

**MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, JULY 15, 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; Kelly Lewis, Borough Manager; Solicitor John Prevoznik; Nate Oiler, Borough Engineer of RKR Hess; Lee Phillips, Director of Public Works; Layla Richard-Rau, Director of Finance; and Danielle Decker, Assistant to Borough Manager.

ABSENT: Mayor Victor Brozusky;

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

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

Minutes of July 1, 2025 Council Regular Meeting: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the July 1, 2025 Council Regular Meeting Minutes. The motion passed unanimously.

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

Treasurer’s Report:

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

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

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

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

Engineer’s Action Item’s: distributed via email

Public Bidding for the Purchase of Asphalt Materials for the Contract Period of July 16, 2025 to July 15, 2026 – Bids were opened on July 11, 2025: A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve to issue the Notice to Intent to Award the bid for the purchase of asphalt materials to the apparent low bidder – Eureka Stone Quarry, Inc. The unit price as bid for PennDOT 9.5 mm Superpave asphalt wearing course is \$68.25 per ton for up to 3,000 tons for the contract period of July 16, 2025 to July 15, 2026. The purchase of this material is to be funded through the PennDOT Liquid Fuels Program. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve to issue the Final Award Notice and authorize the Borough Manager to execute the Agreement with Eureka Stone

Quarry, Inc. for the purchase of the asphalt materials as bid, contingent on the favorable review of the Performance Bond and Contract documents by the Solicitor and Borough Manager. The motion passed unanimously.

Strunk & Holmes Minor Subdivision with Resolution 11-2025: Mr. Lewis read aloud Resolution 11-2025 and Mr. Oiler added further explanation with maps. A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to adopt Resolution 11-2025 approving the Final Minor Subdivision Plan for Tammy Ann Strunk and Margaret H. Holmes 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 certificates confirming all property taxes have been paid to date for the two lots must be provided, copies of draft deeds should be provided to the Borough for review for the conveyance and joinder of property proposed by the subdivision, additional plan notes and covenants acceptable to the Borough must be included on the plan, and minor drafting comments must be addressed as outlined on the red line markup of the plan provided by the Borough Engineer dated July 15, 2025. The motion passed 5-1.

Orchard Street Watermain Replacement: A motion was made by Ms. Huber and seconded by Mr. Shemansky to approve to amend the PennDOT Utility Replacement Reimbursement Agreement to incorporate the Orchard St. Watermain Replacement as a "Betterment" cost, not to exceed \$245,000.00 under the PennDOT I-80 Exit 308 Improvements Project, subject to PennDOT approval of a mutually acceptable addendum to the agreement. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to authorize the Borough Engineer, RKR Hess, a Division of UTRS, Inc., to prepare and submit to PennDOT design plans for the Orchard St. Watermain Replacement at a cost not to exceed \$14,000.00 on a time and expense basis. The motion passed unanimously.

East Stroudsburg Community Alliance (ECA): Ms. Wolbert stated there was nothing to report.

Fire Report: distributed via email:

Chief Black reported there was a firefighter injured with the high heat. Chief Black brought up about smoke detectors in attics and how they end up setting off alarms more than others.

REPORTS:

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

COMMITTEES:

Operations Committee: No meeting

Zoning and Planning Committee (ZAP): No meeting.

Community Relations Committee: No meeting.

Correspondence: No correspondence.

Carrie Panepinto: Nothing to report..

Jane Gagliardo: Ms. Gagliardo inquired if a property on North Courtland Street received a rental permit for it seemed they were using it as a boarding house. Ms. Gagliardo brought up Willow Street and the 4th of July. Ms. Gagliardo inquired about the Buttonwood Bridge and asked who owns it and what happens if it gets flooded because that is the only way in and out of that area.

Paul Shemansky: Nothing to report.

Erika Huber: Ms. Huber inquired how TextMyGov was going. Ms. Huber asked how the mandatory recycling was going to work within the borough.

Edmund Freeborn: Mr. Freeborn asked for an update on the King Street property and update from the police on how many tickets were written over the 4th of July Holiday. Mr. Freeborn stated the trash seemed beyond the capacity around 4 PM yesterday.

Sonia Wolbert: Nothing to report.

Solicitor's Report: Nothing to report.

Manager's Report:

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to authorize the Borough Manager to award the bid for the public bid conducted on PennBid and execute and deliver the Agreement for the purchase and installation of a trailer and removal of the existing trailer for the Twin Boroughs Recycling Center to Monmouth Solutions, Inc. in an amount not to exceed \$59,950.00, contingent on the favorable review of the Performance Bond and Contract documents by the Solicitor and Manager. The purchase shall be funded by the 2025 Capital Budget. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve payment to Arbitrator Walt De Treux for the Arbitration hearing on April 14, 2025 in the amount of \$3,647.80, which is the Borough's portion of the invoice for said hearing. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve payment of RKR Hess invoices #140839 for \$253.75, #140854 for \$1,404.99, and #141624 for \$217.50 in the total amount of \$1,876.24 for the Middle Dam Project. The motion passed 5-0, with one abstention (Yea: Ms. Panepinto, Ms. Huber, Ms. Gagliardo, Mr. Shemansky, Ms. Wolbert; Abstain: Mr. Freeborn, due to conflict of interest as his son is employed by the structural engineer who worked on the Middle Dam Project).

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize a drawdown of the 2021 General Obligation (G.O.) Note in the amount of \$1,876.24. The motion passed 5-0, with one abstention (Yea: Ms. Panepinto, Ms. Huber, Ms. Gagliardo, Mr. Shemansky, Ms. Wolbert; Abstain: Mr. Freeborn, due to conflict of interest as his son is employed by the structural engineer who worked on the Middle Dam Project).

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to ratify the action of the Borough Manager in authorizing the necessary repairs of the Stroud Region Open Space & Recreation Commission's (SROSRC) truck at P&S Garage in the amount of \$2,051.66, which falls within budgeted numbers. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to approve purchasing the Dolphin Wave 140 Robotic Pool vacuum in the amount of \$7,500.00 for the Dansbury Park Pool. The cost to the Borough will be \$6,500.00, thanks to a \$1,000.00 contribution from the Friends of Stroud Region Open Space Recreation Commission (SROSRC) Borough Beautification. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to accept the 2025 Annual Maintenance Plan as distributed. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to accept the 2025 Capital Budget as distributed. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to accept the 2025 Infrastructure Plan as distributed. The motion passed unanimously.

Mr. Lewis thanked his entire team for the 100 of hours of work they did on the 2025 Annual Maintenance Plan, 2025 Capital Budget and the 2025 Infrastructure Plan.

Manager's Follow-Up Report: Mr. Lewis explained this is a new report he is including in the Council packet on the items that have come up from the past Council Meetings that have been asked about and answers were not readily available.

Manager's 2025 Code Enforcement, Inspections, and Filing System Update: Mr. Lewis explained this is another report to keep Council and the residents updated on the different projects.

Informational Items: Ms. Wolbert announced the following informational items were placed in the packets for Council: June 2025 Monroe County Control Center Overdose Statistics and Lackawanna County Visitors Bureau Lionel Club Visit on July 21st & 22nd

Public Comments – New Business & Non-Agenda Items: Jay Armitage of the Borough's Planning Commission asked for television screens to display plans for it would be more helpful, instead of the people having to use poster boards when coming to the Commission.

Ratification of Bills Payable: A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve the Warrant List #250715. The motion passed unanimously.

Adjournment:

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to adjourn the Council Meeting at 8:07 PM. The motion passed unanimously.

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
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>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	2,997,252.98	2,456,752.51	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	67,995.54	52,723.31	15,272.23	0.29	143,644.00	(75,648.46)	(0.53)
TOTAL TAXES	3,065,714.53	2,509,990.45	555,724.08	0.22	3,989,661.00	(923,946.47)	(0.23)
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	71,053.47	89,206.66	(18,153.19)	(0.20)	160,000.00	(88,946.53)	(0.56)
310-2000 Earned Income Tax	591,243.54	573,147.70	18,095.84	0.03	1,200,000.00	(608,756.46)	(0.51)
310-5000 Municipal Service Tax	158,315.06	157,272.55	1,042.51	0.01	325,000.00	(166,684.94)	(0.51)
TOTAL ACT 511 TAXES	820,612.07	819,626.91	985.16	0.00	1,685,000.00	(864,387.93)	(0.51)
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	12,213.37	5,111.00	7,102.37	1.39	12,900.00	(686.63)	(0.05)
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	42,279.82	192,370.17	(150,090.35)	(0.78)	333,975.00	(291,695.18)	(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	1,116.00	233.50	882.50	3.78	2,580.00	(1,464.00)	(0.57)
TOTAL NON-BUSINESS PERMITS	17,599.99	11,683.50	5,916.49	0.51	16,125.00	1,474.99	0.09
<u>FINES</u>							
331-1100 Vehicle Code Violations	59,729.58	103,529.47	(43,799.89)	(0.42)	180,000.00	(120,270.42)	(0.67)
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	75,259.17	116,313.08	(41,053.91)	(0.35)	205,000.00	(129,740.83)	(0.63)
<u>INTEREST</u>							
TOTAL INTEREST	103,139.60	113,677.64	(10,538.04)	(0.09)	145,000.00	(41,860.40)	(0.29)
<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	17,875.48	14,875.56	2,999.92	0.20	40,000.00	(22,124.52)	(0.55)
TOTAL RENTS	17,876.48	14,875.56	3,000.92	0.20	40,000.00	(22,123.52)	(0.55)
<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	244,818.84	244,456.68	362.16	0.00	240,000.00	4,818.84	0.02
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	252,058.84	251,896.68	162.16	0.00	432,165.00	(180,106.16)	(0.42)
<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	18,062.06	14,023.35	4,038.71	0.29	38,700.00	(20,637.94)	(0.53)
361-3310 Building Permits	162,043.48	35,326.88	126,716.60	3.59	96,750.00	65,293.48	0.67
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	81,505.13	18,609.93	62,895.20	3.38	32,250.00	49,255.13	1.53
TOTAL GENERAL GOVERNMENT	274,251.67	80,720.28	193,531.39	2.40	182,150.00	92,101.67	0.51

<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>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>PUBLIC SAFETY</u>							
362-4710 Rental Unit Reinspection Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
TOTAL PUBLIC SAFETY	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
<u>HIGHWAYS & STREETS</u>							
363-2100 Meter Revenue	41,972.08	47,282.73	(5,310.65)	(0.11)	161,250.00	(119,277.92)	(0.74)
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	49,090.08	60,550.79	(11,460.71)	(0.19)	212,767.00	(163,676.92)	(0.77)
<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	1,025,932.34	913,107.44	112,824.90	0.12	1,169,956.00	(144,023.66)	(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	1,953,208.21	1,387,286.06	565,922.15	0.41	3,297,778.00	(1,344,569.79)	(0.41)
<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)
378-9300 Sale of Meters & Supplies	3,395.00	0.00	3,395.00	0.00	0.00	3,395.00	0.00
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	1,150,320.38	553,637.77	596,682.61	1.08	3,105,241.00	(1,954,920.62)	(0.63)
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	25,100.55	14,093.67	11,006.88	0.78	30,251.00	(5,150.45)	(0.17)
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	31,454.76	17,366.92	14,087.84	0.81	46,251.00	(14,796.24)	(0.32)
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	8,499.13	48,386.00	(39,886.87)	(0.82)	15,000.00	(6,500.87)	(0.43)
TOTAL SALE OF ASSETS	8,499.13	48,386.00	(39,886.87)	(0.82)	15,000.00	(6,500.87)	(0.43)
<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>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>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<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>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	7,920,732.91	6,634,627.43	1,286,105.48	0.19	13,963,937.00	(6,043,204.09)	(0.43)
Expenses							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	7,412.11	7,083.21	(328.90)	(0.05)	15,000.00	7,587.89	0.51
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	625.91	619.98	(5.93)	(0.01)	1,240.00	614.09	0.50
400-1630 Medicare - Legislative	146.35	144.96	(1.39)	(0.01)	290.00	143.65	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	14,050.67	12,169.84	(1,880.83)	(0.15)	28,530.00	14,479.33	0.51
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	69,892.35	76,069.66	6,177.31	0.08	157,376.00	87,483.65	0.56
401-1220 DPW Director Salary -Admin	45,086.35	43,955.83	(1,130.52)	(0.03)	99,996.00	54,909.65	0.55
401-1400 Admin Staff Salary	58,076.89	47,303.74	(10,773.15)	(0.23)	159,420.00	101,343.11	0.64
401-1610 FICA - Admin	10,774.12	7,208.80	(3,565.32)	(0.49)	25,935.00	15,160.88	0.58
401-1630 Medicare - Admin	2,545.03	1,705.49	(839.54)	(0.49)	6,065.00	3,519.97	0.58
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	10,102.89	10,189.03	86.14	0.01	15,000.00	4,897.11	0.33
401-2130 Office Equipment/Furniture	1,931.49	2,177.97	246.48	0.11	2,500.00	568.51	0.23
401-2140 IT Expenses	28,646.85	22,621.51	(6,025.34)	(0.27)	30,000.00	1,353.15	0.05
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	5,901.39	3,221.04	(2,680.35)	(0.83)	9,000.00	3,098.61	0.34
401-3250 Postage - Payroll Processing Fee	11,900.30	10,498.10	(1,402.20)	(0.13)	20,000.00	8,099.70	0.40
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	15,117.72	9,046.80	(6,070.92)	(0.67)	18,000.00	2,882.28	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	286,962.55	251,672.32	(35,290.23)	(0.14)	598,492.00	311,529.45	0.52
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	45,961.50	7,427.88	(38,533.62)	(5.19)	102,191.00	56,229.50	0.55
402-1400 Finance - Staff Salaries	62,985.95	54,002.20	(8,983.75)	(0.17)	110,531.00	47,545.05	0.43
402-1610 Fica	6,815.39	3,808.66	(3,006.73)	(0.79)	13,188.00	6,372.61	0.48
402-1630 Medicare	1,388.65	855.18	(533.47)	(0.62)	3,085.00	1,696.35	0.55
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	23,383.98	23,022.32	(361.66)	(0.02)	40,000.00	16,616.02	0.42
TOTAL FINANCIAL ADMIN	155,786.21	120,967.97	(34,818.24)	(0.29)	386,095.00	230,308.79	0.60
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	3,728.80	3,792.00	63.20	0.02	8,216.00	4,487.20	0.55
403-1610 FICA	234.30	235.08	0.78	0.00	509.00	274.70	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>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
403-1630 Medicare	54.78	54.96	0.18	0.00	119.00	64.22	0.54
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	3,399.30	2,636.27	(763.03)	(0.29)	3,200.00	(199.30)	(0.06)
403-3170 Commission Local Ser. Tax	2,258.53	3,098.15	839.62	0.27	4,500.00	2,241.47	0.50
403-3180 Commission Earned Income Tax	8,671.09	7,733.15	(937.94)	(0.12)	15,500.00	6,828.91	0.44
403-3190 Commission Deed Transfer Tax	1,421.07	1,784.14	363.07	0.20	1,500.00	78.93	0.05
TOTAL TAX COLLECTION	19,774.62	21,065.73	1,291.11	0.06	36,744.00	16,969.38	0.46
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	53,407.54	79,872.58	26,465.04	0.33	125,000.00	71,592.46	0.57
404-3160 Legal Services - WTP	120,579.78	178,144.01	57,564.23	0.32	135,000.00	14,420.22	0.11
404-3200 Legal Services - WWTP	21,269.72	53,464.20	32,194.48	0.60	85,000.00	63,730.28	0.75
TOTAL LEGAL SERVICES	195,257.04	311,480.79	116,223.75	0.37	345,000.00	149,742.96	0.43
<u>ENGINEERING</u>							
408-3130 Engineering	157,017.29	212,131.82	55,114.53	0.26	275,000.00	117,982.71	0.43
TOTAL ENGINEERING	157,017.29	212,131.82	55,114.53	0.26	275,000.00	117,982.71	0.43
<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.	7,097.50	5,192.96	(1,904.54)	(0.37)	12,000.00	4,902.50	0.41
409-3620 Electric Annex	1,686.61	1,188.29	(498.32)	(0.42)	3,000.00	1,313.39	0.44
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	3,848.23	1,707.37	(2,140.86)	(1.25)	0.00	(3,848.23)	0.00
409-3740 Maintenance & Repairs	9,317.76	7,650.76	(1,667.00)	(0.22)	127,501.00	118,183.24	0.93
TOTAL MUNICIPAL BUILDING	23,444.24	18,777.81	(4,666.43)	(0.25)	147,002.00	123,557.76	0.84
<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	4,982.28	5,874.38	892.10	0.15	7,500.00	2,517.72	0.34
411-2600 Small Tools/ Equipment	449.00	940.00	491.00	0.52	5,500.00	5,051.00	0.92
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	6,508.59	4,146.60	(2,361.99)	(0.57)	11,500.00	4,991.41	0.43
411-3630 Gas (heat)	181.52	173.97	(7.55)	(0.04)	5,000.00	4,818.48	0.96
411-3730 Equipment Testing	5,306.05	3,732.43	(1,573.62)	(0.42)	10,000.00	4,693.95	0.47
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	47,791.56	35,845.18	(11,946.38)	(0.33)	104,424.00	56,632.44	0.54
<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	23,014.00	68,349.53	45,335.53	0.66	203,654.00	180,640.00	0.89
413-1610 FICA - Code Enforcement	1,849.76	5,537.86	3,688.10	0.67	15,888.00	14,038.24	0.88
413-1630 Medicare - Code Enforcement	432.59	1,295.13	862.54	0.67	3,716.00	3,283.41	0.88
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	346.25	0.00	(346.25)	0.00	750.00	403.75	0.54
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	823.81	0.00	(823.81)	0.00	6,000.00	5,176.19	0.86
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	109,082.49	100,644.03	(8,438.46)	(0.08)	300,704.00	191,621.51	0.64
<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)
TOTAL PLANNING/ZONING	138,394.14	63,928.10	(74,466.04)	(1.16)	130,500.00	(7,894.14)	(0.06)

<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>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<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	5,214.59	4,484.69	(729.90)	(0.16)	14,231.00	9,016.41	0.63
421-1610 FICA - Health Dept	327.44	278.06	(49.38)	(0.18)	882.00	554.56	0.63
421-1630 Medicare - Health Dept	76.58	65.01	(11.57)	(0.18)	206.00	129.42	0.63
421-2100 Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
TOTAL HEALTH DEPARTMENT	5,618.61	4,827.76	(790.85)	(0.16)	15,419.00	9,800.39	0.64
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	64,044.78	43,632.34	(20,412.44)	(0.47)	140,482.00	76,437.22	0.54
426-1610 FICA	4,023.62	2,752.64	(1,270.98)	(0.46)	8,710.00	4,686.38	0.54
426-1630 Medicare	941.01	643.76	(297.25)	(0.46)	2,037.00	1,095.99	0.54
426-1830 Overtime	224.25	765.00	540.75	0.71	3,000.00	2,775.75	0.93
426-1910 Uniforms	4,509.47	99.99	(4,409.48)	(44.10)	6,000.00	1,490.53	0.25
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	76,462.24	49,945.69	(26,516.55)	(0.53)	198,729.00	122,266.76	0.62
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	11,296.53	7,070.16	(4,226.37)	(0.60)	15,000.00	3,703.47	0.25
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	466,404.36	474,651.44	8,247.08	0.02	1,012,076.00	545,671.64	0.54
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	144,479.24	110,978.48	(33,500.76)	(0.30)	289,679.00	145,199.76	0.50
429-1610 Social Security- Sewer Fund	9,079.06	7,074.12	(2,004.94)	(0.28)	18,146.00	9,066.94	0.50
429-1630 Medicare - Sanitary Sewer	2,152.53	1,654.44	(498.09)	(0.30)	4,244.00	2,091.47	0.49
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	12,159.45	9,173.92	(2,985.53)	(0.33)	27,000.00	14,840.55	0.55
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	30,130.44	28,847.75	(1,282.69)	(0.04)	60,000.00	29,869.56	0.50
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	55,118.95	43,980.74	(11,138.21)	(0.25)	86,000.00	30,881.05	0.36
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	386,356.16	368,297.45	(18,058.71)	(0.05)	888,769.00	502,412.84	0.57
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	44,450.22	32,889.84	(11,560.38)	(0.35)	85,024.00	40,573.78	0.48
430-1300 Salaries & Wages - DPW	250,213.20	185,448.17	(64,765.03)	(0.35)	521,449.00	271,235.80	0.52
430-1610 FICA - Street Dept	19,184.74	13,856.15	(5,328.59)	(0.38)	37,788.00	18,603.26	0.49
430-1630 Medicare - Street Dept	3,335.72	2,369.03	(966.69)	(0.41)	8,837.00	5,501.28	0.62
430-1830 Street Department - Overtime	15,187.90	6,243.88	(8,944.02)	(1.43)	3,000.00	(12,187.90)	(4.06)
430-2100 Office Supplies - Street Dept	1,309.96	1,301.45	(8.51)	(0.01)	2,000.00	690.04	0.35
430-2120 Safety Equipment	1,190.62	1,247.95	57.33	0.05	3,000.00	1,809.38	0.60

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Y-T-D</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
	<u>6/30/2025</u>	<u>6/30/2024</u>			<u>12/31/2025</u>		
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)	22,272.52	17,524.93	(4,747.59)	(0.27)	50,000.00	27,727.48	0.55
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	3,313.25	8,798.48	5,485.23	0.62	20,000.00	16,686.75	0.83
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	10,896.15	9,165.42	(1,730.73)	(0.19)	18,500.00	7,603.85	0.41
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	406,412.18	399,387.87	(7,024.31)	(0.02)	808,751.00	402,338.82	0.50
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	4,107.37	20,467.86	16,360.49	0.80	5,000.00	892.63	0.18
TOTAL STREET CLEANING	4,107.37	20,467.86	16,360.49	0.80	5,000.00	892.63	0.18
<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	3,541.49	1,911.84	(1,629.65)	(0.85)	15,000.00	11,458.51	0.76
433-3720 Misc Supplies- Traffic Signals	14,170.75	26,567.60	12,396.85	0.47	5,500.00	(8,670.75)	(1.58)
TOTAL TRAFFIC SIGNALS	17,712.24	28,479.44	10,767.20	0.38	20,500.00	2,787.76	0.14
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	58,339.09	54,127.48	(4,211.61)	(0.08)	110,000.00	51,660.91	0.47
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	58,468.41	54,648.24	(3,820.17)	(0.07)	111,750.00	53,281.59	0.48
<u>STORM SEWERS & DRAINS</u>							
436-2450 Materials & Supplies	10,072.32	2,893.82	(7,178.50)	(2.48)	7,000.00	(3,072.32)	(0.44)
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	14,672.32	2,893.82	(11,778.50)	(4.07)	186,600.00	171,927.68	0.92
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	2,298.84	1,323.86	(974.98)	(0.74)	15,000.00	12,701.16	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	209,755.32	2,062.78	(207,692.54)	(100.69)	15,000.00	(194,755.32)	(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	18,573.25	29,164.94	10,591.69	0.36	104,217.00	85,643.75	0.82
445-1610 FICA - Parking	1,167.43	1,809.40	641.97	0.35	6,585.00	5,417.57	0.82
445-1630 Medicare - Parking	273.04	422.91	149.87	0.35	1,540.00	1,266.96	0.82
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	473.23	767.76	294.53	0.38	1,500.00	1,026.77	0.68
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
445-3150 Software (Up Safety)	2,718.50	0.00	(2,718.50)	0.00	30,000.00	27,281.50	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	50.87	2,251.81	2,200.94	0.98	250.00	199.13	0.80

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Y-T-D</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
	<u>6/30/2025</u>	<u>6/30/2024</u>			<u>12/31/2025</u>		
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	24,866.03	39,892.52	15,026.49	0.38	164,742.00	139,875.97	0.85
<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	218,964.26	169,557.57	(49,406.69)	(0.29)	586,286.00	367,321.74	0.63
448-1610 FICA - Water	13,883.89	1,659.35	(12,224.54)	(7.37)	36,691.00	22,807.11	0.62
448-1630 Medicare - Water	3,274.30	388.07	(2,886.23)	(7.44)	8,581.00	5,306.70	0.62
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	50,721.47	35,586.18	(15,135.29)	(0.43)	130,000.00	79,278.53	0.61
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	2,830.83	10,327.44	7,496.61	0.73	14,000.00	11,169.17	0.80
448-2300 Fuel Oil	10,391.19	12,179.21	1,788.02	0.15	15,000.00	4,608.81	0.31
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	4,900.73	392.40	(4,508.33)	(11.49)	17,000.00	12,099.27	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	2,177.45	5,233.20	3,055.75	0.58	12,000.00	9,822.55	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	16,507.12	10,806.65	(5,700.47)	(0.53)	45,000.00	28,492.88	0.63
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.	26,558.64	20,293.91	(6,264.73)	(0.31)	60,000.00	33,441.36	0.56
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	40,288.49	33,499.44	(6,789.05)	(0.20)	100,000.00	59,711.51	0.60
448-3730 Building Maintenance	1,947.44	6,804.35	4,856.91	0.71	15,000.00	13,052.56	0.87
448-3740 WTP Maintenance & Repair	6,577.30	25,482.50	18,905.20	0.74	15,000.00	8,422.70	0.56
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	547,609.99	626,181.37	78,571.38	0.13	1,288,558.00	740,948.01	0.58
<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	267.26	683.59	416.33	0.61	1,250.00	982.74	0.79
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)	2,529.77	1,327.93	(1,201.84)	(0.91)	10,000.00	7,470.23	0.75
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	133,287.18	104,073.76	(29,213.42)	(0.28)	201,800.00	68,512.82	0.34
<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	839.39	497.53	(341.86)	(0.69)	1,500.00	660.61	0.44
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	428.30	2,442.00	2,013.70	0.82	5,000.00	4,571.70	0.91
454-3730 Building Maintenance & Repairs	3,179.26	11,493.45	8,314.19	0.72	20,000.00	16,820.74	0.84

<u>Account # & Title</u>	<u>Y-T-D</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		
	<u>6/30/2025</u>	<u>6/30/2024</u>			<u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
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	16,248.91	24,667.63	8,418.72	0.34	57,958.00	41,709.09	0.72

<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>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	372.78	518.00	145.22	0.28	1,000.00	627.22	0.63
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	18,219.28	7,818.00	(10,401.28)	(1.33)	27,050.00	8,830.72	0.33
<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	24,816.77	23,649.67	(1,167.10)	(0.05)	48,829.00	24,012.23	0.49
471-1120 Penn Vest Dam	20,171.93	19,571.83	(600.10)	(0.03)	40,651.00	20,479.07	0.50
471-1130 ESSA GO 2021	0.00	0.00	0.00	0.00	33,800.00	33,800.00	1.00
TOTAL DEBT SERVICE	44,988.70	43,221.50	(1,767.20)	(0.04)	729,931.00	684,942.30	0.94
<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	2,762.41	3,929.51	1,167.10	0.30	6,330.00	3,567.59	0.56
472-1120 Penn Vest Dam	5,032.57	5,632.67	600.10	0.11	9,758.00	4,725.43	0.48
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	105,659.00	113,172.73	7,513.73	0.07	218,088.00	112,429.00	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	139,829.06	138,456.00	(1,373.06)	(0.01)	155,000.00	15,170.94	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	234,986.06	214,934.00	(20,052.06)	(0.09)	263,501.00	28,514.94	0.11
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	17,134.85	10,062.80	(141,678.93)	(14.08)	32,090.00	14,955.15	3.73
487-1590 Major Medical (BC/BS)	479,692.72	395,319.92	50,234.08	0.13	966,848.00	621,762.16	0.64
487-1591 Health Ins Buyout/HRA	5,627.52	9,500.00	3,872.48	0.41	9,000.00	3,372.48	0.37
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	540,406.06	448,596.98	(91,809.08)	(0.20)	1,324,625.00	784,218.94	0.59
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	11,781.57	18,724.65	6,943.08	0.37	25,000.00	13,218.43	0.53
TOTAL EMPLOYER FICA EXPENSES	11,781.57	18,724.65	6,943.08	0.37	25,000.00	13,218.43	0.53
<u>TRANSFERS</u>							
Total Expenses	6,165,335.17	5,746,272.46	(419,062.71)	(0.07)	13,297,998.00	7,132,662.83	0.54
Excess Revenue Over(Under) Expenditures	1,755,397.74	888,354.97	867,042.77	(0.98)	665,939.00	1,089,458.74	(1.64)

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	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
409-3730 Maintenance & Repair Annex	3,848.23	1,707.37	(2,140.86)	(1.25)	0.00	(3,848.23)	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	15,187.90	6,243.88	(8,944.02)	(1.43)	3,000.00	(12,187.90)	(4.06)	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	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
433-3720 Misc Supplies- Traffic Signals	14,170.75	26,567.60	12,396.85	0.47	5,500.00	(8,670.75)	(1.58)	as projects are completed
436-2450 Materials & Supplies	10,072.32	2,893.82	(7,178.50)	(2.48)	7,000.00	(3,072.32)	(0.44)	Budget modification needed
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
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
448-3110 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
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
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	54,576.54	91,577.00	(37,000.46)
TOTAL TAXES	2,329,460.53	3,010,391.00	(680,930.47)
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	71,053.47	160,000.00	(88,946.53)
310-2000 Earned Income Tax	591,243.54	1,200,000.00	(608,756.46)
310-5000 Municipal Service Tax	158,315.06	325,000.00	(166,684.94)
TOTAL ACT 511 TAXES	820,612.07	1,685,000.00	(864,387.93)
BUSINESS LICENSES/PERMITS			
321-2000 Health/Restaurant Licenses	12,213.37	12,900.00	(686.63)
321-6100 Rental License	10,667.50	212,850.00	(202,182.50)
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)
TOTAL LICENSES/PERMITS	41,637.79	333,975.00	(292,337.21)
NON-BUSINESS PERMITS			
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	1,116.00	2,580.00	(1,464.00)
TOTAL NON-BUSINESS PERMITS	17,599.99	16,125.00	1,474.99
FINES			
331-1100 Vehicle Code Violations	59,729.58	180,000.00	(120,270.42)
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
TOTAL FINES	75,259.17	205,000.00	(129,740.83)
INTEREST			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	2,532.89	0.00	2,532.89
341-0210 Interest -P.L.G.I.T.	1,130.23	0.00	1,130.23
341-0211 Interest PLGIT Plus	4,878.74	0.00	4,878.74
TOTAL INTEREST	8,541.86	50,000.00	(41,458.14)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
RENTS			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	17,875.48	40,000.00	(22,124.52)
<u>TOTAL RENTS</u>	17,876.48	40,000.00	(22,123.52)
<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>	0.00	22,000.00	(22,000.00)
<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>	1,200.00	96,695.00	(95,495.00)
<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>	8,888.10	5,500.00	3,388.10
<u>GENERAL GOVERNMENT</u>			
361-1110 Closing Report Fee	4,549.00	8,000.00	(3,451.00)
361-3300 Permits - Zoning - Gen Government	18,062.06	38,700.00	(20,637.94)
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	81,505.13	32,250.00	49,255.13
<u>TOTAL GENERAL GOVERNMENT</u>	274,251.67	182,150.00	92,101.67

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<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	41,972.08	161,250.00	(119,277.92)
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>49,090.08</u>	<u>212,767.00</u>	<u>(163,676.92)</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	8,283.17	9,983.00	(1,699.83)
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>14,637.38</u>	<u>25,983.00</u>	<u>(11,345.62)</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	8,499.13	15,000.00	(6,500.87)
<u>TOTAL SALE OF ASSETS</u>	<u>8,499.13</u>	<u>15,000.00</u>	<u>(6,500.87)</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	<u>3,717,239.97</u>	<u>6,070,586.00</u>	<u>(2,350,146.03)</u>

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
Expenses			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	7,412.11	15,000.00	7,587.89
400-1120 Mayor Salary	2,416.69	5,000.00	2,583.31
400-1610 FICA - Legislative	625.91	1,240.00	614.09
400-1630 Medicare - Legislative	146.35	290.00	143.65
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	3,449.61	4,500.00	1,050.39
400-3310 Misc/Travel	0.00	500.00	500.00
<u>TOTAL LEGISLATIVE</u>	<u>14,050.67</u>	<u>28,530.00</u>	<u>14,479.33</u>
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	34,946.17	78,688.00	43,741.83
401-1220 Director-Public Works	22,543.17	49,998.00	27,454.83
401-1400 Admin Staff Salary	29,038.47	79,710.00	50,671.53
401-1610 FICA - Admin	5,432.25	12,967.00	7,534.75
401-1630 Medicare - Admin	1,272.49	3,033.00	1,760.51
401-1830 Admin - Overtime	0.00	750.00	750.00
401-2100 Office Supplies - Administration	5,484.18	7,500.00	2,015.82
401-2130 Office Equipment/Furniture	965.67	1,250.00	284.33
401-2140 IT Expenses	14,322.63	15,000.00	677.37
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	2,667.17	4,500.00	1,832.83
401-3250 Postage - Payroll Processing Fee	5,679.14	10,000.00	4,320.86
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
4013450 Contracted Admin Services	750.00	0.00	(750.00)
401-4200 Association Dues/Subscriptions	8,630.38	9,000.00	369.62
401-4600 Training/Conference - General Government	174.50	2,500.00	2,325.50
401-7200 CIP - New Car			0.00
<u>TOTAL GENERAL GOVT</u>	<u>143,527.35</u>	<u>299,246.00</u>	<u>155,718.65</u>

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	15,626.88	34,745.00	19,118.12
402-1400 Finance - Staff Salaries	21,415.20	37,581.00	16,165.80
402-1400 Fica	2,317.61	4,484.00	2,317.61
402-1400 Medicare	586.69	1,049.00	586.69
402-1400 Finance - Staff Salaries- Overtime	7.96	0.00	7.96
402-3100 Trustee Chg Bond Payment	425.00	1,938.00	1,513.00
402-3110 Auditing Services - General Fund	0.00	18,020.00	18,020.00
402-3120 Accounting Services	0.00	2,210.00	2,210.00
402-3160 Billing Software	3,519.44	8,500.00	4,980.56
402-3170 Accounting Software	1,265.52	9,146.00	7,880.48
402-3210 Credit Card Fees	14,490.02	13,600.00	(890.02)
TOTAL FINANCIAL ADMIN	59,654.32	131,273.00	71,618.68
<u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	3,728.80	8,216.00	4,487.20
403-1610 FICA - Tax Collector	234.30	509.00	274.70
403-1630 Medicare - Tax Collector	54.78	119.00	64.22
403-2100 Materials & Supplies	6.75	3,200.00	3,193.25
403-3150 Commission Del. Real Estate Tax	3,399.30	3,200.00	(199.30)
403-3170 Commission Local Ser. Tax	2,258.53	4,500.00	2,241.47
403-3180 Commission Earned Income Tax	8,671.09	15,500.00	6,828.91
403-3190 Commission Deed Transfer Tax	1,421.07	1,500.00	78.93
TOTAL TAX COLLECTION	19,774.62	36,744.00	16,969.38
<u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	53,407.54	125,000.00	71,592.46
TOTAL LEGAL SERVICES	53,407.54	125,000.00	71,592.46
<u>ENGINEERING</u>			
408-3130 Engineering Services - Gen Prof Services	75,075.40	38,500.00	(36,575.40)
TOTAL ENGINEERING	75,075.40	38,500.00	(36,575.40)
<u>MUNICIPAL BIULDING</u>			
409-2360 Materials & Supplies - Mun Bldg	0.00	450.00	450.00
409-3610 Electricity-Mun. Bldg.	3,564.38	5,400.00	1,835.62
409-3620 Electric Annex	837.91	1,350.00	512.09

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
409-3640 Gas (heat) - Annex	746.70	1,575.00	828.30
409-3730 Maintenance & Repair Annex	1,924.89	0.00	(1,924.89)
409-3740 Maintenance & Repairs	4,960.74	57,375.00	52,414.26
TOTAL MUNICIPAL BUILDING	12,034.62	66,150.00	54,115.38

POLICE DEPARTMENT

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

FIRE DEPARTMENT

411-2100 Auxiliary Donation - Fire Dept	0.00	15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	4,982.28	7,500.00	2,517.72
411-2600 Small Tools/ Equipment	449.00	5,500.00	5,051.00
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	6,508.59	11,500.00	4,991.41
411-3630 Gas (heat)	181.52	5,000.00	4,818.48
411-3730 Equipment Testing	5,306.05	10,000.00	4,693.95
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	36,749.94	80,500.00	43,750.06

CODE ENFORCEMENT

413-1220 Code Enforcement Office Salary	6,018.08	51,096.00	45,077.92
413-1400 Staff Salary	23,014.00	203,654.00	180,640.00
413-1610 FICA - Code Enforcement	1,849.76	15,888.00	14,038.24
413-1630 Medicare - Code Enforcement	432.59	3,716.00	3,283.41
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	346.25	750.00	403.75
413-3150 Software License	0.00	8,000.00	8,000.00
413-3400 Advertising Expense	823.81	6,000.00	5,176.19
413-4200 Assoc. Dues/Subscriptions	252.00	350.00	98.00
413-4600 Training/Conference Expense	150.00	750.00	600.00

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
413-7400 CAP Purchase			0.00
<u>TOTAL CODE ENFORCEMENT</u>	109,082.49	345,782.00	236,699.51
 <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)
<u>TOTAL PLANNING/ZONING</u>	138,394.14	130,500.00	(7,894.14)
 <u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	41,133.12	82,267.00	41,133.88
<u>TOTAL EMERGENCY SERVICES</u>	41,133.12	82,267.00	41,133.88
 <u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	5,214.59	14,231.00	9,016.41
421-1610 FICA - Health Dept	327.44	882.00	554.56
421-1630 Medicare - Health Dept	76.58	206.00	129.42
421-2100 Supplies	0.00	100.00	100.00
421-2150 Computer Equipment/Supplies (70/30)		0.00	0.00
<u>TOTAL HEALTH DEPARTMENT</u>	5,618.61	15,419.00	9,800.39
 <u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	12,262.30	28,908.00	16,645.70
430-1300 Salaries & Wages - DPW	85,072.50	177,293.00	92,220.50
430-1610 FICA - Street Dept	6,286.72	12,848.00	6,561.28
430-1630 Medicare - Street Dept	1,505.38	3,005.00	1,499.62
430-1830 Street Department - Overtime	5,163.88	1,020.00	(4,143.88)
430-2100 Office Supplies - Street Dept	713.58	680.00	(33.58)
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)	7,488.32	17,000.00	9,511.68
430-2380 Uniforms & Clothing	5,917.81	9,860.00	3,942.19
430-2500 Vehicle Maint/Repair- Street Dept	1,123.39	6,800.00	5,676.61

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
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	562.96	6,290.00	6,198.20
Dept			
430-3260 Radio Purchase	3,661.47	425.00	
430-4600 Training - Street	91.80	680.00	(5,543.65)
430-7400 Capital Improvements	6,223.65	0.00	0.00
430-7410 Equipment Lease Loader 50/25/25		0.00	
TOTAL STREET DEPARTMENT	139,808.28	274,975.00	135,166.72
 <u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	4,107.37	5,000.00	892.63
TOTAL STREET CLEANING	4,107.37	5,000.00	892.63
 <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	5,554.43	2,750.00	(2,804.43)
TOTAL TRAFFIC SIGNALS	5,554.43	2,750.00	(2,804.43)
 <u>STREET LIGHTING</u>			
434-3610 Electric	20,446.32	37,400.00	16,953.68
434-3720 Street Light Repair	129.32	250.00	120.68
434-3730 Operations/Maintenance	0.00	750.00	750.00
TOTAL STREET LIGHTING	20,575.64	38,400.00	17,824.36
 <u>STORM SEWERS & DRAINS</u>			
436-2450 Materials & Supplies	10,072.32	7,000.00	(3,072.32)
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	14,672.32	186,600.00	171,927.68

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	1,564.56	15,000.00	13,435.44
438-3720 Street Paving		0.00	
TOTAL STREET MAINTENANCE	1,564.56	15,000.00	13,435.44
<u>PARKING FACILITIES</u>			
445-1300 Parking Enforcement Officer	18,573.25	105,217.00	86,643.75
445-1610 FICA - Parking	1,167.43	6,585.00	5,417.57
445-1630 Medicare - Parking	273.04	1,540.00	1,266.96
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
445-2410 Computer Equipment	473.23	1,500.00	(1,439.27)
445-2150 Meter Purchase- Parking Facilities	0.00	4,400.00	3,926.77
445-3150 Software (UP Safety)	189.00	30,000.00	30,000.00
445-3130 Parking Permits Ect..	2,718.50	0.00	(189.00)
445-3250 Postage	0.00	500.00	(2,218.50)
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	50.87	250.00	199.13
445-3720 Meter Repair/Main Supplies	396.99	6,000.00	(5,949.13)
445-7400 Cap Purchase (New Car)			(396.99)
TOTAL PARKING FACILITIES	24,866.03	165,742.00	140,875.97
<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	372.78	1,000.00	627.22
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	18,219.28	27,050.00	8,830.72
<u>Grant - Special Projects</u>			

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
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Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
June 30, 2025 - General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
456-4700 Refuse			
<u>Total Grant - Special Projects</u>	<u>2,702.85</u>	<u>0.00</u>	<u>(2,702.85)</u>
	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	<u>800.00</u>	<u>6,500.00</u>	<u>5,700.00</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	<u>5,000.00</u>	<u>15,000.00</u>	<u>10,000.00</u>
<u>INTER-GOVNMTAL EXPENSES</u>			
481-5200 Firemans Relief Fund	0.00	46,750.00	41,500.00
TOTAL INTER-GOVNMTAL EXPENSES	<u>0.00</u>	<u>46,750.00</u>	<u>41,500.00</u>
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,507.46	51,150.00	4,642.54
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	<u>78,077.72</u>	<u>86,955.00</u>	<u>8,877.28</u>

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	5,392.17	10,590.00	5,197.83
487-1590 Major Medical (BC/BS)	136,630.36	319,060.00	182,429.64
487-1591 Health Ins Buyout/HRA	1,814.52	2,970.00	1,155.48
487-5310 N/U Pension MMO	11,384.92	95,006.00	83,621.08
TOTAL EMPLOYEE BENEFITS	155,221.97	427,626.00	272,404.03
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	3,565.93	8,250.00	4,684.07
TOTAL EMPLOYER FICA EXPENSES	3,565.93	8,250.00	4,684.07
<u>TRANSFERS</u>	0.00	0.00	(25,200.00)
Total Expenses	2,766,361.94	5,862,402.00	3,026,012.90
Excess Revenue Over(Under) Expenditures	950,878.03	208,184.00	742,694.03

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
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	0.05	0.00	0.05
341-0211 Int.-Sewer P Plus	45,513.73	0.00	45,513.73
<u>TOTAL INTEREST</u>	46,510.06	50,000.00	(3,489.94)
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>	0.00	44,715.00	(44,715.00)
SANITATION			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	808,317.11	1,750,000.00	(941,682.89)
364-2020 Lien Sewer Rents	0.00	8,500.00	799,817.11
364-3160 Lien Interest & Cost	1,623.29	0.00	0.00
364-6010 Stroud SA Rentals	8,027.48	32,500.00	(30,876.71)
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	30,029.50	45,000.00	(45,000.00)
<u>TOTAL SANITATION</u>	847,997.38	2,070,022.00	(1,222,024.62)
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	8,408.69	10,134.00	(1,725.31)
<u>TOTAL MISC. REVENUES</u>	8,408.69	10,134.00	(1,725.31)
<u>Total Revenues</u>	902,916.13	2,174,871.00	(3,047,769.48)
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	17,473.09	39,344.00	21,870.91
401-1220 DPW Director Salary-Sewer	11,271.59	24,999.00	13,727.41
401-1400 Admin Staff Salary	14,519.21	39,855.00	25,335.79
401-1610 FICA - Admin	2,672.35	6,484.00	3,811.65
401-1630 Medicare - Admin	636.27	1,516.00	879.73
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	2,427.52	3,750.00	1,322.48

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-2130 Office Equipment/Furniture - Admin	482.91	625.00	142.09
401-2140 IT Expenses	7,321.09	7,500.00	178.91
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	1,617.11	2,250.00	632.89
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	3,243.67	4,500.00	1,256.33
401-4600 Training/Conferences - General Government	87.25	1,250.00	1,162.75
<u>TOTAL GENERAL GOVT</u>	74,571.59	149,623.00	75,051.41
 <u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	15,167.31	33,723.00	18,555.69
402-1000 Finance - Staff Salaries	20,785.40	36,475.00	15,689.60
402-1610 Fica	2,248.89	4,352.00	2,248.89
402-1630 Medicare	402.87	1,018.00	402.87
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>	48,067.86	127,411.00	79,343.14
 <u>LEGAL SERVICES</u>			
404-3200 Legal Services - WWTP	21,269.72	85,000.00	63,730.28
<u>TOTAL LEGAL SERVICES</u>	21,269.72	85,000.00	63,730.28

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
ENGINEERING			
408-3130 Engineering	24,612.39	79,750.00	55,137.61
TOTAL ENGINEERING	24,612.39	79,750.00	55,137.61
MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	1,766.56	3,300.00	1,533.44
409-3620 Electricity-Annex	424.35	825.00	400.65
409-3640 Gas - Annex	373.72	963.00	589.28
409-3730 Maintenance & Repair Annex	961.67	0.00	(961.67)
409-3740 Maintenance & Repairs	2,202.82	35,063.00	32,860.18
TOTAL MUNICIPAL BUILDING	5,729.12	40,426.00	34,696.88
SANITARY SEWER			
429-1400 Sewer Staff Salaries	144,479.24	289,679.00	145,199.76
429-1610 Social Security- Sewer Fund	9,079.06	18,146.00	9,066.94
429-1630 Medicare - Sanitary Sewer	2,152.53	4,244.00	2,091.47
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	12,159.45	27,000.00	14,840.55
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	30,130.44	60,000.00	29,869.56
429-3200 Telephone - Sewer	979.61	3,000.00	2,020.39
429-3610 Electric - Sewer	55,118.95	86,000.00	30,881.05
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

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> 12/31/2025	<u>Variance</u>
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
<u>TOTAL COLLECTION SYSTEM</u>	386,356.16	888,769.00	502,412.84
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superindendent Salary	20,286.28	28,058.00	7,771.72
430-1300 Salaries & Wages - DPW - Sewer	82,570.35	172,078.00	89,507.65
430-1610 FICA - Street Dept	6,706.25	12,470.00	5,763.75
430-1630 Medicare - Street Dept	369.25	2,916.00	2,546.75
430-1830 Overtime - Street Dept	5,012.01	990.00	(4,022.01)
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)	7,384.86	16,500.00	9,115.14
430-2380 Uniforms - Street Dept	5,754.09	9,570.00	3,815.91
430-2500 Vehicle Manitenance/Repair- Street Dept	1,094.93	6,600.00	5,505.07
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	3,698.77	6,105.00	2,406.23
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
<u>TOTAL STREET DEPARTMENT</u>	137,295.84	266,888.00	129,592.16
<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

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
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	5,708.28	10,750.00	5,041.72
487-1590 Major Medical (BC/BS)	168,617.92	323,894.00	155,276.08
487-1591 Health Ins. Buy-out/HRA Cont	1,906.50	3,015.00	1,108.50
487-5310 N/U Pension MMO	11,384.92	95,006.00	83,621.08
TOTAL EMPLOYEE BENEFITS	187,617.62	432,665.00	245,047.38
 <u>EMPLOYER FICA EXPENSES</u>			
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			
<u>Total Expenses</u>	967,344.39	2,167,180.00	1,199,835.61
 Excess Revenue Over(Under) Expenditures	 (64,428.26)	 7,691.00	 (72,119.26)

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

<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	45,000.00	(45,000.00)
341-0110 Interest-Savings	841.16	0.00	841.16
341-0210 Interest-Water-PLGIT	0.44	0.00	0.44
341-0211 Interest-Water-P Plus	7,434.41	0.00	7,434.41
341-0212 Interest-Water-P 2025	30,055.91	0.00	30,055.91
<u>TOTAL INTEREST</u>	38,331.92	45,000.00	(6,668.08)
STATE GRANT PROGRAM			
354-1260 American Recovery Funds	0.00	0.00	(1,550,000.00)
<u>TOTAL STATE GRANTS</u>	-	-	(1,550,000.00)
STATE SHARED REVENUE			
354-1230- PA Small H2o Grant Waterline	0.00	0.00	0.00
<u>TOTAL STATE SHARED REVENUE</u>	0.00	-	0.00
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	-	44,715.00	(44,715.00)
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	1,633.50	150.00	1,483.50
378-2100 Water Rents	1,080,106.51	2,838,000.00	(1,757,893.49)
378-2110 Lien Rents	0.00	25,000.00	(25,000.00)
378-2120 Lien Costs & Interest	1,865.75	2,000.00	(134.25)
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	39,296.56	40,250.00	(953.44)
378-9300 Sale of Meters & Supplies	3,395.00	0.00	3,395.00
378-9400 Water Dept. Services	0.00	1,850.00	(1,850.00)
<u>TOTAL PMT FROM WATER CO</u>	1,126,812.32	3,105,241.00	(1,978,428.68)
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	8,408.69	10,134.00	(1,725.31)
380-1070 Misc Income	0		
<u>TOTAL MISC. REVENUES</u>	8,408.69	10,134.00	(1,725.31)
SALE OF ASSETS			
391-0020 Damage to Borough Property	0.00	0.00	0.00
<u>TOTAL SALE OF ASSETS</u>	0.00	0.00	0.00
<u>Total Revenues</u>	1,173,552.93	3,205,090.00	(2,031,537.07)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>Expenses</u>			
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	17,473.09	39,344.00	21,870.91
401-1220 DPW Director Salary - Water	11,271.59	24,999.00	13,727.41
401-1400 Admin Staff Salary - Water	14,519.21	39,855.00	25,335.79
401-1610 FICA - Admin	2,669.52	6,484.00	3,814.48
401-1630 Medicare - Admin	636.27	1,516.00	879.73
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	2,191.19	3,750.00	1,558.81
401-2130 Office Equipment/Furniture - Admin	482.91	625.00	142.09
401-2140 IT Expenses	7,003.13	7,500.00	496.87
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	1,617.11	2,250.00	632.89
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	3,243.67	1,250.00	(1,993.67)
401-7200 CIP - New Car	87.25		(87.25)
<u>TOTAL GENERAL GOVT</u>	<u>68,863.61</u>	<u>149,623.00</u>	<u>80,759.39</u>
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	15,167.31	33,723.00	18,555.69
402-1400 Finance - Staff salaries	20,785.35	36,475.00	15,689.65
402-1610 Finance - Fica	2,248.89	4,352.00	2248.89
402-1610 Finance -Medicare	399.09	1,018.00	399.09
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>	<u>48,064.03</u>	<u>127,411.00</u>	<u>79,346.97</u>

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>LEGAL SERVICES</u>			
404-3160 Legal Services - WTP	120,579.78	135,000.00	14,420.22
TOTAL LEGAL SERVICES	120,579.78	135,000.00	14,420.22
<u>ENGINEERING</u>			
408-3130 Engineering	57,329.50	156,750.00	99,420.50
TOTAL ENGINEERING	57,329.50	156,750.00	99,420.50
<u>MUNICIPAL BUILDINGS (70/15/15)</u>			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	1,766.56	3,300.00	1,533.44
409-3620 Electricity-Annex	424.35	825.00	400.65
409-3640 Gas - Annex	373.72	963.00	589.28
409-3730 Maintenance & Repair Annex	961.67	0.00	(961.67)
409-3740 Maintenance & Repairs	2,154.20	35,063.00	32,908.80
TOTAL MUNICIPAL BUILDING	5,680.50	40,426.00	34,745.50
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superintendent Salary	11,901.64	28,058.00	16,156.36
430-1300 Salaries & Wages - DPW - Water	82,570.35	172,078.00	89,507.65
430-1610 FICA - Street Dept	6,191.77	12,470.00	6,278.23
430-1630 Medicare - Street Dept	1,461.09	2,916.00	1,454.91
430-1830 Overtime - Street Department	5,012.01	990.00	(4,022.01)
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)	7,399.34	16,500.00	9,100.66
430-2380 Uniforms - Street Dept	5,754.09	9,570.00	3,815.91
430-2500 Vehicle Manintenance/Repair- Street	1,094.93	6,600.00	5,505.07
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	3,535.91	6,105.00	2,569.09
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	129,308.06	266,888.00	137,579.94

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>WATER</u>			
448-1300 Water Staff Salaries	218964.26	586,286.00	367,321.74
448-1610 FICA - Water	13883.89	36,691.00	22,807.11
448-1630 Medicare - Water	3274.3	8,581.00	5,306.70
448-1830 Water Overtime	3511.02	5,500.00	1,988.98
448-2100 Office Supplies	1690.54	1,500.00	(190.54)
448-2110 Chemicals - Water	50721.47	130,000.00	79,278.53
448-2120 Safety Supplies	1551.77	3,000.00	
448-2150 Computer Equipt & Supplies	0	2,500.00	2,500.00
448-2200 Materials & Supplies	2830.83	14,000.00	11,169.17
448-2300 Fuel Oil	10391.19	15,000.00	4,608.81
448-2310 Vehicle Operation	1427.64	2,500.00	1,072.36
448-2380 Uniforms/Boot Allowance	4900.73	17,000.00	12,099.27
448-2400 Meter M&R Supplies (New Radio Read)	21181.4	25,000.00	3,818.60
448-2600 Small Tools/Minor Equipment - Water	2177.45	12,000.00	9,822.55
448-3110 Meter Replacement Contractor	19716.95	0.00	(19,716.95)
448-3160 Laboratory Fees - Water	16507.12	45,000.00	28,492.88
448-3200 Telephone- Water	645.15	3,500.00	2,854.85
448-3610 Electric- WTP, Wells, Dist	165.8	60,000.00	59,834.20
448-3700 Well Maint & Repair	26558.64	40,000.00	13,441.36
448-3720 Distribution System- Maint. & Repairs	6277.15	100,000.00	93,722.85
448-3730 Building Maintenance	40288.49	15,000.00	(25,288.49)
448-3740 WTP Maint & Repairs	1947.44	15,000.00	13,052.56
448-3750 Dist Contracted Services	6577.3	45,000.00	38,422.70
448-4200 Dues/Subscriptions - Water	38619.85	2,500.00	(36,119.85)
448-4500 Contracted Line Maint - Water	2456	15,000.00	12,544.00
448-4600 Training/conferences - Water	35.47	2,000.00	1,964.53
448-4700 Sludge Removal	620	65,000.00	64,380.00
448-4910 Permits	27002.1	21,000.00	(6,002.10)
448-7400 Capital Improvements	20000	0.00	(20,000.00)
448-7410 Capital purchase (UTV)	794.36		(794.36)
TOTAL WATER FACILITIES	544,718.31	1,288,558.00	743,839.69
<u>DEBT SERVICE</u>			
471-1100 Principal 2016 Loan	0.00	164,553.00	164,553.00
471-1110 Penn Vest Water Line	24,816.77	48,829.00	24,012.23
471-1120 Penn Vest Dam	20,171.93	40,651.00	20,479.07
471-1130 Penn Vest Dam	0.00	33,800.00	33,800.00
TOTAL DEBT SERVICE	44,988.70	287,833.00	242,844.30
<u>DEBT INTEREST</u>			
472-1100 Interest - 2016 Loan	52,426.80	106,000.00	53,573.20

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
472-1110 Penn Vest Water Line - Interest	2,762.41	6,330.00	3,567.59
472-1130 interest -2021 Loan	5,032.57	9,758.00	4,725.43
472-1120 Penn Vest Dam - Interest	36,074.17	76,000.00	39,925.83
TOTAL DEBT INTEREST	96,295.95	198,088.00	101,792.05
INSURANCE			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
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	6,034.40	10,750.00	4,715.60
487-1590 Major Medical (BC/BS)	174,444.44	323,894.00	149,449.56
487-1591 Health Ins. Buy-out/HRA Cont	1,906.50	3,015.00	1,108.50
487-5310 N/U Pension MMO	11,384.92	95,006.00	83,621.08
TOTAL EMPLOYEE BENEFITS	193,770.26	432,665.00	238,894.74
EMPLOYER FICA EXPENSES			
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	1,392,091.77	3,179,890.00	1,787,798.23
Excess Revenue Over(Under) Expenditures	(218,538.84)	25,200.00	(193,338.84)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
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	955,686.95	1,169,956.00	(214,269.05)
364-3020 Solid Waste Fees Penalties	25,452.02	29,975.00	(4,522.98)
364-3030 Solid Waste Bulk Items and Bags	5,706.74	17,825.00	(12,118.26)
364-3150 Lien Rents Solid Waste	45.75	1,500.00	1,454.25
364-3160 Lien Interest & Cost	2,412.76	8,500.00	6,087.24
<u>TOTAL SANITATION</u>	989,304.22	1,227,756.00	(238,451.78)
<u>STATE GRANT PROGRAMS</u>	0.00	0.00	0.00
Total Revenues	989,304.22	1,227,756.00	(238,451.78)
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	64,044.78	140,482.00	(76,437.22)
426-1610 FICA	4,023.62	8,710.00	(4,686.38)
426-1630 Medicare	941.01	2,037.00	(1,095.99)
426-1830 Overtime	224.25	3,000.00	(2,775.75)
426-1910 Uniforms	4,509.47	6,000.00	(1,490.53)
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>	76,462.24	198,729.00	(122,266.76)
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	11,296.53	15,000.00	(3,703.47)
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>	466,404.36	1,012,076.00	(545,671.64)
Total Expenses	542,866.60	1,210,805.00	(667,938.40)
<u>Excess Revenue Over(Under) Expenditures</u>	446,437.62	16,951.00	429,486.62

DPW
Active and Future Projects
As of 7.14.2025

- 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. **Waiting on Permit**
 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 - **COMPLETED**
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, directional markings and parking T's - **COMPLETED**
- 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** – Stone was placed by the wall
 2. Tops and pulleys for flag poles **\$884.16** - **Waiting to receive them.**
- K. **Elk Street Embankment Repair – Dirt is completed, needs Blacktop at the top \$19,280.24**

L. **Reclaiming the Sewer Main between the Railroad and Braeside Avenue**

1. Removing the trees, bushes and weeds from above the Sewer Main

M. **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.

N. **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.

O. **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 is open.**

P. **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.

Q. **Mowing:**

1. Mowing Borough owned properties is done weekly.
2. Levee is mowed every three weeks or so depending on the weather.

R. **Dredge Waterways:**

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

S. **Stream Embankments Repairs:**

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

T. **Salt Shed Relocation:**

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

U. **Wells 3 & 4 Filters:**

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

V. **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.

W. **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

X. **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**