December 2024 category comparison

Selected January 14, 2025 Council packet pages

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The following six pages reproduce physical pages 115-120 of the January 14, 2025 Council packet. This is the preliminary December year-over-year category comparison used to explain the 2024 spending spike. It is not the later issued audit or a final project-cost statement.

Reading the excerpt

Appendix pages 2-7 correspond in order to original physical pages 115-120. Original headings, amounts and source markings are retained. Fire materials/supplies appear on original page 118 (appendix page 5), Public Works buildings on original page 119 (appendix page 6), and Recreation facilities on original page 120 (appendix page 7).

Scope

These category figures are already part of reported spending; do not add them again to the all-fund total. The article uses the issued 2024 audit for its historical all-fund chart and identifies the unresolved difference from the earlier December report.

BOROUGH OF WYOMISSING

CONSOLIDATED INCOME STATEMENT

PERIOD:12/01/2024 TO 12/31/2024 AS OF: 12/31/2024

	ACTUAL DEC	DEC BUDGET	DEC VARIANCE	YTD DEC	DEC YTD BUDGET	YTD VARIANCE	PRIOR YEAR YTD	PRIOR YEAR VARIANCE	ANNUAL BUDGET	EXCESS/ (DEFICIT)
REVENUE										
REAL ESTATE TAXES	24,455	72,900	(48,445)	5,501,530	5,587,000	(85,470)	4,749,864	751,666	5,587,000	(85,470)
LOCAL TAXES	679,116	671,000	8,116	5,834,329	5,823,000	11,329	5,828,765	5,563	5,823,000	11,329
UTILITY CHARGES	674,684	696,000	(21,316)	6,935,308	7,028,000	(92,692)	6,559,781	375,527	7,028,000	(92,692)
LICENSES & FEES	11,821	89,700	(77,879)	1,030,229	933,300	96,929	1,077,799	(47,571)	933,300	96,929
FINES	5,975	6,700	(725)	66,519	58,500	8,019	61,522	4,997	58,500	8,019
GRANTS & INTERGOVT REVENUES	23,325	14,000	9,325	1,579,664	1,599,250	(19,586)	1,539,956	39,709	1,599,250	(19,586)
INTEREST & RENTAL INCOME	26,653	39,800	(13,147)	643,905	549,700	94,205	721,934	(78,029)	549,700	94,205
MISC REVENUES	1,640	1,308	332	98,471	69,500	28,971	435,595	(337,123)	69,500	28,971
OVERHEAD TRANSFERS	112,500	112,500	(0)	1,350,000	1,350,000	-	1,350,229	(229)	1,350,000	-
DEBT PROCEEDS	5,098,983	-	5,098,983	8,265,329	3,661,000	4,604,329	317,521	7,947,808	3,661,000	4,604,329
REFUNDS	-	-	-	35	-	35	71,179	(71,144)	-	35
REIMBURSEMENTS	242,540	126,375	116,165	834,260	634,750	199,510	736,143	98,117	634,750	199,510
TOTAL REVENUE	6,901,692	1,830,283	5,071,408	32,139,579	27,294,000	4,845,579	23,450,288	8,689,291	27,294,000	4,845,579
EXPENSES										
WAGES EXCLUDING PUBLIC WORKS	413,852	401,623	(12,229)	4,954,834	5,110,000	155,166	4,659,308	(295,527)	5,110,000	155,166
EMPLOYER EXPENSES	244,448	330,898	86,450	4,184,781	4,101,077	(83,704)	4,021,089	(163,692)	4,101,077	(83,704)
PROFESSIONAL SERVICES	101,923	28,333	(73,590)	444,306	340,000	(104,306)	479,479	35,174	340,000	(104,306)
DEPARTMENTAL OPERATING EXPENSES	3,718,049	133,400	(3,584,649)	6,452,020	1,837,123	(4,614,897)	1,702,524	(4,749,497)	1,837,123	(4,614,897)
FACILITIES AND EQUIPMENT	503,996	84,275	(419,721)	5,301,041	5,574,800	273,759	1,125,597	(4,175,444)	5,574,800	273,759
ROADS & STREETS	270,029	132,061	(137,968)	3,145,017	2,944,000	(201,017)	3,096,514	(48,503)	2,944,000	(201,017)
CULTURE & RECREATION	148,584	55,109	(93,475)	1,037,800	1,068,000	30,200	953,264	(84,536)	1,068,000	30,200
UTILITY OPERATIONS	420,513	416,383	(4,131)	5,687,325	5,446,000	(241,325)	5,443,909	(243,417)	5,446,000	(241,325)
UTILITY CAPITAL IMPROVEMENTS	302,223	-	(302,223)	1,581,788	1,899,000	317,212	1,151,310	(430,477)	1,899,000	317,212
OVERHEAD TRANSFERS	112,500	112,500	0	1,350,000	1,350,000	-	1,350,229	229	1,350,000	-
TOTAL EXPENSES	6,236,118	1,694,582	(4,541,536)	34,138,912	29,670,000	(4,468,912)	23,983,223	(10,155,689)	29,670,000	(4,468,912)
NET	665,574	135,701	529,873	(1,999,333)	(2,376,000)	376,667	(532,935)	(1,466,398)	(2,376,000)	376,667

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BOROUGH OF WYOMISSING

FUND SUMMARY

PERIOD:12/01/2024 TO 12/31/2024 AS OF: 12/31/2024

	PAGE NO.	DEC REV	DEC EXP	DEC NET	DEC BUDGET	DEC VARIANCE	DEC YTD REV	DEC YTD EXP	DEC YTD NET	DEC YTD BUDGET	DEC YTD VAR	ANNUAL BUDGET REV	ANNUAL BUDGET EXP	ANNUAL BUDGET NET
GENERAL FUND														
GEN GOVT	3	6,164,061	4,067,184	2,096,877	471,454	1,625,423	22,718,412	9,563,199	13,155,213	11,961,000	1,194,213	17,860,000	5,899,000	11,961,000
POLICE	4	8,418	271,819	(263,401)	(228,812)	(34,589)	234,591	3,270,164	(3,035,573)	(3,404,000)	368,427	281,000	3,685,000	(3,404,000)
FIRE	4	2,300	151,866	(149,566)	(96,418)	(53,148)	186,811	2,796,907	(2,610,095)	(1,392,000)	(1,218,095)	155,000	1,547,000	(1,392,000)
PUBLIC WORKS	5	31,202	680,446	(649,243)	(150,253)	(498,990)	197,722	6,728,240	(6,530,518)	(6,418,000)	(112,518)	226,000	6,644,000	(6,418,000)
RECREATION	6	1,211	156,416	(155,205)	(11,756)	(143,448)	241,502	1,342,763	(1,101,261)	(1,205,000)	103,739	252,000	1,457,000	(1,205,000)
PARKS	6	-	12,516	(12,516)	(11,667)	(850)	-	356,889	(356,889)	(414,000)	57,111	-	414,000	(414,000)
CODES	5	9,186	36,258	(27,072)	(9,746)	(17,326)	438,645	550,481	(111,836)	(110,000)	(1,836)	296,000	406,000	(110,000)
TOTAL GENERAL		6,216,378	5,376,504	839,874	(37,199)	877,073	24,017,684	24,608,642	(590,959)	(982,000)	391,041	19,070,000	20,052,000	(982,000)
ROAD	3	2,141	-	2,141	11,100	(8,959)	506,037	502,110	3,927	13,000	(9,073)	513,000	500,000	13,000
WATER	7	356,925	336,156	20,769	195,560	(174,791)	2,508,905	2,470,955	37,950	(178,000)	215,950	2,487,000	2,665,000	(178,000)
SEWER	7	322,317	338,172	(15,855)	140,974	(156,829)	2,931,155	4,268,726	(1,337,570)	(1,173,000)	(164,570)	3,004,000	4,177,000	(1,173,000)
REFUSE	8	3,417	160,908	(157,492)	(150,933)	(6,558)	1,801,384	1,879,433	(78,049)	1,000	(79,049)	1,854,000	1,853,000	1,000
HIGHWAY	8	513	24,377	(23,863)	(23,800)	(63)	374,415	409,046	(34,632)	(57,000)	22,368	366,000	423,000	(57,000)
TOTAL		6,901,692	6,236,118	665,574	135,701	529,873	32,139,579	34,138,912	(1,999,333)	(2,376,000)	376,667	27,294,000	29,670,000	(2,376,000)

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BOROUGH OF WYOMISSING

GENERAL GOVT

INCOME STATEMENT

PERIOD:12/01/2024 TO 12/31/2024 AS OF: 12/31/2024

		ACTUAL	DEC	DEC	YTD	DEC YTD	YTD	PRIOR YEAR	PRIOR YEAR	ANNUAL	EXCESS/
		DEC	BUDGET	VARIANCE	DEC	BUDGET	VARIANCE	YTD	VARIANCE	BUDGET	(DEFICIT)
REVENUE											
	REAL ESTATE TAXES	22,321	61,900	(39,579)	4,999,821	5,079,000	(79,179)	4,749,864	249,957	5,079,000	(79,179)
	LOCAL TAXES	679,116	671,000	8,116	5,834,329	5,823,000	11,329	5,828,765	5,563	5,823,000	11,329
	LICENSES AND FEES	705	1,000	(295)	282,774	287,800	(5,026)	290,397	(7,623)	287,800	(5,026)
	INTEREST & RENTAL INCOME	17,587	22,000	(4,413)	375,558	277,200	98,358	386,426	(10,867)	277,200	98,358
	GRANTS & INTERGOVT REVENUES	-	-	-	953,580	958,500	(4,920)	876,628	76,952	958,500	(4,920)
	REIMBURSEMENTS	232,849	117,875	114,974	656,986	423,500	233,486	519,378	137,609	423,500	233,486
	MISC REVENUES	-	-	-	-	-	-	24,975	(24,975)	-	-
	OVERHEAD TRANSFERS	112,500	112,500	(0)	1,350,000	1,350,000	-	1,350,000	-	1,350,000	-
	DEBT PROCEEDS	5,098,983	-	5,098,983	8,265,329	3,661,000	4,604,329	317,521	7,947,808	3,661,000	4,604,329
	REFUNDS	-	-	-	35	-	35	1,700	(1,665)	-	35
TOTAL REVENUE		6,164,061	986,275	5,177,786	22,718,412	17,860,000	4,858,412	14,345,654	8,372,758	17,860,000	4,858,412
EXPENSES											
	GENERAL GOVT	36,371	27,750	(8,621)	236,929	255,500	18,571	257,958	21,029	255,500	18,571
	ADMINISTRATIVE WAGES	38,687	39,465	778	494,207	521,800	27,593	499,008	4,801	521,800	27,593
	TAX COLLECTOR'S EXPENSES	833	2,917	2,083	31,907	36,200	4,293	16,064	(15,842)	36,200	4,293
	PROFESSIONAL SERVICES	88,552	12,917	(75,636)	237,600	155,000	(82,600)	165,839	(71,761)	155,000	(82,600)
	BUILDINGS & EQUIPMENT	40,758	49,500	8,742	222,035	194,000	(28,035)	115,750	(106,284)	194,000	(28,035)
	EMERGENCY SERVICES	-	7,000	7,000	203,832	210,923	7,091	117,525	(86,306)	210,923	7,091
	LIBRARY SUPPORT	18,774	19,667	892	224,098	224,000	(98)	224,445	347	224,000	(98)
	ECONOMIC DEVELOPMENT	11,000	7,708	(3,292)	87,998	92,500	4,502	94,300	6,303	92,500	4,503
	DEBT SERVICE	3,587,759	17,000	(3,570,759)	3,639,814	108,000	(3,531,814)	1,827	(3,637,987)	108,000	(3,531,814)
	EMPLOYER EXPENSES	244,448	330,898	86,450	4,184,781	4,101,077	(83,704)	4,021,089	(163,692)	4,101,077	(83,704)
TOTAL EXPENSES		4,067,184	514,821	(3,552,363)	9,563,199	5,899,000	(3,664,199)	5,514,035	(4,049,163)	5,899,000	(3,664,199)
NET GENERAL GOVT		2,096,877	471,454	1,625,423	13,155,213	11,961,000	1,194,213	8,831,619	4,323,594	11,961,000	1,194,213

ROAD FUND

INCOME STATEMENT

PERIOD:12/01/2024 TO 12/31/2024 AS OF: 12/31/2024

		ACTUAL	DEC	DEC	YTD	DEC YTD	YTD	PRIOR YEAR	PRIOR YEAR	ANNUAL	EXCESS/
		DEC	BUDGET	VARIANCE	DEC	BUDGET	VARIANCE	YTD	VARIANCE	BUDGET	(DEFICIT)
REVENUE											
	INTEREST	7	100	(93)	4,328	5,000	(672)	-	4,328	5,000	(672)
	REAL ESTATE TAXES	2,134	11,000	(8,866)	501,709	508,000	(6,291)	-	501,709	508,000	(6,291)
TOTAL REVENUES		2,141	11,100	(8,959)	506,037	513,000	(6,963)	-	506,037	513,000	(6,963)
EXPENSES											
	ROADS & STREETS	-	-	-	502,110	500,000	(2,110)	-	(502,110)	500,000	(2,110)
TOTAL EXPENSES		-	-	-	500,000	500,000	-	-	(500,000)	500,000	-
NET ROAD FUND		2,141	11,100	(8,959)	6,037	13,000	(6,963)	-	1,006,037	13,000	(6,963)

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BOROUGH OF WYOMISSING

POLICE DEPT

INCOME STATEMENT

PERIOD:12/01/2024 TO 12/31/2024 AS OF: 12/31/2024

		ACTUAL	DEC	DEC	YTD	DEC YTD	YTD	PRIOR YEAR	PRIOR YEAR	ANNUAL	EXCESS/
		DEC	BUDGET	VARIANCE	DEC	BUDGET	VARIANCE	YTD	VARIANCE	BUDGET	(DEFICIT)
REVENUE											
	FINES	5,975	6,600	(625)	64,094	57,500	6,594	60,972	3,122	57,500	6,594
	GRANTS	-	-	-	99,395	115,000	(15,605)	36,534	62,861	115,000	(15,605)
	REIMBURSEMENTS	1,813	1,000	813	25,536	20,000	5,536	14,744	10,792	20,000	5,536
	FEES FOR SERVICES	630	58,950	(58,320)	33,065	82,000	(48,935)	27,532	5,533	82,000	(48,935)
	MISC REVENUES	-	125	(125)	12,500	6,500	6,000	11,000	1,500	6,500	6,000
TOTAL REVENUES		8,418	66,675	(58,257)	234,591	281,000	(46,409)	150,782	83,808	281,000	(46,409)
EXPENSES											
	POLICE WAGES	242,243	258,504	16,261	2,821,378	3,096,500	275,122	2,771,532	(49,845)	3,096,500	275,122
	MATERIALS & SUPPLIES	8,734	18,233	9,499	159,546	218,800	59,255	118,862	(40,684)	218,800	59,255
	SERVICES	16,824	14,042	(2,783)	164,613	216,500	51,887	243,233	78,620	216,500	51,887
	BUILDINGS & EQUIPMENT	4,018	4,708	691	124,628	153,200	28,572	194,593	69,966	153,200	28,572
TOTAL EXPENSES		271,819	295,487	23,669	3,270,164	3,685,000	414,836	3,328,220	58,056	3,685,000	414,836
NET POLICE DEPT		(263,401)	(228,812)	(34,589)	(3,035,573)	(3,404,000)	368,427	(3,177,438)	141,865	(3,404,000)	368,427

FIRE DEPT

INCOME STATEMENT

PERIOD:12/01/2024 TO 12/31/2024 AS OF: 12/31/2024

		ACTUAL	DEC	DEC	YTD	DEC YTD	YTD	PRIOR YEAR	PRIOR YEAR	ANNUAL	EXCESS/
		DEC	BUDGET	VARIANCE	DEC	BUDGET	VARIANCE	YTD	VARIANCE	BUDGET	(DEFICIT)
REVENUE											
	GRANTS	-	14,000	(14,000)	82,099	88,000	(5,901)	78,245	3,854	88,000	(5,901)
	REIMBURSEMENTS	-	-	-	-	-	-	-	-	-	-
	FEES FOR SERVICES	1,300	6,000	(4,700)	78,015	64,000	14,015	66,800	11,215	64,000	14,015
	MISC REVENUE	1,000	200	800	26,698	3,000	23,698	10,188	16,510	3,000	23,698
TOTAL REVENUES		2,300	20,200	(17,900)	186,811	155,000	31,811	155,232	31,579	155,000	31,811
EXPENSES											
	FIRE WAGES	126,016	97,385	(28,632)	1,373,329	1,207,200	(166,129)	1,108,109	(265,220)	1,207,200	(166,129)
	MATERIALS & SUPPLIES	8,283	6,750	(1,533)	1,193,084	111,000	(1,082,084)	74,359	(1,118,725)	111,000	(1,082,084)
	SERVICES	750	-	(750)	67,583	73,000	5,418	140,383	72,801	73,000	5,418
	BUILDINGS & EQUIPMENT	16,817	12,483	(4,334)	162,911	155,800	(7,111)	162,808	(103)	155,800	(7,111)
TOTAL EXPENSES		151,866	116,618	(35,248)	2,796,907	1,547,000	(1,249,907)	1,485,659	(1,311,248)	1,547,000	(1,249,907)
NET FIRE DEPT		(149,566)	(96,418)	(53,148)	(2,610,095)	(1,392,000)	(1,218,095)	(1,330,426)	(1,279,669)	(1,392,000)	(1,218,095)

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BOROUGH OF WYOMISSING

PUBLIC WORKS

INCOME STATEMENT

PERIOD:12/01/2024 TO 12/31/2024 AS OF: 12/31/2024

		ACTUAL	DEC	DEC	YTD	DEC YTD	YTD	PRIOR YEAR	PRIOR YEAR	ANNUAL	EXCESS/
		DEC	BUDGET	VARIANCE	DEC	BUDGET	VARIANCE	YTD	VARIANCE	BUDGET	(DEFICIT)
REVENUE											
	GRANTS	23,325	-	23,325	23,325	19,750	3,575	22,897	427	19,750	3,575
	REIMBURSEMENTS	7,878	7,500	378	151,738	191,250	(39,512)	202,021	(50,283)	191,250	(39,512)
	MISC REVENUES	-	-	-	22,660	15,000	7,660	48,671	(26,011)	15,000	7,660
TOTAL REVENUES		31,202	7,500	23,702	197,722	226,000	(28,278)	273,589	(75,867)	226,000	(28,278)
EXPENSES											
	PROFESSIONAL SERVICES	13,371	15,417	2,046	206,706	185,000	(21,706)	313,640	106,935	185,000	(21,706)
	BUILDINGS & EQUIPMENT	309,503	13,000	(296,503)	3,782,037	3,937,000	154,963	158,588	(3,623,450)	3,937,000	154,963
	ROADS & STREETS	245,652	108,061	(137,591)	2,233,861	2,021,000	(212,861)	2,802,345	568,485	2,021,000	(212,861)
	CULTURE & RECREATION	111,920	21,276	(90,644)	505,636	501,000	(4,636)	427,579	(78,057)	501,000	(4,636)
TOTAL EXPENSE		680,446	157,753	(522,692)	6,728,240	6,644,000	(84,240)	3,702,152	(3,026,088)	6,644,000	(84,240)
NET PUBLIC WORKS		(649,243)	(150,253)	(498,990)	(6,530,518)	(6,418,000)	(112,518)	(3,428,563)	(3,101,955)	(6,418,000)	(112,518)

CODES ENFORCEMENT & ZONING

INCOME STATEMENT

PERIOD:12/01/2024 TO 12/31/2024 AS OF: 12/31/2024

		ACTUAL	DEC	DEC	YTD	DEC YTD	YTD	PRIOR YEAR	PRIOR YEAR	ANNUAL	EXCESS/
		DEC	BUDGET	VARIANCE	DEC	BUDGET	VARIANCE	YTD	VARIANCE	BUDGET	(DEFICIT)
REVENUE											
	FINES	-	100	(100)	2,425	1,000	1,425	550	1,875	1,000	1,425
	FEES	9,186	23,750	(14,564)	436,220	295,000	141,220	492,259	(56,039)	295,000	141,220
TOTAL REVENUES		9,186	23,850	(14,664)	438,645	296,000	142,645	492,809	(54,164)	296,000	142,645
EXPENSES											
	CODE WAGES	1,877	1,846	(31)	24,383	24,000	(383)	26,879	2,496	24,000	(383)
	CODES & ZONING ENF EXPENSES	34,382	31,750	(2,632)	526,098	382,000	(144,098)	522,523	(3,575)	382,000	(144,098)
TOTAL EXPENSES		36,258	33,596	(2,662)	550,481	406,000	(144,481)	549,402	(1,079)	406,000	(144,481)
NET CODES & ZONING		(27,072)	(9,746)	(17,326)	(111,836)	(110,000)	(1,836)	(56,593)	(55,243)	(110,000)	(1,836)

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BOROUGH OF WYOMISSING

RECREATION											
INCOME STATEMENT											
PERIOD:12/01/2024 TO 12/31/2024 AS OF: 12/31/2024											
		ACTUAL	DEC	DEC	YTD	DEC YTD	YTD	PRIOR YEAR	PRIOR YEAR	ANNUAL	EXCESS/
		DEC	BUDGET	VARIANCE	DEC	BUDGET	VARIANCE	YTD	VARIANCE	BUDGET	(DEFICIT)
REVENUE											
	REIMBURSEMENTS	-	-	-	-	-	-	-	-	-	-
	RECREATION FEES	-	-	-	200,155	204,500	(4,345)	200,812	(657)	204,500	(4,345)
	RENTALS	1,211	-	1,211	17,914	14,500	3,414	17,191	723	14,500	3,414
	MISC REVENUES	-	-	-	23,434	33,000	(9,566)	27,311	(3,877)	33,000	(9,566)
TOTAL REVENUE		1,211	-	1,211	241,502	252,000	(10,498)	245,313	(3,811)	252,000	(10,498)
EXPENSES											
	RECREATION STAFF WAGES	5,029	4,423	(606)	241,538	260,500	18,962	253,779	12,241	260,500	18,962
	MATERIALS & SUPPLIES	13,112	250	(12,862)	140,619	132,700	(7,919)	115,489	(25,130)	132,700	(7,919)
	FACILITIES	131,525	3,083	(128,442)	871,691	986,300	114,609	285,378	(586,312)	986,300	114,609
	EVENTS	6,749	4,000	(2,749)	88,916	77,500	(11,416)	66,396	(22,520)	77,500	(11,416)
TOTAL EXPENSES		156,416	11,756	(144,659)	1,342,763	1,457,000	114,237	721,042	(621,721)	1,457,000	114,237
NET RECREATION		(155,205)	(11,756)	(143,448)	(1,101,261)	(1,205,000)	103,739	(475,729)	(625,532)	(1,205,000)	103,739

PARKS											
INCOME STATEMENT											
PERIOD:12/01/2024 TO 12/31/2024 AS OF: 12/31/2024											
		ACTUAL	DEC	DEC	YTD	DEC YTD	YTD	PRIOR YEAR	PRIOR YEAR	ANNUAL	EXCESS/
		DEC	BUDGET	VARIANCE	DEC	BUDGET	VARIANCE	YTD	VARIANCE	BUDGET	(DEFICIT)
EXPENSES											
	CULTURE & RECREATION	11,141	10,167	(974)	219,150	265,500	46,350	234,844	15,694	265,500	46,350
	FACILITIES AND EQUIPMENT	1,376	1,500	124	137,739	148,500	10,761	208,479	70,740	148,500	10,761
TOTAL EXPENSES		13,892	11,667	(850)	356,889	414,000	57,111	443,324	86,435	414,000	57,111
NET PARKS		(13,892)	(11,667)	(850)	(356,889)	(414,000)	57,111	(443,324)	86,435	(414,000)	(57,111)

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