2,789.65	0.18	39,442.00	26,426.98	0.67
471-1130 ESSA GO 2021	0.00	0.00	0.00	0.00	32,970.00	32,970.00	1.00
<b>TOTAL DEBT SERVICE</b>	<b>28,748.02</b>	<b>34,997.21</b>	<b>6,249.19</b>	<b>0.18</b>	<b>711,385.00</b>	<b>682,636.98</b>	<b>0.96</b>
<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	2,653.12	3,790.11	1,136.99	0.30	7,557.00	4,903.88	0.65
472-1120 Penn Vest Dam	3,787.98	5,199.08	1,411.10	0.27	10,968.00	7,180.02	0.65
472-1130 Interest - 2021 Loan	34,153.97	0.00	(34,153.97)	0.00	77,000.00	42,846.03	0.56
<b>TOTAL DEBT INTEREST</b>	<b>110,051.65</b>	<b>84,306.96</b>	<b>(25,744.69)</b>	<b>(0.31)</b>	<b>233,525.00</b>	<b>123,473.35</b>	<b>0.53</b>
<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
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,750.00</b>	<b>46,750.00</b>	<b>1.00</b>
<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)
<b>TOTAL INSURANCE</b>	<b>205,929.00</b>	<b>206,816.00</b>	<b>887.00</b>	<b>0.00</b>	<b>254,000.00</b>	<b>48,071.00</b>	<b>0.19</b>
<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	9,000.00	10,000.00	1,000.00	0.10	16,500.00	7,500.00	0.45
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
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>441,185.42</b>	<b>351,270.55</b>	<b>(89,914.87)</b>	<b>(0.26)</b>	<b>1,061,218.00</b>	<b>620,032.58</b>	<b>0.58</b>
<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
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>17,115.07</b>	<b>11,448.92</b>	<b>(5,666.15)</b>	<b>(0.49)</b>	<b>670,000.00</b>	<b>652,884.93</b>	<b>0.97</b>
<u>TRANSFERS</u>							
<b>Total Expenses</b>	<b>5,136,389.42</b>	<b>4,270,118.32</b>	<b>(866,271.10)</b>	<b>(0.20)</b>	<b>14,209,615.61</b>	<b>9,073,226.19</b>	<b>0.64</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>170,569.16</b>	<b>2,274,150.18</b>	<b>(2,103,581.02)</b>	<b>0.92</b>	<b>51,310.73</b>	<b>119,258.43</b>	<b>(2.32)</b>

**Lines Over Budget May 31, 2024**

<u>Account # &amp; 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**  
**Preliminary May 31, 2024      General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>Revenues</b>			
<b>TAXES</b>			
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	34,794.71	85,948.00	(51,153.29)
<u>TOTAL TAXES</u>	<u>2,142,988.19</u>	<u>2,223,858.21</u>	<u>(80,870.02)</u>
<b>ACT 511 TAXES</b>			
310-1000 Real Estate Transfer Tax	47,318.18	160,000.00	(112,681.82)
310-2000 Earned Income Tax	337,495.41	1,200,000.00	(862,504.59)
310-5000 Municipal Service Tax	89,268.93	350,000.00	(260,731.07)
<u>TOTAL ACT 511 TAXES</u>	<u>474,082.52</u>	<u>1,710,000.00</u>	<u>(1,235,917.48)</u>
<b><u>BUSINESS LICENSES/PERMITS</u></b>			
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>
<b><u>NON-BUSINESS PERMITS</u></b>			
322-8100 Event Permit Fee	150.00	1,500.00	(1,350.00)
322-8200 Street Opening Permits	8,150.00	9,000.00	(850.00)
322-9400 Misc Permits	88.00	2,000.00	(1,912.00)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>8,388.00</u>	<u>12,500.00</u>	<u>(4,112.00)</u>
<b><u>FINES</u></b>			
331-1100 Vehicle Code Violations	79,985.68	180,000.00	(100,014.32)
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>87,984.33</u>	<u>205,000.00</u>	<u>(117,015.67)</u>
<b><u>INTEREST</u></b>			
341-0000 Interest Income		50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	8,912.02	0.00	8,912.02
341-0210 Interest -P.L.G.I.T.	476.15	0.00	476.15
341-0211 Interest PLGIT Plus	1,892.64	0.00	1,892.64
<b>TOTAL INTEREST</b>	<b>11,280.81</b>	<b>50,000.00</b>	<b>(38,719.19)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>RENTS</b>			
342-4700 Borough Property Rental	0.00	0.00	0.00
342-5310 Royalties - Cell Tower	9,917.04	40,000.00	(30,082.96)
<u>TOTAL RENTS</u>	<u>9,917.04</u>	<u>40,000.00</u>	<u>(30,082.96)</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	2,846.00	8,000.00	(5,154.00)
361-3300 Permits - Zoning - Gen Government	10,612.65	50,000.00	(39,387.35)
361-3310 Building Permits	27,399.20	75,000.00	(47,600.80)
361-3320 Resale Inspections	6,438.44	5,000.00	1,438.44
361-3400 Zoning Plan Review	14,654.81	25,000.00	(10,345.19)
<u>TOTAL GENERAL GOVERNMENT</u>	<u>61,951.10</u>	<u>163,000.00</u>	<u>(101,048.90)</u>
 <u>HIGHWAYS &amp; STREETS</u>			
363-2100 Meter Revenue	30,920.37	125,000.00	(94,079.63)
363-2200 Parking Permits	4,030.00	20,000.00	(15,970.00)
363-2210 Residential Parking Permit	1,752.00	525.00	1,227.00
363-2300 Meter Bags		850.00	(850.00)
363-5100 PennDOT Snow Removal	0.00	20,582.00	(20,582.00)

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
363-5200 Borough DPW Services	483.00	750.00	(267.00)
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>37,185.37</b>	<b>167,707.00</b>	<b>(130,521.63)</b>
 <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	1,722.55	5,000.00	(3,277.45)
380-5100 Shopping Cart Fees	1,410.00	4,000.00	(2,590.00)
<b>TOTAL MISC. REVENUES</b>	<b>7,104.37</b>	<b>27,099.09</b>	<b>(19,994.72)</b>
 <u>CONTR. FROM PRIVATE</u>			
<b>SALE OF ASSETS</b>			
391-0020 Damage to Borough Property	48,386.00	15,000.00	33,386.00
<b>TOTAL SALE OF ASSETS</b>	<b>48,386.00</b>	<b>15,000.00</b>	<b>33,386.00</b>
<b>TRANSFERS</b>			
 <u>CAPITAL PROCEEDS</u>			
<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)
<b>TOTAL DIVIDENDS</b>	<b>55,058.47</b>	<b>91,000.00</b>	<b>(35,941.53)</b>
 <b>Total Revenues</b>	 <b>2,987,272.29</b>	 <b>5,361,859.30</b>	 <b>(2,374,587.01)</b>
 <b>Expenses</b>			
 <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
<b>TOTAL LEGISLATIVE</b>	<b>10,375.70</b>	<b>28,530.00</b>	<b>18,154.30</b>
 <u>GENERAL GOVERNMENT</u>			

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</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
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	5,558.22	4,000.00	(1,558.22)
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	4,813.33	9,250.00	4,436.67
401-3310 Travel- Gen Government		1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	4,167.37	2,750.00	(1,417.37)
401-4200 Association Dues/Subscriptions	5,809.79	6,250.00	440.21
401-4600 Training/Conference - General Government	200.00	1,250.00	1,050.00
401-7200 CIP - New Car			0.00
<b>TOTAL GENERAL GOVT</b>	<b>112,969.11</b>	<b>249,232.13</b>	136,263.02
<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	7,302.24	9,690.00	2,387.76
<b>TOTAL FINANCIAL ADMIN</b>	<b>30,786.71</b>	<b>111,659.40</b>	80,872.69
<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

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
403-1630 Medicare - Tax Collector	45.80	123.25	77.45
403-2100 Materials & Supplies	2,591.30	3,200.00	608.70
403-3150 Commission Del. Real Estate Tax	1,994.52	3,200.00	1,205.48
403-3170 Commission Local Ser. Tax	2,045.89	4,500.00	2,454.11
403-3180 Commission Earned Income Tax	4,185.24	15,500.00	11,314.76
403-3190 Commission Deed Transfer Tax	946.37	1,500.00	553.63
<b><u>TOTAL TAX COLLECTION</u></b>	<b><u>15,165.02</u></b>	<b><u>37,050.25</u></b>	<b><u>21,885.23</u></b>

LEGAL SERVICES

404-3140 Solicitor Retainer & Fees	60,506.91	125,000.00	64,493.09
<b><u>TOTAL LEGAL SERVICES</u></b>	<b><u>60,506.91</u></b>	<b><u>125,000.00</u></b>	<b><u>64,493.09</u></b>

ENGINEERING

408-3130 Engineering Services - Gen Prof Services	79,493.18	25,000.00	(54,493.18)
<b><u>TOTAL ENGINEERING</u></b>	<b><u>79,493.18</u></b>	<b><u>25,000.00</u></b>	<b><u>(54,493.18)</u></b>

**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)
<b><u>TOTAL MUNICIPAL BUILDING</u></b>	<b><u>9,929.09</u></b>	<b><u>9,855.00</u></b>	<b><u>(74.09)</u></b>

POLICE DEPARTMENT

410-7600 SARP Regional Costs	1,226,592.50	2,943,822.00	1,717,229.50
<b><u>TOTAL POLICE</u></b>	<b><u>1,226,592.50</u></b>	<b><u>2,943,822.00</u></b>	<b><u>1,717,229.50</u></b>

FIRE DEPARTMENT

411-2100 Auxiliary Donation - Fire Dept		15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	3,367.83	7,500.00	4,132.17
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

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
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
411-5300 Contribution		1,000.00	1,000.00
<b>TOTAL FIRE DEPARTMENT</b>	<b>21,149.08</b>	<b>80,500.00</b>	<b>59,350.92</b>
 <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
<b>TOTAL CODE ENFORCEMENT</b>	<b>88,593.35</b>	<b>267,948.55</b>	<b>179,355.20</b>
 <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
<b>TOTAL PLANNING/ZONING</b>	<b>47,368.38</b>	<b>130,500.00</b>	<b>83,131.62</b>
 <u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	31,161.45	74,788.00	43,626.55
<b>TOTAL EMERGENCY SERVICES</b>	<b>31,161.45</b>	<b>74,788.00</b>	<b>43,626.55</b>
 <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
<b>TOTAL HEALTH DEPARTMENT</b>	<b>4,063.79</b>	<b>15,672.77</b>	<b>11,608.98</b>

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

<u>Account # &amp; 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	(826.38)	6,290.00	7,116.38
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
<b>TOTAL STREET DEPARTMENT</b>	<b>194,044.77</b>	<b>382,665.69</b>	<b>188,620.92</b>
<u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	17,537.59	10,000.00	712.84
<b>TOTAL STREET CLEANING</b>	<b>17,537.59</b>	<b>10,000.00</b>	<b>712.84</b>
<u>SNOW &amp; ICE REMOVAL</u>			
432-2210 Snow & Ice Removal	4,031.69	2,750.00	(18,072.31)
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>4,031.69</b>	<b>2,750.00</b>	<b>(18,072.31)</b>
<u>TRAFFIC SIGNS/SIGNALS</u>			
433-3720 Misc Supplies- Traffic Signals	1,759.99	2,750.00	2,626.66

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>TOTAL TRAFFIC SIGNALS</b>	<b>1,759.99</b>	<b>2,750.00</b>	<b>2,626.66</b>
 <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
<b>TOTAL STREET LIGHTING</b>	<b>13,393.93</b>	<b>33,613.00</b>	<b>218.89</b>
 <u>STORM SEWERS &amp; DRAINS</u>			
436-2450 Materials & Supplies	88.51		425.00
436-3710 Storm Water Project MS4	0.00	175,000.00	97,500.00
<b>TOTAL STORM SEWER</b>	<b>88.51</b>	<b>175,000.00</b>	<b>97,925.00</b>
 <u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	427.18	0.00	425.00
438-3720 Street Paving		0.00	425.00
<b>TOTAL STREET MAINTENANCE</b>	<b>427.18</b>	<b>0.00</b>	<b>425.00</b>
 <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	396.22	1,500.00	1,103.78
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		500.00	500.00
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	661.38	2,000.00	1,338.62
445-7400 Cap Purchase (New Car)			0.00
<b>TOTAL PARKING FACILITIES</b>	<b>30,260.27</b>	<b>114,241.74</b>	<b>83,981.47</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>FLOOD CONTROL</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
<b>TOTAL FLOOD CONTROL</b>	<b>0.00</b>	<b>11,250.00</b>	<b>11,250.00</b>
<u>RECREATION</u>			
452-7400 CAP Parks		6,500.00	6,500.00
<b>TOTAL RECREATION</b>	<b>0.00</b>	<b>6,500.00</b>	<b>6,500.00</b>
<u>DONATIONS</u>			
453-5440 MCCD Stream Gage	0.00	500.00	500.00
<b>TOTAL DONATIONS</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>
<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
<b>TOTAL SHADE TREES</b>	<b>7,818.00</b>	<b>8,500.00</b>	<b>682.00</b>
<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
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>784.00</b>	<b>6,500.00</b>	<b>5,716.00</b>
<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
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>2,500.00</b>	<b>10,000.00</b>	<b>7,500.00</b>
<u>INTER-GOVNMTAL EXPENSES</u>			
481-5200 Firemans Relief Fund		46,570.00	41,500.00
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>0.00</b>	<b>46,570.00</b>	<b>41,500.00</b>
<u>INSURANCE</u>			

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</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
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)
<b>TOTAL INSURANCE</b>	<b>67,196.29</b>	<b>83,820.00</b>	<b>16,623.71</b>
<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	3,472.50	5,445.00	1,972.50
487-5310 N/U Pension MMO	8,035.29	76,552.80	68,517.51
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>97,865.22</b>	<b>342,579.66</b>	<b>244,714.44</b>
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	5,647.99	6,600.00	952.01
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>5,647.99</b>	<b>6,600.00</b>	<b>952.01</b>
<b>Total Expenses</b>	<b>2,181,509.70</b>	<b>5,343,398.19</b>	<b>3,026,012.90</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>805,762.59</b>	<b>17,228.00</b>	<b>(281,766.57)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0000 Interest Income		50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	1,176.29	0.00	1,176.29
341-0210 Interest Sewer PLGIT	97.57	0.00	97.57
341-0211 Int.-Sewer P Plus	29,493.40	0.00	29,493.40
<u>TOTAL INTEREST</u>	<u>30,767.26</u>	<u>50,000.00</u>	<u>(19,232.74)</u>
<b>STATE SHARED REVENUE</b>			
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>
<b>SANITATION</b>			
364-1200 Pretreatment Revenues	-	8,000.00	(8,000.00)
364-2010 Sewer Rents	854,686.72	1,750,000.00	(895,313.28)
364-2020 Lien Sewer Rents	4,373.30	8,500.00	846,186.72
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>896,535.63</u>	<u>2,070,022.00</u>	<u>(1,173,486.37)</u>
<b>MISCELLANEOUS REVENUES</b>			
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>
<b><u>Total Revenues</u></b>	<b>931,334.94</b>	<b>2,173,974.00</b>	<b>(3,047,769.48)</b>
<b>Expenses</b>			
<b>GENERAL GOVERNMENT</b>			
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**  
**Preliminary May 31, 2024 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<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>	<b>49,435.63</b>	<b>124,616.07</b>	<b>75,180.44</b>
<b><u>FINANCIAL ADMINISTRATION</u></b>			
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
<b>TOTAL FINANCIAL ADMIN</b>	<b>28,023.34</b>	<b>108,375.30</b>	<b>80,351.96</b>
<b><u>TAX COLLECTION</u></b>			
<b><u>LEGAL SERVICES</u></b>			
404-3200 Legal Services - WWTP	41,485.16	32,500.00	(8,985.16)
<b>TOTAL LEGAL SERVICES</b>	<b>41,485.16</b>	<b>32,500.00</b>	<b>(8,985.16)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>ENGINEERING</b>			
408-3130 Engineering	29,649.26	50,625.00	20,975.74
<b>TOTAL ENGINEERING</b>	<b>29,649.26</b>	<b>50,625.00</b>	<b>20,975.74</b>
<b>MUNICIPAL BUILDINGS (70/15/15)</b>			
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)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>3,014.78</b>	<b>6,022.50</b>	<b>3,007.72</b>
<b>SANITARY SEWER</b>			
429-1400 Sewer Staff Salaries	89,273.76	253,172.00	163,898.24
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
429-4700 Sludge Disposal	26,737.71	75,000.00	48,262.29

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
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>303,921.53</u>	<u>1,186,785.28</u>	<u>882,863.75</u>

**STREET DEPARTMENT (35/30/30/05)**

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**  
**Preliminary May 31, 2024 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b><u>INSURANCE</u></b>			
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)
<b>TOTAL INSURANCE</b>	<b>69,366.35</b>	<b>85,090.00</b>	<b>15,723.65</b>
<b><u>EMPLOYEE BENEFITS/INS</u></b>			
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
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>169,024.71</b>	<b>346,580.37</b>	<b>177,555.66</b>
<b><u>EMPLOYER FICA EXPENSES</u></b>			
488-1620 Unemployment Comp PSAB	5,733.54	6,700.00	966.46
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>5,733.54</b>	<b>6,700.00</b>	<b>966.46</b>
<b><u>TRANSFERS</u></b>			
<b>Total Expenses</b>	<b>773,476.53</b>	<b>2,173,116.21</b>	<b>1,399,639.68</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>157,858.41</b>	<b>857.79</b>	<b>(141,745.97)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0000 Interest Income		50,000.00	(50,000.00)
341-0110 Interest-Savings	1,099.43	0.00	1,099.43
341-0210 Interest-Water-PLGIT	0.42	0.00	0.42
341-0211 Interest-Water-P Plus	13,746.85	0.00	13,746.85
<u>TOTAL INTEREST</u>	<b>14,846.70</b>	<b>50,000.00</b>	<b>(35,153.30)</b>
<b>STATE GRANT PROGRAM</b>			
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>	-	<b>1,630,000.00</b>	<b>(1,550,000.00)</b>
<b>STATE SHARED REVENUE</b>			
355-0500 Foreign Cas Ins Pre (Pension Aide)		44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	-	<b>44,715.00</b>	<b>(44,715.00)</b>
<b>PMT FROM WATER CO</b>			
378-1110 Water Service-Turn on/off	0.00	250.00	(250.00)
378-2100 Water Rents	1,008,068.36	2,200,000.00	(1,191,931.64)
378-2110 Lien Rents		200,000.00	(200,000.00)
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>	<b>1,090,727.75</b>	<b>2,732,310.00</b>	<b>(1,641,582.25)</b>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	4,032.05	9,237.00	(5,204.95)
<u>TOTAL MISC. REVENUES</u>	<b>4,032.05</b>	<b>9,237.00</b>	<b>(5,204.95)</b>
<u>Total Revenues</u>	<b>1,109,606.50</b>	<b>4,466,262.00</b>	<b>(3,350,011.11)</b>
<b>Expenses</b>			

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b><u>GENERAL GOVERNMENT</u></b>			
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
<b><u>TOTAL GENERAL GOVT</u></b>	<b>46,898.57</b>	<b>124,616.07</b>	<b>77,717.50</b>
<b><u>FINANCIAL ADMINISTRATION</u></b>			
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
<b><u>TOTAL FINANCIAL ADMIN</u></b>	<b>29,944.27</b>	<b>108,375.30</b>	<b>78,431.03</b>
<b><u>LEGAL SERVICES</u></b>			
404-3160 Legal Services - WTP	85,391.67	25,500.00	(59,891.67)

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>TOTAL LEGAL SERVICES</b>	<b>85,391.67</b>	<b>25,500.00</b>	<b>(59,891.67)</b>
<b><u>ENGINEERING</u></b>			
408-3130 Engineering	38,427.94	100,000.00	61,572.06
<b>TOTAL ENGINEERING</b>	<b>38,427.94</b>	<b>100,000.00</b>	<b>61,572.06</b>
<b><u>MUNICIPAL BUILDINGS (70/15/15)</u></b>			
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)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>3,011.78</b>	<b>6,022.50</b>	<b>3,010.72</b>
<b><u>STREET DEPARTMENT (35/30/30/05)</u></b>			
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
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

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
430-7410 Equipment Lease Loader 50/25/25		2,574.00	2,574.00
<b>TOTAL STREET DEPARTMENT</b>	<b>74,429.48</b>	<b>225,822.59</b>	<b>151,393.11</b>

**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	4,854.13	14,000.00	9,145.87
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	19,288.33	100,000.00	80,711.67
448-3730 Building Maintenance	6,542.59	15,000.00	8,457.41
448-3740 WTP Maint & Repairs	23,326.71	15,000.00	(8,326.71)
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
<b>TOTAL WATER FACILITIES</b>	<b>853,847.48</b>	<b>2,175,477.63</b>	<b>1,321,630.15</b>

**DEBT SERVICE**

471-1100 Principal 2016 Loan	0.00	161,829.50	161,829.50
471-1110 Penn Vest Water Line	15,733.00	47,603.00	31,870.00
471-1120 Penn Vest Dam	13,015.02	39,442.00	26,426.98
471-1130 Penn Vest Dam	0.00	32,970.00	32,970.00
<b>TOTAL DEBT SERVICE</b>	<b>28,748.02</b>	<b>281,844.50</b>	<b>253,096.48</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<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	2,653.12	7,557.00	4,903.88
472-1130 interest -2021 Loan	3,787.98	10,968.00	7,180.02
472-1120 Penn Vest Dam - Interest	34,153.97	77,000.00	
<b>TOTAL DEBT INTEREST</b>	<b>98,751.54</b>	<b>211,525.00</b>	<b>112,773.46</b>
<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)
<b>TOTAL INSURANCE</b>	<b>69,366.36</b>	<b>85,090.00</b>	<b>15,723.64</b>
<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
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>169,775.89</b>	<b>346,580.37</b>	<b>176,804.48</b>
<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
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>5,733.54</b>	<b>656,700.00</b>	<b>650,966.46</b>
<b>Total Expenses</b>	<b>1,504,326.54</b>	<b>4,347,553.96</b>	<b>2,843,227.42</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(394,720.04)</b>	<b>(1.00)</b>	<b>(133,940.59)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>Revenues</b>			
<u>SANITATION</u>			
364-3010 Solid Waste User Fees	767,699.74	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	4,501.85	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)
<b><u>TOTAL SANITATION</u></b>	<b>779,774.70</b>	<b>975,000.00</b>	<b>(24,297.99)</b>
<b>Total Revenues</b>	<b>779,774.70</b>	<b>975,000.00</b>	<b>(24,297.99)</b>
<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
<b><u>TOTAL SANITATION</u></b>	<b>40,974.87</b>	<b>158,797.25</b>	<b>154,745.45</b>
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	1,838.40	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
<b><u>TOTAL SOLID WASTE</u></b>	<b>390,115.95</b>	<b>816,000.00</b>	<b>740,968.47</b>
<b><u>Total Expenses</u></b>	<b>431,090.82</b>	<b>974,797.25</b>	<b>895,713.92</b>
<u>Excess Revenue Over(Under) Expenditures</u>	<b>348,683.88</b>	<b>202.75</b>	<b>871,415.93</b>

## 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
	217,198.31
\$	-
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
\$ 842,489.53
\$ 486,877.52
\$ 922,618.09
\$ 767,699.74
\$ 335,413.07
928
Not at this time

YTD \$ 903,463.68 Inc. Penalty  
 \$ 1,862,755.08  
 Billed less discount & adj- Plus Penalty