

**MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, JULY 1, 2025 – 7 PM**

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

PRESENT IN PERSON: Sonia Wolbert; Carrie Panepinto; Edmund Freeborn; Erika Huber; Jane Gagliardo; Paul Shemansky; Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; RKR Hess Engineers Russ Scott; Director of Finance Layla Richard- Rau; Zoning Officer Mike Manter; and Assistant to Borough Manager Danielle Decker.

ABSENT: Director of Public Works Lee Philips;

Ms. Wolbert called the meeting to order at 7:00 PM and lead in the Pledge of Allegiance.

Report on Executive Session: The Borough Manager, Mr. Lewis reported there was an Executive Session held at 6:35 PM to where Ms. Wolbert, Ms. Panepinto, Ms. Huber, Ms. Gagliardo, Mr. Shemansky, Mayor Brozusky, and Mr. Freeborn arrived at 6:45 PM, and he himself were all present. Mr. Lewis went onto say that two labor items and two personnel items were discussed and not decisions were made during the session. The session ended at 6:52 PM.

June 17, 2025 Regular Council Meeting Minutes: A motion was made by Ms. Panepinto and seconded by Ms. Huber to approve the June 17, 2025 Regular Council Meeting Minutes. The motion passed unanimously.

June 23, 2025 Work Session Council Meeting Minutes: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the June 23, 2025 Work Session Council Meeting Minutes. The motion passed unanimously.

Public Comments – Agenda Items: There were no comments.

Cal Miller Proclamation:

Mayor Brozusky read aloud the Proclamation honoring Cal Miller for 40 years of service as an employee of the Borough and declaring July 3, 2025 as Cal Miller Day in the Borough of East Stroudsburg. A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to accept the Proclamation for Cal Miller as read aloud and presented. The motion passed unanimously.

Mr. Miller was presented another award from Congressman's Bresnahan for his years of service in the Public Utility Industry.

Stroud Region Open Space and Recreation Commission (SROSC) Reports: Parks & Recreation Proclamation: Mayor Brozusky read aloud the Proclamation for Parks and Recreation declaring the month of July 2025 be known as Parks and Recreation Month in the Borough of East Stroudsburg. A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to accept the Proclamation for Parks and Recreation as read aloud and presented. The motion passed unanimously.

Public Hearing:

Intermunicipal Liquor License Transfer: Restaurant Liquor License R-R12631:

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to recess the Regular Council Meeting and convene the Public Hearing for the Intermunicipal Liquor License Transfer at 7:10 PM. The motion passed unanimously.

Solicitor Prevoznik announced there was a sign-in sheet for anyone who wished to ask questions or speak during the hearing. Solicitor Prevoznik asked questions of Ms. Decker about the advertising for the public hearing and Mr. Manter about the due diligence he had completed in regard to the space from surrounding businesses, playgrounds, etc.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to enter Exhibit 1 – Sign-In Sheet and Exhibit 2 – Affidavit from Pocono Record stating it was advertised on June 18, 2025 into evidence. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Ms. Panepinto to close the Public Hearing and reconvene the Regular Council Meeting at 7:20 PM. The motion passed unanimously.

Solicitor Prevoznik read aloud Resolution 10-2025 for the Transfer of Pennsylvania Restaurant Liquor License No. R-R12631 in the Borough of East Stroudsburg from the Borough of Stroudsburg. Mike Tepedino spoke a little bit about the family BBQ style restaurant.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve Resolution 10-2025 for Liquor License Transfer for Pennsylvania Restaurant Liquor License R-R12631 from the Borough of Stroudsburg to the Borough of East Stroudsburg as presented and advertised. The motion passed unanimously.

Treasurer's Report: distributed via email

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

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

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

Cash Account Transfer Report: A motion was made by Ms. Huber and seconded by Ms. Gagliardo to approve the Cash Account Transfer Report for July 1, 2025, prepared by the Director of Finance. The motion passed unanimously.

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

Police Report: Lieutenant Sampere gave a brief update and fielded questions involving fireworks.

Engineer's Action Items: distributed via email

Strunk & Holmes Minor Subdivision: A motion was made by Ms. Huber and seconded by Mr. Freeborn to table to the Final Minor Subdivision Plan for Tammy Ann Strunk and Margaret H. Homes subject to the following conditions: owner's notarized signatures on the plan; the plan must be signed and sealed by a Professional Land Surveyor; Tax Certificate confirming all property taxes have been

paid to date for the two lots; copies of draft deeds be provided to the Borough for review for the conveyance and joinder of property proposed by the subdivision; and the addition of plan notes and covenants and minor drafting comments as outlined on the redline markup of the plan as provided by the Borough Engineer. The motion passed unanimously.

REPORTS:

Public Works: distributed via email:

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

COMMITTEES:

Operations Committee: There was no meeting.

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

Community Relations Committee: There was no meeting.

Correspondence: Ms. Wolbert announced she received a letter from the Municipal League about new legislature.

Mayor Victor Brozusky: Mayor Brozusky commented about a dead deer down in the Little League Field. Mayor Brozusky inquired if parking employees are working at night and commented that landscapers are not putting cones out in the street when doing work at properties.

Carrie Panepinto: Ms. Panepinto thanked maintenance and commented that Waste Management is still leaving garbage can lids open when dumping the trash.

Paul Shemansky: Nothing to report.

Jane Galiardo: Ms. Gagliardo inquired about the status of the fencing on the property from where the dog attack incident took place and asked about a 4th of July text being sent.

Edmund Freeborn: Nothing to report

Erika Huber: Nothing to report

Sonia Wolbert: Ms. Wolbert commented on the graffiti under the railroad bridge. Ms. Wolbert stated there was no one on the ballot for tax collector.

Solicitor's Report: Nothing to report.

Manager's Report: Mr. Lewis thanked the Borough Team for the Elk Street Project and the Braeside Trail Extensions.

Public Notice for 2025 Paving Schedule: A motion was made by Ms. Panepinto and seconded by Ms. Huber to authorize the Borough Manager to publish the following Public Notice: The Borough of East Stroudsburg will commence our 2025 paving schedule in 30-35 days. Please complete utility work before paving. Please alert the Borough immediately if you have any concerns, challenges, or questions. The following streets will start as soon as July 20, 2025: Northeast Paving (by bid), Lower portion of Eagle Valley Road, Lions Street, Exchange, Kiwanis, Hazen, Teak, Laurel, Ashburn, Gap View Heights, Emerson, Marguerite (between Emerson and East Brown), Longfellow, Starbird, Hallet, and Teeter. The following streets will start as soon as July 17th: East Stroudsburg Borough Paving Projects: East Fifth Street, Spruce, Race, Monroe, Burson, Harris Street (from Burson to Derr),

Braeside Avenue (between Center and Ridgeway), Oakland, Gold, and Sixth Street. The motion passed unanimously.

New Streetlights: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to authorize the Borough Manager to execute and deliver the application and documents with PP&L to light up 4 new streetlights on Forge Road at an operational electricity cost of \$26 per month for each streetlight, or in total, \$104 per month, \$1,248 per year for all 4 streetlights. The motion passed unanimously.

PennBid: A motion was made by Ms. Huber and seconded by Ms. Gagliardo to ratify the actions of the Borough Manager to authorize RKR Hess to prepare and submit the public bid through PennBid for the acquisition of 3,000 tons of Asphalt for the 2025 Borough Paving Schedule for the contract period of July 16, 2025 to July 15, 2026 with a Bid opening date of July 11, 2025 as prepared and submitted by the Borough Engineer, RKR Hess. The purchase of the material is proposed to be funded by the PennDOT Liquid Fuels Program on a time and material basis not to be more than \$3,000.00 in engineer costs. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to ratify the actions of the Borough Manager to prepare and submit the public bid through PennBid for the acquisition of a new trailer at the Twin Boroughs Recycling Center with a bid closing date of June 30, 2025. The motion passed unanimously.

Credit Card: A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve to increase the combined credit card line increase from \$10,000 to \$20,000. The motion passed unanimously.

Justen Novak: A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to ratify moving Justen Novak from Sewer Operator B to Sewer Operator A, as of June 30, 2025 because he has fulfilled all necessary training and class requirements. The motion passed unanimously.

2025 Annual Maintenance Plan: A motion was made by Ms. Huber and seconded by Mr. Freeborn to table to adopt the 2025 Annual Maintenance Plan that was presented by the Borough Manager until the July 15, 2025 Borough Council Meeting. The motion passed unanimously.

2025 Capital Budget: A motion was made by Ms. Huber and seconded by Ms. Panepinto to table to adopt the 2025 Capital Budget that was presented by the Borough Manager until the July 15, 2025 Borough Council Meeting. The motion passed unanimously.

Informational Items: Mr. Lewis read the 2025 May Waste Management Tonnage Report was in the Council Packets and commented that it had increased. Mr. Lewis announced the 2024 CCR Report for the Public Water System was mailed out to all residences.

Public Comments – New Business & Non-Agenda Items: Rhonda Wright from Facebook commented on properties not being mowed and ones that are knee high.

Ratification of Bills Payable: A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve the Warrant List #250701, as presented. The motion passed unanimously.

Adjournment:

A motion was made by Ms. Panepinto and seconded by Ms. Huber to adjourn the meeting. The meeting ended at 8:03 PM. The motion passed unanimously.

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
Preliminary June 30, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>6/30/2025</u>	<u>Y-T-D</u> <u>6/30/2024</u>	<u>Variance</u>	<u>%</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	2,456,752.51	540,500.47	0.22	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	2,509,990.45	533,131.14	0.21	3,989,661.00	(946,539.41)	(0.24)
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	63,555.26	89,206.66	(25,651.40)	(0.29)	160,000.00	(96,444.74)	(0.60)
310-2000 Earned Income Tax	557,309.09	573,147.70	(15,838.61)	(0.03)	1,200,000.00	(642,690.91)	(0.54)
310-5000 Municipal Service Tax	155,800.49	157,272.55	(1,472.06)	(0.01)	325,000.00	(169,199.51)	(0.52)
TOTAL ACT 511 TAXES	776,664.84	819,626.91	(42,962.07)	(0.05)	1,685,000.00	(908,335.16)	(0.54)
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	12,116.37	5,111.00	7,005.37	1.37	12,900.00	(783.63)	(0.06)
321-6100 Rental License	11,309.53	145,687.00	(134,377.47)	(0.92)	212,850.00	(201,540.47)	(0.95)
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	41,572.17	(22,815.25)	(0.55)	105,000.00	(86,243.08)	(0.82)
TOTAL LICENSES/PERMITS	42,182.82	192,370.17	(150,187.35)	(0.78)	333,975.00	(291,792.18)	(0.87)
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	479.00	150.00	329.00	2.19	1,935.00	(1,456.00)	(0.75)
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	816.00	233.50	582.50	2.49	2,580.00	(1,764.00)	(0.68)
TOTAL NON-BUSINESS PERMITS	17,299.99	11,683.50	5,616.49	0.48	16,125.00	1,174.99	0.07
<u>FINES</u>							
331-1100 Vehicle Code Violations	54,231.08	103,529.47	(49,298.39)	(0.48)	180,000.00	(125,768.92)	(0.70)
331-1200 Violation of Zoning Ord & Statutes	15,529.59	12,783.61	2,745.98	0.21	25,000.00	(9,470.41)	(0.38)
TOTAL FINES	69,760.67	116,313.08	(46,552.41)	(0.40)	205,000.00	(135,239.33)	(0.66)
<u>INTEREST</u>							
TOTAL INTEREST	77,890.68	113,677.64	(35,786.96)	(0.31)	145,000.00	(67,109.32)	(0.46)
<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)
354-1230 PA Small H2O Grant- Brown St	0.00	58,066.00	(58,066.00)	(1.00)	0.00	0.00	0.00
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	58,066.00	(58,066.00)	(1.00)	29,008.00	(29,008.00)	(1.00)
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	0.00	244,456.68	(244,456.68)	(1.00)	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	251,896.68	(244,656.68)	(0.97)	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	4,549.00	4,328.00	221.00	0.05	8,000.00	(3,451.00)	(0.43)
361-3300 Permits - Zoning - Gen Government	17,779.06	14,023.35	3,755.71	0.27	38,700.00	(20,920.94)	(0.54)
361-3310 Building Permits	162,043.48	35,326.88	126,716.60	3.59	96,750.00	65,293.48	0.67

<u>Account # & Title</u>	<u>Y-T-D</u> <u>6/30/2025</u>	<u>Y-T-D</u> <u>6/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
361-3320 Resale Inspections	8,092.00	8,432.12	(340.12)	(0.04)	6,450.00	1,642.00	0.25
361-3400 Zoning Plan Review	80,933.13	18,609.93	62,323.20	3.35	32,250.00	48,683.13	1.51
TOTAL GENERAL GOVERNMENT	273,396.67	80,720.28	192,676.39	2.39	182,150.00	91,246.67	0.50
<u>PUBLIC SAFETY</u>							
				<u>0</u>			<u>0</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	36,256.99	47,282.73	(11,025.74)	(0.23)	161,250.00	(124,993.01)	(0.78)
363-2200 Parking Permits	6,926.00	10,457.06	(3,531.06)	(0.34)	25,800.00	(18,874.00)	(0.73)
363-2210 Residential Parking Permit	192.00	2,240.00	(2,048.00)	(0.91)	3,870.00	(3,678.00)	(0.95)
363-2300 Meter Bags	0.00	88.00	(88.00)	(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	43,374.99	60,550.79	(17,175.80)	(0.28)	212,767.00	(169,392.01)	(0.80)
<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	854,183.55	407,530.18	446,653.37	1.10	1,750,000.00	(895,816.45)	(0.51)
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	1,026,200.08	913,107.44	113,092.64	0.12	1,169,956.00	(143,755.92)	(0.12)
364-3020 Solid Waste Fees Penalties	25,246.80	(237.12)	25,483.92	(107.47)	29,975.00	(4,728.20)	(0.16)
364-3030 Solid Waste Bulk Items and Bags	5,706.74	7,097.50	(1,390.76)	(0.20)	17,825.00	(12,118.26)	(0.68)
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	4,036.05	4,418.13	(382.08)	(0.09)	8,500.00	(4,463.95)	(0.53)
364-6010 Stroud SA Rentals	8,027.48	16,054.96	(8,027.48)	(0.50)	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	4,940.60	(4,940.60)	(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	30,029.50	24,457.13	5,572.37	0.23	45,000.00	(14,970.50)	(0.33)
TOTAL SANITATION	1,953,475.95	1,387,286.06	566,189.89	0.41	3,297,778.00	(1,344,302.05)	(0.41)
<u>GOLF</u>							
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	1,633.50	0.00	1,633.50	0.00	150.00	1,483.50	9.89
378-2100 Water Rents	1,103,614.57	480,947.53	622,667.04	1.29	2,838,000.00	(1,734,385.43)	(0.61)
378-2110 Lien Rents	0.00	(20.28)	20.28	(1.00)	25,000.00	(25,000.00)	(1.00)
378-2120 Lien Costs & Interest	1,865.75	6,512.26	(4,646.51)	(0.71)	2,000.00	(134.25)	(0.07)
378-2130 Hydrant Fees	515.00	(165.00)	680.00	(4.12)	0.00	515.00	0.00
378-4300 Water Sales Bulk	0.00	34,025.31	(34,025.31)	(1.00)	110,000.00	(110,000.00)	(1.00)
378-9000 EDU Connection Fees	0.00	2,692.50	(2,692.50)	(1.00)	87,991.00	(87,991.00)	(1.00)
378-9200 Penalties	39,296.56	29,645.45	9,651.11	0.33	40,250.00	(953.44)	(0.02)
378-9400 Water Dept. Services	0.00	0.00	0.00	0.00	1,850.00	(1,850.00)	(1.00)
TOTAL PMT FROM WATER CO	1,146,925.38	553,637.77	593,287.61	1.07	3,105,241.00	(1,958,315.62)	(0.63)
<u>MISCELLANEOUS REVENUES</u>							
				<u>0</u>			<u>0</u>
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	21,794.90	14,093.67	7,701.23	0.55	30,251.00	(8,456.10)	(0.28)
380-1070 Miscellaneous Income	2,532.21	1,863.25	668.96	0.36	5,000.00	(2,467.79)	(0.49)
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	28,149.11	17,366.92	10,782.19	0.62	46,251.00	(18,101.89)	(0.39)
<u>CONTR. FROM PRIVATE</u>							
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	1,302.00	48,386.00	(47,084.00)	(0.97)	15,000.00	(13,698.00)	(0.91)
TOTAL SALE OF ASSETS	1,302.00	48,386.00	(47,084.00)	(0.97)	15,000.00	(13,698.00)	(0.91)
<u>TRANSFERS</u>							
392-0011 Transfer from General Fund Reserves	0.00	0.00	0.00	0.00	17,772.00	(17,772.00)	(1.00)
392-0100 Transfer from Recreation Fund Res.	0.00	0.00	0.00	0.00	35,544.00	(35,544.00)	(1.00)
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	53,316.00	(53,316.00)	(1.00)
<u>CAPITAL PROCEEDS</u>							
393-1200 Subsidy Payments	794.36	237,508.69	(236,714.33)	(1.00)	0.00	794.36	0.00
TOTAL CAPITAL PROCEEDS	794.36	237,508.69	(236,714.33)	(1.00)	0.00	794.36	0.00

<u>Account # & Title</u>	<u>Y-T-D 6/30/2025</u>	<u>Y-T-D 6/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	0.00	0.00	0.00	18,000.00	(18,000.00)	(1.00)
395-3000 Dividends Received - Health Insurance	49,685.72	152,502.53	(102,816.81)	(0.67)	150,000.00	(100,314.28)	(0.67)
TOTAL DIVIDENDS	49,685.72	152,502.53	(102,816.81)	(0.67)	168,000.00	(118,314.28)	(0.70)
Total Revenues	7,552,922.07	6,634,627.43	918,294.64	0.14	13,963,937.00	(6,411,014.93)	(0.46)
Expenses							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	7,249.88	7,083.21	(166.67)	(0.02)	15,000.00	7,750.12	0.52
400-1120 Mayor Salary	2,416.69	2,916.69	500.00	0.17	5,000.00	2,583.31	0.52
400-1610 FICA - Legislative	615.85	619.98	4.13	0.01	1,240.00	624.15	0.50
400-1630 Medicare - Legislative	144.00	144.96	0.96	0.01	290.00	146.00	0.50
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	13,876.03	12,169.84	(1,706.19)	(0.14)	28,530.00	14,653.97	0.51
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	63,969.27	76,069.66	12,100.39	0.16	157,376.00	93,406.73	0.59
401-1220 DPW Director Salary -Admin	41,209.99	43,955.83	2,745.84	0.06	99,996.00	58,786.01	0.59
401-1400 Admin Staff Salary	55,192.89	47,303.74	(7,889.15)	(0.17)	159,420.00	104,227.11	0.65
401-1610 FICA - Admin	9,990.70	7,208.80	(2,781.90)	(0.39)	25,935.00	15,944.30	0.61
401-1630 Medicare - Admin	2,361.12	1,705.49	(655.63)	(0.38)	6,065.00	3,703.88	0.61
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	9,855.43	10,189.03	333.60	0.03	15,000.00	5,144.57	0.34
401-2130 Office Equipment/Furniture	1,768.71	2,177.97	409.26	0.19	2,500.00	731.29	0.29
401-2140 IT Expenses	25,552.10	22,621.51	(2,930.59)	(0.13)	30,000.00	4,447.90	0.15
401-2150 Computer Equipment/Supplies-Gen Government	15,537.53	3,898.39	(11,639.14)	(2.99)	10,000.00	(5,537.53)	(0.55)
401-2160 Equipment Maintenance	668.75	689.71	20.96	0.03	3,000.00	2,331.25	0.78
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	5,808.63	3,221.04	(2,587.59)	(0.80)	9,000.00	3,191.37	0.35
401-3250 Postage - Payroll Processing Fee	11,401.75	10,498.10	(903.65)	(0.09)	20,000.00	8,598.25	0.43
401-3310 Travel- Gen Government	0.00	0.00	0.00	0.00	3,200.00	3,200.00	1.00
401-3400 Advertising/Printing - Gen Government	3,051.89	7,052.25	4,000.36	0.57	15,000.00	11,948.11	0.80
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	269,141.33	251,672.32	(17,469.01)	(0.07)	598,492.00	329,350.67	0.55
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	41,999.97	7,427.88	(34,572.09)	(4.65)	102,191.00	60,191.03	0.59
402-1400 Finance - Staff Salaries	55,958.74	54,002.20	(1,956.54)	(0.04)	110,531.00	54,572.26	0.49
402-1610 Fica	6,153.43	3,808.66	(2,344.77)	(0.62)	13,188.00	7,034.57	0.53
402-1630 Medicare	1,229.32	855.18	(374.14)	(0.44)	3,085.00	1,855.68	0.60
402-1830 Finance Staff Salaries - Overtime	23.40	0.00	(23.40)	0.00	0.00	(23.40)	0.00
402-3100 Trustee Chg Bond Payment	1,250.00	7,736.00	6,486.00	0.84	5,700.00	4,450.00	0.78
402-3110 Audit Services	0.00	0.00	0.00	0.00	53,000.00	53,000.00	1.00
402-3120 Accounting Services	0.00	5,939.31	5,939.31	1.00	6,500.00	6,500.00	1.00
402-3160 Billing Software	10,218.34	11,342.98	1,124.64	0.10	25,000.00	14,781.66	0.59
402-3170 Accounting Software	3,759.00	6,833.44	3,074.44	0.45	26,900.00	23,141.00	0.86
402-3210 Credit Card Fees	15,842.00	23,022.32	7,180.32	0.31	40,000.00	24,158.00	0.60
TOTAL FINANCIAL ADMIN	136,434.20	120,967.97	(15,466.23)	(0.13)	386,095.00	249,660.80	0.65
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	3,412.80	3,792.00	379.20	0.10	8,216.00	4,803.20	0.58
403-1610 FICA	214.71	235.08	20.37	0.09	509.00	294.29	0.58
403-1630 Medicare	50.20	54.96	4.76	0.09	119.00	68.80	0.58

<u>Account # & Title</u>	<u>Y-T-D</u>		<u>Variance</u>	<u>%</u>	<u>12/31/2025</u>		<u>%</u>
	<u>6/30/2025</u>	<u>6/30/2024</u>			<u>Variance</u>	<u>Variance</u>	
403-2100 Materials & Supplies	6.75	1,731.98	1,725.23	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	3,098.15	1,306.80	0.42	4,500.00	2,708.65	0.60
403-3180 Commission Earned Income Tax	8,226.46	7,733.15	(493.31)	(0.06)	15,500.00	7,273.54	0.47
403-3190 Commission Deed Transfer Tax	975.84	1,784.14	808.30	0.45	1,500.00	524.16	0.35
TOTAL TAX COLLECTION	16,948.36	21,065.73	4,117.37	0.20	36,744.00	19,795.64	0.54
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	42,179.64	79,872.58	37,692.94	0.47	125,000.00	82,820.36	0.66
404-3160 Legal Services - WTP	119,550.33	178,144.01	58,593.68	0.33	135,000.00	15,449.67	0.11
404-3200 Legal Services - WWTP	19,934.77	53,464.20	33,529.43	0.63	85,000.00	65,065.23	0.77
TOTAL LEGAL SERVICES	181,664.74	311,480.79	129,816.05	0.42	345,000.00	163,335.26	0.47
<u>ENGINEERING</u>							
408-3130 Engineering	124,769.81	212,131.82	87,362.01	0.41	275,000.00	150,230.19	0.55
TOTAL ENGINEERING	124,769.81	212,131.82	87,362.01	0.41	275,000.00	150,230.19	0.55
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	0.00	43.25	43.25	1.00	1,000.00	1,000.00	1.00
409-3610 Electricity-Mun. Bldg.	6,473.26	5,192.96	(1,280.30)	(0.25)	12,000.00	5,526.74	0.46
409-3620 Electric Annex	1,420.72	1,188.29	(232.43)	(0.20)	3,000.00	1,579.28	0.53
409-3640 Gas (heat) - Annex	1,494.14	2,995.18	1,501.04	0.50	3,501.00	2,006.86	0.57
409-3730 Maintenance & Repair Annex	3,673.23	1,707.37	(1,965.86)	(1.15)	0.00	(3,673.23)	0.00
409-3740 Maintenance & Repairs	8,572.85	7,650.76	(922.09)	(0.12)	127,501.00	118,928.15	0.93
TOTAL MUNICIPAL BUILDING	21,634.20	18,777.81	(2,856.39)	(0.15)	147,002.00	125,367.80	0.85
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	1,533,246.48	1,471,911.00	(61,335.48)	(0.04)	3,066,493.00	1,533,246.52	0.50
TOTAL POLICE	1,533,246.48	1,471,911.00	(61,335.48)	(0.04)	3,066,493.00	1,533,246.52	0.50
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	0.00	0.00	0.00	0.00	15,000.00	15,000.00	1.00
411-2500 Vehicle Maint/Supplies- Fire Dept	4,440.19	5,874.38	1,434.19	0.24	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	372.21	1,083.24	711.03	0.66	2,500.00	2,127.79	0.85
411-3270 Radio Maintenance	500.00	0.00	(500.00)	0.00	10,000.00	9,500.00	0.95
411-3620 Electricity	5,568.72	4,146.60	(1,422.12)	(0.34)	11,500.00	5,931.28	0.52
411-3630 Gas (heat)	181.52	173.97	(7.55)	(0.04)	5,000.00	4,818.48	0.96
411-3730 Equipment Testing	4,348.55	3,732.43	(616.12)	(0.17)	10,000.00	5,651.45	0.57
411-4200 Building Maintenance- Fire Dept	18,450.29	8,852.94	(9,597.35)	(1.08)	10,000.00	(8,450.29)	(0.85)
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	11,041.62	11,041.62	0.00	0.00	23,924.00	12,882.38	0.54
TOTAL FIRE DEPARTMENT	45,218.10	35,845.18	(9,372.92)	(0.26)	104,424.00	59,205.90	0.57
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	6,018.08	19,728.71	13,710.63	0.69	6,018.00	(0.08)	0.00
413-1400 Staff Salary	20,954.00	68,349.53	47,395.53	0.69	203,654.00	182,700.00	0.90
413-1610 FICA - Code Enforcement	1,722.04	5,537.86	3,815.82	0.69	15,888.00	14,165.96	0.89
413-1630 Medicare - Code Enforcement	402.72	1,295.13	892.41	0.69	3,716.00	3,313.28	0.89
413-1830 Overtime	0.00	1,241.97	1,241.97	1.00	1,500.00	1,500.00	1.00
413-2000 Zoning & Codes	72,916.65	0.00	(72,916.65)	0.00	45,078.00	(27,838.65)	(0.62)
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	265.26	265.26	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	105,994.83	100,644.03	(5,350.80)	(0.05)	300,704.00	194,709.17	0.65
<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	653.85	275.00	(378.85)	(1.38)	5,500.00	4,846.15	0.88
414-4500 Zoning & Codes Permitting	135,881.69	59,342.66	(76,539.03)	(1.29)	75,000.00	(60,881.69)	(0.81)

<u>Account # & Title</u>	<u>Y-T-D</u> <u>6/30/2025</u>	<u>Y-T-D</u> <u>6/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
TOTAL PLANNING/ZONING	138,394.14	63,928.10	(74,466.04)	(1.16)	130,500.00	(7,894.14)	(0.06)
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	41,133.12	37,393.74	(3,739.38)	(0.10)	82,267.00	41,133.88	0.50
TOTAL EMERGENCY SERVICES	41,133.12	37,393.74	(3,739.38)	(0.10)	82,267.00	41,133.88	0.50
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	4,856.05	4,484.69	(371.36)	(0.08)	14,231.00	9,374.95	0.66
421-1610 FICA - Health Dept	305.21	278.06	(27.15)	(0.10)	882.00	576.79	0.65
421-1630 Medicare - Health Dept	71.38	65.01	(6.37)	(0.10)	206.00	134.62	0.65
421-2100 Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
TOTAL HEALTH DEPARTMENT	5,232.64	4,827.76	(404.88)	(0.08)	15,419.00	10,186.36	0.66
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	58,598.93	43,632.34	(14,966.59)	(0.34)	140,482.00	81,883.07	0.58
426-1610 FICA	3,685.98	2,752.64	(933.34)	(0.34)	8,710.00	5,024.02	0.58
426-1630 Medicare	862.05	643.76	(218.29)	(0.34)	2,037.00	1,174.95	0.58
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	2,051.96	(667.15)	(0.33)	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	70,274.40	49,945.69	(20,328.71)	(0.41)	198,729.00	128,454.60	0.65
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	10,285.28	7,070.16	(3,215.12)	(0.45)	15,000.00	4,714.72	0.31
427-4700 Refuse Coll/Disp Contract	452,559.83	463,381.28	10,821.45	0.02	989,576.00	537,016.17	0.54
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	465,393.11	474,651.44	9,258.33	0.02	1,012,076.00	546,682.89	0.54
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	131,187.76	110,978.48	(20,209.28)	(0.18)	289,679.00	158,491.24	0.55
429-1610 Social Security- Sewer Fund	8,275.95	7,074.12	(1,201.83)	(0.17)	18,146.00	9,870.05	0.54
429-1630 Medicare - Sanitary Sewer	1,959.80	1,654.44	(305.36)	(0.18)	4,244.00	2,284.20	0.54
429-1830 Sewer Overtime	1,863.96	3,110.54	1,246.58	0.40	3,000.00	1,136.04	0.38
429-2100 Office Supplies	2,346.34	2,596.45	250.11	0.10	4,000.00	1,653.66	0.41
429-2110 Chemicals	19,186.00	19,030.55	(155.45)	(0.01)	60,000.00	40,814.00	0.68
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	2,957.84	3,918.77	960.93	0.25	9,000.00	6,042.16	0.67
429-2300 Fuel Oil	11,935.61	9,173.92	(2,761.69)	(0.30)	27,000.00	15,064.39	0.56
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	173.40	1,711.43	1,538.03	0.90	2,500.00	2,326.60	0.93
429-3160 Laboratory Fees	29,335.94	28,847.75	(488.19)	(0.02)	60,000.00	30,664.06	0.51
429-3200 Telephone - Sewer	979.61	1,049.17	69.56	0.07	3,000.00	2,020.39	0.67
429-3610 Electric - Sewer	48,232.64	43,980.74	(4,251.90)	(0.10)	86,000.00	37,767.36	0.44
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	16,142.46	16,960.07	817.61	0.05	25,000.00	8,857.54	0.35
429-3720 Collection System Maintenance	7,819.90	2,511.72	(5,308.18)	(2.11)	20,000.00	12,180.10	0.61
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	5,221.84	4,487.70	0.86	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	7,249.05	2,879.05	0.40	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	55,182.31	38,573.23	(16,609.08)	(0.43)	100,000.00	44,817.69	0.45
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	364,164.19	368,297.45	4,133.26	0.01	888,769.00	524,604.81	0.59
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	32,865.58	32,889.84	24.26	0.00	85,024.00	52,158.42	0.61
430-1300 Salaries & Wages - DPW	230,771.84	185,448.17	(45,323.67)	(0.24)	521,449.00	290,677.16	0.56
430-1610 FICA - Street Dept	17,261.50	13,856.15	(3,405.35)	(0.25)	37,788.00	20,526.50	0.54

<u>Account # & Title</u>	<u>Y-T-D</u> <u>6/30/2025</u>	<u>Y-T-D</u> <u>6/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
430-1630 Medicare - Street Dept	2,978.44	2,369.03	(609.41)	(0.26)	8,837.00	5,858.56	0.66
430-1830 Street Department - Overtime	15,157.90	6,243.88	(8,914.02)	(1.43)	3,000.00	(12,157.90)	(4.05)
430-2100 Office Supplies - Street Dept	1,189.15	1,301.45	112.30	0.09	2,000.00	810.85	0.41
430-2120 Safety Equipment	1,190.62	1,247.95	57.33	0.05	3,000.00	1,809.38	0.60
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)	18,634.71	17,524.93	(1,109.78)	(0.06)	50,000.00	31,365.29	0.63
430-2380 Uniforms & Clothing	17,425.99	1,831.37	(15,594.62)	(8.52)	29,000.00	11,574.01	0.40
430-2500 Vehicle Maint/Repair- Street Dept	2,851.95	8,798.48	5,946.53	0.68	20,000.00	17,148.05	0.86
430-2600 Minor Equipment	2,174.14	4,846.69	2,672.55	0.55	4,000.00	1,825.86	0.46
430-3150 Drug Testing	190.00	375.00	185.00	0.49	600.00	410.00	0.68
430-3210 Telephone - Street	700.19	325.86	(374.33)	(1.15)	1,300.00	599.81	0.46
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	1,690.73	1,392.30	(298.43)	(0.21)	4,000.00	2,309.27	0.58
430-3620 Gas Heat -DPW Garage	4,530.02	2,524.45	(2,005.57)	(0.79)	6,000.00	1,469.98	0.24
430-3730 Building Maintenance	1,664.18	2,244.42	580.24	0.26	10,000.00	8,335.82	0.83
430-3740 Equipment Maint & Repairs - Street Dept	11,447.77	9,165.42	(2,282.35)	(0.25)	18,500.00	7,052.23	0.38
430-4600 Training - Street	270.00	0.00	(270.00)	0.00	2,000.00	1,730.00	0.87
430-7400 Capital Improvements	6,223.65	105,313.00	99,089.35	0.94	0.00	(6,223.65)	0.00
TOTAL STREET DEPARTMENT	369,407.36	399,387.87	29,980.51	0.08	808,751.00	439,343.64	0.54
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	4,536.37	20,467.86	15,931.49	0.78	5,000.00	463.63	0.09
TOTAL STREET CLEANING	4,536.37	20,467.86	15,931.49	0.78	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	1,911.84	(1,339.19)	(0.70)	15,000.00	11,748.97	0.78
433-3720 Misc Supplies- Traffic Signals	8,794.75	26,567.60	17,772.85	0.67	5,500.00	(3,294.75)	(0.60)
TOTAL TRAFFIC SIGNALS	12,045.78	28,479.44	16,433.66	0.58	20,500.00	8,454.22	0.41
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	49,067.35	54,127.48	5,060.13	0.09	110,000.00	60,932.65	0.55
434-3720 Street Light Repair	129.32	408.63	279.31	0.68	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	49,196.67	54,648.24	5,451.57	0.10	111,750.00	62,553.33	0.56
<u>STORM SEWERS & DRAINS</u>							
436-2450 Materials & Supplies	9,966.09	2,893.82	(7,072.27)	(2.44)	7,000.00	(2,966.09)	(0.42)
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	175,000.00	175,000.00	1.00
436-7500 Equipment Rental	4,600.00	0.00	(4,600.00)	0.00	4,600.00	0.00	0.00
TOTAL STORM SEWER	14,566.09	2,893.82	(11,672.27)	(4.03)	186,600.00	172,033.91	0.92
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	2,276.84	1,323.86	(952.98)	(0.72)	15,000.00	12,723.16	0.85
438-3720 Street Paving	207,456.48	738.92	(206,717.56)	(279.76)	0.00	(207,456.48)	0.00
TOTAL STREET MAINTENANCE	209,733.32	2,062.78	(207,670.54)	(100.68)	15,000.00	(194,733.32)	(12.98)
<u>PARKING FACILITIES</u>							
445-0315 Software (UP Safety)	0.00	2,789.40	2,789.40	1.00	0.00	0.00	0.00
445-1300 Parking Enforcement Officer	16,925.25	29,164.94	12,239.69	0.42	104,217.00	87,291.75	0.84
445-1610 FICA - Parking	1,065.25	1,809.40	744.15	0.41	6,585.00	5,519.75	0.84
445-1630 Medicare - Parking	249.14	422.91	173.77	0.41	1,540.00	1,290.86	0.84
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	504.19	(458.80)	(0.91)	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	767.76	418.66	0.55	1,500.00	1,150.90	0.77
445-2490 Meter Purchase- Parking Facilities	0.00	557.85	557.85	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

<u>Account # & Title</u>	<u>Y-T-D</u> <u>6/30/2025</u>	<u>Y-T-D</u> <u>6/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
445-3150 Software (Up Safety)	2,663.50	0.00	(2,663.50)	0.00	30,000.00	27,336.50	0.91
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	1,211.67	814.68	0.67	6,000.00	5,603.01	0.93
TOTAL PARKING FACILITIES	22,861.95	39,892.52	17,030.57	0.43	164,742.00	141,880.05	0.86
<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	75,300.00	56,852.94	0.76
446-3730 Equipment Maintenance/Repair	28,893.10	652.16	(28,240.94)	(43.30)	20,850.00	(8,043.10)	(0.39)
TOTAL FLOOD CONTROL	47,340.16	652.16	(46,688.00)	(71.59)	106,650.00	59,309.84	0.56
<u>WATER</u>							
448-1300 Water Staff Salaries	201,295.98	169,557.57	(31,738.41)	(0.19)	586,286.00	384,990.02	0.66
448-1610 FICA - Water	12,806.67	1,659.35	(11,147.32)	(6.72)	36,691.00	23,884.33	0.65
448-1630 Medicare - Water	3,018.11	388.07	(2,630.04)	(6.78)	8,581.00	5,562.89	0.65
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	1,690.54	851.96	(838.58)	(0.98)	1,500.00	(190.54)	(0.13)
448-2110 Chemicals - Water	48,334.01	35,586.18	(12,747.83)	(0.36)	130,000.00	81,665.99	0.63
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	10,327.44	7,817.81	0.76	14,000.00	11,490.37	0.82
448-2300 Fuel Oil	9,934.97	12,179.21	2,244.24	0.18	15,000.00	5,065.03	0.34
448-2310 Vehicle Operation	1,427.64	1,559.03	131.39	0.08	2,500.00	1,072.36	0.43
448-2380 Uniforms	4,846.76	392.40	(4,454.36)	(11.35)	17,000.00	12,153.24	0.71
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	503,571.62	482,390.22	0.96	25,000.00	3,818.60	0.15
448-2600 Small Tools/Minor Equipment - Water	2,116.89	5,233.20	3,116.31	0.60	12,000.00	9,883.11	0.82
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	13,872.12	10,806.65	(3,065.47)	(0.28)	45,000.00	31,127.88	0.69
448-3200 Telephone- Water	645.15	1,273.48	628.33	0.49	3,500.00	2,854.85	0.82
448-3400 Printing & Advertising	165.80	0.00	(165.80)	0.00	0.00	(165.80)	0.00
448-3610 Electric- WTP, Wells,Dist.	23,351.55	20,293.91	(3,057.64)	(0.15)	60,000.00	36,648.45	0.61
448-3700 Well Maint & Repair	6,277.15	3,564.19	(2,712.96)	(0.76)	40,000.00	33,722.85	0.84
448-3720 Distribution System- Maint. & Repairs	39,701.70	33,499.44	(6,202.26)	(0.19)	100,000.00	60,298.30	0.60
448-3730 Building Maintenance	1,812.61	6,804.35	4,991.74	0.73	15,000.00	13,187.39	0.88
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	7,481.02	5,025.02	0.67	2,500.00	44.00	0.02
448-4500 Contracted Line Maint - Water	35.47	494.19	458.72	0.93	15,000.00	14,964.53	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	3,686.04	(300,317.73)	(304,003.77)	1.01	0.00	(3,686.04)	0.00
424-1610 Social Security- Water Fund	0.00	8,906.14	8,906.14	1.00	0.00	0.00	0.00
424-1620 Medicare- Water Fund	0.00	2,082.89	2,082.89	1.00	0.00	0.00	0.00
TOTAL WATER FACILITIES	516,800.18	626,181.37	109,381.19	0.17	1,288,558.00	771,757.82	0.60
<u>RECREATION</u>							
452-2200 Operating Expenses	0.00	60.00	60.00	1.00	0.00	0.00	0.00
452-2602 Building Maintenance/Repair (Pool) 67/33	248.99	683.59	434.60	0.64	1,250.00	1,001.01	0.80
452-2610 Pool Maintenance/Repair	248.39	146.58	(101.81)	(0.69)	2,500.00	2,251.61	0.90
452-2622 Small Tools & Equipment (Pool)	9.16	8.59	(0.57)	(0.07)	500.00	490.84	0.98
452-2630 Materials & Supplies- Recreation	219.43	148.42	(71.01)	(0.48)	500.00	280.57	0.56
452-3612 Electricity (Pool)	1,493.37	1,327.93	(165.44)	(0.12)	10,000.00	8,506.63	0.85
452-3622 Gas (Pool)	146.62	176.93	30.31	0.17	1,250.00	1,103.38	0.88
452-3742 Maintenance & Repairs (Pool)	0.00	436.49	436.49	1.00	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	132,232.51	104,073.76	(28,158.75)	(0.27)	201,800.00	69,567.49	0.34

<u>Account # & Title</u>	<u>Y-T-D 6/30/2025</u>	<u>Y-T-D 6/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<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	1,083.57	906.28	(177.29)	(0.20)	1,850.00	766.43	0.41
454-3610 Electricity	645.53	497.53	(148.00)	(0.30)	1,500.00	854.47	0.57
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	128.16	2,442.00	2,313.84	0.95	5,000.00	4,871.84	0.97
454-3730 Building Maintenance & Repairs	2,741.76	11,493.45	8,751.69	0.76	20,000.00	17,258.24	0.86
454-4700 Portable Toilets Rental Service	870.00	580.00	(290.00)	(0.50)	2,000.00	1,130.00	0.57
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	15,317.41	24,667.63	9,350.22	0.38	57,958.00	42,640.59	0.74
<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	800.00	0.00	(800.00)	0.00	1,500.00	700.00	0.47
463-3100 Comprehensive Plan Implementation	0.00	784.00	784.00	1.00	5,000.00	5,000.00	1.00
TOTAL ECONOMIC DEVELOPMENT	800.00	784.00	(16.00)	(0.02)	6,500.00	5,700.00	0.88
<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	5,000.00	0.00	0.00	10,000.00	5,000.00	0.50
TOTAL DOWNTOWN DISTRICT	5,000.00	5,000.00	0.00	0.00	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	23,649.67	2,897.55	0.12	48,829.00	28,076.88	0.58
471-1120 Penn Vest Dam	16,788.75	19,571.83	2,783.08	0.14	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	43,221.50	5,680.63	0.13	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 Water Line	2,230.53	3,929.51	1,698.98	0.43	6,330.00	4,099.47	0.65
472-1120 Penn Vest Dam	4,215.00	5,632.67	1,417.67	0.25	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	113,172.73	8,863.18	0.08	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	138,456.00	(873.06)	(0.01)	155,000.00	15,670.94	0.10
486-3530 Workers Comp Insurance	72,448.00	36,432.00	(36,016.00)	(0.99)	48,501.00	(23,947.00)	(0.49)
486-3531 Workers Comp - Fire Department	7,544.00	23,671.00	16,127.00	0.68	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	234,486.06	214,934.00	(19,552.06)	(0.09)	263,501.00	29,014.94	0.11
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	151,741.73	10,062.80	(141,678.93)	(14.08)	32,090.00	(119,651.73)	(3.73)
487-1590 Major Medical (BC/BS)	344,901.93	395,319.92	50,417.99	0.13	966,848.00	621,946.07	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	37,950.97	33,714.26	(4,236.71)	(0.13)	316,687.00	278,736.03	0.88
TOTAL EMPLOYEE BENEFITS	539,472.15	448,596.98	(90,875.17)	(0.20)	1,324,625.00	785,152.85	0.59

<u>Account # & Title</u>	<u>Y-T-D</u> <u>6/30/2025</u>	<u>Y-T-D</u> <u>6/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	11,782.92	18,724.65	6,941.73	0.37	25,000.00	13,217.08	0.53
TOTAL EMPLOYER FICA EXPENSES	11,782.92	18,724.65	6,941.73	0.37	25,000.00	13,217.08	0.53
<u>TRANSFERS</u>							
Total Expenses	5,947,784.97	5,746,272.46	(201,512.51)	(0.04)	13,297,998.00	7,350,213.03	0.55
Excess Revenue Over(Under) Expenditures	1,605,137.10	888,354.97	716,782.13	(0.81)	665,939.00	939,198.10	(1.41)

Lines Over Budget June 30, 2025

<u>Account # & Title</u>	<u>6/30/2025</u>	<u>6/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>	<u>Memo</u>
401-2150 Computer Equipment/Supplies-Gen Government	15,537.53	3,898.39	(11,639.14)	(2.99)	10,000.00	(5,537.53)	(0.55)	New computers and servers for various departments
401-3450 Contracted Admin Services	1,500.00	0.00	(1,500.00)	0.00	0.00	(1,500.00)	0.00	Budget modification needed
403-3180 Commission Earned Income Tax	8,226.46	7,733.15	(493.31)	(0.06)	15,500.00	7,273.54	0.47	Commissions for EIT/LST collected
409-3730 Maintenance & Repair Annex	3,673.23	1,707.37	(1,965.86)	(1.15)	0.00	(3,673.23)	0.00	Phone repairs, Cleaning Services, & Alarm repairs (budget modification to be made next meeting)
411-4200 Building Maintenance- Fire Dept	18,450.29	8,852.94	(9,597.35)	(1.08)	10,000.00	(8,450.29)	(0.85)	Emergency repairs to heating system
413-2000 Zoning & Codes	72,916.65	0.00	(72,916.65)	0.00	45,078.00	(27,838.65)	(0.62)	New Account
414-4500 Zoning & Codes Permitting	135,881.69	59,342.66	(76,539.03)	(1.29)	75,000.00	(60,881.69)	(0.81)	Expense is higher which corresponds to higher revenues
429-2380 Uniforms	12,013.90	67.03	(11,946.87)	(178.23)	11,500.00	(513.90)	(0.04)	Purchases of Union Employee Uniforms
430-1830 Street Department - Overtime	15,157.90	6,243.88	(8,914.02)	(1.43)	3,000.00	(12,157.90)	(4.05)	Over budget due to increase of seasonal weather
430-7400 Capital Improvements	6,223.65	105,313.00	99,089.35	0.94	0.00	(6,223.65)	0.00	New trailer for paving equipment. Part of expense covered by insurance reimbursement
432-2210 Snow & Ice Removal	65,957.61	33,472.48	(32,485.13)	(0.97)	55,000.00	(10,957.61)	(0.20)	Over budget due to increase of seasonal weather
436-2450 Materials & Supplies	9,966.09	2,893.82	(7,072.27)	(2.44)	7,000.00	(2,966.09)	(0.42)	Supplies for culvert repairs (budget modification to be requested as projects are completed)
438-3720 Street Paving	207,456.48	738.92	(206,717.56)	(279.76)	0.00	(207,456.48)	0.00	Payment for Perry & Pearl from 2024
445-3130 Parking Permits Ect..	189.00	0.00	(189.00)	0.00	0.00	(189.00)	0.00	Microsoft Licenses
446-3730 Equipment Maintenance/Repair	28,893.10	652.16	(28,240.94)	(43.30)	20,850.00	(8,043.10)	(0.39)	Necessary repairs to Kut Kwiq mower
448-2100 Office Supplies	1,690.54	851.96	(838.58)	(0.98)	1,500.00	(190.54)	(0.13)	Budget modification needed
448-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)	0.00	0.00	(19,716.95)	0.00	Payments for Water Meter project
448-3400 Printing & Advertising	165.80	0.00	(165.80)	0.00	0.00	(165.80)	0.00	Budget modification needed
448-7400 Capital Improvements	3,686.04	(300,317.73)	(304,003.77)	1.01	0.00	(3,686.04)	0.00	Middle Dam coring and construction
456-4700 Refuse	2,702.85	0.00	(2,702.85)	0.00	0.00	(2,702.85)	0.00	Beautification day dumpsters
486-3530 Workers Comp Insurance	72,448.00	36,432.00	(36,016.00)	(0.99)	48,501.00	(23,947.00)	(0.49)	Increase due to 2023 claim

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<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>	2,306,867.59	3,010,391.00	(703,523.41)
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>	776,664.84	1,685,000.00	(908,335.16)
<u>BUSINESS LICENSES/PERMITS</u>			
321-2000 Health/Restaurant Licenses	12,116.37	12,900.00	(783.63)
321-6100 Rental License	10,435.50	212,850.00	(202,414.50)
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>	41,308.79	333,975.00	(292,666.21)
<u>NON-BUSINESS PERMITS</u>			
322-8100 Event Permit Fee	479.00	1,935.00	(1,456.00)
322-8200 Street Opening Permits	16,004.99	11,610.00	4,394.99
322-9400 Misc Permits	816.00	2,580.00	(1,764.00)
<u>TOTAL NON-BUSINESS PERMITS</u>	17,299.99	16,125.00	1,174.99
<u>FINES</u>			
331-1100 Vehicle Code Violations	54,231.08	180,000.00	(125,768.92)
331-1200 Violation of Zoning Ord & Statutes	15,529.59	25,000.00	(9,470.41)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	69,760.67	205,000.00	(135,239.33)
<u>INTEREST</u>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	1,623.18	0.00	1,623.18
341-0210 Interest -P.L.G.I.T.	592.25	0.00	592.25
341-0211 Interest PLGIT Plus	4,878.74	0.00	4,878.74
<u>TOTAL INTEREST</u>	7,094.17	50,000.00	(42,905.83)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</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	4,549.00	8,000.00	(3,451.00)
361-3300 Permits - Zoning - Gen Government	17,779.06	38,700.00	(20,920.94)
361-3310 Building Permits	162,043.48	96,750.00	65,293.48
361-3320 Resale Inspections	8,092.00	6,450.00	1,642.00
361-3400 Zoning Plan Review	80,933.13	32,250.00	48,683.13
<u>TOTAL GENERAL GOVERNMENT</u>	<u>273,396.67</u>	<u>182,150.00</u>	<u>91,246.67</u>

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>PUBLIC SAFETY</u>			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
<u>HIGHWAYS & STREETS</u>			
363-2100 Meter Revenue	36,256.99	161,250.00	(124,993.01)
363-2200 Parking Permits	6,926.00	25,800.00	(18,874.00)
363-2210 Residential Parking Permit	192.00	3,870.00	(3,678.00)
363-2300 Meter Bags	0.00	1,097.00	(1,097.00)
363-5100 PennDOT Snow Removal	0.00	20,000.00	(20,000.00)
363-5200 Borough DPW Services	0.00	750.00	(750.00)
<u>TOTAL HIGHWAYS & STREETS</u>	<u>43,374.99</u>	<u>212,767.00</u>	<u>(169,392.01)</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	7,192.30	9,983.00	(2,790.70)
380-1070 Miscellaneous Income	2,532.21	5,000.00	(2,467.79)
380-5100 Shopping Cart Fees	3,822.00	2,000.00	1,822.00
<u>TOTAL MISC. REVENUES</u>	<u>13,546.51</u>	<u>25,983.00</u>	<u>(12,436.49)</u>
<u>CONTR. FROM PRIVATE</u>			
387-0140 Shade Tree Contributions	-	0	1,200.00
<u>TOTAL CONTR. FROM PRIVATE</u>	<u>-</u>	<u>-</u>	<u>1,200.00</u>
<u>SALE OF ASSETS</u>			
391-0020 Damage to Borough Property	1,302.00	15,000.00	(13,698.00)
<u>TOTAL SALE OF ASSETS</u>	<u>1,302.00</u>	<u>15,000.00</u>	<u>(13,698.00)</u>
<u>TRANSFERS</u>			
<u>DIVIDENDS</u>			
395-2000 Dividends Received - General Liability	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	3,623,159.24	6,070,586.00	(2,444,226.76)
Expenses			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	7,249.88	15,000.00	7,750.12
400-1120 Mayor Salary	2,416.69	5,000.00	2,583.31

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
400-1610 FICA - Legislative	615.85	1,240.00	624.15
400-1630 Medicare - Legislative	144.00	290.00	146.00
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
TOTAL LEGISLATIVE	13,876.03	28,530.00	14,653.97
 <u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	31,984.63	78,688.00	46,703.37
401-1220 Director-Public Works	20,604.99	49,998.00	29,393.01
401-1400 Admin Staff Salary	27,596.47	79,710.00	52,113.53
401-1610 FICA - Admin	5,042.01	12,967.00	7,924.99
401-1630 Medicare - Admin	1,180.54	3,033.00	1,852.46
401-1830 Admin - Overtime	0.00	750.00	750.00
401-2100 Office Supplies - Administration	5,329.02	7,500.00	2,170.98
401-2130 Office Equipment/Furniture	884.29	1,250.00	365.71
401-2140 IT Expenses	12,775.26	15,000.00	2,224.74
401-2150 Computer Equipment/Supplies-Gen Government	7,768.73	5,000.00	(2,768.73)
401-2160 Equipment Maintenance	334.37	1,500.00	1,165.63
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	2,620.79	4,500.00	1,879.21
401-3250 Postage - Payroll Processing Fee	5,180.59	10,000.00	4,819.41
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	578.03	7,500.00	6,921.97
4013450Contracted 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	134,337.53	299,246.00	164,908.47
 <u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	14,279.97	34,745.00	20,465.03
402-1400 Finance - Staff Salaries	19,025.96	37,581.00	18,555.04
402-1400 Fica	2,092.41	4,484.00	2,092.41
402-1400 Medicare	532.52	1,049.00	532.52
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

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
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	1,265.52	9,146.00	7,880.48
402-3210 Credit Card Fees	6,948.04	13,600.00	6,651.96
TOTAL FINANCIAL ADMIN	48,096.82	131,273.00	83,176.18
<u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	3,412.80	8,216.00	4,803.20
403-1610 FICA - Tax Collector	214.71	509.00	294.29
403-1630 Medicare - Tax Collector	50.20	119.00	68.80
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
TOTAL TAX COLLECTION	16,948.36	36,744.00	19,795.64
<u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	42,179.64	125,000.00	82,820.36
TOTAL LEGAL SERVICES	42,179.64	125,000.00	82,820.36
<u>ENGINEERING</u>			
408-3130 Engineering Services - Gen Prof Services	58,352.95	38,500.00	(19,852.95)
TOTAL ENGINEERING	58,352.95	38,500.00	(19,852.95)
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	746.70	1,575.00	828.30
409-3730 Maintenance & Repair Annex	1,837.39	0.00	(1,837.39)
409-3740 Maintenance & Repairs	4,578.33	57,375.00	52,796.67
TOTAL MUNICIPAL BUILDING	11,119.56	66,150.00	55,030.44
<u>POLICE DEPARTMENT</u>			
410-7600 SARP Regional Costs	1,533,246.48	3,066,493.00	1,533,246.52
TOTAL POLICE	1,533,246.48	3,066,493.00	1,533,246.52

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<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
411-2600 Small Tools/ Equipment	315.00	5,500.00	5,185.00
411-3210 Telephone - Fire Dept	372.21	2,500.00	2,127.79
411-3270 Radio Maintenance	500.00	10,000.00	9,500.00
411-3620 Electricity	5,568.72	11,500.00	5,931.28
411-3630 Gas (heat)	181.52	5,000.00	4,818.48
411-3730 Equipment Testing	4,348.55	10,000.00	5,651.45
411-4200 Building Maintenance- Fire Dept	18,450.29	10,000.00	(8,450.29)
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	34,176.48	80,500.00	46,323.52
<u>CODE ENFORCEMENT</u>			
413-1220 Code Enforcement Office Salary	6,018.08	51,096.00	45,077.92
413-1400 Staff Salary	20,954.00	203,654.00	182,700.00
413-1610 FICA - Code Enforcement	1,722.04	15,888.00	14,165.96
413-1630 Medicare - Code Enforcement	402.72	3,716.00	3,313.28
413-1830 Overtime	0.00	1,500.00	1,500.00
413-2000 Zoning & Codes	72,916.65	45,078.00	(27,838.65)
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	105,994.83	345,782.00	239,787.17
<u>PLANNING/ZONING</u>			
414-3130 Legal Services -Engineering	1,858.60	50,000.00	48,141.40
414-3140 Legal Services - Planning/Zoning	653.85	5,500.00	4,846.15
414-4500 Contracted Permitting	135,881.69	75,000.00	(60,881.69)
TOTAL PLANNING/ZONING	138,394.14	130,500.00	(7,894.14)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	41,133.12	82,267.00	41,133.88
TOTAL EMERGENCY SERVICES	41,133.12	82,267.00	41,133.88
<u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	4,856.05	14,231.00	9,374.95
421-1610 FICA - Health Dept	305.21	882.00	576.79
421-1630 Medicare - Health Dept	71.38	206.00	134.62
421-2100 Supplies	0.00	100.00	100.00
421-2150 Computer Equipment/Supplies (70/30)	0.00	0.00	0.00
TOTAL HEALTH DEPARTMENT	5,232.64	15,419.00	10,186.36
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	11,174.30	28,908.00	17,733.70
430-1300 Salaries & Wages - DPW	78,462.44	177,293.00	98,830.56
430-1610 FICA - Street Dept	5,811.34	12,848.00	7,036.66
430-1630 Medicare - Street Dept	1,393.61	3,005.00	1,611.39
430-1830 Street Department - Overtime	5,153.68	1,020.00	(4,133.68)
430-2100 Office Supplies - Street Dept	592.77	680.00	87.23
430-2130 Safety Equipment - Street Dept	404.80	1,020.00	615.20
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)	6,251.47	17,000.00	10,748.53
430-2380 Uniforms & Clothing	5,917.81	9,860.00	3,942.19
430-2500 Vehicle Maint/Repair- Street Dept	966.55	6,800.00	5,833.45
430-2600 Minor Equipment	735.92	1,360.00	624.08
430-3150 Drug Testing	64.60	204.00	139.40
430-3210 Telephone - Street	238.07	442.00	203.93
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	574.87	2,040.00	1,465.13
430-3730 Building Maintenance	1,527.26	3,400.00	1,872.74
430-3740 Equipment Maint & Repairs - Street Dept	562.96	6,290.00	6,198.20
430-3260 Radio Purchase	3,849.03	425.00	
430-4600 Training - Street	91.80	680.00	(5,543.65)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
430-7400 Capital Improvements	6,223.65	0.00	0.00
430-7410 Equipment Lease Loader 50/25/25		0.00	
TOTAL STREET DEPARTMENT	130,185.93	274,975.00	144,789.07
<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	2,536.10	2,750.00	213.90
TOTAL SNOW/ICE REMOVAL	2,536.10	2,750.00	213.90
<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	17,520.07	37,400.00	19,879.93
434-3720 Street Light Repair	129.32	250.00	120.68
434-3730 Operations/Maintenance	0.00	750.00	750.00
TOTAL STREET LIGHTING	17,649.39	38,400.00	20,750.61
<u>STORM SEWERS & DRAINS</u>			
436-2450 Materials & Supplies	9,966.09	7,000.00	(2,966.09)
436-3710 Storm Water Project MS4	0.00	175,000.00	175,000.00
436-7500 Equipment Rental	4,600.00	4,600.00	0.00
TOTAL STORM SEWER	14,566.09	186,600.00	172,033.91
<u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	1,542.56	15,000.00	13,457.44
438-3720 Street Paving		0.00	
TOTAL STREET MAINTENANCE	1,542.56	15,000.00	13,457.44
<u>PARKING FACILITIES</u>			
445-1300 Parking Enforcement Officer	16,925.25	105,217.00	88,291.75
445-1610 FICA - Parking	1,065.25	6,585.00	5,519.75
445-1630 Medicare - Parking	249.14	1,540.00	1,290.86
445-1830 Overtime	0.00	1,000.00	1,000.00
445-1910 Uniforms/Drug Test	962.99	3,500.00	2,537.01
445-2410 Vehicle Registration/Maintenance	60.73	1,500.00	537.01

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
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
445-3130 Parking Permits Ect..	2,663.50	0.00	(189.00)
445-3250 Postage	0.00	500.00	(2,163.50)
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	22,861.95	165,742.00	142,880.05
 <u>FLOOD CONTROL</u>			
446-3130 Engineering Services		10,500.00	10,500.00
446-3710 Levee Maintenance	18,447.06	77,300.00	58,852.94
446-3730 Equipment Maintenance/Repair	28,893.10	18,850.00	(10,043.10)
TOTAL FLOOD CONTROL	47,340.16	106,650.00	59,309.84
 <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	800.00	1,500.00	700.00
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
TOTAL ECONOMIC DEVELOPMENT	800.00	6,500.00	5,700.00

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<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
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	24,011.96	16,005.00	(8,006.96)
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	77,577.72	86,955.00	9,377.28
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	49,812.45	10,590.00	(39,222.45)
487-1590 Major Medical (BC/BS)	92,026.17	319,060.00	227,033.83
487-1591 Health Ins Buyout/HRA	1,567.02	2,970.00	1,402.98
487-5310 N/U Pension MMO	11,384.92	95,006.00	83,621.08
TOTAL EMPLOYEE BENEFITS	154,790.56	427,626.00	272,835.44
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	3,566.38	8,250.00	4,683.62
TOTAL EMPLOYER FICA EXPENSES	3,566.38	8,250.00	4,683.62
<u>TRANSFERS</u>	0.00	0.00	(25,200.00)
Total Expenses	2,689,511.55	5,862,402.00	3,026,012.90
Excess Revenue Over(Under) Expenditures	933,647.69	208,184.00	725,463.69

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	996.28	0.00	996.28
341-0210 Interest Sewer PLGIT	0.04	0.00	0.04
341-0211 Int.-Sewer P Plus	36,020.11	0.00	36,020.11
<u>TOTAL INTEREST</u>	<u>37,016.43</u>	<u>50,000.00</u>	<u>(12,983.57)</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	727,616.34	1,750,000.00	(1,022,383.66)
364-2020 Lien Sewer Rents	0.00	8,500.00	719,116.34
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	30,049.37	45,000.00	(45,000.00)
<u>TOTAL SANITATION</u>	<u>766,973.14</u>	<u>2,070,022.00</u>	<u>(1,303,048.86)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	7,301.30	10,134.00	(2,832.70)
<u>TOTAL MISC. REVENUES</u>	<u>7,301.30</u>	<u>10,134.00</u>	<u>(2,832.70)</u>
<u>Total Revenues</u>	811,290.87	2,174,871.00	(3,047,769.48)
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	15,992.32	39,344.00	23,351.68
401-1220 DPW Director Salary-Sewer	10,302.50	24,999.00	14,696.50
401-1400 Admin Staff Salary	13,798.21	39,855.00	26,056.79
401-1610 FICA - Admin	2,475.76	6,484.00	4,008.24
401-1630 Medicare - Admin	590.29	1,516.00	925.71
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	2,164.71	3,750.00	1,585.29

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
401-2130 Office Equipment/Furniture - Admin	442.21	625.00	182.79
401-2140 IT Expenses	6,547.40	7,500.00	952.60
401-2150 Computer Equipment/Supplies - Admin	5,217.83	2,500.00	(2,717.83)
401-2160 Equipment Repair/Maintenance - Admin	167.19	750.00	582.81
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	1,593.92	2,250.00	656.08
401-3250 Postage - Payroll Processing Fee	3,329.64	5,000.00	1,670.36
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>	70,039.23	149,623.00	79,583.77
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	13,860.00	33,723.00	19,863.00
402-1000 Finance - Staff Salaries	18,466.43	36,475.00	
402-1610 Fica	2,030.51	4,352.00	2,030.51
402-1630 Medicare	350.29	1,018.00	350.29
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	1,246.74	8,877.00	7,630.26
402-3210 Credit Card Fees	4,446.98	13,200.00	8,753.02
<u>TOTAL FINANCIAL ADMIN</u>	44,170.62	127,411.00	83,240.38
<u>TAX COLLECTION</u>			
<u>LEGAL SERVICES</u>			
404-3200 Legal Services - WWTP	19,934.77	85,000.00	65,065.23
<u>TOTAL LEGAL SERVICES</u>	19,934.77	85,000.00	65,065.23
<u>ENGINEERING</u>			
408-3130 Engineering	22,259.87	79,750.00	57,490.13
<u>TOTAL ENGINEERING</u>	22,259.87	79,750.00	57,490.13

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
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	373.72	963.00	589.28
409-3730 Maintenance & Repair Annex	917.92	0.00	(917.92)
409-3740 Maintenance & Repairs	2,021.57	35,063.00	33,041.43
TOTAL MUNICIPAL BUILDING	5,281.63	40,426.00	35,144.37
SANITARY SEWER			
429-1400 Sewer Staff Salaries	131,187.76	289,679.00	158,491.24
429-1610 Social Security- Sewer Fund	8,275.95	18,146.00	9,870.05
429-1630 Medicare - Sanitary Sewer	1,959.80	4,244.00	2,284.20
429-1830 Sewer Overtime	1,863.96	3,000.00	1,136.04
429-2100 Office Supplies	2,346.34	4,000.00	1,653.66
429-2110 Chemicals	19,186.00	60,000.00	40,814.00
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	2,957.84	9,000.00	6,042.16
429-2300 Fuel Oil	11,935.61	27,000.00	15,064.39
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	173.40	2,500.00	2,326.60
429-3160 Laboratory Fees	29,335.94	60,000.00	30,664.06
429-3200 Telephone - Sewer	979.61	3,000.00	2,020.39
429-3610 Electric - Sewer	48,232.64	86,000.00	37,767.36
429-3700 Pump Station Maint & Repair	0.00	15,000.00	15,000.00
429-3710 WWTP Maint & Repairs	16,142.46	25,000.00	8,857.54
429-3720 Collection System Maintenance	7,819.90	20,000.00	12,180.10
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	55,182.31	100,000.00	44,817.69
429-7400 Equipment Lease/Purchase	0.00		0.00
429-7410 Capital Improvements equipment (Skid Steer)	0.00	0.00	0.00
429-7420 Capital Improvement Collection System	0.00	0.00	0.00
429-7430 Vehicle Purchase	0.00		0.00

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
TOTAL COLLECTION SYSTEM	364,164.19	888,769.00	524,604.81
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superintendent Salary	10,845.64	28,058.00	17,212.36
430-1300 Salaries & Wages - DPW - Sewer	76,154.70	172,078.00	95,923.30
430-1610 FICA - Street Dept	5,722.24	12,470.00	6,747.76
430-1630 Medicare - Street Dept	232.22	2,916.00	2,683.78
430-1830 Overtime - Street Dept	5,002.11	990.00	(4,012.11)
430-2100 Office Supplies - Street Dept	266.02	660.00	393.98
430-2120 Safety Equipment - Street Dept	392.91	990.00	597.09
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)	6,184.38	16,500.00	10,315.62
430-2380 Uniforms - Street Dept	5,754.09	9,570.00	3,815.91
430-2500 Vehicle Manintenance/Repair- Street Dept	942.70	6,600.00	5,657.30
430-2600 Small Tools/Minor Equip - Street Dept	727.29	1,320.00	592.71
430-3150 Drug Testing	62.70	198.00	135.30
430-3210 Telephone - Street Dept	231.06	429.00	197.94
430-3210 Radio Purchase	0.00	413.00	413.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	557.93	1,320.00	762.07
430-3620 Gas - Street Dept	1,501.38	1,980.00	478.62
430-3730 Building Maintenance - Street Dept	590.66	3,300.00	2,709.34
430-3740 Equipment Maint & Repair - Street	3,880.80	6,105.00	2,224.20
430-4600 Conferences/Training - Street Dept	89.10	660.00	570.90
430-7400 CAP Improvements		0.00	0.00
430-7410 Equipment Lease Loader 50/25/25		0.00	0.00
TOTAL STREET DEPARTMENT	119,137.93	266,888.00	147,750.07
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	24,218.02	16,248.00	(7,970.02)
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	78,454.17	88,273.00	9,818.83

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	50,801.58	10,750.00	(40,051.58)
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	11,384.92	95,006.00	83,621.08
TOTAL EMPLOYEE BENEFITS	187,366.37	432,665.00	245,298.63
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Comp PSAB	3,369.92	8,375.00	5,005.08
TOTAL EMPLOYER FICA EXPENSES	3,369.92	8,375.00	5,005.08
TRANSFERS			
Total Expenses	914,178.70	2,167,180.00	1,253,001.30
Excess Revenue Over(Under) Expenditures	(102,887.83)	7,691.00	(110,578.83)

Borough of East Stroudsburg by Fund Stmt of Activity - Budget vs Actual Preliminary June 30, 2025 - Water	Consolidated
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<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	0.00	0.00	0.00
341-0210 Interest-Water-PLGIT	841.16	0.00	841.16
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>25,531.87</u>	<u>45,000.00</u>	<u>(19,468.13)</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	1,633.50	150.00	1,483.50
378-2100 Water Rents	1,018,989.63	2,838,000.00	(1,819,010.37)
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	515.00	0.00	515.00
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	39,323.47	40,250.00	(926.53)
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>1,061,946.06</u>	<u>3,105,241.00</u>	<u>(2,043,294.94)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	7,301.30	10,134.00	(2,832.70)
380-1070 Misc Income	0		
<u>TOTAL MISC. REVENUES</u>	<u>7,301.30</u>	<u>10,134.00</u>	<u>(2,832.70)</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>1,094,779.23</u>	<u>3,205,090.00</u>	<u>(2,110,310.77)</u>

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>Expenses</u>			
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	15,992.32	39,344.00	23,351.68
401-1220 DPW Director Salary - Water	10,302.50	24,999.00	14,696.50
401-1400 Admin Staff Salary - Water	13,798.21	39,855.00	26,056.79
401-1610 FICA - Admin	2,472.93	6,484.00	4,011.07
401-1630 Medicare - Admin	590.29	1,516.00	925.71
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	2,361.70	3,750.00	1,388.30
401-2130 Office Equipment/Furniture - Admin	442.21	625.00	182.79
401-2140 IT Expenses	6,229.44	7,500.00	1,270.56
401-2150 Computer Equipment/Supplies	2,550.97	2,500.00	(50.97)
401-2160 Equipment Repair/ Maitenance	167.19	750.00	582.81
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	1,593.92	2,250.00	656.08
401-3250 Postage - Payroll Processing Fee	2,891.52	5,000.00	2,108.48
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			0.00
<u>TOTAL GENERAL GOVT</u>	64,677.32	149,623.00	84,945.68
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	13,860.00	33,723.00	19,863.00
402-1400 Finance - Staff salaries	18,466.35	36,475.00	18,008.65
402-1610 Finance - Fica	2,030.51	4,352.00	2030.51
402-1610 Finance -Medicare	346.51	1,018.00	346.51
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	1,246.74	8,877.00	7,630.26
402-3210 Credit Card Fees	4,446.98	13,200.00	8,753.02
<u>TOTAL FINANCIAL ADMIN</u>	44,166.76	127,411.00	83,244.24

Borough of East Stroudsburg

Consolidated

by Fund Stmt of Activity - Budget vs Actual

Preliminary June 30, 2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
LEGAL SERVICES			
404-3160 Legal Services - WTP	119,550.33	135,000.00	15,449.67
TOTAL LEGAL SERVICES	119,550.33	135,000.00	15,449.67
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	373.72	963.00	589.28
409-3730 Maintenance & Repair Annex	917.92	0.00	(917.92)
409-3740 Maintenance & Repairs	1,972.95	35,063.00	33,090.05
TOTAL MUNICIPAL BUILDING	5,233.01	40,426.00	35,192.99
STREET DEPARTMENT (35/30/30/05)			
430-1220 Street Superintendent Salary	10,845.64	28,058.00	17,212.36
430-1300 Salaries & Wages - DPW - Water	76,154.70	172,078.00	95,923.30
430-1610 FICA - Street Dept	5,727.92	12,470.00	6,742.08
430-1630 Medicare - Street Dept	1,352.61	2,916.00	1,563.39
430-1830 Overtime - Street Department	5,002.11	990.00	(4,012.11)
430-2100 Office Supplies - Street Dept	330.36	660.00	329.64
430-2120 Safety Equipment	392.91	990.00	597.09
430-2150 Computer Equipment/Supplies	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	6,198.86	16,500.00	10,301.14
430-2380 Uniforms - Street Dept	5,754.09	9,570.00	3,815.91
430-2500 Vehicle Manitenance/Repair- Street	942.70	6,600.00	5,657.30
430-2600 Small Tools/Minor Equip - Street Dept	710.93	1,320.00	609.07
430-3150 Drug Testing	62.70	198.00	135.30
430-3210 Telephone - Street Dept	231.06	429.00	197.94
430-3260 Radio Purchase	0.00	413.00	
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	557.93	1,320.00	762.07
430-3620 Gas - Street Dept	1,501.38	1,980.00	478.62
430-3730 Building Maintenance- Street Dept	510.56	3,300.00	2,789.44
430-3740 Equipment Maint & Repair - Street Dept	3,717.94	6,105.00	2,387.06
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	120,083.50	266,888.00	146,804.50

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>WATER</u>			
448-1300 Water Staff Salaries	201,295.98	586,286.00	384,990.02
448-1610 FICA - Water	12,806.67	36,691.00	23,884.33
448-1630 Medicare - Water	3,018.11	8,581.00	5,562.89
448-1830 Water Overtime	3,511.02	5,500.00	1,988.98
448-2100 Office Supplies	1,690.54	1,500.00	(190.54)
448-2110 Chemicals - Water	48,334.01	130,000.00	81,665.99
448-2120 Safety Supplies	1,551.77	3,000.00	
448-2150 Computer Equipt & 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	1,427.64	2,500.00	1,072.36
448-2380 Uniforms/Boot Allowance	4,846.76	17,000.00	12,153.24
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
488-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)
448-3160 Laboratory Fees - Water	13,872.12	45,000.00	31,127.88
448-3200 Telephone- Water	645.15	3,500.00	2,854.85
448-3610 Electric- WTP, Wells, Dist	23,351.55	60,000.00	36,648.45
448-3700 Well Maint & Repair	6,277.15	40,000.00	33,722.85
448-3720 Distribution System- Maint. & Repairs	39,701.70	100,000.00	60,298.30
448-3730 Building Maintenance	1,812.61	15,000.00	13,187.39
448-3740 WTP Maint & Repairs	4,612.30	15,000.00	10,387.70
448-3750 Dist Contracted Services	38,619.85	45,000.00	6,380.15
448-4200 Dues/Subscriptions - Water	2,456.00	2,500.00	44.00
448-4500 Contracted Line Maint - Water	35.47	15,000.00	14,964.53
448-4600 Training/conferences - Water	620.00	2,000.00	1,380.00
448-4700 Sludge Removal	27,002.10	65,000.00	37,997.90
448-4910 Permits	20,000.00	21,000.00	1,000.00
448-7400 Capital Improvements	794.36	0.00	(794.36)
448-7410 Capital purchase (UTV)			0.00
TOTAL WATER FACILITIES	513,742.70	1,288,558.00	774,815.30
<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

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
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>			0.00
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	24,218.02	16,248.00	(7,970.02)
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	78,454.17	88,273.00	9,818.83
 <u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	51,127.70	10,750.00	(40,377.70)
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	11,384.92	95,006.00	83,621.08
TOTAL EMPLOYEE BENEFITS	193,519.01	432,665.00	239,145.99
 <u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	4,038.90	8,375.00	4,336.10
TOTAL EMPLOYER FICA EXPENSES	4,038.90	8,375.00	4,336.10
 Total Expenses	1,320,110.06	3,179,890.00	1,859,779.94
 Excess Revenue Over(Under) Expenditures	(225,330.83)	25,200.00	(200,130.83)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<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	1,027,892.25	1,169,956.00	(142,063.75)
364-3020 Solid Waste Fees Penalties	25,452.02	29,975.00	(4,522.98)
364-3030 Solid Waste Bulk Items and Bags	5,496.46	17,825.00	(12,328.54)
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>	<u>1,060,899.01</u>	<u>1,227,756.00</u>	<u>(166,856.99)</u>
<u>STATE GRANT PROGRAMS</u>	0.00	0.00	0.00
Total Revenues	<u>1,060,899.01</u>	<u>1,227,756.00</u>	<u>(166,856.99)</u>
 <u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	58,598.93	140,482.00	(81,883.07)
426-1610 FICA	3,685.98	8,710.00	(5,024.02)
426-1630 Medicare	862.05	2,037.00	(1,174.95)
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>	<u>70,274.40</u>	<u>198,729.00</u>	<u>(128,454.60)</u>
 <u>SOLID WASTE</u>			
427-3130 Landfill Engineering	10,258.28	15,000.00	(4,741.72)
427-4700 Refuse Coll/Disp Contract	452,559.83	989,576.00	(537,016.17)
427-4710 WM Extra Bags and Tags	2,548.00	7,500.00	(4,952.00)
<u>TOTAL SOLID WASTE</u>	<u>465,366.11</u>	<u>1,012,076.00</u>	<u>(546,709.89)</u>
Total Expenses	<u>535,640.51</u>	<u>1,210,805.00</u>	<u>(675,164.49)</u>
 <u>Excess Revenue Over(Under) Expenditures</u>	 <u>525,258.50</u>	 <u>16,951.00</u>	 <u>508,307.50</u>

DPW
Active and Future Projects
As of 6.26.2025

- 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 or repairing 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 and directional markings have started.
- 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” **\$800.00**
 2. Tops and pulleys for flag poles **\$884.16**
- K. **Elk Street Embankment Repair – Dirt is completed, needs Blacktop at the top \$19,280.24**

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 open.

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 weekly.
2. Levee is mowed every three weeks or so depending on the weather.

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 Aquafer 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 water, sewer, and storm line replacement.
2. Orchard Street water and sewer line replacement.

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

W. Fencing: Total \$74,000.00

1. Maintenance Yard: extending the fencing to be able to secure the equipment. **\$22,900.00**
2. Water: to repair and replace fencing around Wells 3 and 4 and to extend the fencing and put a gate at the Water Treatment Plant. **\$39,200.00**
3. Wastewater: Repair fencing and replace the gate at the wastewater Treatment Plant. **\$9,800.00**
4. Twin Boroughs Recycling: repair the gate. **\$600.00**
5. State Street and Spring Street fence repairs from tree removal. **\$1,500.00**