City of Duquesne
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MAYOR
R. Scott Adams

COUNCIL
Elaine Washington
Len Evagues
Derek Artim
Denise Brownfield

TREASURER
Maureen Strahl

CONTROLLER

SOLICITOR
Myron Sainovich, Esq.

CITY MANAGER
Douglas Sample

ADMINISTRATIVE ASSISTANT
Christina Martin

CITY ENGINEER
Glenn Engineering & Associates
Laura R. Branthoover, P.E.

To: City Council

From: Douglas Sample

Date: October 26, 2026

Re: 2025 Year End Rev and Exp Report

We have good numbers from Fiscal Year 2025.

Here are the highlights of the 2025 General Fund Budget:

- Revenue (Overbudgeted)
  - EIT
- Expenditures (Underbudgeted)
  - Professional and Legal Services
  - Police Holiday Pay
  - Purchase of Police Car
  - Public Works Equipment Repair
  - MMO
  - Prop and Liability Insurance

Here are the highlights of the 2025 Water Fund Budget:

- Revenue (Overbudgeted)
  - none
- Expenditures (Underbudgeted)
  - Payments to MAWC
  - Contracted Services

Overall, I'm okay with everything. No real surprises except for missing badly on MMO and Insurance and payments to MAWC.

CITY OF DUQUESNE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES - GENERAL FUND (001)
FOR THE PERIOD OF JANUARY 1, 2025 TO DECEMBER 31, 2025

Category - Revenues	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Real Estate Tax	1,510,000	94,164	1,532,156	(22,156)	1,594,467
Earned Income Tax	580,000	30,082	370,306	209,694	1,043,794
Mercantile Tax	25,000	23,303	73,277	(48,277)	42,670
Local Services Tax	60,000	2,003	70,059	(10,059)	76,369
Real Estate Transfer Tax	20,000	1,147	34,241	(14,241)	23,704
RAD Sales Tax	650,000	65,616	758,283	(108,283)	696,383
Tax Revenues	**2,845,000**	**216,315**	**2,838,322**	**6,678**	**3,477,387**
Permits & Licenses	91,000	3,411	102,232	(11,232)	85,689
Fines	19,000	4,977	22,737	(3,737)	22,224
Investments & Rent	37,400	6,973	73,513	(36,113)	106,984
Grants & Reimbursements	297,500	-	452,318	(154,818)	292,824
Municipal Service Fees	620,000	114,446	806,167	(186,167)	741,765
Other Fees	10,500	1,388	22,425	(11,925)	18,153
Miscellaneous	140,000	71,481	122,533	17,467	66,744
Non-Tax Revenues	**1,215,400**	**202,675**	**1,601,925**	**(386,525)**	**1,334,383**
Total Revenue - General Fund	**4,060,400**	**418,991**	**4,440,247**	**(379,847)**	**4,811,770**

Category - Expenditures	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Gen Govt - Mayor/Council	42,600	21,014	75,455	(32,855)	38,373
Gen Govt - Manager	182,750	13,899	154,224	28,526	153,920
Gen Govt - Tax & Finance	189,930	17,483	172,720	17,210	152,091
Gen Govt - Professional Services	86,500	10,225	123,286	(36,786)	71,057
Gen Govt - Other	121,291	8,908	87,642	33,649	79,199
General Government	**623,071**	**71,528**	**613,327**	**9,744**	**494,640**
Public Safety - Police	1,761,390	170,220	1,726,996	34,394	1,594,640
Public Safety - Fire	20,000	2,583	35,638	(15,638)	61,770
Public Safety	**1,781,390**	**172,802**	**1,762,634**	**18,756**	**1,656,410**
Codes & Zoning	114,500	(10,488)	96,995	17,506	24,075
Garbage Collection	658,050	55,368	706,856	(48,806)	615,825
Public Works	721,889	59,786	620,088	101,801	717,793
Parks & Recreation	2,000	53	11,724	(9,724)	2,240
Insurance & Other	159,500	54,474	608,971	(449,471)	625,093
Other	**1,655,939**	**159,193**	**2,044,634**	**(388,695)**	**1,985,026**
Total Expenditures - General Fund	**4,060,400**	**403,523**	**4,420,595**	**(360,195)**	**4,136,076**
Revenue Over/(Under) Expenditures	-	15,467	19,653		675,694

CITY OF DUQUESNE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES - WATER FUND (006)
FOR THE PERIOD OF JANUARY 1, 2025 TO DECEMBER 31, 2025

Category - Revenues	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Metered Sales to Customers	1,275,000	285,212	1,279,689	(4,689)	1,075,680
Water System Grant	75,000	-	-	75,000	-
Interest	161	8	14	147	29
Other	47,500	3,909	59,997	(12,497)	87,709
Total Revenue - Water Fund	**1,397,661**	**289,129**	**1,339,700**	**57,961**	**1,163,418**

Category - Expenditures	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Water - Salaries/Wages	332,060	33,092	303,294	28,766	302,097
Water - Other Personnel Exp	194,101	11,118	105,989	88,112	130,885
Water - Commodities (Admin)	23,500	2,723	31,044	(7,544)	31,464
Water - Commodities (Operations)	46,000	1,463	39,862	6,138	47,375
Water - MAWC Metered Payment	475,000	49,832	654,997	(179,997)	356,069
Water - Contractual Services	177,000	193,046	542,012	(365,012)	355,409
Water - Capital Purchase	50,000	-	7,367	42,633	104,629
Water - Transfer to General Fund	100,000	-	-	100,000	-
Total Expenditures - Water Fund	**1,397,661**	**291,274**	**1,684,565**	**(286,904)**	**1,327,928**
Revenue Over/(Under) Expenditures	-	(2,144)	(344,865)		(164,510)

CITY OF DUQUESNE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES - DEBT SERVICE FUND (014)
FOR THE PERIOD OF JANUARY 1, 2025 TO DECEMBER 31, 2025

Category - Revenues	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Real Estate Tax (Debt) - Current	215,875	(13,445)	214,917	958	248,982
Real Estate Tax (Debt) - Prior	475	-	29,523	(29,048)	46,039
Total Revenue - Debt Service Fund	**216,350**	**(13,445)**	**244,440**	**(28,090)**	**295,021**

Category - Expenditures	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Debt Service Payments	216,350	-	225,248	(8,898)	220,108
Total Expenditures - Debt Service Fund	**216,350**	**-**	**225,248**	**(8,898)**	**220,108**
Revenue Over/(Under) Expenditures	-	(13,445)	19,192		74,913

CITY OF DUQUESNE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES - FIRE PROTECTION FUND (015)
FOR THE PERIOD OF JANUARY 1, 2025 TO DECEMBER 31, 2025

Category - Revenues	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Real Estate Tax (Fire) - Current	78,500	(3,821)	72,363	6,137	82,994
Real Estate Tax (Fire) - Prior	-	-	9,004	(9,004)	11,850
Total Revenue - Fire Fund	**78,500**	**(3,821)**	**81,367**	**(2,867)**	**94,845**

Category - Expenditures	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Workers Comp Insurance - Fire	22,500	-	-	22,500	-
Fire Vehicle - Fuel	12,500	491	5,649	6,851	6,360
Fire Vehicle - Insurance	25,000	-	-	25,000	37,520
Fire Vehicle - Maintenance	-	-	85	(85)	1,742
Other Fire Expenditures	1,250	120	1,453	(203)	1,267
Total Expenditures - Fire Fund	**61,250**	**611**	**7,187**	**54,063**	**46,889**
Revenue Over/(Under) Expenditures	17,250	(4,432)	74,180		47,956

CITY OF DUQUESNE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES - VCET GRANT FUND (016)
FOR THE PERIOD OF JANUARY 1, 2025 TO DECEMBER 31, 2025

Category - Revenues	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Grant Revenue - VCET	-	-	170,878	(170,878)	374,190
Total Revenue - Grant Fund (VCET)	**-**	**-**	**170,878**	**(170,878)**	**374,190**

Category - Expenditures	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
VCET - Wages	-	-	118,469	(118,469)	211,490
VCET - Benefits	-	-	5,688	(5,688)	14,075
VCET - Equipment	-	-	-	-	851
VCET - Other	-	-	584	(584)	1,962
Total Expenditures - Grant Fund (VCET)	**-**	**-**	**124,742**	**(124,742)**	**228,378**
Revenue Over/(Under) Expenditures	-	-	46,136		145,811

CITY OF DUQUESNE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES - CAMERA GRANT FUND (017)
FOR THE PERIOD OF JANUARY 1, 2025 TO DECEMBER 31, 2025

Category - Revenues	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Grant Revenue - Camera	-	-	5,737	(5,737)	15,000
Total Revenue - Grant Fund (Camera)	**-**	**-**	**5,737**	**(5,737)**	**15,000**

Category - Expenditures	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Camera - Wages	-	-	-	-	1,566
Camera - Benefits	-	-	-	-	23
Camera - Contractual Services	-	-	3,841	(3,841)	12,951
Camera - Equipment	-	750	4,044	(4,044)	277,183
Total Expenditures - Grant Fund (Camera	**-**	**750**	**7,885**	**(7,885)**	**291,723**
Revenue Over/(Under) Expenditures	-	(750)	(2,148)		(276,723)

CITY OF DUQUESNE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES - MARIJUANA GRANT FUND (018)
FOR THE PERIOD OF JANUARY 1, 2025 TO DECEMBER 31, 2025

Category - Revenues	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Grant Revenue - Marijuana	152,252	-	73,305	78,947	-
Total Revenue - Grant Fund (Marijuana)	**152,252**	**-**	**73,305**	**78,947**	**-**

Category - Expenditures	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
018 - Wages	92,820	12,996	57,186	35,634	-
018 - Benefits	-	1,533	7,414	(7,414)	-
018 - Equipment	59,432	-	34,553	24,879	-
018 - Other	-	-	14,541	(14,541)	-
Total Expenditures - Grant Fund (Marij.)	**152,252**	**14,530**	**113,694**	**38,558**	**-**
Revenue Over/(Under) Expenditures	-	(14,530)	(40,389)		-

CITY OF DUQUESNE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES - CAPITAL PROJECTS FUND (030)
FOR THE PERIOD OF JANUARY 1, 2025 TO DECEMBER 31, 2025

Category - Revenues	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Non-Resident EIT	-	253	13,854	(13,854)	166,943
Grant Revenue - Capital	400,000	-	-	400,000	-
Transfer - General to Capital	75,000	-	-	75,000	-
Total Revenue - Capital Proj Fund	**475,000**	**253**	**13,854**	**461,146**	**166,943**

Category - Expenditures	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Capital - Engineering	-	-	-	-	-
Capital - Construction	475,000	-	-	475,000	35
Capital - Vehicles	-	61,600	61,600	(61,600)	27,166
Capital - Paving	-	-	-	-	-
Total Expenditures - Capital Proj Fund	**475,000**	**61,600**	**61,600**	**413,400**	**27,201**
Revenue Over/(Under) Expenditures	-	(61,347)	(47,746)		139,742

CITY OF DUQUESNE
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES - LIQUID FUELS FUND (035)
FOR THE PERIOD OF JANUARY 1, 2025 TO DECEMBER 31, 2025

Category - Revenues	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
Liquid Fuels - Interest	-	2,066	28,315	(28,315)	18,199
Liquid Fuels - State Aid	167,500	-	163,371	4,129	167,953
Total Revenue - Liquid Fuels Fund	**167,500**	**2,066**	**191,686**	**(24,186)**	**186,153**

Category - Expenditures	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
LF - Roads	20,000	14,658	105,672	(85,672)	29,846
LF - Street Lights	100,000	17,915	190,691	(90,691)	194,673
LF - Equipment	-	-	-	-	327
LF - Other	-	-	8	(8)	35
Total Expenditures - Liquid Fuels Fund	**120,000**	**32,573**	**296,372**	**(176,372)**	**224,882**
Revenue Over/(Under) Expenditures	47,500	(30,507)	(104,685)		(38,729)

CITY OF DUQUESNE
STATEMENT OF REVENUES AND EXPENDITURES - SUMMARY ALL FUNDS
FOR THE PERIOD OF JANUARY 1, 2025 TO DECEMBER 31, 2025

Category - Revenues	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
001 - General Fund	4,060,400	418,991	4,440,247	(379,847)	4,811,770
006 - Water Fund	1,397,661	289,129	1,339,700	57,961	1,163,418
014 - Debt Service Fund	216,350	(13,445)	244,440	(28,090)	295,021
015 - Fire Protection Fund	78,500	(3,821)	81,367	(2,867)	94,845
016 - Grant Fund (VCET)	-	-	170,878	(170,878)	374,190
017 - Grant Fund (Camera)	-	-	5,737	(5,737)	15,000
018 - Grant Fund (Marijuana)	152,252	-	73,305	78,947	-
030 - Capital Projects Fund	475,000	253	13,854	461,146	166,943
035 - Liquid Fuels Fund	167,500	2,066	191,686	(24,186)	186,153
Total Revenues	**6,547,663**	**693,173**	**6,561,215**	**(13,552)**	**7,107,339**

Category - Expenditures	2025 Budget	Current Month	2025 Actual YTD	Budget Variance	2024 Actual YTD
001 - General Fund	4,060,400	403,523	4,420,595	(360,195)	4,136,076
006 - Water Fund	1,397,661	291,274	1,684,565	(286,904)	1,327,928
014 - Debt Service Fund	216,350	-	225,248	(8,898)	220,108
015 - Fire Protection Fund	61,250	611	7,187	54,063	46,889
016 - Grant Fund (VCET)	-	-	124,742	(124,742)	228,378
017 - Grant Fund (Camera)	-	750	7,885	(7,885)	291,723
018 - Grant Fund (Marijuana)	152,252	14,530	113,694	38,558	-
030 - Capital Projects Fund	475,000	61,600	61,600	413,400	27,201
035 - Liquid Fuels Fund	120,000	32,573	296,372	(176,372)	224,882
Total Expenditures	**6,482,913**	**804,861**	**6,941,888**	**(458,975)**	**6,503,185**
Revenue Over/(Under) Expenditures	64,750	(111,688)	(380,673)		604,153