

**MINUTES FOR THE REGULAR MEETING  
EAST STROUDSBURG BOROUGH COUNCIL  
TUESDAY, DECEMBER 16, 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; Mayor Victor Brozusky; Borough Manager Kelly Lewis;; 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:** Solicitor John Prevoznik

Ms. Wolbert called the meeting to order at 7:04 PM and lead in the Pledge of Allegiance.

**Report on Executive Session:** Ms. Wolbert reported there was no Executive Session.

**December 2, 2025 Regular Council Meeting Minutes:** A motion was made by Ms. Huber and seconded by Mr. Shemansky to approve the December 2, 2025 Regular Council Meeting Minutes. The motion passed unanimously.

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

**Treasurer’s Report:**

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

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

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

**Cash Account Transfer Report:** A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to accept the Cash Account Transfer Report for December 2, 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.

**Public Hearings:**

**East Stroudsburg Borough 2026 Budget:**

A motion was made by Mr. Shemansky and seconded by Ms. Panepinto to recess the Regular Council Meeting and convene the Public Hearing on the East Stroudsburg Borough 2026 Budget at 7:07 PM. The motion passed unanimously.

Borough Manager Kelly Lewis gave a PowerPoint presentation on the 2026 proposed Budget.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to enter Exhibits A – Affidavit from Danielle Decker for the Public Notices of the Public Hearing in Pocono Record, Monroe County Law Library, on Borough Website, and in Borough Lobby; Exhibit B – Total Municipal Cost for 2025 and 2026 Sheet; Exhibit C – East Stroudsburg Borough Short-Term Capital Budget; Exhibit D – 2026 PowerPoint Budget Presentation Briefing; Exhibit E – This Week in East Stroudsburg Facebook post on the Budget; Exhibit F – East Stroudsburg Borough Media Release Capital Investment Plan and State Grant Application; Exhibit G – Tax millage with line by line budget posted on Facebook page, Borough Website, and copies placed in Borough lobby; and Exhibit H – Sign-in Sheet. The motion passed unanimously.

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

A motion was made by Mr. Shemansky and seconded by Mr. Freeborn to approve the East Stroudsburg Borough Budget for the Year 2026, as presented and advertised. The motion passed unanimously.

**Ordinance No. 1419-2025: Fixing the Real Estate Tax Rate for the Year 2026**

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to recess the Regular Council Meeting, and convene the Public Hearing on Ordinance No. 1419-2025, Fixing the Real Estate Tax Rate for the Year 2026 at 7:21 PM.

A motion was made by Ms. Huber and seconded by Mr. Shemansky to enter Exhibits A - Affidavit from Danielle Decker for the Public Notices of the Public Hearing in Pocono Record, Monroe County Law Library, on Borough Website, and in Borough Lobby; Exhibit B – Public Notice stating the breakdown of each of the funds; Exhibit C – Affidavit from Pocono Record; Exhibit D – Copy of Public Notice from the Pocono Record; Exhibit E – Copy of Ordinance; Exhibit F – Sign-in Sheet. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to close the Public Hearing and reconvene the Regular Council Meeting at 7:25 PM. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to approve Ordinance No. 1419-2025, Fixing the Real Estate Tax Rate for the Year 2026, as presented and advertised. The motion passed unanimously.

**Engineer's Action Items:**

**2026 Paving Project (Borough Funds):** A motion was made by Mr. Shemansky and seconded by Ms. Huber to authorize the Borough Engineer, UTRS, to design the project and prepare bid documents and specifications for public bidding of the 2026 Paving Project in an amount not to exceed \$25,000.00 on a Time and Material (T&M) basis. The motion passed unanimously.

**Water Tapping Fee Study:** A motion was made by Ms. Huber and seconded by Mr. Shemansky to accept the Water Tapping Fee Study, dated December 16, 2025, prepared by the Borough Engineer, for the purpose of establishing rates for the Borough of East Stroudsburg Public Water System. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to adopt a Water Tapping Fee (EDU) in an amount of \$3,945.00 per EDU and to incorporate the approved EDU fee into the 2026 Rate Resolution and to amend Chapter 154 – Water, Rate Schedule A. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to advertise for a Public Hearing on January 5, 2026 at 7:45 PM for an Ordinance amending Chapter 154 – Water to revise Section 154-3 Word Usage, Definitions including the definition and calculated value of an EDU (Equivalent Dwelling Unit) and the definition of Connection Fee; revisions to Section 154-7 Tapping Fees to reflect the recalculated Tapping Fee and EDU; and revisions to Rate Schedule “A” to reflect the recalculated Tapping Fee as adopted by the Borough of East Stroudsburg. The motion passed unanimously.

**Public Hearings:**

**Ordinance No. 1420: Amending Chapter 134 – Solid Waste Ordinance:**

A motion was made by Ms. Panepinto and seconded by Ms. Huber to recess the Regular Council Meeting, and convene the Public Hearing on Ordinance No. 1420, Amending Chapter 134 – Solid Waste Ordinance at 7:38 PM. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Mr. Shemansky to enter Exhibits A - Affidavit from Danielle Decker for the Public Notices of the Public Hearing in Pocono Record, Monroe County Law Library, on Borough Website, and in Borough Lobby; Exhibit B – copy of the Pocono Record Advertisement; Exhibit C – proof of payment for the Public Notice to the Pocono Record, since we did not receive the actual affidavit from Pocono Record yet; Exhibit D – copy of the Notice of Public Hearing; and Exhibit E – Sign-In Sheet. The motion passed unanimously.

Mr. Lewis and Ms. Richard-Rau went through the amendments of the Ordinance in regard to the Solid Waste.

Jim Frey of Smith Street asked about the Recycling Center and the money being put into the Trash Fund. Mr. Lewis explained it use to fall under the General Fund and it now falls under the Trash Fund, as the simplest answer.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to close the Public Hearing and reconvene the Regular Council Meeting at 7:50 PM. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve Ordinance No. 1420, Amending Chapter 134 – Solid Waste Ordinance, as presented and advertised The motion passed unanimously.

**Ordinance No. 1421: Amending Chapter 151 – Vehicles, Parking for Residential Parking Permits:**

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to recess the Regular Council Meeting and convene the Public Hearing on Ordinance No. 1421, Amending Chapter 151 – Vehicles, Parking at 7:51 PM. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Huber to enter Exhibits A - Affidavit from Danielle Decker for the Public Notices of the Public Hearing in Pocono Record, Monroe County Law Library, on Borough Website, and in Borough Lobby; Exhibit B – copy of the Pocono Record Advertisement; Exhibit C – proof of payment for the Public Notice to the Pocono Record, since we did not receive the actual affidavit from Pocono Record yet; Exhibit D – copy of the Notice of Public Hearing; and Exhibit E – Sign-In Sheet. The motion passed unanimously.

Mr. Lewis went through the Ordinance and the changes to the Residential Parking Permits. Mr. Lewis announced that East Stroudsburg University (ESU) will be doing a Parking Study in the coming year and once the Borough receives it, then the Borough will take a look at the parking districts and conduct a plan or study to see where permits are still needed or may not be needed anymore.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to close the Public Hearing and reconvene the Regular Council Meeting at 8:01 PM. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to approve Ordinance No. 1421, Amending Chapter 151 – Vehicles, Parking, as presented and advertised. The motion carried 5-1 (Yea: Ms. Huber, Ms. Panepinto, Mr. Shemansky, Ms. Gagliardo, Ms. Wolbert; Nay: Mr. Freeborn).

**Engineer’s Action Items (continued):**

**Sanitary Sewer System Tapping Fee Study:** A motion was made by Mr. Shemansky and seconded by Ms. Huber to accept the Sanitary Sewer Tapping Fee Study, dated December 16, 2025, prepared by the Borough Engineer, for the purpose of establishing rates for the Borough of East Stroudsburg Public Sewerage System. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Panepinto to adopt a Sewer Tapping Fee (EDU), in an amount of \$6,945.00 per EDU and to incorporate the approved EDU fee into the 2026 Rate Resolution and to amend Chapter 126 – Sewers, Rate Schedule A. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Huber to advertise for a Public Hearing on January 5, 2026 at 8:00 PM for an Ordinance amending Chapter 126 – Sewers, Rate Schedule A, to revise Section 126-3 Word Usage, Definitions including the definition and calculated value of an EDU (Equivalent Dwelling Unit) and the definition of Connection Fee; revisions to Section 126-7 Sewer tapping fees to reflect the recalculated Sewer tapping fee and EDU; and revisions to Rate Schedule “A” to reflect the recalculated Sewer tapping fee as adopted by the Borough of East Stroudsburg. The motion passed unanimously.

**Pennsylvania Drought Watch Declared for Monroe County:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to authorize the Borough Manager and Water Department to issue a public notice of voluntary water use restrictions and to take other actions consistent with the Borough’s adopted Drought Contingency Plan for the declared Drought Watch Stage. The motion passed unanimously.

**East Stroudsburg Community Alliance (ECA):** Ms. Wolbert announced that ECA did amend their By-laws for the number needed for a quorum and they would be helping with the caroling.

**Fire Report:** distributed via email

Chief Black explained there have been a few small fires in the Borough.

**COMMITTEES:**

**Operations Committee:** There was no meeting.

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

**Community Relations Committee:** Ms. Panepinto gave an update: Baseball field was put in for a grant with Tara Provst for \$100,000, there would be caroling on the Terrace where tables are and businesses would be handing out candy canes, working on getting a map of where the Veteran’s banners are hung, and there is Holiday House voting taking place on Facebook.

**Correspondence:** There was no correspondence.

**Mayor Victor Brozusky:** Mayor Brozusky gave a shout out to Lee and the guys for a great job with the snow on Sunday, for he noticed people waited until the streets were cleaned before cleaning off their cars. Mayor Brozusky inquired if people were being ticketed for not clearing their sidewalks as of 10 AM yesterday. Mayor Brozusky added he learned a lot when he attended the SARPD dinner the

other night on how the Regional Police was started. Mayor Brozusky thanked Ms. Huber and Mr. Freeborn for their hard work on Council the last four years and added they would be missed.

**Edmund Freeborn:** Mr. Freeborn commended everyone, especially Madam President. Mr. Freeborn stated when he started on Borough Council over three years ago and where it is today, it is like night and day. Mr. Freeborn is delighted to have Mr. Lewis as the Borough Manager, Ms. Richard-Rau as the Finance Director, and Mr. Philips as the Public Works Director. Mr. Freeborn expressed the Council is strong and a special thank-you to Ms. Decker for the reminders about meetings and all the technology stuff she helped him with for Council. Mr. Freeborn wishes his successors all the best.

**Carrie Panepinto:** Ms. Panepinto announced that she is still here, so Happy Holidays!

**Paul Shemansky:** Mr. Shemansky stated it was a pleasure working with Mr. Freeborn and Ms. Huber.

**Erika Huber:** Ms. Huber stated that it has been great and that she would continue to watch the meetings.

**Jane Gagliardo:** Ms. Gagliardo inquired if the forms for Sambo Creek had been submitted yet and what the outcome of the Walnut Street hearing was. Ms. Gagliardo inquired about the group that meets and had permission to park at the Annex once a month. Ms. Gagliardo stated how the Road Crew did a great job and thanked Mr. freeborn and Ms. Huber for their service and caring about the community.

**Sonia Wolbert:** Ms. Wolbert brought up about permit parking in the lots and how cheap it was for the year. Ms. Wolbert expressed to Ms. Huber and Mr. Freeborn how much of a pleasure it was to work with them and knows it has been rocky at times but feels like it is on stable ground and moving forward now.

**Manager's Report:** Mr. Lewis reported he hosted a very nice employee Holiday gathering at the Elks. Mr. Lewis thanked Jon, Justin, Elwood, Chris, and Lee who showed up to plowed this past weekend. Mr. Lewis stated the pictures of the houses that were nominated are online for voting now. Mr. Lewis added the Crystal Street Caroling will begin at 4:30 PM on December 20<sup>th</sup> and they are still trying to figure out how to get Santa there, but businesses may still sign up to participate. Mr. Lewis thanked Chief Black and the Acme Fire Department for responding to the fires so quickly.

**Insurance Renewal:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve the renewal of MRM Property & Liability Trust Commercial Package Policy that includes the following: Property, Equipment Breakdown, Inland Marine, Crime, General Liability, Automobile Liability, Automobile Physical Damage, and Excess Liability as recommended by John Lafferty of the Thomas Insurance Group, LLC and not to exceed \$140,000 for 2026. The motion passed unanimously.

**1<sup>st</sup> Council Meeting in 2026: (in addition advertising 1<sup>st</sup> & 3<sup>rd</sup> Tuesday Council Meetings at 7 PM and 4<sup>th</sup> Monday Work Sessions at 7 PM for 2026):** A motion was made by Mr. Shemansky and seconded by Ms. Huber to approve advertising for the first Borough Council Meeting in 2026 on Monday, January 5, 2026 beginning at 7 PM, in addition advertising 1<sup>st</sup> & 3<sup>rd</sup> Tuesday Council Meetings at 7 PM and 4<sup>th</sup> Monday Work Sessions at 7 PM for 2026. The motion passed unanimously.

**Manager's Follow-Up Report / 2025 Code Enforcement, Inspections, and Filing System Update:** Mr. Lewis went through several items on his report. Mr. Lewis reported on the UGI gas work updates and I-80 restrictions for traffic this week. Mr. Lewis reported on violation properties, including 13 snow & ice tickets given in last 7 days, 19 tickets for overflowing trash carts in last 14 days, and 177 parking tickets in last 7 days. Mr. Lewis reported on recycling, leaf collection, paving projects, alternate street parking, ESU Parking Management Plan, and Water Filtration Project.

**Informational Items:** Ms. Wolbert stated the November 2025 Monroe County Control center Overdose Statistics were in their packets as an informational item.

**Public Comments – New Business & Non-Agenda Items:**

Tracy Granger of Maple Ave asked about where to return the signs from the Tree Lighting that she picked up. Ms. Granger inquired if we knew who did the graffiti on the back of the Blue Ridge Lumber building.

**Ratification of Bills Payable:** A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to approve the Warrant List #251216, as presented. The motion passed unanimously.

**Adjournment:**

A motion was made by Ms. Huber and seconded by Mr. Freeborn to adjourn the meeting. The meeting ended at 8:50 PM. The motion passed unanimously.

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	3,292,250.93	2,614,033.16	678,217.77	0.26	3,641,093.00	(348,842.07)	(0.10)
301-2000 Property Tax-Prior Year	0.00	0.00	0.00	0.00	500.00	(500.00)	(1.00)
301-3000 Property Tax-Interim	477.56	9,150.17	(8,672.61)	(0.95)	300.00	177.56	0.59
301-4000 Property Tax - Delinquent	125,010.53	108,802.69	16,207.84	0.15	130,000.00	(4,989.47)	(0.04)
<b>TOTAL TAXES</b>	<b>3,417,739.02</b>	<b>2,731,986.02</b>	<b>685,753.00</b>	<b>0.25</b>	<b>3,771,893.00</b>	<b>(354,153.98)</b>	<b>(0.09)</b>
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	154,837.72	173,665.50	(18,827.78)	(0.11)	160,000.00	(5,162.28)	(0.03)
310-2000 Earned Income Tax	1,098,831.93	1,051,329.90	47,502.03	0.05	1,200,000.00	(101,168.07)	(0.08)
310-5000 Municipal Service Tax	320,907.02	309,391.96	11,515.06	0.04	325,000.00	(4,092.98)	(0.01)
<b>TOTAL ACT 511 TAXES</b>	<b>1,574,576.67</b>	<b>1,534,387.36</b>	<b>40,189.31</b>	<b>0.03</b>	<b>1,685,000.00</b>	<b>(110,423.33)</b>	<b>(0.07)</b>
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	16,209.37	8,491.90	7,717.47	0.91	12,900.00	3,309.37	0.26
321-6100 Rental License	222,679.53	159,443.56	63,235.97	0.40	212,850.00	9,829.53	0.05
321-6110 Short-Term Rental Lic.	0.00	0.00	0.00	0.00	3,225.00	(3,225.00)	(1.00)
321-7000 Liens Rental License	10,611.00	0.00	10,611.00	0.00	0.00	10,611.00	0.00
321-8000 Cable TV Franchise Tax	55,229.36	82,458.20	(27,228.84)	(0.33)	105,000.00	(49,770.64)	(0.47)
<b>TOTAL LICENSES/PERMITS</b>	<b>304,729.26</b>	<b>250,393.66</b>	<b>54,335.60</b>	<b>0.22</b>	<b>333,975.00</b>	<b>(29,245.74)</b>	<b>(0.09)</b>
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	1,644.00	1,650.00	(6.00)	0.00	1,935.00	(291.00)	(0.15)
322-8200 Street Opening Permits	28,407.99	16,133.00	12,274.99	0.76	11,610.00	16,797.99	1.45
322-9400 Misc Permits	2,280.00	996.00	1,284.00	1.29	2,580.00	(300.00)	(0.12)
<b>TOTAL NON-BUSINESS PERMITS</b>	<b>32,331.99</b>	<b>18,779.00</b>	<b>13,552.99</b>	<b>0.72</b>	<b>16,125.00</b>	<b>16,206.99</b>	<b>1.01</b>
<u>FINES</u>							
331-1100 Vehicle Code Violations	116,281.25	198,197.01	(81,915.76)	(0.41)	180,000.00	(63,718.75)	(0.35)
331-1200 Violation of Zoning Ord & Statutes	30,312.29	33,064.47	(2,752.18)	(0.08)	25,000.00	5,312.29	0.21
<b>TOTAL FINES</b>	<b>146,593.54</b>	<b>231,261.48</b>	<b>(84,667.94)</b>	<b>(0.37)</b>	<b>205,000.00</b>	<b>(58,406.46)</b>	<b>(0.28)</b>
<u>INTEREST</u>							
<b>TOTAL INTEREST</b>	<b>297,891.29</b>	<b>220,182.19</b>	<b>77,709.10</b>	<b>0.35</b>	<b>145,000.00</b>	<b>152,891.29</b>	<b>1.05</b>
<u>RENTS</u>							
342-4700 Borough Property Rental	1.00	0.00	1.00	0.00	0.00	1.00	0.00
342-5310 Royalties - Cell Tower	28,473.09	30,197.40	(1,724.31)	(0.06)	40,000.00	(11,526.91)	(0.29)
<b>TOTAL RENTS</b>	<b>28,474.09</b>	<b>30,197.40</b>	<b>(1,723.31)</b>	<b>(0.06)</b>	<b>40,000.00</b>	<b>(11,525.91)</b>	<b>(0.29)</b>
<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
<b>TOTAL STATE GRANTS</b>	<b>47,931.65</b>	<b>78,546.53</b>	<b>(30,614.88)</b>	<b>(0.39)</b>	<b>38,008.00</b>	<b>9,923.65</b>	<b>0.26</b>
<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
<b>TOTAL STATE SHARED REVENUE</b>	<b>527,406.10</b>	<b>461,952.46</b>	<b>65,453.64</b>	<b>0.14</b>	<b>432,165.00</b>	<b>95,241.10</b>	<b>0.22</b>
<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
<b>TOTAL PILOT</b>	<b>10,109.33</b>	<b>10,569.48</b>	<b>(460.15)</b>	<b>(0.04)</b>	<b>5,500.00</b>	<b>4,609.33</b>	<b>0.84</b>

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	11,139.00	8,658.00	2,481.00	0.29	8,000.00	3,139.00	0.39
361-3300 Permits - Zoning - Gen Government	30,730.27	53,426.54	(22,696.27)	(0.42)	38,700.00	(7,969.73)	(0.21)
361-3310 Building Permits	230,714.83	110,769.26	119,945.57	1.08	96,750.00	133,964.83	1.38
361-3320 Resale Inspections	20,297.96	16,852.26	3,445.70	0.20	6,450.00	13,847.96	2.15
361-3400 Zoning Plan Review	138,854.37	72,660.43	66,193.94	0.91	32,250.00	106,604.37	3.31
<b>TOTAL GENERAL GOVERNMENT</b>	<b>431,736.43</b>	<b>262,366.49</b>	<b>169,369.94</b>	<b>0.65</b>	<b>182,150.00</b>	<b>249,586.43</b>	<b>1.37</b>
<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)
<b>TOTAL PUBLIC SAFETY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>(1.00)</b>
<u>HIGHWAYS &amp; STREETS</u>							
363-2100 Meter Revenue	95,646.51	90,191.86	5,454.65	0.06	161,250.00	(65,603.49)	(0.41)
363-2200 Parking Permits	24,324.54	20,242.06	4,082.48	0.20	25,800.00	(1,475.46)	(0.06)
363-2210 Residential Parking Permit	491.00	2,885.00	(2,394.00)	(0.83)	3,870.00	(3,379.00)	(0.87)
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	25,066.23	(25,066.23)	(1.00)	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)
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>120,462.05</b>	<b>139,141.15</b>	<b>(18,679.10)</b>	<b>(0.13)</b>	<b>212,767.00</b>	<b>(92,304.95)</b>	<b>(0.43)</b>
<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	1,121,896.73	1,338,336.07	(216,439.34)	(0.16)	1,750,000.00	(628,103.27)	(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	1,010,654.25	914,587.43	96,066.82	0.11	1,169,956.00	(159,301.75)	(0.14)
364-3020 Solid Waste Fees Penalties	23,358.91	20,485.55	2,873.36	0.14	29,975.00	(6,616.09)	(0.22)
364-3030 Solid Waste Bulk Items and Bags	10,627.67	13,121.43	(2,493.76)	(0.19)	17,825.00	(7,197.33)	(0.40)
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	9,807.31	10,190.73	(383.42)	(0.04)	8,500.00	1,307.31	0.15
364-6010 Stroud SA Rentals	24,082.44	30,722.24	(6,639.80)	(0.22)	32,500.00	(8,417.56)	(0.26)
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	9,288.50	28,432.00	(19,143.50)	(0.67)	63,522.00	(54,233.50)	(0.85)
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	(1.00)
364-9200 Penalties	49,428.51	51,258.40	(1,829.89)	(0.04)	45,000.00	4,428.51	0.10
<b>TOTAL SANITATION</b>	<b>2,356,335.71</b>	<b>2,527,163.97</b>	<b>(170,828.26)</b>	<b>(0.07)</b>	<b>3,297,778.00</b>	<b>(941,442.29)</b>	<b>(0.29)</b>
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	2,017.50	825.00	1,192.50	1.45	150.00	1,867.50	12.45
378-2100 Water Rents	1,731,899.16	1,542,696.98	189,202.18	0.12	2,838,000.00	(1,106,100.84)	(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	4,204.11	8,501.56	(4,297.45)	(0.51)	2,000.00	2,204.11	1.10
378-2130 Hydrant Fees	44,070.50	(165.00)	44,235.50	(268.09)	0.00	44,070.50	0.00
378-4300 Water Sales Bulk	128,373.00	93,858.27	34,514.73	0.37	110,000.00	18,373.00	0.17
378-9000 EDU Connection Fees	5,326.00	22,405.50	(17,079.50)	(0.76)	87,991.00	(82,665.00)	(0.94)
378-9200 Penalties	72,002.78	61,428.57	10,574.21	0.17	40,250.00	31,752.78	0.79
378-9300 Sale of Meters & Supplies	3,395.00	0.00	3,395.00	0.00	0.00	3,395.00	0.00
378-9400 Water Dept. Services	0.00	0.00	0.00	0.00	1,850.00	(1,850.00)	(1.00)
<b>TOTAL PMT FROM WATER CO</b>	<b>2,007,832.27</b>	<b>1,730,037.42</b>	<b>277,794.85</b>	<b>0.16</b>	<b>3,105,241.00</b>	<b>(1,097,408.73)</b>	<b>(0.35)</b>
<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	56,026.33	29,644.03	26,382.30	0.89	30,251.00	25,775.33	0.85
380-1070 Miscellaneous Income	13,399.04	20,372.93	(6,973.89)	(0.34)	5,000.00	8,399.04	1.68
380-5100 Shopping Cart Fees	7,124.00	3,250.00	3,874.00	1.19	2,000.00	5,124.00	2.56
<b>TOTAL MISC. REVENUES</b>	<b>76,549.37</b>	<b>53,266.96</b>	<b>23,282.41</b>	<b>0.44</b>	<b>46,251.00</b>	<b>30,298.37</b>	<b>0.66</b>
<u>CONTR. FROM PRIVATE</u>							
387-0140 Shade Tree Contributions	0.00	1,200.00	(1,200.00)	(1.00)	0.00	0.00	0.00
<b>TOTAL CONTR PRIVATE</b>	<b>0.00</b>	<b>1,200.00</b>	<b>(1,200.00)</b>	<b>(1.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	9,165.80	85,014.07	(75,848.27)	(0.89)	15,000.00	(5,834.20)	(0.39)
<b>TOTAL SALE OF ASSETS</b>	<b>9,165.80</b>	<b>85,014.07</b>	<b>(75,848.27)</b>	<b>(0.89)</b>	<b>15,000.00</b>	<b>(5,834.20)</b>	<b>(0.39)</b>
<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)
<b>TOTAL TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,772.00</b>	<b>(17,772.00)</b>	<b>(1.00)</b>
<u>CAPITAL PROCEEDS</u>							
393-1200 Proceeds of GO Bond Series of 2025	127,821.54	259,357.90	(131,536.36)	(0.51)	0.00	127,821.54	0.00
<b>TOTAL CAPITAL PROCEEDS</b>	<b>127,821.54</b>	<b>259,357.90</b>	<b>(131,536.36)</b>	<b>(0.51)</b>	<b>0.00</b>	<b>127,821.54</b>	<b>0.00</b>
<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	98,643.94	152,502.53	(53,858.59)	(0.35)	150,000.00	(51,356.06)	(0.34)
<b>TOTAL DIVIDENDS</b>	<b>98,643.94</b>	<b>152,502.53</b>	<b>(53,858.59)</b>	<b>(0.35)</b>	<b>168,000.00</b>	<b>(69,356.06)</b>	<b>(0.41)</b>
<b>Total Revenues</b>	<b>11,616,330.05</b>	<b>10,778,306.07</b>	<b>838,023.98</b>	<b>0.08</b>	<b>13,719,625.00</b>	<b>(2,103,294.95)</b>	<b>(0.15)</b>
<u>Expenses</u>							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	13,663.35	13,333.10	(330.25)	(0.02)	15,000.00	1,336.65	0.09
400-1120 Mayor Salary	4,498.70	5,000.04	501.34	0.10	5,000.00	501.30	0.10
400-1610 FICA - Legislative	1,142.56	1,136.63	(5.93)	(0.01)	1,240.00	97.44	0.08
400-1630 Medicare - Legislative	267.15	265.76	(1.39)	(0.01)	290.00	22.85	0.08
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
<b>TOTAL LEGISLATIVE</b>	<b>23,427.37</b>	<b>21,476.53</b>	<b>(1,950.84)</b>	<b>(0.09)</b>	<b>28,530.00</b>	<b>5,102.63</b>	<b>0.18</b>
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	135,046.23	143,020.16	7,973.93	0.06	154,000.00	18,953.77	0.12
401-1220 DPW Director Salary -Admin	87,726.33	85,354.14	(2,372.19)	(0.03)	99,996.00	12,269.67	0.12
401-1400 Admin Staff Salary	89,800.90	112,331.43	22,530.53	0.20	116,908.00	27,107.10	0.23
401-1610 FICA - Admin	19,391.74	15,958.17	(3,433.57)	(0.22)	25,935.00	6,543.26	0.25
401-1630 Medicare - Admin	4,568.04	3,725.68	(842.36)	(0.23)	6,065.00	1,496.96	0.25
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	23,152.75	18,753.52	(4,399.23)	(0.23)	24,786.00	1,633.25	0.07
401-2130 Office Equipment/Furniture	2,745.39	3,224.35	478.96	0.15	2,583.00	(162.39)	(0.06)
401-2140 IT Expenses	52,314.55	34,289.51	(18,025.04)	(0.53)	45,174.00	(7,140.55)	(0.16)
401-2150 Computer Equipment/Supplies-Gen Government	22,948.05	21,854.97	(1,093.08)	(0.05)	28,305.50	5,357.45	0.19
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)	12,026.00	6,146.00	0.51
401-3210 Telephone - Gen Government	12,748.90	6,946.13	(5,802.77)	(0.84)	11,907.00	(841.90)	(0.07)
401-3250 Postage - Payroll Processing Fee	24,986.06	20,966.86	(4,019.20)	(0.19)	23,218.00	(1,768.06)	(0.08)
401-3310 Travel- Gen Government	0.00	0.00	0.00	0.00	3,200.00	3,200.00	1.00
401-3400 Advertising/Printing - Gen Government	9,665.21	12,117.87	2,452.66	0.20	11,538.00	1,872.79	0.16
401-3450 Contracted Admin Services	3,631.89	0.00	(3,631.89)	0.00	3,000.00	(631.89)	(0.21)
401-4200 Association Dues/Subscriptions	18,321.70	14,810.49	(3,511.21)	(0.24)	19,229.00	907.30	0.05
401-4600 Training/Conference - General Government	1,176.72	850.00	(326.72)	(0.38)	4,166.00	2,989.28	0.72
<b>TOTAL GENERAL GOVT</b>	<b>514,798.21</b>	<b>501,570.48</b>	<b>(13,227.73)</b>	<b>(0.03)</b>	<b>602,111.50</b>	<b>87,313.29</b>	<b>0.15</b>
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	89,538.44	49,735.53	(39,802.91)	(0.80)	102,191.00	12,652.56	0.12

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

<u>Account # &amp; Title</u>					<u>Budget</u>		
	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
402-1400 Finance - Staff Salaries	144,017.78	101,113.31	(42,904.47)	(0.42)	153,051.00	9,033.22	0.06
402-1610 Fica	14,391.16	9,366.51	(5,024.65)	(0.54)	14,391.00	(0.16)	0.00
402-1630 Medicare	3,195.48	1,761.09	(1,434.39)	(0.81)	3,237.00	41.52	0.01
402-1830 Finance Staff Salaries - Overtime	23.40	224.27	200.87	0.90	24.00	0.60	0.03
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	9,000.00	17,500.00	8,500.00	0.49	53,000.00	44,000.00	0.83
402-3120 Accounting Services	0.00	6,218.95	6,218.95	1.00	5,014.00	5,014.00	1.00
402-3160 Billing Software	21,364.45	36,314.99	14,950.54	0.41	25,000.00	3,635.55	0.15
402-3170 Accounting Software	7,518.00	9,094.94	1,576.94	0.17	26,900.00	19,382.00	0.72
402-3210 Credit Card Fees	42,299.78	36,936.61	(5,363.17)	(0.15)	40,000.00	(2,299.78)	(0.06)
<b>TOTAL FINANCIAL ADMIN</b>	<b>335,555.49</b>	<b>279,127.20</b>	<b>(56,428.29)</b>	<b>(0.20)</b>	<b>428,508.00</b>	<b>92,952.51</b>	<b>0.22</b>
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	7,204.80	7,268.00	63.20	0.01	8,216.00	1,011.20	0.12
403-1610 FICA	449.79	450.57	0.78	0.00	509.00	59.21	0.12
403-1630 Medicare	105.16	105.34	0.18	0.00	119.00	13.84	0.12
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	6,250.73	5,256.62	(994.11)	(0.19)	3,200.00	(3,050.73)	(0.95)
403-3170 Commission Local Ser. Tax	4,770.00	5,446.96	676.96	0.12	4,500.00	(270.00)	(0.06)
403-3180 Commission Earned Income Tax	16,120.90	16,254.83	133.93	0.01	15,500.00	(620.90)	(0.04)
403-3190 Commission Deed Transfer Tax	3,096.76	2,965.23	(131.53)	(0.04)	1,500.00	(1,596.76)	(1.06)
<b>TOTAL TAX COLLECTION</b>	<b>38,004.89</b>	<b>39,479.53</b>	<b>1,474.64</b>	<b>0.04</b>	<b>36,744.00</b>	<b>(1,260.89)</b>	<b>(0.03)</b>
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	119,370.24	148,761.03	29,390.79	0.20	125,000.00	5,629.76	0.05
404-3160 Legal Services - WTP	253,256.75	476,067.22	222,810.47	0.47	135,000.00	(118,256.75)	(0.88)
404-3200 Legal Services - WWTP	43,127.01	103,900.19	60,773.18	0.58	85,000.00	41,872.99	0.49
<b>TOTAL LEGAL SERVICES</b>	<b>415,754.00</b>	<b>728,728.44</b>	<b>312,974.44</b>	<b>0.43</b>	<b>345,000.00</b>	<b>(70,754.00)</b>	<b>(0.21)</b>
<u>ENGINEERING</u>							
408-3130 Engineering	366,775.36	295,572.20	(71,203.16)	(0.24)	241,097.00	(125,678.36)	(0.52)
<b>TOTAL ENGINEERING</b>	<b>366,775.36</b>	<b>295,572.20</b>	<b>(71,203.16)</b>	<b>(0.24)</b>	<b>241,097.00</b>	<b>(125,678.36)</b>	<b>(0.52)</b>
<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.	10,503.72	9,247.54	(1,256.18)	(0.14)	12,000.00	1,496.28	0.12
409-3620 Electric Annex	3,117.39	2,502.98	(614.41)	(0.25)	3,052.00	(65.39)	(0.02)
409-3640 Gas (heat) - Annex	1,881.53	3,959.79	2,078.26	0.52	3,501.00	1,619.47	0.46
409-3730 Maintenance & Repair Annex	10,420.24	4,358.90	(6,061.34)	(1.39)	10,051.50	(368.74)	(0.04)
409-3740 Maintenance & Repairs	18,874.16	14,839.65	(4,034.51)	(0.27)	10,220.00	(8,654.16)	(0.85)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>45,262.84</b>	<b>35,347.22</b>	<b>(9,915.62)</b>	<b>(0.28)</b>	<b>39,824.50</b>	<b>(5,438.34)</b>	<b>(0.14)</b>
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	2,810,951.91	2,698,503.50	(112,448.41)	(0.04)	3,066,493.00	255,541.09	0.08
<b>TOTAL POLICE</b>	<b>2,810,951.91</b>	<b>2,698,503.50</b>	<b>(112,448.41)</b>	<b>(0.04)</b>	<b>3,066,493.00</b>	<b>255,541.09</b>	<b>0.08</b>
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	15,000.00	8,000.00	(7,000.00)	(0.88)	15,000.00	0.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	16,490.21	33,525.44	17,035.23	0.51	15,181.00	(1,309.21)	(0.09)
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	697.84	1,455.70	757.86	0.52	2,500.00	1,802.16	0.72
411-3270 Radio Maintenance	655.45	0.00	(655.45)	0.00	2,859.00	2,203.55	0.77
411-3620 Electricity	11,842.89	9,728.61	(2,114.28)	(0.22)	11,500.00	(342.89)	(0.03)
411-3630 Gas (heat)	983.59	322.05	(661.54)	(2.05)	5,000.00	4,016.41	0.80
411-3730 Equipment Testing	10,715.86	6,436.83	(4,279.03)	(0.66)	6,000.00	(4,715.86)	(0.79)
411-4200 Building Maintenance- Fire Dept	28,967.33	12,261.92	(16,705.41)	(1.36)	17,500.00	(11,467.33)	(0.66)
411-4600 Contracted Services	1,112.44	1,570.76	458.32	0.29	960.00	(152.44)	(0.16)
411-7400 Pumper Lease	20,242.97	20,242.97	0.00	0.00	23,924.00	3,681.03	0.15
<b>TOTAL FIRE DEPARTMENT</b>	<b>110,129.76</b>	<b>94,799.28</b>	<b>(15,330.48)</b>	<b>(0.16)</b>	<b>104,424.00</b>	<b>(5,705.76)</b>	<b>(0.05)</b>
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	6,018.08	47,097.41	41,079.33	0.87	6,018.00	(0.08)	0.00
413-1400 Staff Salary	51,957.84	113,268.77	61,310.93	0.54	101,447.00	49,489.16	0.49
413-1610 FICA - Code Enforcement	3,644.29	10,278.09	6,633.80	0.65	15,888.00	12,243.71	0.77
413-1630 Medicare - Code Enforcement	852.28	2,403.73	1,551.45	0.65	3,716.00	2,863.72	0.77

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
413-1830 Overtime	0.00	5,409.30	5,409.30	1.00	0.00	0.00	0.00
413-2000 Zoning & Codes	147,285.03	0.00	(147,285.03)	0.00	147,285.00	(0.03)	0.00
413-2100 Materials & Supplies - Codes	4,436.17	3,891.65	(544.52)	(0.14)	4,437.00	0.83	0.00
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	594.76	162.67	(432.09)	(2.66)	750.00	155.24	0.21
413-3150 Software License	1,188.00	3,632.67	2,444.67	0.67	8,000.00	6,812.00	0.85
413-3210 Codes - Cell Phone	79.80	0.00	(79.80)	0.00	63.00	(16.80)	(0.27)
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
<b>TOTAL CODE ENFORCEMENT</b>	<b>222,612.53</b>	<b>194,915.94</b>	<b>(27,696.59)</b>	<b>(0.14)</b>	<b>300,704.00</b>	<b>78,091.47</b>	<b>0.26</b>
<u>PLANNING/ZONING</u>							
414-3130 Engineering	1,858.60	12,965.44	11,106.84	0.86	50,000.00	48,141.40	0.96
414-3140 Legal Services - Planning/Zoning	841.35	1,057.70	216.35	0.20	5,500.00	4,658.65	0.85
414-4500 Zoning & Codes Permitting	206,255.15	152,511.41	(53,743.74)	(0.35)	75,000.00	(131,255.15)	(1.75)
<b>TOTAL PLANNING/ZONING</b>	<b>208,955.10</b>	<b>166,534.55</b>	<b>(42,420.55)</b>	<b>(0.25)</b>	<b>130,500.00</b>	<b>(78,455.10)</b>	<b>(0.60)</b>
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	75,410.72	68,555.19	(6,855.53)	(0.10)	82,267.00	6,856.28	0.08
<b>TOTAL EMERGENCY SERVICES</b>	<b>75,410.72</b>	<b>68,555.19</b>	<b>(6,855.53)</b>	<b>(0.10)</b>	<b>82,267.00</b>	<b>6,856.28</b>	<b>0.08</b>
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	10,668.34	9,472.47	(1,195.87)	(0.13)	14,231.00	3,562.66	0.25
421-1610 FICA - Health Dept	665.56	587.30	(78.26)	(0.13)	882.00	216.44	0.25
421-1630 Medicare - Health Dept	155.67	137.34	(18.33)	(0.13)	206.00	50.33	0.24
421-2100 Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
<b>TOTAL HEALTH DEPARTMENT</b>	<b>11,489.57</b>	<b>10,197.11</b>	<b>(1,292.46)</b>	<b>(0.13)</b>	<b>15,419.00</b>	<b>3,929.43</b>	<b>0.25</b>
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	128,483.76	98,689.75	(29,794.01)	(0.30)	140,482.00	11,998.24	0.09
426-1610 FICA	8,026.55	6,166.20	(1,860.35)	(0.30)	8,710.00	683.45	0.08
426-1630 Medicare	1,877.16	1,442.08	(435.08)	(0.30)	2,037.00	159.84	0.08
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	2,626.52	(376.99)	(0.14)	8,500.00	5,496.49	0.65
426-2500 Recycling Grant to Twin Boros	44,470.91	20,480.53	(23,990.38)	(1.17)	30,000.00	(14,470.91)	(0.48)
<b>TOTAL SANITATION</b>	<b>190,719.98</b>	<b>130,608.32</b>	<b>(60,111.66)</b>	<b>(0.46)</b>	<b>198,729.00</b>	<b>8,009.02</b>	<b>0.04</b>
<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	829,963.08	851,135.29	21,172.21	0.02	989,576.00	159,612.92	0.16
427-4710 WM Extra Bags and Tags	7,486.50	8,676.50	1,190.00	0.14	7,500.00	13.50	0.00
<b>TOTAL SOLID WASTE</b>	<b>850,155.75</b>	<b>868,987.31</b>	<b>18,831.56</b>	<b>0.02</b>	<b>1,012,076.00</b>	<b>161,920.25</b>	<b>0.16</b>
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	305,450.48	233,386.48	(72,064.00)	(0.31)	289,679.00	(15,771.48)	(0.05)
429-1610 Social Security- Sewer Fund	18,749.54	14,708.71	(4,040.83)	(0.27)	18,146.00	(603.54)	(0.03)
429-1630 Medicare - Sanitary Sewer	4,506.20	3,439.96	(1,066.24)	(0.31)	4,244.00	(262.20)	(0.06)
429-1830 Sewer Overtime	3,214.29	3,841.04	626.75	0.16	3,000.00	(214.29)	(0.07)
429-2100 Office Supplies	1,366.19	2,794.12	1,427.93	0.51	4,000.00	2,633.81	0.66
429-2110 Chemicals	39,109.52	37,293.21	(1,816.31)	(0.05)	60,000.00	20,890.48	0.35
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	10,173.79	8,863.86	(1,309.93)	(0.15)	10,174.00	0.21	0.00
429-2300 Fuel Oil	17,439.08	12,741.26	(4,697.82)	(0.37)	27,000.00	9,560.92	0.35
429-2310 Vehicle Operation (Fuel/oil)	1,426.41	965.49	(460.92)	(0.48)	1,224.00	(202.41)	(0.17)

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

<b>Account # &amp; Title</b>					<b>Budget</b>			
	<b>11/30/2025</b>	<b>11/30/2025</b>	<b>Variance</b>	<b>%</b>	<b>12/31/2025</b>	<b>Variance</b>	<b>%</b>	
429-2380 Uniforms	12,013.90	157.00	(11,856.90)	(75.52)	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	54,622.94	52,979.75	(1,643.19)	(0.03)	60,000.00	5,377.06	0.09	
429-3200 Telephone - Sewer	1,965.46	2,917.99	952.53	0.33	3,000.00	1,034.54	0.34	
429-3610 Electric - Sewer	91,465.45	85,224.62	(6,240.83)	(0.07)	86,000.00	(5,465.45)	(0.06)	
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	28,630.34	24,794.72	(3,835.62)	(0.15)	25,000.00	(3,630.34)	(0.15)	
429-3720 Collection System Maintenance	39,473.56	18,358.50	(21,115.06)	(1.15)	33,937.00	(5,536.56)	(0.16)	
429-3730 WWTP Building-Maint & Repair	11,332.00	5,656.43	(5,675.57)	(1.00)	40,000.00	28,668.00	0.72	
429-3740 Equipment Maintenance Collections	4,650.33	6,028.39	1,378.06	0.23	7,500.00	2,849.67	0.38	
429-4100 Sewer Backup Expenses	1,828.00	1,756.00	(72.00)	(0.04)	2,500.00	672.00	0.27	
429-4200 Dues/Subscriptions-Sewer	4,549.00	7,588.05	3,039.05	0.40	8,000.00	3,451.00	0.43	
429-4500 Contracted Line Maintenance	35,894.12	13,852.00	(22,042.12)	(1.59)	85,500.00	49,605.88	0.58	
429-4600 Training - Sanitary Sewer	844.00	668.10	(175.90)	(0.26)	2,000.00	1,156.00	0.58	
429-4700 Sludge Disposal	100,691.39	78,956.39	(21,735.00)	(0.28)	108,000.00	7,308.61	0.07	
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	
<b>TOTAL COLLECTION SYSTEM</b>	<b>791,098.13</b>	<b>696,885.55</b>	<b>(94,212.58)</b>	<b>(0.14)</b>	<b>912,418.00</b>	<b>121,319.87</b>	<b>0.13</b>	
<b><u>STREET DEPARTMENT (35/30/30/05)</u></b>								
430-1220 Salary - DPW Foreman	71,265.58	65,230.66	(6,034.92)	(0.09)	85,024.00	13,758.42	0.16	
430-1300 Salaries & Wages - DPW	514,624.90	392,677.07	(121,947.83)	(0.31)	521,449.00	6,824.10	0.01	
430-1610 FICA - Street Dept	37,117.12	28,902.56	(8,214.56)	(0.28)	37,788.00	670.88	0.02	
430-1630 Medicare - Street Dept	6,330.63	4,883.36	(1,447.27)	(0.30)	8,837.00	2,506.37	0.28	
430-1830 Street Department - Overtime	17,467.90	8,461.76	(9,006.14)	(1.06)	17,468.00	0.10	0.00	
430-2100 Office Supplies - Street Dept	2,673.84	3,102.84	429.00	0.14	2,656.00	(17.84)	(0.01)	
430-2120 Safety Equipment	2,594.56	2,881.89	287.33	0.10	3,000.00	405.44	0.14	
430-2150 Computer Equipment/Supplies - Street Dept	669.00	1,909.65	1,240.65	0.65	835.00	166.00	0.20	
430-2160 Office Equip /Furniture - Street Dept	18.58	319.48	300.90	0.94	251.00	232.42	0.93	
430-2300 Vehicle Operation (fuel, oil, fluids)	36,270.61	35,838.89	(431.72)	(0.01)	50,000.00	13,729.39	0.27	
430-2380 Uniforms & Clothing	17,993.32	3,957.01	(14,036.31)	(3.55)	18,335.00	341.68	0.02	
430-2500 Vehicle Maint/Repair- Street Dept	10,771.58	19,710.80	8,939.22	0.45	20,000.00	9,228.42	0.46	
430-2600 Minor Equipment	3,407.72	5,986.59	2,578.87	0.43	4,000.00	592.28	0.15	
430-3150 Drug Testing	630.00	0.00	(630.00)	0.00	631.00	1.00	0.00	
430-3210 Telephone - Street	1,699.48	652.11	(1,047.37)	(1.61)	1,621.00	(78.48)	(0.05)	
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	3,277.95	3,065.37	(212.58)	(0.07)	4,000.00	722.05	0.18	
430-3620 Gas Heat -DPW Garage	4,727.41	2,711.72	(2,015.69)	(0.74)	6,000.00	1,272.59	0.21	
430-3730 Building Maintenance	2,773.05	4,228.72	1,455.67	0.34	2,637.00	(136.05)	(0.05)	
430-3740 Equipment Maint & Repairs - Street Dept	16,379.20	24,305.24	7,926.04	0.33	18,637.00	2,257.80	0.12	
430-4600 Training - Street	1,661.00	3,151.00	1,490.00	0.47	2,000.00	339.00	0.17	
430-7400 Capital Improvements	71,320.05	235,908.74	164,588.69	0.70	0.00	(71,320.05)	0.00	
<b>TOTAL STREET DEPARTMENT</b>	<b>823,673.48</b>	<b>847,885.46</b>	<b>24,211.98</b>	<b>0.03</b>	<b>806,920.00</b>	<b>(16,753.48)</b>	<b>(0.02)</b>	
<b><u>STREET CLEANING</u></b>								
431-3740 Machinery Maintenance/Supplies	4,114.36	22,380.02	18,265.66	0.82	5,000.00	885.64	0.18	
<b>TOTAL STREET CLEANING</b>	<b>4,114.36</b>	<b>22,380.02</b>	<b>18,265.66</b>	<b>0.82</b>	<b>5,000.00</b>	<b>885.64</b>	<b>0.18</b>	
<b><u>SNOW &amp; ICE REMOVAL</u></b>								
432-2210 Snow & Ice Removal	65,957.61	38,642.73	(27,314.88)	(0.71)	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	
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>66,232.61</b>	<b>40,072.73</b>	<b>(26,159.88)</b>	<b>(0.65)</b>	<b>69,000.00</b>	<b>2,767.39</b>	<b>0.04</b>	
<b><u>TRAFFIC SIGNS/SIGNALS</u></b>								
433-3610 Electricity-Signals	5,369.52	3,940.45	(1,429.07)	(0.36)	15,000.00	9,630.48	0.64	

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

<u>Account # &amp; Title</u>					<u>Budget</u>		
	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
433-3720 Misc Supplies- Traffic Signals	15,466.59	42,532.70	27,066.11	0.64	5,500.00	(9,966.59)	(1.81)
<b>TOTAL TRAFFIC SIGNALS</b>	<b>20,836.11</b>	<b>46,473.15</b>	<b>25,637.04</b>	<b>0.55</b>	<b>20,500.00</b>	<b>(336.11)</b>	<b>(0.02)</b>
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	109,706.54	108,920.98	(785.56)	(0.01)	110,000.00	293.46	0.00
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
<b>TOTAL STREET LIGHTING</b>	<b>109,951.97</b>	<b>109,441.74</b>	<b>(510.23)</b>	<b>0.00</b>	<b>111,750.00</b>	<b>1,798.03</b>	<b>0.02</b>
<u>STORM SEWERS &amp; 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
<b>TOTAL STORM SEWER</b>	<b>24,502.44</b>	<b>3,479.73</b>	<b>(21,022.71)</b>	<b>(6.04)</b>	<b>186,600.00</b>	<b>162,097.56</b>	<b>0.87</b>
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	17,348.74	1,413.84	(15,934.90)	(11.27)	15,000.00	(2,348.74)	(0.16)
438-3720 Street Paving	911,441.01	22,914.17	(888,526.84)	(38.78)	0.00	(911,441.01)	0.00
<b>TOTAL STREET MAINTENANCE</b>	<b>928,789.75</b>	<b>24,328.01</b>	<b>(904,461.74)</b>	<b>(37.18)</b>	<b>15,000.00</b>	<b>(913,789.75)</b>	<b>(60.92)</b>
<u>PARKING FACILITIES</u>							
445-1300 Parking Enforcement Officer	43,811.44	70,713.47	26,902.03	0.38	95,459.00	51,647.56	0.54
445-1610 FICA - Parking	2,732.22	4,436.03	1,703.81	0.38	6,585.00	3,852.78	0.59
445-1630 Medicare - Parking	639.01	1,025.39	386.38	0.38	1,540.00	900.99	0.59
445-1830 Overtime	0.00	835.08	835.08	1.00	1,000.00	1,000.00	1.00
445-1910 Uniforms/Drug Test	2,261.08	612.11	(1,648.97)	(2.69)	3,500.00	1,238.92	0.35
445-2150 Computer equipment	297.73	0.00	(297.73)	0.00	1,500.00	1,202.27	0.80
445-2410 Vehicle Registration/Maintenance	1,338.52	2,129.83	791.31	0.37	1,500.00	161.48	0.11
445-2490 Meter Purchase- Parking Facilities	399.92	1,037.35	637.43	0.61	4,400.00	4,000.08	0.91
445-3150 Software (Up Safety)	12,600.00	14,730.90	2,130.90	0.14	28,800.00	16,200.00	0.56
445-3160 Up Safety Lookups	837.50	0.00	(837.50)	0.00	1,200.00	362.50	0.30
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	2,358.00	2,358.00	1.00
445-3400 Advertising/Printing-Parking Facilities	2,357.67	2,618.36	260.69	0.10	3,000.00	642.33	0.21
445-3710 Parking Lot Maintenance-Parking Facilities	50.87	2,533.68	2,482.81	0.98	1,058.00	1,007.13	0.95
445-3720 Meter Repair/Main Supplies	1,058.44	1,723.33	664.89	0.39	6,000.00	4,941.56	0.82
<b>TOTAL PARKING FACILITIES</b>	<b>68,384.40</b>	<b>102,722.97</b>	<b>34,338.57</b>	<b>0.33</b>	<b>158,400.00</b>	<b>90,015.60</b>	<b>0.57</b>
<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
<b>TOTAL FLOOD CONTROL</b>	<b>48,544.11</b>	<b>1,936.37</b>	<b>(46,607.74)</b>	<b>(24.07)</b>	<b>106,650.00</b>	<b>58,105.89</b>	<b>0.54</b>
<u>WATER</u>							
448-1300 Water Staff Salaries	407,589.25	326,076.32	(81,512.93)	(0.25)	586,286.00	178,696.75	0.30
448-1610 FICA - Water	25,428.95	20,463.86	(4,965.09)	(0.24)	36,691.00	11,262.05	0.31
448-1630 Medicare - Water	6,032.68	4,785.91	(1,246.77)	(0.26)	8,581.00	2,548.32	0.30
448-1830 Water Overtime	5,118.67	3,985.67	(1,133.00)	(0.28)	5,500.00	381.33	0.07
448-2100 Office Supplies	2,528.53	1,348.83	(1,179.70)	(0.87)	2,509.00	(19.53)	(0.01)
448-2110 Chemicals - Water	105,562.22	90,179.32	(15,382.90)	(0.17)	130,000.00	24,437.78	0.19
448-2120 Safety Supplies	2,507.54	0.00	(2,507.54)	0.00	3,000.00	492.46	0.16

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u>		<u>%</u>
					<u>12/31/2025</u>	<u>Variance</u>	
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	11,367.15	17,587.76	6,220.61	0.35	14,000.00	2,632.85	0.19
448-2300 Fuel Oil	11,789.27	16,359.57	4,570.30	0.28	15,000.00	3,210.73	0.21
448-2310 Vehicle Operation (Fuel/oil)	3,824.04	2,791.64	(1,032.40)	(0.37)	2,500.00	(1,324.04)	(0.53)
448-2380 Uniforms	5,977.32	0.00	(5,977.32)	0.00	17,000.00	11,022.68	0.65
448-2390 Uniforms/Boot Allowance	0.00	1,743.87	1,743.87	1.00	0.00	0.00	0.00
448-2400 Meter M&R Supplies (Radio Reads)	23,343.90	733,624.10	710,280.20	0.97	25,000.00	1,656.10	0.07
448-2600 Small Tools/Minor Equipment - Water	4,841.83	14,588.64	9,746.81	0.67	12,000.00	7,158.17	0.60
448-3110 Meter Replacement Contractor	19,716.95	461,676.00	441,959.05	0.96	0.00	(19,716.95)	0.00
448-3160 Laboratory Fees - Water	26,701.17	32,991.65	6,290.48	0.19	45,000.00	18,298.83	0.41
448-3200 Telephone- Water	1,645.89	1,713.55	67.66	0.04	3,500.00	1,854.11	0.53
448-3610 Electric- WTP, Wells,Dist.	42,909.86	43,146.03	236.17	0.01	60,000.00	17,090.14	0.28
448-3700 Well Maint & Repair	24,996.58	6,406.68	(18,589.90)	(2.90)	40,000.00	15,003.42	0.38
448-3720 Distribution System- Maint. & Repairs	117,936.23	112,164.12	(5,772.11)	(0.05)	112,566.00	(5,370.23)	(0.05)
448-3730 Building Maintenance	6,978.96	9,427.47	2,448.51	0.26	15,000.00	8,021.04	0.53
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	6,669.00	0.00	0.00
448-4500 Contracted Line Maint - Water	388.98	1,290.32	901.34	0.70	15,000.00	14,611.02	0.97
448-4600 Training/conferences - Water	1,991.13	625.00	(1,366.13)	(2.19)	2,000.00	8.87	0.00
448-4700 Sludge Removal	49,088.67	17,236.80	(31,851.87)	(1.85)	65,000.00	15,911.33	0.24
448-4910 Permits	20,000.00	20,000.00	0.00	0.00	21,000.00	1,000.00	0.05
448-7400 Capital Improvements	19,883.76	(230,970.19)	(250,853.95)	1.09	0.00	(19,883.76)	0.00
<b>TOTAL WATER FACILITIES</b>	<b>1,008,336.36</b>	<b>1,790,470.54</b>	<b>782,134.18</b>	<b>0.44</b>	<b>1,306,302.00</b>	<b>297,965.64</b>	<b>0.23</b>
<u>RECREATION</u>							
452-2602 Building Maintenance/Repair (Pool) 67/33	932.65	3,085.46	2,152.81	0.70	1,250.00	317.35	0.25
452-2610 Pool Maintenance/Repair	3,796.38	891.53	(2,904.85)	(3.26)	2,500.00	(1,296.38)	(0.52)
452-2622 Small Tools & Equipment (Pool)	6,509.16	8.59	(6,500.57)	(756.76)	500.00	(6,009.16)	(12.02)
452-2630 Materials & Supplies- Recreation	219.43	151.42	(68.01)	(0.45)	500.00	280.57	0.56
452-3612 Electricity (Pool)	7,367.73	10,305.95	2,938.22	0.29	10,000.00	2,632.27	0.26
452-3622 Gas (Pool)	294.54	352.36	57.82	0.16	1,250.00	955.46	0.76
452-3742 Maintenance & Repairs (Pool)	591.26	436.49	(154.77)	(0.35)	600.00	8.74	0.01
452-4540 Stewardship Contribution	147,868.35	147,180.06	(688.29)	0.00	185,200.00	37,331.65	0.20
<b>TOTAL RECREATION</b>	<b>167,579.50</b>	<b>162,411.86</b>	<b>(5,167.64)</b>	<b>(0.03)</b>	<b>201,800.00</b>	<b>34,220.50</b>	<b>0.17</b>
<u>DONATIONS</u>							
<u>PARKS</u>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	100.00	145.82	45.82	0.31	100.00	0.00	0.00
454-3200 Telephone Expense	2,052.66	1,934.64	(118.02)	(0.06)	1,850.00	(202.66)	(0.11)
454-3610 Electricity	2,469.73	1,740.46	(729.27)	(0.42)	1,500.00	(969.73)	(0.65)
454-3710 Land Maintenance	7,673.59	1,622.55	(6,051.04)	(3.73)	20,000.00	12,326.41	0.62
454-3720 Equipment Maintenance	3,082.46	3,224.95	142.49	0.04	5,000.00	1,917.54	0.38
454-3730 Building Maintenance & Repairs	5,352.11	18,911.99	13,559.88	0.72	20,000.00	14,647.89	0.73
454-4700 Portable Toilets Rental Service	2,385.00	1,160.00	(1,225.00)	(1.06)	2,000.00	(385.00)	(0.19)
454-7400 CAP Purchase/Machinery	6,921.48	16,862.00	9,940.52	0.59	7,008.00	86.52	0.01
<b>TOTAL PARKS</b>	<b>30,037.03</b>	<b>45,602.41</b>	<b>15,565.38</b>	<b>0.34</b>	<b>57,958.00</b>	<b>27,920.97</b>	<b>0.48</b>
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	675.87	518.00	(157.87)	(0.30)	1,000.00	324.13	0.32
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
<b>TOTAL SHADE TREES</b>	<b>20,022.37</b>	<b>9,672.00</b>	<b>(10,350.37)</b>	<b>(1.07)</b>	<b>27,050.00</b>	<b>7,027.63</b>	<b>0.26</b>

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>GRANT- SPECIAL PROJECTS</u>							
<b>TOTAL GRANT -SPECIAL PROJECTS</b>	17,306.39	0.00	(17,306.39)	0.00	9,000.00	(8,306.39)	(0.92)
<u>ECONOMIC DEVELOPMENT</u>	<b>17,306.39</b>	<b>0.00</b>	<b>(17,306.39)</b>	<b>0.00</b>	<b>9,000.00</b>	<b>(8,306.39)</b>	<b>(0.92)</b>
463-3020 IBW Remediation	2,050.23	381.00	(1,669.23)	(4.38)	2,050.00	(0.23)	0.00
463-3100 Comprehensive Plan Implementation	0.00	784.00	784.00	1.00	5,000.00	5,000.00	1.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>2,050.23</b>	<b>1,165.00</b>	<b>(885.23)</b>	<b>(0.76)</b>	<b>7,050.00</b>	<b>4,999.77</b>	<b>0.71</b>
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	2,418.87	694.70	(1,724.17)	(2.48)	5,000.00	2,581.13	0.52
465-5400 Contribution - ECA	7,500.00	10,000.00	2,500.00	0.25	10,000.00	2,500.00	0.25
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>9,918.87</b>	<b>10,694.70</b>	<b>775.83</b>	<b>0.07</b>	<b>15,000.00</b>	<b>5,081.13</b>	<b>0.34</b>
<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	44,712.11	42,908.30	(1,803.81)	(0.04)	48,829.00	4,116.89	0.08
471-1120 Penn Vest Dam	37,216.13	36,789.51	(426.62)	(0.01)	40,651.00	3,434.87	0.08
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
<b>TOTAL DEBT SERVICE</b>	<b>907,008.24</b>	<b>704,037.81</b>	<b>(202,970.43)</b>	<b>(0.29)</b>	<b>729,931.00</b>	<b>(177,077.24)</b>	<b>(0.24)</b>
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	18,742.03	22,650.84	3,908.81	0.17	20,000.00	1,257.97	0.06
472-1100 Interest- 2016 Loan	96,093.73	116,467.57	20,373.84	0.17	106,000.00	9,906.27	0.09
472-1110 Penn Vest Water Line	5,849.72	7,257.75	1,408.03	0.19	6,330.00	480.28	0.08
472-1120 Penn Vest Dam	8,992.12	9,814.52	822.40	0.08	9,758.00	765.88	0.08
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
<b>TOTAL DEBT INTEREST</b>	<b>315,140.40</b>	<b>226,593.42</b>	<b>(88,546.98)</b>	<b>(0.39)</b>	<b>218,088.00</b>	<b>(97,052.40)</b>	<b>(0.45)</b>
<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)
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>53,080.19</b>	<b>49,399.37</b>	<b>(3,680.82)</b>	<b>(0.07)</b>	<b>46,750.00</b>	<b>(6,330.19)</b>	<b>(0.14)</b>
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	153,448.06	150,458.00	(2,990.06)	(0.02)	163,735.00	10,286.94	0.06
486-3530 Workers Comp Insurance	125,583.00	54,337.00	(71,246.00)	(1.31)	97,523.00	(28,060.00)	(0.29)
486-3531 Workers Comp - Fire Department	22,651.00	33,818.00	11,167.00	0.33	27,516.00	4,865.00	0.18
486-3550 Deductible	0.00	0.00	0.00	0.00	6,650.00	6,650.00	1.00
486-4010 Public Officials Liability	15,165.00	16,375.00	1,210.00	0.07	18,355.00	3,190.00	0.17
<b>TOTAL INSURANCE</b>	<b>316,847.06</b>	<b>254,988.00</b>	<b>(61,859.06)</b>	<b>(0.24)</b>	<b>313,779.00</b>	<b>(3,068.06)</b>	<b>(0.01)</b>
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	30,108.86	22,747.02	(7,361.84)	(0.32)	32,090.00	1,981.14	0.06
487-1590 Major Medical (BC/BS)	858,022.82	795,815.92	(62,206.90)	(0.08)	966,848.00	108,825.18	0.11
487-1591 Health Ins Buyout/HRA	7,127.52	9,207.71	2,080.19	0.23	9,000.00	1,872.48	0.21
487-5310 N/U Pension MMO	311,724.17	264,360.12	(47,364.05)	(0.18)	316,687.00	4,962.83	0.02
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,206,983.37</b>	<b>1,092,130.77</b>	<b>(114,852.60)</b>	<b>(0.11)</b>	<b>1,324,625.00</b>	<b>117,641.63</b>	<b>0.09</b>
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	13,592.83	23,665.60	10,072.77	0.43	25,000.00	11,407.17	0.46
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>13,592.83</b>	<b>23,665.60</b>	<b>10,072.77</b>	<b>0.43</b>	<b>25,000.00</b>	<b>11,407.17</b>	<b>0.46</b>

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Total Expenses	13,174,033.68	12,400,840.01	(773,193.67)	(0.06)	13,306,998.00	132,964.32	0.01
Excess Revenue Over(Under) Expenditures	(1,557,703.63)	(1,622,533.94)	64,830.31	0.04	412,627.00	(1,970,330.63)	4.78

**East Stroudsburg Borough - Lines Over Budget**

<b>Account # &amp; Title</b>	<b>11/30/2025</b>	<b>11/30/2024</b>	<b>Variance</b>	<b>%</b>	<b>Budget 12/31/2025</b>	<b>Variance</b>	<b>%</b>	<b>Memo</b>
401-2140 IT Expenses	52,314.55	34,289.51	(18,025.04)	(0.53)	45,174.00	(7,140.55)	(0.16)	Additional Budget modification
401-3210 Telephone - Gen Government	12,748.90	6,946.13	(5,802.77)	(0.84)	11,907.00	(841.90)	(0.07)	Increase Costs
401-3250 Postage - Payroll Processing Fee	24,986.06	20,966.86	(4,019.20)	(0.19)	23,218.00	(1,768.06)	(0.08)	Increase Costs
401-3450 Contracted Admin Services	3,631.89	0.00	(3,631.89)	0.00	3,000.00	(631.89)	(0.21)	Additional Budget modification
402-3210 Credit Card Fees	42,299.78	36,936.61	(5,363.17)	(0.15)	40,000.00	(2,299.78)	(0.06)	Increase in credit card activity
403-3150 Commissions Del. RE Taxes	6,250.73	5,256.62	(994.11)	(0.19)	3,200.00	(3,050.73)	(0.95)	Increase due to higher Revenue
403-3180 Commission Earned Income Tax	16,120.90	16,254.83	133.93	0.01	15,500.00	(620.90)	(0.04)	Increase due to higher Revenue
403-3190 Commission Deed Transfer Tax	3,096.76	2,965.23	(131.53)	(0.04)	1,500.00	(1,596.76)	(1.06)	Increase due to higher Revenue
404-3160 Legal Services - WTP	253,256.75	476,067.22	222,810.47	0.47	135,000.00	(118,256.75)	(0.88)	Right To Know
408-3130 Engineering	366,775.36	295,572.20	(71,203.16)	(0.24)	241,097.00	(125,678.36)	(0.52)	Right To Know
409-3740 Maintenance & Repairs	18,874.16	14,839.65	(4,034.51)	(0.27)	10,220.00	(8,654.16)	(0.85)	Budget modification
411-2500 Vehicle Maint/Supplies- Fire Dept	16,490.21	33,525.44	17,035.23	0.51	15,181.00	(1,309.21)	(0.09)	Budget modification
411-3730 Equipment Testing	10,715.86	6,436.83	(4,279.03)	(0.66)	6,000.00	(4,715.86)	(0.79)	Budget modification
411-4200 Building Maintenance- Fire Dept	28,967.33	12,261.92	(16,705.41)	(1.36)	17,500.00	(11,467.33)	(0.66)	Emergency repairs to heating system & Air Conditioning System
414-4500 Zoning & Codes Permitting	206,255.15	152,511.41	(53,743.74)	(0.35)	75,000.00	(131,255.15)	(1.75)	Expense is higher which corresponds to higher revenues
426-2500 Recycling Grant to Twin Boros	44,470.91	20,480.53	(23,990.38)	(1.17)	30,000.00	(14,470.91)	(0.48)	Increase due to higher Revenue
429-1400 Sewer Staff Salaries	305,450.48	233,386.48	(72,064.00)	(0.31)	289,679.00	(15,771.48)	(0.05)	Budget modification
429-1610 Social Security- Sewer Fund	18,749.54	14,708.71	(4,040.83)	(0.27)	18,146.00	(603.54)	(0.03)	Budget modification
429-3610 Electric - Sewer	91,465.45	85,224.62	(6,240.83)	(0.07)	86,000.00	(5,465.45)	(0.06)	Increased Costs
429-3710 WWTP Maint & Repairs	28,630.34	24,794.72	(3,835.62)	(0.15)	25,000.00	(3,630.34)	(0.15)	Budget modification
429-3720 Collection System Maintenance	39,473.56	18,358.50	(21,115.06)	(1.15)	33,937.00	(5,536.56)	(0.16)	Budget modification
430-7400 Capital Improvements	71,320.05	235,908.74	164,588.69	0.70	0.00	(71,320.05)	0.00	Middle Dam coring and construction
433-3720 Misc Supplies- Traffic Signals	15,466.59	42,532.70	27,066.11	0.64	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)	Budget modification
438-2450 Materials & Supplies St Maintenance	17,348.74	1,413.84	(15,934.90)	(11.27)	15,000.00	(2,348.74)	(0.16)	Budget modification
438-3720 Street Paving	911,441.01	22,914.17	(888,526.84)	(38.78)	0.00	(911,441.01)	0.00	Payment for Perry & Pearl from 2024/ 2025 Street Paving. Street Paving supplies need budet modification and transfer from debt
448-2310 Vehicle Operation (Fuel/oil)	3,824.04	2,791.64	(1,032.40)	(0.37)	2,500.00	(1,324.04)	(0.53)	
448-3110 Meter Replacement Contractor	19,716.95	461,676.00	441,959.05	0.96	0.00	(19,716.95)	0.00	Meter Installations
448-3720 Distribution System- Maint. & Repairs	117,936.23	112,164.12	(5,772.11)	(0.05)	112,566.00	(5,370.23)	(0.05)	Budget modification
448-7400 Capital Improvements	19,883.76	(230,970.19)	(250,853.95)	1.09	0.00	(19,883.76)	0.00	Supplies for culvert respairs (budget modification to be requested as projects are completed
452-2610 Pool Maintenance/Repair	3,796.38	891.53	(2,904.85)	(3.26)	2,500.00	(1,296.38)	(0.52)	Strand Pool purchase approved by Council
452-2622 Small Tools & Equipment (Pool)	6,509.16	8.59	(6,500.57)	(756.76)	500.00	(6,009.16)	(12.02)	Increased Costs
454-3610 Electricity	2,469.73	1,740.46	(729.27)	(0.42)	1,500.00	(969.73)	(0.65)	Increased Costs
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)	Increase due to higher Revenue
486-3530 Workers Comp Insurance	125,583.00	54,337.00	(71,246.00)	(1.31)	97,523.00	(28,060.00)	(0.29)	Increase due to 2023 claim

3,747,316.57    2,732,441.72    (1,014,874.85)                      1,887,749.00    (1,859,567.57)

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>Revenues</b>			
<b>TAXES</b>			
301-1000 Real Estate Tax- Current Year	2,515,567.93	2,918,261.00	(402,693.07)
301-2000 Real Estate Tax- Prior Year	0.00	346.00	(346.00)
301-3000 Real Estate Tax - Interim	477.56	207.00	270.56
301-4000 Real Estate Tax - Delinquent	88,062.12	91,577.00	(3,514.88)
<b><u>TOTAL TAXES</u></b>	<b><u>2,604,107.61</u></b>	<b><u>3,010,391.00</u></b>	<b><u>(406,283.39)</u></b>
<b>ACT 511 TAXES</b>			
310-1000 Real Estate Transfer Tax	154,837.72	160,000.00	(5,162.28)
310-2000 Earned Income Tax	1,098,831.93	1,200,000.00	(101,168.07)
310-5000 Municipal Service Tax	320,907.02	325,000.00	(4,092.98)
<b><u>TOTAL ACT 511 TAXES</u></b>	<b><u>1,574,576.67</u></b>	<b><u>1,685,000.00</u></b>	<b><u>(110,423.33)</u></b>
<b><u>BUSINESS LICENSES/PERMITS</u></b>			
321-2000 Health/Restaurant Licenses	16,209.37	12,900.00	3,309.37
321-6100 Rental License	207,077.00	212,850.00	(5,773.00)
321-6110 Short-Term Rental Lic.	0.00	3,225.00	(3,225.00)
321-7000 Lien Rental License	10,611.00	0.00	10,611.00
321-8000 Cable TV Franchise Tax	55,229.36	105,000.00	(49,770.64)
<b><u>TOTAL LICENSES/PERMITS</u></b>	<b><u>289,126.73</u></b>	<b><u>333,975.00</u></b>	<b><u>(44,848.27)</u></b>
<b><u>NON-BUSINESS PERMITS</u></b>			
322-8100 Event Permit Fee	1,644.00	1,935.00	(291.00)
322-8200 Street Opening Permits	28,407.99	11,610.00	16,797.99
322-9400 Misc Permits	2,280.00	2,580.00	(300.00)
<b><u>TOTAL NON-BUSINESS PERMITS</u></b>	<b><u>32,331.99</u></b>	<b><u>16,125.00</u></b>	<b><u>16,206.99</u></b>
<b><u>FINES</u></b>			
331-1100 Vehicle Code Violations	116,281.25	180,000.00	(63,718.75)
331-1200 Violation of Zoning Ord & Statutes	30,312.29	25,000.00	5,312.29
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<b><u>TOTAL FINES</u></b>	<b><u>146,593.54</u></b>	<b><u>205,000.00</u></b>	<b><u>(58,406.46)</u></b>
<b><u>INTEREST</u></b>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	7,718.55	0.00	7,718.55
341-0210 Interest -P.L.G.I.T.	5,169.75	0.00	5,169.75

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<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
341-0211 Interest PLGIT Plus	30,896.44	0.00	30,896.44
<b>TOTAL INTEREST</b>	<b>43,784.74</b>	<b>50,000.00</b>	<b>(6,215.26)</b>
<b>RENTS</b>			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	28,473.09	40,000.00	(11,526.91)
<b>TOTAL RENTS</b>	<b>28,474.09</b>	<b>40,000.00</b>	<b>(11,525.91)</b>
<b>STATE GRANT PROGRAM</b>			
354-1261 PMVB Grant	0.00	9,000.00	(9,000.00)
<b>TOTAL STATE GRANTS</b>	<b>0.00</b>	<b>9,000.00</b>	<b>(9,000.00)</b>
<b>STATE SHARED REVENUE</b>			
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
<b>TOTAL STATE SHARED REVENUE</b>	<b>131,369.00</b>	<b>96,695.00</b>	<b>34,674.00</b>
<b>PMT IN LIEU OF TAXES</b>			
359-0010 Housing Authority PILOT	10,109.33	5,500.00	4,609.33
<b>TOTAL PILOT</b>	<b>10,109.33</b>	<b>5,500.00</b>	<b>4,609.33</b>
<b>GENERAL GOVERNMENT</b>			
361-1110 Closing Report Fee	11,139.00	8,000.00	3,139.00
361-3300 Permits - Zoning - Gen Government	30,730.27	38,700.00	(7,969.73)
361-3310 Building Permits	230,714.83	96,750.00	133,964.83
361-3320 Resale Inspections	20,297.96	6,450.00	13,847.96
361-3400 Zoning Plan Review	138,854.37	32,250.00	106,604.37
<b>TOTAL GENERAL GOVERNMENT</b>	<b>431,736.43</b>	<b>182,150.00</b>	<b>249,586.43</b>
<b>PUBLIC SAFETY</b>			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
<b>TOTAL PUBLIC SAFETY</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>
<b>HIGHWAYS &amp; STREETS</b>			
363-2100 Meter Revenue	95,646.51	161,250.00	(65,603.49)
363-2200 Parking Permits	24,324.54	25,800.00	(1,475.46)
363-2210 Residential Parking Permit	491.00	3,870.00	(3,379.00)
363-2300 Meter Bags	0.00	1,097.00	(1,097.00)

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<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
363-5100 PennDOT Snow Removal	0.00	20,000.00	(20,000.00)
363-5200 Borough DPW Services	0.00	750.00	(750.00)
<b><u>TOTAL HIGHWAYS &amp; STREETS</u></b>	<b>120,462.05</b>	<b>212,767.00</b>	<b>(92,304.95)</b>
<b><u>MISCELLANEOUS REVENUES</u></b>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	18,542.67	9,983.00	8,559.67
380-1070 Miscellaneous Income	13,399.04	5,000.00	8,399.04
380-5100 Shopping Cart Fees	7,124.00	2,000.00	5,124.00
<b><u>TOTAL MISC. REVENUES</u></b>	<b>39,065.71</b>	<b>25,983.00</b>	<b>13,082.71</b>
<b><u>SALE OF ASSETS</u></b>			
391-0020 Damage to Borough Property	9,165.80	15,000.00	(5,834.20)
<b><u>TOTAL SALE OF ASSETS</u></b>	<b>9,165.80</b>	<b>15,000.00</b>	<b>(5,834.20)</b>
<b><u>DIVIDENDS</u></b>			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	98,643.94	150,000.00	(51,356.06)
<b><u>TOTAL DIVIDENDS</u></b>	<b>98,643.94</b>	<b>168,000.00</b>	<b>(69,356.06)</b>
<b>Total Revenues</b>	<b>5,559,547.63</b>	<b>6,057,586.00</b>	<b>(498,038.37)</b>
<b>Expenses</b>			
<b><u>LEGISLATIVE</u></b>			
400-1100 Council Salary	13,663.35	15,000.00	1,336.65
400-1120 Mayor Salary	4,498.70	5,000.00	501.30
400-1610 FICA - Legislative	1,142.56	1,240.00	97.44
400-1630 Medicare - Legislative	267.15	290.00	22.85
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	3,855.61	4,500.00	644.39
400-3310 Misc/Travel	0.00	500.00	500.00
<b><u>TOTAL LEGISLATIVE</u></b>	<b>23,427.37</b>	<b>28,530.00</b>	<b>5,102.63</b>
<b><u>GENERAL GOVERNMENT</u></b>			
401-1210 Manager Salary	67,523.11	77,000.00	9,476.89
401-1220 Director-Public Works	43,863.17	49,998.00	6,134.83
401-1400 Admin Staff Salary	44,900.48	58,454.00	13,553.52
401-1610 FICA - Admin	9,724.89	12,967.00	3,242.11

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<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-1630 Medicare - Admin	2,283.94	3,033.00	749.06
401-1830 Admin - Overtime	0.00	750.00	750.00
401-2100 Office Supplies - Administration	11,883.68	12,761.00	877.32
401-2130 Office Equipment/Furniture	1,372.57	1,291.00	(81.57)
401-2140 IT Expenses	26,156.45	23,754.00	(2,402.45)
401-2150 Computer Equipment/Supplies-Gen Government	9,065.35	11,930.50	2,865.15
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	3,483.46	5,230.00	1,746.54
401-3250 Postage - Payroll Processing Fee	10,317.39	10,000.00	(317.39)
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	1,566.89	3,034.50	1,467.61
401-3450 Contracted Admin Services	1,815.91	1,500.00	(315.91)
401-4200 Association Dues/Subscriptions	10,735.42	10,229.00	(506.42)
401-4600 Training/Conference - General Government	361.24	2,500.00	2,138.76
401-7200 CIP - New Car	0.00	0.00	0.00
<b>TOTAL GENERAL GOVT</b>	<b>248,340.82</b>	<b>295,882.00</b>	<b>47,541.18</b>
 <b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	30,443.00	34,745.00	4,302.00
402-1400 Finance - Staff Salaries	48,966.02	52,043.00	3,076.98
402-1610 Fica	4,873.48	4,873.00	(0.48)
402-1630 Medicare	1,201.02	1,201.00	(0.02)
402-1830 Finance - Staff Salaries- Overtime	7.96	8.00	0.04
402-3100 Trustee Chg Bond Payment	1,415.14	1,938.00	522.86
402-3110 Auditing Services - General Fund	2,340.00	18,020.00	15,680.00
402-3120 Accounting Services	0.00	724.00	724.00
402-3160 Billing Software	8,587.03	8,500.00	(87.03)
402-3170 Accounting Software	2,531.04	9,146.00	6,614.96
402-3210 Credit Card Fees	21,710.06	13,600.00	(8,110.06)
<b>TOTAL FINANCIAL ADMIN</b>	<b>122,074.75</b>	<b>144,798.00</b>	<b>22,723.25</b>
 <b><u>TAX COLLECTION</u></b>			
403-1140 Tax Collector Salary	7,204.80	8,216.00	1,011.20
403-1610 FICA - Tax Collector	449.79	509.00	59.21

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<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
403-1630 Medicare - Tax Collector	105.16	119.00	13.84
403-2100 Materials & Supplies	6.75	3,200.00	3,193.25
403-3150 Commission Del. Real Estate Tax	6,250.73	3,200.00	(3,050.73)
403-3170 Commission Local Ser. Tax	4,770.00	4,500.00	(270.00)
403-3180 Commission Earned Income Tax	16,120.90	15,500.00	(620.90)
403-3190 Commission Deed Transfer Tax	3,096.76	1,500.00	(1,596.76)
<b><u>TOTAL TAX COLLECTION</u></b>	<b><u>38,004.89</u></b>	<b><u>36,744.00</u></b>	<b><u>(1,260.89)</u></b>
 <b><u>LEGAL SERVICES</u></b>			
404-3140 Solicitor Retainer & Fees	118,970.74	125,000.00	6,029.26
<b><u>TOTAL LEGAL SERVICES</u></b>	<b><u>118,970.74</u></b>	<b><u>125,000.00</u></b>	<b><u>6,029.26</u></b>
 <b><u>ENGINEERING</u></b>			
408-3130 Engineering Services - Gen Prof Services	164,075.40	38,500.00	(125,575.40)
<b><u>TOTAL ENGINEERING</u></b>	<b><u>164,075.40</u></b>	<b><u>38,500.00</u></b>	<b><u>(125,575.40)</u></b>
 <b><u>MUNICIPAL BUILDINGS</u></b>			
409-2360 Materials & Supplies - Mun Bldg	232.92	450.00	217.08
409-3610 Electricity-Mun. Bldg.	5,267.46	5,400.00	132.54
409-3620 Electric Annex	1,550.23	1,402.00	(148.23)
409-3640 Gas (heat) - Annex	940.39	1,575.00	634.61
409-3730 Maintenance & Repair Annex	5,210.86	5,102.00	(108.86)
409-3740 Maintenance & Repairs	9,733.56	9,331.50	(402.06)
<b><u>TOTAL MUNICIPAL BUILDING</u></b>	<b><u>22,935.42</u></b>	<b><u>23,260.50</u></b>	<b><u>325.08</u></b>
 <b><u>POLICE DEPARTMENT</u></b>			
410-7600 SARP Regional Costs	2,810,951.91	3,066,493.00	255,541.09
<b><u>TOTAL POLICE</u></b>	<b><u>2,810,951.91</u></b>	<b><u>3,066,493.00</u></b>	<b><u>255,541.09</u></b>
 <b><u>FIRE DEPARTMENT</u></b>			
411-2100 Auxiliary Donation - Fire Dept	15,000.00	15,000.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	16,490.21	15,181.00	(1,309.21)
411-2600 Small Tools/ Equipment	3,421.18	4,000.00	578.82
411-3210 Telephone - Fire Dept	697.84	2,500.00	1,802.16
411-3270 Radio Maintenance	655.45	2,859.00	2,203.55
411-3620 Electricity	11,842.89	11,500.00	(342.89)
411-3630 Gas (heat)	983.59	5,000.00	4,016.41
411-3730 Equipment Testing	10,715.86	6,000.00	(4,715.86)

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<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
411-4200 Building Maintenance- Fire Dept	28,967.33	17,500.00	(11,467.33)
411-4600 Contracted Services	1,112.44	960.00	(152.44)
411-5300 Contribution	0.00	0.00	0.00
<b><u>TOTAL FIRE DEPARTMENT</u></b>	<b><u>89,886.79</u></b>	<b><u>80,500.00</u></b>	<b><u>(9,386.79)</u></b>
<b><u>CODE ENFORCEMENT</u></b>			
413-1220 Code Enforcement Office Salary	6,018.08	6,018.00	(0.08)
413-1400 Staff Salary	51,957.84	101,447.00	49,489.16
413-1610 FICA - Code Enforcement	3,644.29	15,888.00	12,243.71
413-1630 Medicare - Code Enforcement	852.28	3,716.00	2,863.72
413-1830 Overtime	0.00	0.00	0.00
413-2000 Zoning & Codes	147,285.03	147,285.00	(0.03)
413-2100 Materials & Supplies - Codes	4,436.17	4,437.00	0.83
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	594.75	750.00	155.25
413-3150 Software License	1,188.00	8,000.00	6,812.00
413-3210 Codes- Cell Phones	79.80	63.00	(16.80)
413-3400 Advertising Expense	823.81	4,000.00	3,176.19
413-4200 Assoc. Dues/Subscriptions	252.00	350.00	98.00
413-4600 Training/Conference Expense	150.00	750.00	600.00
413-7400 CAP Purchase	0.00	0.00	0.00
<b><u>TOTAL CODE ENFORCEMENT</u></b>	<b><u>222,612.52</u></b>	<b><u>300,704.00</u></b>	<b><u>78,091.48</u></b>
<b><u>PLANNING/ZONING</u></b>			
414-3130 Legal Services -Engineering	1,858.60	50,000.00	48,141.40
414-3140 Legal Services - Planning/Zoning	841.35	5,500.00	4,658.65
414-4500 Contracted Permitting	206,255.15	75,000.00	(131,255.15)
<b><u>TOTAL PLANNING/ZONING</u></b>	<b><u>208,955.10</u></b>	<b><u>130,500.00</u></b>	<b><u>(78,455.10)</u></b>
<b><u>EMERGENCY SERVICES</u></b>			
415-5300 Control Center Payment	75,410.72	82,267.00	6,856.28
<b><u>TOTAL EMERGENCY SERVICES</u></b>	<b><u>75,410.72</u></b>	<b><u>82,267.00</u></b>	<b><u>6,856.28</u></b>
<b><u>HEALTH DEPARTMENT</u></b>			
421-1220 Salaries & Wages-Health	10,668.34	14,231.00	3,562.66
421-1610 FICA - Health Dept	665.56	882.00	216.44

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421-1630 Medicare - Health Dept	155.67	206.00	50.33
421-2100 Supplies	0.00	100.00	100.00
421-2150 Computer Equipment/Supplies	0.00	0.00	0.00
<b><u>TOTAL HEALTH DEPARTMENT</u></b>	<b><u>11,489.57</u></b>	<b><u>15,419.00</u></b>	<b><u>3,929.43</u></b>
 <b><u>STREET DEPARTMENT</u></b>			
430-1220 Salary - DPW Foreman	24,230.30	28,908.00	4,677.70
430-1300 Salaries & Wages - DPW	174,681.37	177,293.00	2,611.63
430-1610 FICA - Street Dept	12,420.32	12,848.00	427.68
430-1630 Medicare - Street Dept	2,995.89	3,005.00	9.11
430-1830 Street Department - Overtime	5,939.08	5,939.00	(0.08)
430-2100 Office Supplies - Street Dept	1,407.02	1,336.00	(71.02)
430-2130 Safety Equipment - Street Dept	873.02	1,020.00	146.98
430-2150 Computer Equipment/Supplies - Street Dept	669.00	669.00	0.00
430-2160 Office Equip Maint/Repair - Street Dept	5.94	85.00	79.06
430-2300 Vehicle Operation (fuel, oil, fluids)	11,544.43	17,000.00	5,455.57
430-2380 Uniforms & Clothing	6,110.68	6,233.90	123.22
430-2500 Vehicle Maint/Repair- Street Dept	3,565.18	6,800.00	3,234.82
430-2600 Minor Equipment	1,153.06	1,360.00	206.94
430-3150 Drug Testing	212.80	213.00	0.20
430-3210 Telephone - Street	601.76	575.00	(26.76)
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	1,109.25	1,360.00	250.75
430-3730 Building Maintenance	1,594.37	2,040.00	445.63
430-3740 Equipment Maint & Repairs - Street Dept	904.93	768.10	(136.83)
430-3260 Radio Purchase	5,503.66	6,427.00	923.34
430-4600 Training - Street	547.82	680.00	132.18
430-7400 Capital Improvements	71,320.05	0.00	(71,320.05)
430-7410 Equipment Lease Loader	0.00	0.00	0.00
<b><u>TOTAL STREET DEPARTMENT</u></b>	<b><u>327,389.93</u></b>	<b><u>275,155.00</u></b>	<b><u>(52,234.93)</u></b>
 <b><u>STREET CLEANING</u></b>			
431-3740 Machinery Maintenance/Supplies	4,114.36	5,000.00	885.64
<b><u>TOTAL STREET CLEANING</u></b>	<b><u>4,114.36</u></b>	<b><u>5,000.00</u></b>	<b><u>885.64</u></b>

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<b><u>SNOW &amp; ICE REMOVAL</u></b>			
432-2210 Snow & Ice Removal	2,536.10	2,750.00	213.90
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>2,536.10</b>	<b>2,750.00</b>	<b>213.90</b>
<b><u>TRAFFIC SIGNS/SIGNALS</u></b>			
433-3720 Misc Supplies- Traffic Signals	6,217.35	2,750.00	(3,467.35)
<b>TOTAL TRAFFIC SIGNALS</b>	<b>6,217.35</b>	<b>2,750.00</b>	<b>(3,467.35)</b>
<b><u>STREET LIGHTING</u></b>			
434-3610 Electric	36,742.41	37,400.00	657.59
434-3720 Street Light Repair	158.35	250.00	91.65
434-3730 Operations/Maintenance	0.00	750.00	750.00
<b>TOTAL STREET LIGHTING</b>	<b>36,900.76</b>	<b>38,400.00</b>	<b>1,499.24</b>
<b><u>STORM SEWERS &amp; DRAINS</u></b>			
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
<b>TOTAL STORM SEWER</b>	<b>24,294.28</b>	<b>186,600.00</b>	<b>162,305.72</b>
<b><u>STREET MAINTENANCE</u></b>			
438-2450 Materials & Supplies St Maintenance	8,303.99	15,000.00	6,696.01
438-3720 Street Paving	536,174.61	0.00	(536,174.61)
<b>TOTAL STREET MAINTENANCE</b>	<b>544,478.60</b>	<b>15,000.00</b>	<b>(529,478.60)</b>
<b><u>PARKING FACILITIES</u></b>			
445-1300 Parking Enforcement Officer	43,811.44	95,459.00	51,647.56
445-1610 FICA - Parking	2,732.22	6,585.00	3,852.78
445-1630 Medicare - Parking	639.01	1,540.00	900.99
445-1830 Overtime	0.00	1,000.00	1,000.00
445-1910 Uniforms/Drug Test	2,261.08	3,500.00	1,238.92
445-2410 Vehicle Registration/Maintenance	297.73	1,500.00	1,202.27
445-2410 Computer Equipment	1,338.52	1,500.00	161.48
445-2150 Meter Purchase- Parking Facilities	399.92	4,400.00	4,000.08
445-3150 Software (UP Safety)	12,600.00	28,800.00	16,200.00
445-3160 UP Safety Lookups	837.50	1,200.00	362.50
445-3130 Parking Permits Ect..	0.00	0.00	0.00

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
445-3250 Postage	0.00	500.00	500.00
445-3260 Radio	0.00	2,358.00	2,358.00
445-3400 Advertising/Printing-Parking Facilities	2,357.67	3,000.00	642.33
445-3710 Parking Lot Maintenance-Parking Facilities	50.87	1,058.00	1,007.13
445-3720 Meter Repair/Main Supplies	1,058.44	6,000.00	4,941.56
<b>TOTAL PARKING FACILITIES</b>	<b>68,384.40</b>	<b>158,400.00</b>	<b>90,015.60</b>
<b><u>FLOOD CONTROL</u></b>			
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
<b>TOTAL FLOOD CONTROL</b>	<b>48,544.11</b>	<b>106,650.00</b>	<b>58,105.89</b>
<b><u>SHADE TREES</u></b>			
455-2460 Materials & Supplies	675.87	1,000.00	324.13
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
<b>TOTAL SHADE TREES</b>	<b>20,022.37</b>	<b>27,050.00</b>	<b>7,027.63</b>
<b><u>Grant - Special Projects</u></b>			
456-4700 Refuse	7,696.29	9,000.00	1,303.71
<b>Total Grant - Special Projects</b>	<b>7,696.29</b>	<b>9,000.00</b>	<b>1,303.71</b>
<b><u>ECONOMIC DEVELOPMENT</u></b>			
463-3020 IBW Remediation	2,050.23	2,050.00	(0.23)
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>2,050.23</b>	<b>7,050.00</b>	<b>4,999.77</b>
<b><u>DOWNTOWN DISTRICT</u></b>			
465-3740 Maintenance/Repair (Decorations)	2,418.87	5,000.00	2,581.13
465-5400 Contribution - ECA	7,500.00	10,000.00	2,500.00
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>9,918.87</b>	<b>15,000.00</b>	<b>5,081.13</b>
<b><u>INTER-GOVNMTAL EXPENSES</u></b>			
481-5200 Firemans Relief Fund	53,080.19	46,750.00	6,330.19
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>53,080.19</b>	<b>46,750.00</b>	<b>6,330.19</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b><u>INSURANCE</u></b>			
486-3510 Property-Liability Insurance	46,507.46	51,150.00	4,642.54
486-3530 Workers Comp Insurance	41,546.50	31,777.00	(9,769.50)
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
<b>TOTAL INSURANCE</b>	<b>100,627.86</b>	<b>102,727.00</b>	<b>2,099.14</b>
<b><u>EMPLOYEE BENEFITS/INS</u></b>			
487-1580 Life/Disability Insurance	9,673.58	10,590.00	916.42
487-1590 Major Medical (BC/BS)	261,717.20	319,060.00	57,342.80
487-1591 Health Ins Buyout/HRA	2,309.52	2,970.00	660.48
487-5310 N/U Pension MMO	93,516.88	95,006.00	1,489.12
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>367,217.18</b>	<b>427,626.00</b>	<b>60,408.82</b>
<b><u>EMPLOYER FICA EXPENSES</u></b>			
488-1620 Unemployment Compensation	4,207.44	8,250.00	4,042.56
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>4,207.44</b>	<b>8,250.00</b>	<b>4,042.56</b>
<b>Total Expenses</b>	<b>5,784,816.32</b>	<b>5,802,755.50</b>	<b>17,939.18</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(225,268.69)</b>	<b>254,830.50</b>	<b>(480,099.19)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	1,928.61	0.00	1,928.61
341-0210 Interest Sewer PLGIT	0.11	0.00	0.11
341-0211 Int.-Sewer P Plus	106,944.10	0.00	106,944.10
<b><u>TOTAL INTEREST</u></b>	<b><u>108,872.82</u></b>	<b><u>50,000.00</u></b>	<b><u>58,872.82</u></b>
<b>STATE SHARED REVENUE</b>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
<b><u>TOTAL STATE SHARED REVENUE</u></b>	<b><u>72,589.13</u></b>	<b><u>44,715.00</u></b>	<b><u>27,874.13</u></b>
<b>SANITATION</b>			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	1,757,377.95	1,750,000.00	7,377.95
364-2020 Lien Sewer Rents	11,440.44	8,500.00	2,940.44
364-3160 Lien Interest & Cost	3,748.50	0.00	3,748.50
364-6010 Stroud SA Rentals	24,082.44	32,500.00	(8,417.56)
364-7010 Smithfield SA Rentals	70,302.36	145,000.00	(74,697.64)
364-9000 EDU Connection Fees	9,288.50	63,522.00	(54,233.50)
364-9100 Smithfield EDU Fees	0.00	17,500.00	(17,500.00)
364-9200 Penalties	49,428.51	45,000.00	4,428.51
<b><u>TOTAL SANITATION</u></b>	<b><u>1,925,668.70</u></b>	<b><u>2,070,022.00</u></b>	<b><u>(144,353.30)</u></b>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	18,741.83	10,134.00	8,607.83
<b><u>TOTAL MISC. REVENUES</u></b>	<b><u>18,741.83</u></b>	<b><u>10,134.00</u></b>	<b><u>8,607.83</u></b>
<b><u>Total Revenues</u></b>	<b><u>2,125,872.48</u></b>	<b><u>2,174,871.00</u></b>	<b><u>(48,998.52)</u></b>
<b>Expenses</b>			
<b>GENERAL GOVERNMENT</b>			
401-1210 Manager Salary	33,761.56	38,500.00	4,738.44
401-1220 DPW Director Salary-Sewer	21,931.58	24,999.00	3,067.42
401-1400 Admin Staff Salary	22,450.21	29,227.00	6,776.79
401-1610 FICA - Admin	4,834.84	6,484.00	1,649.16
401-1630 Medicare - Admin	1,142.05	1,516.00	373.95
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	5,862.00	6,301.00	439.00

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-2130 Office Equipment/Furniture - Admin	686.41	646.00	(40.41)
401-2140 IT Expenses	13,238.03	12,037.00	(1,201.03)
401-2150 Computer Equipment/Supplies - Admin	8,274.78	8,274.50	(0.28)
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	2,940.00	0.00
401-3210 Telephone - Admin	4,642.70	3,349.00	(1,293.70)
401-3250 Postage - Payroll Processing Fee	7,082.66	6,358.00	(724.66)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	1,081.70	1,517.25	435.55
401-3450 Contracted Admin Services	907.99	750.00	(157.99)
401-4200 Dues Subscriptions/Memberships - Admin	3,793.14	4,500.00	706.86
401-4600 Training/Conferences - General Government	395.49	1,250.00	854.51
<b><u>TOTAL GENERAL GOVT</u></b>	<b><u>133,198.58</u></b>	<b><u>152,498.75</u></b>	<b><u>19,300.17</u></b>
<b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	29,547.72	33,723.00	4,175.28
402-1000 Finance - Staff Salaries	47,525.89	50,504.00	2,978.11
402-1610 Fica	4,727.49	4,728.00	0.51
402-1630 Medicare	999.12	1,018.00	18.88
402-1830 Finance - Staff Salaries Overtime	7.72	8.00	0.28
402-3100 Trustee Chg Bond Payment	1,395.93	1,881.00	485.07
402-3110 Auditing Services - Sewer	2,970.00	17,490.00	14,520.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	6,388.71	8,250.00	1,861.29
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	10,294.86	13,200.00	2,905.14
<b><u>TOTAL FINANCIAL ADMIN</u></b>	<b><u>106,350.92</u></b>	<b><u>141,824.00</u></b>	<b><u>35,473.08</u></b>
<b><u>LEGAL SERVICES</u></b>			
404-3200 Legal Services - WWTP	43,127.01	85,000.00	41,872.99
<b><u>TOTAL LEGAL SERVICES</u></b>	<b><u>43,127.01</u></b>	<b><u>85,000.00</u></b>	<b><u>41,872.99</u></b>
<b><u>ENGINEERING</u></b>			
408-3130 Engineering	81,875.33	79,750.00	(2,125.33)
<b><u>TOTAL ENGINEERING</u></b>	<b><u>81,875.33</u></b>	<b><u>79,750.00</u></b>	<b><u>(2,125.33)</u></b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>MUNICIPAL BUILDINGS</b>			
409-2360 Materials & Supplies - Mun Bldg	187.74	275.00	87.26
409-3610 Electricity-Mun. Bldg.	2,618.13	3,300.00	681.87
409-3620 Electricity-Annex	783.58	825.00	41.42
409-3640 Gas - Annex	470.57	963.00	492.43
409-3730 Maintenance & Repair Annex	2,604.69	2,549.75	(54.94)
409-3740 Maintenance & Repairs	4,594.61	(3,606.75)	(8,201.36)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>11,259.32</b>	<b>4,306.00</b>	<b>(6,953.32)</b>
<b>SANITARY SEWER</b>			
429-1400 Sewer Staff Salaries	305,450.48	289,679.00	(15,771.48)
429-1610 Social Security- Sewer Fund	18,749.54	18,146.00	(603.54)
429-1630 Medicare - Sanitary Sewer	4,506.20	4,244.00	(262.20)
429-1830 Sewer Overtime	3,214.29	3,000.00	(214.29)
429-2100 Office Supplies	1,366.19	4,000.00	2,633.81
429-2110 Chemicals	39,109.52	60,000.00	20,890.48
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	10,173.79	10,174.00	0.21
429-2300 Fuel Oil	17,439.08	27,000.00	9,560.92
429-2310 Vehicle Operation	1,426.41	1,224.00	(202.41)
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	54,622.94	60,000.00	5,377.06
429-3200 Telephone - Sewer	1,965.46	3,000.00	1,034.54
429-3610 Electric - Sewer	91,465.45	86,000.00	(5,465.45)
429-3700 Pump Station Maint & Repair	0.00	14,486.10	14,486.10
429-3710 WWTP Maint & Repairs	28,630.34	25,000.00	(3,630.34)
429-3720 Collection System Maintenance	39,473.56	33,937.00	(5,536.56)
429-3730 WWTP Building & Repair	11,332.00	40,000.00	28,668.00
429-3740 Equipment Maintenance Collections	4,650.33	7,500.00	2,849.67
429-4100 Sewer Backup Expenses	1,828.00	2,500.00	672.00
429-4200 Dues/Subscriptions-Sewer	4,549.00	8,000.00	3,451.00
429-4500 Contracted Line Maintenance	35,894.12	85,500.00	49,605.88
429-4600 Training - Sanitary Sewer	844.00	2,000.00	1,156.00
429-4700 Sludge Disposal	100,691.39	108,000.00	7,308.61
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
<b>TOTAL COLLECTION SYSTEM</b>	<b>791,098.13</b>	<b>912,418.00</b>	<b>121,319.87</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b><u>STREET DEPARTMENT</u></b>			
430-1220 Street Superintendent Salary	23,517.64	28,058.00	4,540.36
430-1300 Salaries & Wages - DPW - Sewer	169,971.81	172,078.00	2,106.19
430-1610 FICA - Street Dept	12,319.30	12,470.00	150.70
430-1630 Medicare - Street Dept	427.00	2,916.00	2,489.00
430-1830 Overtime - Street Dept	5,764.41	5,765.00	0.59
430-2100 Office Supplies - Street Dept	601.24	660.00	58.76
430-2120 Safety Equipment - Street Dept	860.77	990.00	129.23
430-2150 Computer Equipment/Supplies - Street Dept	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair- Street Dept	6.32	83.00	76.68
430-2300 Vehicle Operation (fuel, oil, fluids)	12,355.85	16,500.00	4,144.15
430-2380 Uniforms - Street Dept	5,941.32	6,050.55	109.23
430-2500 Vehicle Manintenance/Repair- Street Dept	3,682.11	6,600.00	2,917.89
430-2600 Small Tools/Minor Equip - Street Dept	1,137.15	1,320.00	182.85
430-3150 Drug Testing	208.60	209.00	0.40
430-3210 Telephone - Street Dept	548.86	523.00	(25.86)
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	1,084.35	1,320.00	235.65
430-3620 Gas - Street Dept	1,566.52	1,980.00	413.48
430-3730 Building Maintenance - Street Dept	974.11	974.45	0.34
430-3740 Equipment Maint & Repair - Street	5,582.27	6,105.00	522.73
430-4600 Conferences/Training - Street Dept	556.59	660.00	103.41
430-7400 CAP Improvements		0.00	0.00
430-7410 Equipment Lease Loader		0.00	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>247,106.22</b>	<b>265,923.00</b>	<b>18,816.78</b>
<b><u>INSURANCE</u></b>			
486-3510 Property-Liability Insurance	60,279.80	60,660.00	380.20
486-3530 Workers Comp Insurance	42,018.25	23,727.00	(18,291.25)
486-3531 Workers Comp - Fire Department	7,566.05	7,566.00	(0.05)
486-3550 Deductible	0.00	0.00	0.00
486-4010 Public Officials Liability	5,055.00	5,055.00	0.00
<b>TOTAL INSURANCE</b>	<b>114,919.10</b>	<b>97,008.00</b>	<b>(17,911.10)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b><u>EMPLOYEE BENEFITS/INS</u></b>			
487-1580 Life/Disability Insurance	11,010.12	10,750.00	(260.12)
487-1590 Major Medical (BC/BS)	295,239.55	323,894.00	28,654.45
487-1591 Health Ins. Buy-out/HRA Cont	2,409.00	3,015.00	606.00
487-5310 N/U Pension MMO	93,516.87	95,006.00	1,489.13
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>402,175.54</b>	<b>432,665.00</b>	<b>30,489.46</b>
<b><u>EMPLOYER FICA EXPENSES</u></b>			
488-1620 Unemployment Comp PSAB	3,971.70	8,375.00	4,403.30
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>3,971.70</b>	<b>8,375.00</b>	<b>4,403.30</b>
<b>TRANSFERS</b>			
<b><u>Total Expenses</u></b>	<b>1,935,081.85</b>	<b>2,179,767.75</b>	<b>244,685.90</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>190,790.63</b>	<b>(4,896.75)</b>	<b>(195,687.38)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0000 Interest Income	0.00	45,000.00	(45,000.00)
341-0110 Interest-Savings	2,304.70	0.00	2,304.70
341-0210 Interest-Water-PLGIT	0.97	0.00	0.97
341-0211 Interest-Water-P Plus	17,939.34	0.00	17,939.34
341-0212 Interest-Water-P 2025	91,128.16	0.00	91,128.16
341-0213 Interest - First Northern Water 2025 Debt	10,341.26	0.00	10,341.26
<b><u>TOTAL INTEREST</u></b>	<b>121,714.43</b>	<b>45,000.00</b>	<b>76,714.43</b>
<b><u>STATE SHARED REVENUE</u></b>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
<b><u>TOTAL STATE SHARED REVENUE</u></b>	<b>72,589.13</b>	<b>44,715.00</b>	<b>27,874.13</b>
<b><u>PMT FROM WATER CO</u></b>			
378-1110 Water Service-Turn on/off	2,017.50	150.00	1,867.50
378-2100 Water Rents	2,479,094.60	2,838,000.00	(358,905.40)
378-2110 Lien Rents	16,544.22	25,000.00	(8,455.78)
378-2120 Lien Costs & Interest	4,204.11	2,000.00	2,204.11
378-4300 Hydrant Fees	44,070.50	0.00	44,070.50
378-4300 Water Sales Bulk	128,373.00	110,000.00	18,373.00
378-9000 EDU Connection Fees	5,326.00	87,991.00	(82,665.00)
378-9200 Penalties	72,002.78	40,250.00	31,752.78
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)
<b><u>TOTAL PMT FROM WATER CO</u></b>	<b>2,755,027.71</b>	<b>3,105,241.00</b>	<b>(350,213.29)</b>
<b><u>MISCELLANEOUS REVENUES</u></b>			
380-1010 Emp Cont Hlth Insr	18,741.83	10,134.00	8,607.83
380-1070 Misc Income	0	0	0
<b><u>TOTAL MISC. REVENUES</u></b>	<b>18,741.83</b>	<b>10,134.00</b>	<b>8,607.83</b>
<b><u>SALE OF ASSETS</u></b>			
391-0020 Damage to Borough Property	0.00	0.00	0.00
<b><u>TOTAL SALE OF ASSETS</u></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Total Revenues</u></b>	<b>2,968,073.10</b>	<b>3,205,090.00</b>	<b>(237,016.90)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b><u>Expenses</u></b>			
<b><u>GENERAL GOVERNMENT</u></b>			
401-1210 Manager Salary	33,761.56	38,500.00	4,738.44
401-1220 DPW Director Salary - Water	21,931.58	24,999.00	3,067.42
401-1400 Admin Staff Salary - Water	22,450.21	29,227.00	6,776.79
401-1610 FICA - Admin	4,832.01	6,484.00	1,651.99
401-1630 Medicare - Admin	1,142.05	1,516.00	373.95
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	5,407.07	5,724.00	316.93
401-2130 Office Equipment/Furniture - Admin	686.41	646.00	(40.41)
401-2140 IT Expenses	12,920.07	9,383.00	(3,537.07)
401-2150 Computer Equipment/Supplies	5,607.92	8,100.50	2,492.58
401-2160 Equipment Repair/ Maint.	173.44	550.00	376.56
401-2300 Vehicle Expense - Admin	0.00	0.00	0.00
401-3110 Data Storage Software	0.00	4,586.00	4,586.00
401-3210 Telephone - Admin	4,622.74	3,328.00	(1,294.74)
401-3250 Postage - Payroll Processing Fee	7,586.01	6,860.00	(726.01)
401-3310 Travel - Admin	0.00	800.00	(30.37)
401-3400 Advertising/Printing - Admin	7,016.62	6,986.25	(157.99)
401-3450 Contracted Admin Service	907.99	750.00	706.86
401-4200 Dues Subscriptions/Memberships - Admin	3,793.14	4,500.00	(0.07)
401-4600 Training/Conferences - General Government	416.07	416.00	20,475.86
<b><u>TOTAL GENERAL GOVT</u></b>	<b><u>133,254.89</u></b>	<b><u>153,730.75</u></b>	<b><u>20,475.86</u></b>
<b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	29,547.72	33,723.00	4,175.28
402-1400 Finance - Staff salaries	47,525.87	50,504.00	2,978.13
402-1610 Finance - Fica	4,790.19	4,790.00	(0.19)
402-1610 Finance -Medicare	995.34	1,018.00	22.66
402-1830 Finance - Staff salaries Overtime	7.72	8.00	0.28
402-3100 Trustee Chg Bond Payment	1,395.93	1,881.00	485.07
402-3110 Auditing Services - Water	2,970.00	17,490.00	14,520.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	6,388.71	8,250.00	1,861.29
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	10,294.86	13,200.00	2,905.14

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>TOTAL FINANCIAL ADMIN</b>	<b>106,409.82</b>	<b>141,886.00</b>	<b>35,476.18</b>
<b><u>LEGAL SERVICES</u></b>			
404-3160 Legal Services - WTP	253,256.75	135,000.00	(118,256.75)
<b>TOTAL LEGAL SERVICES</b>	<b>253,256.75</b>	<b>135,000.00</b>	<b>(118,256.75)</b>
<b><u>ENGINEERING</u></b>			
408-3130 Engineering	120,824.63	122,847.00	2,022.37
<b>TOTAL ENGINEERING</b>	<b>120,824.63</b>	<b>122,847.00</b>	<b>2,022.37</b>
<b><u>MUNICIPAL BUILDINGS (70/15/15)</u></b>			
409-2360 Materials & Supplies - Mun Bldg	45.14	275.00	229.86
409-3610 Electricity-Mun. Bldg.	2,618.13	3,300.00	681.87
409-3620 Electricity-Annex	783.58	825.00	41.42
409-3640 Gas - Annex	470.57	963.00	492.43
409-3730 Maintenance & Repair Annex	2,604.69	2,399.75	(204.94)
409-3740 Maintenance & Repairs	4,545.99	4,495.25	(50.74)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>11,068.10</b>	<b>12,258.00</b>	<b>1,189.90</b>
<b><u>STREET DEPARTMENT (35/30/30/05)</u></b>			
430-1220 Street Superintendent Salary	23,517.64	28,058.00	4,540.36
430-1300 Salaries & Wages - DPW - Water	169,971.72	172,078.00	2,106.28
430-1610 FICA - Street Dept	12,377.50	12,470.00	92.50
430-1630 Medicare - Street Dept	2,907.74	2,916.00	8.26
430-1830 Overtime - Street Department	5,764.41	5,764.00	(0.41)
430-2100 Office Supplies - Street Dept	665.58	660.00	(5.58)
430-2120 Safety Equipment	860.77	990.00	129.23
430-2150 Computer Equipment/Supplies	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair	6.32	83.00	76.68
430-2300 Vehicle Operation (fuel, oil, fluids)	12,370.33	16,500.00	4,129.67
430-2380 Uniforms - Street Dept	5,941.32	6,050.55	109.23
430-2500 Vehicle Manintenance/Repair- Street	3,524.29	6,600.00	3,075.71
430-2600 Small Tools/Minor Equip - Street Dept	1,117.51	1,320.00	202.49
430-3150 Drug Testing	208.60	209.00	0.40
430-3210 Telephone - Street Dept	548.86	523.00	(25.86)
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	1,084.35	1,320.00	235.65
430-3620 Gas - Street Dept	1,566.52	1,980.00	413.48
430-3730 Building Maintenance- Street Dept	894.01	894.45	0.44

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-3740 Equipment Maint & Repair - Street Dept	5,293.27	6,105.00	811.73
430-4600 Conferences/Training - Street Dept	556.59	660.00	103.41
430-7410 Equipment Lease Loader	0.00	0.00	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>249,177.33</b>	<b>265,842.00</b>	<b>16,664.67</b>
 <b><u>WATER</u></b>			
448-1300 Water Staff Salaries	407,589.25	586,286.00	178,696.75
448-1610 FICA - Water	25,428.95	36,691.00	11,262.05
448-1630 Medicare - Water	6,032.68	8,581.00	2,548.32
448-1830 Water Overtime	5,118.67	5,500.00	381.33
448-2100 Office Supplies	2,528.53	2,509.00	(19.53)
448-2110 Chemicals - Water	105,562.22	130,000.00	24,437.78
448-2120 Safety Supplies	2,507.54	3,000.00	492.46
448-2150 Computer Equipt & Supplies	0.00	2,500.00	2,500.00
448-2200 Materials & Supplies	11,367.15	14,000.00	2,632.85
448-2300 Fuel Oil	11,789.27	15,000.00	3,210.73
448-2310 Vehicle Operation	3,824.04	2,500.00	(1,324.04)
448-2380 Uniforms/Boot Allowance	5,977.32	17,000.00	11,022.68
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	4,841.83	12,000.00	7,158.17
448-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)
448-3160 Laboratory Fees - Water	26,701.17	45,000.00	18,298.83
448-3200 Telephone- Water	1,645.89	3,500.00	1,854.11
448-3610 Electric- WTP, Wells, Dist	42,909.86	60,000.00	17,090.14
448-3700 Well Maint & Repair	24,996.58	40,000.00	15,003.42
448-3720 Distribution System- Maint. & Repairs	117,936.23	112,566.00	(5,370.23)
448-3730 Building Maintenance	6,978.96	15,000.00	8,021.04
448-3740 WTP Maint & Repairs	14,747.98	15,000.00	252.02
448-3750 Dist Contracted Services	38,769.85	45,000.00	6,230.15
448-4200 Dues/Subscriptions - Water	6,669.00	6,669.00	0.00
448-4500 Contracted Line Maint - Water	388.98	15,000.00	14,611.02
448-4600 Training/conferences - Water	1,991.13	2,000.00	8.87
448-4700 Sludge Removal	49,088.67	65,000.00	15,911.33
448-4910 Permits	20,000.00	21,000.00	1,000.00
448-7400 Capital Improvements	4,580.61	0.00	(4,580.61)
448-7410 Capital purchase (UTV)	0.00	0.00	0.00
<b>TOTAL WATER FACILITIES</b>	<b>993,033.21</b>	<b>1,306,302.00</b>	<b>313,268.79</b>
 <b><u>DEBT SERVICE</u></b>			
471-1100 Principal 2016 Loan	0.00	164,553.00	164,553.00

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
471-1110 Penn Vest Water Line	44,712.11	48,829.00	4,116.89
471-1120 Penn Vest Dam	37,216.13	40,651.00	3,434.87
471-1130 ESSA GO 2021	33,800.00	33,800.00	0.00
<b>TOTAL DEBT SERVICE</b>	<b>115,728.24</b>	<b>287,833.00</b>	<b>172,104.76</b>
 <b><u>DEBT INTEREST</u></b>			
472-1100 Interest - 2016 Loan	52,426.80	106,000.00	53,573.20
472-1110 Penn Vest Water Line - Interest	5,849.72	6,330.00	480.28
472-1130 interest -2021 Loan	8,992.12	9,758.00	765.88
472-1120 Penn Vest Dam - Interest	72,229.17	76,000.00	3,770.83
<b>TOTAL DEBT INTEREST</b>	<b>139,497.81</b>	<b>198,088.00</b>	<b>58,590.19</b>
 <b><u>INSURANCE</u></b>			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	42,018.25	42,019.00	0.75
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
<b>TOTAL INSURANCE</b>	<b>101,300.10</b>	<b>114,044.00</b>	<b>12,743.90</b>
 <b><u>EMPLOYEE BENEFITS/INS</u></b>			
487-1580 Life/Disability Insurance	9,425.16	10,750.00	1,324.84
487-1590 Major Medical (BC/BS)	301,066.07	323,894.00	22,827.93
487-1591 Health Ins. Buy-out/HRA Cont	2,409.00	3,015.00	606.00
487-5310 N/U Pension MMO	93,516.87	95,006.00	1,489.13
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>406,417.10</b>	<b>432,665.00</b>	<b>26,247.90</b>
 <b><u>EMPLOYER FICA EXPENSES</u></b>			
488-1620 Unemployment Comp PSAB	4,558.69	8,375.00	3,816.31
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>4,558.69</b>	<b>8,375.00</b>	<b>3,816.31</b>
<b>Total Expenses</b>	<b>2,634,526.67</b>	<b>3,178,870.75</b>	<b>544,344.08</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>333,546.43</b>	<b>26,219.25</b>	<b>(307,327.18)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>Revenues</b>			
<u>INTEREST</u>	<u>0.74</u>	<u>0</u>	<u>(0.74)</u>
<u>STATE GRANT PROGRAMS</u>			
354-1200 Recycling Grant /Act 101	44,470.91	0.00	44,470.91
354-1500 Performance Grant To Twin Boroughs	0.00	22,000.00	(22,000.00)
<b><u>TOTAL STATE GRANT PROGRAMS</u></b>	<b><u>44,470.91</u></b>	<b><u>22,000.00</u></b>	<b><u>22,470.91</u></b>
<u>SANITATION</u>			
364-3010 Solid Waste User Fees	1,028,960.93	1,169,956.00	(140,995.07)
364-3020 Solid Waste Fees Penalties	23,358.91	29,975.00	(6,616.09)
364-3030 Solid Waste Bulk Items and Bags	10,627.67	17,825.00	(7,197.33)
364-3150 Lien Rents Solid Waste	15,448.59	1,500.00	13,948.59
364-3160 Lien Interest & Cost	6,058.81	8,500.00	(2,441.19)
<b><u>TOTAL SANITATION</u></b>	<b><u>1,084,454.91</u></b>	<b><u>1,227,756.00</u></b>	<b><u>(143,301.09)</u></b>
<b>Total Revenues</b>	<b>1,128,926.56</b>	<b>1,249,756.00</b>	<b>(120,829.44)</b>
<b>Expenses</b>			
<u>GENERAL GOVERNMENT</u>			
401-4600 Training & Conferences	3.92	0	(3.92)
<b><u>TOTAL GENERAL GOVERNMENT</u></b>	<b><u>3.92</u></b>	<b><u>0</u></b>	<b><u>(3.92)</u></b>
<u>FINANCIAL ADMINISTRATION</u>			
402-3110 Auditing Services - Trash	720.00	0	(720.00)
<b><u>TOTAL FINANCIAL ADMIN</u></b>	<b><u>720.00</u></b>	<b><u>0</u></b>	<b><u>(720.00)</u></b>
<u>LEGAL SERVICES</u>			
404- 3140 Solicitor Retainer & Fees	399.50	0	(399.50)
<b><u>TOTAL LEGAL SERVICES</u></b>	<b><u>399.50</u></b>	<b><u>0</u></b>	<b><u>(399.50)</u></b>
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	128,483.76	140,482.00	11,998.24
426-1610 FICA	8,026.55	8,710.00	683.45
426-1630 Medicare	1,877.16	2,037.00	159.84
426-1830 Overtime	348.62	3,000.00	2,651.38

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
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)
<b><u>TOTAL SANITATION</u></b>	<b><u>190,719.98</u></b>	<b><u>198,729.00</u></b>	<b><u>8,009.02</u></b>
 <u>SOLID WASTE</u>			
427-3130 Landfill Engineering	12,706.17	15,000.00	2,293.83
427-4700 Refuse Coll/Disp Contract	829,963.08	989,576.00	159,612.92
427-4710 WM Extra Bags and Tags	7,486.50	7,500.00	13.50
<b><u>TOTAL SOLID WASTE</u></b>	<b><u>850,155.75</u></b>	<b><u>1,012,076.00</u></b>	<b><u>161,920.25</u></b>
 <u>Employee Benefits</u>			
488-1620 Unemployment Compensation	855.00	0	(855.00)
<b><u>TOTAL EMPLOYEE BENEFITS</u></b>	<b><u>855.00</u></b>	<b><u>0</u></b>	<b><u>(855.00)</u></b>
 <u>Total Expenses</u>	 <b><u>1,042,854.15</u></b>	 <b><u>1,210,805.00</u></b>	 <b><u>167,946.93</u></b>
<u>Excess Revenue Over(Under) Expenditures</u>	<b><u>86,072.41</u></b>	<b><u>38,951.00</u></b>	<b><u>47,121.41</u></b>

**DPW Report**  
**Active and Future Projects**  
**As of 12.16.2025**

- 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 5<sup>th</sup>, 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 6<sup>th</sup>. \$44,096.06 Engineer Cost/ \$33,072.05 Back – PennDOT is only replacing the top.**
  
- F. **PennDOT: Rt. 209 Paving Project: Paving started April 14<sup>th</sup> - 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. The Memorial was vandalized, and we are waiting for parts to repair and replace the damaged items.
  
- J. **Elk Street Embankment Repair – COMPLETED \$19,280.24**
  
- K. **Reclaiming the Sewer Main between the Railroad and Braeside Avenue - COMPLETED**
  - 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. Others are being maintained to get them to operate more smoothly.
2. Hydrant flushing and Flow Testing began October 27<sup>th</sup> and is still ongoing. **ON HOLD DUE TO DROUGHT**

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. Street cleaning is done for the winter.

P. **Plowing and Salting:**

1. Plowing and salting the roads for winter storms. Please remove vehicles and basketball nets from the roadways to make plowing easier for plow truck operators. Please follow the parking ordinances for on-street parking. Plow trucks will plow the alternate street parking on the following days after the storms.

Q. **Leaf Collection:** Officially started October 14<sup>th</sup> but started October 6<sup>th</sup> through December 12<sup>th</sup>. Will continue as soon as the snow is melted off of the leaf piles.

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 Aquafer Protection Zone

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

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

V. **Replacing Utilities:**

1. State Street, Spring Street and Neola Street need water, sewer and storm line replacement.
2. 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**