

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

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

**PRESENT IN PERSON:** Sonia Wolbert; Carrie Panepinto; Edmund Freeborn; Erika Huber; Jane Gagliardo; Paul Shemansky; Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; Director of Finance Layla Richard-Rau; Director of Public Works Lee Philips; and Assistant to Borough Manager Danielle Decker.

**ABSENT:** RKR Hess Engineer

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

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

**November 19, 2024 Council Regular Meeting Minutes:** A motion was made by Mr. Shemansky and seconded by Ms. Huber to approve the November 19, 2024 Council Regular Meeting Minutes. The motion passed unanimously.

**November 25, 2024 Council Special Business Meeting Minutes:** A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve the November 25, 2024 Council Special Business Meeting Minutes. The motion passed unanimously.

**Public Comments – Agenda Items:** No comments.

**Treasurer’s Report:**

**Cash and Accounts Receivable Report:** A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to accept the Cash and Accounts Receivable Report as prepared by the Director of Finance. The motion passed unanimously.

**Budget to Actual Report:** A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to accept the Budget to Actual Report as prepared by the Director of Finance and for it to be attached to the minutes. The motion passed unanimously.

**Cash Account Transfer Report:** A motion was made by Ms. Panepinto and seconded by Ms. Huber to approve the Cash Account Transfer Report for December 3, 2024, prepared by the Director of Finance. The motion passed unanimously.

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

**2023 Audit Presentation:** Mr. Lewis announced that we finally received a draft of the 2023 audit. A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to table the 2023 Audit Presentation by Auditor Carl Hogan. The motion passed unanimously.

**Stroud Region Open Space and Recreation Commission (SROSC) Reports:** No reports were received.

**Engineer's Action Items:** No items.

**REPORTS:**

**Public Works:**

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

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

**COMMITTEES:**

**Operations Committee:** There was no meeting. Ms. Wolbert asked for more Zoning and Planning Committee Meetings to discuss the Comprehensive Plan.

**Zoning and Planning Committee (ZAP):** There was no meeting. Ms. Wolbert asked for more Zoning and Planning Committee Meetings to discuss the Comprehensive Plan.

**Community Relations Committee:** Ms. Panepinto gave an update on the fundraiser for the late Mr. Reese with the East Stroudsburg Little League and SROSC being \$14,651, plus \$10,000 that was specified for the building behind the dugout in donations. Ms. Panepinto added the Annual Tree Lighting is on Friday, December 6, 2024 from 6 PM – 8 PM.

**Correspondence:** None

**Mayor Victor Brozusky:** Mayor Brozusky gave kudos to the road crew for taking care of leaves and the pick-ups. Mayor Brozusky reminded the public about if they have any East Stroudsburg University (ESU) students who are being unruly living around them to please call the non-emergency line to the police to report.

**Carrie Panepinto:** Nothing to report.

**Paul Shemansky:** Nothing to report.

**Jane Gagliardo:** Nothing to report.

**Erika Huber:** Nothing to report.

**Edmund Freeborn:** Mr. Freeborn added the DPW workers are amazing, and the police department is stellar.

**Sonia Wolbert:** Ms. Wolbert stated there is a meeting on Thursday with Stroudsburg Borough regarding the homeless.

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

**Manager's Report:**

A motion was made by Ms. Huber and seconded by Ms. Gagliardo to approve payment of RKR Hess Invoice #134984 in the amount of \$1,120.00 for the Middle Dam Project. The motion carried 5-0, with one abstention (Yea: Ms. Gagliardo, Ms. Huber, Ms. Panepinto, Mr. Shemansky, Ms. Wolbert; Abstain: Mr. Freeborn, due to conflict of interest as his son is employed by the structural engineer).

A motion was made by Ms. Panepinto and seconded by Ms. Huber to authorize a drawdown of the 2021 General Obligation (G.O.) Note in the amount of \$1,120.00. The motion carried 5-0, with one abstention (Yea: Ms. Panepinto, Ms. Huber, Ms. Gagliardo, Mr. Shemansky, Ms. Wolbert; Abstain: Mr. Freeborn, due to conflict of interest as his son is employed by the structural engineer who worked on the Middle Dam Project).

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

Margaret Muth of Prospect Street inquired about cardboard being taken for recycling because she explained all the other recycling is being picked up, except her cardboard. Ms. Muth added when she calls the Recycling Center it just rings for there is no machine that picks up. Ms. Muth also inquired about a list of delinquent accounts for residents.

**Ratification of Bills Payable:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve the Warrant List #241203, as presented. The motion passed unanimously.

**Adjournment:**

A motion was made by Ms. Panepinto and seconded by Ms. Huber to adjourn the meeting. The meeting ended at 7:30 PM. The motion passed unanimously.

# MAINTENANCE DEPARTMENT DAILY REPORT

**DATE: 11/11/24 MONDAY**

Holiday

**DATE: 11/12/24 TUESDAY**

Swept streets-Worked up at water plant-Picked Leaves-Put a sign back up-Picked trash on Crystal St & Veterans Memorial-Worked on water leak on King St-Fixed a parking meter-Delivered garbage cans-Fixed Vet banners
<b>1 One Call</b>

**DATE: 11/13/24 WEDNESDAY**

Swept streets-Worked down at the landfill moving the mulch pile-Got the 1-ton dump truck ready for winter
Took two flags down-Picked Leaves-Fixed a water leak
<b>4 One Calls</b>

**DATE: 11/14/24 THURSDAY**

Swept streets-Moved mulch pile-Picked Leaves-Took flags down from bridge-Cleaned up tools from the water leak
Took Peterbilt over to P&S for on spots-Cleaned up leaves around office-Took flags down-Put cold patch in on Perry St from water leak-Installed v-hopper in back of Ford 550-Checked & started all chainsaws

**DATE: 11/15/24 FRIDAY**

Swept streets-Picked Leaves-Moved wood to brush pile so it could be grinded up-Worked on plow-Picked trash
Crystal St & Vets Memorial-Switched flags around at office & Vets Memorial-Took scarecrows down-Picked up Shopping carts
<b>1 One Call</b>

**DATE: 11/16/24 SATURDAY**


**DATE: 11/17/24 SUNDAY**


## Public Works Weekly Report 11/11/24 thru 11/17/24

↓ Task Description	JW	JD	JM	CO	BH	GS	ES	RP	EG	AS	Total
Park Maintenance						3				2	5
Parking Lot Maintenance/Clean up						2				2	4
Levee Maintenance/Dog Waste											0
Shopping Carts						2				2	4
Sign Maintenance						2					2
Street/Stop Light Repair	1		2					1			4
Mowing/Weeding											0
Vehicle Repair								15			15
Shade Tree	1										1
PA 1 Call											0
Waste Water Treatment Plant											0
Waste Water Collection System											0
Storm Water Maintenance/Repair											0
Equipment Repair & Maintenance		12						8			20
Snow/Salt											0
Street Patching/Maintenance/Painting											0
Water Plant						4					4
Water Distribution System	5	14	3		2	1	2	10			37
Leaf/Brush Collection/Tree Trimming			31				32		16	16	95
Pool											0
Parade/Flags/Lights/Wreaths/Events	1								6	7	14
Parking Meters & Parking											0
Street Sweeping & Maintenance				32							32
Recycling					28	6					34
Building Maintenance										3	3
Golf Course											0
Meetings, Paper Work & Training	26										26
Vacation/comp/personal		6							10		16
Holiday	8	8	8	8	8	8	8	8	8	8	80
Sick / Medical Leave						16					16
Fire Calls											0
Meter Reading											0
<b>Cumulative Hours→</b>	<b>42</b>	<b>40</b>	<b>44</b>	<b>40</b>	<b>42</b>	<b>40</b>	<b>42</b>	<b>42</b>	<b>40</b>	<b>40</b>	<b>412</b>

## ZONING ACTIVITIES

PHONE CALLS- 12

MEETINGS- 9

SITE VISITS-3

PERMIT APPLICATION REVIEWS-6

PERMITS- 2

CO'S -

PERMITS SWIMMING POOLS-

PERMITS SIGNS-

NOV'S SWIMMING POOLS-

NOV'S SIGNS-

NOV'S-

PLAN REVIEWS-

CERTIFICATE OF NON CONFORMANCE REVIEW - 1

CERTIFICATE OF NON CONFORMANCE ISSUED-2

ORDINANCE REVIEWS-

PARKING ISSUES-

VARIANCE PROCESSING-

RENTAL LICENSE REVIEWS-

CONDITIONAL USE REVIEWS-

COURT CITATION HEARINGS-

RESALE ZONING CHECKS-7

ZONING HEARING BOARD APPLICATION REVIEWS-1

**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary November 30, 2024**

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>11/30/2024</u>	<u>Y-T-D</u> <u>11/30/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	2,614,033.16	2,175,268.74	438,764.42	0.20	2,845,727.87	(231,694.71)	(0.08)
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	9,150.17	1,661.24	7,488.93	4.51	294.70	8,855.47	30.05
301-4000 Property Tax - Delinquent	104,773.41	100,949.40	3,824.01	0.04	124,371.44	(19,598.03)	(0.16)
<b>TOTAL TAXES</b>	<b>2,727,956.74</b>	<b>2,278,488.36</b>	<b>449,468.38</b>	<b>0.20</b>	<b>2,970,884.33</b>	<b>(242,927.59)</b>	<b>(0.08)</b>
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	164,598.00	132,261.87	32,336.13	0.24	160,000.00	4,598.00	0.03
310-2000 Earned Income Tax	885,704.31	1,021,618.83	(135,914.52)	(0.13)	1,200,000.00	(314,295.69)	(0.26)
310-5000 Municipal Service Tax	253,460.40	307,394.02	(53,933.62)	(0.18)	350,000.00	(96,539.60)	(0.28)
<b>TOTAL ACT 511 TAXES</b>	<b>1,303,762.71</b>	<b>1,461,274.72</b>	<b>(157,512.01)</b>	<b>(0.11)</b>	<b>1,710,000.00</b>	<b>(406,237.29)</b>	<b>(0.24)</b>
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	6,946.00	11,711.50	(4,765.50)	(0.41)	10,000.00	(3,054.00)	(0.31)
321-6100 Rental License	161,003.56	167,539.00	(6,535.44)	(0.04)	165,000.00	(3,996.44)	(0.02)
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	82,458.20	73,744.60	8,713.60	0.12	105,000.00	(22,541.80)	(0.21)
<b>TOTAL LICENSES/PERMITS</b>	<b>250,407.76</b>	<b>252,995.10</b>	<b>(2,587.34)</b>	<b>0.01</b>	<b>282,500.00</b>	<b>(32,092.24)</b>	<b>(0.11)</b>
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	1,550.00	575.00	975.00	1.70	1,500.00	50.00	0.03
322-8200 Street Opening Permits	14,883.00	5,960.00	8,923.00	1.50	9,000.00	5,883.00	0.65
322-9400 Misc Permits	996.00	1,515.00	(519.00)	(0.34)	2,000.00	(1,004.00)	(0.50)
<b>TOTAL NON-BUSINESS PERMITS</b>	<b>17,429.00</b>	<b>8,050.00</b>	<b>9,379.00</b>	<b>1.17</b>	<b>12,500.00</b>	<b>4,929.00</b>	<b>0.39</b>
<u>FINES</u>							
331-1100 Vehicle Code Violations	192,002.36	150,971.21	41,031.15	0.27	180,000.00	12,002.36	0.07
331-1200 Violation of Zoning Ord & Statutes	32,984.47	13,445.29	19,539.18	1.45	25,000.00	7,984.47	0.32
331-1210 Vehicle Boot Fines	0.00	50.00	(50.00)	(1.00)	0.00	0.00	0.00
<b>TOTAL FINES</b>	<b>224,986.83</b>	<b>164,466.50</b>	<b>60,520.33</b>	<b>0.37</b>	<b>205,000.00</b>	<b>19,986.83</b>	<b>0.10</b>
<u>INTEREST</u>							
<b>TOTAL INTEREST</b>	<b>200,849.79</b>	<b>230,886.31</b>	<b>(30,036.52)</b>	<b>(0.13)</b>	<b>150,765.00</b>	<b>50,084.79</b>	<b>0.33</b>
<u>RENTS</u>							
342-5310 Royalties - Cell Tower	25,090.12	51,347.84	(26,257.72)	(0.51)	40,000.00	(14,909.88)	(0.37)
<b>TOTAL RENTS</b>	<b>25,090.12</b>	<b>51,347.84</b>	<b>(26,257.72)</b>	<b>(0.51)</b>	<b>40,000.00</b>	<b>(14,909.88)</b>	<b>(0.37)</b>
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	20,480.53	24,556.29	(4,075.76)	(0.17)	22,000.00	(1,519.47)	0.07
354-1230 PA Small H2O Grant- Brown St	58,066.00	29,876.00	28,190.00	0.94	0.00	58,066.00	0.00
354-1260 American Recovery Funds	0.00	0.00	0.00	0.00	1,880,000.00	(1,880,000.00)	(1.00)
<b>TOTAL STATE GRANTS</b>	<b>78,546.53</b>	<b>54,432.29</b>	<b>24,114.24</b>	<b>0.44</b>	<b>1,902,000.00</b>	<b>(1,823,453.47)</b>	<b>(0.96)</b>
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	244,456.68	246,080.08	(1,623.40)	(0.01)	240,000.00	4,456.68	0.02
355-0030 Turnback Allocation	6,040.00	6,040.00	0.00	0.00	6,040.00	0.00	0.00
355-0100 Public Utility Realty/Bev Tax	3,700.00	7,120.33	(3,420.33)	(0.48)	3,875.00	(175.00)	(0.05)
355-0500 Foreign Cas Ins Pre (Pension Aide)	158,356.41	160,729.84	(2,373.43)	(0.01)	135,500.00	22,856.41	0.17
355-0700 Foreign Fire Ins Premium Tax	49,399.37	49,778.76	(379.39)	(0.01)	46,750.00	2,649.37	0.06
<b>TOTAL STATE SHARED REVENUE</b>	<b>461,952.46</b>	<b>469,749.01</b>	<b>(7,796.55)</b>	<b>(0.02)</b>	<b>432,165.00</b>	<b>29,787.46</b>	<b>0.07</b>
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	10,569.48	6,927.07	3,642.41	0.53	5,500.00	5,069.48	0.92
<b>TOTAL PILOT</b>	<b>10,569.48</b>	<b>6,927.07</b>	<b>3,642.41</b>	<b>0.53</b>	<b>5,500.00</b>	<b>5,069.48</b>	<b>0.92</b>
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	8,373.00	7,049.55	1,323.45	0.19	8,000.00	373.00	0.05
361-3300 Permits - Zoning - Gen Government	42,876.54	108,038.50	(65,161.96)	(0.60)	50,000.00	(7,123.46)	(0.14)
361-3310 Building Permits	109,484.43	0.00	109,484.43	0.00	75,000.00	34,484.43	0.46
361-3320 Resale Inspections	16,752.26	0.00	16,752.26	0.00	5,000.00	11,752.26	2.35
361-3400 Zoning Plan Review	71,930.01	37,013.09	34,916.92	0.94	25,000.00	46,930.01	1.88
361-5000 Codes Office Supplies	0.00	0.70	(0.70)	(1.00)	0.00	0.00	0.00
<b>TOTAL GENERAL GOVERNMENT</b>	<b>249,416.24</b>	<b>152,101.84</b>	<b>97,314.40</b>	<b>0.64</b>	<b>163,000.00</b>	<b>86,416.24</b>	<b>0.53</b>

**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary November 30, 2024**

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>11/30/2024</u>	<u>Y-T-D</u> <u>11/30/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
<u>PUBLIC SAFETY</u>							
<u>HIGHWAYS &amp; STREETS</u>							
363-2100 Meter Revenue	79,406.69	94,979.30	(15,572.61)	(0.16)	125,000.00	(45,593.31)	(0.36)
363-2200 Parking Permits	18,627.06	17,368.62	1,258.44	0.07	20,000.00	(1,372.94)	(0.07)
363-2210 Residential Parking Permit	2,875.00	4,740.00	(1,865.00)	(0.39)	525.00	2,350.00	4.48
363-2300 Meter Bags	223.00	1,807.60	(1,584.60)	(0.88)	850.00	(627.00)	(0.74)
363-5100 PennDOT Snow Removal	25,066.23	0.00	25,066.23	0.00	20,582.00	4,484.23	0.22
363-5200 Borough DPW Services	533.00	455.00	78.00	0.17	750.00	(217.00)	(0.29)
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>126,730.98</b>	<b>119,350.52</b>	<b>7,380.46</b>	<b>0.06</b>	<b>167,707.00</b>	<b>(40,976.02)</b>	<b>(0.24)</b>
<u>SANITATION</u>							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	(1.00)
364-2010 Sewer Rents	1,340,467.63	1,308,176.82	32,290.81	0.02	1,750,000.00	(409,532.37)	(0.23)
364-2020 Lien Sewer Rents	4,710.88	13,196.02	(8,485.14)	(0.64)	8,500.00	(3,789.12)	(0.45)
364-3010 Solid Waste User Fees	914,865.59	904,017.61	10,847.98	0.01	930,000.00	(15,134.41)	(0.02)
364-3020 Solid Waste Fees Penalties	20,600.71	20,008.04	592.67	0.03	27,500.00	(6,899.29)	(0.25)
364-3030 Solid Waste Bulk Items and Bags	12,430.68	16,066.90	(3,636.22)	(0.23)	7,500.00	4,930.68	0.66
364-3150 Lien Rents Solid Waste	9,865.70	18,074.55	(8,208.85)	(0.45)	1,500.00	8,365.70	5.58
364-3160 Lien Interest & Cost	10,190.73	9,788.74	401.99	0.04	8,500.00	1,690.73	(0.20)
364-6010 Stroud SA Rentals	30,722.24	32,109.92	(1,387.68)	(0.04)	32,500.00	(1,777.76)	(0.05)
364-7010 Smithfield SA Rentals	107,028.54	108,941.04	(1,912.50)	(0.02)	145,000.00	(37,971.46)	(0.26)
364-9000 EDU Connection Fees	28,432.00	68,117.78	(39,685.78)	(0.58)	63,522.00	(35,090.00)	(0.55)
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	(1.00)
364-9200 Penalties	51,258.40	44,784.23	6,474.17	0.14	45,000.00	6,258.40	0.14
<b>TOTAL SANITATION</b>	<b>2,530,573.10</b>	<b>2,543,281.65</b>	<b>(12,708.55)</b>	<b>(0.01)</b>	<b>3,045,022.00</b>	<b>(514,448.90)</b>	<b>(0.17)</b>
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	675.00	1,800.00	(1,125.00)	(0.63)	250.00	425.00	1.70
378-2100 Water Rents	1,545,158.88	1,534,534.20	10,624.68	0.01	2,200,000.00	(654,841.12)	(0.30)
378-2110 Lien Rents	486.54	14,324.21	(13,837.67)	(0.97)	200,000.00	(199,513.46)	(1.00)
378-2120 Lien Costs & Interest	8,501.56	4,194.13	4,307.43	1.03	2,000.00	6,501.56	3.25
378-2130 Hydrant Fees	(165.00)	0.00	(165.00)	0.00	0.00	(165.00)	0.00
378-4300 Water Sales Bulk	93,858.27	94,379.32	(521.05)	(0.01)	110,000.00	(16,141.73)	(0.15)
378-9000 EDU Connection Fees	22,405.50	21,325.89	1,079.61	0.05	68,210.00	(45,804.50)	(0.67)
378-9200 Penalties	61,428.57	51,504.86	9,923.71	0.19	35,000.00	26,428.57	0.76
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	1,702.79	(1,702.79)	(1.00)	1,850.00	(1,850.00)	(1.00)
<b>TOTAL PMT FROM WATER CO</b>	<b>1,732,349.32</b>	<b>1,723,765.40</b>	<b>8,583.92</b>	<b>(0.01)</b>	<b>2,622,310.00</b>	<b>(889,960.68)</b>	<b>(0.34)</b>
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	29,644.03	21,948.46	7,695.57	0.35	27,573.01	2,071.02	0.08
380-1070 Miscellaneous Income	20,372.93	18,314.20	2,058.73	0.11	5,000.00	15,372.93	3.07
380-5100 Shopping Cart Fees	3,250.00	1,035.00	2,215.00	2.14	4,000.00	(750.00)	(0.19)
<b>TOTAL MISC. REVENUES</b>	<b>53,266.96</b>	<b>41,297.66</b>	<b>11,969.30</b>	<b>0.29</b>	<b>45,573.01</b>	<b>7,693.95</b>	<b>0.17</b>
<u>CONTR. FROM PRIVATE</u>							
387-0140 Shade Tree Contributions	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00	0.00
<b>TOTAL CONTR PRIVATE</b>	<b>1,200.00</b>	<b>0.00</b>	<b>1,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,200.00</b>	<b>0.00</b>
<u>SALE OF ASSETS</u>							
391-0010 Sale of Assets	0.00	52,550.00	(52,550.00)	(1.00)	0.00	0.00	0.00
391-0020 Damage to Borough Property	85,014.07	464.54	84,549.53	182.01	15,000.00	70,014.07	4.67
<b>TOTAL SALE OF ASSETS</b>	<b>85,014.07</b>	<b>53,014.54</b>	<b>31,999.53</b>	<b>0.60</b>	<b>15,000.00</b>	<b>70,014.07</b>	<b>4.67</b>
<u>TRANSFERS</u>							
392-0350 Transfer from Highway Aid Fund Res	0.00	0.00	0.00	0.00	400,000.00	(400,000.00)	1.00
<b>TOTAL TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>(400,000.00)</b>	<b>1.00</b>
<u>CAPITAL PROCEEDS</u>							
393-1200 Subsidy Payments	257,082.68	1,944,559.25	(1,687,476.57)	(0.87)	0.00	257,082.68	0.00
<b>TOTAL CAPITAL PROCEEDS</b>	<b>257,082.68</b>	<b>1,944,559.25</b>	<b>(1,687,476.57)</b>	<b>(0.87)</b>	<b>0.00</b>	<b>257,082.68</b>	<b>0.00</b>

**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary November 30, 2024**

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>11/30/2024</u>	<u>Y-T-D</u> <u>11/30/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
<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	0.09
<b>TOTAL DIVIDENDS</b>	<b>152,502.53</b>	<b>105,432.79</b>	<b>47,069.74</b>	<b>0.45</b>	<b>91,000.00</b>	<b>61,502.53</b>	<b>0.68</b>
<b>Total Revenues</b>	<b>10,489,687.30</b>	<b>11,661,420.85</b>	<b>(1,171,733.55)</b>	<b>(0.10)</b>	<b>14,260,926.34</b>	<b>(3,771,239.04)</b>	<b>(0.26)</b>
<b>Expenses</b>							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	13,333.10	12,469.78	(863.32)	(0.07)	15,000.00	1,666.90	0.11
400-1120 Mayor Salary	5,000.04	5,863.38	863.34	0.15	5,000.00	(0.04)	0.00
400-1610 FICA - Legislative	1,136.63	1,305.37	168.74	0.13	1,240.00	103.37	0.08
400-1630 Medicare - Legislative	265.76	263.77	(1.99)	(0.01)	290.00	24.24	0.08
400-3110 Training/Conferences	100.00	0.00	(100.00)	0.00	2,000.00	1,900.00	0.95
400-3210 Dues/Subscriptions	1,641.00	11,189.46	9,548.46	0.85	4,500.00	2,859.00	0.64
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
<b>TOTAL LEGISLATIVE</b>	<b>21,476.53</b>	<b>31,091.76</b>	<b>9,615.23</b>	<b>0.31</b>	<b>28,530.00</b>	<b>7,053.47</b>	<b>0.25</b>
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	143,020.16	152,635.31	9,615.15	0.06	127,216.00	(15,804.16)	(0.12)
401-1220 DPW Director Salary -Admin	85,354.14	14,614.00	(70,740.14)	(4.84)	97,850.00	12,495.86	0.13
401-1400 Admin Staff Salary	112,331.43	156,112.40	43,780.97	0.28	144,418.00	32,086.57	0.22
401-1410 Utility Billing Coordinator	0.00	40,400.00	40,400.00	1.00	0.00	0.00	0.00
401-1610 FICA - Admin	15,958.17	23,876.19	7,918.02	0.33	23,001.00	7,042.83	0.31
401-1630 Medicare - Admin	3,725.68	4,916.09	1,190.41	0.24	5,379.27	1,653.59	0.31
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	17,675.31	11,596.42	(6,078.89)	(0.52)	8,000.00	(9,675.31)	(1.21)
401-2130 Office Equipment/Furniture	3,224.35	6,926.75	3,702.40	0.53	1,000.00	(2,224.35)	(2.22)
401-2140 IT Expenses	34,289.51	27,245.46	(7,044.05)	(0.26)	16,500.00	(17,789.51)	(1.08)
401-2150 Computer Equipment/Supplies-Gen Government	21,854.97	16,232.49	(5,622.48)	(0.35)	10,000.00	(11,854.97)	(1.19)
401-2160 Equipment Maintenance	1,075.96	1,310.50	234.54	0.18	2,750.00	1,674.04	0.61
401-2300 Vehicle Expense	135.48	253.93	118.45	0.47	1,500.00	1,364.52	0.91
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	6,582.52	7,674.76	1,092.24	0.14	8,650.00	2,067.48	0.24
401-3250 Postage - Payroll Processing Fee	20,021.19	13,478.03	(6,543.16)	(0.49)	18,500.00	(1,521.19)	(0.08)
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	10,248.35	3,855.14	(6,393.21)	(1.66)	5,500.00	(4,748.35)	(0.86)
401-4200 Association Dues/Subscriptions	14,320.69	25,510.62	11,189.93	0.44	12,500.00	(1,820.69)	(0.15)
401-4600 Training/Conference - General Government	850.00	4,395.00	3,545.00	0.81	2,500.00	1,650.00	0.66
401-7200 CIP - New Car	0.00	103,119.01	103,119.01	1.00	0.00	0.00	0.00
<b>TOTAL GENERAL GOVT</b>	<b>496,823.67</b>	<b>619,762.10</b>	<b>122,938.43</b>	<b>0.20</b>	<b>498,464.27</b>	<b>1,640.60</b>	<b>0.00</b>
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	49,735.53	0.00	(49,735.53)	0.00	100,000.00	50,264.47	0.50
402-1400 Finance - Staff Salaries	101,113.23	0.00	(101,113.23)	0.00	100,610.00	(503.23)	(0.01)
402-1610 Fica	9,366.51	0.00	(9,366.51)	0.00	0.00	(9,366.51)	0.00
402-1630 Medicare	1,761.09	0.00	(1,761.09)	0.00	0.00	(1,761.09)	0.00
402-1830 Finance Staff Salaries - Overtime	224.27	0.00	(224.27)	0.00	0.00	(224.27)	0.00
402-3100 Trustee Chg Bond Payment	10,861.00	4,236.00	(6,625.00)	(1.56)	10,000.00	(861.00)	(0.09)
402-3110 Audit Services	17,500.00	45,130.00	27,630.00	0.61	48,800.00	31,300.00	0.64
402-3120 Accounting Services	6,125.20	3,810.00	(2,315.20)	(0.61)	6,500.00	374.80	0.06
402-3160 Billing Software	36,314.99	18,310.15	(18,004.84)	(0.98)	22,500.00	(13,814.99)	(0.61)
402-3170 Accounting Software	9,094.94	6,766.00	(2,328.94)	(0.34)	11,500.00	2,405.06	0.21
402-3210 Credit Card Fees	30,358.94	31,754.36	1,395.42	0.04	28,500.00	(1,858.94)	(0.07)
<b>TOTAL FINANCIAL ADMIN</b>	<b>272,455.70</b>	<b>110,006.51</b>	<b>(162,449.19)</b>	<b>(1.48)</b>	<b>328,410.00</b>	<b>55,954.30</b>	<b>0.17</b>

**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary November 30, 2024**

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>11/30/2024</u>	<u>Y-T-D</u> <u>11/30/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	7,268.00	7,268.00	0.00	0.00	8,500.00	1,232.00	0.14
403-1610 FICA	450.57	431.20	(19.37)	(0.04)	527.00	76.43	0.15
403-1630 Medicare	105.34	100.10	(5.24)	(0.05)	123.25	17.91	0.15
403-2100 Materials & Supplies	1,731.98	1,705.76	(26.22)	(0.02)	3,200.00	1,468.02	0.46
403-3150 Commissions Del. RE Taxes	5,055.10	5,621.15	566.05	0.10	3,200.00	(1,855.10)	(0.58)
403-3170 Commission Local Ser. Tax	4,581.91	4,610.71	28.80	0.01	4,500.00	(81.91)	(0.02)
403-3180 Commission Earned Income Tax	13,981.89	15,116.44	1,134.55	0.08	15,500.00	1,518.11	0.10
403-3190 Commission Deed Transfer Tax	2,783.88	2,645.25	(138.63)	(0.05)	1,500.00	(1,283.88)	(0.86)
<b>TOTAL TAX COLLECTION</b>	<b>35,958.67</b>	<b>37,498.61</b>	<b>1,539.94</b>	<b>0.04</b>	<b>37,050.25</b>	<b>1,091.58</b>	<b>0.03</b>
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	137,574.53	106,219.73	(31,354.80)	(0.30)	125,000.00	(12,574.53)	(0.10)
404-3160 Legal Services - WTP	469,773.72	121,486.68	(348,287.04)	(2.87)	25,500.00	(444,273.72)	(17.42)
404-3200 Legal Services - WWTP	100,911.39	50,156.86	(50,754.53)	(1.01)	32,500.00	(68,411.39)	(2.10)
<b>TOTAL LEGAL SERVICES</b>	<b>708,259.64</b>	<b>277,863.27</b>	<b>(430,396.37)</b>	<b>(1.55)</b>	<b>183,000.00</b>	<b>(525,259.64)</b>	<b>(2.87)</b>
<u>ENGINEERING</u>							
408-3130 Engineering	295,471.40	210,349.58	(85,121.82)	(0.40)	175,625.00	(119,846.40)	(0.68)
<b>TOTAL ENGINEERING</b>	<b>295,471.40</b>	<b>210,349.58</b>	<b>(85,121.82)</b>	<b>(0.40)</b>	<b>175,625.00</b>	<b>(119,846.40)</b>	<b>(0.68)</b>
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	438.36	119.62	(318.74)	(2.66)	1,000.00	561.64	0.56
409-3610 Electricity-Mun. Bldg.	8,295.62	9,351.96	1,056.34	0.11	10,150.00	1,854.38	0.18
409-3620 Electric Annex	2,360.79	2,704.09	343.30	0.13	2,500.00	139.21	0.06
409-3640 Gas (heat) - Annex	3,638.70	1,752.41	(1,886.29)	(1.08)	2,250.00	(1,388.70)	(0.62)
409-3730 Maintenance & Repair Annex	4,183.90	9,511.80	5,327.90	0.56	3,500.00	(683.90)	(0.20)
409-3740 Maintenance & Repairs	14,037.43	10,962.07	(3,075.36)	(0.28)	2,500.00	(11,537.43)	(4.61)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>32,954.80</b>	<b>34,401.95</b>	<b>1,447.15</b>	<b>0.04</b>	<b>21,900.00</b>	<b>(11,054.80)</b>	<b>(0.50)</b>
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	2,698,503.50	2,603,806.37	(94,697.13)	(0.04)	2,943,822.00	245,318.50	0.08
<b>TOTAL POLICE</b>	<b>2,698,503.50</b>	<b>2,603,806.37</b>	<b>(94,697.13)</b>	<b>(0.04)</b>	<b>2,943,822.00</b>	<b>245,318.50</b>	<b>0.08</b>
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	8,000.00	3,300.00	(4,700.00)	(1.42)	8,000.00	0.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	33,096.28	6,275.29	(26,820.99)	(4.27)	33,000.00	(96.28)	0.00
411-2600 Small Tools/ Equipment	1,255.00	470.00	(785.00)	(1.67)	1,500.00	245.00	0.16
411-3210 Telephone - Fire Dept	1,392.88	3,048.41	1,655.53	0.54	2,500.00	1,107.12	0.44
411-3620 Electricity	8,954.97	8,975.25	20.28	0.00	11,500.00	2,545.03	0.22
411-3630 Gas (heat)	322.05	336.06	14.01	0.04	500.00	177.95	0.36
411-3730 Equipment Testing	6,436.83	6,266.60	(170.23)	(0.03)	10,000.00	3,563.17	0.36
411-4200 Building Maintenance- Fire Dept	12,261.92	6,861.05	(5,400.87)	(0.79)	10,000.00	(2,261.92)	(0.23)
411-4600 Contracted Services	1,530.75	0.00	(1,530.75)	0.00	2,500.00	969.25	0.39
411-5300 Contribution	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
411-7400 Pumper Lease	20,242.97	20,242.97	0.00	0.00	23,924.00	3,681.03	0.15
<b>TOTAL FIRE DEPARTMENT</b>	<b>93,493.65</b>	<b>55,775.63</b>	<b>(37,718.02)</b>	<b>(0.68)</b>	<b>104,424.00</b>	<b>10,930.35</b>	<b>0.10</b>
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	47,097.41	30,611.93	(16,485.48)	(0.54)	30,240.00	(16,857.41)	(0.56)
413-1400 Staff Salary	113,268.77	131,034.87	17,766.10	0.14	194,594.00	81,325.23	0.42
413-1610 FICA - Code Enforcement	10,278.09	8,207.29	(2,070.80)	(0.25)	14,032.71	3,754.62	0.27
413-1630 Medicare - Code Enforcement	2,403.73	1,914.84	(488.89)	(0.26)	3,281.84	878.11	0.27
413-1830 Overtime	5,409.30	0.00	(5,409.30)	0.00	1,500.00	(3,909.30)	(2.61)
413-2100 Materials & Supplies - Codes	3,891.65	2,540.93	(1,350.72)	(0.53)	4,000.00	108.35	0.03
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	36.79	0.00	(36.79)	0.00	3,000.00	2,963.21	0.99
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	136.65	122.04	(14.61)	(0.12)	750.00	613.35	0.82
413-3150 Software License	3,632.67	7,514.00	3,881.33	0.52	8,000.00	4,367.33	0.55
413-3400 Advertising Expense	5,624.07	4,021.56	(1,602.51)	(0.40)	4,000.00	(1,624.07)	(0.41)
413-4200 Assoc. Dues/Subscriptions	2,530.53	1,905.66	(624.87)	(0.33)	300.00	(2,230.53)	(7.44)
413-4600 Training/Conference Expense	315.00	25.00	(290.00)	(11.60)	750.00	435.00	0.58
<b>TOTAL CODE ENFORCEMENT</b>	<b>194,889.92</b>	<b>190,116.44</b>	<b>(4,773.48)</b>	<b>(0.03)</b>	<b>267,948.55</b>	<b>73,058.63</b>	<b>0.27</b>

**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary November 30, 2024**

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>11/30/2024</u>	<u>Y-T-D</u> <u>11/30/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
<u>PLANNING/ZONING</u>							
414-3130 Engineering	12,965.44	19,282.08	6,316.64	0.33	50,000.00	37,034.56	0.74
414-3140 Legal Services - Planning/Zoning	1,057.70	2,283.58	1,225.88	0.54	5,500.00	4,442.30	0.81
414-4500 Contracted Permitting	152,511.41	87,515.51	(64,995.90)	(0.74)	75,000.00	(77,511.41)	(1.03)
<b>TOTAL PLANNING/ZONING</b>	<b>166,534.55</b>	<b>109,081.17</b>	<b>(57,453.38)</b>	<b>(0.53)</b>	<b>130,500.00</b>	<b>(36,034.55)</b>	<b>(0.28)</b>
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	68,555.19	58,594.25	(9,960.94)	(0.17)	74,788.00	6,232.81	0.08
<b>TOTAL EMERGENCY SERVICES</b>	<b>68,555.19</b>	<b>58,594.25</b>	<b>(9,960.94)</b>	<b>(0.17)</b>	<b>74,788.00</b>	<b>6,232.81</b>	<b>0.08</b>
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	9,472.47	10,015.52	543.05	0.05	14,559.00	5,086.53	0.35
421-1610 FICA - Health Dept	587.30	524.13	(63.17)	(0.12)	902.66	315.36	0.35
421-1630 Medicare - Health Dept	137.34	217.86	80.52	0.37	211.11	73.77	0.35
<b>TOTAL HEALTH DEPARTMENT</b>	<b>10,197.11</b>	<b>10,757.51</b>	<b>560.40</b>	<b>0.05</b>	<b>15,672.77</b>	<b>5,475.66</b>	<b>0.35</b>
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	98,689.75	96,102.26	(2,587.49)	(0.03)	117,415.00	18,725.25	0.16
426-1610 FICA	6,166.20	7,476.88	1,310.68	0.18	7,279.73	1,113.53	0.15
426-1630 Medicare	1,442.08	1,743.54	301.46	0.17	1,702.52	260.44	0.15
426-1830 Overtime	1,103.25	0.00	(1,103.25)	0.00	500.00	(603.25)	(1.21)
426-1910 Uniforms	99.99	0.00	(99.99)	0.00	1,500.00	1,400.01	0.93
426-2270 Supplies	2,485.08	896.54	(1,588.54)	(1.77)	400.00	(2,085.08)	(5.21)
426-2500 Recycling Grant to Twin Boros	20,480.53	24,556.29	4,075.76	0.17	30,000.00	9,519.47	0.32
<b>TOTAL SANITATION</b>	<b>130,466.88</b>	<b>130,775.51</b>	<b>308.63</b>	<b>0.00</b>	<b>158,797.25</b>	<b>28,330.37</b>	<b>0.18</b>
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	9,175.52	9,896.02	720.50	0.07	8,500.00	(675.52)	(0.08)
427-4700 Refuse Coll/Disp Contract	851,135.29	797,345.78	(53,789.51)	(0.07)	800,000.00	(51,135.29)	(0.06)
427-4710 WM Extra Bags and Tags	8,151.50	10,829.00	2,677.50	0.25	7,500.00	(651.50)	(0.09)
<b>TOTAL SOLID WASTE</b>	<b>868,462.31</b>	<b>818,070.80</b>	<b>(50,391.51)</b>	<b>(0.06)</b>	<b>816,000.00</b>	<b>(52,462.31)</b>	<b>(0.06)</b>
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	233,386.48	193,659.78	(39,726.70)	(0.21)	253,172.00	19,785.52	0.08
429-1610 Social Security- Sewer Fund	14,708.71	1,680.33	(13,028.38)	(7.75)	15,774.16	1,065.45	0.07
429-1630 Medicare - Sanitary Sewer	3,439.96	2,018.53	(1,421.43)	(0.70)	3,689.12	249.16	0.07
429-1830 Sewer Overtime	3,841.04	4,475.73	634.69	0.14	3,750.00	(91.04)	(0.02)
429-2100 Office Supplies	2,716.45	1,328.06	(1,388.39)	(1.05)	3,000.00	283.55	0.09
429-2110 Chemicals	35,418.21	52,428.74	17,010.53	0.32	55,000.00	19,581.79	0.36
429-2150 Computer Equip & Supplies	64.25	1,394.44	1,330.19	0.95	1,000.00	935.75	0.94
429-2200 Materials & Supplies- WWTP	8,647.51	6,598.94	(2,048.57)	(0.31)	9,000.00	352.49	0.04
429-2300 Fuel Oil	12,716.34	18,763.45	6,047.11	0.32	27,000.00	14,283.66	0.53
429-2310 Vehicle Operation	61.32	41.98	(19.34)	(0.46)	1,200.00	1,138.68	0.95
429-2380 Uniforms	157.00	536.92	379.92	0.71	2,000.00	1,843.00	0.92
429-2600 Small Tools/Minor Equipment	4,933.74	1,579.05	(3,354.69)	(2.12)	5,000.00	66.26	0.01
429-3160 Laboratory Fees	52,597.75	54,351.50	1,753.75	0.03	58,500.00	5,902.25	0.10
429-3200 Telephone - Sewer	2,824.58	1,746.36	(1,078.22)	(0.62)	1,700.00	(1,124.58)	(0.66)
429-3610 Electric - Sewer	77,767.40	70,200.64	(7,566.76)	(0.11)	78,500.00	732.60	0.01
429-3700 Pump Station Maint & Repair	1,583.89	3,106.15	1,522.26	0.49	12,500.00	10,916.11	0.87
429-3710 WWTP Maint & Repairs	24,794.72	18,538.46	(6,256.26)	(0.34)	20,000.00	(4,794.72)	(0.24)
429-3720 Collection System Maintenance	18,358.50	4,438.54	(13,919.96)	(3.14)	20,000.00	1,641.50	0.08
429-3730 WWTP Building-Maint & Repair	5,150.94	6,233.16	1,082.22	0.17	10,000.00	4,849.06	0.48
429-3740 Equipment Maintenance Collections	6,028.39	6,632.85	604.46	0.09	11,100.00	5,071.61	0.46
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	7,543.05	4,606.00	(2,937.05)	(0.64)	8,000.00	456.95	0.06
429-4500 Contracted Line Maintenance	432.00	19,375.81	18,943.81	0.98	85,500.00	85,068.00	0.99
429-4600 Training - Sanitary Sewer	668.10	90.00	(578.10)	(6.42)	2,000.00	1,331.90	0.67
429-4700 Sludge Disposal	76,625.24	74,351.38	(2,273.86)	(0.03)	75,000.00	(1,625.24)	(0.02)
429-7400 Equipment Lease/Purchase	0.00	14,590.96	14,590.96	1.00	0.00	0.00	0.00
429-7410 Capital Improvements	36,722.60	5,000.00	(31,722.60)	(6.34)	297,000.00	260,277.40	0.88
429-7420 Capital Improvement Collection System	14,352.00	110,849.58	96,497.58	0.87	102,643.00	88,291.00	0.86
429-7430 Vehicle Purchase	22,257.00	65,129.33	42,872.33	0.66	22,257.00	0.00	0.00
<b>TOTAL COLLECTION SYSTEM</b>	<b>669,553.17</b>	<b>745,422.67</b>	<b>75,869.50</b>	<b>0.10</b>	<b>1,186,785.28</b>	<b>517,232.11</b>	<b>0.44</b>

**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary November 30, 2024**

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>11/30/2024</u>	<u>Y-T-D</u> <u>11/30/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	65,230.66	72,108.00	6,877.34	0.10	73,398.00	8,167.34	0.11
430-1300 Salaries & Wages - DPW	392,677.07	327,585.75	(65,091.32)	(0.20)	431,136.00	38,458.93	0.09
430-1610 FICA - Street Dept	28,902.56	26,472.57	(2,429.99)	(0.09)	32,521.12	3,618.56	0.11
430-1630 Medicare - Street Dept	4,883.36	5,342.36	459.00	0.09	7,605.75	2,722.39	0.36
430-1830 Street Department - Overtime	8,461.76	8,317.74	(144.02)	(0.02)	20,000.00	11,538.24	0.58
430-2100 Office Supplies - Street Dept	2,337.89	1,268.34	(1,069.55)	(0.84)	2,500.00	162.11	0.06
430-2120 Safety Equipment	2,601.89	0.00	(2,601.89)	0.00	4,350.00	1,748.11	0.40
430-2150 Computer Equipment/Supplies - Street Dept	1,909.65	1,564.97	(344.68)	(0.22)	1,500.00	(409.65)	(0.27)
430-2160 Office Equip /Furniture - Street Dept	319.48	2,024.51	1,705.03	0.84	250.00	(69.48)	(0.28)
430-2300 Vehicle Operation (fuel, oil, fluids)	32,558.73	28,570.21	(3,988.52)	(0.14)	38,000.00	5,441.27	0.14
430-2380 Uniforms & Clothing	3,957.01	4,029.45	72.44	0.02	8,000.00	4,042.99	0.51
430-2500 Vehicle Maint/Repair- Street Dept	19,710.80	13,888.10	(5,822.70)	(0.42)	21,500.00	1,789.20	0.08
430-2600 Minor Equipment	5,919.69	3,516.86	(2,402.83)	(0.68)	7,000.00	1,080.31	0.15
430-3150 Drug Testing	695.00	674.00	(21.00)	(0.03)	0.00	(695.00)	0.00
430-3210 Telephone - Street	652.11	437.05	(215.06)	(0.49)	1,250.00	597.89	0.48
430-3610 Electricity -DPW Garage	3,065.37	3,528.93	463.56	0.13	4,000.00	934.63	0.23
430-3620 Gas Heat -DPW Garage	2,711.72	4,385.40	1,673.68	0.38	6,000.00	3,288.28	0.55
430-3730 Building Maintenance	4,228.72	11,481.38	7,252.66	0.63	4,000.00	(228.72)	(0.06)
430-3740 Equipment Maint & Repairs - Street Dept	24,188.10	25,994.00	1,805.90	0.07	33,500.00	9,311.90	0.28
430-4600 Training - Street	3,151.00	3,018.83	(132.17)	(0.04)	4,400.00	1,249.00	0.28
430-7400 Capital Improvements	105,313.00	18,930.61	(86,382.39)	(4.56)	148,500.00	43,187.00	0.29
430-7410 Equipment Lease Loader 50/25/25	0.00	33,737.74	33,737.74	1.00	0.00	0.00	0.00
430-7420 Equipment Lease (2 Trucks) 35/32.5/32.5	130,595.74	125,654.80	(4,940.94)	(0.04)	0.00	(130,595.74)	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>844,071.31</b>	<b>722,531.60</b>	<b>(121,539.71)</b>	<b>(0.17)</b>	<b>849,410.87</b>	<b>5,339.56</b>	<b>0.01</b>
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	22,380.02	11,696.41	(10,683.61)	(0.91)	48,000.00	25,619.98	0.53
<b>TOTAL STREET CLEANING</b>	<b>22,380.02</b>	<b>11,696.41</b>	<b>(10,683.61)</b>	<b>(0.91)</b>	<b>48,000.00</b>	<b>25,619.98</b>	<b>0.53</b>
<u>SNOW &amp; ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	38,642.73	31,754.29	(6,888.44)	(0.22)	55,000.00	16,357.27	0.30
432-4500 Contracted Snow Removal	1,430.00	0.00	(1,430.00)	0.00	2,000.00	570.00	0.29
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>40,072.73</b>	<b>31,754.29</b>	<b>(8,318.44)</b>	<b>(0.26)</b>	<b>57,000.00</b>	<b>16,927.27</b>	<b>0.30</b>
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	3,730.97	10,674.94	6,943.97	0.65	15,000.00	11,269.03	0.75
433-3720 Misc Supplies- Traffic Signals	42,512.70	30,025.50	(12,487.20)	(0.42)	44,000.00	1,487.30	0.03
<b>TOTAL TRAFFIC SIGNALS</b>	<b>46,243.67</b>	<b>40,700.44</b>	<b>(5,543.23)</b>	<b>(0.14)</b>	<b>59,000.00</b>	<b>12,756.33</b>	<b>0.22</b>
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	101,915.69	92,796.59	(9,119.10)	(0.10)	95,000.00	(6,915.69)	(0.07)
434-3720 Street Light Repair	408.63	729.27	320.64	0.44	750.00	341.37	0.46
434-3730 Operations/Maintenance	112.13	276.13	164.00	0.59	750.00	637.87	0.85
<b>TOTAL STREET LIGHTING</b>	<b>102,436.45</b>	<b>93,801.99</b>	<b>(8,634.46)</b>	<b>(0.09)</b>	<b>96,500.00</b>	<b>(5,936.45)</b>	<b>(0.06)</b>
<u>STORM SEWERS &amp; DRAINS</u>							
436-2450 Materials & Supplies	3,479.73	0.00	(3,479.73)	0.00	6,000.00	2,520.27	0.42
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	175,000.00	175,000.00	1.00
<b>TOTAL STORM SEWER</b>	<b>3,479.73</b>	<b>0.00</b>	<b>(3,479.73)</b>	<b>0.00</b>	<b>181,000.00</b>	<b>177,520.27</b>	<b>0.98</b>
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	1,413.84	15,077.40	13,663.56	0.91	1,500.00	86.16	0.06
438-3720 Street Paving	22,223.97	22,979.04	755.07	0.03	406,900.00	384,676.03	0.95
<b>TOTAL STREET MAINTENANCE</b>	<b>23,637.81</b>	<b>38,056.44</b>	<b>14,418.63</b>	<b>0.38</b>	<b>408,400.00</b>	<b>384,762.19</b>	<b>0.94</b>

**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary November 30, 2024**

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>11/30/2024</u>	<u>Y-T-D</u> <u>11/30/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
<b>PARKING FACILITIES</b>							
445-0315 Software (UP Safety)	0.00	10,706.50	10,706.50	1.00	0.00	0.00	0.00
445-1300 Parking Enforcement Officer	70,713.47	33,917.88	(36,795.59)	(1.08)	84,240.00	13,526.53	0.16
445-1610 FICA - Parking	4,436.03	5,262.33	826.30	0.16	5,269.38	833.35	0.16
445-1630 Medicare - Parking	1,025.39	1,227.56	202.17	0.16	1,232.36	206.97	0.17
445-1830 Overtime	835.08	0.00	(835.08)	0.00	750.00	(85.08)	(0.11)
445-1910 Uniforms/Drug Test	612.11	1,798.83	1,186.72	0.66	1,500.00	887.89	0.59
445-2410 Vehicle Registration/Maintenance	1,963.28	1,303.79	(659.49)	(0.51)	1,500.00	(463.28)	(0.31)
445-2490 Meter Purchase- Parking Facilities	557.85	0.00	(557.85)	0.00	3,500.00	2,942.15	0.84
445-3130 Parking Permits Ect..	479.50	48.00	(431.50)	(8.99)	0.00	(479.50)	0.00
445-3150 Software (Up Safety)	14,620.90	0.00	(14,620.90)	0.00	10,500.00	(4,120.90)	(0.39)
445-3250 Postage	27.44	500.00	472.56	0.95	500.00	472.56	0.95
445-3260 Radio	300.00	211.96	(88.04)	(0.42)	750.00	450.00	0.60
445-3400 Advertising/Printing-Parking Facilities	2,618.36	1,098.02	(1,520.34)	(1.38)	2,250.00	(368.36)	(0.16)
445-3710 Parking Lot Maintenance-Parking Facilities	2,533.68	130.11	(2,403.57)	(18.47)	250.00	(2,283.68)	(9.13)
445-3720 Meter Repair/Main Supplies	1,723.33	1,694.29	(29.04)	(0.02)	2,000.00	276.67	0.14
<b>TOTAL PARKING FACILITIES</b>	<b>102,446.42</b>	<b>57,899.27</b>	<b>(44,547.15)</b>	<b>(0.77)</b>	<b>114,241.74</b>	<b>11,795.32</b>	<b>0.10</b>
<b>FLOOD CONTROL</b>							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	8,000.00	8,000.00	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	861.19	(1,075.18)	(1.25)	3,250.00	1,313.63	0.40
<b>TOTAL FLOOD CONTROL</b>	<b>1,936.37</b>	<b>2,013.65</b>	<b>77.28</b>	<b>0.04</b>	<b>11,250.00</b>	<b>9,313.63</b>	<b>0.83</b>
<b>WATER</b>							
448-1300 Water Staff Salaries	326,076.32	231,418.24	(94,658.08)	(0.41)	396,848.00	70,771.68	0.18
448-1610 FICA - Water	20,463.86	12,843.41	(7,620.45)	(0.59)	24,945.58	4,481.72	0.18
448-1620 Water Medicare	216.17	0.00	(216.17)	0.00	0.00	(216.17)	0.00
448-1630 Medicare - Water	4,569.74	2,854.54	(1,715.20)	(0.60)	5,834.05	1,264.31	0.22
448-1830 Water Overtime	3,985.67	5,831.34	1,845.67	0.32	5,500.00	1,514.33	0.28
448-2100 Office Supplies	1,348.83	887.36	(461.47)	(0.52)	1,500.00	151.17	0.10
448-2110 Chemicals - Water	90,179.32	89,081.90	(1,097.42)	(0.01)	130,000.00	39,820.68	0.31
448-2150 Computer Equipment & Supplies	1,426.62	1,544.15	117.53	0.08	2,500.00	1,073.38	0.43
448-2200 Materials & Supplies	17,587.76	9,473.39	(8,114.37)	(0.86)	17,400.00	(187.76)	(0.01)
448-2300 Fuel Oil	16,155.59	10,658.97	(5,496.62)	(0.52)	15,900.00	(255.59)	(0.02)
448-2310 Vehicle Operation	2,791.64	4,161.04	1,369.40	0.33	2,800.00	8.36	0.00
448-2390 Uniforms/Boot Allowance	1,743.87	537.44	(1,206.43)	(2.24)	3,000.00	1,256.13	0.42
448-2400 Meter M&R Supplies (Radio Reads)	733,624.10	204,516.00	(529,108.10)	(2.59)	1,000,000.00	266,375.90	0.27
448-2600 Small Tools/Minor Equipment - Water	14,588.64	5,091.66	(9,496.98)	(1.87)	14,600.00	11.36	0.00
448-3110 Meter Replacement Contractor	461,676.00	0.00	(461,676.00)	0.00	650,000.00	188,324.00	0.29
448-3160 Laboratory Fees - Water	32,991.65	37,869.85	4,878.20	0.13	45,000.00	12,008.35	0.27
448-3200 Telephone- Water	1,648.54	2,835.38	1,186.84	0.42	3,500.00	1,851.46	0.53
448-3610 Electric- WTP, Wells,Dist.	39,376.73	5,400.32	(33,976.41)	(6.29)	60,000.00	20,623.27	0.34
448-3620 Electric - Water Wells	0.00	34,928.50	34,928.50	1.00	0.00	0.00	0.00
448-3630 Electric - Water Distribution	0.00	1,601.01	1,601.01	1.00	0.00	0.00	0.00
448-3700 Well Maint & Repair	6,406.68	14,547.13	8,140.45	0.56	20,000.00	13,593.32	0.68
448-3720 Distribution System- Maint. & Repairs	111,659.32	88,811.94	(22,847.38)	(0.26)	105,000.00	(6,659.32)	(0.06)
448-3730 Building Maintenance	9,427.47	8,759.91	(667.56)	(0.08)	15,000.00	5,572.53	0.37
448-3740 WTP Maintenance & Repair	30,705.32	18,172.28	(12,533.04)	(0.69)	30,750.00	44.68	0.00
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	8,419.02	3,172.00	(5,247.02)	(1.65)	2,500.00	(5,919.02)	(2.37)
448-4500 Contracted Line Maint - Water	1,193.92	6,595.27	5,401.35	0.82	15,000.00	13,806.08	0.92
448-4600 Training/conferences - Water	625.00	1,317.57	692.57	0.53	2,000.00	1,375.00	0.69
448-4700 Sludge Removal	17,236.80	34,286.23	17,049.43	0.50	60,000.00	42,763.20	0.71
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	141,168.62	799,530.75	658,362.13	0.82	140,050.00	(1,118.62)	(0.01)
448-7410 Capital purchase (UTV)	0.00	128,285.73	128,285.73	1.00	0.00	0.00	0.00
<b>TOTAL WATER FACILITIES</b>	<b>2,157,969.86</b>	<b>1,823,440.97</b>	<b>(334,528.89)</b>	<b>(0.18)</b>	<b>2,825,477.63</b>	<b>667,507.77</b>	<b>0.24</b>

**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary November 30, 2024**

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>11/30/2024</u>	<u>Y-T-D</u> <u>11/30/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
<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	3,085.46	276.14	(2,809.32)	(10.17)	1,250.00	(1,835.46)	(1.47)
452-2610 Pool Maintenance/Repair	891.53	570.22	(321.31)	(0.56)	2,500.00	1,608.47	0.64
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	151.42	0.00	(151.42)	0.00	500.00	348.58	0.70
452-3612 Electricity (Pool)	7,309.82	8,106.15	796.33	0.10	10,000.00	2,690.18	0.27
452-3622 Gas (Pool)	323.57	839.52	515.95	0.61	1,000.00	676.43	0.68
452-3742 Maintenance & Repairs (Pool)	436.49	146.22	(290.27)	(1.99)	550.00	113.51	0.21
452-4540 Stewardship Contribution	147,180.06	147,959.77	779.71	0.01	167,990.00	20,809.94	0.12
452-7400 CAP Parks	0.00	5,000.00	5,000.00	1.00	0.00	0.00	0.00
<b>TOTAL RECREATION</b>	<b>159,386.94</b>	<b>163,102.53</b>	<b>3,715.59</b>	<b>0.02</b>	<b>184,290.00</b>	<b>24,903.06</b>	<b>0.14</b>
<u>DONATIONS</u>							
453-5440 MCCD Stream Gage	0.00	0.00	0.00	0.00	500.00	500.00	1.00
<b>TOTAL DONATIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>1.00</b>
<u>PARKS</u>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	145.82	0.00	(145.82)	0.00	100.00	(45.82)	(0.46)
454-3200 Telephone Expense	1,759.80	1,276.17	(483.63)	(0.38)	1,850.00	90.20	0.05
454-3610 Electricity	1,674.02	1,030.54	(643.48)	(0.62)	1,500.00	(174.02)	(0.12)
454-3710 Land Maintenance	1,622.55	4,465.61	2,843.06	0.64	3,138.00	1,515.45	0.48
454-3720 Equipment Maintenance	3,086.25	3,316.62	230.37	0.07	5,000.00	1,913.75	0.38
454-3730 Building Maintenance & Repairs	18,911.99	5,707.19	(13,204.80)	(2.31)	20,000.00	1,088.01	0.05
454-4700 Portable Toilets Rental Service	1,160.00	2,030.00	870.00	0.43	2,000.00	840.00	0.42
454-7400 CAP Purchase/Machinery	16,862.00	7,507.00	(9,355.00)	(1.25)	16,862.00	0.00	0.00
<b>TOTAL PARKS</b>	<b>45,222.43</b>	<b>25,333.13</b>	<b>(19,889.30)</b>	<b>(0.79)</b>	<b>50,950.00</b>	<b>5,727.57</b>	<b>0.11</b>
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	518.00	2,415.84	1,897.84	0.79	1,000.00	482.00	0.48
455-3720 Maintenance	7,300.00	16,800.00	9,500.00	0.57	7,500.00	200.00	0.03
455-7200 Shade Tree - New Planting	1,854.00	690.00	(1,164.00)	(1.69)	0.00	(1,854.00)	0.00
<b>TOTAL SHADE TREES</b>	<b>9,672.00</b>	<b>19,905.84</b>	<b>10,233.84</b>	<b>0.51</b>	<b>8,500.00</b>	<b>(1,172.00)</b>	<b>(0.14)</b>
<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	381.00	0.00	(381.00)	0.00	1,500.00	1,119.00	0.75
463-3100 Comprehensive Plan Implementation	784.00	5,735.63	4,951.63	0.86	5,000.00	4,216.00	0.84
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>1,165.00</b>	<b>5,735.63</b>	<b>4,570.63</b>	<b>0.80</b>	<b>6,500.00</b>	<b>5,335.00</b>	<b>0.82</b>
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	0.00	4,868.11	4,868.11	1.00	0.00	0.00	0.00
465-5400 Contribution - ECA	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>10,000.00</b>	<b>14,868.11</b>	<b>4,868.11</b>	<b>0.33</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>
<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	129,000.00	122,000.00	(7,000.00)	(0.06)	129,000.00	0.00	0.00
471-1100 Principal- 2016 Loan	462,370.00	454,410.00	(7,960.00)	(0.02)	462,370.00	0.00	0.00
471-1110 Penn Vest Waterline	38,903.54	42,493.81	3,590.27	0.08	47,603.00	8,699.46	0.18
471-1120 Penn Vest Dam	33,465.41	35,034.69	1,569.28	0.04	39,442.00	5,976.59	0.15
471-1130 ESSA GO 2021	32,970.00	1,000.00	(31,970.00)	(31.97)	32,970.00	0.00	0.00
<b>TOTAL DEBT SERVICE</b>	<b>696,708.95</b>	<b>654,938.50</b>	<b>(41,770.45)</b>	<b>(0.06)</b>	<b>711,385.00</b>	<b>14,676.05</b>	<b>0.02</b>
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	22,650.84	26,389.32	3,738.48	0.14	22,000.00	(650.84)	(0.03)
472-1100 Interest- 2016 Loan	116,467.57	126,069.49	9,601.92	0.08	116,000.00	(467.57)	0.00
472-1110 Penn Vest Water Line	6,665.98	8,068.02	1,402.04	0.17	7,557.00	891.02	0.12
472-1120 Penn Vest Dam	8,937.87	11,173.56	2,235.69	0.20	10,968.00	2,030.13	0.19
472-1130 Interest - 2021 Loan	70,402.74	0.00	(70,402.74)	0.00	77,000.00	6,597.26	0.09
<b>TOTAL DEBT INTEREST</b>	<b>225,125.00</b>	<b>171,700.39</b>	<b>(53,424.61)</b>	<b>(0.31)</b>	<b>233,525.00</b>	<b>8,400.00</b>	<b>0.04</b>
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	49,399.37	49,778.76	379.39	0.01	46,750.00	(2,649.37)	(0.06)
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>49,399.37</b>	<b>49,778.76</b>	<b>379.39</b>	<b>0.01</b>	<b>46,750.00</b>	<b>(2,649.37)</b>	<b>(0.06)</b>

**Consolidated Statement of Activity - Budget vs Actual  
Preliminary November 30, 2024**

<u>Account # &amp; Title</u>	<u>Y-T-D 11/30/2024</u>	<u>Y-T-D 11/30/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2024</u>	<u>Variance</u>	<u>%</u>
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	150,458.00	150,322.00	(136.00)	0.00	155,000.00	4,542.00	0.03
486-3530 Workers Comp Insurance	54,337.00	55,882.00	1,545.00	0.03	48,500.00	(5,837.00)	(0.12)
486-3531 Workers Comp - Fire Department	33,818.00	29,641.00	(4,177.00)	(0.14)	24,500.00	(9,318.00)	(0.38)
486-3550 Deductible	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
486-4010 Public Officials Liability	16,375.00	16,375.00	0.00	0.00	16,000.00	(375.00)	(0.02)
<b>TOTAL INSURANCE</b>	<b>254,988.00</b>	<b>252,220.00</b>	<b>(2,768.00)</b>	<b>(0.01)</b>	<b>254,000.00</b>	<b>(988.00)</b>	<b>0.00</b>
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	22,747.02	18,081.11	(4,665.91)	(0.26)	27,642.00	4,894.98	0.18
487-1590 Major Medical (BC/BS)	795,815.92	617,570.83	(178,245.09)	(0.29)	762,000.00	(33,815.92)	(0.04)
487-1591 Health Ins Buyout/HRA	9,207.71	17,250.00	8,042.29	0.47	16,500.00	7,292.29	0.44
487-5310 N/U Pension MMO	264,360.12	243,247.16	(21,112.96)	(0.09)	255,076.00	(9,284.12)	(0.04)
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,092,130.77</b>	<b>896,149.10</b>	<b>(195,981.67)</b>	<b>(0.22)</b>	<b>1,061,218.00</b>	<b>(30,912.77)</b>	<b>(0.03)</b>
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	23,665.60	20,874.67	(2,790.93)	(0.13)	20,000.00	(3,665.60)	(0.18)
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>23,665.60</b>	<b>20,874.67</b>	<b>(2,790.93)</b>	<b>(0.13)</b>	<b>20,000.00</b>	<b>(3,665.60)</b>	<b>(0.18)</b>
<u>TRANSFERS</u>							
<b>Total Expenses</b>	<b>12,676,195.12</b>	<b>11,139,875.85</b>	<b>(1,536,319.27)</b>	<b>(0.14)</b>	<b>14,209,615.61</b>	<b>1,533,420.49</b>	<b>0.11</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(2,186,507.82)</b>	<b>521,545.00</b>	<b>(2,708,052.82)</b>	<b>5.19</b>	<b>51,310.73</b>	<b>(2,237,818.55)</b>	<b>43.61</b>

**Lines Over Budget November 30, 2024**

<b>Account # &amp; Title</b>	<b>Y-T-D</b>	<b>Y-T-D</b>	<b>Variance</b>	<b>%</b>	<b>Budget</b>	<b>Variance</b>	<b>%</b>
	<b>11/30/24</b>	<b>11/31/23</b>			<b>12/31/2024</b>		
401-1210 Manager Salary	143,020.16	152,635.31	9,615.15	0.06	127,216.00	(15,804.16)	(0.12)
401-2100 Office Supplies - Administration	17,675.31	11,596.42	(6,078.89)	(0.52)	8,000.00	(9,675.31)	(1.21)
401-2130 Office Equipment/Furniture	3,224.35	6,926.75	3,702.40	0.53	1,000.00	(2,224.35)	(2.22)
401-2140 IT Expenses	34,289.51	27,245.46	(7,044.05)	(0.26)	16,500.00	(17,789.51)	(1.08)
401-2150 Computer Equipment/Supplies-Gen Government	21,854.97	16,232.49	(5,622.48)	(0.35)	10,000.00	(11,854.97)	(1.19)
401-3250 Postage - Payroll Processing Fee	20,021.19	13,478.03	(6,543.16)	(0.49)	18,500.00	(1,521.19)	(0.08)
401-3400 Advertising/Printing - Gen Government	10,248.35	3,855.14	(6,393.21)	(1.66)	5,500.00	(4,748.35)	(0.86)
401-4200 Association Dues/Subscriptions	14,320.69	25,510.62	11,189.93	0.44	12,500.00	(1,820.69)	(0.15)
402-1400 Finance - Staff Salaries	101,113.23	0.00	(101,113.23)	0.00	100,610.00	(503.23)	(0.01)
402-3100 Trustee Chg Bond Payment	10,861.00	4,236.00	(6,625.00)	(1.56)	10,000.00	(861.00)	(0.09)
402-3160 Billing Software	36,314.99	18,310.15	(18,004.84)	(0.98)	22,500.00	(13,814.99)	(0.61)
402-3210 Credit Card Fees	30,358.94	31,754.36	1,395.42	0.04	28,500.00	(1,858.94)	(0.07)
403-3150 Commissions Del. RE Taxes	5,055.10	5,621.15	566.05	0.10	3,200.00	(1,855.10)	(0.58)
403-3170 Commission Local Ser. Tax	4,581.91	4,610.71	28.80	0.01	4,500.00	(81.91)	(0.02)
403-3190 Commission Deed Transfer Tax	2,783.88	2,645.25	(138.63)	(0.05)	1,500.00	(1,283.88)	(0.86)
404-3140 Solicitor Retainer & Fees	137,574.53	106,219.73	(31,354.80)	(0.30)	125,000.00	(12,574.53)	(0.10)
404-3160 Legal Services - WTP	469,773.72	121,486.68	(348,287.04)	(2.87)	25,500.00	(444,273.72)	(17.42)
404-3200 Legal Services - WWTP	100,911.39	50,156.86	(50,754.53)	(1.01)	32,500.00	(68,411.39)	(2.10)
408-3130 Engineering	295,471.40	210,349.58	(85,121.82)	(0.40)	175,625.00	(119,846.40)	(0.68)
409-3640 Gas (heat) - Annex	3,638.70	1,752.41	(1,886.29)	(1.08)	2,250.00	(1,388.70)	(0.62)
409-3730 Maintenance & Repair Annex	4,183.90	9,511.80	5,327.90	0.56	3,500.00	(683.90)	(0.20)
409-3740 Maintenance & Repairs	14,037.43	10,962.07	(3,075.36)	(0.28)	2,500.00	(11,537.43)	(4.61)
411-4200 Building Maintenance- Fire Dept	12,261.92	6,861.05	(5,400.87)	(0.79)	10,000.00	(2,261.92)	(0.23)
413-1220 Code Enforcement Office Salary	47,097.41	30,611.93	(16,485.48)	(0.54)	30,240.00	(16,857.41)	(0.56)
413-1830 Overtime	5,409.30	0.00	(5,409.30)	0.00	1,500.00	(3,909.30)	(2.61)
413-3400 Advertising Expense	5,624.07	4,021.56	(1,602.51)	(0.40)	4,000.00	(1,624.07)	(0.41)
413-4200 Assoc. Dues/Subscriptions	2,530.53	1,905.66	(624.87)	(0.33)	300.00	(2,230.53)	(7.44)
414-4500 Contracted Permitting	152,511.41	87,515.51	(64,995.90)	(0.74)	75,000.00	(77,511.41)	(1.03)
426-2270 Supplies	2,485.08	896.54	(1,588.54)	(1.77)	400.00	(2,085.08)	(5.21)
427-3130 Landfill Engineering	9,175.52	9,896.02	720.50	0.07	8,500.00	(675.52)	(0.08)
427-4700 Refuse Coll/Disp Contract	851,135.29	797,345.78	(53,789.51)	(0.07)	800,000.00	(51,135.29)	(0.06)
427-4710 WM Extra Bags and Tags	8,151.50	10,829.00	2,677.50	0.25	7,500.00	(651.50)	(0.09)
429-1830 Sewer Overtime	3,841.04	4,475.73	634.69	0.14	3,750.00	(91.04)	(0.02)
429-3200 Telephone - Sewer	2,824.58	1,746.36	(1,078.22)	(0.62)	1,700.00	(1,124.58)	(0.66)
429-4700 Sludge Disposal	76,625.24	74,351.38	(2,273.86)	(0.03)	75,000.00	(1,625.24)	(0.02)
430-2150 Computer Equipment/Supplies - Street Dept	1,909.65	1,564.97	(344.68)	(0.22)	1,500.00	(409.65)	(0.27)
430-2160 Office Equip /Furniture - Street Dept	319.48	2,024.51	1,705.03	0.84	250.00	(69.48)	(0.28)
430-3730 Building Maintenance	4,228.72	11,481.38	7,252.66	0.63	4,000.00	(228.72)	(0.06)
434-3610 Electric-St. Lighting	101,915.69	92,796.59	(9,119.10)	(0.10)	95,000.00	(6,915.69)	(0.07)
445-1830 Overtime	835.08	0.00	(835.08)	0.00	750.00	(85.08)	(0.11)
445-2410 Vehicle Registration/Maintenance	1,963.28	1,303.79	(659.49)	(0.51)	1,500.00	(463.28)	(0.31)
445-3150 Software (Up Safety)	14,620.90	0.00	(14,620.90)	0.00	10,500.00	(4,120.90)	(0.39)
445-3400 Advertising/Printing-Parking Facilities	2,618.36	1,098.02	(1,520.34)	(1.38)	2,250.00	(368.36)	(0.16)
445-3710 Parking Lot Maintenance-Parking Facilities	2,533.68	130.11	(2,403.57)	(18.47)	250.00	(2,283.68)	(9.13)
448-2200 Materials & Supplies	17,587.76	9,473.39	(8,114.37)	(0.86)	17,400.00	(187.76)	(0.01)
448-2300 Fuel Oil	16,155.59	10,658.97	(5,496.62)	(0.52)	15,900.00	(255.59)	(0.02)
448-3720 Distribution System- Maint. & Repairs	111,659.32	88,811.94	(22,847.38)	(0.26)	105,000.00	(6,659.32)	(0.06)
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	8,419.02	3,172.00	(5,247.02)	(1.65)	2,500.00	(5,919.02)	(2.37)
448-7400 Capital Improvements	141,168.62	799,530.75	658,362.13	0.82	140,050.00	(1,118.62)	(0.01)
452-2602 Building Maintenance/Repair (Pool) 67/33	3,085.46	276.14	(2,809.32)	(10.17)	1,250.00	(1,835.46)	(1.47)
454-2700 Parks M & R Supplies	145.82	0.00	(145.82)	0.00	100.00	(45.82)	(0.46)
454-3610 Electricity	1,674.02	1,030.54	(643.48)	(0.62)	1,500.00	(174.02)	(0.12)
472-1000 Interest - GF Loans	22,650.84	26,389.32	3,738.48	0.14	22,000.00	(650.84)	(0.03)
481-5200 Firemans Relief Fund	49,399.37	49,778.76	379.39	0.01	46,750.00	(2,649.37)	(0.06)
486-3530 Workers Comp Insurance	54,337.00	55,882.00	1,545.00	0.03	48,500.00	(5,837.00)	(0.12)
486-3531 Workers Comp - Fire Department	33,818.00	29,641.00	(4,177.00)	(0.14)	24,500.00	(9,318.00)	(0.38)
486-4010 Public Officials Liability	16,375.00	16,375.00	0.00	0.00	16,000.00	(375.00)	(0.02)
487-1590 Major Medical (BC/BS)	795,815.92	617,570.83	(178,245.09)	(0.29)	762,000.00	(33,815.92)	(0.04)
487-5310 N/U Pension MMO	264,360.12	243,247.16	(21,112.96)	(0.09)	255,076.00	(9,284.12)	(0.04)
488-1620 Unemployment Compensation	23,665.60	20,874.67	(2,790.93)	(0.13)	20,000.00	(3,665.60)	(0.18)

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
<b>Revenues</b>			
<b>TAXES</b>			
301-1000 Real Estate Tax- Current Year	1,991,767.16	2,137,372.21	(145,605.05)
301-2000 Real Estate Tax- Prior Year	0.00	336.00	(336.00)
301-3000 Real Estate Tax - Interim	9,150.17	202.00	8,948.17
301-4000 Real Estate Tax - Delinquent	81,568.41	85,948.00	(4,379.59)
<u>TOTAL TAXES</u>	<u>2,082,485.74</u>	<u>2,223,858.21</u>	<u>(141,372.47)</u>
<b>ACT 511 TAXES</b>			
310-1000 Real Estate Transfer Tax	164,598.00	160,000.00	4,598.00
310-2000 Earned Income Tax	885,704.31	1,200,000.00	(314,295.69)
310-5000 Municipal Service Tax	253,460.40	350,000.00	(96,539.60)
<u>TOTAL ACT 511 TAXES</u>	<u>1,303,762.71</u>	<u>1,710,000.00</u>	<u>(406,237.29)</u>
 <u>BUSINESS LICENSES/PERMITS</u>			
321-2000 Health/Restaurant Licenses	6,946.00	10,000.00	(3,054.00)
321-6100 Rental License	165,109.90	165,000.00	109.90
321-6110 Short-Term Rental Lic.		2,500.00	
321-8000 Cable TV Franchise Tax	82,458.20	105,000.00	(22,541.80)
<u>TOTAL LICENSES/PERMITS</u>	<u>254,514.10</u>	<u>282,500.00</u>	<u>(27,985.90)</u>
 <u>NON-BUSINESS PERMITS</u>			
322-8100 Event Permit Fee	1,550.00	1,500.00	50.00
322-8200 Street Opening Permits	14,883.00	9,000.00	5,883.00
322-9400 Misc Permits	996.00	2,000.00	(1,004.00)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>17,429.00</u>	<u>12,500.00</u>	<u>4,929.00</u>
 <u>FINES</u>			
331-1100 Vehicle Code Violations	192,002.36	180,000.00	12,002.36
331-1200 Violation of Zoning Ord & Statutes	32,984.47	25,000.00	7,984.47
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	<u>224,986.83</u>	<u>205,000.00</u>	<u>19,986.83</u>
 <u>INTEREST</u>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	13,935.62	0.00	13,935.62
341-0210 Interest -P.L.G.I.T.	2,279.82	0.00	2,279.82
341-0211 Interest PLGIT Plus	14,315.89	0.00	14,315.89
<b>TOTAL INTEREST</b>	<b>30,531.33</b>	<b>50,000.00</b>	<b>(19,468.67)</b>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>RENTS</b>			
342-4700 Borough Property Rental	0.00	0.00	0.00
342-5310 Royalties - Cell Tower	25,090.12	40,000.00	(14,909.88)
<u>TOTAL RENTS</u>	<u>25,090.12</u>	<u>40,000.00</u>	<u>(14,909.88)</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	3,700.00	3,875.00	(175.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	53,836.41	46,070.00	7,766.41
355-0700 Foreign Fire Ins Premium Tax	49,399.37	46,750.00	2,649.37
<u>TOTAL STATE SHARED REVENUE</u>	<u>106,935.78</u>	<u>96,695.00</u>	<u>10,240.78</u>
<u>PMT IN LIEU OF TAXES</u>			
359-0010 Housing Authority PILOT	10,569.48	5,500.00	5,069.48
<u>TOTAL PILOT</u>	<u>10,569.48</u>	<u>5,500.00</u>	<u>5,069.48</u>
<u>GENERAL GOVERNMENT</u>			
361-1110 Closing Report Fee	8,373.00	8,000.00	373.00
361-3300 Permits - Zoning - Gen Government	42,876.54	50,000.00	(7,123.46)
361-3310 Building Permits	109,484.43	75,000.00	34,484.43
361-3320 Resale Inspections	16,752.26	5,000.00	11,752.26
361-3400 Zoning Plan Review	71,930.01	25,000.00	46,930.01
<u>TOTAL GENERAL GOVERNMENT</u>	<u>249,416.24</u>	<u>163,000.00</u>	<u>86,416.24</u>
<u>HIGHWAYS &amp; STREETS</u>			
363-2100 Meter Revenue	79,406.69	125,000.00	(45,593.31)
363-2200 Parking Permits	18,627.06	20,000.00	(1,372.94)
363-2210 Residential Parking Permit	2,875.00	525.00	2,350.00
363-2300 Meter Bags	223.00	850.00	(627.00)
363-5100 PennDOT Snow Removal	25,066.23	20,582.00	4,484.23
363-5200 Borough DPW Services	533.00	750.00	(217.00)

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>TOTAL HIGHWAYS &amp; STREETS</u>	<u>126,730.98</u>	<u>167,707.00</u>	<u>(40,976.02)</u>
<u>MISCELLANEOUS REVENUES</u>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	9,826.01	9,099.09	726.92
380-1070 Miscellaneous Income	15,719.42	5,000.00	10,719.42
380-5100 Shopping Cart Fees	3,250.00	4,000.00	(750.00)
<u>TOTAL MISC. REVENUES</u>	<u>28,795.43</u>	<u>27,099.09</u>	<u>1,696.34</u>
<u>CONTR. FROM PRIVATE</u>			
387-0140 Shade Tree Contributions	1,200.00	0	1,200.00
<u>TOTAL CONTR. FROM PRIVATE</u>	<u>1,200.00</u>	<u>-</u>	<u>1,200.00</u>
<b>SALE OF ASSETS</b>			
391-0020 Damage to Borough Property	72,846.58	15,000.00	57,846.58
<b>TOTAL SALE OF ASSETS</b>	<b>72,846.58</b>	<b>15,000.00</b>	<b>57,846.58</b>
<b>TRANSFERS</b>			
<u>DIVIDENDS</u>			
395-2000 Dividends Received - General Liability		18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	152,502.53	73,000.00	79,502.53
<u>TOTAL DIVIDENDS</u>	<u>152,502.53</u>	<u>91,000.00</u>	<u>61,502.53</u>
<b>Total Revenues</b>	<b>4,687,796.85</b>	<b>5,361,859.30</b>	<b>(674,062.45)</b>
<b>Expenses</b>			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	13,333.10	15,000.00	1,666.90
400-1120 Mayor Salary	5,000.04	5,000.00	(0.04)
400-1610 FICA - Legislative	1,136.63	1,240.00	103.37
400-1630 Medicare - Legislative	265.76	290.00	24.24
400-3110 Training/Conferences	100.00	2,000.00	1,900.00
400-3210 Dues/Subscriptions	1,641.00	4,500.00	2,859.00
400-3310 Misc/Travel		500.00	500.00
<u>TOTAL LEGISLATIVE</u>	<u>21,476.53</u>	<u>28,530.00</u>	<u>7,053.47</u>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	66,471.42	63,608.00	(2,863.42)
401-1220 Director-Public Works	42,677.14	48,925.00	6,247.86
401-1400 Admin Staff Salary	56,165.69	72,209.00	16,043.31
401-1610 FICA - Admin	7,956.32	11,500.50	3,544.18
401-1630 Medicare - Admin	1,862.86	2,689.63	826.77
401-1830 Admin - Overtime	160.88	750.00	589.12
401-2100 Office Supplies - Administration	4,449.26	4,000.00	(449.26)
401-2130 Office Equipment/Furniture	1,612.15	500.00	(1,112.15)
401-2140 IT Expenses	17,159.73	8,250.00	(8,909.73)
401-2150 Computer Equipment/Supplies-Gen Government	9,805.11	5,000.00	(4,805.11)
401-2160 Equipment Maintenance	681.52	1,375.00	693.48
401-2300 Vehicle Expense	135.48	750.00	614.52
401-3110 Data Storage software	1,750.00	4,250.00	2,500.00
401-3210 Telephone - Gen Government	3,196.20	4,325.00	1,128.80
401-3250 Postage - Payroll Processing Fee	8,558.04	9,250.00	691.96
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	3,902.40	2,750.00	(1,152.40)
401-4200 Association Dues/Subscriptions	7,602.01	6,250.00	(1,352.01)
401-4600 Training/Conference - General Government	252.50	1,250.00	997.50
401-7200 CIP - New Car			0.00
<b>TOTAL GENERAL GOVT</b>	<b>234,398.71</b>	<b>249,232.13</b>	<b>14,833.42</b>
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	16,910.07	34,000.00	17,089.93
402-1400 Finance - Staff Salaries	34,378.51	34,207.40	(171.11)
402-1400 Fica	3,184.61	0.00	3,184.61
402-1400 Medicare	674.77	0.00	674.77
402-1400 Finance - Staff Salaries- Overtime	76.25	0.00	76.25
402-3100 Trustee Chg Bond Payment	3,549.50	3,400.00	(149.50)
402-3110 Auditing Services - General Fund	5,900.00	16,592.00	10,692.00
402-3120 Accounting Services	2,062.56	2,210.00	147.44
402-3160 Billing Software	2,021.73	7,650.00	5,628.27
402-3170 Accounting Software	2,471.26	3,910.00	1,438.74
402-3210 Credit Card Fees	8,833.76	9,690.00	856.24
<b>TOTAL FINANCIAL ADMIN</b>	<b>80,063.02</b>	<b>111,659.40</b>	<b>31,596.38</b>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	7,268.00	8,500.00	1,232.00
403-1610 FICA - Tax Collector	450.57	527.00	76.43
403-1630 Medicare - Tax Collector	105.34	123.25	17.91
403-2100 Materials & Supplies	1,731.98	3,200.00	1,468.02
403-3150 Commission Del. Real Estate Tax	5,055.10	3,200.00	(1,855.10)
403-3170 Commission Local Ser. Tax	4,581.91	4,500.00	(81.91)
403-3180 Commission Earned Income Tax	13,981.89	15,500.00	1,518.11
403-3190 Commission Deed Transfer Tax	2,783.88	1,500.00	(1,283.88)
<b><u>TOTAL TAX COLLECTION</u></b>	<b><u>35,958.67</u></b>	<b><u>37,050.25</u></b>	<b><u>1,091.58</u></b>
<u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	137,064.53	125,000.00	(12,064.53)
<b><u>TOTAL LEGAL SERVICES</u></b>	<b><u>137,064.53</u></b>	<b><u>125,000.00</u></b>	<b><u>(12,064.53)</u></b>
<u>ENGINEERING</u>			
408-3130 Engineering Services - Gen Prof Services	137,574.53	25,000.00	(112,574.53)
<b><u>TOTAL ENGINEERING</u></b>	<b><u>137,574.53</u></b>	<b><u>25,000.00</u></b>	<b><u>(112,574.53)</u></b>
<b>MUNICIPAL BUILDINGS (70/15/15)</b>			
409-2360 Materials & Supplies - Mun Bldg	197.28	450.00	252.72
409-3610 Electricity-Mun. Bldg.	3,759.56	4,567.50	807.94
409-3620 Electric Annex	1,071.45	1,125.00	53.55
409-3640 Gas (heat) - Annex	1,645.82	1,012.50	(633.32)
409-3730 Maintenance & Repair Annex	1,890.80	1,575.00	(315.80)
409-3740 Maintenance & Repairs	6,390.41	1,125.00	(5,265.41)
<b><u>TOTAL MUNICIPAL BUILDING</u></b>	<b><u>14,955.32</u></b>	<b><u>9,855.00</u></b>	<b><u>(5,100.32)</u></b>
<u>POLICE DEPARTMENT</u>			
410-7600 SARP Regional Costs	2,698,503.50	2,943,822.00	245,318.50
<b><u>TOTAL POLICE</u></b>	<b><u>2,698,503.50</u></b>	<b><u>2,943,822.00</u></b>	<b><u>245,318.50</u></b>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>FIRE DEPARTMENT</u>			
411-2100 Auxiliary Donation - Fire Dept	8,000.00	8,000.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	33,096.28	33,000.00	(96.28)
411-2600 Small Tools/ Equipment	1,255.00	1,500.00	245.00
411-3210 Telephone - Fire Dept	1,392.88	2,500.00	1,107.12
411-3270 Radio Maintenance	8,954.97	0.00	(8,954.97)
411-3620 Electricity	322.05	11,500.00	11,177.95
411-3630 Gas (heat)	6,436.83	500.00	(5,936.83)
411-3730 Equipment Testing	12,261.92	10,000.00	(2,261.92)
411-4200 Building Maintenance- Fire Dept	1,530.75	10,000.00	8,469.25
411-4600 Contracted Services	0.00	2,500.00	2,500.00
411-5300 Contribution		1,000.00	1,000.00
<b>TOTAL FIRE DEPARTMENT</b>	<b>73,250.68</b>	<b>80,500.00</b>	<b>7,249.32</b>
<u>CODE ENFORCEMENT</u>			
413-1220 Code Enforcement Office Salary	47,097.41	30,240.00	(16,857.41)
413-1400 Staff Salary	113,268.77	194,594.00	81,325.23
413-1610 FICA - Code Enforcement	10,278.09	14,032.71	3,754.62
413-1630 Medicare - Code Enforcement	2,403.73	3,281.84	878.11
413-1830 Overtime	5,409.30	1,500.00	(3,909.30)
413-2100 Materials & Supplies - Codes	3,891.65	4,000.00	108.35
413-2150 Computer Equipment/Supplies-Code Enforcement	0.00	2,000.00	2,000.00
413-2160 Uniforms	36.79	3,000.00	2,963.21
413-2300 Vehicle Operation	265.26	1,500.00	1,234.74
413-2500 Vehicle Maintenance	136.65	750.00	613.35
413-3150 Software License	3,632.67	8,000.00	4,367.33
413-3400 Advertising Expense	5,624.07	4,000.00	(1,624.07)
413-4200 Assoc. Dues/Subscriptions	2,530.53	300.00	(2,230.53)
413-4600 Training/Conference Expense	315.00	750.00	435.00
413-7400 CAP Purchase			0.00
<b>TOTAL CODE ENFORCEMENT</b>	<b>194,889.92</b>	<b>267,948.55</b>	<b>73,058.63</b>
<u>PLANNING/ZONING</u>			
414-3130 Legal Services -Engineering	12,965.44	50,000.00	37,034.56
414-3140 Legal Services - Planning/Zoning	670.45	5,500.00	4,829.55
414-4500 Contracted Permitting	152,511.41	75,000.00	(77,511.41)
<b>TOTAL PLANNING/ZONING</b>	<b>166,147.30</b>	<b>130,500.00</b>	<b>(35,647.30)</b>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	68,555.19	74,788.00	6,232.81
<b>TOTAL EMERGENCY SERVICES</b>	<b>68,555.19</b>	<b>74,788.00</b>	<b>6,232.81</b>
<u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	9,472.47	14,559.00	5,086.53
421-1610 FICA - Health Dept	587.30	902.66	315.36
421-1630 Medicare - Health Dept	137.34	211.11	73.77
421-2100 Supplies	0.00	0.00	0.00
421-2150 Computer Equipment/Supplies (70/30)	0.00	0.00	0.00
<b>TOTAL HEALTH DEPARTMENT</b>	<b>10,197.11</b>	<b>15,672.77</b>	<b>5,475.66</b>
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	22,178.44	24,955.32	2,776.88
430-1300 Salaries & Wages - DPW	133,510.19	146,586.24	13,076.05
430-1610 FICA - Street Dept	9,836.70	11,057.18	1,220.48
430-1630 Medicare - Street Dept	2,299.19	2,585.95	286.76
430-1830 Street Department - Overtime	2,877.02	6,800.00	3,922.98
430-2100 Office Supplies - Street Dept	1,281.61	850.00	(431.61)
430-2130 Safety Equipment - Street Dept	2,601.89	1,479.00	(1,122.89)
430-2150 Computer Equipment/Supplies - Street Dept	1,909.65	510.00	(1,399.65)
430-2160 Office Equip Maint/Repair - Street Dept	108.62	85.00	(23.62)
430-2300 Vehicle Operation (fuel, oil, fluids)	14,605.57	12,920.00	(1,685.57)
430-2380 Uniforms & Clothing	1,555.32	2,720.00	1,164.68
430-2500 Vehicle Maint/Repair- Street Dept	6,593.54	6,766.00	172.46
430-2600 Minor Equipment	2,068.91	2,360.00	291.09
430-3150 Drug Testing	236.30	0.00	(236.30)
430-3210 Telephone - Street	257.09	425.00	167.91
430-3310 Travel	0.00	0.00	(996.27)
430-3610 Electricity -DPW Garage	996.27	1,360.00	423.52
430-3620 Gas Heat -DPW Garage	936.48	2,040.00	403.69
430-3730 Building Maintenance	1,636.31	1,380.00	(6,230.26)
430-3740 Equipment Maint & Repairs - Street Dept	7,610.26	6,290.00	5,225.94
430-4600 Training - Street	1,064.06	1,496.00	(103,817.00)
430-7400 Capital Improvements	105,313.00	148,500.00	148,500.00
430-7410 Equipment Lease Loader 50/25/25	0.00	0.00	#REF!

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
TOTAL STREET DEPARTMENT	319,476.42	381,165.69	61,689.27

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	22,380.02	10,000.00	(12,380.02)
<b>TOTAL STREET CLEANING</b>	<b>22,380.02</b>	<b>10,000.00</b>	<b>(12,380.02)</b>
<u>SNOW &amp; ICE REMOVAL</u>			
432-2210 Snow & Ice Removal	4,621.17	2,750.00	(1,871.17)
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>4,621.17</b>	<b>2,750.00</b>	<b>(1,871.17)</b>
<u>TRAFFIC SIGNS/SIGNALS</u>			
433-3720 Misc Supplies- Traffic Signals	11,374.50	2,750.00	(8,624.50)
<b>TOTAL TRAFFIC SIGNALS</b>	<b>11,374.50</b>	<b>2,750.00</b>	<b>(8,624.50)</b>
<u>STREET LIGHTING</u>			
434-3610 Electric	32,064.18	32,300.00	235.82
434-3720 Street Light Repair	408.63	563.00	154.37
434-3730 Operations/Maintenance	112.13	750.00	637.87
<b>TOTAL STREET LIGHTING</b>	<b>32,584.94</b>	<b>33,613.00</b>	1,028.06
<u>STORM SEWERS &amp; DRAINS</u>			
436-2450 Materials & Supplies	930.73		(930.73)
436-3710 Storm Water Project MS4	0.00	175,000.00	175,000.00
<b>TOTAL STORM SEWER</b>	<b>930.73</b>	<b>175,000.00</b>	174,069.27
<u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	517.16	1,500.00	982.84
438-3720 Street Paving	0.00	0.00	0.00
<b>TOTAL STREET MAINTENANCE</b>	<b>517.16</b>	<b>1,500.00</b>	982.84

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>PARKING FACILITIES</u>			
445-1300 Parking Enforcement Officer	70,713.47	84,240.00	13,526.53
445-1610 FICA - Parking	4,436.03	5,269.38	833.35
445-1630 Medicare - Parking	1,025.39	1,232.36	206.97
445-1830 Overtime	835.08	750.00	(85.08)
445-1910 Uniforms/Drug Test	612.11	1,500.00	887.89
445-2410 Vehicle Registration/Maintenance	1,963.28	1,500.00	(463.28)
445-2490 Meter Purchase- Parking Facilities	557.85	3,500.00	2,942.15
445-3150 Software (UP Safety)	479.50	10,500.00	10,020.50
445-3130 Parking Permits Ect..	14,620.90	0.00	(14,620.90)
445-3250 Postage	27.44	500.00	472.56
445-3260 Radio	300.00	750.00	450.00
445-3400 Advertising/Printing-Parking Facilities	2,618.36	2,250.00	(368.36)
445-3710 Parking Lot Maintenance-Parking Facilities	2,533.68	250.00	(2,283.68)
445-3720 Meter Repair/Main Supplies	1,723.33	2,000.00	276.67
445-7400 Cap Purchase (New Car)			0.00
<b>TOTAL PARKING FACILITIES</b>	<b>102,446.42</b>	<b>114,241.74</b>	<b>11,795.32</b>
<u>FLOOD CONTROL</u>			
446-3130 Engineering Services		10,500.00	10,500.00
446-3710 Levee Maintenance		0.00	0.00
446-3730 Equipment Maintenance/Repair	1,936.37	750.00	(1,186.37)
<b>TOTAL FLOOD CONTROL</b>	<b>1,936.37</b>	<b>11,250.00</b>	<b>9,313.63</b>
<u>DONATIONS</u>			
453-5440 MCCD Stream Gage	0.00	500.00	500.00
<b>TOTAL DONATIONS</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>
<u>SHADE TREES</u>			
455-2460 Materials & Supplies	518.00	1,000.00	482.00
455-3720 Maintenance	7,300.00	7,500.00	200.00
455-7200 Shade Tree - New Planting	1,854.00	0.00	(1,854.00)
<b>TOTAL SHADE TREES</b>	<b>9,672.00</b>	<b>8,500.00</b>	<b>(1,172.00)</b>
<u>ECONOMIC DEVELOPMENT</u>			
463-3020 IBW Remediation	381.00	1,500.00	1,119.00

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
463-3100 Comprehensive Plan Implementation	784.00	5,000.00	4,216.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>1,165.00</b>	<b>6,500.00</b>	<b>5,335.00</b>
<u>DOWNTOWN DISTRICT</u>			
465-3740 Maintenance/Repair (Decorations)		0.00	0.00
465-5400 Contribution - ECA	10,000.00	10,000.00	0.00
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>
<u>INTER-GOVNMTAL EXPENSES</u>			
481-5200 Firemans Relief Fund	49,399.37	46,750.00	41,500.00
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>49,399.37</b>	<b>46,750.00</b>	<b>41,500.00</b>
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	44,999.97	51,150.00	6,150.03
486-3530 Workers Comp Insurance	18,113.64	16,005.00	(2,108.64)
486-3531 Workers Comp - Fire Department	11,318.00	8,085.00	(3,233.00)
486-3550 Deductible	0.00	3,300.00	3,300.00
486-4010 Public Officials Liability	5,455.00	5,280.00	(175.00)
<b>TOTAL INSURANCE</b>	<b>79,886.61</b>	<b>83,820.00</b>	<b>3,933.39</b>
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	6,038.59	9,121.86	3,083.27
487-1590 Major Medical (BC/BS)	148,145.39	251,460.00	103,314.61
487-1591 Health Ins Buyout/HRA	2,842.71	5,445.00	2,602.29
487-5310 N/U Pension MMO	77,901.55	76,522.80	(1,378.75)
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>234,928.24</b>	<b>342,549.66</b>	<b>107,621.42</b>
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	7,809.68	6,600.00	(1,209.68)
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>7,809.68</b>	<b>6,600.00</b>	<b>(1,209.68)</b>
<b>Total Expenses</b>	<b>4,762,163.64</b>	<b>5,337,048.19</b>	<b>3,026,012.90</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(74,366.79)</b>	<b>24,811.11</b>	<b>(99,177.90)</b>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	6,087.72	0.00	6,087.72
341-0210 Interest Sewer PLGIT	97.62	0.00	97.62
341-0211 Int.-Sewer P Plus	83,749.82	0.00	83,749.82
<u>TOTAL INTEREST</u>	<u>89,935.16</u>	<u>50,000.00</u>	<u>39,935.16</u>
<b>STATE SHARED REVENUE</b>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	52,260.00	44,715.00	7,545.00
<u>TOTAL STATE SHARED REVENUE</u>	<u>52,260.00</u>	<u>44,715.00</u>	<u>7,545.00</u>
<b>SANITATION</b>			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	1,831,833.39	1,750,000.00	81,833.39
364-2020 Lien Sewer Rents	4,710.88	8,500.00	1,823,333.39
364-3160 Lien Interest & Cost	3,542.93	0.00	4,710.88
364-6010 Stroud SA Rentals	30,722.24	32,500.00	(28,957.07)
364-7010 Smithfield SA Rentals	107,028.54	145,000.00	(114,277.76)
364-9000 EDU Connection Fees	28,432.00	63,522.00	43,506.54
364-9100 Smithfield EDU Fees	0.00	17,500.00	10,932.00
364-9200 Penalties	51,258.40	45,000.00	(45,000.00)
<u>TOTAL SANITATION</u>	<u>2,057,528.38</u>	<u>2,070,022.00</u>	<u>(12,493.62)</u>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	9,909.01	9,236.96	672.05
<u>TOTAL MISC. REVENUES</u>	<u>9,909.01</u>	<u>9,236.96</u>	<u>672.05</u>
<b><u>Total Revenues</u></b>	<b>2,209,632.55</b>	<b>2,173,973.96</b>	<b>(3,047,769.48)</b>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b><u>Expenses</u></b>			
<b><u>GENERAL GOVERNMENT</u></b>			
401-1210 Manager Salary	39,699.37	31,804.00	(7,895.37)
401-1220 DPW Director Salary-Sewer	21,338.50	24,462.50	3,124.00
401-1400 Admin Staff Salary	28,082.87	36,104.50	8,021.63
401-1610 FICA - Admin	4,000.89	5,750.25	1,749.36
401-1630 Medicare - Admin	931.41	1,344.82	413.41
401-1830 Admin Overtime	80.44	375.00	294.56
401-2100 Office Supplies - Admin	6,658.05	2,000.00	(4,658.05)
401-2130 Office Equipment/Furniture - Admin	806.10	250.00	(556.10)
401-2140 IT Expenses	8,564.89	4,125.00	(4,439.89)
401-2150 Computer Equipment/Supplies - Admin	6,024.93	2,500.00	(3,524.93)
401-2160 Equipment Repair/Maintenance - Admin	197.22	687.50	490.28
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	1,693.16	2,162.50	469.34
401-3250 Postage - Payroll Processing Fee	5,356.35	4,625.00	(731.35)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	3,247.88	1,375.00	(1,872.88)
401-4200 Dues Subscriptions/Memberships - Admin	3,224.34	3,125.00	(99.34)
401-4600 Training/Conferences - General Government	298.75	625.00	326.25
<b><u>TOTAL GENERAL GOVT</u></b>	<b><u>132,247.15</u></b>	<b><u>124,616.07</u></b>	<b><u>(7,631.08)</u></b>
<b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	16,412.73	33,000.00	16,587.27
402-1000 Finance - Staff Salaries	33,367.36	33,201.30	166.06
402-1610 Fica	3,090.95	0.00	3,090.95
402-1630 Medicare	634.55	0.00	634.55
402-1830 Finance - Staff Salaries Overtime	74.01	0.00	74.01
402-3100 Trustee Chg Bond Payment	3,655.75	3,300.00	(355.75)
402-3110 Auditing Services - Sewer	5,800.00	16,104.00	10,304.00
402-3120 Accounting Services	366.60	2,145.00	1,778.40
402-3160 Billing Software	16,936.17	7,425.00	(9,511.17)
402-3170 Accounting Software	4,226.56	3,795.00	(431.56)
402-3210 Credit Card Fees	10,762.59	9,405.00	(1,357.59)
<b><u>TOTAL FINANCIAL ADMIN</u></b>	<b><u>95,327.27</u></b>	<b><u>108,375.30</u></b>	<b><u>13,048.03</u></b>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>TAX COLLECTION</b>			
<b>LEGAL SERVICES</b>			
404-3200 Legal Services - WWTP	100,911.39	32,500.00	(68,411.39)
<b>TOTAL LEGAL SERVICES</b>	<b>100,911.39</b>	<b>32,500.00</b>	<b>(68,411.39)</b>
<b>ENGINEERING</b>			
408-3130 Engineering	70,678.06	50,625.00	(20,053.06)
<b>TOTAL ENGINEERING</b>	<b>70,678.06</b>	<b>50,625.00</b>	<b>(20,053.06)</b>
<b>MUNICIPAL BUILDINGS (70/15/15)</b>			
409-2360 Materials & Supplies - Mun Bldg	120.54	275.00	154.46
409-3610 Electricity-Mun. Bldg.	2,268.03	2,791.25	523.22
409-3620 Electricity-Annex	644.67	687.50	42.83
409-3640 Gas - Annex	996.44	618.75	(377.69)
409-3730 Maintenance & Repair Annex	1,120.54	962.50	(158.04)
409-3740 Maintenance & Repairs	3,851.02	687.50	(3,163.52)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>9,001.24</b>	<b>6,022.50</b>	<b>(2,978.74)</b>
<b>SANITARY SEWER</b>			
429-1400 Sewer Staff Salaries	233,386.48	253,172.00	19,785.52
429-1610 Social Security- Sewer Fund	14,708.71	15,774.16	1,065.45
429-1630 Medicare - Sanitary Sewer	3,439.96	3,689.12	249.16
429-1830 Sewer Overtime	3,841.04	1,250.00	(2,591.04)
429-2100 Office Supplies	2,716.45	3,000.00	283.55
429-2110 Chemicals	35,418.21	55,000.00	19,581.79
429-2150 Computer Equip & Supplies	64.25	1,000.00	935.75
429-2200 Materials & Supplies- WWTP	8,647.51	9,000.00	352.49
429-2300 Fuel Oil	12,716.34	27,000.00	14,283.66
429-2310 Vehicle Operation	61.32	1,200.00	1,138.68
429-2380 Uniforms	157.00	2,000.00	1,843.00
429-2600 Small Tools/Minor Equipment	4,933.74	2,500.00	(2,433.74)
429-3160 Laboratory Fees	52,597.75	58,500.00	5,902.25
429-3200 Telephone - Sewer	2,824.58	1,700.00	(1,124.58)
429-3610 Electric - Sewer	77,767.40	78,500.00	732.60
429-3700 Pump Station Maint & Repair	1,583.89	12,500.00	10,916.11
429-3710 WWTP Maint & Repairs	24,794.72	20,000.00	(4,794.72)
429-3720 Collection System Maintenance	18,358.50	20,000.00	1,641.50
429-3730 WWTP Building & Repair	5,150.94	10,000.00	4,849.06
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

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
429-4200 Dues/Subscriptions-Sewer	7,543.05	5,000.00	(2,543.05)
429-4500 Contracted Line Maintenance	432.00	85,500.00	85,068.00
429-4600 Training - Sanitary Sewer	668.10	2,000.00	1,331.90
429-4700 Sludge Disposal	76,625.24	75,000.00	(1,625.24)
429-7400 Equipment Lease/Purchase	0.00		0.00
429-7410 Capital Improvements equipment (Skid Steer)	36,722.60	297,000.00	260,277.40
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)
<b>TOTAL COLLECTION SYSTEM</b>	<b>669,553.17</b>	<b>1,186,785.28</b>	<b>517,232.11</b>
<b><u>STREET DEPARTMENT (35/30/30/05)</u></b>			
430-1220 Street Superintendent Salary	21,526.11	24,221.34	2,695.23
430-1300 Salaries & Wages - DPW - Sewer	129,583.44	142,274.88	12,691.44
430-1610 FICA - Street Dept	9,532.93	10,731.97	1,199.04
430-1630 Medicare - Street Dept	352.58	2,509.90	2,157.32
430-1830 Overtime - Street Dept	2,792.37	6,600.00	3,807.63
430-2100 Office Supplies - Street Dept	556.79	825.00	268.21
430-2120 Safety Equipment - Street Dept	0.00	1,435.50	1,435.50
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)	9,006.18	12,540.00	3,533.82
430-2380 Uniforms - Street Dept	1,454.39	2,640.00	1,185.61
430-2500 Vehicle Manintenance/Repair- Street Dept	6,305.10	6,567.00	261.90
430-2600 Small Tools/Minor Equip - Street Dept	1,950.25	2,320.00	369.75
430-3210 Telephone - Street Dept	229.35	412.50	183.15
430-3310 Travel - Street Dept	224.73		(224.73)
430-3610 Electricity - Street Dept	1,034.55	1,320.00	285.45
430-3620 Gas - Street Dept	887.62	1,980.00	1,092.38
430-3730 Building Maintenance - Street Dept	1,296.21	1,310.00	13.79
430-3740 Equipment Maint & Repair - Street Dept	6,161.25	6,105.00	(56.25)
430-4600 Conferences/Training - Street Dept	1,043.47	1,452.00	408.53
430-7400 CAP Improvements		0.00	0.00
430-7410 Equipment Lease Loader 50/25/25		0.00	0.00

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
TOTAL STREET DEPARTMENT	194,042.75	225,822.59	31,779.84
<b><u>INSURANCE</u></b>			
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	11,250.00	8,207.50	(3,042.50)
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,460.00	5,360.00	(100.00)
<b>TOTAL INSURANCE</b>	<b>93,551.69</b>	<b>85,090.00</b>	<b>(8,461.69)</b>
<b><u>EMPLOYEE BENEFITS/INS</u></b>			
487-1580 Life/Disability Insurance	7,597.15	9,260.07	1,662.92
487-1590 Major Medical (BC/BS)	316,567.77	255,270.00	(61,297.77)
487-1591 Health Ins. Buy-out/HRA Cont	3,182.50	5,527.50	2,345.00
487-5310 N/U Pension MMO	77,902.55	76,522.80	(1,379.75)
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>405,249.97</b>	<b>346,580.37</b>	<b>(58,669.60)</b>
<b><u>EMPLOYER FICA EXPENSES</u></b>			
488-1620 Unemployment Comp PSAB	7,927.96	6,700.00	(1,227.96)
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>7,927.96</b>	<b>6,700.00</b>	<b>(1,227.96)</b>
<b>TRANSFERS</b>			
<b>Total Expenses</b>	<b>1,778,490.65</b>	<b>2,173,117.11</b>	<b>394,626.46</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>431,141.90</b>	<b>856.85</b>	<b>430,285.05</b>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0000 Interest Income		50,000.00	(50,000.00)
341-0110 Interest-Savings	4,999.35	0.00	4,999.35
341-0210 Interest-Water-PLGIT	1.05	0.00	1.05
341-0211 Interest-Water-P Plus	36,538.99	0.00	36,538.99
<u>TOTAL INTEREST</u>	<u>41,539.39</u>	<u>50,000.00</u>	<u>(8,460.61)</u>
<b>STATE GRANT PROGRAM</b>			
354-1260 American Recovery Funds	0.00	1,630,000.00	(1,550,000.00)
<u>TOTAL STATE GRANTS</u>	<u>-</u>	<u>1,630,000.00</u>	<u>(1,550,000.00)</u>
354-1230- PA Small H2o Grant Waterline	58,066.00	0.00	(58,066.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>58,066.00</u>	<u>-</u>	<u>(58,066.00)</u>
<u>STATE SHARED REVENUE</u>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	52,260.00	44,715.00	7,545.00
<u>TOTAL STATE SHARED REVENUE</u>	<u>52,260.00</u>	<u>44,715.00</u>	<u>7,545.00</u>
<b>PMT FROM WATER CO</b>			
378-1110 Water Service-Turn on/off	675.00	250.00	425.00
378-2100 Water Rents	2,107,875.23	2,200,000.00	(92,124.77)
378-2110 Lien Rents	486.54	200,000.00	(199,513.46)
378-2120 Lien Costs & Interest	8,501.56	2,000.00	6,501.56
378-4300 Hydrant Fees	(165.00)	0.00	(165.00)
378-4300 Water Sales Bulk	93,858.27	110,000.00	(16,141.73)
378-9000 EDU Connection Fees	22,405.50	68,210.00	(45,804.50)
378-9200 Penalties	61,428.57	35,000.00	26,428.57
378-9300 Sale of Meters & Supplies	0.00	5,000.00	(5,000.00)
378-9400 Water Dept. Services	0.00	1,850.00	(1,850.00)
<u>TOTAL PMT FROM WATER CO</u>	<u>2,295,065.67</u>	<u>2,622,310.00</u>	<u>(327,244.33)</u>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	9,909.01	9,237.00	672.01
380-1070 Misc Income	4653.51		
<u>TOTAL MISC. REVENUES</u>	<u>14,562.52</u>	<u>9,237.00</u>	<u>5,325.52</u>
<b>SALE OF ASSETS</b>			
391-0020 Damage to Borough Property	12,167.49	0.00	12,167.49
<u>TOTAL SALE OF ASSETS</u>	<u>12,167.49</u>	<u>0.00</u>	<u>12,167.49</u>
<u>Total Revenues</u>	<u>2,473,661.07</u>	<u>4,356,262.00</u>	<u>(1,882,600.93)</u>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b><u>Expenses</u></b>			
<b><u>GENERAL GOVERNMENT</u></b>			
401-1210 Manager Salary	36,849.37	31,804.00	(5,045.37)
401-1220 DPW Director Salary - Water	21,338.50	24,462.50	3,124.00
401-1400 Admin Staff Salary - Water	28,082.87	36,104.50	8,021.63
401-1610 FICA - Admin	4,000.96	5,750.25	1,749.29
401-1630 Medicare - Admin	931.41	1,344.82	413.41
401-1830 Admin Overtime	80.44	375.00	294.56
401-2100 Office Supplies - Admin	6,568.00	2,000.00	(4,568.00)
401-2130 Office Equipment/Furniture - Admin	806.10	250.00	(556.10)
401-2140 IT Expenses	8,564.89	4,125.00	(4,439.89)
401-2150 Computer Equipment/Supplies - Admin	6,024.93	2,500.00	(3,524.93)
401-2160 Equipment Repair/ Maitenance - Admin	197.22	687.50	490.28
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	1,693.16	2,162.50	469.34
401-3250 Postage - Payroll Processing Fee	6,106.80	4,625.00	(1,481.80)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	3,098.07	1,375.00	(1,723.07)
401-4200 Dues Subscriptions/Memberships - Admin	3,224.34	3,125.00	(99.34)
401-4600 Training/Conferences - General Government	298.75	625.00	326.25
401-7200 CIP - New Car	0.00		0.00
<b>TOTAL GENERAL GOVT</b>	<b>129,907.81</b>	<b>124,616.07</b>	<b>(5,291.74)</b>
<b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	16,412.73	33,000.00	16,587.27
402-1400 Finance - Staff salaries	33,367.36	33,201.30	(166.06)
402-1610 Finance - Fica	3,090.95	0.00	3090.95
402-1610 Finance -Medicare	451.77	0.00	451.77
402-1830 Finance - Staff salaries Overtime	74.01	0.00	74.01
402-3100 Trustee Chg Bond Payment	3,655.75	3,300.00	(355.75)
402-3110 Auditing Services - Water	5,800.00	16,104.00	10,304.00
402-3120 Accounting Services	3,696.04	2,145.00	(1,551.04)
402-3160 Billing Software	17,357.09	7,425.00	(9,932.09)
402-3170 Accounting Software	2,397.12	3,795.00	1,397.88
402-3210 Credit Card Fees	10,762.59	9,405.00	(1,357.59)
<b>TOTAL FINANCIAL ADMIN</b>	<b>97,065.41</b>	<b>108,375.30</b>	<b>11,309.89</b>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b><u>LEGAL SERVICES</u></b>			
404-3160 Legal Services - WTP	469,773.72	25,500.00	(444,273.72)
<b>TOTAL LEGAL SERVICES</b>	<b>469,773.72</b>	<b>25,500.00</b>	<b>(444,273.72)</b>
<b><u>ENGINEERING</u></b>			
408-3130 Engineering	89,053.71	100,000.00	10,946.29
<b>TOTAL ENGINEERING</b>	<b>89,053.71</b>	<b>100,000.00</b>	<b>10,946.29</b>
<b><u>MUNICIPAL BUILDINGS (70/15/15)</u></b>			
409-2360 Materials & Supplies - Mun Bldg	120.54	275.00	154.46
409-3610 Electricity-Mun. Bldg.	2,268.03	2,791.25	523.22
409-3620 Electricity-Annex	644.67	687.50	42.83
409-3640 Gas - Annex	996.44	618.75	(377.69)
409-3730 Maintenance & Repair Annex	1,172.60	962.50	(210.10)
409-3740 Maintenance & Repairs	3,776.69	687.50	(3,089.19)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>8,978.97</b>	<b>6,022.50</b>	<b>(2,956.47)</b>
<b><u>STREET DEPARTMENT (35/30/30/05)</u></b>			
430-1220 Street Superintendent Salary	21,526.11	24,221.34	2,695.23
430-1300 Salaries & Wages - DPW - Water	129,583.44	142,274.88	12,691.44
430-1610 FICA - Street Dept	9,532.93	10,731.97	1,199.04
430-1630 Medicare - Street Dept	2,231.59	2,509.90	278.31
430-1830 Overtime - Street Department	2,792.37	6,600.00	3,807.63
430-2100 Office Supplies - Street Dept	499.49	330.00	(169.49)
430-2120 Safety Equipment	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)	8,946.98	12,540.00	3,593.02
430-2380 Uniforms - Street Dept	947.30	2,640.00	1,692.70
430-2500 Vehicle Manintenance/Repair- Street Dept	6,812.16	5,115.00	(1,697.16)
430-2600 Small Tools/Minor Equip - Street Dept	1,900.53	1,320.00	(580.53)
430-3150 Drug Testing	229.35	0.00	(229.35)
430-3210 Telephone - Street Dept	170.29	412.50	242.21
430-3310 Travel - Street Dept		280.50	(754.05)
430-3610 Electricity - Street Dept	1,034.55	1,320.00	432.38
430-3620 Gas - Street Dept	887.62	1,980.00	683.80
430-3730 Building Maintenance- Street Dept	1,296.20	3,300.00	(2,861.25)

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
430-3740 Equipment Maint & Repair - Street Dept	6,161.25	6,105.00	5,061.53
430-4600 Conferences/Training - Street Dept	1,043.47	330.00	330.00
430-7410 Equipment Lease Loader 50/25/25		2,574.00	#REF!
<b>TOTAL STREET DEPARTMENT</b>	<b>195,701.06</b>	<b>225,822.59</b>	<b>30,121.53</b>

**WATER**

448-1300 Water Staff Salaries	326,076.32	396,848.00	70,771.68
448-1610 FICA - Water	20,463.86	24,945.58	4,481.72
448-1630 Medicare - Water	216.17	5,834.05	5,617.88
448-1830 Water Overtime	4,569.74	5,500.00	930.26
448-2100 Office Supplies	3,985.67	1,500.00	(2,485.67)
448-2110 Chemicals - Water	1,348.83	130,000.00	128,651.17
448-2150 Computer Equipt & Supplies	90,179.32	2,500.00	(87,679.32)
448-2200 Materials & Supplies	1,426.62	14,000.00	12,573.38
448-2300 Fuel Oil	17,587.76	15,000.00	(2,587.76)
448-2310 Vehicle Operation	16,155.59	2,500.00	(13,655.59)
448-2390 Uniforms/Boot Allowance	2,791.64	3,000.00	208.36
448-2400 Meter M&R Supplies (New Radio Read)	1,743.87	1,000,000.00	998,256.13
448-2600 Small Tools/Minor Equipment - Water	733,624.10	10,000.00	(723,624.10)
448-3110 Meter Replacement Contractor	14,588.64	650,000.00	635,411.36
448-3160 Laboratory Fees - Water	461,676.00	45,000.00	(416,676.00)
448-3200 Telephone- Water	32,991.65	3,500.00	(29,491.65)
448-3610 Electric- WTP, Wells, Dist	1,648.54	60,000.00	58,351.46
448-3700 Well Maint & Repair	39,376.73	20,000.00	(19,376.73)
448-3720 Distribution System- Maint. & Repairs	6,406.68	100,000.00	93,593.32
448-3730 Building Maintenance	111,659.32	15,000.00	(96,659.32)
448-3740 WTP Maint & Repairs	9,427.47	15,000.00	5,572.53
448-3750 Dist Contracted Services	30,705.32	34,850.00	4,144.68
448-4200 Dues/Subscriptions - Water	40,676.66	2,500.00	(38,176.66)
448-4500 Contracted Line Maint - Water	8,419.02	15,000.00	6,580.98
448-4600 Training/conferences - Water	1,193.92	2,000.00	806.08
448-4700 Sludge Removal	625.00	65,000.00	64,375.00
448-4910 Permits	17,236.80	21,000.00	3,763.20
448-7400 Capital Improvements	20,000.00	165,000.00	145,000.00
448-7410 Capital purchase (UTV)	204,061.60		(204,061.60)
<b>TOTAL WATER FACILITIES</b>	<b>2,220,862.84</b>	<b>2,825,477.63</b>	<b>604,614.79</b>

**DEBT SERVICE**

471-1100 Principal 2016 Loan	161,830.00	161,829.50	(0.50)
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**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
471-1110 Penn Vest Water Line	38,903.54	47,603.00	8,699.46
471-1120 Penn Vest Dam	33,465.41	39,442.00	5,976.59
471-1130 Penn Vest Dam	32,970.00	32,970.00	0.00
<b>TOTAL DEBT SERVICE</b>	<b>267,168.95</b>	<b>281,844.50</b>	<b>14,675.55</b>
 <u>DEBT INTEREST</u>			
472-1100 Interest - 2016 Loan	116,467.57	116,000.00	(467.57)
472-1110 Penn Vest Water Line - Interest	6,665.98	7,557.00	891.02
472-1130 interest -2021 Loan	8,937.87	10,968.00	2,030.13
472-1120 Penn Vest Dam - Interest	70,402.74	77,000.00	6,597.26
<b>TOTAL DEBT INTEREST</b>	<b>202,474.16</b>	<b>211,525.00</b>	<b>9,050.84</b>
 <u>INSURANCE</u>			
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	11,250.00	8,207.50	(3,042.50)
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,460.00	5,360.00	(100.00)
<b>TOTAL INSURANCE</b>	<b>81,549.70</b>	<b>85,090.00</b>	<b>3,540.30</b>
 <u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	9,111.28	9,260.07	148.79
487-1590 Major Medical (BC/BS)	331,102.76	255,270.00	(75,832.76)
487-1591 Health Ins. Buy-out/HRA Cont	3,182.50	5,527.50	2,345.00
487-5310 N/U Pension MMO	77,902.55	76,522.80	(1,379.75)
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>421,299.09</b>	<b>346,580.37</b>	<b>(74,718.72)</b>
 <u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	7,927.96	6,700.00	(1,227.96)
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>7,927.96</b>	<b>6,700.00</b>	<b>(1,227.96)</b>
<b>Total Expenses</b>	<b>4,191,763.38</b>	<b>4,347,553.96</b>	<b>155,790.58</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(1,718,102.31)</b>	<b>8,708.04</b>	<b>(1,709,394.27)</b>

**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary November 30, 2024 - Trash**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
<b>Revenues</b>			
<u>SANITATION</u>			
354-1200 Performance Grant To Twin Boroughs	0.00	22,000.00	(22,000.00)
364-3010 Solid Waste User Fees	892,816.31	930,000.00	(37,183.69)
364-3020 Solid Waste Fees Penalties	20,911.45	27,500.00	(6,588.55)
364-3030 Solid Waste Bulk Items and Bags	11,683.78	7,500.00	4,183.78
364-3150 Lien Rents Solid Waste	9,865.70	1,500.00	(8,365.70)
364-3160 Lien Interest & Cost	6,079.64	8,500.00	2,420.36
<b><u>TOTAL SANITATION</u></b>	<b>941,356.88</b>	<b>975,000.00</b>	<b>(33,643.12)</b>
<b>Total Revenues</b>	<b>941,356.88</b>	<b>975,000.00</b>	<b>(33,643.12)</b>
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	98,689.75	117,415.00	(18,725.25)
426-1610 FICA	6,166.20	7,279.73	(1,113.53)
426-1630 Medicare	1,442.08	1,702.52	(260.44)
426-1830 Overtime	1,103.25	500.00	603.25
426-1910 Uniforms	99.99	1,500.00	(1,400.01)
426-2270 Supplies	2,272.96	400.00	1,872.96
426-2500 Recycling Grant to Twin Boros	20,480.53	30,000.00	(9,519.47)
<b><u>TOTAL SANITATION</u></b>	<b>130,254.76</b>	<b>158,797.25</b>	<b>(28,542.49)</b>
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	9,175.52	8,500.00	675.52
427-4700 Refuse Coll/Disp Contract	851,135.29	800,000.00	51,135.29
427-4710 WM Extra Bags and Tags	8,151.50	7,500.00	651.50
<b><u>TOTAL SOLID WASTE</u></b>	<b>868,462.31</b>	<b>816,000.00</b>	<b>52,462.31</b>
<b>Total Expenses</b>	<b>998,717.07</b>	<b>974,797.25</b>	<b>23,919.82</b>
<u>Excess Revenue Over(Under) Expenditures</u>	<b>(57,360.19)</b>	<b>202.75</b>	<b>(57,562.94)</b>