

**MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, JUNE 17, 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; Mayor Victor Brozusky; Kelly Lewis, Borough Manager; Solicitor John Prevoznik; Russ Scott, Borough Engineer of RKR Hess; Lee Philips, Director of Public Works; Layla Richard-Rau, Director of Finance; and Danielle Decker, Assistant to Borough Manager.

ABSENT: Edmund Freeborn; Erika Huber;

Ms. Wolbert called the meeting to order at 7:05 PM and lead in the Pledge of Allegiance.

Report on Executive Session: Solicitor Prevoznik reported there was no Executive Session

Minutes of June 3, 2025 Council Regular Meeting: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the June 3, 2025 Council Regular Meeting Minutes. The motion passed unanimously.

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

Resolution 8-2025: Modification #2 to the FFY 2023 CDBG Application: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to approve Resolution 8-2025 authorizing the Board of Monroe County Commissioners of Monroe County, Pennsylvania to submit the modification #2 to the FFY 2023 application to the Department of Community and Economic Development for Community Block Grant funds to reallocate all of the Housing Rehabilitation Line Item Funds amount of \$129,302.00 to Line Items established for Street Improvements eligible under the Grant for paving improvements to Maple Avenue and Berwick Heights Road in the Borough of East Stroudsburg. The motion passed unanimously.

Treasurer's Report:

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

Budget to Actual Report prepared by the Director of Finance: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to accept the Budget to Actual Report prepared by the Director of Finance. The motion passed unanimously.

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

Finance Report: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to accept the unaudited Finance Report as distributed and attach to the minutes. The motion passed unanimously.

Engineer's Action Item's: distributed via email

Strunk & Holmes Minor Subdivision: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to accept the written letter sent on behalf of property owners, Tammy Ann Strunk & Margaret Holmes, seeking a waiver of the specific requirement of the East Stroudsburg Borough Subdivision and Land Development Regulations, and the Municipalities Planning Code, requiring a decision by the Borough within ninety days from the date of the plan submission receipt date, and to extend the Borough Council decision date until July 15, 2025. The motion passed unanimously.

Monitoring Wells Access Agreement with 631 North Courtland Street: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to authorize Borough Manager and Solicitor to negotiate and execute a Reimbursement and Escrow Agreement between the Borough of East Stroudsburg and 631 A & B, LLC (property owner of Parcel No. 05-6.1.6.2, located at 631 North Courtland Street with a current use as the Sunoco Gas Station) and inspect the installation and monitoring of groundwater monitoring wells in the Borough streets and rights-of-way for West Sixth St. with Monroe Abstract Company to act as Escrow Agent; this Reimbursement and Escrow Agreement is required prior to allowing access for the installation, monitoring, and removal of ground wells. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize Borough Manager and Solicitor to negotiate and execute an Access Agreement between the Borough of East Stroudsburg and Mobile Environmental Analytical, Inc. (MEA, Inc.) on behalf of 631 A & B, LLC for access to install, monitor, and remove groundwater monitoring wells in the Borough street and rights-of-way for West Sixth Street, with all costs incurred by the Borough to be reimbursed pursuant to the Reimbursement and Escrow Agreement. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve to retain the services of Environmental Consultants, Inc. an environmental remediation consultant in connection with the fuel leak at 631 North Courtland Street, for the purpose of reviewing, inspecting, and monitoring the installation of groundwater monitoring wells in the Borough street and rights-of-way for West Sixth Street installed on behalf of 631 A & B, LLC, Property Owner, by its Agent, Mobile Environmental Analytical, Inc. contingent upon favorable review of the agreement by the Solicitor and Manager to be billed on a time and material basis, subject to reimbursement pursuant to a Reimbursement and Escrow Agreement. The motion passed unanimously.

EMERGENCY ACTION ITEM ADDED TO AGENDA (TIME SENSITIVE)

Amerco/U-Haul Land Development Agreement & Stormwater Facilities Maintenance & Monitoring Agreement: A motion was a made by Ms. Gagliardo and seconded by Mr. Shemansky to approve to place on the June 17, 2025 Borough Council Agenda the Land Development Agreement and Stormwater Facilities Maintenance and Monitoring Agreement for the Amerco/U-Haul Moving and Storage Center because there is a timing emergency in several facets of the project with multiple parties. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve the Land Development Agreement and the Stormwater Facilities Maintenance and Monitoring Agreement for the Amerco/U-Haul Moving and Storage Center, on Tax Parcel No. 05.92820, for execution by the Borough Manager expressly contingent upon 1) Borough Solicitor and Engineer review and recommendation and Borough Manager approval; 2) meeting the requirements of Resolution No. 4-2025; 3) that acceptable security for required improvements is established; and 4) that no permits be issued by the Borough for any reason in furtherance of the project until the above-referenced documents are reviewed, accepted, approved, and executed by the parties. Acceptance of Easements must be by the Borough Council. The motion passed unanimously.

East Stroudsburg Community Alliance (ECA): Ms. Wolbert stated ECA will not be hosting fireworks this year.

Fire Report: Chief Black explained he has firefighters in training and otherwise there is not too much happening.

Police Report: Mayor Brozusky explained that the Police Report would be moving to the first Council Meeting of the month due to the Commission moving their meetings.

REPORTS:

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

Zoning Report: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to accept the Zoning Report. The motion passed unanimously.

COMMITTEES:

Operations Committee: No meeting

Zoning and Planning Committee (ZAP):

Community Relations Committee: Ms. Panepinto gave an update on the Veteran's Day Banners and the deadline to purchase is June 30, 2025. Ms. Panepinto announced the free Yard Sale dates for July 11, 12 & 13, with a rain date of July 18, 19, & 20 and encouraged everyone to register by June 30 to get their address advertised for free.

Correspondence: Ms. Wolbert announced she received some literature with regards to parking in the mail.

Mayor Brozusky: Mayor Brozusky inquired about issues with drainage from the rain received. Mayor Brozusky commented on some parking meters flashing dead and unable to be utilized.

Carrie Panepinto: Ms. Panepinto commented that she noticed garbage cans left open today.

Jane Gagliardo: Ms. Gagliardo commented about a place on North Courtland Street that seemed to have dug a well and a place on West Broad Street that has a pile of garbage in front of it. Ms. Gagliardo inquired whether holes could be drilled into the bottom of the recycling buckets to allow water to pass through them.

Paul Shemansky: Mr. Shemansky inquired about the little island where weeds and grass are and who is actually responsible for taking care of them.

Sonia Wolbert: Ms. Wolbert commented on the graffiti on the railroad bridge seems to be getting worse.

Solicitor's Report: Nothing to report.

Manager's Report: Mr. Lewis thanked the Marshalls Creek Fire Co. who put out the garbage truck fire yesterday.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve Resolution No. 9-2025 authorizing and accepting Allonge No. 2 based on the Borough's General Obligation Note, Series 2021, with ESSA Bank & Trust, extending the 2025 Drawdown Period to September 30, 2025

for the funds remaining in the amount of \$127,027.00, and to work with Bond/Tax Counsel, William C. Rhodes, Esq., of Ballard Spahr, and the Borough's Solicitor and to authorize the proper parties to issue the necessary opinions and execute any and all documents necessary to effectuate Allonge No. 2 including a Certificate to Post-Insurance Expenditure of Tax-Exempt Note Proceeds, Second Amendment to Loan Agreement 2025, and this Resolution No. 9-2025. The motion passed unanimously.

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

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve St. Matthew's Church application to hold the Feast of Corpus Christi Procession on Sunday, June 22, 2025 from 1 PM to 2 PM starting at St. Matthew's Church down Ridgeway Street to Braeside Avenue to Centre Street to Brodhead Avenue to Ridgeway Street and back to St. Matthew's Church, contingent upon all fees, PennDOT approval, insurance documents being received, and coordination of police. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to ratify the action of the Borough Manager in hiring Beau Heyser from East Stroudsburg University (ESU) to fill a temporary worker positions at a rate of \$16.00 per hour with no benefits and a start date of June 17, 2025. The position is within budget. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to sign the proposal #25-2839 from MEA Environmental Services, Inc. for the property located at 214 Washington Street for an investigation of possible Underground Storage Tanks (USTs), contingent upon the Borough Manager getting written approval from the property owner for MEA Environmental Services, Inc. to conduct the testing. The estimated costs to conduct the Geophysical Survey, Summary report, and test samples are \$11,665.00. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to accept the on-site 2023-2024 Liquid Fuels Audit. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to ratify the action of the Borough Manager in hiring Nathaniel Ortiz as a part-time Parking Enforcement Officer at a probational rate of \$20.10 and a start date of Tuesday, June 17, 2025. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to table and place on the next agenda the 2025 Annual Maintenance Plan as presented by the Borough Manager. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to table and place on the next agenda the 2025 Capital Budget as presented by the Borough Manager, subject to (1) Borough Council approval to (a) bid any specific project from the 2025 Capital Budget, (b) authorize acquisition by COSTARS, or (c) authorize acquisition through another recommended mechanism, and (2) Borough Council awarding the bid or approving any remaining authorizations to complete the acquisition. With each proposal the Borough Manager will propose the mechanism for acquisition and funding. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Panepinto to authorize the Borough Manager and Borough Staff to advertise and publish a public hearing to be held on July 1, 2025 for the transfer of PLCB License No. R-R12631 for licensee TEPEDINO, INC from Borough of

Stroudsburg to Borough of East Stroudsburg, Monroe County, Pennsylvania. The motion passed unanimously.

Informational Items: Ms. Wolbert announced the following informational items were placed in the packets for Council: May 2025 Monroe County Control Center Overdose Statistics and Hydrant Flushing for June 23 through June 26.

Public Comments – New Business & Non-Agenda Items: There were no comments.

Ratification of Bills Payable: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the Warrant List #250617. The motion passed unanimously.

Adjournment:

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to adjourn the Council Meeting at 7:41 PM. The motion passed unanimously.

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
May 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>5/31/2025</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	2,997,252.98	2,377,308.85	619,944.13	0.26	3,845,129.00	(847,876.02)	(0.22)
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	466.01	514.63	(48.62)	(0.09)	333.00	133.01	0.40
301-4000 Property Tax - Delinquent	45,402.60	52,723.31	(7,320.71)	(0.14)	143,644.00	(98,241.40)	(0.68)
TOTAL TAXES	3,043,121.59	2,430,546.79	612,574.80	0.25	3,989,661.00	(946,539.41)	(0.24)
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	63,555.26	64,667.69	(1,112.43)	(0.02)	160,000.00	(96,444.74)	(0.60)
310-2000 Earned Income Tax	557,309.09	536,465.88	20,843.21	0.04	1,200,000.00	(642,690.91)	(0.54)
310-5000 Municipal Service Tax	155,800.49	155,133.90	666.59	0.00	325,000.00	(169,199.51)	(0.52)
TOTAL ACT 511 TAXES	776,664.84	756,267.47	20,397.37	0.03	1,685,000.00	(908,335.16)	(0.54)
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	11,665.37	5,111.00	6,554.37	1.28	12,900.00	(1,234.63)	(0.10)
321-6100 Rental License	8,813.50	4,363.00	4,450.50	1.02	212,850.00	(204,036.50)	(0.96)
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	18,756.92	20,990.69	(2,233.77)	(0.11)	105,000.00	(86,243.08)	(0.82)
TOTAL LICENSES/PERMITS	39,235.79	30,464.69	8,771.10	0.29	333,975.00	(294,739.21)	(0.88)
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	414.00	150.00	264.00	1.76	1,935.00	(1,521.00)	(0.79)
322-8200 Street Opening Permits	16,004.99	11,300.00	4,704.99	0.42	11,610.00	4,394.99	0.38
322-9400 Misc Permits	792.00	153.00	639.00	4.18	2,580.00	(1,788.00)	(0.69)
TOTAL NON-BUSINESS PERMITS	17,210.99	11,603.00	5,607.99	0.48	16,125.00	1,085.99	0.07
<u>FINES</u>							
331-1100 Vehicle Code Violations	50,240.57	85,897.43	(35,656.86)	(0.42)	180,000.00	(129,759.43)	(0.72)
331-1200 Violation of Zoning Ord & Statutes	12,966.27	8,044.31	4,921.96	0.61	25,000.00	(12,033.73)	(0.48)
TOTAL FINES	63,206.84	93,941.74	(30,734.90)	(0.33)	205,000.00	(141,793.16)	(0.69)
<u>INTEREST</u>							
TOTAL INTEREST	75,194.87	92,024.47	(16,829.60)	(0.18)	145,000.00	(69,805.13)	(0.48)
<u>RENTS</u>							
342-4700 Borough Property Rental	1.00	0.00	1.00	0.00	0.00	1.00	0.00
342-5310 Royalties - Cell Tower	12,768.20	14,875.56	(2,107.36)	(0.14)	40,000.00	(27,231.80)	(0.68)
TOTAL RENTS	12,769.20	14,875.56	(2,106.36)	(0.14)	40,000.00	(27,230.80)	(0.68)
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0.00	0.00	0.00	0.00	22,000.00	(22,000.00)	(1.00)
354-1260 American Recovery Funds	0.00	0.00	0.00	0.00	7,008.00	(7,008.00)	(1.00)
TOTAL STATE GRANTS	0.00	0.00	0.00	0.00	29,008.00	(29,008.00)	(1.00)
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	0.00	0.00	0.00	0.00	240,000.00	(240,000.00)	(1.00)
355-0030 Turnback Allocation	6,040.00	6,040.00	0.00	0.00	6,040.00	0.00	0.00
355-0100 Public Utility Realty/Bev Tax	1,200.00	1,400.00	(200.00)	(0.14)	3,875.00	(2,675.00)	(0.69)
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	0.00	0.00	0.00	135,500.00	(135,500.00)	(1.00)
355-0700 Foreign Fire Ins Premium Tax	0.00	0.00	0.00	0.00	46,750.00	(46,750.00)	(1.00)
TOTAL STATE SHARED REVENUE	7,240.00	7,440.00	(200.00)	(0.03)	432,165.00	(424,925.00)	(0.98)
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	8,888.10	8,168.40	719.70	0.09	5,500.00	3,388.10	0.62
TOTAL PILOT	8,888.10	8,168.40	719.70	0.09	5,500.00	3,388.10	0.62
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	4,327.00	3,188.00	1,139.00	0.36	8,000.00	(3,673.00)	(0.46)
361-3300 Permits - Zoning - Gen Government	14,839.06	14,023.35	815.71	0.06	38,700.00	(23,860.94)	(0.62)

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
May 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>5/31/2025</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
361-3310 Building Permits	160,624.48	35,326.88	125,297.60	3.55	96,750.00	63,874.48	0.66
361-3320 Resale Inspections	6,134.00	6,995.44	(861.44)	(0.12)	6,450.00	(316.00)	(0.05)
361-3400 Zoning Plan Review	79,439.63	18,609.93	60,829.70	3.27	32,250.00	47,189.63	1.46
TOTAL GENERAL GOVERNMENT	265,364.17	78,143.60	187,220.57	2.40	182,150.00	83,214.17	0.46
<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)
TOTAL PUBLIC SAFETY	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
<u>HIGHWAYS & STREETS</u>							
363-2100 Meter Revenue	36,854.70	40,138.82	(3,284.12)	(0.08)	161,250.00	(124,395.30)	(0.77)
363-2200 Parking Permits	6,926.00	4,260.00	2,666.00	0.63	25,800.00	(18,874.00)	(0.73)
363-2210 Residential Parking Permit	179.00	2,060.00	(1,881.00)	(0.91)	3,870.00	(3,691.00)	(0.95)
363-2300 Meter Bags	0.00	40.00	(40.00)	(1.00)	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)
TOTAL HIGHWAYS & STREETS	43,959.70	46,981.82	(3,022.12)	(0.06)	212,767.00	(168,807.30)	(0.79)
<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	426,572.95	407,530.18	19,042.77	0.05	1,750,000.00	(1,323,427.05)	(0.76)
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	1,027,892.25	913,331.74	114,560.51	0.13	1,169,956.00	(142,063.75)	(0.12)
364-3020 Solid Waste Fees Penalties	25,452.02	(211.67)	25,663.69	(121.24)	29,975.00	(4,522.98)	(0.15)
364-3030 Solid Waste Bulk Items and Bags	5,173.46	5,821.95	(648.49)	(0.11)	17,825.00	(12,651.54)	(0.71)
364-3150 Lien Rents Solid Waste	45.75	5,544.24	(5,498.49)	(0.99)	1,500.00	(1,454.25)	(0.97)
364-3160 Lien Interest & Cost	3,292.48	3,702.84	(410.36)	(0.11)	8,500.00	(5,207.52)	(0.61)
364-6010 Stroud SA Rentals	8,027.48	8,027.48	0.00	0.00	32,500.00	(24,472.52)	(0.75)
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	30,138.27	24,457.13	5,681.14	0.23	45,000.00	(14,861.73)	(0.33)
TOTAL SANITATION	1,526,594.66	1,376,105.89	150,488.77	0.11	3,297,778.00	(1,771,183.34)	(0.54)
<u>GOLF</u>							
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	1,345.50	0.00	1,345.50	0	150.00	1,195.50	7.97
378-2100 Water Rents	446,984.80	480,835.85	(33,851.05)	-0.07	2,838,000.00	(2,391,015.20)	-0.84
378-2110 Lien Rents	0.00	(20.28)	20.28	-1	25,000.00	(25,000.00)	-1
378-2120 Lien Costs & Interest	1,484.46	6,198.63	(4,714.17)	-0.76	2,000.00	(515.54)	-0.26
378-2130 Hydrant Fees	515.00	0.00	515.00	0	0.00	515.00	0
378-4300 Water Sales Bulk	0.00	34,025.31	(34,025.31)	-1	110,000.00	(110,000.00)	-1
378-9000 EDU Connection Fees	0.00	1,795.00	(1,795.00)	-1	87,991.00	(87,991.00)	-1
378-9200 Penalties	39,459.85	29,645.45	9,814.40	0.33	40,250.00	(790.15)	-0.02
378-9400 Water Dept. Services	0.00	0.00	0.00	0	1,850.00	(1,850.00)	-1
TOTAL PMT FROM WATER CO	489,789.61	552,479.96	(62,690.35)	-0.11	3,105,241.00	(2,615,451.39)	-0.84
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0	9,000.00	(9,000.00)	-1
380-1010 Emp Cont Hlth Insr	19,991.65	12,035.92	7,955.73	0.66	30,251.00	(10,259.35)	-0.34
380-1070 Miscellaneous Income	4,111.83	1,837.25	2,274.58	1.24	5,000.00	(888.17)	-0.18
380-5100 Shopping Cart Fees	3,822.00	1,410.00	2,412.00	1.71	2,000.00	1,822.00	0.91
TOTAL MISC. REVENUES	27,925.48	15,283.17	12,642.31	0.83	46,251.00	(18,325.52)	-0.4
<u>CONTR. FROM PRIVATE</u>							
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	(4,498.00)	48,386.00	(52,884.00)	-1.09	15,000.00	(19,498.00)	-1.3
TOTAL SALE OF ASSETS	(4,498.00)	48,386.00	(52,884.00)	-1.09	15,000.00	(19,498.00)	-1.3
<u>TRANSFERS</u>							
392-0011 Transfer from General Fund Reserves	0.00	0.00	0.00		17,772.00	(17,772.00)	
				0			-1

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
May 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>5/31/2025</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
392-0100 Transfer from Recreation Fund Res.	0.00	0.00	0.00		35,544.00	(35,544.00)	
				0			-1
TOTAL TRANSFERS	0.00	0.00	0.00	0	53,316.00	(53,316.00)	-1
<u>CAPITAL PROCEEDS</u>							
393-1200 Subsidy Payments	0.00	230,876.06	(230,876.06)	-1	0.00	0.00	0
TOTAL CAPITAL PROCEEDS	0.00	230,876.06	(230,876.06)	-1	0.00	0.00	0
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	0.00	0.00		18,000.00	(18,000.00)	
				0			-1
395-3000 Dividends Received - Health Insurance	49,685.72	55,058.47	(5,372.75)		150,000.00	(100,314.28)	
				-0.1			-0.67
TOTAL DIVIDENDS	49,685.72	55,058.47	(5,372.75)	-0.1	168,000.00	(118,314.28)	-0.7
Total Revenues	6,442,353.56	5,848,647.09	593,706.47		13,963,937.00	(7,521,583.44)	
Expenses							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	5,999.90	5,833.23	(166.67)	(0.03)	15,000.00	9,000.10	0.60
400-1120 Mayor Salary	2,000.02	2,500.02	500.00	0.20	5,000.00	2,999.98	0.60
400-1610 FICA - Legislative	512.52	516.65	4.13	0.01	1,240.00	727.48	0.59
400-1630 Medicare - Legislative	119.84	120.80	0.96	0.01	290.00	170.16	0.59
400-3110 Training/Conferences	0.00	100.00	100.00	1.00	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	3,449.61	1,305.00	(2,144.61)	(1.64)	4,500.00	1,050.39	0.23
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL LEGISLATIVE	12,081.89	10,375.70	(1,706.19)	(0.16)	28,530.00	16,448.11	0.58
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	58,046.19	62,329.66	4,283.47	0.07	157,376.00	99,329.81	0.63
401-1220 DPW Director Salary -Admin	37,333.63	36,538.50	(795.13)	(0.02)	99,996.00	62,662.37	0.63
401-1400 Admin Staff Salary	52,308.89	38,979.09	(13,329.80)	(0.34)	159,420.00	107,111.11	0.67
401-1610 FICA - Admin	9,207.28	6,212.42	(2,994.86)	(0.48)	25,935.00	16,727.72	0.64
401-1630 Medicare - Admin	2,177.21	1,477.24	(699.97)	(0.47)	6,065.00	3,887.79	0.64
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	9,783.95	7,280.26	(2,503.69)	(0.34)	15,000.00	5,216.05	0.35
401-2130 Office Equipment/Furniture	1,605.93	1,664.30	58.37	0.04	2,500.00	894.07	0.36
401-2140 IT Expenses	25,552.10	19,277.00	(6,275.10)	(0.33)	30,000.00	4,447.90	0.15
401-2150 Computer Equipment/Supplies-Gen Government	7,614.69	3,258.62	(4,356.07)	(1.34)	10,000.00	2,385.31	0.24
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	4,664.02	2,832.65	(1,831.37)	(0.65)	9,000.00	4,335.98	0.48
401-3250 Postage - Payroll Processing Fee	10,457.61	8,680.28	(1,777.33)	(0.20)	20,000.00	9,542.39	0.48
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	2,916.89	6,858.50	3,941.61	0.57	15,000.00	12,083.11	0.81
401-3450 Contracted Admin Services	1,500.00	0.00	(1,500.00)	0.00	0.00	(1,500.00)	0.00
401-4200 Association Dues/Subscriptions	15,043.57	9,046.80	(5,996.77)	(0.66)	18,000.00	2,956.43	0.16
401-4600 Training/Conference - General Government	349.00	200.00	(149.00)	(0.75)	5,000.00	4,651.00	0.93
TOTAL GENERAL GOVT	245,059.71	210,871.52	(34,188.19)	(0.16)	598,492.00	353,432.29	0.59
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	38,038.43	0.00	(38,038.43)	0.00	102,191.00	64,152.57	0.63
402-1400 Finance - Staff Salaries	48,393.41	45,539.18	(2,854.23)	(0.06)	110,531.00	62,137.59	0.56
402-1610 Fica	5,458.09	2,823.42	(2,634.67)	(0.93)	13,188.00	7,729.91	0.59
402-1630 Medicare	1,062.17	660.29	(401.88)	(0.61)	3,085.00	2,022.83	0.66
402-1830 Finance Staff Salaries - Overtime	23.40	0.00	(23.40)	0.00	0.00	(23.40)	0.00

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
May 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>5/31/2025</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
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	4,393.75	4,393.75	1.00	6,500.00	6,500.00	1.00
402-3160 Billing Software	10,218.34	8,760.62	(1,457.72)	(0.17)	25,000.00	14,781.66	0.59
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	15,842.00	21,095.12	5,253.12	0.25	40,000.00	24,158.00	0.60
TOTAL FINANCIAL ADMIN	122,165.34	94,344.38	(27,820.96)	(0.29)	386,095.00	263,929.66	0.68
TAX COLLECTION							
403-1140 Salary of Tax Collector	3,096.80	3,160.00	63.20	0.02	8,216.00	5,119.20	0.62
403-1610 FICA	195.12	195.90	0.78	0.00	509.00	313.88	0.62
403-1630 Medicare	45.62	45.80	0.18	0.00	119.00	73.38	0.62
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	2,270.25	2,636.27	366.02	0.14	3,200.00	929.75	0.29
403-3170 Commission Local Ser. Tax	1,791.35	3,065.33	1,273.98	0.42	4,500.00	2,708.65	0.60
403-3180 Commission Earned Income Tax	8,226.46	7,214.21	(1,012.25)	(0.14)	15,500.00	7,273.54	0.47
403-3190 Commission Deed Transfer Tax	975.84	1,293.36	317.52	0.25	1,500.00	524.16	0.35
TOTAL TAX COLLECTION	16,608.19	20,202.17	3,593.98	0.18	36,744.00	20,135.81	0.55
LEGAL SERVICES							
404-3140 Solicitor Retainer & Fees	39,774.05	59,406.91	19,632.86	0.33	125,000.00	85,225.95	0.68
404-3160 Legal Services - WTP	115,239.75	85,391.67	(29,848.08)	(0.35)	135,000.00	19,760.25	0.15
404-3200 Legal Services - WWTP	19,120.69	41,485.16	22,364.47	0.54	85,000.00	65,879.31	0.78
TOTAL LEGAL SERVICES	174,134.49	186,283.74	12,149.25	0.07	345,000.00	170,865.51	0.50
ENGINEERING							
408-3130 Engineering	123,532.90	163,010.85	39,477.95	0.24	275,000.00	151,467.10	0.55
TOTAL ENGINEERING	123,532.90	163,010.85	39,477.95	0.24	275,000.00	151,467.10	0.55
MUNICIPAL BUILDINGS (70/15/15)							
409-2360 Materials & Supplies - Mun Bldg	0.00	24.17	24.17	1.00	1,000.00	1,000.00	1.00
409-3610 Electricity-Mun. Bldg.	6,473.26	4,662.04	(1,811.22)	(0.39)	12,000.00	5,526.74	0.46
409-3620 Electric Annex	1,420.72	964.54	(456.18)	(0.47)	3,000.00	1,579.28	0.53
409-3640 Gas (heat) - Annex	1,381.91	2,887.63	1,505.72	0.52	3,501.00	2,119.09	0.61
409-3730 Maintenance & Repair Annex	1,741.01	906.01	(835.00)	(0.92)	0.00	(1,741.01)	0.00
409-3740 Maintenance & Repairs	5,942.83	6,511.26	568.43	0.09	127,501.00	121,558.17	0.95
TOTAL MUNICIPAL BUILDING	16,959.73	15,955.65	(1,004.08)	(0.06)	147,002.00	130,042.27	0.88
POLICE DEPARTMENT							
410-7600 SARP Regional Costs	1,277,705.40	1,226,592.50	(51,112.90)	(0.04)	3,066,493.00	1,788,787.60	0.58
TOTAL POLICE	1,277,705.40	1,226,592.50	(51,112.90)	(0.04)	3,066,493.00	1,788,787.60	0.58
FIRE DEPARTMENT							
411-2100 Auxiliary Donation - Fire Dept	0.00	0.00	0.00	0.00	15,000.00	15,000.00	1.00
411-2500 Vehicle Maint/Supplies- Fire Dept	4,440.19	3,867.83	(572.36)	(0.15)	7,500.00	3,059.81	0.41
411-2600 Small Tools/ Equipment	315.00	940.00	625.00	0.66	5,500.00	5,185.00	0.94
411-3210 Telephone - Fire Dept	308.11	1,021.55	713.44	0.70	2,500.00	2,191.89	0.88
411-3270 Radio Maintenance	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
411-3620 Electricity	5,568.72	3,389.08	(2,179.64)	(0.64)	11,500.00	5,931.28	0.52
411-3630 Gas (heat)	151.28	145.25	(6.03)	(0.04)	5,000.00	4,848.72	0.97
411-3730 Equipment Testing	4,273.55	3,432.43	(841.12)	(0.25)	10,000.00	5,726.45	0.57
411-4200 Building Maintenance- Fire Dept	31,223.62	8,852.94	(22,370.68)	(2.53)	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	9,201.35	9,201.35	0.00	0.00	23,924.00	14,722.65	0.62
TOTAL FIRE DEPARTMENT	55,481.82	30,850.43	(24,631.39)	(0.80)	104,424.00	48,942.18	0.47
CODE ENFORCEMENT							
413-1220 Code Enforcement Office Salary	6,018.08	17,874.26	11,856.18	0.66	6,018.00	(0.08)	0.00
413-1400 Staff Salary	18,894.00	59,316.52	40,422.52	0.68	203,654.00	184,760.00	0.91
413-1610 FICA - Code Enforcement	1,594.32	4,855.19	3,260.87	0.67	15,888.00	14,293.68	0.90
413-1630 Medicare - Code Enforcement	372.85	1,135.47	762.62	0.67	3,716.00	3,343.15	0.90
413-1830 Overtime	0.00	1,118.73	1,118.73	1.00	1,500.00	1,500.00	1.00

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
May 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>5/31/2025</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
413-2000 Zoning & Codes	29,166.66	0.00	(29,166.66)	0.00	45,078.00	15,911.34	0.35
413-2100 Materials & Supplies - Codes	129.00	1,928.88	1,799.88	0.93	3,000.00	2,871.00	0.96
413-2150 Computer Equipment/Supplies-Code Enforcement	1,994.85	0.00	(1,994.85)	0.00	2,000.00	5.15	0.00
413-2160 Uniforms	1,155.50	0.00	(1,155.50)	0.00	2,500.00	1,344.50	0.54
413-2300 Vehicle Operation - Code Enforcement	0.00	67.61	67.61	1.00	1,500.00	1,500.00	1.00
413-2500 Vehicle Maintenance	299.99	0.00	(299.99)	0.00	750.00	450.01	0.60
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	252.00	349.02	97.02	0.28	350.00	98.00	0.28
413-4600 Training/Conference Expense	150.00	165.00	15.00	0.09	750.00	600.00	0.80
TOTAL CODE ENFORCEMENT	60,027.25	88,593.35	28,566.10	0.32	300,704.00	240,676.75	0.80
<u>PLANNING/ZONING</u>							
414-3130 Engineering	1,858.60	4,310.44	2,451.84	0.57	50,000.00	48,141.40	0.96
414-3140 Legal Services - Planning/Zoning	528.85	0.00	(528.85)	0.00	5,500.00	4,971.15	0.90
414-4500 Zoning & Codes Permitting	124,664.91	43,057.94	(81,606.97)	(1.90)	75,000.00	(49,664.91)	(0.66)
TOTAL PLANNING/ZONING	127,052.36	47,368.38	(79,683.98)	(1.68)	130,500.00	3,447.64	0.03
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	34,277.60	31,161.45	(3,116.15)	(0.10)	82,267.00	47,989.40	0.58
TOTAL EMERGENCY SERVICES	34,277.60	31,161.45	(3,116.15)	(0.10)	82,267.00	47,989.40	0.58
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	4,359.61	3,775.01	(584.60)	(0.15)	14,231.00	9,871.39	0.69
421-1610 FICA - Health Dept	274.43	234.06	(40.37)	(0.17)	882.00	607.57	0.69
421-1630 Medicare - Health Dept	64.18	54.72	(9.46)	(0.17)	206.00	141.82	0.69
421-2100 Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
TOTAL HEALTH DEPARTMENT	4,698.22	4,063.79	(634.43)	(0.16)	15,419.00	10,720.78	0.70
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	53,133.51	35,415.13	(17,718.38)	(0.50)	140,482.00	87,348.49	0.62
426-1610 FICA	3,347.12	2,243.18	(1,103.94)	(0.49)	8,710.00	5,362.88	0.62
426-1630 Medicare	782.80	524.61	(258.19)	(0.49)	2,037.00	1,254.20	0.62
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	2,719.11	1,926.96	(792.15)	(0.41)	8,500.00	5,780.89	0.68
426-2500 Recycling Grant to Twin Boros	0.00	0.00	0.00	0.00	30,000.00	30,000.00	1.00
TOTAL SANITATION	64,390.87	40,974.87	(23,416.00)	(0.57)	198,729.00	134,338.13	0.68
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	5,965.94	2,870.62	(3,095.32)	(1.08)	15,000.00	9,034.06	0.60
427-4700 Refuse Coll/Disp Contract	378,260.05	384,077.55	5,817.50	0.02	989,576.00	611,315.95	0.62
427-4710 WM Extra Bags and Tags	2,548.00	4,200.00	1,652.00	0.39	7,500.00	4,952.00	0.66
TOTAL SOLID WASTE	386,773.99	391,148.17	4,374.18	0.01	1,012,076.00	625,302.01	0.62
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	117,818.94	89,264.08	(28,554.86)	(0.32)	289,679.00	171,860.06	0.59
429-1610 Social Security- Sewer Fund	7,445.91	5,711.92	(1,733.99)	(0.30)	18,146.00	10,700.09	0.59
429-1630 Medicare - Sanitary Sewer	1,760.04	1,335.86	(424.18)	(0.32)	4,244.00	2,483.96	0.59
429-1830 Sewer Overtime	1,456.08	2,854.04	1,397.96	0.49	3,000.00	1,543.92	0.51
429-2100 Office Supplies	2,346.16	2,471.45	125.29	0.05	4,000.00	1,653.84	0.41
429-2110 Chemicals	15,613.20	15,136.17	(477.03)	(0.03)	60,000.00	44,386.80	0.74
429-2120 Safety Supplies	351.42	0.00	(351.42)	0.00	3,000.00	2,648.58	0.88
429-2150 Computer Equip & Supplies	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
429-2200 Materials & Supplies- WWTP	2,823.11	2,576.70	(246.41)	(0.10)	9,000.00	6,176.89	0.69
429-2300 Fuel Oil	10,406.49	6,483.55	(3,922.94)	(0.61)	27,000.00	16,593.51	0.61
429-2310 Vehicle Operation	39.67	0.00	(39.67)	0.00	1,200.00	1,160.33	0.97
429-2380 Uniforms	12,013.90	67.03	(11,946.87)	(178.23)	11,500.00	(513.90)	(0.04)
429-2600 Small Tools/Minor Equipment	59.16	1,711.43	1,652.27	0.97	2,500.00	2,440.84	0.98
429-3160 Laboratory Fees	23,444.44	23,858.00	413.56	0.02	60,000.00	36,555.56	0.61

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
May 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>5/31/2025</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
429-3200 Telephone - Sewer	808.42	922.07	113.65	0.12	3,000.00	2,191.58	0.73
429-3610 Electric - Sewer	39,762.41	36,920.46	(2,841.95)	(0.08)	86,000.00	46,237.59	0.54
429-3700 Pump Station Maint & Repair	0.00	684.75	684.75	1.00	15,000.00	15,000.00	1.00
429-3710 WWTP Maint & Repairs	15,035.01	13,496.75	(1,538.26)	(0.11)	25,000.00	9,964.99	0.40
429-3720 Collection System Maintenance	7,693.30	1,560.86	(6,132.44)	(3.93)	20,000.00	12,306.70	0.62
429-3730 WWTP Building-Maint & Repair	4,781.05	996.40	(3,784.65)	(3.80)	40,000.00	35,218.95	0.88
429-3740 Equipment Maintenance Collections	734.14	1,305.62	571.48	0.44	7,500.00	6,765.86	0.90
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	4,370.00	6,910.00	2,540.00	0.37	8,000.00	3,630.00	0.45
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	30.00	(382.00)	(12.73)	2,000.00	1,588.00	0.79
429-4700 Sludge Disposal	50,626.56	26,737.71	(23,888.85)	(0.89)	100,000.00	49,373.44	0.49
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
TOTAL COLLECTION SYSTEM	323,683.90	303,911.85	(19,772.05)	(0.07)	888,769.00	565,085.10	0.64
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	29,665.58	27,408.20	(2,257.38)	(0.08)	85,024.00	55,358.42	0.65
430-1300 Salaries & Wages - DPW	207,467.84	151,246.84	(56,221.00)	(0.37)	521,449.00	313,981.16	0.60
430-1610 FICA - Street Dept	15,615.13	11,385.60	(4,229.53)	(0.37)	37,788.00	22,172.87	0.59
430-1630 Medicare - Street Dept	2,704.25	1,957.30	(746.95)	(0.38)	8,837.00	6,132.75	0.69
430-1830 Street Department - Overtime	15,061.90	6,243.88	(8,818.02)	(1.41)	3,000.00	(12,061.90)	(4.02)
430-2100 Office Supplies - Street Dept	1,156.65	1,244.74	88.09	0.07	2,000.00	843.35	0.42
430-2120 Safety Equipment	1,067.52	1,247.95	180.43	0.14	3,000.00	1,932.48	0.64
430-2150 Computer Equipment/Supplies - Street Dept	189.00	1,370.00	1,181.00	0.86	251.00	62.00	0.25
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)	18,581.41	10,566.55	(8,014.86)	(0.76)	50,000.00	31,418.59	0.63
430-2380 Uniforms & Clothing	17,041.04	1,831.37	(15,209.67)	(8.31)	29,000.00	11,958.96	0.41
430-2500 Vehicle Maint/Repair- Street Dept	2,795.96	8,798.48	6,002.52	0.68	20,000.00	17,204.04	0.86
430-2600 Minor Equipment	1,686.83	3,785.99	2,099.16	0.55	4,000.00	2,313.17	0.58
430-3150 Drug Testing	190.00	165.00	(25.00)	(0.15)	600.00	410.00	0.68
430-3210 Telephone - Street	539.40	325.86	(213.54)	(0.66)	1,300.00	760.60	0.59
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	1,183.56	(254.46)	(0.21)	4,000.00	2,561.98	0.64
430-3620 Gas Heat -DPW Garage	4,530.02	2,482.18	(2,047.84)	(0.83)	6,000.00	1,469.98	0.24
430-3730 Building Maintenance	1,218.98	2,244.42	1,025.44	0.46	10,000.00	8,781.02	0.88
430-3740 Equipment Maint & Repairs - Street Dept	10,375.98	3,176.08	(7,199.90)	(2.27)	18,500.00	8,124.02	0.44
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
TOTAL STREET DEPARTMENT	331,595.51	342,296.48	10,700.97	0.03	808,751.00	477,155.49	0.59
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	4,536.37	17,537.59	13,001.22	0.74	5,000.00	463.63	0.09
TOTAL STREET CLEANING	4,536.37	17,537.59	13,001.22	0.74	5,000.00	463.63	0.09
<u>SNOW & 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
TOTAL SNOW/ICE REMOVAL	66,232.61	34,902.48	(31,330.13)	(0.90)	58,000.00	(8,232.61)	(0.14)
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	3,251.03	1,540.99	(1,710.04)	(1.11)	15,000.00	11,748.97	0.78
433-3720 Misc Supplies- Traffic Signals	8,794.75	15,863.99	7,069.24	0.45	5,500.00	(3,294.75)	(0.60)
TOTAL TRAFFIC SIGNALS	12,045.78	17,404.98	5,359.20	0.31	20,500.00	8,454.22	0.41

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
May 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>5/31/2025</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	48,854.30	44,709.37	(4,144.93)	(0.09)	110,000.00	61,145.70	0.56
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
TOTAL STREET LIGHTING	48,983.62	45,093.49	(3,890.13)	(0.09)	111,750.00	62,766.38	0.56
<u>STORM SEWERS & DRAINS</u>							
436-2450 Materials & Supplies	8,256.09	1,947.51	(6,308.58)	(3.24)	7,000.00	(1,256.09)	(0.18)
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	175,000.00	175,000.00	1.00
TOTAL STORM SEWER	8,256.09	1,947.51	(6,308.58)	(3.24)	182,000.00	173,743.91	0.95
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	1,585.07	1,323.86	(261.21)	(0.20)	15,000.00	13,414.93	0.89
438-3720 Street Paving	207,456.48	738.92	(206,717.56)	(279.76)	0.00	(207,456.48)	0.00
TOTAL STREET MAINTENANCE	209,041.55	2,062.78	(206,978.77)	(100.34)	15,000.00	(194,041.55)	(12.94)
<u>PARKING FACILITIES</u>							
445-0315 Software (UP Safety)	2,376.00	2,721.90	345.90	0.13	30,000.00	27,624.00	0.92
445-1300 Parking Enforcement Officer	15,277.25	21,449.94	6,172.69	0.29	104,217.00	88,939.75	0.85
445-1610 FICA - Parking	963.07	1,331.07	368.00	0.28	6,585.00	5,621.93	0.85
445-1630 Medicare - Parking	225.24	311.04	85.80	0.28	1,540.00	1,314.76	0.85
445-1830 Overtime	0.00	18.60	18.60	1.00	1,000.00	1,000.00	1.00
445-1910 Uniforms/Drug Test	962.99	411.21	(551.78)	(1.34)	3,500.00	2,537.01	0.72
445-2150 Computer equipment	60.73	0.00	(60.73)	0.00	1,500.00	1,439.27	0.96
445-2410 Vehicle Registration/Maintenance	349.10	417.57	68.47	0.16	1,500.00	1,150.90	0.77
445-2490 Meter Purchase- Parking Facilities	0.00	334.19	334.19	1.00	4,400.00	4,400.00	1.00
445-3130 Parking Permits Ect..	189.00	0.00	(189.00)	0.00	0.00	(189.00)	0.00
445-3150 Software (Up Safety)	287.50	0.00	(287.50)	0.00	0.00	(287.50)	0.00
445-3250 Postage	0.00	27.44	27.44	1.00	500.00	500.00	1.00
445-3260 Radio	0.00	0.00	0.00	0.00	750.00	750.00	1.00
445-3400 Advertising/Printing-Parking Facilities	0.00	366.55	366.55	1.00	3,000.00	3,000.00	1.00
445-3710 Parking Lot Maintenance-Parking Facilities	0.00	2,251.81	2,251.81	1.00	250.00	250.00	1.00
445-3720 Meter Repair/Main Supplies	396.99	1,039.65	642.66	0.62	6,000.00	5,603.01	0.93
TOTAL PARKING FACILITIES	21,087.87	30,680.97	9,593.10	0.31	164,742.00	143,654.13	0.87
<u>FLOOD CONTROL</u>							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	10,500.00	10,500.00	1.00
446-3710 Levee Maintenance	18,447.06	0.00	(18,447.06)	0.00	76,000.00	79,552.94	0.81
446-3730 Equipment Maintenance/Repair	28,893.10	0.00	(28,893.10)	0.00	18,100.00	(10,793.10)	(9.51)
TOTAL FLOOD CONTROL	47,340.16	0.00	(47,340.16)	0.00	111,250.00	63,909.84	0.57
<u>WATER</u>							
448-1300 Water Staff Salaries	184,104.34	134,121.18	(49,983.16)	(0.37)	586,286.00	402,181.66	0.69
448-1610 FICA - Water	11,762.12	1,659.35	(10,102.77)	(6.09)	36,691.00	24,928.88	0.68
448-1630 Medicare - Water	2,768.83	388.07	(2,380.76)	(6.13)	8,581.00	5,812.17	0.68
448-1830 Water Overtime	3,511.02	853.29	(2,657.73)	(3.11)	5,500.00	1,988.98	0.36
448-2100 Office Supplies	1,552.16	551.94	(1,000.22)	(1.81)	1,500.00	(52.16)	(0.03)
448-2110 Chemicals - Water	38,185.97	32,159.11	(6,026.86)	(0.19)	130,000.00	91,814.03	0.71
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	2,509.63	4,872.00	2,362.37	0.48	14,000.00	11,490.37	0.82
448-2300 Fuel Oil	9,934.97	10,417.03	482.06	0.05	15,000.00	5,065.03	0.34
448-2310 Vehicle Operation	872.32	1,559.03	686.71	0.44	2,500.00	1,627.68	0.65
448-2380 Uniforms	3,848.54	0.00	(3,848.54)	0.00	17,000.00	13,151.46	0.77
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	477,971.62	456,790.22	0.96	25,000.00	3,818.60	0.15
448-2600 Small Tools/Minor Equipment - Water	2,116.89	4,773.57	2,656.68	0.56	12,000.00	9,883.11	0.82

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
May 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>5/31/2025</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
448-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)	0.00	0.00	(19,716.95)	0.00
448-3160 Laboratory Fees - Water	12,626.67	7,174.30	(5,452.37)	(0.76)	45,000.00	32,373.33	0.72
448-3200 Telephone- Water	531.91	1,150.59	618.68	0.54	3,500.00	2,968.09	0.85
448-3400 Printing & Advertising	165.80	0.00	(165.80)	0.00	0.00	(165.80)	0.00
448-3610 Electric- WTP, Wells,Dist.	23,337.36	16,899.28	(6,438.08)	(0.38)	60,000.00	36,662.64	0.61
448-3700 Well Maint & Repair	6,010.34	2,178.67	(3,831.67)	(1.76)	40,000.00	33,989.66	0.85
448-3720 Distribution System- Maint. & Repairs	39,391.25	19,647.05	(19,744.20)	(1.00)	100,000.00	60,608.75	0.61
448-3730 Building Maintenance	1,247.80	6,542.59	5,294.79	0.81	15,000.00	13,752.20	0.92
448-3740 WTP Maintenance & Repair	4,612.30	25,482.50	20,870.20	0.82	15,000.00	10,387.70	0.69
448-3750 Dist Contracted Services	38,619.85	40,676.66	2,056.81	0.05	45,000.00	6,380.15	0.14
448-4200 Dues/Subscriptions - Water	2,456.00	3,551.02	1,095.02	0.31	2,500.00	44.00	0.02
448-4500 Contracted Line Maint - Water	0.00	494.19	494.19	1.00	15,000.00	15,000.00	1.00
448-4600 Training/conferences - Water	620.00	625.00	5.00	0.01	2,000.00	1,380.00	0.69
448-4700 Sludge Removal	27,002.10	0.00	(27,002.10)	0.00	65,000.00	37,997.90	0.58
448-4910 Permits	20,000.00	20,000.00	0.00	0.00	21,000.00	1,000.00	0.05
448-7400 Capital Improvements	2,027.30	(422,449.51)	(424,476.81)	1.00	0.00	(2,027.30)	0.00
424-1610 Social Security- Water Fund	0.00	6,709.09	6,709.09	1.00	0.00	0.00	0.00
424-1620 Medicare- Water Fund	0.00	1,569.06	1,569.06	1.00	0.00	0.00	0.00
TOTAL WATER FACILITIES	482,265.59	401,926.04	(80,339.55)	(0.20)	1,288,558.00	806,292.41	0.63
<u>RECREATION</u>							
452-2200 Operating Expenses	0.00	30.00	30.00	1.00	0.00	0.00	0.00
452-2602 Building Maintenance/Repair (Pool) 67/33	12.72	570.00	557.28	0.98	1,250.00	1,237.28	0.99
452-2610 Pool Maintenance/Repair	115.97	0.00	(115.97)	0.00	2,500.00	2,384.03	0.95
452-2622 Small Tools & Equipment (Pool)	0.00	0.00	0.00	0.00	500.00	500.00	1.00
452-2630 Materials & Supplies- Recreation	0.00	148.42	148.42	1.00	500.00	500.00	1.00
452-3612 Electricity (Pool)	1,493.37	847.02	(646.35)	(0.76)	10,000.00	8,506.63	0.85
452-3622 Gas (Pool)	117.82	146.77	28.95	0.20	1,250.00	1,132.18	0.91
452-3742 Maintenance & Repairs (Pool)	0.00	0.00	0.00	0.00	600.00	600.00	1.00
452-4540 Stewardship Contribution	129,866.55	101,085.23	(28,781.32)	(0.28)	185,200.00	55,333.45	0.30
TOTAL RECREATION	131,606.43	102,827.44	(28,778.99)	(0.28)	201,800.00	70,193.57	0.35
<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	903.61	735.64	(167.97)	(0.23)	1,850.00	946.39	0.51
454-3610 Electricity	592.89	387.76	(205.13)	(0.53)	1,500.00	907.11	0.60
454-3710 Land Maintenance	6,387.65	602.55	(5,785.10)	(9.60)	20,000.00	13,612.35	0.68
454-3720 Equipment Maintenance	82.18	1,953.50	1,871.32	0.96	5,000.00	4,917.82	0.98
454-3730 Building Maintenance & Repairs	2,588.92	2,165.21	(423.71)	(0.20)	20,000.00	17,411.08	0.87
454-4700 Portable Toilets Rental Service	580.00	290.00	(290.00)	(1.00)	2,000.00	1,420.00	0.71
454-7400 CAP Purchase/Machinery	3,460.74	8,000.00	4,539.26	0.57	7,008.00	3,547.26	0.51
TOTAL PARKS	14,595.99	14,280.48	(315.51)	(0.02)	57,958.00	43,362.01	0.75
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	53.98	518.00	464.02	0.90	1,000.00	946.02	0.95
455-3720 Maintenance	16,850.00	7,300.00	(9,550.00)	(1.31)	23,550.00	6,700.00	0.28
455-7200 Shade Tree - New Planting	996.50	0.00	(996.50)	0.00	2,500.00	1,503.50	0.60
TOTAL SHADE TREES	17,900.48	7,818.00	(10,082.48)	(1.29)	27,050.00	9,149.52	0.34
<u>GRANT- SPECIAL PROJECTS</u>							
456-4700 Refuse	2,702.85	0.00	(2,702.85)	0.00	0.00	(2,702.85)	0.00
TOTAL GRANT -SPECIAL PROJECTS	2,702.85	0.00	(2,702.85)	0.00	0.00	(2,702.85)	0.00
<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
TOTAL ECONOMIC DEVELOPMENT	0.00	784.00	784.00	1.00	6,500.00	6,500.00	1.00

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
May 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>5/31/2025</u>	<u>Y-T-D</u> <u>5/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<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	5,000.00	2,500.00	(2,500.00)	(1.00)	10,000.00	5,000.00	0.50
TOTAL DOWNTOWN DISTRICT	5,000.00	2,500.00	(2,500.00)	(1.00)	15,000.00	10,000.00	0.67
<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	20,752.12	19,687.14	(1,064.98)	(0.05)	48,829.00	28,076.88	0.58
471-1120 Penn Vest Dam	16,788.75	16,289.30	(499.45)	(0.03)	40,651.00	23,862.25	0.59
471-1130 ESSA GO 2021	0.00	0.00	0.00	0.00	33,800.00	33,800.00	1.00
TOTAL DEBT SERVICE	37,540.87	35,976.44	(1,564.43)	(0.04)	729,931.00	692,390.13	0.95
<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 Waterline	2,230.53	3,295.51	1,064.98	0.32	6,330.00	4,099.47	0.65
472-1120 Penn Vest Dam	4,215.00	4,714.45	499.45	0.11	9,758.00	5,543.00	0.57
472-1130 Interest - 2021 Loan	36,074.17	34,153.97	(1,920.20)	(0.06)	76,000.00	39,925.83	0.53
TOTAL DEBT INTEREST	104,309.55	111,620.51	7,310.96	0.07	218,088.00	113,778.45	0.52
<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
TOTAL INTER-GOVNMTAL EXPENSES	0.00	0.00	0.00	0.00	46,750.00	46,750.00	1.00
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	139,329.06	137,956.00	(1,373.06)	(0.01)	155,000.00	15,670.94	0.10
486-3530 Workers Comp Insurance	62,343.00	30,463.00	(31,880.00)	(1.05)	48,501.00	(13,842.00)	(0.29)
486-3531 Workers Comp - Fire Department	7,544.00	21,135.00	13,591.00	0.64	30,000.00	22,456.00	0.75
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
TOTAL INSURANCE	224,381.06	205,929.00	(18,452.06)	(0.09)	263,501.00	39,119.94	0.15
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	11,937.47	8,238.03	(3,699.44)	(0.45)	32,090.00	20,152.53	0.63
487-1590 Major Medical (BC/BS)	344,966.33	395,319.92	50,353.59	0.13	966,848.00	621,881.67	0.64
487-1591 Health Ins Buyout/HRA	4,877.52	9,500.00	4,622.48	0.49	9,000.00	4,122.48	0.46
487-5310 N/U Pension MMO	29,971.23	28,627.47	(1,343.76)	(0.05)	316,687.00	286,715.77	0.91
TOTAL EMPLOYEE BENEFITS	391,752.55	441,685.42	49,932.87	0.11	1,324,625.00	932,872.45	0.70
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	11,664.68	17,115.07	5,450.39	0.32	25,000.00	13,335.32	0.53
TOTAL EMPLOYER FICA EXPENSES	11,664.68	17,115.07	5,450.39	0.32	25,000.00	13,335.32	0.53
<u>TRANSFERS</u>							
Total Expenses	5,217,473.27	4,700,097.48	(517,375.79)	(0.11)	13,297,998.00	8,080,524.73	0.61
Excess Revenue Over(Under) Expenditures	1,224,880.29	1,148,549.61	76,330.68	(0.07)	665,939.00	558,941.29	(0.84)

Lines Over Budget May 31, 2025

<u>Account # & Title</u>	<u>5/21/2025</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
401-3450 Contracted Admin Services	1,500.00	0.00	0.00	(1,500.00)	0.00
402-1830 Finance Staff Salaries - Overtime	23.40	0.00	0.00	(23.40)	0.00
409-3730 Maintenance & Repair Annex	1,741.01	(0.92)	0.00	(1,741.01)	0.00
411-4200 Building Maintenance- Fire Dept	31,223.62	(2.53)	10,000.00	(21,223.62)	(2.12)
430-1830 Street Department - Overtime	15,061.90	(1.41)	3,000.00	(12,061.90)	(4.02)
432-2210 Snow & Ice Removal	65,957.61	(0.97)	55,000.00	(10,957.61)	(0.20)
433-3720 Misc Supplies- Traffic Signals	8,794.75	0.45	5,500.00	(3,294.75)	(0.60)
436-2450 Materials & Supplies	8,256.09	(3.24)	7,000.00	(1,256.09)	(0.18)
438-3720 Street Paving	207,456.48	(279.76)	0.00	(207,456.48)	0.00
445-3130 Parking Permits Ect..	189.00	0.00	0.00	(189.00)	0.00
445-3150 Software (Up Safety)	287.50	0.00	0.00	(287.50)	0.00
446-3730 Equipment Maintenance/Repair	28,893.10	0.00	2,750.00	(26,143.10)	(9.51)
448-2100 Office Supplies	1,552.16	(1.81)	1,500.00	(52.16)	(0.03)
448-3110 Meter Replacement Contractor	19,716.95	0.00	0.00	(19,716.95)	0.00
448-3400 Printing & Advertising	165.80	0.00	0.00	(165.80)	0.00
448-7400 Capital Improvements	2,027.30	1.00	0.00	(2,027.30)	0.00
456-4700 Refuse	2,702.85	0.00	0.00	(2,702.85)	0.00
486-3530 Workers Comp Insurance	62,343.00	(1.05)	48,501.00	(13,842.00)	(0.29)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	2,274,417.98	2,918,261.00	(643,843.02)
301-2000 Real Estate Tax- Prior Year	0.00	346.00	(346.00)
301-3000 Real Estate Tax - Interim	466.01	207.00	259.01
301-4000 Real Estate Tax - Delinquent	31,983.60	91,577.00	(59,593.40)
<u>TOTAL TAXES</u>	<u>2,306,867.59</u>	<u>3,010,391.00</u>	<u>(703,523.41)</u>
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	63,555.26	160,000.00	(96,444.74)
310-2000 Earned Income Tax	557,309.09	1,200,000.00	(642,690.91)
310-5000 Municipal Service Tax	155,800.49	325,000.00	(169,199.51)
<u>TOTAL ACT 511 TAXES</u>	<u>776,664.84</u>	<u>1,685,000.00</u>	<u>(908,335.16)</u>
 <u>BUSINESS LICENSES/PERMITS</u>			
321-2000 Health/Restaurant Licenses	11,665.37	12,900.00	(1,234.63)
321-6100 Rental License	9,469.50	212,850.00	(203,380.50)
321-6110 Short-Term Rental Lic.	0.00	3,225.00	
321-8000 Cable TV Franchise Tax	18,756.92	105,000.00	(86,243.08)
<u>TOTAL LICENSES/PERMITS</u>	<u>39,891.79</u>	<u>333,975.00</u>	<u>(294,083.21)</u>
 <u>NON-BUSINESS PERMITS</u>			
322-8100 Event Permit Fee	414.00	1,935.00	(1,521.00)
322-8200 Street Opening Permits	16,004.99	11,610.00	4,394.99
322-9400 Misc Permits	792.00	2,580.00	(1,788.00)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>17,210.99</u>	<u>16,125.00</u>	<u>1,085.99</u>
 <u>FINES</u>			
331-1100 Vehicle Code Violations	50,240.57	180,000.00	(129,759.43)
331-1200 Violation of Zoning Ord & Statutes	12,966.27	25,000.00	(12,033.73)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	<u>63,206.84</u>	<u>205,000.00</u>	<u>(141,793.16)</u>
 <u>INTEREST</u>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	1,737.70	0.00	1,737.70
341-0210 Interest -P.L.G.I.T.	592.25	0.00	592.25
341-0211 Interest PLGIT Plus	2,857.59	0.00	2,857.59
TOTAL INTEREST	5,187.54	50,000.00	(44,812.46)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
RENTS			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	12,768.20	40,000.00	(27,231.80)
<u>TOTAL RENTS</u>	<u>12,769.20</u>	<u>40,000.00</u>	<u>(27,230.80)</u>
 <u>STATE GRANT PROGRAM</u>			
354-1200 Performance Grant - Twin Boroughs		22,000.00	(22,000.00)
354-1260 American Recovery Funds			0.00
<u>TOTAL STATE GRANTS</u>	<u>0.00</u>	<u>22,000.00</u>	<u>(22,000.00)</u>
 <u>STATE SHARED REVENUE</u>			
355-0100 Public Utility Realty/Bev Tax	1,200.00	3,875.00	(2,675.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	46,070.00	(46,070.00)
355-0700 Foreign Fire Ins Premium Tax	0.00	46,750.00	(46,750.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>1,200.00</u>	<u>96,695.00</u>	<u>(95,495.00)</u>
 <u>PMT IN LIEU OF TAXES</u>			
359-0010 Housing Authority PILOT	8,888.10	5,500.00	3,388.10
<u>TOTAL PILOT</u>	<u>8,888.10</u>	<u>5,500.00</u>	<u>3,388.10</u>
 <u>GENERAL GOVERNMENT</u>			
361-1110 Closing Report Fee	4,327.00	8,000.00	(3,673.00)
361-3300 Permits - Zoning - Gen Government	14,839.06	38,700.00	(23,860.94)
361-3310 Building Permits	160,624.48	96,750.00	63,874.48
361-3320 Resale Inspections	6,134.00	6,450.00	(316.00)
361-3400 Zoning Plan Review	79,439.63	32,250.00	47,189.63
<u>TOTAL GENERAL GOVERNMENT</u>	<u>265,364.17</u>	<u>182,150.00</u>	<u>83,214.17</u>
 <u>PUBLIC SAFETY</u>			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
 <u>HIGHWAYS & STREETS</u>			
363-2100 Meter Revenue	36,854.70	161,250.00	(124,395.30)
363-2200 Parking Permits	6,926.00	25,800.00	(18,874.00)
363-2210 Residential Parking Permit	179.00	3,870.00	(3,691.00)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
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 & STREETS</u>	<u>43,959.70</u>	<u>212,767.00</u>	<u>(168,807.30)</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	6,597.23	9,983.00	(3,385.77)
380-1070 Miscellaneous Income	4,111.83	5,000.00	(888.17)
380-5100 Shopping Cart Fees	3,822.00	2,000.00	1,822.00
<u>TOTAL MISC. REVENUES</u>	<u>14,531.06</u>	<u>25,983.00</u>	<u>(11,451.94)</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>
 SALE OF ASSETS			
391-0020 Damage to Borough Property	1,209.00	15,000.00	(13,791.00)
TOTAL SALE OF ASSETS	1,209.00	15,000.00	(13,791.00)
 TRANSFERS			
<u>DIVIDENDS</u>			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	49,685.72	150,000.00	(100,314.28)
<u>TOTAL DIVIDENDS</u>	<u>49,685.72</u>	<u>168,000.00</u>	<u>(118,314.28)</u>
 Total Revenues	 3,606,636.54	 6,070,586.00	 (2,460,749.46)
 Expenses			
 <u>LEGISLATIVE</u>			
400-1100 Council Salary	5,999.90	15,000.00	9,000.10
400-1120 Mayor Salary	2,000.02	5,000.00	2,999.98
400-1610 FICA - Legislative	512.52	1,240.00	727.48
400-1630 Medicare - Legislative	119.84	290.00	170.16
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	3,449.61	4,500.00	1,050.39
400-3310 Misc/Travel	0.00	500.00	500.00
<u>TOTAL LEGISLATIVE</u>	<u>12,081.89</u>	<u>28,530.00</u>	<u>16,448.11</u>

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	29,023.09	78,688.00	49,664.91
401-1220 Director-Public Works	18,666.81	49,998.00	31,331.19
401-1400 Admin Staff Salary	26,154.47	79,710.00	53,555.53
401-1610 FICA - Admin	4,651.77	12,967.00	8,315.23
401-1630 Medicare - Admin	1,088.59	3,033.00	1,944.41
401-1830 Admin - Overtime	0.00	750.00	750.00
401-2100 Office Supplies - Administration	5,281.78	7,500.00	2,218.22
401-2130 Office Equipment/Furniture	802.91	1,250.00	447.09
401-2140 IT Expenses	12,775.26	15,000.00	2,224.74
401-2150 Computer Equipment/Supplies-Gen Government	3,807.31	5,000.00	1,192.69
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	2,136.50	4,500.00	2,363.50
401-3250 Postage - Payroll Processing Fee	5,134.12	10,000.00	4,865.88
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	443.03	7,500.00	7,056.97
4013450 Contracted Admin Services	750.00	0.00	(750.00)
401-4200 Association Dues/Subscriptions	8,593.31	9,000.00	406.69
401-4600 Training/Conference - General Government	174.50	2,500.00	2,325.50
401-7200 CIP - New Car			0.00
TOTAL GENERAL GOVT	122,732.82	299,246.00	176,513.18
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	12,933.05	34,745.00	21,811.95
402-1400 Finance - Staff Salaries	16,453.74	37,581.00	21,127.26
402-1400 Fica	1,855.87	4,484.00	1,855.87
402-1400 Medicare	475.69	1,049.00	475.69
402-1400 Finance - Staff Salaries- Overtime	7.96	0.00	7.96
402-3100 Trustee Chg Bond Payment	425.00	1,938.00	1,513.00
402-3110 Auditing Services - General Fund	0.00	18,020.00	18,020.00
402-3120 Accounting Services	0.00	2,210.00	2,210.00
402-3160 Billing Software	3,519.44	8,500.00	4,980.56
402-3170 Accounting Software	626.50	9,146.00	8,519.50
402-3210 Credit Card Fees	6,948.04	13,600.00	6,651.96

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
TOTAL FINANCIAL ADMIN	43,245.29	131,273.00	88,027.71
<u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	3,096.80	8,216.00	5,119.20
403-1610 FICA - Tax Collector	195.12	509.00	313.88
403-1630 Medicare - Tax Collector	45.62	119.00	73.38
403-2100 Materials & Supplies	6.75	3,200.00	3,193.25
403-3150 Commission Del. Real Estate Tax	2,270.25	3,200.00	929.75
403-3170 Commission Local Ser. Tax	1,791.35	4,500.00	2,708.65
403-3180 Commission Earned Income Tax	8,226.46	15,500.00	7,273.54
403-3190 Commission Deed Transfer Tax	975.84	1,500.00	524.16
<u>TOTAL TAX COLLECTION</u>	16,608.19	36,744.00	20,135.81
<u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	39,774.05	125,000.00	85,225.95
<u>TOTAL LEGAL SERVICES</u>	39,774.05	125,000.00	85,225.95
<u>ENGINEERING</u>			
408-3130 Engineering Services - Gen Prof Services	57,116.04	38,500.00	(18,616.04)
<u>TOTAL ENGINEERING</u>	57,116.04	38,500.00	(18,616.04)
MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg	0.00	450.00	450.00
409-3610 Electricity-Mun. Bldg.	3,252.14	5,400.00	2,147.86
409-3620 Electric Annex	705.00	1,350.00	645.00
409-3640 Gas (heat) - Annex	690.59	1,575.00	884.41
409-3730 Maintenance & Repair Annex	871.29	0.00	(871.29)
409-3740 Maintenance & Repairs	3,249.63	57,375.00	54,125.37
<u>TOTAL MUNICIPAL BUILDING</u>	8,768.65	66,150.00	57,381.35
<u>POLICE DEPARTMENT</u>			
410-7600 SARP Regional Costs	1,277,705.40	3,066,493.00	1,788,787.60
<u>TOTAL POLICE</u>	1,277,705.40	3,066,493.00	1,788,787.60
<u>FIRE DEPARTMENT</u>			
411-2100 Auxiliary Donation - Fire Dept	0.00	15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	4,440.19	7,500.00	3,059.81

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
411-2600 Small Tools/ Equipment	315.00	5,500.00	5,185.00
411-3210 Telephone - Fire Dept	308.11	2,500.00	2,191.89
411-3270 Radio Maintenance	0.00	10,000.00	10,000.00
411-3620 Electricity	5,568.72	11,500.00	5,931.28
411-3630 Gas (heat)	151.28	5,000.00	4,848.72
411-3730 Equipment Testing	4,273.55	10,000.00	5,726.45
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
TOTAL FIRE DEPARTMENT	46,280.47	80,500.00	34,219.53
 <u>CODE ENFORCEMENT</u>			
413-1220 Code Enforcement Office Salary	6,018.08	51,096.00	45,077.92
413-1400 Staff Salary	18,894.00	203,654.00	184,760.00
413-1610 FICA - Code Enforcement	1,594.32	15,888.00	14,293.68
413-1630 Medicare - Code Enforcement	372.85	3,716.00	3,343.15
413-1830 Overtime	0.00	1,500.00	1,500.00
413-2000 Zoning & Codes	29,166.66	45,078.00	15,911.34
413-2100 Materials & Supplies - Codes	129.00	3,000.00	2,871.00
413-2150 Computer Equipment/Supplies-Code Enforcement	1,994.85	2,000.00	5.15
413-2160 Uniforms	1,155.50	2,500.00	1,344.50
413-2300 Vehicle Operation	0.00	1,500.00	1,500.00
413-2500 Vehicle Maintenance	299.99	750.00	450.01
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	252.00	350.00	98.00
413-4600 Training/Conference Expense	150.00	750.00	600.00
413-7400 CAP Purchase			0.00
TOTAL CODE ENFORCEMENT	60,027.25	345,782.00	285,754.75
 <u>PLANNING/ZONING</u>			
414-3130 Legal Services -Engineering	1,858.60	50,000.00	48,141.40
414-3140 Legal Services - Planning/Zoning	528.85	5,500.00	4,971.15
414-4500 Contracted Permitting	124,664.91	75,000.00	(49,664.91)
TOTAL PLANNING/ZONING	127,052.36	130,500.00	3,447.64
 <u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	34,277.60	82,267.00	47,989.40
TOTAL EMERGENCY SERVICES	34,277.60	82,267.00	47,989.40

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	3,414.99	14,231.00	10,816.01
421-1610 FICA - Health Dept	215.86	882.00	666.14
421-1630 Medicare - Health Dept	50.48	206.00	155.52
421-2100 Supplies	0.00	100.00	100.00
421-2150 Computer Equipment/Supplies (70/30)		0.00	0.00
TOTAL HEALTH DEPARTMENT	3,681.33	15,419.00	11,737.67
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	10,086.30	28,908.00	18,821.70
430-1300 Salaries & Wages - DPW	70,539.08	177,293.00	106,753.92
430-1610 FICA - Street Dept	5,250.61	12,848.00	7,597.39
430-1630 Medicare - Street Dept	1,262.47	3,005.00	1,742.53
430-1830 Street Department - Overtime	5,121.04	1,020.00	(4,101.04)
430-2100 Office Supplies - Street Dept	581.71	680.00	98.29
430-2130 Safety Equipment - Street Dept	362.94	1,020.00	657.06
430-2150 Computer Equipment/Supplies - Street Dept	189.00	85.00	(104.00)
430-2160 Office Equip Maint/Repair - Street Dept	0.00	85.00	85.00
430-2300 Vehicle Operation (fuel, oil, fluids)	6,233.35	17,000.00	10,766.65
430-2380 Uniforms & Clothing	5,787.92	9,860.00	4,072.08
430-2500 Vehicle Maint/Repair- Street Dept	947.52	6,800.00	5,852.48
430-2600 Minor Equipment	570.23	1,360.00	789.77
430-3150 Drug Testing	64.60	204.00	139.40
430-3210 Telephone - Street	183.40	442.00	258.60
430-3310 Travel	0.00	170.00	170.00
430-3610 Electricity -DPW Garage	0.00	1,360.00	1,360.00
430-3620 Gas Heat -DPW Garage	488.94	2,040.00	1,551.06
430-3730 Building Maintenance	1,527.26	3,400.00	1,872.74
430-3740 Equipment Maint & Repairs - Street Dept	411.60	6,290.00	6,198.20
430-3260 Radio Purchase	3,484.62	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	
TOTAL STREET DEPARTMENT	113,184.39	274,975.00	161,790.61

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	4,536.37	5,000.00	463.63
TOTAL STREET CLEANING	4,536.37	5,000.00	463.63
<u>SNOW & ICE REMOVAL</u>			
432-2210 Snow & Ice Removal	8,256.09	2,750.00	(5,506.09)
TOTAL SNOW/ICE REMOVAL	8,256.09	2,750.00	(5,506.09)
 <u>TRAFFIC SIGNS/SIGNALS</u>			
433-3720 Misc Supplies- Traffic Signals	2,866.43	2,750.00	(116.43)
TOTAL TRAFFIC SIGNALS	2,866.43	2,750.00	(116.43)
 <u>STREET LIGHTING</u>			
434-3610 Electric	17,307.02	37,400.00	20,092.98
434-3720 Street Light Repair	129.32	250.00	120.68
434-3730 Operations/Maintenance	0.00	750.00	750.00
TOTAL STREET LIGHTING	17,436.34	38,400.00	20,963.66
 <u>STORM SEWERS & DRAINS</u>			
436-2450 Materials & Supplies	8,256.09	7,000.00	(1,256.09)
436-3710 Storm Water Project MS4	0.00	175,000.00	175,000.00
TOTAL STORM SEWER	8,256.09	182,000.00	173,743.91
 <u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	850.79	15,000.00	14,149.21
438-3720 Street Paving	0.00	0.00	0.00
TOTAL STREET MAINTENANCE	850.79	15,000.00	14,149.21
 <u>PARKING FACILITIES</u>			
445-1300 Parking Enforcement Officer	2,376.00	105,217.00	102,841.00
445-1610 FICA - Parking	15,277.25	6,585.00	(8,692.25)
445-1630 Medicare - Parking	963.07	1,540.00	576.93
445-1830 Overtime	225.24	1,000.00	774.76
445-1910 Uniforms/Drug Test	962.99	3,500.00	#REF!
445-2410 Vehicle Registration/Maintenance	60.73	1,500.00	537.01
445-2410 Computer Equipment	349.10	1,500.00	(1,439.27)
445-2150 Meter Purchase- Parking Facilities	0.00	4,400.00	4,050.90
445-3150 Software (UP Safety)	189.00	30,000.00	30,000.00

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
445-3130 Parking Permits Ect..	287.50	0.00	(189.00)
445-3250 Postage	0.00	500.00	212.50
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	396.99	6,000.00	(6,000.00)
445-7400 Cap Purchase (New Car)			(396.99)
TOTAL PARKING FACILITIES	21,087.87	165,742.00	144,654.13
 <u>FLOOD CONTROL</u>			
446-3130 Engineering Services		10,500.00	10,500.00
446-3710 Levee Maintenance	18,447.06	100,000.00	81,552.94
446-3730 Equipment Maintenance/Repair	28,893.10	18,850.00	(10,043.10)
TOTAL FLOOD CONTROL	47,340.16	129,350.00	82,009.84
 <u>SHADE TREES</u>			
455-2460 Materials & Supplies	53.98	1,000.00	946.02
455-3720 Maintenance	16,850.00	23,550.00	6,700.00
455-7200 Shade Tree - New Planting	996.50	2,500.00	1,503.50
TOTAL SHADE TREES	17,900.48	27,050.00	9,149.52
 <u>Grant - Special Projects</u>			
456-4700 Refuse			
Total Grant - Special Projects	2,702.85	0.00	(2,702.85)
	2,702.85	(2,702.85)	(2,702.85)
 <u>ECONOMIC DEVELOPMENT</u>			
463-3020 IBW Remediation	0.00	1,500.00	1,500.00
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
TOTAL ECONOMIC DEVELOPMENT	0.00	6,500.00	6,500.00
 <u>DOWNTOWN DISTRICT</u>			
465-3740 Maintenance/Repair (Decorations)	0.00	5,000.00	5,000.00
465-5400 Contribution - ECA	5,000.00	10,000.00	5,000.00
TOTAL DOWNTOWN DISTRICT	5,000.00	15,000.00	10,000.00
 <u>INTER-GOVNMTAL EXPENSES</u>			
481-5200 Firemans Relief Fund	0.00	46,750.00	41,500.00

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
TOTAL INTER-GOVNMTAL EXPENSES	0.00	46,750.00	41,500.00
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,007.46	51,150.00	5,142.54
486-3530 Workers Comp Insurance	20,677.32	16,005.00	(4,672.32)
486-3531 Workers Comp - Fire Department	2,503.30	9,900.00	7,396.70
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
TOTAL INSURANCE	74,243.08	86,955.00	12,711.92
<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)	92,090.57	319,060.00	226,969.43
487-1591 Health Ins Buyout/HRA	1,567.02	2,970.00	1,402.98
487-5310 N/U Pension MMO	8,991.00	95,006.00	86,015.00
TOTAL EMPLOYEE BENEFITS	106,325.64	427,626.00	321,300.36
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	3,493.86	8,250.00	4,756.14
TOTAL EMPLOYER FICA EXPENSES	3,493.86	8,250.00	4,756.14
<u>TRANSFERS</u>	0.00	0.00	(25,200.00)
Total Expenses	2,282,831.78	5,880,502.00	3,026,012.90
Excess Revenue Over(Under) Expenditures	1,323,804.76	190,084.00	1,133,720.76

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	847.05	0.00	847.05
341-0210 Interest Sewer PLGIT	0.02	0.00	0.02
341-0211 Int.-Sewer P Plus	36,020.11	0.00	36,020.11
<u>TOTAL INTEREST</u>	<u>36,867.18</u>	<u>50,000.00</u>	<u>(13,132.82)</u>
STATE SHARED REVENUE			
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>
SANITATION			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	758,654.23	1,750,000.00	(991,345.77)
364-2020 Lien Sewer Rents	0.00	8,500.00	750,154.23
364-3160 Lien Interest & Cost	1,279.95	0.00	0.00
364-6010 Stroud SA Rentals	8,027.48	32,500.00	(31,220.05)
364-7010 Smithfield SA Rentals	0.00	145,000.00	(136,972.52)
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	30,138.27	45,000.00	(45,000.00)
<u>TOTAL SANITATION</u>	<u>798,099.93</u>	<u>2,070,022.00</u>	<u>(1,271,922.07)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	6,697.21	10,134.00	(3,436.79)
<u>TOTAL MISC. REVENUES</u>	<u>6,697.21</u>	<u>10,134.00</u>	<u>(3,436.79)</u>
<u>Total Revenues</u>	<u>841,664.32</u>	<u>2,174,871.00</u>	<u>(3,047,769.48)</u>
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	14,511.55	39,344.00	24,832.45
401-1220 DPW Director Salary-Sewer	9,333.41	24,999.00	15,665.59
401-1400 Admin Staff Salary	13,077.21	39,855.00	26,777.79
401-1610 FICA - Admin	2,279.17	6,484.00	4,204.83
401-1630 Medicare - Admin	544.31	1,516.00	971.69
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	2,152.59	3,750.00	1,597.41

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-2130 Office Equipment/Furniture - Admin	401.51	625.00	223.49
401-2140 IT Expenses	6,547.40	7,500.00	952.60
401-2150 Computer Equipment/Supplies - Admin	3,237.12	2,500.00	(737.12)
401-2160 Equipment Repair/Maintenance - Admin	154.69	750.00	595.31
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	2,940.00	2,250.00	(690.00)
401-3210 Telephone - Admin	1,263.76	2,250.00	986.24
401-3250 Postage - Payroll Processing Fee	3,306.40	5,000.00	1,693.60
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	789.87	3,750.00	2,960.13
401-3450 Contracted Admin Services	375.00	0.00	(375.00)
401-4200 Dues Subscriptions/Memberships - Admin	3,225.13	4,500.00	1,274.87
401-4600 Training/Conferences - General Government	87.25	1,250.00	1,162.75
<u>TOTAL GENERAL GOVT</u>	64,226.37	149,623.00	85,396.63
 <u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	12,552.69	33,723.00	21,170.31
402-1000 Finance - Staff Salaries	15,969.86	36,475.00	
402-1610 Fica	1,801.11	4,352.00	1,801.11
402-1630 Medicare	295.13	1,018.00	295.13
402-1830 Finance - Staff Salaries Overtime	7.72	0.00	7.72
402-3100 Trustee Chg Bond Payment	412.50	1,881.00	1,468.50
402-3110 Auditing Services - Sewer	0.00	17,490.00	17,490.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	3,349.45	8,250.00	4,900.55
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
<u>TOTAL FINANCIAL ADMIN</u>	39,461.94	127,411.00	87,949.06
 <u>TAX COLLECTION</u>			
<u>LEGAL SERVICES</u>			
404-3200 Legal Services - WWTP	19,120.69	85,000.00	65,879.31
<u>TOTAL LEGAL SERVICES</u>	19,120.69	85,000.00	65,879.31

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
ENGINEERING			
408-3130 Engineering	22,259.87	79,750.00	57,490.13
TOTAL ENGINEERING	22,259.87	79,750.00	57,490.13
MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	1,610.56	3,300.00	1,689.44
409-3620 Electricity-Annex	357.86	825.00	467.14
409-3640 Gas - Annex	345.66	963.00	617.34
409-3730 Maintenance & Repair Annex	434.86	0.00	(434.86)
409-3740 Maintenance & Repairs	1,370.91	35,063.00	33,692.09
TOTAL MUNICIPAL BUILDING	4,119.85	40,426.00	36,306.15
SANITARY SEWER			
429-1400 Sewer Staff Salaries	117,818.94	289,679.00	171,860.06
429-1610 Social Security- Sewer Fund	7,445.91	18,146.00	10,700.09
429-1630 Medicare - Sanitary Sewer	1,760.04	4,244.00	2,483.96
429-1830 Sewer Overtime	1,456.08	3,000.00	1,543.92
429-2100 Office Supplies	2,346.16	4,000.00	1,653.84
429-2110 Chemicals	15,613.20	60,000.00	44,386.80
429-2120 Safety Supplies	351.42	3,000.00	2,648.58
429-2150 Computer Equip & Supplies	0.00	1,000.00	1,000.00
429-2200 Materials & Supplies- WWTP	2,823.11	9,000.00	6,176.89
429-2300 Fuel Oil	10,406.49	27,000.00	16,593.51
429-2310 Vehicle Operation	39.67	1,200.00	1,160.33
429-2380 Uniforms	12,013.90	11,500.00	(513.90)
429-2600 Small Tools/Minor Equipment	59.16	2,500.00	2,440.84
429-3160 Laboratory Fees	23,444.44	60,000.00	36,555.56
429-3200 Telephone - Sewer	808.42	3,000.00	2,191.58
429-3610 Electric - Sewer	39,762.41	86,000.00	46,237.59
429-3700 Pump Station Maint & Repair	0.00	15,000.00	15,000.00
429-3710 WWTP Maint & Repairs	15,035.01	25,000.00	9,964.99
429-3720 Collection System Maintenance	7,693.30	20,000.00	12,306.70
429-3730 WWTP Building & Repair	4,781.05	40,000.00	35,218.95
429-3740 Equipment Maintenance Collections	734.14	7,500.00	6,765.86
429-4100 Sewer Backup Expenses	1,828.00	2,500.00	672.00
429-4200 Dues/Subscriptions-Sewer	4,370.00	8,000.00	3,630.00
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	50,626.56	100,000.00	49,373.44
429-7400 Equipment Lease/Purchase	0.00		0.00

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
429-7410 Capital Improvements equipment	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
<u>TOTAL COLLECTION SYSTEM</u>	<u>323,683.90</u>	<u>888,769.00</u>	<u>565,085.10</u>
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superindendent Salary		28,058.00	28,058.00
430-1300 Salaries & Wages - DPW - Sewer	9,789.64	172,078.00	162,288.36
430-1610 FICA - Street Dept	68,464.38	12,470.00	(55,994.38)
430-1630 Medicare - Street Dept	5,180.84	2,916.00	(2,264.84)
430-1830 Overtime - Street Dept	216.45	990.00	773.55
430-2100 Office Supplies - Street Dept	4,970.43	660.00	(4,310.43)
430-2120 Safety Equipment - Street Dept	255.30	990.00	734.70
430-2150 Computer Equipment/Supplies - Street Dept	352.29	83.00	(269.29)
430-2160 Office Equipment Maint/Repair- Street Dept	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	0.00	16,500.00	16,500.00
430-2380 Uniforms - Street Dept	6,166.79	9,570.00	3,403.21
430-2500 Vehicle Manitenance/Repair- Street Dept	5,626.56	6,600.00	973.44
430-2600 Small Tools/Minor Equip - Street Dept	924.22	1,320.00	395.78
430-3150 Drug Testing	566.48	198.00	(368.48)
430-3210 Telephone - Street Dept	62.70	429.00	366.30
430-3210 Radio Purchase	178.00	413.00	235.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	0.00	1,320.00	1,320.00
430-3620 Gas - Street Dept	474.54	1,980.00	1,505.46
430-3730 Building Maintenance - Street Dept	1,501.38	3,300.00	1,798.62
430-3740 Equipment Maint & Repair - Street Dept	443.74	6,105.00	5,661.26
430-4600 Conferences/Training - Street Dept	3,527.11	660.00	(2,867.11)
430-7400 CAP Improvements	89.10	0.00	(89.10)
430-7410 Equipment Lease Loader 50/25/25		0.00	0.00
TOTAL STREET DEPARTMENT	<u>108,789.95</u>	<u>266,888.00</u>	<u>158,098.05</u>

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	20,832.84	16,248.00	(4,584.84)
486-3531 Workers Comp - Fire Department	2,520.35	10,050.00	7,529.65
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
TOTAL INSURANCE	75,068.99	88,273.00	13,204.01
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	3,967.15	10,750.00	6,782.85
487-1590 Major Medical (BC/BS)	123,524.62	323,894.00	200,369.38
487-1591 Health Ins. Buy-out/HRA Cont	1,655.25	3,015.00	1,359.75
487-5310 N/U Pension MMO	8,991.00	95,006.00	86,015.00
TOTAL EMPLOYEE BENEFITS	138,138.02	432,665.00	294,526.98
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	3,347.06	8,375.00	5,027.94
TOTAL EMPLOYER FICA EXPENSES	3,347.06	8,375.00	5,027.94
TRANSFERS			
Total Expenses	798,216.64	2,167,180.00	1,368,963.36
Excess Revenue Over(Under) Expenditures	43,447.68	7,691.00	35,756.68

Borough of East Stroudsburg by Fund Stmt of Activity - Budget vs Actual May 31, 2025 - Water	Consolidated
---	---------------------

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income		45,000.00	(45,000.00)
341-0110 Interest-Savings	489.64	0.00	489.64
341-0210 Interest-Water-PLGIT	0.00	0.00	0.00
341-0211 Interest-Water-P Plus	7,025.96	0.00	7,025.96
341-0212 Interest-Water-P 2025	17,664.75	0.00	17,664.75
<u>TOTAL INTEREST</u>	<u>25,180.35</u>	<u>45,000.00</u>	<u>(19,819.65)</u>
STATE GRANT PROGRAM			
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>
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	1,345.50	150.00	1,195.50
378-2100 Water Rents	1,003,915.19	2,838,000.00	(1,834,084.81)
378-2110 Lien Rents	0.00	25,000.00	(25,000.00)
378-2120 Lien Costs & Interest	1,484.46	2,000.00	(515.54)
378-4300 Hydrant Fees	0.00	0.00	0.00
378-4300 Water Sales Bulk	0.00	110,000.00	(110,000.00)
378-9000 EDU Connection Fees	0.00	87,991.00	(87,991.00)
378-9200 Penalties	39,536.23	40,250.00	(713.77)
378-9300 Sale of Meters & Supplies	0.00	0.00	0.00
378-9400 Water Dept. Services	0.00	1,850.00	(1,850.00)
<u>TOTAL PMT FROM WATER CO</u>	<u>1,046,281.38</u>	<u>3,105,241.00</u>	<u>(2,058,959.62)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	6,697.21	10,134.00	(3,436.79)
380-1070 Misc Income	0		
<u>TOTAL MISC. REVENUES</u>	<u>6,697.21</u>	<u>10,134.00</u>	<u>(3,436.79)</u>
SALE OF ASSETS			
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>1,078,158.94</u>	<u>3,205,090.00</u>	<u>(2,126,931.06)</u>

Borough of East Stroudsburg by Fund Stmt of Activity - Budget vs Actual May 31, 2025 - Water	Consolidated
---	---------------------

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>Expenses</u>			
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	14,511.55	39,344.00	24,832.45
401-1220 DPW Director Salary - Water	9,333.41	24,999.00	15,665.59
401-1400 Admin Staff Salary - Water	13,077.21	39,855.00	26,777.79
401-1610 FICA - Admin	2,276.34	6,484.00	4,207.66
401-1630 Medicare - Admin	544.31	1,516.00	971.69
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	2,349.58	3,750.00	1,400.42
401-2130 Office Equipment/Furniture - Admin	401.51	625.00	223.49
401-2140 IT Expenses	6,229.44	7,500.00	1,270.56
401-2150 Computer Equipment/Supplies - Admin	570.26	2,500.00	1,929.74
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	1,263.76	2,250.00	986.24
401-3250 Postage - Payroll Processing Fee	2,017.09	5,000.00	2,982.91
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	1,683.99	3,750.00	2,066.01
401-4200 Dues Subscriptions/Memberships - Admin	375.00	4,500.00	4,125.00
401-4600 Training/Conferences - General Government	3,225.13	1,250.00	(1,975.13)
401-7200 CIP - New Car	87.25		(87.25)
<u>TOTAL GENERAL GOVT</u>	58,100.52	149,623.00	91,522.48
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	12,552.69	33,723.00	21,170.31
402-1400 Finance - Staff salaries	15,969.81	36,475.00	20,505.19
402-1610 Finance - Fica	1,801.11	4,352.00	1801.11
402-1610 Finance -Medicare	291.35	1,018.00	291.35
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	3,349.45	8,250.00	4,900.55
402-3170 Accounting Software	626.50	8,877.00	8,250.50

Borough of East Stroudsburg by Fund Stmt of Activity - Budget vs Actual May 31, 2025 - Water	Consolidated
---	---------------------

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
402-3210 Credit Card Fees	4,446.98	13,200.00	8,753.02
TOTAL FINANCIAL ADMIN	39,458.11	127,411.00	87,952.89
 LEGAL SERVICES			
404-3160 Legal Services - WTP	115,239.75	135,000.00	19,760.25
TOTAL LEGAL SERVICES	115,239.75	135,000.00	19,760.25
 ENGINEERING			
408-3130 Engineering	44,156.99	156,750.00	112,593.01
TOTAL ENGINEERING	44,156.99	156,750.00	112,593.01
 MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	1,610.56	3,300.00	1,689.44
409-3620 Electricity-Annex	357.86	825.00	467.14
409-3640 Gas - Annex	345.66	963.00	617.34
409-3730 Maintenance & Repair Annex	434.86	0.00	(434.86)
409-3740 Maintenance & Repairs	1,100.56	35,063.00	33,962.44
TOTAL MUNICIPAL BUILDING	3,849.50	40,426.00	36,576.50
 STREET DEPARTMENT (35/30/30/05)			
430-1220 Street Superintendent Salary	9,789.64	28,058.00	18,268.36
430-1300 Salaries & Wages - DPW - Water	68,464.38	172,078.00	103,613.62
430-1610 FICA - Street Dept	5,183.68	12,470.00	7,286.32
430-1630 Medicare - Street Dept	1,225.33	2,916.00	1,690.67
430-1830 Overtime - Street Department	4,970.43	990.00	(3,980.43)
430-2100 Office Supplies - Street Dept	319.64	660.00	340.36
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)	6,181.27	16,500.00	10,318.73
430-2380 Uniforms - Street Dept	5,626.56	9,570.00	3,943.44
430-2500 Vehicle Manitenance/Repair- Street Dept	924.22	6,600.00	5,675.78
430-2600 Small Tools/Minor Equip - Street Dept	550.12	1,320.00	769.88
430-3150 Drug Testing	62.70	198.00	135.30
430-3210 Telephone - Street Dept	178.00	429.00	251.00
430-3260 Radio Purchase	0.00	413.00	
430-3310 Travel - Street Dept	0.00	165.00	165.00

Borough of East Stroudsburg by Fund Stmt of Activity - Budget vs Actual May 31, 2025 - Water	Consolidated
---	---------------------

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
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	3,364.25	6,105.00	2,740.75
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
TOTAL STREET DEPARTMENT	109,621.17	266,888.00	157,266.83

WATER

448-1300 Water Staff Salaries	184,104.34	586,286.00	402,181.66
448-1610 FICA - Water	11,762.12	36,691.00	24,928.88
448-1630 Medicare - Water	2,768.83	8,581.00	5,812.17
448-1830 Water Overtime	3,511.02	5,500.00	1,988.98
448-2100 Office Supplies	1,552.16	1,500.00	(52.16)
448-2110 Chemicals - Water	38,185.97	130,000.00	91,814.03
448-2120 Safety Supplies	1,551.77	3,000.00	
448-2150 Computer Equip & Supplies	0.00	2,500.00	2,500.00
448-2200 Materials & Supplies	2,509.63	14,000.00	11,490.37
448-2300 Fuel Oil	9,934.97	15,000.00	5,065.03
448-2310 Vehicle Operation	872.32	2,500.00	1,627.68
448-2380 Uniforms/Boot Allowance	3,848.54	17,000.00	13,151.46
448-2400 Meter M&R Supplies (New Radio Read)	21,181.40	25,000.00	3,818.60
448-2600 Small Tools/Minor Equipment - Water	2,116.89	12,000.00	9,883.11
448-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)
448-3160 Laboratory Fees - Water	12,626.67	45,000.00	32,373.33
448-3200 Telephone- Water	531.91	3,500.00	2,968.09
448-3610 Electric- WTP, Wells, Dist	165.80	60,000.00	59,834.20
448-3700 Well Maint & Repair	23,337.36	40,000.00	16,662.64
448-3720 Distribution System- Maint. & Repairs	6,010.34	100,000.00	93,989.66
448-3730 Building Maintenance	39,391.25	15,000.00	(24,391.25)
448-3740 WTP Maint & Repairs	1,247.80	15,000.00	13,752.20
448-3750 Dist Contracted Services	4,612.30	45,000.00	40,387.70
448-4200 Dues/Subscriptions - Water	38,619.85	2,500.00	(36,119.85)
448-4500 Contracted Line Maint - Water	2,456.00	15,000.00	12,544.00
448-4600 Training/conferences - Water	0.00	2,000.00	2,000.00
448-4700 Sludge Removal	620.00	65,000.00	64,380.00
448-4910 Permits	27,002.10	21,000.00	(6,002.10)
448-7400 Capital Improvements	20,000.00	0.00	(20,000.00)

Borough of East Stroudsburg by Fund Stmt of Activity - Budget vs Actual May 31, 2025 - Water	Consolidated
---	---------------------

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
448-7410 Capital purchase (UTV)	794.36		(794.36)
TOTAL WATER FACILITIES	481,032.65	1,288,558.00	807,525.35
 <u>DEBT SERVICE</u>			
471-1100 Principal 2016 Loan	0.00	164,553.00	164,553.00
471-1110 Penn Vest Water Line	20,752.12	48,829.00	28,076.88
471-1120 Penn Vest Dam	16,788.75	40,651.00	23,862.25
471-1130 Penn Vest Dam	0.00	33,800.00	33,800.00
TOTAL DEBT SERVICE	37,540.87	287,833.00	250,292.13
 <u>DEBT INTEREST</u>			
472-1100 Interest - 2016 Loan	52,426.80	106,000.00	53,573.20
472-1110 Penn Vest Water Line - Interest	2,230.53	6,330.00	4,099.47
472-1130 interest -2021 Loan	4,215.00	9,758.00	5,543.00
472-1120 Penn Vest Dam - Interest	36,074.17	76,000.00	39,925.83
TOTAL DEBT INTEREST	94,946.50	198,088.00	103,141.50
 <u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	20,832.84	16,248.00	(4,584.84)
486-3531 Workers Comp - Fire Department	2,520.35	10,050.00	7,529.65
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
TOTAL INSURANCE	75,068.99	88,273.00	13,204.01
 <u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	4,293.27	10,750.00	6,456.73
487-1590 Major Medical (BC/BS)	129,351.14	323,894.00	194,542.86
487-1591 Health Ins. Buy-out/HRA Cont	1,655.25	3,015.00	1,359.75
487-5310 N/U Pension MMO	8,991.00	95,006.00	86,015.00
TOTAL EMPLOYEE BENEFITS	144,290.66	432,665.00	288,374.34
 <u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	4,016.04	8,375.00	4,358.96
TOTAL EMPLOYER FICA EXPENSES	4,016.04	8,375.00	4,358.96
 Total Expenses	 1,207,321.75	 3,179,890.00	 1,972,568.25
 Excess Revenue Over(Under) Expenditures	 (129,162.81)	 25,200.00	 (103,962.81)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
May 31, 2025 - Trash

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
<u>SANITATION</u>			
354-1200 Performance Grant To Twin Boroughs	0.00	0.00	0.00
364-3010 Solid Waste User Fees	943,315.08	1,169,956.00	(226,640.92)
364-3020 Solid Waste Fees Penalties	25,452.02	29,975.00	(4,522.98)
364-3030 Solid Waste Bulk Items and Bags	5,173.46	17,825.00	(12,651.54)
364-3150 Lien Rents Solid Waste	45.75	1,500.00	1,454.25
364-3160 Lien Interest & Cost	2,012.53	8,500.00	6,487.47
<u>TOTAL SANITATION</u>	975,998.84	1,227,756.00	(251,757.16)
<u>STATE GRANT PROGRAMS</u>	0.00	0.00	0.00
Total Revenues	975,998.84	1,227,756.00	(251,757.16)
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	53,133.51	140,482.00	(87,348.49)
426-1610 FICA	3,347.12	8,710.00	(5,362.88)
426-1630 Medicare	782.80	2,037.00	(1,254.20)
426-1830 Overtime	224.25	3,000.00	(2,775.75)
426-1910 Uniforms	4,184.08	6,000.00	(1,815.92)
426-2270 Supplies	2,719.11	8,500.00	(5,780.89)
426-2500 Recycling Grant to Twin Boros	0.00	30,000.00	(30,000.00)
<u>TOTAL SANITATION</u>	64,390.87	198,729.00	(134,338.13)
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	5,965.94	15,000.00	(9,034.06)
427-4700 Refuse Coll/Disp Contract	378,260.05	989,576.00	(611,315.95)
427-4710 WM Extra Bags and Tags	2,548.00	7,500.00	(4,952.00)
<u>TOTAL SOLID WASTE</u>	386,773.99	1,012,076.00	(625,302.01)
Total Expenses	451,164.86	1,210,805.00	(759,640.14)
<u>Excess Revenue Over(Under) Expenditures</u>	524,833.98	16,951.00	507,882.98

DPW
Active and Future Projects
As of 6.17.2025

- A. **2025 Paving Schedule:**
1. **Funding: Paving Bid:** Gap View Heights, Teak, Laurel, Ashburn, Exchange, Lions, Kiwanis, Hazen, Emerson, Marguerite, Longfellow, East Broad, part of Eagle Valley Lane, Starbird, Hallet and Teeter
 2. **Liquid Fuels: In House:** Burson, Harris, Braeside, West 6th, East 5th, Spruce, Race, Monroe, Oakland and Gold
 3. **CDBG: Paving Bid:** Maple and Berwick Heights
- B. **Utility work is to be done on roads to be paved.**
1. Clean and camera storm water and sanitary sewer lines to make sure no repairs are needed
 2. Repair the storm pipe under Gap View Heights Rd.
 3. Replacing 2 Water Valves on Kiwanis Street and Lions Street
- 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 14th - to be completed by July 2025
1. 7PM to 6AM - Starting at Veterans Memorial Bridge going to Wendy's.
 2. Sanitary and Storm Sewer Inspections and Repairs - **COMPLETED \$?**
 3. ADA ramps along 209 – **COMPLETED by PennDOT**
 4. Line painting should start this week.
- 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
 5. Orchard Street Water and Sewer Main replacement before paving.
- H. **PennDOT: King Street Railing \$0**
- I. **Water Meter Replacement - ACTIVELY WORKING ON \$2,188,912.28**
1. Total Meter: 3,154
 2. Completed: 3,126
 3. Incomplete: 28
 4. **Expenses:**
 - a. 2023 Year **\$635,732** (Audited Financial Statement)
 - b. 2024 Year **\$1,474,164.36**
 - c. 2025 Year **\$79,015.92** (without labor)
 - d. **Total to Date** (without labor for 2025) **\$2,188,912.28**
- J. **Veterans Memorial:**
1. Round Washed Stone 1” to 3” **\$800**
 2. Tops and pulleys for flag poles **\$?**
- K. **Elk Street Embankment Repair – Dirt is completed, needs Blacktop at the top \$?**

L. Asterra: Leak Detection \$

1. First scan September 2024, 5 Leaks found – All repaired
2. Second scan April 13, 2025, two hydrants leaking and 2 customer's side service line.

M. Utility Poles:

1. Emails were sent to Met-Ed, PP&L, Verizon and Blue Ridge Communications
2. Emailed list included poor locations of poles, double poles and damaged/dangerous poles.

N. Pool:

1. The pool was acid washed and painted prior to the opening date of June 7th. The pool opening was delayed due to rain. The pool needed 5 consecutive days after it was painted without rain before it could be filled. The pool is full, and the chemicals are being added.

O. Street Cleaning:

1. The Street Sweeper is behind due to all the work being done in town. He is trying to get to Main streets every week, Minor streets with curbs every two weeks and Minor streets without curbs every three weeks.

P. Mowing:

1. Mowing Borough owned properties is done every week.
2. Levee is mowed every three weeks.

Q. Dredge Waterways:

1. Reclaiming the stream through Miller Park holding pond
2. Reclaiming the stream through Flory Pond

R. Stream Embankments Repairs:

1. Adding riprap along Sambo Creek around the Sewer Main by the High School.

S. Salt Shed Relocation:

1. Looking for a centralized location to build a new Salt Shed outside of the Well Head Protection Zone

T. Wells 3 & 4 Filters:

1. Upgrade the filtration system at the Wells for Manganese.

U. Replacing Utilities:

1. State Street, Spring Street and Neola Street need the water, sewer and storm lines replaced.

V. Replacing the Roofs at three facilities:

1. Replacing the roofs on five buildings at the Wastewater Treatment Plant
2. Replacing one roof at the Water Treatment Plant
3. Replacing one roof at the Maintenance Building

ZONING AND CODES REPORT

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	NOTES
BUILDING PERMITS							
Backlog		2	1	0	0	0	Received prior to Jan 1, 2025 and still pending
Received		16	25	14	18	21	
Issued		9	11	20	13	17	
Denied/Cancelled		0	0	1	1	0	
Pending		9	15	14	7	4	
YTD Received		16	41	55	73	94	
ZONING PERMITS							
Backlog*		35	18	4	2	6	* Received prior to 01/01/2025, but not processed/reviewed. Status for May only: We have been in communications with the owners of 3 out of 6 properties and we are working towards a resolution (pending status is for our tracking purposes). The other 3 properties with pending status: we do not have the physical files.
Received		6	17	11	10	14	
Issued		0	3	14	9	5	7 additional Zoning Permits were issued in the first week of June as they were received later in the month of May.
Denied/Cancelled		0	1	1	1	0	
Pending		41	31	6	7	2	
YTD Received		6	23	34	44	58	
RENTAL LICENSES							
Backlog		-	-	-	-	-	Pending, as not all files have been processed
Received		-	-	-	-	-	Pending, as not all files have been processed
Issued		28	21	12	24	21	
Denied/Cancelled		-	-	-	-	-	
Pending		-	-	-	-	-	Pending, as not all files have been processed
YTD Received		-	-	-	-	-	Pending, as not all files have been processed
SALDO							
Backlog		1	2	2	3	3	Received before 01/01/2025.
Received		1	0	0	0	1	After 01/01/2025
Accepted		0	1	0	0	0	
Denied/Cancelled		0	0	0	0	1	
Recorded / Finalized		0	0	0	0	0	
Pending		2	2	2	4	4	
YTD Received		1	1	1	1	1	
CERTIFICATE OF NONCONFORMANCE							
Backlog		3	0	0	1	0	Received before 01/01/2025
Received		0	0	0	0	0	After 01/01/2025
Issued		0	1	0	0	0	
Denied/Cancelled		0	1	0	0	0	
Pending		3	1	0	1	0	
YTD Received		0	0	0	0	0	
ZONING HEARING BOARD							
Backlog		2	1	0	1	0	Received before 01/01/2025
Received		1	0	0	0	1	After 01/01/2025
Accepted		1	0	0	0	0	
Finalized		0	1	1	0	0	
Denied/Cancelled		0	0	0	0	0	
Pending		2	1	0	1	1	
YTD Received		1	1	1	1	2	

ZONING AND CODES REPORT

VIOLATIONS		JANUARY	FEBRUARY	MARCH	APRIL	MAY	NOTES
BUILDING CODE VIOLATIONS							
Backlog		3	3	2	2	2	Issued Before 01/01/2025 and have an open status. Judgement received for both properties. Applications received for both properties, open status is for our records until we have a final resolution.
Issued		4	5	4	4	2	
Open		3	4	2	3	1	
Closed		1	0	2	1	1	
Non-Traffic Citations		0	0	1	3	0	
YTD Processed		4	9	13	17	19	
ZONING VIOLATIONS							
Backlog		-	-	48	45	36	Not all violations were processed. Some were sent as letters and not marked as violation. A total number of open violations is not available at this time. 36 physical files were accounted for and are being reviewed and finalized.
Issued		0	1	1	0	0	
Open		0	1	346	87	-	346 Violations are opened in Permit Manager. Reviewing and finalizing each case is in progress.
Closed		0	0	7	4	-	
Civil Complaints		0	0	0	0	-	
YTD Processed		0	1	8	8	8	
RENTAL VIOLATIONS							
Backlog		-	-	-	-	-	Not all violations were processed. Some were sent as letters and not marked as violation. A total number of open violations is not available at this time.
Issued		-	2	4	4	3	
Open (in 2025)		-	2	4	8	11	
Closed (2025)		0	0	2	2	10	
YTD Processed		-	2	6	10	13	
CODE ENFORCEMENT VIOLATIONS							
Backlog		-	-	48	45	-	Not all violations were processed. Some were sent as letters and not marked as violation. A total number of open violations is not available at this time. 48 physical files were accounted for and are being reviewed and finalized.
Issued		1	18	6	16	4	
Open		1	19	346	165	124	346 Violations are opened in Permit Manager. Reviewing and finalizing each case is in progress.
Closed		0	0	3	94	19	
Non-Traffic Citations		0	0	3	2	0	
YTD Processed		1	19	41	57	61	
NON-TRAFFIC CITATIONS							
Backlog		-	-	-	-	-	* Pending files consolidation. Accurate number is not available at this time.
Issued		1	2	5	2	2	
Open		1	3	4	5	3	
Closed		0	0	1	1	4	
YTD Processed		1	3	5	7	9	
CIVIL COMPLAINTS							
Backlog		6*	6*	*	*	*	* Pending files consolidation. Accurate number is not available at this time.
Issued		0	0	0	0	0	
Open		0	0	*	0	0	
Closed		0	0	0	0	0	
YTD Processed		0	0	0	0	0	

ZONING AND CODES REPORT

OFFICE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	NOTES
WALK-INS						
Total	16	35	73	103	67	
YTD	16	51	124	119	186	
OFFICE PHONE CALLS						
Total	75	147	184	274	95	
YTD	75	222	406	349	444	
APPOINTMENTS (in-person/Virtual/Calls)						
Total	5	17	9	8	7	These appointments are not related to specific permits
YTD	5	22	31	13	20	
EMAILS						
Sent / Received	385 / 440	387/589	196/291	155/352	150/320	Please note that some emails don't require written answers as some of the answers are given via phone, or in person.
Total	825	976	487	507	470	
YTD	825	1801	2288	1332	1802	
MISC (DETERMINATION LETTERS, PROPERTY RESEARCH, WEBSITE, FORMS, REPORTS, etc.)						
Total (in hours)	35	60	19	28	15	
YTD (in hours)	35	95	114	63	78	
MEETINGS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	NOTES
PROFESSIONALS MEETINGS						
Prep (in hrs.)	-	-	-	-	-	
Meeting (hrs.)	1.5	3.75	4.5	4	3	
Post (Minutes, Agenda, etc.)	-	-	-	-	-	
PLANNING COMMISSION						
Prep (in hrs.)	3	6	4	3	2	
Meeting (in hrs.)	1.5	2	1.5	2	1	
Post (Minutes, Agenda, etc.)	1	3	1	5	1	
ZONING HEARING BOARD						
Prep (in hrs.)	-	4.45	-	-	-	
Meeting (hrs.)	-	1.5	-	-	-	
Post (Minutes, Agenda, etc.)	-	1	-	-	-	
COUNCIL (CONDITIONAL USE)						
Prep (in hrs.)	-	9.5	-	-	-	
Meeting (hrs.)	-	0.5	-	-	1	
Post (Minutes, Agenda, etc.)	-	1	-	-	-	
INTERNAL MEETINGS						
Prep (in hrs.)	2	0.5	0.5	0.5	0.5	
Meeting (hrs.)	2	4	4	3	3	
Post (Minutes, Agenda, etc.)	-	-	-	-	-	
INSPECTIONS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	NOTES
CODE ENFORCEMENT	9	33	20	62	29	Some of these inspections were drive by the verify compliance. The numbers are combined between Sue Balmoos, Michael Manter and Rocky Streck.
ZONING INSPECTIONS	1	0	3	5	3	
RENTAL INSPECTIONS*	127	110	121	128	77	Completed by Sue Balmoos
RESALE INSPECTIONS	7	9	18	14	11	Completed by Sue Balmoos
UCC INSPECTIONS	16	17	19	20	24	
ADDITIONAL	JANUARY	FEBRUARY	MARCH	APRIL	MAY	NOTES
PROPERTY FILE CONSOLIDATION BY MAP #	0	96	-	40	45	
HEALTH DEPARTMENT (ADMIN WORK IN HOURS)	29	27	-	-	-	
HEALTH LICENSES	23*	45	-	-	-	*Some of the licenses had to be reprocessed due to incorrect data input.
HEALTH LETTERS	0	19	-	-	-	
MCS TOTAL HOURS WORKED	320	437	429	398.5		