

**MINUTES FOR THE REGULAR MEETING  
EAST STROUDSBURG BOROUGH COUNCIL  
TUESDAY, MAY 6, 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; Jane Gagliardo; Paul Shemansky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; RKR Hess Engineer Russ Scott; Director of Public Works Lee Philips; and Assistant to Borough Manager Danielle Decker.

**ABSENT:** Edmund Freeborn; Erika Huber; Mayor Victor Brozusky; and Director of Finance Layla Richard- Rau

Ms. Wolbert called the meeting to order at 7:04 PM and lead in the Pledge of Allegiance.

**Report on Executive Session:** The Solicitor reported there was no Executive Session.

**April 15, 2025 Council Regular Meeting Minutes:** A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve the April 15, 2025 Council Regular Meeting Minutes. The motion passed unanimously.

**April 28, 2025 Council Work Session/Special Business Meeting Minutes:** A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the April 28, 2025 Council Work Session/Special Business Meeting Minutes. The motion passed unanimously.

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

**Public Hearings:**

**Ordinance No. 1414: Amending Chapter 126 – Sewers:**

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to recess the Regular Council Meeting and convene the Public Hearing on Ordinance No. 1414. Amending Chapter 126 – Sewers at 7:06 PM. The motion passed unanimously.

Mr. Scott read aloud an Executive Summary outlining the Ordinance No. 1414.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to enter Exhibit A – Sign-In Sheet, Exhibit B – Affidavit from Pocono Record for Publication of Public Notice, and Exhibit C – Email from Law Library stating receipt of Ordinance No. 1414 into evidence. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to close the Public Hearing and reconvene the Regular Council Meeting at 7:19 PM. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve Ordinance No. 1414, Amending Chapter 126 – Sewers, as presented and advertised. The motion passed unanimously.

**Ordinance No. 1415: Amending Chapter 154 – Water:**

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to recess the Regular Council Meeting and convene the Public Hearing on Ordinance No. 1415, Amending Chapter 154 – Water at 7:20 PM. The motion passed unanimously.

Mr. Scott read aloud an Executive Summary outlining the Ordinance No. 1415.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to enter Exhibit A – Sign-In Sheet, Exhibit B – Affidavit from Pocono Record for Publication of Public Notice, and Exhibit C – Email from Law Library stating receipt of Ordinance No. 1415 into evidence. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to close the Public Hearing and reconvene the Regular Council Meeting at 7:32 PM. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve Ordinance No. 1415, Amending Chapter 154 – Water, as presented and advertised. The motion passed unanimously.

**Treasurer’s Report:** distributed via email

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

**Budget to Actual Report:** A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to accept the Budget to Actual Report as prepared by the Director of Finance and for it to be attached to the minutes. The motion passed unanimously.

**Budget Modification Report:** A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the Budget Modification Report prepared by the Director of Finance. The motion passed unanimously.

**Cash Account Transfer Report:** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve the Cash Account Transfer Report for May 6, 2025, prepared by the Director of Finance. The motion passed unanimously.

**Finance Report:** A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to accept the unaudited Finance Report as distributed and to be attached to the minutes. The motion passed unanimously.

**Stroud Region Open Space and Recreation Commission (SROSC) Reports:** distributed via email  
A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve to commit up to \$7,500.00 in the 2026 Budget to Stroud Region Open Space and Recreation Commission (SROSC) for their Department of Community and Economic Development (DCED) grant funding for a Comprehensive Park System Plan and authorize the Borough Manager to sign and deliver letter of commitment and support, contingent upon receipt of grant. The motion passed unanimously.

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

**2025 Street Paving and Bidding – Update::** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve the issuance of the Notice of Intent to Award the bid for the Borough 2025 Street Paving Project to Hendricks & Winot Group, Inc. d/b/a Northeast Site Contractors in the amount of \$763,910.62. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to authorize the: 1) Issuance of Final Award Notice, 2) Execution of the Contract and 3) Issuance of the Notice to Proceed, upon a favorable review of the Agreement, Bonds, Insurance, and other documents by the Solicitor, Engineer, and Manager. The motion passed unanimously.

**IBW Waterline and Wastewater Extension:**

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to authorize the Borough Engineer to develop a preliminary design, easement descriptions and easement exhibits for a waterline and wastewater extension across the IBW properties and the 216 King Street Properties, LLC Property at a cost not to exceed \$12,000, to work with the Solicitor to draft the easements and to request a Title Search of the properties, as needed. The motion passed unanimously.

**REPORTS:**

**Public Works:** distributed via email:

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to accept the Public Works Report as distributed and to be attached to the minutes on the website. The motion passed unanimously.

**Zoning Report:**

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to table the Zoning Report as distributed and attach to the minutes. The motion passed unanimously.

**COMMITTEES:**

**Operations Committee:** Nothing to report

**Zoning and Planning Committee (ZAP):** There was no meeting.

**Community Relations Committee:** Ms. Panepinto gave an update on the Baseball Field Dedication and the Clean-Up Day scheduled for Saturday. Ms. Panepinto explained the dedication was moved until next year so there would be enough time to complete all the items for the field.

Ms. Panepinto explained Kelly Kelley has a new packet available for Veterans Banners, but a limited amount of poles, for there are only about 20 poles left for the banners around the Borough.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to put the Veteran Banner packets up on the Borough Website and to have packets available at Borough Hall for residents to be able to purchase. The motion passed unanimously.

**Correspondence:** There was no correspondence..

**Carrie Panepinto:** Nothing to report.

**Paul Shemansky:** Mr. Shemansky gave kudos to everyone on the clean-up over the weekend.

**Jane Galiardo:** Ms. Gagliardo inquired when the next ECA meeting was for the light guy was coming up to look at Miller's Park to give a recommendation.

**Sonia Wolbert:** Ms. Wolbert thanked Mr. Lewis and all the employees, residents and everyone who came out to help with clean-up event. Ms. Wolbert explained SROSC is working on a project that will be working on making ordinances across the townships and boroughs it represents more consistent. Ms. Wolbert announced she received an email that states they are in support of I.C.E.

**Solicitor's Report:** Solicitor Prevoznik announced at the Middle Dam the coring and testing would take place this week.

**Manager's Report:**

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to accept the letter from Cal Miller, Head Operator of East Stroudsburg Water Plant for his retirement after 40 years of service at the Borough, effective May 1, 2025. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Panepinto to authorize a drawdown of the 2021 General Obligation (G.O.) Note in the amount of \$1,232.94 for RKR Hess Invoice #140175 in the amount of \$1,015.00 and Invoice #140159 in the amount of \$217.94. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to the Stroud Area Regional Police Department (SARPD) monthly May 2025 invoice for Municipal Police Fees in the amount of \$255,541.08. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve the Monroe County Control Center monthly May 2025 invoice for User Municipalities/Agencies Annual per Capita Fee in the amount of \$6,855.52. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve the Stroud Region Open Space and Recreation Commission (SROSC) 2025 invoice for 75% of budgeted park stewardship and operations for \$99,000.00 and the second quarter's appropriations distribution for \$12,864.75 for a total invoiced amount of \$111,864.75. The motion passed unanimously.

**Adjusting Journal Entry for 12/31/2024 for American Rescue Plan Act (ARPA) Funds:**

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Manager and Director of Finance to record Adjusting Journal Entries as of 12/31/2024 to fix the accounting fund allocations on the use of the ARPA Funds by debiting account 10200-2004 Unearned Revenue for \$1,677,768.00 and crediting account 10354-1260 ARPA Funds – General for (\$543,784.00) and 60354-1260 ARPA Funds – Water for (\$1,133,983.00). The motion passed unanimously.

**Borough Radio System:**

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the COSTARS proposal from P&D Auto for a new, integrated Borough Radio System to purchase two APX P25 Portable radios from Motorola via Motorola COSTARS Contract Number #31203 for an amount not to exceed \$6,823.42 and to authorize the Borough Manager to execute and deliver the COSTARS Proposal from P&D Auto. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve COSTARS proposal from P&D Auto for a new, integrated Borough Radio System to purchase the two APX P25 Portable Radios from Motorola via the P&D Auto COSTARS contract number #381738 for an amount not to exceed \$40,948.25 and authorize the Borough Manager to execute and deliver the COSTARS Proposal from P&D Auto. The motion passed unanimously.

**IBW Property:**

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize the Borough Manager to execute and deliver a survey request document from UGI to perform a gas pipeline line assessment on the IBW Property in East Stroudsburg. The motion passed unanimously.

**I-80 Forge Road Sewer Line:**

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Manager to execute and deliver documents from RKR Hess, a Division of UTRS to design, permit, and bid the I-80 Forge Road Sewer Line under Interstate 80 in an amount not to exceed \$650,000.00,

plus reimbursables, in conjunction with the existing PennDOT HOP permit for the Exit 308 Project. The motion passed unanimously.

**Trailer for Twin Boros Recycling:**

A motion was made by Mr. Shemansky and seconded by Ms. Panepinto to authorize the Borough Manger to execute and deliver bid documents on the Penn Bid Platform to accept bids for the replacement of the 10 feet by 30 feet office trailer at the Twin Boroughs Recycling Center Trailer with bid specifications developed by the Borough Manager and Director of Public Works and communicated with the Stroudsburg Borough Manager, contingent upon Stroudsburg Borough approving too. The motion passed unanimously.

**Informational Items:** Mr. Lewis thanked all the sponsors and volunteers for making the 1<sup>st</sup> Beautification Day in the Borough a success.

**Public Comments – New Business & Non-Agenda Items:**

Jacqui Black from Facebook asked about fixing the sewer line on Warren Street. Mr. Scott and Mr. Philips explained they did some work already on Warren Street and informed Ms. Black if she was still having issues with the sewer to please contact the Borough.

**Ratification of Bills Payable:** A motion was made by Mr. Shemansky and seconded by Ms. Panepinto to approve the Warrant List #250506, as presented. The motion passed unanimously.

**Executive Session:**

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to recess the Regular Council Meeting and go into an Executive Session at 8:04 PM. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to resume the Regular Council Meeting at 8:25 PM. The motion passed unanimously.

Solicitor Prevoznik reported at 8:04 PM there was an Executive Session held and Mr. Shemansky, Ms. Gagliardo, Ms. Panepinto, Ms. Wolbert, Mr. Lewis, and Solicitor Prevoznik were all present. Personnel issues were discussed and no decisions were made. The Executive Session ended at 8:25PM.

**Adjournment:**

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to adjourn the meeting. The meeting ended at 8:25 PM. The motion passed unanimously.

**East Stroudsburg Borough**  
**Preliminary 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>12/31/25</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
<b>TAXES</b>							
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	27,840.97	39,888.71	(12,047.74)	(0.30)	143,644.00	(115,803.03)	(0.81)
<b>TOTAL TAXES</b>	<b>1,216,808.75</b>	<b>958,406.10</b>	<b>258,402.65</b>	<b>0.27</b>	<b>3,989,661.00</b>	<b>(2,772,852.25)</b>	<b>(0.70)</b>
<b>ACT 511 TAXES</b>							
310-1000 Real Estate Transfer Tax	36,926.20	47,318.18	(10,391.98)	(0.22)	160,000.00	(123,073.80)	(0.77)
310-2000 Earned Income Tax	446,345.79	337,495.41	108,850.38	0.32	1,200,000.00	(753,654.21)	(0.63)
310-5000 Municipal Service Tax	147,189.63	89,268.93	57,920.70	0.65	325,000.00	(177,810.37)	(0.55)
<b>TOTAL ACT 511 TAXES</b>	<b>630,461.62</b>	<b>474,082.52</b>	<b>156,379.10</b>	<b>0.33</b>	<b>1,685,000.00</b>	<b>(1,054,538.38)</b>	<b>(0.63)</b>
<b>BUSINESS LICENSES/PERMITS</b>							
321-2000 Health/Restaurant Licenses	11,453.37	3,906.00	7,547.37	1.93	12,900.00	(1,446.63)	(0.11)
321-6100 Rental License	6,933.50	4,363.00	2,570.50	0.59	212,850.00	(205,916.50)	(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>18,386.87</b>	<b>29,259.69</b>	<b>(10,872.82)</b>	<b>(0.37)</b>	<b>333,975.00</b>	<b>(315,588.13)</b>	<b>(0.94)</b>
<b>NON-BUSINESS PERMITS</b>							
322-8100 Event Permit Fee	349.00	150.00	199.00	1.33	1,935.00	(1,586.00)	(0.82)
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	346.00	88.00	258.00	2.93	2,580.00	(2,234.00)	(0.87)
<b>TOTAL NON-BUSINESS PERMITS</b>	<b>9,604.00</b>	<b>8,388.00</b>	<b>1,216.00</b>	<b>0.14</b>	<b>16,125.00</b>	<b>(6,521.00)</b>	<b>(0.40)</b>
<b>FINES</b>							
331-1100 Vehicle Code Violations	32,178.32	68,358.18	(36,179.86)	(0.53)	180,000.00	(147,821.68)	(0.82)
331-1200 Violation of Zoning Ord & Statutes	10,591.33	7,998.65	2,592.68	0.32	25,000.00	(14,408.67)	(0.58)
<b>TOTAL FINES</b>	<b>42,769.65</b>	<b>76,356.83</b>	<b>(33,587.18)</b>	<b>(0.44)</b>	<b>205,000.00</b>	<b>(162,230.35)</b>	<b>(0.79)</b>
<b>INTEREST</b>							
<b>TOTAL INTEREST</b>	<b>29,201.74</b>	<b>71,988.74</b>	<b>(42,787.00)</b>	<b>(0.59)</b>	<b>145,000.00</b>	<b>(115,798.26)</b>	<b>(0.80)</b>
<b>RENTS</b>							
342-4700 Borough Property Rental	1.00	0.00	1.00	0.00	0.00	1.00	0.00
342-5310 Royalties - Cell Tower	7,660.92	9,917.04	(2,256.12)	(0.23)	40,000.00	(32,339.08)	(0.81)
<b>TOTAL RENTS</b>	<b>7,661.92</b>	<b>9,917.04</b>	<b>(2,255.12)</b>	<b>(0.23)</b>	<b>40,000.00</b>	<b>(32,338.08)</b>	<b>(0.81)</b>
<b>STATE GRANT PROGRAM</b>							
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>
<b>STATE SHARED REVENUE</b>							
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	0.00	1,400.00	(1,400.00)	(1.00)	3,875.00	(3,875.00)	(1.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	1,200.00	0.00	1,200.00	0.00	135,500.00	(134,300.00)	(0.99)
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>
<b>PMT IN LIEU OF TAXES</b>							
359-0010 Housing Authority PILOT	851.10	8,168.40	(7,317.30)	(0.90)	5,500.00	(4,648.90)	(0.85)
<b>TOTAL PILOT</b>	<b>851.10</b>	<b>8,168.40</b>	<b>(7,317.30)</b>	<b>(0.90)</b>	<b>5,500.00</b>	<b>(4,648.90)</b>	<b>(0.85)</b>
<b>GENERAL GOVERNMENT</b>							
361-1110 Closing Report Fee	2,568.00	2,846.00	(278.00)	(0.10)	8,000.00	(5,432.00)	(0.68)
361-3300 Permits - Zoning - Gen Government	10,230.06	10,562.35	(332.29)	(0.03)	38,700.00	(28,469.94)	(0.74)
361-3310 Building Permits	130,091.73	27,399.20	102,692.53	3.75	96,750.00	33,341.73	0.34
361-3320 Resale Inspections	4,070.00	6,238.44	(2,168.44)	(0.35)	6,450.00	(2,380.00)	(0.37)
361-3400 Zoning Plan Review	59,935.59	14,654.81	45,280.78	3.09	32,250.00	27,685.59	0.86

**East Stroudsburg Borough**  
**Preliminary 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>12/31/25</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
<b>TOTAL GENERAL GOVERNMENT</b>	<b>206,895.38</b>	<b>61,700.80</b>	<b>145,194.58</b>	<b>2.35</b>	<b>182,150.00</b>	<b>24,745.38</b>	<b>0.14</b>
<u>PUBLIC SAFETY</u>							
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>
<u>HIGHWAYS &amp; STREETS</u>							
363-2100 Meter Revenue	19,746.27	30,920.37	(11,174.10)	(0.36)	161,250.00	(141,503.73)	(0.88)
363-2200 Parking Permits	812.00	4,030.00	(3,218.00)	(0.80)	25,800.00	(24,988.00)	(0.97)
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>20,701.27</b>	<b>37,175.37</b>	<b>(16,474.10)</b>	<b>(0.44)</b>	<b>212,767.00</b>	<b>(192,065.73)</b>	<b>(0.90)</b>
<u>SANITATION</u>							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	(1.00)
364-2010 Sewer Rents	436,887.68	407,502.34	29,385.34	0.07	1,750,000.00	(1,313,112.32)	(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	1,027,755.96	913,890.09	113,865.87	0.12	1,169,956.00	(142,200.04)	(0.12)
364-3020 Solid Waste Fees Penalties	25,688.09	(211.67)	25,899.76	(122.36)	29,975.00	(4,286.91)	(0.14)
364-3030 Solid Waste Bulk Items and Bags	3,320.18	4,501.85	(1,181.67)	(0.26)	17,825.00	(14,504.82)	(0.81)
364-3150 Lien Rents Solid Waste	0.00	5,544.24	(5,544.24)	(1.00)	1,500.00	(1,500.00)	(1.00)
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	30,183.48	13,946.28	16,237.20	1.16	45,000.00	(14,816.52)	(0.33)
<b>TOTAL SANITATION</b>	<b>1,526,471.81</b>	<b>1,364,073.81</b>	<b>162,398.00</b>	<b>0.12</b>	<b>3,297,778.00</b>	<b>(1,771,306.19)</b>	<b>(0.54)</b>
<u>GOLF</u>							
<u>PMT FROM WATER CO</u>							
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	657,983.19	481,329.40	176,653.79	0.37	2,838,000.00	(2,180,016.81)	(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	(75.00)	0.00	(75.00)	0.00	0.00	(75.00)	0.00
378-4300 Water Sales Bulk	37,777.70	34,025.31	3,752.39	0.11	110,000.00	(72,222.30)	(0.66)
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	39,536.23	17,101.07	22,435.16	1.31	40,250.00	(713.77)	(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>737,566.30</b>	<b>540,105.52</b>	<b>197,460.78</b>	<b>0.37</b>	<b>3,105,241.00</b>	<b>(2,367,674.70)</b>	<b>(0.76)</b>
<u>MISCELLANEOUS REVENUES</u>							
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	14,581.90	10,029.54	4,552.36	0.45	30,251.00	(15,669.10)	(0.52)
380-1070 Miscellaneous Income	4,065.43	1,722.55	2,342.88	1.36	5,000.00	(934.57)	(0.19)
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>20,675.33</b>	<b>13,162.09</b>	<b>7,513.24</b>	<b>0.57</b>	<b>46,251.00</b>	<b>(25,575.67)</b>	<b>(0.55)</b>
<u>CONTB. FROM PRIVATE</u>							
<u>SALE OF ASSETS</u>							
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>
<u>TRANSFERS</u>							
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>

**East Stroudsburg Borough**  
**Preliminary 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>12/31/25</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	59,087.21	0.00	59,087.21	0.00	18,000.00	41,087.21	2.28
395-3000 Dividends Received - Health Insurance	0.00	55,058.47	(113,282.96)	(2.06)	150,000.00	(208,224.49)	(1.39)
<b>TOTAL DIVIDENDS</b>	<b>59,087.21</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>4,535,684.95</b>	<b>3,989,832.20</b>	<b>487,628.26</b>	<b>0.12</b>	<b>13,956,929.00</b>	<b>(9,479,468.54)</b>	<b>(0.68)</b>

**East Stroudsburg Borough**  
**Preliminary 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>12/31/25</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
<b>Expenses</b>							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	3,499.94	4,583.25	1,083.31	0.24	15,000.00	11,500.06	0.77
400-1120 Mayor Salary	1,166.68	2,083.35	916.67	0.44	5,000.00	3,833.32	0.77
400-1610 FICA - Legislative	305.86	413.32	107.46	0.26	1,240.00	934.14	0.75
400-1630 Medicare - Legislative	71.52	96.64	25.12	0.26	290.00	218.48	0.75
400-3110 Training/Conferences	0.00	100.00	100.00	1.00	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	2,665.81	1,305.00	(1,360.81)	(1.04)	4,500.00	1,834.19	0.41
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
<b>TOTAL LEGISLATIVE</b>	<b>7,709.81</b>	<b>8,581.56</b>	<b>871.75</b>	<b>0.10</b>	<b>28,530.00</b>	<b>20,820.19</b>	<b>0.73</b>
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	40,276.95	48,289.66	8,012.71	0.17	157,376.00	117,099.05	0.74
401-1220 DPW Director Salary -Admin	25,704.55	29,230.80	3,526.25	0.12	99,996.00	74,291.45	0.74
401-1400 Admin Staff Salary	40,787.95	29,818.17	(10,969.78)	(0.37)	159,420.00	118,632.05	0.74
401-1610 FICA - Admin	6,707.86	5,184.50	(1,523.36)	(0.29)	25,935.00	19,227.14	0.74
401-1630 Medicare - Admin	1,583.88	1,238.45	(345.43)	(0.28)	6,065.00	4,481.12	0.74
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	7,426.51	5,295.16	(2,131.35)	(0.40)	15,000.00	7,573.49	0.50
401-2130 Office Equipment/Furniture	1,443.15	1,101.52	(341.63)	(0.31)	2,500.00	1,056.85	0.42
401-2140 IT Expenses	12,492.50	15,778.50	3,286.00	0.21	30,000.00	17,507.50	0.58
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	2,326.60	2,240.13	(86.47)	(0.04)	9,000.00	6,673.40	0.74
401-3250 Postage - Payroll Processing Fee	7,734.83	6,978.35	(756.48)	(0.11)	20,000.00	12,265.17	0.61
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	1,278.08	6,270.27	4,992.19	0.80	15,000.00	13,721.92	0.91
401-3450 Contracted Admin Services	850.00	0.00	(850.00)	0.00	0.00	(850.00)	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	100.00	0.00	(100.00)	0.00	5,000.00	4,900.00	0.98
<b>TOTAL GENERAL GOVT</b>	<b>174,467.71</b>	<b>168,906.07</b>	<b>(5,561.64)</b>	<b>(0.03)</b>	<b>598,492.00</b>	<b>424,024.29</b>	<b>0.71</b>
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	26,153.81	0.00	(26,153.81)	0.00	102,191.00	76,037.19	0.74
402-1400 Finance - Staff Salaries	28,702.79	36,474.93	7,772.14	0.21	110,531.00	81,828.21	0.74
402-1610 Fica	3,519.75	2,261.43	(1,258.32)	(0.56)	13,188.00	9,668.25	0.73
402-1630 Medicare	633.62	528.86	(104.76)	(0.20)	3,085.00	2,451.38	0.79
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	7,328.14	5,362.28	(1,965.86)	(0.37)	25,000.00	17,671.86	0.71
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>82,966.72</b>	<b>73,942.06</b>	<b>(9,024.66)</b>	<b>(0.12)</b>	<b>386,095.00</b>	<b>303,128.28</b>	<b>0.79</b>
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	2,148.80	2,528.00	379.20	0.15	8,216.00	6,067.20	0.74
403-1610 FICA	136.35	156.72	20.37	0.13	509.00	372.65	0.73
403-1630 Medicare	31.88	36.64	4.76	0.13	119.00	87.12	0.73
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	1,392.13	1,994.52	602.39	0.30	3,200.00	1,807.87	0.56
403-3170 Commission Local Ser. Tax	1,209.87	2,045.89	836.02	0.41	4,500.00	3,290.13	0.73
403-3180 Commission Earned Income Tax	4,277.59	4,185.24	(92.35)	(0.02)	15,500.00	11,222.41	0.72

**East Stroudsburg Borough**  
**Preliminary 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>12/31/25</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
403-3190 Commission Deed Transfer Tax	738.53	946.37	207.84	0.22	1,500.00	761.47	0.51
<b>TOTAL TAX COLLECTION</b>	<b>9,941.90</b>	<b>14,484.68</b>	<b>4,542.78</b>	<b>0.31</b>	<b>36,744.00</b>	<b>26,802.10</b>	<b>0.73</b>
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	27,002.41	49,950.50	22,948.09	0.46	125,000.00	97,997.59	0.78
404-3160 Legal Services - WTP	103,512.43	75,968.45	(27,543.98)	(0.36)	135,000.00	31,487.57	0.23
404-3200 Legal Services - WWTP	2,942.17	39,908.49	36,966.32	0.93	85,000.00	82,057.83	0.97
<b>TOTAL LEGAL SERVICES</b>	<b>133,457.01</b>	<b>165,827.44</b>	<b>32,370.43</b>	<b>0.20</b>	<b>345,000.00</b>	<b>211,542.99</b>	<b>0.61</b>
<u>ENGINEERING</u>							
408-3130 Engineering	79,078.67	132,918.35	53,839.68	0.41	275,000.00	195,921.33	0.71
<b>TOTAL ENGINEERING</b>	<b>79,078.67</b>	<b>132,918.35</b>	<b>53,839.68</b>	<b>0.41</b>	<b>275,000.00</b>	<b>195,921.33</b>	<b>0.71</b>
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
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.	5,058.26	3,896.19	(1,162.07)	(0.30)	12,000.00	6,941.74	0.58
409-3620 Electric Annex	924.95	728.01	(196.94)	(0.27)	3,000.00	2,075.05	0.69
409-3640 Gas (heat) - Annex	1,016.86	2,712.69	1,695.83	0.63	3,501.00	2,484.14	0.71
409-3730 Maintenance & Repair Annex	1,391.01	731.01	(660.00)	(0.90)	0.00	(1,391.01)	0.00
409-3740 Maintenance & Repairs	3,525.26	5,649.31	2,124.05	0.38	127,501.00	123,975.74	0.97
<b>TOTAL MUNICIPAL BUILDING</b>	<b>11,916.34</b>	<b>13,717.21</b>	<b>1,800.87</b>	<b>0.13</b>	<b>147,002.00</b>	<b>135,085.66</b>	<b>0.92</b>
<u>POLICE DEPARTMENT</u>							
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>
<u>FIRE DEPARTMENT</u>							
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	2,364.39	1,358.83	(1,005.56)	(0.74)	7,500.00	5,135.61	0.68
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	242.92	896.59	653.67	0.73	2,500.00	2,257.08	0.90
411-3270 Radio Maintenance	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
411-3620 Electricity	3,649.53	2,651.05	(998.48)	(0.38)	11,500.00	7,850.47	0.68
411-3630 Gas (heat)	121.04	124.96	3.92	0.03	5,000.00	4,878.96	0.98
411-3730 Equipment Testing	3,099.47	3,277.43	177.96	0.05	10,000.00	6,900.53	0.69
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>48,377.05</b>	<b>25,411.88</b>	<b>(22,965.17)</b>	<b>(0.90)</b>	<b>104,424.00</b>	<b>56,046.95</b>	<b>0.54</b>
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	6,018.08	12,961.53	6,943.45	0.54	51,096.00	45,077.92	0.88
413-1400 Staff Salary	12,714.00	50,364.68	37,650.68	0.75	203,654.00	190,940.00	0.94
413-1610 FICA - Code Enforcement	1,211.16	3,995.59	2,784.43	0.70	15,888.00	14,676.84	0.92
413-1630 Medicare - Code Enforcement	283.24	934.44	651.20	0.70	3,716.00	3,432.76	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	0.00	(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	1,782.86	0.00	(1,782.86)	0.00	2,000.00	217.14	0.11
413-2160 Uniforms	978.54	0.00	(978.54)	0.00	2,500.00	1,521.46	0.61
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	153.64	0.00	(153.64)	0.00	750.00	596.36	0.80
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	0.00	165.00	165.00	1.00	750.00	750.00	1.00
<b>TOTAL CODE ENFORCEMENT</b>	<b>52,308.18</b>	<b>73,600.54</b>	<b>21,292.36</b>	<b>0.29</b>	<b>300,704.00</b>	<b>248,395.82</b>	<b>0.83</b>
<u>PLANNING/ZONING</u>							
414-3130 Engineering	0.00	4,310.44	4,310.44	1.00	50,000.00	50,000.00	1.00
414-3140 Legal Services - Planning/Zoning	528.85	0.00	(528.85)	0.00	5,500.00	4,971.15	0.90

**East Stroudsburg Borough**  
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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>12/31/25</u>	<u>Variance</u>	<u>%</u>
Revenues							
414-4500 Contracted Permitting	15,562.79	40,757.94	25,195.15	0.62	75,000.00	59,437.21	0.79
<b>TOTAL PLANNING/ZONING</b>	<b>16,091.64</b>	<b>45,068.38</b>	<b>28,976.74</b>	<b>0.64</b>	<b>130,500.00</b>	<b>114,408.36</b>	<b>0.88</b>
<u>EMERGENCY SERVICES</u>							

**East Stroudsburg Borough**  
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**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>12/31/25</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
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>
<b>COVID 19 EXPENSES</b>							
<b>HEALTH DEPARTMENT</b>							
421-1220 Salaries & Wages-Health	2,918.55	2,944.83	26.28	0.01	14,231.00	11,312.45	0.79
421-1610 FICA - Health Dept	185.08	182.58	(2.50)	(0.01)	882.00	696.92	0.79
421-1630 Medicare - Health Dept	43.28	42.69	(0.59)	(0.01)	206.00	162.72	0.79
421-2100 Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
<b>TOTAL HEALTH DEPARTMENT</b>	<b>3,146.91</b>	<b>3,170.10</b>	<b>23.19</b>	<b>0.01</b>	<b>15,419.00</b>	<b>12,272.09</b>	<b>0.80</b>
<b>SANITATION (RECYCLING)</b>							
426-1400 Staff Salaries	36,737.25	30,970.53	(5,766.72)	(0.19)	140,482.00	103,744.75	0.74
426-1610 FICA	2,330.54	1,967.61	(362.93)	(0.18)	8,710.00	6,379.46	0.73
426-1630 Medicare	545.05	460.17	(84.88)	(0.18)	2,037.00	1,491.95	0.73
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>46,677.28</b>	<b>36,065.26</b>	<b>(10,612.02)</b>	<b>(0.29)</b>	<b>198,729.00</b>	<b>152,051.72</b>	<b>0.77</b>
<b>SOLID WASTE</b>							
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	299,209.32	287,654.42	(11,554.90)	(0.04)	989,576.00	690,366.68	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>302,366.98</b>	<b>292,068.82</b>	<b>(10,298.16)</b>	<b>(0.04)</b>	<b>1,012,076.00</b>	<b>709,709.02</b>	<b>0.70</b>
<b>SANITARY SEWER</b>							
429-1400 Sewer Staff Salaries	78,382.20	69,136.96	(9,245.24)	(0.13)	289,679.00	211,296.80	0.73
429-1610 Social Security- Sewer Fund	5,055.30	4,463.44	(591.86)	(0.13)	18,146.00	13,090.70	0.72
429-1630 Medicare - Sanitary Sewer	1,182.29	1,043.88	(138.41)	(0.13)	4,244.00	3,061.71	0.72
429-1830 Sewer Overtime	1,048.20	2,854.04	1,805.84	0.63	3,000.00	1,951.80	0.65
429-2100 Office Supplies	2,100.65	548.17	(1,552.48)	(2.83)	4,000.00	1,899.35	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	1,155.47	2,576.70	1,421.23	0.55	9,000.00	7,844.53	0.87
429-2300 Fuel Oil	9,961.36	6,334.35	(3,627.01)	(0.57)	27,000.00	17,038.64	0.63
429-2310 Vehicle Operation	0.00	0.00	0.00	0.00	1,200.00	1,200.00	1.00
429-2380 Uniforms	10,507.53	67.03	(10,440.50)	(155.76)	11,500.00	992.47	0.09
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	632.24	794.14	161.90	0.20	3,000.00	2,367.76	0.79
429-3610 Electric - Sewer	31,240.70	28,804.45	(2,436.25)	(0.08)	86,000.00	54,759.30	0.64
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	4,755.44	966.04	(3,789.40)	(3.92)	40,000.00	35,244.56	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

**East Stroudsburg Borough**  
**Preliminary 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>12/31/25</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
429-4700 Sludge Disposal	26,319.46	20,525.61	(5,793.85)	(0.28)	100,000.00	73,680.54	0.74
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>235,569.61</b>	<b>249,807.53</b>	<b>14,237.92</b>	<b>0.06</b>	<b>888,769.00</b>	<b>653,199.39</b>	<b>0.73</b>
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	20,216.79	21,926.56	1,709.77	0.08	85,024.00	64,807.21	0.76
430-1300 Salaries & Wages - DPW	139,828.63	117,480.05	(22,348.58)	(0.19)	521,449.00	381,620.37	0.73
430-1610 FICA - Street Dept	10,764.77	8,955.91	(1,808.86)	(0.20)	37,788.00	27,023.23	0.72
430-1630 Medicare - Street Dept	1,849.80	1,548.31	(301.49)	(0.19)	8,837.00	6,987.20	0.79
430-1830 Street Department - Overtime	10,900.90	6,142.63	(4,758.27)	(0.77)	3,000.00	(7,900.90)	(2.63)
430-2100 Office Supplies - Street Dept	708.68	889.53	180.85	0.20	2,000.00	1,291.32	0.65
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)	11,042.43	8,523.08	(2,519.35)	(0.30)	50,000.00	38,957.57	0.78
430-2380 Uniforms & Clothing	14,949.89	1,831.37	(13,118.52)	(7.16)	29,000.00	14,050.11	0.48
430-2500 Vehicle Maint/Repair- Street Dept	665.43	6,375.42	5,709.99	0.90	20,000.00	19,334.57	0.97
430-2600 Minor Equipment	1,042.71	3,169.06	2,126.35	0.67	4,000.00	2,957.29	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	6,799.14	6,292.90	(506.24)	(0.08)	18,500.00	11,700.86	0.63
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>227,862.32</b>	<b>295,366.15</b>	<b>67,503.83</b>	<b>0.23</b>	<b>808,751.00</b>	<b>580,888.68</b>	<b>0.72</b>
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	3,978.19	1,192.84	(2,785.35)	(2.34)	5,000.00	1,021.81	0.20
<b>TOTAL STREET CLEANING</b>	<b>3,978.19</b>	<b>1,192.84</b>	<b>(2,785.35)</b>	<b>(2.34)</b>	<b>5,000.00</b>	<b>1,021.81</b>	<b>0.20</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	2,735.95	1,217.59	(1,518.36)	(1.25)	15,000.00	12,264.05	0.82
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>6,641.95</b>	<b>4,737.58</b>	<b>(1,904.37)</b>	<b>(0.40)</b>	<b>20,500.00</b>	<b>13,858.05</b>	<b>0.68</b>
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	29,480.38	34,963.97	5,483.59	0.16	110,000.00	80,519.62	0.73
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>29,609.70</b>	<b>35,348.09</b>	<b>5,738.39</b>	<b>0.16</b>	<b>111,750.00</b>	<b>82,140.30</b>	<b>0.74</b>
<u>STORM SEWERS &amp; DRAINS</u>							
436-2450 Materials & Supplies	6,206.69	1,947.51	(4,259.18)	(2.19)	6,000.00	(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>							

**East Stroudsburg Borough**  
**Preliminary 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>12/31/25</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
438-2450 Materials & Supplies St Maintenance	734.28	1,323.86	589.58	0.45	15,000.00	14,265.72	0.95
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>208,190.76</b>	<b>2,062.78</b>	<b>(206,127.98)</b>	<b>(99.93)</b>	<b>15,000.00</b>	<b>(193,190.76)</b>	<b>(12.88)</b>
<b>PARKING FACILITIES</b>							
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	10,668.00	13,869.94	3,201.94	0.23	105,217.00	94,549.00	0.90
445-1610 FICA - Parking	677.29	861.11	183.82	0.21	6,585.00	5,907.71	0.90
445-1630 Medicare - Parking	158.40	201.13	42.73	0.21	1,540.00	1,381.60	0.90
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	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
445-2410 Vehicle Registration/Maintenance	178.52	302.06	123.54	0.41	1,500.00	1,321.48	0.88
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	0.00	405.43	405.43	1.00	6,000.00	6,000.00	1.00
<b>TOTAL PARKING FACILITIES</b>	<b>14,969.23</b>	<b>21,406.44</b>	<b>6,437.21</b>	<b>0.30</b>	<b>165,742.00</b>	<b>150,772.77</b>	<b>0.91</b>
<b>FLOOD CONTROL</b>							
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>
<b>WATER</b>							
448-1300 Water Staff Salaries	126,402.01	105,990.40	(20,411.61)	(0.19)	586,286.00	459,883.99	0.78
448-1610 FICA - Water	8,222.95	1,659.35	(6,563.60)	(3.96)	36,691.00	28,468.05	0.78
448-1630 Medicare - Water	1,923.12	388.07	(1,535.05)	(3.96)	8,581.00	6,657.88	0.78
448-1830 Water Overtime	2,888.37	772.29	(2,116.08)	(2.74)	5,500.00	2,611.63	0.47
448-2100 Office Supplies	647.46	551.94	(95.52)	(0.17)	1,500.00	852.54	0.57
448-2110 Chemicals - Water	33,629.03	19,128.69	(14,500.34)	(0.76)	130,000.00	96,370.97	0.74
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	8,349.97	8,844.97	495.00	0.06	15,000.00	6,650.03	0.44
448-2310 Vehicle Operation	872.32	277.05	(595.27)	(2.15)	2,500.00	1,627.68	0.65
448-2380 Uniforms	3,157.52	0.00	(3,157.52)	0.00	17,000.00	13,842.48	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	1,721.31	4,277.90	2,556.59	0.60	12,000.00	10,278.69	0.86
448-3110 Meter Replacement Contractor	19,474.00	0.00	(19,474.00)	0.00	0.00	(19,474.00)	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	394.99	1,085.93	690.94	0.64	3,500.00	3,105.01	0.89
448-3610 Electric- WTP, Wells,Dist.	18,944.63	12,972.34	(5,972.29)	(0.46)	60,000.00	41,055.37	0.68
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	13,587.83	18,314.86	4,727.03	0.26	100,000.00	86,412.17	0.86
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

**East Stroudsburg Borough**  
**Preliminary 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>12/31/25</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
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	794.36	63,603.13	62,808.77	0.99	0.00	(794.36)	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>382,465.70</b>	<b>818,933.15</b>	<b>436,467.45</b>	<b>0.53</b>	<b>1,288,558.00</b>	<b>906,092.30</b>	<b>0.70</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)	993.66	683.72	(309.94)	(0.45)	10,000.00	9,006.34	0.90

**East Stroudsburg Borough**  
**Preliminary 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>12/31/25</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
452-3622 Gas (Pool)	87.58	118.05	30.47	0.26	1,250.00	1,162.42	0.93
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>130,960.51</b>	<b>102,495.42</b>	<b>(28,465.09)</b>	<b>(0.28)</b>	<b>201,800.00</b>	<b>70,839.49</b>	<b>0.35</b>
<u>DONATIONS</u>							
<u>PARKS</u>							
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	723.65	455.71	(267.94)	(0.59)	1,850.00	1,126.35	0.61
454-3610 Electricity	430.74	267.93	(162.81)	(0.61)	1,500.00	1,069.26	0.71
454-3710 Land Maintenance	0.00	0.00	0.00	0.00	20,000.00	20,000.00	1.00
454-3720 Equipment Maintenance	0.00	0.00	0.00	0.00	5,000.00	5,000.00	1.00
454-3730 Building Maintenance & Repairs	776.96	1,662.50	885.54	0.53	20,000.00	19,223.04	0.96
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	0.00	0.00	0.00
<b>TOTAL PARKS</b>	<b>1,931.35</b>	<b>10,531.96</b>	<b>8,600.61</b>	<b>0.82</b>	<b>50,950.00</b>	<b>49,018.65</b>	<b>0.96</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	12,450.00	0.00	(12,450.00)	0.00	23,550.00	11,100.00	0.47
455-7200 Shade Tree - New Planting	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
<b>TOTAL SHADE TREES</b>	<b>12,503.98</b>	<b>0.00</b>	<b>(12,503.98)</b>	<b>0.00</b>	<b>27,050.00</b>	<b>14,546.02</b>	<b>0.54</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	12,648.63	15,733.00	3,084.37	0.20	48,829.00	36,180.37	0.74
471-1120 Penn Vest Dam	10,047.89	13,015.02	2,967.13	0.23	40,651.00	30,603.11	0.75
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>22,696.52</b>	<b>28,748.02</b>	<b>6,051.50</b>	<b>0.21</b>	<b>729,931.00</b>	<b>707,234.48</b>	<b>0.97</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	1,140.96	2,653.12	1,512.16	0.57	6,330.00	5,189.04	0.82
472-1120 Penn Vest Dam	2,554.36	3,787.98	1,233.62	0.33	9,758.00	7,203.64	0.74
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>101,559.34</b>	<b>110,051.65</b>	<b>8,492.31</b>	<b>0.08</b>	<b>218,088.00</b>	<b>116,528.66</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>							

**East Stroudsburg Borough**  
**Preliminary 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>12/31/25</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
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>
<b>EMPLOYER FICA EXPENSES</b>							
488-1620 Unemployment Compensation	32,881.92	16,290.68	(16,591.24)	(1.02)	25,000.00	(7,881.92)	(0.32)
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>32,881.92</b>	<b>16,290.68</b>	<b>(16,591.24)</b>	<b>(1.02)</b>	<b>25,000.00</b>	<b>(7,881.92)</b>	<b>(0.32)</b>
<b>TRANSFERS</b>							
<b>Total Expenses</b>	<b>4,065,385.48</b>	<b>4,365,138.73</b>	<b>299,753.25</b>	<b>0.07</b>	<b>13,290,990.00</b>	<b>9,225,604.52</b>	<b>0.69</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>470,299.47</b>	<b>(375,306.53)</b>	<b>787,381.51</b>	<b>2.10</b>	<b>665,939.00</b>	<b>(253,864.02)</b>	<b>0.38</b>

**Lines Over Budget April 30, 2025**

<u>Account # &amp; Title</u>	<u>4/30/2025</u>	<u>4/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
401-3450 Contracted Admin Services	850.00	0.00	(850.00)	0.00	0.00	(850.00)	0.00
402-1830 Finance Staff Salaries - Overtime	23.40	0.00	(23.40)	0.00	0.00	(23.40)	0.00
409-3730 Maintenance & Repair Annex	1,391.01	731.01	(660.00)	(0.90)	0.00	(1,391.01)	0.00
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)
413-2000 Zoning & Codes	29,166.66	0.00	(29,166.66)	0.00	0.00	(29,166.66)	0.00
430-1830 Street Department - Overtime	10,900.90	6,142.63	(4,758.27)	(0.77)	3,000.00	(7,900.90)	(2.63)
432-2210 Snow & Ice Removal	65,957.61	33,472.48	(32,485.13)	(0.97)	55,000.00	(10,957.61)	(0.20)
436-2450 Materials & Supplies	6,206.69	1,947.51	(4,259.18)	(2.19)	6,000.00	(206.69)	(0.03)
446-3730 Equipment Maintenance/Repair	6,289.87	0.00	(6,289.87)	0.00	2,750.00	(3,539.87)	(1.29)
448-3110 Meter Replacement Contractor	19,474.00	0.00	(19,474.00)	0.00	0.00	(19,474.00)	0.00
448-7400 Capital Improvements	794.36	63,603.13	62,808.77	0.99	0.00	(794.36)	0.00
486-3530 Workers Comp Insurance	51,748.00	26,229.00	(25,519.00)	(0.97)	48,501.00	(3,247.00)	(0.07)
488-1620 Unemployment Compensation	32,881.92	16,290.68	(16,591.24)	(1.02)	25,000.00	(7,881.92)	(0.32)

**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	27,840.97	91,577.00	(63,736.03)
<u>TOTAL TAXES</u>	<u>1,216,808.75</u>	<u>3,010,391.00</u>	<u>(1,793,582.25)</u>
<b>ACT 511 TAXES</b>			
310-1000 Real Estate Transfer Tax	36,926.20	160,000.00	(123,073.80)
310-2000 Earned Income Tax	446,345.79	1,200,000.00	(753,654.21)
310-5000 Municipal Service Tax	147,189.63	325,000.00	(177,810.37)
<u>TOTAL ACT 511 TAXES</u>	<u>630,461.62</u>	<u>1,685,000.00</u>	<u>(1,054,538.38)</u>
<b><u>BUSINESS LICENSES/PERMITS</u></b>			
321-2000 Health/Restaurant Licenses	11,453.37	12,900.00	(1,446.63)
321-6100 Rental License	7,833.50	212,850.00	(205,016.50)
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>19,286.87</u>	<u>333,975.00</u>	<u>(314,688.13)</u>
<b><u>NON-BUSINESS PERMITS</u></b>			
322-8100 Event Permit Fee	349.00	1,935.00	(1,586.00)
322-8200 Street Opening Permits	8,909.00	11,610.00	(2,701.00)
322-9400 Misc Permits	346.00	2,580.00	(2,234.00)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>9,604.00</u>	<u>16,125.00</u>	<u>(6,521.00)</u>
<b><u>FINES</u></b>			
331-1100 Vehicle Code Violations	32,178.32	180,000.00	(147,821.68)
331-1200 Violation of Zoning Ord & Statutes	10,591.33	25,000.00	(14,408.67)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	<u>42,769.65</u>	<u>205,000.00</u>	<u>(162,230.35)</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>
<u>INTEREST</u>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	576.46	0.00	576.46
341-0210 Interest -P.L.G.I.T.	415.93	0.00	415.93
341-0211 Interest PLGIT Plus	28.73	0.00	28.73
<b>TOTAL INTEREST</b>	<b>1,021.12</b>	<b>50,000.00</b>	<b>(48,978.88)</b>
 <u>RENTS</u>			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	7,660.92	40,000.00	(32,339.08)
<b>TOTAL RENTS</b>	<b>7,661.92</b>	<b>40,000.00</b>	<b>(32,338.08)</b>
 <u>STATE GRANT PROGRAM</u>			
354-1200 Performance Grant - Twin Boroughs		22,000.00	(22,000.00)
354-1260 American Recovery Funds			0.00
<b>TOTAL STATE GRANTS</b>	<b>0.00</b>	<b>22,000.00</b>	<b>(22,000.00)</b>
 <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)
<b>TOTAL STATE SHARED REVENUE</b>	<b>1,200.00</b>	<b>96,695.00</b>	<b>(95,495.00)</b>
 <u>PMT IN LIEU OF TAXES</u>			
359-0010 Housing Authority PILOT	851.10	5,500.00	(4,648.90)
<b>TOTAL PILOT</b>	<b>851.10</b>	<b>5,500.00</b>	<b>(4,648.90)</b>
 <u>GENERAL GOVERNMENT</u>			
361-1110 Closing Report Fee	2,568.00	8,000.00	(5,432.00)
361-3300 Permits - Zoning - Gen Government	10,230.06	38,700.00	(28,469.94)
361-3310 Building Permits	130,091.73	96,750.00	33,341.73
361-3320 Resale Inspections	4,070.00	6,450.00	(2,380.00)
361-3400 Zoning Plan Review	59,935.59	32,250.00	27,685.59
<b>TOTAL GENERAL GOVERNMENT</b>	<b>206,895.38</b>	<b>182,150.00</b>	<b>24,745.38</b>

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

Account # & Title

Y-T-D

Budget

Variance

**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>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>			
363-2100 Meter Revenue	19,746.27	161,250.00	(141,503.73)
363-2200 Parking Permits	812.00	25,800.00	(24,988.00)
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)
<u>TOTAL HIGHWAYS &amp; STREETS</u>	<u>20,701.27</u>	<u>212,767.00</u>	<u>(192,065.73)</u>
 <u>MISCELLANEOUS REVENUES</u>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	4,812.02	9,983.00	(5,170.98)
380-1070 Miscellaneous Income	4,065.43	5,000.00	(934.57)
380-5100 Shopping Cart Fees	2,028.00	2,000.00	28.00
<u>TOTAL MISC. REVENUES</u>	<u>10,905.45</u>	<u>25,983.00</u>	<u>(15,077.55)</u>
 <u>CONTR. FROM PRIVATE</u>			
387-0140 Shade Tree Contributions	-	0	1,200.00
<u>TOTAL CONTR. FROM PRIVATE</u>	<u>-</u>	<u>-</u>	<u>1,200.00</u>
 <u>SALE OF ASSETS</u>			
391-0020 Damage to Borough Property	1,302.00	15,000.00	(13,698.00)
<u>TOTAL SALE OF ASSETS</u>	<u>1,302.00</u>	<u>15,000.00</u>	<u>(13,698.00)</u>
 <u>TRANSFERS</u>			
<u>DIVIDENDS</u>			
395-2000 Dividends Received - General Liability	59,087.21	18,000.00	41,087.21
395-3000 Dividends Received - Health Insurance	862.72	150,000.00	(149,137.28)
<u>TOTAL DIVIDENDS</u>	<u>59,949.93</u>	<u>168,000.00</u>	<u>(108,050.07)</u>
 <b>Total Revenues</b>	 <b>2,229,419.06</b>	 <b>6,070,586.00</b>	 <b>(3,837,966.94)</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>Expenses</b>			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	3,499.94	15,000.00	11,500.06
400-1120 Mayor Salary	1,166.68	5,000.00	3,833.32
400-1610 FICA - Legislative	305.86	1,240.00	934.14
400-1630 Medicare - Legislative	71.52	290.00	218.48
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	2,665.81	4,500.00	1,834.19
400-3310 Misc/Travel	0.00	500.00	500.00
<u>TOTAL LEGISLATIVE</u>	<b>7,709.81</b>	<b>28,530.00</b>	20,820.19
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	20,138.47	78,688.00	58,549.53
401-1220 Director-Public Works	12,852.27	49,998.00	37,145.73
401-1400 Admin Staff Salary	20,393.99	79,710.00	59,316.01
401-1610 FICA - Admin	3,386.22	12,967.00	9,580.78
401-1630 Medicare - Admin	791.94	3,033.00	2,241.06
401-1830 Admin - Overtime	0.00	750.00	750.00
401-2100 Office Supplies - Administration	3,694.41	7,500.00	3,805.59
401-2130 Office Equipment/Furniture	721.53	1,250.00	528.47
401-2140 IT Expenses	6,245.48	15,000.00	8,754.52
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	1,157.56	4,500.00	3,342.44
401-3250 Postage - Payroll Processing Fee	2,928.20	10,000.00	7,071.80
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	350.72	7,500.00	7,149.28
401-4200 Association Dues/Subscriptions	425.00	9,000.00	8,575.00
401-4600 Training/Conference - General Government	6,233.60	2,500.00	(3,733.60)
401-7200 CIP - New Car	50.00		(50.00)
<b>TOTAL GENERAL GOVT</b>	<b>86,012.22</b>	<b>299,246.00</b>	213,233.78

**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>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	8,892.29	34,745.00	25,852.71
402-1400 Finance - Staff Salaries	9,758.93	37,581.00	27,822.07
402-1400 Fica	1,196.71	4,484.00	1,196.71
402-1400 Medicare	316.46	1,049.00	316.46
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	2,536.76	8,500.00	5,963.24
402-3170 Accounting Software	626.50	9,146.00	8,519.50
402-3210 Credit Card Fees	22,369.67	13,600.00	(8,769.67)
<b>TOTAL FINANCIAL ADMIN</b>	<b>46,130.28</b>	<b>131,273.00</b>	<b>85,142.72</b>
<u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	2,148.80	8,216.00	6,067.20
403-1610 FICA - Tax Collector	136.35	509.00	372.65
403-1630 Medicare - Tax Collector	31.88	119.00	87.12
403-2100 Materials & Supplies	6.75	3,200.00	3,193.25
403-3150 Commission Del. Real Estate Tax	1,392.13	3,200.00	1,807.87
403-3170 Commission Local Ser. Tax	1,209.87	4,500.00	3,290.13
403-3180 Commission Earned Income Tax	4,277.59	15,500.00	11,222.41
403-3190 Commission Deed Transfer Tax	738.53	1,500.00	761.47
<b>TOTAL TAX COLLECTION</b>	<b>9,941.90</b>	<b>36,744.00</b>	<b>26,802.10</b>
<u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	27,002.41	125,000.00	97,997.59
<b>TOTAL LEGAL SERVICES</b>	<b>27,002.41</b>	<b>125,000.00</b>	<b>97,997.59</b>
<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>	<b>(2,242.41)</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>MUNICIPAL BUILDINGS (70/15/15)</b>			
409-2360 Materials & Supplies - Mun Bldg	0.00	450.00	450.00
409-3610 Electricity-Mun. Bldg.	2,528.08	5,400.00	2,871.92
409-3620 Electric Annex	457.53	1,350.00	892.47
409-3640 Gas (heat) - Annex	508.08	1,575.00	1,066.92
409-3730 Maintenance & Repair Annex	696.29	0.00	(696.29)
409-3740 Maintenance & Repairs	2,040.88	57,375.00	55,334.12
<b>TOTAL MUNICIPAL BUILDING</b>	<b>6,230.86</b>	<b>66,150.00</b>	<b>59,919.14</b>
 <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>	<b>2,044,328.68</b>
 <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	2,364.39	7,500.00	5,135.61
411-2600 Small Tools/ Equipment	315.00	5,500.00	5,185.00
411-3210 Telephone - Fire Dept	242.92	2,500.00	2,257.08
411-3270 Radio Maintenance	0.00	10,000.00	10,000.00
411-3620 Electricity	3,649.53	11,500.00	7,850.47
411-3630 Gas (heat)	121.04	5,000.00	4,878.96
411-3730 Equipment Testing	3,099.47	10,000.00	6,900.53
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>TOTAL FIRE DEPARTMENT</b>	<b>41,015.97</b>	<b>80,500.00</b>	<b>39,484.03</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>CODE ENFORCEMENT</u>			
413-1220 Code Enforcement Office Salary	6,018.08	51,096.00	45,077.92
413-1400 Staff Salary	12,714.00	203,654.00	190,940.00
413-1610 FICA - Code Enforcement	1,211.16	15,888.00	14,676.84
413-1630 Medicare - Code Enforcement	283.24	3,716.00	3,432.76
413-1830 Overtime	0.00	1,500.00	1,500.00
413-2000 Contracted Zoning & Codes	29,166.66	1,500.00	(27,666.66)
413-2100 Materials & Supplies - Codes	0.00	3,000.00	3,000.00
413-2150 Computer Equipment/Supplies-Code Enforcement	1,782.86	2,000.00	217.14
413-2160 Uniforms	978.54	2,500.00	1,521.46
413-2300 Vehicle Operation	0.00	1,500.00	1,500.00
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	0.00	750.00	750.00
413-7400 CAP Purchase	0.00		0.00
<b><u>TOTAL CODE ENFORCEMENT</u></b>	<b><u>52,308.18</u></b>	<b><u>302,204.00</u></b>	<b><u>249,895.82</u></b>
<u>PLANNING/ZONING</u>			
414-3130 Legal Services -Engineering	0.00	50,000.00	50,000.00
414-3140 Legal Services - Planning/Zoning	528.85	5,500.00	4,971.15
414-4500 Contracted Permitting	15,562.79	75,000.00	59,437.21
<b><u>TOTAL PLANNING/ZONING</u></b>	<b><u>16,091.64</u></b>	<b><u>130,500.00</u></b>	<b><u>114,408.36</u></b>
<u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	27,422.08	82,267.00	54,844.92
<b><u>TOTAL EMERGENCY SERVICES</u></b>	<b><u>27,422.08</u></b>	<b><u>82,267.00</u></b>	<b><u>54,844.92</u></b>
<u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	1,887.99	14,231.00	12,343.01
421-1610 FICA - Health Dept	117.07	882.00	764.93
421-1630 Medicare - Health Dept	27.37	206.00	178.63
421-2100 Supplies	0.00	100.00	100.00
421-2150 Computer Equipment/Supplies (70/30)		0.00	0.00
<b><u>TOTAL HEALTH DEPARTMENT</u></b>	<b><u>3,146.91</u></b>	<b><u>15,419.00</u></b>	<b><u>12,272.09</u></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 DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	6,873.71	28,908.00	22,034.29
430-1300 Salaries & Wages - DPW	47,541.75	177,293.00	129,751.25
430-1610 FICA - Street Dept	3,610.83	12,848.00	9,237.17
430-1630 Medicare - Street Dept	861.91	3,005.00	2,143.09
430-1830 Street Department - Overtime	3,706.30	1,020.00	(2,686.30)
430-2100 Office Supplies - Street Dept	217.02	680.00	462.98
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)	3,694.45	17,000.00	13,305.55
430-2380 Uniforms & Clothing	5,076.87	9,860.00	4,783.13
430-2500 Vehicle Maint/Repair- Street Dept	223.21	6,800.00	6,576.79
430-2600 Minor Equipment	352.49	1,360.00	1,007.51
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	2,268.50	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>77,502.91</b>	<b>274,975.00</b>	<b>197,472.09</b>
<u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	3,978.19	5,000.00	1,021.81
<b>TOTAL STREET CLEANING</b>	<b>3,978.19</b>	<b>5,000.00</b>	<b>1,021.81</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>

**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>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	10,800.28	37,400.00	26,599.72
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>10,929.60</b>	<b>38,400.00</b>	<b>27,470.40</b>
 <u>STORM SEWERS &amp; DRAINS</u>			
436-2450 Materials & Supplies	6,206.69	0.00	(6,206.69)
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>175,000.00</b>	<b>168,793.31</b>
 <u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	0.00	15,000.00	15,000.00
438-3720 Street Paving		0.00	
<b>TOTAL STREET MAINTENANCE</b>	<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
 <u>PARKING FACILITIES</u>			
445-1300 Parking Enforcement Officer	2,376.00	105,217.00	102,841.00
445-1610 FICA - Parking	10,668.00	6,585.00	(4,083.00)
445-1630 Medicare - Parking	677.29	1,540.00	862.71
445-1830 Overtime	158.40	1,000.00	841.60
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	0.00	1,500.00	(1,500.00)
445-2150 Meter Purchase- Parking Facilities	178.52	4,400.00	4,221.48
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
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	250.00
445-3720 Meter Repair/Main Supplies	0.00	6,000.00	(6,000.00)
445-7400 Cap Purchase (New Car)	0.00		0.00
<b>TOTAL PARKING FACILITIES</b>	<b>14,969.23</b>	<b>165,742.00</b>	<b>150,772.77</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>FLOOD CONTROL</u>			
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>
<u>SHADE TREES</u>			
455-2460 Materials & Supplies	53.98	1,000.00	946.02
455-3720 Maintenance	12,450.00	23,550.00	11,100.00
455-7200 Shade Tree - New Planting	0.00	2,500.00	2,500.00
<b>TOTAL SHADE TREES</b>	<b>12,503.98</b>	<b>27,050.00</b>	<b>14,546.02</b>
<u>ECONOMIC DEVELOPMENT</u>			
463-3020 IBW Remediation	0.00	1,500.00	1,500.00
463-3100 Comprehensive Plan Implementation	2,500.00	5,000.00	2,500.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>2,500.00</b>	<b>6,500.00</b>	<b>4,000.00</b>
<u>DOWNTOWN DISTRICT</u>			
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>
<u>INTER-GOVNMTAL EXPENSES</u>			
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>
<u>INSURANCE</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>

**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>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	10,851.04	8,250.00	(2,601.04)
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>10,851.04</b>	<b>8,250.00</b>	<b>(2,601.04)</b>
<u>TRANSFERS</u>	<b>0.00</b>	<b>0.00</b>	<b>(25,200.00)</b>
<b>Total Expenses</b>	<b>1,709,455.03</b>	<b>5,813,824.00</b>	<b>3,026,012.90</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>519,964.03</b>	<b>256,762.00</b>	<b>263,202.03</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	694,649.36	1,750,000.00	(1,055,350.64)
364-2020 Lien Sewer Rents	0.00	8,500.00	686,149.36
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	30,183.48	45,000.00	(45,000.00)
<u>TOTAL SANITATION</u>	<u>725,856.96</u>	<u>2,070,022.00</u>	<u>(1,344,165.04)</u>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	4,884.94	10,134.00	(5,249.06)
<u>TOTAL MISC. REVENUES</u>	<u>4,884.94</u>	<u>10,134.00</u>	<u>(5,249.06)</u>
<b><u>Total Revenues</u></b>	<b>748,653.55</b>	<b>2,174,871.00</b>	<b>(3,047,769.48)</b>
<b>Expenses</b>			
<b>GENERAL GOVERNMENT</b>			
401-1210 Manager Salary	10,069.24	39,344.00	29,274.76
401-1220 DPW Director Salary-Sewer	6,426.14	24,999.00	18,572.86
401-1400 Admin Staff Salary	10,196.98	39,855.00	29,658.02
401-1610 FICA - Admin	1,662.23	6,484.00	4,821.77
401-1630 Medicare - Admin	395.97	1,516.00	1,120.03
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	1,766.56	3,750.00	1,983.44

**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	360.81	625.00	264.19
401-2140 IT Expenses	3,123.51	7,500.00	4,376.49
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	584.52	2,250.00	1,665.48
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	175.36	3,750.00	3,574.64
401-3450 Contracted Admin Services	212.50	0.00	(212.50)
401-4200 Dues Subscriptions/Memberships - Admin	3,117.76	4,500.00	1,382.24
401-4600 Training/Conferences - General Government	25.00	1,250.00	1,225.00
<b><u>TOTAL GENERAL GOVT</u></b>	<b>47,289.43</b>	<b>149,623.00</b>	<b>102,333.57</b>
<b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	8,884.61	33,723.00	24,838.39
402-1000 Finance - Staff Salaries	9,873.60	36,475.00	
402-1610 Fica	1,174.85	4,352.00	1,174.85
402-1630 Medicare	162.96	1,018.00	162.96
402-1830 Finance - Staff Salaries Overtime	25.74	0.00	25.74
402-3100 Trustee Chg Bond Payment	0.00	1,881.00	1,881.00
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	1,918.81	8,250.00	6,331.19
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>27,114.05</b>	<b>127,411.00</b>	<b>100,296.95</b>
<b><u>TAX COLLECTION</u></b>			
<b><u>LEGAL SERVICES</u></b>			
404-3200 Legal Services - WWTP	2,942.17	85,000.00	82,057.83
<b><u>TOTAL LEGAL SERVICES</u></b>	<b>2,942.17</b>	<b>85,000.00</b>	<b>82,057.83</b>
<b><u>ENGINEERING</u></b>			
408-3130 Engineering	9,483.37	79,750.00	70,266.63
<b><u>TOTAL ENGINEERING</u></b>	<b>9,483.37</b>	<b>79,750.00</b>	<b>70,266.63</b>
<b><u>MUNICIPAL BUILDINGS (70/15/15)</u></b>			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00

**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>
409-3610 Electricity-Mun. Bldg.	1,265.09	3,300.00	2,034.91
409-3620 Electricity-Annex	233.71	825.00	591.29
409-3640 Gas - Annex	254.39	963.00	708.61
409-3730 Maintenance & Repair Annex	347.36	0.00	(347.36)
409-3740 Maintenance & Repairs	766.50	35,063.00	34,296.50
<b>TOTAL MUNICIPAL BUILDING</b>	<b>2,867.05</b>	<b>40,426.00</b>	<b>37,558.95</b>
 <b>SANITARY SEWER</b>			
429-1400 Sewer Staff Salaries	78,382.20	289,679.00	211,296.80
429-1610 Social Security- Sewer Fund	5,055.30	18,146.00	13,090.70
429-1630 Medicare - Sanitary Sewer	1,182.29	4,244.00	3,061.71
429-1830 Sewer Overtime	1,048.20	3,000.00	1,951.80
429-2100 Office Supplies	2,100.65	4,000.00	1,899.35
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	1,155.47	9,000.00	7,844.53
429-2300 Fuel Oil	9,961.36	27,000.00	17,038.64
429-2310 Vehicle Operation	0.00	1,200.00	1,200.00
429-2380 Uniforms	10,507.53	11,500.00	992.47
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	632.24	3,000.00	2,367.76
429-3610 Electric - Sewer	31,240.70	86,000.00	54,759.30
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	4,755.44	40,000.00	35,244.56
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	26,319.46	100,000.00	73,680.54
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
<b>TOTAL COLLECTION SYSTEM</b>	<b>235,569.61</b>	<b>888,769.00</b>	<b>653,199.39</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>STREET DEPARTMENT (35/30/30/05)</b>			
430-1220 Street Superindendent Salary	6,671.54	28,058.00	21,386.46
430-1300 Salaries & Wages - DPW - Sewer	46,143.44	172,078.00	125,934.56
430-1610 FICA - Street Dept	3,576.97	12,470.00	8,893.03
430-1630 Medicare - Street Dept	151.33	2,916.00	2,764.67
430-1830 Overtime - Street Dept	3,597.30	990.00	(2,607.30)
430-2100 Office Supplies - Street Dept	213.66	660.00	446.34
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)	3,666.75	16,500.00	12,833.25
430-2380 Uniforms - Street Dept	4,936.51	9,570.00	4,633.49
430-2500 Vehicle Manintenance/Repair- Street Dept	221.11	6,600.00	6,378.89
430-2600 Small Tools/Minor Equip - Street Dept	353.29	1,320.00	966.71
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	2,346.75	6,105.00	3,758.25
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>74,927.34</b>	<b>266,888.00</b>	<b>191,960.66</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
<b>TOTAL INSURANCE</b>	<b>71,116.32</b>	<b>88,273.00</b>	<b>17,156.68</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>EMPLOYEE BENEFITS/INS</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>EMPLOYER FICA EXPENSES</b>			
488-1620 Unemployment Comp PSAB	11,015.44	8,375.00	(2,640.44)
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>11,015.44</b>	<b>8,375.00</b>	<b>(2,640.44)</b>
<b>TRANSFERS</b>			
<b>Total Expenses</b>	<b>597,581.15</b>	<b>2,167,180.00</b>	<b>1,569,598.85</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>151,072.40</b>	<b>7,691.00</b>	<b>143,381.40</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>12/31/2025</u>	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0000 Interest Income		45,000.00	(45,000.00)
341-0110 Interest-Savings	259.82	0.00	259.82
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>5,743.08</u>	<u>45,000.00</u>	<u>(39,256.92)</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	916,535.98	2,838,000.00	(1,921,464.02)
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	(75.00)	0.00	(75.00)
378-4300 Water Sales Bulk	37,777.70	110,000.00	(72,222.30)
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>996,119.09</u>	<u>3,105,241.00</u>	<u>(2,109,121.91)</u>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	4,884.94	10,134.00	(5,249.06)
380-1070 Misc Income	0		
<u>TOTAL MISC. REVENUES</u>	<u>4,884.94</u>	<u>10,134.00</u>	<u>(5,249.06)</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>1,006,747.11</u>	<u>3,205,090.00</u>	<u>(2,198,342.89)</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>12/31/2025</u>	<u>Variance</u>
<u>Expenses</u>			
<b><u>GENERAL GOVERNMENT</u></b>			
401-1210 Manager Salary	10,069.24	39,344.00	29,274.76
401-1220 DPW Director Salary - Water	6,426.14	24,999.00	18,572.86
401-1400 Admin Staff Salary - Water	10,196.98	39,855.00	29,658.02
401-1610 FICA - Admin	1,659.41	6,484.00	4,824.59
401-1630 Medicare - Admin	395.97	1,516.00	1,120.03
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	1,965.54	3,750.00	1,784.46
401-2130 Office Equipment/Furniture - Admin	360.81	625.00	264.19
401-2140 IT Expenses	3,123.51	7,500.00	4,376.49
401-2150 Computer Equipment/Supplies - Admin	363.33	2,500.00	2,136.67
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	0.00	2,250.00	2,250.00
401-3210 Telephone - Admin	584.52	2,250.00	1,665.48
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	752.00	3,750.00	2,998.00
401-4200 Dues Subscriptions/Memberships - Admin	212.50	4,500.00	4,287.50
401-4600 Training/Conferences - General Government	3,117.76	1,250.00	(1,867.76)
401-7200 CIP - New Car	25.00		(25.00)
<b><u>TOTAL GENERAL GOVT</u></b>	<b><u>41,166.06</u></b>	<b><u>149,623.00</u></b>	<b><u>108,456.94</u></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>12/31/2025</u>	<u>Variance</u>
<b>FINANCIAL ADMINISTRATION</b>			
402-1000 Finance Director	8,630.76	33,723.00	25,092.24
402-1400 Finance - Staff salaries	9,471.92	36,475.00	27,003.08
402-1610 Finance - Fica	1,161.52	4,352.00	1161.52
402-1610 Finance -Medicare	156.69	1,018.00	156.69
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	2,395.69	8,250.00	5,854.31
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>27,310.28</b>	<b>127,411.00</b>	<b>100,100.72</b>
<b>LEGAL SERVICES</b>			
404-3160 Legal Services - WTP	103,513.43	135,000.00	31,486.57
<b>TOTAL LEGAL SERVICES</b>	<b>103,513.43</b>	<b>135,000.00</b>	<b>31,486.57</b>
<b>ENGINEERING</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>MUNICIPAL BUILDINGS (70/15/15)</b>			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	1,265.09	3,300.00	2,034.91
409-3620 Electricity-Annex	233.71	825.00	591.29
409-3640 Gas - Annex	254.39	963.00	708.61
409-3730 Maintenance & Repair Annex	347.36	0.00	(347.36)
409-3740 Maintenance & Repairs	717.88	35,063.00	34,345.12
<b>TOTAL MUNICIPAL BUILDING</b>	<b>2,818.43</b>	<b>40,426.00</b>	<b>37,607.57</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>12/31/2025</u>	<u>Variance</u>
<b><u>STREET DEPARTMENT (35/30/30/05)</u></b>			
430-1220 Street Superintendent Salary	6,671.54	28,058.00	21,386.46
430-1300 Salaries & Wages - DPW - Water	46,143.44	172,078.00	125,934.56
430-1610 FICA - Street Dept	3,576.97	12,470.00	8,893.03
430-1630 Medicare - Street Dept	836.56	2,916.00	2,079.44
430-1830 Overtime - Street Department	3,597.30	990.00	(2,607.30)
430-2100 Office Supplies - Street Dept	278.00	660.00	382.00
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)	3,681.23	16,500.00	12,818.77
430-2380 Uniforms - Street Dept	4,936.51	9,570.00	4,633.49
430-2500 Vehicle Manitenance/Repair- Street Dept	221.11	6,600.00	6,378.89
430-2600 Small Tools/Minor Equip - Street Dept	336.93	1,320.00	983.07
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
430-3740 Equipment Maint & Repair - Street Dept	2,183.89	6,105.00	3,921.11
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>75,432.07</b>	<b>266,888.00</b>	<b>191,455.93</b>
<b><u>WATER</u></b>			
448-1300 Water Staff Salaries	126,402.01	586,286.00	459,883.99
448-1610 FICA - Water	8,222.95	36,691.00	28,468.05
448-1630 Medicare - Water	1,923.12	8,581.00	6,657.88
448-1830 Water Overtime	2,888.37	5,500.00	2,611.63
448-2100 Office Supplies	647.46	1,500.00	852.54
448-2110 Chemicals - Water	33,629.03	130,000.00	96,370.97
448-2120 Safety Supplies	1,551.77	3,000.00	
448-2150 Computer Equipit & Supplies	0.00	2,500.00	2,500.00

**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>12/31/2025</u>	<u>Variance</u>
448-2200 Materials & Supplies	12,725.26	14,000.00	1,274.74
448-2300 Fuel Oil	8,349.97	15,000.00	6,650.03
448-2310 Vehicle Operation	872.32	2,500.00	1,627.68
448-2380 Uniforms/Boot Allowance	3,157.52	17,000.00	13,842.48
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	1,721.31	12,000.00	10,278.69
448-3110 Meter Replacement Contractor	19,474.00	0.00	(19,474.00)
448-3160 Laboratory Fees - Water	9,659.45	45,000.00	35,340.55
448-3200 Telephone- Water	394.99	3,500.00	3,105.01
448-3610 Electric- WTP, Wells, Dist	18,944.63	60,000.00	41,055.37
448-3700 Well Maint & Repair	4,904.05	40,000.00	35,095.95
448-3720 Distribution System- Maint. & Repairs	13,587.83	100,000.00	86,412.17
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>382,465.70</b>	<b>1,288,558.00</b>	<b>906,092.30</b>
<b>DEBT SERVICE</b>			
471-1100 Principal 2016 Loan	0.00	164,553.00	164,553.00
471-1110 Penn Vest Water Line	12,648.63	48,829.00	36,180.37
471-1120 Penn Vest Dam	10,047.89	40,651.00	30,603.11
471-1130 Penn Vest Dam	0.00	33,800.00	33,800.00
<b>TOTAL DEBT SERVICE</b>	<b>22,696.52</b>	<b>287,833.00</b>	<b>265,136.48</b>
<b>DEBT INTEREST</b>			
472-1100 Interest - 2016 Loan	52,426.80	106,000.00	53,573.20
472-1110 Penn Vest Water Line - Interest	1,140.96	6,330.00	5,189.04
472-1130 interest -2021 Loan	2,554.36	9,758.00	7,203.64
472-1120 Penn Vest Dam - Interest	36,074.17	76,000.00	39,925.83
<b>TOTAL DEBT INTEREST</b>	<b>92,196.29</b>	<b>198,088.00</b>	<b>105,891.71</b>
<b>INSURANCE</b>			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20

**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>12/31/2025</u>	<u>Variance</u>
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>

**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>12/31/2025</u>	<u>Variance</u>
<b><u>EMPLOYEE BENEFITS/INS</u></b>			
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>
<b><u>EMPLOYER FICA EXPENSES</u></b>			
488-1620 Unemployment Comp PSAB	11,015.44	8,375.00	(2,640.44)
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>11,015.44</b>	<b>8,375.00</b>	<b>(2,640.44)</b>
<b>Total Expenses</b>	<b>979,992.44</b>	<b>3,179,890.00</b>	<b>2,199,897.56</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>26,754.67</b>	<b>25,200.00</b>	<b>51,954.67</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary March 31, 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	911,255.62	1,169,956.00	(258,700.38)
364-3020 Solid Waste Fees Penalties	0.00	29,975.00	(29,975.00)
364-3030 Solid Waste Bulk Items and Bags	2,934.74	17,825.00	(14,890.26)
364-3150 Lien Rents Solid Waste	0.00	1,500.00	1,500.00
364-3160 Lien Interest & Cost	806.66	8,500.00	7,693.34
<b><u>TOTAL SANITATION</u></b>	<b>914,997.02</b>	<b>1,227,756.00</b>	<b>(312,758.98)</b>
<u>STATE GRANT PROGRAMS</u>	0.00	0.00	0.00
<b>Total Revenues</b>	<b>914,997.02</b>	<b>1,227,756.00</b>	<b>(312,758.98)</b>
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	37,613.11	140,482.00	(102,868.89)
426-1610 FICA	2,332.02	8,710.00	(6,377.98)
426-1630 Medicare	545.40	2,037.00	(1,491.60)
426-1830 Overtime	258.75	3,000.00	(2,741.25)
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>43,675.12</b>	<b>198,729.00</b>	<b>(155,053.88)</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>346,042.10</b>	<b>1,210,805.00</b>	<b>(864,762.90)</b>
<u>Excess Revenue Over(Under) Expenditures</u>	<b>568,954.92</b>	<b>16,951.00</b>	<b>552,003.92</b>

**DPW**  
**Active and Future Projects**  
**As of 5.2.2025**

**A. Paving Schedule**

1. ADA Ramps through CDBG, Bid Paving with Debt Restructure and Drag Box with Liquid Fuels
2. Paving Bids: Gap View Heights area, Exchange area, part of Eagle Valley Lane, Starbird Street, Emerson Road area and possibly finish East Broad Street
3. Drag Box: Burson, Harris, Braeside, West 6<sup>th</sup>, East 2<sup>nd</sup>, East 3<sup>rd</sup>, East 5<sup>th</sup>, Spruce, Hallet and Teeter

**B. Utility work is to be done on roads to be paved.**

1. Clean and camera storm water and sanitary sewer lines

**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 - ACTIVELY WORKING ON \$1,299,592.03 to Date/ \$2,343,784.09 Total**

1. Total Meter: 3,154
2. Completed: 3,140
3. Incomplete: 14

**J. Veterans Memorial**

1. Round Washed Stone 1” to 3” Completion Date 3/28/25 **\$400**

**K. Elk Street Embankment Repair – to begin after Levee vegetation clearing.**

**L. Hydrant Repairs**

1. 89 Henry Street is currently the only Hydrant out of service.

**M. Asterra Leak Detection**

1. First scan from September 2024, 5 Leaks found – All repaired
2. Second scan April 13, 2025, 9 possible leaks found, Boots On The Ground will begin May 5, 2025