

**MINUTES FOR THE REGULAR MEETING  
EAST STROUDSBURG BOROUGH COUNCIL  
TUESDAY, SEPTEMBER 3, 2024 – 7:15 PM**

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

**PRESENT IN PERSON:** Sonia Wolbert; Carrie Panepinto; Edmund Freeborn; Erika Huber; Jane Gagliardo; Paul Shemansky; Solicitor John Prevoznik; Nate Oiler, Borough Engineer of RKR Hess, Interim Borough Manager Peter Marshall; Director of Public Works Lee Philips, Director of Finance Layla Richard-Rau, and Assistant to Borough Manager Danielle Decker.

**ABSENT:** Mayor Victor Brozusky;

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

**Report on Executive Session:** The Solicitor reported there was no Executive Session.

**Introduction of New Borough Manager:** Ms. Wolbert introduced and welcomed Kelly Lewis as the new Borough Manager.

**August 20, 2024 Council Regular Meeting Minutes:** A motion was made by Ms. Huber and seconded by Ms. Panepinto to approve the August 20, 2024 Council Regular Meeting Minutes. The motion passed unanimously.

**August 26, 2024 Council Work Session Meeting Minutes:** A motion was made by Ms. Gagliardo and seconded by Ms. Huber to approve the August 26, 2024 Council Work Session Meeting Minutes. The motion passed unanimously.

**Public Comments – Agenda Items:** there were no public comments.

**91 Analomink Street – Deed Restrictions:** Gary Kessel

After some discussion, a motion was made by Mr. Freeborn and seconded by Ms. Huber to table the request regarding the deed restrictions for 91 Analomink Street for review. The motion passed unanimously.

**Stroud Region Open Space and Recreation Commission (SROSC):** Ms. Wolbert mentioned the reports should be available next month.

**Engineer’s Action Items:**

**MS4 Project:**

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Engineer to coordinate with the Public Works Department and PA DEP to prepare and submit the 2024 MS4 Annual Report, at a cost not to exceed \$5,000. The motion passed unanimously.

**Elm Street Paving Project:**

A motion was made by Ms. Panepinto and seconded by Ms. Huber to approve Change Order No. 1 (Final), as submitted by M & J Excavation, Inc. for the Elm Street Project, representing a reduction to the Contract in the amount of \$12,135.60, as recommended by the Engineer. Upon approval of this Change Order, the final Contract amount will be \$86,987.40. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Mr. Shemansky to approve Payment Application No. 1, as submitted by M & J Excavation, Inc. for the Elm Street Project in the amount of \$82,638.03, as recommended by the Engineer contingent upon the concurrence of Kevin O'Donnell, Penn DOT Liquid Fuels Coordinator. Upon approval, the only amount remaining to be paid under the Contract is the 5% Retainage. The motion passed unanimously.

**Green Valley Project Update:** Mr. Scott explained the sidewalk extension for the Green Valley Project.

## **REPORTS:**

### **Public Works:**

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

**Zoning Report:** A motion was made by Ms. Huber and seconded by Ms. Gagliardo to accept the Zoning Report as distributed and to be attached to the minutes. The motion passed unanimously.

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

## **COMMITTEES:**

**Operations Committee:** No meeting.

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

**Community Relations Committee:** No meeting, but Ms. Gagliardo gave a brief update on the East Stroudsburg Community Alliance Meeting she attended regarding holiday lighting and doing a joint venture with the Holiday/Christmas Trees this year.

**Correspondence:** None

**Carrie Panepinto:** Nothing to report.

**Paul Shemansky:** Mr. Shemansky was contacted about a college house up on South Green Street who was disturbing the neighborhood, and he informed the resident to call the Stroud Regional Police's non-emergency number to report it. Mr. Shemansky added he was also contacted about parking issues now that college is back in on Ransberry Ave regarding parking on both sides of the street.

**Edmund Freeborn:** Nothing to report.

**Jane Gagliardo:** Ms. Gagliardo reminded everyone about the renaming of Sambo Creek Survey is up the East Stroudsburg Website and that the deadline to vote is coming up and believes the results are to be announced on September 17<sup>th</sup>, 2024.

**Erika Huber:** Nothing to report.

**Sonia Wolbert:** Ms. Wolbert announced she received an email from a resident on Brodhead Ave regarding the jack hammering impact to his residence for his property is where PennDOT is doing the I-80 Highway Project.

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

**Manager's Report:**

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to approve Lehigh Valley Health Network – Pocono and East Stroudsburg University (ESU) 23<sup>rd</sup> Annual Pink Light Walk on Thursday, October 3, 2024 starting at 5 PM contingent upon all fees and insurance documents being received and the police being notified. The walk will be starting at ESU's Science & Technology Center, up Normal Street towards Smith Street, turn right on Smith Street, turn right on East Brown Street, and end at Dale & Frances Hughes Cancer Center. All participants will be walking on sidewalks only. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to approve extending the Waste Management Trash Contract for a one (1) year term from January 1, 2025 through December 31, 2025 at the 2024 terms, conditions, price, and responsibilities. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to authorize the Solicitor to work with Finance Director and Borough Manager on a resolution to amend the water and sewer rates. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Ms. Gagliardo to advertise for 2025 Council Budget Meetings for Tuesday, September 10, 2024 at 7 PM, Tuesday, October 8, 2024 at 7 PM, and Tuesday, November 12, 2024 at 7 PM. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to ratify the hiring of Daniel DeLuca for the budgeted position of Distribution Assistant at the probational hourly rate of \$24.50 per hour starting on May 20, 2024 and after probationary period ends the hourly rate will go up to the collective bargaining rate of \$25.00 per hour. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to ratify the hiring of Kyle Borden for the budgeted position of Wastewater Laborer at the probational hourly rate of \$21.50 per hour starting on April 30, 2024 and after probationary period ends the hourly rate will go up to the collective bargaining rate of \$22.00 per hour. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to approve to advertise an ordinance amendment of Chapter 150 to put a stop sign at the intersection of East Broad Street and Lackawanna Ave to make the intersection safer. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to table closing inactive fund accounts from 2024 Approved Budget and transferring remaining balances into the General Fund. The motion passed unanimously.

**Public Comments – New Business & Non-Agenda Items:** There were no public comments.

**Ratification of Bills Payable:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve the Warrant List #240903, as presented. The motion passed unanimously.

**Adjournment:**

A motion was made by Ms. Panepinto and seconded by Ms. Huber to adjourn the meeting at 7:41PM. The motion passed unanimously.

**DPW**  
**Active and Future Projects**  
**As of 9.3.24**

**A. Paving Schedule**

1. **East Broad Street:** Curb, ADA ramps and Paving - **Paved \$161,416.35 - Waiting on Line Painting**
2. **Elm Street:** Milled and ready to Pave – **COMPLETED \$86,987.40**
3. **Perry Street:** ADA Ramps – **COMPLETED \$120,721.33**
4. **Pearl Street:** ADA Ramps – **COMPLETED Combined with Perry Street**

**B. Utility work to be done on roads to be paved**

1. **Elm Street:** Clean and camera storm water and sanitary sewer lines – **COMPLETED \$0**
2. **Perry Street:** Two storm water inlets and clean out culvert – **COMPLETED \$1,383**

**C. Crystal Street to One Way: COMPLETED \$1,000**

**D. Levee Inspection: July 18<sup>th</sup> DEP COMPLETED \$0**

**E. 214 Washington Street:** Demo bldg. and repair culvert pipe - **WAITING ON AGREEMENT**

**F. Water Plant:** Removing trees from Transmission Line right of way - **9/10 WAY COMPLETED \$25,220**

**G. PennDOT: King Street Bridge Replacement - ON HOLD \$44,096.06 Engineer Cost/ \$33,072.05 Back**

**H. PennDOT: Rt. 209 Paving Project:** Paving to be completed by August 2025 - **ADA RAMPS \$0**

1. Hydrant and Water Valve to be replaced in front of Blue Ridge Lumber
2. Led and Copper Pipe Inventory - **ACTIVELY WORKING ON \$?**
3. Sanitary and Storm Sewer Inspections - **ACTIVELY WORKING ON \$0**

**I. PennDOT: I-80 Project \$Engineer Costs after minus a Percentage \$27,033.61**

1. Water - **COMPLETED**
2. Sanitary Sewer - **COMPLETED**
3. Storm Sewer - **COMPLETED**

**J. PennDOT: King Street Railing \$0**

**K. Lead and Copper Inventory - ACTIVELY WORKING ON 70% COMPLETED \$?**

**L. Water Meter Replacement - ACTIVELY WORKING ON \$1,299,592.03 to Date/ \$2,343,784.09 Total**

1. Total Meter: 3,152
2. Scheduled: 290
3. Completed: 1,651

**M. Veterans Memorial**

1. Round Washed Stone 1” to 3” **\$400**

**N. Patching Potholes: \$100,000 by end of year**

**O. Sign for Annex – COMPLETED \$88 plus \$88 to replace the stolen one.**

# MAINTENANCE DEPARTMENT DAILY REPORT

**DATE: 8/19/24 MONDAY**

Cleaned streets-Picked up trash on Crystal Street and parking lots-checked town for storm damage- checked
Creeks and cleaned off storm drains-cleared water transmission line-Trimmed Trees-Took dead branches out of
Maple trees at Dansbury Park-Fixed loose Parking Meters on Normal Street-Mowed and weed wacked around
Shop

**DATE: 8/20/24 TUESDAY**

Cleaned streets-Cleared Water transmission line-Moved King Street Sign- Trimmed Trees-Put Black Top in Holes
on Hallet and Tetter Street-Looked at storm water problem on East Brown Street
<b>7 one calls</b>

**DATE: 8/21/24 WEDNESDAY**

Cleaned streets-weed wacked around parking lots-Trimmed Trees-Worked on opening manhole on East Brown
Put new Storm manhole lid in on East Brown-Weeded Flower beds going up the steps on Crystal Street
Cleared water Transmission Line-Changed oil in Water Plant Truck-Changed oil in Zero Turn Mower
Backwashed pool <span style="float: right;"><b>10 one calls</b></span>

**DATE: 8/22/24 THURSDAY**

Cleaned streets-Black Toped-Cleared along water transmission line-Trimmed Trees-moved leaf picker to start
Working on it

**DATE: 8/23/24 FRIDAY**

Cleaned Streets-Black Toped-Trimmed Trees-Mowed and Weed Wacked-Worked on Leaf Picker
Checked for trash on Crystal Street-Cleared along water transmission line
<b>5 one calls</b>

**DATE: 8/24/24 SATURDAY**


**DATE: 8/25/24 SUNDAY**




# MAINTENANCE DEPARTMENT DAILY REPORT

**DATE: 8/26/24 MONDAY**

Swept streets-Picked trash on Crystal St, parking lots & Vets Memorial-Dropped plow off at Pocono 4 Wheel Drive
Met with Trench Tech for a trench box demo-Fixed a stop sign-Trimmed Trees-Grinded Stumps-Worked on leaf picker
<b>6 One Calls</b>

**DATE: 8/27/24 TUESDAY**

Swept streets-Black Topped-Put a sign back up-Grinded Stumps-Trimmed Trees-Worked on leaf picker
<b>2 One Call</b>

**DATE: 8/28/24 WEDNESDAY**

Swept streets-Took old starter out of street sweeper-Trimmed Trees-Made a sign-Grinded Stumps-Had to replace Teeth on stump grinder-Picked the plow back up from Pocono 4 Wheel Drive after being serviced needed new O-rings-Back washed pool
<b>8 One Calls</b>

**DATE: 8/29/24 THURSDAY**

Trimmed trees-Cut trees up on path of Zachy's-Stump Grinded-Mowed & weed wacked-Emptied butt cans on Crystal St-Put a new serpentine belt and finished bolting case around motor on street sweeper-Worked on leaf picker
<b>1 One Call</b>

**DATE: 8/30/24 FRIDAY**

Swept streets-Picked up trash and emptied garbage cans on Crystal St & Vet's Memorial-Trimmed trees
Top soiled areas where we stump grinded-Cleaned off storm inlets and checked streets

**DATE: 8/31/24 SATURDAY**


**DATE: 9/1/24 SUNDAY**




<b>ZONING ACTIVITIES</b>	
<b>AUGUST 12 thru August 25, 2024</b>	
PHONE CALLS	23
MEETINGS	17
SITE VISITS	8
PERMIT APPLICATION REVIEWS	2
PERMITS	4
CO's	4
PERMITS- SWIMMING POOLS	-
PERMITS - SIGNS	-
NOV's SWIMMING POOLS	-
NOV's - SIGNS	-
NOV's	-
PLAN REVIEWS	2
CERTIFICATE OF NON-CONFORMANCE REVIEW	1
CERTIFICATE OF NON-CONFORMANCE ISSUED	1
ORDINANCE REVIEWS	2
PARKING ISSUES	2
VARIANCE PROCESSING	1
RENTAL LICENSE REVIEWS	15

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

<u>Account # &amp; Title</u>	<u>Y-T-D 8/31/2024</u>	<u>Y-T-D 8/31/2023</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	2,568,679.40	2,137,171.53	431,507.87	(0.20)	2,845,727.87	(277,048.47)	0.10
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	818.66	0.00	818.66	0.00	294.70	523.96	(1.78)
301-4000 Property Tax - Delinquent	70,934.21	74,634.06	(3,699.85)	0.05	124,371.44	(53,437.23)	0.43
<b>TOTAL TAXES</b>	<b>2,640,432.27</b>	<b>2,212,414.57</b>	<b>428,017.70</b>	<b>(0.19)</b>	<b>2,970,884.33</b>	<b>(330,452.06)</b>	<b>0.11</b>
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	96,126.66	99,529.68	(3,403.02)	0.03	160,000.00	(63,873.34)	0.40
310-2000 Earned Income Tax	621,289.89	768,400.73	(147,110.84)	0.19	1,200,000.00	(578,710.11)	0.48
310-5000 Municipal Service Tax	172,181.14	236,079.20	(63,898.06)	0.27	350,000.00	(177,818.86)	0.51
<b>TOTAL ACT 511 TAXES</b>	<b>889,597.69</b>	<b>1,104,009.61</b>	<b>(214,411.92)</b>	<b>0.19</b>	<b>1,710,000.00</b>	<b>(820,402.31)</b>	<b>0.48</b>
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	6,146.00	8,234.00	(2,088.00)	0.25	10,000.00	(3,854.00)	0.39
321-6100 Rental License	143,906.00	150,731.50	(6,825.50)	0.05	165,000.00	(21,094.00)	0.13
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	61,766.10	52,220.39	9,545.71	(0.18)	105,000.00	(43,233.90)	0.41
<b>TOTAL LICENSES/PERMITS</b>	<b>211,818.10</b>	<b>211,185.89</b>	<b>632.21</b>	<b>0.00</b>	<b>282,500.00</b>	<b>(70,681.90)</b>	<b>0.25</b>
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	1,450.00	425.00	1,025.00	(2.41)	1,500.00	(50.00)	0.03
322-8200 Street Opening Permits	14,633.00	4,460.00	10,173.00	(2.28)	9,000.00	5,633.00	(0.63)
322-9400 Misc Permits	683.50	1,435.00	(751.50)	0.52	2,000.00	(1,316.50)	0.66
<b>TOTAL NON-BUSINESS PERMITS</b>	<b>16,766.50</b>	<b>6,320.00</b>	<b>10,446.50</b>	<b>(1.65)</b>	<b>12,500.00</b>	<b>4,266.50</b>	<b>(0.34)</b>
<u>FINES</u>							
331-1100 Vehicle Code Violations	134,859.24	97,975.74	36,883.50	(0.38)	180,000.00	(45,140.76)	0.25
331-1200 Violation of Zoning Ord & Statutes	23,206.38	12,960.00	10,246.38	(0.79)	25,000.00	(1,793.62)	0.07
331-1210 Vehicle Boot Fines	0.00	50.00	(50.00)	1.00	0.00	0.00	0.00
<b>TOTAL FINES</b>	<b>158,065.62</b>	<b>110,985.74</b>	<b>47,079.88</b>	<b>(0.42)</b>	<b>205,000.00</b>	<b>(46,934.38)</b>	<b>0.23</b>
<u>INTEREST</u>							
<b>TOTAL INTEREST</b>	<b>136,024.22</b>	<b>160,938.97</b>	<b>(24,914.75)</b>	<b>0.15</b>	<b>150,765.00</b>	<b>(14,740.78)</b>	<b>0.10</b>
<u>RENTS</u>							
342-5310 Royalties - Cell Tower	17,429.20	43,910.06	(26,480.86)	0.60	40,000.00	(22,570.80)	0.56
<b>TOTAL RENTS</b>	<b>17,429.20</b>	<b>43,910.06</b>	<b>(26,480.86)</b>	<b>0.60</b>	<b>40,000.00</b>	<b>(22,570.80)</b>	<b>0.56</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
354-1230 PA Small H2O Grant- Brown St	58,066.00	0.00	58,066.00	0.00	0.00	58,066.00	0.00
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>58,066.00</b>	<b>0.00</b>	<b>58,066.00</b>	<b>0.00</b>	<b>1,902,000.00</b>	<b>(1,843,934.00)</b>	<b>0.97</b>
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	244,456.68	246,080.08	(1,623.40)	0.01	240,000.00	4,456.68	(0.02)
355-0030 Turnback Allocation	6,040.00	6,040.00	0.00	0.00	6,040.00	0.00	0.00
355-0100 Public Utility Realty/Bev Tax	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>251,896.68</b>	<b>256,020.08</b>	<b>(4,123.40)</b>	<b>0.02</b>	<b>432,165.00</b>	<b>(180,268.32)</b>	<b>0.42</b>
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	8,168.40	6,927.07	1,241.33	(0.18)	5,500.00	2,668.40	(0.49)
<b>TOTAL PILOT</b>	<b>8,168.40</b>	<b>6,927.07</b>	<b>1,241.33</b>	<b>(0.18)</b>	<b>5,500.00</b>	<b>2,668.40</b>	<b>(0.49)</b>
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	6,437.00	5,733.55	703.45	(0.12)	8,000.00	(1,563.00)	0.20
361-3300 Permits - Zoning - Gen Government	29,315.19	76,544.28	(47,229.09)	0.62	50,000.00	(20,684.81)	0.41
361-3310 Building Permits	65,213.13	0.00	65,213.13	0.00	75,000.00	(9,786.87)	0.13
361-3320 Resale Inspections	13,892.20	0.00	13,892.20	0.00	5,000.00	8,892.20	(1.78)
361-3400 Zoning Plan Review	51,825.32	23,899.19	27,926.13	(1.17)	25,000.00	26,825.32	(1.07)
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>166,682.84</b>	<b>106,177.72</b>	<b>60,505.12</b>	<b>(0.57)</b>	<b>163,000.00</b>	<b>3,682.84</b>	<b>(0.02)</b>
<u>PUBLIC SAFETY</u>							

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

<u>Account # &amp; Title</u>	<u>Y-T-D 8/31/2024</u>	<u>Y-T-D 8/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2024</u>	<u>Variance</u>	<u>%</u>
<b>HIGHWAYS &amp; STREETS</b>							
363-2100 Meter Revenue	54,577.35	66,565.85	(11,988.50)	0.18	125,000.00	(70,422.65)	0.56
363-2200 Parking Permits	13,937.06	14,898.62	(961.56)	0.06	20,000.00	(6,062.94)	0.30
363-2210 Residential Parking Permit	2,590.00	1,955.00	635.00	(0.32)	525.00	2,065.00	(3.93)
363-2300 Meter Bags	88.00	637.60	(549.60)	0.86	850.00	(762.00)	0.90
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>71,675.41</b>	<b>84,512.07</b>	<b>(12,836.66)</b>	<b>0.15</b>	<b>167,707.00</b>	<b>(96,031.59)</b>	<b>0.57</b>
<b>SANITATION</b>							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	1.00
364-2010 Sewer Rents	865,065.43	868,608.29	(3,542.86)	0.00	1,750,000.00	(884,934.57)	0.51
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	913,815.79	920,175.27	(6,359.48)	0.01	930,000.00	(16,184.21)	0.02
364-3020 Solid Waste Fees Penalties	(237.12)	21,712.60	(21,949.72)	1.01	27,500.00	(27,737.12)	1.01
364-3030 Solid Waste Bulk Items and Bags	9,978.13	13,137.50	(3,159.37)	0.24	7,500.00	2,478.13	(0.33)
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	5,919.66	5,123.13	796.53	(0.16)	8,500.00	(2,580.34)	0.30
364-6010 Stroud SA Rentals	16,054.96	24,082.44	(8,027.48)	0.33	32,500.00	(16,445.04)	0.51
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	8,669.60	2,478.38	6,191.22	(2.50)	63,522.00	(54,852.40)	0.86
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	1.00
364-9200 Penalties	24,447.89	33,504.99	(9,057.10)	0.27	45,000.00	(20,552.11)	0.46
<b>TOTAL SANITATION</b>	<b>1,853,631.58</b>	<b>1,925,136.28</b>	<b>(71,504.70)</b>	<b>0.04</b>	<b>3,045,022.00</b>	<b>(1,191,390.42)</b>	<b>0.39</b>
<b>GOLF</b>							
<b>PMT FROM WATER CO</b>							
378-1110 Water Service-Turn on/off	375.00	1,725.00	(1,350.00)	0.78	250.00	125.00	(0.50)
378-2100 Water Rents	1,012,781.57	1,009,743.20	3,038.37	0.00	2,200,000.00	(1,187,218.43)	0.54
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	7,149.50	2,276.74	4,872.76	(2.14)	2,000.00	5,149.50	(2.57)
378-2130 Hydrant Fees	(165.00)	0.00	(165.00)	0.00	0.00	(165.00)	0.00
378-4300 Water Sales Bulk	69,660.27	26,994.97	42,665.30	(1.58)	110,000.00	(40,339.73)	0.37
378-9000 EDU Connection Fees	4,792.50	2,478.39	2,314.11	(0.93)	68,210.00	(63,417.50)	0.93
378-9200 Penalties	29,635.27	37,494.57	(7,859.30)	0.21	35,000.00	(5,364.73)	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>1,124,208.83</b>	<b>1,081,187.87</b>	<b>43,020.96</b>	<b>(0.04)</b>	<b>2,622,310.00</b>	<b>(1,498,101.17)</b>	<b>0.57</b>
<b>MISCELLANEOUS REVENUES</b>							
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	17,411.46	15,833.82	1,577.64	(0.10)	27,573.01	(10,161.55)	0.37
380-1070 Miscellaneous Income	19,950.48	12,216.88	7,733.60	(0.63)	5,000.00	14,950.48	(2.99)
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>38,771.94</b>	<b>29,085.70</b>	<b>9,686.24</b>	<b>(0.33)</b>	<b>45,573.01</b>	<b>(6,801.07)</b>	<b>0.15</b>
<b>CONTR. FROM PRIVATE</b>							
<b>SALE OF ASSETS</b>							
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	85,014.07	464.54	84,549.53	(182.01)	15,000.00	70,014.07	(4.67)
<b>TOTAL SALE OF ASSETS</b>	<b>85,014.07</b>	<b>27,114.54</b>	<b>57,899.53</b>	<b>(2.14)</b>	<b>15,000.00</b>	<b>70,014.07</b>	<b>(4.67)</b>
<b>TRANSFERS</b>							
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>
<b>CAPITAL PROCEEDS</b>							
393-1200 Subsidy Payments	42,565.94	1,935,341.86	(1,892,775.92)	0.98	0.00	42,565.94	0.00
<b>TOTAL CAPITAL PROCEEDS</b>	<b>42,565.94</b>	<b>1,935,341.86</b>	<b>(1,892,775.92)</b>	<b>0.98</b>	<b>0.00</b>	<b>42,565.94</b>	<b>0.00</b>
<b>DIVIDENDS</b>							
395-2000 Dividends Received - General Liability	0.00	32,241.79	(32,241.79)	1.00	18,000.00	(18,000.00)	1.00
395-3000 Dividends Received - Health Insurance	152,502.53	73,191.00	79,311.53	(1.08)	73,000.00	79,502.53	(1.09)
<b>TOTAL DIVIDENDS</b>	<b>152,502.53</b>	<b>105,432.79</b>	<b>47,069.74</b>	<b>(0.45)</b>	<b>91,000.00</b>	<b>61,502.53</b>	<b>(0.68)</b>
<b>Total Revenues</b>	<b>7,923,317.82</b>	<b>9,406,700.82</b>	<b>(1,483,383.00)</b>	<b>0.16</b>	<b>14,260,926.34</b>	<b>(6,337,608.52)</b>	<b>0.44</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D 8/31/2024</u>	<u>Y-T-D 8/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2024</u>	<u>Variance</u>	<u>%</u>
<b>Expenses</b>							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	8,333.19	9,136.54	803.35	0.09	15,000.00	6,666.81	0.44
400-1120 Mayor Salary	3,333.36	4,196.70	863.34	0.21	5,000.00	1,666.64	0.33
400-1610 FICA - Legislative	723.31	887.46	164.15	0.18	1,240.00	516.69	0.42
400-1630 Medicare - Legislative	169.12	181.66	12.54	0.07	290.00	120.88	0.42
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	10,853.46	9,548.46	0.88	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>13,963.98</b>	<b>25,255.82</b>	<b>11,291.84</b>	<b>0.45</b>	<b>28,530.00</b>	<b>14,566.02</b>	<b>0.51</b>
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	105,967.81	89,265.47	(16,702.34)	(0.19)	127,216.00	21,248.19	0.17
401-1220 DPW Director Salary -Admin	55,246.27	0.00	(55,246.27)	0.00	97,850.00	42,603.73	0.44
401-1400 Admin Staff Salary	65,110.37	108,386.51	43,276.14	0.40	144,418.00	79,307.63	0.55
401-1410 Utility Billing Coordinator	0.00	28,880.00	28,880.00	1.00	0.00	0.00	0.00
401-1610 FICA - Admin	9,075.19	16,168.38	7,093.19	0.44	23,001.00	13,925.81	0.61
401-1630 Medicare - Admin	2,132.06	3,384.93	1,252.87	0.37	5,379.27	3,247.21	0.60
401-1830 Admin - Overtime	321.76	0.00	(321.76)	0.00	1,500.00	1,178.24	0.79
401-2100 Office Supplies - Administration	14,666.38	6,363.63	(8,302.75)	(1.30)	8,000.00	(6,666.38)	(0.83)
401-2130 Office Equipment/Furniture	2,651.83	1,709.26	(942.57)	(0.55)	1,000.00	(1,651.83)	(1.65)
401-2140 IT Expenses	29,025.51	19,574.46	(9,451.05)	(0.48)	16,500.00	(12,525.51)	(0.76)
401-2150 Computer Equipment/Supplies-Gen Government	5,177.93	12,856.48	7,678.55	0.60	10,000.00	4,822.07	0.48
401-2160 Equipment Maintenance	714.71	1,081.50	366.79	0.34	2,750.00	2,035.29	0.74
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	4,494.24	5,456.87	962.63	0.18	8,650.00	4,155.76	0.48
401-3250 Postage - Payroll Processing Fee	12,906.65	8,058.51	(4,848.14)	(0.60)	18,500.00	5,593.35	0.30
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	8,048.28	1,159.00	(6,889.28)	(5.94)	5,500.00	(2,548.28)	(0.46)
401-4200 Association Dues/Subscriptions	11,860.58	23,442.62	11,582.04	0.49	12,500.00	639.42	0.05
401-4600 Training/Conference - General Government	200.00	4,000.00	3,800.00	0.95	2,500.00	2,300.00	0.92
401-7200 CIP - New Car	0.00	85,401.67	85,401.67	1.00	0.00	0.00	0.00
<b>TOTAL GENERAL GOVT</b>	<b>333,433.57</b>	<b>420,799.29</b>	<b>87,365.72</b>	<b>0.21</b>	<b>498,464.27</b>	<b>165,030.70</b>	<b>0.33</b>
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	18,966.33	0.00	(18,966.33)	0.00	100,000.00	81,033.67	0.81
402-1400 Finance - Staff Salaries	66,865.71	0.00	(66,865.71)	0.00	100,610.00	33,744.29	0.34
402-1610 Fica	5,321.59	0.00	(5,321.59)	0.00	0.00	(5,321.59)	0.00
402-1630 Medicare	1,153.80	0.00	(1,153.80)	0.00	0.00	(1,153.80)	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	10,000.00	25,100.00	15,100.00	0.60	48,800.00	38,800.00	0.80
402-3120 Accounting Services	6,001.81	3,810.00	(2,191.81)	(0.58)	6,500.00	498.19	0.08
402-3160 Billing Software	15,859.62	12,344.15	(3,515.47)	(0.28)	22,500.00	6,640.38	0.30
402-3170 Accounting Software	7,165.44	6,766.00	(399.44)	(0.06)	11,500.00	4,334.56	0.38
402-3210 Credit Card Fees	23,787.05	22,946.37	(840.68)	(0.04)	28,500.00	4,712.95	0.17
<b>TOTAL FINANCIAL ADMIN</b>	<b>162,857.35</b>	<b>73,452.52</b>	<b>(89,404.83)</b>	<b>(1.22)</b>	<b>328,410.00</b>	<b>165,552.65</b>	<b>0.50</b>
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	4,740.00	5,056.00	316.00	0.06	8,500.00	3,760.00	0.44
403-1610 FICA	293.85	313.60	19.75	0.06	527.00	233.15	0.44
403-1630 Medicare	68.70	72.80	4.10	0.06	123.25	54.55	0.44
403-2100 Materials & Supplies	1,731.98	251.28	(1,480.70)	(5.89)	3,200.00	1,468.02	0.46
403-3150 Commissions Del. RE Taxes	3,546.75	4,305.32	758.57	0.18	3,200.00	(346.75)	(0.11)
403-3170 Commission Local Ser. Tax	3,329.23	3,512.01	182.78	0.05	4,500.00	1,170.77	0.26
403-3180 Commission Earned Income Tax	8,388.20	11,467.59	3,079.39	0.27	15,500.00	7,111.80	0.46
403-3190 Commission Deed Transfer Tax	1,922.54	1,990.60	68.06	0.03	1,500.00	(422.54)	(0.28)
<b>TOTAL TAX COLLECTION</b>	<b>24,021.25</b>	<b>26,969.20</b>	<b>2,947.95</b>	<b>0.11</b>	<b>37,050.25</b>	<b>13,029.00</b>	<b>0.35</b>
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	104,158.71	90,267.65	(13,891.06)	(0.15)	125,000.00	20,841.29	0.17
404-3160 Legal Services - WTP	393,940.94	105,643.17	(288,297.77)	(2.73)	25,500.00	(368,440.94)	(14.45)
404-3200 Legal Services - WWTP	59,721.96	31,455.84	(28,266.12)	(0.90)	32,500.00	(27,221.96)	(0.84)
<b>TOTAL LEGAL SERVICES</b>	<b>557,821.61</b>	<b>227,366.66</b>	<b>(330,454.95)</b>	<b>(1.45)</b>	<b>183,000.00</b>	<b>(374,821.61)</b>	<b>(2.05)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D 8/31/2024</u>	<u>Y-T-D 8/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2024</u>	<u>Variance</u>	<u>%</u>
<u>ENGINEERING</u>							
408-3130 Engineering	235,670.28	143,239.64	(92,430.64)	(0.65)	175,625.00	(60,045.28)	(0.34)
<b>TOTAL ENGINEERING</b>	<b>235,670.28</b>	<b>143,239.64</b>	<b>(92,430.64)</b>	<b>(0.65)</b>	<b>175,625.00</b>	<b>(60,045.28)</b>	<b>(0.34)</b>
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	325.68	119.62	(206.06)	(1.72)	1,000.00	674.32	0.67
409-3610 Electricity-Mun. Bldg.	6,532.98	7,698.22	1,165.24	0.15	10,150.00	3,617.02	0.36
409-3620 Electric Annex	1,709.27	2,015.19	305.92	0.15	2,500.00	790.73	0.32
409-3640 Gas (heat) - Annex	3,111.47	1,497.11	(1,614.36)	(1.08)	2,250.00	(861.47)	(0.38)
409-3730 Maintenance & Repair Annex	3,357.37	5,961.64	2,604.27	0.44	3,500.00	142.63	0.04
409-3740 Maintenance & Repairs	12,004.67	8,151.25	(3,853.42)	(0.47)	2,500.00	(9,504.67)	(3.80)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>27,041.44</b>	<b>25,443.03</b>	<b>(1,598.41)</b>	<b>(0.06)</b>	<b>21,900.00</b>	<b>(5,141.44)</b>	<b>(0.23)</b>
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	1,962,548.00	1,893,677.36	(68,870.64)	(0.04)	2,943,822.00	981,274.00	0.33
<b>TOTAL POLICE</b>	<b>1,962,548.00</b>	<b>1,893,677.36</b>	<b>(68,870.64)</b>	<b>(0.04)</b>	<b>2,943,822.00</b>	<b>981,274.00</b>	<b>0.33</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	14,292.54	5,053.66	(9,238.88)	(1.83)	7,500.00	(6,792.54)	(0.91)
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	1,206.38	2,173.86	967.48	0.45	2,500.00	1,293.62	0.52
411-3270 Radio Maintenance	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
411-3620 Electricity	6,237.74	6,401.86	164.12	0.03	11,500.00	5,262.26	0.46
411-3630 Gas (heat)	261.57	213.46	(48.11)	(0.23)	5,000.00	4,738.43	0.95
411-3730 Equipment Testing	3,732.43	5,435.00	1,702.57	0.31	10,000.00	6,267.57	0.63
411-4200 Building Maintenance- Fire Dept	10,662.94	4,468.12	(6,194.82)	(1.39)	10,000.00	(662.94)	(0.07)
411-4600 Contracted Services	1,030.75	0.00	(1,030.75)	0.00	2,500.00	1,469.25	0.59
411-5300 Contribution	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
411-7400 Pumper Lease	14,722.16	14,722.16	0.00	0.00	23,924.00	9,201.84	0.38
<b>TOTAL FIRE DEPARTMENT</b>	<b>53,086.51</b>	<b>41,768.12</b>	<b>(11,318.39)</b>	<b>(0.27)</b>	<b>104,424.00</b>	<b>51,337.49</b>	<b>0.49</b>
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	33,089.77	19,246.41	(13,843.36)	(0.72)	30,240.00	(2,849.77)	(0.09)
413-1400 Staff Salary	77,402.74	89,476.58	12,073.84	0.13	194,594.00	117,191.26	0.60
413-1610 FICA - Code Enforcement	7,148.80	5,643.02	(1,505.78)	(0.27)	14,032.71	6,883.91	0.49
413-1630 Medicare - Code Enforcement	1,671.88	1,316.58	(355.30)	(0.27)	3,281.84	1,609.96	0.49
413-1830 Overtime	4,810.55	0.00	(4,810.55)	0.00	1,500.00	(3,310.55)	(2.21)
413-2100 Materials & Supplies - Codes	2,744.13	2,106.15	(637.98)	(0.30)	4,000.00	1,255.87	0.31
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	265.26	0.00	(265.26)	0.00	1,500.00	1,234.74	0.82
413-2500 Vehicle Maintenance	28.38	122.04	93.66	0.77	750.00	721.62	0.96
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	5,205.20	3,140.62	(2,064.58)	(0.66)	4,000.00	(1,205.20)	(0.30)
413-4200 Assoc. Dues/Subscriptions	349.02	1,523.29	1,174.27	0.77	300.00	(49.02)	(0.16)
413-4600 Training/Conference Expense	315.00	0.00	(315.00)	0.00	750.00	435.00	0.58
<b>TOTAL CODE ENFORCEMENT</b>	<b>134,813.40</b>	<b>129,197.01</b>	<b>(5,616.39)</b>	<b>(0.04)</b>	<b>267,948.55</b>	<b>133,135.15</b>	<b>0.50</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	400.00	2,283.58	1,883.58	0.82	5,500.00	5,100.00	0.93
414-4500 Contracted Permitting	79,033.54	56,005.96	(23,027.58)	(0.41)	75,000.00	(4,033.54)	(0.05)
<b>TOTAL PLANNING/ZONING</b>	<b>83,743.98</b>	<b>58,289.54</b>	<b>(25,454.44)</b>	<b>(0.44)</b>	<b>130,500.00</b>	<b>46,756.02</b>	<b>0.36</b>
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	49,858.32	42,614.00	(7,244.32)	(0.17)	74,788.00	24,929.68	0.33
<b>TOTAL EMERGENCY SERVICES</b>	<b>49,858.32</b>	<b>42,614.00</b>	<b>(7,244.32)</b>	<b>(0.17)</b>	<b>74,788.00</b>	<b>24,929.68</b>	<b>0.33</b>
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	5,569.28	6,279.71	710.43	0.11	14,559.00	8,989.72	0.62
421-1610 FICA - Health Dept	345.30	357.78	12.48	0.03	902.66	557.36	0.62
421-1630 Medicare - Health Dept	80.74	150.68	69.94	0.46	211.11	130.37	0.62
<b>TOTAL HEALTH DEPARTMENT</b>	<b>5,995.32</b>	<b>6,788.17</b>	<b>792.85</b>	<b>0.12</b>	<b>15,672.77</b>	<b>9,677.45</b>	<b>0.62</b>
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	56,520.16	63,897.78	7,377.62	0.12	117,415.00	60,894.84	0.52

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

<u>Account # &amp; Title</u>	<u>Y-T-D 8/31/2024</u>	<u>Y-T-D 8/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2024</u>	<u>Variance</u>	<u>%</u>
426-1610 FICA	3,551.69	5,140.82	1,589.13	0.31	7,279.73	3,728.04	0.51
426-1630 Medicare	830.63	1,198.80	368.17	0.31	1,702.52	871.89	0.51
426-1830 Overtime	1,035.00	0.00	(1,035.00)	0.00	500.00	(535.00)	(1.07)
426-1910 Uniforms	99.99	0.00	(99.99)	0.00	1,500.00	1,400.01	0.93
426-2270 Supplies	2,176.96	709.09	(1,467.87)	(2.07)	400.00	(1,776.96)	(4.44)
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>64,214.43</b>	<b>70,946.49</b>	<b>6,732.06</b>	<b>0.09</b>	<b>158,797.25</b>	<b>94,582.82</b>	<b>0.60</b>
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	9,175.52	4,897.61	(4,277.91)	(0.87)	8,500.00	(675.52)	(0.08)
427-4700 Refuse Coll/Disp Contract	620,226.65	574,520.54	(45,706.11)	(0.08)	800,000.00	179,773.35	0.22
427-4710 WM Extra Bags and Tags	5,120.50	7,759.50	2,639.00	0.34	7,500.00	2,379.50	0.32
<b>TOTAL SOLID WASTE</b>	<b>634,522.67</b>	<b>587,177.65</b>	<b>(47,345.02)</b>	<b>(0.08)</b>	<b>816,000.00</b>	<b>181,477.33</b>	<b>0.22</b>
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	144,206.48	136,416.98	(7,789.50)	(0.06)	253,172.00	108,965.52	0.43
429-1610 Social Security- Sewer Fund	9,165.04	1,683.12	(7,481.92)	(4.45)	15,774.16	6,609.12	0.42
429-1630 Medicare - Sanitary Sewer	2,143.45	1,369.24	(774.21)	(0.57)	3,689.12	1,545.67	0.42
429-1830 Sewer Overtime	3,607.04	1,871.51	(1,735.53)	(0.93)	1,250.00	(2,357.04)	(1.89)
429-2100 Office Supplies	2,596.45	1,238.87	(1,357.58)	(1.10)	3,000.00	403.55	0.13
429-2110 Chemicals	26,538.35	32,002.86	5,464.51	0.17	55,000.00	28,461.65	0.52
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	6,012.22	4,937.08	(1,075.14)	(0.22)	9,000.00	2,987.78	0.33
429-2300 Fuel Oil	10,378.42	17,736.98	7,358.56	0.41	27,000.00	16,621.58	0.62
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	1,579.05	(132.38)	(0.08)	2,500.00	788.57	0.32
429-3160 Laboratory Fees	37,891.50	36,704.75	(1,186.75)	(0.03)	58,500.00	20,608.50	0.35
429-3200 Telephone - Sewer	1,302.29	1,270.87	(31.42)	(0.02)	1,700.00	397.71	0.23
429-3610 Electric - Sewer	56,787.25	50,379.43	(6,407.82)	(0.13)	78,500.00	21,712.75	0.28
429-3700 Pump Station Maint & Repair	684.75	1,231.15	546.40	0.44	12,500.00	11,815.25	0.95
429-3710 WWTP Maint & Repairs	23,902.69	13,367.95	(10,534.74)	(0.79)	20,000.00	(3,902.69)	(0.20)
429-3720 Collection System Maintenance	9,434.21	2,839.39	(6,594.82)	(2.32)	20,000.00	10,565.79	0.53
429-3730 WWTP Building-Maint & Repair	1,496.40	6,233.16	4,736.76	0.76	10,000.00	8,503.60	0.85
429-3740 Equipment Maintenance Collections	6,028.39	4,362.90	(1,665.49)	(0.38)	5,000.00	(1,028.39)	(0.21)
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	7,399.05	4,508.00	(2,891.05)	(0.64)	5,000.00	(2,399.05)	(0.48)
429-4500 Contracted Line Maintenance	432.00	19,180.81	18,748.81	0.98	85,500.00	85,068.00	0.99
429-4600 Training - Sanitary Sewer	30.00	90.00	60.00	0.67	2,000.00	1,970.00	0.99
429-4700 Sludge Disposal	53,053.80	52,161.77	(892.03)	(0.02)	75,000.00	21,946.20	0.29
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	15,849.58	1,497.58	0.09	139,000.00	124,648.00	0.90
429-7430 Vehicle Purchase	22,257.00	47,933.33	25,676.33	0.54	0.00	(22,257.00)	0.00
<b>TOTAL COLLECTION SYSTEM</b>	<b>467,313.24</b>	<b>458,416.21</b>	<b>(8,897.03)</b>	<b>(0.02)</b>	<b>1,186,785.28</b>	<b>719,472.04</b>	<b>0.61</b>
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	41,550.66	46,128.00	4,577.34	0.10	73,398.00	31,847.34	0.43
430-1300 Salaries & Wages - DPW	239,447.35	241,934.47	2,487.12	0.01	431,136.00	191,688.65	0.44
430-1610 FICA - Street Dept	17,803.71	17,917.49	113.78	0.01	32,521.12	14,717.41	0.45
430-1630 Medicare - Street Dept	3,028.91	3,681.91	653.00	0.18	7,605.75	4,576.84	0.60
430-1830 Street Department - Overtime	6,911.88	6,929.31	17.43	0.00	20,000.00	13,088.12	0.65
430-2100 Office Supplies - Street Dept	1,519.66	662.62	(857.04)	(1.29)	1,000.00	(519.66)	(0.52)
430-2120 Safety Equipment	2,354.41	0.00	(2,354.41)	0.00	2,000.00	(354.41)	(0.18)
430-2150 Computer Equipment/Supplies - Street Dept	1,370.00	1,275.00	(95.00)	(0.07)	1,500.00	130.00	0.09
430-2160 Office Equip /Furniture - Street Dept	319.48	807.78	488.30	0.60	250.00	(69.48)	(0.28)
430-2300 Vehicle Operation (fuel, oil, fluids)	22,367.13	18,987.76	(3,379.37)	(0.18)	38,000.00	15,632.87	0.41
430-2380 Uniforms & Clothing	3,178.03	2,594.01	(584.02)	(0.23)	8,000.00	4,821.97	0.60
430-2500 Vehicle Maint/Repair- Street Dept	18,351.71	13,471.22	(4,880.49)	(0.36)	15,500.00	(2,851.71)	(0.18)
430-2600 Minor Equipment	5,457.54	2,325.32	(3,132.22)	(1.35)	4,000.00	(1,457.54)	(0.36)
430-3150 Drug Testing	570.00	549.00	(21.00)	(0.04)	0.00	(570.00)	0.00
430-3210 Telephone - Street	434.41	437.05	2.64	0.01	1,250.00	815.59	0.65
430-3310 Travel	0.00	0.00	0.00	0.00	850.00	850.00	1.00
430-3610 Electricity -DPW Garage	2,357.39	2,244.61	(112.78)	(0.05)	4,000.00	1,642.61	0.41
430-3620 Gas Heat -DPW Garage	2,586.60	4,330.56	1,743.96	0.40	6,000.00	3,413.40	0.57
430-3730 Building Maintenance	2,259.35	6,104.25	3,844.90	0.63	10,000.00	7,740.65	0.77

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Preliminary August 31, 2024**

<u>Account # &amp; Title</u>	<u>Y-T-D 8/31/2024</u>	<u>Y-T-D 8/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2024</u>	<u>Variance</u>	<u>%</u>
430-3740 Equipment Maint & Repairs - Street Dept	10,653.88	21,934.38	11,280.50	0.51	18,500.00	7,846.12	0.42
430-4600 Training - Street	440.00	2,493.59	2,053.59	0.82	1,000.00	560.00	0.56
430-7400 Capital Improvements	105,313.00	18,930.61	(86,382.39)	(4.56)	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>488,275.10</b>	<b>519,563.74</b>	<b>31,288.64</b>	<b>0.06</b>	<b>834,310.87</b>	<b>346,035.77</b>	<b>0.41</b>
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	21,862.16	4,787.16	(17,075.00)	(3.57)	10,000.00	(11,862.16)	(1.19)
<b>TOTAL STREET CLEANING</b>	<b>21,862.16</b>	<b>4,787.16</b>	<b>(17,075.00)</b>	<b>(3.57)</b>	<b>10,000.00</b>	<b>(11,862.16)</b>	<b>(1.19)</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	2,668.12	9,475.68	6,807.56	0.72	15,000.00	12,331.88	0.82
433-3720 Misc Supplies- Traffic Signals	35,634.50	3,887.84	(31,746.66)	(8.17)	5,500.00	(30,134.50)	(5.48)
<b>TOTAL TRAFFIC SIGNALS</b>	<b>38,302.62</b>	<b>13,363.52</b>	<b>(24,939.10)</b>	<b>(1.87)</b>	<b>20,500.00</b>	<b>(17,802.62)</b>	<b>(0.87)</b>
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	73,231.65	62,582.10	(10,649.55)	(0.17)	95,000.00	21,768.35	0.23
434-3720 Street Light Repair	408.63	486.41	77.78	0.16	750.00	341.37	0.46
434-3730 Operations/Maintenance	112.13	276.13	164.00	0.59	750.00	637.87	0.85
<b>TOTAL STREET LIGHTING</b>	<b>73,752.41</b>	<b>63,344.64</b>	<b>(10,407.77)</b>	<b>(0.16)</b>	<b>96,500.00</b>	<b>22,747.59</b>	<b>0.24</b>
<u>STORM SEWERS &amp; DRAINS</u>							
436-2450 Materials & Supplies	3,479.73	0.00	(3,479.73)	0.00	6,000.00	2,520.27	0.42
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>3,479.73</b>	<b>0.00</b>	<b>(3,479.73)</b>	<b>0.00</b>	<b>181,000.00</b>	<b>177,520.27</b>	<b>0.98</b>
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	1,323.86	13,808.34	12,484.48	0.90	0.00	(1,323.86)	0.00
438-3720 Street Paving	13,678.04	4,254.96	(9,423.08)	(2.21)	500,000.00	486,321.96	0.97
<b>TOTAL STREET MAINTENANCE</b>	<b>15,001.90</b>	<b>18,063.30</b>	<b>3,061.40</b>	<b>0.17</b>	<b>500,000.00</b>	<b>484,998.10</b>	<b>0.97</b>
<u>PARKING FACILITIES</u>							
445-0315 Software (UP Safety)	0.00	10,516.50	10,516.50	1.00	10,500.00	10,500.00	1.00
445-1300 Parking Enforcement Officer	40,154.95	22,680.00	(17,474.95)	(0.77)	84,240.00	44,085.05	0.52
445-1610 FICA - Parking	2,490.78	3,618.18	1,127.40	0.31	5,269.38	2,778.60	0.53
445-1630 Medicare - Parking	582.27	844.03	261.76	0.31	1,232.36	650.09	0.53
445-1830 Overtime	18.60	0.00	(18.60)	0.00	750.00	731.40	0.98
445-1910 Uniforms/Drug Test	504.19	604.29	100.10	0.17	1,500.00	995.81	0.66
445-2410 Vehicle Registration/Maintenance	1,003.64	1,019.75	16.11	0.02	1,500.00	496.36	0.33
445-2490 Meter Purchase- Parking Facilities	557.85	0.00	(557.85)	0.00	3,500.00	2,942.15	0.84
445-3150 Software (Up Safety)	14,515.90	0.00	(14,515.90)	0.00	0.00	(14,515.90)	0.00
445-3250 Postage	27.44	500.00	472.56	0.95	500.00	472.56	0.95
445-3260 Radio	0.00	211.96	211.96	1.00	750.00	750.00	1.00
445-3400 Advertising/Printing-Parking Facilities	2,618.36	907.02	(1,711.34)	(1.89)	2,250.00	(368.36)	(0.16)
445-3710 Parking Lot Maintenance-Parking Facilities	0.00	130.11	130.11	1.00	250.00	250.00	1.00
445-3720 Meter Repair/Main Supplies	1,332.57	1,500.66	168.09	0.11	2,000.00	667.43	0.33
<b>TOTAL PARKING FACILITIES</b>	<b>63,806.55</b>	<b>42,532.50</b>	<b>(21,274.05)</b>	<b>(0.50)</b>	<b>114,241.74</b>	<b>50,435.19</b>	<b>0.44</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	1,152.46	1,152.46	1.00	0.00	0.00	0.00
446-3730 Equipment Maintenance/Repair	1,936.37	546.69	(1,389.68)	(2.54)	750.00	(1,186.37)	(1.58)
<b>TOTAL FLOOD CONTROL</b>	<b>1,936.37</b>	<b>1,699.15</b>	<b>(237.22)</b>	<b>(0.14)</b>	<b>11,250.00</b>	<b>9,313.63</b>	<b>0.83</b>
<u>WATER</u>							
448-1300 Water Staff Salaries	212,388.32	150,106.64	(62,281.68)	(0.41)	396,848.00	184,459.68	0.46
448-1610 FICA - Water	1,659.35	8,830.69	7,171.34	0.81	24,945.58	23,286.23	0.93
448-1630 Medicare - Water	388.07	1,962.68	1,574.61	0.80	5,834.05	5,445.98	0.93
448-1830 Water Overtime	2,583.17	4,877.04	2,293.87	0.47	5,500.00	2,916.83	0.53
448-2100 Office Supplies	851.96	887.36	35.40	0.04	1,500.00	648.04	0.43
448-2110 Chemicals - Water	58,885.72	45,588.27	(13,297.45)	(0.29)	130,000.00	71,114.28	0.55

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448-2150 Computer Equipment & Supplies	1,294.99	1,544.15	249.16	0.16	2,500.00	1,205.01	0.48
448-2200 Materials & Supplies	16,117.14	8,198.73	(7,918.41)	(0.97)	14,000.00	(2,117.14)	(0.15)
448-2300 Fuel Oil	15,100.60	10,028.80	(5,071.80)	(0.51)	15,000.00	(100.60)	(0.01)
448-2310 Vehicle Operation	1,640.23	283.06	(1,357.17)	(4.79)	2,500.00	859.77	0.34
448-2390 Uniforms/Boot Allowance	1,743.87	537.44	(1,206.43)	(2.24)	3,000.00	1,256.13	0.42
448-2400 Meter M&R Supplies (Radio Reads)	868,037.42	55,573.34	(812,464.08)	(14.62)	1,000,000.00	131,962.58	0.13
448-2600 Small Tools/Minor Equipment - Water	14,475.68	3,433.29	(11,042.39)	(3.22)	10,000.00	(4,475.68)	(0.45)
448-3160 Laboratory Fees - Water	23,117.45	22,563.90	(553.55)	(0.02)	45,000.00	21,882.55	0.49
448-3200 Telephone- Water	1,411.48	2,143.58	732.10	0.34	3,500.00	2,088.52	0.60
448-3610 Electric- WTP, Wells,Dist.	28,871.25	3,947.62	(24,923.63)	(6.31)	60,000.00	31,128.75	0.52
448-3620 Electric - Water Wells	0.00	25,175.98	25,175.98	1.00	0.00	0.00	0.00
448-3630 Electric - Water Distribution	0.00	1,188.93	1,188.93	1.00	0.00	0.00	0.00
448-3700 Well Maint & Repair	4,284.55	13,242.56	8,958.01	0.68	20,000.00	15,715.45	0.79
448-3720 Distribution System- Maint. & Repairs	68,064.31	68,836.07	771.76	0.01	100,000.00	31,935.69	0.32
448-3730 Building Maintenance	8,784.35	6,073.89	(2,710.46)	(0.45)	15,000.00	6,215.65	0.41
448-3740 WTP Maintenance & Repair	30,372.44	14,192.64	(16,179.80)	(1.14)	15,000.00	(15,372.44)	(1.02)
448-3750 Dist Contracted Services	40,676.66	38,092.66	(2,584.00)	(0.07)	34,850.00	(5,826.66)	(0.17)
448-4200 Dues/Subscriptions - Water	8,131.02	2,963.00	(5,168.02)	(1.74)	2,500.00	(5,631.02)	(2.25)
448-4500 Contracted Line Maint - Water	714.89	4,262.15	3,547.26	0.83	15,000.00	14,285.11	0.95
448-4600 Training/conferences - Water	625.00	660.89	35.89	0.05	2,000.00	1,375.00	0.69
448-4700 Sludge Removal	22,463.70	20,802.97	(1,660.73)	(0.08)	65,000.00	42,536.30	0.65
448-4910 Permits	20,000.00	20,335.00	335.00	0.02	21,000.00	1,000.00	0.05
448-7400 Capital Improvements	110,288.95	683,791.18	573,502.23	0.84	165,000.00	54,711.05	0.33
448-7410 Capital purchase (UTV)	0.00	111,089.73	111,089.73	1.00	0.00	0.00	0.00
<b>TOTAL WATER FACILITIES</b>	<b>1,562,972.57</b>	<b>1,331,214.24</b>	<b>(231,758.33)</b>	<b>(0.17)</b>	<b>2,175,477.63</b>	<b>612,505.06</b>	<b>0.28</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	2,519.59	247.56	(2,272.03)	(9.18)	1,250.00	(1,269.59)	(1.02)
452-2610 Pool Maintenance/Repair	146.58	219.94	73.36	0.33	2,500.00	2,353.42	0.94
452-2622 Small Tools & Equipment (Pool)	8.59	172.71	164.12	0.95	500.00	491.41	0.98
452-2630 Materials & Supplies- Recreation	148.42	0.00	(148.42)	0.00	500.00	351.58	0.70
452-3612 Electricity (Pool)	4,564.60	5,276.47	711.87	0.13	10,000.00	5,435.40	0.54
452-3622 Gas (Pool)	234.45	777.53	543.08	0.70	1,000.00	765.55	0.77
452-3742 Maintenance & Repairs (Pool)	436.49	146.22	(290.27)	(1.99)	550.00	113.51	0.21
452-4540 Stewardship Contribution	137,880.27	141,253.11	3,372.84	0.02	167,990.00	30,109.73	0.18
<b>TOTAL RECREATION</b>	<b>145,938.99</b>	<b>148,125.34</b>	<b>2,186.35</b>	<b>0.01</b>	<b>184,290.00</b>	<b>38,351.01</b>	<b>0.21</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	1,245.04	927.40	(317.64)	(0.34)	1,850.00	604.96	0.33
454-3610 Electricity	1,077.46	561.81	(515.65)	(0.92)	1,500.00	422.54	0.28
454-3710 Land Maintenance	1,622.55	4,465.61	2,843.06	0.64	20,000.00	18,377.45	0.92
454-3720 Equipment Maintenance	2,601.43	2,366.08	(235.35)	(0.10)	5,000.00	2,398.57	0.48
454-3730 Building Maintenance & Repairs	18,682.31	4,407.51	(14,274.80)	(3.24)	20,000.00	1,317.69	0.07
454-4700 Portable Toilets Rental Service	580.00	870.00	290.00	0.33	2,000.00	1,420.00	0.71
454-7400 CAP Purchase/Machinery	8,870.00	4,797.00	(4,073.00)	(0.85)	0.00	(8,870.00)	0.00
<b>TOTAL PARKS</b>	<b>34,824.61</b>	<b>18,395.41</b>	<b>(16,429.20)</b>	<b>(0.89)</b>	<b>50,950.00</b>	<b>16,125.39</b>	<b>0.32</b>
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	518.00	415.84	(102.16)	(0.25)	1,000.00	482.00	0.48
455-3720 Maintenance	7,300.00	6,450.00	(850.00)	(0.13)	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>7,555.84</b>	<b>(262.16)</b>	<b>(0.03)</b>	<b>8,500.00</b>	<b>682.00</b>	<b>0.08</b>
<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	381.00	0.00	(381.00)	0.00	1,500.00	1,119.00	0.75
463-3100 Comprehensive Plan Implementation	784.00	5,000.63	4,216.63	0.84	5,000.00	4,216.00	0.84
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>1,165.00</b>	<b>5,000.63</b>	<b>3,835.63</b>	<b>0.77</b>	<b>6,500.00</b>	<b>5,335.00</b>	<b>0.82</b>
<u>DOWNTOWN DISTRICT</u>							

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

<u>Account # &amp; Title</u>	<u>Y-T-D 8/31/2024</u>	<u>Y-T-D 8/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2024</u>	<u>Variance</u>	<u>%</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	5,000.00	5,000.00	0.00	0.00	10,000.00	5,000.00	0.50
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>5,000.00</b>	<b>7,700.00</b>	<b>2,700.00</b>	<b>0.35</b>	<b>10,000.00</b>	<b>5,000.00</b>	<b>0.50</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 Water Line	27,620.61	30,806.12	3,185.51	0.10	47,603.00	19,982.39	0.42
471-1120 Penn Vest Dam	22,862.63	25,383.38	2,520.75	0.10	39,442.00	16,579.37	0.42
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>50,483.24</b>	<b>56,189.50</b>	<b>5,706.26</b>	<b>0.10</b>	<b>711,385.00</b>	<b>660,901.76</b>	<b>0.93</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	4,555.10	5,966.12	1,411.02	0.24	7,557.00	3,001.90	0.40
472-1120 Penn Vest Dam	6,542.62	8,222.62	1,680.00	0.20	10,968.00	4,425.38	0.40
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>114,708.27</b>	<b>89,506.51</b>	<b>(25,201.76)</b>	<b>(0.28)</b>	<b>233,525.00</b>	<b>118,816.73</b>	<b>0.51</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	150,458.00	138,386.00	(12,072.00)	(0.09)	155,000.00	4,542.00	0.03
486-3530 Workers Comp Insurance	48,370.00	50,293.00	1,923.00	0.04	48,500.00	130.00	0.00
486-3531 Workers Comp - Fire Department	28,743.00	25,195.00	(3,548.00)	(0.14)	24,500.00	(4,243.00)	(0.17)
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	16,375.00	0.00	0.00	16,000.00	(375.00)	(0.02)
<b>TOTAL INSURANCE</b>	<b>243,946.00</b>	<b>230,249.00</b>	<b>(13,697.00)</b>	<b>(0.06)</b>	<b>254,000.00</b>	<b>10,054.00</b>	<b>0.04</b>
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	15,595.23	13,533.61	(2,061.62)	(0.15)	27,642.00	12,046.77	0.44
487-1590 Major Medical (BC/BS)	576,720.00	409,772.00	(166,948.00)	(0.41)	762,000.00	185,280.00	0.24
487-1591 Health Ins Buyout/HRA	9,500.00	13,500.00	4,000.00	0.30	16,500.00	7,000.00	0.42
487-5310 N/U Pension MMO	43,156.01	35,017.27	(8,138.74)	(0.23)	255,076.00	211,919.99	0.83
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>644,971.24</b>	<b>471,822.88</b>	<b>(173,148.36)</b>	<b>(0.37)</b>	<b>1,061,218.00</b>	<b>416,246.76</b>	<b>0.39</b>
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	20,719.28	13,686.27	(7,033.01)	(0.51)	20,000.00	(719.28)	(0.04)
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>20,719.28</b>	<b>13,686.27</b>	<b>(7,033.01)</b>	<b>(0.51)</b>	<b>670,000.00</b>	<b>649,280.72</b>	<b>0.97</b>
<u>TRANSFERS</u>							
<b>Total Expenses</b>	<b>8,384,771.87</b>	<b>7,291,379.63</b>	<b>(1,093,392.24)</b>	<b>(0.15)</b>	<b>14,209,615.61</b>	<b>5,824,843.74</b>	<b>0.41</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(461,454.05)</b>	<b>2,115,321.19</b>	<b>(2,576,775.24)</b>	<b>1.22</b>	<b>51,310.73</b>	<b>(512,764.78)</b>	<b>9.99</b>

**Lines Over Budget August 31, 2024**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Y-T-D</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
	<u>8/31/2024</u>	<u>8/31/2023</u>			<u>12/31/2024</u>		
401-2100 Office Supplies - Administration	14,666.38	6,363.63	(8,302.75)	(1.30)	8,000.00	(6,666.38)	(0.83)
401-2130 Office Equipment/Furniture	2,651.83	1,709.26	(942.57)	(0.55)	1,000.00	(1,651.83)	(1.65)
401-2140 IT Expenses	29,025.51	19,574.46	(9,451.05)	(0.48)	16,500.00	(12,525.51)	(0.76)
401-3400 Advertising/Printing - Gen Government	8,048.28	1,159.00	(6,889.28)	(5.94)	5,500.00	(2,548.28)	(0.46)
403-3150 Commissions Del. RE Taxes	3,546.75	4,305.32	758.57	0.18	3,200.00	(346.75)	(0.11)
403-3190 Commission Deed Transfer Tax	1,922.54	1,990.60	68.06	0.03	1,500.00	(422.54)	(0.28)
404-3160 Legal Services - WTP	393,940.94	105,643.17	(288,297.77)	(2.73)	25,500.00	(368,440.94)	(14.45)
404-3200 Legal Services - WWTP	59,721.96	31,455.84	(28,266.12)	(0.90)	32,500.00	(27,221.96)	(0.84)
408-3130 Engineering	235,670.28	143,239.64	(92,430.64)	(0.65)	175,625.00	(60,045.28)	(0.34)
409-3640 Gas (heat) - Annex	3,111.47	1,497.11	(1,614.36)	(1.08)	2,250.00	(861.47)	(0.38)
409-3740 Maintenance & Repairs	12,004.67	8,151.25	(3,853.42)	(0.47)	2,500.00	(9,504.67)	(3.80)
411-2500 Vehicle Maint/Supplies- Fire Dept	14,292.54	5,053.66	(9,238.88)	(1.83)	7,500.00	(6,792.54)	(0.91)
411-4200 Building Maintenance- Fire Dept	10,662.94	4,468.12	(6,194.82)	(1.39)	10,000.00	(662.94)	(0.07)
413-1220 Code Enforcement Office Salary	33,089.77	19,246.41	(13,843.36)	(0.72)	30,240.00	(2,849.77)	(0.09)
413-1830 Overtime	4,810.55	0.00	(4,810.55)	0.00	1,500.00	(3,310.55)	(2.21)
413-3400 Advertising Expense	5,205.20	3,140.62	(2,064.58)	(0.66)	4,000.00	(1,205.20)	(0.30)
413-4200 Assoc. Dues/Subscriptions	349.02	1,523.29	1,174.27	0.77	300.00	(49.02)	(0.16)
426-1830 Overtime	1,035.00	0.00	(1,035.00)	0.00	500.00	(535.00)	(1.07)
427-3130 Landfill Engineering	9,175.52	4,897.61	(4,277.91)	(0.87)	8,500.00	(675.52)	(0.08)
429-1830 Sewer Overtime	3,607.04	1,871.51	(1,735.53)	(0.93)	1,250.00	(2,357.04)	(1.89)
429-3710 WWTP Maint & Repairs	23,902.69	13,367.95	(10,534.74)	(0.79)	20,000.00	(3,902.69)	(0.20)
429-3740 Equipment Maintenance Collections	6,028.39	4,362.90	(1,665.49)	(0.38)	5,000.00	(1,028.39)	(0.21)
429-4200 Dues/Subscriptions-Sewer	7,399.05	4,508.00	(2,891.05)	(0.64)	5,000.00	(2,399.05)	(0.48)
430-2100 Office Supplies - Street Dept	1,519.66	662.62	(857.04)	(1.29)	1,000.00	(519.66)	(0.52)
430-2120 Safety Equipment	2,354.41	0.00	(2,354.41)	0.00	2,000.00	(354.41)	(0.18)
430-2160 Office Equip /Furniture - Street Dept	319.48	807.78	488.30	0.60	250.00	(69.48)	(0.28)
430-2500 Vehicle Maint/Repair- Street Dept	18,351.71	13,471.22	(4,880.49)	(0.36)	15,500.00	(2,851.71)	(0.18)
430-2600 Minor Equipment	5,457.54	2,325.32	(3,132.22)	(1.35)	4,000.00	(1,457.54)	(0.36)
431-3740 Machinery Maintenance/Supplies	21,862.16	4,787.16	(17,075.00)	(3.57)	10,000.00	(11,862.16)	(1.19)
433-3720 Misc Supplies- Traffic Signals	35,634.50	3,887.84	(31,746.66)	(8.17)	5,500.00	(30,134.50)	(5.48)
448-2200 Materials & Supplies	16,117.14	8,198.73	(7,918.41)	(0.97)	14,000.00	(2,117.14)	(0.15)
448-2300 Fuel Oil	15,100.60	10,028.80	(5,071.80)	(0.51)	15,000.00	(100.60)	(0.01)
448-2600 Small Tools/Minor Equipment - Water	14,475.68	3,433.29	(11,042.39)	(3.22)	10,000.00	(4,475.68)	(0.45)
448-3740 WTP Maintenance & Repair	30,372.44	14,192.64	(16,179.80)	(1.14)	15,000.00	(15,372.44)	(1.02)
448-3750 Dist Contracted Services	40,676.66	38,092.66	(2,584.00)	(0.07)	34,850.00	(5,826.66)	(0.17)
448-4200 Dues/Subscriptions - Water	8,131.02	2,963.00	(5,168.02)	(1.74)	2,500.00	(5,631.02)	(2.25)
452-2602 Building Maintenance/Repair (Pool) 67/33	2,519.59	247.56	(2,272.03)	(9.18)	1,250.00	(1,269.59)	(1.02)
454-2700 Parks M & R Supplies	145.82	0.00	(145.82)	0.00	100.00	(45.82)	(0.46)
486-3531 Workers Comp - Fire Department	28,743.00	25,195.00	(3,548.00)	(0.14)	24,500.00	(4,243.00)	(0.17)
486-4010 Public Officials Liability	16,375.00	16,375.00	0.00	0.00	16,000.00	(375.00)	(0.02)
488-1620 Unemployment Compensation	20,719.28	13,686.27	(7,033.01)	(0.51)	20,000.00	(719.28)	(0.04)

**Consolidated by Fund Stmt of Activity - Budget vs Actual  
Preliminay August 31, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
<b>Revenues</b>			
<b>TAXES</b>			
301-1000 Real Estate Tax- Current Year	2,265,725.40	2,137,372.21	128,353.19
301-2000 Real Estate Tax- Prior Year	0.00	336.00	(336.00)
301-3000 Real Estate Tax - Interim	818.66	202.00	616.66
301-4000 Real Estate Tax - Delinquent	65,840.21	85,948.00	(20,107.79)
<u>TOTAL TAXES</u>	<u>2,332,384.27</u>	<u>2,223,858.21</u>	<u>108,526.06</u>
<b>ACT 511 TAXES</b>			
310-1000 Real Estate Transfer Tax	96,126.66	160,000.00	(63,873.34)
310-2000 Earned Income Tax	621,289.89	1,200,000.00	(578,710.11)
310-5000 Municipal Service Tax	172,181.14	350,000.00	(177,818.86)
<u>TOTAL ACT 511 TAXES</u>	<u>889,597.69</u>	<u>1,710,000.00</u>	<u>(820,402.31)</u>
<b><u>BUSINESS LICENSES/PERMITS</u></b>			
321-2000 Health/Restaurant Licenses	6,146.00	10,000.00	(3,854.00)
321-6100 Rental License	139,228.90	165,000.00	(25,771.10)
321-6110 Short-Term Rental Lic.	0.00	2,500.00	(2,500.00)
321-8000 Cable TV Franchise Tax	61,766.10	105,000.00	(43,233.90)
<u>TOTAL LICENSES/PERMITS</u>	<u>207,141.00</u>	<u>282,500.00</u>	<u>(75,359.00)</u>
<b><u>NON-BUSINESS PERMITS</u></b>			
322-8100 Event Permit Fee	1,450.00	1,500.00	(50.00)
322-8200 Street Opening Permits	14,633.00	9,000.00	5,633.00
322-9400 Misc Permits	683.50	2,000.00	(1,316.50)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>16,766.50</u>	<u>12,500.00</u>	<u>4,266.50</u>
<b><u>FINES</u></b>			
331-1100 Vehicle Code Violations	134,859.24	180,000.00	(45,140.76)
331-1200 Violation of Zoning Ord & Statutes	23,206.38	25,000.00	(1,793.62)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	<u>158,065.62</u>	<u>205,000.00</u>	<u>(46,934.38)</u>
<b><u>INTEREST</u></b>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	11,891.91	0.00	11,891.91
341-0210 Interest -P.L.G.I.T.	1,080.90	0.00	1,080.90
341-0211 Interest PLGIT Plus	8,476.73	0.00	8,476.73
<b>TOTAL INTEREST</b>	<b>21,449.54</b>	<b>50,000.00</b>	<b>(28,550.46)</b>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 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	17,429.20	40,000.00	(22,570.80)
<u>TOTAL RENTS</u>	<u>17,429.20</u>	<u>40,000.00</u>	<u>(22,570.80)</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	6,437.00	8,000.00	(1,563.00)
361-3300 Permits - Zoning - Gen Government	29,315.19	50,000.00	(20,684.81)
361-3310 Building Permits	65,213.13	75,000.00	(9,786.87)
361-3320 Resale Inspections	13,892.20	5,000.00	8,892.20
361-3400 Zoning Plan Review	51,825.32	25,000.00	26,825.32
<u>TOTAL GENERAL GOVERNMENT</u>	<u>166,682.84</u>	<u>163,000.00</u>	<u>3,682.84</u>
<u>HIGHWAYS &amp; STREETS</u>			
363-2100 Meter Revenue	54,577.35	125,000.00	(70,422.65)
363-2200 Parking Permits	13,937.06	20,000.00	(6,062.94)
363-2210 Residential Parking Permit	2,590.00	525.00	2,065.00
363-2300 Meter Bags	88.00	850.00	(762.00)
363-5100 PennDOT Snow Removal	0.00	20,582.00	(20,582.00)

**Consolidated by Fund Stmt of Activity - Budget vs Actual  
Preliminay August 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)
<u>TOTAL HIGHWAYS &amp; STREETS</u>	<u>71,675.41</u>	<u>167,707.00</u>	<u>(96,031.59)</u>
<u>MISCELLANEOUS REVENUES</u>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	5,745.74	9,099.09	(3,353.35)
380-1070 Miscellaneous Income	15,296.97	5,000.00	10,296.97
380-5100 Shopping Cart Fees	1,410.00	4,000.00	(2,590.00)
<u>TOTAL MISC. REVENUES</u>	<u>22,452.71</u>	<u>27,099.09</u>	<u>(4,646.38)</u>
<u>CONTB. FROM PRIVATE</u>			
<b>SALE OF ASSETS</b>			
391-0020 Damage to Borough Property	85,014.07	15,000.00	70,014.07
<b>TOTAL SALE OF ASSETS</b>	<b>85,014.07</b>	<b>15,000.00</b>	<b>70,014.07</b>
<b>TRANSFERS</b>			
<u>DIVIDENDS</u>			
395-2000 Dividends Received - General Liability		18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	152,502.53	73,000.00	79,502.53
<u>TOTAL DIVIDENDS</u>	<u>152,502.53</u>	<u>91,000.00</u>	<u>61,502.53</u>
<b>Total Revenues</b>	<b>4,150,729.78</b>	<b>5,361,859.30</b>	<b>(1,211,129.52)</b>
<b>Expenses</b>			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	8,333.19	15,000.00	6,666.81
400-1120 Mayor Salary	3,333.36	5,000.00	1,666.64
400-1610 FICA - Legislative	723.31	1,240.00	516.69
400-1630 Medicare - Legislative	169.12	290.00	120.88
400-3110 Training/Conferences	100.00	2,000.00	1,900.00
400-3210 Dues/Subscriptions	1,305.00	4,500.00	3,195.00
400-3310 Misc/Travel		500.00	500.00
<u>TOTAL LEGISLATIVE</u>	<u>13,963.98</u>	<u>28,530.00</u>	<u>14,566.02</u>
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	48,689.55	63,608.00	14,918.45

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminay August 31, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
401-1220 Director-Public Works	27,623.19	48,925.00	21,301.81
401-1400 Admin Staff Salary	32,555.17	72,209.00	39,653.83
401-1610 FICA - Admin	4,549.24	11,500.50	6,951.26
401-1630 Medicare - Admin	1,066.04	2,689.63	1,623.59
401-1830 Admin - Overtime	160.88	750.00	589.12
401-2100 Office Supplies - Administration	9,157.39	4,000.00	(5,157.39)
401-2130 Office Equipment/Furniture	1,562.83	500.00	(1,062.83)
401-2140 IT Expenses	17,714.75	8,250.00	(9,464.75)
401-2150 Computer Equipment/Supplies-Gen Government	3,228.73	5,000.00	1,771.27
401-2160 Equipment Maintenance	513.59	1,375.00	861.41
401-2300 Vehicle Expense	0.00	750.00	750.00
401-3110 Data Storage software	1,750.00	4,250.00	2,500.00
401-3210 Telephone - Gen Government	2,739.94	4,325.00	1,585.06
401-3250 Postage - Payroll Processing Fee	6,843.78	9,250.00	2,406.22
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	3,602.90	2,750.00	(852.90)
401-4200 Association Dues/Subscriptions	7,102.18	6,250.00	(852.18)
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>169,060.16</b>	<b>249,232.13</b>	<b>80,171.97</b>
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	6,448.55	34,000.00	27,551.45
402-1400 Finance - Staff Salaries	22,734.35	34,207.40	11,473.05
402-1400 Fica	1,809.33		
402-1400 Medicare	423.17		
402-3100 Trustee Chg Bond Payment	3,029.00	3,400.00	371.00
402-3110 Auditing Services - General Fund	3,400.00	16,592.00	13,192.00
402-3120 Accounting Services	2,061.87	2,210.00	148.13
402-3160 Billing Software	1,556.30	7,650.00	6,093.70
402-3170 Accounting Software	2,033.36	3,910.00	1,876.64
402-3210 Credit Card Fees	8,592.31	9,690.00	1,097.69
<b>TOTAL FINANCIAL ADMIN</b>	<b>52,088.24</b>	<b>111,659.40</b>	<b>59,571.16</b>
<u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	4,740.00	8,500.00	3,760.00
403-1610 FICA - Tax Collector	293.85	527.00	233.15
403-1630 Medicare - Tax Collector	68.70	123.25	54.55

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminay August 31, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
403-2100 Materials & Supplies	1,731.98	3,200.00	1,468.02
403-3150 Commission Del. Real Estate Tax	3,546.75	3,200.00	(346.75)
403-3170 Commission Local Ser. Tax	3,329.23	4,500.00	1,170.77
403-3180 Commission Earned Income Tax	8,388.20	15,500.00	7,111.80
403-3190 Commission Deed Transfer Tax	1,922.54	1,500.00	(422.54)
<b><u>TOTAL TAX COLLECTION</u></b>	<b><u>24,021.25</u></b>	<b><u>37,050.25</u></b>	<b><u>13,029.00</u></b>
 <u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	104,158.71	125,000.00	20,841.29
<b><u>TOTAL LEGAL SERVICES</u></b>	<b><u>104,158.71</u></b>	<b><u>125,000.00</u></b>	<b><u>20,841.29</u></b>
 <u>ENGINEERING</u>			
408-3130 Engineering Services - Gen Prof Services	107,852.79	25,000.00	(82,852.79)
<b><u>TOTAL ENGINEERING</u></b>	<b><u>107,852.79</u></b>	<b><u>25,000.00</u></b>	<b><u>(82,852.79)</u></b>
 <b>MUNICIPAL BUILDINGS (70/15/15)</b>			
409-2360 Materials & Supplies - Mun Bldg	301.90	450.00	148.10
409-3610 Electricity-Mun. Bldg.	3,676.84	4,567.50	890.66
409-3620 Electric Annex	1,055.71	1,125.00	69.29
409-3640 Gas (heat) - Annex	1,464.11	1,012.50	(451.61)
409-3730 Maintenance & Repair Annex	2,421.31	1,575.00	(846.31)
409-3740 Maintenance & Repairs	7,785.17	1,125.00	(6,660.17)
<b><u>TOTAL MUNICIPAL BUILDING</u></b>	<b><u>16,705.04</u></b>	<b><u>9,855.00</u></b>	<b><u>(6,850.04)</u></b>
 <u>POLICE DEPARTMENT</u>			
410-7600 SARP Regional Costs	1,962,548.00	2,943,822.00	981,274.00
<b><u>TOTAL POLICE</u></b>	<b><u>1,962,548.00</u></b>	<b><u>2,943,822.00</u></b>	<b><u>981,274.00</u></b>
 <u>FIRE DEPARTMENT</u>			
411-2100 Auxiliary Donation - Fire Dept		15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	14,292.54	7,500.00	(6,792.54)
411-2600 Small Tools/ Equipment	940.00	5,500.00	4,560.00
411-3210 Telephone - Fire Dept	1,206.38	2,500.00	1,293.62
411-3270 Radio Maintenance		10,000.00	10,000.00
411-3620 Electricity	6,237.74	11,500.00	5,262.26
411-3630 Gas (heat)	261.57	5,000.00	4,738.43
411-3730 Equipment Testing	3,732.43	10,000.00	6,267.57
411-4200 Building Maintenance- Fire Dept	10,662.94	10,000.00	(662.94)

**Consolidated by Fund Stmt of Activity - Budget vs Actual  
Preliminay August 31, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
411-4600 Contracted Services	1,030.75	2,500.00	1,469.25
411-5300 Contribution		1,000.00	1,000.00
<b>TOTAL FIRE DEPARTMENT</b>	<b>38,364.35</b>	<b>80,500.00</b>	<b>42,135.65</b>
 <u>CODE ENFORCEMENT</u>			
413-1220 Code Enforcement Office Salary	33,089.77	30,240.00	(2,849.77)
413-1400 Staff Salary	77,402.74	194,594.00	117,191.26
413-1610 FICA - Code Enforcement	7,148.80	14,032.71	6,883.91
413-1630 Medicare - Code Enforcement	1,671.88	3,281.84	1,609.96
413-1830 Overtime	4,810.55	1,500.00	(3,310.55)
413-2100 Materials & Supplies - Codes	2,744.13	4,000.00	1,255.87
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	293.64	2,250.00	1,956.36
413-3150 Software License	1,782.67	8,000.00	6,217.33
413-3400 Advertising Expense	5,205.20	4,000.00	(1,205.20)
413-4200 Assoc. Dues/Subscriptions	349.02	300.00	(49.02)
413-4600 Training/Conference Expense	315.00	750.00	435.00
413-7400 CAP Purchase			0.00
<b>TOTAL CODE ENFORCEMENT</b>	<b>134,813.40</b>	<b>267,948.55</b>	<b>133,135.15</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	400.00	5,500.00	5,100.00
414-4500 Contracted Permitting	79,033.54	75,000.00	(4,033.54)
<b>TOTAL PLANNING/ZONING</b>	<b>83,743.98</b>	<b>130,500.00</b>	<b>46,756.02</b>
 <u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	49,858.32	74,788.00	24,929.68
<b>TOTAL EMERGENCY SERVICES</b>	<b>49,858.32</b>	<b>74,788.00</b>	<b>24,929.68</b>
 <u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	5,569.28	14,559.00	8,989.72
421-1610 FICA - Health Dept	345.30	902.66	557.36
421-1630 Medicare - Health Dept	80.74	211.11	130.37
421-2100 Supplies		0.00	0.00
421-2150 Computer Equipment/Supplies (70/30)		0.00	0.00
<b>TOTAL HEALTH DEPARTMENT</b>	<b>5,995.32</b>	<b>15,672.77</b>	<b>9,677.45</b>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminay August 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	14,127.24	24,955.32	10,828.08
430-1300 Salaries & Wages - DPW	81,412.09	146,586.24	65,174.15
430-1610 FICA - Street Dept	6,040.41	11,057.18	5,016.77
430-1630 Medicare - Street Dept	1,419.38	2,585.95	1,166.57
430-1830 Street Department - Overtime	2,350.06	6,800.00	4,449.94
430-2100 Office Supplies - Street Dept	1,010.73	340.00	(670.73)
430-2130 Safety Equipment - Street Dept	2,354.41	680.00	(1,674.41)
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)	13,545.61	12,920.00	(625.61)
430-2380 Uniforms & Clothing	1,969.33	2,720.00	750.67
430-2500 Vehicle Maint/Repair- Street Dept	12,544.65	5,270.00	(7,274.65)
430-2600 Minor Equipment	2,258.72	1,360.00	(898.72)
430-3150 Drug Testing	322.50		(322.50)
430-3210 Telephone - Street	219.91	425.00	205.09
430-3310 Travel		289.00	289.00
430-3610 Electricity -DPW Garage	1,438.47	1,360.00	(78.47)
430-3620 Gas Heat -DPW Garage	920.46	2,040.00	1,119.54
430-3730 Building Maintenance	778.03	3,400.00	2,621.97
430-3740 Equipment Maint & Repairs - Street Dept	4,604.70	6,290.00	1,685.30
430-4600 Training - Street	440.00	340.00	(100.00)
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>254,548.32</b>	<b>382,665.69</b>	<b>128,117.37</b>
<u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	21,862.16	10,000.00	712.84
<b>TOTAL STREET CLEANING</b>	<b>21,862.16</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	11,058.50	2,750.00	2,626.66
<b>TOTAL TRAFFIC SIGNALS</b>	<b>11,058.50</b>	<b>2,750.00</b>	<b>2,626.66</b>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminay August 31, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>STREET LIGHTING</u>			
434-3610 Electric	22,663.42	32,300.00	(254.98)
434-3720 Street Light Repair	408.63	563.00	(254.98)
434-3730 Operations/Maintenance	112.13	750.00	473.87
<b>TOTAL STREET LIGHTING</b>	<b>23,184.18</b>	<b>33,613.00</b>	<b>218.89</b>
<u>STORM SEWERS &amp; DRAINS</u>			
436-2450 Materials & Supplies	930.73		425.00
436-3710 Storm Water Project MS4	0.00	175,000.00	97,500.00
<b>TOTAL STORM SEWER</b>	<b>930.73</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>			
445-1300 Parking Enforcement Officer	40,154.95	84,240.00	44,085.05
445-1610 FICA - Parking	2,490.78	5,269.38	2,778.60
445-1630 Medicare - Parking	582.27	1,232.36	650.09
445-1830 Overtime	18.60	750.00	731.40
445-1910 Uniforms/Drug Test	504.19	1,500.00	995.81
445-2410 Vehicle Registration/Maintenance	1,003.64	1,500.00	496.36
445-2490 Meter Purchase- Parking Facilities	557.85	3,500.00	2,942.15
445-3150 Software (UP Safety)	14,515.90	10,500.00	(4,015.90)
445-3130 Parking Permits Ect..	0.00	0.00	0.00
445-3250 Postage	27.44	500.00	472.56
445-3260 Radio		750.00	750.00
445-3400 Advertising/Printing-Parking Facilities	2,618.36	2,250.00	(368.36)
445-3710 Parking Lot Maintenance-Parking Facilities	0.00	250.00	250.00
445-3720 Meter Repair/Main Supplies	1,332.57	2,000.00	667.43
445-7400 Cap Purchase (New Car)			0.00
<b>TOTAL PARKING FACILITIES</b>	<b>63,806.55</b>	<b>114,241.74</b>	<b>50,435.19</b>
<u>FLOOD CONTROL</u>			

**Consolidated by Fund Stmt of Activity - Budget vs Actual  
Preliminay August 31, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
446-3130 Engineering Services		10,500.00	10,500.00
446-3710 Levee Maintenance		0.00	0.00
446-3730 Equipment Maintenance/Repair	1,936.37	750.00	(1,186.37)
<b>TOTAL FLOOD CONTROL</b>	<b>1,936.37</b>	<b>11,250.00</b>	<b>9,313.63</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	381.00	1,500.00	1,119.00
463-3100 Comprehensive Plan Implementation	784.00	5,000.00	4,216.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>1,165.00</b>	<b>6,500.00</b>	<b>5,335.00</b>
 <u>DOWNTOWN DISTRICT</u>			
465-3740 Maintenance/Repair (Decorations)		0.00	0.00
465-5400 Contribution - ECA	5,000.00	10,000.00	5,000.00
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>5,000.00</b>	<b>10,000.00</b>	<b>5,000.00</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>			
486-3510 Property-Liability Insurance	44,999.97	51,150.00	6,150.03
486-3530 Workers Comp Insurance	16,124.64	16,005.00	(119.64)

**Consolidated by Fund Stmt of Activity - Budget vs Actual  
Preliminay August 31, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
486-3531 Workers Comp - Fire Department	9,625.00	8,085.00	(1,540.00)
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>76,204.61</b>	<b>83,820.00</b>	<b>7,615.39</b>
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	4,114.25	9,121.86	5,007.61
487-1590 Major Medical (BC/BS)	108,056.59	251,460.00	143,403.41
487-1591 Health Ins Buyout/HRA	3,135.00	5,445.00	2,310.00
487-5310 N/U Pension MMO	12,103.28	76,552.80	64,449.52
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>127,409.12</b>	<b>342,579.66</b>	<b>215,170.54</b>
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	6,837.38	6,600.00	(237.38)
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>6,837.38</b>	<b>6,600.00</b>	<b>(237.38)</b>
<b>Total Expenses</b>	<b>3,369,393.33</b>	<b>5,343,398.19</b>	<b>3,026,012.90</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>781,336.45</b>	<b>17,228.00</b>	<b>(281,766.57)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<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	3,493.01	0.00	3,493.01
341-0210 Interest Sewer PLGIT	97.60	0.00	97.60
341-0211 Int.-Sewer P Plus	55,865.04	0.00	55,865.04
<u>TOTAL INTEREST</u>	<u>59,455.65</u>	<u>50,000.00</u>	<u>9,455.65</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	1,305,176.71	1,750,000.00	(444,823.29)
364-2020 Lien Sewer Rents	4,373.00	8,500.00	1,296,676.71
364-3160 Lien Interest & Cost	2,296.96	0.00	4,373.00
364-6010 Stroud SA Rentals	16,054.96	32,500.00	(30,203.04)
364-7010 Smithfield SA Rentals		145,000.00	(128,945.04)
364-9000 EDU Connection Fees	8,669.60	63,522.00	(63,522.00)
364-9100 Smithfield EDU Fees		17,500.00	(8,830.40)
364-9200 Penalties	24,447.89	45,000.00	(45,000.00)
<u>TOTAL SANITATION</u>	<u>1,361,019.12</u>	<u>2,070,022.00</u>	<u>(709,002.88)</u>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	5,832.86	9,237.00	(3,404.14)
<u>TOTAL MISC. REVENUES</u>	<u>5,832.86</u>	<u>9,237.00</u>	<u>(3,404.14)</u>
 <u>Total Revenues</u>	 <u>1,426,307.63</u>	 <u>2,173,974.00</u>	 <u>(3,047,769.48)</u>
<b>Expenses</b>			
<b>GENERAL GOVERNMENT</b>			
401-1210 Manager Salary	30,064.13	31,804.00	1,739.87
401-1220 DPW Director Salary-Sewer	13,811.54	24,462.50	10,650.96
401-1400 Admin Staff Salary	16,277.60	36,104.50	19,826.90

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
401-1610 FICA - Admin	2,262.98	5,750.25	3,487.27
401-1630 Medicare - Admin	533.01	1,344.82	811.81
401-1830 Admin Overtime	80.44	375.00	294.56
401-2100 Office Supplies - Admin	2,799.52	2,000.00	(799.52)
401-2130 Office Equipment/Furniture - Admin	544.50	250.00	(294.50)
401-2140 IT Expenses	5,655.38	4,125.00	(1,530.38)
401-2150 Computer Equipment/Supplies - Admin	974.60	2,500.00	1,525.40
401-2160 Equipment Repair/Maintenance - Admin	100.56	687.50	586.94
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	877.15	2,162.50	1,285.35
401-3250 Postage - Payroll Processing Fee	2,655.21	4,625.00	1,969.79
401-3310 Travel - Admin		800.00	800.00
401-3400 Advertising/Printing - Admin	1,924.32	1,375.00	(549.32)
401-4200 Dues Subscriptions/Memberships - Admin	2,244.20	3,125.00	880.80
401-4600 Training/Conferences - General Government		625.00	625.00
			0.00
<u>TOTAL GENERAL GOVT</u>	<b>82,847.14</b>	<b>124,616.07</b>	<b>41,768.93</b>
<b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	6,258.89	33,000.00	26,741.11
402-1000 Finance - Staff Salaries	22,065.68	33,201.30	
402-1000 Fica	1,756.13		
402-1000 Medicare	410.69		
402-3100 Trustee Chg Bond Payment	2,353.50	3,300.00	946.50
402-3110 Auditing Services - Sewer	3,300.00	16,104.00	12,804.00
402-3120 Accounting Services	305.25	2,145.00	1,839.75
402-3160 Billing Software	6,941.21	7,425.00	483.79
402-3170 Accounting Software	3,480.76	3,795.00	314.24
402-3210 Credit Card Fees	7,597.37	9,405.00	1,807.63
<b>TOTAL FINANCIAL ADMIN</b>	<b>54,469.48</b>	<b>108,375.30</b>	<b>53,905.82</b>
<b><u>TAX COLLECTION</u></b>			
<b><u>LEGAL SERVICES</u></b>			
404-3200 Legal Services - WWTP	59,721.96	32,500.00	(27,221.96)
<b>TOTAL LEGAL SERVICES</b>	<b>59,721.96</b>	<b>32,500.00</b>	<b>(27,221.96)</b>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 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	56,070.29	50,625.00	(5,445.29)
<b>TOTAL ENGINEERING</b>	<b>56,070.29</b>	<b>50,625.00</b>	<b>(5,445.29)</b>
<b>MUNICIPAL BUILDINGS (70/15/15)</b>			
409-2360 Materials & Supplies - Mun Bldg	11.89	275.00	263.11
409-3610 Electricity-Mun. Bldg.	1,428.07	2,791.25	1,363.18
409-3620 Electricity-Annex	326.78	687.50	360.72
409-3640 Gas - Annex	823.68	618.75	(204.93)
409-3730 Maintenance & Repair Annex	469.53	962.50	492.97
409-3740 Maintenance & Repairs	2,109.75	687.50	(1,422.25)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>5,169.70</b>	<b>6,022.50</b>	<b>852.80</b>
<b>SANITARY SEWER</b>			
429-1400 Sewer Staff Salaries	144,206.48	253,172.00	108,965.52
429-1610 Social Security- Sewer Fund	9,165.04	15,774.16	6,609.12
429-1630 Medicare - Sanitary Sewer	2,143.45	3,689.12	1,545.67
429-1830 Sewer Overtime	3,607.04	1,250.00	(2,357.04)
429-2100 Office Supplies	2,596.45	3,000.00	403.55
429-2110 Chemicals	26,538.35	55,000.00	28,461.65
429-2150 Computer Equip & Supplies	0.00	1,000.00	1,000.00
429-2200 Materials & Supplies- WWTP	6,012.22	9,000.00	2,987.78
429-2300 Fuel Oil	10,378.42	27,000.00	16,621.58
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	37,891.50	58,500.00	20,608.50
429-3200 Telephone - Sewer	1,302.29	1,700.00	397.71
429-3610 Electric - Sewer	56,787.25	78,500.00	21,712.75
429-3700 Pump Station Maint & Repair	684.75	12,500.00	11,815.25
429-3710 WWTP Maint & Repairs	23,902.69	20,000.00	(3,902.69)
429-3720 Collection System Maintenance	9,434.21	20,000.00	10,565.79
429-3730 WWTP Building & Repair	1,496.40	10,000.00	8,503.60
429-3740 Equipment Maintenance Collections	6,028.39	5,000.00	(1,028.39)
429-4100 Sewer Backup Expenses	1,756.00	2,500.00	744.00
429-4200 Dues/Subscriptions-Sewer	7,399.05	5,000.00	(2,399.05)
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	53,053.80	75,000.00	21,946.20

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 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>467,313.24</u>	<u>1,186,785.28</u>	<u>719,472.04</u>
<b><u>STREET DEPARTMENT (35/30/30/05)</u></b>			
430-1220 Street Superintendent Salary	13,711.71	24,221.34	10,509.63
430-1300 Salaries & Wages - DPW - Sewer	79,017.63	142,274.88	63,257.25
430-1610 FICA - Street Dept	5,881.65	10,731.97	4,850.32
430-1630 Medicare - Street Dept	231.87	2,509.00	2,277.13
430-1830 Overtime - Street Dept	2,280.91	6,600.00	4,319.09
430-2100 Office Supplies - Street Dept	406.86	330.00	(76.86)
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)	4,440.36	12,540.00	8,099.64
430-2380 Uniforms - Street Dept	604.35	2,640.00	2,035.65
430-2500 Vehicle Manintenance/Repair- Street Dept	2,903.53	5,115.00	2,211.47
430-2600 Small Tools/Minor Equip - Street Dept	1,599.41	1,320.00	(279.41)
430-3210 Telephone - Street Dept	107.25	412.50	305.25
430-3310 Travel - Street Dept		280.50	280.50
430-3610 Electricity - Street Dept	459.46	1,320.00	860.54
430-3620 Gas - Street Dept	833.07	1,980.00	1,146.93
430-3730 Building Maintenance - Street Dept	740.66	3,300.00	2,559.34
430-3740 Equipment Maint & Repair - Street Dept	3,024.59	6,105.00	3,080.41
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>116,348.74</u>	<u>225,821.69</u>	<u>109,472.95</u>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 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	58,730.01	51,925.00	(6,805.01)
486-3530 Workers Comp Insurance	16,122.68	16,247.50	124.82
486-3531 Workers Comp - Fire Department	9,559.00	8,207.50	(1,351.50)
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>89,871.69</b>	<b>85,090.00</b>	<b>(4,781.69)</b>
<b><u>EMPLOYEE BENEFITS/INS</u></b>			
487-1580 Life/Disability Insurance	5,228.02	9,260.07	4,032.05
487-1590 Major Medical (BC/BS)	231,376.50	255,270.00	23,893.50
487-1591 Health Ins. Buy-out/HRA Cont	3,182.50	5,527.50	2,345.00
487-5310 N/U Pension MMO	12,104.28	76,522.80	64,418.52
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>251,891.30</b>	<b>346,580.37</b>	<b>94,689.07</b>
<b><u>EMPLOYER FICA EXPENSES</u></b>			
488-1620 Unemployment Comp PSAB	6,940.95	6,700.00	(240.95)
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>6,940.95</b>	<b>6,700.00</b>	<b>(240.95)</b>
<b><u>TRANSFERS</u></b>			
<b>Total Expenses</b>	<b>1,190,644.49</b>	<b>2,173,116.21</b>	<b>982,471.72</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>235,663.14</b>	<b>857.79</b>	<b>(141,745.97)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0000 Interest Income		50,000.00	(50,000.00)
341-0110 Interest-Savings	3,770.21	0.00	3,770.21
341-0210 Interest-Water-PLGIT	0.74	0.00	0.74
341-0211 Interest-Water-P Plus	25,108.13	0.00	25,108.13
<u>TOTAL INTEREST</u>	<u>28,879.08</u>	<u>50,000.00</u>	<u>(21,120.92)</u>
<b>STATE GRANT PROGRAM</b>			
354-1260 American Recovery Funds	0.00	1,630,000.00	(1,550,000.00)
<u>TOTAL STATE GRANTS</u>	<u>-</u>	<u>1,630,000.00</u>	<u>(1,550,000.00)</u>
<b>STATE SHARED REVENUE</b>			
354-1230- PA Small H2o Grant Waterline	58,066.00		
355-0500 Foreign Cas Ins Pre (Pension Aide)		44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>58,066.00</u>	<u>44,715.00</u>	<u>13,351.00</u>
<b>PMT FROM WATER CO</b>			
378-1110 Water Service-Turn on/off	375.00	250.00	125.00
378-2100 Water Rents	1,533,670.65	2,200,000.00	(666,329.35)
378-2110 Lien Rents	(20.28)	200,000.00	(200,020.28)
378-2120 Lien Costs & Interest	7,149.50	2,000.00	5,149.50
378-4300 Hydrant Fees	(165.00)	110,000.00	(110,165.00)
378-4300 Water Sales Bulk	69,660.27	110,000.00	(40,339.73)
378-9000 EDU Connection Fees	4,792.50	68,210.00	(63,417.50)
378-9200 Penalties	29,635.27	35,000.00	(5,364.73)
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>	<u>1,645,097.91</u>	<u>2,732,310.00</u>	<u>(1,087,212.09)</u>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	5,832.86	9,237.00	(3,404.14)
380-1070 Misc Income	4653.51		
<u>TOTAL MISC. REVENUES</u>	<u>10,486.37</u>	<u>9,237.00</u>	<u>1,249.37</u>
<u>Total Revenues</u>	<u>1,742,529.36</u>	<u>4,466,262.00</u>	<u>(3,350,011.11)</u>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>Expenses</b>			
<b>GENERAL GOVERNMENT</b>			
401-1210 Manager Salary	27,214.13	31,804.00	4,589.87
401-1220 DPW Director Salary - Water	13,811.54	24,462.50	10,650.96
401-1400 Admin Staff Salary - Water	16,277.60	36,104.50	19,826.90
401-1610 FICA - Admin	2,262.97	5,750.25	3,487.28
401-1630 Medicare - Admin	533.01	1,344.82	811.81
401-1830 Admin Overtime	80.44	375.00	294.56
401-2100 Office Supplies - Admin	2,709.47	2,000.00	(709.47)
401-2130 Office Equipment/Furniture - Admin	544.50	250.00	(294.50)
401-2140 IT Expenses	5,655.38	4,125.00	(1,530.38)
401-2150 Computer Equipment/Supplies - Admin	974.60	2,500.00	1,525.40
401-2160 Equipment Repair/ Maintenance - Admin	100.56	687.50	586.94
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	877.15	2,162.50	1,285.35
401-3250 Postage - Payroll Processing Fee	3,407.66	4,625.00	1,217.34
401-3310 Travel - Admin		800.00	800.00
401-3400 Advertising/Printing - Admin	2,521.06	1,375.00	(1,146.06)
401-4200 Dues Subscriptions/Memberships - Admin	2,244.20	3,125.00	880.80
401-4600 Training/Conferences - General	0.00	625.00	625.00
401-7200 CIP - New Car	0.00		0.00
<b>TOTAL GENERAL GOVT</b>	<b>81,256.27</b>	<b>124,616.07</b>	<b>43,359.80</b>
<b>FINANCIAL ADMINISTRATION</b>			
402-1000 Finance Director	6,258.89	33,000.00	26,741.11
402-1400 Finance - Staff salaries	22,065.68	33,201.30	11,135.62
402-1610 Finance - Fica	1756.13		
402-1610 Finance -Medicare	319.94		
402-3100 Trustee Chg Bond Payment	2,353.50	3,300.00	946.50
402-3110 Auditing Services - Water	3,300.00	16,104.00	12,804.00
402-3120 Accounting Services	3,634.69	2,145.00	(1,489.69)
402-3160 Billing Software	7,362.11	7,425.00	62.89
402-3170 Accounting Software	1,651.32	3,795.00	2,143.68
402-3210 Credit Card Fees	7,597.37	9,405.00	1,807.63
<b>TOTAL FINANCIAL ADMIN</b>	<b>56,299.63</b>	<b>108,375.30</b>	<b>52,075.67</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b><u>LEGAL SERVICES</u></b>			
404-3160 Legal Services - WTP	393,940.94	25,500.00	(368,440.94)
<b>TOTAL LEGAL SERVICES</b>	<b>393,940.94</b>	<b>25,500.00</b>	<b>(368,440.94)</b>
<b><u>ENGINEERING</u></b>			
408-3130 Engineering	71,747.20	100,000.00	28,252.80
<b>TOTAL ENGINEERING</b>	<b>71,747.20</b>	<b>100,000.00</b>	<b>28,252.80</b>
<b><u>MUNICIPAL BUILDINGS (70/15/15)</u></b>			
409-2360 Materials & Supplies - Mun Bldg	11.89	275.00	263.11
409-3610 Electricity-Mun. Bldg.	1,428.07	2,791.25	1,363.18
409-3620 Electricity-Annex	326.78	687.50	360.72
409-3640 Gas - Annex	823.68	618.75	(204.93)
409-3730 Maintenance & Repair Annex	466.53	962.50	495.97
409-3740 Maintenance & Repairs	2,109.75	687.50	(1,422.25)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>5,166.70</b>	<b>6,022.50</b>	<b>855.80</b>
<b><u>STREET DEPARTMENT (35/30/30/05)</u></b>			
430-1220 Street Superintendent Salary	13,711.71	24,221.34	10,509.63
430-1300 Salaries & Wages - DPW - Water	79,017.63	142,274.88	63,257.25
430-1610 FICA - Street Dept	5,881.65	10,731.97	4,850.32
430-1630 Medicare - Street Dept	1,377.66	2,509.90	1,132.24
430-1830 Overtime - Street Department	2,280.91	6,600.00	4,319.09
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)	4,381.16	12,540.00	8,158.84
430-2380 Uniforms - Street Dept	604.35	2,640.00	2,035.65
430-2500 Vehicle Manintenance/Repair- Street Dept	2,903.53	5,115.00	2,211.47
430-2600 Small Tools/Minor Equip - Street Dept	1,599.41	1,320.00	(279.41)
430-3150 Drug Testing	123.75	0.00	(123.75)
430-3210 Telephone - Street Dept	107.25	412.50	305.25
430-3310 Travel - Street Dept	0.00	280.50	280.50
430-3610 Electricity - Street Dept	459.46	1,320.00	860.54
430-3620 Gas - Street Dept	833.07	1,980.00	1,146.93

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
430-3730 Building Maintenance- Street Dept	740.66	3,300.00	2,559.34
430-3740 Equipment Maint & Repair - Street Dept	3,024.59	6,105.00	3,080.41
430-4600 Conferences/Training - Street Dept		330.00	330.00
430-7410 Equipment Lease Loader 50/25/25		2,574.00	2,574.00
<b>TOTAL STREET DEPARTMENT</b>	<b>117,378.04</b>	<b>225,822.59</b>	<b>108,444.55</b>

**WATER**

448-1300 Water Staff Salaries	212,388.32	396,848.00	184,459.68
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	2,583.17	5,500.00	2,916.83
448-2100 Office Supplies	851.96	1,500.00	648.04
448-2110 Chemicals - Water	58,885.72	130,000.00	71,114.28
448-2150 Computer Equipt & Supplies	1,294.99	2,500.00	1,205.01
448-2200 Materials & Supplies	16,117.14	14,000.00	(2,117.14)
448-2300 Fuel Oil	15,100.60	15,000.00	(100.60)
448-2310 Vehicle Operation	1,640.23	2,500.00	859.77
448-2390 Uniforms/Boot Allowance	1,743.87	3,000.00	1,256.13
448-2400 Meter M&R Supplies (New Radio Read)	868,037.42	1,000,000.00	131,962.58
448-2600 Small Tools/Minor Equipment - Water	14,475.68	10,000.00	(4,475.68)
448-3160 Laboratory Fees - Water	23,117.45	45,000.00	21,882.55
448-3200 Telephone- Water	1,411.48	3,500.00	2,088.52
448-3610 Electric- WTP, Wells, Dist	28,871.25	60,000.00	31,128.75
448-3700 Well Maint & Repair	4,284.55	20,000.00	15,715.45
448-3720 Distribution System- Maint. & Repairs	68,064.31	100,000.00	31,935.69
448-3730 Building Maintenance	8,784.35	15,000.00	6,215.65
448-3740 WTP Maint & Repairs	30,372.44	15,000.00	(15,372.44)
448-3750 Dist Contracted Services	40,676.66	34,850.00	(5,826.66)
448-4200 Dues/Subscriptions - Water	8,131.02	2,500.00	(5,631.02)
448-4500 Contracted Line Maint - Water	714.89	15,000.00	14,285.11
448-4600 Training/conferences - Water	625.00	2,000.00	1,375.00
448-4700 Sludge Removal	22,463.70	65,000.00	42,536.30
448-4910 Permits	20,000.00	21,000.00	1,000.00
448-7400 Capital Improvements	180,459.97	165,000.00	(15,459.97)
448-7410 Capital purchase (UTV)			0.00
<b>TOTAL WATER FACILITIES</b>	<b>1,633,143.59</b>	<b>2,175,477.63</b>	<b>542,334.04</b>

**DEBT SERVICE**

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
471-1110 Penn Vest Water Line	27,620.61	47,603.00	19,982.39
471-1120 Penn Vest Dam	22,862.63	39,442.00	16,579.37
471-1130 Penn Vest Dam	0.00	32,970.00	32,970.00
<b>TOTAL DEBT SERVICE</b>	<b>50,483.24</b>	<b>281,844.50</b>	<b>231,361.26</b>
 <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	4,555.10	7,557.00	3,001.90
472-1130 interest -2021 Loan	6,542.62	10,968.00	4,425.38
472-1120 Penn Vest Dam - Interest	34,153.97	77,000.00	
<b>TOTAL DEBT INTEREST</b>	<b>103,408.16</b>	<b>211,525.00</b>	<b>108,116.84</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	16,122.68	16,247.50	124.82
486-3531 Workers Comp - Fire Department	9,559.00	8,207.50	(1,351.50)
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>77,869.70</b>	<b>85,090.00</b>	<b>7,220.30</b>
 <u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	6,252.96	9,260.07	3,007.11
487-1590 Major Medical (BC/BS)	237,286.91	255,270.00	17,983.09
487-1591 Health Ins. Buy-out/HRA Cont	3,182.50	5,527.50	2,345.00
487-5310 N/U Pension MMO	12,104.28	76,522.80	64,418.52
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>258,826.65</b>	<b>346,580.37</b>	<b>87,753.72</b>
 <u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	6,940.95	6,700.00	(240.95)
488-3110 Meter Replacement Contractor		650,000.00	650,000.00
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>6,940.95</b>	<b>656,700.00</b>	<b>649,759.05</b>
 <b>Total Expenses</b>	 <b>2,856,461.07</b>	 <b>4,347,553.96</b>	 <b>1,491,092.89</b>
 <b>Excess Revenue Over(Under) Expenditures</b>	 <b>(1,113,931.71)</b>	 <b>(1.00)</b>	 <b>(133,940.59)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
<b>Revenues</b>			
<u>SANITATION</u>			
364-3010 Solid Waste User Fees	827,845.37	930,000.00	19,134.20
364-3020 Solid Waste Fees Penalties	237.12	27,500.00	(27,541.69)
364-3030 Solid Waste Bulk Items and Bags	9,978.13	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	3,622.70	8,500.00	(8,039.95)
<b><u>TOTAL SANITATION</u></b>	<b>847,227.56</b>	<b>975,000.00</b>	<b>(24,297.99)</b>
<b>Total Revenues</b>	<b>847,227.56</b>	<b>975,000.00</b>	<b>(24,297.99)</b>
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	56,520.16	117,415.00	113,651.14
426-1610 FICA	3,551.69	7,279.73	7,046.37
426-1630 Medicare	830.63	1,702.52	1,647.94
426-1830 Overtime	1,035.00	500.00	500.00
426-1910 Uniforms	99.99	1,500.00	1,500.00
426-2270 Supplies	2,176.96	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>64,214.43</b>	<b>158,797.25</b>	<b>154,745.45</b>
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	9,175.52	8,500.00	8,500.00
427-4700 Refuse Coll/Disp Contract	620,226.65	800,000.00	724,968.47
427-4710 WM Extra Bags and Tags	5,120.50	7,500.00	7,500.00
<b><u>TOTAL SOLID WASTE</u></b>	<b>634,522.67</b>	<b>816,000.00</b>	<b>740,968.47</b>
<b><u>Total Expenses</u></b>	<b>698,737.10</b>	<b>974,797.25</b>	<b>895,713.92</b>
<u>Excess Revenue Over(Under) Expenditures</u>	<u>148,490.46</u>	<u>202.75</u>	<u>871,415.93</u>

## 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

	215,355.55	95
\$	9,510.00	
Not at this time		

## UTILITIES

### Category

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

### Amount/number

	9/28/2024
\$	916,093.41
\$	955,009.14
\$	564,651.74
\$	922,618.09
\$	828,345.37
\$	273,905.09
	2,057
Not at this time	

YTD	\$	1,884,358.96	Inc. Penalty
YTD	\$	2,839,368.10	

Billed less discount & adj- Plus Penalty