

**MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, JANUARY 21, 2025 7 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; Jane Gagliardo; Erika Huber; Mayor Victor Brozusky; Kelly Lewis, Borough Manager; Solicitor John Prevoznik; Russ Scott; Borough Engineer of RKR Hess; Lee Philips, Director of Public Works; Layla Richard-Rau, Director of Finance; and Danielle Decker, Assistant to Borough Manager.

ABSENT: Paul Shemansky

Ms. Wolbert called the meeting to order at 7:04 PM and lead in the Pledge of Allegiance.

Report on Executive Session: Solicitor Prevoznik announced there was no Executive Session.

Minutes of January 6, 2025 Council Regular Meeting: A motion was made by Ms. Gagliardo and seconded by Ms. Huber to approve the January 6, 2025 Council Regular Meeting Minutes. The motion passed unanimously.

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

2023 Audit Presentation: A motion was made by Ms. Huber and seconded by Mr. Freeborn to table the 2023 Audit Presentation. The motion passed unanimously. Ms. Wolbert asked for the auditor, Mr. Hogan to be invited to the Operations Committee Meeting.

Treasurer’s Report:

Cash and Accounts Receivable Report prepared by the Director of Finance: A motion was made by Ms. Panepinto and seconded by Ms. Huber to accept the Cash and Accounts Receivable Report prepared by the Director of Finance. The motion passed unanimously.

Budget to Actual Report prepared by the Director of Finance: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to accept the Budget to Actual Report prepared by the Director of Finance. The motion passed unanimously.

Cash Account Transfer Report prepared by the Director of Finance: A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve the Cash Account Transfer Report prepared by the Director of Finance. The motion passed unanimously.

Finance Report: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to accept the unaudited Finance Report as distributed and attach to the minutes. The motion passed unanimously.

Public Hearings:

Ordinance #1409 – Cable Franchise Agreement: A motion was made by Ms. Huber and seconded by Ms. Gagliardo to recess the Regular Council Meeting and convene the Public Hearing on Ordinance #1409, Cable Franchise Agreement at 7:10 PM.

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to enter exhibits A-1 Affidavit of Public Hearing in the Pocono Record on January 2, 2025; A-2 confirmation of the transaction of

advertising in the Pocono Record; A-3 Acknowledgement of receipt from Monroe County Law Library; A-4 copy of Ordinance #1409 and Cable Franchise Agreement; A-5 Sign-in Sheet into evidence. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to close the Public Hearing and reconvene the Regular Council Meeting at 7:16 PM. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve Ordinance #1409, Cable franchise Agreement as presented and advertised. The motion passed unanimously.

East Stroudsburg Community Alliance (ECA): Ms. Wolbert explained they had not yet had their meeting.

Fire Report: distributed via email: Chief Black announced there was a fire on Washington Street in an apartment to where only one mattress burned but the entire apartment was destroyed by the accidental fire. Chief Black added how important having working smoke alarms in your residences are for everyone. Mr. Lewis explained during the Rental Inspections that working smoke detectors is one of the things that is checked and that out of 102 inspections that were done 32% failed because of smoke detectors.

Engineer's Action Item's: distributed via email

U-Haul SALDO Section 140-Attachment 3 Appendix C – Shade Trees and Landscaping Section A.7: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to adopt Resolution 2-2025 waiving the requirements of Chapter 140 Attachment 3, Appendix C, Shade Trees and Landscaping Section A.7 pertaining to tree clearing, to apply the limits of tree clearing on the U-Haul Site, as outlined in the waiver request letter prepared by Reilly Associates dated January 14th, and to allow tree clearing to occur prior to Land Development approval, as recommended for approval by the Borough Professionals and the East Stroudsburg Borough Planning Commission. The motion passed unanimously.

U-Haul Conditional-Use Application: A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve the Applicant's time waiver request to extend the deadline for the first Conditional Use Hearing through February 18, 2025. The motion passed unanimously.

A motion was made to authorize the Borough Manager to advertise the Conditional Use Public Hearing in the Pocono Record for February 18, 2025 at 6 PM at the Borough Municipal Building and to post the property and post notice on the website as required for the hearing. The motion passed unanimously.

Dunkin As-Built Plan and required Improvement Escrow Release Request: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to accept the as-built plan submitted by the Applicant's surveyor without necessity of recording as no substantial changes in site design and infrastructure have been observed to deviate from the approved Land Development Plan. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to authorize the Borough Manager to release the financial security for the required improvements for the Dunkin Land Development Plan posted by Courtland Real Estate Development, LLC in the amount of \$36,949.00 as recommended by the Borough Engineer subject to confirmation that all Borough fees have been paid. The motion passed unanimously.

Streambank Stabilization: A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to ratify the Borough Manager signing and recording the easement agreement between the Borough and

the Est Stroudsburg Area School District, as required for the MS4 Streambank Stabilization Project. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to authorize RKR Hess, a division of UTRS to proceed with the preparation of the design and permit applications for the project outlined in the Letter of Understanding to provide Professional Consulting Services for the MS4 Streambank Stabilization Project, dated January 17, 2025 in an amount not to exceed \$25,000.00. The motion passed unanimously.

79 and 55 Henry Street Boundary Review: A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to table the motion to authorize RKR Hess to perform a boundary investigation at 79 and 55 Henry Street as outlined in a Letter of Understanding dated January 17, 2025 in an amount not to exceed \$1,400.00, pending further investigation by the Borough Public Works Department. The motion passed unanimously.

2025 Joint Municipal Landfills Monitoring: A motion was made by Ms. Gagliardo and seconded by Mr. Freeborn to approve and accept the lowest quote from Analytical Laboratory Services, Inc. (ALS) for the 2025 Joint Municipal Landfill sample collection and lab testing services in the amount of \$9,257.00, contingent upon the approval of the Borough of Stroudsburg and the Township of Stroud to share in the cost of this lab sampling and testing (at a 1/3 share each), in accordance with the Engineer's recommendation of January 14, 2025. The motion passed unanimously.

Police Report: Lieutenant Sampere announced he had nothing to report for January and asked if there were any questions. There were no questions.

REPORTS:

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

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

COMMITTEES:

Operations Committee: No meeting.

Zoning and Planning Committee (ZAP): A motion was made by Ms. Huber and seconded by Ms. Gagliardo to approve to advertise for a Public Hearing for an Ordinance for the modification of Ordinance #1130 regarding Handicap Parking Zones. The motion passed unanimously.

Community Relations Committee: No meeting.

Correspondence: Ms. Wolbert announced she received some correspondence regarding a personnel matter that she is referring to the Borough Manager.

Mayor Victor Brozusky: Mayor Brozusky read aloud the Arbor Day Proclamation. A motion was made by Ms. Gagliardo and seconded by Ms. Huber to accept the Arbor Day Proclamation, as read aloud, declaring for the Borough of East Stroudsburg that Friday, April 25, 2025 would be known as Arbor Day. The motion passed unanimously.

Carrie Panepinto: Nothing to report.

Jane Gagliardo: Ms. Gagliardo brought up that some residents in her ward contacted her that their recycling was not picked up last week. Ms. Gagliardo announced the meeting for the 250th

Celebration is scheduled for January 29, 2025. Ms. Gagliardo expressed condolences to Lee Philips in the loss of his mother.

Paul Shemansky: Nothing to report.

Erika Huber: Ms. Huber thanked everyone for the hard work on the streets all night long during the storm.

Ed Freeborn: Mr. Freeborn wished the Public Works Director good thoughts for this coming week.

Sonia Wolbert: Ms. Wolbert inquired about overnight parking in the Wal-Mart parking lot and the excessive liter. Ms. Wolbert suggested referring this to the Zoning and Planning Committee.

Solicitor's Report: Nothing to report.

Manager's Report:

Commonwealth Law Enforcement Assistance Network (CLEAN): A motion was made by Mr. Freeborn and seconded by Ms. Huber to table for further review the Borough Manager to sign the Commonwealth Law Enforcement Assistance Network (CLEAN) Agreement between the Monroe County Control Center Servicing Terminal and the East Stroudsburg Borough Parking Authority Non-Terminal Agency. The motion passed unanimously.

Borough Updates: Mr. Lewis announced that Recycling has increased to 743 pick-ups and thanked everyone. Mr. Lewis expressed he would like to get up to at least 1,000 pick-ups because even with the increase the Borough is still only at 18.8% in collection.

Mr. Lewis announced he received an offer to purchase the IBW Building and is going to work with the Solicitor to see what it involves.

Public Comments – New Business & Non-Agenda Items: Bruce Smith of N Green Street inquired about the declared snow emergency and a car on the Emergency route not being moved all day.

Ratification of Bills Payable: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve the Warrant List #250121. The motion passed unanimously.

Adjournment:

A motion was made by Ms. Panepinto and seconded by Ms. Huber to adjourn the Council meeting at 7:55 PM. The motion passed unanimously.

<u>Account # & Title</u>	<u>Y-T-D 12/31/2024</u>	<u>Y-T-D 12/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2024</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	2,654,365.20	2,238,620.31	415,744.89	0.19	2,845,727.87	(191,362.67)	(0.07)
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	9,660.68	1,908.38	7,752.30	4.06	294.70	9,365.98	31.78
301-4000 Property Tax - Delinquent	145,469.42	107,211.09	38,258.33	0.36	124,371.44	21,097.98	0.17
TOTAL TAXES	2,809,495.30	2,348,348.76	461,146.54	0.20	2,970,884.33	(161,389.03)	(0.05)
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	182,575.21	143,854.99	38,720.22	0.27	160,000.00	22,575.21	0.14
310-2000 Earned Income Tax	1,085,259.42	1,055,216.86	30,042.56	0.03	1,200,000.00	(114,740.58)	(0.10)
310-5000 Municipal Service Tax	309,833.06	307,759.32	2,073.74	0.01	350,000.00	(40,166.94)	(0.11)
TOTAL ACT 511 TAXES	1,577,667.69	1,506,831.17	70,836.52	0.05	1,710,000.00	(132,332.31)	(0.08)
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	15,125.00	21,810.50	(6,685.50)	(0.31)	10,000.00	5,125.00	0.51
321-6100 Rental License	161,693.56	163,159.00	(1,465.44)	(0.01)	165,000.00	(3,306.44)	(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	96,957.60	(14,499.40)	(0.15)	105,000.00	(22,541.80)	(0.21)
TOTAL LICENSES/PERMITS	259,276.76	281,927.10	(22,650.34)	(0.08)	282,500.00	(23,223.24)	(0.08)
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	1,650.00	775.00	875.00	1.13	1,500.00	150.00	0.10
322-8200 Street Opening Permits	16,133.00	15,160.00	973.00	0.06	9,000.00	7,133.00	(0.79)
322-9400 Misc Permits	996.00	1,515.00	(519.00)	(0.34)	2,000.00	(1,004.00)	(0.50)
TOTAL NON-BUSINESS PERMITS	18,779.00	17,450.00	1,329.00	0.08	12,500.00	6,279.00	0.50
<u>FINES</u>							
331-1100 Vehicle Code Violations	212,128.64	168,202.05	43,926.59	0.26	180,000.00	32,128.64	0.18
331-1200 Violation of Zoning Ord & Statutes	35,190.82	13,568.29	21,622.53	1.59	25,000.00	10,190.82	0.41
331-1210 Vehicle Boot Fines	0.00	50.00	(50.00)	(1.00)	0.00	0.00	0.00
TOTAL FINES	247,319.46	181,820.34	65,499.12	0.36	205,000.00	42,319.46	0.21
<u>INTEREST</u>							
TOTAL INTEREST	236,764.75	253,180.44	(16,415.69)	(0.06)	150,765.00	85,999.75	0.57
<u>RENTS</u>							
342-5310 Royalties - Cell Tower	30,197.40	31,733.83	(1,536.43)	(0.05)	40,000.00	(9,802.60)	(0.25)
TOTAL RENTS	30,197.40	31,733.83	(1,536.43)	(0.05)	40,000.00	(9,802.60)	(0.25)
<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	635,732.00	(635,732.00)	1.00	1,880,000.00	(1,880,000.00)	(1.00)
TOTAL STATE GRANTS	78,546.53	690,164.29	(611,617.76)	(0.89)	1,902,000.00	(1,823,453.47)	(0.96)
<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
TOTAL STATE SHARED REVENUE	461,952.46	469,749.01	(7,796.55)	0.02	432,165.00	29,787.46	0.07
<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
TOTAL PILOT	10,569.48	6,927.07	3,642.41	0.53	5,500.00	5,069.48	0.92
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	9,285.00	7,904.55	1,380.45	(0.17)	8,000.00	1,285.00	0.16
361-3300 Permits - Zoning - Gen Government	55,681.54	133,194.07	(77,512.53)	0.58	50,000.00	5,681.54	0.11
361-3310 Building Permits	122,497.09	0.00	122,497.09	0.00	75,000.00	47,497.09	0.63
361-3320 Resale Inspections	23,865.43	0.00	23,865.43	0.00	5,000.00	18,865.43	3.77
361-3400 Zoning Plan Review	78,337.02	46,027.98	32,309.04	0.70	25,000.00	53,337.02	2.13
361-5000 Codes Office Supplies	0.00	0.70	(0.70)	1.00	0.00	0.00	0.00
TOTAL GENERAL GOVERNMENT	289,666.08	187,127.30	102,538.78	0.55	163,000.00	126,666.08	0.78
<u>PUBLIC SAFETY</u>							

<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Y-T-D</u> <u>12/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
<u>HIGHWAYS & STREETS</u>							
363-2100 Meter Revenue	96,647.30	104,367.59	(7,720.29)	(0.07)	125,000.00	(28,352.70)	(0.23)
363-2200 Parking Permits	20,242.06	17,493.62	2,748.44	0.16	20,000.00	242.06	0.01
363-2210 Residential Parking Permit	2,915.00	5,007.50	(2,092.50)	(0.42)	525.00	2,390.00	4.55
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	24,584.68	481.55	0.02	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)
TOTAL HIGHWAYS & STREETS	145,626.59	153,715.99	(8,089.40)	(0.05)	167,707.00	(22,080.41)	(0.13)
<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	1,785,864.51	1,786,932.60	(1,068.09)	0.00	1,750,000.00	35,864.51	0.02
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	914,175.99	903,937.85	10,238.14	0.01	930,000.00	(15,824.01)	(0.02)
364-3020 Solid Waste Fees Penalties	20,372.12	20,008.04	364.08	0.02	27,500.00	(7,127.88)	(0.26)
364-3030 Solid Waste Bulk Items and Bags	14,930.48	18,143.80	(3,213.32)	(0.18)	7,500.00	7,430.48	0.99
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	11,587.54	10,573.48	1,014.06	0.10	8,500.00	3,087.54	0.36
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	105,453.54	145,254.72	(39,801.18)	(0.27)	145,000.00	(39,546.46)	(0.27)
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	51,245.44	44,751.34	6,494.10	0.15	45,000.00	6,245.44	0.14
TOTAL SANITATION	2,977,360.44	3,061,100.10	(83,739.66)	(0.03)	3,045,022.00	(67,661.56)	(0.02)
<u>GOLF</u>							
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	825.00	1,800.00	(975.00)	(0.54)	250.00	575.00	2.30
378-2100 Water Rents	2,066,821.26	2,099,703.60	(32,882.34)	(0.02)	2,200,000.00	(133,178.74)	(0.06)
378-2110 Lien Rents	938.04	14,324.21	(13,386.17)	(0.93)	200,000.00	(199,061.96)	(1.00)
378-2120 Lien Costs & Interest	8,799.23	4,552.35	4,246.88	(93.00)	2,000.00	6,799.23	3.40
378-2130 Hydrant Fees	36,070.00	37,230.00	(1,160.00)	(0.03)	0.00	36,070.00	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	61,413.08	51,465.64	9,947.44	0.19	35,000.00	26,413.08	0.75
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)
TOTAL PMT FROM WATER CO	2,291,130.38	2,326,483.80	(35,353.42)	(0.02)	2,622,310.00	(331,179.62)	(0.13)
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	8,867.97	(8,867.97)	(1.00)	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	33,611.61	24,006.84	9,604.77	0.40	27,573.01	6,038.60	0.22
380-1070 Miscellaneous Income	28,030.95	18,390.20	9,640.75	0.52	5,000.00	23,030.95	4.61
380-5100 Shopping Cart Fees	3,250.00	2,475.00	775.00	0.31	4,000.00	(750.00)	(0.19)
TOTAL MISC. REVENUES	64,892.56	53,740.01	11,152.55	0.21	45,573.01	19,319.55	0.42
<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
TOTAL CONTR PRIVATE	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00	0.00
<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
TOTAL SALE OF ASSETS	85,014.07	53,014.54	31,999.53	0.60	15,000.00	70,014.07	4.67
<u>TRANSFERS</u>							
392-0010 Transfer In From General	25,200.00	656,622.06	(631,422.06)	(0.96)	0.00	25,200.00	0.00
392-0050 Transfer from Capital Imp Fund Reserve	0.00	165,578.44	(165,578.44)	(1.00)	0.00	0.00	0.00
392-0350 Transfer from Highway Aid Fund Res	0.00	0.00	0.00	0.00	400,000.00	(400,000.00)	(1.00)
392-0600 Transfer from Water Fund	0.00	489,326.54	(489,326.54)	(1.00)	0.00	0.00	0.00
TOTAL TRANSFERS	25,200.00	1,311,527.04	(1,286,327.04)	(0.98)	400,000.00	(374,800.00)	(0.94)
<u>CAPITAL PROCEEDS</u>							
393-1200 Subsidy Payments	260,477.90	74,500.00	185,977.90	2.50	0.00	260,477.90	0.00
TOTAL CAPITAL PROCEEDS	260,477.90	74,500.00	185,977.90	2.50	0.00	260,477.90	0.00
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	32,241.79	(32,241.79)	(1.00)	18,000.00	(18,000.00)	(1.00)

Statement of Activity - Budget vs Actual
December 31, 2024

Account # & Title	Y-T-D		Variance	%	Budget		%
	12/31/2024	12/31/2023			12/31/2024	Variance	
395-3000 Dividends Received - Health Insurance	245,833.53	141,910.03	103,923.50	0.73	73,000.00	172,833.53	2.37
TOTAL DIVIDENDS	245,833.53	174,151.82	71,681.71	0.41	91,000.00	154,833.53	(1.70)
Total Revenues	12,116,970.38	13,183,492.61	(1,066,522.23)	(0.08)	14,260,926.34	(2,143,955.96)	(0.15)
Expenses							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	14,583.08	14,136.42	(446.66)	(0.03)	15,000.00	416.92	0.03
400-1120 Mayor Salary	5,416.71	5,863.38	446.67	0.08	5,000.00	(416.71)	(0.08)
400-1610 FICA - Legislative	1,239.96	1,508.71	268.75	0.18	1,240.00	0.04	0.00
400-1630 Medicare - Legislative	289.92	301.94	12.02	0.04	290.00	0.08	0.00
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
TOTAL LEGISLATIVE	23,270.67	32,999.91	9,729.24	0.29	28,530.00	5,259.33	0.18
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	160,789.40	169,851.85	9,062.45	0.05	127,216.00	(33,573.40)	(0.26)
401-1220 DPW Director Salary -Admin	96,644.58	21,921.00	(74,723.58)	(3.41)	97,850.00	1,205.42	0.01
401-1400 Admin Staff Salary	130,312.43	179,421.40	49,108.97	0.27	144,418.00	14,105.57	0.10
401-1410 Utility Billing Coordinator	0.00	44,240.00	44,240.00	1.00	0.00	0.00	0.00
401-1610 FICA - Admin	18,801.69	21,705.98	2,904.29	0.13	23,001.00	4,199.31	0.18
401-1630 Medicare - Admin	4,407.79	3,765.06	(642.73)	(0.17)	5,379.27	971.48	0.18
401-1830 Admin - Overtime	321.76	2,169.83	1,848.07	0.85	1,500.00	1,178.24	0.79
401-2100 Office Supplies - Administration	22,729.68	14,872.68	(7,857.00)	(0.53)	8,000.00	(14,729.68)	(1.84)
401-2130 Office Equipment/Furniture	3,387.13	7,089.53	3,702.40	0.52	1,000.00	(2,387.13)	(2.39)
401-2140 IT Expenses	40,598.51	29,720.46	(10,878.05)	(0.37)	16,500.00	(24,098.51)	(1.46)
401-2150 Computer Equipment/Supplies-Gen Government	22,494.74	16,821.92	(5,672.82)	(0.34)	10,000.00	(12,494.74)	(1.25)
401-2160 Equipment Maintenance	1,075.96	1,560.50	484.54	0.31	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	7,325.43	8,811.13	1,485.70	0.17	8,650.00	1,324.57	0.15
401-3250 Postage - Payroll Processing Fee	24,107.68	14,342.98	(9,764.70)	(0.68)	18,500.00	(5,607.68)	(0.30)
401-3310 Travel- Gen Government	0.00	0.00	0.00	0.00	3,200.00	3,200.00	1.00
401-3400 Advertising/Printing - Gen Government	12,660.79	7,797.86	(4,862.93)	(0.62)	5,500.00	(7,160.79)	(1.30)
401-4200 Association Dues/Subscriptions	15,525.20	25,759.40	10,234.20	0.40	12,500.00	(3,025.20)	(0.24)
401-4600 Training/Conference - General Government	850.00	4,780.00	3,930.00	0.82	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
TOTAL GENERAL GOVT	568,002.25	683,614.52	115,612.27	0.17	498,464.27	(69,537.98)	(0.14)
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	61,273.98	0.00	(61,273.98)	0.00	100,000.00	38,726.02	0.39
402-1400 Finance - Staff Salaries	114,460.33	0.00	(114,460.33)	0.00	100,610.00	(13,850.33)	(0.14)
402-1610 Fica	10,915.46	0.00	(10,915.46)	0.00	0.00	(10,915.46)	0.00
402-1630 Medicare	2,041.54	0.00	(2,041.54)	0.00	0.00	(2,041.54)	0.00
402-1830 Finance Staff Salaries - Overtime	321.77	0.00	(321.77)	0.00	0.00	(321.77)	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	6,218.95	3,810.00	(2,408.95)	(0.63)	6,500.00	281.05	0.04
402-3160 Billing Software	38,680.98	20,102.08	(18,578.90)	(0.92)	22,500.00	(16,180.98)	(0.72)
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	39,865.66	32,765.28	(7,100.38)	(0.22)	28,500.00	(11,365.66)	(0.40)
TOTAL FINANCIAL ADMIN	311,234.61	112,809.36	(198,425.25)	(1.76)	328,410.00	17,175.39	0.05

<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Y-T-D</u> <u>12/31/2023</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	8,216.00	8,186.00	(30.00)	0.00	8,500.00	284.00	0.03
403-1610 FICA	509.34	509.60	0.26	0.00	527.00	17.66	0.03
403-1630 Medicare	119.08	118.30	(0.78)	(0.01)	123.25	4.17	0.03
403-2100 Materials & Supplies	1,734.98	1,711.76	(23.22)	(0.01)	3,200.00	1,465.02	0.46
403-3150 Commissions Del. RE Taxes	5,558.65	5,958.24	399.59	0.07	3,200.00	(2,358.65)	(0.74)
403-3170 Commission Local Ser. Tax	5,446.96	4,614.04	(832.92)	(0.18)	4,500.00	(946.96)	(0.21)
403-3180 Commission Earned Income Tax	16,641.02	15,576.82	(1,064.20)	(0.07)	15,500.00	(1,141.02)	(0.07)
403-3190 Commission Deed Transfer Tax	3,143.42	2,877.11	(266.31)	(0.09)	1,500.00	(1,643.42)	(1.10)
TOTAL TAX COLLECTION	41,369.45	39,551.87	(1,817.58)	(0.05)	37,050.25	(4,319.20)	(0.12)
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	148,449.86	120,791.59	(27,658.27)	(0.23)	125,000.00	(23,449.86)	(0.19)
404-3160 Legal Services - WTP	485,901.22	132,277.26	(353,623.96)	(2.67)	25,500.00	(460,401.22)	(18.05)
404-3200 Legal Services - WWTP	103,900.19	77,403.67	(26,496.52)	(0.34)	32,500.00	(71,400.19)	(2.20)
TOTAL LEGAL SERVICES	738,251.27	330,472.52	(407,778.75)	(1.23)	183,000.00	(555,251.27)	(3.03)
<u>ENGINEERING</u>							
408-3130 Engineering	341,665.14	254,660.97	(87,004.17)	(0.34)	175,625.00	(166,040.14)	(0.95)
TOTAL ENGINEERING	341,665.14	254,660.97	(87,004.17)	(0.34)	175,625.00	(166,040.14)	(0.95)
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	444.33	163.58	(280.75)	(1.72)	1,000.00	555.67	0.56
409-3610 Electricity-Mun. Bldg.	10,686.56	10,700.86	14.30	0.00	10,150.00	(536.56)	(0.05)
409-3620 Electric Annex	2,750.60	3,199.56	448.96	0.14	2,500.00	(250.60)	(0.10)
409-3640 Gas (heat) - Annex	4,580.87	2,862.39	(1,718.48)	(0.60)	2,250.00	(2,330.87)	(1.04)
409-3730 Maintenance & Repair Annex	4,708.90	9,971.80	5,262.90	0.53	3,500.00	(1,208.90)	(0.35)
409-3740 Maintenance & Repairs	17,081.87	13,957.33	(3,124.54)	(0.22)	2,500.00	(14,581.87)	(5.83)
TOTAL MUNICIPAL BUILDING	40,253.13	40,855.52	602.39	0.01	21,900.00	(18,353.13)	(0.84)
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	2,943,822.00	2,840,516.00	(103,306.00)	(0.04)	2,943,822.00	0.00	0.00
TOTAL POLICE	2,943,822.00	2,840,516.00	(103,306.00)	(0.04)	2,943,822.00	0.00	0.00
<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	33,837.38	10,346.15	(23,491.23)	(2.27)	33,000.00	(837.38)	(0.03)
411-2600 Small Tools/ Equipment	1,255.00	4,455.00	3,200.00	0.72	1,500.00	245.00	0.16
411-3210 Telephone - Fire Dept	1,455.70	3,601.19	2,145.49	0.60	2,500.00	1,044.30	0.42
411-3620 Electricity	10,715.26	10,654.26	(61.00)	(0.01)	11,500.00	784.74	0.07
411-3630 Gas (heat)	350.84	366.47	15.63	0.04	500.00	149.16	0.30
411-3730 Equipment Testing	6,511.83	6,937.72	425.89	0.06	10,000.00	3,488.17	0.35
411-4200 Building Maintenance- Fire Dept	12,611.92	7,012.05	(5,599.87)	(0.80)	10,000.00	(2,611.92)	(0.26)
411-4600 Contracted Services	2,820.76	0.00	(2,820.76)	0.00	2,500.00	(320.76)	(0.13)
411-5300 Contribution	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
411-7400 Pumper Lease	22,083.24	22,083.24	0.00	0.00	23,924.00	1,840.76	0.08
TOTAL FIRE DEPARTMENT	99,641.93	68,756.08	(30,885.85)	(0.45)	104,424.00	4,782.07	0.05
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	52,866.53	35,941.15	(16,925.38)	(0.47)	30,240.00	(22,626.53)	(0.75)
413-1400 Staff Salary	127,247.93	151,084.70	23,836.77	0.16	194,594.00	67,346.07	0.35
413-1610 FICA - Code Enforcement	11,502.49	8,899.61	(2,602.88)	(0.29)	14,032.71	2,530.22	0.18
413-1630 Medicare - Code Enforcement	2,690.07	2,193.02	(497.05)	(0.23)	3,281.84	591.77	0.18
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	2,643.61	(1,248.04)	(0.47)	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	106.78	0.00	(106.78)	0.00	3,000.00	2,893.22	0.96
413-2300 Vehicle Operation - Code Enforcement	295.21	0.00	(295.21)	0.00	1,500.00	1,204.79	0.80
413-2500 Vehicle Maintenance	177.53	122.04	(55.49)	(0.45)	750.00	572.47	0.76
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	150.00	(165.00)	(1.10)	750.00	435.00	0.58
TOTAL CODE ENFORCEMENT	216,289.76	216,693.67	403.91	0.00	267,948.55	51,658.79	0.19

Statement of Activity - Budget vs Actual
December 31, 2024

<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Y-T-D</u> <u>12/31/2023</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	1,142.70	2,283.58	1,140.88	0.50	5,500.00	4,357.30	0.79
414-4500 Contracted Permitting	156,953.01	114,632.31	(42,320.70)	(0.37)	75,000.00	(81,953.01)	(1.09)
TOTAL PLANNING/ZONING	171,061.15	136,197.97	(34,863.18)	(0.26)	130,500.00	(40,561.15)	(0.31)
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	74,787.48	63,921.00	(10,866.48)	(0.17)	74,788.00	0.52	0.00
TOTAL EMERGENCY SERVICES	74,787.48	63,921.00	(10,866.48)	(0.17)	74,788.00	0.52	0.00
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	10,664.18	11,193.84	529.66	0.05	14,559.00	3,894.82	0.27
421-1610 FICA - Health Dept	661.19	603.81	(57.38)	(0.10)	902.66	241.47	0.27
421-1630 Medicare - Health Dept	154.62	249.09	94.47	0.38	211.11	56.49	0.27
TOTAL HEALTH DEPARTMENT	11,479.99	12,046.74	566.75	0.05	15,672.77	4,192.78	0.27
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	114,792.45	107,393.83	(7,398.62)	(0.07)	117,415.00	2,622.55	0.02
426-1610 FICA	7,164.57	2,803.42	(4,361.15)	(1.56)	7,279.73	115.16	0.02
426-1630 Medicare	1,675.56	1,996.83	321.27	0.16	1,702.52	26.96	0.02
426-1830 Overtime	1,103.25	0.00	(1,103.25)	0.00	500.00	(603.25)	(1.21)
426-1910 Uniforms	552.19	0.00	(552.19)	0.00	1,500.00	947.81	0.63
426-2270 Supplies	2,626.52	896.54	(1,729.98)	(1.93)	400.00	(2,226.52)	(5.57)
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
TOTAL SANITATION	148,395.07	137,646.91	(10,748.16)	(0.08)	158,797.25	10,402.18	0.07
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	9,175.52	10,036.65	861.13	0.09	8,500.00	(675.52)	(0.08)
427-4700 Refuse Coll/Disp Contract	926,152.42	869,223.41	(56,929.01)	(0.07)	800,000.00	(126,152.42)	(0.16)
427-4710 WM Extra Bags and Tags	8,676.50	12,019.00	3,342.50	0.28	7,500.00	(1,176.50)	(0.16)
TOTAL SOLID WASTE	944,004.44	891,279.06	(52,725.38)	(0.06)	816,000.00	(128,004.44)	(0.16)
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	267,508.48	222,627.58	(44,880.90)	(0.20)	253,172.00	(14,336.48)	(0.06)
429-1610 Social Security- Sewer Fund	16,824.28	12,262.05	(4,562.23)	(0.37)	15,774.16	(1,050.12)	(0.07)
429-1620 Medicare- Sewer Fund	0.00	1,635.26	1,635.26	1.00	0.00	0.00	0.00
429-1630 Medicare - Sanitary Sewer	3,934.73	2,320.44	(1,614.29)	(0.70)	3,689.12	(245.61)	(0.07)
429-1830 Sewer Overtime	3,841.04	5,077.83	1,236.79	0.24	3,750.00	(91.04)	(0.02)
429-2100 Office Supplies	2,854.70	1,328.06	(1,526.64)	(1.15)	3,000.00	145.30	0.05
429-2110 Chemicals	38,776.59	59,440.58	20,663.99	0.35	55,000.00	16,223.41	0.29
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	8,968.86	6,598.94	(2,369.92)	(0.36)	9,000.00	31.14	0.00
429-2300 Fuel Oil	15,654.33	23,895.03	8,240.70	0.34	27,000.00	11,345.67	0.42
429-2310 Vehicle Operation	1,030.49	1,208.98	178.49	0.15	1,200.00	169.51	0.14
429-2380 Uniforms	1,227.03	809.89	(417.14)	(0.52)	2,000.00	772.97	0.39
429-2600 Small Tools/Minor Equipment	4,933.74	1,684.95	(3,248.79)	(1.93)	5,000.00	66.26	0.01
429-3160 Laboratory Fees	57,492.75	61,309.75	3,817.00	0.06	58,500.00	1,007.25	0.02
429-3200 Telephone - Sewer	2,917.99	2,778.13	(139.86)	(0.05)	1,700.00	(1,217.99)	(0.72)
429-3610 Electric - Sewer	93,786.96	85,009.90	(8,777.06)	(0.10)	78,500.00	(15,286.96)	(0.19)
429-3700 Pump Station Maint & Repair	1,583.89	3,315.24	1,731.35	0.52	12,500.00	10,916.11	0.87
429-3710 WWTP Maint & Repairs	25,752.72	22,100.03	(3,652.69)	(0.17)	20,000.00	(5,752.72)	(0.29)
429-3720 Collection System Maintenance	18,358.50	5,621.68	(12,736.82)	(2.27)	20,000.00	1,641.50	0.08
429-3730 WWTP Building-Maint & Repair	10,291.35	6,408.41	(3,882.94)	(0.61)	10,000.00	(291.35)	(0.03)

Account # & Title	Y-T-D	Y-T-D	Variance	%	Budget	Variance	%
	12/31/2024	12/31/2023			12/31/2024		
429-3740 Equipment Maintenance Collections	6,028.39	6,741.44	713.05	0.11	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	7,588.05	4,606.00	(2,982.05)	(0.65)	8,000.00	411.95	0.05
429-4500 Contracted Line Maintenance	50,070.63	8,990.81	(41,079.82)	(4.57)	85,500.00	35,429.37	0.41
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	81,323.72	88,642.28	7,318.56	0.08	75,000.00	(6,323.72)	(0.08)
429-7410 Capital Improvements	36,722.60	0.00	(36,722.60)	0.00	297,000.00	260,277.40	0.88
429-7420 Capital Improvement Collection System	14,352.00	0.00	(14,352.00)	0.00	102,643.00	88,291.00	0.86
429-7430 Vehicle Purchase	22,257.00	0.00	(22,257.00)	0.00	22,257.00	0.00	0.00
429-9500 Depreciation	0.00	280,243.86	280,243.86	1.00	0.00	0.00	0.00
TOTAL COLLECTION SYSTEM	796,569.17	917,817.56	121,248.39	0.13	1,186,785.28	390,216.11	0.33
STREET DEPARTMENT (35/30/30/05)							
430-1220 Salary - DPW Foreman	74,110.66	77,590.00	3,479.34	0.04	73,398.00	(712.66)	(0.01)
430-1300 Salaries & Wages - DPW	451,623.07	373,679.50	(77,943.57)	(0.21)	431,136.00	(20,487.07)	(0.05)
430-1610 FICA - Street Dept	33,222.71	29,705.50	(3,517.21)	(0.12)	32,521.12	(701.59)	(0.02)
430-1630 Medicare - Street Dept	5,620.18	6,114.43	494.25	0.08	7,605.75	1,985.57	0.26
430-1830 Street Department - Overtime	10,903.79	9,296.60	(1,607.19)	(0.17)	20,000.00	9,096.21	0.45
430-2100 Office Supplies - Street Dept	3,231.74	1,336.94	(1,894.80)	(1.42)	2,500.00	(731.74)	(0.29)
430-2120 Safety Equipment	3,071.64	0.00	(3,071.64)	0.00	4,350.00	1,278.36	0.29
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)	38,107.57	35,895.15	(2,212.42)	(0.06)	38,000.00	(107.57)	0.00
430-2380 Uniforms & Clothing	6,445.14	5,879.74	(565.40)	(0.10)	5,603.00	(842.14)	(0.15)
430-2500 Vehicle Maint/Repair- Street Dept	20,170.56	14,903.94	(5,266.62)	(0.35)	21,500.00	1,329.44	0.06
430-2600 Minor Equipment	19,277.46	3,825.59	(15,451.87)	(4.04)	21,646.00	2,368.54	0.11
430-3150 Drug Testing	0.00	674.00	674.00	1.00	0.00	0.00	0.00
430-3210 Telephone - Street	760.96	1,324.93	563.97	0.43	1,250.00	489.04	0.39
430-3610 Electricity -DPW Garage	3,312.40	4,103.31	790.91	0.19	4,000.00	687.60	0.17
430-3620 Gas Heat -DPW Garage	2,753.38	5,096.72	2,343.34	0.46	6,000.00	3,246.62	0.54
430-3730 Building Maintenance	4,228.72	11,671.08	7,442.36	0.64	4,000.00	(228.72)	(0.06)
430-3740 Equipment Maint & Repairs - Street Dept	26,712.40	33,398.31	6,685.91	0.20	32,500.00	5,787.60	0.18
430-4600 Training - Street	3,151.00	3,018.83	(132.17)	(0.04)	3,151.00	0.00	0.00
430-7400 Capital Improvements	235,908.74	18,832.88	(217,075.86)	(11.53)	267,596.00	31,687.26	0.12
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	0.00	133,437.73	133,437.73	1.00	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	944,841.25	807,112.40	(137,728.85)	(0.17)	978,506.87	33,665.62	0.03
STREET CLEANING							
431-3740 Machinery Maintenance/Supplies	45,268.37	12,624.26	(32,644.11)	(2.59)	48,000.00	2,731.63	0.06
TOTAL STREET CLEANING	45,268.37	12,624.26	(32,644.11)	(2.59)	48,000.00	2,731.63	0.06
SNOW & ICE REMOVAL							
432-2210 Snow & Ice Removal	75,071.09	32,289.29	(42,781.80)	(1.32)	63,500.00	(11,571.09)	(0.18)
432-4500 Contracted Snow Removal	1,430.00	0.00	(1,430.00)	0.00	2,000.00	570.00	0.29
TOTAL SNOW/ICE REMOVAL	76,501.09	32,289.29	(44,211.80)	(1.37)	65,500.00	(11,001.09)	(0.17)
TRAFFIC SIGNS/SIGNALS							
433-3610 Electricity-Signals	4,233.12	18,318.06	14,084.94	0.77	15,000.00	10,766.88	0.72
433-3720 Misc Supplies- Traffic Signals	41,411.89	31,016.30	(10,395.59)	(0.34)	44,000.00	2,588.11	0.06
TOTAL TRAFFIC SIGNALS	45,645.01	49,334.36	3,689.35	0.07	59,000.00	13,354.99	0.23
STREET LIGHTING							
434-3610 Electric-St. Lighting	118,829.58	105,408.67	(13,420.91)	(0.13)	95,000.00	(23,829.58)	(0.25)
434-3720 Street Light Repair	408.63	755.55	346.92	0.46	750.00	341.37	0.46
434-3730 Operations/Maintenance	253.74	276.13	22.39	0.08	750.00	496.26	0.66
TOTAL STREET LIGHTING	119,491.95	106,440.35	(13,051.60)	(0.12)	96,500.00	(22,991.95)	(0.24)
STORM SEWERS & DRAINS							
436-2450 Materials & Supplies	3,605.71	0.00	(3,605.71)	0.00	6,000.00	2,394.29	0.40
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	175,000.00	175,000.00	1.00
TOTAL STORM SEWER	3,605.71	0.00	(3,605.71)	0.00	181,000.00	177,394.29	0.98
STREET MAINTENANCE							

Statement of Activity - Budget vs Actual
December 31, 2024

Account # & Title	Y-T-D	Y-T-D	Variance	%	Budget	Variance	%
	12/31/2024	12/31/2023			12/31/2024		
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	22,914.17	22,979.04	64.87	0.00	269,304.00	246,389.83	0.91
TOTAL STREET MAINTENANCE	24,328.01	38,056.44	13,728.43	0.36	270,804.00	246,475.99	0.91
PARKING FACILITIES							
445-0315 Software (UP Safety)	0.00	10,801.50	10,801.50	1.00	0.00	0.00	0.00
445-1300 Parking Enforcement Officer	81,033.47	39,096.76	(41,936.71)	(1.07)	84,240.00	3,206.53	0.04
445-1610 FICA - Parking	5,075.87	5,576.82	500.95	0.09	5,269.38	193.51	0.04
445-1630 Medicare - Parking	1,175.04	1,405.89	230.85	0.16	1,232.36	57.32	0.05
445-1830 Overtime	835.08	0.00	(835.08)	0.00	750.00	(85.08)	(0.11)
445-1910 Uniforms/Drug Test	612.11	2,098.83	1,486.72	0.71	1,500.00	887.89	0.59
445-2410 Vehicle Registration/Maintenance	2,311.65	1,462.81	(848.84)	(0.58)	1,500.00	(811.65)	(0.54)
445-2490 Meter Purchase- Parking Facilities	1,037.35	3,599.33	2,561.98	0.71	3,500.00	2,462.65	0.70
445-3130 Parking Permits Ect..	0.00	48.00	48.00	1.00	0.00	0.00	0.00
445-3150 Software (Up Safety)	14,730.90	0.00	(14,730.90)	0.00	10,500.00	(4,230.90)	(0.40)
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	1,723.42	(894.94)	(0.52)	2,250.00	(368.36)	(0.16)
445-3710 Parking Lot Maintenance-Parking Facilities	2,533.68	142.60	(2,391.08)	(16.77)	250.00	(2,283.68)	(9.13)
445-3720 Meter Repair/Main Supplies	1,723.33	1,981.47	258.14	0.13	2,000.00	276.67	0.14
TOTAL PARKING FACILITIES	114,014.28	68,649.39	(45,364.89)	(0.66)	114,241.74	227.46	0.00
FLOOD CONTROL							
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	191,152.46	191,152.46	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
TOTAL FLOOD CONTROL	1,936.37	192,013.65	190,077.28	0.99	11,250.00	9,313.63	0.83
WATER							
448-1300 Water Staff Salaries	373,572.32	277,780.40	(95,791.92)	(0.34)	396,848.00	23,275.68	0.06
448-1610 FICA - Water	23,428.71	16,850.07	(6,578.64)	(0.39)	24,945.58	1,516.87	0.06
448-1630 Medicare - Water	5,479.30	3,941.51	(1,537.79)	(0.39)	5,834.05	354.75	0.06
448-1830 Water Overtime	4,309.67	7,026.37	2,716.70	0.39	5,500.00	1,190.33	0.22
448-2100 Office Supplies	1,348.83	1,343.30	(5.53)	0.00	1,500.00	151.17	0.10
448-2110 Chemicals - Water	103,078.75	95,130.13	(7,948.62)	(0.08)	105,094.00	2,015.25	0.02
448-2150 Computer Equipment & Supplies	3,392.50	1,544.15	(1,848.35)	(1.20)	2,500.00	(892.50)	(0.36)
448-2200 Materials & Supplies	17,716.68	10,431.27	(7,285.41)	(0.70)	21,120.00	3,403.32	0.16
448-2300 Fuel Oil	18,423.09	14,840.92	(3,582.17)	(0.24)	17,300.00	(1,123.09)	(0.06)
448-2310 Vehicle Operation	2,896.22	4,660.21	1,763.99	0.38	2,800.00	(96.22)	(0.03)
448-2380 Uniforms	0.00	134.96	134.96	1.00	0.00	0.00	0.00
448-2390 Uniforms/Boot Allowance	2,099.33	537.44	(1,561.89)	(2.91)	3,000.00	900.67	0.30
448-2400 Meter M&R Supplies (Radio Reads)	733,994.02	68,189.64	(665,804.38)	(9.76)	1,000,000.00	266,005.98	0.27
448-2600 Small Tools/Minor Equipment - Water	14,731.99	11,472.07	(3,259.92)	(0.28)	16,636.00	1,904.01	0.11
448-3110 Meter Replacement Contractor	471,242.76	0.00	(471,242.76)	0.00	650,000.00	178,757.24	0.28
448-3160 Laboratory Fees - Water	39,999.45	40,181.90	182.45	0.00	45,000.00	5,000.55	0.11
448-3200 Telephone- Water	1,713.55	3,361.47	1,647.92	0.49	3,500.00	1,786.45	0.51
448-3610 Electric- WTP, Wells,Dist.	46,994.38	6,352.25	(40,642.13)	(6.40)	52,000.00	5,005.62	0.10
448-3620 Electric - Water Wells	0.00	39,904.51	39,904.51	1.00	0.00	0.00	0.00
448-3630 Electric - Water Distribution	0.00	1,841.45	1,841.45	1.00	0.00	0.00	0.00
448-3700 Well Maint & Repair	10,548.98	19,795.08	9,246.10	0.47	20,000.00	9,451.02	0.47
448-3720 Distribution System- Maint. & Repairs	123,251.69	104,982.79	(18,268.90)	(0.17)	130,970.00	7,718.31	0.06
448-3730 Building Maintenance	25,079.47	9,579.26	(15,500.21)	(1.62)	25,080.00	0.53	0.00
448-3740 WTP Maintenance & Repair	31,401.32	18,172.28	(13,229.04)	(0.73)	57,902.00	26,500.68	0.46
448-3750 Dist Contracted Services	41,336.66	38,092.66	(3,244.00)	(0.09)	34,850.00	(6,486.66)	(0.19)
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	1,416.02	6,744.69	5,328.67	0.79	2,000.00	583.98	0.29
448-4600 Training/conferences - Water	625.00	1,317.57	692.57	0.53	625.00	0.00	0.00
448-4700 Sludge Removal	17,236.80	34,286.23	17,049.43	0.50	13,000.00	(4,236.80)	(0.33)
448-4910 Permits	20,000.00	20,335.00	335.00	0.02	20,000.00	0.00	0.00
448-7400 Capital Improvements	141,168.62	14,383.89	(126,784.73)	(8.81)	164,973.00	23,804.38	0.14
424-5010 Depreciation	0.00	343,384.03	343,384.03	1.00	0.00	0.00	0.00
TOTAL WATER FACILITIES	2,284,905.13	1,219,769.50	(1,065,135.63)	(0.87)	2,825,477.63	540,572.50	0.19

Statement of Activity - Budget vs Actual
December 31, 2024

<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Y-T-D</u> <u>12/31/2023</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>
<u>RECREATION</u>							
452-2602 Building Maintenance/Repair (Pool) 67/33	3,625.46	276.14	(3,349.32)	(12.13)	1,250.00	(2,375.46)	(1.90)
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	183.58	0.00	(183.58)	0.00	500.00	316.42	0.63
452-3612 Electricity (Pool)	10,696.77	8,573.07	(2,123.70)	(0.25)	10,000.00	(696.77)	(0.07)
452-3622 Gas (Pool)	381.07	869.93	488.86	0.56	1,000.00	618.93	0.62
452-3742 Maintenance & Repairs (Pool)	436.49	146.22	(290.27)	(1.99)	550.00	113.51	0.21
452-4540 Stewartship Contribution	147,180.06	151,313.10	4,133.04	0.03	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
452-9500 Depreciation	0.00	4,199,457.89	4,199,457.89	1.00	0.00	0.00	0.00
TOTAL RECREATION	163,403.55	4,366,379.28	4,202,975.73	0.96	184,290.00	20,886.45	0.11
<u>DONATIONS</u>							
453-5440 M CCD Stream Gage	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL DONATIONS	0.00	0.00	0.00	0.00	500.00	500.00	1.00
<u>PARKS</u>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	145.82	0.00	(145.82)	0.00	100.00	(45.82)	(0.46)
454-3200 Telephone Expense	1,934.64	1,511.67	(422.97)	(0.28)	1,850.00	(84.64)	(0.05)
454-3610 Electricity	1,925.10	1,190.95	(734.15)	(0.62)	1,500.00	(425.10)	(0.28)
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	3,373.74	3,473.34	99.60	0.03	5,000.00	1,626.26	0.33
454-3730 Building Maintenance & Repairs	21,288.00	5,870.17	(15,417.83)	(2.63)	20,000.00	(1,288.00)	(0.06)
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
TOTAL PARKS	48,311.85	26,048.74	(22,263.11)	(0.85)	50,950.00	2,638.15	0.05
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	518.00	2,484.02	1,966.02	0.79	518.00	0.00	0.00
455-3720 Maintenance	7,300.00	16,800.00	9,500.00	0.57	7,300.00	0.00	0.00
455-7200 Shade Tree - New Planting	1,854.00	690.00	(1,164.00)	(1.69)	682.00	(1,172.00)	(1.72)
TOTAL SHADE TREES	9,672.00	19,974.02	10,302.02	0.52	8,500.00	(1,172.00)	(0.14)
<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	6,323.63	5,539.63	0.88	5,000.00	4,216.00	0.84
TOTAL ECONOMIC DEVELOPMENT	1,165.00	6,323.63	5,158.63	0.82	6,500.00	5,335.00	0.82
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	2,978.43	5,851.46	2,873.03	0.49	5,000.00	2,021.57	0.40
465-5400 Contribution - ECA	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00
TOTAL DOWNTOWN DISTRICT	12,978.43	15,851.46	2,873.03	0.18	15,000.00	2,021.57	0.13
<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	47,602.11	0.00	(47,602.11)	0.00	47,603.00	0.89	0.00
471-1120 Penn Vest Dam	39,441.44	0.00	(39,441.44)	0.00	39,442.00	0.56	0.00
471-1130 ESSA GO 2021	32,970.00	0.00	(32,970.00)	0.00	32,970.00	0.00	0.00
TOTAL DEBT SERVICE	711,383.55	576,410.00	(134,973.55)	(0.23)	711,385.00	1.45	0.00
<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	7,556.25	8,752.11	1,195.86	0.14	7,557.00	0.75	0.00
472-1120 Penn Vest Dam	10,967.56	12,140.98	1,173.42	0.10	10,968.00	0.44	0.00
472-1130 Interest - 2021 Loan	70,402.74	0.00	(70,402.74)	0.00	77,000.00	6,597.26	0.09
472-1200 Interest-New Loan 2006	0.00	37,599.37	37,599.37	1.00	0.00	0.00	0.00
TOTAL DEBT INTEREST	228,044.96	210,951.27	(17,093.69)	(0.08)	233,525.00	5,480.04	0.02
<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)
TOTAL INTER-GOVNMTAL EXPENSES	49,399.37	49,778.76	379.39	0.01	46,750.00	(2,649.37)	(0.06)
<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)

Statement of Activity - Budget vs Actual
December 31, 2024

<u>Account # & Title</u>	<u>Y-T-D</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		<u>%</u>
	<u>12/31/2024</u>	<u>12/31/2023</u>			<u>12/31/2024</u>	<u>Variance</u>	
486-3550 Deductible	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
486-4010 Public Officials Liability	16,375.00	16,375.00	0.00	0.00	16,000.00	(375.00)	(0.02)
TOTAL INSURANCE	254,988.00	252,220.00	(2,768.00)	(0.01)	254,000.00	(988.00)	0.00
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	22,747.02	19,794.28	(2,952.74)	(0.15)	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	9,001.93	17,750.00	8,748.07	0.49	16,500.00	7,498.07	0.45
487-5310 N/U Pension MMO	272,187.51	248,615.01	(23,572.50)	(0.09)	255,076.00	(17,111.51)	(0.07)
TOTAL EMPLOYEE BENEFITS	1,099,752.38	903,730.12	(196,022.26)	(0.22)	1,061,218.00	(38,534.38)	(0.04)
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	23,928.95	21,398.97	(2,529.98)	(0.12)	20,000.00	(3,928.95)	(0.20)
TOTAL EMPLOYER FICA EXPENSES	23,928.95	21,398.97	(2,529.98)	(0.12)	20,000.00	(3,928.95)	(0.20)
<u>TRANSFERS</u>							
492-0050 Transfer to Highway Fund	0.00	165,578.44	165,578.44	1.00	0.00	0.00	0.00
492-0060 Transfer to Water From General	0.00	619,231.00	619,231.00	1.00	0.00	0.00	0.00
492-0850 Trans to Debt Service	25,200.00	37,391.06	12,191.06	0.33	0.00	(25,200.00)	0.00
492-3000 Transfers to Cap.Impr.Fd.	0.00	489,326.54	489,326.54	1.00	0.00	0.00	0.00
TOTAL TRANSFERS	25,200.00	1,311,527.04	1,286,327.04	0.98	0.00	(25,200.00)	0.00
Total Expenses	13,758,862.72	17,066,722.59	3,307,859.87	0.19	14,214,615.61	455,752.89	0.03
Excess Revenue Over(Under) Expenditures	(1,641,892.34)	(3,883,229.98)	2,241,337.64	0.58	46,310.73	(1,688,203.07)	36.45

Lines Over Budget December 31, 2024

Account # & Title	Y-T-D	Y-T-D	Variance	%	Budget	Variance	%
	12/31/24	12/31/23			12/31/2024		
400-1120 Mayor Salary	5,416.71	5,863.38	446.67	0.08	5,000.00	(416.71)	(0.08)
401-1210 Manager Salary	154,866.32	169,851.85	14,985.53	0.09	127,216.00	(27,650.32)	(0.22)
401-2100 Office Supplies - Administration	19,622.97	14,872.68	(4,750.29)	(0.32)	8,000.00	(11,622.97)	(1.45)
401-2130 Office Equipment/Furniture	3,387.13	7,089.53	3,702.40	0.52	1,000.00	(2,387.13)	(2.39)
401-2140 IT Expenses	37,064.01	29,720.46	(7,343.55)	(0.25)	16,500.00	(20,564.01)	(1.25)
401-2150 Computer Equipment/Supplies-Gen Government	22,494.74	16,821.92	(5,672.82)	(0.34)	10,000.00	(12,494.74)	(1.25)
401-3250 Postage - Payroll Processing Fee	20,966.86	14,342.98	(6,623.88)	(0.46)	18,500.00	(2,466.86)	(0.13)
401-3400 Advertising/Printing - Gen Government	12,117.87	7,797.86	(4,320.01)	(0.55)	5,500.00	(6,617.87)	(1.20)
401-4200 Association Dues/Subscriptions	14,810.49	25,759.40	10,948.91	0.43	12,500.00	(2,310.49)	(0.18)
402-1400 Finance - Staff Salaries	110,030.82	0.00	(110,030.82)	0.00	100,610.00	(9,420.82)	(0.09)
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	20,102.08	(16,212.91)	(0.81)	22,500.00	(13,814.99)	(0.61)
402-3210 Credit Card Fees	36,936.61	32,765.28	(4,171.33)	(0.13)	28,500.00	(8,436.61)	(0.30)
403-3150 Commissions Del. RE Taxes	5,256.62	5,958.24	701.62	0.12	3,200.00	(2,056.62)	(0.64)
403-3170 Commission Local Ser. Tax	5,446.96	4,614.04	(832.92)	(0.18)	4,500.00	(946.96)	(0.21)
403-3180 Commission Earned Income Tax	16,254.83	15,576.82	(678.01)	(0.04)	15,500.00	(754.83)	(0.05)
403-3190 Commission Deed Transfer Tax	2,965.23	2,877.11	(88.12)	(0.03)	1,500.00	(1,465.23)	(0.98)
404-3140 Solicitor Retainer & Fees	148,449.86	120,791.59	(27,658.27)	(0.23)	125,000.00	(23,449.86)	(0.19)
404-3160 Legal Services - WTP	485,901.22	132,277.26	(353,623.96)	(2.67)	25,500.00	(460,401.22)	(18.05)
404-3200 Legal Services - WWTP	103,900.19	77,403.67	(26,496.52)	(0.34)	32,500.00	(71,400.19)	(2.20)
408-3130 Engineering	341,177.63	254,660.97	(86,516.66)	(0.34)	175,625.00	(165,552.63)	(0.94)
409-3640 Gas (heat) - Annex	3,959.79	2,862.39	(1,097.40)	(0.38)	2,250.00	(1,709.79)	(0.76)
409-3730 Maintenance & Repair Annex	4,708.90	9,971.80	5,262.90	0.53	3,500.00	(1,208.90)	(0.35)
409-3740 Maintenance & Repairs	16,906.87	13,957.33	(2,949.54)	(0.21)	2,500.00	(14,406.87)	(5.76)
411-2500 Vehicle Maint/Supplies- Fire Dept	33,616.81	10,346.15	(23,270.66)	(2.25)	33,000.00	(616.81)	(0.02)
411-4200 Building Maintenance- Fire Dept	12,611.92	7,012.05	(5,599.87)	(0.80)	10,000.00	(2,611.92)	(0.26)
411-4600 Contracted Services	2,820.76	0.00	(2,820.76)	0.00	2,500.00	(320.76)	(0.13)
413-1220 Code Enforcement Office Salary	50,943.51	35,941.15	(15,002.36)	(0.42)	30,240.00	(20,703.51)	(0.68)
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	156,953.01	114,632.31	(42,320.70)	(0.37)	75,000.00	(81,953.01)	(1.09)
426-1830 Overtime	1,103.25	0.00	(1,103.25)	0.00	500.00	(603.25)	(1.21)
426-2270 Supplies	2,626.52	896.54	(1,729.98)	(1.93)	400.00	(2,226.52)	(5.57)
427-3130 Landfill Engineering	9,175.52	10,036.65	861.13	0.09	8,500.00	(675.52)	(0.08)
427-4700 Refuse Coll/Disp Contract	926,152.42	869,223.41	(56,929.01)	(0.07)	800,000.00	(126,152.42)	(0.16)
427-4710 WM Extra Bags and Tags	8,676.50	12,019.00	3,342.50	0.28	7,500.00	(1,176.50)	(0.16)
TOTAL SOLID WASTE	944,004.44	891,279.06	(52,725.38)	(0.06)	816,000.00	(128,004.44)	(0.16)
SANITARY SEWER							
429-1400 Sewer Staff Salaries	256,310.48	222,627.58	(33,682.90)	(0.15)	253,172.00	(3,138.48)	(0.01)
429-1610 Social Security- Sewer Fund	16,130.00	12,262.05	(3,867.95)	(0.32)	15,774.16	(355.84)	(0.02)
429-1630 Medicare - Sanitary Sewer	3,772.36	2,320.44	(1,451.92)	(0.63)	3,689.12	(83.24)	(0.02)
429-1830 Sewer Overtime	3,841.04	5,077.83	1,236.79	0.24	3,750.00	(91.04)	(0.02)
429-3200 Telephone - Sewer	2,917.99	2,778.13	(139.86)	(0.05)	1,700.00	(1,217.99)	(0.72)
429-3610 Electric - Sewer	85,224.62	85,009.90	(214.72)	0.00	78,500.00	(6,724.62)	(0.09)
429-3710 WWTP Maint & Repairs	25,752.72	22,100.03	(3,652.69)	(0.17)	20,000.00	(5,752.72)	(0.29)
429-4700 Sludge Disposal	81,323.72	88,642.28	7,318.56	0.08	75,000.00	(6,323.72)	(0.08)
430-2100 Office Supplies - Street Dept	3,215.75	1,336.94	(1,878.81)	(1.41)	2,500.00	(715.75)	(0.29)
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)
430-2380 Uniforms & Clothing	5,863.64	5,879.74	16.10	0.00	5,603.00	(260.64)	(0.05)
430-3730 Building Maintenance	4,228.72	11,671.08	7,442.36	0.64	4,000.00	(228.72)	(0.06)
434-3610 Electric-St. Lighting	109,342.80	105,408.67	(3,934.13)	(0.04)	95,000.00	(14,342.80)	(0.15)
445-1830 Overtime	835.08	0.00	(835.08)	0.00	750.00	(85.08)	(0.11)
445-2410 Vehicle Registration/Maintenance	2,129.83	1,462.81	(667.02)	(0.46)	1,500.00	(629.83)	(0.42)
445-3150 Software (Up Safety)	14,730.90	0.00	(14,730.90)	0.00	10,500.00	(4,230.90)	(0.40)
445-3400 Advertising/Printing-Parking Facilities	2,618.36	1,723.42	(894.94)	(0.52)	2,250.00	(368.36)	(0.16)
445-3710 Parking Lot Maintenance-Parking Facilities	2,533.68	142.60	(2,391.08)	(16.77)	250.00	(2,283.68)	(9.13)
448-2150 Computer Equipment & Supplies	3,392.50	1,544.15	(1,848.35)	(1.20)	2,500.00	(892.50)	(0.36)
448-2200 Materials & Supplies	17,716.68	10,431.27	(7,285.41)	(0.70)	17,400.00	(316.68)	(0.02)
448-2300 Fuel Oil	16,359.57	14,840.92	(1,518.65)	(0.10)	15,900.00	(459.57)	(0.03)
448-2310 Vehicle Operation	2,896.22	4,660.21	1,763.99	0.38	2,800.00	(96.22)	(0.03)
448-2600 Small Tools/Minor Equipment - Water	14,731.99	11,472.07	(3,259.92)	(0.28)	14,600.00	(131.99)	(0.01)

Lines Over Budget December 31, 2024

Account # & Title	Y-T-D	Y-T-D	Variance	%	Budget	Variance	%
	12/31/24	12/31/23			12/31/2024		
448-3720 Distribution System- Maint. & Repairs	118,970.00	104,982.79	(13,987.21)	(0.13)	105,000.00	(13,970.00)	(0.13)
448-3730 Building Maintenance	25,079.47	9,579.26	(15,500.21)	(1.62)	15,000.00	(10,079.47)	(0.67)
448-3740 WTP Maintenance & Repair	31,401.32	18,172.28	(13,229.04)	(0.73)	30,750.00	(651.32)	(0.02)
448-3750 Dist Contracted Services	40,676.66	38,092.66	(2,584.00)	(0.07)	34,850.00	(5,826.66)	(0.17)
448-4200 Dues/Subscriptions - Water	8,419.02	3,172.00	(5,247.02)	(1.65)	2,500.00	(5,919.02)	(2.37)
448-7400 Capital Improvements	141,168.62	14,383.89	(126,784.73)	(8.81)	140,050.00	(1,118.62)	(0.01)
452-2602 Building Maintenance/Repair (Pool)	3,625.46	276.14	(3,349.32)	(12.13)	1,250.00	(2,375.46)	(1.90)
67/33							
452-3612 Electricity (Pool)	10,305.95	8,573.07	(1,732.88)	(0.20)	10,000.00	(305.95)	(0.03)
454-2700 Parks M & R Supplies	145.82	0.00	(145.82)	0.00	100.00	(45.82)	(0.46)
454-3200 Telephone Expense	1,934.64	1,511.67	(422.97)	(0.28)	1,850.00	(84.64)	(0.05)
454-3730 Building Maintenance & Repairs	21,288.00	5,870.17	(15,417.83)	(2.63)	20,000.00	(1,288.00)	(0.06)
471-1120 Penn Vest Dam	40,121.98	0.00	(40,121.98)	0.00	39,442.00	(679.98)	(0.02)
472-1000 Interest - GF Loans	22,650.84	26,389.32	3,738.48	0.14	22,000.00	(650.84)	(0.03)
472-1110 Penn Vest Water Line	7,841.01	8,752.11	911.10	0.10	7,557.00	(284.01)	(0.04)
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	272,187.51	248,615.01	(23,572.50)	(0.09)	255,076.00	(17,111.51)	(0.07)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	1,993,643.20	2,137,372.21	(143,729.01)
301-2000 Real Estate Tax- Prior Year	0.00	336.00	(336.00)
301-3000 Real Estate Tax - Interim	9,660.68	202.00	9,458.68
301-4000 Real Estate Tax - Delinquent	100,527.42	85,948.00	14,579.42
<u>TOTAL TAXES</u>	<u>2,103,831.30</u>	<u>2,223,858.21</u>	<u>(120,026.91)</u>
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	182,259.42	160,000.00	22,259.42
310-2000 Earned Income Tax	1,085,259.42	1,200,000.00	(114,740.58)
310-5000 Municipal Service Tax	309,833.06	350,000.00	(40,166.94)
<u>TOTAL ACT 511 TAXES</u>	<u>1,577,351.90</u>	<u>1,710,000.00</u>	<u>(132,648.10)</u>
BUSINESS LICENSES/PERMITS			
321-2000 Health/Restaurant Licenses	15,125.00	10,000.00	5,125.00
321-6100 Rental License	167,454.90	165,000.00	2,454.90
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>265,038.10</u>	<u>282,500.00</u>	<u>(17,461.90)</u>
NON-BUSINESS PERMITS			
322-8100 Event Permit Fee	1,650.00	1,500.00	150.00
322-8200 Street Opening Permits	16,133.00	9,000.00	7,133.00
322-9400 Misc Permits	996.00	2,000.00	(1,004.00)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>18,779.00</u>	<u>12,500.00</u>	<u>6,279.00</u>
FINES			
331-1100 Vehicle Code Violations	212,128.64	180,000.00	32,128.64
331-1200 Violation of Zoning Ord & Statutes	35,190.82	25,000.00	10,190.82
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	<u>247,319.46</u>	<u>205,000.00</u>	<u>42,319.46</u>

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>INTEREST</u>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	15,026.39	0.00	15,026.39
341-0210 Interest -P.L.G.I.T.	2,849.26	0.00	2,849.26
341-0211 Interest PLGIT Plus	14,459.56	0.00	14,459.56
TOTAL INTEREST	32,335.21	50,000.00	(17,664.79)
 <u>RENTS</u>			
342-4700 Borough Property Rental	0.00	0.00	0.00
342-5310 Royalties - Cell Tower	30,197.40	40,000.00	(9,802.60)
TOTAL RENTS	30,197.40	40,000.00	(9,802.60)
 <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)
TOTAL STATE GRANTS	0.00	272,000.00	(272,000.00)
 <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
TOTAL STATE SHARED REVENUE	106,935.78	96,695.00	10,240.78
 <u>PMT IN LIEU OF TAXES</u>			
359-0010 Housing Authority PILOT	10,569.48	5,500.00	5,069.48
TOTAL PILOT	10,569.48	5,500.00	5,069.48
 <u>GENERAL GOVERNMENT</u>			
361-1110 Closing Report Fee	9,285.00	8,000.00	1,285.00
361-3300 Permits - Zoning - Gen Government	55,681.54	50,000.00	5,681.54
361-3310 Building Permits	122,497.09	75,000.00	47,497.09
361-3320 Resale Inspections	23,865.43	5,000.00	18,865.43
361-3400 Zoning Plan Review	78,337.02	25,000.00	53,337.02
TOTAL GENERAL GOVERNMENT	289,666.08	163,000.00	126,666.08

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>HIGHWAYS & STREETS</u>			
363-2100 Meter Revenue	96,647.30	125,000.00	(28,352.70)
363-2200 Parking Permits	20,242.06	20,000.00	242.06
363-2210 Residential Parking Permit	2,915.00	525.00	2,390.00
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)
<u>TOTAL HIGHWAYS & STREETS</u>	<u>145,626.59</u>	<u>167,707.00</u>	<u>(22,080.41)</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	11,135.31	9,099.09	2,036.22
380-1070 Miscellaneous Income	23,377.44	5,000.00	18,377.44
380-5100 Shopping Cart Fees	3,250.00	4,000.00	(750.00)
<u>TOTAL MISC. REVENUES</u>	<u>37,762.75</u>	<u>27,099.09</u>	<u>10,663.66</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>
<u>SALE OF ASSETS</u>			
391-0020 Damage to Borough Property	72,846.58	15,000.00	57,846.58
<u>TOTAL SALE OF ASSETS</u>	<u>72,846.58</u>	<u>15,000.00</u>	<u>57,846.58</u>
<u>TRANSFERS</u>			
<u>DIVIDENDS</u>			
395-2000 Dividends Received - General Liability		18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	245,833.53	73,000.00	172,833.53
<u>TOTAL DIVIDENDS</u>	<u>245,833.53</u>	<u>91,000.00</u>	<u>154,833.53</u>
Total Revenues	5,185,293.16	5,361,859.30	(176,566.14)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
Expenses			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	14,583.08	15,000.00	416.92
400-1120 Mayor Salary	5,416.71	5,000.00	(416.71)
400-1610 FICA - Legislative	1,239.96	1,240.00	0.04
400-1630 Medicare - Legislative	289.92	290.00	0.08
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	0.00	500.00	500.00
TOTAL LEGISLATIVE	23,270.67	28,530.00	5,259.33
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	75,356.04	63,608.00	(11,748.04)
401-1220 Director-Public Works	48,322.36	48,925.00	602.64
401-1400 Admin Staff Salary	65,156.19	72,209.00	7,052.81
401-1610 FICA - Admin	9,414.58	11,500.50	2,085.92
401-1630 Medicare - Admin	2,203.91	2,689.63	485.72
401-1830 Admin - Overtime	160.88	750.00	589.12
401-2100 Office Supplies - Administration	7,145.25	4,000.00	(3,145.25)
401-2130 Office Equipment/Furniture	1,693.53	500.00	(1,193.53)
401-2140 IT Expenses	20,313.47	8,250.00	(12,063.47)
401-2150 Computer Equipment/Supplies-Gen Government	10,022.64	5,000.00	(5,022.64)
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	3,567.63	4,325.00	757.37
401-3250 Postage - Payroll Processing Fee	10,219.93	9,250.00	(969.93)
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	3,334.39	2,750.00	(584.39)
401-4200 Association Dues/Subscriptions	8,561.62	6,250.00	(2,311.62)
401-4600 Training/Conference - General Government	252.50	1,250.00	997.50
401-7200 CIP - New Car			0.00
TOTAL GENERAL GOVT	268,291.92	249,232.13	(19,059.79)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	20,833.14	34,000.00	13,166.86
402-1400 Finance - Staff Salaries	38,916.57	34,207.40	(4,709.17)
402-1400 Fica	3,711.26	0.00	3,711.26
402-1400 Medicare	811.72	0.00	811.72
402-1400 Finance - Staff Salaries- Overtime	109.41	0.00	109.41
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	2,093.81	2,210.00	116.19
402-3160 Billing Software	2,487.16	7,650.00	5,162.84
402-3170 Accounting Software	2,471.26	3,910.00	1,438.74
402-3210 Credit Card Fees	18,026.64	9,690.00	(8,336.64)
TOTAL FINANCIAL ADMIN	98,910.47	111,659.40	12,748.93
<u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	7,900.00	8,500.00	600.00
403-1610 FICA - Tax Collector	489.75	527.00	37.25
403-1630 Medicare - Tax Collector	114.50	123.25	8.75
403-2100 Materials & Supplies	1,731.98	3,200.00	1,468.02
403-3150 Commission Del. Real Estate Tax	5,256.62	3,200.00	(2,056.62)
403-3170 Commission Local Ser. Tax	5,446.96	4,500.00	(946.96)
403-3180 Commission Earned Income Tax	16,254.83	15,500.00	(754.83)
403-3190 Commission Deed Transfer Tax	2,965.23	1,500.00	(1,465.23)
TOTAL TAX COLLECTION	40,159.87	37,050.25	(3,109.62)
<u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	148,449.86	125,000.00	(23,449.86)
TOTAL LEGAL SERVICES	148,449.86	125,000.00	(23,449.86)
<u>ENGINEERING</u>			
408-3130 Engineering Services - Gen Prof Services	141,308.88	25,000.00	(116,308.88)
TOTAL ENGINEERING	141,308.88	25,000.00	(116,308.88)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg	200.25	450.00	249.75
409-3610 Electricity-Mun. Bldg.	4,954.52	4,567.50	(387.02)
409-3620 Electric Annex	1,265.68	1,125.00	(140.68)
409-3640 Gas (heat) - Annex	2,117.05	1,012.50	(1,104.55)
409-3730 Maintenance & Repair Annex	2,153.30	1,575.00	(578.30)
409-3740 Maintenance & Repairs	7,909.61	1,125.00	(6,784.61)
TOTAL MUNICIPAL BUILDING	18,600.41	9,855.00	(8,745.41)
 <u>POLICE DEPARTMENT</u>			
410-7600 SARP Regional Costs	2,943,822.00	2,943,822.00	0.00
TOTAL POLICE	2,943,822.00	2,943,822.00	0.00
 <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	33,837.38	33,000.00	(837.38)
411-2600 Small Tools/ Equipment	1,255.00	1,500.00	245.00
411-3210 Telephone - Fire Dept	1,455.70	2,500.00	1,044.30
411-3270 Radio Maintenance	10,715.26	0.00	(10,715.26)
411-3620 Electricity	350.84	11,500.00	11,149.16
411-3630 Gas (heat)	6,511.83	500.00	(6,011.83)
411-3730 Equipment Testing	12,611.92	10,000.00	(2,611.92)
411-4200 Building Maintenance- Fire Dept	2,820.76	10,000.00	7,179.24
411-4600 Contracted Services	0.00	2,500.00	2,500.00
411-5300 Contribution		1,000.00	1,000.00
TOTAL FIRE DEPARTMENT	77,558.69	80,500.00	2,941.31

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>CODE ENFORCEMENT</u>			
413-1220 Code Enforcement Office Salary	52,866.53	30,240.00	(22,626.53)
413-1400 Staff Salary	127,247.93	194,594.00	67,346.07
413-1610 FICA - Code Enforcement	11,502.49	14,032.71	2,530.22
413-1630 Medicare - Code Enforcement	2,690.07	3,281.84	591.77
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	106.78	3,000.00	2,893.22
413-2300 Vehicle Operation	295.21	1,500.00	1,204.79
413-2500 Vehicle Maintenance	177.53	750.00	572.47
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
TOTAL CODE ENFORCEMENT	216,289.76	267,948.55	51,658.79
<u>PLANNING/ZONING</u>			
414-3130 Legal Services -Engineering	12,965.44	50,000.00	37,034.56
414-3140 Legal Services - Planning/Zoning	1,142.70	5,500.00	4,357.30
414-4500 Contracted Permitting	156,953.01	75,000.00	(81,953.01)
TOTAL PLANNING/ZONING	171,061.15	130,500.00	(40,561.15)
<u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	74,787.48	74,788.00	0.52
TOTAL EMERGENCY SERVICES	74,787.48	74,788.00	0.52
<u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	10,664.18	14,559.00	3,894.82
421-1610 FICA - Health Dept	661.19	902.66	241.47
421-1630 Medicare - Health Dept	154.62	211.11	56.49
421-2100 Supplies	0.00	0.00	0.00
421-2150 Computer Equipment/Supplies (70/30)		0.00	0.00
TOTAL HEALTH DEPARTMENT	11,479.99	15,672.77	4,192.78

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	25,197.64	24,955.32	(242.32)
430-1300 Salaries & Wages - DPW	153,551.83	146,586.24	(6,965.59)
430-1610 FICA - Street Dept	11,281.47	11,057.18	(224.29)
430-1630 Medicare - Street Dept	2,645.60	2,585.95	(59.65)
430-1830 Street Department - Overtime	3,707.31	6,800.00	3,092.69
430-2100 Office Supplies - Street Dept	1,584.24	850.00	(734.24)
430-2130 Safety Equipment - Street Dept	2,759.14	1,479.00	(1,280.14)
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)	16,952.54	12,920.00	(4,032.54)
430-2380 Uniforms & Clothing	2,384.41	1,921.00	(463.41)
430-2500 Vehicle Maint/Repair- Street Dept	6,749.04	6,766.00	16.96
430-2600 Minor Equipment	14,578.80	3,908.66	(10,670.14)
430-3210 Telephone - Street	311.50	425.00	113.50
430-3610 Electricity -DPW Garage	1,080.26	1,360.00	409.64
430-3620 Gas Heat -DPW Garage	950.36	2,040.00	403.69
430-3730 Building Maintenance	1,636.31	1,380.00	(7,071.70)
430-3740 Equipment Maint & Repairs - Street Dept	8,451.70	5,956.66	4,892.60
430-4600 Training - Street	1,064.06	1,079.66	(104,233.34)
430-7400 Capital Improvements	105,313.00	147,000.00	147,000.00
430-7410 Equipment Lease Loader 50/25/25		0.00	
TOTAL STREET DEPARTMENT	362,217.48	379,665.67	17,448.19
<u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	45,268.37	10,000.00	(35,268.37)
TOTAL STREET CLEANING	45,268.37	10,000.00	(35,268.37)
<u>SNOW & ICE REMOVAL</u>			
432-2210 Snow & Ice Removal	22,608.57	4,250.00	(18,358.57)
TOTAL SNOW/ICE REMOVAL	22,608.57	4,250.00	(18,358.57)
<u>TRAFFIC SIGNS/SIGNALS</u>			
433-3720 Misc Supplies- Traffic Signals	11,374.50	2,750.00	(8,624.50)
TOTAL TRAFFIC SIGNALS	11,374.50	2,750.00	(8,624.50)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>STREET LIGHTING</u>			
434-3610 Electric	35,188.01	32,300.00	(2,888.01)
434-3720 Street Light Repair	408.63	563.00	154.37
434-3730 Operations/Maintenance	253.74	750.00	496.26
TOTAL STREET LIGHTING	35,850.38	33,613.00	(2,237.38)
<u>STORM SEWERS & DRAINS</u>			
436-2450 Materials & Supplies	1,056.71	0.00	(1,056.71)
436-3710 Storm Water Project MS4	0.00	175,000.00	175,000.00
TOTAL STORM SEWER	1,056.71	175,000.00	173,943.29
<u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	517.16	1,500.00	982.84
438-3720 Street Paving		0.00	
TOTAL STREET MAINTENANCE	517.16	1,500.00	982.84
<u>PARKING FACILITIES</u>			
445-1300 Parking Enforcement Officer	81,033.47	84,240.00	3,206.53
445-1610 FICA - Parking	5,075.87	5,269.38	193.51
445-1630 Medicare - Parking	1,175.04	1,232.36	57.32
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	2,311.65	1,500.00	(811.65)
445-2490 Meter Purchase- Parking Facilities	1,037.35	3,500.00	2,462.65
445-3150 Software (UP Safety)	14,730.90	10,500.00	(4,230.90)
445-3130 Parking Permits Ect..	27.44	0.00	(27.44)
445-3250 Postage	300.00	500.00	200.00
445-3260 Radio		750.00	(1,868.36)
445-3400 Advertising/Printing-Parking Facilities	2,618.36	2,250.00	(283.68)
445-3710 Parking Lot Maintenance-Parking Facilities	2,533.68	250.00	(1,473.33)
445-3720 Meter Repair/Main Supplies	1,723.33	2,000.00	#REF!
445-7400 Cap Purchase (New Car)			0.00
TOTAL PARKING FACILITIES	114,014.28	114,241.74	227.46
<u>FLOOD CONTROL</u>			
446-3130 Engineering Services		10,500.00	10,500.00
446-3710 Levee Maintenance		0.00	0.00

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
446-3730 Equipment Maintenance/Repair	1,936.37	750.00	(1,186.37)
TOTAL FLOOD CONTROL	1,936.37	11,250.00	9,313.63
 <u>DONATIONS</u>			
453-5440 MCCD Stream Gage	0.00	500.00	500.00
TOTAL DONATIONS	0.00	500.00	500.00
 <u>SHADE TREES</u>			
455-2460 Materials & Supplies	518.00	518.00	0.00
455-3720 Maintenance	7,300.00	7,300.00	0.00
455-7200 Shade Tree - New Planting	1,854.00	682.00	(1,172.00)
TOTAL SHADE TREES	9,672.00	8,500.00	(1,172.00)
 <u>ECONOMIC DEVELOPMENT</u>			
463-3020 IBW Remediation	381.00	1,500.00	1,119.00
463-3100 Comprehensive Plan Implementation	784.00	5,000.00	4,216.00
TOTAL ECONOMIC DEVELOPMENT	1,165.00	6,500.00	5,335.00
 <u>DOWNTOWN DISTRICT</u>			
465-3740 Maintenance/Repair (Decorations)	2,978.43	5,000.00	2,021.57
465-5400 Contribution - ECA	10,000.00	10,000.00	0.00
TOTAL DOWNTOWN DISTRICT	12,978.43	15,000.00	2,021.57
 <u>INTER-GOVNMTAL EXPENSES</u>			
481-5200 Firemans Relief Fund	49,399.37	46,750.00	41,500.00
TOTAL INTER-GOVNMTAL EXPENSES	49,399.37	46,750.00	41,500.00
 <u>INSURANCE</u>			
486-3510 Property-Liability Insurance	44,999.97	51,150.00	6,150.03
486-3530 Workers Comp Insurance	18,113.64	16,005.00	(2,108.64)
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)
TOTAL INSURANCE	79,886.61	83,820.00	3,933.39

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<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	2,636.93	5,445.00	2,808.07
487-5310 N/U Pension MMO	80,093.22	76,522.80	(3,570.42)
TOTAL EMPLOYEE BENEFITS	236,914.13	342,549.66	105,635.53
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	7,896.59	6,600.00	(1,296.59)
TOTAL EMPLOYER FICA EXPENSES	7,896.59	6,600.00	(1,296.59)
<u>TRANSFERS</u>	25,200.00	0.00	(25,200.00)
Total Expenses	5,251,947.10	5,342,048.17	3,026,012.90
Excess Revenue Over(Under) Expenditures	(66,653.94)	19,811.13	(86,465.07)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	6,784.46	0.00	6,784.46
341-0210 Interest Sewer PLGIT	97.64	0.00	97.64
341-0211 Int.-Sewer P Plus	102,787.42	0.00	102,787.42
<u>TOTAL INTEREST</u>	<u>109,669.52</u>	<u>50,000.00</u>	<u>59,669.52</u>
STATE SHARED REVENUE			
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>
SANITATION			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	1,933,544.22	1,750,000.00	183,544.22
364-2020 Lien Sewer Rents	4,710.88	8,500.00	1,925,044.22
364-3160 Lien Interest & Cost	4,400.96	0.00	4,710.88
364-6010 Stroud SA Rentals	30,722.24	32,500.00	(28,099.04)
364-7010 Smithfield SA Rentals	105,453.54	145,000.00	(114,277.76)
364-9000 EDU Connection Fees	28,432.00	63,522.00	41,931.54
364-9100 Smithfield EDU Fees	0.00	17,500.00	10,932.00
364-9200 Penalties	51,245.44	45,000.00	(45,000.00)
<u>TOTAL SANITATION</u>	<u>2,158,509.28</u>	<u>2,070,022.00</u>	<u>88,487.28</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	11,238.15	9,236.96	2,001.19
<u>TOTAL MISC. REVENUES</u>	<u>11,238.15</u>	<u>9,236.96</u>	<u>2,001.19</u>
<u>Total Revenues</u>	<u>2,331,676.95</u>	<u>2,173,973.96</u>	<u>(3,047,769.48)</u>

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>Expenses</u>			
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	41,291.68	31,804.00	(9,487.68)
401-1220 DPW Director Salary-Sewer	24,161.11	24,462.50	301.39
401-1400 Admin Staff Salary	32,578.12	36,104.50	3,526.38
401-1610 FICA - Admin	4,693.58	5,750.25	1,056.67
401-1630 Medicare - Admin	1,101.94	1,344.82	242.88
401-1830 Admin Overtime	80.44	375.00	294.56
401-2100 Office Supplies - Admin	7,747.19	2,000.00	(5,747.19)
401-2130 Office Equipment/Furniture - Admin	846.80	250.00	(596.80)
401-2140 IT Expenses	10,142.52	4,125.00	(6,017.52)
401-2150 Computer Equipment/Supplies - Admin	6,236.05	2,500.00	(3,736.05)
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	1,878.90	2,162.50	283.60
401-3250 Postage - Payroll Processing Fee	7,319.10	4,625.00	(2,694.10)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	5,351.16	1,375.00	(3,976.16)
401-4200 Dues Subscriptions/Memberships - Admin	3,346.79	3,125.00	(221.79)
401-4600 Training/Conferences - General Government	298.75	625.00	326.25
<u>TOTAL GENERAL GOVT</u>	150,126.98	124,616.07	(25,510.91)
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	20,220.42	33,000.00	12,779.58
402-1000 Finance - Staff Salaries	37,771.88	33,201.30	
402-1610 Fica	3,602.10	0.00	3,602.10
402-1630 Medicare	706.30	0.00	706.30
402-1830 Finance - Staff Salaries Overtime	106.18	0.00	106.18
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	397.85	2,145.00	1,747.15
402-3160 Billing Software	18,351.85	7,425.00	(10,926.85)
402-3170 Accounting Software	4,226.56	3,795.00	(431.56)
402-3210 Credit Card Fees	10,869.51	9,405.00	(1,464.51)
<u>TOTAL FINANCIAL ADMIN</u>	105,708.40	108,375.30	2,666.90

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
TAX COLLECTION			
LEGAL SERVICES			
404-3200 Legal Services - WWTP	103,900.19	32,500.00	(71,400.19)
TOTAL LEGAL SERVICES	103,900.19	32,500.00	(71,400.19)
ENGINEERING			
408-3130 Engineering	99,185.35	50,625.00	(48,560.35)
TOTAL ENGINEERING	99,185.35	50,625.00	(48,560.35)
MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg	122.04	275.00	152.96
409-3610 Electricity-Mun. Bldg.	2,866.02	2,791.25	(74.77)
409-3620 Electricity-Annex	742.46	687.50	(54.96)
409-3640 Gas - Annex	1,231.91	618.75	(613.16)
409-3730 Maintenance & Repair Annex	1,251.79	962.50	(289.29)
409-3740 Maintenance & Repairs	4,613.64	687.50	(3,926.14)
TOTAL MUNICIPAL BUILDING	10,827.86	6,022.50	(4,805.36)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>SANITARY SEWER</u>			
429-1400 Sewer Staff Salaries	267,508.48	253,172.00	(14,336.48)
429-1610 Social Security- Sewer Fund	16,824.28	15,774.16	(1,050.12)
429-1630 Medicare - Sanitary Sewer	3,934.73	3,689.12	(245.61)
429-1830 Sewer Overtime	3,841.04	1,250.00	(2,591.04)
429-2100 Office Supplies	2,854.70	3,000.00	145.30
429-2110 Chemicals	38,776.59	55,000.00	16,223.41
429-2150 Computer Equip & Supplies	64.25	1,000.00	935.75
429-2200 Materials & Supplies- WWTP	8,968.86	9,000.00	31.14
429-2300 Fuel Oil	15,654.33	27,000.00	11,345.67
429-2310 Vehicle Operation	1,030.49	1,200.00	169.51
429-2380 Uniforms	1,227.03	2,000.00	772.97
429-2600 Small Tools/Minor Equipment	4,933.74	2,500.00	(2,433.74)
429-3160 Laboratory Fees	57,492.75	58,500.00	1,007.25
429-3200 Telephone - Sewer	2,917.99	1,700.00	(1,217.99)
429-3610 Electric - Sewer	93,786.96	78,500.00	(15,286.96)
429-3700 Pump Station Maint & Repair	1,583.89	12,500.00	10,916.11
429-3710 WWTP Maint & Repairs	25,752.72	20,000.00	(5,752.72)
429-3720 Collection System Maintenance	18,358.50	20,000.00	1,641.50
429-3730 WWTP Building & Repair	10,291.35	10,000.00	(291.35)
429-3740 Equipment Maintenance Collections	6,028.39	5,000.00	(1,028.39)
429-4100 Sewer Backup Expenses	1,756.00	2,500.00	744.00
429-4200 Dues/Subscriptions-Sewer	7,588.05	5,000.00	(2,588.05)
429-4500 Contracted Line Maintenance	50,070.63	85,500.00	35,429.37
429-4600 Training - Sanitary Sewer	668.10	2,000.00	1,331.90
429-4700 Sludge Disposal	81,323.72	75,000.00	(6,323.72)
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)
<u>TOTAL COLLECTION SYSTEM</u>	796,569.17	1,186,785.28	390,216.11
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superintendent Salary	24,456.51	24,221.34	(235.17)
430-1300 Salaries & Wages - DPW - Sewer	149,035.62	142,274.88	(6,760.74)
430-1610 FICA - Street Dept	10,970.62	10,731.97	(238.65)
430-1630 Medicare - Street Dept	406.75	2,509.90	2,103.15
430-1830 Overtime - Street Dept	3,598.24	6,600.00	3,001.76
430-2100 Office Supplies - Street Dept	852.40	825.00	(27.40)
430-2120 Safety Equipment - Street Dept	156.25	1,435.50	1,279.25

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
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)	10,607.12	12,540.00	1,932.88
430-2380 Uniforms - Street Dept	2,283.91	1,841.00	(442.91)
430-2500 Vehicle Manintenance/Repair- Street Dept	6,457.23	6,567.00	109.77
430-2600 Small Tools/Minor Equip - Street Dept	2,374.19	3,868.67	1,494.48
430-3210 Telephone - Street Dept	251.95	412.50	160.55
430-3310 Travel - Street Dept	1,116.07		(1,116.07)
430-3610 Electricity - Street Dept	901.51	1,320.00	418.49
430-3620 Gas - Street Dept	1,296.21	1,980.00	683.79
430-3730 Building Maintenance - Street Dept	7,057.01	1,310.00	(5,747.01)
430-3740 Equipment Maint & Repair - Street Dept	1,043.47	5,771.67	4,728.20
430-4600 Conferences/Training - Street Dept		1,035.67	1,035.67
430-7400 CAP Improvements		0.00	0.00
430-7410 Equipment Lease Loader 50/25/25		0.00	0.00
TOTAL STREET DEPARTMENT	222,970.49	225,822.60	2,852.11
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	58,730.01	51,925.00	(6,805.01)
486-3530 Workers Comp Insurance	18,111.68	16,247.50	(1,864.18)
486-3531 Workers Comp - Fire Department	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)
TOTAL INSURANCE	93,551.69	85,090.00	(8,461.69)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
EMPLOYEE BENEFITS/INS			
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	80,094.22	76,522.80	(3,571.42)
TOTAL EMPLOYEE BENEFITS	407,441.64	346,580.37	(60,861.27)
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Comp PSAB	8,016.18	6,700.00	(1,316.18)
TOTAL EMPLOYER FICA EXPENSES	8,016.18	6,700.00	(1,316.18)
TRANSFERS			
Total Expenses	1,998,297.95	2,173,117.12	174,819.17
Excess Revenue Over(Under) Expenditures	333,379.00	856.84	332,522.16

Borough of East Stroudsburg

Consolidated

by Fund Stmt of Activity - Budget vs Actual

December 31, 2024 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2024</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income		50,000.00	(50,000.00)
341-0110 Interest-Savings	5,522.32	0.00	5,522.32
341-0210 Interest-Water-PLGIT	1.23	0.00	1.23
341-0211 Interest-Water-P Plus	43,436.58	0.00	43,436.58
<u>TOTAL INTEREST</u>	<u>48,960.13</u>	<u>50,000.00</u>	<u>(1,039.87)</u>
STATE GRANT PROGRAM			
354-1260 American Recovery Funds	0.00	1,630,000.00	(1,550,000.00)
<u>TOTAL STATE GRANTS</u>	<u>-</u>	<u>1,630,000.00</u>	<u>(1,550,000.00)</u>
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>
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	825.00	250.00	575.00
378-2100 Water Rents	2,228,230.34	2,200,000.00	28,230.34
378-2110 Lien Rents	938.04	200,000.00	(199,061.96)
378-2120 Lien Costs & Interest	8,799.23	2,000.00	6,799.23
378-4300 Hydrant Fees	36,070.00	0.00	36,070.00
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	61,413.08	35,000.00	26,413.08
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>2,452,539.46</u>	<u>2,622,310.00</u>	<u>(169,770.54)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	11,238.15	9,237.00	2,001.15
380-1070 Misc Income	4653.51		
<u>TOTAL MISC. REVENUES</u>	<u>15,891.66</u>	<u>9,237.00</u>	<u>6,654.66</u>
SALE OF ASSETS			
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>2,639,884.74</u>	<u>4,356,262.00</u>	<u>(1,716,377.26)</u>

Borough of East Stroudsburg

Consolidated

by Fund Stmt of Activity - Budget vs Actual

December 31, 2024 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>Expenses</u>			
GENERAL GOVERNMENT			
401-1210 Manager Salary	41,291.68	31,804.00	(9,487.68)
401-1220 DPW Director Salary - Water	24,161.11	24,462.50	301.39
401-1400 Admin Staff Salary - Water	32,578.12	36,104.50	3,526.38
401-1610 FICA - Admin	4,693.58	5,750.25	1,056.67
401-1630 Medicare - Admin	1,101.94	1,344.82	242.88
401-1830 Admin Overtime	80.44	375.00	294.56
401-2100 Office Supplies - Admin	7,747.19	2,000.00	(5,747.19)
401-2130 Office Equipment/Furniture - Admin	846.80	250.00	(596.80)
401-2140 IT Expenses	10,142.52	4,125.00	(6,017.52)
401-2150 Computer Equipment/Supplies - Admin	6,236.05	2,500.00	(3,736.05)
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	1,878.90	2,162.50	283.60
401-3250 Postage - Payroll Processing Fee	7,319.10	4,625.00	(2,694.10)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	5,351.16	1,375.00	(3,976.16)
401-4200 Dues Subscriptions/Memberships - Admin	3,346.79	3,125.00	(221.79)
401-4600 Training/Conferences - General Government	298.75	625.00	326.25
401-7200 CIP - New Car	0.00		0.00
TOTAL GENERAL GOVT	149,313.35	124,616.07	(24,697.28)

Borough of East Stroudsburg

Consolidated

by Fund Stmt of Activity - Budget vs Actual

December 31, 2024 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	20,220.42	33,000.00	12,779.58
402-1400 Finance - Staff salaries	37,771.88	33,201.30	(4,570.58)
402-1610 Finance - Fica	3,602.10	0.00	3602.1
402-1610 Finance -Medicare	523.52	0.00	523.52
402-1830 Finance - Staff salaries Overtime	106.18	0.00	106.18
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	3,727.29	2,145.00	(1,582.29)
402-3160 Billing Software	17,841.97	7,425.00	(10,416.97)
402-3170 Accounting Software	2,397.12	3,795.00	1,397.88
402-3210 Credit Card Fees	10,969.51	9,405.00	(1,564.51)
TOTAL FINANCIAL ADMIN	106,615.74	108,375.30	1,759.56
LEGAL SERVICES			
404-3160 Legal Services - WTP	485,901.22	25,500.00	(460,401.22)
TOTAL LEGAL SERVICES	485,901.22	25,500.00	(460,401.22)
ENGINEERING			
408-3130 Engineering	100,683.40	100,000.00	(683.40)
TOTAL ENGINEERING	100,683.40	100,000.00	(683.40)
MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg	122.04	275.00	152.96
409-3610 Electricity-Mun. Bldg.	2,866.02	2,791.25	(74.77)
409-3620 Electricity-Annex	742.46	687.50	(54.96)
409-3640 Gas - Annex	1,231.91	618.75	(613.16)
409-3730 Maintenance & Repair Annex	1,303.81	962.50	(341.31)
409-3740 Maintenance & Repairs	4,558.62	687.50	(3,871.12)
TOTAL MUNICIPAL BUILDING	10,824.86	6,022.50	(4,802.36)

Borough of East Stroudsburg

Consolidated

by Fund Stmt of Activity - Budget vs Actual

December 31, 2024 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superintendent Salary	24,456.51	24,221.34	(235.17)
430-1300 Salaries & Wages - DPW - Water	149,035.62	142,274.88	(6,760.74)
430-1610 FICA - Street Dept	10,970.62	10,731.97	(238.65)
430-1630 Medicare - Street Dept	2,567.83	2,509.90	(57.93)
430-1830 Overtime - Street Department	3,598.24	6,600.00	3,001.76
430-2100 Office Supplies - Street Dept	795.10	825.00	29.90
430-2120 Safety Equipment	156.25	1,425.00	1,268.75
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)	10,547.91	12,540.00	1,992.09
430-2380 Uniforms - Street Dept	1,776.82	1,841.00	64.18
430-2500 Vehicle Manitenance/Repair- Street Dept	6,964.29	6,567.00	(397.29)
430-2600 Small Tools/Minor Equip - Street Dept	2,324.47	3,868.67	1,544.20
430-3210 Telephone - Street Dept	197.51	412.50	214.99
430-3610 Electricity - Street Dept	1,116.07	1,320.00	203.93
430-3620 Gas - Street Dept	901.51	1,980.00	1,078.49
430-3730 Building Maintenance- Street Dept	1,296.20	1,310.00	13.80
430-3740 Equipment Maint & Repair - Street Dept	6,948.35	5,771.67	(1,176.68)
430-4600 Conferences/Training - Street Dept	1,043.47	1,035.67	(7.80)
430-7410 Equipment Lease Loader 50/25/25	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	224,802.20	225,812.10	1,009.90
<u>WATER</u>			
448-1300 Water Staff Salaries	373,572.32	396,848.00	23,275.68
448-1610 FICA - Water	23,428.71	24,945.58	1,516.87
448-1630 Medicare - Water	5,479.30	5,834.05	354.75
448-1830 Water Overtime	4,309.67	5,500.00	1,190.33
448-2100 Office Supplies	1,348.83	1,500.00	151.17
448-2110 Chemicals - Water	103,078.75	105,094.00	2,015.25
448-2150 Computer Equipt & Supplies	3,392.50	2,500.00	(892.50)
448-2200 Materials & Supplies	17,716.68	21,120.00	3,403.32
448-2300 Fuel Oil	18,423.09	17,300.00	(1,123.09)
448-2310 Vehicle Operation	2,896.22	2,800.00	(96.22)
448-2390 Uniforms/Boot Allowance	2,099.33	3,000.00	900.67

Borough of East Stroudsburg

Consolidated

by Fund Stmt of Activity - Budget vs Actual

December 31, 2024 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
448-2400 Meter M&R Supplies (New Radio Read)	733,994.02	1,000,000.00	266,005.98
448-2600 Small Tools/Minor Equipment - Water	14,731.99	16,636.00	1,904.01
448-3110 Meter Replacement Contractor	471,242.76	650,000.00	178,757.24
448-3160 Laboratory Fees - Water	39,999.45	45,000.00	5,000.55
448-3200 Telephone- Water	1,713.55	3,500.00	1,786.45
448-3610 Electric- WTP, Wells, Dist	46,994.38	52,000.00	5,005.62
448-3700 Well Maint & Repair	10,548.98	20,000.00	9,451.02
448-3720 Distribution System- Maint. & Repairs	123,251.69	130,970.00	7,718.31
448-3730 Building Maintenance	25,079.47	25,080.00	0.53
448-3740 WTP Maint & Repairs	31,401.32	57,902.00	26,500.68
448-3750 Dist Contracted Services	41,336.66	34,850.00	(6,486.66)
448-4200 Dues/Subscriptions - Water	8,419.02	2,500.00	(5,919.02)
448-4500 Contracted Line Maint - Water	1,416.02	2,000.00	583.98
448-4600 Training/conferences - Water	625.00	625.00	0.00
448-4700 Sludge Removal	17,236.80	13,000.00	(4,236.80)
448-4910 Permits	20,000.00	20,000.00	0.00
448-7400 Capital Improvements	204,061.60	164,973.00	(39,088.60)
448-7410 Capital purchase (UTV)			0.00
TOTAL WATER FACILITIES	2,347,798.11	2,825,477.63	477,679.52
<u>DEBT SERVICE</u>			
471-1100 Principal 2016 Loan	161,830.00	161,829.50	(0.50)
471-1110 Penn Vest Water Line	46,921.57	47,603.00	681.43
471-1120 Penn Vest Dam	40,121.98	39,442.00	(679.98)
471-1130 Penn Vest Dam	32,970.00	32,970.00	0.00
TOTAL DEBT SERVICE	281,843.55	281,844.50	0.95
<u>DEBT INTEREST</u>			
472-1100 Interest - 2016 Loan	116,467.57	116,000.00	(467.57)
472-1110 Penn Vest Water Line - Interest	7,841.01	7,557.00	(284.01)
472-1130 interest -2021 Loan	10,682.80	10,968.00	285.20
472-1120 Penn Vest Dam - Interest	70,402.74	77,000.00	6,597.26
TOTAL DEBT INTEREST	205,394.12	211,525.00	6,130.88
<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)
TOTAL INSURANCE	81,549.70	85,090.00	3,540.30

Borough of East Stroudsburg**Consolidated****by Fund Stmt of Activity - Budget vs Actual****December 31, 2024 - Water**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<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	80,094.22	76,522.80	(3,571.42)
TOTAL EMPLOYEE BENEFITS	423,490.76	346,580.37	(76,910.39)
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	8,016.18	6,700.00	(1,316.18)
TOTAL EMPLOYER FICA EXPENSES	8,016.18	6,700.00	(1,316.18)
Total Expenses	4,426,233.19	4,347,543.47	(78,689.72)
Excess Revenue Over(Under) Expenditures	(1,786,348.45)	8,718.53	(1,777,629.92)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
December 31, 2024 - Trash

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2024	<u>Variance</u>
Revenues			
<u>SANITATION</u>			
354-1200 Performance Grant To Twin Boroughs	0.00	22,000.00	(22,000.00)
364-3010 Solid Waste User Fees	898,964.89	930,000.00	(31,035.11)
364-3020 Solid Waste Fees Penalties	20,475.77	27,500.00	(7,024.23)
364-3030 Solid Waste Bulk Items and Bags	13,679.18	7,500.00	6,179.18
364-3150 Lien Rents Solid Waste	9,865.70	1,500.00	(8,365.70)
364-3160 Lien Interest & Cost	7,042.03	8,500.00	1,457.97
<u>TOTAL SANITATION</u>	950,027.57	975,000.00	(4,491.90)
<u>STATE GRANT PROGRAMS</u>	20,480.53	0.00	(20,480.53)
Total Revenues	970,508.10	975,000.00	(4,491.90)
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	114,792.45	117,415.00	(2,622.55)
426-1610 FICA	7,164.57	7,279.73	(115.16)
426-1630 Medicare	1,675.56	1,702.52	(26.96)
426-1830 Overtime	1,103.25	500.00	603.25
426-1910 Uniforms	552.19	1,500.00	(947.81)
426-2270 Supplies	2,626.52	400.00	2,226.52
426-2500 Recycling Grant to Twin Boros	20,480.53	30,000.00	(9,519.47)
<u>TOTAL SANITATION</u>	148,395.07	158,797.25	(10,402.18)
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	9,175.52	8,500.00	675.52
427-4700 Refuse Coll/Disp Contract	926,152.42	800,000.00	126,152.42
427-4710 WM Extra Bags and Tags	8,676.50	7,500.00	1,176.50
<u>TOTAL SOLID WASTE</u>	944,004.44	816,000.00	128,004.44
Total Expenses	1,092,399.51	974,797.25	117,602.26
<u>Excess Revenue Over(Under) Expenditures</u>	(121,891.41)	202.75	(122,094.16)

COLLECTIONS

Category

1) Total number of open repayment agreements
2) Total number of repayment agreements satisfied since last report
3) Total number of new repayment agreements since last report
4) Total number of repayment agreements in default or late
5) Total amount of \$ in repayment agreements
6) Total properties with liens and amount
7) Total new liens since last report
8) Regulated Rental late fees assessed since last report
9) Areas of concern (non-personnel)

Amount/number

206,754.82	91
\$ -	

UTILITIES

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

Amount/number
3/17/2025
\$ -
\$ 147,331.82
\$ 488,069.00
\$ -
\$ 9,608.69
\$ 220,849.27
2,912
Not at this time

YTD	\$ -	Inc. Penalty
YTD	\$ 147,331.82	

Billed less discount & adj- Plus Penalty

70364-3030

MAINTENANCE DEPARTMENT DAILY REPORT

DATE: 1/6/25 MONDAY

Salt was delivered-Picked up Christmas Trees-Fixed red traffic light-Picked trash on Crystal St
Parking lots & Vet's Memorial-Turned the compost pile at landfill-Salted roads, parking lots & side walks

DATE: 1/7/25 TUESDAY

Welded plow-Collected Christmas Trees-Cleaned up around shop-Turned compost pile and cleaned up brush
Pile-Replaced starter on stump grinder-Cleaned & organized the back of the Ford F250
Cold patched potholes-Stump Grinded-Exchanged garbage cans
One Calls 1

DATE: 1/8/25 WEDNESDAY

Fixed a curb stop-Picked trash up at Zackey Pond & emptied trash can-Turned compost pile at landfill
Picked up Christmas Trees-Fixed a sign-Fixed a fire hydrant-Cold patched potholes-Checked
For trash at Dansbury Park-Took inventory of Boro owned sidewalks

DATE: 1/9/25 THURSDAY

Changed out garbage bags along the levee & big parking lot-Turned compost pile at landfill-Cleaned up around
Shop-Cold Patched-Picked up sticks along the road-Replaced a hydraulic hose on plow-Put our trench boxes
Together-Cleaned up a tree branch at Zacharia Park-Dropped a garbage can off-Picked up shopping carts-Cleaned
off storm grates

DATE: 1/10/25 FRIDAY

Picked up Christmas Trees-Cleaned around shop-Wheel loader was at landfill-Changed out light bulbs in shop
Fixed the nose conductor at Boro Office-Fixed plow on Kubota tractor-Had to locate property pins off of Henery
St

DATE: 1/11/25 SATURDAY

Treated roads, parking lots & sidewalks due to snow

DATE: 1/12/25 SUNDAY

Public Works Weekly Report 1/6/25 thru 1/12/25

↓ Task Description	JW	JD	JM	CO	BH	GS	ES	RP	EG	AS	Total
Park Maintenance				11		11					22
Parking Lot Maintenance/Clean up				6		6			2		14
Levee Maintenance/Dog Waste											0
Shopping Carts				1		1					2
Sign Maintenance	3										3
Street/Stop Light Repair			7						3		10
Mowing/Weeding											0
Vehicle Repair											0
Shade Tree				3		3					6
PA 1 Call											0
Waste Water Treatment Plant											0
Waste Water Collection System											0
Storm Water Maintenance/Repair				1		1					2
Equipment Repair & Maintenance		4		5		5		26			40
Snow/Salt	11.5	13.5	10.5	10.5	8	10	9	11.5	9	5	98.5
Street Patching/Maintenance/Painting	3						8		3	12	26
Water Plant											0
Water Distribution System			8					8	8		24
Leaf/Brush Collection/Tree Trimming				8		8	19			15	50
Pool											0
Parade/Flags/Lights/Wreaths/Events											0
Parking Meters & Parking											0
Street Sweeping & Maintenance											0
Recycling	1				32						33
Building Maintenance		16	16						19	8	59
Golf Course											0
Meetings, Paper Work & Training	27	4									31
Vacation/comp/personal		8									8
Holiday											0
Sick / Medical Leave			4				8				12
Fire Calls											0
Meter Reading											0
Cumulative Hours→	45.5	45.5	45.5	45.5	40	45	44	45.5	44	40	440.5

MAINTENANCE DEPARTMENT DAILY REPORT

DATE: 1/13/25 MONDAY

Took down Christmas Decorations-Picked up Christmas Trees-Took down Christmas Banners-Stump grinded
Changed oil in pickup-Put signs back up-Power washed mower
One Calls 2

DATE: 1/14/25 TUESDAY

Finished taking down Christmas Banners-Collected shopping carts-Stump grinded-Wheel loader pushed up brush
pile & turned compost pile-Cleaned the shop-Converted shop lights to LED-Took a wheel loader bucket of topsoil
for fire hydrant -Dropped off garbage cans

DATE: 1/15/25 WEDNESDAY

Stump grinded-Turned compost pile-Converted shop lights over to LED lights-Cleaned up around shop to help
Organize things better-Dropped off garbage cans-Picked up trash-Picked up shopping carts-Winterized water tank
That goes in the back of our UTV
One Calls 2

DATE: 1/16/25 THURSDAY

Cleaned up trash by Miller Park holding pond-Helped Billy with a fire hydrant-Checked Levee-Picked up shopping
Cart-Turned compost pile-Swapped garbage cans-Salted roads & sidewalks-Came back in to salt roads, parking
Lots & sidewalks

DATE: 1/17/25 FRIDAY

Salted the recycling center & water plant-Checked roads & sidewalks for icy spots-Collected Christmas trees
Got trucks ready for snow on Sunday-Dropped off garbage cans-Worked on recycling's plow-Went to Ace trucking
To pick up a pallet of material for sidewalks-
One Calls 2

DATE: 1/18/25 SATURDAY

DATE: 1/19/25 SUNDAY

Came in due to the snow treated roads, parking lots & sidewalks

Public Works Weekly Report 1/13/25 thru 1/19/25

↓ Task Description	JW	JD	JM	CO	BH	GS	ES	RP	EG	AS	Total
Park Maintenance				6		3	3			3	15
Parking Lot Maintenance/Clean up											0
Levee Maintenance/Dog Waste	1	1	2							2	6
Shopping Carts			1	3		3					7
Sign Maintenance								2			2
Street/Stop Light Repair											0
Mowing/Weeding											0
Vehicle Repair			2					3			5
Shade Tree						18				19	37
PA 1 Call											0
Waste Water Treatment Plant		1									1
Waste Water Collection System											0
Storm Water Maintenance/Repair						2					2
Equipment Repair & Maintenance	1	2						10		4	17
Snow/Salt	21	17	25	20	27	23	16	29	30	21	229
Street Patching/Maintenance/Painting											0
Water Plant											0
Water Distribution System	2			2			2		3	2	11
Leaf/Brush Collection/Tree Trimming				16			32				48
Pool											0
Parade/Flags/Lights/Wreaths/Events		6	9					3	8	5	31
Parking Meters & Parking											0
Street Sweeping & Maintenance											0
Recycling					21						21
Building Maintenance	2	15	17					10	13		57
Golf Course											0
Meetings, Paper Work & Training	30	3		10	1	3			3		50
Vacation/comp/personal		8			8						16
Holiday											0
Sick / Medical Leave			1								1
Fire Calls											0
Meter Reading											0
Cumulative Hours→	57	53	57	57	57	57	53	57	57	55	556

ZONING ACTIVITIES	
JANUARY 6, 2025 - JANUARY 21, 2025	
PHONE CALLS	20
E-MAILS	32
MEETINGS	7
SITE VISITS	2
PERMIT APPLICATION REVIEWS	1
PERMITS	-
CO's	-
PERMITS- SWIMMING POOLS	-
PERMITS - SIGNS	-
NOV's SWIMMING POOLS	-
NOV's SIGNS	-
NOV's	-
PLAN REVIEWS	1
CERTIFICATE OF NON-CONFORMANCE REVIEW	-
CERTIFICATE OF NON-CONFORMANCE ISSUED	-
ORDINANCE REVIEWS	-
VARIANCE PROCESSING	-
RENTAL LICENSE REVIEWS	1
CONDITIONAL USE REVIEWS	1
CIVIL CITATIONS	-