

**MINUTES FOR REORGANIZATIONAL AND REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
MONDAY, JANUARY 5, 2026 – 7 PM**

Mayor Brozusky 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; Paul Shemansky; Jane Gagliardo; Charles Garris; Lauren Peterson; Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; Russ Scott, Borough Engineer of UTRS, Inc.; Director of Finance, Layla Richard-Rau; Director of Public Works, Lee Philips; and Assistant to Manager, Danielle Decker.

ABSENT: No one.

REORGANIZATIONAL MEETING:

At 7:13PM, Mayor Brozusky called the Reorganizational Meeting to order and led in the Pledge of Allegiance.

Mayor Brozusky announced that all elected new and re-elected Council Members and himself were sworn in at the county or by the district justice, so they did not have to be sworn in again tonight.

Executive Session: Solicitor Prevoznik announced there was an Executive Session held at 6:48 PM to which Ms. Panepinto, Mr. Shemansky, Ms. Gagliardo, Mr. Garris, Ms. Peterson, Ms. Wolbert attended virtually from 6:48 PM to 6:59 PM then she was in-person, Mayor Brozusky, Mr. Lewis, and himself were all in attendance. A personnel matter regarding the manager, status of the Middle Dam and the mediation that is pending, and the contamination spill at the old Sunoco property located at Eagle Valley corner were discussed. The Executive Session ended at 7:02 PM and no decisions were made during the session.

ELECTION OF COUNCIL PRESIDENT BY MAYOR BROZUSKY:

Mayor Brozusky asked for nominations for Council President. A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to nominate Sonia Wolbert as Council President. The motion passed unanimously. There were no other nominations.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to close nominations of Borough Council President. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to elect Sonia Wolbert as Borough Council President. The motion passed unanimously.

Mayor Brozusky passed the gavel to Borough Council President Wolbert

ELECTION OF COUNCIL VICE-PRESIDENT:

Ms. Wolbert asked for nominations for Council Vice-President. A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to nominate Carrie Panepinto as Council Vice-President. The motion passed unanimously. There were no other nominations.

A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to close nominations for Borough Council Vice-President. The motion passed unanimously.

A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to elect Carrie Panepinto as Borough Council Vice-President. The motion passed unanimously.

ELECTION OF COUNCIL TREASURER:

Ms. Wolbert asked for nominations for Council Treasurer. A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to nominate Charles Garris as Council Treasurer. The motion passed unanimously. There were no other nominations.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to close nominations for Borough Council Treasurer. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to elect Charles Garris as Borough Council Treasurer. The motion passed unanimously.

ELECTION OF COUNCIL ASSISTANT TREASURER:

Ms. Wolbert asked for nominations for Council Assistant Treasurer. A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to nominate Kelly Lewis as Council Assistant Treasurer. The motion passed unanimously. There were no other nominations.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to close nominations for Borough Council Assistant Treasurer. The motion passed unanimously.

A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to elect Kelly Lewis as Borough Council Assistant Treasurer. The motion passed unanimously.

ELECTION OF COUNCIL SECRETARY:

Ms. Wolbert asked for nominations for Council Secretary. A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to nominate Lauren Peterson as Council Secretary. The motion passed unanimously. There were no other nominations.

A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to close nominations for Borough Council Secretary. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to elect Lauren Peterson as Borough Council Secretary. The motion passed unanimously.

ELECTION OF COUNCIL ASSISTANT SECRETARY:

Ms. Wolbert asked for nominations for Council Assistant Secretary. A motion was made by Ms. Panepinto and seconded by Ms. Peterson to nominate Danielle Decker as Council Assistant Secretary. The motion passed unanimously. There were no other nominations.

A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to close nominations for Borough Council Assistant Secretary. The motion passed unanimously.

A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to elect Danielle Decker as Borough Council Assistant Secretary. The motion passed unanimously.

POSITION APPOINTMENTS (CONTRACTED SERVICES):

Borough Manager: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to approve and execute a two (2) year agreement with Kelly Lewis, Esq. for an annual salary of \$174,000.00 with such other benefits set forth in attached Memorandum of Understanding pursuant to 8 PA Section 101-3501. The motion passed unanimously.

A motion was made by MS. Panepinto and seconded by Mr. Garris to appoint Kelly Lewis as Borough Manager for the Borough of East Stroudsburg, effective immediately. The motion passed unanimously.

Ms. Wolbert read the following: (contracted services) – Motion can be made per individual service as set forth below or in one motion if no objection to any service provider or rate.

Ms. Wolbert asked if there were any objections and there were none, so she read the below aloud:

1. **Borough Solicitor:** John Prevoznik, Esquire, \$250.00 hourly plus costs; Paralegal \$125.00 and a litigation rate of \$280.00 per hour plus costs; Paralegal \$140.00. Bond costs as set forth in Engagement Letter.
2. **Borough Engineer:** Universal Technical Resource Services, Inc. (UTRS), UTRS Civil and Environmental Engineering, formerly RKR Hess, a division of UTRS, Inc., acting through Nathan S. Oiler, P.E. and Russell D. Scott IV, P.E., per UTRS 2026 Rate Schedule attached to and incorporated into the Resolution No. 2-2026.
3. **Borough Traffic Engineer:** Traffic, Planning & Design, Inc. (TPD), acting through Benjamin Guthrie, P.E., per TPD 2026 Rate Schedule attached to and incorporated into the Resolution No. 2-2026.
4. **Borough Sewage Enforcement Officer:** Universal Technical Resource Services, Inc. (UTRS), UTRS Civil and Environmental Engineering, formerly RKR Hess, a division of UTRS, Inc., acting through Wayne Gross, P.E., at an hourly rate not to exceed \$150.00, plus costs, as set forth in Resolution No. 2-2026.
5. **Special Solicitor for Middle Dam Litigation:** Saxton & Stump, acting through Philip Earnest, Esq., Shareholder, at an hourly rate of \$450 per hour plus costs; Senior Counsel \$375 per hour; Associate Counsel \$300.00 per hour, Paralegal \$225 per hour.
6. **Planning Commission Solicitor:** Weitzmann, Weitzmann, & Huffman, LLC acting through Todd W. Weitzmann, Esq., at the rate of \$205.00 per hour plus costs.
7. **UCC Board of Appeals Solicitor:** Weitzmann, Weitzmann, & Huffman, LLC acting through Todd W. Weitzmann, Esq., at the rate of \$390.00 per hour plus costs.
8. **Borough Environmental Solicitor:** Manko, Gold, Katcher, Fox, LLP, acting through Bryan P. Franey, Esq., at the rate of \$620.00 per hour plus costs, with special engineering support services by Michael Nines, P.E., \$360.00 per hour plus costs; and Associate Counsel \$255.00. (Rates reflect 20% discount over normal rates.)
9. **Borough Labor Solicitor:** Campbell Durrant, P.C. acting through John P. McLaughlin, Esq., at the rate of \$325.00 per hour plus costs; Paralegal/Law Clerk \$180.00.
10. **Bond/Tax Counsel:** Ballard Spahr acting through Senior Partner, William C. Rhodes, Esq., at the rate of \$1,275.00 per hour plus costs; Tax lawyer \$1,145.00 per hour; Legal Associate Counsel \$925.00 per hour; Paralegal Rate \$295.00 per hour.
11. **Alternate Borough Engineer:** Hanover Engineering Associates, Inc., acting through Charles H. Unangst, P.E., PLS, per Hanover's 2026 Rate Schedule attached to and incorporated into the Resolution No. 2-2026.
12. **Zoning Hearing Board Solicitor:** Durney, Worthington, & Madden, LLC, acting through Hilliary Madden Esq., at the rate of \$200.00 per hour plus costs.

13. **Zoning Officer & Codes Enforcement Officer:** Municipal Code Solutions, Inc. acting through Michael Manter, as Zoning & Codes Enforcement Officer, per Borough job description and scope of work, dated January 16, 2025, at a flat rate of \$175,000.00 per annum, plus costs, per Agreement dated January 16, 2025 between Municipal Code Solutions, Inc. and the Borough.
14. **Building Codes Official:** Municipal Code Solutions, Inc., acting through Michael Manter, as Building Codes Official, per Borough job description and scope of work, dated January 16, 2025, at a rate of eighty (80%) percent of all collected permit and inspection fees and costs, per Agreement dated January 16, 2025 between Municipal Code Solutions, Inc. and the Borough.
15. **Environmental Consultant:** Mobile Environmental Analytical, Inc. (MEA, Inc.), acting through David Everitt, per MEA's 2026 Rate Schedule attached to and incorporated into the Resolution No. 2-2026.
16. **Alternate Environmental Consultant:** Environmental Consultation Services, Inc. (ECSi) acting Kevin Keat, President, per ECSi's 2026 Rate Schedule attached to and incorporated into the Resolution No. 2-2026.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to appoint and approve the above contracted services, numbers 1 through 16 that Ms. Wolbert stated. The motion passed unanimously.

POSITION APPOINTMENTS (NON-CONTRACTED):

Right-To-Know Officer: A motion was made by Ms. Peterson and Ms. Gagliardo to appoint Danielle Decker as the Right-to-Know Officer. The motion passed unanimously.

Emergency Management Coordinator: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to appoint Nate Black as the Emergency Management Coordinator. The motion passed unanimously.

ANNUAL BOARD APPOINTMENTS:

Council of Governments Representative and Alternate for a one-year term: A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to appoint Lee Philips and Alternate Jane Gagliardo to the Council of Governments for a one-year term. The motion passed unanimously.

Monroe County Tax Collection Committee for a one-year term: A motion was made by Ms. Panepinto and seconded by Mr. Garris to appoint Kelly Lewis and Alternate Charles Garris to the Monroe County Tax Collection Committee for a one-year term. The motion passed unanimously.

Monroe County Control Center for a one-year term: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to appoint Edmund Freeborn, Maury Molin, and Alternate Kelly Lewis to the Monroe County Control Center for a one-year term. The motion passed unanimously.

Pennsylvania Municipal League for a one-year term: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to appoint Mr. Shemansky and Alternate Kelly Lewis to the Pennsylvania Municipal League for a one-year term. The motion passed unanimously.

Middle Eastern Council Association of Boroughs for a one-year term: A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to appoint Kelly Lewis and Alternate Sonia Wolbert to the

Middle Eastern Council Association of Boroughs for a one-year term. The motion passed unanimously.

Monroe County Association of Township Officials (MCATO) Committee for a one-year term: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to appoint Kelly Lewis and Alternate Lauren Peterson to the Monroe County Association of Township Officials (MCATO) Committee for a one-year term. The motion passed unanimously.

BOARD AND COMMISSION APPOINTMENTS:

Stroud Area Regional Police Commission: Sonia Wolbert term expiring 12/31/2026, Armand Martinelli term expiring 12/31/2027.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to appoint Victor Brozusky to the Stroud Area Regional Police Commission for a term to expire 12/31/2028. The motion passed unanimously.

Stroud Region Open Space & Recreation Committee: Alternate David Costner term expiring 12/31/2027, Kelly McKenzie term expiring 12/31/2026.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to appoint Sonia Wolbert to the Stroud Region Open Space & Recreation Committee with a term to expire 12/31/2028. The motion passed unanimously.

Shade Tree Commission: Loran Jones-Rabbit term expiring 12/31/2029, Laura Mason-Caiazzo term expiring 12/31/2028, Maria Cohen term expiring 12/31/2028.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to appoint Missy Harmon with a term expiring 12/31/2030 to the Shade Tree Commission. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to post the open position for a five-year term for the Shade Tree Commission on the Borough's Website. The motion passed unanimously.

Planning Commission: Karen Barwick term expiring 12/31/2028, Margaret Muth term expiring 12/31/2027, Andrea McClanahan term expiring 12/31/2027, Maggie Clare term expiring 12/31/2027, Gerald Ludwig term expiring 12/31/2026.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to appoint Jay Armitage, Tracy Granger, Gary Walck, and Keith Flory to the Planning Commission with a term to expire 12/31/2029. The motion passed unanimously.

Zoning Hearing Board: Claus Sama term expiring 12/31/2029, Bob Gress term expiring 12/31/2028, Brad Ace term expiring 12/31/2027, Sonya Cole – Chair term expiring 12/31/2026.

A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to appoint David Rheinheimer with a term expiring 12/31/2030 to the Zoning Hearing Board. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to post the two open Alternate vacancies for a five-year term for the Zoning Hearing Board on the Borough's Website. The motion passed unanimously.

Property Maintenance Board of Appeals: Lee Philips term expires 12/31/2027, Layla Richard-Rau term expires 12/31/2027, Greg Kessel term expires 12/31/2026.

A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to post the two open Member and two open Alternate positions for a 3-year term for the Property Maintenance Board of Appeals on the Borough's Website. The motion passed unanimously.

Utility Dispute Resolution Committee: Paul Shemansky term expires 12/31/2027, Kelly Lewis term expires 12/31/2026, plus Borough Solicitor John Prevoznik, Borough Engineer Russ Scott

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to post the two vacancies for the Utility Dispute Resolution Committee for a 3-year term on the Borough's Website. The motion passed unanimously.

Twin Boroughs Recycling Committee: Kelly Lewis term expires 12/31/2027

A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to appoint Carrie Panepinto and Paul Shemansky to the Twin Boroughs Recycling Committee for a term to expire 12/31/2027. The motion passed unanimously.

Vacancy Board Chair a two-year term:

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to appoint Margaret Muth as Council Vacancy Board Chair for a term to expire 12/31/2027. The motion passed unanimously.

Resolution 1-2026, naming signatories and users to perform banking functions for Borough Bank Accounts:

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve Resolution 1-2026 naming signatories and users to perform banking functions for Borough Bank Accounts at **ESSA Bank a Division of CNB Bank of Pennsylvania**, 75 Washington Street, East Stroudsburg, PA 18301 and **First Northern Bank and Trust Co.**, 101 Park Avenue, Stroudsburg, PA 18360. The motion passed unanimously.

Motion to Obtain Fiduciary Bond Pursuant to Resolution No. 1-2026:

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to obtain a fiduciary bond(s) for each of the three (3) Council Members approved as signatories on Borough bank accounts, the Borough Manager, Director of Finance, and the three (3) employees in the Finance Department authorized as users of the online banking system in the face amount of One Million (\$1,000,000.00) Dollars per Resolution No. 1-2026.

Borough Council Meetings and Work Session/Special Meetings Schedule for 2024

A motion was made by Ms. Huber and seconded by Ms. Panepinto to set and advertise the 2024 Borough Council Meeting Schedule as the first and third Tuesday of each month at 7:15PM and the 2024 Borough Council Work Sessions/Special meetings as the fourth Monday of each month at 7PM, except moving the first Council Meeting in February from Tuesday, February 6, 2024 to Thursday, February 8, 2024. Motion passed unanimously.

Borough Boards & Committee Meeting Schedule for 2026 (all meetings at Borough Hall)

Ms. Wolbert read the following schedule:

Shade Tree Commission: 2nd Monday of each month at 11:00 AM

Community Relations Committee: 1st & 3rd Monday of each month at 5:00 PM

Planning Commission: 2nd Tuesday of each month at 7:00 PM

Operations Committee: 4th Wednesday at 5:00 PM

Zoning and Planning (ZAP) Committee: 2nd Tuesday at 6:00 PM

Zoning Hearing Board: 3rd Thursday at 7:00 PM

Borough Staff Meeting w/Professionals: Thursdays at 8:30 AM

Professionals Meeting: Tuesdays at 8:00 AM

Twin Boroughs Recycling Committee (held at Stroudsburg Borough Hall): Mondays: March 23, 2026, June 22, 2026, September 28, 2026, November 23, 2026, and December 21, 2026 at 5:00 PM

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to set and advertise the 2026 Borough Boards and Committees Meeting Schedule as presented and attached hereto to be made part of the minutes. The motion passed unanimously.

Committee Assignments as designated by the Council President

Ms. Wolbert announced the following committee assignments:

Community Relations Committee: Jane Gagliardo, Carrie Panepinto, Missy Harman

Executive/Operations Committee: Carrie Panepinto, Charles Garris, Sonia Wolbert, and Kelly Lewis

Zoning and Planning (ZAP) Committee: Sonia Wolbert, Paul Shemansky, Jane Gagliardo

END REORGANIZATIONAL MEETING AND CONVENE REGULAR COUNCIL BUSINESS MEETING

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to end the Reorganization Meeting of Borough Council and commence the Regular Council Business Meeting as advertised. The motion passed unanimously.

REGULAR COUNCIL MEETING

December 16, 2025, Council Regular Meeting Minutes:

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to approve the December 16, 2025, Council Regular Meeting Minutes. The motion passed unanimously.

December 22, 2025, Council Work Session Meeting Minutes:

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the December 22, 2025 Council Work Session Meeting Minutes. The motion passed unanimously.

Public Comments – Agenda Items:

Charles Koberlein of corner of East Brown Street and Brodhead Ave congratulated all the newly elected Council Members and thanked everyone for their service.

Police Report: November 2025 – distributed via email and packet

Chief Lyon was presented and fielded questions from Council and the public. Mayor Brozusky congratulated Chief Lyon on the Regional Police 25th Anniversary. Ms. Gagliardo thanked Chief Lyon and the entire department for New Year's Eve and all the fireworks.

Public Hearings:

Public Hearing for Ordinance No. 1423 Amending Chapter 154 – Water: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky recess the Regular Council Meeting and convene the Public Hearing for Ordinance No. 1423 Amending Chapter 154 – Water at 8:02 PM. The motion passed unanimously.

A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to briefly recess the Council Meeting at 8:06 PM. The motion passed unanimously.

A motion was made by Ms. Peterson and seconded by Ms. Panepinto to reconvene the Council Meeting at 8:08 PM. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to table the Public Hearing for Ordinance No. 1423 Amending Chapter 154 – Water and re-advertise the Ordinance for a Public Hearing to be held on Tuesday, January 20, 2026 at 7:15 PM. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to table the Public Hearing for Ordinance No. 1422 Amending Chapter 126 – Sewers and re-advertise the Ordinance for a Public Hearing to be held on Tuesday, January 20, 2026 at 7:30 PM. The motion passed unanimously.

Resolution 2-2026: Setting the 2026 Fee Schedule: Mr. Lewis explained how transparency was the main goal for this year's fee schedule. Mr. Lewis explained some items that were never listed before in it are now listed to help residents see what fees are for the Borough. Mr. Lewis went through some of the fees that had changed since 2025, such as rental fees, health license fees, water service fees, legal fees, refuge carts, street openings, parking fees, and dumpster rollouts to name a few. Mr. Lewis thanked Solicitor Prevoznik for his help on working on this Resolution with him.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve Resolution 2-2026, setting the 2026 Fee Schedule as presented and attached to the minutes. The motion passed unanimously.

Treasurer's Report:

Review of Cash and Accounts Receivable Report prepared by the Director of Finance: distributed via email

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

Review of the Budget to Actual Report prepared by the Director of Finance: distributed via email

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to accept the Budget to Actual Report prepared by the Director of Finance and attached to the minutes. The motion passed unanimously,

Review of the Budget Modification Report prepared by the Director of Finance: distributed via email

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

Review of the Cash Account Transfer Report prepared by the Director of Finance: distributed via email

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to accept the Cash Account Transfer Report prepared by the Director of Finance. The motion passed unanimously.

Finance Report: distributed via email

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

Stroud Region Open Space and Recreation Commission (SROSRC) December 2025 Report: distributed via email

Engineer's Report:

Pennsylvania declared Drought Watch remains in effect for Monroe County (see Borough Website for Declaration and Public Water Use Restrictions)

Mr. Scott explained the Drought Watch for Monroe County.

REPORTS:**Public Works:**

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

COMMITTEES:

Operations Committee: No Meeting

Community Relations Committee: No Meeting

Zoning and Planning Committee: No meeting

Mayor Victor Brozusky:

Mayor Brozusky thanked the Borough Staff for getting this meeting together. Mayor Brozusky stated that we represent everyone in the Borough and we were not forced to run for election and hope that everyone remembers that before causing any issues.

Carrie Panepinto:

Ms. Panepinto welcomed new Council members and wished everyone a Happy New Year!

Paul Shemansky:

Mr. Shemansky thanked the Borough for having a list of fees all in one place.

Jane Gagliardo:

Ms. Gagliardo welcomed new Council members and thanked Danielle for the binders. Ms. Gagliardo thanked DPW for salting the streets during the ice storm. Ms. Gagliardo inquired about updates on Sambo Creek and Walnut Street.

Charles Garris:

Mr. Garris stated it was a pleasure to return to the same seat he left before when he was on Council.

Lauren Peterson:

Ms. Peterson stated she was excited to be here.

Sonia Wolbert:

Ms. Wolbert welcomed Charlie and Lauren.

Solicitor John Prevoznik, Esq: Nothing to report.

Manager's Report:

Mr. Lewis welcomed new Council members and returning Council members. Mr. Lewis announced we did more Resolutions and Ordinances last year alone than we had done in the past few years combined.

Recycling Flyer for 2026:

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve the 2026 Recycling Flyer with recycling dates, to be printed and mailed to all residences in the Borough of East Stroudsburg. The motion passed unanimously.

60 Washington Street Developer's Agreement:

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize the Borough Council President and Borough Manager to execute, record, and deliver the Developer's Agreement to 60 Washington, LLC for the 60 Washington Street Project. The motion passed unanimously.

Borough Letterhead:

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve updating the Borough's Letterhead for the year 2026. The motion passed unanimously.

Electricity Rate Update:

On December 2, 2025, the Borough Council authorized the Borough Manager to execute and deliver documents to negotiate the best electricity rate for the Borough's electricity contract, at a rate not to exceed \$1.10 per kWh, subject to the Borough Solicitor's review of the contract terms and conditions.

The Borough Manager is pleased to report that he signed a three (3) year contract with AEP Energy through National Utilities Refund, LLC, for \$0.09082 per kWh, fixed rate, with terms and conditions reviewed and negotiated by the Borough Solicitor. This is a competitive rate locked in for three years.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to ratify the Borough Manager executing a three-year contract with AEP Energy through National Utilities Refund, LLC, for \$0.09082 per kWh, fixed rate, with terms and conditions reviewed and negotiated by the Borough Solicitor. This is a competitive rate locked in for three years. The motion passed unanimously.

Informational Items: There were no informational items.

Public Comments – New Business & Non-Agenda Items:

Charles Koberlein of the corner of East Brown Street and Brodhead Ave commented that Department of Public Works is fantastic. Mr. Koberlein added to take care of kids for they are our future.

Ratification of Bills Payable:

A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve Warrant List #260105, as presented. The motion passed unanimously.

Executive Session:

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to go into Executive Session at 8:38 PM. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to reconvene the Regular Council Meeting at 8:48 PM. The motion carried unanimously.

Report on Executive Session:

Solicitor Prevoznik announced that all members of the Council, Mayor Brozusky, and Mr. Lewis were all present during the Executive Session. Union and personnel matters were discussed and no decisions were made. The Executive Session ended at 8:47 PM.

Adjournment:

A motion was made by Ms. Panepinto and seconded by Ms. Peterson to adjourn the meeting at 8:48 PM. The motion passed unanimously.

**Consolidated Statement of Activity - Budget vs Actual
Preliminary December 31, 2025**

<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	3,320,296.01	2,654,365.20	665,930.81	0.25	3,641,093.00	(320,796.99)	(0.09)
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	9,660.68	(9,183.12)	(0.95)	300.00	177.56	0.59
301-4000 Property Tax - Delinquent	126,675.30	114,841.59	11,833.71	0.10	130,000.00	(3,324.70)	(0.03)
TOTAL TAXES	3,447,448.87	2,778,867.47	668,581.40	0.24	3,771,893.00	(324,444.13)	(0.09)
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	154,837.72	182,575.21	(27,737.49)	(0.15)	160,000.00	(5,162.28)	(0.03)
310-2000 Earned Income Tax	1,098,831.93	1,085,259.42	13,572.51	0.01	1,200,000.00	(101,168.07)	(0.08)
310-5000 Municipal Service Tax	320,907.02	309,833.06	11,073.96	0.04	325,000.00	(4,092.98)	(0.01)
TOTAL ACT 511 TAXES	1,574,576.67	1,577,667.69	(3,091.02)	0.00	1,685,000.00	(110,423.33)	(0.07)
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	24,983.37	15,125.00	9,858.37	0.65	12,900.00	12,083.37	0.94
321-6100 Rental License	227,437.67	161,693.56	65,744.11	0.41	212,850.00	14,587.67	0.07
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	10,796.49	0.00	10,796.49	0.00	0.00	10,796.49	0.00
321-7100 Lien Interest Rental	34.31	0.00	34.31	0.00	0.00	34.31	0.00
321-8000 Cable TV Franchise Tax	55,229.36	102,180.83	(46,951.47)	(0.46)	105,000.00	(49,770.64)	(0.47)
TOTAL LICENSES/PERMITS	318,481.20	278,999.39	39,481.81	0.14	333,975.00	(15,493.80)	(0.05)
<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	29,897.66	16,133.00	13,764.66	0.85	11,610.00	18,287.66	1.58
322-9400 Misc Permits	2,345.00	996.00	1,349.00	1.35	2,580.00	(235.00)	(0.09)
TOTAL NON-BUSINESS PERMITS	33,886.66	18,779.00	15,107.66	0.80	16,125.00	17,761.66	1.10
<u>FINES</u>							
331-1100 Vehicle Code Violations	128,588.83	215,920.82	(87,331.99)	(0.40)	180,000.00	(51,411.17)	(0.29)
331-1200 Violation of Zoning Ord & Statutes	33,307.61	38,759.60	(5,451.99)	(0.14)	25,000.00	8,307.61	0.33
TOTAL FINES	161,896.44	254,680.42	(92,783.98)	(0.36)	205,000.00	(43,103.56)	(0.21)
<u>INTEREST</u>							
TOTAL INTEREST	299,157.27	237,133.34	62,023.93	0.26	145,000.00	154,157.27	1.06
<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	31,337.90	(2,864.81)	(0.09)	40,000.00	(11,526.91)	(0.29)
TOTAL RENTS	28,474.09	31,337.90	(2,863.81)	(0.09)	40,000.00	(11,525.91)	(0.29)
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0.00	20,480.53	(20,480.53)	(1.00)	22,000.00	(22,000.00)	(1.00)
354-1230 PA Small H2O Grant- Brown St	0.00	58,066.00	(58,066.00)	(1.00)	0.00	0.00	0.00
354-1260 American Recovery Funds	3,460.74	1,685,760.00	(1,682,299.26)	(1.00)	7,008.00	(3,547.26)	(0.51)
354-1261 PMVB - Grant	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
354-1500 Recycling/Act 101	44,470.91	0.00	44,470.91	0.00	0.00	44,470.91	0.00
TOTAL STATE GRANTS	47,931.65	1,764,306.53	(1,716,374.88)	(0.97)	38,008.00	9,923.65	0.26
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	244,818.84	244,456.68	362.16	0.00	240,000.00	4,818.84	0.02
355-0030 Turnback Allocation	6,040.00	6,040.00	0.00	0.00	6,040.00	0.00	0.00
355-0100 Public Utility Realty/Bev Tax	3,500.00	3,700.00	(200.00)	(0.05)	3,875.00	(375.00)	(0.10)
355-0500 Foreign Cas Ins Pre (Pension Aide)	219,967.07	158,356.41	61,610.66	0.39	135,500.00	84,467.07	0.62
355-0700 Foreign Fire Ins Premium Tax	53,080.19	49,399.37	3,680.82	0.07	53,080.19	0.00	0.00
TOTAL STATE SHARED REVENUE	527,406.10	461,952.46	65,453.64	0.14	438,495.19	88,910.91	0.20
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	10,109.33	11,420.58	(1,311.25)	(0.11)	5,500.00	4,609.33	0.84
TOTAL PILOT	10,109.33	11,420.58	(1,311.25)	(0.11)	5,500.00	4,609.33	0.84
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	12,101.00	9,627.00	2,474.00	0.26	8,000.00	4,101.00	0.51

**Consolidated Statement of Activity - Budget vs Actual
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<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
361-3300 Permits - Zoning - Gen Government	32,180.27	58,081.54	(25,901.27)	(0.45)	38,700.00	(6,519.73)	(0.17)
361-3310 Building Permits	231,997.21	124,074.34	107,922.87	0.87	96,750.00	135,247.21	1.40
361-3320 Resale Inspections	24,167.96	23,965.43	202.53	0.01	6,450.00	17,717.96	2.75
361-3400 Zoning Plan Review	141,036.67	79,782.41	61,254.26	0.77	32,250.00	108,786.67	3.37
TOTAL GENERAL GOVERNMENT	441,483.11	295,530.72	145,952.39	0.49	182,150.00	259,333.11	1.42
<u>PUBLIC SAFETY</u>							
362-4710 Rental Unit Reinspection Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
TOTAL PUBLIC SAFETY	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
<u>HIGHWAYS & STREETS</u>							
363-2100 Meter Revenue	95,646.51	96,647.30	(1,000.79)	(0.01)	161,250.00	(65,603.49)	(0.41)
363-2200 Parking Permits	24,614.54	20,242.06	4,372.48	0.22	25,800.00	(1,185.46)	(0.05)
363-2210 Residential Parking Permit	529.50	2,930.00	(2,400.50)	(0.82)	3,870.00	(3,340.50)	(0.86)
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	11,629.43	533.00	11,096.43	20.82	750.00	10,879.43	14.51
TOTAL HIGHWAYS & STREETS	132,419.98	145,641.59	(13,221.61)	(0.09)	212,767.00	(80,347.02)	(0.38)
<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	1,565,741.01	1,940,393.96	(374,652.95)	(0.19)	1,750,000.00	(184,258.99)	(0.11)
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	1,011,169.44	915,231.16	95,938.28	0.10	1,169,956.00	(158,786.56)	(0.14)
364-3020 Solid Waste Fees Penalties	23,358.91	20,372.12	2,986.79	0.15	29,975.00	(6,616.09)	(0.22)
364-3030 Solid Waste Bulk Items and Bags	11,972.51	14,945.03	(2,972.52)	(0.20)	17,825.00	(5,852.49)	(0.33)
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	10,584.61	11,587.54	(1,002.93)	(0.09)	8,500.00	2,084.61	0.25
364-6010 Stroud SA Rentals	24,082.44	38,749.72	(14,667.28)	(0.38)	32,500.00	(8,417.56)	(0.26)
364-7010 Smithfield SA Rentals	70,302.36	140,604.72	(70,302.36)	(0.50)	145,000.00	(74,697.64)	(0.52)
364-9000 EDU Connection Fees	20,688.50	28,432.00	(7,743.50)	(0.27)	63,522.00	(42,833.50)	(0.67)
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	51,245.44	(1,816.93)	(0.04)	45,000.00	4,428.51	0.10
TOTAL SANITATION	2,814,217.32	3,176,138.27	(361,920.95)	(0.11)	3,297,778.00	(483,560.68)	(0.15)
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	2,401.50	825.00	1,576.50	1.91	150.00	2,251.50	15.01
378-2100 Water Rents	2,399,399.88	2,280,891.18	118,508.70	0.05	2,838,000.00	(438,600.12)	(0.15)
378-2110 Lien Rents	16,544.22	938.04	15,606.18	16.64	25,000.00	(8,455.78)	(0.34)
378-2120 Lien Interest - Water	4,552.17	8,799.23	(4,247.06)	(0.48)	2,000.00	2,552.17	1.28
378-2130 Hydrant Fees	44,420.50	36,660.00	7,760.50	0.21	0.00	44,420.50	0.00
378-4300 Water Sales Bulk	128,373.00	163,444.45	(35,071.45)	(0.21)	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	61,413.08	10,589.70	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)
TOTAL PMT FROM WATER CO	2,676,415.05	2,575,376.48	101,038.57	0.04	3,105,241.00	(428,825.95)	(0.14)
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	7,593.10	(7,593.10)	(1.00)	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	61,356.13	33,611.61	27,744.52	0.83	30,251.00	31,105.13	1.03
380-1070 Miscellaneous Income	13,399.04	20,448.85	(7,049.81)	(0.34)	5,000.00	8,399.04	1.68
380-5100 Shopping Cart Fees	7,124.00	3,250.00	3,874.00	1.19	2,000.00	5,124.00	2.56
TOTAL MISC. REVENUES	81,879.17	64,903.56	16,975.61	0.26	46,251.00	35,628.17	0.77
<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
TOTAL CONTR PRIVATE	0.00	1,200.00	(1,200.00)	(1.00)	0.00	0.00	0.00
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	9,165.80	87,334.07	(78,168.27)	(0.90)	15,000.00	(5,834.20)	(0.39)
TOTAL SALE OF ASSETS	9,165.80	87,334.07	(78,168.27)	(0.90)	15,000.00	(5,834.20)	(0.39)
<u>TRANSFERS</u>							

**Consolidated Statement of Activity - Budget vs Actual
Preliminary December 31, 2025**

<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
392-0010 Transfer In From General	0.00	23,372.00	(23,372.00)	(1.00)	0.00	0.00	0.00
392-0011 Transfer from General Fund Reserves	0.00	0.00	0.00	0.00	17,772.00	(17,772.00)	(1.00)
392-0600 Transfer from Water Fund	0.00	260,477.90	(260,477.90)	(1.00)	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	283,849.90	(283,849.90)	(1.00)	17,772.00	(17,772.00)	(1.00)
<u>CAPITAL PROCEEDS</u>							
393-1200 Proceeds of GO Bond Series of 2025	127,821.54	0.00	127,821.54	0.00	0.00	127,821.54	0.00
TOTAL CAPITAL PROCEEDS	127,821.54	0.00	127,821.54	0.00	0.00	127,821.54	0.00
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	59,087.21	(59,087.21)	(1.00)	18,000.00	(18,000.00)	(1.00)
395-3000 Dividends Received - Health Insurance	98,735.16	245,833.53	(147,098.37)	(0.60)	150,000.00	(51,264.84)	(0.34)
TOTAL DIVIDENDS	98,735.16	304,920.74	(206,185.58)	(0.68)	168,000.00	(69,264.84)	(0.41)
Total Revenues	12,831,505.41	14,350,040.11	(1,518,534.70)	(0.11)	13,725,955.19	(894,449.78)	(0.07)
Expenses							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	14,182.00	14,833.08	651.08	0.04	15,000.00	818.00	0.05
400-1120 Mayor Salary	5,330.70	5,500.04	169.34	0.03	5,000.00	(330.70)	(0.07)
400-1610 FICA - Legislative	1,226.30	1,244.09	17.79	0.01	1,240.00	13.70	0.01
400-1630 Medicare - Legislative	286.73	290.88	4.15	0.01	290.00	3.27	0.01
400-3110 Training/Conferences	0.00	100.00	100.00	1.00	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	3,855.61	1,641.00	(2,214.61)	(1.35)	4,500.00	644.39	0.14
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL LEGISLATIVE	24,881.34	23,609.09	(1,272.25)	(0.05)	28,530.00	3,648.66	0.13
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	146,892.39	166,138.54	19,246.15	0.12	154,000.00	7,107.61	0.05
401-1220 DPW Director Salary -Admin	95,479.05	114,006.72	18,527.67	0.16	99,996.00	4,516.95	0.05
401-1400 Admin Staff Salary	95,568.90	134,276.42	38,707.52	0.29	116,908.00	21,339.10	0.18
401-1610 FICA - Admin	20,958.58	18,872.91	(2,085.67)	(0.11)	25,935.00	4,976.42	0.19
401-1630 Medicare - Admin	4,935.86	4,404.45	(531.41)	(0.12)	6,065.00	1,129.14	0.19
401-1830 Admin - Overtime	0.00	321.76	321.76	1.00	750.00	750.00	1.00
401-2100 Office Supplies - Administration	26,912.50	22,815.99	(4,096.51)	(0.18)	24,786.00	(2,126.50)	(0.09)
401-2130 Office Equipment/Furniture	2,745.39	3,387.13	641.74	0.19	2,811.00	65.61	0.02
401-2140 IT Expenses	52,314.55	40,598.51	(11,716.04)	(0.29)	52,794.00	479.45	0.01
401-2150 Computer Equipment/Supplies-Gen Government	23,710.29	23,859.73	149.44	0.01	28,306.50	4,596.21	0.16
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	2,125.00	2,125.00	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	13,295.31	7,325.43	(5,969.88)	(0.81)	14,916.00	1,620.69	0.11
401-3250 Postage - Payroll Processing Fee	26,458.90	24,107.68	(2,351.22)	(0.10)	26,837.00	378.10	0.01
401-3310 Travel- Gen Government	0.00	0.00	0.00	0.00	1,600.00	1,600.00	1.00
401-3400 Advertising/Printing - Gen Government	11,175.21	12,660.79	1,485.58	0.12	11,568.00	392.79	0.03
401-3450 Contracted Admin Services	3,631.89	0.00	(3,631.89)	0.00	3,920.00	288.11	0.07
401-4200 Association Dues/Subscriptions	18,871.70	15,525.20	(3,346.50)	(0.22)	20,029.00	1,157.30	0.06
401-4600 Training/Conference - General Government	1,176.72	850.00	(326.72)	(0.38)	4,166.00	2,989.28	0.72
TOTAL GENERAL GOVT	550,700.99	596,196.70	45,495.71	0.08	611,738.50	61,037.51	0.10
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	97,461.52	67,633.08	(29,828.44)	(0.44)	102,191.00	4,729.48	0.05
402-1400 Finance - Staff Salaries	157,550.48	118,896.80	(38,653.68)	(0.33)	153,051.00	(4,499.48)	(0.03)
402-1610 Fica	15,694.16	10,961.79	(4,732.37)	(0.43)	14,491.00	(1,203.16)	(0.08)
402-1630 Medicare	3,506.57	2,053.23	(1,453.34)	(0.71)	3,337.00	(169.57)	(0.05)
402-1830 Finance Staff Salaries - Overtime	23.40	347.13	323.73	0.93	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

**Consolidated Statement of Activity - Budget vs Actual
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<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
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	23,185.79	38,680.98	15,495.19	0.40	25,250.00	2,064.21	0.08
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	39,865.66	(2,434.12)	(0.06)	49,500.00	7,200.22	0.15
TOTAL FINANCIAL ADMIN	360,446.70	322,113.56	(38,333.14)	(0.12)	438,458.00	78,011.30	0.18
TAX COLLECTION							
403-1140 Salary of Tax Collector	7,836.80	8,279.20	442.40	0.05	8,216.00	379.20	0.05
403-1610 FICA	488.97	510.12	21.15	0.04	509.00	20.03	0.04
403-1630 Medicare	114.32	119.26	4.94	0.04	119.00	4.68	0.04
403-2100 Materials & Supplies	6.75	1,734.98	1,728.23	1.00	7.00	0.25	0.04
403-3150 Commissions Del. RE Taxes	6,250.65	5,558.65	(692.00)	(0.12)	6,251.00	0.35	0.00
403-3170 Commission Local Ser. Tax	4,770.00	5,446.96	676.96	0.12	4,770.00	0.00	0.00
403-3180 Commission Earned Income Tax	16,120.90	16,641.02	520.12	0.03	16,121.00	0.10	0.00
403-3190 Commission Deed Transfer Tax	3,096.76	3,143.42	46.66	0.01	3,097.00	0.24	0.00
TOTAL TAX COLLECTION	38,685.15	41,433.61	2,748.46	0.07	39,090.00	404.85	0.01
LEGAL SERVICES							
404-3140 Solicitor Retainer & Fees	119,760.24	159,517.37	39,757.13	0.25	125,000.00	5,239.76	0.04
404-3160 Legal Services - WTP	262,410.75	496,694.72	234,283.97	0.47	135,000.00	(127,410.75)	(0.94)
404-3200 Legal Services - WWTP	48,255.41	114,769.81	66,514.40	0.58	85,000.00	36,744.59	0.43
TOTAL LEGAL SERVICES	430,426.40	770,981.90	340,555.50	0.44	345,000.00	(85,426.40)	(0.25)
ENGINEERING							
408-3130 Engineering	414,815.76	369,906.39	(44,909.37)	(0.12)	241,097.00	(173,718.76)	(0.72)
TOTAL ENGINEERING	414,815.76	369,906.39	(44,909.37)	(0.12)	241,097.00	(173,718.76)	(0.72)
MUNICIPAL BUILDINGS (70/15/15)							
409-2360 Materials & Supplies - Mun Bldg	465.80	444.33	(21.47)	(0.05)	1,000.00	534.20	0.53
409-3610 Electricity-Mun. Bldg.	10,503.72	10,686.56	182.84	0.02	12,000.00	1,496.28	0.12
409-3620 Electric Annex	3,117.39	2,750.60	(366.79)	(0.13)	3,352.00	234.61	0.07
409-3640 Gas (heat) - Annex	1,881.53	4,580.87	2,699.34	0.59	3,501.00	1,619.47	0.46
409-3730 Maintenance & Repair Annex	10,595.24	4,708.90	(5,886.34)	(1.25)	10,426.50	(168.74)	(0.02)
409-3740 Maintenance & Repairs	19,855.10	17,081.87	(2,773.23)	(0.16)	18,876.00	(979.10)	(0.05)
TOTAL MUNICIPAL BUILDING	46,418.78	40,253.13	(6,165.65)	(0.15)	49,155.50	2,736.72	0.06
POLICE DEPARTMENT							
410-7600 SARP Regional Costs	3,066,493.00	2,943,822.00	(122,671.00)	(0.04)	3,066,493.00	0.00	0.00
TOTAL POLICE	3,066,493.00	2,943,822.00	(122,671.00)	(0.04)	3,066,493.00	0.00	0.00
FIRE DEPARTMENT							
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	20,297.66	33,837.38	13,539.72	0.40	19,890.00	(407.66)	(0.02)
411-2600 Small Tools/ Equipment	3,421.18	1,255.00	(2,166.18)	(1.73)	3,422.00	0.82	0.00
411-3210 Telephone - Fire Dept	763.58	1,455.70	692.12	0.48	1,000.00	236.42	0.24
411-3270 Radio Maintenance	655.45	0.00	(655.45)	0.00	656.00	0.55	0.00
411-3620 Electricity	11,842.89	10,715.26	(1,127.63)	(0.11)	11,850.00	7.11	0.00
411-3630 Gas (heat)	1,734.43	350.84	(1,383.59)	(3.94)	5,000.00	3,265.57	0.65
411-3730 Equipment Testing	10,715.86	6,511.83	(4,204.03)	(0.65)	10,716.00	0.14	0.00
411-4200 Building Maintenance- Fire Dept	29,449.83	12,611.92	(16,837.91)	(1.34)	28,968.00	(481.83)	(0.02)
411-4600 Contracted Services	1,112.44	2,820.76	1,708.32	0.61	1,113.00	0.56	0.00
411-7400 Pumper Lease	22,083.24	22,083.24	0.00	0.00	23,924.00	1,840.76	0.08
TOTAL FIRE DEPARTMENT	117,076.56	99,641.93	(17,434.63)	(0.17)	121,539.00	4,462.44	0.04
CODE ENFORCEMENT							
413-1220 Code Enforcement Office Salary	6,018.08	53,251.21	47,233.13	0.89	6,018.00	(0.08)	0.00
413-1400 Staff Salary	56,097.15	126,760.84	70,663.69	0.56	57,447.00	1,349.85	0.02
413-1610 FICA - Code Enforcement	3,900.93	11,443.88	7,542.95	0.66	4,888.00	987.07	0.20
413-1630 Medicare - Code Enforcement	912.30	2,676.37	1,764.07	0.66	3,716.00	2,803.70	0.75
413-1830 Overtime	0.00	5,409.30	5,409.30	1.00	0.00	0.00	0.00
413-2000 Zoning & Codes	176,451.69	0.00	(176,451.69)	0.00	147,285.00	(29,166.69)	(0.20)
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

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
413-2160 Uniforms	1,155.50	106.78	(1,048.72)	(9.82)	1,156.00	0.50	0.00
413-2300 Vehicle Operation - Code Enforcement	216.79	295.21	78.42	0.27	500.00	283.21	0.57
413-2500 Vehicle Maintenance	594.76	177.53	(417.23)	(2.35)	750.00	155.24	0.21
413-3150 Software License	1,188.00	3,632.67	2,444.67	0.67	2,000.00	812.00	0.41
413-3210 Codes - Cell Phone	79.80	0.00	(79.80)	0.00	80.00	0.20	0.00
413-3400 Advertising Expense	823.81	5,624.07	4,800.26	0.85	4,000.00	3,176.19	0.79
413-4200 Assoc. Dues/Subscriptions	252.00	2,530.53	2,278.53	0.90	252.00	0.00	0.00
413-4600 Training/Conference Expense	150.00	315.00	165.00	0.52	750.00	600.00	0.80
TOTAL CODE ENFORCEMENT	256,235.16	216,115.04	(40,120.12)	(0.19)	237,279.00	(18,956.16)	(0.08)
PLANNING/ZONING							
414-3130 Engineering	1,858.60	12,965.44	11,106.84	0.86	5,000.00	3,141.40	0.63
414-3140 Legal Services - Planning/Zoning	1,591.35	1,142.70	(448.65)	(0.39)	2,000.00	408.65	0.20
414-4500 Zoning & Codes Permitting	209,713.42	164,798.42	(44,915.00)	(0.27)	227,000.00	17,286.58	0.08
TOTAL PLANNING/ZONING	213,163.37	178,906.56	(34,256.81)	(0.19)	234,000.00	20,836.63	0.09
EMERGENCY SERVICES							
415-5300 Control Center Payment	82,266.24	74,787.48	(7,478.76)	(0.10)	82,267.00	0.76	0.00
TOTAL EMERGENCY SERVICES	82,266.24	74,787.48	(7,478.76)	(0.10)	82,267.00	0.76	0.00
COVID 19 EXPENSES							
HEALTH DEPARTMENT							
421-1220 Salaries & Wages-Health	11,723.28	10,733.81	(989.47)	(0.09)	14,231.00	2,507.72	0.18
421-1610 FICA - Health Dept	730.97	661.39	(69.58)	(0.11)	882.00	151.03	0.17
421-1630 Medicare - Health Dept	170.97	154.66	(16.31)	(0.11)	206.00	35.03	0.17
TOTAL HEALTH DEPARTMENT	12,625.22	11,549.86	(1,075.36)	(0.09)	15,319.00	2,693.78	0.18
SANITATION (RECYCLING)							
426-1400 Staff Salaries	140,723.06	116,556.68	(24,166.38)	(0.21)	140,482.00	(241.06)	0.00
426-1610 FICA	8,793.09	7,170.22	(1,622.87)	(0.23)	8,710.00	(83.09)	(0.01)
426-1630 Medicare	2,056.44	1,676.89	(379.55)	(0.23)	2,037.00	(19.44)	(0.01)
426-1830 Overtime	472.99	1,137.75	664.76	0.58	3,000.00	2,527.01	0.84
426-1910 Uniforms	4,869.46	552.19	(4,317.27)	(7.82)	6,000.00	1,130.54	0.19
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)
TOTAL SANITATION	204,389.46	150,200.78	(54,188.68)	(0.36)	198,729.00	(5,660.46)	(0.03)
SOLID WASTE							
427-3130 Landfill Engineering	12,766.58	9,369.65	(3,396.93)	(0.36)	15,000.00	2,233.42	0.15
427-4700 Refuse Coll/Disp Contract	905,101.01	926,152.42	21,051.41	0.02	989,576.00	84,474.99	0.09
427-4710 WM Extra Bags and Tags	7,486.50	9,425.50	1,939.00	0.21	7,500.00	13.50	0.00
TOTAL SOLID WASTE	925,354.09	944,947.57	19,593.48	0.02	1,012,076.00	86,721.91	0.09
SANITARY SEWER							
429-1400 Sewer Staff Salaries	334,107.70	304,203.64	(29,904.06)	(0.10)	289,679.00	(44,428.70)	(0.15)
429-1610 Social Security- Sewer Fund	20,439.86	16,886.72	(3,553.14)	(0.21)	18,146.00	(2,293.86)	(0.13)
429-1630 Medicare - Sanitary Sewer	4,923.70	3,949.34	(974.36)	(0.25)	4,244.00	(679.70)	(0.16)
429-1830 Sewer Overtime	3,350.25	4,210.34	860.09	0.20	3,000.00	(350.25)	(0.12)
429-2100 Office Supplies	1,366.55	2,854.70	1,488.15	0.52	4,000.00	2,633.45	0.66
429-2110 Chemicals	41,212.52	38,776.59	(2,435.93)	(0.06)	60,000.00	18,787.48	0.31
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	8,968.86	(1,204.93)	(0.13)	10,174.00	0.21	0.00
429-2300 Fuel Oil	18,955.86	15,654.33	(3,301.53)	(0.21)	27,000.00	8,044.14	0.30
429-2310 Vehicle Operation (Fuel/oil)	1,426.41	1,030.49	(395.92)	(0.38)	1,224.00	(202.41)	(0.17)
429-2380 Uniforms	12,433.85	1,227.03	(11,206.82)	(9.13)	12,527.90	94.05	0.01
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	57,322.44	57,492.75	170.31	0.00	60,000.00	2,677.56	0.04
429-3200 Telephone - Sewer	2,050.71	2,917.99	867.28	0.30	3,000.00	949.29	0.32
429-3610 Electric - Sewer	91,465.45	93,786.96	2,321.51	0.02	86,000.00	(5,465.45)	(0.06)
429-3700 Pump Station Maint & Repair	12,917.19	1,583.89	(11,333.30)	(7.16)	14,486.10	1,568.91	0.11
429-3710 WWTP Maint & Repairs	29,697.72	25,752.72	(3,945.00)	(0.15)	25,000.00	(4,697.72)	(0.19)
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	10,291.35	(1,040.65)	(0.10)	40,000.00	28,668.00	0.72

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
429-3740 Equipment Maintenance Collections	4,873.49	6,028.39	1,154.90	0.19	7,500.00	2,626.51	0.35
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	35,494.12	50,070.63	14,576.51	0.29	73,415.00	37,920.88	0.52
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	104,970.83	83,438.75	(21,532.08)	(0.26)	108,000.00	3,029.17	0.03
429-7410 Capital Improvements	0.00	36,722.60	36,722.60	1.00	0.00	0.00	0.00
429-7420 Capital Improvement Collection System	0.00	14,352.00	14,352.00	1.00	0.00	0.00	0.00
429-7430 Vehicle Purchase	0.00	22,257.00	22,257.00	1.00	0.00	0.00	0.00
TOTAL COLLECTION SYSTEM	846,911.14	835,825.71	(11,085.43)	(0.01)	900,333.00	53,421.86	0.06
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	77,665.58	84,500.98	6,835.40	0.08	85,024.00	7,358.42	0.09
430-1300 Salaries & Wages - DPW	556,333.90	491,179.81	(65,154.09)	(0.13)	521,449.00	(34,884.90)	(0.07)
430-1610 FICA - Street Dept	40,126.68	33,466.80	(6,659.88)	(0.20)	37,788.00	(2,338.68)	(0.06)
430-1630 Medicare - Street Dept	6,844.29	5,651.97	(1,192.32)	(0.21)	8,837.00	1,992.71	0.23
430-1830 Street Department - Overtime	18,547.90	12,254.43	(6,293.47)	(0.51)	17,468.00	(1,079.90)	(0.06)
430-2100 Office Supplies - Street Dept	2,673.84	3,231.74	557.90	0.17	2,656.00	(17.84)	(0.01)
430-2120 Safety Equipment	2,594.56	3,071.64	477.08	0.16	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	131.58	319.48	187.90	0.59	251.00	119.42	0.48
430-2300 Vehicle Operation (fuel, oil, fluids)	36,270.61	38,107.57	1,836.96	0.05	50,000.00	13,729.39	0.27
430-2380 Uniforms & Clothing	19,548.28	6,445.14	(13,103.14)	(2.03)	18,335.00	(1,213.28)	(0.07)
430-2500 Vehicle Maint/Repair- Street Dept	12,631.89	20,170.56	7,538.67	0.37	20,000.00	7,368.11	0.37
430-2600 Minor Equipment	3,879.71	19,277.46	15,397.75	0.80	4,000.00	120.29	0.03
430-3150 Drug Testing	630.00	0.00	(630.00)	0.00	631.00	1.00	0.00
430-3210 Telephone - Street	1,860.36	760.96	(1,099.40)	(1.44)	1,723.00	(137.36)	(0.08)
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	3,610.99	3,312.40	(298.59)	(0.09)	4,000.00	389.01	0.10
430-3620 Gas Heat -DPW Garage	4,803.42	2,753.38	(2,050.04)	(0.74)	6,000.00	1,196.58	0.20
430-3730 Building Maintenance	2,773.05	4,228.72	1,455.67	0.34	2,777.00	3.95	0.00
430-3740 Equipment Maint & Repairs - Street Dept	17,073.81	26,712.40	9,638.59	0.36	21,637.00	4,563.19	0.21
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
TOTAL STREET DEPARTMENT	881,650.50	996,414.83	114,764.33	0.12	810,162.00	(71,488.50)	(0.09)
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	4,114.36	45,268.37	41,154.01	0.91	5,000.00	885.64	0.18
TOTAL STREET CLEANING	4,114.36	45,268.37	41,154.01	0.91	5,000.00	885.64	0.18
<u>SNOW & ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	75,283.47	75,071.09	(212.38)	0.00	67,800.00	(7,483.47)	(0.11)
432-4500 Contracted Snow Removal	275.00	1,430.00	1,155.00	0.81	3,000.00	2,725.00	0.91
TOTAL SNOW/ICE REMOVAL	75,558.47	76,501.09	942.62	0.01	70,800.00	(4,758.47)	(0.07)
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	5,438.51	4,233.12	(1,205.39)	(0.28)	15,000.00	9,561.49	0.64
433-3720 Misc Supplies- Traffic Signals	15,499.64	41,411.89	25,912.25	0.63	5,500.00	(9,999.64)	(1.82)
TOTAL TRAFFIC SIGNALS	20,938.15	45,645.01	24,706.86	0.54	20,500.00	(438.15)	(0.02)
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	108,913.75	118,829.58	9,915.83	0.08	110,000.00	1,086.25	0.01
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	253.74	253.74	1.00	750.00	750.00	1.00
TOTAL STREET LIGHTING	109,159.18	119,491.95	10,332.77	0.09	111,750.00	2,590.82	0.02
<u>STORM SEWERS & DRAINS</u>							
436-2450 Materials & Supplies	19,902.44	3,605.71	(16,296.73)	(4.52)	20,000.00	97.56	0.00
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	82,050.00	82,050.00	1.00

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Revenues							
436-7500 Equipment Rental	4,600.00	0.00	(4,600.00)	0.00	4,600.00	0.00	0.00
TOTAL STORM SEWER	24,502.44	3,605.71	(20,896.73)	(5.80)	106,650.00	82,147.56	0.77
<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
TOTAL STREET MAINTENANCE	928,789.75	24,328.01	(904,461.74)	(37.18)	15,000.00	(913,789.75)	(60.92)
<u>PARKING FACILITIES</u>							
445-1300 Parking Enforcement Officer	52,682.44	77,973.47	25,291.03	0.32	95,459.00	42,776.56	0.45
445-1610 FICA - Parking	3,282.22	4,978.78	1,696.56	0.34	6,585.00	3,302.78	0.50
445-1630 Medicare - Parking	767.64	1,152.33	384.69	0.33	1,540.00	772.36	0.50
445-1830 Overtime	0.00	835.08	835.08	1.00	1,000.00	1,000.00	1.00
445-1910 Uniforms/Drug Test	2,732.83	612.11	(2,120.72)	(3.46)	3,500.00	767.17	0.22
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	2,311.65	973.13	0.42	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	15,000.90	2,400.90	0.16	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	0.00	0.00	0.00
445-3260 Radio	0.00	300.00	300.00	1.00	0.00	0.00	0.00
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
TOTAL PARKING FACILITIES	78,405.78	111,104.48	32,698.70	0.29	155,542.00	77,136.22	0.50
<u>FLOOD CONTROL</u>							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	9,300.00	9,300.00	1.00
446-3710 Levee Maintenance	18,487.02	0.00	(18,487.02)	0.00	67,200.00	48,712.98	0.72
446-3730 Equipment Maintenance/Repair	30,057.09	1,936.37	(28,120.72)	(14.52)	30,150.00	92.91	0.00
TOTAL FLOOD CONTROL	48,544.11	1,936.37	(46,607.74)	(24.07)	106,650.00	58,105.89	0.54
<u>WATER</u>							
448-1300 Water Staff Salaries	442,668.26	424,696.66	(17,971.60)	(0.04)	586,286.00	143,617.74	0.24
448-1610 FICA - Water	27,570.77	23,585.72	(3,985.05)	(0.17)	36,691.00	9,120.23	0.25
448-1630 Medicare - Water	6,541.32	5,516.02	(1,025.30)	(0.19)	8,581.00	2,039.68	0.24
448-1830 Water Overtime	5,118.67	4,324.07	(794.60)	(0.18)	5,500.00	381.33	0.07
448-2100 Office Supplies	2,528.53	1,348.83	(1,179.70)	(0.87)	2,529.00	0.47	0.00
448-2110 Chemicals - Water	105,562.22	103,078.75	(2,483.47)	(0.02)	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
448-2150 Computer Equipment & Supplies	0.00	3,392.50	3,392.50	1.00	0.00	0.00	0.00
448-2200 Materials & Supplies	12,041.16	17,716.68	5,675.52	0.32	14,000.00	1,958.84	0.14
448-2300 Fuel Oil	11,789.27	18,423.09	6,633.82	0.36	15,000.00	3,210.73	0.21
448-2310 Vehicle Operation (Fuel/oil)	3,947.37	2,896.22	(1,051.15)	(0.36)	4,000.00	52.63	0.01
448-2380 Uniforms	5,977.32	0.00	(5,977.32)	0.00	6,000.00	22.68	0.00
448-2390 Uniforms/Boot Allowance	0.00	2,099.33	2,099.33	1.00	0.00	0.00	0.00
448-2400 Meter M&R Supplies (Radio Reads)	23,343.90	733,497.22	710,153.32	0.97	25,000.00	1,656.10	0.07
448-2600 Small Tools/Minor Equipment - Water	5,084.43	14,731.99	9,647.56	0.65	6,000.00	915.57	0.15
448-3110 Meter Replacement Contractor	19,716.95	573,645.76	553,928.81	0.97	19,717.00	0.05	0.00
448-3160 Laboratory Fees - Water	28,000.32	40,097.20	12,096.88	0.30	45,000.00	16,999.68	0.38
448-3200 Telephone- Water	1,712.07	1,713.55	1.48	0.00	3,500.00	1,787.93	0.51
448-3610 Electric- WTP, Wells, Dist.	43,664.04	46,994.38	3,330.34	0.07	60,000.00	16,335.96	0.27
448-3700 Well Maint & Repair	25,664.44	11,045.78	(14,618.66)	(1.32)	40,000.00	14,335.56	0.36
448-3720 Distribution System- Maint. & Repairs	117,936.23	147,426.69	29,490.46	0.20	117,936.00	(0.23)	0.00
448-3730 Building Maintenance	7,117.86	25,079.47	17,961.61	0.72	8,000.00	882.14	0.11
448-3740 WTP Maintenance & Repair	14,747.98	42,151.32	27,403.34	0.65	15,000.00	252.02	0.02
448-3750 Dist Contracted Services	38,769.85	41,336.66	2,566.81	0.06	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	443.44	1,416.02	972.58	0.69	11,750.00	11,306.56	0.96

**Consolidated Statement of Activity - Budget vs Actual
Preliminary December 31, 2025**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Y-T-D</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
	<u>12/31/2025</u>	<u>12/31/2024</u>			<u>12/31/2025</u>		
Revenues							
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	70,812.02	17,236.80	(53,575.22)	(3.11)	65,000.00	(5,812.02)	(0.09)
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	22,505.95	253,045.69	230,539.74	0.91	0.00	(22,505.95)	0.00
TOTAL WATER FACILITIES	1,074,432.04	2,585,540.42	1,511,108.38	0.58	1,303,159.00	228,726.96	0.18
RECREATION							
452-2602 Building Maintenance/Repair (Pool) 67/33	932.65	3,625.46	2,692.81	0.74	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	183.58	(35.85)	(0.20)	500.00	280.57	0.56
452-3612 Electricity (Pool)	7,367.73	10,696.77	3,329.04	0.31	10,000.00	2,632.27	0.26
452-3622 Gas (Pool)	294.54	381.07	86.53	0.23	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
TOTAL RECREATION	167,579.50	163,403.55	(4,175.95)	(0.03)	201,800.00	34,220.50	0.17
DONATIONS							
PARKS							
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	2,238.58	1,934.64	(303.94)	(0.16)	1,850.00	(388.58)	(0.21)
454-3610 Electricity	2,525.55	1,925.10	(600.45)	(0.31)	1,500.00	(1,025.55)	(0.68)
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	3,373.74	291.28	0.09	5,000.00	1,917.54	0.38
454-3730 Building Maintenance & Repairs	5,614.61	21,288.00	15,673.39	0.74	20,000.00	14,385.39	0.72
454-4700 Portable Toilets Rental Service	2,385.00	2,030.00	(355.00)	(0.17)	2,000.00	(385.00)	(0.19)
454-7400 CAP Purchase/Machinery	6,921.48	15,992.00	9,070.52	0.57	7,008.00	86.52	0.01
TOTAL PARKS	30,541.27	48,311.85	17,770.58	0.37	57,958.00	27,416.73	0.47
SHADE TREES							
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
TOTAL SHADE TREES	20,022.37	9,672.00	(10,350.37)	(1.07)	27,050.00	7,027.63	0.26
GRANT- SPECIAL PROJECTS							
456-4700 PMVB Grant Expense	14,973.89	0.00	(14,973.89)	0.00	9,000.00	(5,973.89)	(0.66)
TOTAL GRANT -SPECIAL PROJECTS	14,973.89	0.00	(14,973.89)	0.00	9,000.00	(5,973.89)	(0.66)
ECONOMIC DEVELOPMENT							
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
TOTAL ECONOMIC DEVELOPMENT	2,050.23	1,165.00	(885.23)	(0.76)	7,050.00	4,999.77	0.71
DOWNTOWN DISTRICT							
465-3740 Maintenance/Repair (Decorations)	2,480.39	2,978.43	498.04	0.17	5,000.00	2,519.61	0.50
465-5400 Contribution - ECA	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00
TOTAL DOWNTOWN DISTRICT	12,480.39	12,978.43	498.04	0.04	15,000.00	2,519.61	0.17
DEBT SERVICE							
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	0.00	(44,712.11)	0.00	48,829.00	4,116.89	0.08
471-1120 Penn Vest Dam	37,216.13	0.00	(37,216.13)	0.00	40,651.00	3,434.87	0.08
471-1130 ESSA GO 2021	33,800.00	0.00	(33,800.00)	0.00	33,800.00	0.00	0.00
471-3000 Debt Service Expense Water	58,052.63	0.00	(58,052.63)	0.00	0.00	(58,052.63)	0.00
471-4000 Debt Service Expense General	25,747.37	0.00	(25,747.37)	0.00	0.00	(25,747.37)	0.00
TOTAL DEBT SERVICE	907,008.24	591,370.00	(315,638.24)	(0.53)	729,931.00	(177,077.24)	(0.24)
DEBT INTEREST							
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	7,556.25	1,706.53	0.23	6,330.00	480.28	0.08

**Consolidated Statement of Activity - Budget vs Actual
Preliminary December 31, 2025**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Y-T-D</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
	<u>12/31/2025</u>	<u>12/31/2024</u>			<u>12/31/2025</u>		
Revenues							
472-1120 Penn Vest Dam	8,992.12	10,967.56	1,975.44	0.18	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
TOTAL DEBT INTEREST	315,140.40	228,044.96	(87,095.44)	(0.38)	218,088.00	(97,052.40)	(0.45)
INTER-GOVNMTAL EXPENSES							
481-5200 Firemans Relief Fund	53,080.19	49,399.37	(3,680.82)	(0.07)	53,080.19	0.00	0.00
TOTAL INTER-GOVNMTAL EXPENSES	53,080.19	49,399.37	(3,680.82)	(0.07)	53,080.19	0.00	0.00
INSURANCE							
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)	107,523.00	(18,060.00)	(0.17)
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	3,300.00	3,300.00	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
TOTAL INSURANCE	316,847.06	254,988.00	(61,859.06)	(0.24)	320,429.00	3,581.94	0.01
EMPLOYEE BENEFITS/INS							
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	15,251.93	8,124.41	0.53	9,000.00	1,872.48	0.21
487-5310 N/U Pension MMO	320,086.84	276,849.51	(43,237.33)	(0.16)	316,687.00	(3,399.84)	(0.01)
TOTAL EMPLOYEE BENEFITS	1,215,346.04	1,110,664.38	(104,681.66)	(0.09)	1,324,625.00	109,278.96	0.08
EMPLOYER FICA EXPENSES							
488-1620 Unemployment Compensation	13,592.83	23,928.95	10,336.12	0.43	23,000.00	9,407.17	0.41
TOTAL EMPLOYER FICA EXPENSES	13,592.83	23,928.95	10,336.12	0.43	23,000.00	9,407.17	0.41
TRANSFERS							
492-0850 Trans to Debt Service	0.00	23,372.00	23,372.00	1.00	0.00	0.00	0.00
492-3000 Transfers to Cap.Impr.Fd.	0.00	260,477.90	260,477.90	1.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	283,849.90	283,849.90	1.00	0.00	0.00	0.00
Total Expenses	13,905,646.55	14,407,903.94	502,257.39	0.03	13,313,328.19	(592,318.36)	(0.04)
Excess Revenue Over(Under) Expenditures	(1,074,141.14)	(57,863.83)	(1,016,277.31)	(17.56)	412,627.00	(1,486,768.14)	3.60

East Stroudsburg Borough - Lines Over Budget

Account # & Title	12/31/2025	11/30/2024	Variance	%	Budget		%	Memo
					12/31/2025	Variance		
401-2100 Office Supplies - Administration	26,912.50	22,815.99	(4,096.51)	(0.18)	24,786.00	(2,126.50)	(0.09)	Adjusting Journal Entry needed
402-1400 Finance - Staff Salaries	157,550.48	118,896.80	(38,653.68)	(0.33)	153,051.00	(4,499.48)	(0.03)	Adjusting Journal Entry needed
402-1610 Fica	15,694.16	10,961.79	(4,732.37)	(0.43)	14,491.00	(1,203.16)	(0.08)	Adjusting Journal Entry needed
408-3130 Engineering	414,815.76	369,906.39	(44,909.37)	(0.12)	241,097.00	(173,718.76)	(0.72)	Increased Costs
409-3740 Maintenance & Repairs	19,855.10	17,081.87	(2,773.23)	(0.16)	18,876.00	(979.10)	(0.05)	Budget Modification Requested
411-2500 Vehicle Maint/Supplies- Fire Dept	20,297.66	33,837.38	13,539.72	0.40	19,890.00	(407.66)	(0.02)	Additional costs
411-4200 Building Maintenance- Fire Dept	29,449.83	12,611.92	(16,837.91)	(1.34)	28,968.00	(481.83)	(0.02)	Additional costs
413-2000 Zoning & Codes	176,451.69	0.00	(176,451.69)	0.00	147,285.00	(29,166.69)	(0.20)	Additional Budget modification
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	334,107.70	304,203.64	(29,904.06)	(0.10)	289,679.00	(44,428.70)	(0.15)	Adjusting Journal Entry needed
429-1610 Social Security- Sewer Fund	20,439.86	16,886.72	(3,553.14)	(0.21)	18,146.00	(2,293.86)	(0.13)	Adjusting Journal Entry needed
429-1630 Medicare - Sanitary Sewer	4,923.70	3,949.34	(974.36)	(0.25)	4,244.00	(679.70)	(0.16)	Adjusting Journal Entry needed
429-3610 Electric - Sewer	91,465.45	93,786.96	2,321.51	0.02	86,000.00	(5,465.45)	(0.06)	Increase Costs
429-3710 WWTP Maint & Repairs	29,697.72	25,752.72	(3,945.00)	(0.15)	25,000.00	(4,697.72)	(0.19)	Budget Modification Requested
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 Requested
430-1300 Salaries & Wages - DPW	556,333.90	491,179.81	(65,154.09)	(0.13)	521,449.00	(34,884.90)	(0.07)	Adjusting Journal Entry needed
430-1610 FICA - Street Dept	40,126.68	33,466.80	(6,659.88)	(0.20)	37,788.00	(2,338.68)	(0.06)	Adjusting Journal Entry needed
430-1830 Street Department - Overtime	18,547.90	12,254.43	(6,293.47)	(0.51)	17,468.00	(1,079.90)	(0.06)	Increase in expenses due to inclement weather
430-2380 Uniforms & Clothing	19,548.28	6,445.14	(13,103.14)	(2.03)	18,335.00	(1,213.28)	(0.07)	Increased costs for new hires
430-7400 Capital Improvements	71,320.05	235,908.74	164,588.69	0.70	0.00	(71,320.05)	0.00	Ventrac mower funded partially by LSA Grant
432-2210 Snow & Ice Removal	75,283.47	75,071.09	(212.38)	0.00	67,800.00	(7,483.47)	(0.11)	Increased costs do to inclement weather, specifically purchase of salt
433-3720 Misc Supplies- Traffic Signals	15,499.64	41,411.89	25,912.25	0.63	5,500.00	(9,999.64)	(1.82)	Additional costs due to unforeseen damages repair
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)	Additional necessary supplies
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
448-4700 Sludge Removal	70,812.02	17,236.80	(53,575.22)	(3.11)	65,000.00	(5,812.02)	(0.09)	Budget Modification Requested
448-7400 Capital Improvements	22,505.95	253,045.69	230,539.74	0.91	0.00	(22,505.95)	0.00	Middle Dam coring and construction
452-2610 Pool Maintenance/Repair	3,796.38	891.53	(2,904.85)	(3.26)	2,500.00	(1,296.38)	(0.52)	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	2,525.55	1,925.10	(600.45)	(0.31)	1,500.00	(1,025.55)	(0.68)	Increased Costs
456-4700 PMVB Grant Expense	14,973.89	0.00	(14,973.89)	0.00	9,000.00	(5,973.89)	(0.66)	Reimburseable Grant, revenue not received yet.
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
	3,469,212.33	2,262,704.17	(1,206,508.16)		1,897,290.00	(1,571,922.33)		

Borough of East Stroudsburg

Stmnt of

**Activity - Budget vs Actual
Preliminary December 31, 2025- General**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	2,543,613.01	2,918,261.00	(374,647.99)
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	89,235.89	91,577.00	(2,341.11)
<u>TOTAL TAXES</u>	2,633,326.46	3,010,391.00	(377,064.54)
ACT 511 TAXES			
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)
<u>TOTAL ACT 511 TAXES</u>	1,574,576.67	1,685,000.00	(110,423.33)
<u>BUSINESS LICENSES/PERMITS</u>			
321-2000 Health/Restaurant Licenses	24,983.37	12,900.00	12,083.37
321-6100 Rental License	211,395.50	212,850.00	(1,454.50)
321-6110 Short-Term Rental Lic.	0.00	3,225.00	(3,225.00)
321-7000 Lien Rental License	10,796.49	0.00	10,796.49
321-7000 Lien Interest Rental	34.31	0.00	34.31
321-8000 Cable TV Franchise Tax	55,229.36	105,000.00	(49,770.64)
<u>TOTAL LICENSES/PERMITS</u>	302,439.03	333,975.00	(31,535.97)
<u>NON-BUSINESS PERMITS</u>			
322-8100 Event Permit Fee	1,644.00	1,935.00	(291.00)
322-8200 Street Opening Permits	29,897.66	11,610.00	18,287.66
322-9400 Misc Permits	2,345.00	2,580.00	(235.00)
<u>TOTAL NON-BUSINESS PERMITS</u>	33,886.66	16,125.00	17,761.66
<u>FINES</u>			
331-1100 Vehicle Code Violations	128,588.83	180,000.00	(51,411.17)
331-1200 Violation of Zoning Ord & Statutes	33,307.61	25,000.00	8,307.61
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	161,896.44	205,000.00	(43,103.56)
<u>INTEREST</u>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	8,010.83	0.00	8,010.83
341-0210 Interest -P.L.G.I.T.	5,169.75	0.00	5,169.75

Borough of East Stroudsburg

Stmt of

**Activity - Budget vs Actual
Preliminary December 31, 2025- General**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
341-0211 Interest PLGIT Plus	30,896.44	0.00	30,896.44
TOTAL INTEREST	44,077.02	50,000.00	(5,922.98)
RENTS			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	28,473.09	40,000.00	(11,526.91)
TOTAL RENTS	28,474.09	40,000.00	(11,525.91)
STATE GRANT PROGRAM			
354-1261 PMVB Grant	0.00	9,000.00	(9,000.00)
TOTAL STATE GRANTS	0.00	9,000.00	(9,000.00)
STATE SHARED REVENUE			
355-0100 Public Utility Realty/Bev Tax	3,500.00	3,875.00	(375.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	74,788.81	46,070.00	28,718.81
355-0700 Foreign Fire Ins Premium Tax	53,080.19	53,080.19	0.00
TOTAL STATE SHARED REVENUE	131,369.00	103,025.19	28,343.81
PMT IN LIEU OF TAXES			
359-0010 Housing Authority PILOT	10,109.33	5,500.00	4,609.33
TOTAL PILOT	10,109.33	5,500.00	4,609.33
GENERAL GOVERNMENT			
361-1110 Closing Report Fee	12,101.00	8,000.00	4,101.00
361-3300 Permits - Zoning - Gen Government	32,180.27	38,700.00	(6,519.73)
361-3310 Building Permits	231,997.21	96,750.00	135,247.21
361-3320 Resale Inspections	24,167.96	6,450.00	17,717.96
361-3400 Zoning Plan Review	141,036.67	32,250.00	108,786.67
TOTAL GENERAL GOVERNMENT	441,483.11	182,150.00	259,333.11
PUBLIC SAFETY			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
TOTAL PUBLIC SAFETY	0.00	2,000.00	(2,000.00)
HIGHWAYS & STREETS			
363-2100 Meter Revenue	95,646.51	161,250.00	(65,603.49)
363-2200 Parking Permits	24,614.54	25,800.00	(1,185.46)
363-2210 Residential Parking Permit	529.50	3,870.00	(3,340.50)
363-2300 Meter Bags	0.00	1,097.00	(1,097.00)
363-5100 PennDOT Snow Removal	0.00	20,000.00	(20,000.00)

Borough of East Stroudsburg**Stmt of****Activity - Budget vs Actual
Preliminary December 31, 2025- General**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
363-5200 Borough DPW Services	11,629.43	750.00	10,879.43
<u>TOTAL HIGHWAYS & STREETS</u>	132,419.98	212,767.00	(80,347.02)
<u>MISCELLANEOUS REVENUES</u>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	20,301.51	9,983.00	10,318.51
380-1070 Miscellaneous Income	13,399.04	5,000.00	8,399.04
380-5100 Shopping Cart Fees	7,124.00	2,000.00	5,124.00
<u>TOTAL MISC. REVENUES</u>	40,824.55	25,983.00	14,841.55
<u>SALE OF ASSETS</u>			
391-0020 Damage to Borough Property	9,165.80	15,000.00	(5,834.20)
<u>TOTAL SALE OF ASSETS</u>	9,165.80	15,000.00	(5,834.20)
<u>DIVIDENDS</u>			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	98,735.16	150,000.00	(51,264.84)
<u>TOTAL DIVIDENDS</u>	98,735.16	168,000.00	(69,264.84)
Total Revenues	5,642,783.30	6,063,916.19	(421,132.89)
Expenses			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	14,182.00	15,000.00	818.00
400-1120 Mayor Salary	5,330.70	5,000.00	(330.70)
400-1610 FICA - Legislative	1,226.30	1,240.00	13.70
400-1630 Medicare - Legislative	286.76	290.00	3.24
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	3,855.61	4,500.00	644.39
400-3310 Misc/Travel	0.00	500.00	500.00
<u>TOTAL LEGISLATIVE</u>	24,881.37	28,530.00	3,648.63
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	73,446.19	77,000.00	3,553.81
401-1220 Director-Public Works	47,739.53	49,998.00	2,258.47
401-1400 Admin Staff Salary	47,784.48	58,454.00	10,669.52
401-1610 FICA - Admin	10,505.37	12,967.00	2,461.63
401-1630 Medicare - Admin	2,467.84	3,033.00	565.16
401-2100 Office Supplies - Administration	13,795.07	12,761.00	(1,034.07)
401-2130 Office Equipment/Furniture	1,372.57	1,374.00	1.43

Borough of East Stroudsburg

Stmt of

**Activity - Budget vs Actual
Preliminary December 31, 2025- General**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
401-2140 IT Expenses	26,156.45	26,164.00	7.55
401-2150 Computer Equipment/Supplies-Gen Government	9,446.47	11,930.50	2,484.03
401-2160 Equipment Maintenance	346.87	1,100.00	753.13
401-3110 Data Storage software	2,940.00	4,500.00	1,560.00
401-3210 Telephone - Gen Government	3,756.65	5,230.00	1,473.35
401-3250 Postage - Payroll Processing Fee	10,492.29	10,350.00	(142.29)
401-3400 Advertising/Printing - Gen Government	1,566.89	3,034.50	1,467.61
401-3450 Contracted Admin Services	1,815.91	2,100.00	284.09
401-4200 Association Dues/Subscriptions	11,010.42	11,029.00	18.58
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
TOTAL GENERAL GOVT	265,004.24	293,525.00	28,520.76
 <u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	33,136.84	34,745.00	1,608.16
402-1400 Finance - Staff Salaries	53,567.12	52,043.00	(1,524.12)
402-1610 Fica	5,312.88	4,973.00	(339.88)
402-1630 Medicare	1,306.79	1,301.00	(5.79)
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	9,166.77	8,750.00	(416.77)
402-3170 Accounting Software	2,531.04	9,146.00	6,614.96
402-3210 Credit Card Fees	21,710.06	23,100.00	1,389.94
TOTAL FINANCIAL ADMIN	130,494.60	154,748.00	24,253.40
 <u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	7,836.80	8,216.00	379.20
403-1610 FICA - Tax Collector	488.97	509.00	20.03
403-1630 Medicare - Tax Collector	114.32	119.00	4.68
403-2100 Materials & Supplies	6.75	7.00	0.25
403-3150 Commission Del. Real Estate Tax	6,250.73	6,251.00	0.27
403-3170 Commission Local Ser. Tax	4,770.00	4,770.00	0.00
403-3180 Commission Earned Income Tax	16,120.90	16,121.00	0.10
403-3190 Commission Deed Transfer Tax	3,096.76	3,097.00	0.24
TOTAL TAX COLLECTION	38,685.23	39,090.00	404.77

Borough of East Stroudsburg

Stmnt of

**Activity - Budget vs Actual
Preliminary December 31, 2025- General**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
LEGAL SERVICES			
404-3140 Solicitor Retainer & Fees	119,360.74	125,000.00	5,639.26
TOTAL LEGAL SERVICES	119,360.74	125,000.00	5,639.26
ENGINEERING			
408-3130 Engineering Services - Gen Prof Services	180,165.27	38,500.00	(141,665.27)
TOTAL ENGINEERING	180,165.27	38,500.00	(141,665.27)
MUNICIPAL BUILDINGS			
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	1,702.00	151.77
409-3640 Gas (heat) - Annex	940.39	1,575.00	634.61
409-3730 Maintenance & Repair Annex	5,298.36	5,212.00	(86.36)
409-3740 Maintenance & Repairs	10,224.02	9,734.50	(489.52)
TOTAL MUNICIPAL BUILDING	23,513.38	24,073.50	560.12
POLICE DEPARTMENT			
410-7600 SARP Regional Costs	3,066,493.00	3,066,493.00	0.00
TOTAL POLICE	3,066,493.00	3,066,493.00	0.00
FIRE DEPARTMENT			
411-2100 Auxiliary Donation - Fire Dept	15,000.00	15,000.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	20,297.66	19,890.00	(407.66)
411-2600 Small Tools/ Equipment	3,421.18	3,422.00	0.82
411-3210 Telephone - Fire Dept	763.58	1,000.00	236.42
411-3270 Radio Maintenance	655.45	656.00	0.55
411-3620 Electricity	11,842.89	11,850.00	7.11
411-3630 Gas (heat)	1,734.43	5,000.00	3,265.57
411-3730 Equipment Testing	10,715.86	10,716.00	0.14
411-4200 Building Maintenance- Fire Dept	29,449.83	28,968.00	(481.83)
411-4600 Contracted Services	1,112.44	1,113.00	0.56
411-5300 Contribution	0.00	0.00	0.00
TOTAL FIRE DEPARTMENT	94,993.32	97,615.00	2,621.68
CODE ENFORCEMENT			
413-1220 Code Enforcement Office Salary	6,018.08	6,018.00	(0.08)
413-1400 Staff Salary	56,097.15	57,447.00	1,349.85
413-1610 FICA - Code Enforcement	3,900.93	4,888.00	987.07

Borough of East Stroudsburg

Stmt of

**Activity - Budget vs Actual
Preliminary December 31, 2025- General**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
413-1630 Medicare - Code Enforcement	912.30	3,716.00	2,803.70
413-2000 Zoning & Codes	176,451.69	147,285.00	(29,166.69)
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	1,156.00	0.50
413-2300 Vehicle Operation	216.79	500.00	283.21
413-2500 Vehicle Maintenance	594.76	750.00	155.24
413-3150 Software License	1,188.00	2,000.00	812.00
413-3210 Codes- Cell Phones	79.80	80.00	0.20
413-3400 Advertising Expense	823.81	4,000.00	3,176.19
413-4200 Assoc. Dues/Subscriptions	252.00	252.00	0.00
413-4600 Training/Conference Expense	150.00	750.00	600.00
<u>TOTAL CODE ENFORCEMENT</u>	256,235.16	237,279.00	(18,956.16)
<u>PLANNING/ZONING</u>			
414-3130 Legal Services -Engineering	1,858.60	5,000.00	3,141.40
414-3140 Legal Services - Planning/Zoning	1,591.35	2,000.00	408.65
414-4500 Contracted Permitting	209,713.42	227,000.00	17,286.58
<u>TOTAL PLANNING/ZONING</u>	213,163.37	234,000.00	20,836.63
<u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	82,266.24	82,267.00	0.76
<u>TOTAL EMERGENCY SERVICES</u>	82,266.24	82,267.00	0.76
<u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	11,723.28	14,231.00	2,507.72
421-1610 FICA - Health Dept	730.97	882.00	151.03
421-1630 Medicare - Health Dept	170.97	206.00	35.03
<u>TOTAL HEALTH DEPARTMENT</u>	12,625.22	15,319.00	2,693.78
<u>STREET DEPARTMENT</u>			
430-1220 Salary - DPW Foreman	26,406.30	28,908.00	2,501.70
430-1300 Salaries & Wages - DPW	188,862.43	177,293.00	(11,569.43)
430-1610 FICA - Street Dept	13,413.15	12,848.00	(565.15)
430-1630 Medicare - Street Dept	3,238.39	3,005.00	(233.39)
430-1830 Street Department - Overtime	6,306.28	5,939.00	(367.28)
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

Borough of East Stroudsburg**Stmt of****Activity - Budget vs Actual
Preliminary December 31, 2025- General**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
430-2150 Computer Equipment/Supplies - Street Dept	669.00	669.00	0.00
430-2160 Office Equip Maint/Repair - Street Dept	44.36	85.00	40.64
430-2300 Vehicle Operation (fuel, oil, fluids)	11,544.43	17,000.00	5,455.57
430-2380 Uniforms & Clothing	6,618.28	6,233.90	(384.38)
430-2500 Vehicle Maint/Repair- Street Dept	4,178.53	6,800.00	2,621.47
430-2600 Minor Equipment	1,311.17	1,360.00	48.83
430-3150 Drug Testing	212.80	213.00	0.20
430-3210 Telephone - Street	656.46	601.00	(55.46)
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	1,215.83	1,360.00	144.17
430-3730 Building Maintenance	1,620.22	2,040.00	419.78
430-3740 Equipment Maint & Repairs - Street Dept	904.93	908.10	3.17
430-3260 Radio Purchase	5,739.83	9,427.00	3,687.17
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
TOTAL STREET DEPARTMENT	347,090.30	278,321.00	(68,769.30)
<u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	4,114.36	5,000.00	885.64
TOTAL STREET CLEANING	4,114.36	5,000.00	885.64
<u>SNOW & ICE REMOVAL</u>			
432-2210 Snow & Ice Removal	3,002.38	4,550.00	1,547.62
TOTAL SNOW/ICE REMOVAL	3,002.38	4,550.00	1,547.62
<u>TRAFFIC SIGNS/SIGNALS</u>			
433-3720 Misc Supplies- Traffic Signals	6,217.35	2,750.00	(3,467.35)
TOTAL TRAFFIC SIGNALS	6,217.35	2,750.00	(3,467.35)
<u>STREET LIGHTING</u>			
434-3610 Electric	37,175.88	37,400.00	224.12
434-3720 Street Light Repair	158.35	250.00	91.65
434-3730 Operations/Maintenance	0.00	750.00	750.00
TOTAL STREET LIGHTING	37,334.23	38,400.00	1,065.77
<u>STORM SEWERS & DRAINS</u>			

Borough of East Stroudsburg

Stmnt of

**Activity - Budget vs Actual
Preliminary December 31, 2025- General**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
436-2450 Materials & Supplies	19,694.28	20,000.00	305.72
436-3710 Storm Water Project MS4	0.00	82,050.00	82,050.00
436-7500 Equipment Rental	4,600.00	4,600.00	0.00
TOTAL STORM SEWER	24,294.28	106,650.00	82,355.72
<u>STREET MAINTENANCE</u>			
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)
TOTAL STREET MAINTENANCE	544,478.60	15,000.00	(529,478.60)
<u>PARKING FACILITIES</u>			
445-1300 Parking Enforcement Officer	52,682.44	95,459.00	42,776.56
445-1610 FICA - Parking	3,282.22	6,585.00	3,302.78
445-1630 Medicare - Parking	767.64	1,540.00	772.36
445-1830 Overtime	0.00	1,000.00	1,000.00
445-1910 Uniforms/Drug Test	2,732.83	3,500.00	767.17
445-2450 Computer Equipment	297.73	1,500.00	1,202.27
445-2410 Vehicle Registration/Maintenance	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
445-3400 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
TOTAL PARKING FACILITIES	78,405.78	155,542.00	77,136.22
<u>FLOOD CONTROL</u>			
446-3130 Engineering Services	0.00	9,300.00	9,300.00
446-3710 Levee Maintenance	18,487.02	67,200.00	48,712.98
446-3730 Equipment Maintenance/Repair	30,057.09	30,150.00	92.91
TOTAL FLOOD CONTROL	48,544.11	106,650.00	58,105.89
<u>SHADE TREES</u>			
455-2460 Materials & Supplies	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
TOTAL SHADE TREES	20,022.37	27,050.00	7,027.63

Borough of East Stroudsburg**Stmnt of****Activity - Budget vs Actual
Preliminary December 31, 2025- General**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
Grant - Special Projects			
456-4700 Refuse	7,696.29	9,000.00	1,303.71
Total Grant - Special Projects	7,696.29	9,000.00	1,303.71
ECONOMIC DEVELOPMENT			
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
TOTAL ECONOMIC DEVELOPMENT	2,050.23	7,050.00	4,999.77
DOWNTOWN DISTRICT			
465-3740 Maintenance/Repair (Decorations)	2,480.39	5,000.00	2,519.61
465-5400 Contribution - ECA	10,000.00	10,000.00	0.00
TOTAL DOWNTOWN DISTRICT	12,480.39	15,000.00	2,519.61
INTER-GOVNMTAL EXPENSES			
481-5200 Firemans Relief Fund	53,080.19	53,080.19	0.00
TOTAL INTER-GOVNMTAL EXPENSES	53,080.19	53,080.19	0.00
INSURANCE			
486-3510 Property-Liability Insurance	46,507.46	51,150.00	4,642.54
486-3530 Workers Comp Insurance	41,546.50	41,777.00	230.50
486-3531 Workers Comp - Fire Department	7,518.90	9,900.00	2,381.10
486-3550 Deductible	0.00	3,300.00	3,300.00
486-4010 Public Officials Liability	5,055.00	6,600.00	1,545.00
TOTAL INSURANCE	100,627.86	112,727.00	12,099.14
EMPLOYEE BENEFITS/INS			
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	96,025.69	95,006.00	(1,019.69)
TOTAL EMPLOYEE BENEFITS	369,725.99	427,626.00	57,900.01
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Compensation	4,207.44	8,250.00	4,042.56
TOTAL EMPLOYER FICA EXPENSES	4,207.44	8,250.00	4,042.56
Total Expenses	6,171,253.29	5,809,085.69	(362,167.60)

Borough of East Stroudsburg	Stmt of
Activity - Budget vs Actual	
Preliminary December 31, 2025- General	

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Excess Revenue Over(Under) Expenditures	<u>(528,469.99)</u>	<u>254,830.50</u>	<u>(783,300.49)</u>

Borough of East Stroudsburg

Stmnt of

Activity - Budget vs Actual
Preliminary December 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	2,117.79	0.00	2,117.79
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
<u>TOTAL INTEREST</u>	109,062.00	50,000.00	59,062.00
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
<u>TOTAL STATE SHARED REVENUE</u>	72,589.13	44,715.00	27,874.13
SANITATION			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	1,565,741.01	1,750,000.00	(184,258.99)
364-2020 Lien Sewer Rents	11,440.44	8,500.00	2,940.44
364-3160 Lien Interest & Cost	4,051.42	0.00	4,051.42
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	20,688.50	63,522.00	(42,833.50)
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
<u>TOTAL SANITATION</u>	1,745,734.68	2,070,022.00	(324,287.32)
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	20,527.31	10,134.00	10,393.31
<u>TOTAL MISC. REVENUES</u>	20,527.31	10,134.00	10,393.31
<u>Total Revenues</u>	1,947,913.12	2,174,871.00	(226,957.88)
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	36,723.10	38,500.00	1,776.90
401-1220 DPW Director Salary-Sewer	23,869.76	24,999.00	1,129.24
401-1400 Admin Staff Salary	23,892.21	29,227.00	5,334.79
401-1610 FICA - Admin	5,228.02	6,484.00	1,255.98
401-1630 Medicare - Admin	1,234.01	1,516.00	281.99
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	7,553.34	6,301.00	(1,252.34)
401-2130 Office Equipment/Furniture - Admin	686.41	691.00	4.59

Borough of East Stroudsburg

Stmnt of

**Activity - Budget vs Actual
Preliminary December 31, 2025 - Sewer**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
401-2140 IT Expenses	13,238.03	13,247.00	8.97
401-2150 Computer Equipment/Supplies - Admin	8,465.34	8,275.50	(189.84)
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	4,779.31	4,643.00	(136.31)
401-3250 Postage - Payroll Processing Fee	7,252.83	7,421.00	168.17
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	910.00	2.01
401-4200 Dues Subscriptions/Memberships - Admin	3,930.64	4,500.00	569.36
401-4600 Training/Conferences - General Government	395.49	1,250.00	854.51
<u>TOTAL GENERAL GOVT</u>	<u>142,351.62</u>	<u>156,271.75</u>	<u>13,920.13</u>
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	32,162.34	33,723.00	1,560.66
402-1000 Finance - Staff Salaries	51,991.69	50,504.00	(1,487.69)
402-1610 Fica	5,153.59	4,728.00	(425.59)
402-1630 Medicare	1,101.78	1,018.00	(83.78)
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	7,009.51	8,250.00	1,240.49
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	10,294.86	13,200.00	2,905.14
<u>TOTAL FINANCIAL ADMIN</u>	<u>114,580.90</u>	<u>141,824.00</u>	<u>27,243.10</u>
<u>LEGAL SERVICES</u>			
404-3200 Legal Services - WWTP	48,255.41	85,000.00	36,744.59
<u>TOTAL LEGAL SERVICES</u>	<u>48,255.41</u>	<u>85,000.00</u>	<u>36,744.59</u>

Borough of East Stroudsburg

Stmnt of

**Activity - Budget vs Actual
Preliminary December 31, 2025 - Sewer**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
ENGINEERING			
408-3130 Engineering	92,772.45	79,750.00	(13,022.45)
TOTAL ENGINEERING	92,772.45	79,750.00	(13,022.45)
MUNICIPAL BUILDINGS			
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	2,648.44	2,609.75	(38.69)
409-3740 Maintenance & Repairs	4,839.85	4,595.25	(244.60)
TOTAL MUNICIPAL BUILDING	11,548.31	12,568.00	1,019.69
SANITARY SEWER			
429-1400 Sewer Staff Salaries	334,107.70	289,679.00	(44,428.70)
429-1610 Social Security- Sewer Fund	20,439.86	18,146.00	(2,293.86)
429-1630 Medicare - Sanitary Sewer	4,923.70	4,244.00	(679.70)
429-1830 Sewer Overtime	3,350.25	3,000.00	(350.25)
429-2100 Office Supplies	1,366.55	4,000.00	2,633.45
429-2110 Chemicals	41,212.52	60,000.00	18,787.48
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	18,955.86	27,000.00	8,044.14
429-2310 Vehicle Operation	1,426.41	1,224.00	(202.41)
429-2380 Uniforms	12,433.85	12,527.90	94.05
429-2600 Small Tools/Minor Equipment	637.25	2,500.00	1,862.75
429-3160 Laboratory Fees	57,322.44	60,000.00	2,677.56
429-3200 Telephone - Sewer	2,050.71	3,000.00	949.29
429-3610 Electric - Sewer	91,465.45	86,000.00	(5,465.45)
429-3700 Pump Station Maint & Repair	12,917.19	14,486.10	1,568.91
429-3710 WWTP Maint & Repairs	29,697.72	25,000.00	(4,697.72)
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	4,873.49	7,500.00	2,626.51
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	35,494.12	73,415.00	37,920.88
429-4600 Training - Sanitary Sewer	844.00	2,000.00	1,156.00
429-4700 Sludge Disposal	104,970.83	108,000.00	3,029.17
429-7400 Equipment Lease/Purchase	0.00	0.00	0.00

Borough of East Stroudsburg

Stmnt of

**Activity - Budget vs Actual
Preliminary December 31, 2025 - Sewer**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
429-7410 Capital Improvements equipment	0.00	0.00	0.00
429-7420 Capital Improvement Coll System	0.00	0.00	0.00
<u>TOTAL COLLECTION SYSTEM</u>	846,911.14	900,333.00	53,421.86
<u>STREET DEPARTMENT</u>			
430-1220 Street Superindendent Salary	25,629.64	28,058.00	2,428.36
430-1300 Salaries & Wages - DPW - Sewer	183,735.78	172,078.00	(11,657.78)
430-1610 FICA - Street Dept	13,329.62	12,470.00	(859.62)
430-1630 Medicare - Street Dept	462.79	2,916.00	2,453.21
430-1830 Overtime - Street Dept	6,120.81	5,765.00	(355.81)
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	43.61	83.00	39.39
430-2300 Vehicle Operation (fuel, oil, fluids)	12,355.85	16,500.00	4,144.15
430-2380 Uniforms - Street Dept	6,465.00	6,050.55	(414.45)
430-2500 Vehicle Manintenance/Repair- Street Dept	4,305.59	6,600.00	2,294.41
430-2600 Small Tools/Minor Equip - Street Dept	1,294.09	1,320.00	25.91
430-3150 Drug Testing	208.60	209.00	0.40
430-3210 Telephone - Street Dept	601.95	573.00	(28.95)
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	1,197.58	1,320.00	122.42
430-3620 Gas - Street Dept	1,591.60	1,980.00	388.40
430-3730 Building Maintenance - Street Dept	974.11	974.45	0.34
430-3740 Equipment Maint & Repair - Street	5,811.49	6,105.00	293.51
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
<u>TOTAL STREET DEPARTMENT</u>	266,146.71	265,973.00	(173.71)
<u>INSURANCE</u>			
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)
486-4010 Public Officials Liability	5,055.00	5,055.00	0.00
<u>TOTAL INSURANCE</u>	114,919.10	97,008.00	(17,911.10)

Activity - Budget vs Actual
Preliminary December 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>EMPLOYEE BENEFITS/INS</u>			
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	96,025.68	95,006.00	(1,019.68)
TOTAL EMPLOYEE BENEFITS	404,684.35	432,665.00	27,980.65
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	3,971.70	8,375.00	4,403.30
TOTAL EMPLOYER FICA EXPENSES	3,971.70	8,375.00	4,403.30
TRANSFERS			
<u>Total Expenses</u>	2,046,141.69	2,179,767.75	133,626.06
Excess Revenue Over(Under) Expenditures	(98,228.57)	(4,896.75)	93,331.82

Borough of East Stroudsburg **Stmnt**
of Activity - Budget vs Actual
Preliminary December 31,2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	45,000.00	(45,000.00)
341-0110 Interest-Savings	2,775.77	0.00	2,775.77
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
<u>TOTAL INTEREST</u>	122,185.50	45,000.00	77,185.50
 <u>STATE SHARED REVENUE</u>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
<u>TOTAL STATE SHARED REVENUE</u>	72,589.13	44,715.00	27,874.13
 <u>PMT FROM WATER CO</u>			
378-1110 Water Service-Turn on/off	2,401.50	150.00	2,251.50
378-2100 Water Rents	2,534,488.10	2,838,000.00	(303,511.90)
378-2110 Lien Rents	16,544.22	25,000.00	(8,455.78)
378-2120 Lien Costs & Interest	4,552.17	2,000.00	2,552.17
378-4300 Hydrant Fees	44,420.50	0.00	44,420.50
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)
<u>TOTAL PMT FROM WATER CO</u>	2,811,503.27	3,105,241.00	(293,737.73)
 <u>MISCELLANEOUS REVENUES</u>			
380-1010 Emp Cont Hlth Insr	20,527.31	10,134.00	10,393.31
<u>TOTAL MISC. REVENUES</u>	20,527.31	10,134.00	10,393.31
 <u>SALE OF ASSETS</u>			
391-0020 Damage to Borough Property	0.00	0.00	0.00
<u>TOTAL SALE OF ASSETS</u>	0.00	0.00	0.00
 <u>Total Revenues</u>	 3,026,805.21	 3,205,090.00	 (178,284.79)
 <u>Expenses</u>			
<u>GENERAL GOVERNMENT</u>			

Borough of East Stroudsburg **Stmnt**
of Activity - Budget vs Actual
Preliminary December 31,2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-1210 Manager Salary	36,723.10	38,500.00	1,776.90
401-1220 DPW Director Salary - Water	23,869.76	24,999.00	1,129.24
401-1400 Admin Staff Salary - Water	23,892.21	29,227.00	5,334.79
401-1610 FICA - Admin	5,225.19	6,484.00	1,258.81
401-1630 Medicare - Admin	1,234.01	1,516.00	281.99
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	5,564.09	5,724.00	159.91
401-2130 Office Equipment/Furniture - Admin	686.41	746.00	59.59
401-2140 IT Expenses	12,920.07	13,383.00	462.93
401-2150 Computer Equipment/Supplies	5,798.48	8,100.50	2,302.02
401-2160 Equipment Repair/ Maint.	173.44	550.00	376.56
401-3110 Data Storage Software	0.00	4,586.00	4,586.00
401-3210 Telephone - Admin	4,759.35	5,043.00	283.65
401-3250 Postage - Payroll Processing Fee	8,713.78	9,066.00	352.22
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	8,526.62	7,016.25	(1,510.37)
401-3450 Contracted Admin Service	907.99	910.00	2.01
401-4200 Dues Subscriptions/Memberships - Admin	3,930.64	4,500.00	569.36
401-4600 Training/Conferences - General Government	416.07	416.00	(0.07)
<u>TOTAL GENERAL GOVT</u>	<u>143,341.21</u>	<u>161,941.75</u>	<u>18,600.54</u>
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	32,162.34	33,723.00	1,560.66
402-1400 Finance - Staff salaries	51,991.67	50,504.00	(1,487.67)
402-1610 Finance - Fica	5,227.69	4,790.00	(437.69)
402-1610 Finance -Medicare	1,098.00	1,018.00	(80.00)
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	7,009.51	8,250.00	1,240.49
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	10,294.86	13,200.00	2,905.14
<u>TOTAL FINANCIAL ADMIN</u>	<u>114,651.20</u>	<u>141,886.00</u>	<u>27,234.80</u>
LEGAL SERVICES			
404-3160 Legal Services - WTP	262,410.75	135,000.00	(127,410.75)

Borough of East Stroudsburg

Stmnt

**of Activity - Budget vs Actual
Preliminary December 31,2025 - Water**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
TOTAL LEGAL SERVICES	262,410.75	135,000.00	(127,410.75)
<u>ENGINEERING</u>			
408-3130 Engineering	141,878.04	122,847.00	(19,031.04)
TOTAL ENGINEERING	141,878.04	122,847.00	(19,031.04)
<u>MUNICIPAL BUILDINGS (70/15/15)</u>			
409-2360 Materials & Supplies - Mun Bldg	45.14	275.00	229.86
409-3610 Electricity-Mun. Bldg.	2,618.13	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	2,648.44	2,604.75	(43.69)
409-3740 Maintenance & Repairs	4,791.23	4,546.25	(244.98)
TOTAL MUNICIPAL BUILDING	11,357.09	12,514.00	1,156.91
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Street Superintendent Salary	25,629.64	28,058.00	2,428.36
430-1300 Salaries & Wages - DPW - Water	183,735.69	172,078.00	(11,657.69)
430-1610 FICA - Street Dept	13,383.91	12,470.00	(913.91)
430-1630 Medicare - Street Dept	3,143.11	2,916.00	(227.11)
430-1830 Overtime - Street Department	6,120.81	5,764.00	(356.81)
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	43.61	83.00	39.39
430-2300 Vehicle Operation (fuel, oil, fluids)	12,370.33	16,500.00	4,129.67
430-2380 Uniforms - Street Dept	6,465.00	6,050.55	(414.45)
430-2500 Vehicle Manitenance/Repair- Street	4,147.77	6,600.00	2,452.23
430-2600 Small Tools/Minor Equip - Street Dept	1,274.45	1,320.00	45.55
430-3150 Drug Testing	208.60	209.00	0.40
430-3210 Telephone - Street Dept	601.95	549.00	(52.95)
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	1,197.58	1,320.00	122.42
430-3620 Gas - Street Dept	1,591.60	1,980.00	388.40
430-3730 Building Maintenance- Street Dept	894.01	894.45	0.44
430-3740 Equipment Maint & Repair - Street Dept	5,522.49	6,105.00	582.51
430-4600 Conferences/Training - Street Dept	556.59	660.00	103.41
430-7410 Equipment Lease Loader	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	268,413.49	265,868.00	(2,545.49)

Borough of East Stroudsburg**Stmnt****of Activity - Budget vs Actual
Preliminary December 31,2025 - Water**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
<u>WATER</u>			
448-1300 Water Staff Salaries	442,668.26	586,286.00	143,617.74
448-1610 FICA - Water	27,570.77	36,691.00	9,120.23
448-1630 Medicare - Water	6,541.32	8,581.00	2,039.68
448-1830 Water Overtime	5,118.67	5,500.00	381.33
448-2100 Office Supplies	2,528.53	2,529.00	0.47
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
448-2200 Materials & Supplies	12,041.16	14,000.00	1,958.84
448-2300 Fuel Oil	11,789.27	15,000.00	3,210.73
448-2310 Vehicle Operation	3,947.37	4,000.00	52.63
448-2380 Uniforms/Boot Allowance	5,977.32	6,000.00	22.68
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	5,084.43	6,000.00	915.57
448-3110 Meter Replacement Contractor	19,716.95	19,717.00	0.05
448-3160 Laboratory Fees - Water	28,000.32	45,000.00	16,999.68
448-3200 Telephone- Water	1,712.07	3,500.00	1,787.93
448-3610 Electric- WTP, Wells, Dist	43,664.04	60,000.00	16,335.96
448-3700 Well Maint & Repair	25,664.44	40,000.00	14,335.56
448-3720 Distribution System- Maint. & Repairs	117,936.23	117,936.00	(0.23)
448-3730 Building Maintenance	7,117.86	8,000.00	882.14
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	443.44	11,750.00	11,306.56
448-4600 Training/conferences - Water	1,991.13	2,000.00	8.87
448-4700 Sludge Removal	70,812.02	65,000.00	(5,812.02)
448-4910 Permits	20,000.00	21,000.00	1,000.00
448-7400 Capital Improvements	7,202.80	0.00	(7,202.80)
448-7410 Capital purchase (UTV)	0.00	0.00	0.00
TOTAL WATER FACILITIES	1,059,128.89	1,303,159.00	244,030.11
<u>DEBT SERVICE</u>			
471-1100 Principal 2016 Loan	0.00	164,553.00	164,553.00
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
TOTAL DEBT SERVICE	115,728.24	287,833.00	172,104.76

Borough of East Stroudsburg

Stmt

**of Activity - Budget vs Actual
Preliminary December 31,2025 - Water**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
<u>DEBT INTEREST</u>			
472-1100 Interest - 2016 Loan	52,426.80	106,000.00	53,573.20
472-1110 Penn Vest Water Line - Interest	5,849.72	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
TOTAL DEBT INTEREST	139,497.81	198,088.00	58,590.19
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	42,018.25	42,019.00	0.75
486-3531 Workers Comp - Fire Department	7,566.05	10,050.00	2,483.95
486-4010 Public Officials Liability	5,055.00	6,700.00	1,645.00
TOTAL INSURANCE	101,300.10	110,694.00	9,393.90
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	9,425.16	10,750.00	1,324.84
487-1590 Major Medical (BC/BS)	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	96,025.68	95,006.00	(1,019.68)
TOTAL EMPLOYEE BENEFITS	408,925.91	432,665.00	23,739.09
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Comp PSAB	4,558.69	8,375.00	3,816.31
TOTAL EMPLOYER FICA EXPENSES	4,558.69	8,375.00	3,816.31
Total Expenses	2,771,191.42	3,180,870.75	409,679.33
Excess Revenue Over(Under) Expenditures	255,613.79	24,219.25	(231,394.54)

Borough of East Stroudsburg

Stmnt

**of Activity - Budget vs Actual
Preliminary December 31, 2025 - Trash**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
Revenues			
<u>INTEREST</u>	<u>0.83</u>	<u>0</u>	<u>(0.83)</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)
<u>TOTAL STATE GRANT PROGRAMS</u>	<u>44,470.91</u>	<u>22,000.00</u>	<u>22,470.91</u>
<u>SANITATION</u>			
364-3010 Solid Waste User Fees	1,038,518.18	1,169,956.00	(131,437.82)
364-3020 Solid Waste Fees Penalties	23,358.91	29,975.00	(6,616.09)
364-3030 Solid Waste Bulk Items and Bags	11,972.51	17,825.00	(5,852.49)
364-3150 Lien Rents Solid Waste	15,448.59	1,500.00	13,948.59
364-3160 Lien Interest & Cost	6,533.19	8,500.00	(1,966.81)
<u>TOTAL SANITATION</u>	<u>1,095,831.38</u>	<u>1,227,756.00</u>	<u>(131,924.62)</u>
Total Revenues	1,140,303.12	1,249,756.00	(109,452.88)
Expenses			
<u>GENERAL GOVERNMENT</u>			
401-4600 Training & Conferences	3.92	0	(3.92)
<u>TOTAL GENERAL GOVERNMENT</u>	<u>3.92</u>	<u>0</u>	<u>(3.92)</u>
<u>FINANCIAL ADMINISTRATION</u>			
402-3110 Auditing Services - Trash	720.00	0	(720.00)
<u>TOTAL FINANCIAL ADMIN</u>	<u>720.00</u>	<u>0</u>	<u>(720.00)</u>
<u>LEGAL SERVICES</u>			
404- 3140 Solicitor Retainer & Fees	399.50	0	(399.50)
<u>TOTAL LEGAL SERVICES</u>	<u>399.50</u>	<u>0</u>	<u>(399.50)</u>
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	140,723.06	140,482.00	(241.06)
426-1610 FICA	8,793.09	8,710.00	(83.09)
426-1630 Medicare	2,056.44	2,037.00	(19.44)
426-1830 Overtime	472.99	3,000.00	2,527.01
426-1910 Uniforms	4,869.46	6,000.00	1,130.54

Borough of East Stroudsburg

Stmt

**of Activity - Budget vs Actual
Preliminary December 31, 2025 - Trash**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
426-2270 Supplies	3,003.51	8,500.00	5,496.49
426-2500 Recycling Grant to Twin Boros	44,470.91	30,000.00	(14,470.91)
<u>TOTAL SANITATION</u>	204,389.46	198,729.00	(5,660.46)
 <u>SOLID WASTE</u>			
427-3130 Landfill Engineering	12,766.58	15,000.00	2,233.42
427-4700 Refuse Coll/Disp Contract	905,101.01	989,576.00	84,474.99
427-4710 WM Extra Bags and Tags	7,486.50	7,500.00	13.50
<u>TOTAL SOLID WASTE</u>	925,354.09	1,012,076.00	86,721.91
 <u>Employee Benefits</u>			
488-1620 Unemployment Compensation	855.00	0	(855.00)
<u>TOTAL EMPLOYEE BENEFITS</u>	855.00	0	(855.00)
 <u>Total Expenses</u>	 1,131,721.97	 1,210,805.00	 79,079.11
 <u>Excess Revenue Over(Under) Expenditures</u>	 8,581.15	 38,951.00	 (30,369.85)

DPW Report

2026 Projects

As of 1.5.2026

- A. **2026 Paving Schedule: 9 Roads Bid Out - 1 Road from Water Main Replacement - 2 areas from leaks**
 - 1. **Funding: Paving Bid:** Chestnut, East First, East Second and East Third
 - 2. **Liquid Fuels:** Normal
 - 3. **CDBG: Paving Bid:** Maple, Berwick Heights, Day and Vine
 - 4. **Water:** Orchard, Center and Brodhead Intersection and South Courtland by Washington

- B. **Utility work is to be done on roads to be paved.**
 - 1. Clean and camera storm water and sanitary sewer lines to make sure no repairs are needed.
 - 2. Repair any utilities found to have an issue prior to paving.

- C. **Levee Inspection:** Scheduled for the Spring or Summer by DEP or the Army Corp of Engineers

- D. **214 Washington Street:** Demo bldg. and repair culvert pipe - **WAITING ON AGREEMENT**

- E. **PennDOT: I-80 Project \$Engineer Costs after minus a Percentage \$27,033.61**
 - 1. Water – **PennDOT**
 - 2. Sanitary Sewer – **PennDOT**
 - 3. Storm Sewer – **PennDOT**
 - 4. Sanitary Sewer – Main replacement around U-Haul
 - 5. Orchard Street Water Main Replacement and Sewer Main Lining before paving.

- F. **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.

- G. **Traffic Lights:**
 - 1. A new traffic control box for Eagle Valley Corners: **\$34,500.**

- H. **Hydrants:**
 - 1. Hydrants are being maintained to get them to operate more smoothly. Non-repairable are replaced.
 - 2. Hydrant flushing and Flow Testing began October 27th and is still ongoing. **ON HOLD DUE TO DROUGHT**

- I. **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.**

- J. **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. Please do not throw, blow or plow snow from driveways or sidewalks into the roadways. Sidewalks are to be cleared within 24 hours after the storm.

- K. **Leaf Collection:**
 - 1. Officially started October 14th but it started October 6th through December 12th. Leaf collection will resume as soon as the snow is melted off the leaf piles. Leaf collection will be done this Spring due to the early snow fall.

L. Dredge Waterways:

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

M. Stream Embankments Repairs:

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

N. Salt Shed Relocation:

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

O. Wells 3 & 4 Filters:

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

P. Sewer Meter Installation:

1. Installing meters to determine flow rates and to hopefully find any water infiltration into the Sanitary Sewer Mains.

Q. Preventative Maintenance:

1. **Storm Sewer Inlets:** Cleaning, inspecting and replacing damaged Storm Inlets.
2. **Water Distribution:** Locating all curb stops and inspecting to make sure they are operable. Replacing any damages.
3. **Sewer Collection:** Locating and making sure every Manhole is accessible, cleaning and camera work on the Mains. Replacing any damages.

R. 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.

S. 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

T. 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**

BOROUGH OF EAST STROUDSBURG



BOROUGH OF EAST STROUDSBURG
 MONROE COUNTY
 COMMONWEALTH OF PENNSYLVANIA
RESOLUTION NO. 2-2026

A RESOLUTION OF EAST STROUDSBURG BOROUGH COUNCIL, MONROE COUNTY, PENNSYLVANIA, AMENDING THE EAST STROUDSBURG BOROUGH FEE SCHEDULE

WHEREAS, The East Stroudsburg Borough Council has previously adopted the Fee Schedule in Resolution No. 1-2025, and:

WHEREAS, The Borough of East Stroudsburg is amending the Fee Schedule as listed below;

NOW, THEREFORE, BE RESOLVED AND ADOPTED by the East Stroudsburg Borough Council, and is hereby adopted by the authority of same as follows:

BOROUGH OF EAST STROUDSBURG 2026 FEE SCHEDULE		
Type of Permit	2026 Fee Description	2026 Fees
BUILDING PERMITS		
Building Permit Application Fee	Non-Refundable Fee due at time of submittal. Application Fee to be applied towards Building Permit Plan Review Fee.	
Residential	Allows for two (2) plan reviews	\$ 154.00
Commercial	Allows for two (2) plan reviews	\$ 417.50
Signs	Allows for two (2) plan reviews	\$ 250.00
**** BUILDING PERMIT APPLICATION FEE COVERS TWO (2) PLAN REVIEWS. BUILDING PERMIT APPLICATION WILL BE DENIED AND A NEW APPLICATION ALONG WITH A NEW APPLICATION FEE WILL BE REQUIRED AFTER THE SECOND PLAN REVIEW IF PLANS ARE UNSATISFACTORY ****		
<i>A 20% Administrative Fee will be added to each permit. A \$4.50 fee is required to be assessed to each Building Permit issued, in accordance with Pennsylvania Act 36 of 2017. Plan Review Fee is assessed to each Building Permit.</i>		

RESIDENTIAL		
UNIFORM CONSTRUCTION CODE (UCC) PLAN REVIEW - RESIDENTIAL		
New Construction and Additions	\$.06 per sq ft	\$ 0.06000
Alterations / Equipment Installation	\$.0013 of the estimated value of project	
Minimum Plan Review Fee	*Amendments to approved plans will require a full plan review fee per above fee schedule, with minimum of \$154.00	\$ 154.00
RESIDENTIAL NEW CONSTRUCTIONS / ADDITIONS		
Building (including single family, and accessory structures over 1,000 square feet)	Up to 2,500 gross sq ft, \$16.00 per additional 100 gross sq ft or fraction thereof above 2,500	\$ 694.25
Manufactured Homes (HUD Certified)	\$579.25 One and two family dwellings (Utility connections, decks, porches, garages, or other attachments additional)	\$ 579.25
RESIDENTIAL ALTERATIONS		
Residential Alterations - Building	1.85% of the total cost of construction (signed contract required)' subject to the review and approval of the Building Code Official (BCO) \$154.00 minimum	\$ 154.00
RESIDENTIAL ELECTRIC, PLUMBING, MECHANICAL/HVAC, DEMOLITION		
Residential-Electric		
Residential New Construction	Up to 200 amps and 200 devices: \$170.00	\$ 170.00
Residential New Construction	Over 200 amps up to 200 devices \$210.00	\$ 210.00
Service	200 Amps or less: \$100.00	\$ 100.00
	201 Amps - 400 Amps: \$150.00	\$ 150.00
	Over 400 Amps: \$37.50 per 100 Amps	\$ 37.50
Feeders and Panel Boards:	1/4 of service fee minimum \$50.00	\$ 50.00
Heating and Air Conditioning:	Indoor Heating Appliance	\$ 50.00
	Outdoor Heating Appliance:	\$ 50.00
	Combination indoor and outdoor appliance:	\$ 100.00
	Water Heater:	\$ 50.00
Generator		\$ 150.00
Photovoltaic Systems	1.85% of the total cost of construction - \$154.00 minimum	\$ 154.00
Plumbing/Mechanical/HVAC		
New Construction:	\$10 per fixture (rough and final)	\$ 10.00
Alterations or Repairs:	\$30 plus \$10 per fixture (rough and final)	\$ 30.00
Utility Service Connection:	\$50 per fixture	\$ 50.00
Re-Inspection Fee for non-ready	a \$50 re-inspection fee will be imposed if the project is not ready for inspection when the inspector arrives	\$ 50.00
Re-Inspection Fee	A \$100 re-inspection fee for each additional visit will be imposed if more than two (2) inspections are required for either permit	\$ 100.00
Residential (Miscellaneous)		
Swimming Pool Above Ground: more than 24 inches of water	Above ground	\$ 200.00

Swimming Pool In Ground: more than 24 inches of water	In-Ground: All applicable sub-codes plus 1% of total constructions cost (signed contract required); subject to the review and approval of the Building Code Official (BCO); Minimum \$400.00	\$ 400.00
Hot Tub / Spa / Sauna	Per unit	\$ 200.00
Decks	up to 200 sq ft	\$ 150.00
	above 200 sq ft: \$150.00 + \$0.25 per additional square ft	
NON-RESIDENTIAL (COMMERCIAL)		
UNIFORM CONSTRUCTION CODE (UCC) PLAN REVIEW - NON-RESIDENTIAL		
New Construction Renovation/Alteration/Change of Use	\$0.0013 of the estimated value for structures up to \$3,000,000	\$ 0.00013
Estimated value over between \$3,000,000 and \$6,000,000	\$3,900.00 plus \$0.0005 of the estimated values for structures	\$ 3,900.00
Estimated value over \$6,000,000	\$5,400 plus \$0.0004 of the estimated value for structures over \$6,000,000	\$ 5,400.00
Electrical, Mechanical, and Plumbing	34.75% of the building plan review fee for each discipline	
Minimum Plan Review Fee	*Amendments to approved plans will require a full plan review fee per above fee schedule, with minimum of \$417.50	\$ 417.50
NON-RESIDENTIAL (COMMERCIAL) NEW CONSTRUCTION / ADDITION		
Building	\$60.00 plus \$0.27 per sq ft of the GFA, minimum \$297.50	\$ 297.50
NON-RESIDENTIAL (COMMERCIAL) ALTERATIONS		
Building: Projects up to \$500,000	\$55.00 plus \$0.015 of the total construction cost (signed contract required, subject to the review and approval of the BCO), for projects up to \$500,000	\$ 55.00
Building: Projects between \$500,000 and \$1,000,000	\$7,500 plus \$0.0125 of that portion of the construction cost (signed contract required, subject to the review and approval of the BCO), between \$500,000 and \$1,000,000	\$ 7,500.00
Building: Project's over \$1,000,000	\$13,750 plus \$0.010 of that portion of the construction cost (signed contract required, subject to the review and approval of the BCO), over \$1,000,000	\$ 13,750.00
NON-RESIDENTIAL (COMMERCIAL) ELECTRIC, MECHANICAL, PLUMBING, FIRE SUPPRESSION AND		
Electric	200 Amps or less	\$ 100.00
	201 Amps - 400 Amps	\$ 150.00
	Over 400 Amps: \$37.50 per 100 Amps	\$ 37.50
Feeders and Panel Boards:	1/4 of service fee minimum \$50.00	\$ 50.00
Heating and Air Conditioning:	Indoor Heating Appliance	\$ 50.00
	Outdoor Heating Appliance:	\$ 50.00
	Combination indoor and outdoor appliance:	\$ 100.00
	Water Heater:	\$ 50.00

Signaling, communication and alarm systems	\$75.00 up to 10 devices; \$2.00 each additional	\$	75.00
Signs with Utilities:	\$55.00 plus \$2.00 per sq ft	\$	55.00
Motors and Generators	Up to 49 HP	\$	35.00
	Up to 100 HP	\$	40.00
	Over 100 HP must be submitted for review. Additional \$2.00 per HP above 100 HP		
Transformers, Vaults and Enclosures	<500KV:	\$	125.00
	>500KV and <1000 KV:	\$	182.50
	>1000KV must be submitted for review		
Swimming Pools/Spas	3-year state certification	\$	355.00
Mechanical/HVAC			
New Construction & Additions	Per fixture or appliance	\$	10.00
Alterations or Repairs:	\$30.00 plus \$25.00 for each \$1,000 of construction cost	\$	30.00
Plumbing			
New Construction and additions:	Per fixture or appliance	\$	10.00
Alterations or Repairs:	\$30.00 plus \$25.00 for each \$1,000 of construction cost	\$	30.00
Fire Suppression and Detection Systems			
Fire Suppression & Detection Systems	\$40.00 plus \$0.25 per sprinkler head for sprinkler systems	\$	40.00
	Each standpipe	\$	80.00
	Wet/dry/carbon dioxide extinguisher systems up to 100 pounds	\$	100.00
	\$100.00 plus \$0.75 per pound for wet/dry/carbon dioxide extinguisher systems over 100 pounds	\$	100.00
	Per system (hood, duct, and suppression) for commercial cooking systems	\$	150.00
Re-Inspection not ready	a \$50 re-inspection fee will be imposed if the project is not ready for inspection when the inspector arrives	\$	50.00
Re-Inspection	A \$100 re-inspection fee for each additional visit will be imposed if more than two (2) inspections are required for either permit	\$	100.00
BUILDING (Miscellaneous)			
DEMOLITION	\$0.01 per sq ft ; \$100.00 minimum (no Application Fee)	\$	100.00
Fuel Storage Tanks (over 550 gal. capacity)	Each 1,000 gallon capacity or fraction thereof	\$	500.00
Joint UCC Appeals Board	\$1,000, \$700 deposit for advertising (any unused deposit will be returned, any overage will be billed), plus 50% of actual cost for stenographic record	\$	1,000.00
Building Permits are Non-Transferrable and Non-Refundable			
UCC without first obtaining a Building Permit from the Building Code Official will be subject to an increase in permit fees of 100% of the required fee.			

ZONING PERMITS

ZONING PERMIT APPLICATION FEE	Non-Refundable Fee due at time of submittal. *If permit is approved a permit fee will be assessed, and is required to be paid prior to receiving the permit.*	
Non-Residential (Except Signs)	Allows for two (2) reviews	\$ 230.00
Signs	Allows for two (2) reviews	\$ 100.00
Residential	Allows for two (2) reviews	\$ 75.00

******Zoning Permit Application Fee covers up to two (2) reviews. The Zoning Permit Application will be denied if application remains unsatisfactory after two(2) reviews. A new Zoning Permit Application along with a new Zoning Permit Application Fee and all required documents must be submitted to request a new Zoning Permit******

ZONING PERMIT FEES (in addition to application fees)

NON-RESIDENTIAL ZONING PERMITS

New Construction / Additions		\$0.30 per square foot + \$25.00. Minimum \$500.00
Accessory Structures		\$0.30 per square foot + \$25.00. Minimum \$230.00
Accessory / Temporary Structure – Drop Box (per unit/per year)	per unit/per year	\$ 230.00
Change of Use/Occupants (Permitted Use)		\$ 230.00
Change of Use/Occupants (Conditional Use or Special Exception)		\$ 330.00
Sign (Permanent) - New	On premises - new permanent sign	\$100.00 + \$5.00 per square foot
Sign (Permanent) - Copy Change	On premises - copy change - fee assessed per side	\$5.00 per square foot
Sign (Temporary)	Fee assessed per sign per side per 14 days of display - on premises	\$65.00 per side
Sign Off-Premises	on premises sign type fee plus \$50.00 per every 50 sqft	\$ 129.00
Site Alterations (Driveway, Walkway, Increase in Lot Coverage, etc)		\$0.30 per square ft + \$25.00 Minimum \$200.00

RESIDENTIAL ZONING PERMITS

New Construction/Addition		\$0.25 per sq ft + \$25.00. Minimum \$150.00
Accessory Structures - Less than 150 sq ft		\$129.00
Accessory Structures - More than 150 sq ft		\$0.25 per sq ft + \$25.00. Minimum \$150.00
Swimming Pool (above-ground, non-storable)		\$ 129.00
Swimming Pool (above-ground, storable)	Can be taken down and replaced in same location annually	\$ 129.00

Swimming Pool (in-ground)		\$	200.00
Fence	6 ft or taller	\$	129.00
Retaining Walls	4 ft or taller	\$	129.00
Hot Tub/Sauna/Spa		\$	129.00
Deck / Porch (New or Replacement)			\$0.25 per sq ft + \$25.00. Minimum \$150.00
Change in Use/Land Use/Occupancy Permit	May require other approvals/fees	\$	129.00
Driveway	new driveway/driveway expansion	\$	355.00
Temporary Structures	per unit	\$	187.00
Home Occupation	plus Zoning Hearing Board Fee	\$	645.00
Site Alterations (Driveway, Walkway, Increase in Lot Coverage, etc)			\$0.30 per square ft + \$25.00 Minimum \$200.00
RESIDENTIAL and NON-RESIDENTIAL - ZONING PERMITS			
Joinder Deed (Lot Consolidation)		\$	645.00
Certificate of Nonconformance	\$516.00, plus \$700 deposit for advertising (any unused deposit will be returned, any overage will be billed)	\$	516.00
Certificate of Occupancy - Resale Inspections	Single Family Dwelling - one inspection	\$	129.00
	Multifamily Residential Dwelling (inspection per unit)	\$	129.00
	Commercial Building/Structure: \$129.00 for first 1,200 square feet, \$8 per 100 gross sq ft or fraction thereof above 1,200 sq ft, \$129.00 per reinspection per unit	\$	129.00
Zoning Opinion / Determination			\$500.00 + Advertising and Legal Fees
REGULATED RESIDENTIAL RENTAL LICENSE/INSPECTIONS			
Residential Rental License - Annual	per regulated residential rental unit.	\$	116.00
Late Application/Payment Fee	per regulated rental unit, \$30.00 per each additional month thereafter	\$	30.00
Inspection Fee - 3rd and Any Subsequent Inspections	per inspection	\$	129.00
Reinstatement Fee (revoked/suspended License)	Per unit per reinstatement	\$	194.00
Appeal to Property Maintenance Board of Appeals	\$1,032.00, plus \$700 deposit for advertising (any unused deposit will be returned, any overages will be billed), plus 50% of actual cost of stenographic record	\$	1,032.00
No show or no access to unit	Per unit in addition to rescheduled inspection fee	\$	129.00

SHORT-TERM RENTAL PROPERTIES		
Residential Short-Term Rental License	per regulated short-term rental unit.	\$ 600.00
Late Fee	Per regulated short-term rental unit, \$30.00 per each additional month thereafter + annual license fee	\$ 30.00
Inspection fee 3rd and subsequent inspections	Per inspection	\$ 150.00
Reinstatement Fee (revoked/suspended License)	Per unit per reinstatement	\$ 194.00
Appeal to Property Maintenance Board of Appeals	\$1,032.00, plus \$700 deposit for advertising (any unused deposit will be returned, any overages will be billed), plus 50% of actual cost of stenographic record	\$ 1,032.00
No show or no access to unit	Per unit in addition to rescheduled inspection fee	\$ 150.00
SOLICITOR, ENGINEER, AND CODES		
Solicitor review of documents and negotiations	\$250 per hour plus costs; paralegal \$125 per hour	\$ 250.00
Solicitor litigation	\$280 per hour plus costs; paralegal \$140 per hour	\$ 280.00
Special Solicitor for Middle Dam Litigation	\$450 per hour plus costs-Partner; Senior Counsel \$375 per hour, Associate Counsel, \$300 per hour, Paralegal \$225 per hour	\$450.00, \$375.00, \$300.00, \$225.00
Environmental Counsel and Engineering support services	\$620 per hour plus costs for counsel; \$360 per hour for special engineering support services; \$255 for associate. (Rates reflect 20% discount over normal rates.)	\$620.00, \$360.00, \$255.00
Borough Labor Counsel	\$325 per hour plus costs; Paralegal/Law Clerk \$180	\$325.00, \$180.00
Bond/Tax Counsel	\$1,275 Senior Partner per hour plus costs; Tax lawyer \$1,145.00 per hour; Legal Associate Counsel \$925.00 per hour; Paralegal Rate \$295.00 per hour	\$1,275.00, \$1,145.00, \$925.00, \$295.00
RTKL Litigation Counsel (Obermayer) Middle Dam Only	\$475 Partner per hour, plus costs, Associate Counsel \$275.00 per hour, Paralegal \$245 per hour, plus \$2,670 per month eDiscovery hosting service	\$475.00, \$275.00, \$245.00, plus \$2,670 per month hosting fee
Borough Consulting Engineer	UTRS as per attached 2026 UTRS Fee Schedule to include fees for Borough Sewage Enforcement Officer	
Alternate Borough Engineer	Hanover Engineering Associates, Inc. as per attached 2026 Hanover Fee Schedule to include fees for Alternate Borough Sewage Enforcement Officer	
Borough Traffic Engineer	Traffic Planning & Design per attached 2026 TPD Fee Schedule	
Planning Commission Solicitor	Weitzmann, Weitzmann & Huffman, LLC: \$205 per hour plus costs	\$ 205.00
Zoning Hearing Board Solicitor	\$200.00 per hour plus costs	\$ 200.00
Building Code Official	80% of collected fees per Borough Rate Schedule	

Zoning and Code Enforcement Officer and Rental Property Inspections	\$175,000.00 per year	
Litigation and Court Appearances for Zoning and Code Enforcement Officer and Rental Property Inspections	\$200.00 per hour, plus costs	\$ 200.00
Environmental Consultant	Per attached Mobile Environmental Analytical, Inc. 2026 Rate Schedule	
Alternate Environmental Consultant	Per attached Environmental Consultation Services, Inc. 2026 Rate Schedule	
UCC Board of Appeals Solicitor	Weitzmann, Weitzmann & Huffman, LLC: \$390 per hour plus costs	\$ 390.00
ZONING HEARING BOARD		
Commercial/Residential Use	\$1,161.00, plus \$700 for advertising (any unused deposit will be returned, any overages will be billed). Any expenses above the application fee and advertising deposit shall be billed to the applicant, except for the ZHB Solicitor's fees	\$ 1,161.00
Appeal	\$1,161.00, plus \$700 for advertising (any unused deposit will be returned, any overages will be billed). Any expenses above the application fee and advertising deposit shall be billed to the applicant, except for the ZHB Solicitor's fees	\$ 1,161.00
LAND USE/DEVELOPMENT FEES		
Conditional Use Application	\$5,160.00, plus any additional costs	\$ 5,160.00
Subdivision	\$1,290.00 + \$129.00 per each additional lot. Note, In addition the applicant shall pay any engineering costs incurred by the Borough prior to approval of the final plan in the event said costs exceed the initial fee paid	\$ 1,290.00
Land Development	Note: in addition the applicant shall pay any engineering costs incurred by the Borough prior to approval of the final plan in the event said costs exceed the initial fee paid	\$ 6,450.00
Zoning Map Change, Amendment/Rezoning	\$3,870.00 Deposit. Applicant shall pay any engineering costs incurred by the Borough prior to approval of the Ordinance change, in the event the said costs exceed the deposit	\$ 3,870.00
Court Reporter Transcription Fees	One-half appearance fee(s) plus actual cost of hearing transcript	
HEALTH LICENSE		
Take-out/No Seating	Annually	\$ 226.00
Coffee License, establishments serving only coffee and prepackaged goods	Annually	\$ 98.00
Renewals: Seating capacity - up to 25	Annually	\$ 265.00
Renewals: Seating capacity - 26 to 50	Annually	\$ 329.00
Renewals: Seating Capacity - greater than 50	Annually	\$ 394.00
Mobile Eating and Drinking License	Annually	\$ 225.00
Retail Food Establishment	Annually	\$ 165.00

Food Warehousing only	Annually	\$	61.00
Duplicate Food License		\$	23.00
Re-inspection fees	\$194.00 First re-inspection, \$265.00 2nd and subsequent re-inspections	\$	194.00
Non-Profit Establishments	Per year	\$	110.00
Temporary Health License	\$97.00 per day for day 1; \$45.00 each day for days 2-5 (must be consecutive)	\$	97.00
Temporary Food License (Special event, non-profit sponsored 1 - 5 vendors)	Per day per event	\$	97.00
Temporary Food License (Special event, non-profit sponsored 6 - 10 vendors)	Per day per event	\$	194.00
Temporary Food License (Special event, non-profit sponsored 11 or more vendors)	Per day per event	\$	323.00
Farmers Market/Farm Stand Health License	Per location, per year	\$	39.00
Late Payment Fees	20% of license fee		20%
INTERMUNICIPAL LIQUOR LICENSE TRANSFER			
Initial Application		\$	1,613.00
Additional Hearings	Each hearing	\$	742.00
Official Transcript	Actual Cost	\$	-
WATER SERVICE			
Tapping Fees EDU	\$3,945 per EDU	\$	3,945.00
EBU Fee	EBU per quarter	\$	65.00
Consumption Fee	0.5892 per 100 gallons for all usage	\$	0.58920
Minimum Connection Fee	See below:		
Meter Size			
5/8"	Service lateral, meter and curb stop installation	\$	2,053.00
5/8"	Furnishing and Installation of Water Meter by Borough	\$	709.20
5/8"	Furnishing and installation of Water Meter and Water Pit by Borough	\$	2,053.00
3/4"	Service lateral, meter and curb stop installation	\$	2,117.50
3/4"	Furnishing and Installation of Water Meter by Borough	\$	774.00
3/4"	Furnishing and installation of Water Meter and Water Pit by Borough	\$	2,117.50
1"	Service lateral, meter and curb stop installation	\$	2,182.00
1"	Furnishing and Installation of Water Meter by Borough	\$	838.50
1"	Furnishing and installation of Water Meter and Water Pit by Borough	\$	2,182.00
1.25"	Fee based on size, \$5,000 minimum	\$	5,000.00
1.5"	Fee based on size, \$10,000 minimum	\$	10,000.00
2"	Fee based on size, \$15,000 minimum	\$	15,000.00
Water Service Line Permit Fee	\$500 per application	\$	500.00
Water Shut Off Fee	Water Shut Off fee, per event	\$	75.00
Water Service Restoration Fee	Water restoration of service, per event	\$	75.00
Bulk Water Usage Fee	\$3.27 per 1,000 gallons	\$	3.27

Temporary Water/Sewer Service	Per applicant, plus water/sewer usage by the water meter	\$ 422.00
Temporary Water Service Deposit	\$1,500 for the first 3 month period, then \$3,000 per month fee thereafter for a period not to exceeds 6 months plus all recovery costs of the meter including all court & legal fees.	\$1500 / \$3000
Meter Test	Per meter	\$ 75.00
Meter Test Deposit	Per meter	\$ 500.00
Flow Test	Per test	\$ 350.00
Water Service Line Permit Fee		\$ 250.00
Utility Dispute Resolution Committee	\$710.00 plus 50% of actual cost of stenographic record	\$ 710.00
Private Fire Hydrant	Per year	\$ 215.00
Fire Suppression /Sprinkler System Connection		
Line Size: Annual Fee	< 3"	\$ 215.00
	4"	\$ 260.00
	6"	\$ 565.00
	8"	\$ 850.00
	10+"	\$ 1,150.00
SEWER/STORMWATER		
Sewer Allocation (EDU)	\$6,945.00 per EDU	\$ 6,945.00
Minimum Connection Fee	\$300 minimum for connection to main (street department does hook-up)	\$ 300.00
Basic Sewer Rate EBU	EBU per quarter	\$ 45.00
Consumption or Usage Fee	\$0.3423 per 100 gallons for all usage	\$ 0.3423
Sewer Service Application Fee	\$500 per application	\$ 500.00
Sewer Shut Off Fee	Sewer Shut Off Fee, per event	\$ 75.00
Sewer Service Restoration Fee	Sewer Restoration of service, per event	\$ 75.00
Bulk Sewer Usage Charge	As per individual agreement	
Temporary Sewer Service Fee	Per application	\$ 422.00
Temporary Sewer Service Deposit	\$1,500 for the first 3 month period, then \$3,000 per month fee thereafter for a period not to exceeds 6 months plus all recovery costs of the meter including all court & legal fees.	\$1500 / \$3000
Sewer Line Survey Fee	Per service line, per survey	\$ 350.00
Stormwater Drainage Plan (Resolution #12-89)	\$1,500.00, plus \$500 per acre, or fraction thereof, up to and including 10 acres, and \$100 per acre, or fraction thereof, for more than 10 acres, plus the amount for engineering and other consultants review	\$ 1,500.00
All Other Drainage Plans	\$1,500.00 up to 800 SF or drainage area; or \$2,000.00 for more than 800 SF of drainage plus \$9.00 per 1,000 SF or fraction thereof; plus the actual cost of engineering and other consultant review costs	\$ 1,500.00
Industrial Pre-treatment Application Renewal		\$ 750.00
Industrial Pre-treatment modification of permits		\$ 750.00
Sewer Lateral Permit Application Fee	\$500 per application	\$ 500.00

REFUSE (Trash)		
Thirty-two Gallon Mobile Refuse Cart:		\$ 316.00
Sixty-four Gallon Mobile Refuse Cart:		\$ 478.00
Ninety-six Gallon Mobile Refuse Cart:		\$ 646.00
Special Disposable Bag		\$ 5.00
Extra Bulk Tag		\$ 38.20
Mobile Refuse Cart Exchange		\$ 32.70
Discount Rate	IF ANNUAL USER FEE IS PAID IN FULL WITHIN THIRTY (30) DAYS OF DATE OF INVOICE	2%
STREET OPENINGS		
Street Opening Application		\$ 350.00
Deposit	\$100.00 per sq ft of pavement disturbance not to exceed a total of \$25,000.00	\$ 100.00
Inspection fee 3rd and subsequent inspections	Per inspection	\$ 355.00
Emergency Street Opening Fee	Per opening	\$ 300.00
Degradation Fee	See Appendix "A"	
PARKING		
Handicap Parking Space Application/Installation	\$52.00 refund if space is denied	\$ 96.00
Long-term Lease Borough Parking Lot Fee	Annual per space: Lot 1: Day Street	\$ 325.00
Annual Fee	Annual per space: Lot 2: Harlacher	\$ 490.00
	Annual per space: Lot 3: S Courtland	\$ 590.00
	Annual per space: Lot 4: S Kistler	\$ 545.00
Long-term Lease Borough Parking Lot Fee	Semiannual per space: Lot 1: Day Street	\$ 190.00
Semiannual Fee	Semiannual per space: Lot 2: Harlacher	\$ 275.00
	Semiannual per space: Lot 3: S Courtland	\$ 325.00
	Semiannual per space: Lot 4: S Kistler	\$ 320.00
Long-term Lease Borough Parking Lot Fee	Quarterly per space: Lot 1: Day Street	\$ 100.00
Quarterly Fee	Quarterly per space: Lot 2: Harlacher	\$ 150.00
	Quarterly per space: Lot 3: S Courtland	\$ 185.00
	Quarterly per space: Lot 4: S Kistler	\$ 175.00
Long-term Lease Replacement Sticker	Replacement Sticker	\$ 24.00
Long-term Lease Borough Parking Overnight Visitor	Overnight Visitor: 1 to 5 nights	\$ 10.00
	Overnight Visitor: 6 to 30 nights	\$ 45.00
Residential Parking Permit	Annually: Per permit, Maximum of 3 permits per household	\$ 13.00
Residential Parking Replacement Permit	Replacement Permit	\$ 10.00
Residential Parking Visitor Pass	Visitor Pass	\$ 8.00
Meter Bags-Institutional District	Institutional District: per day	\$ 10.00
Meter Bags-Commercial District	Commercial District: per day	\$ 10.00
DUMPSTER		
Dumpster / Roll-Off Box Application Fee		\$ 71.00
Dumpster/Roll-Off Box Deposit Fee		\$ 97.00
Dumpster/Roll-Off Box Parking/service fee per day	Fee to utilize a space in a Borough parking lot or metered space, per space	\$ 29.00

PARADES AND EVENTS		
Application Fee		\$ 65.00
Deposit for Parade/Event	up to 50 participants	\$ 65.00
	51 to 250 participants	\$ 194.00
	251+ participants	\$ 645.00
Parade/Event Fee	No Borough Staff support prior or during event	\$ 65.00
	Borough staff support prior or during event	\$ 742.00
Special Event Open Container Application Fee (non-refundable)		\$ 65.00
Special Event Open Container Permit Fee		\$ 645.00
PUBLIC WORKS		
Personnel	Total time of each employee's current hourly rate, plus 0.35% of each employee's hourly rate to cover benefits/costs	
Equipment	Current FEMA Rates	
Material	Actual replacement cost	
Curb Cut		\$ 350.00
Driveway Apron/Curb/Sidewalk Permit	Per property	\$ 355.00
Removal and storage of shopping carts	Per cart	\$ 30.00
Flag Installation	Per flag for installation and removal	\$ 10.00
PEDDLERS LICENSES (Non-Food)		
Peddlers/Solicitors License (mobile)	Per day	\$ 45.00
	Per week	\$ 124.00
	Per month	\$ 239.00
Temporary Retail Business	Per day	\$ 97.00
	Per week	\$ 387.00
	Per month	\$ 720.00
Vendor License Non-profit Sponsored event 1 to 10 vendors	Per day, Per event	\$ 71.00
Vendor License Non-profit Sponsored event 11 to 20 vendors	Per day, Per event	\$ 142.00
Vendor License Non-profit Sponsored event 21 or more vendors	Per day, Per event	\$ 290.00
Late Payment Fees	22.5% of license fee	
ADMINISTRATIVE FEES		
Mailing Fees	Actual Postage plus \$4.00	\$ 4.00
Photocopy Fee	\$0.45 per page (black and white only), \$0.58 per page color	\$0.45 / \$0.58
Search of Borough Records	\$87.00 per hour; 1/2 hour minimum charge	\$ 87.00
Return Check Fee	\$45.00 per item, plus bank service charges , if any	\$ 45.00
Real Estate Closing Final Figures Request	Per request, per property, includes water, sewer, trash, rental fees, resale fees, and other Borough fees, charges, and interest. Does not include real estate taxes	\$ 74.00

ALARM REGISTRATION		
Newly Installed Alarm		\$ 32.00
Transfer of Ownership		\$ 13.00
Annual Renewal		\$ 10.00
3rd and Subsequent False Alarm Residential Property	\$19.00 Police, \$32.00 Fire	\$19.00 / \$32.00
3rd and Subsequent False Alarm Commercial Property	\$65.00 Police \$129.00 Fire	\$65.00 / \$129.00
BOOKS/MATERIALS		
Code of Ordinance		\$ 354.00
Zoning Ordinance		\$ 114.00
Subdivision and Land Development Code (SALDO)		\$ 97.00
Stormwater Ordinance		\$ 58.00
Zoning Map (Large)		\$ 19.00
LAWN/YARD/GARAGE SALE		
One to three families (one location)		\$ 6.00
Multi-family Permit (multiple locations (4 to 8 families))		\$ 25.00
Organizational Permit		\$ 58.00

B. SEVERABILITY. In case any one (1) or more of the provisions contained in this Resolution shall, for any reason, be held invalid, invalid or ineffective, all other provisions of this Fee Schedule shall continue to be separately and fully effective.


C. REPEALER. All Resolutions and parts of Resolutions heretofore adopted, are repealed only to the extent that they are in direct conflict with the provisions of this Fee Schedule.

D. FURTHER AMENDMENT OR SUPPLEMENT. The Borough's Fee Schedule of rates as it exists may be supplemented or amended hereafter by majority votes of the Borough Council.

E. EFFECTIVE DATE. This amended Resolution shall take effect immediately upon enactment and ratifies the Schedule of Rates commencing immediately for the year 2026, and all other established rates and charges not listed herein but established pursuant to previously adopted Schedule of Rates, Ordinances, or Resolutions adopted by the Borough shall remain in full force and effect to the extent not inconsistent with this Resolution.

RESOLVED AND ADOPTED THIS 5th DAY OF JANUARY 2026


BOROUGH OF EAST STROUDSBURG

By: 

 Borough Council (Vice) President
 Soma Wolbut

 Print Name

ATTEST:



 (Assistant) Secretary

Lauren Peterson

 Print Name

(Borough Seal)



 Mayor Victor A. Brozusky

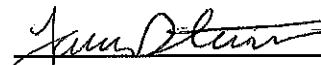
SECRETARY'S CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of a Resolution 2-2026 adopted by a majority vote of the Borough Council of the Borough of East Stroudsburg at a meeting of the Borough of East Stroudsburg duly held on January 5, 2026. Present at the meeting were and a record of their vote was, as follows:

Council Member	Present	Aye	Nay
Sonia C. Wolbert	Yes	Yes	
Carrie Panepinto	↓	↓	
Jane Gagliardo			
Paul Shemansky			
Lauren Peterson			
Charles A. Garris	↓	↓	

Further, be it certified that Public Notice of said meeting was given in the manner provided by law; that said Resolution No. 2-2026 shall be duly recorded upon the Minutes of the Borough of East Stroudsburg, has not been amended or rescinded, and is in full force and effect this 6th day of January 2026.

(BOROUGH SEAL)



 (Assistant) Secretary

Lauren Peterson

 Printed Name

APPENDIX "A"
PENALTY/DEGRADATION FEE SCHEDULE
PRIVATE CONTRACTORS AND UTILITY COMPANIES
DEGRADATION FEE SCHEDULE
(New Road Surface)

	Less Than 1 Year	1 to 5 Years	6 to 10 Years
Bituminous Concrete	300%	200%	100%
	(3)	(2)	(1)

$$F = p(x + [s * f])$$

P = Percent from table above

expressed as whole number X = Base

Fee set by Council (\$500)

S = Square Yard of street surface disturbed including final restoration

f = fee per square yard (based on industry standard) = \$500 per square yard

EXAMPLE: Utility opens road that was paved 8 months prior. Trench is 9 Square Yards

$$F = p(x + [s * f]) \qquad F = 3(500 + [9 * 500]) \qquad F = 3(500 + 4500) \qquad F = 3(5000)$$

$$F = 15,000$$

F is based on the price of personnel, equipment, and materials for one hour laying a square yard of material and to cover depreciation of the street (loss of road life due to intrusion into the road surface and increased cost of base repair associated with utility openings) and maintaining utility cut s. This price may change yearly based on labor and material costs.