

**MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, MARCH 4, 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; Erika Huber; Paul Shemansky; Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; RKR Hess Engineer Russ Scott; Director of Public Works Lee Philips; Director of Finance Layla Richard-Rau; and Assistant to Borough Manager Danielle Decker.

ABSENT: Jane Gagliardo;

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

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

February 18, 2025 Council Regular Meeting Minutes: A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve the February 18, 2025 Council Regular Meeting Minutes. The motion passed unanimously.

February 24, 2025 Council Work Session Meeting Minutes: A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve the February 24, 2025 Council Work Session Meeting Minutes. The motion passed unanimously.

Public Comments – Agenda Items: No comments.

Treasurer’s Report: distributed via email

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

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

Budget Modification Report: A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve the Budget Modification Report prepared by the Director of Finance. The motion passed unanimously.

Cash Account Transfer Report: A motion was made by Ms. Huber and seconded by Ms. Panepinto to approve the Cash Account Transfer Report for March 4, 2025, prepared by the Director of Finance. The motion passed unanimously.

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

Stroud Region Open Space and Recreation Commission (SROSC) Reports: A motion was made by Mr. Freeborn and seconded by Ms. Huber to table the Stroud Region Open Space and Recreation Commission (SROSC) Reports. The motion passed unanimously.

Fire Report: distributed via email

Chief Black explained he had no serious things to report. Chief Black announced there were now eight (8) East Stroudsburg University (ESU) students who are now members.

Engineer's Action Items: distributed via email

2025 Street Paving and ADA Ramp Design and Bidding: A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to authorize RKR Hess to prepare bid documents and specifications for public bidding of the 2025 Street Paving Project in an amount not to exceed \$12,000.00 on a Time and Material (T&M) basis. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Mr. Freeborn to advertise public bids for the 2025 Street Paving Project on March 25, 2025, and thereafter in accordance with public bidding requirements. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to authorize RKR Hess to perform the survey and design services necessary for the bidding and construction for up to nineteen (19) ADA Ramps and to prepare the bid documents and specifications for public bidding (excluding construction administration) in an amount not to exceed \$34,000.00 on a Time and Material (T&M) basis. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to advertise public bids for the 2025 ADA Ramp Project on April 8, 2025, and thereafter in accordance with the public bidding requirements. The motion passed unanimously.

REPORTS:

Public Works: distributed via email:

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

Zoning Report: no report

COMMITTEES:

Operations Committee: There was no meeting

Zoning and Planning Committee (ZAP): There was no meeting.

Community Relations Committee: Ms. Panepinto gave a brief re-cap of the meeting. Ms. Panepinto announced the fundraiser for the dedication of the baseball field was reaching out to local businesses for support, Beautification Day was set for May 3, 2025, TextMyGov was coming in April, and the next round for the banners was being planned once the number of available poles were determined.

Correspondence:

Monroe County Meals on Wheels: Community Champions Week March 17-21, 2025

Mayor Victor Brozusky: Mayor Brozusky inquired if there was parking enforcement on evenings and weekends. Mayor Brozusky went onto to state there are parking problems around J.M. Hill School in the mornings, where there are cars parking on the streets around the school when people are dropping off students.

Carrie Panepinto: Nothing to report.

Edmund Freeborn: Nothing to report.

Paul Shemansky: Mr. Shemansky inquired about the line painting on Crystal Street. Mr. Shemansky asked about sidewalks and what could be done about the dangerous ones. Mr. Shemansky stated there are some residents leaving their garbage cans out all week and neighbors consider them being an eye soar. Mr. Shemansky asked when the stop sign at East Broad and Lackawanna was going to be installed.

Erika Huber: Nothing to report.

Sonia Wolbert: Nothing to report.

Solicitor's Report: Nothing to report.

Manager's Report:

A motion was made by Mr. Shemansky and seconded by Mr. Freeborn to ratify moving Ethan Grossman from Maintenance Worker C to Maintenance Worker B as of February 24, 2025 because he has completed all the necessary classes and training. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to approve Loran Rabbit to the Shade Tree Commission for the standard five-year term ending 12/31/2029. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Huber to approve Alexander McKerns Hawking and Peddling Permit Application for IGS Energy for a one month period and authorize the Borough Manager to sign and issue the license once the fee has been paid. The motion passed 4-1 (Yes – Shemansky, Huber, Panepinto, Wolbert; No – Freeborn) .

Harrisburg Update on Grants: State Representative Tarah Probst:

State Representative Probst announced the Borough was approve for a \$252,000 grant. Representative Probst stated she will keep fighting for every dollar for projects for the Borough through grants. Representative Probst announced the History Committee for the 250th PA and handed out informational pamphlets for it. Mr. Shemansky asked for Representative Probst to keep in mind the Right-to-Know law language when it comes up again, for it really effected the Borough financially last year.

Manager's Report (continued):

A motion was made by Mr. Freeborn and seconded by Ms. Huber to authorize the Solicitor to work with the Borough Manager on the agreement with Portnoff Law Associates, Ltd., to do outside collections for delinquent Borough Utility Accounts. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Mr. Freeborn to table advertisement of Ordinance #1412 that establish collection fees and billing for Portnoff Law Associates, Ltd. for outside collections of delinquent Borough Utility Accounts. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Mr. freeborn to approve the proposed 2025 East Stroudsburg Borough Street Paving and ADA Ramp Program. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to authorize Council President to sign the four PennDOT TE-160 (11-22) Applications for Traffic Signals for the permits for the Pedestrian Safety Project. The motion passed unanimously.

Informational Items: Mr. Lewis announced the following items were added to Council's packet for information purposes:

- A. 2024-2025 Fire Company Emergency Medical Services (FCEMS) Grant Awards: East Stroudsburg Fire: Acme Hose Co. No. 1 was awarded \$12,879.17.
- B. PMHIC Highmark 2025 loyalty credits were disbursed and the Borough received \$862.72.
- C. Monroe County Control Center Overdose Statistics for February 2025
- D. A sample Rental Inspection Report and Checklist posted on website
- E. A sample Resale Inspection Report and Checklist posted on website
- F. 2025 East Stroudsburg Borough Beautification Day Information

Public Comments – New Business & Non-Agenda Items:

Sean Michelin of East Broad Street asked about extending how long you have to pay a parking ticket.

Justin Grabe of Spangenburg Ave inquired why his taxes went up 100%. Mr. Grabe stated on Smith Street that East Stroudsburg University (ESU) students stop in the middle of the road all the time.

Ratification of Bills Payable: A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to approve the Warrant List #250304, as presented. The motion passed unanimously.

Adjournment:

A motion was made by Ms. Panepinto and seconded by Ms. Huber to adjourn the meeting. The meeting ended at 7:51 PM. The motion passed unanimously.

Statement of Activity - Budget vs Actual
December 31, 2024

Account # & Title	Y-T-D 12/31/2024	Y-T-D 12/31/2023	Variance	%	Budget 12/31/2024	Variance	%
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	2,637,814.11	2,238,620.31	399,193.80	0.18	2,845,727.87	(207,913.76)	(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	9,622.14	1,908.38	7,713.76	4.04	294.70	9,327.44	31.65
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	2,792,905.67	2,348,348.76	444,556.91	0.19	2,970,884.33	(177,978.66)	(0.06)
<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	212,718.64	168,202.05	44,516.59	0.26	180,000.00	32,718.64	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	247,909.46	181,820.34	66,089.12	0.36	205,000.00	42,909.46	0.21
<u>INTEREST</u>							
TOTAL INTEREST	236,820.36	253,180.44	(16,360.08)	(0.06)	150,765.00	86,055.36	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	9,627.00	7,904.55	1,722.45	0.22	8,000.00	1,627.00	0.20
361-3300 Permits - Zoning - Gen Government	58,481.54	133,194.07	(74,712.53)	(0.56)	50,000.00	8,481.54	0.17
361-3310 Building Permits	124,074.34	0.00	124,074.34	0.00	75,000.00	49,074.34	0.65
361-3320 Resale Inspections	23,965.43	0.00	23,965.43	0.00	5,000.00	18,965.43	3.79
361-3400 Zoning Plan Review	79,782.41	46,027.98	33,754.43	0.73	25,000.00	54,782.41	2.19
361-5000 Codes Office Supplies	0.00	0.70	(0.70)	(1.00)	0.00	0.00	0.00
TOTAL GENERAL GOVERNMENT	295,930.72	187,127.30	108,803.42	0.58	163,000.00	132,930.72	0.82

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>
Revenues							
<u>PUBLIC SAFETY</u>							0
<u>HIGHWAYS & STREETS</u>							0
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	2,930.00	5,007.50	(2,077.50)	(0.41)	525.00	2,405.00	4.58
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	145,641.59	153,715.99	(8,074.40)	(0.05)	167,707.00	(22,065.41)	(0.13)
<u>SANITATION</u>							0
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	(1.00)
364-2010 Sewer Rents	1,784,683.84	1,786,932.60	(2,248.76)	0.00	1,750,000.00	34,683.84	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	914,099.85	903,937.85	10,162.00	0.01	930,000.00	(15,900.15)	(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	14,945.03	18,143.80	(3,198.77)	(0.18)	7,500.00	7,445.03	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	2,976,118.18	3,061,100.10	(84,981.92)	(0.03)	3,045,022.00	(68,903.82)	(0.02)
<u>GOLF</u>							0
<u>PMT FROM WATER CO</u>							0
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	2,065,684.86	2,099,703.60	(34,018.74)	(0.02)	2,200,000.00	(134,315.14)	(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	0.93	2,000.00	6,799.23	3.40
378-2130 Hydrant Fees	36,900.00	37,230.00	(330.00)	(0.01)	0.00	36,900.00	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	2,290,823.98	2,326,483.80	(35,659.82)	(0.02)	2,622,310.00	(331,486.02)	(0.13)
<u>MISCELLANEOUS REVENUES</u>							0
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	28,041.95	18,390.20	9,651.75	0.52	5,000.00	23,041.95	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	64,903.56	53,740.01	11,163.55	0.21	45,573.01	19,330.55	0.42
<u>CONTR. FROM PRIVATE</u>							0
387-0140 Shade Tree Contributions	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00	0.00
TOTAL CONTRB PRIVATE	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00	0.00
<u>SALE OF ASSETS</u>							0
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>							0
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>							0

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>
Revenues							
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)
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	12,105,768.34	13,183,492.61	(1,077,724.27)	(0.08)	14,260,926.34	(2,155,158.00)	(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	154,866.32	169,851.85	14,985.53	0.09	127,216.00	(27,650.32)	(0.22)
401-1220 DPW Director Salary -Admin	92,881.10	21,921.00	(70,960.10)	(3.24)	97,850.00	4,968.90	0.05
401-1400 Admin Staff Salary	124,297.43	179,421.40	55,123.97	0.31	144,418.00	20,120.57	0.14
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	17,853.07	21,705.98	3,852.91	0.18	23,001.00	5,147.93	0.22
401-1630 Medicare - Admin	4,180.11	3,765.06	(415.05)	(0.11)	5,379.27	1,199.16	0.22
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	22,861.66	14,872.68	(7,988.98)	(0.54)	8,000.00	(14,861.66)	(1.86)
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	551,256.37	683,614.52	132,358.15	0.19	498,464.27	(52,792.10)	(0.11)
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	57,427.83	0.00	(57,427.83)	0.00	100,000.00	42,572.17	0.43
402-1400 Finance - Staff Salaries	110,030.82	0.00	(110,030.82)	0.00	100,610.00	(9,420.82)	(0.09)
402-1610 Fica	10,400.55	0.00	(10,400.55)	0.00	0.00	(10,400.55)	0.00
402-1630 Medicare	1,948.31	0.00	(1,948.31)	0.00	0.00	(1,948.31)	0.00
402-1830 Finance Staff Salaries - Overtime	292.52	0.00	(292.52)	0.00	0.00	(292.52)	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	302,321.56	112,809.36	(189,512.20)	(1.68)	328,410.00	26,088.44	0.08

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>
Revenues							
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	7,900.00	8,186.00	286.00	0.03	8,500.00	600.00	0.07
403-1610 FICA	489.75	509.60	19.85	0.04	527.00	37.25	0.07
403-1630 Medicare	114.50	118.30	3.80	0.03	123.25	8.75	0.07
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	41,029.28	39,551.87	(1,477.41)	(0.04)	37,050.25	(3,979.03)	(0.11)
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	152,627.87	120,791.59	(31,836.28)	(0.26)	125,000.00	(27,627.87)	(0.22)
404-3160 Legal Services - WTP	496,694.72	132,277.26	(364,417.46)	(2.75)	25,500.00	(471,194.72)	(18.48)
404-3200 Legal Services - WWTP	114,769.81	77,403.67	(37,366.14)	(0.48)	32,500.00	(82,269.81)	(2.53)
TOTAL LEGAL SERVICES	764,092.40	330,472.52	(433,619.88)	(1.31)	183,000.00	(581,092.40)	(3.18)
<u>ENGINEERING</u>							
408-3130 Engineering	350,829.93	254,660.97	(96,168.96)	(0.38)	175,625.00	(175,204.93)	(1.00)
TOTAL ENGINEERING	350,829.93	254,660.97	(96,168.96)	(0.38)	175,625.00	(175,204.93)	(1.00)
<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	50,943.51	35,941.15	(15,002.36)	(0.42)	30,240.00	(20,703.51)	(0.68)
413-1400 Staff Salary	122,785.22	151,084.70	28,299.48	0.19	194,594.00	71,808.78	0.37
413-1610 FICA - Code Enforcement	11,106.57	8,899.61	(2,206.96)	(0.25)	14,032.71	2,926.14	0.21
413-1630 Medicare - Code Enforcement	2,597.48	2,193.02	(404.46)	(0.18)	3,281.84	684.36	0.21
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	209,415.52	216,693.67	7,278.15	0.03	267,948.55	58,533.03	0.22

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>
Revenues							
PLANNING/ZONING							
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	164,798.42	114,632.31	(50,166.11)	(0.44)	75,000.00	(89,798.42)	(1.20)
TOTAL PLANNING/ZONING	178,906.56	136,197.97	(42,708.59)	(0.31)	130,500.00	(48,406.56)	(0.37)
EMERGENCY SERVICES							
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
COVID 19 EXPENSES							
HEALTH DEPARTMENT							
421-1220 Salaries & Wages-Health	10,249.09	11,193.84	944.75	0.08	14,559.00	4,309.91	0.30
421-1610 FICA - Health Dept	635.45	603.81	(31.64)	(0.05)	902.66	267.21	0.30
421-1630 Medicare - Health Dept	148.60	249.09	100.49	0.40	211.11	62.51	0.30
TOTAL HEALTH DEPARTMENT	11,033.14	12,046.74	1,013.60	0.08	15,672.77	4,639.63	0.30
SANITATION (RECYCLING)							
426-1400 Staff Salaries	109,394.22	107,393.83	(2,000.39)	(0.02)	117,415.00	8,020.78	0.07
426-1610 FICA	6,829.88	2,803.42	(4,026.46)	(1.44)	7,279.73	449.85	0.06
426-1630 Medicare	1,597.29	1,996.83	399.54	0.20	1,702.52	105.23	0.06
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	142,583.88	137,646.91	(4,936.97)	(0.04)	158,797.25	16,213.37	0.10
SOLID WASTE							
427-3130 Landfill Engineering	9,369.65	10,036.65	667.00	0.07	8,500.00	(869.65)	(0.10)
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	9,425.50	12,019.00	2,593.50	0.22	7,500.00	(1,925.50)	(0.26)
TOTAL SOLID WASTE	944,947.57	891,279.06	(53,668.51)	(0.06)	816,000.00	(128,947.57)	(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)
429-1620 Medicare- Sewer Fund	0.00	1,635.26	1,635.26	1.00	0.00	0.00	0.00
429-1630 Medicare - Sanitary Sewer	3,772.36	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)
429-2100 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)

Statement of Activity - Budget vs Actual
December 31, 2024

Account # & Title	Y-T-D 12/31/2024	Y-T-D 12/31/2023	Variance	%	Budget 12/31/2024	Variance	%
Revenues							
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	83,438.75	88,642.28	5,203.53	0.06	75,000.00	(8,438.75)	(0.11)
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	786,629.55	917,817.56	131,188.01	0.14	1,186,785.28	400,155.73	0.34
STREET DEPARTMENT (35/30/30/05)							
430-1220 Salary - DPW Foreman	71,150.66	77,590.00	6,439.34	0.08	73,398.00	2,247.34	0.03
430-1300 Salaries & Wages - DPW	431,955.07	373,679.50	(58,275.57)	(0.16)	431,136.00	(819.07)	0.00
430-1610 FICA - Street Dept	31,760.54	29,705.50	(2,055.04)	(0.07)	32,521.12	760.58	0.02
430-1630 Medicare - Street Dept	5,369.43	6,114.43	745.00	0.12	7,605.75	2,236.32	0.29
430-1830 Street Department - Overtime	9,748.03	9,296.60	(451.43)	(0.05)	20,000.00	10,251.97	0.51
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	919,344.57	807,112.40	(112,232.17)	(0.14)	978,506.87	59,162.30	0.06
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

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>
Revenues							
TOTAL STORM SEWER	3,605.71	0.00	(3,605.71)	0.00	181,000.00	177,394.29	0.98
STREET MAINTENANCE							
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	77,598.47	39,096.76	(38,501.71)	(0.98)	84,240.00	6,641.53	0.08
445-1610 FICA - Parking	4,862.90	5,576.82	713.92	0.13	5,269.38	406.48	0.08
445-1630 Medicare - Parking	1,125.23	1,405.89	280.66	0.20	1,232.36	107.13	0.09
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)	15,000.90	0.00	(15,000.90)	0.00	10,500.00	(4,500.90)	(0.43)
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	110,586.50	68,649.39	(41,937.11)	(0.61)	114,241.74	3,655.24	0.03
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	357,422.32	277,780.40	(79,641.92)	(0.29)	396,848.00	39,425.68	0.10
448-1610 FICA - Water	22,420.71	16,850.07	(5,570.64)	(0.33)	24,945.58	2,524.87	0.10
448-1630 Medicare - Water	5,243.56	3,941.51	(1,302.05)	(0.33)	5,834.05	590.49	0.10
448-1830 Water Overtime	4,201.67	7,026.37	2,824.70	0.40	5,500.00	1,298.33	0.24
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	573,645.76	0.00	(573,645.76)	0.00	650,000.00	76,354.24	0.12
448-3160 Laboratory Fees - Water	40,097.20	40,181.90	84.70	0.00	45,000.00	4,902.80	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)

**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>
Revenues							
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	2,369,904.14	1,219,769.50	(1,150,134.64)	(0.94)	2,825,477.63	455,573.49	0.16

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>
Revenues							
<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 Stewardship 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	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 MCCD Stream Gage	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL DONATIONS	0.00	0.00	0.00	0.00	500.00	500.00	1.00
<u>PARKS</u>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	145.82	0.00	(145.82)	0.00	100.00	(45.82)	(0.46)
454-3200 Telephone Expense	1,934.64	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)

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>
Revenues							
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	150,458.00	150,322.00	(136.00)	0.00	155,000.00	4,542.00	0.03
486-3530 Workers Comp Insurance	54,337.00	55,882.00	1,545.00	0.03	48,500.00	(5,837.00)	(0.12)
486-3531 Workers Comp - Fire Department	33,818.00	29,641.00	(4,177.00)	(0.14)	24,500.00	(9,318.00)	(0.38)
486-3550 Deductible	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
486-4010 Public Officials Liability	16,375.00	16,375.00	0.00	0.00	16,000.00	(375.00)	(0.02)
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	13,809,660.73	12,867,264.70	3,257,061.86	0.19	14,214,615.61	404,954.88	0.03
Excess Revenue Over(Under) Expenditures	(1,703,892.39)	316,227.91	2,179,337.59	0.56	46,310.73	(1,750,203.12)	37.79

Statement of Activity - Budget vs Actual
Preliminary February 28, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>2/28/2025</u>	<u>Y-T-D</u> <u>2/29/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	0.00	0.00	0.00	0.00	3,845,129.00	(3,845,129.00)	1.00
301-2000 Property Tax-Prior Year	0.00	0.00	0.00	0.00	555.00	(555.00)	(1.00)
301-3000 Property Tax-Interim	38.54	514.63	(476.09)	(0.93)	333.00	(294.46)	(0.88)
301-4000 Property Tax - Delinquent	23,049.42	16,490.07	6,559.35	0.40	143,644.00	(120,594.58)	(0.84)
TOTAL TAXES	23,087.96	17,004.70	6,083.26	0.36	3,989,661.00	(3,966,573.04)	(0.99)
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	24,720.90	20,539.40	4,181.50	0.20	160,000.00	(135,279.10)	(0.85)
310-2000 Earned Income Tax	50,898.93	241,695.26	(190,796.33)	(0.79)	1,200,000.00	(1,149,101.07)	(0.96)
310-5000 Municipal Service Tax	20,259.56	78,789.09	(58,529.53)	(0.74)	325,000.00	(304,740.44)	(0.94)
TOTAL ACT 511 TAXES	95,879.39	341,023.75	(245,144.36)	(0.72)	1,685,000.00	(1,589,120.61)	(0.94)
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	6,307.17	1,941.00	4,366.17	2.25	12,900.00	(6,592.83)	(0.51)
321-6100 Rental License	4,987.50	5,025.00	(37.50)	(0.01)	212,850.00	(207,862.50)	(0.98)
321-6110 Short-Term Rental Lic.	0.00	0.00	0.00	0.00	3,225.00	(3,225.00)	(1.00)
321-8000 Cable TV Franchise Tax	19,722.63	20,990.69	(1,268.06)	(0.06)	105,000.00	(85,277.37)	(0.81)
TOTAL LICENSES/PERMITS	31,017.30	27,956.69	3,060.61	0.11	333,975.00	(302,957.70)	(0.91)
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	0.00	0.00	0.00	0.00	1,935.00	(1,935.00)	(1.00)
322-8200 Street Opening Permits	1,000.00	0.00	1,000.00	0.00	11,610.00	(10,610.00)	(0.91)
322-9400 Misc Permits	102.00	22.50	79.50	3.53	2,580.00	(2,478.00)	(0.96)
TOTAL NON-BUSINESS PERMITS	1,102.00	22.50	1,079.50	47.98	16,125.00	(15,023.00)	(0.93)
<u>FINES</u>							
331-1100 Vehicle Code Violations	14,062.70	32,667.89	(18,605.19)	(0.57)	180,000.00	(165,937.30)	(0.92)
331-1200 Violation of Zoning Ord & Statutes	6,511.59	420.00	6,091.59	14.50	25,000.00	(18,488.41)	(0.74)
TOTAL FINES	20,574.29	33,087.89	(12,513.60)	(0.38)	205,000.00	(184,425.71)	(0.90)
<u>INTEREST</u>							
TOTAL INTEREST	14,281.11	37,541.47	(23,260.36)	(0.62)	145,000.00	(130,718.89)	(0.90)
<u>RENTS</u>							
342-4700 Borough Property Rental	1.00	0.00	1.00	0.00	0.00	1.00	0.00
342-5310 Royalties - Cell Tower	6,247.79	4,958.52	1,289.27	0.26	40,000.00	(33,752.21)	(0.84)
TOTAL RENTS	6,248.79	4,958.52	1,290.27	0.26	40,000.00	(33,751.21)	(0.84)
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0.00	0.00	0.00	0.00	22,000.00	(22,000.00)	(1.00)
TOTAL STATE GRANTS	0.00	0.00	0.00	0.00	22,000.00	(22,000.00)	(1.00)
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	0.00	0.00	0.00	0.00	240,000.00	(240,000.00)	(1.00)
355-0030 Turnback Allocation	0.00	0.00	0.00	0.00	6,040.00	(6,040.00)	(1.00)
355-0100 Public Utility Realty/Bev Tax	0.00	0.00	0.00	0.00	3,875.00	(3,875.00)	(1.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	0.00	0.00	0.00	135,500.00	(135,500.00)	(1.00)
355-0700 Foreign Fire Ins Premium Tax	0.00	0.00	0.00	0.00	46,750.00	(46,750.00)	(1.00)
TOTAL STATE SHARED REVENUE	0.00	0.00	0.00	0.00	432,165.00	(432,165.00)	(1.00)
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	851.10	0.00	851.10	0.00	5,500.00	(4,648.90)	(0.85)
TOTAL PILOT	851.10	0.00	851.10	0.00	5,500.00	(4,648.90)	(0.85)
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	626.00	568.00	58.00	0.10	8,000.00	(7,374.00)	(0.92)
361-3300 Permits - Zoning - Gen Government	1,216.50	3,907.50	(2,691.00)	(0.69)	38,700.00	(37,483.50)	(0.97)
361-3310 Building Permits	8,021.30	11,618.99	(3,597.69)	(0.31)	96,750.00	(88,728.70)	(0.92)
361-3320 Resale Inspections	1,361.00	3,279.64	(1,918.64)	(0.59)	6,450.00	(5,089.00)	(0.79)
361-3400 Zoning Plan Review	3,986.03	5,536.96	(1,550.93)	(0.28)	32,250.00	(28,263.97)	(0.88)
TOTAL GENERAL GOVERNMENT	15,210.83	24,911.09	(9,700.26)	(0.39)	182,150.00	(166,939.17)	(0.92)
<u>PUBLIC SAFETY</u>							
362-4710 Rental Unit Reinspection Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)

Statement of Activity - Budget vs Actual
Preliminary February 28, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>2/28/2025</u>	<u>Y-T-D</u> <u>2/29/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
TOTAL PUBLIC SAFETY	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
<u>HIGHWAYS & STREETS</u>							
363-2100 Meter Revenue	0.00	12,038.82	(12,038.82)	(1.00)	161,250.00	(161,250.00)	(1.00)
363-2200 Parking Permits	148.00	840.00	(692.00)	(0.82)	25,800.00	(25,652.00)	(0.99)
363-2210 Residential Parking Permit	6,936.04	830.00	6,106.04	7.36	3,870.00	3,066.04	0.79
363-2300 Meter Bags	0.00	0.00	0.00	0.00	1,097.00	(1,097.00)	(1.00)
363-5100 PennDOT Snow Removal	0.00	0.00	0.00	0.00	20,000.00	(20,000.00)	(1.00)
363-5200 Borough DPW Services	0.00	0.00	0.00	0.00	750.00	(750.00)	(1.00)
TOTAL HIGHWAYS & STREETS	7,084.04	13,708.82	(6,624.78)	(0.48)	212,767.00	(205,682.96)	(0.97)
<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	(11,090.88)	(2,694.21)	(8,396.67)	3.12	1,750,000.00	(1,761,090.88)	(1.01)
364-2020 Lien Sewer Rents	0.00	(21.78)	21.78	(1.00)	8,500.00	(8,500.00)	(1.00)
364-3010 Solid Waste User Fees	1,029,573.43	918,623.71	110,949.72	0.12	1,169,956.00	(140,382.57)	(0.12)
364-3020 Solid Waste Fees Penalties	(442.32)	(159.43)	(282.89)	1.77	29,975.00	(30,417.32)	(1.01)
364-3030 Solid Waste Bulk Items and Bags	1,567.22	1,775.10	(207.88)	(0.12)	17,825.00	(16,257.78)	(0.91)
364-3150 Lien Rents Solid Waste	0.00	0.00	0.00	0.00	1,500.00	(1,500.00)	(1.00)
364-3160 Lien Interest & Cost	1,318.72	1,507.92	(189.20)	(0.13)	8,500.00	(7,181.28)	(0.84)
364-6010 Stroud SA Rentals	8,027.48	0.00	8,027.48	0.00	32,500.00	(24,472.52)	(0.75)
364-7010 Smithfield SA Rentals	0.00	0.00	0.00	0.00	145,000.00	(145,000.00)	(1.00)
364-9000 EDU Connection Fees	0.00	0.00	0.00	0.00	63,522.00	(63,522.00)	(1.00)
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	(1.00)
364-9200 Penalties	17,994.64	14,578.30	3,416.34	0.23	45,000.00	(27,005.36)	(0.60)
TOTAL SANITATION	1,046,948.29	933,609.61	113,338.68	0.12	3,297,778.00	(2,250,829.71)	(0.68)
<u>GOLF</u>							
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	193.50	0.00	193.50	0.00	150.00	43.50	0.29
378-2100 Water Rents	(11,506.85)	(2,688.91)	(8,817.94)	3.28	2,838,000.00	(2,849,506.85)	(1.00)
378-2110 Lien Rents	0.00	(20.28)	20.28	(1.00)	25,000.00	(25,000.00)	(1.00)
378-2120 Lien Costs & Interest	595.34	686.78	(91.44)	(0.13)	2,000.00	(1,404.66)	(0.70)
378-4300 Water Sales Bulk	31,808.48	0.00	31,808.48	0.00	110,000.00	(78,191.52)	(0.71)
378-9000 EDU Connection Fees	0.00	0.00	0.00	0.00	87,991.00	(87,991.00)	(1.00)
378-9200 Penalties	21,121.75	17,801.96	3,319.79	0.19	40,250.00	(19,128.25)	(0.48)
378-9400 Water Dept. Services	0.00	0.00	0.00	0.00	1,850.00	(1,850.00)	(1.00)
TOTAL PMT FROM WATER CO	42,212.22	15,779.55	26,432.67	1.68	3,105,241.00	(3,063,028.78)	(0.99)
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	5,565.65	5,708.55	(142.90)	(0.03)	30,251.00	(24,685.35)	(0.82)
380-1070 Miscellaneous Income	957.57	1,123.59	(166.02)	(0.15)	5,000.00	(4,042.43)	(0.81)
380-5100 Shopping Cart Fees	0.00	90.00	(90.00)	(1.00)	2,000.00	(2,000.00)	(1.00)
TOTAL MISC. REVENUES	6,523.22	6,922.14	(398.92)	(0.06)	46,251.00	(39,727.78)	(0.86)
<u>CONTB. FROM PRIVATE</u>							
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	302.00	0.00	302.00	0.00	15,000.00	(14,698.00)	(0.98)
TOTAL SALE OF ASSETS	302.00	0.00	302.00	0.00	15,000.00	(14,698.00)	(0.98)
<u>TRANSFERS</u>							
392-0011 Transfer from General Fund Reserves	0.00	0.00	0.00	0.00	17,772.00	(17,772.00)	(1.00)
392-0100 Transfer from Recreation Fund Res.	0.00	0.00	0.00	0.00	35,544.00	(35,544.00)	(1.00)
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	53,316.00	(53,316.00)	(1.00)
<u>CAPITAL PROCEEDS</u>							
393-1200 Subsidy Payments	0.00	202,842.15	(202,842.15)	(1.00)	0.00	0.00	0.00
TOTAL CAPITAL PROCEEDS	0.00	202,842.15	(202,842.15)	(1.00)	0.00	0.00	0.00
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	0.00	0.00	0.00	18,000.00	(18,000.00)	(1.00)
395-3000 Dividends Received - Health Insurance	0.00	0.00	0.00	0.00	150,000.00	(150,000.00)	(1.00)

Statement of Activity - Budget vs Actual
Preliminary February 28, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>2/28/2025</u>	<u>Y-T-D</u> <u>2/29/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
TOTAL DIVIDENDS	0.00	0.00	0.00	0.00	168,000.00	(168,000.00)	(1.00)
Total Revenues	1,311,322.54	1,659,368.88	(348,046.34)	(0.21)	13,956,929.00	(12,645,606.46)	(0.91)
Expenses							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	1,249.98	2,499.96	1,249.98	0.50	15,000.00	13,750.02	0.92
400-1120 Mayor Salary	416.67	833.34	416.67	0.50	5,000.00	4,583.33	0.92
400-1610 FICA - Legislative	103.33	206.66	103.33	0.50	1,240.00	1,136.67	0.92
400-1630 Medicare - Legislative	24.16	48.32	24.16	0.50	290.00	265.84	0.92
400-3110 Training/Conferences	0.00	125.00	125.00	1.00	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	1,235.00	1,305.00	70.00	0.05	4,500.00	3,265.00	0.73
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL LEGISLATIVE	3,029.14	5,018.28	1,989.14	0.40	28,530.00	25,500.86	0.89
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	17,769.24	19,000.00	1,230.76	0.06	157,376.00	139,606.76	0.89
401-1220 DPW Director Salary - Admin	11,290.44	14,615.40	3,324.96	0.23	99,996.00	88,705.56	0.89
401-1400 Admin Staff Salary	16,890.73	13,110.09	(3,780.64)	(0.29)	159,420.00	142,529.27	0.89
401-1610 FICA - Admin	2,808.57	2,833.94	25.37	0.01	25,935.00	23,126.43	0.89
401-1630 Medicare - Admin	666.28	677.50	11.22	0.02	6,065.00	5,398.72	0.89
401-1830 Admin - Overtime	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
401-2100 Office Supplies - Administration	873.09	2,683.47	1,810.38	0.67	15,000.00	14,126.91	0.94
401-2130 Office Equipment/Furniture	488.34	733.41	245.07	0.33	2,500.00	2,011.66	0.80
401-2140 IT Expenses	3,198.50	8,469.00	5,270.50	0.62	30,000.00	26,801.50	0.89
401-2150 Computer Equipment/Supplies-Gen Government	1,453.31	1,279.54	(173.77)	(0.14)	10,000.00	8,546.69	0.85
401-2160 Equipment Maintenance	0.00	114.70	114.70	1.00	3,000.00	3,000.00	1.00
401-2300 Vehicle Expense	0.00	0.00	0.00	0.00	8,500.00	8,500.00	1.00
401-3110 Data Storage software	5,880.00	5,834.00	(46.00)	(0.01)	9,000.00	3,120.00	0.35
401-3210 Telephone - Gen Government	1,172.71	964.39	(208.32)	(0.22)	9,000.00	7,827.29	0.87
401-3250 Postage - Payroll Processing Fee	1,922.68	3,871.32	1,948.64	0.50	20,000.00	18,077.32	0.90
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	0.00	1,435.09	1,435.09	1.00	15,000.00	15,000.00	1.00
401-4200 Association Dues/Subscriptions	4,588.08	4,142.23	(445.85)	(0.11)	18,000.00	13,411.92	0.75
401-4600 Training/Conference - General Government	0.00	0.00	0.00	0.00	5,000.00	5,000.00	1.00
TOTAL GENERAL GOVT	69,001.97	79,764.08	10,762.11	0.13	598,492.00	529,490.03	0.88
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	11,538.45	0.00	(11,538.45)	0.00	102,191.00	90,652.55	0.89
402-1400 Finance - Staff Salaries	13,779.98	19,739.76	5,959.78	0.30	110,531.00	96,751.02	0.88
402-1610 Fica	1,574.58	1,223.88	(350.70)	(0.29)	13,188.00	11,613.42	0.88
402-1630 Medicare	284.65	286.20	1.55	0.01	3,085.00	2,800.35	0.91
402-1830 Finance Staff Salaries - Overtime	78.01	0.00	(78.01)	0.00	0.00	(78.01)	0.00
402-3100 Trustee Chg Bond Payment	0.00	7,736.00	7,736.00	1.00	5,700.00	5,700.00	1.00
402-3110 Audit Services	0.00	0.00	0.00	0.00	53,000.00	53,000.00	1.00
402-3120 Accounting Services	0.00	0.00	0.00	0.00	6,500.00	6,500.00	1.00
402-3160 Billing Software	3,216.56	3,545.07	328.51	0.09	25,000.00	21,783.44	0.87
402-3170 Accounting Software	0.00	3,336.00	3,336.00	1.00	26,900.00	26,900.00	1.00
402-3210 Credit Card Fees	1,804.20	8,524.34	6,720.14	0.79	40,000.00	38,195.80	0.95
TOTAL FINANCIAL ADMIN	32,276.43	44,391.25	12,114.82	0.27	386,095.00	353,818.57	0.92
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	948.00	1,264.00	316.00	0.25	8,216.00	7,268.00	0.88
403-1610 FICA	58.77	78.36	19.59	0.25	509.00	450.23	0.88
403-1630 Medicare	13.74	18.32	4.58	0.25	119.00	105.26	0.88
403-2100 Materials & Supplies	6.75	250.53	243.78	0.97	3,200.00	3,193.25	1.00
403-3150 Commissions Del. RE Taxes	1,152.55	824.57	(327.98)	(0.40)	3,200.00	2,047.45	0.64
403-3170 Commission Local Ser. Tax	261.01	1,204.62	943.61	0.78	4,500.00	4,238.99	0.94
403-3180 Commission Earned Income Tax	756.40	3,571.49	2,815.09	0.79	15,500.00	14,743.60	0.95
403-3190 Commission Deed Transfer Tax	494.42	410.79	(83.63)	(0.20)	1,500.00	1,005.58	0.67
TOTAL TAX COLLECTION	3,691.64	7,622.68	3,931.04	0.52	36,744.00	33,052.36	0.90

Statement of Activity - Budget vs Actual
Preliminary February 28, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>2/28/2025</u>	<u>Y-T-D</u> <u>2/29/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	11,381.00	1,329.00	(10,052.00)	(7.56)	125,000.00	113,619.00	0.91
404-3160 Legal Services - WTP	54,254.05	5,155.00	(49,099.05)	(9.52)	135,000.00	80,745.95	0.60
404-3200 Legal Services - WWTP	2,205.00	2,657.00	452.00	0.17	85,000.00	82,795.00	0.97
TOTAL LEGAL SERVICES	67,840.05	9,141.00	(58,699.05)	(6.42)	345,000.00	277,159.95	0.80
<u>ENGINEERING</u>							
408-3130 Engineering	0.00	59,758.72	59,758.72	1.00	275,000.00	275,000.00	1.00
TOTAL ENGINEERING	0.00	59,758.72	59,758.72	1.00	275,000.00	275,000.00	1.00
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
409-3610 Electricity-Mun. Bldg.	2,345.91	1,476.88	(869.03)	(0.59)	12,000.00	9,654.09	0.80
409-3620 Electric Annex	326.62	272.79	(53.83)	(0.20)	3,000.00	2,673.38	0.89
409-3640 Gas (heat) - Annex	391.33	1,900.21	1,508.88	0.79	3,501.00	3,109.67	0.89
409-3730 Maintenance & Repair Annex	652.75	350.00	(302.75)	(0.87)	0.00	(652.75)	0.00
409-3740 Maintenance & Repairs	1,613.61	4,615.97	3,002.36	0.65	127,501.00	125,887.39	0.99
TOTAL MUNICIPAL BUILDING	5,330.22	8,615.85	3,285.63	0.38	147,002.00	141,671.78	0.96
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	511,082.16	490,637.00	(20,445.16)	(0.04)	3,066,493.00	2,555,410.84	0.83
TOTAL POLICE	511,082.16	490,637.00	(20,445.16)	(0.04)	3,066,493.00	2,555,410.84	0.83
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	0.00	0.00	0.00	0.00	15,000.00	15,000.00	1.00
411-2500 Vehicle Maint/Supplies- Fire Dept	619.14	503.99	(115.15)	(0.23)	7,500.00	6,880.86	0.92
411-2600 Small Tools/ Equipment	315.00	0.00	(315.00)	0.00	5,500.00	5,185.00	0.94
411-3210 Telephone - Fire Dept	109.28	324.74	215.46	0.66	2,500.00	2,390.72	0.96
411-3270 Radio Maintenance	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
411-3620 Electricity	1,381.31	875.22	(506.09)	(0.58)	11,500.00	10,118.69	0.88
411-3630 Gas (heat)	28.71	57.43	28.72	0.50	5,000.00	4,971.29	0.99
411-3730 Equipment Testing	749.80	1,310.83	561.03	0.43	10,000.00	9,250.20	0.93
411-4200 Building Maintenance- Fire Dept	14,571.50	0.00	(14,571.50)	0.00	10,000.00	(4,571.50)	(0.46)
411-4600 Contracted Services	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
411-5300 Contribution	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
411-7400 Pumper Lease	3,680.54	3,680.54	0.00	0.00	23,924.00	20,243.46	0.85
TOTAL FIRE DEPARTMENT	21,455.28	6,752.75	(14,702.53)	(2.18)	104,424.00	82,968.72	0.79
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	5,769.24	5,429.65	(339.59)	(0.06)	51,096.00	45,326.76	0.89
413-1400 Staff Salary	8,409.25	23,772.83	15,363.58	0.65	203,654.00	195,244.75	0.96
413-1610 FICA - Code Enforcement	879.07	1,810.56	931.49	0.51	15,888.00	15,008.93	0.94
413-1630 Medicare - Code Enforcement	205.59	423.43	217.84	0.51	3,716.00	3,510.41	0.94
413-1830 Overtime	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
413-2000 Contracted Zoning & Codes	14,583.33	0.00	(14,583.33)	0.00	0.00	(14,583.33)	0.00
413-2100 Materials & Supplies - Codes	0.00	407.00	407.00	1.00	3,000.00	3,000.00	1.00
413-2150 Computer Equipment/Supplies-Code Enforcement	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
413-2160 Uniforms	816.92	0.00	(816.92)	0.00	2,500.00	1,683.08	0.67
413-2300 Vehicle Operation - Code Enforcement	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
413-2500 Vehicle Maintenance	35.37	0.00	(35.37)	0.00	750.00	714.63	0.95
413-3150 Software License	0.00	0.00	0.00	0.00	8,000.00	8,000.00	1.00
413-3400 Advertising Expense	0.00	0.00	0.00	0.00	6,000.00	6,000.00	1.00
413-4200 Assoc. Dues/Subscriptions	0.00	349.02	349.02	1.00	350.00	350.00	1.00
413-4600 Training/Conference Expense	0.00	75.00	75.00	1.00	750.00	750.00	1.00
TOTAL CODE ENFORCEMENT	30,698.77	32,267.49	1,568.72	0.05	300,704.00	270,005.23	0.90
<u>PLANNING/ZONING</u>							
414-3130 Engineering	0.00	0.00	0.00	0.00	50,000.00	50,000.00	1.00
414-3140 Legal Services - Planning/Zoning	528.85	0.00	(528.85)	0.00	5,500.00	4,971.15	0.90
414-4500 Contracted Permitting	4,875.14	8,709.23	3,834.09	0.44	75,000.00	70,124.86	0.93
TOTAL PLANNING/ZONING	5,403.99	8,709.23	3,305.24	0.38	130,500.00	125,096.01	0.96

**Statement of Activity - Budget vs Actual
Preliminary February 28, 2025**

<u>Account # & Title</u>	<u>Y-T-D 2/28/2025</u>	<u>Y-T-D 2/29/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
EMERGENCY SERVICES							
415-5300 Control Center Payment	13,711.04	12,464.58	(1,246.46)	(0.10)	82,267.00	68,555.96	0.83
TOTAL EMERGENCY SERVICES	13,711.04	12,464.58	(1,246.46)	(0.10)	82,267.00	68,555.96	0.83
COVID 19 EXPENSES							
HEALTH DEPARTMENT							
421-1220 Salaries & Wages-Health	1,258.66	1,652.91	394.25	0.24	14,231.00	12,972.34	0.91
421-1610 FICA - Health Dept	78.05	102.48	24.43	0.24	882.00	803.95	0.91
421-1630 Medicare - Health Dept	18.25	23.96	5.71	0.24	206.00	187.75	0.91
421-2100 Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
TOTAL HEALTH DEPARTMENT	1,354.96	1,779.35	424.39	0.24	15,419.00	14,064.04	0.91
SANITATION (RECYCLING)							
426-1400 Staff Salaries	16,275.69	15,208.43	(1,067.26)	(0.07)	140,482.00	124,206.31	0.88
426-1610 FICA	1,009.09	942.93	(66.16)	(0.07)	8,710.00	7,700.91	0.88
426-1630 Medicare	236.01	220.53	(15.48)	(0.07)	2,037.00	1,800.99	0.88
426-1830 Overtime	34.50	0.00	(34.50)	0.00	3,000.00	2,965.50	0.99
426-1910 Uniforms	3,605.91	0.00	(3,605.91)	0.00	6,000.00	2,394.09	0.40
426-2270 Supplies	863.88	0.00	(863.88)	0.00	8,500.00	7,636.12	0.90
426-2500 Recycling Grant to Twin Boros	0.00	0.00	0.00	0.00	30,000.00	30,000.00	1.00
TOTAL SANITATION	22,025.08	16,371.89	(5,653.19)	(0.35)	198,729.00	176,703.92	0.89
SOLID WASTE							
427-3130 Landfill Engineering	0.00	116.66	116.66	1.00	15,000.00	15,000.00	1.00
427-4700 Refuse Coll/Disp Contract	152,182.26	75,031.53	(77,150.73)	(1.03)	989,576.00	837,393.74	0.85
427-4710 WM Extra Bags and Tags	1,309.00	0.00	(1,309.00)	0.00	7,500.00	6,191.00	0.83
TOTAL SOLID WASTE	153,491.26	75,148.19	(78,343.07)	(1.04)	1,012,076.00	858,584.74	0.85
SANITARY SEWER							
429-1400 Sewer Staff Salaries	34,790.00	36,426.56	1,636.56	0.04	289,679.00	254,889.00	0.88
429-1610 Social Security- Sewer Fund	2,234.64	2,379.65	145.01	0.06	18,146.00	15,911.36	0.88
429-1630 Medicare - Sanitary Sewer	522.62	556.53	33.91	0.06	4,244.00	3,721.38	0.88
429-1830 Sewer Overtime	1,252.50	1,954.85	702.35	0.36	3,000.00	1,747.50	0.58
429-2100 Office Supplies	1,915.93	198.00	(1,717.93)	(8.68)	4,000.00	2,084.07	0.52
429-2110 Chemicals	6,828.19	4,343.02	(2,485.17)	(0.57)	60,000.00	53,171.81	0.89
429-2120 Safety Supplies	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
429-2150 Computer Equip & Supplies	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
429-2200 Materials & Supplies- WWTP	0.00	0.00	0.00	0.00	9,000.00	9,000.00	1.00
429-2300 Fuel Oil	4,610.30	1,829.56	(2,780.74)	(1.52)	27,000.00	22,389.70	0.83
429-2310 Vehicle Operation	0.00	0.00	0.00	0.00	1,200.00	1,200.00	1.00
429-2380 Uniforms	9,823.71	67.03	(9,756.68)	(145.56)	11,500.00	1,676.29	0.15
429-2600 Small Tools/Minor Equipment	16.18	33.98	17.80	0.52	2,500.00	2,483.82	0.99
429-3160 Laboratory Fees	11,868.00	7,607.50	(4,260.50)	(0.56)	60,000.00	48,132.00	0.80
429-3200 Telephone - Sewer	300.22	290.82	(9.40)	(0.03)	3,000.00	2,699.78	0.90
429-3610 Electric - Sewer	12,518.37	9,769.03	(2,749.34)	(0.28)	86,000.00	73,481.63	0.85
429-3700 Pump Station Maint & Repair	0.00	607.87	607.87	1.00	15,000.00	15,000.00	1.00
429-3710 WWTP Maint & Repairs	12,522.75	24,858.33	12,335.58	0.50	25,000.00	12,477.25	0.50
429-3720 Collection System Maintenance	279.01	1,035.44	756.43	0.73	20,000.00	19,720.99	0.99
429-3730 WWTP Building-Maint & Repair	4,681.00	966.04	(3,714.96)	(3.85)	40,000.00	35,319.00	0.88
429-3740 Equipment Maintenance Collections	0.00	0.00	0.00	0.00	7,500.00	7,500.00	1.00
429-4100 Sewer Backup Expenses	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
429-4200 Dues/Subscriptions-Sewer	3,750.00	6,850.00	3,100.00	0.45	8,000.00	4,250.00	0.53
429-4500 Contracted Line Maintenance	1,622.49	0.00	(1,622.49)	0.00	85,500.00	83,877.51	0.98
429-4600 Training - Sanitary Sewer	352.00	0.00	(352.00)	0.00	2,000.00	1,648.00	0.82
429-4700 Sludge Disposal	14,810.08	9,890.80	(4,919.28)	(0.50)	100,000.00	85,189.92	0.85
TOTAL COLLECTION SYSTEM	124,697.99	109,665.01	(15,032.98)	(0.14)	888,769.00	764,071.01	0.86

Statement of Activity - Budget vs Actual
Preliminary February 28, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>2/28/2025</u>	<u>Y-T-D</u> <u>2/29/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	8,880.00	10,963.28	2,083.28	0.19	85,024.00	76,144.00	0.90
430-1300 Salaries & Wages - DPW	62,499.27	58,277.60	(4,221.67)	(0.07)	521,449.00	458,949.73	0.88
430-1610 FICA - Street Dept	4,729.63	4,568.08	(161.55)	(0.04)	37,788.00	33,058.37	0.87
430-1630 Medicare - Street Dept	811.80	799.84	(11.96)	(0.01)	8,837.00	8,025.20	0.91
430-1830 Street Department - Overtime	5,230.76	5,151.98	(78.78)	(0.02)	3,000.00	(2,230.76)	(0.74)
430-2100 Office Supplies - Street Dept	278.34	654.38	376.04	0.57	2,000.00	1,721.66	0.86
430-2120 Safety Equipment	745.02	101.12	(643.90)	(6.37)	3,000.00	2,254.98	0.75
430-2150 Computer Equipment/Supplies - Street Dept	0.00	0.00	0.00	0.00	251.00	251.00	1.00
430-2160 Office Equip /Furniture - Street Dept	0.00	319.48	319.48	1.00	251.00	251.00	1.00
430-2300 Vehicle Operation (fuel, oil, fluids)	3,961.29	6,810.09	2,848.80	0.42	50,000.00	46,038.71	0.92
430-2380 Uniforms & Clothing	11,348.51	1,592.91	(9,755.60)	(6.12)	29,000.00	17,651.49	0.61
430-2500 Vehicle Maint/Repair- Street Dept	501.12	5,468.80	4,967.68	0.91	20,000.00	19,498.88	0.97
430-2600 Minor Equipment	353.79	725.79	372.00	0.51	4,000.00	3,646.21	0.91
430-3150 Drug Testing	0.00	165.00	165.00	1.00	600.00	600.00	1.00
430-3210 Telephone - Street	0.00	0.00	0.00	0.00	1,300.00	1,300.00	1.00
430-3260 Radio Purchase/Maintenance	0.00	0.00	0.00	0.00	1,251.00	1,251.00	1.00
430-3310 Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
430-3610 Electricity -DPW Garage	797.29	345.57	(451.72)	(1.31)	4,000.00	3,202.71	0.80
430-3620 Gas Heat -DPW Garage	1,959.17	1,017.14	(942.03)	(0.93)	6,000.00	4,040.83	0.67
430-3730 Building Maintenance	672.89	335.96	(336.93)	(1.00)	10,000.00	9,327.11	0.93
430-3740 Equipment Maint & Repairs - Street Dept	4,498.57	5,349.69	851.12	0.16	18,500.00	14,001.43	0.76
430-4600 Training - Street	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
TOTAL STREET DEPARTMENT	107,267.45	102,646.71	(4,620.74)	(0.05)	808,751.00	701,483.55	0.87
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	3,526.35	403.34	(3,123.01)	(7.74)	5,000.00	1,473.65	0.29
TOTAL STREET CLEANING	3,526.35	403.34	(3,123.01)	(7.74)	5,000.00	1,473.65	0.29
<u>SNOW & ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	55,746.17	31,913.34	(23,832.83)	(0.75)	55,000.00	(746.17)	(0.01)
432-4500 Contracted Snow Removal	275.00	1,430.00	1,155.00	0.81	3,000.00	2,725.00	0.91
TOTAL SNOW/ICE REMOVAL	56,021.17	33,343.34	(22,677.83)	(0.68)	58,000.00	1,978.83	0.03
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	2,011.44	438.77	(1,572.67)	(3.58)	15,000.00	12,988.56	0.87
433-3720 Misc Supplies- Traffic Signals	300.00	1,760.00	1,460.00	0.83	5,500.00	5,200.00	0.95
TOTAL TRAFFIC SIGNALS	2,311.44	2,198.77	(112.67)	(0.05)	20,500.00	18,188.56	0.89
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	9,372.68	10,067.52	694.84	0.07	110,000.00	100,627.32	0.91
434-3720 Street Light Repair	129.32	91.99	(37.33)	(0.41)	1,000.00	870.68	0.87
434-3730 Operations/Maintenance	0.00	0.00	0.00	0.00	750.00	750.00	1.00
TOTAL STREET LIGHTING	9,502.00	10,159.51	657.51	0.06	111,750.00	102,248.00	0.91
<u>STORM SEWERS & DRAINS</u>							
436-2450 Materials & Supplies	0.00	30.87	30.87	1.00	6,000.00	6,000.00	1.00
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	0.00	30.87	30.87	1.00	181,000.00	181,000.00	1.00
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	734.28	1,323.86	589.58	0.45	15,000.00	14,265.72	0.95
438-3720 Street Paving	207,456.48	0.00	(207,456.48)	0.00	0.00	(207,456.48)	0.00
TOTAL STREET MAINTENANCE	208,190.76	1,323.86	(206,866.90)	(156.26)	15,000.00	(193,190.76)	(12.88)
<u>PARKING FACILITIES</u>							
445-0315 Software (UP Safety)	2,376.00	2,428.50	52.50	0.02	30,000.00	27,624.00	0.92
445-1300 Parking Enforcement Officer	5,005.00	6,531.98	1,526.98	0.23	105,217.00	100,212.00	0.95
445-1610 FICA - Parking	310.31	404.99	94.68	0.23	6,585.00	6,274.69	0.95
445-1630 Medicare - Parking	72.57	0.00	(72.57)	0.00	1,540.00	1,467.43	0.95
445-1830 Overtime	0.00	94.72	94.72	1.00	1,000.00	1,000.00	1.00
445-1910 Uniforms/Drug Test	0.00	116.22	116.22	1.00	3,500.00	3,500.00	1.00

Statement of Activity - Budget vs Actual
Preliminary February 28, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>2/28/2025</u>	<u>Y-T-D</u> <u>2/29/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
445-2150 Computer equipment	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
445-2410 Vehicle Registration/Maintenance	0.00	248.14	248.14	1.00	1,500.00	1,500.00	1.00
445-2490 Meter Purchase- Parking Facilities	0.00	327.50	327.50	1.00	4,400.00	4,400.00	1.00
445-3150 Software (Up Safety)	25.00	0.00	(25.00)	0.00	0.00	(25.00)	0.00
445-3250 Postage	0.00	0.00	0.00	0.00	500.00	500.00	1.00
445-3260 Radio	0.00	0.00	0.00	0.00	750.00	750.00	1.00
445-3400 Advertising/Printing-Parking Facilities	0.00	281.55	281.55	1.00	3,000.00	3,000.00	1.00
445-3710 Parking Lot Maintenance-Parking Facilities	0.00	2,251.81	2,251.81	1.00	250.00	250.00	1.00
445-3720 Meter Repair/Main Supplies	0.00	405.43	405.43	1.00	6,000.00	6,000.00	1.00
TOTAL PARKING FACILITIES	7,788.88	13,090.84	5,301.96	0.41	165,742.00	157,953.12	0.95
FLOOD CONTROL							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	10,500.00	10,500.00	1.00
446-3710 Levee Maintenance	5,000.00	0.00	(5,000.00)	0.00	100,000.00	95,000.00	0.95
446-3730 Equipment Maintenance/Repair	1,943.82	0.00	(1,943.82)	0.00	750.00	(1,193.82)	(1.59)
TOTAL FLOOD CONTROL	6,943.82	0.00	(6,943.82)	0.00	111,250.00	104,306.18	0.94
WATER							
448-1300 Water Staff Salaries	52,923.00	52,995.20	72.20	0.00	586,286.00	533,363.00	0.91
448-1610 FICA - Water	3,345.95	1,659.35	(1,686.60)	(1.02)	36,691.00	33,345.05	0.91
448-1630 Medicare - Water	782.52	388.07	(394.45)	(1.02)	8,581.00	7,798.48	0.91
448-1830 Water Overtime	1,044.00	266.04	(777.96)	(2.92)	5,500.00	4,456.00	0.81
448-2100 Office Supplies	30.18	198.00	167.82	0.85	1,500.00	1,469.82	0.98
448-2110 Chemicals - Water	6,120.98	7,505.00	1,384.02	0.18	130,000.00	123,879.02	0.95
448-2120 Safety Supplies	93.50	0.00	(93.50)	0.00	3,000.00	2,906.50	0.97
448-2150 Computer Equipment & Supplies	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
448-2200 Materials & Supplies	11,817.69	1,354.31	(10,463.38)	(7.73)	14,000.00	2,182.31	0.16
448-2300 Fuel Oil	5,078.36	4,930.22	(148.14)	(0.03)	15,000.00	9,921.64	0.66
448-2310 Vehicle Operation	0.00	41.98	41.98	1.00	2,500.00	2,500.00	1.00
448-2380 Uniforms	2,807.60	0.00	(2,807.60)	0.00	17,000.00	14,192.40	0.83
448-2390 Uniforms/Boot Allowance	0.00	1,054.37	1,054.37	1.00	0.00	0.00	0.00
448-2400 Meter M&R Supplies (Radio Reads)	18,823.88	294,538.29	275,714.41	0.94	25,000.00	6,176.12	0.25
448-2600 Small Tools/Minor Equipment - Water	1,007.40	581.45	(425.95)	(0.73)	12,000.00	10,992.60	0.92
448-3110 Meter Replacement Contractor	16,232.00	0.00	(16,232.00)	0.00	0.00	(16,232.00)	0.00
448-3160 Laboratory Fees - Water	3,237.80	2,349.90	(887.90)	(0.38)	45,000.00	41,762.20	0.93
448-3200 Telephone- Water	136.91	344.52	207.61	0.60	3,500.00	3,363.09	0.96
448-3610 Electric- WTP, Wells,Dist.	5,749.16	3,663.41	(2,085.75)	(0.57)	60,000.00	54,250.84	0.90
448-3700 Well Maint & Repair	800.43	336.27	(464.16)	(1.38)	40,000.00	39,199.57	0.98
448-3720 Distribution System- Maint. & Repairs	3,387.91	8,749.03	5,361.12	0.61	100,000.00	96,612.09	0.97
448-3730 Building Maintenance	261.76	5,762.76	5,501.00	0.95	15,000.00	14,738.24	0.98
448-3740 WTP Maintenance & Repair	312.42	8,050.31	7,737.89	0.96	15,000.00	14,687.58	0.98
448-3750 Dist Contracted Services	0.00	0.00	0.00	0.00	45,000.00	45,000.00	1.00
448-4200 Dues/Subscriptions - Water	60.00	1,498.02	1,438.02	0.96	2,500.00	2,440.00	0.98
448-4500 Contracted Line Maint - Water	0.00	182.41	182.41	1.00	15,000.00	15,000.00	1.00
448-4600 Training/conferences - Water	450.00	0.00	(450.00)	0.00	2,000.00	1,550.00	0.78
448-4700 Sludge Removal	0.00	0.00	0.00	0.00	65,000.00	65,000.00	1.00
448-4910 Permits	20,000.00	20,000.00	0.00	0.00	21,000.00	1,000.00	0.05
424-1610 Social Security- Water Fund	0.00	1,642.86	1,642.86	1.00	0.00	0.00	0.00
424-1620 Medicare- Water Fund	0.00	384.22	384.22	1.00	0.00	0.00	0.00
TOTAL WATER FACILITIES	154,503.45	418,475.99	263,972.54	0.63	1,288,558.00	1,134,054.55	0.88
RECREATION							
452-2602 Building Maintenance/Repair (Pool) 67/33	0.00	460.00	460.00	1.00	1,250.00	1,250.00	1.00
452-2610 Pool Maintenance/Repair	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
452-2622 Small Tools & Equipment (Pool)	0.00	0.00	0.00	0.00	500.00	500.00	1.00
452-2630 Materials & Supplies- Recreation	0.00	0.00	0.00	0.00	500.00	500.00	1.00
452-3612 Electricity (Pool)	492.38	229.93	(262.45)	(1.14)	10,000.00	9,507.62	0.95
452-3622 Gas (Pool)	28.71	59.03	30.32	0.51	1,250.00	1,221.29	0.98
452-3742 Maintenance & Repairs (Pool)	0.00	0.00	0.00	0.00	600.00	600.00	1.00
452-4540 Stewardship Contribution	9,000.90	6,199.76	(2,801.14)	(0.45)	185,200.00	176,199.10	0.95

Statement of Activity - Budget vs Actual
 Preliminary February 28, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>2/28/2025</u>	<u>Y-T-D</u> <u>2/29/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
TOTAL RECREATION DONATIONS	9,521.99	6,948.72	(2,573.27)	(0.37)	201,800.00	192,278.01	0.95

Statement of Activity - Budget vs Actual
Preliminary February 28, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>2/28/2025</u>	<u>Y-T-D</u> <u>2/29/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
PARKS							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	0.00	110.36	110.36	1.00	100.00	100.00	1.00
454-3200 Telephone Expense	359.92	117.79	(242.13)	(2.06)	1,850.00	1,490.08	0.81
454-3610 Electricity	206.89	80.89	(126.00)	(1.56)	1,500.00	1,293.11	0.86
454-3710 Land Maintenance	0.00	0.00	0.00	0.00	20,000.00	20,000.00	1.00
454-3720 Equipment Maintenance	0.00	0.00	0.00	0.00	5,000.00	5,000.00	1.00
454-3730 Building Maintenance & Repairs	0.00	0.00	0.00	0.00	20,000.00	20,000.00	1.00
454-4700 Portable Toilets Rental Service	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
TOTAL PARKS	566.81	309.04	(257.77)	(0.83)	50,950.00	50,383.19	0.99
SHADE TREES							
455-2460 Materials & Supplies	53.98	0.00	(53.98)	0.00	1,000.00	946.02	0.95
455-3720 Maintenance	0.00	0.00	0.00	0.00	23,550.00	23,550.00	1.00
455-7200 Shade Tree - New Planting	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
TOTAL SHADE TREES	53.98	0.00	(53.98)	0.00	27,050.00	26,996.02	1.00
ECONOMIC DEVELOPMENT							
463-3020 IBW Remediation	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
463-3100 Comprehensive Plan Implementation	0.00	147.00	147.00	1.00	5,000.00	5,000.00	1.00
TOTAL ECONOMIC DEVELOPMENT	0.00	147.00	147.00	1.00	6,500.00	6,500.00	1.00
DOWNTOWN DISTRICT							
465-3740 Maintenance/Repair (Decorations)	0.00	0.00	0.00	0.00	5,000.00	5,000.00	1.00
465-5400 Contribution - ECA	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
TOTAL DOWNTOWN DISTRICT	0.00	0.00	0.00	0.00	15,000.00	15,000.00	1.00
DEBT SERVICE							
471-1000 Principal - GF Loans	0.00	0.00	0.00	0.00	136,500.00	136,500.00	1.00
471-1100 Principal- 2016 Loan	0.00	0.00	0.00	0.00	470,151.00	470,151.00	1.00
471-1110 Penn Vest Waterline	4,021.78	7,849.82	3,828.04	0.49	48,829.00	44,807.22	0.92
471-1120 Penn Vest Dam	3,340.87	6,491.13	3,150.26	0.49	40,651.00	37,310.13	0.92
471-1130 ESSA GO 2021	0.00	0.00	0.00	0.00	33,800.00	33,800.00	1.00
TOTAL DEBT SERVICE	7,362.65	14,340.95	6,978.30	0.49	729,931.00	722,568.35	0.99
DEBT INTEREST							
472-1000 Interest - GF Loans	0.00	0.00	0.00	0.00	20,000.00	20,000.00	1.00
472-1100 Interest- 2016 Loan	0.00	0.00	0.00	0.00	106,000.00	106,000.00	1.00
472-1110 Penn Vest Water Line	574.75	1,343.24	768.49	0.57	6,330.00	5,755.25	0.91
472-1120 Penn Vest Dam	859.88	1,910.37	1,050.49	0.55	9,758.00	8,898.12	0.91
472-1130 Interest - 2021 Loan	0.00	0.00	0.00	0.00	76,000.00	76,000.00	1.00
TOTAL DEBT INTEREST	1,434.63	3,253.61	1,818.98	0.56	218,088.00	216,653.37	0.99
INTER-GOVNMTAL EXPENSES							
481-5200 Firemans Relief Fund	0.00	0.00	0.00	0.00	46,750.00	46,750.00	1.00
TOTAL INTER-GOVNMTAL EXPENSES	0.00	0.00	0.00	0.00	46,750.00	46,750.00	1.00
INSURANCE							
486-3510 Property-Liability Insurance	139,329.06	136,902.00	(2,427.06)	(0.02)	155,000.00	15,670.94	0.10
486-3530 Workers Comp Insurance	31,048.00	14,291.00	(16,757.00)	(1.17)	48,501.00	17,453.00	0.36
486-3531 Workers Comp - Fire Department	3,932.00	13,527.00	9,595.00	0.71	30,000.00	26,068.00	0.87
486-3550 Deductible	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
486-4010 Public Officials Liability	15,165.00	16,375.00	1,210.00	0.07	20,000.00	4,835.00	0.24
TOTAL INSURANCE	189,474.06	181,095.00	(8,379.06)	(0.05)	263,501.00	74,026.94	0.28

Statement of Activity - Budget vs Actual
Preliminary February 28, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>2/28/2025</u>	<u>Y-T-D</u> <u>2/29/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	4,889.26	3,270.56	(1,618.70)	(0.49)	32,090.00	27,200.74	0.85
487-1590 Major Medical (BC/BS)	146,162.47	135,508.40	(10,654.07)	(0.08)	966,848.00	820,685.53	0.85
487-1591 Health Ins Buyout/HRA	(63.53)	7,500.00	7,563.53	1.01	9,000.00	9,063.53	1.01
487-5310 N/U Pension MMO	11,630.90	13,921.75	2,290.85	0.16	316,687.00	305,056.10	0.96
TOTAL EMPLOYEE BENEFITS	162,619.10	160,200.71	(2,418.39)	(0.02)	1,324,625.00	1,162,005.90	0.88
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	14,559.71	14,278.08	(281.63)	(0.02)	25,000.00	10,440.29	0.42
TOTAL EMPLOYER FICA EXPENSES	14,559.71	14,278.08	(281.63)	(0.02)	25,000.00	10,440.29	0.42
<u>TRANSFERS</u>							
Total Expenses	2,006,738.23	1,930,353.69	(76,384.54)	(0.04)	13,290,990.00	11,284,251.77	0.85
Excess Revenue Over(Under) Expenditures	(695,415.69)	(270,984.81)	(424,430.88)	(1.57)	665,939.00	(1,361,354.69)	2.04

Lines Over Budget February 28, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>02/28/25</u>	<u>Y-T-D</u> <u>02/28/25</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u> <u>Notes</u>
411-4200 Building Maintenance- Fire Dept	14,571.50	0.00	(14,571.50)	0.00	10,000.00	(4,571.50)	(0.46) Emergency repairs to heating system
430-1830 Street Department - Overtime	5,230.76	5,151.98	(78.78)	(0.02)	3,000.00	(2,230.76)	(0.74) Over budget due to increase seasonal whether conditions
432-2210 Snow & Ice Removal	55,746.17	31,913.34	(23,832.83)	(0.75)	55,000.00	(746.17)	(0.01) Over budget due to increase seasonal whether conditions
446-3730 Equipment Maintenance/Repair	1,943.82	0.00	(1,943.82)	0.00	750.00	(1,193.82)	(1.59) Budget modification for approval by Council

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February, 28, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	0.00	2,918,261.00	(2,918,261.00)
301-2000 Real Estate Tax- Prior Year	0.00	346.00	(346.00)
301-3000 Real Estate Tax - Interim	38.54	207.00	(168.46)
301-4000 Real Estate Tax - Delinquent	23,049.42	91,577.00	(68,527.58)
<u>TOTAL TAXES</u>	23,087.96	3,010,391.00	(2,987,303.04)
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	24,720.90	160,000.00	(135,279.10)
310-2000 Earned Income Tax	50,898.93	1,200,000.00	(1,149,101.07)
310-5000 Municipal Service Tax	20,259.56	325,000.00	(304,740.44)
<u>TOTAL ACT 511 TAXES</u>	95,879.39	1,685,000.00	(1,589,120.61)
BUSINESS LICENSES/PERMITS			
321-2000 Health/Restaurant Licenses	6,307.17	12,900.00	(6,592.83)
321-6100 Rental License	1,402.50	212,850.00	(211,447.50)
321-6110 Short-Term Rental Lic.		3,225.00	
321-8000 Cable TV Franchise Tax	19,722.63	105,000.00	(85,277.37)
<u>TOTAL LICENSES/PERMITS</u>	27,432.30	333,975.00	(306,542.70)
NON-BUSINESS PERMITS			
322-8100 Event Permit Fee	0.00	1,935.00	(1,935.00)
322-8200 Street Opening Permits	1,000.00	11,610.00	(10,610.00)
322-9400 Misc Permits	102.00	2,580.00	(2,478.00)
<u>TOTAL NON-BUSINESS PERMITS</u>	1,102.00	16,125.00	(15,023.00)
FINES			
331-1100 Vehicle Code Violations	14,062.70	180,000.00	(165,937.30)
331-1200 Violation of Zoning Ord & Statutes	6,511.59	25,000.00	(18,488.41)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	20,574.29	205,000.00	(184,425.71)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February, 28, 2025 - 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.	154.17	0.00	154.17
341-0210 Interest -P.L.G.I.T.	105.94	0.00	105.94
341-0211 Interest PLGIT Plus	15.11	0.00	15.11
TOTAL INTEREST	275.22	50,000.00	(49,724.78)
 <u>RENTS</u>			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	6,247.79	40,000.00	(33,752.21)
TOTAL RENTS	6,248.79	40,000.00	(33,751.21)
 <u>STATE GRANT PROGRAM</u>			
354-1200 Performance Grant - Twin Boroughs		22,000.00	(22,000.00)
354-1260 American Recovery Funds			0.00
TOTAL STATE GRANTS	0.00	22,000.00	(22,000.00)
 <u>STATE SHARED REVENUE</u>			
355-0100 Public Utility Realty/Bev Tax	0.00	3,875.00	(3,875.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	46,070.00	(46,070.00)
355-0700 Foreign Fire Ins Premium Tax	0.00	46,750.00	(46,750.00)
TOTAL STATE SHARED REVENUE	0.00	96,695.00	(96,695.00)
 <u>PMT IN LIEU OF TAXES</u>			
359-0010 Housing Authority PILOT	851.10	5,500.00	(4,648.90)
TOTAL PILOT	851.10	5,500.00	(4,648.90)
 <u>GENERAL GOVERNMENT</u>			
361-1110 Closing Report Fee	626.00	8,000.00	(7,374.00)
361-3300 Permits - Zoning - Gen Government	1,216.50	38,700.00	(37,483.50)
361-3310 Building Permits	8,021.30	96,750.00	(88,728.70)
361-3320 Resale Inspections	1,361.00	6,450.00	(5,089.00)
361-3400 Zoning Plan Review	3,986.03	32,250.00	(28,263.97)
TOTAL GENERAL GOVERNMENT	15,210.83	182,150.00	(166,939.17)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February, 28, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
PUBLIC SAFETY			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February, 28, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>TOTAL GENERAL GOVERNMENT</u>			
<u>HIGHWAYS & STREETS</u>			
363-2100 Meter Revenue	0.00	161,250.00	(161,250.00)
363-2200 Parking Permits	148.00	25,800.00	(25,652.00)
363-2210 Residential Parking Permit	6,936.04	3,870.00	3,066.04
363-2300 Meter Bags	0.00	1,097.00	(1,097.00)
363-5100 PennDOT Snow Removal	0.00	20,000.00	(20,000.00)
363-5200 Borough DPW Services	0.00	750.00	(750.00)
<u>TOTAL HIGHWAYS & STREETS</u>	<u>7,084.04</u>	<u>212,767.00</u>	<u>(205,682.96)</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	1,836.67	9,983.00	(8,146.33)
380-1070 Miscellaneous Income	957.57	5,000.00	(4,042.43)
380-5100 Shopping Cart Fees	0.00	2,000.00	(2,000.00)
<u>TOTAL MISC. REVENUES</u>	<u>2,794.24</u>	<u>25,983.00</u>	<u>(23,188.76)</u>
<u>CONTR. FROM PRIVATE</u>			
387-0140 Shade Tree Contributions	-	0	1,200.00
<u>TOTAL CONTR. FROM PRIVATE</u>	<u>-</u>	<u>-</u>	<u>1,200.00</u>
<u>SALE OF ASSETS</u>			
391-0020 Damage to Borough Property	302.00	15,000.00	(14,698.00)
<u>TOTAL SALE OF ASSETS</u>	<u>302.00</u>	<u>15,000.00</u>	<u>(14,698.00)</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	0.00	150,000.00	(150,000.00)
<u>TOTAL DIVIDENDS</u>	<u>0.00</u>	<u>168,000.00</u>	<u>(168,000.00)</u>
Total Revenues	200,842.16	6,070,586.00	(5,866,543.84)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February, 28, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
Expenses			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	1,249.98	15,000.00	13,750.02
400-1120 Mayor Salary	416.67	5,000.00	4,583.33
400-1610 FICA - Legislative	103.33	1,240.00	1,136.67
400-1630 Medicare - Legislative	24.16	290.00	265.84
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	1,235.00	4,500.00	3,265.00
400-3310 Misc/Travel	0.00	500.00	500.00
TOTAL LEGISLATIVE	3,029.14	28,530.00	25,500.86
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	8,884.62	78,688.00	69,803.38
401-1220 Director-Public Works	5,645.22	49,998.00	44,352.78
401-1400 Admin Staff Salary	8,445.35	79,710.00	71,264.65
401-1610 FICA - Admin	1,424.46	12,967.00	11,542.54
401-1630 Medicare - Admin	333.14	3,033.00	2,699.86
401-1830 Admin - Overtime	0.00	750.00	750.00
401-2100 Office Supplies - Administration	481.47	7,500.00	7,018.53
401-2130 Office Equipment/Furniture	244.14	1,250.00	1,005.86
401-2140 IT Expenses	1,598.50	15,000.00	13,401.50
401-2150 Computer Equipment/Supplies-Gen Government	726.63	5,000.00	4,273.37
401-2160 Equipment Maintenance	0.00	1,500.00	1,500.00
401-2300 Vehicle Expense	0.00	4,250.00	4,250.00
401-3110 Data Storage software	2,940.00	4,500.00	1,560.00
401-3210 Telephone - Gen Government	580.81	4,500.00	3,919.19
401-3250 Postage - Payroll Processing Fee	633.37	10,000.00	9,366.63
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	0.00	7,500.00	7,500.00
401-4200 Association Dues/Subscriptions	2,293.08	9,000.00	6,706.92
401-4600 Training/Conference - General Government	0.00	2,500.00	2,500.00
401-7200 CIP - New Car			0.00
TOTAL GENERAL GOVT	34,230.79	299,246.00	265,015.21

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February, 28, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	3,923.07	34,745.00	30,821.93
402-1400 Finance - Staff Salaries	4,685.18	37,581.00	32,895.82
402-1400 Fica	535.36	4,484.00	535.36
402-1400 Medicare	136.97	1,049.00	136.97
402-1400 Finance - Staff Salaries- Overtime	26.53	0.00	26.53
402-3100 Trustee Chg Bond Payment	0.00	1,938.00	1,938.00
402-3110 Auditing Services - General Fund	0.00	18,020.00	18,020.00
402-3120 Accounting Services	0.00	2,210.00	2,210.00
402-3160 Billing Software	930.80	8,500.00	7,569.20
402-3170 Accounting Software	0.00	9,146.00	9,146.00
402-3210 Credit Card Fees	1,804.20	13,600.00	11,795.80
TOTAL FINANCIAL ADMIN	12,042.11	131,273.00	119,230.89
<u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	948.00	8,216.00	7,268.00
403-1610 FICA - Tax Collector	58.77	509.00	450.23
403-1630 Medicare - Tax Collector	13.74	119.00	105.26
403-2100 Materials & Supplies	6.75	3,200.00	3,193.25
403-3150 Commission Del. Real Estate Tax	1,152.55	3,200.00	2,047.45
403-3170 Commission Local Ser. Tax	261.01	4,500.00	4,238.99
403-3180 Commission Earned Income Tax	756.40	15,500.00	14,743.60
403-3190 Commission Deed Transfer Tax	494.42	1,500.00	1,005.58
TOTAL TAX COLLECTION	3,691.64	36,744.00	33,052.36
<u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	11,381.00	125,000.00	113,619.00
TOTAL LEGAL SERVICES	11,381.00	125,000.00	113,619.00
<u>ENGINEERING</u>			
408-3130 Engineering Services - Gen Prof Services	0.00	38,500.00	38,500.00
TOTAL ENGINEERING	0.00	38,500.00	38,500.00

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February, 28, 2025 - 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	0.00	450.00	450.00
409-3610 Electricity-Mun. Bldg.	1,171.91	5,400.00	4,228.09
409-3620 Electric Annex	163.82	1,350.00	1,186.18
409-3640 Gas (heat) - Annex	195.33	1,575.00	1,379.67
409-3730 Maintenance & Repair Annex	327.25	0.00	(327.25)
409-3740 Maintenance & Repairs	1,085.09	57,375.00	56,289.91
TOTAL MUNICIPAL BUILDING	2,943.40	66,150.00	63,206.60
 <u>POLICE DEPARTMENT</u>			
410-7600 SARP Regional Costs	511,082.16	3,066,493.00	2,555,410.84
TOTAL POLICE	511,082.16	3,066,493.00	2,555,410.84
 <u>FIRE DEPARTMENT</u>			
411-2100 Auxiliary Donation - Fire Dept	0.00	15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	619.14	7,500.00	6,880.86
411-2600 Small Tools/ Equipment	315.00	5,500.00	5,185.00
411-3210 Telephone - Fire Dept	109.28	2,500.00	2,390.72
411-3270 Radio Maintenance	0.00	10,000.00	10,000.00
411-3620 Electricity	1,381.31	11,500.00	10,118.69
411-3630 Gas (heat)	28.71	5,000.00	4,971.29
411-3730 Equipment Testing	749.80	10,000.00	9,250.20
411-4200 Building Maintenance- Fire Dept	14,571.50	10,000.00	(4,571.50)
411-4600 Contracted Services	0.00	2,500.00	2,500.00
411-5300 Contribution	0.00	1,000.00	1,000.00
TOTAL FIRE DEPARTMENT	17,774.74	80,500.00	62,725.26

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February, 28, 2025 - 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	5,769.24	51,096.00	45,326.76
413-1400 Staff Salary	8,409.25	203,654.00	195,244.75
413-1610 FICA - Code Enforcement	879.07	15,888.00	15,008.93
413-1630 Medicare - Code Enforcement	205.59	3,716.00	3,510.41
413-1830 Overtime	0.00	1,500.00	1,500.00
413-2100 Materials & Supplies - Codes	14,583.33	3,000.00	(11,583.33)
413-2150 Computer Equipment/Supplies-Code Enforcement	0.00	2,000.00	2,000.00
413-2160 Uniforms	0.00	2,500.00	2,500.00
413-2300 Vehicle Operation	816.92	1,500.00	683.08
413-2500 Vehicle Maintenance	0.00	750.00	750.00
413-3150 Software License	35.37	8,000.00	7,964.63
413-3400 Advertising Expense	0.00	6,000.00	6,000.00
413-4200 Assoc. Dues/Subscriptions	0.00	350.00	350.00
413-4600 Training/Conference Expense	0.00	750.00	750.00
413-7400 CAP Purchase	0.00		0.00
TOTAL CODE ENFORCEMENT	30,698.77	300,704.00	270,005.23
<u>PLANNING/ZONING</u>			
414-3130 Legal Services -Engineering	0.00	50,000.00	50,000.00
414-3140 Legal Services - Planning/Zoning	528.85	5,500.00	4,971.15
414-4500 Contracted Permitting	4,875.14	75,000.00	70,124.86
TOTAL PLANNING/ZONING	5,403.99	130,500.00	125,096.01
<u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	13,711.04	82,267.00	68,555.96
TOTAL EMERGENCY SERVICES	13,711.04	82,267.00	68,555.96
<u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	1,258.66	14,231.00	12,972.34
421-1610 FICA - Health Dept	78.05	882.00	803.95
421-1630 Medicare - Health Dept	18.25	206.00	187.75
421-2100 Supplies	0.00	100.00	100.00
421-2150 Computer Equipment/Supplies (70/30)		0.00	0.00
TOTAL HEALTH DEPARTMENT	1,354.96	15,419.00	14,064.04

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February, 28, 2025 - 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	3,019.20	28,908.00	25,888.80
430-1300 Salaries & Wages - DPW	21,249.75	177,293.00	156,043.25
430-1610 FICA - Street Dept	1,594.75	12,848.00	11,253.25
430-1630 Medicare - Street Dept	377.70	3,005.00	2,627.30
430-1830 Street Department - Overtime	1,778.46	1,020.00	(758.46)
430-2100 Office Supplies - Street Dept	92.74	680.00	587.26
430-2130 Safety Equipment - Street Dept	253.30	1,020.00	766.70
430-2150 Computer Equipment/Supplies - Street Dept	0.00	85.00	85.00
430-2160 Office Equip Maint/Repair - Street Dept	0.00	85.00	85.00
430-2300 Vehicle Operation (fuel, oil, fluids)	1,286.87	17,000.00	15,713.13
430-2380 Uniforms & Clothing	3,852.19	9,860.00	6,007.81
430-2500 Vehicle Maint/Repair- Street Dept	167.36	6,800.00	6,632.64
430-2600 Minor Equipment	118.27	1,360.00	1,241.73
430-3150 Drug Testing	0.00	204.00	204.00
430-3210 Telephone - Street	0.00	442.00	442.00
430-3310 Travel	0.00	170.00	#REF!
430-3610 Electricity -DPW Garage	271.09	1,360.00	1,088.91
430-3620 Gas Heat -DPW Garage	653.17	2,040.00	1,386.83
430-3730 Building Maintenance	225.93	3,400.00	3,174.07
430-3740 Equipment Maint & Repairs - Street Dept	1,528.05	6,290.00	6,290.00
430-3260 Radio Purchase		425.00	
430-4600 Training - Street	0.00	680.00	680.00
430-7400 Capital Improvements	0.00	0.00	0.00
430-7410 Equipment Lease Loader 50/25/25		0.00	
TOTAL STREET DEPARTMENT	36,468.83	274,975.00	238,506.17
<u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	3,526.35	5,000.00	1,473.65
TOTAL STREET CLEANING	3,526.35	5,000.00	1,473.65
<u>SNOW & ICE REMOVAL</u>			
432-2210 Snow & Ice Removal	1,687.98	2,750.00	1,062.02
TOTAL SNOW/ICE REMOVAL	1,687.98	2,750.00	1,062.02

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February, 28, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>TRAFFIC SIGNS/SIGNALS</u>			
433-3720 Misc Supplies- Traffic Signals	300.00	2,750.00	2,450.00
TOTAL TRAFFIC SIGNALS	300.00	2,750.00	2,450.00
<u>STREET LIGHTING</u>			
434-3610 Electric	3,836.05	37,400.00	33,563.95
434-3720 Street Light Repair	129.32	250.00	120.68
434-3730 Operations/Maintenance	0.00	750.00	750.00
TOTAL STREET LIGHTING	3,965.37	38,400.00	34,434.63
<u>STORM SEWERS & DRAINS</u>			
436-2450 Materials & Supplies	0.00	0.00	0.00
436-3710 Storm Water Project MS4	0.00	175,000.00	175,000.00
TOTAL STORM SEWER	0.00	175,000.00	175,000.00
<u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	0.00	15,000.00	15,000.00
438-3720 Street Paving	0.00	0.00	0.00
TOTAL STREET MAINTENANCE	0.00	15,000.00	15,000.00
<u>PARKING FACILITIES</u>			
445-1300 Parking Enforcement Officer	0.00	105,217.00	105,217.00
445-1610 FICA - Parking	5,005.00	6,585.00	1,580.00
445-1630 Medicare - Parking	310.31	1,540.00	1,229.69
445-1830 Overtime	72.57	1,000.00	927.43
445-1910 Uniforms/Drug Test	0.00	3,500.00	3,500.00
445-2410 Vehicle Registration/Maintenance	0.00	1,500.00	1,500.00
445-2410 Computer Equipment	0.00	1,500.00	(1,500.00)
445-2150 Meter Purchase- Parking Facilities	0.00	4,400.00	4,400.00
445-3150 Software (UP Safety)	2,401.00	30,000.00	27,599.00
445-3130 Parking Permits Ect..	0.00	0.00	0.00
445-3250 Postage	0.00	500.00	500.00
445-3260 Radio	0.00	750.00	750.00
445-3400 Advertising/Printing-Parking Facilities	0.00	3,000.00	3,000.00
445-3710 Parking Lot Maintenance-Parking Facilities	0.00	250.00	250.00
445-3720 Meter Repair/Main Supplies	0.00	6,000.00	(6,000.00)
445-7400 Cap Purchase (New Car)	0.00	0.00	0.00
TOTAL PARKING FACILITIES	7,788.88	165,742.00	157,953.12

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February, 28, 2025 - General

Account # & Title

Y-T-D

Budget

Variance

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February, 28, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>FLOOD CONTROL</u>			
446-3130 Engineering Services		10,500.00	10,500.00
446-3710 Levee Maintenance	5,000.00	100,000.00	95,000.00
446-3730 Equipment Maintenance/Repair	1,943.82	750.00	(1,193.82)
TOTAL FLOOD CONTROL	6,943.82	111,250.00	104,306.18
<u>SHADE TREES</u>			
455-2460 Materials & Supplies	53.98	1,000.00	946.02
455-3720 Maintenance	0.00	23,550.00	23,550.00
455-7200 Shade Tree - New Planting	0.00	2,500.00	2,500.00
TOTAL SHADE TREES	53.98	27,050.00	26,996.02
<u>ECONOMIC DEVELOPMENT</u>			
463-3020 IBW Remediation	0.00	1,500.00	1,500.00
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
TOTAL ECONOMIC DEVELOPMENT	0.00	6,500.00	6,500.00
<u>DOWNTOWN DISTRICT</u>			
465-3740 Maintenance/Repair (Decorations)	0.00	5,000.00	5,000.00
465-5400 Contribution - ECA	0.00	10,000.00	10,000.00
TOTAL DOWNTOWN DISTRICT	0.00	15,000.00	15,000.00
<u>INTER-GOVNMTAL EXPENSES</u>			
481-5200 Firemans Relief Fund	0.00	46,750.00	41,500.00
TOTAL INTER-GOVNMTAL EXPENSES	0.00	46,750.00	41,500.00
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,007.46	51,150.00	5,142.54
486-3530 Workers Comp Insurance	10,350.00	16,005.00	5,655.00
486-3531 Workers Comp - Fire Department	1,311.34	9,900.00	8,588.66
486-3550 Deductible	0.00	3,300.00	3,300.00
486-4010 Public Officials Liability	5,055.00	6,600.00	1,545.00
TOTAL INSURANCE	62,723.80	86,955.00	24,231.20
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	1,351.14	10,590.00	9,238.86
487-1590 Major Medical (BC/BS)	26,614.73	319,060.00	292,445.27

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February, 28, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
487-1591 Health Ins Buyout/HRA	(63.53)	2,970.00	3,033.53
487-5310 N/U Pension MMO	3,489.27	95,006.00	91,516.73
TOTAL EMPLOYEE BENEFITS	31,391.61	427,626.00	396,234.39
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	4,804.71	8,250.00	3,445.29
TOTAL EMPLOYER FICA EXPENSES	4,804.71	8,250.00	3,445.29
<u>TRANSFERS</u>	0.00	0.00	(25,200.00)
Total Expenses	806,999.07	5,810,324.00	3,026,012.90
Excess Revenue Over(Under) Expenditures	(606,156.91)	260,262.00	(866,418.91)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February 28, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	0.00	0.00	0.00
341-0210 Interest Sewer PLGIT	0.00	0.00	0.00
341-0211 Int.-Sewer P Plus	8,733.70	0.00	8,733.70
<u>TOTAL INTEREST</u>	<u>8,733.70</u>	<u>50,000.00</u>	<u>(41,266.30)</u>
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>0.00</u>	<u>44,715.00</u>	<u>(44,715.00)</u>
SANITATION			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	318,262.59	1,750,000.00	(1,431,737.41)
364-2020 Lien Sewer Rents	0.00	8,500.00	309,762.59
364-3160 Lien Interest & Cost	512.06	0.00	0.00
364-6010 Stroud SA Rentals	8,027.48	32,500.00	(31,987.94)
364-7010 Smithfield SA Rentals	0.00	145,000.00	(136,972.52)
364-9000 EDU Connection Fees	0.00	63,522.00	(63,522.00)
364-9100 Smithfield EDU Fees	0.00	17,500.00	(17,500.00)
364-9200 Penalties	17,994.64	45,000.00	(45,000.00)
<u>TOTAL SANITATION</u>	<u>344,796.77</u>	<u>2,070,022.00</u>	<u>(1,725,225.23)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	1,864.49	10,134.00	(8,269.51)
<u>TOTAL MISC. REVENUES</u>	<u>1,864.49</u>	<u>10,134.00</u>	<u>(8,269.51)</u>
<u>Total Revenues</u>	<u>355,394.96</u>	<u>2,174,871.00</u>	<u>(3,047,769.48)</u>
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	4,442.31	39,344.00	34,901.69
401-1220 DPW Director Salary-Sewer	2,822.61	24,999.00	22,176.39
401-1400 Admin Staff Salary	4,222.69	39,855.00	35,632.31
401-1610 FICA - Admin	692.06	6,484.00	5,791.94
401-1630 Medicare - Admin	166.57	1,516.00	1,349.43
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	195.81	3,750.00	3,554.19
401-2130 Office Equipment/Furniture - Admin	122.10	625.00	502.90
401-2140 IT Expenses	800.00	7,500.00	6,700.00
401-2150 Computer Equipment/Supplies - Admin	537.54	2,500.00	1,962.46

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February 28, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
401-2160 Equipment Repair/Maintenance - Admin	0.00	750.00	750.00
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	2,940.00	2,250.00	(690.00)
401-3210 Telephone - Admin	295.95	2,250.00	1,954.05
401-3250 Postage - Payroll Processing Fee	1,289.31	5,000.00	3,710.69
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	0.00	3,750.00	3,750.00
401-4200 Dues Subscriptions/Memberships - Admin	1,147.50	4,500.00	3,352.50
401-4600 Training/Conferences - General Government	0.00	1,250.00	1,250.00
<u>TOTAL GENERAL GOVT</u>	19,674.45	149,623.00	129,948.55
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	3,807.69	33,723.00	29,915.31
402-1000 Finance - Staff Salaries	4,547.40	36,475.00	
402-1610 Fica	519.61	4,352.00	519.61
402-1630 Medicare	73.84	1,018.00	73.84
402-1830 Finance - Staff Salaries Overtime	25.74	0.00	25.74
402-3100 Trustee Chg Bond Payment	0.00	1,881.00	1,881.00
402-3110 Auditing Services - Sewer	0.00	17,490.00	17,490.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	1,142.88	8,250.00	7,107.12
402-3170 Accounting Software	0.00	8,877.00	8,877.00
402-3210 Credit Card Fees	0.00	13,200.00	13,200.00
<u>TOTAL FINANCIAL ADMIN</u>	10,117.16	127,411.00	117,293.84
<u>TAX COLLECTION</u>			
<u>LEGAL SERVICES</u>			
404-3200 Legal Services - WWTP	2,205.00	85,000.00	82,795.00
<u>TOTAL LEGAL SERVICES</u>	2,205.00	85,000.00	82,795.00
<u>ENGINEERING</u>			
408-3130 Engineering	0.00	79,750.00	79,750.00
<u>TOTAL ENGINEERING</u>	0.00	79,750.00	79,750.00
<u>MUNICIPAL BUILDINGS (70/15/15)</u>			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	587.00	3,300.00	2,713.00
409-3620 Electricity-Annex	81.40	825.00	743.60
409-3640 Gas - Annex	98.00	963.00	865.00
409-3730 Maintenance & Repair Annex	162.75	0.00	(162.75)
409-3740 Maintenance & Repairs	264.26	35,063.00	34,798.74
<u>TOTAL MUNICIPAL BUILDING</u>	1,193.41	40,426.00	39,232.59
<u>SANITARY SEWER</u>			
429-1400 Sewer Staff Salaries	34,790.00	289,679.00	254,889.00
429-1610 Social Security- Sewer Fund	2,234.64	18,146.00	15,911.36

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February 28, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
429-1630 Medicare - Sanitary Sewer	522.62	4,244.00	3,721.38
429-1830 Sewer Overtime	1,252.50	3,000.00	1,747.50
429-2100 Office Supplies	1,915.93	4,000.00	2,084.07
429-2110 Chemicals	6,828.19	60,000.00	53,171.81
429-2120 Safety Supplies	0.00	3,000.00	3,000.00
429-2150 Computer Equip & Supplies	0.00	1,000.00	1,000.00
429-2200 Materials & Supplies- WWTP	0.00	9,000.00	9,000.00
429-2300 Fuel Oil	4,610.30	27,000.00	22,389.70
429-2310 Vehicle Operation	0.00	1,200.00	1,200.00
429-2380 Uniforms	9,823.71	11,500.00	1,676.29
429-2600 Small Tools/Minor Equipment	16.18	2,500.00	2,483.82
429-3160 Laboratory Fees	11,868.00	60,000.00	48,132.00
429-3200 Telephone - Sewer	300.22	3,000.00	2,699.78
429-3610 Electric - Sewer	12,518.37	86,000.00	73,481.63
429-3700 Pump Station Maint & Repair	0.00	15,000.00	15,000.00
429-3710 WWTP Maint & Repairs	12,522.75	25,000.00	12,477.25
429-3720 Collection System Maintenance	279.01	20,000.00	19,720.99
429-3730 WWTP Building & Repair	4,681.00	40,000.00	35,319.00
429-3740 Equipment Maintenance Collections	0.00	7,500.00	7,500.00
429-4100 Sewer Backup Expenses	0.00	2,500.00	2,500.00
429-4200 Dues/Subscriptions-Sewer	3,750.00	8,000.00	4,250.00
429-4500 Contracted Line Maintenance	1,622.49	85,500.00	83,877.51
429-4600 Training - Sanitary Sewer	352.00	2,000.00	1,648.00
429-4700 Sludge Disposal	14,810.08	100,000.00	85,189.92
429-7400 Equipment Lease/Purchase	0.00		0.00
429-7410 Capital Improvements equipment (Skid Steer)	0.00	0.00	0.00
429-7420 Capital Improvement Collection System	0.00	0.00	0.00
429-7430 Vehicle Purchase	0.00		0.00
<u>TOTAL COLLECTION SYSTEM</u>	<u>124,697.99</u>	<u>888,769.00</u>	<u>764,071.01</u>
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superintendent Salary	2,930.40	28,058.00	25,127.60
430-1300 Salaries & Wages - DPW - Sewer	20,624.76	172,078.00	151,453.24
430-1610 FICA - Street Dept	1,567.44	12,470.00	10,902.56
430-1630 Medicare - Street Dept	67.51	2,916.00	2,848.49
430-1830 Overtime - Street Dept	1,726.15	990.00	(736.15)
430-2100 Office Supplies - Street Dept	92.80	660.00	567.20
430-2120 Safety Equipment - Street Dept	245.86	990.00	744.14
430-2150 Computer Equipment/Supplies - Street Dept	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair- Street Dept	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	1,337.21	16,500.00	15,162.79
430-2380 Uniforms - Street Dept	3,748.16	9,570.00	5,821.84

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February 28, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
430-2500 Vehicle Manintenance/Repair- Street Dept	166.88	6,600.00	6,433.12
430-2600 Small Tools/Minor Equip - Street Dept	117.76	1,320.00	1,202.24
430-3150 Drug Testing	0.00	198.00	198.00
430-3210 Telephone - Street Dept	0.00	429.00	429.00
430-3210 Radio Purchase	0.00	413.00	413.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	263.10	1,320.00	1,056.90
430-3620 Gas - Street Dept	653.00	1,980.00	1,327.00
430-3730 Building Maintenance - Street Dept	223.48	3,300.00	3,076.52
430-3740 Equipment Maint & Repair - Street Dept	1,520.50	6,105.00	4,584.50
430-4600 Conferences/Training - Street Dept	0.00	660.00	660.00
430-7400 CAP Improvements		0.00	0.00
430-7410 Equipment Lease Loader 50/25/25		0.00	0.00
TOTAL STREET DEPARTMENT	35,285.01	266,888.00	231,602.99
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	10,349.00	16,248.00	5,899.00
486-3531 Workers Comp - Fire Department	1,310.33	10,050.00	8,739.67
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,055.00	6,700.00	1,645.00
TOTAL INSURANCE	63,375.13	88,273.00	24,897.87
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	1,606.00	10,750.00	9,144.00
487-1590 Major Medical (BC/BS)	56,860.61	323,894.00	267,033.39
487-1591 Health Ins. Buy-out/HRA Cont	0.00	3,015.00	3,015.00
487-5310 N/U Pension MMO	3,489.27	95,006.00	91,516.73
TOTAL EMPLOYEE BENEFITS	61,955.88	432,665.00	370,709.12
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	4,877.50	8,375.00	3,497.50
TOTAL EMPLOYER FICA EXPENSES	4,877.50	8,375.00	3,497.50
TRANSFERS			
Total Expenses	323,381.53	2,167,180.00	1,843,798.47
Excess Revenue Over(Under) Expenditures	32,013.43	7,691.00	24,322.43

Borough of East Stroudsburg

Consolidated

by Fund Stmt of Activity - Budget vs Actual

Preliminary February 28, 2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income		45,000.00	(45,000.00)
341-0110 Interest-Savings	0.00	0.00	0.00
341-0210 Interest-Water-PLGIT	0.00	0.00	0.00
341-0211 Interest-Water-P Plus	3,178.70	0.00	3,178.70
<u>TOTAL INTEREST</u>	<u>3,178.70</u>	<u>45,000.00</u>	<u>(41,821.30)</u>
STATE GRANT PROGRAM			
354-1260 American Recovery Funds	0.00	0.00	(1,550,000.00)
<u>TOTAL STATE GRANTS</u>	<u>-</u>	<u>-</u>	<u>(1,550,000.00)</u>
354-1230- PA Small H2o Grant Waterline	0.00	0.00	0.00
<u>TOTAL STATE SHARED REVENUE</u>	<u>0.00</u>	<u>-</u>	<u>0.00</u>
<u>STATE SHARED REVENUE</u>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>-</u>	<u>44,715.00</u>	<u>(44,715.00)</u>
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	193.50	150.00	43.50
378-2100 Water Rents	372,021.28	2,838,000.00	(2,465,978.72)
378-2110 Lien Rents	0.00	25,000.00	(25,000.00)
378-2120 Lien Costs & Interest	595.34	2,000.00	(1,404.66)
378-4300 Hydrant Fees	31,808.48	0.00	31,808.48
378-4300 Water Sales Bulk	0.00	110,000.00	(110,000.00)
378-9000 EDU Connection Fees	21,121.75	87,991.00	(66,869.25)
378-9200 Penalties	0.00	40,250.00	(40,250.00)
378-9300 Sale of Meters & Supplies	0.00	0.00	0.00
378-9400 Water Dept. Services	0.00	1,850.00	(1,850.00)
<u>TOTAL PMT FROM WATER CO</u>	<u>425,740.35</u>	<u>3,105,241.00</u>	<u>(2,679,500.65)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	1,864.49	10,134.00	(8,269.51)
380-1070 Misc Income	0		
<u>TOTAL MISC. REVENUES</u>	<u>1,864.49</u>	<u>10,134.00</u>	<u>(8,269.51)</u>
SALE OF ASSETS			
391-0020 Damage to Borough Property	0.00	0.00	0.00
<u>TOTAL SALE OF ASSETS</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Total Revenues</u>	<u>430,783.54</u>	<u>3,205,090.00</u>	<u>(2,774,306.46)</u>

Borough of East Stroudsburg

Consolidated

by Fund Stmt of Activity - Budget vs Actual

Preliminary February 28, 2025 - 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	4,442.31	39,344.00	34,901.69
401-1220 DPW Director Salary - Water	2,822.61	24,999.00	22,176.39
401-1400 Admin Staff Salary - Water	4,222.69	39,855.00	35,632.31
401-1610 FICA - Admin	692.05	6,484.00	5,791.95
401-1630 Medicare - Admin	166.57	1,516.00	1,349.43
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	195.81	3,750.00	3,554.19
401-2130 Office Equipment/Furniture - Admin	122.10	625.00	502.90
401-2140 IT Expenses	800.00	7,500.00	6,700.00
401-2150 Computer Equipment/Supplies - Admin	189.14	2,500.00	2,310.86
401-2160 Equipment Repair/ Maintenance - Admin	0.00	750.00	750.00
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	0.00	2,250.00	2,250.00
401-3210 Telephone - Admin	295.95	2,250.00	1,954.05
401-3250 Postage - Payroll Processing Fee	0.00	5,000.00	5,000.00
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	0.00	3,750.00	3,750.00
401-4200 Dues Subscriptions/Memberships - Admin	1,147.50	4,500.00	3,352.50
401-4600 Training/Conferences - General Government	0.00	1,250.00	1,250.00
401-7200 CIP - New Car	0.00		0.00
TOTAL GENERAL GOVT	15,096.73	149,623.00	134,526.27
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	3,807.69	33,723.00	29,915.31
402-1400 Finance - Staff salaries	4,547.40	36,475.00	31,927.60
402-1610 Finance - Fica	519.61	4,352.00	519.61
402-1610 Finance -Medicare	73.84	1,018.00	73.84
402-1830 Finance - Staff salaries Overtime	25.74	0.00	25.74
402-3100 Trustee Chg Bond Payment	0.00	1,881.00	1,881.00
402-3110 Auditing Services - Water	0.00	17,490.00	17,490.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	1,142.88	8,250.00	7,107.12
402-3170 Accounting Software	0.00	8,877.00	8,877.00
402-3210 Credit Card Fees	0.00	13,200.00	13,200.00
TOTAL FINANCIAL ADMIN	10,117.16	127,411.00	117,293.84

Borough of East Stroudsburg

Consolidated

by Fund Stmt of Activity - Budget vs Actual

Preliminary February 28, 2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>LEGAL SERVICES</u>			
404-3160 Legal Services - WTP	54,254.05	135,000.00	80,745.95
TOTAL LEGAL SERVICES	54,254.05	135,000.00	80,745.95
<u>ENGINEERING</u>			
408-3130 Engineering	0.00	156,750.00	156,750.00
TOTAL ENGINEERING	-	156,750.00	156,750.00
<u>MUNICIPAL BUILDINGS (70/15/15)</u>			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	587.00	3,300.00	2,713.00
409-3620 Electricity-Annex	81.40	825.00	743.60
409-3640 Gas - Annex	98.00	963.00	865.00
409-3730 Maintenance & Repair Annex	162.75	0.00	(162.75)
409-3740 Maintenance & Repairs	264.26	35,063.00	34,798.74
TOTAL MUNICIPAL BUILDING	1,193.41	40,426.00	39,232.59
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superintendent Salary	2,930.40	28,058.00	25,127.60
430-1300 Salaries & Wages - DPW - Water	20,624.76	172,078.00	151,453.24
430-1610 FICA - Street Dept	1,567.44	12,470.00	10,902.56
430-1630 Medicare - Street Dept	366.59	2,916.00	2,549.41
430-1830 Overtime - Street Department	1,726.15	990.00	(736.15)
430-2100 Office Supplies - Street Dept	92.80	660.00	567.20
430-2120 Safety Equipment	245.86	990.00	744.14
430-2150 Computer Equipment/Supplies - Street Dept	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair- Street Dept	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	1,337.21	16,500.00	15,162.79
430-2380 Uniforms - Street Dept	3,748.16	9,570.00	5,821.84
430-2500 Vehicle Manitenance/Repair- Street Dept	166.88	6,600.00	6,433.12
430-2600 Small Tools/Minor Equip - Street Dept	117.76	1,320.00	1,202.24
430-3150 Drug Testing	0.00	198.00	198.00
430-3210 Telephone - Street Dept	0.00	429.00	429.00
430-3260 Radio Purchase	0.00	413.00	
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	263.10	1,320.00	1,056.90
430-3620 Gas - Street Dept	653.00	1,980.00	1,327.00
430-3730 Building Maintenance- Street Dept	223.48	3,300.00	3,076.52

Borough of East Stroudsburg

Consolidated

by Fund Stmt of Activity - Budget vs Actual

Preliminary February 28, 2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
430-3740 Equipment Maint & Repair - Street Dept	1,450.02	6,105.00	4,654.98
430-4600 Conferences/Training - Street Dept	0.00	660.00	660.00
430-7410 Equipment Lease Loader 50/25/25	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	35,513.61	266,888.00	231,374.39

WATER

448-1300 Water Staff Salaries	52,923.00	586,286.00	533,363.00
448-1610 FICA - Water	3,345.95	36,691.00	33,345.05
448-1630 Medicare - Water	782.52	8,581.00	7,798.48
448-1830 Water Overtime	1,044.00	5,500.00	4,456.00
448-2100 Office Supplies	30.18	1,500.00	1,469.82
448-2110 Chemicals - Water	6,120.98	130,000.00	123,879.02
448-2120 Safety Supplies	93.50	3,000.00	
448-2150 Computer Equipmt & Supplies	0.00	2,500.00	2,500.00
448-2200 Materials & Supplies	11,817.69	14,000.00	2,182.31
448-2300 Fuel Oil	5,078.36	15,000.00	9,921.64
448-2310 Vehicle Operation	0.00	2,500.00	2,500.00
448-2380 Uniforms/Boot Allowance	2,807.60	17,000.00	14,192.40
448-2400 Meter M&R Supplies (New Radio Read)	18,823.88	25,000.00	6,176.12
448-2600 Small Tools/Minor Equipment - Water	1,007.40	12,000.00	10,992.60
448-3110 Meter Replacement Contractor	16,232.00	0.00	(16,232.00)
448-3160 Laboratory Fees - Water	3,237.80	45,000.00	41,762.20
448-3200 Telephone- Water	136.91	3,500.00	3,363.09
448-3610 Electric- WTP, Wells, Dist	5,749.16	60,000.00	54,250.84
448-3700 Well Maint & Repair	800.43	40,000.00	39,199.57
448-3720 Distribution System- Maint. & Repairs	3,387.91	100,000.00	96,612.09
448-3730 Building Maintenance	261.76	15,000.00	14,738.24
448-3740 WTP Maint & Repairs	312.42	15,000.00	14,687.58
448-3750 Dist Contracted Services	0.00	45,000.00	45,000.00
448-4200 Dues/Subscriptions - Water	60.00	2,500.00	2,440.00
448-4500 Contracted Line Maint - Water	0.00	15,000.00	15,000.00
448-4600 Training/conferences - Water	450.00	2,000.00	1,550.00
448-4700 Sludge Removal	0.00	65,000.00	65,000.00
448-4910 Permits	20,000.00	21,000.00	1,000.00
448-7400 Capital Improvements	0.00	0.00	0.00
448-7410 Capital purchase (UTV)			0.00
TOTAL WATER FACILITIES	154,503.45	1,288,558.00	1,134,054.55

DEBT SERVICE

Borough of East Stroudsburg

Consolidated

by Fund Stmt of Activity - Budget vs Actual

Preliminary February 28, 2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
471-1100 Principal 2016 Loan	0.00	164,553.00	164,553.00
471-1110 Penn Vest Water Line	4,021.78	48,829.00	44,807.22
471-1120 Penn Vest Dam	3,340.87	40,651.00	37,310.13
471-1130 Penn Vest Dam	0.00	33,800.00	33,800.00
TOTAL DEBT SERVICE	7,362.65	287,833.00	280,470.35
 <u>DEBT INTEREST</u>			
472-1100 Interest - 2016 Loan	0.00	106,000.00	106,000.00
472-1110 Penn Vest Water Line - Interest	574.75	6,330.00	5,755.25
472-1130 interest -2021 Loan	859.88	9,758.00	8,898.12
472-1120 Penn Vest Dam - Interest	0.00	76,000.00	76,000.00
TOTAL DEBT INTEREST	1,434.63	198,088.00	196,653.37
 <u>INSURANCE</u>			
			0.00
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	10,349.00	16,248.00	5,899.00
486-3531 Workers Comp - Fire Department	1,310.33	10,050.00	8,739.67
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,055.00	6,700.00	1,645.00
TOTAL INSURANCE	63,375.13	88,273.00	24,897.87
 <u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	1,932.12	10,750.00	8,817.88
487-1590 Major Medical (BC/BS)	62,687.13	323,894.00	261,206.87
487-1591 Health Ins. Buy-out/HRA Cont	0.00	3,015.00	3,015.00
487-5310 N/U Pension MMO	3,489.27	95,006.00	91,516.73
TOTAL EMPLOYEE BENEFITS	68,108.52	432,665.00	364,556.48
 <u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	4,877.50	8,375.00	3,497.50
TOTAL EMPLOYER FICA EXPENSES	4,877.50	8,375.00	3,497.50
Total Expenses	415,836.84	3,179,890.00	2,764,053.16
Excess Revenue Over(Under) Expenditures	14,946.70	25,200.00	40,146.70

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary February 28 31, 2025 - Trash

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
Revenues			
<u>SANITATION</u>			
354-1200 Performance Grant To Twin Boroughs	0.00	0.00	0.00
364-3010 Solid Waste User Fees	510,372.92	1,169,956.00	(659,583.08)
364-3020 Solid Waste Fees Penalties	0.00	29,975.00	(29,975.00)
364-3030 Solid Waste Bulk Items and Bags	152,722.00	17,825.00	134,897.00
364-3150 Lien Rents Solid Waste	0.00	1,500.00	1,500.00
364-3160 Lien Interest & Cost	806.66	8,500.00	7,693.34
<u>TOTAL SANITATION</u>	663,901.58	1,227,756.00	(563,854.42)
<u>STATE GRANT PROGRAMS</u>	0.00	0.00	0.00
Total Revenues	663,901.58	1,227,756.00	(563,854.42)
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	16,275.69	140,482.00	(124,206.31)
426-1610 FICA	1,009.09	8,710.00	(7,700.91)
426-1630 Medicare	236.01	2,037.00	(1,800.99)
426-1830 Overtime	34.50	3,000.00	(2,965.50)
426-1910 Uniforms	3,605.91	6,000.00	(2,394.09)
426-2270 Supplies	863.88	8,500.00	(7,636.12)
426-2500 Recycling Grant to Twin Boros	0.00	30,000.00	(30,000.00)
<u>TOTAL SANITATION</u>	22,025.08	198,729.00	(176,703.92)
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	0.00	15,000.00	(15,000.00)
427-4700 Refuse Coll/Disp Contract	152,182.26	989,576.00	(837,393.74)
427-4710 WM Extra Bags and Tags	1,309.00	7,500.00	(6,191.00)
<u>TOTAL SOLID WASTE</u>	153,491.26	1,012,076.00	(858,584.74)
Total Expenses	175,516.34	1,210,805.00	(1,035,288.66)
<u>Excess Revenue Over(Under) Expenditures</u>	488,385.24	16,951.00	471,434.24

DPW
Active and Future Projects
As of 2.27.25

A. Paving Schedule

1. Looking at putting in ADA Ramps through CDBG and Paving with Liquid Fuels and Debt Restructure

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

1. Clean and camera storm water and sanitary sewer lines

C. Levee Inspection: July 18th DEP COMPLETED 7/18/24 - \$0 – No date set for 2025

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

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

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

1. Hydrant and Water Valve to be replaced in front of Blue Ridge Lumber \$?
2. Sanitary and Storm Sewer Inspections and Repairs - **ACTIVELY WORKING ON \$?**
3. ADA ramps – **COMPLETED by PennDOT**

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

1. Water – **COMPLETED by PennDOT**
2. Sanitary Sewer – **COMPLETED by PennDOT**
3. Storm Sewer – **COMPLETED by PennDOT**
4. Sanitary Sewer – Main replacement around U-Haul

H. PennDOT: King Street Railing \$0

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

1. Total Meter: 3,154
2. Scheduled: 15
3. Completed: 3,035
4. Incomplete: 55
5. Need To Be Scheduled: 49

J. Veterans Memorial

1. Round Washed Stone 1” to 3” Completion Date 3/28/25 **\$400**
1. **Elk Street Embankment Repair** - Plans are being constructed

K. Hydrant Repairs

1. North Courtland Street at Blue Ridge Lumber, Milford Road at Sterling Lane, 89 Henry Street.

L. Asterra Leak Detection

1. 5 Leaks found – 2 minor leaks on hydrants **COMPLETED**, leak near King Street Bridge **COMPLETED** and 2 Customer leaks.
2. Next scan will be late April 2025