

**MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, SEPTEMBER 17, 2024 – 6 PM**

Ms. Panepinto 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: Carrie Panepinto; Erika Huber; Jane Gagliardo; Paul Shemansky; Edmund Freeborn; Mayor Victor Brozusky; Kelly Lewis, Borough Manager; Solicitor John Prevoznik; Russ Scott, Borough Engineer of RKR Hess, Lee Philips, Director of Public Works; and Danielle Decker, Assistant to Borough Manager

ABSENT: Sonia Wolbert; Layla Richard-Rau, Director of Finance;

Ms. Panepinto called the meeting to order at 6:03 PM and lead in the Pledge of Allegiance.

Report on Executive Session: There was no Executive Session.

Minutes of September 3, Council Regular Meeting: A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve the September 3, 2024 Council Regular Meeting Minutes. The motion passed unanimously.

Minutes of September 10, Council Budget Work Session/Special Meeting Minutes: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the September 10, 2024 Council Budget Work Session/Special Meeting Minutes. The motion passed unanimously.

Public Hearing Postponement: A motion was made by Ms. Gagliardo and seconded by Mr. Freeborn to ratify the postponement of the Public Hearing that was scheduled and advertised for Tuesday, September 17, 2024 at 7:15 PM on the subject of Artificial Turf for the East Stroudsburg University's (ESU's) Application for a new soccer field. The motion passed unanimously.

Mr. Lewis read the request for the postponement by Mr. Long, the East Stroudsburg University's President.

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

East Stroudsburg Community Alliance (ECA) seeking approval on rescheduled event The Fall Fireworks Festival on Saturday, October 26, 2024, starting at 2 PM and ending approximately around 10 PM: A motion was made by Ms. Huber and seconded by Mr. Freeborn to approve waiving all fees, as previously approved for the postponed Big Bang Event. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve the Fall Fireworks Event for Saturday, October 26, 2024, contingent upon proper insurance documents being received. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve ECA's request to close Crystal Street, from Analomink Street to Washington Street, , from Analomink Street to Ridgeway Ave, and Washington Street to Courtland Street on Saturday, October 26, 2024 from 10 AM to 10 PM for the Fall Firework Event. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve the Special Event Open Container Permit for Saturday, October 26, 2024, contingent upon all forms, fees, and proper insurance documents being received. The motion passed unanimously.

Fire Report: distributed via email.

Chief Black gave a brief update on six firefighters going through the course currently and equipment from a state grant was received. Chief Black added that used tools that are battery operated that was purchased from the Relief Association was being delivered tomorrow.

ENGINEER'S ACTION ITEM'S: distributed via email

2024 Community Development Block Grant (CDBG) Funding Applications: A motion was made by Ms. Gagliardo and seconded by Ms. Huber to approve Resolution 18-2024 prepared by the Monroe County Redevelopment Authority authorizing the Monroe County Commissioners to submit the funding application for FY 2024 CDBG funds in the amount of \$126,921.00. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo, to authorize the Borough Engineer to coordinate with the Public Works Department to prepare the documents necessary for the 2024 CDBG Grant Application, at a cost not to exceed \$5,000.00, in accordance with the 2024 Borough Rate Schedule. The motion passed unanimously.

MS4 Annual Report: A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to authorize the Borough Manager to sign and submit the NPDES Municipal Separate Storm Sewer System report upon review with the Engineer, prior to the September 30 deadline. It is noted that PADEP will bill the Borough separately for the Annual Fee to administer this program. The current annual fee charged by PADEP is \$500.00. The motion passed unanimously.

Water Meter Replacement and Upgrade Project: A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to approve Change Order No. 1 to the Core & Main LP Water Meter Material, Software, and Infrastructure Contract, representing a net increase in the amount of \$6,294.80, to supply eight (8) 15.25' long C2 meters in lieu of the originally quoted 17' long R2 meters, as based on CoStars pricing, and as recommended by the Engineer. Upon approval of this Change Order, the amended meter material Contract amount will be \$1,175,498.80, which represents an approximate 0.54% increase to the Contract amount. There is no increase in Contract time associated with this Change Order. The motion passed unanimously.

2025 Water and Sewer Rate Study: A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to accept the proposal from RKR Hess, in an amount not to exceed \$8,600.00, to prepare and timely submit the 2025 Water and Sewer Rate Study, for the Borough's use in adopting the 2025 Rate Schedule. The motion passed unanimously.

REPORTS:

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

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

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

COMMITTEES:

Operations Committee: Ms. Panepinto stated the committee met last week and some of the topics that were covered were Recycling Department and Leaf Collection.

Zoning and Planning Committee (ZAP): No meeting.

Community Relations Committee: A motion was made by Ms. Huber and seconded by Mr. Freeborn to approve America250PA Resolution 16-2024 for the Semi-quincentennial for America as an official partner. The Borough of East Stroudsburg will be listed on the website with all the other municipalities from Pennsylvania, under the County of Monroe who have already joined. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Mr. Freeborn to approve setting the time for Trick or Trick for the Borough of East Stroudsburg on Thursday, October 31, 2024 from 6 PM to 8 PM. The motion passed unanimously.

Correspondence: There was no correspondence.

Mayor Victor Brozusky: Mayor Brozusky inquired about PennDOT doing all the curbs, especially the four on Broad Street all at once and making the roadway very narrow to drive through, especially with school being back in session.

Carrie Panepinto: Ms. Panepinto announced how the painted lines on East Broad Street look nice.

Jane Gagliardo: Ms. Gagliardo gave an update on the Renaming of Sambo Creek Survey from the Zoom meeting she had on it. There were 180 responses to where 95 of them wanted no name change and others gave possible names, such as Lenape, Brushy Mountain, and Johanna Boston. Ms. Gagliardo explained how Smithfield Township wanted to do another survey, Middle Smithfield did not want to do that and added that East Stroudsburg Residents were the ones that casted the most votes for the survey. Ms. Gagliardo went onto explain East Stroudsburg Borough could rename their portion of Sambo Creek and suggested naming it Johanna Boston.

A motion was made by Ms. Gagliardo and seconded by Mr. Freeborn to approve filling out the paperwork to rename the portion of Sambo Creek in East Stroudsburg to Johanna Boston Creek. The motion passed unanimously.

Ms. Gagliardo brought up about the Little League grills being found at the bottom of the creek and the police should be called on the weekends.

Paul Shemansky: Mr. Shemansky expressed the need to have the Zoning and Planning (ZAP) Committee on October 8, 2024.

Mr. Shemansky inquired what happens if a resident refuses to get their water meter replaced and Mr. Scott stated that after notification and still failure to comply that eventually their water would be shut off, until it was replaced.

Ed Freeborn: Nothing to report.

Solicitor's Report: Nothing to report.

Manager's Report:

A motion was made by Mr. Shemansky and seconded by Mr. Freeborn to approve Resolution 16-2024 appointing the Borough Manager as the Chief Administrative Officer (CAO) for the Borough's Non-Uniformed Pension Plans. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve the 2025 Non-Uniformed Defined Contribution MMO in the amount of \$104,502.00. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Mr. Shemansky to approve the 2025 Non-Uniformed Defined Benefit MMO in the amount of \$212,186.00. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve payment of RKR Hess invoices #132105 in the amount of \$3,777.82 and #132130 in the amount of \$105.00 for a total of \$3,882.82 for the Middle Dam Project. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Mr. Shemansky to authorize a drawdown of the 2021 General Obligation (G.O.) Note in the amount of \$3,882.82. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve the application with receipt of \$75.00 application fee for Residential Handicap Parking Zone in proximity to 257 Brodhead Ave, East Stroudsburg, PA 18301 that is subject to any and all standard parking and/or snow emergency regulations in effect for the street. (Currently there is only 2 Residential Handicap Parking Spaces on this block and with this application there would be 3. Ordinance limits it to 4 per one-block section of street). The motion passed unanimously.

Mr. Lewis gave a brief overview of the account receivables. Mr. Lewis thanked Jen, Deb, and Layla for their hard work and explained July 31st to September 16th, 2024 the account receivables went down.

Recycling Outreach: Mr. Lewis explained how he would like to increase East Stroudsburg Borough Recycling Participation from 10% and how the Borough makes money recycling. Mr. Lewis stated that Stroudsburg Borough is currently doing much better in the recycling effort than East Stroudsburg Borough.

Residential Parking Permits: Mr. Lewis reminded and encouraged residents in the high density neighborhoods to get their two-year Residential Parking Permits for \$10.00.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve the East Stroudsburg Fire Department's request to drawdown of the budgeted line item Auxiliary Donation account number 411.210 by \$4,000.00. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo for authorization of East Stroudsburg Fire Department's request for budget line item transfer from account 411-327 (Radio Maintenance) in the amount of \$10,000.00 to 411-250 (Vehicle Maintenance/Supplies) for numerous tire replacements on the apparatus. The motion passed unanimously.

Mr. Lewis announced the upcoming scheduled Budget Work Sessions for the 2025 Budget are Tuesday, October 8, 2024 and Tuesday, November 12, 2024 at 7 PM.

Public Comments – New Business & Non-Agenda Items: Maggie Clare of North Courtland Street explained how another property on North Courtland Street that had turned the property into two apartments has had trash piling up.

Transfers Agenda #240917:

Transfer \$452,540.00 From General Fund PLGIT Account xxxx7047 to:

- ❖ \$300,540.00 Debt Service Fund Account xxxx2334, for municipal debt payment
- ❖ \$32,000.00 General Fund Payroll Account xxxx2376, for payroll
- ❖ \$120,000.00 remains in General Fund Account xxxx2326, for accounts payable.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the Transfer of Funds described in the Transfer Agenda #240917. The motion passed unanimously.

Ratification of Bills Payable: A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve the Warrant List #240917. The motion passed unanimously.

Adjournment:

A motion was made by Mr. Freeborn and seconded by Ms. Huber to adjourn the meeting at 6:49 PM. The motion passed unanimously.

DPW
Active and Future Projects
As of 9.13.24

A. Paving Schedule

1. **East Broad Street:** Curb, ADA ramps and Paving – **Paved 7/12/24 - \$161,416.35 - Waiting on Line Painting**
2. **Elm Street:** Paved – **COMPLETED 7/20/24 - \$86,987.40**
3. **Perry Street:** ADA Ramps and Paving – **COMPLETED 7/31/24 - \$120,721.33**
4. **Pearl Street:** ADA Ramps and Paving – **COMPLETED 7/31/24 - 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 6/21/24 - \$0**
2. **Perry Street:** Two storm water inlets and clean out culvert – **COMPLETED 6/7/24 - \$1,383**

C. Crystal Street to One Way: COMPLETED 6/28/24 - \$1,000

D. Levee Inspection: July 18th DEP COMPLETED 7/18/24 - \$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 and Repairs - **ACTIVELY WORKING ON \$?**

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

1. Water – **COMPLETED by PennDOT**
2. Sanitary Sewer – **COMPLETED by PennDOT**
3. Storm Sewer – **COMPLETED by PennDOT**

J. PennDOT: King Street Railing \$0

K. Lead and Copper Inventory - ACTIVELY WORKING ON 75% 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: 196
3. Completed: 2,046

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 8/30/24 \$88 plus \$88 to replace the stolen one.**

ZONING ACTIVITIES	
AUGUST 26 thru SEPTEMBER 8, 2024	
PHONE CALLS	9
MEETINGS	7
SITE VISITS	2
PERMIT APPLICATION REVIEWS	6
PERMITS	5
CO's	4
PERMITS- SWIMMING POOLS	-
PERMITS - SIGNS	1
NOV's SWIMMING POOLS	-
NOV's SIGNS	-
NOV's	-
PLAN REVIEWS	1
CERTIFICATE OF NON-CONFORMANCE REVIEW	4
CERTIFICATE OF NON-CONFORMANCE ISSUED	3
ORDINANCE REVIEWS	-
PARKING ISSUES	2
VARIANCE PROCESSING	-
RENTAL LICENSE REVIEWS	76
CONDITIONAL USE REVIEWS	1
COURT CITATION HEARINGS	1

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

<u>Account # & Title</u>	<u>Y-T-D</u> <u>8/31/2024</u>	<u>Y-T-D</u> <u>8/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	2,568,679.40	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
TOTAL TAXES	2,640,432.27	2,212,414.57	428,017.70	(0.19)	2,970,884.33	(330,452.06)	0.11
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	121,531.00	99,529.68	22,001.32	(0.22)	160,000.00	(38,469.00)	0.24
310-2000 Earned Income Tax	803,174.04	768,400.73	34,773.31	(0.05)	1,200,000.00	(396,825.96)	0.33
310-5000 Municipal Service Tax	234,717.89	236,079.20	(1,361.31)	0.01	350,000.00	(115,282.11)	0.33
TOTAL ACT 511 TAXES	1,159,422.93	1,104,009.61	55,413.32	(0.05)	1,710,000.00	(550,577.07)	0.32
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	6,071.00	8,234.00	(2,163.00)	0.26	10,000.00	(3,929.00)	0.39
321-6100 Rental License	153,476.00	150,731.50	2,744.50	(0.02)	165,000.00	(11,524.00)	0.07
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
TOTAL LICENSES/PERMITS	221,313.10	211,185.89	10,127.21	(0.05)	282,500.00	(61,186.90)	0.22
<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
TOTAL NON-BUSINESS PERMITS	16,766.50	6,320.00	10,446.50	(1.65)	12,500.00	4,266.50	(0.34)
<u>FINES</u>							
331-1100 Vehicle Code Violations	138,794.24	97,975.74	40,818.50	(0.42)	180,000.00	(41,205.76)	0.23
331-1200 Violation of Zoning Ord & Statutes	23,221.38	12,960.00	10,261.38	(0.79)	25,000.00	(1,778.62)	0.07
331-1210 Vehicle Boot Fines	0.00	50.00	(50.00)	1.00	0.00	0.00	0.00
TOTAL FINES	162,015.62	110,985.74	51,029.88	(0.46)	205,000.00	(42,984.38)	0.21
<u>INTEREST</u>							
TOTAL INTEREST	157,418.40	160,938.97	(3,520.57)	0.02	150,765.00	6,653.40	(0.04)
<u>RENTS</u>							
342-5310 Royalties - Cell Tower	22,536.48	43,910.06	(21,373.58)	0.49	40,000.00	(17,463.52)	0.44
TOTAL RENTS	22,536.48	43,910.06	(21,373.58)	0.49	40,000.00	(17,463.52)	0.44
<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
TOTAL STATE GRANTS	58,066.00	0.00	58,066.00	0.00	1,902,000.00	(1,843,934.00)	0.97
<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
TOTAL STATE SHARED REVENUE	251,896.68	256,020.08	(4,123.40)	0.02	432,165.00	(180,268.32)	0.42
<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)
TOTAL PILOT	8,168.40	6,927.07	1,241.33	(0.18)	5,500.00	2,668.40	(0.49)
<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	17,895.38	76,544.28	(58,648.90)	0.77	50,000.00	(32,104.62)	0.64
361-3310 Building Permits	73,929.18	0.00	73,929.18	0.00	75,000.00	(1,070.82)	0.01
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	55,148.51	23,899.19	31,249.32	(1.31)	25,000.00	30,148.51	(1.21)
361-5000 Codes Office Supplies	0.00	0.70	(0.70)	1.00	0.00	0.00	0.00
TOTAL GENERAL GOVERNMENT	167,302.27	106,177.72	61,124.55	(0.58)	163,000.00	4,302.27	(0.03)
<u>PUBLIC SAFETY</u>							

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

<u>Account # & Title</u>	<u>Y-T-D</u> <u>8/31/2024</u>	<u>Y-T-D</u> <u>8/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
<u>HIGHWAYS & STREETS</u>							
363-2100 Meter Revenue	64,171.71	66,565.85	(2,394.14)	0.04	125,000.00	(60,828.29)	0.49
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
TOTAL HIGHWAYS & STREETS	81,269.77	84,512.07	(3,242.30)	0.04	167,707.00	(86,437.23)	0.52
<u>SANITATION</u>							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	1.00
364-2010 Sewer Rents	886,647.73	868,608.29	18,039.44	(0.02)	1,750,000.00	(863,352.27)	0.49
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	913,286.92	920,175.27	(6,888.35)	0.01	930,000.00	(16,713.08)	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	38,180.67	33,504.99	4,675.68	(0.14)	45,000.00	(6,819.33)	0.15
TOTAL SANITATION	1,888,417.79	1,925,136.28	(36,718.49)	0.02	3,045,022.00	(1,156,604.21)	0.38
<u>GOLF</u>							
<u>PMT FROM WATER CO</u>							
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	45,645.15	37,494.57	8,150.58	(0.22)	35,000.00	10,645.15	(0.30)
378-9300 Sale of Meters & Supplies	0.00	0.00	0.00	0.00	5,000.00	(5,000.00)	1.00
378-9400 Water Dept. Services	0.00	475.00	(475.00)	1.00	1,850.00	(1,850.00)	1.00
TOTAL PMT FROM WATER CO	1,140,218.71	1,081,187.87	59,030.84	(0.05)	2,622,310.00	(1,482,091.29)	0.57
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	1.00
380-1010 Emp Cont Hlth Insr	19,785.50	15,833.82	3,951.68	(0.25)	27,573.01	(7,787.51)	0.28
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
TOTAL MISC. REVENUES	41,145.98	29,085.70	12,060.28	(0.41)	45,573.01	(4,427.03)	0.10
<u>CONTR. FROM PRIVATE</u>							
<u>SALE OF ASSETS</u>							
391-0010 Sale of Assets	0.00	26,650.00	(26,650.00)	1.00	0.00	0.00	0.00
391-0020 Damage to Borough Property	85,014.07	464.54	84,549.53	(182.01)	15,000.00	70,014.07	(4.67)
TOTAL SALE OF ASSETS	85,014.07	27,114.54	57,899.53	(2.14)	15,000.00	70,014.07	(4.67)
<u>TRANSFERS</u>							
392-0350 Transfer from Highway Aid Fund Res	0.00	0.00	0.00	0.00	400,000.00	(400,000.00)	1.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	400,000.00	(400,000.00)	1.00
<u>CAPITAL PROCEEDS</u>							
393-1200 Subsidy Payments	48,456.05	1,935,341.86	(1,886,885.81)	0.97	0.00	48,456.05	0.00
TOTAL CAPITAL PROCEEDS	48,456.05	1,935,341.86	(1,886,885.81)	0.97	0.00	48,456.05	0.00
<u>DIVIDENDS</u>							
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)
TOTAL DIVIDENDS	152,502.53	105,432.79	47,069.74	(0.45)	91,000.00	61,502.53	(0.68)
Total Revenues	8,302,363.55	9,406,700.82	(1,104,337.27)	0.12	14,260,926.34	(5,958,562.79)	0.42

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>8/31/2024</u>	<u>Y-T-D</u> <u>8/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
Expenses							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	9,583.16	9,136.54	(446.62)	(0.05)	15,000.00	5,416.84	0.36
400-1120 Mayor Salary	3,750.03	4,196.70	446.67	0.11	5,000.00	1,249.97	0.25
400-1610 FICA - Legislative	826.64	887.46	60.82	0.07	1,240.00	413.36	0.33
400-1630 Medicare - Legislative	193.28	181.66	(11.62)	(0.06)	290.00	96.72	0.33
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
TOTAL LEGISLATIVE	15,758.11	25,255.82	9,497.71	0.38	28,530.00	12,771.89	0.45
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	110,443.21	89,265.47	(21,177.74)	(0.24)	127,216.00	16,772.79	0.13
401-1220 DPW Director Salary -Admin	62,773.26	0.00	(62,773.26)	0.00	97,850.00	35,076.74	0.36
401-1400 Admin Staff Salary	76,950.37	108,386.51	31,436.14	0.29	144,418.00	67,467.63	0.47
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	10,303.00	16,168.38	5,865.38	0.36	23,001.00	12,698.00	0.55
401-1630 Medicare - Admin	2,412.88	3,384.93	972.05	0.29	5,379.27	2,966.39	0.55
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	14,751.38	6,363.63	(8,387.75)	(1.32)	8,000.00	(6,751.38)	(0.84)
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	5,199.49	12,856.48	7,656.99	0.60	10,000.00	4,800.51	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	4,855.53	5,456.87	601.34	0.11	8,650.00	3,794.47	0.44
401-3250 Postage - Payroll Processing Fee	13,286.54	8,058.51	(5,228.03)	(0.65)	18,500.00	5,213.46	0.28
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	12,172.15	23,442.62	11,270.47	0.48	12,500.00	327.85	0.03
401-4600 Training/Conference - General Government	350.00	4,000.00	3,650.00	0.91	2,500.00	2,150.00	0.86
401-7200 CIP - New Car	0.00	85,401.67	85,401.67	1.00	0.00	0.00	0.00
TOTAL GENERAL GOVT	360,093.90	420,799.29	60,705.39	0.14	498,464.27	138,370.37	0.28
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	26,658.63	0.00	(26,658.63)	0.00	100,000.00	73,341.37	0.73
402-1400 Finance - Staff Salaries	75,438.96	0.00	(75,438.96)	0.00	100,610.00	25,171.04	0.25
402-1610 Fica	6,330.05	0.00	(6,330.05)	0.00	0.00	(6,330.05)	0.00
402-1630 Medicare	1,352.85	0.00	(1,352.85)	0.00	0.00	(1,352.85)	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	29,697.23	22,946.37	(6,750.86)	(0.29)	28,500.00	(1,197.23)	(0.04)
TOTAL FINANCIAL ADMIN	186,240.59	73,452.52	(112,788.07)	(1.54)	328,410.00	142,169.41	0.43
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	5,372.00	5,056.00	(316.00)	(0.06)	8,500.00	3,128.00	0.37
403-1610 FICA	333.03	313.60	(19.43)	(0.06)	527.00	193.97	0.37
403-1630 Medicare	77.86	72.80	(5.06)	(0.07)	123.25	45.39	0.37
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	4,298.55	3,512.01	(786.54)	(0.22)	4,500.00	201.45	0.04
403-3180 Commission Earned Income Tax	12,744.90	11,467.59	(1,277.31)	(0.11)	15,500.00	2,755.10	0.18
403-3190 Commission Deed Transfer Tax	1,922.54	1,990.60	68.06	0.03	1,500.00	(422.54)	(0.28)
TOTAL TAX COLLECTION	30,027.61	26,969.20	(3,058.41)	(0.11)	37,050.25	7,022.64	0.19
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	104,533.71	90,267.65	(14,266.06)	(0.16)	125,000.00	20,466.29	0.16
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)
TOTAL LEGAL SERVICES	558,196.61	227,366.66	(330,829.95)	(1.46)	183,000.00	(375,196.61)	(2.05)
<u>ENGINEERING</u>							

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

<u>Account # & Title</u>	<u>Y-T-D</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		<u>%</u>
	<u>8/31/2024</u>	<u>8/31/2023</u>			<u>12/31/2024</u>	<u>Variance</u>	
408-3130 Engineering	235,670.28	143,239.64	(92,430.64)	(0.65)	175,625.00	(60,045.28)	(0.34)
TOTAL ENGINEERING	235,670.28	143,239.64	(92,430.64)	(0.65)	175,625.00	(60,045.28)	(0.34)
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	329.66	119.62	(210.04)	(1.76)	1,000.00	670.34	0.67
409-3610 Electricity-Mun. Bldg.	7,258.35	7,698.22	439.87	0.06	10,150.00	2,891.65	0.28
409-3620 Electric Annex	1,976.64	2,015.19	38.55	0.02	2,500.00	523.36	0.21
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	12,081.89	8,151.25	(3,930.64)	(0.48)	2,500.00	(9,581.89)	(3.83)
TOTAL MUNICIPAL BUILDING	28,115.38	25,443.03	(2,672.35)	(0.11)	21,900.00	(6,215.38)	(0.28)
<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
TOTAL POLICE	1,962,548.00	1,893,677.36	(68,870.64)	(0.04)	2,943,822.00	981,274.00	0.33
<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	14,596.58	5,053.66	(9,542.92)	(1.89)	7,500.00	(7,096.58)	(0.95)
411-2600 Small Tools/ Equipment	1,255.00	0.00	(1,255.00)	0.00	5,500.00	4,245.00	0.77
411-3210 Telephone - Fire Dept	1,268.42	2,173.86	905.44	0.42	2,500.00	1,231.58	0.49
411-3270 Radio Maintenance	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
411-3620 Electricity	7,290.19	6,401.86	(888.33)	(0.14)	11,500.00	4,209.81	0.37
411-3630 Gas (heat)	261.57	213.46	(48.11)	(0.23)	5,000.00	4,738.43	0.95
411-3730 Equipment Testing	3,807.43	5,435.00	1,627.57	0.30	10,000.00	6,192.57	0.62
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
TOTAL FIRE DEPARTMENT	54,895.04	41,768.12	(13,126.92)	(0.31)	104,424.00	49,528.96	0.47
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	35,558.93	19,246.41	(16,312.52)	(0.85)	30,240.00	(5,318.93)	(0.18)
413-1400 Staff Salary	86,671.61	89,476.58	2,804.97	0.03	194,594.00	107,922.39	0.55
413-1610 FICA - Code Enforcement	7,891.22	5,643.02	(2,248.20)	(0.40)	14,032.71	6,141.49	0.44
413-1630 Medicare - Code Enforcement	1,845.51	1,316.58	(528.93)	(0.40)	3,281.84	1,436.33	0.44
413-1830 Overtime	5,047.04	0.00	(5,047.04)	0.00	1,500.00	(3,547.04)	(2.36)
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	81.99	122.04	40.05	0.33	750.00	668.01	0.89
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	5,295.28	3,140.62	(2,154.66)	(0.69)	4,000.00	(1,295.28)	(0.32)
413-4200 Assoc. Dues/Subscriptions	2,328.26	1,523.29	(804.97)	(0.53)	300.00	(2,028.26)	(6.76)
413-4600 Training/Conference Expense	315.00	0.00	(315.00)	0.00	750.00	435.00	0.58
TOTAL CODE ENFORCEMENT	149,826.90	129,197.01	(20,629.89)	(0.16)	267,948.55	118,121.65	0.44
<u>PLANNING/ZONING</u>							
414-3130 Engineering	7,775.44	0.00	(7,775.44)	0.00	50,000.00	42,224.56	0.84
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	93,570.90	56,005.96	(37,564.94)	(0.67)	75,000.00	(18,570.90)	(0.25)
TOTAL PLANNING/ZONING	101,746.34	58,289.54	(43,456.80)	(0.75)	130,500.00	28,753.66	0.22
<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
TOTAL EMERGENCY SERVICES	49,858.32	42,614.00	(7,244.32)	(0.17)	74,788.00	24,929.68	0.33
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	6,720.82	6,279.71	(441.11)	(0.07)	14,559.00	7,838.18	0.54
421-1610 FICA - Health Dept	416.70	357.78	(58.92)	(0.16)	902.66	485.96	0.54
421-1630 Medicare - Health Dept	97.43	150.68	53.25	0.35	211.11	113.68	0.54
TOTAL HEALTH DEPARTMENT	7,234.95	6,788.17	(446.78)	(0.07)	15,672.77	8,437.82	0.54
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	66,989.62	63,897.78	(3,091.84)	(0.05)	117,415.00	50,425.38	0.43
426-1610 FICA	4,200.79	5,140.82	940.03	0.18	7,279.73	3,078.94	0.42
426-1630 Medicare	982.43	1,198.80	216.37	0.18	1,702.52	720.09	0.42
426-1830 Overtime	1,068.75	0.00	(1,068.75)	0.00	500.00	(568.75)	(1.14)

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>8/31/2024</u>	<u>Y-T-D</u> <u>8/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
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
TOTAL SANITATION	75,518.54	70,946.49	(4,572.05)	(0.06)	158,797.25	83,278.71	0.52
<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
TOTAL SOLID WASTE	634,522.67	587,177.65	(47,345.02)	(0.08)	816,000.00	181,477.33	0.22
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	166,430.48	136,416.98	(30,013.50)	(0.22)	253,172.00	86,741.52	0.34
429-1610 Social Security- Sewer Fund	10,542.93	1,683.12	(8,859.81)	(5.26)	15,774.16	5,231.23	0.33
429-1630 Medicare - Sanitary Sewer	2,465.70	1,369.24	(1,096.46)	(0.80)	3,689.12	1,223.42	0.33
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	10,443.23	17,736.98	7,293.75	0.41	27,000.00	16,556.77	0.61
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	3,347.43	1,579.05	(1,768.38)	(1.12)	2,500.00	(847.43)	(0.34)
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	1,364.01	1,270.87	(93.14)	(0.07)	1,700.00	335.99	0.20
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	10,684.21	2,839.39	(7,844.82)	(2.76)	20,000.00	9,315.79	0.47
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
TOTAL COLLECTION SYSTEM	494,249.91	458,416.21	(35,833.70)	(0.08)	1,186,785.28	692,535.37	0.58
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	47,470.66	46,128.00	(1,342.66)	(0.03)	73,398.00	25,927.34	0.35
430-1300 Salaries & Wages - DPW	277,523.86	241,934.47	(35,589.39)	(0.15)	431,136.00	153,612.14	0.36
430-1610 FICA - Street Dept	20,567.23	17,917.49	(2,649.74)	(0.15)	32,521.12	11,953.89	0.37
430-1630 Medicare - Street Dept	3,489.86	3,681.91	192.05	0.05	7,605.75	4,115.89	0.54
430-1830 Street Department - Overtime	7,270.00	6,929.31	(340.69)	(0.05)	20,000.00	12,730.00	0.64
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)	24,890.98	18,987.76	(5,903.22)	(0.31)	38,000.00	13,109.02	0.34
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	18,801.71	13,471.22	(5,330.49)	(0.40)	15,500.00	(3,301.71)	(0.21)
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
430-3740 Equipment Maint & Repairs - Street Dept	10,920.36	21,934.38	11,014.02	0.50	18,500.00	7,579.64	0.41
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

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>8/31/2024</u>	<u>Y-T-D</u> <u>8/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
430-7410 Equipment Lease Loader 50/25/25	0.00	0.00	0.00	0.00	7,800.00	7,800.00	1.00
430-7420 Equipment Lease (2 Trucks)	0.00	105,824.80	105,824.80	1.00	0.00	0.00	0.00
35/32.5/32.5							
TOTAL STREET DEPARTMENT	539,094.53	519,563.74	(19,530.79)	(0.04)	834,310.87	295,216.34	0.35
<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)
TOTAL STREET CLEANING	21,862.16	4,787.16	(17,075.00)	(3.57)	10,000.00	(11,862.16)	(1.19)
<u>SNOW & 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
TOTAL SNOW/ICE REMOVAL	34,902.48	17,179.29	(17,723.19)	(1.03)	57,000.00	22,097.52	0.39
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	2,898.86	9,475.68	6,576.82	0.69	15,000.00	12,101.14	0.81
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)
TOTAL TRAFFIC SIGNALS	38,533.36	13,363.52	(25,169.84)	(1.88)	20,500.00	(18,033.36)	(0.88)
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	75,976.07	62,582.10	(13,393.97)	(0.21)	95,000.00	19,023.93	0.20
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
TOTAL STREET LIGHTING	76,496.83	63,344.64	(13,152.19)	(0.21)	96,500.00	20,003.17	0.21
<u>STORM SEWERS & 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
TOTAL STORM SEWER	3,479.73	0.00	(3,479.73)	0.00	181,000.00	177,520.27	0.98
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	1,343.85	13,808.34	12,464.49	0.90	0.00	(1,343.85)	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
TOTAL STREET MAINTENANCE	15,021.89	18,063.30	3,041.41	0.17	500,000.00	484,978.11	0.97
<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	47,338.47	22,680.00	(24,658.47)	(1.09)	84,240.00	36,901.53	0.44
445-1610 FICA - Parking	2,986.78	3,618.18	631.40	0.17	5,269.38	2,282.60	0.43
445-1630 Medicare - Parking	686.44	844.03	157.59	0.19	1,232.36	545.92	0.44
445-1830 Overtime	835.08	0.00	(835.08)	0.00	750.00	(85.08)	(0.11)
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	1,290.76	1,019.75	(271.01)	(0.27)	1,500.00	209.24	0.14
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
TOTAL PARKING FACILITIES	72,693.84	42,532.50	(30,161.34)	(0.71)	114,241.74	41,547.90	0.36
<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)
TOTAL FLOOD CONTROL	1,936.37	1,699.15	(237.22)	(0.14)	11,250.00	9,313.63	0.83
<u>WATER</u>							
448-1300 Water Staff Salaries	240,230.32	150,106.64	(90,123.68)	(0.60)	396,848.00	156,617.68	0.39
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
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	16,358.94	8,198.73	(8,160.21)	(1.00)	14,000.00	(2,358.94)	(0.17)
448-2300 Fuel Oil	15,320.76	10,028.80	(5,291.96)	(0.53)	15,000.00	(320.76)	(0.02)
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

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>8/31/2024</u>	<u>Y-T-D</u> <u>8/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
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	14,588.64	3,433.29	(11,155.35)	(3.25)	10,000.00	(4,588.64)	(0.46)
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	1,478.07	2,143.58	665.51	0.31	3,500.00	2,021.93	0.58
448-3610 Electric- WTP, Wells,Dist.	31,622.37	3,947.62	(27,674.75)	(7.01)	60,000.00	28,377.63	0.47
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	17,236.80	20,802.97	3,566.17	0.17	65,000.00	47,763.20	0.73
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
TOTAL WATER FACILITIES	1,588,980.30	1,331,214.24	(257,766.06)	(0.19)	2,175,477.63	586,497.33	0.27
<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)	6,361.31	5,276.47	(1,084.84)	(0.21)	10,000.00	3,638.69	0.36
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
TOTAL RECREATION	147,735.70	148,125.34	389.64	0.00	184,290.00	36,554.30	0.20
<u>DONATIONS</u>							
453-5440 MCCD Stream Gage	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL DONATIONS	0.00	0.00	0.00	0.00	500.00	500.00	1.00
<u>PARKS</u>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	145.82	0.00	(145.82)	0.00	100.00	(45.82)	(0.46)
454-3200 Telephone Expense	1,414.48	927.40	(487.08)	(0.53)	1,850.00	435.52	0.24
454-3610 Electricity	1,322.64	561.81	(760.83)	(1.35)	1,500.00	177.36	0.12
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	2,756.23	2,366.08	(390.15)	(0.16)	5,000.00	2,243.77	0.45
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
TOTAL PARKS	35,394.03	18,395.41	(16,998.62)	(0.92)	50,950.00	15,555.97	0.31
<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
TOTAL SHADE TREES	7,818.00	7,555.84	(262.16)	(0.03)	8,500.00	682.00	0.08
<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
TOTAL ECONOMIC DEVELOPMENT	1,165.00	5,000.63	3,835.63	0.77	6,500.00	5,335.00	0.82
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	0.00	2,700.00	2,700.00	1.00	0.00	0.00	0.00
465-5400 Contribution - ECA	5,000.00	5,000.00	0.00	0.00	10,000.00	5,000.00	0.50
TOTAL DOWNTOWN DISTRICT	5,000.00	7,700.00	2,700.00	0.35	10,000.00	5,000.00	0.50
<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

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<u>Account # & Title</u>	<u>Y-T-D</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		<u>%</u>
	<u>8/31/2024</u>	<u>8/31/2023</u>			<u>12/31/2024</u>	<u>Variance</u>	
471-1100 Principal- 2016 Loan	0.00	0.00	0.00	0.00	462,370.00	462,370.00	1.00
471-1110 Penn Vest Waterline	31,599.98	30,806.12	(793.86)	(0.03)	47,603.00	16,003.02	0.34
471-1120 Penn Vest Dam	26,161.72	25,383.38	(778.34)	(0.03)	39,442.00	13,280.28	0.34
471-1130 ESSA GO 2021	0.00	0.00	0.00	0.00	32,970.00	32,970.00	1.00
TOTAL DEBT SERVICE	57,761.70	56,189.50	(1,572.20)	(0.03)	711,385.00	653,623.30	0.92
<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	5,172.26	5,966.12	793.86	0.13	7,557.00	2,384.74	0.32
472-1120 Penn Vest Dam	7,444.28	8,222.62	778.34	0.09	10,968.00	3,523.72	0.32
472-1130 Interest - 2021 Loan	34,153.97	0.00	(34,153.97)	0.00	77,000.00	42,846.03	0.56
TOTAL DEBT INTEREST	116,227.09	89,506.51	(26,720.58)	(0.30)	233,525.00	117,297.91	0.50
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	0.00	0.00	0.00	0.00	46,750.00	46,750.00	1.00
TOTAL INTER-GOVNMTAL EXPENSES	0.00	0.00	0.00	0.00	46,750.00	46,750.00	1.00
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	150,458.00	138,386.00	(12,072.00)	(0.09)	155,000.00	4,542.00	0.03
486-3530 Workers Comp Insurance	54,337.00	50,293.00	(4,044.00)	(0.08)	48,500.00	(5,837.00)	(0.12)
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)
TOTAL INSURANCE	249,913.00	230,249.00	(19,664.00)	(0.09)	254,000.00	4,087.00	0.02
<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	49,493.04	35,017.27	(14,475.77)	(0.41)	255,076.00	205,582.96	0.81
TOTAL EMPLOYEE BENEFITS	651,308.27	471,822.88	(179,485.39)	(0.38)	1,061,218.00	409,909.73	0.39
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	21,693.73	13,686.27	(8,007.46)	(0.59)	20,000.00	(1,693.73)	(0.08)
488-3110 Meter Replacement Contractor	0.00	0.00	0.00	0.00	650,000.00	650,000.00	1.00
TOTAL EMPLOYER FICA EXPENSES	21,693.73	13,686.27	(8,007.46)	(0.59)	670,000.00	648,306.27	0.97
<u>TRANSFERS</u>							
Total Expenses	8,631,521.16	7,291,379.63	(1,340,141.53)	(0.18)	14,209,615.61	5,578,094.45	0.39
Excess Revenue Over(Under) Expenditures	(329,157.61)	2,115,321.19	(2,444,478.80)	1.16	51,310.73	(380,468.34)	7.41

Lines Over Budget August 31, 2024

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Y-T-D</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
	<u>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
August 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	2,265,725.40	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>
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	121,531.00	160,000.00	(38,469.00)
310-2000 Earned Income Tax	803,174.04	1,200,000.00	(396,825.96)
310-5000 Municipal Service Tax	234,717.89	350,000.00	(115,282.11)
<u>TOTAL ACT 511 TAXES</u>	<u>1,159,422.93</u>	<u>1,710,000.00</u>	<u>(550,577.07)</u>
<u>BUSINESS LICENSES/PERMITS</u>			
321-2000 Health/Restaurant Licenses	6,071.00	10,000.00	(3,929.00)
321-6100 Rental License	140,848.90	165,000.00	(24,151.10)
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>208,686.00</u>	<u>282,500.00</u>	<u>(73,814.00)</u>
<u>NON-BUSINESS PERMITS</u>			
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>
<u>FINES</u>			
331-1100 Vehicle Code Violations	138,794.24	180,000.00	(41,205.76)
331-1200 Violation of Zoning Ord & Statutes	23,221.38	25,000.00	(1,778.62)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	<u>162,015.62</u>	<u>205,000.00</u>	<u>(42,984.38)</u>
<u>INTEREST</u>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	12,906.33	0.00	12,906.33
341-0210 Interest -P.L.G.I.T.	1,460.20	0.00	1,460.20
341-0211 Interest PLGIT Plus	11,368.74	0.00	11,368.74
TOTAL INTEREST	25,735.27	50,000.00	(24,264.73)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
RENTS			
342-4700 Borough Property Rental	0.00	0.00	0.00
342-5310 Royalties - Cell Tower	22,536.48	40,000.00	(17,463.52)
<u>TOTAL RENTS</u>	<u>22,536.48</u>	<u>40,000.00</u>	<u>(17,463.52)</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	17,895.38	50,000.00	(32,104.62)
361-3310 Building Permits	73,929.18	75,000.00	(1,070.82)
361-3320 Resale Inspections	13,892.20	5,000.00	8,892.20
361-3400 Zoning Plan Review	55,148.51	25,000.00	30,148.51
<u>TOTAL GENERAL GOVERNMENT</u>	<u>167,302.27</u>	<u>163,000.00</u>	<u>4,302.27</u>
<u>HIGHWAYS & STREETS</u>			
363-2100 Meter Revenue	64,171.71	125,000.00	(60,828.29)
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
August 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
363-5200 Borough DPW Services	483.00	750.00	(267.00)
TOTAL HIGHWAYS & STREETS	81,269.77	167,707.00	(86,437.23)
 <u>MISCELLANEOUS REVENUES</u>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	6,529.18	9,099.09	(2,569.91)
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)
TOTAL MISC. REVENUES	23,236.15	27,099.09	(3,862.94)
 <u>CONTR. FROM PRIVATE</u>			
SALE OF ASSETS			
391-0020 Damage to Borough Property	85,014.07	15,000.00	70,014.07
TOTAL SALE OF ASSETS	85,014.07	15,000.00	70,014.07
TRANSFERS			
<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
TOTAL DIVIDENDS	152,502.53	91,000.00	61,502.53
 Total Revenues	 4,446,440.26	 5,361,859.30	 (915,419.04)
 Expenses			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	9,583.16	15,000.00	5,416.84
400-1120 Mayor Salary	3,750.06	5,000.00	1,249.94
400-1610 FICA - Legislative	826.64	1,240.00	413.36
400-1630 Medicare - Legislative	193.28	290.00	96.72
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
TOTAL LEGISLATIVE	15,758.14	28,530.00	12,771.86
 <u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	50,182.95	63,608.00	13,425.05

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
401-1220 Director-Public Works	31,386.70	48,925.00	17,538.30
401-1400 Admin Staff Salary	38,475.17	72,209.00	33,733.83
401-1610 FICA - Admin	5,149.62	11,500.50	6,350.88
401-1630 Medicare - Admin	1,206.46	2,689.63	1,483.17
401-1830 Admin - Overtime	160.88	750.00	589.12
401-2100 Office Supplies - Administration	9,242.39	4,000.00	(5,242.39)
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	3,250.29	5,000.00	1,749.71
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	3,101.23	4,325.00	1,223.77
401-3250 Postage - Payroll Processing Fee	7,223.67	9,250.00	2,026.33
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	7,413.75	6,250.00	(1,163.75)
401-4600 Training/Conference - General Government	350.00	1,250.00	900.00
401-7200 CIP - New Car			0.00
TOTAL GENERAL GOVT	182,287.18	249,232.13	66,944.95
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	9,063.93	34,000.00	24,936.07
402-1400 Finance - Staff Salaries	25,649.26	34,207.40	8,558.14
402-1400 Fica	2,152.21		
402-1400 Medicare	503.36		
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	14,502.49	9,690.00	(4,812.49)
TOTAL FINANCIAL ADMIN	63,951.78	111,659.40	47,707.62
<u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	5,372.00	8,500.00	3,128.00
403-1610 FICA - Tax Collector	333.03	527.00	193.97
403-1630 Medicare - Tax Collector	77.86	123.25	45.39

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

<u>Account # & 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	4,298.55	4,500.00	201.45
403-3180 Commission Earned Income Tax	12,744.90	15,500.00	2,755.10
403-3190 Commission Deed Transfer Tax	1,922.54	1,500.00	(422.54)
<u>TOTAL TAX COLLECTION</u>	<u>30,027.61</u>	<u>37,050.25</u>	<u>7,022.64</u>
 <u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	104,533.71	125,000.00	20,466.29
<u>TOTAL LEGAL SERVICES</u>	<u>104,533.71</u>	<u>125,000.00</u>	<u>20,466.29</u>
 <u>ENGINEERING</u>			
408-3130 Engineering Services - Gen Prof Services	107,852.79	25,000.00	(82,852.79)
<u>TOTAL ENGINEERING</u>	<u>107,852.79</u>	<u>25,000.00</u>	<u>(82,852.79)</u>
 MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg	305.88	450.00	144.12
409-3610 Electricity-Mun. Bldg.	4,402.21	4,567.50	165.29
409-3620 Electric Annex	1,323.08	1,125.00	(198.08)
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	7,862.39	1,125.00	(6,737.39)
<u>TOTAL MUNICIPAL BUILDING</u>	<u>17,778.98</u>	<u>9,855.00</u>	<u>(7,923.98)</u>
 <u>POLICE DEPARTMENT</u>			
410-7600 SARP Regional Costs	1,962,548.00	2,943,822.00	981,274.00
<u>TOTAL POLICE</u>	<u>1,962,548.00</u>	<u>2,943,822.00</u>	<u>981,274.00</u>
 <u>FIRE DEPARTMENT</u>			
411-2100 Auxiliary Donation - Fire Dept		15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	14,596.58	7,500.00	(7,096.58)
411-2600 Small Tools/ Equipment	1,255.00	5,500.00	4,245.00
411-3210 Telephone - Fire Dept	1,268.42	2,500.00	1,231.58
411-3270 Radio Maintenance		10,000.00	10,000.00
411-3620 Electricity	7,290.19	11,500.00	4,209.81
411-3630 Gas (heat)	261.57	5,000.00	4,738.43
411-3730 Equipment Testing	3,807.43	10,000.00	6,192.57
411-4200 Building Maintenance- Fire Dept	10,662.94	10,000.00	(662.94)

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

<u>Account # & 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
TOTAL FIRE DEPARTMENT	40,172.88	80,500.00	40,327.12
 <u>CODE ENFORCEMENT</u>			
413-1220 Code Enforcement Office Salary	35,558.93	30,240.00	(5,318.93)
413-1400 Staff Salary	86,671.61	194,594.00	107,922.39
413-1610 FICA - Code Enforcement	7,891.22	14,032.71	6,141.49
413-1630 Medicare - Code Enforcement	1,845.51	3,281.84	1,436.33
413-1830 Overtime	5,047.04	1,500.00	(3,547.04)
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	347.25	2,250.00	1,902.75
413-3150 Software License	1,782.67	8,000.00	6,217.33
413-3400 Advertising Expense	5,295.28	4,000.00	(1,295.28)
413-4200 Assoc. Dues/Subscriptions	2,328.26	300.00	(2,028.26)
413-4600 Training/Conference Expense	315.00	750.00	435.00
413-7400 CAP Purchase			0.00
TOTAL CODE ENFORCEMENT	149,826.90	267,948.55	118,121.65
 <u>PLANNING/ZONING</u>			
414-3130 Legal Services -Engineering	7,775.44	50,000.00	42,224.56
414-3140 Legal Services - Planning/Zoning	400.00	5,500.00	5,100.00
414-4500 Contracted Permitting	93,570.90	75,000.00	(18,570.90)
TOTAL PLANNING/ZONING	101,746.34	130,500.00	28,753.66
 <u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	49,858.32	74,788.00	24,929.68
TOTAL EMERGENCY SERVICES	49,858.32	74,788.00	24,929.68
 <u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	6,720.82	14,559.00	7,838.18
421-1610 FICA - Health Dept	416.70	902.66	485.96
421-1630 Medicare - Health Dept	97.43	211.11	113.68
421-2100 Supplies		0.00	0.00
421-2150 Computer Equipment/Supplies (70/30)		0.00	0.00
TOTAL HEALTH DEPARTMENT	7,234.95	15,672.77	8,437.82

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	16,140.04	24,955.32	8,815.28
430-1300 Salaries & Wages - DPW	94,358.10	146,586.24	52,228.14
430-1610 FICA - Street Dept	6,988.95	11,057.18	4,068.23
430-1630 Medicare - Street Dept	1,638.05	2,585.95	947.90
430-1830 Street Department - Overtime	2,471.82	6,800.00	4,328.18
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)	16,069.46	12,920.00	(3,149.46)
430-2380 Uniforms & Clothing	1,969.33	2,720.00	750.67
430-2500 Vehicle Maint/Repair- Street Dept	12,994.65	5,270.00	(7,724.65)
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	4,871.18	6,290.00	1,418.82
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
TOTAL STREET DEPARTMENT	274,036.43	382,665.69	108,629.26
<u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	21,862.16	10,000.00	712.84
TOTAL STREET CLEANING	21,862.16	10,000.00	712.84
<u>SNOW & ICE REMOVAL</u>			
432-2210 Snow & Ice Removal	4,031.69	2,750.00	(18,072.31)
TOTAL SNOW/ICE REMOVAL	4,031.69	2,750.00	(18,072.31)
<u>TRAFFIC SIGNS/SIGNALS</u>			
433-3720 Misc Supplies- Traffic Signals	11,058.50	2,750.00	2,626.66
TOTAL TRAFFIC SIGNALS	11,058.50	2,750.00	2,626.66

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>STREET LIGHTING</u>			
434-3610 Electric	25,407.84	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
TOTAL STREET LIGHTING	25,928.60	33,613.00	218.89
<u>STORM SEWERS & DRAINS</u>			
436-2450 Materials & Supplies	930.73		425.00
436-3710 Storm Water Project MS4	0.00	175,000.00	97,500.00
TOTAL STORM SEWER	930.73	175,000.00	97,925.00
<u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	447.17	0.00	425.00
438-3720 Street Paving		0.00	425.00
TOTAL STREET MAINTENANCE	447.17	0.00	425.00
<u>PARKING FACILITIES</u>			
445-1300 Parking Enforcement Officer	47,338.47	84,240.00	36,901.53
445-1610 FICA - Parking	2,986.78	5,269.38	2,282.60
445-1630 Medicare - Parking	686.44	1,232.36	545.92
445-1830 Overtime	835.08	750.00	(85.08)
445-1910 Uniforms/Drug Test	504.19	1,500.00	995.81
445-2410 Vehicle Registration/Maintenance	1,290.76	1,500.00	209.24
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
TOTAL PARKING FACILITIES	72,693.84	114,241.74	41,547.90
<u>FLOOD CONTROL</u>			

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
446-3130 Engineering Services		10,500.00	10,500.00
446-3710 Levee Maintenance		0.00	0.00
446-3730 Equipment Maintenance/Repair	1,936.37	750.00	(1,186.37)
TOTAL FLOOD CONTROL	1,936.37	11,250.00	9,313.63
 <u>RECREATION</u>			
452-7400 CAP Parks		6,500.00	6,500.00
TOTAL RECREATION	0.00	6,500.00	6,500.00
 <u>DONATIONS</u>			
453-5440 MCCD Stream Gage	0.00	500.00	500.00
TOTAL DONATIONS	0.00	500.00	500.00
 <u>SHADE TREES</u>			
455-2460 Materials & Supplies	518.00	1,000.00	482.00
455-3720 Maintenance	7,300.00	7,500.00	200.00
455-7200 Shade Tree - New Planting		0.00	0.00
TOTAL SHADE TREES	7,818.00	8,500.00	682.00
 <u>ECONOMIC DEVELOPMENT</u>			
463-3020 IBW Remediation	381.00	1,500.00	1,119.00
463-3100 Comprehensive Plan Implementation	784.00	5,000.00	4,216.00
TOTAL ECONOMIC DEVELOPMENT	1,165.00	6,500.00	5,335.00
 <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
TOTAL DOWNTOWN DISTRICT	5,000.00	10,000.00	5,000.00
 <u>INTER-GOVNMTAL EXPENSES</u>			
481-5200 Firemans Relief Fund		46,570.00	41,500.00
TOTAL INTER-GOVNMTAL EXPENSES	0.00	46,570.00	41,500.00
 <u>INSURANCE</u>			
486-3510 Property-Liability Insurance	44,999.97	51,150.00	6,150.03
486-3530 Workers Comp Insurance	18,113.64	16,005.00	(2,108.64)

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

<u>Account # & 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)
TOTAL INSURANCE	78,193.61	83,820.00	5,626.39
<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	13,877.65	76,552.80	62,675.15
TOTAL EMPLOYEE BENEFITS	129,183.49	342,579.66	213,396.17
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	7,158.95	6,600.00	(558.95)
TOTAL EMPLOYER FICA EXPENSES	7,158.95	6,600.00	(558.95)
Total Expenses	3,475,022.12	5,343,398.19	3,026,012.90
Excess Revenue Over(Under) Expenditures	971,418.14	17,228.00	(281,766.57)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income		50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	4,388.17	0.00	4,388.17
341-0210 Interest Sewer PLGIT	97.61	0.00	97.61
341-0211 Int.-Sewer P Plus	65,110.62	0.00	65,110.62
<u>TOTAL INTEREST</u>	<u>69,596.40</u>	<u>50,000.00</u>	<u>19,596.40</u>
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>0.00</u>	<u>44,715.00</u>	<u>(44,715.00)</u>
SANITATION			
364-1200 Pretreatment Revenues	-	8,000.00	(8,000.00)
364-2010 Sewer Rents	1,305,685.74	1,750,000.00	(444,314.26)
364-2020 Lien Sewer Rents	4,373.00	8,500.00	1,297,185.74
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	38,180.67	45,000.00	(45,000.00)
<u>TOTAL SANITATION</u>	<u>1,375,260.93</u>	<u>2,070,022.00</u>	<u>(694,761.07)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	6,628.16	9,237.00	(2,608.84)
<u>TOTAL MISC. REVENUES</u>	<u>6,628.16</u>	<u>9,237.00</u>	<u>(2,608.84)</u>
<u>Total Revenues</u>	1,451,485.49	2,173,974.00	(3,047,769.48)
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	31,555.13	31,804.00	248.87
401-1220 DPW Director Salary-Sewer	15,693.28	24,462.50	8,769.22
401-1400 Admin Staff Salary	19,237.60	36,104.50	16,866.90

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
401-1610 FICA - Admin	2,576.70	5,750.25	3,173.55
401-1630 Medicare - Admin	603.21	1,344.82	741.61
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	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	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>	89,563.80	124,616.07	35,052.27
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	8,797.35	33,000.00	24,202.65
402-1000 Finance - Staff Salaries	24,894.85	33,201.30	
402-1000 Fica	2,088.92		
402-1000 Medicare	488.53		
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
TOTAL FINANCIAL ADMIN	60,247.74	108,375.30	48,127.56
<u>TAX COLLECTION</u>			
<u>LEGAL SERVICES</u>			
404-3200 Legal Services - WWTP	59,721.96	32,500.00	(27,221.96)
TOTAL LEGAL SERVICES	59,721.96	32,500.00	(27,221.96)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
ENGINEERING			
408-3130 Engineering	56,070.29	50,625.00	(5,445.29)
TOTAL ENGINEERING	56,070.29	50,625.00	(5,445.29)
MUNICIPAL BUILDINGS (70/15/15)			
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)
TOTAL MUNICIPAL BUILDING	5,169.70	6,022.50	852.80
SANITARY SEWER			
429-1400 Sewer Staff Salaries	166,430.48	253,172.00	86,741.52
429-1610 Social Security- Sewer Fund	10,542.93	15,774.16	5,231.23
429-1630 Medicare - Sanitary Sewer	2,465.70	3,689.12	1,223.42
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	10,443.23	27,000.00	16,556.77
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	3,347.43	2,500.00	(847.43)
429-3160 Laboratory Fees	37,891.50	58,500.00	20,608.50
429-3200 Telephone - Sewer	1,364.01	1,700.00	335.99
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	10,684.21	20,000.00	9,315.79
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
August 31, 2024 - Sewer

<u>Account # & 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>494,249.91</u>	<u>1,186,785.28</u>	<u>692,535.37</u>

STREET DEPARTMENT (35/30/30/05)

430-1220 Street Superintendent Salary	15,665.31	24,221.34	8,556.03
430-1300 Salaries & Wages - DPW - Sewer	91,582.88	142,274.88	50,692.00
430-1610 FICA - Street Dept	6,789.14	10,731.97	3,942.83
430-1630 Medicare - Street Dept	261.91	2,509.00	2,247.09
430-1830 Overtime - Street Dept	2,399.09	6,600.00	4,200.91
430-2100 Office Supplies - Street Dept	283.11	330.00	46.89
430-2120 Safety Equipment - Street Dept	0.00	660.00	660.00
430-2150 Computer Equipment/Supplies - Street Dept	0.00	495.00	495.00
430-2160 Office Equipment Maint/Repair- Street Dept	105.43	82.50	(22.93)
430-2300 Vehicle Operation (fuel, oil, fluids)	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	1,723.16	1,320.00	(403.16)
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>131,923.30</u>	<u>225,821.69</u>	<u>93,898.39</u>

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	58,730.01	51,925.00	(6,805.01)
486-3530 Workers Comp Insurance	18,111.68	16,247.50	(1,864.18)
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)
TOTAL INSURANCE	91,860.69	85,090.00	(6,770.69)
<u>EMPLOYEE BENEFITS/INS</u>			
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	13,878.65	76,522.80	62,644.15
TOTAL EMPLOYEE BENEFITS	253,665.67	346,580.37	92,914.70
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	7,267.39	6,700.00	(567.39)
TOTAL EMPLOYER FICA EXPENSES	7,267.39	6,700.00	(567.39)
<u>TRANSFERS</u>			
Total Expenses	1,249,740.45	2,173,116.21	923,375.76
Excess Revenue Over(Under) Expenditures	201,745.04	857.79	(141,745.97)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income		50,000.00	(50,000.00)
341-0110 Interest-Savings	3,770.21	0.00	3,770.21
341-0210 Interest-Water-PLGIT	0.85	0.00	0.85
341-0211 Interest-Water-P Plus	29,068.18	0.00	29,068.18
<u>TOTAL INTEREST</u>	<u>32,839.24</u>	<u>50,000.00</u>	<u>(17,160.76)</u>
STATE GRANT PROGRAM			
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>
STATE SHARED REVENUE			
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>
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	375.00	250.00	125.00
378-2100 Water Rents	1,534,254.04	2,200,000.00	(665,745.96)
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	45,645.15	35,000.00	10,645.15
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>1,661,691.18</u>	<u>2,732,310.00</u>	<u>(1,070,618.82)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	6,628.16	9,237.00	(2,608.84)
380-1070 Misc Income	4653.51		
<u>TOTAL MISC. REVENUES</u>	<u>11,281.67</u>	<u>9,237.00</u>	<u>2,044.67</u>
<u>Total Revenues</u>	<u>1,763,878.09</u>	<u>4,466,262.00</u>	<u>(3,350,011.11)</u>

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	28,705.13	31,804.00	3,098.87
401-1220 DPW Director Salary - Water	15,693.28	24,462.50	8,769.22
401-1400 Admin Staff Salary - Water	19,237.60	36,104.50	16,866.90
401-1610 FICA - Admin	2,576.68	5,750.25	3,173.57
401-1630 Medicare - Admin	603.21	1,344.82	741.61
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
TOTAL GENERAL GOVT	87,972.92	124,616.07	36,643.15
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	8,797.35	33,000.00	24,202.65
402-1400 Finance - Staff salaries	24,894.85	33,201.30	8,306.45
402-1610 Finance - Fica	2088.92		
402-1610 Finance -Medicare	360.96		
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
TOTAL FINANCIAL ADMIN	62,041.07	108,375.30	46,334.23

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>LEGAL SERVICES</u>			
404-3160 Legal Services - WTP	393,940.94	25,500.00	(368,440.94)
TOTAL LEGAL SERVICES	393,940.94	25,500.00	(368,440.94)
<u>ENGINEERING</u>			
408-3130 Engineering	71,747.20	100,000.00	28,252.80
TOTAL ENGINEERING	71,747.20	100,000.00	28,252.80
<u>MUNICIPAL BUILDINGS (70/15/15)</u>			
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)
TOTAL MUNICIPAL BUILDING	5,166.70	6,022.50	855.80
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superintendent Salary	15,665.31	24,221.34	8,556.03
430-1300 Salaries & Wages - DPW - Water	91,582.88	142,274.88	50,692.00
430-1610 FICA - Street Dept	6,789.14	10,731.97	3,942.83
430-1630 Medicare - Street Dept	1,589.90	2,509.90	920.00
430-1830 Overtime - Street Department	2,399.09	6,600.00	4,200.91
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
August 31, 2024 - Water

<u>Account # & 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
TOTAL STREET DEPARTMENT	133,134.80	225,822.59	92,687.79

WATER

448-1300 Water Staff Salaries	240,230.32	396,848.00	156,617.68
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	16,358.94	14,000.00	(2,358.94)
448-2300 Fuel Oil	15,320.76	15,000.00	(320.76)
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	14,588.64	10,000.00	(4,588.64)
448-3160 Laboratory Fees - Water	23,117.45	45,000.00	21,882.55
448-3200 Telephone- Water	1,478.07	3,500.00	2,021.93
448-3610 Electric- WTP, Wells, Dist	31,622.37	60,000.00	28,377.63
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	17,236.80	65,000.00	47,763.20
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
TOTAL WATER FACILITIES	1,659,151.32	2,175,477.63	516,326.31

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
August 31, 2024 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
471-1110 Penn Vest Water Line	31,599.98	47,603.00	16,003.02
471-1120 Penn Vest Dam	26,161.72	39,442.00	13,280.28
471-1130 Penn Vest Dam	0.00	32,970.00	32,970.00
TOTAL DEBT SERVICE	57,761.70	281,844.50	224,082.80
 <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	5,172.26	7,557.00	2,384.74
472-1130 interest -2021 Loan	7,444.28	10,968.00	3,523.72
472-1120 Penn Vest Dam - Interest	34,153.97	77,000.00	
TOTAL DEBT INTEREST	104,926.98	211,525.00	106,598.02
 <u>INSURANCE</u>			
			0.00
486-3510 Property-Liability Insurance	46,728.02	51,925.00	5,196.98
486-3530 Workers Comp Insurance	18,111.68	16,247.50	(1,864.18)
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)
TOTAL INSURANCE	79,858.70	85,090.00	5,231.30
 <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	13,878.65	76,522.80	62,644.15
TOTAL EMPLOYEE BENEFITS	260,601.02	346,580.37	85,979.35
 <u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	7,267.39	6,700.00	(567.39)
488-3110 Meter Replacement Contractor		650,000.00	650,000.00
TOTAL EMPLOYER FICA EXPENSES	7,267.39	656,700.00	649,432.61
 Total Expenses	 2,923,570.74	 4,347,553.96	 1,423,983.22

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
Revenues			
<u>SANITATION</u>			
364-3010 Solid Waste User Fees	828,345.37	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)
<u>TOTAL SANITATION</u>	847,727.56	975,000.00	(24,297.99)
Total Revenues	847,727.56	975,000.00	(24,297.99)
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	66,989.62	117,415.00	113,651.14
426-1610 FICA	4,200.79	7,279.73	7,046.37
426-1630 Medicare	982.43	1,702.52	1,647.94
426-1830 Overtime	1,068.75	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
<u>TOTAL SANITATION</u>	75,518.54	158,797.25	154,745.45
<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
<u>TOTAL SOLID WASTE</u>	634,522.67	816,000.00	740,968.47
<u>Total Expenses</u>	710,041.21	974,797.25	895,713.92
<u>Excess Revenue Over(Under) Expenditures</u>	<u>137,686.35</u>	<u>202.75</u>	<u>871,415.93</u>

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
\$	1,047,499.84
\$	441,164.97
\$	922,618.09
\$	837,761.39
\$	264,489.17
	2,057
	Not at this time

YTD \$ 1,884,358.96 Inc. Penalty

YTD \$ 2,931,858.80

Billed less discount & adj- Plus Penalty

10364-3030