

**Mount Pocono Borough Council  
Regular Meeting Agenda  
Borough Council Chambers  
May 6, 2025 | 6:00pm**

**Call To Order**

**Pledge of Allegiance**

**Roll Call:**

\_\_\_\_\_Norman DeLano, \_\_\_\_\_Debra Fulton, \_\_\_\_\_Erin Melbert, \_\_\_\_\_Joe Simeone,  
\_\_\_\_\_Ella Santiago, \_\_\_\_\_Claudette Williams, \_\_\_\_\_Jazmin Rivas, \_\_\_\_\_Mayor Altemose

**Approve Minutes** April 1, 2025

**Public Comment (agenda items only):**

**Presentation: Matt Hensel-Discussion on Proposed MPMA Rate Increase**

**New Business**

Motion to Approve Install of Oat Street Park Wifi and Cameras

Motion to Appoint Erin Melbert to Pocono Mountain Public Library Board of Directors

Motion to Award Candlewood Bid

Motion to Approve DCED Greenways, Trails, and Recreation Grant Resolution #6

**Reports:**

President

Mayor

Borough Manager

Solicitor

Zoning

Treasurer; Motion to Approve Bills List

**Public Comment**

**Adjournment**

**Mount Pocono Borough  
Borough Council Chambers  
Public Hearing  
Tuesday, April 1, 2025, 6:00 P.M.**

The Mount Pocono Borough Council Public Hearing held on Tuesday, April 1, 2025, was called to order at 6:00P.M. by President Norman DeLano at the Borough Council Chambers.

**Pledge of Allegiance** – was said by all.

**Roll Call:** President Norm DeLano, present; Vice President Debra Fulton, present; Councilwoman Erin Melbert, Present; Councilwoman Ella Santiago, absent; Councilwoman Claudette Williams, absent; Councilwoman Jazmin Rivas, present; Councilman Joe Simeone present; and Mayor R. Altemose, present.

**In Attendance:** James Fareri, Solicitor; Marissa Duffy, Borough Manager; and, Danielle Hewitt, Treasurer.

Approval of Minutes

- Motion to approve minutes from March 4th meeting.
- Motion made by j. Simeone and seconded by D. Fulton.
- Motion passed 5-0.

**Public Comments:**

- No public comments on agenda items.

**New Business:**

- Motion to appoint Michael Waldron as Sewer Enforcement Officer and Abigail Bartles as an alternative
  - Motion made by Joe Simeone and seconded by Jazmin Rivas
  - Motion passed 5-0
- Motion to authorize advertising parks seasonal position
  - Motion made by Debra Fulton and seconded by Jazmin Rivas.
  - Motion Passed 5-0

**President's Report:** none

**Borough Manager Report:**

- The Borough Manager updates the council on grant award, 2025 roadmap and borough projects

**Solicitor's Report:** Pocket Park Update –

- The Borough is purchasing the Pocket Park property from B and B Realtor for \$100,000
- A partial amount of grant funding has already been received and is held in an abstract company
- A 1,500-deposit check was received
- The agreement has been signed by Mr. Bracey and the Council President
- A Title search and policy are I progress, and the transaction will close once complete

Mount Pocono Borough  
Borough Council Chambers  
Public Hearing  
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**Library Lawsuit Update:**

- During the county-wide property reassessment, the borough reduced milage rates to comply with legal limits on post-assessment tax increases
- The Mount Pocono Library's milage was also reduced to maintain similar funding levels to the prior year
- The library claims this was illegal and filed a lawsuit against the borough and Kuhn Township.
- The library's attorney recently requested more information, and the solicitor is coordinating with Kuhn Township's solicitor on the matter

**Treasurer's Report:**

Bill Approval

- A motion was made by Joe Simeone and seconded by Jazmin Rivas to approve bills totaling 156,748.38
- The motion passed 5-0.

**Zoning Officers Report:** Enforcement actions and closed violations

**Public Comment:**

- Ann Marie Harris of Winona Road followed up on a request about a light out on her road, PPL has been notified

**Adjournment** – Public Hearing adjourned at 6:22 P.M.

Respectfully submitted,

Marissa Duffy  
Borough Manager



**UNDERDOG**  
Cyber Defense

Quote

Deerfield/Field of Dreams Park Wifi and Security

Cameras



## Summary

I've updated the quote to reflect the breakout between the Camera and Wi-Fi projects. To make it easier to follow, I've labeled each item accordingly:

- **(Wi-Fi Project):** Items specific to the Wi-Fi portion of the project
- **(Camera Project):** Items specific to the Camera portion
- **(Shared):** Items that are necessary for both projects

Hopefully, this helps simplify things and makes the quote easier to understand.

For the camera system, I also added the cloud storage controller, which securely uploads and encrypts the footage to the cloud. I included the monthly recurring fee for the cloud storage as well. According to my vendor, you can choose which cameras send footage to the cloud, so you're not required to store everything online.

Let me know if you have any questions or would like to walk through it together.

## Your Investment

 All Mandatory

Description	Price	Qty.	Disc.	Amount
<b>Outdoor Bullet IP Cameras 2.8 4 MP Starlight</b> (Camera Project)	\$141.97	12	\$0.00	\$1,703.64
<b>UDCAMNVR-16</b> 16 Port POE 16 Channel NVR (Camera Project)	\$491.04	2	\$0.00	\$982.08
<b>UDCAMSTORAGE</b> (Camera Project) Cloud Storage of Motion Events from the Cameras - Can pick and Choose what gets backed up to the cloud 90 Day Motion/Event Only Storage	\$13.53 Per Month	12	\$0.00	\$162.36
<b>UDCAMCLDCTRL-16</b> (Camera Project) Cloud Adapter for the Storage - There are several options we can do here but until we get a count I can't finalize this but to give you an idea. video stored to USB drive when no network connection, automatically sent to Videoloft cloud when connection restored	\$249.00	1	\$0.00	\$249.00
<b>UDPROJDAY</b> (Camera Project) Cabling, Labor, Installation, Configuration of Cameras. Building closest to the bleacher will house 4 Cameras that will watch the field and the parking lot at various angles .Metal	\$3,045.00	1	\$0.00	\$3,045.00

Building will have 9 Additional Cameras to Capture the Field and the Parking lot from various angles.


<b>UDNETNBE5AC</b>	\$137.88	2	\$0.00	\$275.76
(Shared) NanoBeam ac Gen2 airMAX ac CPE with Dedicated Management Radio Dedicated Wi-Fi Radio for Management Long-Range Point-to-Point (PtP) Link Mode Atheros MIPS 74Kc, 720 MHz Processor 128MB DDR2, 8MB Flash Memory 1 x 10/100/1000 Ethernet Port airOS Software Power/LAN/WLAN LED Indicators Quick Assembly Versatile Mounting FCC, IC, CE Approved RoHS Compliant				

<b>UDNETWAX655E</b>	\$584.15	4	\$0.00	\$2,336.60
(Wi-Fi Project) 802.11ax dual radio outdoor AP delivers blazing-fast speeds up to 5400 Mbps Designed for harsh outdoor environments with up to IP67 industrial-grade weather proofing Obtain multi-gigabit performance with a 2.5 Gbps PoE port to support the demand for better outdoor WiFi Smart Mesh automatically forms dynamic wireless links to bridge networks for inter- building settings and mitigates complex, inconvenient cabling WiFi deployments Provides multi-gigabit wireless connectivity to hundreds of users.				

<b>UDNETCAB6</b>	\$212.60	2	\$0.00	\$425.20
(Shared) Wall Mounted Rack for Equipment 1 for Each Location. PM POWER 6U WALL ENCLOSURE 18"D WITH MESH DOOR				

<b>UPS for IDF</b> <b>8 Hour Recharge - 120 V AC Input - 120 V</b> <b>AC Output - 9 x NEMA 5-15</b> (Shared) Backup Battery for Each Building for Equipment	\$119.89	2	\$0.00	\$239.78
<b>UDNETWAX610D</b> (Wi-Fi Project) 4x4 Access Point Wifi 6	\$337.49	1	\$0.00	\$337.49
<b>Nebula Cloud Switch 24 Port 802.3at POE</b> <b>+ 2 Dual Personality (GBE RJ-45/SFP) (24</b> <b>Total Ports) 375W Power Budget (1 Year</b> <b>Bundled Service)</b> (Wi-Fi Project)	\$412.20	1	\$0.00	\$412.20
<b>Nebula Cloud Switch 8-Port Gigabit</b> <b>802.3at POE + 2 Dual Personality (GBE</b> <b>RJ-45/SFP) (10 Total Ports) 180W Power</b> <b>Budget (1 Year Bundled Service)</b> (Wi-Fi Project)	\$213.55	1	\$0.00	\$213.55
<b>Zyxel USG Flex 100</b> <b>ZYXEL USG 100 FLEX UTM / VPN</b> <b>Firewall</b> (Shared)	\$490.72	1	\$0.00	\$490.72
<b>UDPROJDAY</b> (Wi-Fi Project) Wireless Bridge between the 2 Buildings. The Metal Building will be the main point where the internet will terminate. There will be 4 Outdoor Access Points Strategically placed to allow for the coverage of Wi-Fi in the Park (This will not cover the entire park approx. 300 ft radius of the 2 Buildings.) Installation and Configuration Outdoor Wireless Access Points. Test and Troubleshoot includes cabling.	\$2,066.25	1	\$0.00	\$2,066.25



SITE CONSTRUCTION COST OPINION				Date: February 20, 2023 Revised: January 9, 2025		
PROJECT Canndlewood Lane Improvments						
LOCATION Mount Pocono Borough, Monroe County, PA						
ENGINEER Stanley G. Wojciechowski, PE, CME						
DRAWING NO. LP-1	PROJECT NO. 313625.002	ESTIMATOR KT	CHECKED BY SGW			
CONSTRUCTION ITEMS		UNITS	QUANTITY	UNIT PRICE	TOTAL PRICE	SUBTOTALS
A. Mobilization						\$3,600.00
1. Contractor Mobilization		LS	1	\$3,600.00	\$3,600.00	
C. Site Demolition						\$16,176.00
1. Class 1B Excavation		CY	198	\$57.00	\$11,286.00	
2. 1-1/2" Milling Asphalt Removal		SY	540	\$3.50	\$1,890.00	
3. Rock Excavation		CY	50	\$60.00	\$3,000.00	
B. Roadway Improvements						\$35,095.00
WMA Asphalt mixture design, Wearing Course, PG 64S-22, 0.0 - 0.3 Million ESALS, 9.5mm Mix, 1 1/2" Depth, SRL-L 1. (Driveway Entrance Areas)		SY	60	\$22.00	\$1,320.00	
WMA Asphalt mixture design, Base Course, PG 64S-22, 0.0 - 0.3 Million ESALS, 25 mm Mix, 2 1/2" Depth (Driveway Ent. Areas)		SY	60	\$35.00	\$2,100.00	
3. 8" Depth, Subbase, (2A Stone) (Driveway Entrance Areas)		SY	60	\$12.00	\$720.00	
WMA Asphalt mixture design, Wearing Course, PG 64S-22, 0.0 - 0.3 Million ESALS, 9.5mm Mix, 1-1/2" Depth, SRL-L		SY	540	\$22.00	\$11,880.00	
WMA Asphalt mixture design, Base Course, PG 64S-22, 0.0 - 0.3 Million ESALS, 25 mm Mix, 4" Depth (Curb & Inlet Reconstruction)		SY	50	\$35.00	\$1,750.00	
6. 6" Depth, Subbase, (2A Stone)		SY	50	\$12.00	\$600.00	
7. Asphalt Tack Coat		SY	600	\$2.50	\$1,500.00	
8. 2" Thick, Gravel Path Stone Chips Subbase, 3/8" clean AASHTO #10		SY	15	\$15.00	\$225.00	
9. 4" High, Cement concrete rolled curb (Driveway Areas)		LF	71	\$75.00	\$5,325.00	
10. 6" High, Cement concrete rolled curb (Non-Driveway Areas)		LF	129	\$75.00	\$9,675.00	
B. Storm Improvements						\$17,860.00
11. 15" HDPE Pipe		LF	90	\$65.00	\$5,850.00	
12. 18" HDPE Pipe		LF	44	\$65.00	\$2,860.00	
13. Type S-Top Bicycle Safe Inlet Grate and box Struct. (Approx. 3ft depth)		EACH	2	\$4,000.00	\$4,000.00	
14. Type S-Top Bicycle Safe Inlet Grate and box Struct. (Approx. 6ft depth)		EACH	1	\$4,500.00	\$4,500.00	
15. Concrete End Sections for 18" HDPE		EACH	1	\$650.00	\$650.00	
C. Soil Erosion and Sediment Control						\$6,001.50
1. 12" Silt Filter Sock		LF	87	\$4.50	\$391.50	
2. Concrete Washout Area		EACH	1	\$500.00	\$500.00	
3. Inlet Protection		EACH	3	\$120.00	\$360.00	
4. Seeding, Formula B with Mulch		LB	35	\$80.00	\$2,800.00	
5. Topsoil furnished and placed		CY	65	\$30.00	\$1,950.00	
TOTAL						\$78,732.50
Maintenance and Protection of Traffic		LS	1	\$5,300.00	\$5,300.00	\$5,300.00
GRAND TOTAL						\$84,032.50

\*\*\* Borough Max. Budget = \$100,000.00



April 24, 2025  
Project #: 313625.002

Ms. Marissa Duffy  
Borough Manager  
Mount Pocono Borough  
1361 Pocono Blvd., Suite 100  
Mount Pocono PA 18344

**RE: Candlewood Lane Improvements Project  
5 Candlewood Lane, Mount Pocono, PA 18344**

Dear Ms. Duffy:

On April 24, 2025, #6 sealed bids were received for the Candlewood Lane Improvement Project.

A summary of the bids are as follows:

CONTRACTOR	BID AMOUNT
Barker & Barker Paving	\$117,117.50
<b>Kolbalt Construction Inc.</b>	<b>\$98,209.00</b>
Linde Corporation	\$134,887.00
Northeast Site Contractors	\$116,297.22
Robert C. Young	\$130,266.35
Wayco Inc.	\$124,459.00

Kolbalt Construction Inc. is the apparent low bidder.

We have reviewed their complete submission and believe that their bid is responsive.

Should you have any questions, please do not hesitate to contact us.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kevin Thomas', is written over a light blue horizontal line.

Kevin Thomas  
Project Manager

***Bid Summary***



April 24, 2025  
Project #: 313625.002

RE: MOUNT POCONO BOROUGH  
CANDLEWOOD LANE IMPROVEMENTS

CONTRACTOR	BASE BID	ADDNM 1	BID BOND	QUALS.	CON. SUR.	NON-COLL.	EEO	E-VERIFY	NONDISCRM	WORK COMP	PA QUALS
Barker & Barker Paving	\$117,117.50	X	X	X	X	X	X	X	X	X	X
Kolbait Construction Inc.	\$98,209.00	X	X	X	X	X	X	X	X	X	X
Linde Corporation	\$134,887.00	X	X	X	X	X	X	X	X	X	X
Northeast Site Contractors	\$116,297.22	X	X	X	X	X	X	X	X	X	X
Robert C. Young	\$130,286.35	X	X	X	X	X	X	X	X	X	X
Wayco Inc.	\$124,459.00	X	X	X	X	X	X	X	X	X	X





# Mount Pocono Borough

Tel 570-839-8436  
Fax 570-839-0981

1361 Pocono Blvd., Suite 100  
Mount Pocono, PA 18344

[www.mountpocono-pa.gov](http://www.mountpocono-pa.gov)

Mount Pocono Borough Council

Resolution No. 6 of 2025

## **A Resolution Supporting the Borough Hall Park Phase III Improvement Project Through DCED GTRP Grant Program**

WHEREAS, the Borough of Mount Pocono recognizes the importance of providing accessible, high-quality recreational spaces for the health and well-being of its residents and visitors; and

WHEREAS, Phase III of the Borough Hall Park Improvement Project includes the construction of two pickleball courts, ADA-compliant walkways, and a native rain garden, enhancing both recreational access and environmental sustainability; and

WHEREAS, the Borough seeks to apply for funding under the DCED Greenways, Trails, and Recreation Program to support the implementation of this phase; and

WHEREAS, the Borough of Mount Pocono is committed to providing local matching funds to be drawn from the Parks and Recreation Fund;

NOW, THEREFORE, BE IT RESOLVED that the Borough Council of Mount Pocono hereby supports the Borough Hall Park Phase 3 Improvement Project and authorizes the submission of a grant application, along with the commitment of matching funds and in-kind support as required.

Resolved this 6th day of May, 2025.

### **ATTEST:**

Borough Manager

### **Mount Pocono Borough Council:**

Council President





# Mount Pocono Borough

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Mount Pocono Borough Council

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Resolved this 6th day of May, 2025.

**ATTEST:**

Borough Manager

**Mount Pocono Borough Council:**

Council President



## Zoning Department

# MOUNT POCONO BOROUGH MONTHLY ZONING REPORT

**TO:** Mount Pocono Borough Council  
**FROM:** Amber Salazar, Zoning Administrator  
**CC:** Shawn McGlynn, Zoning Officer  
**DATE:** May 1, 2025

.....

Following is a report of the Zoning and Building Code Office's monthly activity from April 1<sup>st</sup> to May 1<sup>st</sup>:

Permits Issued: 33

Zoning Permits: 5  
Commercial – 2  
Residential – 3

New Construction: 0  
Commercial – 0  
Residential – 0

Building Permits: 10  
Commercial – 4  
Residential – 6

Driveway – 0

Building CO – 8

Zoning CO – 1

Resale, Use, and Occupancy – 16

STR Permit – 0

Road Excavation – 1

### ● Enforcement Actions:

- 139 Foxfire Drive Unit 104 – Following their purchase of the property, a letter was sent to the owner of the subject property informing them of the requirement for a resale certificate.
- 96 Kinney Avenue – A letter was sent to the owner of the subject property informing them that the previously issued resale certificate was no longer valid at the time of title transfer, as the sale occurred nearly 5 months after certificate issuance.
- 126 Sean Drive – Following their purchase of the property, a letter was sent to the owner of the subject property informing them of the requirement for a resale certificate.
- 

### ● Previously Discussed:

- 112 Deerfield Oak Street (Pocono Pride) – An amended building permit has been issued for the training facility at the subject property, following the submission of revised construction plans and supporting documents addressing the concerns identified during the Zoning and Building Code office's site visit on March 28, 2025. Issuance of a Temporary CO is contingent upon correction of all code violations and the provision of temporary sanitary facilities. Issuance of a Final CO is conditioned upon the installation of permanent sanitary facilities as shown on the approved construction plans.

- 9 Candlewood Lane – Zoning NOV – A Notice of Violation was issued to the owner of the subject property regarding construction of accessory structures without first obtaining the necessary approvals. A site inspection was conducted on Friday, April 25th to assess the scope of work that had been conducted without permits, and the property owner was given a 2-week deadline for compliance.
  - 115 View Ct. Unit 203 - A letter was sent to the owner of the subject property informing them that the previously issued resale certificate has expired. A new resale certificate has been issued, and the violation has been closed.
  - 146 Foxfire Dr. Unit 301 - A letter was sent to the owner of the subject property informing them that the previously issued resale certificate has expired. As no response has been received from the property owner, a non-traffic citation will be filed at the District Magistrate.
  - 39 Deerfield Drive - A letter was sent to the owner of the subject property informing them that the previously issued resale certificate has expired. As no response has been received from the property owner, a non-traffic citation will be filed at the District Magistrate.
- **District Court:**
    - 17 Heath Lane - A civil complaint will be filed against the owner of the aforementioned property for continued violations relating to short-term rental activity in a Zoning District where the use is prohibited.
    - 1199 Pocono Boulevard (Alexander Mufflers) - A civil complaint has been filed against the owner of the aforementioned property for continued violations relating to vehicle storage on the property. The date for this hearing has been set for April 2, 2025 at 10:00am. A \$12,000 judgement was awarded to the Borough; the Defendant was given a 30-day deadline to come into compliance. The Zoning Office does not intend to enforce this judgement unless compliance is not achieved.

## AS of April 30, 2025

### PREPAID INVOICES

AmTrust (WC)	0.00	Park & Rec Bank Acct. Pocono Mt. Land Abstract: \$ 1,500.00 for Pocket Park
Cintas Uniform & Mats	404.46	Barry Isset: \$4,600.00 Pocket Park Surveys
Essa Bank & Trust	2,515.84	RecDesk Software/Training \$3,850.00
First Net	272.74	
Geisinger	438.27	
Highmark (Dental&Vision)	0.00	
Lowes	401.65	
Marissa Duffy: Qtr.Twp&Boro Mtg & PA 250 Mtg Community Revitlization Mtg Bedford	359.12	
NBT Credit Card	4,053.86	
PA Water Co (43 Hydrants \$22.86ea)	982.98	
PA Water Borough	28.32	
PA Water Garage	40.94	
PPL	1,061.56	APRIL PR Cost/Wk 42.45 PR & Qrtly Report 26.10
Selective Insurance	447.00	26.10 26.10
Sunoco Gas	778.91	24.75
TKE Eevator	241.23	145.50
Underdog Computer & Network (Mnthly)	1,476.30	
US Bank Equipment Finance (Copier)	128.45	AS OF April 30, 2025
	13,631.63	NOT PREPAID \$ 172,603.18 PREPAID INVOICES \$ 13,631.63
		TOTAL to Approve \$186,234.81

**Borough of Mt. Pocono-General Fund  
Bills To Be Approved and Paid**

4/1/2025 - 5/1/2025

Type	Date	Num	Memo	Due Date	Amount
<b>ACELA Architects &amp; Engineers, PC</b>					
Bill	04/30/2025	3011	Reimb. Hannig 142 Knob Rd Septic Inspections	04/30/2025	275.00
Bill	04/30/2025	3007	Reimb. 4 Mason St. Septic Inspections	04/30/2025	460.00
Total ACELA Architects & Engineers, PC					735.00
<b>Berkheimer Associates</b>					
Bill	04/30/2025	410	Local Service Tax: Operating Commission & Postage	04/30/2025	32.33
Total Berkheimer Associates					32.33
<b>Campbell Durrant, PC</b>					
Bill	04/30/2025	81614	General Labor & Employment Matters (Dec. Work)	04/30/2025	1,019.70
Bill	04/30/2025	82353/3758	General Labor & Employment Matters (March Work)	04/30/2025	1,332.00
Total Campbell Durrant, PC					2,351.70
<b>CINTAS CORPORATION</b>					
Bill	04/08/2025	PP	PP 3/26/25 Borough Logo Rugs & Mats	04/08/2025	86.74
Bill	04/08/2025	PP	PP 3/26/25 Maintenance Uniforms	04/08/2025	258.34
Bill	04/08/2025	PP	PP 3/26/25 Garage Mats	04/08/2025	59.38
Total CINTAS CORPORATION					404.46
<b>Custom Products Corporation</b>					
Bill	04/30/2025	25883	Reimb. 2 Address Signs (Vert.&Horizontal)	04/30/2025	82.14
Total Custom Products Corporation					82.14
<b>Danielle J. Hewitt</b>					
Bill	04/30/2025		Reimburse Bonding (11/23/2024 - 11/23/2025)	04/30/2025	325.00
Total Danielle J. Hewitt					325.00
<b>Denise Clouse Cleaning Services</b>					
Bill	04/30/2025	March & April 2025	Cleaning Borough (3/4/25,3/10,3/18,3/25,3/31,4/7,4/14,4/21,4/28/25)	04/30/2025	1,350.00
Total Denise Clouse Cleaning Services					1,350.00
<b>Ed's Towing &amp; Auto Service</b>					
Bill	04/30/2025	060672	2006 Peterbilt: PA State Inspection	04/30/2025	166.80
Total Ed's Towing & Auto Service					166.80
<b>ESSA</b>					
Bill	04/07/2025	PP	PP April Building Loan Principal	04/07/2025	1,714.24
Bill	04/07/2025	PP	PP April Building Loan Int.	04/07/2025	801.60
Total ESSA					2,515.84
<b>First Net</b>					
Bill	04/15/2025	PP	PP Manager:Telephone Service	04/15/2025	45.85
Bill	04/15/2025	PP	PP Maintenance Crew: Telephone Service	04/15/2025	226.89
Total First Net					272.74
<b>Gannett Pennsylvania Locali Q</b>					
Bill	04/30/2025	689222/7003510	Reimb Advertise: Zoning PAWC Variance & Special Exception	04/30/2025	387.52
Total Gannett Pennsylvania Locali Q					387.52
<b>Geisinger Health Plan</b>					
Bill	04/01/2025	AWD	AWD: Maintenance Health Ins.	04/01/2025	438.27
Total Geisinger Health Plan					438.27
<b>General Code</b>					
Bill	04/30/2025	GC 00129940	General Code: Annual Maintenance (4/1/2025-3/31/2026)	04/30/2025	1,195.00
Total General Code					1,195.00
<b>Gotta Go Potties</b>					
Bill	04/30/2025	114784	P&R: 2 Portable Potties (3/14/25-4/10/25)	04/30/2025	175.00
Bill	04/30/2025	114785	P&R: 1 Portable Pottie - Playground (3/14/25-4/10/25)	04/30/2025	87.50
Total Gotta Go Potties					262.50
<b>Green Pond Nursery, Inc.</b>					
Bill	04/30/2025	36008	P&R : Playground Mulch	04/30/2025	1,525.00
Total Green Pond Nursery, Inc.					1,525.00

**Borough of Mt. Pocono-General Fund**  
**Bills To Be Approved and Paid**

4/1/2025 - 5/1/2025

Type	Date	Num	Memo	Due Date	Amount
<b>Kaisia R. Meeder</b>					
Bill	04/30/2025	378	Reimb. Court Reporter: Zoning Hearing Brd. PA American Water Company	04/30/2025	175.00
Total Kaisia R. Meeder					175.00
<b>Kirk, Summa &amp; Co., LLP</b>					
Bill	04/30/2025	536935918	Audit of Records (Year 2024)	04/30/2025	10,000.00
Total Kirk, Summa & Co., LLP					10,000.00
<b>LOWE'S</b>					
Bill	04/07/2025	PP	PP File Fire Safe	04/07/2025	30.19
Bill	04/07/2025	PP	PP P&R Swing Set Paint	04/07/2025	62.52
Bill	04/07/2025	PP	PP Cleaning Supplies	04/07/2025	117.21
Bill	04/25/2025	PP	PP P&R Deck Anchor	04/25/2025	30.19
Bill	04/25/2025	PP	PP P&R Combo Key Lock (Oak Street) Wet Paint Markers	04/25/2025	84.10
Bill	04/25/2025	PP	PP Cleaning Supplies, Ear Protection Muffs, Tree Wrap	04/25/2025	77.44
Total LOWE'S					401.65
<b>Marissa Duffy</b>					
Bill	04/01/2025	PP	PP (38 Miles) Qrtly Twps/Borough Officials Mtg, Stroudsburg	04/01/2025	25.46
Bill	04/01/2025	PP	PP (40 Miles) PA 250 County Commission Mtg	04/01/2025	26.80
Bill	04/15/2025	PP	PP (458 Miles) PA Community Revitalization Leaders Bedford	04/15/2025	306.86
Total Marissa Duffy					359.12
<b>Medico Construction Equip. Inc.</b>					
Bill	04/30/2025	94202	Maintenance: Valve Kit for Mini Excavator	04/30/2025	835.72
Bill	04/30/2025	94173	Maintenance: Chains & Binders for Trailer	04/30/2025	249.10
Total Medico Construction Equip. Inc.					1,084.82
<b>Monroe County Treasurer's Office</b>					
Bill	04/30/2025	10-CM-2025	2025 County Tax Billing, CDs & Postage	04/30/2025	806.35
Bill	04/30/2025	10- Int A-2025	2025 County Tax Billing Int. A (101-4172-3444-0000)	04/30/2025	41.14
Total Monroe County Treasurer's Office					847.49
<b>NBT Cardmember Service</b>					
Bill	04/03/2025	PP	PP Borough Cloud Communication	04/03/2025	164.95
Bill	04/03/2025	PP	PP Zoning/Planning Cloud Communication	04/03/2025	35.34
Bill	04/03/2025	PP	PP Maintenance Cloud Communication	04/03/2025	35.34
Bill	04/03/2025	PP	PP Manager Microsoft Monthly Subscription	04/03/2025	6.12
Bill	04/03/2025	PP	PP Asst. & Treas Microsoft Monthly Subscription	04/03/2025	12.22
Bill	04/03/2025	PP	PP Zoning/Planning Microsoft Monthly Subscription	04/03/2025	6.11
Bill	04/03/2025	PP	PP Maintenance Microsoft Monthly Subscription	04/03/2025	6.11
Bill	04/03/2025	PP	PP Adobe File Compression	04/03/2025	21.19
Bill	04/03/2025	PP	PP Monthly Fee: Digital Computer Support System	04/03/2025	21.20
Bill	04/03/2025	PP	PP P & R Garbage Bags	04/03/2025	39.56
Bill	04/03/2025	PP	PP Maintenance Supplies: Gas Transfer Tank, Pump, Hitch, Plugs, Locks, Headlites, Adapters, H...	04/03/2025	1,641.96
Bill	04/03/2025	PP	PP Chainsaw Oil	04/03/2025	13.76
Bill	04/03/2025	PP	PP Maintenance Logo Sweatshirts & T-Shirts	04/03/2025	657.18
Bill	04/03/2025	PP	PP Office Logo Sweatshirts & T-Shirts, Copy Paper, Sec. Chair, Business Cards	04/03/2025	578.59
Bill	04/03/2025	PP	PP Indeed Job Search	04/03/2025	410.07
Bill	04/03/2025	PP	PP Zoning Folders	04/03/2025	18.01
Bill	04/03/2025	PP	PP Registered Mail Pine Hill	04/03/2025	56.05
Bill	04/03/2025	PP	PP Manager State Association Mtg, Harrisburg (June)	04/03/2025	330.10
Total NBT Cardmember Service					4,053.86
<b>Newman, Williams, Mishkin, Corveleyn, Wol</b>					
Bill	04/30/2025	129591	Library Litigation Review Discovery, Emails	04/30/2025	140.00
Bill	04/30/2025	129566	Semi Annual Retainer (Jan - June)	04/30/2025	11,000.00
Total Newman, Williams, Mishkin, Corveleyn, Wol					11,140.00
<b>PA American Water Co.</b>					
Bill	04/08/2025	PP	PP Borough Water	04/08/2025	28.32
Bill	04/08/2025	PP	PP Maintenance Garage Water	04/08/2025	40.94
Bill	04/17/2025	PP	PP Hydrants (43)	04/17/2025	982.98
Total PA American Water Co.					1,052.24
<b>PA Dept of Labor &amp; Industry - E</b>					
Bill	04/30/2025	42023/0722934	Elevator Certificate of Operation Renewals 2 Years	04/30/2025	90.17
Total PA Dept of Labor & Industry - E					90.17



**Borough of Mt. Pocono-General Fund  
Bills To Be Approved and Paid**

4/1/2025 - 5/1/2025

Type	Date	Num	Memo	Due Date	Amount
<b>PA One Call System, Inc</b>					
Bill	04/30/2025	1099283	PA One Call	04/30/2025	7.90
Total PA One Call System, Inc					7.90
<b>PLOCINIAK OIL CO.</b>					
Bill	04/30/2025	136357	Borough Heat: 4/9/25- 278 Gal @ 2.25	04/30/2025	625.50
Bill	04/30/2025	135410	Garage Heat: 4/9/25- 355.9 Gal @ 2.25	04/30/2025	800.78
Total PLOCINIAK OIL CO.					1,426.28
<b>Pocono Mountain Public Library</b>					
Bill	04/30/2025		Library: RE Tax & Del.Tax	04/30/2025	15,360.07
Total Pocono Mountain Public Library					15,360.07
<b>Pocono Mountain REgional EMS</b>					
Bill	04/30/2025		EMS: RE Tax & Del. Tax	04/30/2025	7,728.37
Total Pocono Mountain REgional EMS					7,728.37
<b>Pocono Mountain Regional Police Departmen</b>					
Bill	05/01/2025	5/1/25	May 2025	05/01/2025	90,614.08
Total Pocono Mountain Regional Police Departmen					90,614.08
<b>Pocono Mountain Volunteer Fire Company</b>					
Bill	04/30/2025		FC: Fire Company: Re Tax & Del. Tax	04/30/2025	15,360.07
Total Pocono Mountain Volunteer Fire Company					15,360.07
<b>Pocono Mountains COG</b>					
Bill	04/30/2025	2025 PMCOG	Pocono Mt. COG Membership Dues	04/30/2025	350.00
Total Pocono Mountains COG					350.00
<b>PPL ELECTRIC UTILITIES</b>					
Bill	04/07/2025	PP	PP Borough Electric (Jan31-March 5)	04/07/2025	506.20
Bill	04/07/2025	PP	PP Meter 2	04/07/2025	75.46
Bill	04/07/2025	PP	PP Meter 1	04/07/2025	70.44
Bill	04/07/2025	PP	PP Meter 3	04/07/2025	53.84
Bill	04/07/2025	PP	PP Maintenance Garage	04/07/2025	276.79
Bill	04/07/2025	PP	PP 36 Pocono Blvd Lighting	04/07/2025	51.85
Bill	04/07/2025	PP	PP P&R Concession Stand	04/07/2025	26.98
Total PPL ELECTRIC UTILITIES					1,061.56
<b>ProudCity Inc.</b>					
Bill	04/30/2025	1891	Website: Annual Subscription & Meetings Costs	04/30/2025	1,800.00
Total ProudCity Inc.					1,800.00
<b>Selective Insurance</b>					
Bill	04/01/2025	PP	PP Endorsement Policy Change	04/01/2025	447.00
Total Selective Insurance					447.00
<b>SFM Consulting</b>					
Bill	04/30/2025	ReSale-04	UO Permits (13 permits)	04/30/2025	910.00
Bill	04/30/2025	Z-004	Zoning (45.5 hours)	04/30/2025	2,957.50
Bill	04/30/2025	BC- 004	Building Permits Issued (16)	04/30/2025	3,969.70
Total SFM Consulting					7,837.20
<b>SUNOCO UNIVERSAL FLEET</b>					
Bill	04/17/2025	PP	PP Vehicle Fuel Purchase	04/17/2025	778.91
Total SUNOCO UNIVERSAL FLEET					778.91
<b>That's Gotta Go</b>					
Bill	04/30/2025	12212	Maintenance: Dumpster	04/30/2025	160.00
Total That's Gotta Go					160.00
<b>The Two Shields, LLC</b>					
Bill	04/30/2025	81823	In House Fix: 2012 Peterbuilt Truck Brakes	04/30/2025	187.50
Total The Two Shields, LLC					187.50
<b>TK Elevator Corporation</b>					
Bill	04/08/2025	PP	Elevator Service Date (4/1/2025-6/30/2025)	04/08/2025	241.23
Total TK Elevator Corporation					241.23

**Borough of Mt. Pocono-General Fund  
Bills To Be Approved and Paid**

4/1/2025 - 5/1/2025

Type	Date	Num	Memo	Due Date	Amount
Tulpehocken Spring Water					
Bill	04/30/2025	7439332	Bottled Water (21314)	04/30/2025	21.24
Total Tulpehocken Spring Water					21.24
Underdog Computer & Network Support LLC					
Bill	04/21/2025	PP	Network Support	04/21/2025	1,476.30
Total Underdog Computer & Network Support LLC					1,476.30
US Bank					
Bill	04/08/2025	PP	PP Copier Contract (April 2025)	04/08/2025	128.45
Total US Bank					128.45
TOTAL					186,235.48

**186,234.81**  
OK



05/01/25

Cash Basis

**Borough of Mt. Pocono-General Fund**  
**Profit & Loss Budget vs. Actual**  
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 · REAL ESTATE PROPERTY TAXES				
300.001 · RE Tax-Current Year (Discount)	1,025,738.41	1,497,929.00	-472,190.59	68.5%
300.002 · RE Tax-Current Year (Face Amt)	0.00	120,000.00	-120,000.00	0.0%
300.003 · RE Tax-Current Yr (Penalty Amt)	0.00	90,000.00	-90,000.00	0.0%
<b>Total 300.000 · REAL ESTATE PROPERTY TAXES</b>	<b>1,025,738.41</b>	<b>1,707,929.00</b>	<b>-682,190.59</b>	<b>60.1%</b>
301.000 · REAL PROPERTY TAXES				
301.101 · RE Taxes Library	28,563.57	45,060.00	-16,496.43	63.4%
301.102 · RE Fire Co Taxes	28,563.57	45,060.00	-16,496.43	63.4%
301.103 · RE EMS Taxes	14,377.21	22,676.00	-8,298.79	63.4%
301.200 · Real Estate Taxes-Prior Year	11,238.11	10,000.00	1,238.11	112.4%
301.300 · RE Taxes - Interest	0.00	100.00	-100.00	0.0%
301.400 · Real Estate Taxes - Delinquent	9,618.01	45,000.00	-35,381.99	21.4%
301.401 · Delinquent Library Taxes	249.28	1,300.00	-1,050.72	19.2%
301.402 · Delinquent Fire Co Taxes	249.28	1,300.00	-1,050.72	19.2%
301.403 · Delinquent EMS Taxes	119.99	700.00	-580.01	17.1%
301.600 · Real Estate Taxes - Interim A	47,963.26	50,000.00	-2,036.74	95.9%
301.610 · Real Estate Taxes - Interim B	0.00	5,000.00	-5,000.00	0.0%
301.620 · Real Estate Taxes - Interim C	0.00	0.00	0.00	0.0%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>140,942.28</b>	<b>226,196.00</b>	<b>-85,253.72</b>	<b>62.3%</b>
310.000 · LOCAL TAX ENABLING ACT ACT 511				
310.100 · Real Estate Transfer Taxes	19,322.00	70,000.00	-50,678.00	27.6%
310.210 · Earned Income Taxes-Current Yr	105,558.72	300,000.00	-194,441.28	35.2%
310.410 · LST Tax - Current Year	34,527.33	70,000.00	-35,472.67	49.3%
<b>Total 310.000 · LOCAL TAX ENABLING ACT ACT 511</b>	<b>159,408.05</b>	<b>440,000.00</b>	<b>-280,591.95</b>	<b>36.2%</b>
321.000 · CABLE TELEVISION FRANCHISE TAX				
321.800 · Cable Television Franchise	13,146.78	12,500.00	646.78	105.2%
<b>Total 321.000 · CABLE TELEVISION FRANCHISE TAX</b>	<b>13,146.78</b>	<b>12,500.00</b>	<b>646.78</b>	<b>105.2%</b>
331.000 · FINES				
331.110 · Vehicle & Crime Violations	10,673.37	25,000.00	-14,326.63	42.7%
331.120 · Zoning Fines & Violations	1,000.00	3,000.00	-2,000.00	33.3%
<b>Total 331.000 · FINES</b>	<b>11,673.37</b>	<b>28,000.00</b>	<b>-16,326.63</b>	<b>41.7%</b>
340.000 · INTEREST, RENTS, AND ROYALTIES				
340.100 · Interest Earnings	207.39	100.00	107.39	207.4%
341.101 · Interest Earnings PLGIT	7,809.67	29,900.00	-22,090.33	26.1%
342.200 · Rents and Royalties	7,768.82	14,400.00	-6,631.18	54.0%
<b>Total 340.000 · INTEREST, RENTS, AND ROYALTIES</b>	<b>15,785.88</b>	<b>44,400.00</b>	<b>-28,614.12</b>	<b>35.6%</b>
354.000 · STATE CAPITAL & OPERATING GRANT				
354.080 · Recycling Grant - State	0.00	16,000.00	-16,000.00	0.0%
354.085 · PM Visitors Bureau Grant (P&R)	0.00	0.00	0.00	0.0%
354.090 · Other Grants	0.00	0.00	0.00	0.0%
<b>Total 354.000 · STATE CAPITAL &amp; OPERATING GRA...</b>	<b>0.00</b>	<b>16,000.00</b>	<b>-16,000.00</b>	<b>0.0%</b>
355.000 · STATE SHARED REV & ENTITLEMENTS				
355.010 · Public Utility Realty	0.00	1,700.00	-1,700.00	0.0%
355.051 · PA Severe Weather Reimbursement	0.00	0.00	0.00	0.0%
355.052 · PA DOT Winter Contract	0.00	0.00	0.00	0.0%
355.080 · Liquor Licenses	600.00	1,200.00	-600.00	50.0%
355.130 · Firemen's Relief	0.00	17,000.00	-17,000.00	0.0%
355.150 · Boro Empl. Pension State Aid	0.00	30,000.00	-30,000.00	0.0%
<b>Total 355.000 · STATE SHARED REV &amp; ENTITLEME...</b>	<b>600.00</b>	<b>49,900.00</b>	<b>-49,300.00</b>	<b>1.2%</b>

05/01/25  
Cash Basis

# Borough of Mt. Pocono-General Fund

## Profit & Loss Budget vs. Actual

### January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
<b>361.000 · GENERAL GOV'T REVENUES</b>				
361.002 · Legal Fee's Reimbursable ZHB/PC	0.00	1,000.00	-1,000.00	0.0%
361.003 · Engineering Fees Reimbursable	0.00	50,000.00	-50,000.00	0.0%
361.004 · Mayor's Marriage Receipts	0.00	0.00	0.00	0.0%
361.005 · Insurance Reimb.	0.00	0.00	0.00	0.0%
361.010 · Paradise Township Fire W/C Ins.	0.00	6,500.00	-6,500.00	0.0%
361.011 · Paradise Twp Line Painter	0.00	0.00	0.00	0.0%
361.300 · Application & Startup Fees	4,885.00	6,000.00	-1,115.00	81.4%
361.301 · Building - (general permits)	14,694.50	2,500.00	12,194.50	587.8%
361.302 · Building - (new construction)	6,422.00	4,000.00	2,422.00	160.6%
361.305 · Rentals	500.00	2,500.00	-2,000.00	20.0%
361.310 · Sign Permits	203.25	200.00	3.25	101.6%
361.315 · Sheds, Pools, Deck Permits	268.00	1,000.00	-732.00	26.8%
361.320 · Driveway Permits	0.00	500.00	-500.00	0.0%
361.330 · UO/CO Resale Permits	6,100.00	3,500.00	2,600.00	174.3%
361.335 · Building Permit & UCC Fee	24,068.33	50,000.00	-25,931.67	48.1%
361.340 · Change of Use (Trash Cert)	200.00	500.00	-300.00	40.0%
361.530 · Sale of Subdivision and Land De	0.00	0.00	0.00	0.0%
361.540 · Sale of Zoning Ordinance	0.00	0.00	0.00	0.0%
361.560 · Sale of Copies (RTK and Other)	0.00	0.00	0.00	0.0%
361.741 · 32 Brunswick Ins. Reimb	0.00	0.00	0.00	0.0%
<b>Total 361.000 · GENERAL GOV'T REVENUES</b>	<b>57,341.08</b>	<b>128,200.00</b>	<b>-70,858.92</b>	<b>44.7%</b>
<b>362.000 · PUBLIC SAFETY REVENUES</b>				
362.111 · Charge for Police Services	6,211.51	0.00	6,211.51	100.0%
362.120 · Ball Field Usage Fee	250.00	250.00	0.00	100.0%
362.130 · Scrap Metal Revenue	284.80	0.00	284.80	100.0%
<b>Total 362.000 · PUBLIC SAFETY REVENUES</b>	<b>6,746.31</b>	<b>250.00</b>	<b>6,496.31</b>	<b>2,698.5%</b>
<b>364.000 · SANITATION REVENUES</b>				
364.300 · Solid Waste Collection Liens	124.44	0.00	124.44	100.0%
<b>Total 364.000 · SANITATION REVENUES</b>	<b>124.44</b>	<b>0.00</b>	<b>124.44</b>	<b>100.0%</b>
<b>392.000 · INTERFUND OP TRANSFERS IN</b>				
392.101 · Planning Fund	0.00	0.00	0.00	0.0%
392.102 · Projects Fund	0.00	0.00	0.00	0.0%
392.104 · 5 Pt Intersection Fund	0.00	0.00	0.00	0.0%
392.200 · Stormwater Acct	0.00	0.00	0.00	0.0%
392.300 · Road Rehab Fund	0.00	0.00	0.00	0.0%
392.400 · Park & Rec Fund	32,740.00	32,740.00	0.00	100.0%
392.500 · Park & Rec. Other Op. Transfers	0.00	0.00	0.00	0.0%
392.600 · Plgit General Fund	0.00	0.00	0.00	0.0%
<b>Total 392.000 · INTERFUND OP TRANSFERS IN</b>	<b>32,740.00</b>	<b>32,740.00</b>	<b>0.00</b>	<b>100.0%</b>
393.000 · ESSA Loan Proceeds	0.00	0.00	0.00	0.0%
394.000 · Sale of Fixed Assets	0.00	0.00	0.00	0.0%
395.000 · Refunds of Prior Yr Expenditure	0.00	0.00	0.00	0.0%
396.000 · Donations from Private & Public	0.00	0.00	0.00	0.0%
399.000 · Fund Balance Forward	179,844.00	179,844.00	0.00	100.0%
<b>Total Income</b>	<b>1,644,090.60</b>	<b>2,865,959.00</b>	<b>-1,221,868.40</b>	<b>57.4%</b>
<b>Expense</b>				
<b>400.000 · LEGISLATIVE BODY</b>				
400.110 · Salary of Elected Officials	0.00	3,700.00	-3,700.00	0.0%
400.420 · Dues,Subscriptions, & Membershi	1,758.00	1,000.00	758.00	175.8%
400.460 · Meetings & Conferences/Training	100.00	500.00	-400.00	20.0%
<b>Total 400.000 · LEGISLATIVE BODY</b>	<b>1,858.00</b>	<b>5,200.00</b>	<b>-3,342.00</b>	<b>35.7%</b>

05/01/25

Cash Basis

# Borough of Mt. Pocono-General Fund

## Profit & Loss Budget vs. Actual

### January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
<b>401.000 · ADMIN MANAGER</b>				
401.121 · Manager Salary	46,339.42	78,000.00	-31,660.58	59.4%
401.164 · M. ERs Fica	2,873.04	4,836.00	-1,962.96	59.4%
401.165 · M. ERs U/C	285.02	285.00	0.02	100.0%
401.166 · M. ERs Medicare	671.92	1,131.00	-459.08	59.4%
401.331 · Travel Expenses (Milage)	746.10	2,000.00	-1,253.90	37.3%
401.350 · Bonding/Insurance	0.00	490.00	-490.00	0.0%
401.420 · Dues,Subscription,Membership	689.28	1,300.00	-610.72	53.0%
401.460 · Mtgs/Training/Conference	597.38	2,000.00	-1,402.62	29.9%
<b>Total 401.000 · ADMIN MANAGER</b>	<b>52,202.16</b>	<b>90,042.00</b>	<b>-37,839.84</b>	<b>58.0%</b>
<b>403.000 · TAX COLLECTION</b>				
403.110 · Salary - Tax Collector	1,120.00	5,600.00	-4,480.00	20.0%
403.120 · Transfer Tax Commission (GJE)	386.44	3,000.00	-2,613.56	12.9%
403.130 · EIT Commission (GJE)	1,534.15	5,200.00	-3,665.85	29.5%
403.131 · LST Commission	403.97	1,500.00	-1,096.03	26.9%
403.161 · Employers FICA-Tax Coll	69.44	348.00	-278.56	20.0%
403.163 · Employers Medicare-Tax Coll	16.24	90.00	-73.76	18.0%
403.200 · Supplies-Tax Coll	1,175.86	1,450.00	-274.14	81.1%
403.350 · Insurance and Bonding (4of4)	0.00	0.00	0.00	0.0%
403.351 · Refund of RE Taxes Paid	0.00	10,000.00	-10,000.00	0.0%
<b>Total 403.000 · TAX COLLECTION</b>	<b>4,706.10</b>	<b>27,188.00</b>	<b>-22,481.90</b>	<b>17.3%</b>
<b>404.000 · LEGAL</b>				
404.310 · Professional Services-Retainer	11,000.00	22,000.00	-11,000.00	50.0%
404.330 · Alternate Solicitor Fees	0.00	500.00	-500.00	0.0%
404.331 · Addition Solicitor Fees	140.00	500.00	-360.00	28.0%
404.356 · Labor Attorney	4,526.30	20,000.00	-15,473.70	22.6%
<b>Total 404.000 · LEGAL</b>	<b>15,666.30</b>	<b>43,000.00</b>	<b>-27,333.70</b>	<b>36.4%</b>
<b>405.000 · OFFICE-TREAS/ADMIN.</b>				
405.120 · Salary of Treasurer	12,825.00	26,000.00	-13,175.00	49.3%
405.140 · Salary of Admin. Assistant	6,783.59	38,557.00	-31,773.41	17.6%
405.161 · Employers FICA	1,215.74	4,630.00	-3,414.26	26.3%
405.162 · Employers U/C	467.33	570.00	-102.67	82.0%
405.163 · Employers Medicare	295.36	1,083.00	-787.64	27.3%
405.200 · Office Supplies	954.62	3,000.00	-2,045.38	31.8%
405.220 · Office Postage	255.05	5,000.00	-4,744.95	5.1%
405.310 · Payroll Service	454.71	2,000.00	-1,545.29	22.7%
405.312 · Professional Cost-Audit	10,000.00	10,000.00	0.00	100.0%
405.320 · Communications/Telephone	892.21	3,000.00	-2,107.79	29.7%
405.321 · Website	1,884.76	2,500.00	-615.24	75.4%
405.325 · Bank Service Charges	168.65	450.00	-281.35	37.5%
405.340 · Advertising Gen./Mtgs	3,161.89	2,500.00	661.89	126.5%
405.350 · Insurance/Bonding	325.00	325.00	0.00	100.0%
405.370 · Repair & Maint-Office Equip	343.85	500.00	-156.15	68.8%
405.454 · Contracted Copier	669.28	2,500.00	-1,830.72	26.8%
<b>Total 405.000 · OFFICE-TREAS/ADMIN.</b>	<b>40,697.04</b>	<b>102,615.00</b>	<b>-61,917.96</b>	<b>39.7%</b>
<b>409.000 · GENERAL GOVERNMENT EXPENSES</b>				
409.100 · Salaries - Custodial	0.00	0.00	0.00	0.0%
409.161 · Employee FICA	0.00	0.00	0.00	0.0%
409.162 · Employee U/C	0.00	0.00	0.00	0.0%
409.163 · Employee Medical	0.00	0.00	0.00	0.0%
409.200 · Building Supplies	2,043.73	3,000.00	-956.27	68.1%
409.300 · Other Serv/Charges-Buildings	488.00	1,000.00	-512.00	48.8%
409.310 · Professional Services	2,857.46	9,000.00	-6,142.54	31.7%
409.360 · Public Water/ Sewer	106.06	400.00	-293.94	26.5%
409.361 · Public Electric	3,228.49	16,000.00	-12,771.51	20.2%
409.367 · Building Heat	5,205.14	10,000.00	-4,794.86	52.1%
409.369 · Information Technology (IT)	6,886.17	20,000.00	-13,113.83	34.4%
409.370 · Repairs & Maintenance	12,344.03	4,000.00	8,344.03	308.6%
409.380 · Lighting Repair & Maintenance	0.00	500.00	-500.00	0.0%

05/01/25

Cash Basis

# Borough of Mt. Pocono-General Fund

## Profit & Loss Budget vs. Actual

### January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
409.450 · Bottled Water	187.96	900.00	-712.04	20.9%
409.700 · Capital Purchase	0.00	5,000.00	-5,000.00	0.0%
<b>Total 409.000 · GENERAL GOVERNMENT EXPENSES</b>	<b>33,347.04</b>	<b>69,800.00</b>	<b>-36,452.96</b>	<b>47.8%</b>
<b>410.000 · REGIONAL POLICE</b>				
410.329 · Control Center Fees	3,086.14	6,000.00	-2,913.86	51.4%
410.370 · Police Service Fees	453,070.40	1,087,369.00	-634,298.60	41.7%
<b>Total 410.000 · REGIONAL POLICE</b>	<b>456,156.54</b>	<b>1,093,369.00</b>	<b>-637,212.46</b>	<b>41.7%</b>
<b>411.000 · FIRE</b>				
411.345 · Fire Work/Comp	0.00	14,000.00	-14,000.00	0.0%
411.370 · Hydrants	3,931.92	12,000.00	-8,068.08	32.8%
411.540 · Contributions to Volunteer Fire	20,430.66	45,060.00	-24,629.34	45.3%
411.541 · Firemens Relief Disbursement	0.00	17,000.00	-17,000.00	0.0%
411.542 · Fire Truck Fuel Expense	0.00	3,000.00	-3,000.00	0.0%
<b>Total 411.000 · FIRE</b>	<b>24,362.58</b>	<b>91,060.00</b>	<b>-66,697.42</b>	<b>26.8%</b>
<b>412.000 · AMBULANCE</b>				
412.500 · Contribution	10,279.94	22,676.00	-12,396.06	45.3%
412.542 · Fuel Reimb - Ambulance	0.00	500.00	-500.00	0.0%
<b>Total 412.000 · AMBULANCE</b>	<b>10,279.94</b>	<b>23,176.00</b>	<b>-12,896.06</b>	<b>44.4%</b>
<b>414.000 · PLANNING AND ZONING</b>				
414.140 · SFM Planning/ Zoning Consults	11,212.50	30,000.00	-18,787.50	37.4%
414.141 · SFM Building Permits	28,026.93	60,000.00	-31,973.07	46.7%
414.142 · SFM Resale U&O Permits	3,080.00	5,000.00	-1,920.00	61.6%
414.200 · Supplies Plan & Zone	258.01	500.00	-241.99	51.6%
414.300 · General Engineering	34.50	2,000.00	-1,965.50	1.7%
414.312 · Legal Fees Reimb	1,581.50	5,000.00	-3,418.50	31.6%
414.313 · Engineering Reimb.	867.00	50,000.00	-49,133.00	1.7%
414.314 · Legal Services - Planning Comm.	0.00	1,200.00	-1,200.00	0.0%
414.315 · Legal Fee ZHB	0.00	2,000.00	-2,000.00	0.0%
414.316 · Court Reporter-ZHB (Reimb)	350.00	1,000.00	-650.00	35.0%
414.317 · PA UCC Fees	0.00	300.00	-300.00	0.0%
414.320 · Telephone	165.80	500.00	-334.20	33.2%
414.331 · Other Charges-Postage,Deeds,PM	459.50	5,000.00	-4,540.50	9.2%
414.332 · Other - Codification	1,195.00	1,200.00	-5.00	99.6%
414.341 · Advertising - PC Reimb.	0.00	200.00	-200.00	0.0%
414.342 · Advertising - ZHB Reimb	980.24	200.00	780.24	490.1%
414.450 · Plan&Zone Refunds	0.00	500.00	-500.00	0.0%
<b>Total 414.000 · PLANNING AND ZONING</b>	<b>48,210.98</b>	<b>164,600.00</b>	<b>-116,389.02</b>	<b>29.3%</b>
<b>415.000 · SAFETY COMMISSION</b>				
415.600 · Emergency Management	535.15	5,000.00	-4,464.85	10.7%
<b>Total 415.000 · SAFETY COMMISSION</b>	<b>535.15</b>	<b>5,000.00</b>	<b>-4,464.85</b>	<b>10.7%</b>
<b>430.000 · HIGHWAY MAINT - GENERAL</b>				
430.140 · Salaries - Highway	53,000.19	187,808.00	-134,807.81	28.2%
430.141 · Salary Public Works Director	0.00	58,000.00	-58,000.00	0.0%
430.145 · Other Overtime	930.90	800.00	130.90	116.4%
430.150 · Snow & Ice Overtime	10,661.17	8,000.00	2,661.17	133.3%
430.151 · Employers FICA	3,808.53	15,240.00	-11,431.47	25.0%
430.152 · Employers U/C	1,127.50	1,425.00	-297.50	79.1%
430.153 · Employers Medicare	933.90	3,565.00	-2,631.10	26.2%
430.161 · Health Insurance	4,383.06	80,000.00	-75,616.94	5.5%
430.162 · Dental/Vision	97.38	3,500.00	-3,402.62	2.8%
430.163 · Life/Disab Insurance	96.81	2,500.00	-2,403.19	3.9%
430.200 · Highway Supplies	22,305.87	30,000.00	-7,694.13	74.4%
430.231 · Gas, Oil, Grease	5,529.08	12,000.00	-6,470.92	46.1%
430.251 · Vehicle Parts (In House Fix)	187.50			
430.260 · Supplies - Small Tools & Minor	66.40			
430.300 · Other Serv/Charges	2,807.46	9,000.00	-6,192.54	31.2%
430.320 · Telephone Communication	1,073.24	1,500.00	-426.76	71.5%

05/01/25

Cash Basis

# Borough of Mt. Pocono-General Fund

## Profit & Loss Budget vs. Actual

### January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
430.361 · Garage Heat	7,322.77	15,000.00	-7,677.23	48.8%
430.367 · Maintenance Building Electric	650.80	2,000.00	-1,349.20	32.5%
430.368 · Public Sewer/Water	158.35	400.00	-241.65	39.6%
430.374 · Maint/Equip Repairs Out Source	5,370.72	30,000.00	-24,629.28	17.9%
430.392 · Equip Rental Center	0.00	500.00	-500.00	0.0%
430.440 · Uniforms	2,103.46	2,000.00	103.46	105.2%
430.600 · Capital Construction (Garage)	356.00	50,000.00	-49,644.00	0.7%
430.700 · Highway Capital Purchases	617.00	120,000.00	-119,383.00	0.5%
430.701 · Capital Reserve - Equipment	0.00	10,000.00	-10,000.00	0.0%
<b>Total 430.000 · HIGHWAY MAINT - GENERAL</b>	<b>123,588.09</b>	<b>643,238.00</b>	<b>-519,649.91</b>	<b>19.2%</b>
<b>451.000 · CULTURE-RECREATION ADMIN</b>				
451.140 · Salaries - Recreation	0.00	8,000.00	-8,000.00	0.0%
451.141 · Employers FICA	0.00	496.00	-496.00	0.0%
451.142 · Employers U/C	0.00	228.00	-228.00	0.0%
451.143 · Employers Medicare	0.00	116.00	-116.00	0.0%
451.144 · Grant Writing&Management	10,000.00	10,000.00	0.00	100.0%
451.200 · Supplies/Memberships	4,925.58	5,000.00	-74.42	98.5%
451.300 · Park Electric	81.08	500.00	-418.92	16.2%
451.370 · Maint & Repairs - Recreation	1,263.19	1,000.00	263.19	126.3%
451.392 · Rentals - Port a Potties	262.50	1,400.00	-1,137.50	18.8%
451.700 · Capital Purchases - Recreation	819.00	5,000.00	-4,181.00	16.4%
451.706 · Weed & Feed	1,525.00	1,000.00	525.00	152.5%
<b>Total 451.000 · CULTURE-RECREATION ADMIN</b>	<b>18,876.35</b>	<b>32,740.00</b>	<b>-13,863.65</b>	<b>57.7%</b>
<b>456.000 · LIBRARIES</b>				
456.500 · Contributions,Grants, And Subs	20,430.66	45,060.00	-24,629.34	45.3%
<b>Total 456.000 · LIBRARIES</b>	<b>20,430.66</b>	<b>45,060.00</b>	<b>-24,629.34</b>	<b>45.3%</b>
<b>471.000 · DEBT SERVICE PRINCIPAL</b>				
471.002 · Debt Principal				
471.110 · Essa Building Loan-Principal	7,061.49	20,834.00	-13,772.51	33.9%
471.203 · 2024 Sweeper Truck Principal	0.00	65,601.00	-65,601.00	0.0%
<b>Total 471.002 · Debt Principal</b>	<b>7,061.49</b>	<b>86,435.00</b>	<b>-79,373.51</b>	<b>8.2%</b>
<b>Total 471.000 · DEBT SERVICE PRINCIPAL</b>	<b>7,061.49</b>	<b>86,435.00</b>	<b>-79,373.51</b>	<b>8.2%</b>
<b>472.000 · DEBT SERVICE - INTEREST</b>				
472.110 · Essa Building Loan - Interest	3,009.62	11,687.00	-8,677.38	25.8%
472.203 · Int- Loan 2024 Sweeper Truck	0.00	5,305.00	-5,305.00	0.0%
<b>Total 472.000 · DEBT SERVICE - INTEREST</b>	<b>3,009.62</b>	<b>16,992.00</b>	<b>-13,982.38</b>	<b>17.7%</b>
<b>480.000 · MISCELLANEOUS EXPENSES</b>				
480.001 · Miscellaneous Expenditures	0.00	0.00	0.00	0.0%
<b>Total 480.000 · MISCELLANEOUS EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>486.000 · INSURANCE</b>				
486.345 · Workers Comp	8,096.00	15,000.00	-6,904.00	54.0%
486.351 · Insurance.Casualty,Surety	17,087.00	50,000.00	-32,913.00	34.2%
<b>Total 486.000 · INSURANCE</b>	<b>25,183.00</b>	<b>65,000.00</b>	<b>-39,817.00</b>	<b>38.7%</b>
<b>487.000 · EMPLOYEE BENEFITS</b>				
487.160 · Pension/Retiremnt Boro Employee	0.00	41,444.00	-41,444.00	0.0%
<b>Total 487.000 · EMPLOYEE BENEFITS</b>	<b>0.00</b>	<b>41,444.00</b>	<b>-41,444.00</b>	<b>0.0%</b>

05/01/25  
Cash Basis

**Borough of Mt. Pocono-General Fund**  
**Profit & Loss Budget vs. Actual**  
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
492.000 · Interfund Transfers Out				
492.100 · Transfer To 5 Point Account	0.00	40,000.00	-40,000.00	0.0%
492.150 · Transfer to Storm Water Fund	0.00	40,000.00	-40,000.00	0.0%
492.200 · Trans to Park & Rec Fund	0.00	0.00	0.00	0.0%
492.500 · Transfer to Planning Fund	0.00	40,000.00	-40,000.00	0.0%
492.600 · Transfer to Capital Fund	0.00	50,000.00	-50,000.00	0.0%
492.700 · Transfer to Fund Balance Res.	0.00	50,000.00	-50,000.00	0.0%
Total 492.000 · Interfund Transfers Out	0.00	220,000.00	-220,000.00	0.0%
Total Expense	886,171.04	2,865,959.00	-1,979,787.96	30.9%
Net Income	757,919.56	0.00	757,919.56	100.0%

## MARCH 2025 RECONCILIATION

### NBT BANK OF MT POCONO & PLGIT

GENERAL FUND	GF TO PR	PAYROLL
BB: 236,930.37	6,683.63	BB: 2,875.92
INC: 452,999.36	13,579.60	INC: 33,048.18
INT: 4.67	6,444.92	INT: .06
EXP: 386,531.48	6,340.03	EXP: 33,048.18
SER CHRG: 36.88	33,048.18	EB: 2,875.98
EB: 303,366.04		

LIQUID FUELS	PARKS & REC	STORM WATER	ROAD REHAB
BB: 125,879.80	BB: 40,894.29	BB: 66,726.89	BB: 6,627.20
INC: 0.00	INC: 26,250.00 GRT	INC: 0.00	INC: 0.00
INT: 2.12	INT: 108.77	INT: 141.68	INT: 14.07
EXP: 1,776.89	EXP: 998.45	EXP: 0.00	EXP: 0.00
EB: 125,875.80	EB: 66,254.61	EB: 66,868.57	EB: 6,641.27

PLANNING COMMISSION	BEAUTIFICATION	PINEHILL INTERSECTION	TRAFFIC SIGNAL MAINT FND
BB: 46,077.36	BB: 1,269.36	BB: 302,157.05	BB: 169,739.70
INC: 0.00	INC: 0.00	INC: 0.00	INC: 0.00
INT: 97.84	INT: 2.70	INT: 5.13	INT: 360.41
EXP:	EXP: 0.00	EXP: 0.00	EXP: 0.00
EB: 46,175.20	EB: 1,272.06	EB: 302,162.18	EB: 170,100.11

E.COMMERCE: 35.13  
ESSA LINE OF CREDIT: 103,131.37

PLGIT GENERAL FND	PLGIT CAPITAL FND	PLGIT FUND BAL.
BB: 439,585.19	BB: 162,982.51	BB: 162,982.51
INC EIT: 6,963.57	INC: 0.00	INC: 0.00
INC LST: 1,698.29	INT: 614.70	INT: 614.70
INT: 1,323.48	EXP: 0.00	EXP: 0.00
EXP: 75,000.00	EB: 163,597.21	EB: 163,597.21
EB: 374,570.53		

PLGIT PARK & REC	PLGIT LIQUID FUEL FND	PLGIT DCNR PHASE II
BB: 553,130.15	BB: 419.10	BB: 175,000.00
INC: 175,000.00 GRT	INC: 0.00	Start April
INT: 1,973.03	INT: 1.48	
EXP: 0.00	EXP: 0.00	
EB: 730,103.18	EB: 420.58	

## APRIL 2025 RECONCILIATION

### NBT BANK OF MT POCONO & PLGIT

GENERAL FUND	GF TO PR	PAYROLL
BB: 303,366.04	7,805.28	BB: 2,875.92
INC: 1,033,836.57	6,440.47	INC: 32,478.69
INT: 10.10	7,044.96	INT: .07
EXP: 217,333.56	5,618.12	EXP: 26,908.83
SER CHRG: 25.10	5,569.86	EB: 8,445.91
EB: 1,119,854.05	32,478.69	

LIQUID FUELS	PARKS & REC	STORM WATER	ROAD REHAB
BB: 124,105.03	BB: 66,254.61	BB: 66,868.57	BB: 6,641.27
INC: 0.00	INC: 100,000.00	INC: 0.00	INC: 41,812.96
INT: 2.01	INT: 212.37	INT: 124.29	INT: 51.78
EXP: 2,337.03	EXP: 37,291.04	EXP: 6,601.50	EXP: 0.00
EB: 121,770.01	EB: 129,175.94	EB: 60,391.36	EB: 48,506.01

PLANNING COMMISSION	BEAUTIFICATION	PINEHILL INTERSECTION	TRAFFIC SIGNAL MAINT FND
BB: 46,270.08	BB: 1,272.06	BB: 302,162.18	BB: 170,100.11
INC: 0.00	INC: 0.00	INC: 0.00	INC: 0.00
INT: 94.88	INT: 2.61	INT: 4.97	INT: 349.52
EXP: 0.00	EXP: 0.00	EXP: 0.00	EXP: 0.00
EB: 46,270.08	EB: 1,274.67	EB: 302,167.15	EB: 170,449.63

E.COMMERCE: 35.13

ESSA LINE OF CREDIT: 103,131.37

PLGIT GENERAL FND	PLGIT CAPITAL FND	PLGIT FUND BAL.
BB: 374,570.53	BB: 163,597.21	BB: 163,597.21
INC EIT: 20,836.68	INC: 0.00	INC: 0.00
INC LST: 7,401.12	INT: 593.23	INT: 593.23
INT: 1,312.19	EXP: 0.00	EXP: 0.00
EXP: 0.00	EB: 164,190.44	EB: 164,190.44
EB: 404,120.52		

PLGIT PARK & REC	PLGIT LIQUID FUEL FND	PLGIT DCNR PHASE II
BB: 730,103.18	BB: 420.58	BB: 175,000.00
INC: 0.00	INC: 0.00	INC: 0.00
INT: 1,704.36	INT: 1.44	INT: 560.09
EXP: 275,000.00	EXP: 0.00	EXP: 0.00
EB: 456,807.54	EB: 422.02	EB: 175,560.09



Mount Pocono Borough

## COST ANALYSIS



	Current	Renewal
<b>Life AD&amp;D</b>		
Annual Premium	\$666	\$666
Rate Guarantee	Expiring	1 Year
		\$828
		2 Years
<b>Short Term Disability</b>		
Annual Premium	\$2,585	\$2,585
Rate Guarantee	Expiring	1 Year
		\$1,008
		2 Years
<b>Long Term Disability</b>		
Annual Premium	\$786	\$786
Rate Guarantee	Expiring	1 Year
		\$576
		2 Years
<b>Total All Lines</b>	\$4,037	\$4,037
Annual Premium		\$2,412

*This summary is for illustrative purposes only and is not a binding quote.*

**Pricing Assumes Package Sale unless otherwise noted.**

*Please refer to carrier proposal for full details.*

Mount Pocono Borough

LIFE AD&D



Benefit Details		Inforce	
Life & AD&D Benefit Guaranteed Issue (GI) Age Reduction (reduces to)		\$15,000	\$15,000
		\$15,000	\$15,000
	35% @ 65   50% @ 70	65% @ 65   50% @ 70	
Key Benefit Details			
Waiver of Premium	Prior To Age 60 - To Age 65	Prior To Age 60 - To Age 65	Prior To Age 60 - To Age 70
Portability	Not Included	Not Included	Not Included
Employee Assistance Program (EAP)	Not Included	Not Included	Not Included
Financial			
Employer Contribution Level	100%	100%	100%
Total Covered Lives	4	4	4
Monthly Volume (estimated for comparison purposes only)	\$60,000	\$60,000	\$60,000
Life Rate (per \$1,000)	\$0.897	\$0.897	\$1.090
AD&D Rate (per \$1,000)	\$0.028	\$0.028	\$0.053
Rate Guarantee	Expiring	1 Year	2 Years

COST ANALYSIS

	Current	Renewal
Monthly Premium	\$56	\$69
Annual Premium	\$666	\$828

This summary is for illustrative purposes only and is not a binding quote.

Pricing Assumes Package Sale unless otherwise noted.

Please refer to carrier proposal for full details.

# KIRK SUMMA AND COMPANY, LLC

## CERTIFIED PUBLIC ACCOUNTANTS

Kevin D. Summa, *emeritus*  
Corey A. Kosek, CPA  
Kaitlin P. Watts, CPA  
Seth McCormick

1 Dansbury Square  
East Stroudsburg, PA 18301  
Ph: 570-421-0753 | Fax: 570-421-3615  
1545 Route 209  
Brodheadsville, PA 18322  
Ph: 570-992-5876 | Fax: 570-992-3802

### INDEPENDENT AUDITORS' REPORT

Borough Council  
Borough of Mount Pocono, PA

#### Opinion

We have audited the accompanying 2024 *Municipal Annual Audit and Financial Report*, Form DCED-CLGS-30 (the financial statement) of Borough of Mount Pocono, Monroe County, Pennsylvania as of and for the year ended December 31, 2024.

#### Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of Borough of Mount Pocono, Pennsylvania as of December 31, 2024, and the results of its operations for the year ended in accordance with financial reporting provisions of the Borough Code of the Commonwealth of Pennsylvania, as amended.

#### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the Schedules referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America, the financial position of the Borough as of December 31, 2024, and the results of its operations for the year then ended.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Borough of Mount Pocono and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Basis for Adverse Opinion and Unmodified Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Borough and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

#### Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

To meet the financial reporting requirements of the Commonwealth of Pennsylvania, the Schedules are prepared by the Borough on the basis of the instructions provided by the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America. These requirements permit the Schedules to be prepared without financial statement disclosures, without cash flows, without component unit financial information, without government-wide financial statements, without Management's Discussion and Analysis, without budgetary comparisons, and without historical pension and post-employment benefit liability information, and require all funds to be aggregated by fund type on the Schedules.



Page Two

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 18, 2025.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Borough of Mount Pocono's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restrictions on Use

This information is intended solely for the use of Township Supervisors and management of Borough of Mount Pocono and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Kirk Summa and Company, LLC*

# 2024 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

450303 MOUNT POCONO BORO, MONROE COUNTY



DCED-CLGS-30 (09-09)

December 31, 2024											
		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Assets and Other Debits											
100-120	Cash and Investments	1,092,179	1,397,438					820,558			3,310,175
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130-00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		1,092,179	1,397,438					820,558			3,310,175

[illegible]

## MOUNT POCONO BORO, MONROE COUNTY

## BALANCE SHEET

December 31, 2024

December 31, 2024										
	Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits										
260-269							820,558			820,558
240-259		302,147								302,147
Total Liabilities and Other Credits										
		302,147					820,558			1,122,705
Fund and Account Group Equity										
281-284										
290.00										
270-289	1,092,179	1,095,291								2,187,470
291-299										
Total Fund and Account Group Equity										
	1,092,179	1,095,291								2,187,470

## TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

3,310,175

**MOUNT POCONO BORO, MONROE COUNTY**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2024

Governmental Funds					Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Proprietary Funds Enterprise		
				Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Taxes						
301.00	Real Estate Taxes	1,580,190	57,491			1,637,681
305.00	Occupation Taxes (levied under municipal code)					
308.00	Residence Taxes (levied by cities of the 3rd Class)					
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)					
310.00	Per Capita Taxes					125,464
310.10	Real Estate Transfer Taxes	125,464				389,118
310.20	Earned Income Taxes / Wage Taxes	389,118				
310.30	Business Gross Receipts Taxes					
310.40	Occupation Taxes (levied under Act 511)					91,996
310.50	Local Services Tax **	91,996				
310.60	Amusement / Admission Taxes					
310.70	Mechanical Device Taxes					
310.90	Other: _____					
	Other: _____					
	<b>Total Taxes</b>	2,186,768	57,491			2,244,259

Licenses and Permits				
320-322	All Other Licenses and Permits			13,834
321.80	Cable Television Franchise Fees	13,834		13,834
	<b>Total Licenses and Permits</b>	13,834		

Fines and Forfeits				
330-332	Fines and Forfeits	46,876		46,876
	<b>Total Fines and Forfeits</b>	46,876		



**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2024

Governmental Funds					Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	

**REVENUES**

Interest, Rents and Royalties						
341.00	Interest Earnings	62,253	39,834		82,822	184,909
342.00	Rents and Royalties	13,800				13,800
	<b>Total Interest, Rents and Royalties</b>	76,053	39,834		82,822	198,709

Federal						
351.03	Highways and Streets					
351.09	Community Development					
351.00	All Other Federal Capital and Operating Grants					
352.01	National Forest					
352.00	All Other Federal Shared Revenue and Entitlements					
353.00	Federal Payments in Lieu of Taxes					
	<b>Total Federal</b>					

State						
354.03	Highways and Streets					
354.09	Community Development					
354.15	Recycling / Act 101	24,293				24,293
354.00	All Other State Capital and Operating Grants		14,253			14,253
355.01	Public Utility Realty Tax (PURTA)	2,463				2,463
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		106,346			106,346
355.04	Alcoholic Beverage Licenses	1,400				1,400
355.05	General Municipal Pension System State Aid	31,458				31,458
355.07	Foreign Fire Insurance Tax Distribution	18,624				18,624
355.08	Local Share Assessment/Gaming Proceeds					
355.09	Marcellus Shale Impact Fee Distribution					

**Total State****Total Local Government Units**

## Airports

MOUNT POCONO BORO, MONROE COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds					Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only	

**REVENUES**

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							904
379.00	All Other Charges for Service	904						904
<b>Total Charges for Service</b>		231,800	904					232,704

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions					37,498		37,498
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>						37,498		37,498

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	30,700	239,386					270,086
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

<b>Other Financing Sources</b>							
395.00	Refunds of Prior Year Expenditures	16,855					16,855
	<b>Total Other Financing Sources</b>	30,700	256,241				286,941

**TOTAL REVENUES**

2,664,269	475,069					120,320	3,259,658
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**EXPENDITURES**

<b>General Government</b>							
400.00	Legislative (Governing) Body	4,488					4,488
401.00	Executive (Manager or Mayor)	95,950					95,950
402.00	Auditing Services / Financial Administration	9,500					9,500
403.00	Tax Collection	27,390					27,390
404.00	Solicitor / Legal Services	35,116					35,116
405.00	Secretary / Clerk	94,319					94,319
406.00	Other General Government Administration						
407.00	IT-Networking Services-Data Processing						
408.00	Engineering Services						
409.00	General Government Buildings and Plant	88,523					88,523
	<b>Total General Government</b>	355,286					355,286

**Public Safety**

410.00	Police	1,033,533					1,033,533
411.00	Fire	85,288					85,288
412.00	Ambulance / Rescue	20,126					20,126
413.00	UCC and Code Enforcement						

**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

Public Safety							
414.00	Planning and Zoning	185,268	75				185,343
415.00	Emergency Management and Communications	25,114					25,114
416.00	Militia and Armories						
417.00	Examination of Licensed Occupations						
418.00	Public Scales (weights and measures)						
419.00	Other Public Safety						
	<b>Total Public Safety</b>	1,349,329	75				1,349,404

Health and Human Services							
420.00-425.00	Health and Human Services						
	<b>Total Health and Human Services</b>						

Public Works - Sanitation							
426.00	Recycling Collection and Disposal						
427.00	Solid Waste Collection and Disposal (garbage)						
428.00	Weed Control						
429.00	Wastewater / Sewage Treatment and Collection						
	<b>Total Public Works - Sanitation</b>						

Public Works - Highways and Streets							
430.00	General Services - Administration	413,376					413,376
431.00	Cleaning of Streets and Gutters	3,375					3,375
432.00	Winter Maintenance – Snow Removal	9,405	44,731				54,136
433.00	Traffic Control Devices	70,616	13,317				83,933
434.00	Street Lighting		15,756				15,756

**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

Public Works - Highways and Streets							
435.00	Sidewalks and Crosswalks		17,310				17,310
436.00	Storm Sewers and Drains		10,324				10,324
437.00	Repairs of Tools and Machinery						
438.00	Maintenance and Repairs of Roads and Bridges		22,163				22,163
439.00	Highway Construction and Rebuilding Projects	31,910	298,750				330,660
<b>Total Public Works - Highways and Streets</b>		528,682	422,351				951,033

Other Public Works Enterprises							
440.00	Airports						
441.00	Cemeteries						
442.00	Electric System						
443.00	Gas System						
444.00	Markets						
445.00	Parking						
446.00	Storm Water and Flood Control						
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
<b>Total Other Public Works Enterprises</b>							

Culture and Recreation							
451.00	Culture-Recreation Administration	21,620					21,620
452.00	Participant Recreation		157,205				157,205
453.00	Spectator Recreation						
454.00	Parks		3,994				3,994

**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

December 31, 2024

EXPENDITURES									
Culture and Recreation		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
455.00	Shade Trees								
456.00	Libraries	39,234							39,234
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
Total Culture and Recreation		60,854	161,199						222,053

<b>Community Development</b>									
461.00	Conservation of Natural Resources								
462.00	Community Development and Housing								
463.00	Economic Development								
464.00	Economic Opportunity								
465-469	All Other Community Development								
	<b>Total Community Development</b>								

<b>Debt Service</b>									
471.00	Debt Principal (short-term and long-term)	20,107							20,107
472.00	Debt Interest (short-term and long-term)	10,709							10,709
475.00	Fiscal Agent Fees								
	<b>Total Debt Service</b>	30,816							30,816

<b>Employer Paid Benefits and Withholding Items</b>									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation								
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

Governmental Funds					Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only	

**EXPENDITURES**

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	17,017						17,017
487.00	Other Group Insurance Benefits	37,498						37,498
<b>Total Employer Paid Benefits and Withholding Items</b>		54,515						54,515

Insurance								
486.00	Insurance, Casualty, and Surety	48,683						48,683
<b>Total Insurance</b>		48,683						48,683

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid					48,182		48,182
489.00	All Other Unclassified Expenditures					8,476		8,476
<b>Total Unclassified Operating Expenditures</b>						56,658		56,658

Other Financing Uses								
491.00	Refund of Prior Year Revenues	715	731					1,446
492.00	Interfund Operating Transfers	239,386	30,700					270,086
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		240,101	31,431					271,532

<b>TOTAL EXPENDITURES</b>	2,688,266	615,056				56,658		3,339,980
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-3,997	-139,987				63,662		-80,322
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## MOUNT POCONO BORO

December 31, 2024

## DEBT STATEMENT

## OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
<b>General Obligation Bonds and Notes</b>											
GON 2016	Note	2016	2032	350,000	218,604		20,107		198,497		198,497
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

198,497

Capitalized lease obligations

0

Net debt

198,497

**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	11,412		11,412
Health			
Housing			
Libraries			
Mass Transit			
Parks	70,539	12,686	83,225
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	70,616	298,749	369,365
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>152,567</b>	<b>311,435</b>	<b>464,002</b>

**EMPLOYEE COMPENSATION**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

377,025

**Independent Public Accountant/Certified Public Accountant Submission Page**  
Opinion page was provided in lieu of signature page.

**SIGNATURE AND VERIFICATION**

Signed: Kirk Summa and Company, Appointed Auditor/CPA  
LLC

December 31, 2024

**NOTES / COMMENTS**

**BOROUGH OF MOUNT POCONO  
MONROE COUNTY, PENNSYLVANIA  
ANNUAL AUDIT AND FINANCIAL REPORT NEWSPAPER REPORT  
YEAR ENDED DECEMBER 31, 2024**

**ASSETS**

Cash & investments	\$ 3,310,175
<b>TOTAL ASSETS</b>	<b><u>\$ 3,310,175</u></b>

**LIABILITIES AND FUND EQUITY**

LIABILITIES	\$ 1,122,705
FUND EQUITY	<u>2,187,470</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 3,310,175</u></b>

**REVENUES**

Taxes	\$ 2,244,259
Licenses & permits	13,834
Fines & forfeits	46,876
Interest & rents	198,709
Intergovernmental	198,837
Charges for services	232,704
Other financing sources	<u>324,439</u>
<b>Total Revenues</b>	<b>3,259,658</b>

**EXPENDITURES**

General government	355,286
Public safety & sanitation	1,349,404
Highways, roads, streets	951,033
Culture & recreation	222,053
Debt service	30,816
Employer paid benefits & withholding items	54,515
Insurance	48,683
Other financing uses	<u>328,190</u>
<b>Total Expenditures</b>	<b>3,339,980</b>

**Revenues and Other Financing Sources  
(Under) Expenditures and Other Financing Uses**

**\$ (80,322)**

Above is a concise financial statement of the Borough of Mount Pocono for the year ended December 31, 2024. The audit of the accounts is performed by Certified Public Accountants. The full report, including various schedules and notes, is available at the Borough office.

# KIRK SUMMA AND COMPANY, LLC

## CERTIFIED PUBLIC ACCOUNTANTS

Kevin D. Summa, *emeritus*  
Corey A. Kosek, CPA  
Kaitlin P. Watts, CPA  
Seth McCormick

1 Dansbury Square  
East Stroudsburg, PA 18301  
Ph: 570-421-0753 | Fax: 570-421-3615

1545 Route 209  
Brodheadsville, PA 18322  
Ph: 570-992-5876 | Fax: 570-992-3802

March 18, 2025

To the Borough Council  
Borough of Mount Pocono  
Mount Pocono, PA

We have audited the financial statements of Borough of Mount Pocono for the year ended December 31, 2024, and have issued our report thereon dated March 18, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 30, 2024. Professional standards also require that we communicate to you the following related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

You are responsible for the selection and use of appropriate accounting policies. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the DCED's Municipal Annual Audit and Financial Report in the proper period.

Accounting estimates are an integral part of the financial statements and are based on your knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the DCED's Municipal Annual Audit and Financial Report.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole. Adjusting journal entries are included.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the DCED's Municipal Annual Audit and Financial Report or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

The effects on the Schedules of the variances between the regulatory basis of accounting described above and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these Schedules in accordance with the financial reporting provisions as described in the instructions provided by the DCED to meet filing requirements in Pennsylvania, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of Schedules that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Borough's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*Kirk Summa and Company, LLC*

East Stroudsburg, PA  
March 18, 2025