

**MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, NOVEMBER 4, 2025 – 7 PM**

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

PRESENT IN PERSON: Sonia Wolbert; Carrie Panepinto; Edmund Freeborn; Erika Huber; Paul Shemansky; Jane Gagliardo via WebEx; Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; RKR Hess Engineer Russ Scott; Director of Public Works Lee Philips; Director of Finance Layla Richard- Rau; and Assistant to Borough Manager Danielle Decker.

ABSENT: No one.

Ms. Wolbert called the meeting to order at 7:16 PM and lead in the Pledge of Allegiance.

Report on Executive Session: Solicitor Prevoznik reported there was an Executive Session that began at 6:30 PM and Ms. Wolbert, Ms. Panepinto, Mr. Freeborn, Ms. Huber, Mr. Shemansky, Ms. Gagliardo via telephone, Mayor Brozusky, Mr. Lewis, and Solicitor Prevoznik were all in attendance. Mr. Lewis left at 6:40 PM. The items that were discussed were: Two personnel matters; a legal update on the NPDES permit and negotiations; update on the mediation process for the Middle Dam with negotiation position; and a contract provision regarding testing on the Sixth Street. Solicitor Prevoznik stated no decisions were made and the Executive Session ended at 7:13 PM.

October 21, 2025 Regular Council Meeting Minutes: A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve the October 21, 2025 Regular Council Meeting Minutes. The motion passed unanimously.

October 27, 2025 Special Budget Business Council Meeting Minutes: A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to approve the October 27, 2025 Special Budget Business Council Meeting Minutes. The motion passed unanimously.

Public Comments – Agenda Items: Justin Grabe of Spangenburg Ave spoke about lack of detail reports the public does not have access to during the Council Meetings that are being approved. Mr. Grabe asks that these reports be available for the public to review and follow along with during the meetings.

Treasurer's Report: distributed via email

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

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

Cash Account Transfer Report: A motion was made by Mr. Freeborn and seconded by Ms. Huber to accept the Cash Account Transfer Report for November 4, 2025, prepared by the Director of Finance. The motion passed unanimously.

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

Police Report: distributed via email – September 2025

Chief Lyon fielded questions regarding any concerns. Mr. Shemansky brought up about the e-bikes and the regulations for them. Mr. Shemansky invited Chief Lyon to a Zoning and Planning (ZAP) Committee when e-bikes are going to be discussed to share and give input.

Stroud Region Open Space and Recreation Commission (SROSC) Report:

Ms. Wolbert announced there was no report.

Engineer's Action Items: distributed via email

Resolution 28-2025: Approval of Amended Final Land Development for the Green Valley Apartments and Parktowne Townhomes Land Development Project

A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to approve for New GVPT, LLC Resolution 28-2025 Approval of Amended Final Land Development for the Green Valley Apartments and Parktowne Townhomes Land Development Project. The motion passed unanimously.

REPORTS:

Public Works Report: distributed via email

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

COMMITTEES:

Operations Committee: There was no meeting.

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

Community Relations Committee: Ms. Panepinto gave an update. Ms. Panepinto explained a survey of the 2026 Holiday Event would take place and after some discussion it was suggested that the survey happen after the Annual Tree Lighting to not confuse people. Ms. Panepinto informed about the roundabout Welcome Sign changes to making it two lines and changing the plants from annuals to perennials. Ms. Panepinto lastly added the William Reese Memorial Field and gave an update on the funding and budget and the request for the Borough's contribution. Ms. Panepinto explained the request for the Borough's contribution would become part of the budget discussions.

Correspondence: There was no correspondence.

Mayor Victor Brozusky: Mayor Brozusky brought up about a deer being hit by the high school. Mayor Brozusky inquired about the progress on the UGI work being done. Mayor Brozusky announced how the trash cans in the alley behind the First Baptiste Church and all along North Courtland Street were awful this week with overflowing trash. Mayor Brozusky congratulated Lee and the Streets Department on the good work for picking up the leaves. Mayor Brozusky spoke about an amazing Halloween parade that takes place in Selinsgrove every year.

Erika Huber: Nothing to report.

Carrie Panepinto: Nothing to report.

Jane Gagliardo: Nothing to report.

Edmund Freeborn: Nothing to report.

Paul Shemansky: Nothing to report.

Sonia Wolbert: Ms. Wolbert announced the Annual Tree Lighting would take place on Monday, December 1st, 2025. Ms. Wolbert explained this date was selected for there were other dates but they would be competing with other events.

Solicitor's Report: Solicitor Prevoznik asked for the reports that are in the Council's packets be attached to the agenda on the website and have some for the public at every meeting going forward. Solicitor Prevoznik brought up the Borough Manager's contract that ends on 12/31/2025.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to extend the Borough Manager's contract through the Reorganizational Meeting on 01/05/2026. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Huber for the Solicitor to negotiate a contract with the Borough Manager. The motion passed unanimously.

Manager's Report:

A motion was made by Mr. Freeborn and seconded by Ms. Huber to authorize the Borough Council President and Borough Manager to execute and deliver two documents with the First Northern Bank & Trust, the Remote Deposit Capture Merchant Agreement, and the Positive Pay Agreement. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to authorize the Borough Manager to execute and deliver all documents for the purchase of three (3) sewer line monitors for a unit mount not exceeding \$9,086.85 for a total of \$27,260.55 from a COSTARS Vendor, Hartco Environmental, LLC, for the review and monitoring of stormwater inflow and infiltration. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to authorize the Borough Manager to execute and deliver all documents for the roof repairs at the East Stroudsburg Borough Sewer Plant for an amount not to exceed \$5,000.00 on a time and materials basis from a COSTARS Vendor, Condition One Commercial. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Mr. Shemansky to table the Borough Manager to execute and deliver all documents relating to the request for PA DEP Planning Exemption for 60 Washington Street, Tax Code 05-3.1.4.17, Tax Map 05-7301-16-83-5088. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Ms. Panepinto to authorize the Borough's outside counsel, Phillip Earnest, Esquire of the Saxton and Stump Law Firm, to execute and deliver all documents for the retention of the mediation firm, Dailey, LLP, regarding the Middle Dam Construction Mediation to be held in January 2026, in the Annex Building of the Borough of East Stroudsburg and to include a retention check in the amount of \$2,500.00 for the shared cost of the mediator. The motion carried 4-0, with one abstention (Yea: Mr. Shemansky, Ms. Panepinto, Ms. Huber, Ms. Wolbert; Abstain: Mr. Freeborn, due to conflict of interest as his son is employed by the structural engineer to which was involved in the Middle Dam Project). The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to approve the action of the Borough Manager in hiring Lucy Maiter in the union position as a Part-Time Parking Enforcement Officer at the hourly probationary rate of \$20.10 and the start date of Wednesday, November 5, 2025. The motion passed unanimously.

U-Box/U-Haul Pedestrian Crossing: A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to authorize the Borough Manager to execute and deliver all documents relating to the

professional services proposal from TPD, regarding the U-Box/U-Haul pedestrian crossing on Forge Road. U-Haul will reimburse all costs, not to exceed \$25,000.00 and part of the condition includes a flashing crosswalk installed. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to authorize the Borough Manager and Director of Public Works to execute and deliver all documents to establish an account with AutoZone located on North Courtland Street, so these kinds of purchases can be more efficiently made in the Borough. The motion passed unanimously.

Manager's Follow-Up Report / 2025 Code Enforcement, Inspections, & Filing System Update: Mr. Lewis gave a King Street Bridge Repair update.

Informational Items: Ms. Wolbert read the informational item in their packets was the October 2025 Monroe County Control Overdose Statistics Report.

Public Comments – New Business & Non-Agenda Items: Chuck Curry, owner of Jimmy's Ice Cream, announced that on October 5th he received a letter from his landlord stating his lease was not being renewed after seven years. Mr. Curry explained the landlord has ghosted him.

Sandy Press, a question from Facebook asked if there are any state money to repair the sidewalks. Mr. Lewis explained that we are working on finding funding and seeing what is out there to help with the sidewalks.

Justin Grabe of Spangenburg Ave stated there are no crosswalks on Washington Street and Solicitor Prevoznik relied that it is a PennDOT Road and they would not allow crosswalks.

Ratification of Bills Payable: A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve the Warrant List #251104, as presented. The motion passed unanimously.

Proposed Budget 2026 Review: Mr. Lewis gave an updated PowerPoint presentation on the proposed 2026 Budget.

Adjournment:

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to adjourn the meeting. The meeting ended at 8:37 PM. The motion passed unanimously.

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
Preliminary 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	2,997,252.98	2,586,428.01	410,824.97	0.16	3,641,093.00	(643,840.02)	(0.18)
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	466.01	9,065.47	(8,599.46)	(0.95)	300.00	166.01	0.55
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	3,119,483.18	2,702,925.63	416,557.55	0.15	3,771,893.00	(652,409.82)	(0.17)
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	116,408.11	164,598.00	(48,189.89)	(0.29)	160,000.00	(43,591.89)	(0.27)
310-2000 Earned Income Tax	861,426.68	885,704.31	(24,277.63)	(0.03)	1,200,000.00	(338,573.32)	(0.28)
310-5000 Municipal Service Tax	252,133.32	253,460.40	(1,327.08)	(0.01)	325,000.00	(72,866.68)	(0.22)
TOTAL ACT 511 TAXES	1,229,968.11	1,303,762.71	(73,794.60)	(0.06)	1,685,000.00	(455,031.89)	(0.27)
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	14,606.37	6,871.00	7,735.37	1.13	12,900.00	1,706.37	0.13
321-6100 Rental License	223,095.53	157,253.56	65,841.97	0.42	212,850.00	10,245.53	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	275,249.35	225,890.66	49,358.69	0.22	333,975.00	(58,725.65)	(0.18)
<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	27,438.99	14,883.00	12,555.99	0.84	11,610.00	15,828.99	1.36
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	31,088.99	17,341.50	13,747.49	0.79	16,125.00	14,963.99	0.93
<u>FINES</u>							
331-1100 Vehicle Code Violations	95,559.93	181,063.52	(85,503.59)	(0.47)	180,000.00	(84,440.07)	(0.47)
331-1200 Violation of Zoning Ord & Statutes	26,845.18	30,416.98	(3,571.80)	(0.12)	25,000.00	1,845.18	0.07
TOTAL FINES	122,405.11	211,480.50	(89,075.39)	(0.42)	205,000.00	(82,594.89)	(0.40)
<u>INTEREST</u>							
TOTAL INTEREST	239,326.74	201,793.07	37,533.67	0.19	145,000.00	94,326.74	0.65
<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	23,212.59	25,090.12	(1,877.53)	(0.07)	40,000.00	(16,787.41)	(0.42)
TOTAL RENTS	23,213.59	25,090.12	(1,876.53)	(0.07)	40,000.00	(16,786.41)	(0.42)
<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
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	10,103.00	7,917.00	2,186.00	0.28	8,000.00	2,103.00	0.26

East Stroudsburg Borough
Consolidated Statement of Activity - Budget vs Actual
Preliminary 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>	
361-3300 Permits - Zoning - Gen Government	28,893.27	40,061.54	(11,168.27)	(0.28)	38,700.00	(9,806.73)	(0.25)
361-3310 Building Permits	188,818.87	107,020.48	81,798.39	0.76	96,750.00	92,068.87	0.95
361-3320 Resale Inspections	18,154.36	15,742.20	2,412.16	0.15	6,450.00	11,704.36	1.81
361-3400 Zoning Plan Review	104,661.31	70,685.68	33,975.63	0.48	32,250.00	72,411.31	2.25
TOTAL GENERAL GOVERNMENT	350,630.81	241,426.90	109,203.91	0.45	182,150.00	168,480.81	0.92
<u>PUBLIC SAFETY</u>							
362-4710 Rental Unit Reinspection Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
TOTAL PUBLIC SAFETY	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
<u>HIGHWAYS & STREETS</u>							
363-2100 Meter Revenue	66,901.92	82,227.21	(15,325.29)	(0.19)	161,250.00	(94,348.08)	(0.59)
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	87,252.46	101,920.27	(14,667.81)	(0.14)	212,767.00	(125,514.54)	(0.59)
<u>SANITATION</u>							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	(1.00)
364-2010 Sewer Rents	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	1,013,325.81	915,581.56	97,744.25	0.11	1,169,956.00	(156,630.19)	(0.13)
364-3020 Solid Waste Fees Penalties	23,842.85	20,905.89	2,936.96	0.14	29,975.00	(6,132.15)	(0.20)
364-3030 Solid Waste Bulk Items and Bags	9,978.23	12,057.23	(2,079.00)	(0.17)	17,825.00	(7,846.77)	(0.44)
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	50,147.96	36,795.54	13,352.42	0.36	45,000.00	5,147.96	0.11
<u>GOLF</u>							
<u>PMT FROM WATER CO</u>							
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	73,022.41	44,200.35	28,822.06	0.65	40,250.00	32,772.41	0.81
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	1,918,614.21	1,815,549.31	103,064.90	0.06	3,105,241.00	(1,186,626.79)	(0.38)
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	50,650.92	25,708.93	24,941.99	0.97	30,251.00	20,399.92	0.67
380-1070 Miscellaneous Income	9,355.98	20,309.93	(10,953.95)	(0.54)	5,000.00	4,355.98	0.87
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	67,130.90	49,268.86	17,862.04	0.36	46,251.00	20,879.90	0.45
<u>CONTB. FROM PRIVATE</u>							
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
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Preliminary 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>							
				0			0
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	10,637,013.03	10,547,611.70	89,401.33	0.01	13,719,625.00	(3,082,611.97)	(0.22)
Expenses							
<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	20,900.61	17,559.72	(3,340.89)	(0.19)	24,786.00	3,885.39	0.16
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	41,023.85	31,610.01	(9,413.84)	(0.30)	36,310.00	(4,713.85)	(0.13)
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	10,744.07	6,088.77	(4,655.30)	(0.76)	9,000.00	(1,744.07)	(0.19)
401-3250 Postage - Payroll Processing Fee	22,112.27	18,894.96	(3,217.31)	(0.17)	20,000.00	(2,112.27)	(0.11)
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	8,292.68	10,248.35	1,955.67	0.19	6,069.00	(2,223.68)	(0.37)
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	17,305.30	14,320.69	(2,984.61)	(0.21)	18,000.00	694.70	0.04
401-4600 Training/Conference - General Government	349.00	850.00	501.00	0.59	4,090.00	3,741.00	0.91
TOTAL GENERAL GOVT	463,739.95	458,021.07	(5,718.88)	(0.01)	574,930.50	111,190.55	0.19
<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
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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>%</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	19,179.42	34,786.42	15,607.00	0.45	25,000.00	5,820.58	0.23
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	32,531.68	32,924.94	393.26	0.01	40,000.00	7,468.32	0.19
TOTAL FINANCIAL ADMIN	290,957.04	255,912.83	(35,044.21)	(0.14)	427,129.00	136,171.96	0.32
<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	3,708.20	4,581.91	873.71	0.19	4,500.00	791.80	0.18
403-3180 Commission Earned Income Tax	12,618.06	13,981.89	1,363.83	0.10	15,500.00	2,881.94	0.19
403-3190 Commission Deed Transfer Tax	2,328.17	2,783.88	455.71	0.16	1,500.00	(828.17)	(0.55)
TOTAL TAX COLLECTION	31,828.68	35,411.27	3,582.59	0.10	36,744.00	4,915.32	0.13
<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.	8,922.05	8,295.62	(626.43)	(0.08)	12,000.00	3,077.95	0.26
409-3620 Electric Annex	2,567.47	2,360.79	(206.68)	(0.09)	3,000.00	432.53	0.14
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	17,000.54	13,960.21	(3,040.33)	(0.22)	93,292.00	76,291.46	0.82
TOTAL MUNICIPAL BUILDING	40,859.93	32,877.58	(7,982.35)	(0.24)	122,392.50	81,532.57	0.67
<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	15,376.99	21,789.26	6,412.27	0.29	15,181.00	(195.99)	(0.01)
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	9,873.32	8,954.97	(918.35)	(0.10)	11,500.00	1,626.68	0.14
411-3630 Gas (heat)	514.23	322.05	(192.18)	(0.60)	5,000.00	4,485.77	0.90
411-3730 Equipment Testing	9,801.51	6,361.83	(3,439.68)	(0.54)	6,000.00	(3,801.51)	(0.63)
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	103,171.40	77,952.81	(25,218.59)	(0.32)	104,424.00	1,252.60	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

East Stroudsburg Borough
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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	132,701.70	0.00	(132,701.70)	0.00	95,078.00	(37,623.70)	(0.40)
413-2100 Materials & Supplies - Codes	167.94	3,639.49	3,471.55	0.95	3,000.00	2,832.06	0.94
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	506.25	136.65	(369.60)	(2.70)	750.00	243.75	0.33
413-3150 Software License	1,188.00	3,632.67	2,444.67	0.67	8,000.00	6,812.00	0.85
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	199,157.48	179,195.28	(19,962.20)	(0.11)	300,704.00	101,546.52	0.34
<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	153,229.42	152,511.41	(718.01)	0.00	75,000.00	(78,229.42)	(1.04)
TOTAL PLANNING/ZONING	155,741.87	164,152.30	8,410.43	0.05	130,500.00	(25,241.87)	(0.19)
<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	8,390.04	8,462.73	72.69	0.01	9,000.00	609.96	0.07
429-2300 Fuel Oil	16,232.95	12,716.34	(3,516.61)	(0.28)	27,000.00	10,767.05	0.40

East Stroudsburg Borough
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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>12/31/2025</u>	<u>Variance</u>	<u>%</u>
429-2310 Vehicle Operation (Fuel/oil)	760.32	61.32	(699.00)	(11.40)	1,200.00	439.68	0.37
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	1,663.63	2,634.98	971.35	0.37	3,000.00	1,336.37	0.45
429-3610 Electric - Sewer	75,585.53	77,767.40	2,181.87	0.03	86,000.00	10,414.47	0.12
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	4,514.00	7,543.05	3,029.05	0.40	8,000.00	3,486.00	0.44
429-4500 Contracted Line Maintenance	11,294.12	432.00	(10,862.12)	(25.14)	85,500.00	74,205.88	0.87
429-4600 Training - Sanitary Sewer	412.00	318.10	(93.90)	(0.30)	2,000.00	1,588.00	0.79
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	688,887.63	622,003.23	(66,884.40)	(0.11)	903,220.00	214,332.37	0.24
<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	2,138.16	2,601.89	463.73	0.18	3,000.00	861.84	0.29
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)	31,250.01	32,501.75	1,251.74	0.04	50,000.00	18,749.99	0.37
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	8,946.99	19,308.80	10,361.81	0.54	20,000.00	11,053.01	0.55
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	1,379.00	543.26	(835.74)	(1.54)	1,300.00	(79.00)	(0.06)
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	2,219.05	4,187.16	1,968.11	0.47	2,265.00	45.95	0.02
430-3740 Equipment Maint & Repairs - Street Dept	16,148.75	20,633.85	4,485.10	0.22	18,500.00	2,351.25	0.13
430-4600 Training - Street	815.00	2,061.00	1,246.00	0.60	2,000.00	1,185.00	0.59
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	760,325.78	658,699.74	(101,626.04)	(0.15)	798,351.00	38,025.22	0.05
<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
<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

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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>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	4,773.30	3,601.02	(1,172.28)	(0.33)	15,000.00	10,226.70	0.68
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	20,239.89	44,152.72	23,912.83	0.54	20,500.00	260.11	0.01
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	87,620.90	101,692.08	14,071.18	0.14	110,000.00	22,379.10	0.20
434-3720 Street Light Repair	245.43	408.63	163.20	0.40	1,000.00	754.57	0.75
434-3730 Operations/Maintenance	0.00	112.13	112.13	1.00	750.00	750.00	1.00
TOTAL STREET LIGHTING	87,866.33	102,212.84	14,346.51	0.14	111,750.00	23,883.67	0.21
<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	1,395.80	504.19	(891.61)	(1.77)	3,500.00	2,104.20	0.60
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	940.40	1,963.28	1,022.88	0.52	1,500.00	559.60	0.37
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	520.00	0.00	(520.00)	0.00	1,200.00	680.00	0.57
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	612.62	2,618.36	2,005.74	0.77	3,000.00	2,387.38	0.80
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	56,440.70	94,297.04	37,856.34	0.40	155,984.00	99,543.30	0.64
<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	88,434.62	78,665.77	(9,768.85)	(0.12)	130,000.00	41,565.38	0.32
448-2120 Safety Supplies	2,199.20	0.00	(2,199.20)	0.00	3,000.00	800.80	0.27
448-2150 Computer Equipment & Supplies	0.00	1,426.62	1,426.62	1.00	2,500.00	2,500.00	1.00
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)	1,858.59	2,791.64	933.05	0.33	2,500.00	641.41	0.26
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

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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>%</u>
					<u>12/31/2025</u>	<u>Variance</u>	
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	3,846.28	14,588.64	10,742.36	0.74	12,000.00	8,153.72	0.68
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	1,268.81	1,581.46	312.65	0.20	3,500.00	2,231.19	0.64
448-3400 Printing & Advertising	165.80	0.00	(165.80)	0.00	0.00	(165.80)	0.00
448-3610 Electric- WTP, Wells,Dist.	35,423.41	39,315.38	3,891.97	0.10	60,000.00	24,576.59	0.41
448-3700 Well Maint & Repair	23,278.88	6,158.28	(17,120.60)	(2.78)	40,000.00	16,721.12	0.42
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	17,767.12	9,427.47	(8,339.65)	(0.88)	15,000.00	(2,767.12)	(0.18)
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	303.62	1,193.92	890.30	0.75	15,000.00	14,696.38	0.98
448-4600 Training/conferences - Water	1,219.13	625.00	(594.13)	(0.95)	2,000.00	780.87	0.39
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	16,097.51	(232,090.19)	(248,187.70)	1.07	0.00	(16,097.51)	0.00
TOTAL WATER FACILITIES	923,078.39	1,704,966.46	781,888.07	0.46	1,289,402.00	366,323.61	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)	6,837.64	7,309.82	472.18	0.06	10,000.00	3,162.36	0.32
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	138,867.45	147,180.06	8,312.61	0.06	185,200.00	46,332.55	0.25
TOTAL RECREATION	158,016.99	159,386.94	1,369.95	0.01	201,800.00	43,783.01	0.22
<u>CONTRIBUTIONS</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	1,806.46	1,584.96	(221.50)	(0.14)	1,850.00	43.54	0.02
454-3610 Electricity	2,224.55	1,539.41	(685.14)	(0.45)	1,500.00	(724.55)	(0.48)
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	2,852.46	3,086.25	233.79	0.08	5,000.00	2,147.54	0.43
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	2,030.00	1,160.00	(870.00)	(0.75)	2,000.00	(30.00)	(0.02)
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	27,659.61	36,920.98	9,261.37	0.25	57,958.00	30,298.39	0.52
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	372.78	518.00	145.22	0.28	1,000.00	627.22	0.63
455-3720 Maintenance	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	19,719.28	9,672.00	(10,047.28)	(1.04)	27,050.00	7,330.72	0.27
<u>GRANT- SPECIAL PROJECTS</u>							
456-4700 PMVB Grant Expense	4,316.60	0.00	(4,316.60)	0.00	9,000.00	4,683.40	0.52
TOTAL GRANT -SPECIAL PROJECTS	4,316.60	0.00	(4,316.60)	0.00	9,000.00	4,683.40	0.52
<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

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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>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	2,114.58	0.00	(2,114.58)	0.00	5,000.00	2,885.42	0.58
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	9,614.58	7,500.00	(2,114.58)	(0.28)	15,000.00	5,385.42	0.36
<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	36,504.88	38,903.54	2,398.66	0.06	48,829.00	12,324.12	0.25
471-1120 Penn Vest Dam	30,372.70	33,465.41	3,092.71	0.09	40,651.00	10,278.30	0.25
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	891,957.58	696,708.95	(195,248.63)	(0.28)	729,931.00	(162,026.58)	(0.22)
<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	4,863.89	6,665.98	1,802.09	0.27	6,330.00	1,466.11	0.23
472-1120 Penn Vest Dam	7,434.05	8,937.87	1,503.82	0.17	9,758.00	2,323.95	0.24
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	312,596.50	225,125.00	(87,471.50)	(0.39)	218,088.00	(94,508.50)	(0.43)
<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	12,913.10	23,330.96	10,417.86	0.45	25,000.00	12,086.90	0.48
TOTAL EMPLOYER FICA EXPENSES	12,913.10	23,330.96	10,417.86	0.45	25,000.00	12,086.90	0.48
<u>TRANSFERS</u>							
Total Expenses	11,993,168.89	11,650,734.12	(342,434.77)	(0.03)	13,306,998.00	1,313,829.11	0.10
Excess Revenue Over(Under) Expenditures	(1,356,155.86)	(1,103,122.42)	(253,033.44)	(0.23)	412,627.00	(1,768,782.86)	4.29

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	41,023.85	31,610.01	(9,413.84)	(0.30)	36,310.00	(4,713.85)	(0.13)	Additional Budget modification
401-3210 Telephone - Gen Government	10,744.07	6,088.77	(4,655.30)	(0.76)	9,000.00	(1,744.07)	(0.19)	Increased Rates
401-3250 Postage - Payroll Processing Fee	22,112.27	18,894.96	(3,217.31)	(0.17)	20,000.00	(2,112.27)	(0.11)	Increased Rates
401-3400 Advertising/Printing - Gen Government	8,292.68	10,248.35	1,955.67	0.19	6,069.00	(2,223.68)	(0.37)	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	2,328.17	2,783.88	455.71	0.16	1,500.00	(828.17)	(0.55)	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
411-4200 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	132,701.70	0.00	(132,701.70)	0.00	95,078.00	(37,623.70)	(0.40)	Approved Contracted services
414-4500 Zoning & Codes Permitting	153,229.42	152,511.41	(718.01)	0.00	75,000.00	(78,229.42)	(1.04)	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)	2022 902 Grant Reimbursement paid to Twin Boroughs
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)	Additional upgrades needed
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 respairs (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
436-2450 Materials & Supplies	19,902.44	3,479.73	(16,422.71)	(4.72)	7,000.00	(12,902.44)	(1.84)	Payment for Perry & Pearl from 2024/ 2025 Street Paving. Street Paving supplies need budet modification and transfer from debt
438-3720 Street Paving	793,069.01	22,223.97	(770,845.04)	(34.69)	0.00	(793,069.01)	0.00	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	17,767.12	9,427.47	(8,339.65)	(0.88)	15,000.00	(2,767.12)	(0.18)	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	16,097.51	(232,090.19)	(248,187.70)	1.07	0.00	(16,097.51)	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	2,224.55	1,539.41	(685.14)	(0.45)	1,500.00	(724.55)	(0.48)	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
471-4000 Debt Service Expense General	25,747.37	0.00	(25,747.37)	0.00	0.00	(25,747.37)	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)	Fireman's relief grant paid to Firemen's relief fund
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>3,027,480.93</u>	<u>2,002,360.00</u>	<u>(1,025,120.93)</u>		<u>1,389,190.50</u>	<u>(1,638,290.43)</u>		

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary 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	2,274,417.98	2,918,261.00	(643,843.02)
301-2000 Real Estate Tax- Prior Year	0.00	346.00	(346.00)
301-3000 Real Estate Tax - Interim	466.01	207.00	259.01
301-4000 Real Estate Tax - Delinquent	85,775.78	91,577.00	(5,801.22)
<u>TOTAL TAXES</u>	<u>2,360,659.77</u>	<u>3,010,391.00</u>	<u>(649,731.23)</u>
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	116,408.11	160,000.00	(43,591.89)
310-2000 Earned Income Tax	861,426.68	1,200,000.00	(338,573.32)
310-5000 Municipal Service Tax	252,133.32	325,000.00	(72,866.68)
<u>TOTAL ACT 511 TAXES</u>	<u>1,229,968.11</u>	<u>1,685,000.00</u>	<u>(455,031.89)</u>
<u>BUSINESS LICENSES/PERMITS</u>			
321-2000 Health/Restaurant Licenses	14,606.37	12,900.00	1,706.37
321-6100 Rental License	192,595.50	212,850.00	(20,254.50)
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>244,749.32</u>	<u>333,975.00</u>	<u>(89,225.68)</u>
<u>NON-BUSINESS PERMITS</u>			
322-8100 Event Permit Fee	1,644.00	1,935.00	(291.00)
322-8200 Street Opening Permits	27,438.99	11,610.00	15,828.99
322-9400 Misc Permits	2,006.00	2,580.00	(574.00)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>31,088.99</u>	<u>16,125.00</u>	<u>14,963.99</u>
<u>FINES</u>			
331-1100 Vehicle Code Violations	95,559.93	180,000.00	(84,440.07)
331-1200 Violation of Zoning Ord & Statutes	26,845.18	25,000.00	1,845.18
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	<u>122,405.11</u>	<u>205,000.00</u>	<u>(82,594.89)</u>
<u>INTEREST</u>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	6,585.99	0.00	6,585.99

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
341-0210 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	38,078.19	50,000.00	(11,921.81)
RENTS			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	23,212.59	40,000.00	(16,787.41)
<u>TOTAL RENTS</u>	<u>23,213.59</u>	<u>40,000.00</u>	<u>(16,786.41)</u>
<u>STATE GRANT PROGRAM</u>			
354-1261 PMVB Grant	0.00	9,000.00	(9,000.00)
<u>TOTAL STATE GRANTS</u>	<u>0.00</u>	<u>9,000.00</u>	<u>(9,000.00)</u>
<u>STATE SHARED REVENUE</u>			
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
<u>TOTAL STATE SHARED REVENUE</u>	<u>131,369.00</u>	<u>96,695.00</u>	<u>34,674.00</u>
<u>PMT IN LIEU OF TAXES</u>			
359-0010 Housing Authority PILOT	10,109.33	5,500.00	4,609.33
<u>TOTAL PILOT</u>	<u>10,109.33</u>	<u>5,500.00</u>	<u>4,609.33</u>
<u>GENERAL GOVERNMENT</u>			
361-1110 Closing Report Fee	10,103.00	8,000.00	2,103.00
361-3300 Permits - Zoning - Gen Government	28,893.27	38,700.00	(9,806.73)
361-3310 Building Permits	188,818.87	96,750.00	92,068.87
361-3320 Resale Inspections	18,154.36	6,450.00	11,704.36
361-3400 Zoning Plan Review	104,661.31	32,250.00	72,411.31
<u>TOTAL GENERAL GOVERNMENT</u>	<u>350,630.81</u>	<u>182,150.00</u>	<u>168,480.81</u>
<u>PUBLIC SAFETY</u>			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
<u>TOTAL PUBLIC SAFETY</u>	<u>0.00</u>	<u>2,000.00</u>	<u>(2,000.00)</u>
<u>HIGHWAYS & STREETS</u>			

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
363-2100 Meter Revenue	66,901.92	161,250.00	(94,348.08)
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>87,252.46</u>	<u>212,767.00</u>	<u>(125,514.54)</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	9,355.98	5,000.00	4,355.98
380-5100 Shopping Cart Fees	7,124.00	2,000.00	5,124.00
<u>TOTAL MISC. REVENUES</u>	<u>33,248.76</u>	<u>25,983.00</u>	<u>7,265.76</u>
<u>CONTR. FROM PRIVATE</u>			
387-0140 Shade Tree Contributions	-	-	-
<u>TOTAL CONTR. 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	4,770,491.96	6,057,586.00	(1,287,094.04)
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
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	3,855.61	4,500.00	644.39

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
400-3310 Misc/Travel	0.00	500.00	500.00
TOTAL LEGISLATIVE	21,633.23	28,530.00	6,896.77
 <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	10,819.34	12,761.00	1,941.66
401-2130 Office Equipment/Furniture	1,291.19	1,250.00	(41.19)
401-2140 IT Expenses	20,511.11	18,444.00	(2,067.11)
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	4,735.97	4,500.00	(235.97)
401-3250 Postage - Payroll Processing Fee	8,778.78	10,000.00	1,221.22
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	760.92	3,034.50	2,273.58
4013450 Contracted Admin Services	1,186.39	1,500.00	313.61
401-4200 Association Dues/Subscriptions	10,191.50	9,000.00	(1,191.50)
401-4600 Training/Conference - General Government	174.50	2,500.00	2,325.50
401-7200 CIP - New Car	0.00	0.00	0.00
TOTAL GENERAL GOVT	225,101.30	288,572.00	63,470.70
 <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
402-3110 Auditing Services - General Fund	0.00	18,020.00	18,020.00
402-3120 Accounting Services	0.00	724.00	724.00

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
402-3160 Billing Software	7,998.50	8,500.00	501.50
402-3170 Accounting Software	2,531.04	9,146.00	6,614.96
402-3210 Credit Card Fees	17,256.90	13,600.00	(3,656.90)
TOTAL FINANCIAL ADMIN	106,657.29	144,249.00	37,591.71
 <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	3,708.20	4,500.00	791.80
403-3180 Commission Earned Income Tax	12,618.06	15,500.00	2,881.94
403-3190 Commission Deed Transfer Tax	2,328.17	1,500.00	(828.17)
TOTAL TAX COLLECTION	31,828.68	36,744.00	4,915.32
 <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)
 MUNICIPAL BUILDINGS (70/15/15)			
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	1,275.31	1,350.00	74.69
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	8,802.08	40,000.50	31,198.42
TOTAL MUNICIPAL BUILDING	20,739.33	53,575.50	32,836.17

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary 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	15,376.99	15,181.00	(195.99)
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	9,873.32	11,500.00	1,626.68
411-3630 Gas (heat)	514.23	5,000.00	4,485.77
411-3730 Equipment Testing	9,801.51	6,000.00	(3,801.51)
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	84,768.70	80,500.00	(4,268.70)
<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	132,701.70	95,078.00	(37,623.70)
413-2100 Materials & Supplies - Codes	167.94	3,000.00	2,832.06
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	506.25	750.00	243.75
413-3150 Software License	1,188.00	8,000.00	6,812.00
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	199,157.48	300,704.00	101,546.52

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary 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	153,229.42	75,000.00	(78,229.42)
TOTAL PLANNING/ZONING	155,741.87	130,500.00	(25,241.87)
<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	726.98	1,020.00	293.02
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)	10,540.65	17,000.00	6,459.35
430-2380 Uniforms & Clothing	6,110.68	6,233.90	123.22
430-2500 Vehicle Maint/Repair- Street Dept	2,977.47	6,800.00	3,822.53
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	492.82	442.00	(50.82)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary 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	727.65	768.10	40.45
430-3260 Radio Purchase	5,428.07	6,290.00	861.93
430-4600 Training - Street	277.10	680.00	402.90
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	306,583.71	271,437.00	(35,146.71)
<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	30,441.03	37,400.00	6,958.97
434-3720 Street Light Repair	245.43	250.00	4.57
434-3730 Operations/Maintenance	0.00	750.00	750.00
TOTAL STREET LIGHTING	30,686.46	38,400.00	7,713.54
<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
<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)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary 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 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	1,395.80	3,500.00	2,104.20
445-2410 Vehicle Registration/Maintenance	297.73	1,500.00	1,202.27
445-2410 Computer Equipment	940.40	1,500.00	559.60
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	520.00	1,200.00	680.00
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	612.62	3,000.00	2,387.38
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	56,440.70	155,984.00	99,543.30
<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	372.78	1,000.00	627.22
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	19,719.28	27,050.00	7,330.72
<u>Grant - Special Projects</u>			
456-4700 Refuse	4,316.60	9,000.00	4,683.40
Total Grant - Special Projects	4,316.60	9,000.00	4,683.40

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary 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>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)	2,114.58	5,000.00	2,885.42
465-5400 Contribution - ECA	7,500.00	10,000.00	2,500.00
TOTAL DOWNTOWN DISTRICT	9,614.58	15,000.00	5,385.42
<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	3,983.13	8,250.00	4,266.87
TOTAL EMPLOYER FICA EXPENSES	3,983.13	8,250.00	4,266.87
Total Expenses	5,272,883.06	5,802,755.50	529,872.44
Excess Revenue Over(Under) Expenditures	(502,391.10)	254,830.50	757,221.60

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary 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	86,208.71	0.00	86,208.71
<u>TOTAL INTEREST</u>	<u>87,880.91</u>	<u>50,000.00</u>	<u>37,880.91</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	1,669,429.40	1,750,000.00	(80,570.60)
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	50,147.96	45,000.00	5,147.96
<u>TOTAL SANITATION</u>	<u>1,829,050.50</u>	<u>2,070,022.00</u>	<u>(240,971.50)</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>2,006,461.61</u>	<u>2,174,871.00</u>	<u>(168,409.39)</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	5,329.31	6,301.00	971.69

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary 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	10,415.35	8,483.00	(1,932.35)
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	3,004.05	2,250.00	(754.05)
401-3250 Postage - Payroll Processing Fee	6,415.07	5,000.00	(1,415.07)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	881.32	1,517.25	635.93
401-3450 Contracted Admin Services	593.22	750.00	156.78
401-4200 Dues Subscriptions/Memberships - Admin	3,556.90	4,500.00	943.10
401-4600 Training/Conferences - General Government	87.25	1,250.00	1,162.75
<u>TOTAL GENERAL GOVT</u>	<u>119,435.59</u>	<u>143,467.75</u>	<u>24,032.16</u>
 <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	5,590.46	8,250.00	2,659.54
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	7,637.39	13,200.00	5,562.61
<u>TOTAL FINANCIAL ADMIN</u>	<u>92,126.14</u>	<u>141,440.00</u>	<u>49,313.86</u>
 <u>LEGAL SERVICES</u>			
404-3200 Legal Services - WWTP	26,782.48	85,000.00	58,217.52
<u>TOTAL LEGAL SERVICES</u>	<u>26,782.48</u>	<u>85,000.00</u>	<u>58,217.52</u>

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary 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.	2,222.71	3,300.00	1,077.29
409-3620 Electricity-Annex	646.08	825.00	178.92
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	4,123.54	26,316.25	22,192.71
TOTAL MUNICIPAL BUILDING	10,155.91	34,079.00	23,923.09
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	8,390.04	9,000.00	609.96
429-2300 Fuel Oil	16,232.95	27,000.00	10,767.05
429-2310 Vehicle Operation	760.32	1,200.00	439.68
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	1,663.63	3,000.00	1,336.37
429-3610 Electric - Sewer	75,585.53	86,000.00	10,414.47
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	4,514.00	8,000.00	3,486.00
429-4500 Contracted Line Maintenance	11,294.12	85,500.00	74,205.88
429-4600 Training - Sanitary Sewer	412.00	2,000.00	1,588.00
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
Preliminary 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>688,887.63</u>	<u>903,220.00</u>	<u>214,332.37</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	705.59	990.00	284.41
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)	10,347.44	16,500.00	6,152.56
430-2380 Uniforms - Street Dept	5,941.32	6,050.55	109.23
430-2500 Vehicle Manintenance/Repair- Street Dept	2,984.76	6,600.00	3,615.24
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	443.09	429.00	(14.09)
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	785.75	789.45	3.70
430-3740 Equipment Maint & Repair - Street	5,504.84	6,105.00	600.16
430-4600 Conferences/Training - Street Dept	268.95	660.00	391.05
430-7400 CAP Improvements		0.00	0.00
430-7410 Equipment Lease Loader 50/25/25		0.00	0.00
TOTAL STREET DEPARTMENT	<u>225,852.77</u>	<u>263,498.00</u>	<u>37,645.23</u>

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary 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	3,743.99	8,375.00	4,631.01
TOTAL EMPLOYER FICA EXPENSES	3,743.99	8,375.00	4,631.01
TRANSFERS			
<u>Total Expenses</u>	1,737,200.46	2,179,767.75	442,567.29
Excess Revenue Over(Under) Expenditures	269,261.15	(4,896.75)	(274,157.90)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary 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	0.80	0.00	0.80
341-0211 Interest-Water-P Plus	13,365.27	0.00	13,365.27
341-0212 Interest-Water-P 2025	78,931.94	0.00	78,931.94
<u>TOTAL INTEREST</u>	<u>94,182.07</u>	<u>45,000.00</u>	<u>49,182.07</u>
STATE GRANT PROGRAM			
	0.00	0.00	0.00
<u>STATE SHARED REVENUE</u>			
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>
<u>PMT FROM WATER CO</u>			
378-1110 Water Service-Turn on/off	1,825.50	150.00	1,675.50
378-2100 Water Rents	2,369,586.08	2,838,000.00	(468,413.92)
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	73,022.41	40,250.00	32,772.41
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>2,557,855.69</u>	<u>3,105,241.00</u>	<u>(547,385.31)</u>
<u>MISCELLANEOUS REVENUES</u>			
380-1010 Emp Cont Hlth Insr	16,941.07	10,134.00	6,807.07
380-1070 Misc Income	0	0	0
TOTAL MISC. REVENUES	16,941.07	10,134.00	6,807.07

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
SALE OF ASSETS			
391-0020 Damage to Borough Property	0.00	0.00	0.00
TOTAL SALE OF ASSETS	0.00	0.00	0.00
<u>Total Revenues</u>	2,741,567.96	3,205,090.00	(463,522.04)
<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	4,751.96	5,724.00	972.04
401-2130 Office Equipment/Furniture - Admin	645.71	625.00	(20.71)
401-2140 IT Expenses	10,097.39	9,383.00	(714.39)
401-2150 Computer Equipment/Supplies	5,433.73	8,100.50	2,666.77
401-2160 Equipment Repair/ Maitenance	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	(754.05)
401-3210 Telephone - Admin	3,004.05	2,250.00	(1,918.42)
401-3250 Postage - Payroll Processing Fee	6,918.42	5,000.00	800.00
401-3310 Travel - Admin	0.00	800.00	(5,133.19)
401-3400 Advertising/Printing - Admin	6,650.44	1,517.25	156.78
401-3450 Contracted Admin Service	593.22	750.00	943.10
401-4200 Dues Subscriptions/Memberships - Admin	3,556.90	4,500.00	252.75
401-4600 Training/Conferences - General Government	87.25	340.00	252.75
TOTAL GENERAL GOVT	119,203.06	142,890.75	23,687.69
<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

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
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	5,590.46	8,250.00	2,659.54
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	7,637.39	13,200.00	5,562.61
TOTAL FINANCIAL ADMIN	92,173.61	141,440.00	49,266.39
 <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.	2,222.71	3,300.00	1,077.29
409-3620 Electricity-Annex	646.08	825.00	178.92
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	4,074.92	26,975.25	22,900.33
TOTAL MUNICIPAL BUILDING	9,964.69	34,738.00	24,773.31
 <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	705.59	990.00	284.41
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)	10,361.92	16,500.00	6,138.08
430-2380 Uniforms - Street Dept	5,941.32	6,050.55	109.23
430-2500 Vehicle Manitenance/Repair- Street	2,984.76	6,600.00	3,615.24

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-2600 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	443.09	429.00	(14.09)
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	705.65	707.45	1.80
430-3740 Equipment Maint & Repair - Street Dept	5,215.84	6,105.00	889.16
430-4600 Conferences/Training - Street Dept	268.95	660.00	391.05
430-7410 Equipment Lease Loader 50/25/25	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	227,889.30	263,416.00	35,526.70
 <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	88,434.62	130,000.00	41,565.38
448-2120 Safety Supplies	2,199.20	3,000.00	800.80
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	1,858.59	2,500.00	641.41
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	3,846.28	12,000.00	8,153.72
448-3110 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	1,268.81	3,500.00	2,231.19
448-3610 Electric- WTP, Wells, Dist	165.80	0.00	(165.80)
448-3700 Well Maint & Repair	35,423.41	60,000.00	24,576.59
448-3720 Distribution System- Maint. & Repairs	23,278.88	40,000.00	16,721.12
448-3730 Building Maintenance	96,422.93	100,000.00	3,577.07
448-3740 WTP Maint & Repairs	17,767.12	15,000.00	(2,767.12)
448-3750 Dist Contracted Services	14,747.98	15,000.00	252.02
448-4200 Dues/Subscriptions - Water	38,769.85	45,000.00	6,230.15
448-4500 Contracted Line Maint - Water	6,669.00	2,846.00	(3,823.00)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
448-4600 Training/conferences - Water	303.62	15,000.00	14,696.38
448-4700 Sludge Removal	1,219.13	2,000.00	780.87
448-4910 Permits	49,088.67	65,000.00	15,911.33
448-7400 Capital Improvements	20,000.00	21,000.00	1,000.00
448-7410 Capital purchase (UTV)	794.36	0.00	(794.36)
TOTAL WATER FACILITIES	907,775.24	1,289,402.00	381,626.76
 <u>DEBT SERVICE</u>			
471-1100 Principal 2016 Loan	0.00	164,553.00	164,553.00
471-1110 Penn Vest Water Line	36,504.88	48,829.00	12,324.12
471-1120 Penn Vest Dam	30,372.70	40,651.00	10,278.30
471-1130 Penn Vest Dam	33,800.00	33,800.00	0.00
TOTAL DEBT SERVICE	100,677.58	287,833.00	187,155.42
 <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	4,863.89	6,330.00	1,466.11
472-1130 interest -2021 Loan	7,434.05	9,758.00	2,323.95
472-1120 Penn Vest Dam - Interest	72,229.17	76,000.00	3,770.83
TOTAL DEBT INTEREST	136,953.91	198,088.00	61,134.09
 <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	4,330.98	8,375.00	4,044.02
TOTAL EMPLOYER FICA EXPENSES	4,330.98	8,375.00	4,044.02

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary 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 Expenses	2,418,555.94	3,178,870.75	760,314.81
Excess Revenue Over(Under) Expenditures	<u>323,012.02</u>	<u>26,219.25</u>	<u>349,231.27</u>

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary 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>	<u>44,470.91</u>	<u>22,000.00</u>	<u>22,470.91</u>
<u>SANITATION</u>			
364-3010 Solid Waste User Fees	1,009,977.82	1,169,956.00	(159,978.18)
364-3020 Solid Waste Fees Penalties	23,842.85	29,975.00	(6,132.15)
364-3030 Solid Waste Bulk Items and Bags	9,978.23	17,825.00	(7,846.77)
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>	<u>1,064,831.92</u>	<u>1,271,756.00</u>	<u>(162,452.49)</u>
Total Revenues	1,109,303.51	1,271,756.00	(162,452.49)
<u>Expenses</u>			
<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>	<u>177,840.98</u>	<u>198,729.00</u>	<u>20,888.02</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>
Total Expenses	954,039.60	1,210,805.00	256,765.40
<u>Excess Revenue Over(Under) Expenditures</u>	<u>155,263.91</u>	<u>60,951.00</u>	<u>(94,312.91)</u>

DPW Report
Active and Future Projects
As of 10.31.2025

- 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**
- 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 will begin 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 starts October 14th but started October 6th.

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.