

**MINUTES FOR THE REGULAR MEETING  
EAST STROUDSBURG BOROUGH COUNCIL  
TUESDAY, MAY 20, 2025 7 PM**

Ms. Wolbert read the SPECIAL NOTE: To meet the requirements established by the Office of Open Records for virtual meetings, this meeting shall be audio and video recorded via WebEx and East Stroudsburg Borough Page on Facebook from the initial announcement of the meeting until its end with the exception of the executive session if any, which shall not be recorded.

**PRESENT IN PERSON:** Sonia Wolbert; Carrie Panepinto; Edmund Freeborn; Erika Huber; Paul Shemansky; Mayor Victor Brozusky; Kelly Lewis, Borough Manager; Solicitor John Prevoznik; Nate Oiler, Borough Engineer of RKR Hess; Lee Philips, Director of Public Works; Layla Richard-Rau, Director of Finance; and Danielle Decker, Assistant to Borough Manager.

**ABSENT:** Jane Gagliardo;

Ms. Wolbert called the meeting to order at 7:16 PM and lead in the Pledge of Allegiance.

**Report on Executive Session:** Solicitor Prevoznik announced there was an Executive Session that was held and it started at 6:44 PM. Solicitor Prevoznik continued with Sonia Wolbert; Edmund Freeborn; Carrie Panepinto; Erika Huber; Paul Shemansky; Mayor Victor Brozusky; Kelly Lewis, Borough Manager; and himself were all present during the session and four personnel matters, one discipline matter, one legal service matter, and one election hiring attorney matter were all discussed and no decisions were made during the session. The Executive Session ended at approximately 7:14 PM.

**Minutes of May 6, 2025 Council Regular Meeting:** A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve the May 6, 2025 Council Regular Meeting Minutes. The motion passed unanimously.

**Public Comments – Agenda Items:** There were no public comments.

**Treasurer’s Report:**

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

**Budget to Actual Report prepared by the Director of Finance:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to accept the Budget to Actual Report prepared by the Director of Finance. The motion passed unanimously.

**Cash Account Transfer Report prepared by the Director of Finance:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve the Cash Account Transfer Report prepared by the Director of Finance. The motion passed unanimously.

**2024 Adjusting Journal Entries Report prepared by the Director of Finance:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve the 2024 Adjusting Journal Entries Report prepared by the Director of Finance. The motion passed unanimously.

**Finance Report:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to accept the unaudited Finance Report as distributed and attach to the minutes. The motion passed unanimously.

**Engineer’s Action Item’s:** distributed via email

**Gap View Heights Culvert Replacement:** A motion was made by Ms. Panepinto and seconded by Ms. Huber to authorize the Borough Engineer to prepare plans, calculations, Act 14 notifications, and required permit application documents, and to submit an application to the Monroe County Conservation District (MCCD) for a GP-7 permit to replace the culvert under Gap View Heights Road at a cost not to exceed \$12,000.00. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Ms. Panepinto to authorize the payment of the \$300.00 permit application fee to the Monroe County Conservation District for the GP-7 permit. The motion passed unanimously.

**East Stroudsburg Community Alliance (ECA):** Ms. Wolbert stated ECA is currently working on the Big Bang Festival.

**Fire Report:** distributed via email: Chief Black explained he did not have much to report at this time.

**REPORTS:**

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

**Zoning Report:** A motion was made by Ms. Panepinto and seconded by Ms. Huber to accept the Zoning Report. The motion passed unanimously.

**COMMITTEES:**

**Operations Committee:** No meeting

**Zoning and Planning Committee (ZAP):** No meeting

**Community Relations Committee:** No meeting

**Planning Commission: 345 East Brown Street – Minor Subdivision Plan – Patel, Divyakant:** Mike Manter, Zoning Officer gave a brief history of the minor subdivision plan that was submitted and since June 2024 there have been minimal responses from applicant. Mr. Manter explained notices were sent to both the applicant and their engineer. A motion was made by Ms. Huber and seconded by Mr. Shemansky to accept the recommendation from the Planning Commission and reject the Minor Subdivision Plan submitted by Patel, Divyakant for the property located at 345 East Brown Street. The motion passed unanimously.

**Correspondence:** None

**Carrie Panepinto:** Nothing to report

**Paul Shemansky:** Nothing to report.

**Erika Huber:** Ms. Huber brought to the attention of Mr. Lewis the Patterson-Kelly email she received.

**Ed Freeborn:** Mr. Freeborn congratulated the employee leadership for obtaining grants totaling \$525,941.00.

**Sonia Wolbert:** Ms. Wolbert inquired about a big hole on South Courtland Street in the northbound lane and Mr. Philips explained that PennDOT would be fixing it before the project ends.

**Solicitor's Report: Election for Special Council for Middle Dam:** Solicitor Prevoznik explained how Attorney Phillip Earnest is leaving his current firm of Pietragallo Gordon Alfano Bosick & Raspanti to go to Saxton & Stump and he is the attorney that has been on the Middle Dam for the past 2 ½

years, so the decision to make is to stay with the law firm and use a different attorney in the law firm or to go with Attorney Earnest to the new law firm on matters dealing with the Middle Dam. A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to authorize the Borough Manager and the Solicitor to sign the letter authorizing the Borough to leave the current law firm and go with Attorney Earnest to his new law firm on the matters dealing with the Middle Dam. The motion carried 4-0, with one abstention (Yea: Ms. Huber, Ms. Panepinto, Mr. Shemansky, Ms. Wolbert; Abstain: Mr. Freeborn due to a conflict of interest as his son is employed by the structural engineer who worked on the Middle Dam).

**Manager's Report:** Mr. Lewis gave an update on the North Courtland Paving Project and a brief update on the I-80, Exit 308 Project. Mr. Lewis thanked Mike Manter, Zoning Officer for his work.

**St. Matthew's Annual Festival 2025:** A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve request from St. Matthew's Parish to close Braeside Ave from Elk Street to Ridgeway Street on Friday, August 8, 2025 and Saturday, August 9, 2025 from 5 PM-10 PM, and Sunday, August 10, 2025 from 12 PM-6 PM for their Annual St. Matthew's Festival. An additional request for any available wooden saw-horse barricades or metal barricades be borrowed and delivered before the event. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to ratify the action of the Borough Manager in hiring Nico Ippolito, Damian Padilla, and Ryder Johnston from east Stroudsburg University (ESU) to fill three temporary worker positions for 12 weeks over the summer of 2025 at a rate of \$16.00 per hour with no benefits and a start date of May 14, 2025. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to ratify the contract approval by the Borough Manager for a contract with Tigris Aquatic Systems for the treatment of our water reservoir and other treatments at the East Stroudsburg Water Plant for an annual contract amount not to exceed \$9,000.00. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to approve moving Christopher Owens from Maintenance Worker B to Maintenance Worker A as of May 5, 2025 because he has completed all the necessary classes and training. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to ratify promoting Elijah Angradi to the Head Operator of the East Stroudsburg Water Plant as an exempt employee, with a salary of \$104,500.00 and an effective date of May 7, 2025 and a position outside the union. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Mr. Shemansky to approve to submit the application for the renewal of the Pollution Insurance Coverage for the Wastewater Treatment Plant, which is due to expire on August 10, 2025. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to ratify the approval of a non-union employee, Guy Brink, Head Operator of the East Stroudsburg Wastewater Treatment Plant, an exempt employee, to a salary of \$99,500.00 effective May 7, 2025. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to authorize the Borough Manager and members of the Borough Council to establish, execute, and deliver new bank accounts with First Northern Bank and Trust Company to maximize East Stroudsburg Borough's interest earnings. The signing authority by Borough Council members will remain the same for the new accounts, with the Borough Manager having signing authority only in the event of an emergency. The motion passed unanimously.

**Informational Items:** Mr. Lewis announced the following informational items were placed in the packets for Council: Pocono Mountain Visitors Bureau (PMVB) Community Impact Grant \$9000.00 and April 2025 Waste Management Trash Tonnage Report

**Public Comments – New Business & Non-Agenda Items:** Jay Armitage of Spangenburg Ave inquired about manhole covers. Mr. Armitage announced he was the Chairperson for the Planning Commission and asked for the when people are re-appointed if letters could be sent, like they had been done several years ago and also asked about using Facebook as an outlet to advertise for Zoning.

**Ratification of Bills Payable:** A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to approve the Warrant List #250520. The motion passed unanimously.

**Adjournment:**

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to adjourn the Council Meeting at 7:55 PM. The motion passed unanimously.

**Borough of East Stroudsburg**  
**Consolidated Statement of Activity - Budget vs Actual**  
**April 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>4/30/2025</u>	<u>Y-T-D</u> <u>4/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	1,188,513.07	918,002.76	270,510.31	0.29	3,845,129.00	(2,656,615.93)	(0.69)
301-2000 Property Tax-Prior Year	0.00	0.00	0.00	0.00	555.00	(555.00)	(1.00)
301-3000 Property Tax-Interim	454.71	514.63	(59.92)	(0.12)	333.00	121.71	0.37
301-4000 Property Tax - Delinquent	36,556.18	39,888.71	(3,332.53)	(0.08)	143,644.00	(107,087.82)	(0.75)
<b>TOTAL TAXES</b>	<b>1,225,523.96</b>	<b>958,406.10</b>	<b>267,117.86</b>	<b>0.28</b>	<b>3,989,661.00</b>	<b>(2,764,137.04)</b>	<b>(0.69)</b>
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	48,791.76	47,318.18	1,473.58	0.03	160,000.00	(111,208.24)	(0.70)
310-2000 Earned Income Tax	340,818.51	337,495.41	3,323.10	0.01	1,200,000.00	(859,181.49)	(0.72)
310-5000 Municipal Service Tax	107,430.46	89,268.93	18,161.53	0.20	325,000.00	(217,569.54)	(0.67)
<b>TOTAL ACT 511 TAXES</b>	<b>497,040.73</b>	<b>474,082.52</b>	<b>22,958.21</b>	<b>0.05</b>	<b>1,685,000.00</b>	<b>(1,187,959.27)</b>	<b>(0.71)</b>
<u>BUSINESS LICENSES/PERMITS</u>							
				0			
321-2000 Health/Restaurant Licenses	10,883.37	3,906.00	6,977.37	1.79	12,900.00	(2,016.63)	(0.16)
321-6100 Rental License	6,561.50	4,363.00	2,198.50	0.50	212,850.00	(206,288.50)	(0.97)
321-6110 Short-Term Rental Lic.	0.00	0.00	0.00	0.00	3,225.00	(3,225.00)	(1.00)
321-8000 Cable TV Franchise Tax	0.00	20,990.69	(20,990.69)	(1.00)	105,000.00	(105,000.00)	(1.00)
<b>TOTAL LICENSES/PERMITS</b>	<b>17,444.87</b>	<b>29,259.69</b>	<b>(11,814.82)</b>	<b>(0.40)</b>	<b>333,975.00</b>	<b>(316,530.13)</b>	<b>(0.95)</b>
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	414.00	150.00	264.00	1.76	1,935.00	(1,521.00)	(0.79)
322-8200 Street Opening Permits	8,909.00	8,150.00	759.00	0.09	11,610.00	(2,701.00)	(0.23)
322-9400 Misc Permits	352.00	88.00	264.00	3.00	2,580.00	(2,228.00)	(0.86)
<b>TOTAL NON-BUSINESS PERMITS</b>	<b>9,675.00</b>	<b>8,388.00</b>	<b>1,287.00</b>	<b>0.15</b>	<b>16,125.00</b>	<b>(6,450.00)</b>	<b>(0.40)</b>
<u>FINES</u>							
331-1100 Vehicle Code Violations	35,056.07	68,358.18	(33,302.11)	(0.49)	180,000.00	(144,943.93)	(0.81)
331-1200 Violation of Zoning Ord & Statutes	10,597.32	7,998.65	2,598.67	0.32	25,000.00	(14,402.68)	(0.58)
<b>TOTAL FINES</b>	<b>45,653.39</b>	<b>76,356.83</b>	<b>(30,703.44)</b>	<b>(0.40)</b>	<b>205,000.00</b>	<b>(159,346.61)</b>	<b>(0.78)</b>
<u>INTEREST</u>							
<b>TOTAL INTEREST</b>	<b>29,942.37</b>	<b>71,988.74</b>	<b>(42,046.37)</b>	<b>(0.58)</b>	<b>145,000.00</b>	<b>(115,057.63)</b>	<b>(0.79)</b>
<u>RENTS</u>							
342-4700 Borough Property Rental	1.00	0.00	1.00	0.00	0.00	1.00	0.00
342-5310 Royalties - Cell Tower	10,214.56	9,917.04	297.52	0.03	40,000.00	(29,785.44)	(0.74)
<b>TOTAL RENTS</b>	<b>10,215.56</b>	<b>9,917.04</b>	<b>298.52</b>	<b>0.03</b>	<b>40,000.00</b>	<b>(29,784.44)</b>	<b>(0.74)</b>
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0.00	0.00	0.00	0.00	22,000.00	(22,000.00)	(1.00)
<b>TOTAL STATE GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,000.00</b>	<b>(22,000.00)</b>	<b>(1.00)</b>
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	0.00	0.00	0.00	0.00	240,000.00	(240,000.00)	(1.00)
355-0030 Turnback Allocation	6,040.00	6,040.00	0.00	0.00	6,040.00	0.00	0.00
355-0100 Public Utility Realty/Bev Tax	1,200.00	1,400.00	(200.00)	(0.14)	3,875.00	(2,675.00)	(0.69)
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	0.00	0.00	0.00	135,500.00	(135,500.00)	(1.00)
355-0700 Foreign Fire Ins Premium Tax	0.00	0.00	0.00	0.00	46,750.00	(46,750.00)	(1.00)
<b>TOTAL STATE SHARED REVENUE</b>	<b>7,240.00</b>	<b>7,440.00</b>	<b>(200.00)</b>	<b>(0.03)</b>	<b>432,165.00</b>	<b>(424,925.00)</b>	<b>(0.98)</b>
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	9,739.20	8,168.40	1,570.80	0.19	5,500.00	4,239.20	0.77
<b>TOTAL PILOT</b>	<b>9,739.20</b>	<b>8,168.40</b>	<b>1,570.80</b>	<b>0.19</b>	<b>5,500.00</b>	<b>4,239.20</b>	<b>0.77</b>
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	3,217.00	2,846.00	371.00	0.13	8,000.00	(4,783.00)	(0.60)
361-3300 Permits - Zoning - Gen Government	11,469.06	10,562.35	906.71	0.09	38,700.00	(27,230.94)	(0.70)

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<b>Revenues</b>							
361-3310 Building Permits	130,741.06	27,399.20	103,341.86	3.77	96,750.00	33,991.06	0.35
361-3320 Resale Inspections	5,231.00	6,238.44	(1,007.44)	(0.16)	6,450.00	(1,219.00)	(0.19)
361-3400 Zoning Plan Review	60,034.07	14,654.81	45,379.26	3.10	32,250.00	27,784.07	0.86
<b>TOTAL GENERAL GOVERNMENT</b>	<b>210,692.19</b>	<b>61,700.80</b>	<b>148,991.39</b>	<b>2.41</b>	<b>182,150.00</b>	<b>28,542.19</b>	<b>0.16</b>
<b>PUBLIC SAFETY</b>							
362-4710 Rental Unit Reinspection Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
<b>TOTAL PUBLIC SAFETY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>(1.00)</b>
<b>HIGHWAYS &amp; STREETS</b>							
363-2100 Meter Revenue	27,847.54	30,920.37	(3,072.83)	(0.10)	161,250.00	(133,402.46)	(0.83)
363-2200 Parking Permits	3,716.00	4,030.00	(314.00)	(0.08)	25,800.00	(22,084.00)	(0.86)
363-2210 Residential Parking Permit	143.00	1,742.00	(1,599.00)	(0.92)	3,870.00	(3,727.00)	(0.96)
363-2300 Meter Bags	0.00	0.00	0.00	0.00	1,097.00	(1,097.00)	(1.00)
363-5100 PennDOT Snow Removal	0.00	0.00	0.00	0.00	20,000.00	(20,000.00)	(1.00)
363-5200 Borough DPW Services	0.00	483.00	(483.00)	(1.00)	750.00	(750.00)	(1.00)
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>31,706.54</b>	<b>37,175.37</b>	<b>(5,468.83)</b>	<b>(0.15)</b>	<b>212,767.00</b>	<b>(181,060.46)</b>	<b>(0.85)</b>
<b>SANITATION</b>							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	(1.00)
364-2010 Sewer Rents	437,037.86	407,502.34	29,535.52	0.07	1,750,000.00	(1,312,962.14)	(0.75)
364-2020 Lien Sewer Rents	0.00	4,373.00	(4,373.00)	(1.00)	8,500.00	(8,500.00)	(1.00)
364-3010 Solid Waste User Fees	1,028,341.87	913,890.09	114,451.78	0.13	1,169,956.00	(141,614.13)	(0.12)
364-3020 Solid Waste Fees Penalties	25,664.89	(211.67)	25,876.56	(122.25)	29,975.00	(4,310.11)	(0.14)
364-3030 Solid Waste Bulk Items and Bags	4,217.78	4,501.85	(284.07)	(0.06)	17,825.00	(13,607.22)	(0.76)
364-3150 Lien Rents Solid Waste	45.75	5,544.24	(5,498.49)	(0.99)	1,500.00	(1,454.25)	(0.97)
364-3160 Lien Interest & Cost	2,636.42	2,971.20	(334.78)	(0.11)	8,500.00	(5,863.58)	(0.69)
364-6010 Stroud SA Rentals	0.00	8,027.48	(8,027.48)	(1.00)	32,500.00	(32,500.00)	(1.00)
364-7010 Smithfield SA Rentals	0.00	0.00	0.00	0.00	145,000.00	(145,000.00)	(1.00)
364-9000 EDU Connection Fees	0.00	3,529.00	(3,529.00)	(1.00)	63,522.00	(63,522.00)	(1.00)
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	(1.00)
364-9200 Penalties	30,157.75	13,946.28	16,211.47	1.16	45,000.00	(14,842.25)	(0.33)
<b>TOTAL SANITATION</b>	<b>1,528,102.32</b>	<b>1,364,073.81</b>	<b>164,028.51</b>	<b>0.12</b>	<b>3,297,778.00</b>	<b>(1,769,675.68)</b>	<b>(0.54)</b>
<b>GOLF</b>							
<b>PMT FROM WATER CO</b>							
378-1110 Water Service-Turn on/off	1,153.50	0.00	1,153.50	0.00	150.00	1,003.50	6.69
378-2100 Water Rents	657,951.20	481,329.40	176,621.80	0.37	2,838,000.00	(2,180,048.80)	(0.77)
378-2110 Lien Rents	0.00	(20.28)	20.28	(1.00)	25,000.00	(25,000.00)	(1.00)
378-2120 Lien Costs & Interest	1,190.68	5,875.02	(4,684.34)	(0.80)	2,000.00	(809.32)	(0.40)
378-2130 Hydrant Fees	165.00	0.00	165.00	0.00	0.00	165.00	0.00
378-4300 Water Sales Bulk	0.00	34,025.31	(34,025.31)	(1.00)	110,000.00	(110,000.00)	(1.00)
378-9000 EDU Connection Fees	0.00	1,795.00	(1,795.00)	(1.00)	87,991.00	(87,991.00)	(1.00)
378-9200 Penalties	39,488.70	17,101.07	22,387.63	1.31	40,250.00	(761.30)	(0.02)
378-9400 Water Dept. Services	0.00	0.00	0.00	0.00	1,850.00	(1,850.00)	(1.00)
<b>TOTAL PMT FROM WATER CO</b>	<b>699,949.08</b>	<b>540,105.52</b>	<b>159,843.56</b>	<b>0.30</b>	<b>3,105,241.00</b>	<b>(2,405,291.92)</b>	<b>(0.77)</b>
<b>MISCELLANEOUS REVENUES</b>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	16,385.15	10,029.54	6,355.61	0.63	30,251.00	(13,865.85)	(0.46)
380-1070 Miscellaneous Income	3,910.43	1,722.55	2,187.88	1.27	5,000.00	(1,089.57)	(0.22)
380-5100 Shopping Cart Fees	2,028.00	1,410.00	618.00	0.44	2,000.00	28.00	0.01
<b>TOTAL MISC. REVENUES</b>	<b>22,323.58</b>	<b>13,162.09</b>	<b>9,161.49</b>	<b>0.70</b>	<b>46,251.00</b>	<b>(23,927.42)</b>	<b>(0.52)</b>
<b>CONTR. FROM PRIVATE</b>							
<b>SALE OF ASSETS</b>							
391-0020 Damage to Borough Property	1,302.00	48,386.00	(47,084.00)	(0.97)	15,000.00	(13,698.00)	(0.91)
<b>TOTAL SALE OF ASSETS</b>	<b>1,302.00</b>	<b>48,386.00</b>	<b>(47,084.00)</b>	<b>(0.97)</b>	<b>15,000.00</b>	<b>(13,698.00)</b>	<b>(0.91)</b>
<b>TRANSFERS</b>							

**Borough of East Stroudsburg**  
**Consolidated Statement of Activity - Budget vs Actual**  
**April 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>4/30/2025</u>	<u>Y-T-D</u> <u>4/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
392-0011 Transfer from General Fund Reserves	0.00	0.00	0.00	0.00	17,772.00	(17,772.00)	(1.00)
392-0100 Transfer from Recreation Fund Res.	0.00	0.00	0.00	0.00	35,544.00	(35,544.00)	(1.00)
<b>TOTAL TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53,316.00</b>	<b>(53,316.00)</b>	<b>(1.00)</b>
<u>CAPITAL PROCEEDS</u>							
393-1200 Subsidy Payments	0.00	226,162.82	(226,162.82)	(1.00)	0.00	0.00	0.00
<b>TOTAL CAPITAL PROCEEDS</b>	<b>0.00</b>	<b>226,162.82</b>	<b>(226,162.82)</b>	<b>(1.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	0.00	0.00	0.00	18,000.00	(18,000.00)	(1.00)
395-3000 Dividends Received - Health Insurance	862.72	55,058.47	(54,195.75)	(0.98)	150,000.00	(149,137.28)	(0.99)
<b>TOTAL DIVIDENDS</b>	<b>862.72</b>	<b>55,058.47</b>	<b>(54,195.75)</b>	<b>(0.98)</b>	<b>168,000.00</b>	<b>(167,137.28)</b>	<b>(0.99)</b>
<b>Total Revenues</b>	<b>4,347,413.51</b>	<b>3,989,832.20</b>	<b>357,581.31</b>	<b>0.09</b>	<b>13,956,929.00</b>	<b>(9,609,515.49)</b>	<b>(0.69)</b>
<b>Expenses</b>							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	4,749.92	4,583.25	(166.67)	(0.04)	15,000.00	10,250.08	0.68
400-1120 Mayor Salary	1,583.35	2,083.35	500.00	0.24	5,000.00	3,416.65	0.68
400-1610 FICA - Legislative	409.19	413.32	4.13	0.01	1,240.00	830.81	0.67
400-1630 Medicare - Legislative	95.68	96.64	0.96	0.01	290.00	194.32	0.67
400-3110 Training/Conferences	0.00	100.00	100.00	1.00	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	3,008.61	1,305.00	(1,703.61)	(1.31)	4,500.00	1,491.39	0.33
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
<b>TOTAL LEGISLATIVE</b>	<b>9,846.75</b>	<b>8,581.56</b>	<b>(1,265.19)</b>	<b>(0.15)</b>	<b>28,530.00</b>	<b>18,683.25</b>	<b>0.65</b>
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	46,200.03	48,289.66	2,089.63	0.04	157,376.00	111,175.97	0.71
401-1220 DPW Director Salary -Admin	29,580.91	29,230.80	(350.11)	(0.01)	99,996.00	70,415.09	0.70
401-1400 Admin Staff Salary	46,540.89	29,818.17	(16,722.72)	(0.56)	159,420.00	112,879.11	0.71
401-1610 FICA - Admin	7,637.49	5,184.50	(2,452.99)	(0.47)	25,935.00	18,297.51	0.71
401-1630 Medicare - Admin	1,809.39	1,238.45	(570.94)	(0.46)	6,065.00	4,255.61	0.70
401-1830 Admin - Overtime	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
401-2100 Office Supplies - Administration	8,380.24	5,295.16	(3,085.08)	(0.58)	15,000.00	6,619.76	0.44
401-2130 Office Equipment/Furniture	1,605.93	1,101.52	(504.41)	(0.46)	2,500.00	894.07	0.36
401-2140 IT Expenses	16,510.95	15,778.50	(732.45)	(0.05)	30,000.00	13,489.05	0.45
401-2150 Computer Equipment/Supplies-Gen Government	6,786.98	2,618.85	(4,168.13)	(1.59)	10,000.00	3,213.02	0.32
401-2160 Equipment Maintenance	618.75	402.20	(216.55)	(0.54)	3,000.00	2,381.25	0.79
401-2300 Vehicle Expense	0.00	0.00	0.00	0.00	8,500.00	8,500.00	1.00
401-3110 Data Storage software	5,880.00	5,834.00	(46.00)	(0.01)	9,000.00	3,120.00	0.35
401-3210 Telephone - Gen Government	3,789.89	2,240.13	(1,549.76)	(0.69)	9,000.00	5,210.11	0.58
401-3250 Postage - Payroll Processing Fee	8,763.01	6,978.35	(1,784.66)	(0.26)	20,000.00	11,236.99	0.56
401-3310 Travel- Gen Government	0.00	0.00	0.00	0.00	3,200.00	3,200.00	1.00
401-3400 Advertising/Printing - Gen Government	3,306.63	6,270.27	2,963.64	0.47	15,000.00	11,693.37	0.78
401-3450 Contracted Admin Services	1,175.00	0.00	(1,175.00)	0.00	0.00	(1,175.00)	0.00
401-4200 Association Dues/Subscriptions	12,469.12	8,625.51	(3,843.61)	(0.45)	18,000.00	5,530.88	0.31
401-4600 Training/Conference - General Government	149.00	0.00	(149.00)	0.00	5,000.00	4,851.00	0.97
<b>TOTAL GENERAL GOVT</b>	<b>201,204.21</b>	<b>168,906.07</b>	<b>(32,298.14)</b>	<b>(0.19)</b>	<b>598,492.00</b>	<b>397,287.79</b>	<b>0.66</b>
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	30,115.35	0.00	(30,115.35)	0.00	102,191.00	72,075.65	0.71

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<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>4/30/2025</u>	<u>Y-T-D</u> <u>4/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
402-1400 Finance - Staff Salaries	33,257.58	36,474.93	3,217.35	0.09	110,531.00	77,273.42	0.70
402-1610 Fica	4,047.75	2,261.43	(1,786.32)	(0.79)	13,188.00	9,140.25	0.69
402-1630 Medicare	727.81	528.86	(198.95)	(0.38)	3,085.00	2,357.19	0.76
402-1830 Finance Staff Salaries - Overtime	23.40	0.00	(23.40)	0.00	0.00	(23.40)	0.00
402-3100 Trustee Chg Bond Payment	1,250.00	7,736.00	6,486.00	0.84	5,700.00	4,450.00	0.78
402-3110 Audit Services	0.00	0.00	0.00	0.00	53,000.00	53,000.00	1.00
402-3120 Accounting Services	0.00	2,737.50	2,737.50	1.00	6,500.00	6,500.00	1.00
402-3160 Billing Software	8,773.24	5,362.28	(3,410.96)	(0.64)	25,000.00	16,226.76	0.65
402-3170 Accounting Software	1,879.50	3,336.00	1,456.50	0.44	26,900.00	25,020.50	0.93
402-3210 Credit Card Fees	13,475.71	15,505.06	2,029.35	0.13	40,000.00	26,524.29	0.66
<b>TOTAL FINANCIAL ADMIN</b>	<b>93,550.34</b>	<b>73,942.06</b>	<b>(19,608.28)</b>	<b>(0.27)</b>	<b>386,095.00</b>	<b>292,544.66</b>	<b>0.76</b>
<b>TAX COLLECTION</b>							
403-1140 Salary of Tax Collector	2,464.80	2,528.00	63.20	0.03	8,216.00	5,751.20	0.70
403-1610 FICA	155.94	156.72	0.78	0.00	509.00	353.06	0.69
403-1630 Medicare	36.46	36.64	0.18	0.00	119.00	82.54	0.69
403-2100 Materials & Supplies	6.75	2,591.30	2,584.55	1.00	3,200.00	3,193.25	1.00
403-3150 Commissions Del. RE Taxes	1,827.89	1,994.52	166.63	0.08	3,200.00	1,372.11	0.43
403-3170 Commission Local Ser. Tax	1,500.61	2,045.89	545.28	0.27	4,500.00	2,999.39	0.67
403-3180 Commission Earned Income Tax	4,947.18	4,185.24	(761.94)	(0.18)	15,500.00	10,552.82	0.68
403-3190 Commission Deed Transfer Tax	975.84	946.37	(29.47)	(0.03)	1,500.00	524.16	0.35
<b>TOTAL TAX COLLECTION</b>	<b>11,915.47</b>	<b>14,484.68</b>	<b>2,569.21</b>	<b>0.18</b>	<b>36,744.00</b>	<b>24,828.53</b>	<b>0.68</b>
<b>LEGAL SERVICES</b>							
404-3140 Solicitor Retainer & Fees	36,978.33	49,950.50	12,972.17	0.26	125,000.00	88,021.67	0.70
404-3160 Legal Services - WTP	108,985.02	75,968.45	(33,016.57)	(0.43)	135,000.00	26,014.98	0.19
404-3200 Legal Services - WWTP	3,383.01	39,908.49	36,525.48	0.92	85,000.00	81,616.99	0.96
<b>TOTAL LEGAL SERVICES</b>	<b>149,346.36</b>	<b>165,827.44</b>	<b>16,481.08</b>	<b>0.10</b>	<b>345,000.00</b>	<b>195,653.64</b>	<b>0.57</b>
<b>ENGINEERING</b>							
408-3130 Engineering	79,868.17	132,918.35	53,050.18	0.40	275,000.00	195,131.83	0.71
<b>TOTAL ENGINEERING</b>	<b>79,868.17</b>	<b>132,918.35</b>	<b>53,050.18</b>	<b>0.40</b>	<b>275,000.00</b>	<b>195,131.83</b>	<b>0.71</b>
<b>MUNICIPAL BUILDINGS (70/15/15)</b>							
409-2360 Materials & Supplies - Mun Bldg	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
409-3610 Electricity-Mun. Bldg.	5,924.58	3,896.19	(2,028.39)	(0.52)	12,000.00	6,075.42	0.51
409-3620 Electric Annex	1,196.69	728.01	(468.68)	(0.64)	3,000.00	1,803.31	0.60
409-3640 Gas (heat) - Annex	1,381.91	2,712.69	1,330.78	0.49	3,501.00	2,119.09	0.61
409-3730 Maintenance & Repair Annex	1,566.01	731.01	(835.00)	(1.14)	0.00	(1,566.01)	0.00
409-3740 Maintenance & Repairs	4,250.26	5,649.31	1,399.05	0.25	127,501.00	123,250.74	0.97
<b>TOTAL MUNICIPAL BUILDING</b>	<b>14,319.45</b>	<b>13,717.21</b>	<b>(602.24)</b>	<b>(0.04)</b>	<b>147,002.00</b>	<b>132,682.55</b>	<b>0.90</b>
<b>POLICE DEPARTMENT</b>							
410-7600 SARP Regional Costs	1,022,164.32	981,274.00	(40,890.32)	(0.04)	3,066,493.00	2,044,328.68	0.67
<b>TOTAL POLICE</b>	<b>1,022,164.32</b>	<b>981,274.00</b>	<b>(40,890.32)</b>	<b>(0.04)</b>	<b>3,066,493.00</b>	<b>2,044,328.68</b>	<b>0.67</b>
<b>FIRE DEPARTMENT</b>							
411-2100 Auxiliary Donation - Fire Dept	0.00	0.00	0.00	0.00	15,000.00	15,000.00	1.00
411-2500 Vehicle Maint/Supplies- Fire Dept	4,168.34	1,358.83	(2,809.51)	(2.07)	7,500.00	3,331.66	0.44
411-2600 Small Tools/ Equipment	315.00	940.00	625.00	0.66	5,500.00	5,185.00	0.94
411-3210 Telephone - Fire Dept	308.11	896.59	588.48	0.66	2,500.00	2,191.89	0.88
411-3270 Radio Maintenance	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
411-3620 Electricity	4,764.15	2,651.05	(2,113.10)	(0.80)	11,500.00	6,735.85	0.59
411-3630 Gas (heat)	121.04	124.96	3.92	0.03	5,000.00	4,878.96	0.98
411-3730 Equipment Testing	3,168.95	3,277.43	108.48	0.03	10,000.00	6,831.05	0.68
411-4200 Building Maintenance- Fire Dept	31,223.62	8,801.94	(22,421.68)	(2.55)	10,000.00	(21,223.62)	(2.12)
411-4600 Contracted Services	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
411-5300 Contribution	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
411-7400 Pumper Lease	7,361.08	7,361.08	0.00	0.00	23,924.00	16,562.92	0.69
<b>TOTAL FIRE DEPARTMENT</b>	<b>51,430.29</b>	<b>25,411.88</b>	<b>(26,018.41)</b>	<b>(1.02)</b>	<b>104,424.00</b>	<b>52,993.71</b>	<b>0.51</b>

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<b>Revenues</b>							
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	6,018.08	12,961.53	6,943.45	0.54	6,018.00	45,077.92	0.88
413-1400 Staff Salary	14,774.00	50,364.68	35,590.68	0.71	203,654.00	188,880.00	0.93
413-1610 FICA - Code Enforcement	1,338.88	3,995.59	2,656.71	0.66	15,888.00	14,549.12	0.92
413-1630 Medicare - Code Enforcement	313.11	934.44	621.33	0.66	3,716.00	3,402.89	0.92
413-1830 Overtime	0.00	1,118.73	1,118.73	1.00	1,500.00	1,500.00	1.00
413-2000 Zoning & Codes	29,166.66	0.00	(29,166.66)	0.00	45,078.00	(29,166.66)	0.00
413-2100 Materials & Supplies - Codes	0.00	1,928.88	1,928.88	1.00	3,000.00	3,000.00	1.00
413-2150 Computer Equipment/Supplies-Code Enforcement	1,994.85	0.00	(1,994.85)	0.00	2,000.00	5.15	0.00
413-2160 Uniforms	1,048.53	0.00	(1,048.53)	0.00	2,500.00	1,451.47	0.58
413-2300 Vehicle Operation - Code Enforcement	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
413-2500 Vehicle Maintenance	227.65	0.00	(227.65)	0.00	750.00	522.35	0.70
413-3150 Software License	0.00	1,782.67	1,782.67	1.00	8,000.00	8,000.00	1.00
413-3400 Advertising Expense	0.00	0.00	0.00	0.00	6,000.00	6,000.00	1.00
413-4200 Assoc. Dues/Subscriptions	0.00	349.02	349.02	1.00	350.00	350.00	1.00
413-4600 Training/Conference Expense	150.00	165.00	15.00	0.09	750.00	600.00	0.80
<b>TOTAL CODE ENFORCEMENT</b>	<b>55,031.76</b>	<b>73,600.54</b>	<b>18,568.78</b>	<b>0.25</b>	<b>300,704.00</b>	<b>245,672.24</b>	<b>0.82</b>
<u>PLANNING/ZONING</u>							
414-3130 Engineering	1,668.60	4,310.44	2,641.84	0.61	50,000.00	48,331.40	0.97
414-3140 Legal Services - Planning/Zoning	528.85	0.00	(528.85)	0.00	5,500.00	4,971.15	0.90
414-4500 Zoning & Codes Permitting	30,146.12	40,757.94	10,611.82	0.26	75,000.00	44,853.88	0.60
<b>TOTAL PLANNING/ZONING</b>	<b>32,343.57</b>	<b>45,068.38</b>	<b>12,724.81</b>	<b>0.28</b>	<b>130,500.00</b>	<b>98,156.43</b>	<b>0.75</b>
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	27,422.08	24,929.16	(2,492.92)	(0.10)	82,267.00	54,844.92	0.67
<b>TOTAL EMERGENCY SERVICES</b>	<b>27,422.08</b>	<b>24,929.16</b>	<b>(2,492.92)</b>	<b>(0.10)</b>	<b>82,267.00</b>	<b>54,844.92</b>	<b>0.67</b>
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	3,414.99	2,944.83	(470.16)	(0.16)	14,231.00	10,816.01	0.76
421-1610 FICA - Health Dept	215.86	182.58	(33.28)	(0.18)	882.00	666.14	0.76
421-1630 Medicare - Health Dept	50.48	42.69	(7.79)	(0.18)	206.00	155.52	0.75
421-2100 Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
<b>TOTAL HEALTH DEPARTMENT</b>	<b>3,681.33</b>	<b>3,170.10</b>	<b>(511.23)</b>	<b>(0.16)</b>	<b>15,419.00</b>	<b>11,737.67</b>	<b>0.76</b>
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	42,202.67	30,970.53	(11,232.14)	(0.36)	140,482.00	98,279.33	0.70
426-1610 FICA	2,669.40	1,967.61	(701.79)	(0.36)	8,710.00	6,040.60	0.69
426-1630 Medicare	624.30	460.17	(164.13)	(0.36)	2,037.00	1,412.70	0.69
426-1830 Overtime	224.25	765.00	540.75	0.71	3,000.00	2,775.75	0.93
426-1910 Uniforms	4,184.08	99.99	(4,084.09)	(40.84)	6,000.00	1,815.92	0.30
426-2270 Supplies	2,656.11	1,801.96	(854.15)	(0.47)	8,500.00	5,843.89	0.69
426-2500 Recycling Grant to Twin Boros	0.00	0.00	0.00	0.00	30,000.00	30,000.00	1.00
<b>TOTAL SANITATION</b>	<b>52,560.81</b>	<b>36,065.26</b>	<b>(16,495.55)</b>	<b>(0.46)</b>	<b>198,729.00</b>	<b>146,168.19</b>	<b>0.74</b>
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	609.66	1,838.40	1,228.74	0.67	15,000.00	14,390.34	0.96
427-4700 Refuse Coll/Disp Contract	299,797.32	287,654.42	(12,142.90)	(0.04)	989,576.00	689,778.68	0.70
427-4710 WM Extra Bags and Tags	2,548.00	2,576.00	28.00	0.01	7,500.00	4,952.00	0.66
<b>TOTAL SOLID WASTE</b>	<b>302,954.98</b>	<b>292,068.82</b>	<b>(10,886.16)</b>	<b>(0.04)</b>	<b>1,012,076.00</b>	<b>709,121.02</b>	<b>0.70</b>
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	91,200.52	69,136.96	(22,063.56)	(0.32)	289,679.00	198,478.48	0.69
429-1610 Social Security- Sewer Fund	5,850.04	4,463.44	(1,386.60)	(0.31)	18,146.00	12,295.96	0.68
429-1630 Medicare - Sanitary Sewer	1,368.16	1,043.88	(324.28)	(0.31)	4,244.00	2,875.84	0.68
429-1830 Sewer Overtime	1,048.20	2,854.04	1,805.84	0.63	3,000.00	1,951.80	0.65

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<b>Revenues</b>							
429-2100 Office Supplies	2,138.64	548.17	(1,590.47)	(2.90)	4,000.00	1,861.36	0.47
429-2110 Chemicals	11,544.06	9,965.50	(1,578.56)	(0.16)	60,000.00	48,455.94	0.81
429-2120 Safety Supplies	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
429-2150 Computer Equip & Supplies	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
429-2200 Materials & Supplies- WWTP	2,150.14	2,576.70	426.56	0.17	9,000.00	6,849.86	0.76
429-2300 Fuel Oil	10,293.82	6,334.35	(3,959.47)	(0.63)	27,000.00	16,706.18	0.62
429-2310 Vehicle Operation	0.00	0.00	0.00	0.00	1,200.00	1,200.00	1.00
429-2380 Uniforms	11,809.90	67.03	(11,742.87)	(175.19)	11,500.00	(309.90)	(0.03)
429-2600 Small Tools/Minor Equipment	33.17	1,711.43	1,678.26	0.98	2,500.00	2,466.83	0.99
429-3160 Laboratory Fees	21,389.00	21,626.00	237.00	0.01	60,000.00	38,611.00	0.64
429-3200 Telephone - Sewer	743.42	794.14	50.72	0.06	3,000.00	2,256.58	0.75
429-3610 Electric - Sewer	32,295.17	28,804.45	(3,490.72)	(0.12)	86,000.00	53,704.83	0.62
429-3700 Pump Station Maint & Repair	0.00	667.41	667.41	1.00	15,000.00	15,000.00	1.00
429-3710 WWTP Maint & Repairs	13,543.02	5,128.90	(8,414.12)	(1.64)	25,000.00	11,456.98	0.46
429-3720 Collection System Maintenance	7,693.30	1,560.86	(6,132.44)	(3.93)	20,000.00	12,306.70	0.62
429-3730 WWTP Building-Maint & Repair	4,781.05	966.04	(3,815.01)	(3.95)	40,000.00	35,218.95	0.88
429-3740 Equipment Maintenance Collections	550.73	1,305.62	754.89	0.58	7,500.00	6,949.27	0.93
429-4100 Sewer Backup Expenses	1,828.00	1,756.00	(72.00)	(0.04)	2,500.00	672.00	0.27
429-4200 Dues/Subscriptions-Sewer	4,181.00	6,850.00	2,669.00	0.39	8,000.00	3,819.00	0.48
429-4500 Contracted Line Maintenance	2,054.49	432.00	(1,622.49)	(3.76)	85,500.00	83,445.51	0.98
429-4600 Training - Sanitary Sewer	412.00	0.00	(412.00)	0.00	2,000.00	1,588.00	0.79
429-4700 Sludge Disposal	37,385.66	20,525.61	(16,860.05)	(0.82)	100,000.00	62,614.34	0.63
429-7410 Capital Improvements	0.00	24,080.00	24,080.00	1.00	0.00	0.00	0.00
429-7420 Capital Improvement Collection System	0.00	14,352.00	14,352.00	1.00	0.00	0.00	0.00
429-7430 Vehicle Purchase	0.00	22,257.00	22,257.00	1.00	0.00	0.00	0.00
<b>TOTAL COLLECTION SYSTEM</b>	<b>264,293.49</b>	<b>249,807.53</b>	<b>(14,485.96)</b>	<b>(0.06)</b>	<b>888,769.00</b>	<b>624,475.51</b>	<b>0.70</b>
<b>STREET DEPARTMENT (35/30/30/05)</b>							
430-1220 Salary - DPW Foreman	23,265.58	21,926.56	(1,339.02)	(0.06)	85,024.00	61,758.42	0.73
430-1300 Salaries & Wages - DPW	161,587.84	117,480.05	(44,107.79)	(0.38)	521,449.00	359,861.16	0.69
430-1610 FICA - Street Dept	12,458.74	8,955.91	(3,502.83)	(0.39)	37,788.00	25,329.26	0.67
430-1630 Medicare - Street Dept	2,145.89	1,548.31	(597.58)	(0.39)	8,837.00	6,691.11	0.76
430-1830 Street Department - Overtime	13,693.90	6,142.63	(7,551.27)	(1.23)	3,000.00	(10,693.90)	(3.56)
430-2100 Office Supplies - Street Dept	726.17	889.53	163.36	0.18	2,000.00	1,273.83	0.64
430-2120 Safety Equipment	1,067.52	153.16	(914.36)	(5.97)	3,000.00	1,932.48	0.64
430-2150 Computer Equipment/Supplies - Street Dept	0.00	1,370.00	1,370.00	1.00	251.00	251.00	1.00
430-2160 Office Equip /Furniture - Street Dept	0.00	319.48	319.48	1.00	251.00	251.00	1.00
430-2300 Vehicle Operation (fuel, oil, fluids)	14,953.33	8,523.08	(6,430.25)	(0.75)	50,000.00	35,046.67	0.70
430-2380 Uniforms & Clothing	16,506.13	1,831.37	(14,674.76)	(8.01)	29,000.00	12,493.87	0.43
430-2500 Vehicle Maint/Repair- Street Dept	1,476.85	6,375.42	4,898.57	0.77	20,000.00	18,523.15	0.93
430-2600 Minor Equipment	1,051.89	3,169.06	2,117.17	0.67	4,000.00	2,948.11	0.74
430-3150 Drug Testing	190.00	165.00	(25.00)	(0.15)	600.00	410.00	0.68
430-3210 Telephone - Street	378.61	108.76	(269.85)	(2.48)	1,300.00	921.39	0.71
430-3260 Radio Purchase/Maintenance	0.00	0.00	0.00	0.00	1,251.00	1,251.00	1.00
430-3310 Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
430-3610 Electricity -DPW Garage	1,438.02	938.90	(499.12)	(0.53)	4,000.00	2,561.98	0.64
430-3620 Gas Heat -DPW Garage	4,530.02	1,918.61	(2,611.41)	(1.36)	6,000.00	1,469.98	0.24
430-3730 Building Maintenance	1,218.98	1,944.42	725.44	0.37	10,000.00	8,781.02	0.88
430-3740 Equipment Maint & Repairs - Street Dept	9,249.98	6,292.90	(2,957.08)	(0.47)	18,500.00	9,250.02	0.50
430-4600 Training - Street	270.00	0.00	(270.00)	0.00	2,000.00	1,730.00	0.87
430-7400 Capital Improvements	0.00	105,313.00	105,313.00	1.00	0.00	0.00	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>266,209.45</b>	<b>295,366.15</b>	<b>29,156.70</b>	<b>0.10</b>	<b>808,751.00</b>	<b>542,541.55</b>	<b>0.67</b>

**Borough of East Stroudsburg**  
**Consolidated Statement of Activity - Budget vs Actual**  
**April 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>4/30/2025</u>	<u>Y-T-D</u> <u>4/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	4,107.37	1,192.84	(2,914.53)	(2.44)	5,000.00	892.63	0.18
<b>TOTAL STREET CLEANING</b>	<b>4,107.37</b>	<b>1,192.84</b>	<b>(2,914.53)</b>	<b>(2.44)</b>	<b>5,000.00</b>	<b>892.63</b>	<b>0.18</b>
<u>SNOW &amp; ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	65,957.61	33,472.48	(32,485.13)	(0.97)	55,000.00	(10,957.61)	(0.20)
432-4500 Contracted Snow Removal	275.00	1,430.00	1,155.00	0.81	3,000.00	2,725.00	0.91
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>66,232.61</b>	<b>34,902.48</b>	<b>(31,330.13)</b>	<b>(0.90)</b>	<b>58,000.00</b>	<b>(8,232.61)</b>	<b>(0.14)</b>
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	2,957.29	1,217.59	(1,739.70)	(1.43)	15,000.00	12,042.71	0.80
433-3720 Misc Supplies- Traffic Signals	3,906.00	3,519.99	(386.01)	(0.11)	5,500.00	1,594.00	0.29
<b>TOTAL TRAFFIC SIGNALS</b>	<b>6,863.29</b>	<b>4,737.58</b>	<b>(2,125.71)</b>	<b>(0.45)</b>	<b>20,500.00</b>	<b>13,636.71</b>	<b>0.67</b>
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	38,961.42	34,963.97	(3,997.45)	(0.11)	110,000.00	71,038.58	0.65
434-3720 Street Light Repair	129.32	271.99	142.67	0.52	1,000.00	870.68	0.87
434-3730 Operations/Maintenance	0.00	112.13	112.13	1.00	750.00	750.00	1.00
<b>TOTAL STREET LIGHTING</b>	<b>39,090.74</b>	<b>35,348.09</b>	<b>(3,742.65)</b>	<b>(0.11)</b>	<b>111,750.00</b>	<b>72,659.26</b>	<b>0.65</b>
<u>STORM SEWERS &amp; DRAINS</u>							
436-2450 Materials & Supplies	6,206.69	1,947.51	(4,259.18)	(2.19)	7,000.00	206.69	0.03
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	175,000.00	175,000.00	1.00
<b>TOTAL STORM SEWER</b>	<b>6,206.69</b>	<b>1,947.51</b>	<b>(4,259.18)</b>	<b>(2.19)</b>	<b>181,000.00</b>	<b>174,793.31</b>	<b>0.97</b>
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	1,084.28	1,323.86	239.58	0.18	15,000.00	13,915.72	0.93
438-3720 Street Paving	207,456.48	738.92	(206,717.56)	(279.76)	0.00	(207,456.48)	0.00
<b>TOTAL STREET MAINTENANCE</b>	<b>208,540.76</b>	<b>2,062.78</b>	<b>(206,477.98)</b>	<b>(100.10)</b>	<b>15,000.00</b>	<b>(193,540.76)</b>	<b>(12.90)</b>
<u>PARKING FACILITIES</u>							
445-0315 Software (UP Safety)	2,376.00	2,679.40	303.40	0.11	30,000.00	27,624.00	0.92
445-1300 Parking Enforcement Officer	12,316.00	13,869.94	1,553.94	0.11	105,217.00	92,901.00	0.88
445-1610 FICA - Parking	779.47	861.11	81.64	0.09	6,585.00	5,805.53	0.88
445-1630 Medicare - Parking	182.30	201.13	18.83	0.09	1,540.00	1,357.70	0.88
445-1830 Overtime	0.00	18.60	18.60	1.00	1,000.00	1,000.00	1.00
445-1910 Uniforms/Drug Test	846.02	116.22	(729.80)	(6.28)	3,500.00	2,653.98	0.76
445-2150 Computer equipment	60.73	0.00	(60.73)	0.00	1,500.00	1,439.27	0.96
445-2410 Vehicle Registration/Maintenance	260.19	302.06	41.87	0.14	1,500.00	1,239.81	0.83
445-2490 Meter Purchase- Parking Facilities	0.00	334.19	334.19	1.00	4,400.00	4,400.00	1.00
445-3150 Software (Up Safety)	65.00	0.00	(65.00)	0.00	0.00	(65.00)	0.00
445-3250 Postage	0.00	0.00	0.00	0.00	500.00	500.00	1.00
445-3260 Radio	0.00	0.00	0.00	0.00	750.00	750.00	1.00
445-3400 Advertising/Printing-Parking Facilities	0.00	366.55	366.55	1.00	3,000.00	3,000.00	1.00
445-3710 Parking Lot Maintenance-Parking Facilities	0.00	2,251.81	2,251.81	1.00	250.00	250.00	1.00
445-3720 Meter Repair/Main Supplies	396.99	405.43	8.44	0.02	6,000.00	5,603.01	0.93
<b>TOTAL PARKING FACILITIES</b>	<b>17,282.70</b>	<b>21,406.44</b>	<b>4,123.74</b>	<b>0.19</b>	<b>165,742.00</b>	<b>148,459.30</b>	<b>0.90</b>
<u>FLOOD CONTROL</u>							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	10,500.00	10,500.00	1.00
446-3710 Levee Maintenance	18,147.06	0.00	(18,147.06)	0.00	98,000.00	79,852.94	0.81
446-3730 Equipment Maintenance/Repair	6,289.87	0.00	(6,289.87)	0.00	2,750.00	(3,539.87)	(1.29)
<b>TOTAL FLOOD CONTROL</b>	<b>24,436.93</b>	<b>0.00</b>	<b>(24,436.93)</b>	<b>0.00</b>	<b>111,250.00</b>	<b>86,813.07</b>	<b>0.78</b>
<u>WATER</u>							
448-1300 Water Staff Salaries	144,530.21	105,990.40	(38,539.81)	(0.36)	586,286.00	441,755.79	0.75
448-1610 FICA - Water	9,370.85	1,659.35	(7,711.50)	(4.65)	36,691.00	27,320.15	0.74
448-1630 Medicare - Water	2,191.58	388.07	(1,803.51)	(4.65)	8,581.00	6,389.42	0.74

**Borough of East Stroudsburg**  
**Consolidated Statement of Activity - Budget vs Actual**  
**April 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>4/30/2025</u>	<u>Y-T-D</u> <u>4/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
448-1830 Water Overtime	3,274.62	772.29	(2,502.33)	(3.24)	5,500.00	2,225.38	0.40
448-2100 Office Supplies	885.45	551.94	(333.51)	(0.60)	1,500.00	614.55	0.41
448-2110 Chemicals - Water	35,379.03	19,128.69	(16,250.34)	(0.85)	130,000.00	94,620.97	0.73
448-2120 Safety Supplies	1,551.77	0.00	(1,551.77)	0.00	3,000.00	1,448.23	0.48
448-2150 Computer Equipment & Supplies	0.00	1,294.99	1,294.99	1.00	2,500.00	2,500.00	1.00
448-2200 Materials & Supplies	12,725.26	3,091.89	(9,633.37)	(3.12)	14,000.00	1,274.74	0.09
448-2300 Fuel Oil	8,753.55	8,844.97	91.42	0.01	15,000.00	6,246.45	0.42
448-2310 Vehicle Operation	872.32	277.05	(595.27)	(2.15)	2,500.00	1,627.68	0.65
448-2380 Uniforms	3,252.51	0.00	(3,252.51)	0.00	17,000.00	13,747.49	0.81
448-2390 Uniforms/Boot Allowance	0.00	1,054.37	1,054.37	1.00	0.00	0.00	0.00
448-2400 Meter M&R Supplies (Radio Reads)	21,181.40	477,863.13	456,681.73	0.96	25,000.00	3,818.60	0.15
448-2600 Small Tools/Minor Equipment - Water	2,054.35	4,277.90	2,223.55	0.52	12,000.00	9,945.65	0.83
448-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)	0.00	0.00	(19,716.95)	0.00
448-3160 Laboratory Fees - Water	9,659.45	4,584.35	(5,075.10)	(1.11)	45,000.00	35,340.55	0.79
448-3200 Telephone- Water	531.91	1,085.93	554.02	0.51	3,500.00	2,968.09	0.85
448-3610 Electric- WTP, Wells,Dist.	19,807.88	12,972.34	(6,835.54)	(0.53)	60,000.00	40,192.12	0.67
448-3700 Well Maint & Repair	4,904.05	1,930.27	(2,973.78)	(1.54)	40,000.00	35,095.95	0.88
448-3720 Distribution System- Maint. & Repairs	15,833.06	18,314.86	2,481.80	0.14	100,000.00	84,166.94	0.84
448-3730 Building Maintenance	324.08	6,542.59	6,218.51	0.95	15,000.00	14,675.92	0.98
448-3740 WTP Maintenance & Repair	2,600.87	21,076.82	18,475.95	0.88	15,000.00	12,399.13	0.83
448-3750 Dist Contracted Services	38,619.85	34,792.66	(3,827.19)	(0.11)	45,000.00	6,380.15	0.14
448-4200 Dues/Subscriptions - Water	2,267.00	2,051.02	(215.98)	(0.11)	2,500.00	233.00	0.09
448-4500 Contracted Line Maint - Water	0.00	264.19	264.19	1.00	15,000.00	15,000.00	1.00
448-4600 Training/conferences - Water	620.00	400.00	(220.00)	(0.55)	2,000.00	1,380.00	0.69
448-4700 Sludge Removal	27,002.10	0.00	(27,002.10)	0.00	65,000.00	37,997.90	0.58
448-4910 Permits	20,000.00	20,000.00	0.00	0.00	21,000.00	1,000.00	0.05
448-7400 Capital Improvements	2,027.30	63,603.13	61,575.83	0.97	0.00	(2,027.30)	0.00
424-1610 Social Security- Water Fund	0.00	4,959.96	4,959.96	1.00	0.00	0.00	0.00
424-1620 Medicare- Water Fund	0.00	1,159.99	1,159.99	1.00	0.00	0.00	0.00
<b>TOTAL WATER FACILITIES</b>	<b>409,937.40</b>	<b>818,933.15</b>	<b>408,995.75</b>	<b>0.50</b>	<b>1,288,558.00</b>	<b>878,620.60</b>	<b>0.68</b>
<b>RECREATION</b>							
452-2602 Building Maintenance/Repair (Pool) 67/33	12.72	460.00	447.28	0.97	1,250.00	1,237.28	0.99
452-2610 Pool Maintenance/Repair	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
452-2622 Small Tools & Equipment (Pool)	0.00	0.00	0.00	0.00	500.00	500.00	1.00
452-2630 Materials & Supplies- Recreation	0.00	148.42	148.42	1.00	500.00	500.00	1.00
452-3612 Electricity (Pool)	1,242.85	683.72	(559.13)	(0.82)	10,000.00	8,757.15	0.88
452-3622 Gas (Pool)	117.82	118.05	0.23	0.00	1,250.00	1,132.18	0.91
452-3742 Maintenance & Repairs (Pool)	0.00	0.00	0.00	0.00	600.00	600.00	1.00
452-4540 Stewardship Contribution	129,866.55	101,085.23	(28,781.32)	(0.28)	185,200.00	55,333.45	0.30
<b>TOTAL RECREATION</b>	<b>131,239.94</b>	<b>102,495.42</b>	<b>(28,744.52)</b>	<b>(0.28)</b>	<b>201,800.00</b>	<b>70,560.06</b>	<b>0.35</b>
<b>DONATIONS</b>							
<b>PARKS</b>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	0.00	145.82	145.82	1.00	100.00	100.00	1.00
454-3200 Telephone Expense	903.61	455.71	(447.90)	(0.98)	1,850.00	946.39	0.51
454-3610 Electricity	505.28	267.93	(237.35)	(0.89)	1,500.00	994.72	0.66
454-3710 Land Maintenance	6,387.65	0.00	(6,387.65)	0.00	20,000.00	13,612.35	0.68
454-3720 Equipment Maintenance	82.18	0.00	(82.18)	0.00	5,000.00	4,917.82	0.98
454-3730 Building Maintenance & Repairs	2,584.94	1,662.50	(922.44)	(0.55)	20,000.00	17,415.06	0.87
454-4700 Portable Toilets Rental Service	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
454-7400 CAP Purchase/Machinery	0.00	8,000.00	8,000.00	1.00	7,008.00	0.00	0.00
<b>TOTAL PARKS</b>	<b>10,463.66</b>	<b>10,531.96</b>	<b>68.30</b>	<b>0.01</b>	<b>57,958.00</b>	<b>40,486.34</b>	<b>0.79</b>

**Borough of East Stroudsburg**  
**Consolidated Statement of Activity - Budget vs Actual**  
**April 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>4/30/2025</u>	<u>Y-T-D</u> <u>4/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	53.98	0.00	(53.98)	0.00	1,000.00	946.02	0.95
455-3720 Maintenance	16,850.00	0.00	(16,850.00)	0.00	23,550.00	6,700.00	0.28
455-7200 Shade Tree - New Planting	996.50	0.00	(996.50)	0.00	2,500.00	1,503.50	0.60
<b>TOTAL SHADE TREES</b>	<b>17,900.48</b>	<b>0.00</b>	<b>(17,900.48)</b>	<b>0.00</b>	<b>27,050.00</b>	<b>9,149.52</b>	<b>0.34</b>
<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
463-3100 Comprehensive Plan Implementation	0.00	784.00	784.00	1.00	5,000.00	5,000.00	1.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>0.00</b>	<b>784.00</b>	<b>784.00</b>	<b>1.00</b>	<b>6,500.00</b>	<b>6,500.00</b>	<b>1.00</b>
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	0.00	0.00	0.00	0.00	5,000.00	5,000.00	1.00
465-5400 Contribution - ECA	2,500.00	2,500.00	0.00	0.00	10,000.00	7,500.00	0.75
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>12,500.00</b>	<b>0.83</b>
<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	0.00	0.00	0.00	0.00	136,500.00	136,500.00	1.00
471-1100 Principal- 2016 Loan	0.00	0.00	0.00	0.00	470,151.00	470,151.00	1.00
471-1110 Penn Vest Waterline	16,696.08	15,733.00	(963.08)	(0.06)	48,829.00	32,132.92	0.66
471-1120 Penn Vest Dam	13,414.08	13,015.02	(399.06)	(0.03)	40,651.00	27,236.92	0.67
471-1130 ESSA GO 2021	0.00	0.00	0.00	0.00	33,800.00	33,800.00	1.00
<b>TOTAL DEBT SERVICE</b>	<b>30,110.16</b>	<b>28,748.02</b>	<b>(1,362.14)</b>	<b>(0.05)</b>	<b>729,931.00</b>	<b>699,820.84</b>	<b>0.96</b>
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	9,363.05	11,300.11	1,937.06	0.17	20,000.00	10,636.95	0.53
472-1100 Interest- 2016 Loan	52,426.80	58,156.47	5,729.67	0.10	106,000.00	53,573.20	0.51
472-1110 Penn Vest Water Line	1,690.04	2,653.12	963.08	0.36	6,330.00	4,639.96	0.73
472-1120 Penn Vest Dam	3,388.92	3,787.98	399.06	0.11	9,758.00	6,369.08	0.65
472-1130 Interest - 2021 Loan	36,074.17	34,153.97	(1,920.20)	(0.06)	76,000.00	39,925.83	0.53
<b>TOTAL DEBT INTEREST</b>	<b>102,942.98</b>	<b>110,051.65</b>	<b>7,108.67</b>	<b>0.06</b>	<b>218,088.00</b>	<b>115,145.02</b>	<b>0.53</b>
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	0.00	0.00	0.00	0.00	46,750.00	46,750.00	1.00
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,750.00</b>	<b>46,750.00</b>	<b>1.00</b>
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	139,329.06	136,902.00	(2,427.06)	(0.02)	155,000.00	15,670.94	0.10
486-3530 Workers Comp Insurance	51,748.00	26,229.00	(25,519.00)	(0.97)	48,501.00	(3,247.00)	(0.07)
486-3531 Workers Comp - Fire Department	6,340.00	18,599.00	12,259.00	0.66	30,000.00	23,660.00	0.79
486-3550 Deductible	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
486-4010 Public Officials Liability	15,165.00	16,375.00	1,210.00	0.07	20,000.00	4,835.00	0.24
<b>TOTAL INSURANCE</b>	<b>212,582.06</b>	<b>198,105.00</b>	<b>(14,477.06)</b>	<b>(0.07)</b>	<b>263,501.00</b>	<b>50,918.94</b>	<b>0.19</b>
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	11,937.47	6,439.15	(5,498.32)	(0.85)	32,090.00	20,152.53	0.63
487-1590 Major Medical (BC/BS)	277,727.29	330,600.82	52,873.53	0.16	966,848.00	689,120.71	0.71
487-1591 Health Ins Buyout/HRA	3,877.52	9,000.00	5,122.48	0.57	9,000.00	5,122.48	0.57
487-5310 N/U Pension MMO	29,971.23	23,921.97	(6,049.26)	(0.25)	316,687.00	286,715.77	0.91
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>323,513.51</b>	<b>369,961.94</b>	<b>46,448.43</b>	<b>0.13</b>	<b>1,324,625.00</b>	<b>1,001,111.49</b>	<b>0.76</b>
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	1,665.50	16,290.68	14,625.18	0.90	25,000.00	23,334.50	0.93
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>1,665.50</b>	<b>16,290.68</b>	<b>14,625.18</b>	<b>0.90</b>	<b>25,000.00</b>	<b>23,334.50</b>	<b>0.93</b>
<u>TRANSFERS</u>							
<b>Total Expenses</b>	<b>4,253,759.61</b>	<b>4,365,138.73</b>	<b>111,379.12</b>	<b>0.03</b>	<b>13,290,990.00</b>	<b>9,037,230.39</b>	<b>0.68</b>

**Borough of East Stroudsburg**  
**Consolidated Statement of Activity - Budget vs Actual**  
**April 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>4/30/2025</u>	<u>Y-T-D</u> <u>4/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
Excess Revenue Over(Under) Expenditures	93,653.90	(375,306.53)	468,960.43	1.25	665,939.00	(572,285.10)	0.86

**Borough of East Stroudsburg  
Lines Over Budget April 30, 2025**

<u>Account # &amp; Title</u>	<u>4/30/2025</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>	<u>Notes</u>
411-4200 Building Maintenance- Fire Dept	31,223.62	10,000.00	(21,223.62)	(2.12)	Emergency repairs to heating system
429-2380 Uniforms	11,809.90	11,500.00	(309.90)	(0.03)	Purchases of Union Employee Uniforms
430-1830 Street Department - Overtime	13,693.90	3,000.00	(10,693.90)	(3.56)	New account budget adjustment to come from Zoning
432-2210 Snow & Ice Removal	65,957.61	55,000.00	(10,957.61)	(0.20)	Over budget due to increase seasonal weather conditions
438-3720 Street Paving	207,456.48	0.00	(207,456.48)	0.00	Payment for Perry & Pearl Paving from 2024
446-3730 Equipment Maintenance/Repair	6,289.87	2,750.00	(3,539.87)	(1.29)	Necessary Repairs to Kut Kwiq mower.
448-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)	0.00	Payment for Water Meter project
448-7400 Capital Improvements	2,027.30	0.00	(2,027.30)	0.00	Middle Dam coring and construction
486-3530 Workers Comp Insurance	51,748.00	48,501.00	(3,247.00)	(0.07)	Increase due to 2023 claim

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
<b>Revenues</b>			
<b>TAXES</b>			
301-1000 Real Estate Tax- Current Year	1,188,513.07	2,918,261.00	(1,729,747.93)
301-2000 Real Estate Tax- Prior Year	0.00	346.00	(346.00)
301-3000 Real Estate Tax - Interim	454.71	207.00	247.71
301-4000 Real Estate Tax - Delinquent	36,556.18	91,577.00	(55,020.82)
<u>TOTAL TAXES</u>	<u>1,225,523.96</u>	<u>3,010,391.00</u>	<u>(1,784,867.04)</u>
<b>ACT 511 TAXES</b>			
310-1000 Real Estate Transfer Tax	48,791.76	160,000.00	(111,208.24)
310-2000 Earned Income Tax	340,818.51	1,200,000.00	(859,181.49)
310-5000 Municipal Service Tax	107,430.46	325,000.00	(217,569.54)
<u>TOTAL ACT 511 TAXES</u>	<u>497,040.73</u>	<u>1,685,000.00</u>	<u>(1,187,959.27)</u>
<b><u>BUSINESS LICENSES/PERMITS</u></b>			
321-2000 Health/Restaurant Licenses	10,883.37	12,900.00	(2,016.63)
321-6100 Rental License	8,425.50	212,850.00	(204,424.50)
321-6110 Short-Term Rental Lic.	0.00	3,225.00	
321-8000 Cable TV Franchise Tax	0.00	105,000.00	(105,000.00)
<u>TOTAL LICENSES/PERMITS</u>	<u>19,308.87</u>	<u>333,975.00</u>	<u>(314,666.13)</u>
<b><u>NON-BUSINESS PERMITS</u></b>			
322-8100 Event Permit Fee	414.00	1,935.00	(1,521.00)
322-8200 Street Opening Permits	8,909.00	11,610.00	(2,701.00)
322-9400 Misc Permits	352.00	2,580.00	(2,228.00)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>9,675.00</u>	<u>16,125.00</u>	<u>(6,450.00)</u>
<b><u>FINES</u></b>			
331-1100 Vehicle Code Violations	35,056.07	180,000.00	(144,943.93)
331-1200 Violation of Zoning Ord & Statutes	10,597.32	25,000.00	(14,402.68)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	<u>45,653.39</u>	<u>205,000.00</u>	<u>(159,346.61)</u>
<b><u>INTEREST</u></b>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	1,018.74	0.00	1,018.74
341-0210 Interest -P.L.G.I.T.	592.25	0.00	592.25
341-0211 Interest PLGIT Plus	28.73	0.00	28.73
<b>TOTAL INTEREST</b>	<b>1,639.72</b>	<b>50,000.00</b>	<b>(48,360.28)</b>

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>RENTS</b>			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	10,214.56	40,000.00	(29,785.44)
<u>TOTAL RENTS</u>	<u>10,215.56</u>	<u>40,000.00</u>	<u>(29,784.44)</u>
 <u>STATE GRANT PROGRAM</u>			
354-1200 Performance Grant - Twin Boroughs		22,000.00	(22,000.00)
354-1260 American Recovery Funds			0.00
<u>TOTAL STATE GRANTS</u>	<u>0.00</u>	<u>22,000.00</u>	<u>(22,000.00)</u>
 <u>STATE SHARED REVENUE</u>			
355-0100 Public Utility Realty/Bev Tax	1,200.00	3,875.00	(2,675.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	46,070.00	(46,070.00)
355-0700 Foreign Fire Ins Premium Tax	0.00	46,750.00	(46,750.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>1,200.00</u>	<u>96,695.00</u>	<u>(95,495.00)</u>
 <u>PMT IN LIEU OF TAXES</u>			
359-0010 Housing Authority PILOT	9,739.20	5,500.00	4,239.20
<u>TOTAL PILOT</u>	<u>9,739.20</u>	<u>5,500.00</u>	<u>4,239.20</u>
 <u>GENERAL GOVERNMENT</u>			
361-1110 Closing Report Fee	3,217.00	8,000.00	(4,783.00)
361-3300 Permits - Zoning - Gen Government	11,469.06	38,700.00	(27,230.94)
361-3310 Building Permits	130,741.06	96,750.00	33,991.06
361-3320 Resale Inspections	5,231.00	6,450.00	(1,219.00)
361-3400 Zoning Plan Review	60,034.07	32,250.00	27,784.07
<u>TOTAL GENERAL GOVERNMENT</u>	<u>210,692.19</u>	<u>182,150.00</u>	<u>28,542.19</u>
 <u>PUBLIC SAFETY</u>			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
 <u>TOTAL GENERAL GOVERNMENT</u>			
 <u>HIGHWAYS &amp; STREETS</u>			

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
363-2100 Meter Revenue	27,847.54	161,250.00	(133,402.46)
363-2200 Parking Permits	3,716.00	25,800.00	(22,084.00)
363-2210 Residential Parking Permit	143.00	3,870.00	(3,727.00)
363-2300 Meter Bags	0.00	1,097.00	(1,097.00)
363-5100 PennDOT Snow Removal	0.00	20,000.00	(20,000.00)
363-5200 Borough DPW Services	0.00	750.00	(750.00)
<b><u>TOTAL HIGHWAYS &amp; STREETS</u></b>	<b>31,706.54</b>	<b>212,767.00</b>	<b>(181,060.46)</b>
 <u>MISCELLANEOUS REVENUES</u>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	5,407.09	9,983.00	(4,575.91)
380-1070 Miscellaneous Income	3,910.43	5,000.00	(1,089.57)
380-5100 Shopping Cart Fees	2,028.00	2,000.00	28.00
<b><u>TOTAL MISC. REVENUES</u></b>	<b>11,345.52</b>	<b>25,983.00</b>	<b>(14,637.48)</b>
 <u>CONTR. FROM PRIVATE</u>			
387-0140 Shade Tree Contributions	-	0	1,200.00
<b><u>TOTAL CONTR. FROM PRIVATE</u></b>	<b>-</b>	<b>-</b>	<b>1,200.00</b>
 <b>SALE OF ASSETS</b>			
391-0020 Damage to Borough Property	1,302.00	15,000.00	(13,698.00)
<b><u>TOTAL SALE OF ASSETS</u></b>	<b>1,302.00</b>	<b>15,000.00</b>	<b>(13,698.00)</b>
 <b>TRANSFERS</b>			
<u>DIVIDENDS</u>			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	862.72	150,000.00	(149,137.28)
<b><u>TOTAL DIVIDENDS</u></b>	<b>862.72</b>	<b>168,000.00</b>	<b>(167,137.28)</b>
 <b>Total Revenues</b>	 <b>2,075,905.40</b>	 <b>6,070,586.00</b>	 <b>(3,991,480.60)</b>
 <b>Expenses</b>			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	4,749.92	15,000.00	10,250.08
400-1120 Mayor Salary	1,583.35	5,000.00	3,416.65
400-1610 FICA - Legislative	409.19	1,240.00	830.81
400-1630 Medicare - Legislative	95.68	290.00	194.32
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	3,008.61	4,500.00	1,491.39

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
400-3310 Misc/Travel	0.00	500.00	500.00
<u>TOTAL LEGISLATIVE</u>	<u>9,846.75</u>	<u>28,530.00</u>	<u>18,683.25</u>
 <u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	23,100.01	78,688.00	55,587.99
401-1220 Director-Public Works	14,790.45	49,998.00	35,207.55
401-1400 Admin Staff Salary	23,270.47	79,710.00	56,439.53
401-1610 FICA - Admin	3,868.34	12,967.00	9,098.66
401-1630 Medicare - Admin	904.69	3,033.00	2,128.31
401-1830 Admin - Overtime	0.00	750.00	750.00
401-2100 Office Supplies - Administration	4,219.09	7,500.00	3,280.91
401-2130 Office Equipment/Furniture	802.91	1,250.00	447.09
401-2140 IT Expenses	8,254.71	15,000.00	6,745.29
401-2150 Computer Equipment/Supplies-Gen Government	3,393.46	5,000.00	1,606.54
401-2160 Equipment Maintenance	309.37	1,500.00	1,190.63
401-2300 Vehicle Expense	0.00	4,250.00	4,250.00
401-3110 Data Storage software	2,940.00	4,500.00	1,560.00
401-3210 Telephone - Gen Government	1,789.01	4,500.00	2,710.99
401-3250 Postage - Payroll Processing Fee	3,956.38	10,000.00	6,043.62
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	832.77	7,500.00	6,667.23
401-4200 Association Dues/Subscriptions	587.50	9,000.00	8,412.50
401-4600 Training/Conference - General Government	6,233.60	2,500.00	(3,733.60)
401-7200 CIP - New Car	74.50		(74.50)
<b>TOTAL GENERAL GOVT</b>	<b><u>99,327.26</u></b>	<b><u>299,246.00</u></b>	<b><u>199,918.74</u></b>
 <u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	10,239.21	34,745.00	24,505.79
402-1400 Finance - Staff Salaries	11,307.56	37,581.00	26,273.44
402-1400 Fica	1,376.23	4,484.00	1,376.23
402-1400 Medicare	362.01	1,049.00	362.01
402-1400 Finance - Staff Salaries- Overtime	7.96	0.00	7.96
402-3100 Trustee Chg Bond Payment	425.00	1,938.00	1,513.00
402-3110 Auditing Services - General Fund	0.00	18,020.00	18,020.00
402-3120 Accounting Services	0.00	2,210.00	2,210.00
402-3160 Billing Software	3,028.10	8,500.00	5,471.90
402-3170 Accounting Software	626.50	9,146.00	8,519.50
402-3210 Credit Card Fees	4,581.75	13,600.00	<u>9,018.25</u>

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>TOTAL FINANCIAL ADMIN</b>	<b>31,954.32</b>	<b>131,273.00</b>	99,318.68
<u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	2,464.80	8,216.00	5,751.20
403-1610 FICA - Tax Collector	155.94	509.00	353.06
403-1630 Medicare - Tax Collector	36.46	119.00	82.54
403-2100 Materials & Supplies	6.75	3,200.00	3,193.25
403-3150 Commission Del. Real Estate Tax	1,827.89	3,200.00	1,372.11
403-3170 Commission Local Ser. Tax	1,500.61	4,500.00	2,999.39
403-3180 Commission Earned Income Tax	4,947.18	15,500.00	10,552.82
403-3190 Commission Deed Transfer Tax	975.84	1,500.00	524.16
<b>TOTAL TAX COLLECTION</b>	<b>11,915.47</b>	<b>36,744.00</b>	24,828.53
<u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	36,978.33	125,000.00	88,021.67
<b>TOTAL LEGAL SERVICES</b>	<b>36,978.33</b>	<b>125,000.00</b>	88,021.67
<u>ENGINEERING</u>			
408-3130 Engineering Services - Gen Prof Services	40,742.41	38,500.00	(2,242.41)
<b>TOTAL ENGINEERING</b>	<b>40,742.41</b>	<b>38,500.00</b>	(2,242.41)
<b>MUNICIPAL BUILDINGS (70/15/15)</b>			
409-2360 Materials & Supplies - Mun Bldg	0.00	450.00	450.00
409-3610 Electricity-Mun. Bldg.	2,977.80	5,400.00	2,422.20
409-3620 Electric Annex	592.99	1,350.00	757.01
409-3640 Gas (heat) - Annex	690.59	1,575.00	884.41
409-3730 Maintenance & Repair Annex	783.79	0.00	(783.79)
409-3740 Maintenance & Repairs	2,403.38	57,375.00	54,971.62
<b>TOTAL MUNICIPAL BUILDING</b>	<b>7,448.55</b>	<b>66,150.00</b>	58,701.45
<u>POLICE DEPARTMENT</u>			
410-7600 SARP Regional Costs	1,022,164.32	3,066,493.00	2,044,328.68
<b>TOTAL POLICE</b>	<b>1,022,164.32</b>	<b>3,066,493.00</b>	2,044,328.68
<u>FIRE DEPARTMENT</u>			
411-2100 Auxiliary Donation - Fire Dept	0.00	15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	4,168.34	7,500.00	3,331.66
411-2600 Small Tools/ Equipment	315.00	5,500.00	5,185.00

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
411-3210 Telephone - Fire Dept	308.11	2,500.00	2,191.89
411-3270 Radio Maintenance	0.00	10,000.00	10,000.00
411-3620 Electricity	4,764.15	11,500.00	6,735.85
411-3630 Gas (heat)	121.04	5,000.00	4,878.96
411-3730 Equipment Testing	3,168.95	10,000.00	6,831.05
411-4200 Building Maintenance- Fire Dept	31,223.62	10,000.00	(21,223.62)
411-4600 Contracted Services	0.00	2,500.00	2,500.00
411-5300 Contribution	0.00	1,000.00	1,000.00
<b><u>TOTAL FIRE DEPARTMENT</u></b>	<b>44,069.21</b>	<b>80,500.00</b>	<b>36,430.79</b>
<b><u>CODE ENFORCEMENT</u></b>			
413-1220 Code Enforcement Office Salary	6,018.08	51,096.00	45,077.92
413-1400 Staff Salary	14,774.00	203,654.00	188,880.00
413-1610 FICA - Code Enforcement	1,338.88	15,888.00	14,549.12
413-1630 Medicare - Code Enforcement	313.11	3,716.00	3,402.89
413-1830 Overtime	0.00	1,500.00	1,500.00
413-2000 Zoning & Codes	29,166.66	45,078.00	15,911.34
413-2100 Materials & Supplies - Codes	0.00	3,000.00	3,000.00
413-2150 Computer Equipment/Supplies-Code Enforcement	1,994.85	2,000.00	5.15
413-2160 Uniforms	1,048.53	2,500.00	1,451.47
413-2300 Vehicle Operation	227.65	1,500.00	1,272.35
413-2500 Vehicle Maintenance	153.64	750.00	596.36
413-3150 Software License	0.00	8,000.00	8,000.00
413-3400 Advertising Expense	0.00	6,000.00	6,000.00
413-4200 Assoc. Dues/Subscriptions	0.00	350.00	350.00
413-4600 Training/Conference Expense	150.00	750.00	600.00
413-7400 CAP Purchase			0.00
<b><u>TOTAL CODE ENFORCEMENT</u></b>	<b>55,185.40</b>	<b>345,782.00</b>	<b>290,596.60</b>
<b><u>PLANNING/ZONING</u></b>			
414-3130 Legal Services -Engineering	1,668.60	50,000.00	48,331.40
414-3140 Legal Services - Planning/Zoning	528.85	5,500.00	4,971.15
414-4500 Contracted Permitting	30,146.12	75,000.00	44,853.88
<b><u>TOTAL PLANNING/ZONING</u></b>	<b>32,343.57</b>	<b>130,500.00</b>	<b>98,156.43</b>
<b><u>EMERGENCY SERVICES</u></b>			
415-5300 Control Center Payment	27,422.08	82,267.00	54,844.92
<b><u>TOTAL EMERGENCY SERVICES</u></b>	<b>27,422.08</b>	<b>82,267.00</b>	<b>54,844.92</b>

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	3,414.99	14,231.00	10,816.01
421-1610 FICA - Health Dept	215.86	882.00	666.14
421-1630 Medicare - Health Dept	50.48	206.00	155.52
421-2100 Supplies	0.00	100.00	100.00
421-2150 Computer Equipment/Supplies (70/30)		0.00	0.00
<b>TOTAL HEALTH DEPARTMENT</b>	<b>3,681.33</b>	<b>15,419.00</b>	<b>11,737.67</b>
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	7,910.30	28,908.00	20,997.70
430-1300 Salaries & Wages - DPW	54,939.88	177,293.00	122,353.12
430-1610 FICA - Street Dept	4,175.36	12,848.00	8,672.64
430-1630 Medicare - Street Dept	997.98	3,005.00	2,007.02
430-1830 Street Department - Overtime	4,655.92	1,020.00	(3,635.92)
430-2100 Office Supplies - Street Dept	222.97	680.00	457.03
430-2130 Safety Equipment - Street Dept	362.94	1,020.00	657.06
430-2150 Computer Equipment/Supplies - Street Dept	0.00	85.00	85.00
430-2160 Office Equip Maint/Repair - Street Dept	0.00	85.00	85.00
430-2300 Vehicle Operation (fuel, oil, fluids)	5,023.99	17,000.00	11,976.01
430-2380 Uniforms & Clothing	5,605.99	9,860.00	4,254.01
430-2500 Vehicle Maint/Repair- Street Dept	499.05	6,800.00	6,300.95
430-2600 Minor Equipment	355.61	1,360.00	1,004.39
430-3150 Drug Testing	64.60	204.00	139.40
430-3210 Telephone - Street	128.73	442.00	313.27
430-3310 Travel	0.00	170.00	170.00
430-3610 Electricity -DPW Garage	0.00	1,360.00	1,360.00
430-3620 Gas Heat -DPW Garage	488.94	2,040.00	1,551.06
430-3730 Building Maintenance	1,527.26	3,400.00	1,872.74
430-3740 Equipment Maint & Repairs - Street Dept	411.60	6,290.00	6,198.20
430-3260 Radio Purchase	3,101.78	425.00	
430-4600 Training - Street	91.80	680.00	680.00
430-7400 Capital Improvements	0.00	0.00	0.00
430-7410 Equipment Lease Loader 50/25/25		0.00	
<b>TOTAL STREET DEPARTMENT</b>	<b>90,564.70</b>	<b>274,975.00</b>	<b>184,410.30</b>

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	4,107.37	5,000.00	892.63
<b>TOTAL STREET CLEANING</b>	<b>4,107.37</b>	<b>5,000.00</b>	<b>892.63</b>
<u>SNOW &amp; ICE REMOVAL</u>			
432-2210 Snow & Ice Removal	2,536.10	2,750.00	213.90
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>2,536.10</b>	<b>2,750.00</b>	<b>213.90</b>
<u>TRAFFIC SIGNS/SIGNALS</u>			
433-3720 Misc Supplies- Traffic Signals	422.05	2,750.00	2,327.95
<b>TOTAL TRAFFIC SIGNALS</b>	<b>422.05</b>	<b>2,750.00</b>	<b>2,327.95</b>
<u>STREET LIGHTING</u>			
434-3610 Electric	13,745.30	37,400.00	23,654.70
434-3720 Street Light Repair	129.32	250.00	120.68
434-3730 Operations/Maintenance	0.00	750.00	750.00
<b>TOTAL STREET LIGHTING</b>	<b>13,874.62</b>	<b>38,400.00</b>	<b>24,525.38</b>
<u>STORM SEWERS &amp; DRAINS</u>			
436-2450 Materials & Supplies	6,206.69	7,000.00	793.31
436-3710 Storm Water Project MS4	0.00	175,000.00	175,000.00
<b>TOTAL STORM SEWER</b>	<b>6,206.69</b>	<b>182,000.00</b>	<b>175,793.31</b>
<u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	350.00	15,000.00	14,650.00
438-3720 Street Paving		0.00	
<b>TOTAL STREET MAINTENANCE</b>	<b>350.00</b>	<b>15,000.00</b>	<b>14,650.00</b>
<u>PARKING FACILITIES</u>			
445-1300 Parking Enforcement Officer	2,376.00	105,217.00	102,841.00
445-1610 FICA - Parking	12,316.00	6,585.00	(5,731.00)
445-1630 Medicare - Parking	779.47	1,540.00	760.53
445-1830 Overtime	182.30	1,000.00	817.70
445-1910 Uniforms/Drug Test	0.00	3,500.00	3,500.00
445-2410 Vehicle Registration/Maintenance	846.02	1,500.00	653.98
445-2410 Computer Equipment	60.73	1,500.00	(1,439.27)
445-2150 Meter Purchase- Parking Facilities	260.19	4,400.00	4,139.81
445-3150 Software (UP Safety)	0.00	30,000.00	30,000.00
445-3130 Parking Permits Ect..	65.00	0.00	(65.00)
445-3250 Postage	0.00	500.00	500.00

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
445-3260 Radio	0.00	750.00	750.00
445-3400 Advertising/Printing-Parking Facilities	0.00	3,000.00	3,000.00
445-3710 Parking Lot Maintenance-Parking Facilities	0.00	250.00	(146.99)
445-3720 Meter Repair/Main Supplies	396.99	6,000.00	(5,603.01)
445-7400 Cap Purchase (New Car)	0.00		0.00
<b>TOTAL PARKING FACILITIES</b>	<b>17,282.70</b>	<b>165,742.00</b>	<b>148,459.30</b>

FLOOD CONTROL

446-3130 Engineering Services		10,500.00	10,500.00
446-3710 Levee Maintenance	18,147.06	100,000.00	81,852.94
446-3730 Equipment Maintenance/Repair	6,289.87	2,750.00	(3,539.87)
<b>TOTAL FLOOD CONTROL</b>	<b>24,436.93</b>	<b>113,250.00</b>	<b>88,813.07</b>

SHADE TREES

455-2460 Materials & Supplies	53.98	1,000.00	946.02
455-3720 Maintenance	16,850.00	23,550.00	6,700.00
455-7200 Shade Tree - New Planting	996.50	2,500.00	1,503.50
<b>TOTAL SHADE TREES</b>	<b>17,900.48</b>	<b>27,050.00</b>	<b>9,149.52</b>

ECONOMIC DEVELOPMENT

463-3020 IBW Remediation	0.00	1,500.00	1,500.00
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>0.00</b>	<b>6,500.00</b>	<b>6,500.00</b>

DOWNTOWN DISTRICT

465-3740 Maintenance/Repair (Decorations)	0.00	5,000.00	5,000.00
465-5400 Contribution - ECA	2,500.00	10,000.00	7,500.00
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>2,500.00</b>	<b>15,000.00</b>	<b>12,500.00</b>

INTER-GOVNMTAL EXPENSES

481-5200 Firemans Relief Fund	0.00	46,750.00	41,500.00
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>0.00</b>	<b>46,750.00</b>	<b>41,500.00</b>

INSURANCE

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
486-3510 Property-Liability Insurance	46,007.46	51,150.00	5,142.54
486-3530 Workers Comp Insurance	17,180.98	16,005.00	(1,175.98)
486-3531 Workers Comp - Fire Department	2,105.98	9,900.00	7,794.02
486-3550 Deductible	0.00	3,300.00	3,300.00
486-4010 Public Officials Liability	5,055.00	6,600.00	1,545.00
<b>TOTAL INSURANCE</b>	<b>70,349.42</b>	<b>86,955.00</b>	<b>16,605.58</b>
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	3,677.05	10,590.00	6,912.95
487-1590 Major Medical (BC/BS)	69,944.83	319,060.00	249,115.17
487-1591 Health Ins Buyout/HRA	1,237.02	2,970.00	1,732.98
487-5310 N/U Pension MMO	8,991.00	95,006.00	86,015.00
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>83,849.90</b>	<b>427,626.00</b>	<b>343,776.10</b>
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	549.64	8,250.00	7,700.36
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>549.64</b>	<b>8,250.00</b>	<b>7,700.36</b>
<u>TRANSFERS</u>	<b>0.00</b>	<b>0.00</b>	<b>(25,200.00)</b>
<b>Total Expenses</b>	<b>1,758,009.60</b>	<b>5,864,402.00</b>	<b>3,026,012.90</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>317,895.80</b>	<b>206,184.00</b>	<b>111,711.80</b>

## Borough of East Stroudsburg

Preliminary

## Consolidated by Fund Stmt of Activity - Budget vs Actual

April 30, 2025 - Sewer

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	678.48	0.00	678.48
341-0210 Interest Sewer PLGIT	0.02	0.00	0.02
341-0211 Int.-Sewer P Plus	17,233.15	0.00	17,233.15
<u>TOTAL INTEREST</u>	<u>17,911.65</u>	<u>50,000.00</u>	<u>(32,088.35)</u>
<b>STATE SHARED REVENUE</b>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>0.00</u>	<u>44,715.00</u>	<u>(44,715.00)</u>
<b>SANITATION</b>			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	737,077.79	1,750,000.00	(1,012,922.21)
364-2020 Lien Sewer Rents	0.00	8,500.00	728,577.79
364-3160 Lien Interest & Cost	1,024.12	0.00	0.00
364-6010 Stroud SA Rentals		32,500.00	(31,475.88)
364-7010 Smithfield SA Rentals	0.00	145,000.00	(145,000.00)
364-9000 EDU Connection Fees	0.00	63,522.00	(63,522.00)
364-9100 Smithfield EDU Fees	0.00	17,500.00	(17,500.00)
364-9200 Penalties	30,157.75	45,000.00	(45,000.00)
<u>TOTAL SANITATION</u>	<u>768,259.66</u>	<u>2,070,022.00</u>	<u>(1,301,762.34)</u>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	5,489.03	10,134.00	(4,644.97)
<u>TOTAL MISC. REVENUES</u>	<u>5,489.03</u>	<u>10,134.00</u>	<u>(4,644.97)</u>
<b><u>Total Revenues</u></b>	<b>791,660.34</b>	<b>2,174,871.00</b>	<b>(3,047,769.48)</b>
<b>Expenses</b>			
<b>GENERAL GOVERNMENT</b>			
401-1210 Manager Salary	11,550.01	39,344.00	27,793.99
401-1220 DPW Director Salary-Sewer	7,395.23	24,999.00	17,603.77
401-1400 Admin Staff Salary	11,635.21	39,855.00	28,219.79
401-1610 FICA - Admin	1,885.99	6,484.00	4,598.01
401-1630 Medicare - Admin	452.35	1,516.00	1,063.65
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	1,982.08	3,750.00	1,767.92

**Borough of East Stroudsburg**

**Preliminary**

**Consolidated by Fund Stmt of Activity - Budget vs Actual**

**April 30, 2025 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
401-2130 Office Equipment/Furniture - Admin	401.51	625.00	223.49
401-2140 IT Expenses	4,128.12	7,500.00	3,371.88
401-2150 Computer Equipment/Supplies - Admin	3,030.19	2,500.00	(530.19)
401-2160 Equipment Repair/Maintenance - Admin	154.69	750.00	595.31
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	2,940.00	2,250.00	(690.00)
401-3210 Telephone - Admin	1,000.44	2,250.00	1,249.56
401-3250 Postage - Payroll Processing Fee	3,047.97	5,000.00	1,952.03
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	789.87	3,750.00	2,960.13
401-3450 Contracted Admin Services	293.75	0.00	(293.75)
401-4200 Dues Subscriptions/Memberships - Admin	3,117.76	4,500.00	1,382.24
401-4600 Training/Conferences - General Government	37.25	1,250.00	1,212.75
<b><u>TOTAL GENERAL GOVT</u></b>	<b>53,842.42</b>	<b>149,623.00</b>	<b>95,780.58</b>
<b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	9,938.07	33,723.00	23,784.93
402-1000 Finance - Staff Salaries	10,975.02	36,475.00	
402-1610 Fica	1,335.76	4,352.00	1,335.76
402-1630 Medicare	184.79	1,018.00	184.79
402-1830 Finance - Staff Salaries Overtime	7.72	0.00	7.72
402-3100 Trustee Chg Bond Payment	412.50	1,881.00	1,468.50
402-3110 Auditing Services - Sewer	0.00	17,490.00	17,490.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	2,872.57	8,250.00	5,377.43
402-3170 Accounting Software	626.50	8,877.00	8,250.50
402-3210 Credit Card Fees	4,446.98	13,200.00	8,753.02
<b><u>TOTAL FINANCIAL ADMIN</u></b>	<b>30,799.91</b>	<b>127,411.00</b>	<b>96,611.09</b>
<b><u>TAX COLLECTION</u></b>			
<b><u>LEGAL SERVICES</u></b>			
404-3200 Legal Services - WWTP	3,383.01	85,000.00	81,616.99
<b><u>TOTAL LEGAL SERVICES</u></b>	<b>3,383.01</b>	<b>85,000.00</b>	<b>81,616.99</b>
<b><u>ENGINEERING</u></b>			
408-3130 Engineering	10,272.87	79,750.00	69,477.13
<b><u>TOTAL ENGINEERING</u></b>	<b>10,272.87</b>	<b>79,750.00</b>	<b>69,477.13</b>

**Borough of East Stroudsburg**

**Preliminary**

**Consolidated by Fund Stmt of Activity - Budget vs Actual**

**April 30, 2025 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>MUNICIPAL BUILDINGS (70/15/15)</b>			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	1,473.39	3,300.00	1,826.61
409-3620 Electricity-Annex	301.85	825.00	523.15
409-3640 Gas - Annex	345.66	963.00	617.34
409-3730 Maintenance & Repair Annex	391.11	0.00	(391.11)
409-3740 Maintenance & Repairs	947.75	35,063.00	34,115.25
<b>TOTAL MUNICIPAL BUILDING</b>	<b>3,459.76</b>	<b>40,426.00</b>	<b>36,966.24</b>
<b>SANITARY SEWER</b>			
429-1400 Sewer Staff Salaries	91,200.52	289,679.00	198,478.48
429-1610 Social Security- Sewer Fund	5,850.04	18,146.00	12,295.96
429-1630 Medicare - Sanitary Sewer	1,368.16	4,244.00	2,875.84
429-1830 Sewer Overtime	1,048.20	3,000.00	1,951.80
429-2100 Office Supplies	2,138.64	4,000.00	1,861.36
429-2110 Chemicals	11,544.06	60,000.00	48,455.94
429-2120 Safety Supplies	0.00	3,000.00	3,000.00
429-2150 Computer Equip & Supplies	0.00	1,000.00	1,000.00
429-2200 Materials & Supplies- WWTP	2,150.14	9,000.00	6,849.86
429-2300 Fuel Oil	10,293.82	27,000.00	16,706.18
429-2310 Vehicle Operation	0.00	1,200.00	1,200.00
429-2380 Uniforms	11,809.90	11,500.00	(309.90)
429-2600 Small Tools/Minor Equipment	33.17	2,500.00	2,466.83
429-3160 Laboratory Fees	21,389.00	60,000.00	38,611.00
429-3200 Telephone - Sewer	743.42	3,000.00	2,256.58
429-3610 Electric - Sewer	32,295.17	86,000.00	53,704.83
429-3700 Pump Station Maint & Repair	0.00	15,000.00	15,000.00
429-3710 WWTP Maint & Repairs	13,543.02	25,000.00	11,456.98
429-3720 Collection System Maintenance	7,693.30	20,000.00	12,306.70
429-3730 WWTP Building & Repair	4,781.05	40,000.00	35,218.95
429-3740 Equipment Maintenance Collections	550.73	7,500.00	6,949.27
429-4100 Sewer Backup Expenses	1,828.00	2,500.00	672.00
429-4200 Dues/Subscriptions-Sewer	4,181.00	8,000.00	3,819.00
429-4500 Contracted Line Maintenance	2,054.49	85,500.00	83,445.51
429-4600 Training - Sanitary Sewer	412.00	2,000.00	1,588.00
429-4700 Sludge Disposal	37,385.66	100,000.00	62,614.34
429-7400 Equipment Lease/Purchase	0.00		0.00
429-7410 Capital Improvements equipment (Skid Steer)	0.00	0.00	0.00
429-7420 Capital Improvement Collection System	0.00	0.00	0.00
429-7430 Vehicle Purchase	0.00		0.00

**Borough of East Stroudsburg**

**Preliminary**

**Consolidated by Fund Stmt of Activity - Budget vs Actual**

**April 30, 2025 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>TOTAL COLLECTION SYSTEM</b>	<b>264,293.49</b>	<b>888,769.00</b>	<b>624,475.51</b>
<b>STREET DEPARTMENT (35/30/30/05)</b>			
430-1220 Street Superintendent Salary	7,677.64	28,058.00	20,380.36
430-1300 Salaries & Wages - DPW - Sewer	53,323.98	172,078.00	118,754.02
430-1610 FICA - Street Dept	4,141.69	12,470.00	8,328.31
430-1630 Medicare - Street Dept	179.28	2,916.00	2,736.72
430-1830 Overtime - Street Dept	4,518.99	990.00	(3,528.99)
430-2100 Office Supplies - Street Dept	219.43	660.00	440.57
430-2120 Safety Equipment - Street Dept	352.29	990.00	637.71
430-2150 Computer Equipment/Supplies - Street Dept	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair- Street Dept	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	4,957.43	16,500.00	11,542.57
430-2380 Uniforms - Street Dept	5,450.07	9,570.00	4,119.93
430-2500 Vehicle Manintenance/Repair- Street Dept	488.90	6,600.00	6,111.10
430-2600 Small Tools/Minor Equip - Street Dept	356.32	1,320.00	963.68
430-3150 Drug Testing	62.70	198.00	135.30
430-3210 Telephone - Street Dept	124.94	429.00	304.06
430-3210 Radio Purchase	0.00	413.00	413.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	474.54	1,320.00	845.46
430-3620 Gas - Street Dept	1,501.38	1,980.00	478.62
430-3730 Building Maintenance - Street Dept	443.74	3,300.00	2,856.26
430-3740 Equipment Maint & Repair - Street Dept	3,155.53	6,105.00	2,949.47
430-4600 Conferences/Training - Street Dept	89.10	660.00	570.90
430-7400 CAP Improvements		0.00	0.00
430-7410 Equipment Lease Loader 50/25/25		0.00	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>87,517.95</b>	<b>266,888.00</b>	<b>179,370.05</b>
<b>INSURANCE</b>			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	17,283.51	16,248.00	(1,035.51)
486-3531 Workers Comp - Fire Department	2,117.01	10,050.00	7,932.99
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,055.00	6,700.00	1,645.00

**Borough of East Stroudsburg****Preliminary****Consolidated by Fund Stmt of Activity - Budget vs Actual****April 30, 2025 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>TOTAL INSURANCE</b>	<b>71,116.32</b>	<b>88,273.00</b>	<b>17,156.68</b>
<b><u>EMPLOYEE BENEFITS/INS</u></b>			
487-1580 Life/Disability Insurance	3,967.15	10,750.00	6,782.85
487-1590 Major Medical (BC/BS)	100,977.97	323,894.00	222,916.03
487-1591 Health Ins. Buy-out/HRA Cont	1,320.25	3,015.00	1,694.75
487-5310 N/U Pension MMO	8,991.00	95,006.00	86,015.00
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>115,256.37</b>	<b>432,665.00</b>	<b>317,408.63</b>
<b><u>EMPLOYER FICA EXPENSES</u></b>			
488-1620 Unemployment Comp PSAB	557.93	8,375.00	7,817.07
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>557.93</b>	<b>8,375.00</b>	<b>7,817.07</b>
<b>TRANSFERS</b>			
<b>Total Expenses</b>	<b>640,500.03</b>	<b>2,167,180.00</b>	<b>1,526,679.97</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>151,160.31</b>	<b>7,691.00</b>	<b>143,469.31</b>

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0000 Interest Income		45,000.00	(45,000.00)
341-0110 Interest-Savings	381.93	0.00	381.93
341-0210 Interest-Water-PLGIT	0.00	0.00	0.00
341-0211 Interest-Water-P Plus	5,483.26	0.00	5,483.26
<u>TOTAL INTEREST</u>	<u>5,865.19</u>	<u>45,000.00</u>	<u>(39,134.81)</u>
<b>STATE GRANT PROGRAM</b>			
354-1260 American Recovery Funds	0.00	0.00	(1,550,000.00)
<u>TOTAL STATE GRANTS</u>	<u>-</u>	<u>-</u>	<u>(1,550,000.00)</u>
354-1230- PA Small H2o Grant Waterline	0.00	0.00	0.00
<u>TOTAL STATE SHARED REVENUE</u>	<u>0.00</u>	<u>-</u>	<u>0.00</u>
<u>STATE SHARED REVENUE</u>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>-</u>	<u>44,715.00</u>	<u>(44,715.00)</u>
<b>PMT FROM WATER CO</b>			
378-1110 Water Service-Turn on/off	1,153.50	150.00	1,003.50
378-2100 Water Rents	973,265.93	2,838,000.00	(1,864,734.07)
378-2110 Lien Rents	0.00	25,000.00	(25,000.00)
378-2120 Lien Costs & Interest	1,190.68	2,000.00	(809.32)
378-4300 Hydrant Fees	0.00	0.00	0.00
378-4300 Water Sales Bulk	0.00	110,000.00	(110,000.00)
378-9000 EDU Connection Fees	0.00	87,991.00	(87,991.00)
378-9200 Penalties	39,536.23	40,250.00	(713.77)
378-9300 Sale of Meters & Supplies	0.00	0.00	0.00
378-9400 Water Dept. Services	0.00	1,850.00	(1,850.00)
<u>TOTAL PMT FROM WATER CO</u>	<u>1,015,146.34</u>	<u>3,105,241.00</u>	<u>(2,090,094.66)</u>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	5,489.03	10,134.00	(4,644.97)
380-1070 Misc Income	0		
<u>TOTAL MISC. REVENUES</u>	<u>5,489.03</u>	<u>10,134.00</u>	<u>(4,644.97)</u>
<b>SALE OF ASSETS</b>			
391-0020 Damage to Borough Property	0.00	0.00	0.00
<u>TOTAL SALE OF ASSETS</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Total Revenues</u>	<u>1,026,500.56</u>	<u>3,205,090.00</u>	<u>(2,178,589.44)</u>

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>Expenses</u>			
<b>GENERAL GOVERNMENT</b>			
401-1210 Manager Salary	11,550.01	39,344.00	27,793.99
401-1220 DPW Director Salary - Water	7,395.23	24,999.00	17,603.77
401-1400 Admin Staff Salary - Water	11,635.21	39,855.00	28,219.79
401-1610 FICA - Admin	1,883.16	6,484.00	4,600.84
401-1630 Medicare - Admin	452.35	1,516.00	1,063.65
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	2,179.07	3,750.00	1,570.93
401-2130 Office Equipment/Furniture - Admin	401.51	625.00	223.49
401-2140 IT Expenses	4,128.12	7,500.00	3,371.88
401-2150 Computer Equipment/Supplies - Admin	363.33	2,500.00	2,136.67
401-2160 Equipment Repair/ Maitenance - Admin	154.69	750.00	595.31
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	0.00	2,250.00	2,250.00
401-3210 Telephone - Admin	1,000.44	2,250.00	1,249.56
401-3250 Postage - Payroll Processing Fee	1,758.66	5,000.00	3,241.34
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	1,683.99	3,750.00	2,066.01
401-4200 Dues Subscriptions/Memberships - Admin	293.75	4,500.00	4,206.25
401-4600 Training/Conferences - General Government	3,117.76	1,250.00	(1,867.76)
401-7200 CIP - New Car	37.25		(37.25)
<b>TOTAL GENERAL GOVT</b>	<b>48,034.53</b>	<b>149,623.00</b>	<b>101,588.47</b>
<b>FINANCIAL ADMINISTRATION</b>			
402-1000 Finance Director	9,938.07	33,723.00	23,784.93
402-1400 Finance - Staff salaries	10,975.00	36,475.00	25,500.00
402-1610 Finance - Fica	1,335.76	4,352.00	1335.76
402-1610 Finance -Medicare	181.01	1,018.00	181.01
402-1830 Finance - Staff salaries Overtime	7.72	0.00	7.72
402-3100 Trustee Chg Bond Payment	412.50	1,881.00	1,468.50
402-3110 Auditing Services - Water	0.00	17,490.00	17,490.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	2,872.57	8,250.00	5,377.43
402-3170 Accounting Software	626.50	8,877.00	8,250.50
402-3210 Credit Card Fees	4,446.98	13,200.00	8,753.02
<b>TOTAL FINANCIAL ADMIN</b>	<b>30,796.11</b>	<b>127,411.00</b>	<b>96,614.89</b>

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b><u>LEGAL SERVICES</u></b>			
404-3160 Legal Services - WTP	108,985.02	135,000.00	26,014.98
<b>TOTAL LEGAL SERVICES</b>	<b>108,985.02</b>	<b>135,000.00</b>	<b>26,014.98</b>
<b><u>ENGINEERING</u></b>			
408-3130 Engineering	28,852.89	156,750.00	127,897.11
<b>TOTAL ENGINEERING</b>	<b>28,852.89</b>	<b>156,750.00</b>	<b>127,897.11</b>
<b><u>MUNICIPAL BUILDINGS (70/15/15)</u></b>			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	1,473.39	3,300.00	1,826.61
409-3620 Electricity-Annex	301.85	825.00	523.15
409-3640 Gas - Annex	345.66	963.00	617.34
409-3730 Maintenance & Repair Annex	391.11	0.00	(391.11)
409-3740 Maintenance & Repairs	899.13	35,063.00	34,163.87
<b>TOTAL MUNICIPAL BUILDING</b>	<b>3,411.14</b>	<b>40,426.00</b>	<b>37,014.86</b>
<b><u>STREET DEPARTMENT (35/30/30/05)</u></b>			
430-1220 Street Superintendent Salary	7,677.64	28,058.00	20,380.36
430-1300 Salaries & Wages - DPW - Water	53,323.98	172,078.00	118,754.02
430-1610 FICA - Street Dept	4,141.69	12,470.00	8,328.31
430-1630 Medicare - Street Dept	968.63	2,916.00	1,947.37
430-1830 Overtime - Street Department	4,518.99	990.00	(3,528.99)
430-2100 Office Supplies - Street Dept	283.77	660.00	376.23
430-2120 Safety Equipment	352.29	990.00	637.71
430-2150 Computer Equipment/Supplies - Street Dept	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair- Street Dept	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	4,971.91	16,500.00	11,528.09
430-2380 Uniforms - Street Dept	5,450.07	9,570.00	4,119.93
430-2500 Vehicle Manitenance/Repair- Street Dept	488.90	6,600.00	6,111.10
430-2600 Small Tools/Minor Equip - Street Dept	339.96	1,320.00	980.04
430-3150 Drug Testing	62.70	198.00	135.30
430-3210 Telephone - Street Dept	124.94	429.00	304.06
430-3260 Radio Purchase	0.00	413.00	
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	474.54	1,320.00	845.46
430-3620 Gas - Street Dept	1,501.38	1,980.00	478.62
430-3730 Building Maintenance- Street Dept	363.64	3,300.00	2,936.36

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
430-3740 Equipment Maint & Repair - Street Dept	2,992.67	6,105.00	3,112.33
430-4600 Conferences/Training - Street Dept	89.10	660.00	570.90
430-7410 Equipment Lease Loader 50/25/25	0.00	0.00	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>88,126.80</b>	<b>266,888.00</b>	<b>178,761.20</b>

**WATER**

448-1300 Water Staff Salaries	144,530.21	586,286.00	441,755.79
448-1610 FICA - Water	9,370.85	36,691.00	27,320.15
448-1630 Medicare - Water	2,191.58	8,581.00	6,389.42
448-1830 Water Overtime	3,274.62	5,500.00	2,225.38
448-2100 Office Supplies	885.45	1,500.00	614.55
448-2110 Chemicals - Water	35,379.03	130,000.00	94,620.97
448-2120 Safety Supplies	1,551.77	3,000.00	
448-2150 Computer Equipmt & Supplies	0.00	2,500.00	2,500.00
448-2200 Materials & Supplies	12,725.26	14,000.00	1,274.74
448-2300 Fuel Oil	8,753.55	15,000.00	6,246.45
448-2310 Vehicle Operation	872.32	2,500.00	1,627.68
448-2380 Uniforms/Boot Allowance	3,252.51	17,000.00	13,747.49
448-2400 Meter M&R Supplies (New Radio Read)	21,181.40	25,000.00	3,818.60
448-2600 Small Tools/Minor Equipment - Water	2,054.35	12,000.00	9,945.65
448-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)
448-3160 Laboratory Fees - Water	9,659.45	45,000.00	35,340.55
448-3200 Telephone- Water	531.91	3,500.00	2,968.09
448-3610 Electric- WTP, Wells, Dist	19,807.88	60,000.00	40,192.12
448-3700 Well Maint & Repair	4,904.05	40,000.00	35,095.95
448-3720 Distribution System- Maint. & Repairs	15,833.06	100,000.00	84,166.94
448-3730 Building Maintenance	324.08	15,000.00	14,675.92
448-3740 WTP Maint & Repairs	2,600.87	15,000.00	12,399.13
448-3750 Dist Contracted Services	38,619.85	45,000.00	6,380.15
448-4200 Dues/Subscriptions - Water	2,267.00	2,500.00	233.00
448-4500 Contracted Line Maint - Water	0.00	15,000.00	15,000.00
448-4600 Training/conferences - Water	620.00	2,000.00	1,380.00
448-4700 Sludge Removal	27,002.10	65,000.00	37,997.90
448-4910 Permits	20,000.00	21,000.00	1,000.00
448-7400 Capital Improvements	794.36	0.00	(794.36)
448-7410 Capital purchase (UTV)			0.00
<b>TOTAL WATER FACILITIES</b>	<b>408,704.46</b>	<b>1,288,558.00</b>	<b>879,853.54</b>

**DEBT SERVICE**

**Borough of East Stroudsburg**  
**Preliminary Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
471-1100 Principal 2016 Loan	0.00	164,553.00	164,553.00
471-1110 Penn Vest Water Line	16,696.08	48,829.00	32,132.92
471-1120 Penn Vest Dam	13,414.08	40,651.00	27,236.92
471-1130 Penn Vest Dam	0.00	33,800.00	33,800.00
<b>TOTAL DEBT SERVICE</b>	<b>30,110.16</b>	<b>287,833.00</b>	<b>257,722.84</b>
 <u>DEBT INTEREST</u>			
472-1100 Interest - 2016 Loan	52,426.80	106,000.00	53,573.20
472-1110 Penn Vest Water Line - Interest	1,690.04	6,330.00	4,639.96
472-1130 interest -2021 Loan	3,388.92	9,758.00	6,369.08
472-1120 Penn Vest Dam - Interest	36,074.17	76,000.00	39,925.83
<b>TOTAL DEBT INTEREST</b>	<b>93,579.93</b>	<b>198,088.00</b>	<b>104,508.07</b>
 <u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	17,283.51	16,248.00	(1,035.51)
486-3531 Workers Comp - Fire Department	2,117.01	10,050.00	7,932.99
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,055.00	6,700.00	1,645.00
<b>TOTAL INSURANCE</b>	<b>71,116.32</b>	<b>88,273.00</b>	<b>17,156.68</b>
 <u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	4,293.27	10,750.00	6,456.73
487-1590 Major Medical (BC/BS)	106,804.49	323,894.00	217,089.51
487-1591 Health Ins. Buy-out/HRA Cont	1,320.25	3,015.00	1,694.75
487-5310 N/U Pension MMO	8,991.00	95,006.00	86,015.00
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>121,409.01</b>	<b>432,665.00</b>	<b>311,255.99</b>
 <u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	557.93	8,375.00	7,817.07
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>557.93</b>	<b>8,375.00</b>	<b>7,817.07</b>
<b>Total Expenses</b>	<b>1,033,684.30</b>	<b>3,179,890.00</b>	<b>2,146,205.70</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(7,183.74)</b>	<b>25,200.00</b>	<b>18,016.26</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**April 30, 2025 - Trash**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
<b>Revenues</b>			
<u>SANITATION</u>			
354-1200 Performance Grant To Twin Boroughs	0.00	0.00	0.00
364-3010 Solid Waste User Fees	915,994.73	1,169,956.00	(253,961.27)
364-3020 Solid Waste Fees Penalties	25,664.89	29,975.00	(4,310.11)
364-3030 Solid Waste Bulk Items and Bags	2,650.56	17,825.00	(15,174.44)
364-3150 Lien Rents Solid Waste	0.00	1,500.00	1,500.00
364-3160 Lien Interest & Cost	1,612.30	8,500.00	6,887.70
<b><u>TOTAL SANITATION</u></b>	<b>945,922.48</b>	<b>1,227,756.00</b>	<b>(281,833.52)</b>
<u>STATE GRANT PROGRAMS</u>	0.00	0.00	0.00
<b>Total Revenues</b>	<b>945,922.48</b>	<b>1,227,756.00</b>	<b>(281,833.52)</b>
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	42,202.67	140,482.00	(98,279.33)
426-1610 FICA	2,669.40	8,710.00	(6,040.60)
426-1630 Medicare	624.30	2,037.00	(1,412.70)
426-1830 Overtime	224.25	3,000.00	(2,775.75)
426-1910 Uniforms	326.96	6,000.00	(5,673.04)
426-2270 Supplies	2,598.88	8,500.00	(5,901.12)
426-2500 Recycling Grant to Twin Boros	0.00	30,000.00	(30,000.00)
<b><u>TOTAL SANITATION</u></b>	<b>48,646.46</b>	<b>198,729.00</b>	<b>(150,082.54)</b>
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	609.66	15,000.00	(14,390.34)
427-4700 Refuse Coll/Disp Contract	299,209.32	989,576.00	(690,366.68)
427-4710 WM Extra Bags and Tags	2,548.00	7,500.00	(4,952.00)
<b><u>TOTAL SOLID WASTE</u></b>	<b>302,366.98</b>	<b>1,012,076.00</b>	<b>(709,709.02)</b>
<b>Total Expenses</b>	<b>351,013.44</b>	<b>1,210,805.00</b>	<b>(859,791.56)</b>
<u>Excess Revenue Over(Under) Expenditures</u>	<b>594,909.04</b>	<b>16,951.00</b>	<b>577,958.04</b>

**DPW**  
**Active and Future Projects**  
**As of 5.15.2025**

- A. **2025 Paving Schedule**
  - 1. **Funding: Paving Bid:** Gap View Heights, Teak, Laurel, Ashburn, Exchange, Lions, Kiwanis, Hazen, Emerson, Marguerite, Longfellow, East Broad, part of Eagle Valley Lane, Starbird, Hallet and Teeter
  - 2. **Liquid Fuels: In House:** Burson, Harris, Braeside, West 6<sup>th</sup>, East 5<sup>th</sup>, Spruce, Race, Monroe, Oakland, Gold, Barnum, Lenox, and Walnut Cul-de-sac
  - 3. **CDBG: Paving Bid:** Maple and Berwick Heights
- B. **Utility work is to be done on roads to be paved.**
  - 1. Clean and camera storm water and sanitary sewer lines to make sure no repairs are needed
  - 2. Repair the storm pipe under Gap View Heights Rd.
- C. **Levee Inspection:** April 10, 2025 - **COMPLETED AND PASSED**
- D. **214 Washington Street:** Demo bldg. and repair culvert pipe - **WAITING ON AGREEMENT**
- E. **PennDOT: King Street Bridge Replacement - ON HOLD \$44,096.06 Engineer Cost/ \$33,072.05 Back**
- F. **PennDOT: Rt. 209 Paving Project:** Paving started April 14<sup>th</sup> - to be completed by August 2025
  - 1. 7PM to 6AM - Starting at Veterans Memorial Bridge going to Wendy's.
  - 2. Sanitary and Storm Sewer Inspections and Repairs - **ACTIVELY WORKING ON \$?**
  - 3. ADA ramps along 209 – **COMPLETED by PennDOT**
- G. **PennDOT: I-80 Project \$Engineer Costs after minus a Percentage \$27,033.61**
  - 1. Water – **COMPLETED by PennDOT**
  - 2. Sanitary Sewer – **COMPLETED by PennDOT**
  - 3. Storm Sewer – **COMPLETED by PennDOT**
  - 4. Sanitary Sewer – Main replacement around U-Haul
- H. **PennDOT: King Street Railing \$0**
- I. **Water Meter Replacement Project:**
  - 1. Total Meter: 3,154
  - 2. Completed: 3,140
  - 3. Incomplete: 14
  - 4. **Expenses:**
    - a. 2023 Year **\$635,732** (Audited Financial Statements)
    - b. 2024 Year **\$1,474,164.36**
    - c. 2025 Year **\$79,015.92** (without labor)
    - d. **Total to Date** (without labor for 2025) **\$2,188,912.28**
- J. **Veterans Memorial**
  - 1. Round Washed Stone 1” to 3” Completion Date 3/28/25 **\$400**
- K. **Elk Street Embankment Repair – ACTIVELY WORKING ON \$?**
- L. **Asterra Leak Detection**
  - 1. First scan September 2024, 5 Leaks found – All repaired
  - 2. Second scan April 13, 2025, two hydrants leaking and 2 customer's side service line.

**ZONING AND CODES REPORT**

APPLICATIONS		JANUARY	FEBRUARY	MARCH	APRIL	NOTES
<b>BUILDING PERMITS</b>						
	Backlog	2	1	0	0	Received prior to Jan 1, 2025 and still pending
	Received	16	25	14	18	
	Issued	9	11	13	13	
	Denied/Cancelled	0	0	1	1	
	Pending	9	15	21	7	
	YTD Received	16	41	55	73	
<b>ZONING PERMITS</b>						
	Backlog*	35	18	4	2	* Received prior to 01/01/2025, but not processed/reviewed. The numbers reflect only the projects that have physical applications and associated documents and fees.
	Received	6	17	11	10	
	Issued	0	3	14	9	
	Denied/Cancelled	0	1	1	1	
	Pending	41	31	6	7	
	YTD Received	6	23	34	44	
<b>RENTAL LICENSES</b>						
	Backlog	-	-	-	-	Pending, as not all files have been processed
	Received	-	-	-	-	Pending, as not all files have been processed
	Issued	28	21	12	24	
	Denied/Cancelled	-	-	-	-	
	Pending	-	-	-	-	Pending, as not all files have been processed
	YTD Received	-	-	-	-	Pending, as not all files have been processed
<b>SALDO</b>						
	Backlog	1	2	2	3	Received before 01/01/2025
	Received	1	0	0	0	After 01/01/2025
	Accepted	0	1	0	0	
	Denied/Cancelled	0	0	0	0	
	Recorded / Finalized	0	0	0	0	
	Pending	2	2	2	4	
	YTD Received	1	1	1	1	
<b>CERTIFICATE OF NONCONFORMANCE</b>						
	Backlog	3	0	0	1	Received before 01/01/2025
	Received	0	0	0	0	After 01/01/2025
	Issued	0	1	0	0	
	Denied/Cancelled	0	1	0	0	
	Pending	3	1	0	1	
	YTD Received	0	0	0	0	
<b>ZONING HEARING BOARD</b>						
	Backlog	2	1	0	1	Received before 01/01/2025
	Received	1	0	0	0	After 01/01/2025
	Accepted	1	0	0	0	
	Finalized	0	1	1	0	
	Denied/Cancelled	0	0	0	0	
	Pending	2	1	0	1	
	YTD Received	1	1	1	1	
<b>VIOLATIONS</b>		<b>JANUARY</b>	<b>FEBRUARY</b>	<b>MARCH</b>	<b>APRIL</b>	<b>NOTES</b>
<b>BUILDING CODE VIOLATIONS</b>						
	Backlog	3	3	2	2	Issued Before 01/01/2025 and have an open status
	Issued	4	5	4	4	
	Open	3	4	2	3	

ZONING AND CODES REPORT						
	Closed	1	0	2	1	
	Non-Traffic Citations	0	0	1	3	
	YTD Processed	4	9	13	17	
<b>ZONING VIOLATIONS</b>						
	Backlog	-	-	48	45	Not all violations were processed. Some were sent as letters and not marked as violation. A total number of open violations is not available at this time. 48 physical files were accounted for and are being reviewed and finalized.
	Issued	0	1	1	0	
	Open	0	1	346	87	346 Violations are opened in Permit Manager. Reviewing and finalizing each case is in progress.
	Closed	0	0	7	4	
	Civil Complaints	0	0	0	0	
	YTD Processed	0	1	8	8	
<b>RENTAL VIOLATIONS</b>						
	Backlog	-	-	-	-	Not all violations were processed. Some were sent as letters and not marked as violation. A total number of open violations is not available at this time.
	Issued	-	2	4	4	Letters were sent to owners if inspections failed. Will be marked as violation if not complying within the time required timeframe.
	Open (in 2025)	-	2	4	8	
	Closed (2025_	0	0	2	2	
	YTD Processed	-	2	6	10	
<b>CODE ENFORCEMENT VIOLATIONS</b>						
	Backlog	-	-	48	45	Not all violations were processed. Some were sent as letters and not marked as violation. A total number of open violations is not available at this time. 48 physical files were accounted for and are being reviewed and finalized.
	Issued	1	18	6	16	
	Open	1	19	346	165	346 Violations are opened in Permit Manager. Reviewing and finalizing each case is in progress.
	Closed	0	0	3	94	
	Non-Traffic Citations	0	0	3	2	
	YTD Processed	1	19	41	57	
<b>NON-TRAFFIC CITATIONS</b>						
	Backlog	-	-	-	-	* Pending files consolidation. Accurate number is not available at this time.
	Issued	1	2	5	2	
	Open	1	3	4	5	
	Closed	0	0	1	1	
	YTD Processed	1	3	5	7	
<b>CIVIL COMPLAINTS</b>						
	Backlog	6*	6*	*	*	* Pending files consolidation. Accurate number is not available at this time.
	Issued	0	0	0	0	
	Open	0	0	*	0	
	Closed	0	0	0	0	
	YTD Processed	0	0	0	0	
<b>OFFICE</b>		<b>JANUARY</b>	<b>FEBRUARY</b>	<b>MARCH</b>	<b>APRIL</b>	<b>NOTES</b>
<b>WALK-INS</b>						
	Total	16	35	73	103	
	YTD	16	51	124	227	
<b>OFFICE PHONE CALLS</b>						
	Total	75	147	184	274	
	YTD	75	222	406	680	

ZONING AND CODES REPORT						
<b>APPOINTMENTS (In-person/Virtual/Calls)</b>						
	Total	5	17	9	8	These appointments are not related to specific permits
	YTD	5	22	31	39	
<b>EMAILS</b>						
	Sent / Received	385 / 440	387/589	196/291	155/352	Please note that some emails don't require written answers as some of the answers are given via phone, or in person.
	Total	825	976	487	507	
	YTD	825	1801	2288	2795	
<b>MISC (DETERMINATION LETTERS, PROPERTY RESEARCH, WEBSITE, FORMS, REPORTS, etc.)</b>						
	Total (in hours)	35	60	19	28	
	YTD (in hours)	35	95	114	142	
<b>MEETINGS</b>		<b>JANUARY</b>	<b>FEBRUARY</b>	<b>MARCH</b>	<b>APRIL</b>	<b>NOTES</b>
<b>PROFESSIONALS MEETINGS</b>						
	Prep (in hrs.)	-	-	-	-	
	Meeting (hrs.)	1.5	3.75	4.5	4	
	Post (Minutes, Agenda, etc.)	-	-	-	-	
<b>PLANNING COMMISSION</b>						
	Prep (in hrs.)	3	6	4	3	
	Meeting (in hrs.)	1.5	2	1.5	2	
	Post (Minutes, Agenda, etc.)	1	3	1	5	
<b>ZONING HEARING BOARD</b>						
	Prep (in hrs.)	-	4.45	-	-	
	Meeting (hrs.)	-	1.5	-	-	
	Post (Minutes, Agenda, etc.)	-	1	-	-	
<b>COUNCIL (CONDITIONAL USE)</b>						
	Prep (in hrs.)	-	9.5	-	-	
	Meeting (hrs.)	-	0.5	-	-	
	Post (Minutes, Agenda, etc.)	-	1	-	-	
<b>INTERNAL MEETINGS</b>						
	Prep (in hrs.)	2	0.5	0.5	0.5	
	Meeting (hrs.)	2	4	4	3	
	Post (Minutes, Agenda, etc.)	-	-	-	-	
<b>INSPECTIONS</b>		<b>JANUARY</b>	<b>FEBRUARY</b>	<b>MARCH</b>		<b>NOTES</b>
CODE ENFORCEMENT		9	33	20	62	Some of these inspections were drive by the verify compliance. The numbers are combined between Sue Balmoos and Michael Manter.
ZONING INSPECTIONS		1	0	3	5	
RENTAL INSPECTIONS*		127	110	121	128	Completed by Sue Balmoos
RESALE INSPECTIONS		7	9	18	14	Completed by Sue Balmoos
UCC INSPECTIONS		16	17	19	20	
<b>ADDITIONAL</b>		<b>JANUARY</b>	<b>FEBRUARY</b>	<b>MARCH</b>		<b>NOTES</b>
PROPERTY FILE CONSOLIDATION BY MAP #		0	96	-	40	
HEALTH DEPARTMENT (ADMIN WORK IN HOURS)		29	27	-	-	
HEALTH LICENSES		23*	45	-	-	*Some of the licenses had to be reprocessed due to incorrect data input.
HEALTH LETTERS		0	19	-	-	
<b>MCS TOTAL HOURS WORKED</b>		<b>320</b>	<b>437</b>	<b>429</b>	<b>398.5</b>	