

## Coplay General Fund Profit & Loss Budget vs. Actual January through December 2022

	Jan - Dec 22	Budget
<b>Income</b>		
<b>Code Enforcement Fines</b>		
360.00 · Quick Ticket	50.00	
<b>Total Code Enforcement Fines</b>	50.00	
<b>DEPARTMENTAL EARNINGS</b>		
322.50 · Street Openings	6,920.00	17,000.00
342.10 · Rent of 38 S 4th Street	7,440.00	10,800.00
342.11 · Rent of Balliet Stadium	350.00	
342.12 · Rental of Saylor Field	285.00	
342.13 · Vendor Table	2,097.00	
342.20 · Room/Building Fee	4,945.00	
342.53 · Cell Tower Lease	56,350.33	47,500.00
362.10 · Police Security	1,111.00	1,100.00
<b>367 · Pool Receipts</b>		
367.11 · Season Pool Pass Receipts	8,385.00	
367.12 · Daily Admission Receipts	17,997.00	
367.13 · Concession Stand Receipts	288.50	
367 · Pool Receipts - Other	0.00	27,000.00
<b>Total 367 · Pool Receipts</b>	26,670.50	27,000.00
367.14 · Pavilion Rental	4,650.00	5,000.00
367.15 · Gym Rental	2,752.00	4,000.00
<b>Total DEPARTMENTAL EARNINGS</b>	113,570.83	112,400.00
<b>EMERGENCY SERVICES RECEIPTS</b>		
355.07 · Fireman's Relief	0.00	
<b>Total EMERGENCY SERVICES RECEIPTS</b>	0.00	
<b>FINES &amp; FORFEITS</b>		
<b>Police Income</b>		
321.61 · Solicitor Permits	170.00	
331.14 · Parking Tickets	3,370.00	
362.11 · Police Reports	735.00	
365.50 · Kennel Fee	15.00	
<b>Total Police Income</b>	4,290.00	
331.10 · Traffic Fines	11,534.79	7,500.00
<b>Total FINES &amp; FORFEITS</b>	15,824.79	7,500.00
<b>INTEREST INCOME</b>		
341.01 · Bank Interest	44,362.86	725.00
<b>Total INTEREST INCOME</b>	44,362.86	725.00
<b>LICENSES &amp; PERMITS</b>		
321.20 · Health Permits	1,840.00	1,400.00
321.80 · TV Cable Permits	50,826.54	62,000.00
322.10 · Moving Permits	350.00	
322.20 · Demolition Permits	440.00	
322.60 · Sidewalk Permits	566.00	
355.04 · Beverage License	1,200.00	

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	Jan - Dec 22	Budget
361.30 · Zoning & Subdivision	285.00	500.00
362.41 · Building Permits	7,680.50	6,500.00
362.42 · Electrical Permits	3,637.25	2,000.00
362.43 · Plumbing Permits	2,706.25	1,500.00
362.45 · Certificate Of Occupancy Permit	6,245.00	6,500.00
362.47 · Mechanical Permit	1,464.25	
362.48 · New Business Application	2,100.00	
<b>Total LICENSES &amp; PERMITS</b>	<b>79,340.79</b>	<b>80,400.00</b>
<b>MISCELLANEOUS RECEIPTS</b>		
341 · Refund		
overpayment	556.89	
Returned Check Plus Fee	10.00	
sewer & water bill 38 S.4th St	497.86	
361.63 · TC Expense from WC School	1,634.33	
<b>Total 341 · Refund</b>	<b>2,699.08</b>	
351 · Grants		
CDBG Breathing Air Compressor	40,636.00	
FEMA Grant	39,761.90	
<b>Total 351 · Grants</b>	<b>80,397.90</b>	
355.05 · State Aid	0.00	46,941.00
361 · Miscellaneous Income		
361.07 · 150th Shirt Sale,glass,hat,flag	5.00	
<b>Total 361 · Miscellaneous Income</b>	<b>5.00</b>	
361.40 · Bid Documents	16,000.00	
361.70 · Right to Know Law Requests	14.75	
387.02 · Police Dept. Donations	291.96	
395.01 · Auto Insurance Claims	796.56	
395.02 · Property Liability Insurance CI	2,747.15	
<b>MISCELLANEOUS RECEIPTS - Other</b>	<b>0.00</b>	<b>78,000.00</b>
<b>Total MISCELLANEOUS RECEIPTS</b>	<b>102,952.40</b>	<b>124,941.00</b>
<b>TAXES</b>		
301.10 · Real Estate Current	1,423,038.45	1,440,381.00
301.40 · Real Estate Prior		
301.41 · RE Prior Tax Collector	5,327.43	
301.40 · Real Estate Prior - Other	65,237.25	
<b>Total 301.40 · Real Estate Prior</b>	<b>70,564.68</b>	
301.60 · Real Estate Interim	9,898.06	
310.01 · Per Capita Tax Current	11,208.80	7,500.00
310.02 · Per Capita Tax Prior	3,344.00	
310.10 · Realty Transfer Tax	74,418.56	30,000.00
310.20 · Earned Income Tax		
Berkheimer	416,455.27	
310.20 · Earned Income Tax - Other	0.00	330,000.00
<b>Total 310.20 · Earned Income Tax</b>	<b>416,455.27</b>	<b>330,000.00</b>

## Coplay General Fund Profit & Loss Budget vs. Actual January through December 2022

	Jan - Dec 22	Budget
<b>310.30 · Business Privilege Tax</b>		
321.45 · Business Privilege Licenses	2,640.00	
310.30 · Business Privilege Tax - Other	44,930.97	40,000.00
<b>Total 310.30 · Business Privilege Tax</b>	47,570.97	40,000.00
<b>310.40 · Occupation Tax</b>	109.93	6,000.00
<b>310.50 · Occupational Privilege Tax</b>	3,473.71	3,000.00
<b>355.01 · Public Utility Realty Tax</b>	2,006.18	1,300.00
<b>359.00 · In Lieu of Taxes</b>	7,747.00	
<b>Total TAXES</b>	2,069,835.61	1,858,181.00
<b>354.00 · COVID-19 ARPA Grant</b>	168,735.24	
<b>387.04 · Recreation Donation</b>	7,232.47	
<b>387.05 · Donation-Contribution</b>	770.00	
<b>391 · Proceeds of fixed assests</b>	108,066.83	
<b>395.50 · Refund</b>	32,368.47	
<b>410.00 · Auto Insurance Claim</b>	2,460.21	
<b>Total Income</b>	2,745,570.50	2,184,147.00
<b>Gross Profit</b>	2,745,570.50	2,184,147.00
<b>Expense</b>		
<b>ADMINISTRATION</b>		
Interim	0.00	15,000.00
401.00 · COVID Block Grant	485.00	
402.00 · Encumbrances	0.00	500.00
402.31 · Auditor	15,275.00	12,000.00
404.10 · Solicitor - Legal Fees	15,729.58	19,000.00
406.10 · Assessor	1,000.00	1,000.00
406.21 · Office Supplies	3,813.73	4,400.00
406.22 · Office Furniture	0.00	1,500.00
406.23 · Postage		
Office Postage	1,304.96	
Zoning Postage	38.43	
406.23 · Postage - Other	0.00	1,200.00
<b>Total 406.23 · Postage</b>	1,343.39	1,200.00
406.32 · Telephone	2,143.96	1,300.00
406.34 · Legal Advertisements	5,121.16	2,700.00
406.35 · Bond-Other-Codification	7,950.40	6,000.00
406.42 · Association	255.00	1,000.00
406.45 · Grant Writer	35,500.00	36,500.00
408.10 · Engineer	17,664.78	80,000.00
408.11 · Engineer MS4	5,072.59	10,000.00
409.21 · Copier	2,489.67	1,500.00
409.34 · Newsletter	536.94	500.00
409.35 · Technology	107,362.11	15,000.00
<b>Total ADMINISTRATION</b>	221,743.31	209,100.00
<b>BOROUGH BUILDINGS</b>		

## Coplay General Fund Profit & Loss Budget vs. Actual January through December 2022

	Jan - Dec 22	Budget
Encumbrances	198.00	200.00
<b>409.24 · Supplies</b>		
miscellaneous items	13,249.72	
<b>409.24 · Supplies - Other</b>	2,131.09	12,000.00
<b>Total 409.24 · Supplies</b>	15,380.81	12,000.00
<b>409.25 · Repairs</b>		
General repairs	18,999.81	
<b>409.25 · Repairs - Other</b>	440.00	15,000.00
<b>Total 409.25 · Repairs</b>	19,439.81	15,000.00
<b>409.26 · Repair Fund</b>	0.00	2,000.00
<b>409.36 · Utilities</b>		
Coal/Heating Fuel	36,365.08	20,000.00
Electric	11,653.81	7,500.00
Sewer	1,146.32	500.00
Telephone	3,227.78	1,200.00
Water	6,544.00	1,200.00
<b>Total 409.36 · Utilities</b>	58,936.99	30,400.00
<b>409.45 · Consolidated Rail Corp</b>	583.55	600.00
<b>456.25 · Library Building Maintenance</b>	4,000.00	4,000.00
<b>Total BOROUGH BUILDINGS</b>	98,539.16	64,200.00
<b>Employee Payroll Deduction</b>		
Aflac	-534.24	
Dental	-220.07	
Employee 401K	-86.68	
Health	-7,825.12	
Union Dues	-20.00	
USCM	650.00	
<b>Total Employee Payroll Deduction</b>	-8,036.11	
<b>GRANTS</b>		
<b>460.19 · 2021 CDBG Grant Breathing Comp.</b>	59,939.00	
<b>460.20 · FEMA Grant</b>	39,761.90	
<b>Total GRANTS</b>	99,700.90	
<b>HEALTH</b>		
<b>412.54 · Ambulance</b>	2,000.00	2,000.00
<b>420.21 · Supplies &amp; Nextel</b>	576.13	600.00
<b>420.46 · Code Officer Training</b>	0.00	500.00
<b>422.31 · Animal Control Services</b>	3,085.00	1,000.00
<b>Total HEALTH</b>	5,661.13	4,100.00
<b>MISCELLANEOUS</b>		
<b>38 South 4th Street Loan</b>		
<b>471.40 · 38 S 4th Loan Principal</b>	5,732.74	
<b>472.40 · 38 S 4th Loan Interest</b>	809.66	
<b>38 South 4th Street Loan - Other</b>	0.00	10,080.00
<b>Total 38 South 4th Street Loan</b>	6,542.40	10,080.00

## Coplay General Fund Profit & Loss Budget vs. Actual January through December 2022

	Jan - Dec 22	Budget
Borough bldg roof replacement	185,000.00	
Library real estate prior	0.00	2,500.00
Paychex Processing Fee	6,228.52	5,000.00
<b>406 · Capital Reserve</b>		
GON 2020 New Building	39,171.34	
Police Pension Audit	4,657.06	
Returned Check Fee	4,055.04	
<b>406 · Capital Reserve - Other</b>	2,099.66	47,000.00
<b>Total 406 · Capital Reserve</b>	49,983.10	47,000.00
<b>471 · Capital Projects Loan Principal</b>	69,344.07	113,800.00
<b>471.1 · Police Car</b>	425.00	
<b>481 · Payroll Taxes</b>	49,333.24	40,000.00
<b>483.30 · Pension Contributions</b>		
Central PA Teamsters	9,120.00	7,700.00
Pension 401K Employer Contrib	9,637.04	6,800.00
Police Pension Contribution	4,468.00	18,000.00
<b>Total 483.30 · Pension Contributions</b>	23,225.04	32,500.00
<b>484.00 · Workers Compensation</b>	55,974.04	75,000.00
<b>486.10 · Liability Insurance</b>	36,664.00	40,000.00
<b>486.30 · Automobile Insurance</b>	5,199.00	5,000.00
<b>487.00 · Employee Insurance</b>		
Dental Insurance	5,028.94	
Health Insurance	147,006.11	
<b>487.00 · Employee Insurance - Other</b>	-200.02	215,000.00
<b>Total 487.00 · Employee Insurance</b>	151,835.03	215,000.00
<b>487.10 · Employee Disability Insurance</b>	8,228.49	9,000.00
<b>492.40 · State Aid Pension to Garbage</b>	0.00	11,000.00
<b>492.45 · Emergency Services RE Prior</b>	0.00	2,500.00
<b>Total MISCELLANEOUS</b>	647,981.93	608,380.00
<b>PAYROLL EXPENSES</b>		
<b>Building Inspector Salary</b>		
413.14 · L.V. Inspection Service	6,700.00	
413.15 · Ron Helman	5,902.50	10,000.00
413.17 · Barry Isett & Associates, Inc	784.50	
<b>Total Building Inspector Salary</b>	13,387.00	10,000.00
<b>400.05 · Council Salaries</b>	10,800.00	10,800.00
<b>401.05 · Mayor Salary</b>	1,800.00	1,800.00
<b>403.05 · Tax Collector Salary</b>	50,772.14	40,000.00
<b>405.12 · Borough Sec.&amp; Treasurer Salary</b>	57,099.70	57,139.00
<b>405.15 · Office Clerk Salary</b>	35,525.92	33,045.00
<b>409.15 · Building Personnel Wages</b>	9,718.09	10,021.00
<b>410.10 · Chief Salary</b>	117,560.70	77,552.00
<b>410.11 · Patrol #1 Salary</b>	65,029.82	62,816.00
<b>410.12 · Patrol #2 Salary</b>	63,172.84	62,816.00

## Coplay General Fund Profit & Loss Budget vs. Actual January through December 2022

	Jan - Dec 22	Budget
410.13 · Patrol #3 Salary	43,119.91	62,816.00
410.14 · Patrolman #4	48,981.69	53,409.41
410.15 · Police Secretary	31,083.60	32,344.00
410.151 · Part Time Officer Salaries	45,920.24	34,900.00
410.152 · Patrol #5	40,414.32	53,409.41
410.18 · Overtime - Longevity - Police	31,944.40	30,000.00
410.181 · Shift Differential Salaries	5,109.10	7,000.00
410.182 · Education Incentive	1,500.00	1,300.00
410.183 · Special Duty Salaries	945.00	2,500.00
414.15 · Zoning Secretary Salary	620.00	620.00
420.15 · Code Enforcement Officer Salary	2,400.00	9,000.00
421.14 · Health Inspector	1,440.00	1,750.00
430.10 · Foreman Wages	70,853.77	70,900.00
430.11 · Streets Healthcare Incentive	3,097.65	
430.12 · Senior Laborer Wages	48,294.00	50,253.00
430.13 · Laborer Wages #1	55,620.62	41,476.00
430.14 · Part Time Summer Help	0.00	6,000.00
430.18 · Overtime Wages - Streets	2,829.86	2,000.00
430.20 · Laborer Wages #2	1,595.20	
451.15 · Pool & Pavilion Wages		
Concession/Admission	3,736.89	
Lifeguard	14,319.00	
Pavilion Cleaner	1,700.00	
Pool Manager	3,429.56	
451.15 · Pool & Pavilion Wages - Other	5,273.81	22,500.00
<b>Total 451.15 · Pool &amp; Pavilion Wages</b>	<b>28,459.26</b>	<b>22,500.00</b>
<b>Total PAYROLL EXPENSES</b>	<b>889,094.83</b>	<b>848,166.82</b>
<b>POLICE DEPARTMENT</b>		
410.21 · Office Supplies	5,363.20	5,000.00
410.22 · Computer	25,068.77	24,800.00
410.23 · Auto Insurance	2,647.94	
410.24 · Uniforms	3,967.49	5,000.00
410.25 · Taser Program	7,816.41	4,500.00
410.26 · Miscellaneous Items	9,638.01	7,000.00
410.28 · Bullet Resistant Vest	0.00	2,000.00
410.32 · Telephone/Cellular	6,064.98	9,000.00
410.33 · Gas & Oil	12,933.18	12,000.00
410.37 · Car Maintenance	7,963.61	6,000.00
410.46 · School	1,743.00	10,000.00
410.49 · Firearms Training	6,529.14	6,000.00
410.500 · Police Car	19,799.39	19,800.00
410.78 · MERT	1,500.00	1,500.00
410.79 · Child Abuse Investigator	1,500.00	1,500.00
410.8 · Encumbrances	0.00	1,000.00

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	Jan - Dec 22	Budget
<b>Total POLICE DEPARTMENT</b>	112,535.12	115,100.00
<b>RECREATION</b>		
<b>Equipment Donations</b>		
Balliet Stadium Lighting	4,785.00	
<b>Total Equipment Donations</b>	4,785.00	
<b>452.24 · Supplies</b>		
Miscellaneous Items	8,295.94	
452.24 · Supplies - Other	325.93	6,600.00
<b>Total 452.24 · Supplies</b>	8,621.87	6,600.00
<b>452.25 · Pool Chemicals</b>	4,909.62	6,200.00
<b>452.27 · Maintenance and Labor</b>	5,823.18	25,000.00
<b>452.28 · Repairs</b>		
Eletrical Upgrades	3,170.00	
Pool Repairs	5,796.82	
452.28 · Repairs - Other	2,255.61	10,000.00
<b>Total 452.28 · Repairs</b>	11,222.43	10,000.00
<b>452.31 · Entertainment</b>	800.00	1,500.00
<b>452.36 · Recreation Utilities</b>		
Electric	3,882.78	4,300.00
Telephone	215.39	500.00
<b>Water &amp; Sewer</b>		
Sewer	4,179.44	3,500.00
Water	6,531.00	9,000.00
<b>Total Water &amp; Sewer</b>	10,710.44	12,500.00
<b>Total 452.36 · Recreation Utilities</b>	14,808.61	17,300.00
<b>452.37 · Equipment</b>	740.00	19,000.00
<b>454.25 · Rail Trail Maintenance</b>	644.81	2,500.00
<b>455.37 · Shade Tree Commission</b>		
Tree Maintenance	800.00	
455.37 · Shade Tree Commission - Other	0.00	12,000.00
<b>Total 455.37 · Shade Tree Commission</b>	800.00	12,000.00
<b>457.53 · Winter Swimming Program at WCSD</b>	1,500.00	1,500.00
<b>457.54 · To Non-Government Organizations</b>		
Coplay Community Days	800.00	500.00
Coplay Sports	500.00	500.00
Miscellaneous Donations	0.00	500.00
Rec & Welfare Halloween Parade	1,117.75	500.00
Vendor Table Donation	1,211.75	
<b>Total 457.54 · To Non-Government Organizations</b>	3,629.50	2,000.00
<b>Total RECREATION</b>	58,285.02	103,600.00
<b>STREETS DEPARTMENT</b>		
<b>248 · Street Opening Escrow</b>	0.00	10,000.00
<b>410.91 · Encumbrances</b>	0.00	1,000.00
<b>430.26 · Miscellaneous Items</b>	6,650.88	4,000.00

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	Jan - Dec 22	Budget
430.27 · Flag/Pole Decorations	3,012.15	850.00
430.28 · Equipment Fund	7,214.44	7,500.00
430.32 · Telephone	787.21	1,300.00
430.33 · Gas & Oil	10,513.99	8,000.00
430.36 · Streets Utilities		
Electric Holiday Lighting	2,329.10	1,250.00
Electric Traffic System	775.20	600.00
<b>Total 430.36 · Streets Utilities</b>	<b>3,104.30</b>	<b>1,850.00</b>
433.25 · Street Signs	2,665.65	1,000.00
434 · Electric Street Lighting	272.60	700.00
436 · New Building Fund	84,848.96	80,000.00
437.37 · Vehicle Maintenance	8,558.93	9,000.00
438.25 · Repairs & Maintenance Supplies		
Clothing	1,644.30	1,000.00
Road Materials	2,969.22	15,000.00
Sealing-Curb Line Painting	1,281.97	7,000.00
Supplies	20.00	4,000.00
<b>Total 438.25 · Repairs &amp; Maintenance Supplies</b>	<b>5,915.49</b>	<b>27,000.00</b>
439 · Road Construction	120,000.00	120,000.00
440 · Technology	5,000.00	5,000.00
<b>Total STREETS DEPARTMENT</b>	<b>258,544.60</b>	<b>277,200.00</b>
<b>TAX COLLECTION</b>		
403.24 · Tax Collector Expense	5,144.23	6,500.00
403.35 · Bond Premium	458.00	100.00
<b>Total TAX COLLECTION</b>	<b>5,602.23</b>	<b>6,600.00</b>
transfer from garbage	0.00	
492.30 · State Aid for Police Pension	0.00	
492.48 · Transfer to Emergency Services	25,000.00	
492.51 · Transfer to Garbage	25.00	
<b>Total Expense</b>	<b>2,414,677.12</b>	<b>2,236,446.82</b>
<b>Net Income</b>	<b>330,893.38</b>	<b>-52,299.82</b>



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	\$ Over Budget	% of Budget
<b>Income</b>		
Code Enforcement Fines		
360.00 · Quick Ticket		
Total Code Enforcement Fines		
<b>DEPARTMENTAL EARNINGS</b>		
322.50 · Street Openings	-10,080.00	40.71%
342.10 · Rent of 38 S 4th Street	-3,360.00	68.89%
342.11 · Rent of Balliet Stadium		
342.12 · Rental of Saylor Field		
342.13 · Vendor Table		
342.20 · Room/Building Fee		
342.53 · Cell Tower Lease	8,850.33	118.63%
362.10 · Police Security	11.00	101.0%
367 · Pool Receipts		
367.11 · Season Pool Pass Receipts		
367.12 · Daily Admission Receipts		
367.13 · Concession Stand Receipts		
367 · Pool Receipts - Other	-27,000.00	0.0%
Total 367 · Pool Receipts	-329.50	98.78%
367.14 · Pavilion Rental	-350.00	93.0%
367.15 · Gym Rental	-1,248.00	68.8%
Total DEPARTMENTAL EARNINGS	1,170.83	101.04%
<b>EMERGENCY SERVICES RECEIPTS</b>		
355.07 · Fireman's Relief		
Total EMERGENCY SERVICES RECEIPTS		
<b>FINES &amp; FORFEITS</b>		
Police Income		
321.61 · Solicitor Permits		
331.14 · Parking Tickets		
362.11 · Police Reports		
365.50 · Kennel Fee		
Total Police Income		
331.10 · Traffic Fines	4,034.79	153.8%
Total FINES & FORFEITS	8,324.79	211.0%
<b>INTEREST INCOME</b>		
341.01 · Bank Interest	43,637.86	6,119.02%
Total INTEREST INCOME	43,637.86	6,119.02%
<b>LICENSES &amp; PERMITS</b>		
321.20 · Health Permits	440.00	131.43%
321.80 · TV Cable Permits	-11,173.46	81.98%
322.10 · Moving Permits		
322.20 · Demolition Permits		
322.60 · Sidewalk Permits		
355.04 · Beverage License		

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	\$ Over Budget	% of Budget
361.30 · Zoning & Subdivision	-215.00	57.0%
362.41 · Building Permits	1,180.50	118.16%
362.42 · Electrical Permits	1,637.25	181.86%
362.43 · Plumbing Permits	1,206.25	180.42%
362.45 · Certificate Of Occupancy Permit	-255.00	96.08%
362.47 · Mechanical Permit		
362.48 · New Business Application		
<b>Total LICENSES &amp; PERMITS</b>	<b>-1,059.21</b>	<b>98.68%</b>
<b>MISCELLANEOUS RECEIPTS</b>		
341 · Refund		
overpayment		
Returned Check Plus Fee		
sewer & water bill 38 S.4th St		
361.63 · TC Expense from WC School		
<b>Total 341 · Refund</b>		
351 · Grants		
CDBG Breathing Air Compressor		
FEMA Grant		
<b>Total 351 · Grants</b>		
355.05 · State Aid	-46,941.00	0.0%
361 · Miscellaneous Income		
361.07 · 150th Shirt Sale,glass,hat,flag		
<b>Total 361 · Miscellaneous Income</b>		
361.40 · Bid Documents		
361.70 · Right to Know Law Requests		
387.02 · Police Dept. Donations		
395.01 · Auto Insurance Claims		
395.02 · Property Liability Insurance CI		
<b>MISCELLANEOUS RECEIPTS - Other</b>	<b>-78,000.00</b>	<b>0.0%</b>
<b>Total MISCELLANEOUS RECEIPTS</b>	<b>-21,988.60</b>	<b>82.4%</b>
<b>TAXES</b>		
301.10 · Real Estate Current	-17,342.55	98.8%
301.40 · Real Estate Prior		
301.41 · RE Prior Tax Collector		
301.40 · Real Estate Prior - Other		
<b>Total 301.40 · Real Estate Prior</b>		
301.60 · Real Estate Interim		
310.01 · Per Capita Tax Current	3,708.80	149.45%
310.02 · Per Capita Tax Prior		
310.10 · Realty Transfer Tax	44,418.56	248.06%
310.20 · Earned Income Tax		
Berkheimer		
310.20 · Earned Income Tax - Other	-330,000.00	0.0%
<b>Total 310.20 · Earned Income Tax</b>	<b>86,455.27</b>	<b>126.2%</b>

## Coplay General Fund Profit & Loss Budget vs. Actual January through December 2022

	\$ Over Budget	% of Budget
310.30 · Business Privilege Tax		
321.45 · Business Privilege Licenses		
310.30 · Business Privilege Tax - Other	4,930.97	112.33%
<b>Total 310.30 · Business Privilege Tax</b>	<b>7,570.97</b>	<b>118.93%</b>
310.40 · Occupation Tax	-5,890.07	1.83%
310.50 · Occupational Privilege Tax	473.71	115.79%
355.01 · Public Utility Realty Tax	706.18	154.32%
359.00 · In Lieu of Taxes		
<b>Total TAXES</b>	<b>211,654.61</b>	<b>111.39%</b>
354.00 · COVID-19 ARPA Grant		
387.04 · Recreation Donation		
387.05 · Donation-Contribution		
391 · Proceeds of fixed assests		
395.50 · Refund		
410.00 · Auto Insurance Claim		
<b>Total Income</b>	<b>561,423.50</b>	<b>125.7%</b>
<b>Gross Profit</b>	<b>561,423.50</b>	<b>125.7%</b>
<b>Expense</b>		
<b>ADMINISTRATION</b>		
Interim	-15,000.00	0.0%
401.00 · COVID Block Grant		
402.00 · Encumbrances	-500.00	0.0%
402.31 · Auditor	3,275.00	127.29%
404.10 · Solicitor - Legal Fees	-3,270.42	82.79%
406.10 · Assessor	0.00	100.0%
406.21 · Office Supplies	-586.27	86.68%
406.22 · Office Furniture	-1,500.00	0.0%
406.23 · Postage		
Office Postage		
Zoning Postage		
406.23 · Postage - Other	-1,200.00	0.0%
<b>Total 406.23 · Postage</b>	<b>143.39</b>	<b>111.95%</b>
406.32 · Telephone	843.96	164.92%
406.34 · Legal Advertisements	2,421.16	189.67%
406.35 · Bond-Other-Codification	1,950.40	132.51%
406.42 · Association	-745.00	25.5%
406.45 · Grant Writer	-1,000.00	97.26%
408.10 · Engineer	-62,335.22	22.08%
408.11 · Engineer MS4	-4,927.41	50.73%
409.21 · Copier	989.67	165.98%
409.34 · Newsletter	36.94	107.39%
409.35 · Technology	92,362.11	715.75%
<b>Total ADMINISTRATION</b>	<b>12,643.31</b>	<b>106.05%</b>
<b>BOROUGH BUILDINGS</b>		

## Coplay General Fund Profit & Loss Budget vs. Actual January through December 2022

	\$ Over Budget	% of Budget
Encumbrances	-2.00	99.0%
<b>409.24 · Supplies</b>		
miscellaneous items		
<b>409.24 · Supplies - Other</b>	-9,868.91	17.76%
<b>Total 409.24 · Supplies</b>	3,380.81	128.17%
<b>409.25 · Repairs</b>		
General repairs		
<b>409.25 · Repairs - Other</b>	-14,560.00	2.93%
<b>Total 409.25 · Repairs</b>	4,439.81	129.6%
<b>409.26 · Repair Fund</b>	-2,000.00	0.0%
<b>409.36 · Utilities</b>		
Coal/Heating Fuel	16,365.08	181.83%
Electric	4,153.81	155.38%
Sewer	646.32	229.26%
Telephone	2,027.78	268.98%
Water	5,344.00	545.33%
<b>Total 409.36 · Utilities</b>	28,536.99	193.87%
<b>409.45 · Consolidated Rail Corp</b>	-16.45	97.26%
<b>456.25 · Library Building Maintenance</b>	0.00	100.0%
<b>Total BOROUGH BUILDINGS</b>	34,339.16	153.49%
<b>Employee Payroll Deduction</b>		
Aflac		
Dental		
Employee 401K		
Health		
Union Dues		
USCM		
<b>Total Employee Payroll Deduction</b>		
<b>GRANTS</b>		
<b>460.19 · 2021 CDBG Grant Breathing Comp.</b>		
<b>460.20 · FEMA Grant</b>		
<b>Total GRANTS</b>		
<b>HEALTH</b>		
<b>412.54 · Ambulance</b>	0.00	100.0%
<b>420.21 · Supplies &amp; Nextel</b>	-23.87	96.02%
<b>420.46 · Code Officer Training</b>	-500.00	0.0%
<b>422.31 · Animal Control Services</b>	2,085.00	308.5%
<b>Total HEALTH</b>	1,561.13	138.08%
<b>MISCELLANEOUS</b>		
<b>38 South 4th Street Loan</b>		
<b>471.40 · 38 S 4th Loan Principal</b>		
<b>472.40 · 38 S 4th Loan Interest</b>		
<b>38 South 4th Street Loan - Other</b>	-10,080.00	0.0%
<b>Total 38 South 4th Street Loan</b>	-3,537.60	64.91%

## Coplay General Fund Profit & Loss Budget vs. Actual January through December 2022

	\$ Over Budget	% of Budget
Borough bldg roof replacement		
Library real estate prior	-2,500.00	0.0%
Paychex Processing Fee	1,228.52	124.57%
<b>406 · Capital Reserve</b>		
GON 2020 New Building		
Police Pension Audit		
Returned Check Fee		
<b>406 · Capital Reserve - Other</b>	-44,900.34	4.47%
<b>Total 406 · Capital Reserve</b>	2,983.10	106.35%
<b>471 · Capital Projects Loan Principal</b>	-44,455.93	60.94%
<b>471.1 · Police Car</b>		
<b>481 · Payroll Taxes</b>	9,333.24	123.33%
<b>483.30 · Pension Contributions</b>		
Central PA Teamsters	1,420.00	118.44%
Pension 401K Employer Contrib	2,837.04	141.72%
Police Pension Contribution	-13,532.00	24.82%
<b>Total 483.30 · Pension Contributions</b>	-9,274.96	71.46%
<b>484.00 · Workers Compensation</b>	-19,025.96	74.63%
<b>486.10 · Liability Insurance</b>	-3,336.00	91.66%
<b>486.30 · Automobile Insurance</b>	199.00	103.98%
<b>487.00 · Employee Insurance</b>		
Dental Insurance		
Health Insurance		
<b>487.00 · Employee Insurance - Other</b>	-215,200.02	-0.09%
<b>Total 487.00 · Employee Insurance</b>	-63,164.97	70.62%
<b>487.10 · Employee Disability Insurance</b>	-771.51	91.43%
<b>492.40 · State Aid Pension to Garbage</b>	-11,000.00	0.0%
<b>492.45 · Emergency Services RE Prior</b>	-2,500.00	0.0%
<b>Total MISCELLANEOUS</b>	39,601.93	106.51%
<b>PAYROLL EXPENSES</b>		
<b>Building Inspector Salary</b>		
413.14 · L.V. Inspection Service		
413.15 · Ron Helman	-4,097.50	59.03%
413.17 · Barry Isett & Associates, Inc		
<b>Total Building Inspector Salary</b>	3,387.00	133.87%
<b>400.05 · Council Salaries</b>	0.00	100.0%
<b>401.05 · Mayor Salary</b>	0.00	100.0%
<b>403.05 · Tax Collector Salary</b>	10,772.14	126.93%
<b>405.12 · Borough Sec.&amp; Treasurer Salary</b>	-39.30	99.93%
<b>405.15 · Office Clerk Salary</b>	2,480.92	107.51%
<b>409.15 · Building Personnel Wages</b>	-302.91	96.98%
<b>410.10 · Chief Salary</b>	40,008.70	151.59%
<b>410.11 · Patrol #1 Salary</b>	2,213.82	103.52%
<b>410.12 · Patrol #2 Salary</b>	356.84	100.57%

## Coplay General Fund Profit & Loss Budget vs. Actual January through December 2022

	\$ Over Budget	% of Budget
410.13 · Patrol #3 Salary	-19,696.09	68.65%
410.14 · Patrolman #4	-4,427.72	91.71%
410.15 · Police Secretary	-1,260.40	96.1%
410.151 · Part Time Officer Salaries	11,020.24	131.58%
410.152 · Patrol #5	-12,995.09	75.67%
410.18 · Overtime - Longevity - Police	1,944.40	106.48%
410.181 · Shift Differential Salaries	-1,890.90	72.99%
410.182 · Education Incentive	200.00	115.39%
410.183 · Special Duty Salaries	-1,555.00	37.8%
414.15 · Zoning Secretary Salary	0.00	100.0%
420.15 · Code Enforcement Officer Salary	-6,600.00	26.67%
421.14 · Health Inspector	-310.00	82.29%
430.10 · Foreman Wages	-46.23	99.94%
430.11 · Streets Healthcare Incentive		
430.12 · Senior Laborer Wages	-1,959.00	96.1%
430.13 · Laborer Wages #1	14,144.62	134.1%
430.14 · Part Time Summer Help	-6,000.00	0.0%
430.18 · Overtime Wages - Streets	829.86	141.49%
430.20 · Laborer Wages #2		
451.15 · Pool & Pavilion Wages		
Concession/Admission		
Lifeguard		
Pavilion Cleaner		
Pool Manager		
451.15 · Pool & Pavilion Wages - Other	-17,226.19	23.44%
<b>Total 451.15 · Pool &amp; Pavilion Wages</b>	<b>5,959.26</b>	<b>126.49%</b>
<b>Total PAYROLL EXPENSES</b>	<b>40,928.01</b>	<b>104.83%</b>
<b>POLICE DEPARTMENT</b>		
410.21 · Office Supplies	363.20	107.26%
410.22 · Computer	268.77	101.08%
410.23 · Auto Insurance		
410.24 · Uniforms	-1,032.51	79.35%
410.25 · Taser Program	3,316.41	173.7%
410.26 · Miscellaneous Items	2,638.01	137.69%
410.28 · Bullet Resistant Vest	-2,000.00	0.0%
410.32 · Telephone/Cellular	-2,935.02	67.39%
410.33 · Gas & Oil	933.18	107.78%
410.37 · Car Maintenance	1,963.61	132.73%
410.46 · School	-8,257.00	17.43%
410.49 · Firearms Training	529.14	108.82%
410.500 · Police Car	-0.61	100.0%
410.78 · MERT	0.00	100.0%
410.79 · Child Abuse Investigator	0.00	100.0%
410.8 · Encumbrances	-1,000.00	0.0%

## Coplay General Fund Profit & Loss Budget vs. Actual January through December 2022

	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Total POLICE DEPARTMENT</b>	-2,564.88	97.77%
<b>RECREATION</b>		
Equipment Donations		
Balliet Stadium Lighting		
Total Equipment Donations		
<b>452.24 · Supplies</b>		
Miscellaneous Items		
<b>452.24 · Supplies - Other</b>	-6,274.07	4.94%
<b>Total 452.24 · Supplies</b>	2,021.87	130.63%
<b>452.25 · Pool Chemicals</b>	-1,290.38	79.19%
<b>452.27 · Maintenance and Labor</b>	-19,176.82	23.29%
<b>452.28 · Repairs</b>		
Eletrical Upgrades		
Pool Repairs		
<b>452.28 · Repairs - Other</b>	-7,744.39	22.56%
<b>Total 452.28 · Repairs</b>	1,222.43	112.22%
<b>452.31 · Entertainment</b>	-700.00	53.33%
<b>452.36 · Recreation Utilities</b>		
Electric	-417.22	90.3%
Telephone	-284.61	43.08%
<b>Water &amp; Sewer</b>		
Sewer	679.44	119.41%
Water	-2,469.00	72.57%
<b>Total Water &amp; Sewer</b>	-1,789.56	85.68%
<b>Total 452.36 · Recreation Utilities</b>	-2,491.39	85.6%
<b>452.37 · Equipment</b>	-18,260.00	3.9%
<b>454.25 · Rail Trail Maintenance</b>	-1,855.19	25.79%
<b>455.37 · Shade Tree Commission</b>		
Tree Maintenance		
<b>455.37 · Shade Tree Commission - Other</b>	-12,000.00	0.0%
<b>Total 455.37 · Shade Tree Commission</b>	-11,200.00	6.67%
<b>457.53 · Winter Swimming Program at WCSD</b>	0.00	100.0%
<b>457.54 · To Non-Government Organizations</b>		
Coplay Community Days	300.00	160.0%
Coplay Sports	0.00	100.0%
Miscellaneous Donations	-500.00	0.0%
Rec & Welfare Halloween Parade	617.75	223.55%
Vendor Table Donation		
<b>Total 457.54 · To Non-Government Organizations</b>	1,629.50	181.48%
<b>Total RECREATION</b>	-45,314.98	56.26%
<b>STREETS DEPARTMENT</b>		
<b>248 · Street Opening Escrow</b>	-10,000.00	0.0%
<b>410.91 · Encumbrances</b>	-1,000.00	0.0%
<b>430.26 · Miscellaneous Items</b>	2,650.88	166.27%

## Coplay General Fund Profit & Loss Budget vs. Actual January through December 2022

	\$ Over Budget	% of Budget
430.27 · Flag/Pole Decorations	2,162.15	354.37%
430.28 · Equipment Fund	-285.56	96.19%
430.32 · Telephone	-512.79	60.56%
430.33 · Gas & Oil	2,513.99	131.43%
430.36 · Streets Utilities		
Electric Holiday Lighting	1,079.10	186.33%
Electric Traffic System	175.20	129.2%
<b>Total 430.36 · Streets Utilities</b>	<b>1,254.30</b>	<b>167.8%</b>
433.25 · Street Signs	1,665.65	266.57%
434 · Electric Street Lighting	-427.40	38.94%
436 · New Building Fund	4,848.96	106.06%
437.37 · Vehicle Maintenance	-441.07	95.1%
438.25 · Repairs & Maintenance Supplies		
Clothing	644.30	164.43%
Road Materials	-12,030.78	19.8%
Sealing-Curb Line Painting	-5,718.03	18.31%
Supplies	-3,980.00	0.5%
<b>Total 438.25 · Repairs &amp; Maintenance Supplies</b>	<b>-21,084.51</b>	<b>21.91%</b>
439 · Road Construction	0.00	100.0%
440 · Technology	0.00	100.0%
<b>Total STREETS DEPARTMENT</b>	<b>-18,655.40</b>	<b>93.27%</b>
<b>TAX COLLECTION</b>		
403.24 · Tax Collector Expense	-1,355.77	79.14%
403.35 · Bond Premium	358.00	458.0%
<b>Total TAX COLLECTION</b>	<b>-997.77</b>	<b>84.88%</b>
transfer from garbage		
492.30 · State Aid for Police Pension		
492.48 · Transfer to Emergency Services		
492.51 · Transfer to Garbage		
<b>Total Expense</b>	<b>178,230.30</b>	<b>107.97%</b>
<b>Net Income</b>	<b>383,193.20</b>	<b>-632.69%</b>