

**MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, NOVEMBER 18, 2025 7 PM**

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

PRESENT IN PERSON: Sonia Wolbert; Carrie Panepinto; Jane Gagliardo; Paul Shemansky; Edmund Freeborn arrived at 7:10 PM; Mayor Victor Brozusky; Kelly Lewis, Borough Manager; Solicitor John Prevoznik; Nate Oiler, Borough Engineer of RKR Hess; Layla Richard-Rau, Director of Finance; Lee Philips, Director of Public Works; and Danielle Decker, Assistant to Borough Manager.

ABSENT: Erika Huber;

Ms. Wolbert called the meeting to order at 7:02 PM and lead in the Pledge of Allegiance.

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

Minutes of November 4, 2025 Council Regular Meeting: A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve the November 4, 2025 Council Regular Meeting Minutes. The motion passed unanimously.

Minutes of November 12, 2025 Council Special Budget Business Meeting: A motion was made by Mr. Shemansky and seconded by Mr. Freeborn to approve the November 12, 2025 Council Special Budget Business Meeting Minutes. The motion passed unanimously.

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

Welcome and Thank You Pennsylvania Department of Transportation (PennDOT): Mr. Lewis, along with Council thanked employees of PennDOT who were present at the meeting, Calvin, Nick, Bobby, and Mike for the investment and improvements on Business Route 209, US-209 paving from the Interborough Bridge to the Route 447 intersection at Wendy's.

Public Hearings:

1. **Ordinance No. 1416: creating a new Chapter 141 – Stormwater Management scheduled for 7:15 PM**
2. **Ordinance No. 1417: Amending Chapter 140 – Subdivision and Land Development (SALDO) scheduled for 7:35 PM**
3. **Ordinance No. 1418: Amending Chapter 157 – Zoning scheduled for 7:45 PM**

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to cancel all three Public Hearings, one for Ordinance No. 1416, one for Ordinance No. 1417, and one for Ordinance No. 1418. The motion passed unanimously.

Engineer's Action Item's: distributed via email

Stormwater Ordinance Amendments: A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to authorize the Borough Engineer to revise the draft Stormwater Ordinance and associated Zoning and Subdivision and Land Development Ordinance Amendments to respond to the Monroe County Conservation District dated, November 6, 2025 and the Monroe County Planning Commission dated November 10, 2025 and to forward the revised draft ordinances to the Zoning and

Planning Committee and the Borough Solicitor for review and recommendation. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to advertise a hearing date (at least 40 days from date Ordinance is forwarded) for the 3rd day of February 2026 at 6:35 PM to enact a new Chapter 141 Stormwater Management Ordinance replacing the Stormwater Management Ordinance as found in Chapter 140 Subdivision and Land Development Ordinance, Appendices A, B, C, D, E, F, G, H, I, and J and to forward the proposed Ordinance to both the Monroe County and East Stroudsburg Borough Planning Commissions for review and comment. The proposed Ordinance for Chapter 141 is to be made available for review on the Borough's Website, at the Borough Hall, the Monroe County Law Library, and the Pocono Record. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to advertise proposed amendments to Chapter 140 Subdivision and Land Development Ordinance to be held on the 3rd day of February, 2026 at 7 PM (at least 40 days from date Ordinance is forwarded) and to forward the proposed Ordinance to both the Monroe County and East Stroudsburg Borough Planning Commissions for review and comment. The proposed Ordinance amending Chapter 140 is to be made available for review on the Borough's Website, at the Borough Hall, the Monroe County Law Library, and the Pocono Record. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to advertise proposed amendments to Chapter 157 Zoning Ordinance to be held on the 3rd day of February, 2026 at 7:10PM (at least 40 days from date Ordinance is forwarded) and to forward the proposed Ordinance to both the Monroe County and East Stroudsburg Borough Planning Commissions for review and comment. The proposed Ordinance amending Chapter 157 is to be made available for review on the Borough's Website, at the Borough Hall, the Monroe County Law Library, and the Pocono Record. The motion passed unanimously.

Treasurer's Report:

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

Budget to Actual Report prepared by the Director of Finance: A motion was made by Ms. Panepinto 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 Ms. Panepinto and seconded by Mr. Shemansky to accept the unaudited Finance Report as distributed and attach to the minutes. The motion passed unanimously.

Engineer's Action Item's – Part 2: distributed via email

CDBG Applications and Paving Projects Updates: A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve Resolution 30-2025 authorizing the Monroe County Commissioners to submit a modification to the FY 2024 CDBG funding application to reallocate all funding amounts for Street Improvements for the Maple Avenue and Berwick Heights Road Project to the Day Street and Vine Street Project. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to authorize the Borough Engineer to prepare the required exhibits needed for the CDBG project approval applications for the

FY 2024 Day Street and Vine Street Project. These exhibits include a FEMA FIRMETTE, 11" X 17" maps of the neighborhood of the project, photos and photo location map, Engineer's Estimate, Engineer's life span certification, a descriptive narrative, and coordination with the County. Authorized amount not to exceed \$3,500 on a time and materials (T&M) basis. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to authorize Jennifer Strauch, Director of the Redevelopment Authority of the County of Monroe and Borough staff to publish notice on behalf of the Borough of East Stroudsburg for a Public Hearing at the December 2, 2025 at 7:30 PM at the Borough Council Meeting to reallocate all of the funding amounts for the FY 2024 Street Improvements for the Maple Avenue and Berwick Heights Road Project to the Day Street and Vine Street Project. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to authorize Jennifer Strauch, Director of the Redevelopment Authority of the County of Monroe and Borough Staff to publish a public hearing notice on behalf of the Borough of East Stroudsburg, including the Monroe County Commissioner Resolution, Date, and Time to be set by Monroe County Commissioners for a public hearing at the December 3, 2025 Monroe County Commissioners' to reallocate all of the FY 2024 funding amounts for Street Improvements for the Maple Avenue and Berwick Heights Road Project to the Day Street and Vine Street Project. The motion passed unanimously.

East Stroudsburg Community Alliance (ECA): Ms. Wolbert announced the Annual Tree Lighting would take place on Monday, December 1st, 2025.

Fire Report: distributed via email:

Ms. Decker stated Chief Black had texted and said he was unable to make tonight's meeting.

REPORTS:

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

Zoning Report: distributed via email

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

COMMITTEES:

Operations Committee: No meeting.

Zoning and Planning Committee (ZAP): No meeting.

Community Relations Committee: Ms. Panepinto announced the Veteran's Banners are in and will be put up as soon as the Christmas decorations are put up. Ms. Panepinto added the Planters have the new markers in them but will be taken out by the first frost to help preserve them and the community lights is still on-going. Mr. Lewis explained the Resolution to rename Sambo Creek to Johanna Boston Creek would be addressed at the November 24th, 2025 Special Budget Business Meeting.

Correspondence: Nothing.

Mayor Victor Brozusky: Mayor Brozusky brought up a trash billing discussion and possible quarterly billing option.

Edmund Freeborn: Mr. Freeborn announced how he wants to celebrate how the last few meetings have been frustrating and yet exciting for he has seen organizational growth since his time on Council.

Carrie Panepinto: Ms. Panepinto thanked the Streets Department for cleaning up the leaving.

Jane Gagliardo: Ms. Gagliardo also thanked the Streets Department for cleaning up the leaves with the wind. Ms. Gagliardo thanked the Borough Manager for being transparent.

Paul Shemansky: Mr. Shemansky stated he appreciated everything being done to get things right

Erika Huber: not at meeting

Sonia Wolbert: Ms. Wolbert asked for the link of the posting of the agenda to the website be sent to Council instead of the entire packet as an attachment in an email for the meetings.

Solicitor's Report: Nothing to report.

Manager's Report:

SARPD 2026 Budget: A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve the 2026 Budget for Stroud Area Regional Police Department (SARPD). The motion passed unanimously.

60 Washington Street: A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to ratify the action of the Borough Manager in his signing and delivering the PA DEP Planning Exemption Form for 60 Washington Street, Tax Code 05-3.1.4.17, Tax Map 05-7301-16-83-5088. The motion passed unanimously.

CR District: A motion was made by Mr. Shemansky and seconded by Mr. Freeborn to authorize the Borough Manager to execute and deliver all documents for the professionals agreement from Traffic, Planning & Design, Inc. (TPD) for the traffic study scope of work requested for the review of the CR District Zoning changes for an amount not to exceed \$19,400.00 subject to Borough Manager, Borough Engineer, and Borough Solicitor review. The motion passed unanimously.

Executive Summary: 2026 Budget & Capital Investment Plan: Mr. Lewis announced in the packet and with the agendas on the table there was an executive summary of the 2026 budget and capital investment plan.

Holiday Free Parking for Business District: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize free holiday parking for the Business District Parking Meters, including Crystal Street, Washington Street, South Courtland Street, North Courtland Street, and all municipal parking lots from Friday, December 19, 2025 through Saturday, January 3, 2026. The motion passed unanimously.

Ransberry Tract: Ownership of Alleys for encroachments: A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to authorize payment of \$750.00 to Pocono Property Abstract Company for extensive title work and maps regarding the alleyways between South Green Street, Ransberry Avenue, and Prospect Street to resolve several encroachments. The motion carried 4-1 (Yea: Ms. Panepinto, Mr. Freeborn, Ms. Gagliardo, Mr. Shemansky, Nay: Ms. Wolbert).

Manager's Follow-Up Report / 2025 Code Enforcement, Inspections, and Filing System Update: Mr. Lewis announced he previously discussed these under other items already during the meeting.

Informational Items: Ms. Wolbert announced the following informational items were placed in the packets for Council: PennDOT Reimbursement Notification for Contract #3900039440 for 2024/2025 Winter Season in the amount of \$6,986.65 and an informational release on a new non-profit for expansion for housing opportunities named Community Development of the Poconos, Inc. (CDPI).

Public Comments – New Business & Non-Agenda Items: Justin Grabe of Spangenburg Ave brought up about banks having fees for paper bills and that technology exists for a reason. Mr. Grabe also brought up about sidewalks and if there were any plans on enforcing people to fix their sidewalks. Ms. Wolbert explained that manager is working on a plan and Mr. Lewis added he is looking for grants to help residents fund fixing their sidewalks. Mr. Grabe added that financing should not be negotiable for whether an ordinance is good and he sent everything he received from his Right-to-Know from the Department of Transportation to a Senator and that Council should entertain at least having PennDOT come and do a proper study for the last one was done over ten years ago.

Ratification of Bills Payable: A motion was made by Ms. Gagliardo and seconded by Mr. Shamansky to approve the Warrant List #251118. The motion passed unanimously.

Adjournment:

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to adjourn the Council Meeting at 8:49 PM. The motion passed unanimously.

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
October 2025

<u>Account # & Title</u>	<u>10/31/2025</u>	<u>10/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	3,268,484.91	2,586,428.01	682,056.90	0.26	3,641,093.00	(372,608.09)	(0.10)
301-2000 Property Tax-Prior Year	0.00	0.00	0.00	0.00	500.00	(500.00)	(1.00)
301-3000 Property Tax-Interim	477.56	9,065.47	(8,587.91)	(0.95)	300.00	177.56	0.59
301-4000 Property Tax - Delinquent	121,764.19	107,432.15	14,332.04	0.13	130,000.00	(8,235.81)	(0.06)
TOTAL TAXES	3,390,726.66	2,702,925.63	687,801.03	0.25	3,771,893.00	(381,166.34)	(0.10)
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	139,978.11	164,598.00	(24,619.89)	(0.15)	160,000.00	(20,021.89)	(0.13)
310-2000 Earned Income Tax	907,746.93	885,704.31	22,042.62	0.02	1,200,000.00	(292,253.07)	(0.24)
310-5000 Municipal Service Tax	265,590.92	253,460.40	12,130.52	0.05	325,000.00	(59,409.08)	(0.18)
TOTAL ACT 511 TAXES	1,313,315.96	1,303,762.71	9,553.25	0.01	1,685,000.00	(371,684.04)	(0.22)
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	15,549.37	6,871.00	8,678.37	1.26	12,900.00	2,649.37	0.21
321-6100 Rental License	223,325.53	157,253.56	66,071.97	0.42	212,850.00	10,475.53	0.05
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	37,547.45	61,766.10	(24,218.65)	(0.39)	105,000.00	(67,452.55)	(0.64)
TOTAL LICENSES/PERMITS	276,422.35	225,890.66	50,531.69	0.22	333,975.00	(57,552.65)	(0.17)
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	1,644.00	1,550.00	94.00	0.06	1,935.00	(291.00)	(0.15)
322-8200 Street Opening Permits	28,407.99	14,883.00	13,524.99	0.91	11,610.00	16,797.99	1.45
322-9400 Misc Permits	2,006.00	908.50	1,097.50	1.21	2,580.00	(574.00)	(0.22)
TOTAL NON-BUSINESS PERMITS	32,057.99	17,341.50	14,716.49	0.85	16,125.00	15,932.99	0.99
<u>FINES</u>							
331-1100 Vehicle Code Violations	99,714.93	181,063.52	(81,348.59)	(0.45)	180,000.00	(80,285.07)	(0.45)
331-1200 Violation of Zoning Ord & Statutes	27,265.18	30,416.98	(3,151.80)	(0.10)	25,000.00	2,265.18	0.09
TOTAL FINES	126,980.11	211,480.50	(84,500.39)	(0.40)	205,000.00	(78,019.89)	(0.38)
<u>INTEREST</u>							
TOTAL INTEREST	266,001.65	201,793.07	64,208.58	0.32	145,000.00	121,001.65	0.83
<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	28,473.09	25,090.12	3,382.97	0.13	40,000.00	(11,526.91)	(0.29)
TOTAL RENTS	28,474.09	25,090.12	3,383.97	0.13	40,000.00	(11,525.91)	(0.29)
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0.00	20,480.53	(20,480.53)	(1.00)	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	3,460.74	0.00	3,460.74	0.00	7,008.00	(3,547.26)	(0.51)
354-1261 PMVB - Grant	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
354-1500 Recycling/Act 101	44,470.91	0.00	44,470.91	0.00	0.00	44,470.91	0.00
TOTAL STATE GRANTS	47,931.65	78,546.53	(30,614.88)	(0.39)	38,008.00	9,923.65	0.26
<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	3,500.00	3,700.00	(200.00)	(0.05)	3,875.00	(375.00)	(0.10)
355-0500 Foreign Cas Ins Pre (Pension Aide)	219,967.07	158,356.41	61,610.66	0.39	135,500.00	84,467.07	0.62
355-0700 Foreign Fire Ins Premium Tax	53,080.19	49,399.37	3,680.82	0.07	46,750.00	6,330.19	0.14
TOTAL STATE SHARED REVENUE	527,406.10	461,952.46	65,453.64	0.14	432,165.00	95,241.10	0.22
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	10,109.33	10,569.48	(460.15)	(0.04)	5,500.00	4,609.33	0.84
TOTAL PILOT	10,109.33	10,569.48	(460.15)	(0.04)	5,500.00	4,609.33	0.84

East Stroudsburg Borough
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October 2025

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GENERAL GOVERNMENT							
361-1110 Closing Report Fee	10,103.00	7,917.00	2,186.00	0.28	8,000.00	2,103.00	0.26
361-3300 Permits - Zoning - Gen Government	29,280.27	40,061.54	(10,781.27)	(0.27)	38,700.00	(9,419.73)	(0.24)
361-3310 Building Permits	230,314.96	107,020.48	123,294.48	1.15	96,750.00	133,564.96	1.38
361-3320 Resale Inspections	19,258.96	15,742.20	3,516.76	0.22	6,450.00	12,808.96	1.99
361-3400 Zoning Plan Review	136,830.10	70,685.68	66,144.42	0.94	32,250.00	104,580.10	3.24
TOTAL GENERAL GOVERNMENT	425,787.29	241,426.90	184,360.39	0.76	182,150.00	243,637.29	1.34
PUBLIC SAFETY							
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)
HIGHWAYS & STREETS							
363-2100 Meter Revenue	82,735.01	82,227.21	507.80	0.01	161,250.00	(78,514.99)	(0.49)
363-2200 Parking Permits	19,885.54	16,102.06	3,783.48	0.23	25,800.00	(5,914.46)	(0.23)
363-2210 Residential Parking Permit	465.00	2,835.00	(2,370.00)	(0.84)	3,870.00	(3,405.00)	(0.88)
363-2300 Meter Bags	0.00	223.00	(223.00)	(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	533.00	(533.00)	(1.00)	750.00	(750.00)	(1.00)
TOTAL HIGHWAYS & STREETS	103,085.55	101,920.27	1,165.28	0.01	212,767.00	(109,681.45)	(0.52)
SANITATION							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	(1.00)
364-2010 Sewer Rents	1,123,861.43	1,438,292.37	(314,430.94)	(0.22)	1,750,000.00	(626,138.57)	(0.36)
364-2020 Lien Sewer Rents	11,440.44	4,710.88	6,729.56	1.43	8,500.00	2,940.44	0.35
364-3010 Solid Waste User Fees	1,013,589.14	915,581.56	98,007.58	0.11	1,169,956.00	(156,366.86)	(0.13)
364-3020 Solid Waste Fees Penalties	23,699.56	20,905.89	2,793.67	0.13	29,975.00	(6,275.44)	(0.21)
364-3030 Solid Waste Bulk Items and Bags	10,189.43	12,057.23	(1,867.80)	(0.15)	17,825.00	(7,635.57)	(0.43)
364-3150 Lien Rents Solid Waste	15,448.59	9,865.70	5,582.89	0.57	1,500.00	13,948.59	9.30
364-3160 Lien Interest & Cost	9,030.01	9,504.95	(474.94)	(0.05)	8,500.00	530.01	0.06
364-6010 Stroud SA Rentals	16,054.96	22,694.76	(6,639.80)	(0.29)	32,500.00	(16,445.04)	(0.51)
364-7010 Smithfield SA Rentals	70,302.36	105,453.54	(35,151.18)	(0.33)	145,000.00	(74,697.64)	(0.52)
364-9000 EDU Connection Fees	8,229.80	28,432.00	(20,202.20)	(0.71)	63,522.00	(55,292.20)	(0.87)
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	(1.00)
364-9200 Penalties	49,555.95	36,795.54	12,760.41	0.35	45,000.00	4,555.95	0.10
GOLF							
PMT FROM WATER CO							
378-1110 Water Service-Turn on/off	1,825.50	525.00	1,300.50	2.48	150.00	1,675.50	11.17
378-2100 Water Rents	1,730,344.60	1,646,040.88	84,303.72	0.05	2,838,000.00	(1,107,655.40)	(0.39)
378-2110 Lien Rents	16,544.22	486.54	16,057.68	33.00	25,000.00	(8,455.78)	(0.34)
378-2120 Lien Interest - Water	3,856.05	8,197.77	(4,341.72)	(0.53)	2,000.00	1,856.05	0.93
378-2130 Hydrant Fees	515.00	(165.00)	680.00	(4.12)	0.00	515.00	0.00
378-4300 Water Sales Bulk	85,221.43	93,858.27	(8,636.84)	(0.09)	110,000.00	(24,778.57)	(0.23)
378-9000 EDU Connection Fees	3,890.00	22,405.50	(18,515.50)	(0.83)	87,991.00	(84,101.00)	(0.96)
378-9200 Penalties	72,154.14	44,200.35	27,953.79	0.63	40,250.00	31,904.14	0.79
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	1,917,745.94	1,815,549.31	102,196.63	0.06	3,105,241.00	(1,187,495.06)	(0.38)
MISCELLANEOUS REVENUES							
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	50,650.92	25,708.93	24,941.99	0.97	30,251.00	20,399.92	0.67
380-1070 Miscellaneous Income	13,399.04	20,309.93	(6,910.89)	(0.34)	5,000.00	8,399.04	1.68
380-5100 Shopping Cart Fees	7,124.00	3,250.00	3,874.00	1.19	2,000.00	5,124.00	2.56
TOTAL MISC. REVENUES	71,173.96	49,268.86	21,905.10	0.44	46,251.00	24,922.96	0.54
CONTB. FROM PRIVATE							
387-0140 Shade Tree Contributions	0.00	1,200.00	(1,200.00)	(1.00)	0.00	0.00	0.00
TOTAL CONTB PRIVATE	0.00	1,200.00	(1,200.00)	(1.00)	0.00	0.00	0.00

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
October 2025

<u>Account # & Title</u>	<u>10/31/2025</u>	<u>10/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	9,165.80	85,014.07	(75,848.27)	(0.89)	15,000.00	(5,834.20)	(0.39)
TOTAL SALE OF ASSETS	9,165.80	85,014.07	(75,848.27)	(0.89)	15,000.00	(5,834.20)	(0.39)
<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)
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	17,772.00	(17,772.00)	(1.00)
<u>CAPITAL PROCEEDS</u>							
393-1200 Proceeds of GO Bond Series of 2025	127,821.54	257,082.68	(129,261.14)	(0.50)	0.00	127,821.54	0.00
TOTAL CAPITAL PROCEEDS	127,821.54	257,082.68	(129,261.14)	(0.50)	0.00	127,821.54	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	98,552.72	152,502.53	(53,949.81)	(0.35)	150,000.00	(51,447.28)	(0.34)
TOTAL DIVIDENDS	98,552.72	152,502.53	(53,949.81)	(0.35)	168,000.00	(69,447.28)	(0.41)
Total Revenues	11,124,160.36	10,547,611.70	576,548.66	0.05	13,719,625.00	(2,595,464.64)	(0.19)
Expenses							0
<u>LEGISLATIVE</u>							
400-1100 Council Salary	12,412.70	12,083.12	(329.58)	(0.03)	15,000.00	2,587.30	0.17
400-1120 Mayor Salary	4,082.70	4,583.37	500.67	0.11	5,000.00	917.30	0.18
400-1610 FICA - Legislative	1,039.23	1,033.30	(5.93)	(0.01)	1,240.00	200.77	0.16
400-1630 Medicare - Legislative	242.99	241.60	(1.39)	(0.01)	290.00	47.01	0.16
400-3110 Training/Conferences	0.00	100.00	100.00	1.00	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	3,855.61	1,641.00	(2,214.61)	(1.35)	4,500.00	644.39	0.14
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL LEGISLATIVE	21,633.23	19,682.39	(1,950.84)	(0.10)	28,530.00	6,896.77	0.24
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	123,200.07	131,174.00	7,973.93	0.06	154,000.00	30,799.93	0.20
401-1220 DPW Director Salary -Admin	79,973.61	77,827.18	(2,146.43)	(0.03)	99,996.00	20,022.39	0.20
401-1400 Admin Staff Salary	84,032.90	100,567.17	16,534.27	0.16	116,908.00	32,875.10	0.28
401-1610 FICA - Admin	17,824.90	14,021.82	(3,803.08)	(0.27)	25,935.00	8,110.10	0.31
401-1630 Medicare - Admin	4,200.22	3,274.20	(926.02)	(0.28)	6,065.00	1,864.78	0.31
401-1830 Admin - Overtime	0.00	321.76	321.76	1.00	1,500.00	1,500.00	1.00
401-2100 Office Supplies - Administration	22,397.75	17,559.72	(4,838.03)	(0.28)	24,786.00	2,388.25	0.10
401-2130 Office Equipment/Furniture	2,582.61	3,061.57	478.96	0.16	2,500.00	(82.61)	(0.03)
401-2140 IT Expenses	47,509.80	31,610.01	(15,899.79)	(0.50)	36,310.00	(11,199.80)	(0.31)
401-2150 Computer Equipment/Supplies-Gen Government	22,251.28	21,155.43	(1,095.85)	(0.05)	25,996.50	3,745.22	0.14
401-2160 Equipment Maintenance	693.75	1,075.96	382.21	0.36	2,200.00	1,506.25	0.68
401-2300 Vehicle Expense	0.00	135.48	135.48	1.00	6,375.00	6,375.00	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	10,919.95	6,088.77	(4,831.18)	(0.79)	9,000.00	(1,919.95)	(0.21)
401-3250 Postage - Payroll Processing Fee	21,765.51	18,894.96	(2,870.55)	(0.15)	20,000.00	(1,765.51)	(0.09)
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	9,378.21	10,248.35	870.14	0.08	6,069.00	(3,309.21)	(0.55)
401-3450 Contracted Admin Services	2,372.83	0.00	(2,372.83)	0.00	3,000.00	627.17	0.21
401-4200 Association Dues/Subscriptions	17,379.45	14,320.69	(3,058.76)	(0.21)	18,000.00	620.55	0.03
401-4600 Training/Conference - General Government	1,176.72	850.00	(326.72)	(0.38)	4,090.00	2,913.28	0.71
TOTAL GENERAL GOVT	473,539.56	458,021.07	(15,518.49)	(0.03)	574,930.50	101,390.94	0.18
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	81,615.36	42,043.23	(39,572.13)	(0.94)	102,191.00	20,575.64	0.20
402-1400 Finance - Staff Salaries	129,950.53	92,559.47	(37,391.06)	(0.40)	153,051.00	23,100.47	0.15

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
October 2025

<u>Account # & Title</u>	<u>10/31/2025</u>	<u>10/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u>		<u>%</u>
					<u>12/31/2025</u>	<u>Variance</u>	
402-1610 Fica	13,055.04	8,348.99	(4,706.05)	(0.56)	13,188.00	132.96	0.01
402-1630 Medicare	2,876.61	1,660.13	(1,216.48)	(0.73)	3,085.00	208.39	0.07
402-1830 Finance Staff Salaries - Overtime	23.40	58.51	35.11	0.60	0.00	(23.40)	0.00
402-3100 Trustee Chg Bond Payment	4,207.00	10,861.00	6,654.00	0.61	5,700.00	1,493.00	0.26
402-3110 Audit Services	0.00	17,500.00	17,500.00	1.00	53,000.00	53,000.00	1.00
402-3120 Accounting Services	0.00	6,125.20	6,125.20	1.00	5,014.00	5,014.00	1.00
402-3160 Billing Software	19,919.35	34,786.42	14,867.07	0.43	25,000.00	5,080.65	0.20
402-3170 Accounting Software	7,518.00	9,044.94	1,526.94	0.17	26,900.00	19,382.00	0.72
402-3210 Credit Card Fees	39,149.95	32,924.94	(6,225.01)	(0.19)	40,000.00	850.05	0.02
TOTAL FINANCIAL ADMIN	298,315.24	255,912.83	(42,402.41)	(0.17)	427,129.00	128,813.76	0.30
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	6,572.80	6,636.00	63.20	0.01	8,216.00	1,643.20	0.20
403-1610 FICA	410.61	411.39	0.78	0.00	509.00	98.39	0.19
403-1630 Medicare	96.00	96.18	0.18	0.00	119.00	23.00	0.19
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	6,088.09	5,188.04	(900.05)	(0.17)	3,200.00	(2,888.09)	(0.90)
403-3170 Commission Local Ser. Tax	3,913.92	4,581.91	667.99	0.15	4,500.00	586.08	0.13
403-3180 Commission Earned Income Tax	13,295.18	13,981.89	686.71	0.05	15,500.00	2,204.82	0.14
403-3190 Commission Deed Transfer Tax	2,799.57	2,783.88	(15.69)	(0.01)	1,500.00	(1,299.57)	(0.87)
TOTAL TAX COLLECTION	33,182.92	35,411.27	2,228.35	0.06	36,744.00	3,561.08	0.10
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	99,061.53	137,064.53	38,003.00	0.28	125,000.00	25,938.47	0.21
404-3160 Legal Services - WTP	237,307.33	468,081.72	230,774.39	0.49	135,000.00	(102,307.33)	(0.76)
404-3200 Legal Services - WWTP	26,782.48	92,968.29	66,185.81	0.71	85,000.00	58,217.52	0.68
TOTAL LEGAL SERVICES	363,151.34	698,114.54	334,963.20	0.48	345,000.00	(18,151.34)	(0.05)
<u>ENGINEERING</u>							
408-3130 Engineering	319,427.60	277,837.49	(41,590.11)	(0.15)	275,000.00	(44,427.60)	(0.16)
TOTAL ENGINEERING	319,427.60	277,837.49	(41,590.11)	(0.15)	275,000.00	(44,427.60)	(0.16)
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	465.80	438.36	(27.44)	(0.06)	1,000.00	534.20	0.53
409-3610 Electricity-Mun. Bldg.	9,497.09	8,295.62	(1,201.47)	(0.14)	12,000.00	2,502.91	0.21
409-3620 Electric Annex	2,820.66	2,360.79	(459.87)	(0.19)	3,000.00	179.34	0.06
409-3640 Gas (heat) - Annex	1,702.15	3,638.70	1,936.55	0.53	3,501.00	1,798.85	0.51
409-3730 Maintenance & Repair Annex	10,201.92	4,183.90	(6,018.02)	(1.44)	9,599.50	(602.42)	(0.06)
409-3740 Maintenance & Repairs	18,068.22	13,960.21	(4,108.01)	(0.29)	93,292.00	75,223.78	0.81
TOTAL MUNICIPAL BUILDING	42,755.84	32,877.58	(9,878.26)	(0.30)	122,392.50	79,636.66	0.65
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	2,555,410.82	2,698,503.50	143,092.68	0.05	3,066,493.00	511,082.18	0.17
TOTAL POLICE	2,555,410.82	2,698,503.50	143,092.68	0.05	3,066,493.00	511,082.18	0.17
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	15,000.00	4,000.00	(11,000.00)	(2.75)	15,000.00	0.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	16,141.84	21,789.26	5,647.42	0.26	15,181.00	(960.84)	(0.06)
411-2600 Small Tools/ Equipment	3,421.18	1,255.00	(2,166.18)	(1.73)	4,000.00	578.82	0.14
411-3210 Telephone - Fire Dept	632.26	1,330.06	697.80	0.52	2,500.00	1,867.74	0.75
411-3270 Radio Maintenance	655.45	0.00	(655.45)	0.00	2,859.00	2,203.55	0.77
411-3620 Electricity	10,742.78	8,954.97	(1,787.81)	(0.20)	11,500.00	757.22	0.07
411-3630 Gas (heat)	514.23	322.05	(192.18)	(0.60)	5,000.00	4,485.77	0.90
411-3730 Equipment Testing	10,640.86	6,361.83	(4,279.03)	(0.67)	6,000.00	(4,640.86)	(0.77)
411-4200 Building Maintenance- Fire Dept	28,381.32	12,135.92	(16,245.40)	(1.34)	17,500.00	(10,881.32)	(0.62)
411-4600 Contracted Services	1,112.44	1,560.75	448.31	0.29	960.00	(152.44)	(0.16)
411-7400 Pumper Lease	18,402.70	20,242.97	1,840.27	0.09	23,924.00	5,521.30	0.23
TOTAL FIRE DEPARTMENT	105,645.06	77,952.81	(27,692.25)	(0.36)	104,424.00	(1,221.06)	(0.01)
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	6,018.08	43,251.25	37,233.17	0.86	6,018.00	(0.08)	0.00
413-1400 Staff Salary	47,837.84	102,769.84	54,932.00	0.53	153,654.00	105,816.16	0.69

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<u>Account # & Title</u>	<u>10/31/2025</u>	<u>10/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
					<u>12/31/2025</u>		
413-1610 FICA - Code Enforcement	3,388.85	9,388.70	5,999.85	0.64	15,888.00	12,499.15	0.79
413-1630 Medicare - Code Enforcement	792.54	2,195.73	1,403.19	0.64	3,716.00	2,923.46	0.79
413-1830 Overtime	0.00	5,409.30	5,409.30	1.00	1,500.00	1,500.00	1.00
413-2000 Zoning & Codes	147,285.03	0.00	(147,285.03)	0.00	95,078.00	(52,207.03)	(0.55)
413-2100 Materials & Supplies - Codes	4,436.17	3,639.49	(796.68)	(0.22)	3,000.00	(1,436.17)	(0.48)
413-2150 Computer Equipment/Supplies-Code Enforcement	3,958.18	0.00	(3,958.18)	0.00	4,000.00	41.82	0.01
413-2160 Uniforms	1,155.50	36.79	(1,118.71)	(30.41)	2,500.00	1,344.50	0.54
413-2300 Vehicle Operation - Code Enforcement	216.79	265.26	48.47	0.18	1,500.00	1,283.21	0.86
413-2500 Vehicle Maintenance	527.78	136.65	(391.13)	(2.86)	750.00	222.22	0.30
413-3150 Software License	1,188.00	3,632.67	2,444.67	0.67	8,000.00	6,812.00	0.85
413-3210 Codes - Cell Phone	39.90	0.00	(39.90)	0.00	0.00	(39.90)	0.00
413-3400 Advertising Expense	823.81	5,624.07	4,800.26	0.85	4,000.00	3,176.19	0.79
413-4200 Assoc. Dues/Subscriptions	252.00	2,530.53	2,278.53	0.90	350.00	98.00	0.28
413-4600 Training/Conference Expense	150.00	315.00	165.00	0.52	750.00	600.00	0.80
TOTAL CODE ENFORCEMENT	218,070.47	179,195.28	(38,875.19)	(0.22)	300,704.00	82,633.53	0.27
<u>PLANNING/ZONING</u>							
414-3130 Engineering	1,858.60	10,970.44	9,111.84	0.83	50,000.00	48,141.40	0.96
414-3140 Legal Services - Planning/Zoning	653.85	670.45	16.60	0.02	5,500.00	4,846.15	0.88
414-4500 Zoning & Codes Permitting	206,255.15	152,511.41	(53,743.74)	(0.35)	75,000.00	(131,255.15)	(1.75)
TOTAL PLANNING/ZONING	208,767.60	164,152.30	(44,615.30)	(0.27)	130,500.00	(78,267.60)	(0.60)
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	68,555.20	68,555.19	(0.01)	0.00	82,267.00	13,711.80	0.17
TOTAL EMERGENCY SERVICES	68,555.20	68,555.19	(0.01)	0.00	82,267.00	13,711.80	0.17
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	9,882.31	8,682.46	(1,199.85)	(0.14)	14,231.00	4,348.69	0.31
421-1610 FICA - Health Dept	616.83	538.32	(78.51)	(0.15)	882.00	265.17	0.30
421-1630 Medicare - Health Dept	144.27	125.88	(18.39)	(0.15)	206.00	61.73	0.30
421-2100 Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
TOTAL HEALTH DEPARTMENT	10,643.41	9,346.66	(1,296.75)	(0.14)	15,419.00	4,775.59	0.31
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	116,519.98	88,127.29	(28,392.69)	(0.32)	140,482.00	23,962.02	0.17
426-1610 FICA	7,284.80	5,511.32	(1,773.48)	(0.32)	8,710.00	1,425.20	0.16
426-1630 Medicare	1,703.69	1,288.92	(414.77)	(0.32)	2,037.00	333.31	0.16
426-1830 Overtime	348.62	1,103.25	754.63	0.68	3,000.00	2,651.38	0.88
426-1910 Uniforms	4,509.47	99.99	(4,409.48)	(44.10)	6,000.00	1,490.53	0.25
426-2270 Supplies	3,003.51	2,272.96	(730.55)	(0.32)	8,500.00	5,496.49	0.65
426-2500 Recycling Grant to Twin Boros	44,470.91	0.00	(44,470.91)	0.00	30,000.00	(14,470.91)	(0.48)
TOTAL SANITATION	177,840.98	98,403.73	(79,437.25)	(0.81)	198,729.00	20,888.02	0.11
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	12,706.17	9,175.52	(3,530.65)	(0.38)	15,000.00	2,293.83	0.15
427-4700 Refuse Coll/Disp Contract	756,005.95	772,462.96	16,457.01	0.02	989,576.00	233,570.05	0.24
427-4710 WM Extra Bags and Tags	7,486.50	5,120.50	(2,366.00)	(0.46)	7,500.00	13.50	0.00
TOTAL SOLID WASTE	776,198.62	786,758.98	10,560.36	0.01	1,012,076.00	235,877.38	0.23
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	277,386.54	211,302.48	(66,084.06)	(0.31)	289,679.00	12,292.46	0.04
429-1610 Social Security- Sewer Fund	17,090.03	13,339.50	(3,750.53)	(0.28)	18,146.00	1,055.97	0.06
429-1630 Medicare - Sanitary Sewer	4,097.66	3,119.74	(977.92)	(0.31)	4,244.00	146.34	0.03
429-1830 Sewer Overtime	3,103.05	3,841.04	737.99	0.19	3,000.00	(103.05)	(0.03)
429-2100 Office Supplies	1,351.61	2,716.45	1,364.84	0.50	4,000.00	2,648.39	0.66
429-2110 Chemicals	35,888.77	33,518.02	(2,370.75)	(0.07)	60,000.00	24,111.23	0.40
429-2120 Safety Supplies	1,064.89	0.00	(1,064.89)	0.00	3,000.00	1,935.11	0.65
429-2150 Computer Equip & Supplies	0.00	64.25	64.25	1.00	1,000.00	1,000.00	1.00
429-2200 Materials & Supplies- WWTP	8,686.79	8,462.73	(224.06)	(0.03)	9,000.00	313.21	0.03

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Account # & Title	10/31/2025	10/31/2024	Variance	%	Budget	Variance	%
					12/31/2025		
429-2300 Fuel Oil	16,232.95	12,716.34	(3,516.61)	(0.28)	27,000.00	10,767.05	0.40
429-2310 Vehicle Operation (Fuel/oil)	1,223.66	61.32	(1,162.34)	(18.96)	1,200.00	(23.66)	(0.02)
429-2380 Uniforms	12,013.90	67.03	(11,946.87)	(178.23)	12,527.90	514.00	0.04
429-2600 Small Tools/Minor Equipment	637.25	4,933.74	4,296.49	0.87	2,500.00	1,862.75	0.75
429-3160 Laboratory Fees	48,442.44	46,419.25	(2,023.19)	(0.04)	60,000.00	11,557.56	0.19
429-3200 Telephone - Sewer	1,767.54	2,634.98	867.44	0.33	3,000.00	1,232.46	0.41
429-3610 Electric - Sewer	83,332.13	77,767.40	(5,564.73)	(0.07)	86,000.00	2,667.87	0.03
429-3700 Pump Station Maint & Repair	0.00	1,583.89	1,583.89	1.00	14,486.10	14,486.10	1.00
429-3710 WWTP Maint & Repairs	28,156.34	24,794.72	(3,361.62)	(0.14)	25,000.00	(3,156.34)	(0.13)
429-3720 Collection System Maintenance	39,473.56	14,454.21	(25,019.35)	(1.73)	33,937.00	(5,536.56)	(0.16)
429-3730 WWTP Building-Maint & Repair	4,952.69	5,131.23	178.54	0.03	40,000.00	35,047.31	0.88
429-3740 Equipment Maintenance Collections	2,897.89	6,028.39	3,130.50	0.52	7,500.00	4,602.11	0.61
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	4,549.00	7,543.05	2,994.05	0.40	8,000.00	3,451.00	0.43
429-4500 Contracted Line Maintenance	30,894.12	432.00	(30,462.12)	(70.51)	85,500.00	54,605.88	0.64
429-4600 Training - Sanitary Sewer	844.00	318.10	(525.90)	(1.65)	2,000.00	1,156.00	0.58
429-4700 Sludge Disposal	91,650.42	65,665.77	(25,984.65)	(0.40)	100,000.00	8,349.58	0.08
429-7410 Capital Improvements	0.00	36,722.60	36,722.60	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	717,565.23	622,003.23	(95,562.00)	(0.15)	903,220.00	185,654.77	0.21
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	64,865.58	59,310.66	(5,554.92)	(0.09)	85,024.00	20,158.42	0.24
430-1300 Salaries & Wages - DPW	472,288.88	354,197.07	(118,091.81)	(0.33)	521,449.00	49,160.12	0.09
430-1610 FICA - Street Dept	34,073.82	26,107.92	(7,965.90)	(0.31)	37,788.00	3,714.18	0.10
430-1630 Medicare - Street Dept	5,817.15	4,414.58	(1,402.57)	(0.32)	8,837.00	3,019.85	0.34
430-1830 Street Department - Overtime	16,819.90	7,834.00	(8,985.90)	(1.15)	11,000.00	(5,819.90)	(0.53)
430-2100 Office Supplies - Street Dept	2,433.80	2,219.04	(214.76)	(0.10)	2,000.00	(433.80)	(0.22)
430-2120 Safety Equipment	2,594.56	2,601.89	7.33	0.00	3,000.00	405.44	0.14
430-2150 Computer Equipment/Supplies - Street Dept	669.00	1,909.65	1,240.65	0.65	251.00	(418.00)	(1.67)
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)	34,202.29	32,501.75	(1,700.54)	(0.05)	50,000.00	15,797.71	0.32
430-2380 Uniforms & Clothing	17,993.32	3,098.81	(14,894.51)	(4.81)	18,335.00	341.68	0.02
430-2500 Vehicle Maint/Repair- Street Dept	10,136.86	19,308.80	9,171.94	0.48	20,000.00	9,863.14	0.49
430-2600 Minor Equipment	2,968.73	5,820.27	2,851.54	0.49	4,000.00	1,031.27	0.26
430-3150 Drug Testing	630.00	695.00	65.00	0.09	600.00	(30.00)	(0.05)
430-3210 Telephone - Street	1,458.80	543.26	(915.54)	(1.69)	1,300.00	(158.80)	(0.12)
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	3,018.57	2,910.83	(107.74)	(0.04)	4,000.00	981.43	0.25
430-3620 Gas Heat -DPW Garage	4,530.02	2,711.72	(1,818.30)	(0.67)	6,000.00	1,469.98	0.24
430-3730 Building Maintenance	2,773.05	4,187.16	1,414.11	0.34	2,265.00	(508.05)	(0.22)
430-3740 Equipment Maint & Repairs - Street Dept	16,299.33	20,633.85	4,334.52	0.21	18,500.00	2,200.67	0.12
430-4600 Training - Street	1,661.00	2,061.00	400.00	0.19	2,000.00	339.00	0.17
430-7400 Capital Improvements	71,320.05	105,313.00	33,992.95	0.32	0.00	(71,320.05)	(0.00)
TOTAL STREET DEPARTMENT	766,554.71	658,699.74	(107,854.97)	(0.16)	798,351.00	31,796.29	0.04
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	4,114.36	22,380.02	18,265.66	0.82	5,000.00	885.64	0.18
TOTAL STREET CLEANING	4,114.36	22,380.02	18,265.66	0.82	5,000.00	885.64	0.18

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<u>SNOW & ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	65,957.61	37,392.73	(28,564.88)	(0.76)	66,000.00	42.39	0.00
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	38,822.73	(27,409.88)	(0.71)	69,000.00	2,767.39	0.04
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	4,997.99	3,601.02	(1,396.97)	(0.39)	15,000.00	10,002.01	0.67
433-3720 Misc Supplies- Traffic Signals	15,466.59	40,551.70	25,085.11	0.62	5,500.00	(9,966.59)	(1.81)
TOTAL TRAFFIC SIGNALS	20,464.58	44,152.72	23,688.14	0.54	20,500.00	35.42	0.00
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	98,282.89	101,692.08	3,409.19	0.03	110,000.00	11,717.11	0.11
434-3720 Street Light Repair	361.54	408.63	47.09	0.12	1,000.00	638.46	0.64
434-3730 Operations/Maintenance	0.00	112.13	112.13	1.00	750.00	750.00	1.00
TOTAL STREET LIGHTING	98,644.43	102,212.84	3,568.41	0.03	111,750.00	13,105.57	0.12
<u>STORM SEWERS & DRAINS</u>							
436-2450 Materials & Supplies	19,902.44	3,479.73	(16,422.71)	(4.72)	7,000.00	(12,902.44)	(1.84)
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	24,502.44	3,479.73	(21,022.71)	(6.04)	186,600.00	162,097.56	0.87
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	8,977.28	1,413.84	(7,563.44)	(5.35)	15,000.00	6,022.72	0.40
438-3720 Street Paving	793,069.01	22,223.97	(770,845.04)	(34.69)	0.00	(793,069.01)	0.00
TOTAL STREET MAINTENANCE	802,046.29	23,637.81	(778,408.48)	(32.93)	15,000.00	(787,046.29)	(52.47)
<u>PARKING FACILITIES</u>							
445-1300 Parking Enforcement Officer	36,201.29	63,243.47	27,042.18	0.43	95,459.00	59,257.71	0.62
445-1610 FICA - Parking	2,260.39	3,972.89	1,712.50	0.43	6,585.00	4,324.61	0.66
445-1630 Medicare - Parking	528.66	917.07	388.41	0.42	1,540.00	1,011.34	0.66
445-1830 Overtime	0.00	835.08	835.08	1.00	1,000.00	1,000.00	1.00
445-1910 Uniforms/Drug Test	1,433.79	504.19	(929.60)	(1.84)	3,500.00	2,066.21	0.59
445-2150 Computer equipment	297.73	0.00	(297.73)	0.00	1,500.00	1,202.27	0.80
445-2410 Vehicle Registration/Maintenance	1,017.70	1,963.28	945.58	0.48	1,500.00	482.30	0.32
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..	0.00	479.50	479.50	1.00	0.00	0.00	0.00
445-3150 Software (Up Safety)	12,600.00	14,620.90	2,020.90	0.14	28,800.00	16,200.00	0.56
445-3160 Up Safety Lookups	685.00	0.00	(685.00)	0.00	1,200.00	515.00	0.43
445-3250 Postage	0.00	27.44	27.44	1.00	500.00	500.00	1.00
445-3260 Radio	0.00	300.00	300.00	1.00	750.00	750.00	1.00
445-3400 Advertising/Printing-Parking Facilities	2,357.67	2,618.36	260.69	0.10	3,000.00	642.33	0.21
445-3710 Parking Lot Maintenance-Parking Facilities	50.87	2,533.68	2,482.81	0.98	250.00	199.13	0.80
445-3720 Meter Repair/Main Supplies	1,032.94	1,723.33	690.39	0.40	6,000.00	4,967.06	0.83
TOTAL PARKING FACILITIES	58,466.04	94,297.04	35,831.00	0.38	155,984.00	97,517.96	0.63
<u>FLOOD CONTROL</u>							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	9,300.00	9,300.00	1.00
446-3710 Levee Maintenance	18,487.02	0.00	(18,487.02)	0.00	67,200.00	48,712.98	0.72
446-3730 Equipment Maintenance/Repair	30,057.09	1,936.37	(28,120.72)	(14.52)	30,150.00	92.91	0.00
TOTAL FLOOD CONTROL	48,544.11	1,936.37	(46,607.74)	(24.07)	106,650.00	58,105.89	0.54
<u>WATER</u>							
448-1300 Water Staff Salaries	373,448.49	296,798.32	(76,650.17)	(0.26)	586,286.00	212,837.51	0.36
448-1610 FICA - Water	23,305.05	18,648.62	(4,656.43)	(0.25)	36,691.00	13,385.95	0.36
448-1630 Medicare - Water	5,529.69	4,361.37	(1,168.32)	(0.27)	8,581.00	3,051.31	0.36
448-1830 Water Overtime	4,570.94	3,985.67	(585.27)	(0.15)	5,500.00	929.06	0.17
448-2100 Office Supplies	2,353.19	1,319.33	(1,033.86)	(0.78)	1,998.00	(355.19)	(0.18)
448-2110 Chemicals - Water	89,303.89	78,665.77	(10,638.12)	(0.14)	130,000.00	40,696.11	0.31
448-2120 Safety Supplies	2,391.44	0.00	(2,391.44)	0.00	3,000.00	608.56	0.20
448-2150 Computer Equipment & Supplies	0.00	1,426.62	1,426.62	1.00	2,500.00	2,500.00	1.00

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448-2200 Materials & Supplies	10,950.94	17,396.76	6,445.82	0.37	14,000.00	3,049.06	0.22
448-2300 Fuel Oil	11,789.27	16,155.59	4,366.32	0.27	15,000.00	3,210.73	0.21
448-2310 Vehicle Operation (Fuel/oil)	2,318.86	2,791.64	472.78	0.17	2,500.00	181.14	0.07
448-2380 Uniforms	5,792.90	0.00	(5,792.90)	0.00	17,000.00	11,207.10	0.66
448-2390 Uniforms/Boot Allowance	0.00	1,743.87	1,743.87	1.00	0.00	0.00	0.00
448-2400 Meter M&R Supplies (Radio Reads)	23,343.90	733,624.10	710,280.20	0.97	25,000.00	1,656.10	0.07
448-2600 Small Tools/Minor Equipment - Water	3,933.26	14,588.64	10,655.38	0.73	12,000.00	8,066.74	0.67
448-3110 Meter Replacement Contractor	19,716.95	434,013.00	414,296.05	0.95	0.00	(19,716.95)	0.00
448-3160 Laboratory Fees - Water	24,715.67	31,518.90	6,803.23	0.22	45,000.00	20,284.33	0.45
448-3200 Telephone- Water	1,389.25	1,581.46	192.21	0.12	3,500.00	2,110.75	0.60
448-3400 Printing & Advertising	165.80	0.00	(165.80)	0.00	0.00	(165.80)	0.00
448-3610 Electric- WTP, Wells,Dist.	39,016.16	39,315.38	299.22	0.01	60,000.00	20,983.84	0.35
448-3700 Well Maint & Repair	23,606.79	6,158.28	(17,448.51)	(2.83)	40,000.00	16,393.21	0.41
448-3720 Distribution System- Maint. & Repairs	96,422.93	104,679.14	8,256.21	0.08	100,000.00	3,577.07	0.04
448-3730 Building Maintenance	17,903.15	9,427.47	(8,475.68)	(0.90)	15,000.00	(2,903.15)	(0.19)
448-3740 WTP Maintenance & Repair	14,747.98	30,705.32	15,957.34	0.52	15,000.00	252.02	0.02
448-3750 Dist Contracted Services	38,769.85	40,676.66	1,906.81	0.05	45,000.00	6,230.15	0.14
448-4200 Dues/Subscriptions - Water	6,669.00	8,419.02	1,750.02	0.21	2,846.00	(3,823.00)	(1.34)
448-4500 Contracted Line Maint - Water	388.98	1,193.92	804.94	0.67	15,000.00	14,611.02	0.97
448-4600 Training/conferences - Water	1,741.13	625.00	(1,116.13)	(1.79)	2,000.00	258.87	0.13
448-4700 Sludge Removal	49,088.67	17,236.80	(31,851.87)	(1.85)	65,000.00	15,911.33	0.24
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	19,847.51	(232,090.19)	(251,937.70)	1.09	0.00	(19,847.51)	0.00
TOTAL WATER FACILITIES	933,221.64	1,704,966.46	771,744.82	0.45	1,289,402.00	356,180.36	0.28
<u>RECREATION</u>							
452-2602 Building Maintenance/Repair (Pool) 67/33	932.65	3,085.46	2,152.81	0.70	1,250.00	317.35	0.25
452-2610 Pool Maintenance/Repair	3,796.38	891.53	(2,904.85)	(3.26)	2,500.00	(1,296.38)	(0.52)
452-2622 Small Tools & Equipment (Pool)	6,509.16	8.59	(6,500.57)	(756.76)	500.00	(6,009.16)	(12.02)
452-2630 Materials & Supplies- Recreation	219.43	151.42	(68.01)	(0.45)	500.00	280.57	0.56
452-3612 Electricity (Pool)	7,090.57	7,309.82	219.25	0.03	10,000.00	2,909.43	0.29
452-3622 Gas (Pool)	263.02	323.57	60.55	0.19	1,250.00	986.98	0.79
452-3742 Maintenance & Repairs (Pool)	591.26	436.49	(154.77)	(0.35)	600.00	8.74	0.01
452-4540 Stewardship Contribution	147,868.35	147,180.06	(688.29)	0.00	185,200.00	37,331.65	0.20
TOTAL RECREATION	167,270.82	159,386.94	(7,883.88)	(0.05)	201,800.00	34,523.18	0.17
<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	100.00	145.82	45.82	0.31	100.00	0.00	0.00
454-3200 Telephone Expense	1,836.60	1,584.96	(251.64)	(0.16)	1,850.00	13.40	0.01
454-3610 Electricity	2,319.63	1,539.41	(780.22)	(0.51)	1,500.00	(819.63)	(0.55)
454-3710 Land Maintenance	6,387.65	1,622.55	(4,765.10)	(2.94)	20,000.00	13,612.35	0.68
454-3720 Equipment Maintenance	3,075.46	3,086.25	10.79	0.00	5,000.00	1,924.54	0.38
454-3730 Building Maintenance & Repairs	5,337.01	18,911.99	13,574.98	0.72	20,000.00	14,662.99	0.73
454-4700 Portable Toilets Rental Service	2,175.00	1,160.00	(1,015.00)	(0.88)	2,000.00	(175.00)	(0.09)
454-7400 CAP Purchase/Machinery	6,921.48	8,870.00	1,948.52	0.22	7,008.00	86.52	0.01
TOTAL PARKS	28,152.83	36,920.98	8,768.15	0.24	57,958.00	29,805.17	0.51
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	533.37	518.00	(15.37)	(0.03)	1,000.00	466.63	0.47
455-3720 Maintenance	18,350.00	7,300.00	(11,050.00)	(1.51)	23,550.00	5,200.00	0.22
455-7200 Shade Tree - New Planting	996.50	1,854.00	857.50	0.46	2,500.00	1,503.50	0.60
TOTAL SHADE TREES	19,879.87	9,672.00	(10,207.87)	(1.06)	27,050.00	7,170.13	0.27
<u>GRANT- SPECIAL PROJECTS</u>							
456-4700 PMVB Grant Expense	7,696.29	0.00	(7,696.29)	0.00	9,000.00	1,303.71	0.14
TOTAL GRANT -SPECIAL PROJECTS	7,696.29	0.00	(7,696.29)	0.00	9,000.00	1,303.71	0.14

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<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	2,050.23	381.00	(1,669.23)	(4.38)	1,500.00	(550.23)	(0.37)
463-3100 Comprehensive Plan Implementation	0.00	784.00	784.00	1.00	5,000.00	5,000.00	1.00
TOTAL ECONOMIC DEVELOPMENT	2,050.23	1,165.00	(885.23)	(0.76)	6,500.00	4,449.77	0.68
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	294.37	0.00	(294.37)	0.00	5,000.00	4,705.63	0.94
465-5400 Contribution - ECA	7,500.00	7,500.00	0.00	0.00	10,000.00	2,500.00	0.25
TOTAL DOWNTOWN DISTRICT	7,794.37	7,500.00	(294.37)	(0.04)	15,000.00	7,205.63	0.48
<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	136,500.00	129,000.00	(7,500.00)	(0.06)	136,500.00	0.00	0.00
471-1100 Principal- 2016 Loan	570,980.00	462,370.00	(108,610.00)	(0.23)	470,151.00	(100,829.00)	(0.21)
471-1110 Penn Vest Waterline	40,604.14	38,903.54	(1,700.60)	(0.04)	48,829.00	8,224.86	0.17
471-1120 Penn Vest Dam	33,790.11	33,465.41	(324.70)	(0.01)	40,651.00	6,860.89	0.17
471-1130 ESSA GO 2021	33,800.00	32,970.00	(830.00)	(0.03)	33,800.00	0.00	0.00
471-3000 Debt Service Expense Water	58,052.63	0.00	(58,052.63)	0.00	0.00	(58,052.63)	0.00
471-4000 Debt Service Expense General	25,747.37	0.00	(25,747.37)	0.00	0.00	(25,747.37)	0.00
TOTAL DEBT SERVICE	899,474.25	696,708.95	(202,765.30)	(0.29)	729,931.00	(169,543.25)	(0.23)
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	18,742.03	22,650.84	3,908.81	0.17	20,000.00	1,257.97	0.06
472-1100 Interest- 2016 Loan	96,093.73	116,467.57	20,373.84	0.17	106,000.00	9,906.27	0.09
472-1110 Penn Vest Water Line	5,361.16	6,665.98	1,304.82	0.20	6,330.00	968.84	0.15
472-1120 Penn Vest Dam	8,217.39	8,937.87	720.48	0.08	9,758.00	1,540.61	0.16
472-1130 Interest - 2021 Loan	72,229.17	70,402.74	(1,826.43)	(0.03)	76,000.00	3,770.83	0.05
472-1140 Debt Interest Series AA 2025 GO Note	71,343.25	0.00	(71,343.25)	0.00	0.00	(71,343.25)	0.00
472-1150 SARP Building - Interest	34,411.63	0.00	(34,411.63)	0.00	0.00	(34,411.63)	0.00
472-1160 Interest - Taxable Series of 2025 Bond	7,478.75	0.00	(7,478.75)	0.00	0.00	(7,478.75)	0.00
TOTAL DEBT INTEREST	313,877.11	225,125.00	(88,752.11)	(0.39)	218,088.00	(95,789.11)	(0.44)
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	53,080.19	49,399.37	(3,680.82)	(0.07)	46,750.00	(6,330.19)	(0.14)
TOTAL INTER-GOVNMTAL EXPENSES	53,080.19	49,399.37	(3,680.82)	(0.07)	46,750.00	(6,330.19)	(0.14)
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	153,448.06	150,458.00	(2,990.06)	(0.02)	155,000.00	1,551.94	0.01
486-3530 Workers Comp Insurance	125,583.00	54,337.00	(71,246.00)	(1.31)	48,501.00	(77,082.00)	(1.59)
486-3531 Workers Comp - Fire Department	22,651.00	33,818.00	11,167.00	0.33	30,000.00	7,349.00	0.24
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	316,847.06	254,988.00	(61,859.06)	(0.24)	263,501.00	(53,346.06)	(0.20)
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	27,256.50	20,302.39	(6,954.11)	(0.34)	32,090.00	4,833.50	0.15
487-1590 Major Medical (BC/BS)	786,088.01	722,939.80	(63,148.21)	(0.09)	966,848.00	180,759.99	0.19
487-1591 Health Ins Buyout/HRA	6,877.52	9,261.85	2,384.33	0.26	9,000.00	2,122.48	0.24
487-5310 N/U Pension MMO	303,579.06	256,718.57	(46,860.49)	(0.18)	316,687.00	13,107.94	0.04
TOTAL EMPLOYEE BENEFITS	1,123,801.09	1,009,222.61	(114,578.48)	(0.11)	1,324,625.00	200,823.91	0.15
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	13,592.83	23,330.96	9,738.13	0.42	25,000.00	11,407.17	0.46
TOTAL EMPLOYER FICA EXPENSES	13,592.83	23,330.96	9,738.13	0.42	25,000.00	11,407.17	0.46
<u>TRANSFERS</u>							
Total Expenses	12,167,011.27	11,650,734.12	(516,277.15)	(0.04)	13,306,998.00	1,139,986.73	0.09
Excess Revenue Over(Under) Expenditures	(1,042,850.91)	(1,103,122.42)	60,271.51	0.05	412,627.00	(1,455,477.91)	3.53

East Stroudsburg Borough - Lines Over Budget

Account # & Title	10/31/2025	10/31/2024	Variance	%	Budget 12/31/2025	Variance	%	Memo
401-2140 IT Expenses	47,509.80	31,610.01	(15,899.79)	(0.50)	36,310.00	(11,199.80)	(0.31)	Additional Budget modification
401-3210 Telephone - Gen Government	10,919.95	6,088.77	(4,831.18)	(0.79)	9,000.00	(1,919.95)	(0.21)	Increase Costs
401-3250 Postage - Payroll Processing Fee	21,765.51	18,894.96	(2,870.55)	(0.15)	20,000.00	(1,765.51)	(0.09)	Increase Costs
401-3400 Advertising/Printing - Gen Government	9,378.21	10,248.35	870.14	0.08	6,069.00	(3,309.21)	(0.55)	Additional ads place as regular course of business
403-3150 Commissions Del. RE Taxes	6,088.09	5,188.04	(900.05)	(0.17)	3,200.00	(2,888.09)	(0.90)	Increase due to higher Revenue
403-3190 Commission Deed Transfer Tax	2,799.57	2,783.88	(15.69)	(0.01)	1,500.00	(1,299.57)	(0.87)	Increase due to higher Revenue
404-3160 Legal Services - WTP	237,307.33	468,081.72	230,774.39	0.49	135,000.00	(102,307.33)	(0.76)	Right To Know
408-3130 Engineering	319,427.60	277,837.49	(41,590.11)	(0.15)	275,000.00	(44,427.60)	(0.16)	Budget modification
409-3730 Maintenance & Repair Annex	10,201.92	4,183.90	(6,018.02)	(1.44)	9,599.50	(602.42)	(0.06)	Budget modification
411-2500 Vehicle Maint/Supplies- Fire Dept	16,141.84	21,789.26	5,647.42	0.26	15,181.00	(960.84)	(0.06)	Budget modification
411-3730 Equipment Testing	10,640.86	6,361.83	(4,279.03)	(0.67)	6,000.00	(4,640.86)	(0.77)	Budget modification
411-4200 Building Maintenance- Fire Dept	28,381.32	12,135.92	(16,245.40)	(1.34)	17,500.00	(10,881.32)	(0.62)	Emergency repairs to heating system & Air Conditionig System
413-2000 Zoning & Codes	147,285.03	0.00	(147,285.03)	0.00	95,078.00	(52,207.03)	(0.55)	Contracted services
413-2100 Materials & Supplies - Codes	4,436.17	3,639.49	(796.68)	(0.22)	3,000.00	(1,436.17)	(0.48)	Budget modification
414-4500 Zoning & Codes Permitting	206,255.15	152,511.41	(53,743.74)	(0.35)	75,000.00	(131,255.15)	(1.75)	Expense is higher which corresponds to higher revenues
426-2500 Recycling Grant to Twin Boros	44,470.91	0.00	(44,470.91)	0.00	30,000.00	(14,470.91)	(0.48)	Increase due to higher Revenue
429-3710 WWTP Maint & Repairs	28,156.34	24,794.72	(3,361.62)	(0.14)	25,000.00	(3,156.34)	(0.13)	Budget modification
429-3720 Collection System Maintenance	39,473.56	14,454.21	(25,019.35)	(1.73)	33,937.00	(5,536.56)	(0.16)	Budget modification
430-1830 Street Department - Overtime	16,819.90	7,834.00	(8,985.90)	(1.15)	11,000.00	(5,819.90)	(0.53)	Over budget due to increase seasonal whether conditions
430-2100 Office Supplies - Street Dept	2,433.80	2,219.04	(214.76)	(0.10)	2,000.00	(433.80)	(0.22)	Budget modification
430-2150 Computer Equipment/Supplies - Street Dept	669.00	1,909.65	1,240.65	0.65	251.00	(418.00)	(1.67)	Meter Installations
430-3730 Building Maintenance	2,773.05	4,187.16	1,414.11	0.34	2,265.00	(508.05)	(0.22)	Budget modification
430-7400 Capital Improvements	71,320.05	105,313.00	33,992.95	0.32	0.00	(71,320.05)	0.00	Supplies for culvert repairs (budget modification to be requested as projects are completed
433-3720 Misc Supplies- Traffic Signals	15,466.59	40,551.70	25,085.11	0.62	5,500.00	(9,966.59)	(1.81)	Budget modification
438-3720 Street Paving	793,069.01	22,223.97	(770,845.04)	(34.69)	0.00	(793,069.01)	0.00	Payment for Perry & Pearl from 2024/ 2025 Street Paving. Street Paving supplies need budet modification and transfer from debt
448-2100 Office Supplies	2,353.19	1,319.33	(1,033.86)	(0.78)	1,998.00	(355.19)	(0.18)	Budget modification
448-3110 Meter Replacement Contractor	19,716.95	434,013.00	414,296.05	0.95	0.00	(19,716.95)	0.00	Meter Installations
448-3730 Building Maintenance	17,903.15	9,427.47	(8,475.68)	(0.90)	15,000.00	(2,903.15)	(0.19)	Budget modification
448-4200 Dues/Subscriptions - Water	6,669.00	8,419.02	1,750.02	0.21	2,846.00	(3,823.00)	(1.34)	SCADA annual subscription, DEP, Comm of Pa Dues
448-7400 Capital Improvements	19,847.51	(232,090.19)	(251,937.70)	1.09	0.00	(19,847.51)	0.00	Middle Dam coring and construction
452-2610 Pool Maintenance/Repair	3,796.38	891.53	(2,904.85)	(3.26)	2,500.00	(1,296.38)	(0.52)	Budget modification
452-2622 Small Tools & Equipment (Pool)	6,509.16	8.59	(6,500.57)	(756.76)	500.00	(6,009.16)	(12.02)	Strand Pool purchase approved by Council
454-3610 Electricity	2,319.63	1,539.41	(780.22)	(0.51)	1,500.00	(819.63)	(0.55)	Increased Costs
463-3020 IBW Remediation	2,050.23	381.00	(1,669.23)	(4.38)	1,500.00	(550.23)	(0.37)	Property Survey
471-1100 Principal- 2016 Loan	570,980.00	462,370.00	(108,610.00)	(0.23)	470,151.00	(100,829.00)	(0.21)	Debt Restructure
471-3000 Debt Service Expense Water	58,052.63	0.00	(58,052.63)	0.00	0.00	(58,052.63)	0.00	Debt Restructure
472-1140 Debt Interest Series AA 2025 GO Note	71,343.25	0.00	(71,343.25)	0.00	0.00	(71,343.25)	0.00	Debt Restructure
472-1150 SARP Building - Interest	34,411.63	0.00	(34,411.63)	0.00	0.00	(34,411.63)	0.00	Debt Restructure
472-1160 Interest - Taxable Series of 2025 Bond	7,478.75	0.00	(7,478.75)	0.00	0.00	(7,478.75)	0.00	Debt Restructure
481-5200 Firemans Relief Fund	53,080.19	49,399.37	(3,680.82)	(0.07)	46,750.00	(6,330.19)	(0.14)	Increase due to higher Revenue
486-3530 Workers Comp Insurance	125,583.00	54,337.00	(71,246.00)	(1.31)	48,501.00	(77,082.00)	(1.59)	Increase due to 2023 claim
	<u>3,095,285.21</u>	<u>2,034,858.01</u>	<u>(1,060,427.20)</u>		<u>1,408,636.50</u>	<u>(1,686,648.71)</u>		

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	2,491,801.91	2,918,261.00	(426,459.09)
301-2000 Real Estate Tax- Prior Year	0.00	346.00	(346.00)
301-3000 Real Estate Tax - Interim	477.56	207.00	270.56
301-4000 Real Estate Tax - Delinquent	85,775.78	91,577.00	(5,801.22)
<u>TOTAL TAXES</u>	<u>2,578,055.25</u>	<u>3,010,391.00</u>	<u>(432,335.75)</u>
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	139,978.11	160,000.00	(20,021.89)
310-2000 Earned Income Tax	907,746.93	1,200,000.00	(292,253.07)
310-5000 Municipal Service Tax	265,590.92	325,000.00	(59,409.08)
<u>TOTAL ACT 511 TAXES</u>	<u>1,313,315.96</u>	<u>1,685,000.00</u>	<u>(371,684.04)</u>
<u>BUSINESS LICENSES/PERMITS</u>			
321-2000 Health/Restaurant Licenses	15,549.37	12,900.00	2,649.37
321-6100 Rental License	202,371.00	212,850.00	(10,479.00)
321-6110 Short-Term Rental Lic.	0.00	3,225.00	(3,225.00)
321-8000 Cable TV Franchise Tax	37,547.45	105,000.00	(67,452.55)
<u>TOTAL LICENSES/PERMITS</u>	<u>255,467.82</u>	<u>333,975.00</u>	<u>(78,507.18)</u>
<u>NON-BUSINESS PERMITS</u>			
322-8100 Event Permit Fee	1,644.00	1,935.00	(291.00)
322-8200 Street Opening Permits	28,407.99	11,610.00	16,797.99
322-9400 Misc Permits	2,006.00	2,580.00	(574.00)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>32,057.99</u>	<u>16,125.00</u>	<u>15,932.99</u>
<u>FINES</u>			
331-1100 Vehicle Code Violations	99,714.73	180,000.00	(80,285.27)
331-1200 Violation of Zoning Ord & Statutes	27,265.18	25,000.00	2,265.18
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	<u>126,979.91</u>	<u>205,000.00</u>	<u>(78,020.09)</u>
<u>INTEREST</u>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
341-0110 Interest-Savings & C.D.	6,683.16	0.00	6,683.16
341-0210 Interest - P.L.G.I.T.	4,704.60	0.00	4,704.60
341-0211 Interest PLGIT Plus	26,787.60	0.00	26,787.60
TOTAL INTEREST	38,175.36	50,000.00	(11,824.64)
RENTS			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	28,473.09	40,000.00	(11,526.91)
TOTAL RENTS	28,474.09	40,000.00	(11,525.91)
STATE GRANT PROGRAM			
354-1261 PMVB Grant	0.00	9,000.00	(9,000.00)
TOTAL STATE GRANTS	0.00	9,000.00	(9,000.00)
STATE SHARED REVENUE			
355-0100 Public Utility Realty/Bev Tax	3,500.00	3,875.00	(375.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	74,788.81	46,070.00	28,718.81
355-0700 Foreign Fire Ins Premium Tax	53,080.19	46,750.00	6,330.19
TOTAL STATE SHARED REVENUE	131,369.00	96,695.00	34,674.00
PMT IN LIEU OF TAXES			
359-0010 Housing Authority PILOT	10,109.33	5,500.00	4,609.33
TOTAL PILOT	10,109.33	5,500.00	4,609.33
GENERAL GOVERNMENT			
361-1110 Closing Report Fee	10,103.00	8,000.00	2,103.00
361-3300 Permits - Zoning - Gen Government	29,280.27	38,700.00	(9,419.73)
361-3310 Building Permits	230,314.96	96,750.00	133,564.96
361-3320 Resale Inspections	19,258.96	6,450.00	12,808.96
361-3400 Zoning Plan Review	136,830.10	32,250.00	104,580.10
TOTAL GENERAL GOVERNMENT	425,787.29	182,150.00	243,637.29
PUBLIC SAFETY			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
TOTAL PUBLIC SAFETY	0.00	2,000.00	(2,000.00)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>HIGHWAYS & STREETS</u>			
363-2100 Meter Revenue	82,735.01	161,250.00	(78,514.99)
363-2200 Parking Permits	19,885.54	25,800.00	(5,914.46)
363-2210 Residential Parking Permit	465.00	3,870.00	(3,405.00)
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>103,085.55</u>	<u>212,767.00</u>	<u>(109,681.45)</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	16,768.78	9,983.00	6,785.78
380-1070 Miscellaneous Income	13,399.04	5,000.00	8,399.04
380-5100 Shopping Cart Fees	7,124.00	2,000.00	5,124.00
<u>TOTAL MISC. REVENUES</u>	<u>37,291.82</u>	<u>25,983.00</u>	<u>11,308.82</u>
<u>CONTB. FROM PRIVATE</u>			
387-0140 Shade Tree Contributions	-	-	-
<u>TOTAL CONTB. FROM PRIVATE</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>SALE OF ASSETS</u>			
391-0020 Damage to Borough Property	9,165.80	15,000.00	(5,834.20)
<u>TOTAL SALE OF ASSETS</u>	<u>9,165.80</u>	<u>15,000.00</u>	<u>(5,834.20)</u>
<u>DIVIDENDS</u>			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	98,552.72	150,000.00	(51,447.28)
<u>TOTAL DIVIDENDS</u>	<u>98,552.72</u>	<u>168,000.00</u>	<u>(69,447.28)</u>
Total Revenues	5,187,887.89	6,057,586.00	(869,698.11)
Expenses			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	12,412.70	15,000.00	2,587.30
400-1120 Mayor Salary	4,082.70	5,000.00	917.30
400-1610 FICA - Legislative	1,039.23	1,240.00	200.77
400-1630 Medicare - Legislative	242.99	290.00	47.01

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	3,855.61	4,500.00	644.39
400-3310 Misc/Travel	0.00	500.00	500.00
<u>TOTAL LEGISLATIVE</u>	<u>21,633.23</u>	<u>28,530.00</u>	<u>6,896.77</u>
 <u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	61,600.03	77,000.00	15,399.97
401-1220 Director-Public Works	39,986.81	49,998.00	10,011.19
401-1400 Admin Staff Salary	42,016.48	58,454.00	16,437.52
401-1610 FICA - Admin	8,944.41	12,967.00	4,022.59
401-1630 Medicare - Admin	2,100.04	3,033.00	932.96
401-1830 Admin - Overtime	0.00	750.00	750.00
401-2100 Office Supplies - Administration	11,506.70	12,761.00	1,254.30
401-2130 Office Equipment/Furniture	1,291.19	1,250.00	(41.19)
401-2140 IT Expenses	23,754.08	18,444.00	(5,310.08)
401-2150 Computer Equipment/Supplies-Gen Government	8,716.96	11,930.50	3,213.54
401-2160 Equipment Maintenance	346.87	1,100.00	753.13
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	4,823.89	4,500.00	(323.89)
401-3250 Postage - Payroll Processing Fee	8,547.98	10,000.00	1,452.02
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	1,506.29	3,034.50	1,528.21
4013450 Contracted Admin Services	1,186.39	1,500.00	313.61
401-4200 Association Dues/Subscriptions	10,228.57	9,000.00	(1,228.57)
401-4600 Training/Conference - General Government	361.24	2,500.00	2,138.76
401-7200 CIP - New Car	0.00	0.00	0.00
<u>TOTAL GENERAL GOVT</u>	<u>229,857.93</u>	<u>288,572.00</u>	<u>58,714.07</u>
 <u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	27,749.16	34,745.00	6,995.84
402-1400 Finance - Staff Salaries	44,183.16	52,043.00	7,859.84
402-1400 Fica	4,422.82	4,484.00	61.18
402-1400 Medicare	1,092.61	1,049.00	(43.61)
402-1400 Finance - Staff Salaries- Overtime	7.96	0.00	(7.96)
402-3100 Trustee Chg Bond Payment	1,415.14	1,938.00	522.86

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
402-3110 Auditing Services - General Fund	0.00	18,020.00	18,020.00
402-3120 Accounting Services	0.00	724.00	724.00
402-3160 Billing Software	8,095.69	8,500.00	404.31
402-3170 Accounting Software	2,531.04	9,146.00	6,614.96
402-3210 Credit Card Fees	18,560.23	13,600.00	(4,960.23)
TOTAL FINANCIAL ADMIN	108,057.81	144,249.00	36,191.19
 <u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	6,572.80	8,216.00	1,643.20
403-1610 FICA - Tax Collector	410.61	509.00	98.39
403-1630 Medicare - Tax Collector	96.00	119.00	23.00
403-2100 Materials & Supplies	6.75	3,200.00	3,193.25
403-3150 Commission Del. Real Estate Tax	6,088.09	3,200.00	(2,888.09)
403-3170 Commission Local Ser. Tax	3,913.92	4,500.00	586.08
403-3180 Commission Earned Income Tax	13,295.18	15,500.00	2,204.82
403-3190 Commission Deed Transfer Tax	2,799.57	1,500.00	(1,299.57)
TOTAL TAX COLLECTION	33,182.92	36,744.00	3,561.08
 <u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	98,826.53	125,000.00	26,173.47
TOTAL LEGAL SERVICES	98,826.53	125,000.00	26,173.47
 <u>ENGINEERING</u>			
408-3130 Engineering Services - Gen Prof Services	136,581.29	38,500.00	(98,081.29)
TOTAL ENGINEERING	136,581.29	38,500.00	(98,081.29)
 <u>MUNICIPAL BUILDINGS (70/15/15)</u>			
409-2360 Materials & Supplies - Mun Bldg	232.92	450.00	217.08
409-3610 Electricity-Mun. Bldg.	4,476.63	5,400.00	923.37
409-3620 Electric Annex	1,401.88	1,350.00	(51.88)
409-3640 Gas (heat) - Annex	850.69	1,575.00	724.31
409-3730 Maintenance & Repair Annex	5,101.70	4,800.00	(301.70)
409-3740 Maintenance & Repairs	9,330.60	40,000.50	30,669.90
TOTAL MUNICIPAL BUILDING	21,394.42	53,575.50	32,181.08

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>POLICE DEPARTMENT</u>			
410-7600 SARP Regional Costs	2,555,410.82	3,066,493.00	511,082.18
TOTAL POLICE	2,555,410.82	3,066,493.00	511,082.18
<u>FIRE DEPARTMENT</u>			
411-2100 Auxiliary Donation - Fire Dept	15,000.00	15,000.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	16,141.84	15,181.00	(960.84)
411-2600 Small Tools/ Equipment	3,421.18	4,000.00	578.82
411-3210 Telephone - Fire Dept	632.26	2,500.00	1,867.74
411-3270 Radio Maintenance	655.45	2,859.00	2,203.55
411-3620 Electricity	10,742.78	11,500.00	757.22
411-3630 Gas (heat)	514.23	5,000.00	4,485.77
411-3730 Equipment Testing	10,640.86	6,000.00	(4,640.86)
411-4200 Building Maintenance- Fire Dept	28,381.32	17,500.00	(10,881.32)
411-4600 Contracted Services	1,112.44	960.00	(152.44)
411-5300 Contribution	0.00	0.00	0.00
TOTAL FIRE DEPARTMENT	87,242.36	80,500.00	(6,742.36)
<u>CODE ENFORCEMENT</u>			
413-1220 Code Enforcement Office Salary	6,018.08	6,018.00	(0.08)
413-1400 Staff Salary	47,837.84	153,654.00	105,816.16
413-1610 FICA - Code Enforcement	3,388.85	15,888.00	12,499.15
413-1630 Medicare - Code Enforcement	792.54	3,716.00	2,923.46
413-1830 Overtime	0.00	1,500.00	1,500.00
413-2000 Zoning & Codes	147,285.03	95,078.00	(52,207.03)
413-2100 Materials & Supplies - Codes	4,436.17	3,000.00	(1,436.17)
413-2150 Computer Equipment/Supplies-Code Enforcement	3,958.18	4,000.00	41.82
413-2160 Uniforms	1,155.50	2,500.00	1,344.50
413-2300 Vehicle Operation	216.79	1,500.00	1,283.21
413-2500 Vehicle Maintenance	527.78	750.00	222.22
413-3150 Software License	1,188.00	8,000.00	6,812.00
413-3210 Codes- Cell Phones	39.80		(39.80)
413-3400 Advertising Expense	823.81	4,000.00	3,176.19
413-4200 Assoc. Dues/Subscriptions	252.00	350.00	98.00
413-4600 Training/Conference Expense	150.00	750.00	600.00
413-7400 CAP Purchase	0.00	0.00	0.00
TOTAL CODE ENFORCEMENT	218,070.37	300,704.00	82,633.63

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<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	206,255.15	75,000.00	(131,255.15)
TOTAL PLANNING/ZONING	208,767.60	130,500.00	(78,267.60)
<u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	68,555.20	82,267.00	13,711.80
TOTAL EMERGENCY SERVICES	68,555.20	82,267.00	13,711.80
<u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	9,882.31	14,231.00	4,348.69
421-1610 FICA - Health Dept	616.83	882.00	265.17
421-1630 Medicare - Health Dept	144.27	206.00	61.73
421-2100 Supplies	0.00	100.00	100.00
421-2150 Computer Equipment/Supplies (70/30)	0.00	0.00	0.00
TOTAL HEALTH DEPARTMENT	10,643.41	15,419.00	4,775.59
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	22,054.30	28,908.00	6,853.70
430-1300 Salaries & Wages - DPW	160,287.11	177,293.00	17,005.89
430-1610 FICA - Street Dept	11,408.00	12,848.00	1,440.00
430-1630 Medicare - Street Dept	2,752.43	3,005.00	252.57
430-1830 Street Department - Overtime	5,718.76	3,740.00	(1,978.76)
430-2100 Office Supplies - Street Dept	1,325.40	680.00	(645.40)
430-2130 Safety Equipment - Street Dept	873.02	1,020.00	146.98
430-2150 Computer Equipment/Supplies - Street Dept	669.00	85.00	(584.00)
430-2160 Office Equip Maint/Repair - Street Dept	0.00	85.00	85.00
430-2300 Vehicle Operation (fuel, oil, fluids)	11,544.00	17,000.00	5,456.00
430-2380 Uniforms & Clothing	6,110.68	6,233.90	123.22
430-2500 Vehicle Maint/Repair- Street Dept	3,360.30	6,800.00	3,439.70
430-2600 Minor Equipment	1,006.11	1,360.00	353.89
430-3150 Drug Testing	212.80	204.00	(8.80)
430-3210 Telephone - Street	519.84	442.00	(77.84)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-3310 Travel	0.00	425.00	425.00
430-3610 Electricity -DPW Garage	0.00	170.00	170.00
430-3620 Gas Heat -DPW Garage	1,021.07	1,360.00	338.93
430-3730 Building Maintenance	1,527.26	2,040.00	512.74
430-3740 Equipment Maint & Repairs - Street Dept	904.93	768.10	(136.83)
430-3260 Radio Purchase	5,476.49	6,290.00	813.51
430-4600 Training - Street	547.82	680.00	132.18
430-7400 Capital Improvements	71,320.05	0.00	(71,320.05)
430-7410 Equipment Lease Loader 50/25/25	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	308,639.37	271,437.00	(37,202.37)
 <u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	4,114.36	5,000.00	885.64
TOTAL STREET CLEANING	4,114.36	5,000.00	885.64
 <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	6,217.35	2,750.00	(3,467.35)
TOTAL TRAFFIC SIGNALS	6,217.35	2,750.00	(3,467.35)
 <u>STREET LIGHTING</u>			
434-3610 Electric	33,386.68	37,400.00	4,013.32
434-3720 Street Light Repair	274.46	250.00	(24.46)
434-3730 Operations/Maintenance	0.00	750.00	750.00
TOTAL STREET LIGHTING	33,661.14	38,400.00	4,738.86
 <u>STORM SEWERS & DRAINS</u>			
436-2450 Materials & Supplies	19,694.28	7,000.00	(12,694.28)
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	24,294.28	186,600.00	162,305.72

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	8,243.00	15,000.00	6,757.00
438-3720 Street Paving	536,174.61	0.00	(536,174.61)
TOTAL STREET MAINTENANCE	544,417.61	15,000.00	(529,417.61)
<u>PARKING FACILITIES</u>			
445-1300 Parking Enforcement Officer	36,201.29	95,459.00	59,257.71
445-1610 FICA - Parking	2,260.39	6,585.00	4,324.61
445-1630 Medicare - Parking	528.66	1,540.00	1,011.34
445-1830 Overtime	0.00	1,000.00	1,000.00
445-1910 Uniforms/Drug Test	1,433.79	3,500.00	2,066.21
445-2410 Vehicle Registration/Maintenance	297.73	1,500.00	1,202.27
445-2410 Computer Equipment	1,017.70	1,500.00	482.30
445-2150 Meter Purchase- Parking Facilities	0.00	4,400.00	4,400.00
445-3150 Software (UP Safety)	12,600.00	28,800.00	16,200.00
445-3160 UP Safety Lookups	685.00	1,200.00	515.00
445-3130 Parking Permits Ect..	0.00	0.00	0.00
445-3250 Postage	0.00	500.00	500.00
445-3260 Radio	0.00	750.00	750.00
445-3400 Advertising/Printing-Parking Facilities	2,357.67	3,000.00	642.33
445-3710 Parking Lot Maintenance-Parking Facilities	50.87	250.00	199.13
445-3720 Meter Repair/Main Supplies	1,032.94	6,000.00	4,967.06
445-7400 Cap Purchase (New Car)			0.00
TOTAL PARKING FACILITIES	58,466.04	155,984.00	97,517.96
<u>FLOOD CONTROL</u>			
446-3130 Engineering Services	0.00	9,300.00	9,300.00
446-3710 Levee Maintenance	18,487.02	67,200.00	48,712.98
446-3730 Equipment Maintenance/Repair	30,057.09	30,150.00	92.91
TOTAL FLOOD CONTROL	48,544.11	106,650.00	58,105.89
<u>SHADE TREES</u>			
455-2460 Materials & Supplies	533.37	1,000.00	466.63
455-3720 Maintenance	18,350.00	23,550.00	5,200.00
455-7200 Shade Tree - New Planting	996.50	2,500.00	1,503.50
TOTAL SHADE TREES	19,879.87	27,050.00	7,170.13

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>Grant - Special Projects</u>			
456-4700 Refuse	7,696.29	9,000.00	1,303.71
Total Grant - Special Projects	7,696.29	9,000.00	1,303.71
<u>ECONOMIC DEVELOPMENT</u>			
463-3020 IBW Remediation	2,050.23	1,500.00	(550.23)
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
TOTAL ECONOMIC DEVELOPMENT	2,050.23	6,500.00	4,449.77
<u>DOWNTOWN DISTRICT</u>			
465-3740 Maintenance/Repair (Decorations)	294.37	5,000.00	4,705.63
465-5400 Contribution - ECA	7,500.00	10,000.00	2,500.00
TOTAL DOWNTOWN DISTRICT	7,794.37	15,000.00	7,205.63
<u>INTER-GOVNMTAL EXPENSES</u>			
481-5200 Firemans Relief Fund	53,080.19	46,750.00	6,330.19
TOTAL INTER-GOVNMTAL EXPENSES	53,080.19	46,750.00	6,330.19
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,507.46	51,150.00	4,642.54
486-3530 Workers Comp Insurance	41,546.50	16,005.00	(25,541.50)
486-3531 Workers Comp - Fire Department	7,518.90	9,900.00	2,381.10
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	100,627.86	86,955.00	(13,672.86)
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	8,732.30	10,590.00	1,857.70
487-1590 Major Medical (BC/BS)	237,978.71	319,060.00	81,081.29
487-1591 Health Ins Buyout/HRA	2,227.02	2,970.00	742.98
487-5310 N/U Pension MMO	91,073.35	95,006.00	3,932.65
TOTAL EMPLOYEE BENEFITS	340,011.38	427,626.00	87,614.62
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	4,207.44	8,250.00	4,042.56
TOTAL EMPLOYER FICA EXPENSES	4,207.44	8,250.00	4,042.56

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Total Expenses	5,364,461.88	5,802,755.50	438,293.62
Excess Revenue Over(Under) Expenditures	<u>(176,573.99)</u>	<u>254,830.50</u>	<u>431,404.49</u>

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	1,672.14	0.00	1,672.14
341-0210 Interest Sewer PLGIT	0.06	0.00	0.06
341-0211 Int.-Sewer P Plus	96,896.52	0.00	96,896.52
<u>TOTAL INTEREST</u>	<u>98,568.72</u>	<u>50,000.00</u>	<u>48,568.72</u>
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
<u>TOTAL STATE SHARED REVENUE</u>	<u>72,589.13</u>	<u>44,715.00</u>	<u>27,874.13</u>
SANITATION			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	1,684,487.67	1,750,000.00	(65,512.33)
364-2020 Lien Sewer Rents	11,440.44	8,500.00	2,940.44
364-3160 Lien Interest & Cost	3,445.58	0.00	3,445.58
364-6010 Stroud SA Rentals	16,054.96	32,500.00	(16,445.04)
364-7010 Smithfield SA Rentals	70,302.36	145,000.00	(74,697.64)
364-9000 EDU Connection Fees	8,229.80	63,522.00	(55,292.20)
364-9100 Smithfield EDU Fees	0.00	17,500.00	(17,500.00)
364-9200 Penalties	49,555.95	45,000.00	4,555.95
<u>TOTAL SANITATION</u>	<u>1,843,516.76</u>	<u>2,070,022.00</u>	<u>(226,505.24)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	16,941.07	10,134.00	6,807.07
<u>TOTAL MISC. REVENUES</u>	<u>16,941.07</u>	<u>10,134.00</u>	<u>6,807.07</u>
<u>Total Revenues</u>	<u>2,031,615.68</u>	<u>2,174,871.00</u>	<u>(143,255.32)</u>
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	30,800.02	38,500.00	7,699.98
401-1220 DPW Director Salary-Sewer	19,993.40	24,999.00	5,005.60
401-1400 Admin Staff Salary	21,008.21	29,227.00	8,218.79
401-1610 FICA - Admin	4,441.66	6,484.00	2,042.34
401-1630 Medicare - Admin	1,050.09	1,516.00	465.91
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	5,672.99	6,301.00	628.01

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-2130 Office Equipment/Furniture - Admin	645.71	625.00	(20.71)
401-2140 IT Expenses	12,036.84	8,483.00	(3,553.84)
401-2150 Computer Equipment/Supplies - Admin	8,100.59	5,965.50	(2,135.09)
401-2160 Equipment Repair/Maintenance - Admin	173.44	550.00	376.56
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	3,058.01	2,250.00	(808.01)
401-3250 Postage - Payroll Processing Fee	6,357.09	5,000.00	(1,357.09)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	1,051.40	1,517.25	465.85
401-3450 Contracted Admin Services	593.22	750.00	156.78
401-4200 Dues Subscriptions/Memberships - Admin	3,575.44	4,500.00	924.56
401-4600 Training/Conferences - General Government	395.49	1,250.00	854.51
TOTAL GENERAL GOVT	121,893.60	143,467.75	21,574.15
 <u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	26,933.10	33,723.00	6,789.90
402-1000 Finance - Staff Salaries	42,883.71	50,504.00	7,620.29
402-1610 Fica	4,290.46	4,352.00	61.54
402-1630 Medicare	893.89	1,018.00	124.11
402-1830 Finance - Staff Salaries Overtime	7.72	0.00	(7.72)
402-3100 Trustee Chg Bond Payment	1,395.93	1,881.00	485.07
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	5,911.83	8,250.00	2,338.17
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	10,294.86	13,200.00	2,905.14
TOTAL FINANCIAL ADMIN	95,104.98	141,440.00	46,335.02
 <u>LEGAL SERVICES</u>			
404-3200 Legal Services - WWTP	26,782.48	85,000.00	58,217.52
TOTAL LEGAL SERVICES	26,782.48	85,000.00	58,217.52

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
ENGINEERING			
408-3130 Engineering	81,657.83	79,750.00	(1,907.83)
TOTAL ENGINEERING	81,657.83	79,750.00	(1,907.83)
MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg	187.74	275.00	87.26
409-3610 Electricity-Mun. Bldg.	2,366.47	3,300.00	933.53
409-3620 Electricity-Annex	709.39	825.00	115.61
409-3640 Gas - Annex	425.73	963.00	537.27
409-3730 Maintenance & Repair Annex	2,550.11	2,399.75	(150.36)
409-3740 Maintenance & Repairs	4,393.12	26,316.25	21,923.13
TOTAL MUNICIPAL BUILDING	10,632.56	34,079.00	23,446.44
SANITARY SEWER			
429-1400 Sewer Staff Salaries	277,386.54	289,679.00	12,292.46
429-1610 Social Security- Sewer Fund	17,090.03	18,146.00	1,055.97
429-1630 Medicare - Sanitary Sewer	4,097.66	4,244.00	146.34
429-1830 Sewer Overtime	3,103.05	3,000.00	(103.05)
429-2100 Office Supplies	1,351.61	4,000.00	2,648.39
429-2110 Chemicals	35,888.77	60,000.00	24,111.23
429-2120 Safety Supplies	1,064.89	3,000.00	1,935.11
429-2150 Computer Equip & Supplies	0.00	1,000.00	1,000.00
429-2200 Materials & Supplies- WWTP	8,686.79	9,000.00	313.21
429-2300 Fuel Oil	16,232.95	27,000.00	10,767.05
429-2310 Vehicle Operation	1,223.66	1,200.00	(23.66)
429-2380 Uniforms	12,013.90	12,527.90	514.00
429-2600 Small Tools/Minor Equipment	637.25	2,500.00	1,862.75
429-3160 Laboratory Fees	48,442.44	60,000.00	11,557.56
429-3200 Telephone - Sewer	1,767.54	3,000.00	1,232.46
429-3610 Electric - Sewer	83,332.13	86,000.00	2,667.87
429-3700 Pump Station Maint & Repair	0.00	14,486.10	14,486.10
429-3710 WWTP Maint & Repairs	28,156.34	25,000.00	(3,156.34)
429-3720 Collection System Maintenance	39,473.56	33,937.00	(5,536.56)
429-3730 WWTP Building & Repair	4,952.69	40,000.00	35,047.31
429-3740 Equipment Maintenance Collections	2,897.89	7,500.00	4,602.11
429-4100 Sewer Backup Expenses	1,828.00	2,500.00	672.00
429-4200 Dues/Subscriptions-Sewer	4,549.00	8,000.00	3,451.00
429-4500 Contracted Line Maintenance	30,894.12	85,500.00	54,605.88
429-4600 Training - Sanitary Sewer	844.00	2,000.00	1,156.00
429-4700 Sludge Disposal	91,650.42	100,000.00	8,349.58

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
429-7400 Equipment Lease/Purchase	0.00	0.00	0.00
429-7410 Capital Improvements equipment	0.00	0.00	0.00
429-7420 Capital Improvement Coll System	0.00	0.00	0.00
<u>TOTAL COLLECTION SYSTEM</u>	<u>717,565.23</u>	<u>903,220.00</u>	<u>185,654.77</u>
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superindendent Salary	21,405.64	28,058.00	6,652.36
430-1300 Salaries & Wages - DPW - Sewer	156,000.93	172,078.00	16,077.07
430-1610 FICA - Street Dept	11,298.72	12,470.00	1,171.28
430-1630 Medicare - Street Dept	393.28	2,916.00	2,522.72
430-1830 Overtime - Street Dept	5,550.57	3,630.00	(1,920.57)
430-2100 Office Supplies - Street Dept	522.03	660.00	137.97
430-2120 Safety Equipment - Street Dept	860.77	990.00	129.23
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)	11,321.69	16,500.00	5,178.31
430-2380 Uniforms - Street Dept	5,941.32	6,050.55	109.23
430-2500 Vehicle Manitenance/Repair- Street Dept	3,388.28	6,600.00	3,211.72
430-2600 Small Tools/Minor Equip - Street Dept	991.13	1,320.00	328.87
430-3150 Drug Testing	208.60	198.00	(10.60)
430-3210 Telephone - Street Dept	469.43	429.00	(40.43)
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	998.75	1,320.00	321.25
430-3620 Gas - Street Dept	1,501.38	1,980.00	478.62
430-3730 Building Maintenance - Street Dept	974.11	789.45	(184.66)
430-3740 Equipment Maint & Repair - Street	5,555.92	6,105.00	549.08
430-4600 Conferences/Training - Street Dept	556.59	660.00	103.41
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>	<u>227,939.14</u>	<u>263,498.00</u>	<u>35,558.86</u>

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	60,279.80	51,925.00	(8,354.80)
486-3530 Workers Comp Insurance	42,018.25	16,248.00	(25,770.25)
486-3531 Workers Comp - Fire Department	7,566.05	10,050.00	2,483.95
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	114,919.10	88,273.00	(26,646.10)
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	9,099.04	10,750.00	1,650.96
487-1590 Major Medical (BC/BS)	271,141.39	323,894.00	52,752.61
487-1591 Health Ins. Buy-out/HRA Cont	2,325.25	3,015.00	689.75
487-5310 N/U Pension MMO	91,073.34	95,006.00	3,932.66
TOTAL EMPLOYEE BENEFITS	373,639.02	432,665.00	59,025.98
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	3,971.70	8,375.00	4,403.30
TOTAL EMPLOYER FICA EXPENSES	3,971.70	8,375.00	4,403.30
TRANSFERS			
<u>Total Expenses</u>	1,774,105.64	2,179,767.75	405,662.11
Excess Revenue Over(Under) Expenditures	257,510.04	(4,896.75)	(262,406.79)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	45,000.00	(45,000.00)
341-0110 Interest-Savings	1,884.06	0.00	1,884.06
341-0210 Interest-Water-PLGIT	0.89	0.00	0.89
341-0211 Interest-Water-P Plus	15,486.95	0.00	15,486.95
341-0212 Interest-Water-P 2025	90,541.57	0.00	90,541.57
<u>TOTAL INTEREST</u>	<u>107,913.47</u>	<u>45,000.00</u>	<u>62,913.47</u>
STATE GRANT PROGRAM			
	0.00	0.00	0.00
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
<u>TOTAL STATE SHARED REVENUE</u>	<u>72,589.13</u>	<u>44,715.00</u>	<u>27,874.13</u>
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	1,825.50	150.00	1,675.50
378-2100 Water Rents	2,388,846.83	2,838,000.00	(449,153.17)
378-2110 Lien Rents	16,544.22	25,000.00	(8,455.78)
378-2120 Lien Costs & Interest	3,856.05	2,000.00	1,856.05
378-4300 Hydrant Fees	515.00	0.00	515.00
378-4300 Water Sales Bulk	85,221.43	110,000.00	(24,778.57)
378-9000 EDU Connection Fees	3,890.00	87,991.00	(84,101.00)
378-9200 Penalties	72,154.14	40,250.00	31,904.14
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>	<u>2,576,248.17</u>	<u>3,105,241.00</u>	<u>(528,992.83)</u>
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	16,941.07	10,134.00	6,807.07
380-1070 Misc Income	0	0	0
<u>TOTAL MISC. REVENUES</u>	<u>16,941.07</u>	<u>10,134.00</u>	<u>6,807.07</u>
SALE OF ASSETS			
391-0020 Damage to Borough Property	0.00	0.00	0.00
<u>TOTAL SALE OF ASSETS</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Total Revenues</u>	<u>2,773,691.84</u>	<u>3,205,090.00</u>	<u>(431,398.16)</u>

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
October 31, 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	30,800.02	38,500.00	7,699.98
401-1220 DPW Director Salary - Water	19,993.40	24,999.00	5,005.60
401-1400 Admin Staff Salary - Water	21,008.21	29,227.00	8,218.79
401-1610 FICA - Admin	4,438.83	6,484.00	2,045.17
401-1630 Medicare - Admin	1,050.09	1,516.00	465.91
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	5,218.06	5,724.00	505.94
401-2130 Office Equipment/Furniture - Admin	645.71	625.00	(20.71)
401-2140 IT Expenses	11,718.88	9,383.00	(2,335.88)
401-2150 Computer Equipment/Supplies	5,433.73	8,100.50	2,666.77
401-2160 Equipment Repair/ Maintenance	173.44	550.00	376.56
401-2300 Vehicle Expense - Admin	0.00	0.00	0.00
401-3110 Data Storage software	0.00	2,250.00	(788.05)
401-3210 Telephone - Admin	3,038.05	2,250.00	(1,860.44)
401-3250 Postage - Payroll Processing Fee	6,860.44	5,000.00	800.00
401-3310 Travel - Admin	0.00	800.00	(5,469.07)
401-3400 Advertising/Printing - Admin	6,986.32	1,517.25	156.78
401-3450 Contracted Admin Service	593.22	750.00	924.56
401-4200 Dues Subscriptions/Memberships - Admin	3,575.44	4,500.00	(76.07)
401-4600 Training/Conferences - General Government	416.07	340.00	(76.07)
<u>TOTAL GENERAL GOVT</u>	<u>121,949.91</u>	<u>142,890.75</u>	<u>20,940.84</u>
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	26,933.10	33,723.00	6,789.90
402-1400 Finance - Staff salaries	42,883.66	50,504.00	7,620.34
402-1610 Finance - Fica	4,341.76	4,352.00	10.24
402-1610 Finance -Medicare	890.11	1,018.00	127.89
402-1830 Finance - Staff salaries Overtime	7.72	0.00	(7.72)
402-3100 Trustee Chg Bond Payment	1,395.93	1,881.00	485.07
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	5,911.83	8,250.00	2,338.17
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	10,294.86	13,200.00	2,905.14
<u>TOTAL FINANCIAL ADMIN</u>	<u>95,152.45</u>	<u>141,440.00</u>	<u>46,287.55</u>

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
October 31, 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	237,307.33	135,000.00	(102,307.33)
TOTAL LEGAL SERVICES	237,307.33	135,000.00	(102,307.33)
<u>ENGINEERING</u>			
408-3130 Engineering	101,188.48	156,750.00	55,561.52
TOTAL ENGINEERING	101,188.48	156,750.00	55,561.52
<u>MUNICIPAL BUILDINGS (70/15/15)</u>			
409-2360 Materials & Supplies - Mun Bldg	45.14	275.00	229.86
409-3610 Electricity-Mun. Bldg.	2,366.47	3,300.00	933.53
409-3620 Electricity-Annex	709.39	825.00	115.61
409-3640 Gas - Annex	425.73	963.00	537.27
409-3730 Maintenance & Repair Annex	2,550.11	2,399.75	(150.36)
409-3740 Maintenance & Repairs	4,344.50	26,975.25	22,630.75
TOTAL MUNICIPAL BUILDING	10,441.34	34,738.00	24,296.66
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superintendent Salary	21,405.64	28,058.00	6,652.36
430-1300 Salaries & Wages - DPW - Water	156,000.84	172,078.00	16,077.16
430-1610 FICA - Street Dept	11,367.10	12,470.00	1,102.90
430-1630 Medicare - Street Dept	2,671.44	2,916.00	244.56
430-1830 Overtime - Street Department	5,550.57	3,630.00	(1,920.57)
430-2100 Office Supplies - Street Dept	586.37	660.00	73.63
430-2120 Safety Equipment	860.77	990.00	129.23
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)	11,336.17	16,500.00	5,163.83
430-2380 Uniforms - Street Dept	5,941.32	6,050.55	109.23
430-2500 Vehicle Manintenance/Repair- Street	3,388.28	6,600.00	3,211.72
430-2600 Small Tools/Minor Equip - Street Dept	971.49	1,320.00	348.51
430-3150 Drug Testing	208.60	198.00	(10.60)
430-3210 Telephone - Street Dept	469.43	429.00	(40.43)
430-3260 Radio Purchase	0.00	413.00	413.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	998.75	1,320.00	321.25
430-3620 Gas - Street Dept	1,501.38	1,980.00	478.62
430-3730 Building Maintenance- Street Dept	894.01	707.45	(186.56)
430-3740 Equipment Maint & Repair - Street Dept	5,266.92	6,105.00	838.08
430-4600 Conferences/Training - Street Dept	556.59	660.00	103.41

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-7410 Equipment Lease Loader 50/25/25	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	229,975.67	263,416.00	33,440.33
 <u>WATER</u>			
448-1300 Water Staff Salaries	373,448.49	586,286.00	212,837.51
448-1610 FICA - Water	23,305.05	36,691.00	13,385.95
448-1630 Medicare - Water	5,529.69	8,581.00	3,051.31
448-1830 Water Overtime	4,570.94	5,500.00	929.06
448-2100 Office Supplies	2,353.19	1,998.00	(355.19)
448-2110 Chemicals - Water	89,303.89	130,000.00	40,696.11
448-2120 Safety Supplies	2,391.44	3,000.00	608.56
448-2150 Computer Equipt & Supplies	0.00	2,500.00	2,500.00
448-2200 Materials & Supplies	10,950.94	14,000.00	3,049.06
448-2300 Fuel Oil	11,789.27	15,000.00	3,210.73
448-2310 Vehicle Operation	2,318.86	2,500.00	181.14
448-2380 Uniforms/Boot Allowance	5,792.90	17,000.00	11,207.10
448-2400 Meter M&R Supplies (New Radio Read)	23,343.90	25,000.00	1,656.10
448-2600 Small Tools/Minor Equipment - Water	3,933.26	12,000.00	8,066.74
488-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)
448-3160 Laboratory Fees - Water	24,715.67	45,000.00	20,284.33
448-3200 Telephone- Water	1,389.25	3,500.00	2,110.75
448-3610 Electric- WTP, Wells, Dist	39,016.16	0.00	(39,016.16)
448-3700 Well Maint & Repair	23,606.79	60,000.00	36,393.21
448-3720 Distribution System- Maint. & Repairs	96,422.93	40,000.00	(56,422.93)
448-3730 Building Maintenance	17,903.15	100,000.00	82,096.85
448-3740 WTP Maint & Repairs	14,757.98	15,000.00	242.02
448-3750 Dist Contracted Services	38,769.85	15,000.00	(23,769.85)
448-4200 Dues/Subscriptions - Water	6,669.00	45,000.00	38,331.00
448-4500 Contracted Line Maint - Water	388.98	2,846.00	2,457.02
448-4600 Training/conferences - Water	1,741.13	15,000.00	13,258.87
448-4700 Sludge Removal	49,088.67	2,000.00	(47,088.67)
448-4910 Permits	20,000.00	65,000.00	45,000.00
448-7400 Capital Improvements	4,544.36	21,000.00	16,455.64
448-7410 Capital purchase (UTV)	0.00	0.00	0.00
TOTAL WATER FACILITIES	917,762.69	1,289,402.00	371,639.31
 <u>DEBT SERVICE</u>			
471-1100 Principal 2016 Loan	0.00	164,553.00	164,553.00
471-1110 Penn Vest Water Line	40,604.14	48,829.00	8,224.86
471-1120 Penn Vest Dam	33,790.11	40,651.00	6,860.89
471-1130 ESSA GO 2021	33,800.00	33,800.00	0.00

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
TOTAL DEBT SERVICE	108,194.25	287,833.00	179,638.75
<u>DEBT INTEREST</u>			
472-1100 Interest - 2016 Loan	52,426.80	106,000.00	53,573.20
472-1110 Penn Vest Water Line - Interest	5,361.16	6,330.00	968.84
472-1130 interest -2021 Loan	8,217.39	9,758.00	1,540.61
472-1120 Penn Vest Dam - Interest	72,229.17	76,000.00	3,770.83
TOTAL DEBT INTEREST	138,234.52	198,088.00	59,853.48
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	42,018.25	16,248.00	(25,770.25)
486-3531 Workers Comp - Fire Department	7,566.05	10,050.00	2,483.95
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	101,300.10	88,273.00	(13,027.10)
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	9,425.16	10,750.00	1,324.84
487-1590 Major Medical (BC/BS)	276,967.91	323,894.00	46,926.09
487-1591 Health Ins. Buy-out/HRA Cont	2,325.25	3,015.00	689.75
487-5310 N/U Pension MMO	91,073.34	95,006.00	3,932.66
TOTAL EMPLOYEE BENEFITS	379,791.66	432,665.00	52,873.34
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	4,558.69	8,375.00	3,816.31
TOTAL EMPLOYER FICA EXPENSES	4,558.69	8,375.00	3,816.31
Total Expenses	2,445,857.09	3,178,870.75	733,013.66
Excess Revenue Over(Under) Expenditures	327,834.75	26,219.25	354,054.00

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
<u>INTEREST</u>	0.68	0	(0.68)
<u>STATE GRANT PROGRAMS</u>			
354-1200 Recycling Grant /Act 101	44,470.91	22,000.00	22,470.91
354-1500 Performance Grant To Twin Boroughs			
<u>TOTAL STATE GRANT PROGRAMS</u>	44,470.91	22,000.00	22,470.91
<u>SANITATION</u>			
364-3010 Solid Waste User Fees	1,017,688.97	1,169,956.00	(152,267.03)
364-3020 Solid Waste Fees Penalties	23,699.56	29,975.00	(6,275.44)
364-3030 Solid Waste Bulk Items and Bags	10,189.43	17,825.00	(7,635.57)
364-3150 Lien Rents Solid Waste	15,448.59	1,500.00	13,948.59
364-3160 Lien Interest & Cost	5,584.43	8,500.00	(2,915.57)
<u>TOTAL SANITATION</u>	1,072,610.98	1,271,756.00	(154,673.43)
Total Revenues	1,117,082.57	1,271,756.00	(154,673.43)
Expenses			
<u>GENERAL GOVERNMENT</u>			
401-4600 Training & Conferences	3.92	-	(3.92)
<u>TOTAL GENERAL GOVERNMENT</u>	3.92	-	(3.92)
<u>LEGAL SERVICES</u>			
404- 3140 Solicitor Retainer & Fees	235.00	-	(235.00)
<u>TOTAL LEGAL SERVICES</u>	235.00	-	(235.00)
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	116,519.98	140,482.00	23,962.02
426-1610 FICA	7,284.80	8,710.00	1,425.20
426-1630 Medicare	1,703.69	2,037.00	333.31
426-1830 Overtime	348.62	3,000.00	2,651.38
426-1910 Uniforms	4,509.47	6,000.00	1,490.53
426-2270 Supplies	3,003.51	8,500.00	5,496.49
426-2500 Recycling Grant to Twin Boros	44,470.91	30,000.00	(14,470.91)
<u>TOTAL SANITATION</u>	177,840.98	198,729.00	20,888.02

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	12,706.17	15,000.00	2,293.83
427-4700 Refuse Coll/Disp Contract	756,005.95	989,576.00	233,570.05
427-4710 WM Extra Bags and Tags	7,486.50	7,500.00	13.50
<u>TOTAL SOLID WASTE</u>	<u>776,198.62</u>	<u>1,012,076.00</u>	<u>235,877.38</u>
<u>Employee Benefits</u>			
488-1620 Unemployment Compensation	855.00	0	0
<u>TOTAL EMPLOYEE BENEFITS</u>	<u>855.00</u>	<u>0</u>	<u>0</u>
<u>Total Expenses</u>	<u>955,133.52</u>	<u>1,210,805.00</u>	<u>255,667.56</u>
<u>Excess Revenue Over(Under) Expenditures</u>	<u>161,949.05</u>	<u>60,951.00</u>	<u>(235.00)</u>

DPW Report
Active and Future Projects
As of 11.17.2025

- A. **2025 Paving Schedule: COMPLETED 15 Roads Bid Out and 7 Roads in house with the Drag Box**
1. **Funding: Paving Bid:** Gap View Heights, Teak, Laurel, Ashburn, Exchange, Lions, Kiwanis, Hazen, Emerson, Marguerite, Longfellow, East Broad, part of Eagle Valley Lane, Oak Street and Starbird
 2. **Liquid Fuels: In House:** Burson, Harris, Braeside, East 5th, Spruce, Race and Monroe
 3. **CDBG: Paving Bid:** Maple and Berwick Heights - **NEXT YEAR 2026**
- B. **Utility work is to be done on roads to be paved. COMPLETED**
1. Clean and camera storm water and sanitary sewer lines to make sure no repairs are needed.
 2. Repair the storm pipe under Gap View Heights Rd.
- C. **Levee Inspection: April 10, 2025 - COMPLETED AND PASSED**
- D. **214 Washington Street:** Demo bldg. and repair culvert pipe - **WAITING ON AGREEMENT**
- E. **PennDOT: King Street Bridge Top Replacement – Work Scheduled to start October 6th. \$44,096.06 Engineer Cost/ \$33,072.05 Back – PennDOT is only replacing the top.**
- F. **PennDOT: Rt. 209 Paving Project:** Paving started April 14th - **COMPLETED**
1. 7PM to 6AM - Starting at Veterans Memorial Bridge going to Wendy's. **COMPLETED**
 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 Main Replacement and Sewer Main Lining before paving. **Scheduled for this Fall**
- H. **Water Meter Replacement - ACTIVELY WORKING ON \$2,188,912.28**
1. Total Meter: 3,154
 2. Completed: 3,150
 3. Incomplete: 4
 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**
- I. **Veterans Memorial:**
1. Round Washed Stone 1" to 3" **\$800.00** – Stone was placed by the wall
 2. Tops and pulleys for flag poles – **COMPLETED \$884.16**
- J. **Elk Street Embankment Repair – COMPLETED \$19,280.24**
- K. **Reclaiming the Sewer Main between the Railroad and Braeside Avenue**
1. Removing the trees and bushes from above the Sewer Main along the Borough's Right of Way.

L. Asterra Leak Detection: COMPLETED

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

M. Utility Poles:

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

N. Hydrants:

1. Three Hydrants were replaced Taylor St, Washington St. and Henry St.
2. Hydrant flushing and Flow Testing began October 27th.

O. Street Cleaning:

1. The Street Sweeper is trying to get to Main streets every week, Minor streets with curbs every two weeks and Minor streets without curbs every three weeks.

P. Mowing:

1. Mowing Borough owned properties is done weekly and Levee every three weeks.

Q. Leaf Collection: Officially started October 14th but started October 6th thru December 12th.

R. Dredge Waterways:

1. Reclaiming the stream through Miller Park holding pond and 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 Aquifer 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. King Street, Secor and Barnum need Water Mains replaced.

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 COMPLETED**

Y. Water Main Break on South Courtland:

1. Repairs Made and Road is back open. Pavement is temporary for 90-day repair settlement.

ZONING AND CODES REPORT

		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOTES
BUILDING PERMITS												
Received		16	25	14	18	21	13	13	11	14	11	
Issued		9	11	11	13	17	10	13	5	11	13	
Denied/Cancelled		0	0	1	1	0	1	0	1	1	6	
Pending		9	15	23	7	4	7	0	21	20	19	
YTD Received		16	41	55	73	94	107	120	131	145	156	
ZONING PERMITS												
Received		6	16	9	10	14	12	8	7	10	10	
Issued		0	2	12	9	6	10	11	3	7	5	
Denied/Cancelled		0	1	1	1	0	0	0	0	2	1	
Pending		41	31	6	7	2	6	13	21	18	15	
YTD Received		6	22	31	41	55	67	75	82	85	90	
SALDO												
Received		1	0	0	0	1	2	0	0	1	1	
Accepted		0	1	0	0	0	1	0	0	1	1	
Denied/Cancelled		0	0	0	0	1	1	0	0	0	0	
Recorded / Finalized		0	0	0	0	0	1	0	0	0	1	
Pending		1	2	2	4	4	4	3	3	3	2	
YTD Received		1	1	1	1	2	4	4	4	5	6	
CERTIFICATE OF NONCONFORMANCE												
Received		0	0	0	0	0	0	0	1	1	0	
Issued		0	1	0	0	0	0	0	0	0	0	
Denied/Cancelled		0	1	0	0	0	0	0	1	0	0	
Pending		3	1	0	1	0	0	0	1	1	1	
YTD Received		0	0	0	0	0	0	0	1	2	2	
ZONING HEARING BOARD												
Received		1	0	0	0	1	0	0	0	0	0	
Accepted		1	0	0	0	0	0	0	0	0	0	
Finalized		0	1	1	0	0	1	0	0	0	0	
Denied/Cancelled		0	0	0	0	0	0	0	0	0	0	
Pending		0	1	0	1	1	0	0	0	0	0	
YTD Received		1	1	1	1	2	2	2	2	2	2	
VIOLATIONS												
BUILDING CODE VIOLATIONS												
Issued		4	5	4	4	2	1	6	3	6	6	
Open		3	4	2	3	1	1	3	1	5	12	
Closed		1	0	2	1	1	2	4	2	1	1	
Non-Traffic Citations		0	0	1	3	0	1	0	0	4	9	
ZONING VIOLATIONS												
Issued		0	1	1	0	0	0	1	1	3	7	
Open		0	1	346	87	-	-	25	20	4	5	
Closed		0	0	7	4	-	-	-	-	-	2	
Civil Complaints		0	0	0	0	-	-	0	0	1	0	
YTD Processed		0	1	8	8	8	8	2	10	13	20	
RENTAL VIOLATIONS												
Issued		-	2	4	4	3	2	6	1	2	1	
Open (in 2025)		-	2	4	8	11	13	7	1	16	10	
Closed (2025)		0	0	2	2	10	10	31	9	24	26	
YTD Processed		-	2	6	10	13	15	21	22	24	25	
CODE ENFORCEMENT VIOLATIONS												
Issued		1	18	6	16	4	4	12	26	14	14	

ZONING AND CODES REPORT

	Open	1	19	346	165	124	113	27	38	40	33	
	Closed	0	0	3	94	19	11	3	12	43	15	
	Non-Traffic Citations	0	0	3	2	0	2	6	3	11	15	
	YTD Processed	1	19	41	57	61	65	77	103	241	255	This is the total number of violations issued in 2025 without status change.
NON-TRAFFIC CITATIONS												
	Issued	1	2	5	2	2	3	5	3	0	1	
	Open	1	3	4	5	3	2	3	6	11	29	Current number of open non-traffic citations
CIVIL COMPLAINTS												
	Issued	0	0	0	0	0	0	0	0	1	0	
	Open	0	0	*	0	0	0	0	0	0	0	
	Closed	0	0	0	0	0	5	0	0	0	0	
	YTD Processed	0	0	0	0	0	0	0	0	1	1	
OFFICE		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOTES
WALK-INS												
	Total	16	35	73	103	67	43	30	36	45	31	
	YTD	16	51	124	227	294	337	367	403	412	443	
OFFICE PHONE CALLS												
	Total	75	147	184	274	95	74	-	-	175	126	
APPOINTMENTS (In-person/Virtual/Calls)												
	Total	5	17	9	8	7	5	-	4	6	5	These appointments are not related to specific permits
INSPECTIONS		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOTES
	ZONING INSPECTIONS	1	0	3	5	3	8	6	7	11	6	
	RENTAL INSPECTIONS*	127	110	121	128	77	118	149	217	262	195	MCS - 86, Sue - 110
	RESALE INSPECTIONS	7	9	18	14	11	15	11	9	12	13	Inspections - 9, Reinspections - 4
	UCC INSPECTIONS	16	17	19	20	24	21	21	30	24	17	
ADDITIONAL		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOTES
	TICKETS YTD	-	-	-	-	-	-	-	-	106	129	
	PROPERTY FILE CONSOLIDATION BY MAP #	0	96	-	40	45	580	1500	500	-		Most files are consolidated.
MCS TOTAL HOURS WORKED		320	437	429	398.5	524	483	600	554	537	467	