

**MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, FEBRUARY 17, 2026 – 7 PM**

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

PRESENT IN PERSON: Sonia Wolbert; Carrie Panepinto; Charles Garris; Lauren Peterson; Paul Shemansky; Jane Gagliardo; Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; UTRS Engineer Nate Oiler; Director of Public Works Lee Philips; and Assistant to Borough Manager Danielle Decker.

ABSENT: Director of Finance Layla Richard-Rau;

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

Report on Executive Session: There was no Executive Session.

February 3, 2026, Regular Council Meeting Minutes: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to approve the February 3, 2026, Regular Council Meeting Minutes. The motion passed unanimously.

Public Comments – Agenda Items: There were no public comments

Public Hearings:

Public Hearing for Ordinance No. 1425 Capital Projects Financing G.O. Note 2026 advertised for 7:00 PM

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to recess the Regular Council Meeting and convene the Public Hearing for Ordinance No. 1425 Capital Projects Financing G.O. Note 2026 at 7:06 PM. The motion passed unanimously.

Solicitor Prevoznik swore Danielle Decker in and had her present and explain the exhibits. Christopher Gibbons explained the terms of the financing for the four million with seven years payback and the tax-exempt status. William Rhodes did a second reading of the ordinance for enactment. Mr. Rhodes explained sections through Section 17, which included placing a post-enactment public notice in the Pocono Record after this hearing.

Ana Lopez of Country Club Drive asked about the different equipment splits and the money in different accounts. Ms. Lopez spoke about inspection fees and debt collection fees to bring in more money.

A motion was made by Mr. Shemansky and seconded by Ms. Galiardo to enter Exhibits A1 – Public Notice of the Public Hearing; Exhibit A2 – Affidavit from Pocono Record for Publication; Exhibit A3 – Affidavit from Danielle Decker for the Public Notices of the Public Hearing in Pocono Record, Monroe County Law Library, on Borough Website, and in Borough Lobby; Exhibit A4 – copy of Ordinance No. 1425; and Exhibit A5 – Sign-in Sheet. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to close the Public Hearing and reconvene the Regular Council Meeting at 7:35 PM. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve Ordinance No. 1425 Capital Projects Financing the G.O. Note 2026, as presented and advertised. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to take a short recess in order to sign all the closing documents at 7:35 PM. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to reconvene the Regular Council Meeting at 7:56 PM. The motion passed unanimously.

Report on Executive Session: Solicitor Prevoznik reported during the short recess for the signing of the closing documents for the financing there was an Executive Session held. All members of Council, except Ms. Wolbert, who did not join until 7:49 PM, the Mayor, and Mr. Lewis were all present. Legal Strategy for the Middle Dam was discussed and no decisions were made. The Executive Session ended at 7:55 PM.

Public Hearing for Ordinance No. 1416 creating a new Chapter 141 – Stormwater Management advertised for 7:15 PM

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to recess the Regular Council Meeting and convene the Public Hearing for Ordinance No. 1416 creating a new Chapter 141 – Stormwater Management at 7:56 PM. The motion passed unanimously.

Solicitor Prevoznik swore Danielle Decker in and had her present and explain the exhibits. Solicitor Prevoznik swore Mr. Oiler in, and he gave a recap of the ordinance.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to enter Exhibits A1 – Public Notice of the Public Hearing; Exhibit A2 – Affidavit from Pocono Record for Publication; Exhibit A3 – Affidavit from Danielle Decker for the Public Notices of the Public Hearing in Pocono Record, Monroe County Law Library, on Borough Website, and in Borough Lobby; Exhibit A4 – copy of Ordinance No. 1416 Stormwater Management – creating a new Chapter 141; Exhibit A6 – email communication from the Monroe County Planning Commission; Exhibit A7 – a letter dated January 13, 2026 from East Stroudsburg Planning Commission; Exhibit A8 – a letter dated January 14, 2026 from the Monroe County Planning Commission; Exhibit A9 – a letter dated February 12, 2026 from the Monroe County Planning Commission; and Exhibit A10 – Sign-in Sheet. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to close the Public Hearing and reconvening the Regular Council Meeting at 8:20 PM. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to approve Ordinance No. 1416 Stormwater Management – creating a new Chapter 141, as presented and advertised. The motion passed unanimously.

Police Report: Lieutenant Sampere asked if anyone had any questions on any matters concerning them. There were no questions, but Ms. Gagliardo thanked him and told him to stay safe.

Public Hearing for Ordinance No. 1417, Amending Chapter 140 – Subdivision and Land Development advertised for 7:35 PM

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to recess the Regular Council Meeting and convene the Public Hearing for Ordinance No. 1417 Amending Chapter 140 – Subdivision and Land Development at 8:22 PM. The motion passed unanimously.

Solicitor Prevoznik swore Danielle Decker in and had her present and explain the exhibits. Solicitor Prevoznik swore Mr. Oiler in, and he gave a brief overview of the ordinance.

Ana Lopez of Country Club Drive asked what the setbacks for the wetlands were for development.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to enter Exhibits A1 – Public Notice of the Public Hearing; Exhibit A2 – Affidavit from Pocono Record for Publication; Exhibit A3 – Affidavit from Danielle Decker for the Public Notices of the Public Hearing in Pocono Record, Monroe County Law Library, on Borough Website, and in Borough Lobby; Exhibit A4 – copy of Ordinance No. 1417 Subdivision and Land Development (SALDO) – Amending Chapter 140; Exhibit A6 – a letter dated January 13, 2026 from East Stroudsburg Planning Commission; Exhibit A7 – a letter dated January 14, 2026 from the Monroe County Planning Commission; Exhibit A8 – a letter dated February 12, 2026 from the Monroe County Planning Commission; and Exhibit A9 – Sign-in Sheet. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to close the Public Hearing and reconvene the Regular Council Meeting at 8:34 PM. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve Ordinance No. 1417 Subdivision and Land Development (SALDO) – Amending Chapter 140, as presented and advertised. The motion passed unanimously.

Public Hearing for Ordinance No. 1418, Amending Chapter 157 - Zoning advertised for 7:45 PM

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to recess the Regular Council Meeting and convene the Public Hearing for Ordinance No. 1418 Amending Chapter 157 – Zoning at 8:35 PM. The motion passed unanimously.

Solicitor Prevoznik swore Danielle Decker in and had her present and explain the exhibits. Solicitor Prevoznik swore Mr. Oiler in, and he gave a brief overview of the ordinance.

A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to enter Exhibits A1 – Public Notice of the Public Hearing; Exhibit A2 – Affidavit from Pocono Record for Publication; Exhibit A3 – Affidavit from Danielle Decker for the Public Notices of the Public Hearing in Pocono Record, Monroe County Law Library, on Borough Website, and in Borough Lobby; Exhibit A4 – copy of Ordinance No. 1418 Zoning – Amending Chapter 157; Exhibit A6 – a letter dated January 13, 2026 from East Stroudsburg Planning Commission; Exhibit A7 – a letter dated January 14, 2026 from the Monroe County Planning Commission; Exhibit A8 – a letter dated February 12, 2026 from the Monroe County Planning Commission; and Exhibit A9 – Sign-in Sheet. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to close the Public Hearing and reconvene the Regular Council Meeting at 8:42 PM. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve Ordinance No. 1418 Zoning – Amending Chapter 157, as presented and advertised. The motion passed unanimously.

2024 Audit: Ed Boyd and Jim Piotrowski of CLA Connect

Jim Piotrowski and Ed Boyd of CLA Connect presented the 2024 Audit via WebEx. They explained it was not finalized, just yet, for it still had to go through peer review. A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to accept the 2024 CLA Audit as presented. The motion passed unanimously.

Treasurer’s Report: distributed via email and in packet

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

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

Cash Account Transfer Report: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to accept the Cash Account Transfer Report for February 17, 2026, prepared by the Director of Finance. The motion passed unanimously.

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

Engineer's Action Items: distributed via email and in packet

2025 Paving Project: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Manager to execute a change order with Northeast Site Contractors to reduce the contract amount of the 2025 Paving Project Contract in the amount of \$110,647.35 for the reconciliation of actual quantities installed versus quantities as bid based on unit bid quantities. The final contract price will be \$595,749.57. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to authorize the Borough Manager to submit the final payment to Northeast Site Contractors for the final contract balance in the amount of \$59,574.96. The motion passed unanimously.

AMERCO – UHAUL UBOX Project: A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve, regarding the AMERCO - UBOX Project, removal of the existing requirement of 10 concrete bumpers for the ten parking spaces along the building, thereby reducing the financial security requirement by \$2,500.00 of the total security cost. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Manager in regard to the AMERCO UBOX Project to execute and deliver all documents to reduce the financial security Letter of Credit with JP Morgan Chase for site improvements from the current balance of \$1,079,895.30 by \$1,068,895.30, resulting in a remaining balance of \$11,000.00, conditioned upon receipt of the following items: 1. The execution of an easement for the installation of the project sewer lateral on the Borough property; 2. The post- construction survey provided to confirm no damage has been caused to the adjacent properties, utilities, and roadways as a result of construction activities on the property. The report must confirm consistency with the modification of the Conditional Use Application, Resolution 10-2024, that Peak Particle Velocity (PPV) resulting from the site blasting was maintained to be less than 2 inches per second and a visual inspection of the adjacent properties, utilities, and roadways; and 3. Council approval to remove the requirement of 10 concrete bumper blocks on parking spaces adjacent to the building. The motion passed unanimously.

East Stroudsburg Community Alliance (ECA): Ms. Wolbert announced there were no updates.

Fire Report: distributed via email

REPORTS:

Public Works Report: distributed via email and in packet

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

COMMITTEES:

Operations Committee: There was no meeting.

Zoning and Planning Committee (ZAP): Mr. Lewis explained a number of issues that were covered throughout the meeting.

Community Relations Committee: There was no meeting.

Correspondence: Mr. Lewis read the East Stroudsburg University (ESU) Parking Management Plan should be coming in the near future.

Mayor Victor Brozusky: Mayor Brozusky asked about moving the Council Meeting up if there is more than one Public Hearing schedule. Mayor Brozusky inquired if Dunkin Donuts ever shoveled their other sidewalk. Mayor Brozusky asked if North Courtland could be done a little better overall.

Charles Garris: Nothing to report.

Carrie Panepinto: Ms. Panepinto thanked Dunkin Donuts for doing all of their sidewalks.

Jane Gagliardo: Ms. Gagliardo thanked Lee for the help with the frozen service line today and the storm cleanup.

Paul Shemansky: Nothing to report.

Lauren Peterson: Ms. Peterson inquired about the crosswalks being cleared in a district. Ms. Peterson announced the Lunar New Year is today.

Sonia Wolbert: Ms. Wolbert stated behind the CVS the cemetery sidewalks still need to be shoveled.

Solicitor's Report: Nothing to report.

Manager's Report: Mr. Lewis thanked the professionals for their hard work on the Stormwater Ordinance and thanked Lee and the DPW crew for their work with all the storms. Mr. Lewis asked for a vote to amend the agenda to add offer from Pioneer for Middle Dam.

Amend Agenda: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to amend the agenda to add the offer from Pioneer for a settlement for the Middle Dam. The motion passed unanimously.

Pioneer Offer Middle Dam: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to reject the Pioneer offer as inadequate. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to authorize the President of Council to sign letter for complaint to send to Pioneer. The motion passed unanimously.

Pocono Mountain Christian School, Inc. Conditional-Use additional Extension and Time Waiver Request: (originally approved June 24, 2025, granted time waiver until February 18, 2026, at December 2, 2025 Council Meeting): A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to accept the letter received from the Pocono Mountain Christian School, Inc. requesting a waiver for their application for Conditional-Use until March 20, 2026. The motion passed unanimously.

Updates on Tax Collector: Mr. Lewis stated that Lisa VanWhy is currently in the process of setting up the account at ESSA Bank.

Updated List of Borough Boards and Committees: Mr. Lewis explained the updated list of Boards and Committees could be found in everyone's packets.

Shade Tree Commission written request to establish a Facebook Page and Instagram Account:

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to table the written request by the East Stroudsburg Shade Tree Commission to establish a Facebook page and Instagram account for the Shade Tree Commission, as long as the following conditions are met and maintained at all times: 1. The accounts will remain under Borough administrative oversight, 2. Login credentials are maintained by Borough Administration., 3. All postings and comments will comply with applicable Borough policies, the Pennsylvania Sunshine Act, the Pennsylvania Right-to-Know Law, the Borough Communications Policy, the Borough record Retention requirements, and the provisions within the February 11, 2026 Memorandum on the Establishment of Social Media Accounts. The motion passed unanimously.

Open Parking Tickets: A motion was made by Ms. Panepinto and seconded by Ms. Peterson to dismiss the March 2024 and older parking tickets where the Commonwealth of Pennsylvania was unable to provide clarifying owner's information for the Borough to file the parking ticket citation (list attached). The motion passed unanimously.

Borough Digitalization: Paper Files to Electronic Files: Mr. Lewis explained he would give an update at the March 3, 2026, Council Meeting.

Manager's Follow-up Report: Mr. Lewis stated he was working on a resolution for the Sambo Creek renaming. Mr. Lewis explained he was still looking into the cost to an individual when their vehicle is towed and the overnight parking in lots.

Informational Items: Ms. Wolbert read the Waste Management January 2026 Trash Tonnage Report is in the packet.

Public Comments – New Business & Non-Agenda Items: There were no public comments.

Ratification of Bills Payable: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to approve the Warrant List #260217, as presented. The motion passed unanimously.

Adjournment:

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to adjourn the meeting. The meeting ended at 9:30 PM. The motion passed unanimously.

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

<u>Account # & Title</u>	<u>Y-T-D 12/31/2025</u>	<u>Y-T-D 12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	3,368,953.75	2,554,312.12	814,641.63	0.32	3,641,093.00	(272,139.25)	(0.07)
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	1,876.97	9,660.68	(7,783.71)	(0.81)	300.00	1,576.97	5.26
301-4000 Property Tax - Delinquent	132,560.47	114,841.59	17,718.88	0.15	130,000.00	2,560.47	0.02
TOTAL TAXES	3,503,391.19	2,678,814.39	824,576.80	0.31	3,771,893.00	(268,501.81)	(0.07)
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	166,704.56	182,575.21	(15,870.65)	(0.09)	160,000.00	6,704.56	0.04
310-2000 Earned Income Tax	1,141,618.61	1,085,259.42	56,359.19	0.05	1,200,000.00	(58,381.39)	(0.05)
310-5000 Municipal Service Tax	333,528.70	309,833.06	23,695.64	0.08	325,000.00	8,528.70	0.03
TOTAL ACT 511 TAXES	1,641,851.87	1,577,667.69	64,184.18	0.04	1,685,000.00	(43,148.13)	(0.03)
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	35,228.17	15,125.00	20,103.17	1.33	12,900.00	22,328.17	1.73
321-6100 Rental License	227,553.67	161,693.56	65,860.11	0.41	212,850.00	14,703.67	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	73,291.31	102,180.83	(28,889.52)	(0.28)	105,000.00	(31,708.69)	(0.30)
TOTAL LICENSES/PERMITS	346,903.95	278,999.39	67,904.56	0.24	333,975.00	12,928.95	0.04
<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	133,694.32	215,920.82	(82,226.50)	(0.38)	180,000.00	(46,305.68)	(0.26)
331-1200 Violation of Zoning Ord & Statutes	33,737.61	38,759.60	(5,021.99)	(0.13)	25,000.00	8,737.61	0.35
TOTAL FINES	167,431.93	254,680.42	(87,248.49)	(0.34)	205,000.00	(37,568.07)	(0.18)
<u>INTEREST</u>							
TOTAL INTEREST	314,888.02	237,133.34	77,754.68	0.33	145,000.00	169,888.02	1.17
<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	32,209.13	31,337.90	871.23	0.03	40,000.00	(7,790.87)	(0.19)
TOTAL RENTS	32,210.13	31,337.90	872.23	0.03	40,000.00	(7,789.87)	(0.19)
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0.00	20,480.53	(20,480.53)	(1.00)	22,000.00	(2,000.00)	(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	9,000.00	0.00	9,000.00	0.00	9,000.00	0.00	0.00
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	56,931.65	1,764,306.53	(1,707,374.88)	(0.97)	38,008.00	18,923.65	0.50
<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	11,509.33	11,420.58	88.75	0.01	5,500.00	6,009.33	1.09
TOTAL PILOT	11,509.33	11,420.58	88.75	0.01	5,500.00	6,009.33	1.09
<u>GENERAL GOVERNMENT</u>							

**Consolidated Statement of Activity - Budget vs Actual
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>
361-1110 Closing Report Fee	12,175.00	9,627.00	2,548.00	0.26	8,000.00	4,175.00	0.52
361-3300 Permits - Zoning - Gen Government	32,609.27	58,081.54	(25,472.27)	(0.44)	38,700.00	(6,090.73)	(0.16)
361-3310 Building Permits	232,549.71	124,074.34	108,475.37	0.87	96,750.00	135,799.71	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	141,683.77	79,782.41	61,901.36	0.78	32,250.00	109,433.77	3.39
TOTAL GENERAL GOVERNMENT	443,185.71	295,530.72	147,654.99	0.50	182,150.00	261,035.71	1.43
<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	105,717.85	96,647.30	9,070.55	0.09	161,250.00	(55,532.15)	(0.34)
363-2200 Parking Permits	24,791.54	20,242.06	4,549.48	0.22	25,800.00	(1,008.46)	(0.04)
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	6,986.65	25,066.23	(18,079.58)	(0.72)	20,000.00	(13,013.35)	(0.65)
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	149,654.97	145,641.59	4,013.38	0.03	212,767.00	(63,112.03)	(0.30)
<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	1,011,365.64	915,231.16	96,134.48	0.11	1,169,956.00	(158,590.36)	(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	12,400.76	14,945.03	(2,544.27)	(0.17)	17,825.00	(5,424.24)	(0.30)
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	32,109.92	38,749.72	(6,639.80)	(0.17)	32,500.00	(390.08)	(0.01)
364-7010 Smithfield SA Rentals	105,453.54	140,604.72	(35,151.18)	(0.25)	145,000.00	(39,546.46)	(0.27)
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	2,858,020.43	3,176,138.27	(318,117.84)	(0.10)	3,297,778.00	(439,757.57)	(0.13)
<u>GOLF</u>							
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	2,860.50	825.00	2,035.50	2.47	150.00	2,710.50	18.07
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	2,676,874.05	2,575,376.48	101,497.57	0.04	3,105,241.00	(428,366.95)	(0.14)
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	17,472.45	7,593.10	9,879.35	1.30	9,000.00	8,472.45	0.94
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	99,351.62	64,903.56	34,448.06	0.53	46,251.00	53,100.62	1.15
<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)

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

<u>Account # & Title</u>	<u>Y-T-D 12/31/2025</u>	<u>Y-T-D 12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>TRANSFERS</u>							
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)
TOTAL TRANSFERS	0.00	23,372.00	(23,372.00)	(1.00)	17,772.00	(17,772.00)	(1.00)
<u>CAPITAL PROCEEDS</u>							
393-1200 Proceeds of GO Bond Series of 2025	723,571.11	0.00	723,571.11	0.00	0.00	723,571.11	0.00
TOTAL CAPITAL PROCEEDS	723,571.11	0.00	723,571.11	0.00	0.00	723,571.11	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	13,694,969.68	13,989,509.13	(294,539.45)	(0.02)	13,725,955.19	(30,985.51)	0.00
Expenses							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	14,914.00	14,833.08	(80.92)	(0.01)	15,000.00	86.00	0.01
400-1120 Mayor Salary	4,914.70	5,500.04	585.34	0.11	5,000.00	85.30	0.02
400-1610 FICA - Legislative	1,245.89	1,244.09	(1.80)	0.00	1,240.00	(5.89)	0.00
400-1630 Medicare - Legislative	291.31	290.88	(0.43)	0.00	290.00	(1.31)	0.00
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	25,221.51	23,609.09	(1,612.42)	(0.07)	28,530.00	3,308.49	0.12
<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	95,479.07	114,006.72	18,527.65	0.16	99,996.00	4,516.93	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	29,934.43	22,815.99	(7,118.44)	(0.31)	25,820.00	(4,114.43)	(0.16)
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	55,599.30	40,598.51	(15,000.79)	(0.37)	52,794.00	(2,805.30)	(0.05)
401-2150 Computer Equipment/Supplies-Gen Government	23,710.29	23,859.73	149.44	0.01	28,496.50	4,786.21	0.17
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	13,388.86	7,325.43	(6,063.43)	(0.83)	15,056.00	1,667.14	0.11
401-3250 Postage - Payroll Processing Fee	28,394.64	24,107.68	(4,286.96)	(0.18)	27,137.00	(1,257.64)	(0.05)
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	11,854.06	12,660.79	806.73	0.06	13,079.00	1,224.94	0.09
401-3450 Contracted Admin Services	4,747.32	0.00	(4,747.32)	0.00	3,920.00	(827.32)	(0.21)
401-4200 Association Dues/Subscriptions	18,951.15	15,525.20	(3,425.95)	(0.22)	20,029.00	1,077.85	0.05
401-4600 Training/Conference - General Government	1,176.72	850.00	(326.72)	(0.38)	4,166.00	2,989.28	0.72
TOTAL GENERAL GOVT	560,910.71	596,196.70	35,285.99	0.06	614,913.50	54,002.79	0.09
<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	157,550.46	118,896.80	(38,653.66)	(0.33)	153,051.00	(4,499.46)	(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)

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

<u>Account # & Title</u>	<u>Y-T-D</u>				<u>Budget</u>		
	<u>12/31/2025</u>	<u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
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
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	24,568.10	38,680.98	14,112.88	0.36	25,667.00	1,098.90	0.04
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	43,303.63	39,865.66	(3,437.97)	(0.09)	49,500.00	6,196.37	0.13
TOTAL FINANCIAL ADMIN	362,832.84	322,113.56	(40,719.28)	(0.13)	438,875.00	76,042.16	0.17
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	7,520.80	8,279.20	758.40	0.09	8,216.00	695.20	0.08
403-1610 FICA	469.38	510.12	40.74	0.08	509.00	39.62	0.08
403-1630 Medicare	109.74	119.26	9.52	0.08	119.00	9.26	0.08
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	6,548.54	5,558.65	(989.89)	(0.18)	6,251.00	(297.54)	(0.05)
403-3170 Commission Local Ser. Tax	4,905.31	5,446.96	541.65	0.10	4,770.00	(135.31)	(0.03)
403-3180 Commission Earned Income Tax	16,674.90	16,641.02	(33.88)	0.00	16,121.00	(553.90)	(0.03)
403-3190 Commission Deed Transfer Tax	3,494.50	3,143.42	(351.08)	(0.11)	3,097.00	(397.50)	(0.13)
TOTAL TAX COLLECTION	39,729.92	41,433.61	1,703.69	0.04	39,090.00	(639.92)	(0.02)
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	130,678.23	163,559.62	32,881.39	0.20	125,000.00	(5,678.23)	(0.05)
404-3160 Legal Services - WTP	274,736.95	496,694.72	221,957.77	0.45	135,000.00	(139,736.95)	(1.04)
404-3200 Legal Services - WWTP	49,306.96	114,769.81	65,462.85	0.57	85,000.00	35,693.04	0.42
TOTAL LEGAL SERVICES	454,722.14	775,024.15	320,302.01	0.41	345,000.00	(109,722.14)	(0.32)
<u>ENGINEERING</u>							
408-3130 Engineering	473,370.45	378,976.38	(94,394.07)	(0.25)	241,097.00	(232,273.45)	(0.96)
TOTAL ENGINEERING	473,370.45	378,976.38	(94,394.07)	(0.25)	241,097.00	(232,273.45)	(0.96)
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
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.	12,090.02	10,686.56	(1,403.46)	(0.13)	12,000.00	(90.02)	(0.01)
409-3620 Electric Annex	3,440.88	2,750.60	(690.28)	(0.25)	3,352.00	(88.88)	(0.03)
409-3640 Gas (heat) - Annex	2,269.96	4,580.87	2,310.91	0.50	3,501.00	1,231.04	0.35
409-3730 Maintenance & Repair Annex	10,595.24	4,708.90	(5,886.34)	(1.25)	10,597.50	2.26	0.00
409-3740 Maintenance & Repairs	19,980.44	17,081.87	(2,898.57)	(0.17)	19,866.00	(114.44)	(0.01)
TOTAL MUNICIPAL BUILDING	48,842.34	40,253.13	(8,589.21)	(0.21)	50,316.50	1,474.16	0.03
<u>POLICE DEPARTMENT</u>							
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
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	15,000.00	8,000.00	(7,000.00)	(0.88)	15,000.00	0.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	20,666.07	33,837.38	13,171.31	0.39	20,298.00	(368.07)	(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	12,846.33	10,715.26	(2,131.07)	(0.20)	11,850.00	(996.33)	(0.08)
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	12,343.89	6,511.83	(5,832.06)	(0.90)	10,716.00	(1,627.89)	(0.15)
411-4200 Building Maintenance- Fire Dept	29,449.83	12,611.92	(16,837.91)	(1.34)	29,450.00	0.17	0.00
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	120,076.44	99,641.93	(20,434.51)	(0.21)	122,429.00	2,352.56	0.02
<u>CODE ENFORCEMENT</u>							
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

**Consolidated Statement of Activity - Budget vs Actual
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>
413-2150 Computer Equipment/Supplies-Code Enforcement	3,958.18	0.00	(3,958.18)	0.00	4,000.00	41.82	0.01
413-2160 Uniforms	1,155.50	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	2,427.50	3,632.67	1,205.17	0.33	2,000.00	(427.50)	(0.21)
413-3210 Codes - Cell Phone	119.70	0.00	(119.70)	0.00	80.00	(39.70)	(0.50)
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	257,514.56	216,115.04	(41,399.52)	(0.19)	237,279.00	(20,235.56)	(0.09)
<u>PLANNING/ZONING</u>							
414-3130 Engineering	2,143.60	12,965.44	10,821.84	0.83	5,000.00	2,856.40	0.57
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	213,448.37	178,906.56	(34,541.81)	(0.19)	234,000.00	20,551.63	0.09
<u>EMERGENCY SERVICES</u>							
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
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
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
<u>SANITATION (RECYCLING)</u>							
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	4,979.45	552.19	(4,427.26)	(8.02)	6,000.00	1,020.55	0.17
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	204,499.45	150,200.78	(54,298.67)	(0.36)	198,729.00	(5,770.45)	(0.03)
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	11,826.66	9,369.65	(2,457.01)	(0.26)	15,000.00	3,173.34	0.21
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	924,414.17	944,947.57	20,533.40	0.02	1,012,076.00	87,661.83	0.09
<u>SANITARY SEWER</u>							
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	3,350.25	0.00	0.00
429-2100 Office Supplies	1,552.43	2,854.70	1,302.27	0.46	1,500.00	(52.43)	(0.03)
429-2110 Chemicals	42,734.05	38,776.59	(3,957.46)	(0.10)	60,000.00	17,265.95	0.29
429-2120 Safety Supplies	1,064.89	0.00	(1,064.89)	0.00	1,500.00	435.11	0.29
429-2150 Computer Equip & Supplies	0.00	64.25	64.25	1.00	0.00	0.00	0.00
429-2200 Materials & Supplies- WWTP	10,927.49	8,968.86	(1,958.63)	(0.22)	10,174.00	(753.49)	(0.07)
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)	1,498.54	1,030.49	(468.05)	(0.45)	1,427.00	(71.54)	(0.05)
429-2380 Uniforms	12,724.85	1,227.03	(11,497.82)	(9.37)	12,527.90	(196.95)	(0.02)
429-2600 Small Tools/Minor Equipment	637.25	4,933.74	4,296.49	0.87	1,000.00	362.75	0.36
429-3160 Laboratory Fees	57,619.44	57,492.75	(126.69)	0.00	60,000.00	2,380.56	0.04
429-3200 Telephone - Sewer	2,089.62	2,917.99	828.37	0.28	3,000.00	910.38	0.30
429-3610 Electric - Sewer	101,305.69	93,786.96	(7,518.73)	(0.08)	86,000.00	(15,305.69)	(0.18)
429-3700 Pump Station Maint & Repair	12,946.88	1,583.89	(11,362.99)	(7.17)	14,486.10	1,539.22	0.11
429-3710 WWTP Maint & Repairs	29,697.72	25,752.72	(3,945.00)	(0.15)	30,000.00	302.28	0.01

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

<u>Account # & Title</u>	<u>Y-T-D</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		<u>%</u>
	<u>12/31/2025</u>	<u>12/31/2024</u>			<u>12/31/2025</u>	<u>Variance</u>	
429-3720 Collection System Maintenance	40,403.03	18,358.50	(22,044.53)	(1.20)	39,477.00	(926.03)	(0.02)
429-3730 WWTP Building-Maint & Repair	11,332.00	10,291.35	(1,040.65)	(0.10)	33,948.00	22,616.00	0.67
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	4,699.00	7,588.05	2,889.05	0.38	8,000.00	3,301.00	0.41
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	109,658.17	83,438.75	(26,219.42)	(0.31)	108,000.00	(1,658.17)	(0.02)
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	865,708.03	835,825.71	(29,882.32)	(0.04)	898,874.25	33,166.22	0.04
<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	40,126.24	33,466.80	(6,659.44)	(0.20)	37,788.00	(2,338.24)	(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)	18,593.00	45.10	0.00
430-2100 Office Supplies - Street Dept	2,712.29	3,231.74	519.45	0.16	2,733.00	20.71	0.01
430-2120 Safety Equipment	2,870.88	3,071.64	200.76	0.07	3,000.00	129.12	0.04
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)	39,900.32	38,107.57	(1,792.75)	(0.05)	50,000.00	10,099.68	0.20
430-2380 Uniforms & Clothing	19,798.28	6,445.14	(13,353.14)	(2.07)	19,549.45	(248.83)	(0.01)
430-2500 Vehicle Maint/Repair- Street Dept	14,583.19	20,170.56	5,587.37	0.28	20,000.00	5,416.81	0.27
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	700.00	0.00	(700.00)	0.00	631.00	(69.00)	(0.11)
430-3210 Telephone - Street	1,994.48	760.96	(1,233.52)	(1.62)	1,861.00	(133.48)	(0.07)
430-3260 Radio Purchase/Maintenance	0.00	0.00	0.00	0.00	(2,262.00)	(2,262.00)	1.00
430-3310 Travel	0.00	0.00	0.00	0.00	75.00	75.00	1.00
430-3610 Electricity -DPW Garage	3,610.99	3,312.40	(298.59)	(0.09)	3,830.00	219.01	0.06
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	2,871.73	4,228.72	1,356.99	0.32	2,777.00	(94.73)	(0.03)
430-3740 Equipment Maint & Repairs - Street Dept	17,789.14	26,712.40	8,923.26	0.33	21,637.00	3,847.86	0.18
430-4600 Training - Street	1,770.53	3,151.00	1,380.47	0.44	2,000.00	229.47	0.11
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	888,923.50	996,414.83	107,491.33	0.11	808,608.45	(80,315.05)	(0.10)
<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	95,898.07	75,071.09	(20,826.98)	(0.28)	67,800.00	(28,098.07)	(0.41)
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	96,173.07	76,501.09	(19,671.98)	(0.26)	70,800.00	(25,373.07)	(0.36)
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	5,729.97	4,233.12	(1,496.85)	(0.35)	15,000.00	9,270.03	0.62
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	21,229.61	45,645.01	24,415.40	0.53	20,500.00	(729.61)	(0.04)
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	114,646.39	118,829.58	4,183.19	0.04	110,000.00	(4,646.39)	(0.04)
434-3720 Street Light Repair	361.54	408.63	47.09	0.12	1,000.00	638.46	0.64
434-3730 Operations/Maintenance	139.31	253.74	114.43	0.45	750.00	610.69	0.81
TOTAL STREET LIGHTING	115,147.24	119,491.95	4,344.71	0.04	111,750.00	(3,397.24)	(0.03)
<u>STORM SEWERS & DRAINS</u>							

**Consolidated Statement of Activity - Budget vs Actual
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>
436-2450 Materials & Supplies	21,082.44	3,605.71	(17,476.73)	(4.85)	20,000.00	(1,082.44)	(0.05)
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	82,050.00	82,050.00	1.00
436-7500 Equipment Rental	4,600.00	0.00	(4,600.00)	0.00	4,600.00	0.00	0.00
TOTAL STORM SEWER	25,682.44	3,605.71	(22,076.73)	(6.12)	106,650.00	80,967.56	0.76
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	18,006.60	1,413.84	(16,592.76)	(11.74)	15,000.00	(3,006.60)	(0.20)
438-3720 Street Paving	971,015.97	22,914.17	(948,101.80)	(41.38)	0.00	(971,015.97)	0.00
TOTAL STREET MAINTENANCE	989,022.57	24,328.01	(964,694.56)	(39.65)	15,000.00	(974,022.57)	(64.93)
<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	4,809.77	612.11	(4,197.66)	(6.86)	3,500.00	(1,309.77)	(0.37)
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	1,786.08	2,311.65	525.57	0.23	1,500.00	(286.08)	(0.19)
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	922.50	0.00	(922.50)	0.00	1,200.00	277.50	0.23
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	3,040.52	2,618.36	(422.16)	(0.16)	3,000.00	(40.52)	(0.01)
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	1,754.34	1,723.33	(31.01)	(0.02)	6,000.00	4,245.66	0.71
TOTAL PARKING FACILITIES	82,394.03	111,104.48	28,710.45	0.26	155,542.00	73,147.97	0.47
<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	25,050.80	0.00	(25,050.80)	0.00	67,200.00	42,149.20	0.63
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	55,107.89	1,936.37	(53,171.52)	(27.46)	106,650.00	51,542.11	0.48
<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	27,571.42	23,585.72	(3,985.70)	(0.17)	36,691.00	9,119.58	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	112,391.52	103,078.75	(9,312.77)	(0.09)	130,000.00	17,608.48	0.14
448-2120 Safety Supplies	2,858.80	0.00	(2,858.80)	0.00	3,000.00	141.20	0.05
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	13,736.14	18,423.09	4,686.95	0.25	15,000.00	1,263.86	0.08
448-2310 Vehicle Operation (Fuel/oil)	4,401.46	2,896.22	(1,505.24)	(0.52)	4,000.00	(401.46)	(0.10)
448-2380 Uniforms	7,185.79	0.00	(7,185.79)	0.00	6,000.00	(1,185.79)	(0.20)
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	5,250.56	14,731.99	9,481.43	0.64	6,000.00	749.44	0.12
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	28,705.82	40,097.20	11,391.38	0.28	45,000.00	16,294.18	0.36
448-3200 Telephone- Water	1,886.72	1,713.55	(173.17)	(0.10)	3,500.00	1,613.28	0.46
448-3610 Electric- WTP, Wells,Dist.	46,664.22	46,994.38	330.16	0.01	60,000.00	13,335.78	0.22
448-3700 Well Maint & Repair	25,904.56	11,045.78	(14,858.78)	(1.35)	37,369.00	11,464.44	0.31
448-3720 Distribution System- Maint. & Repairs	123,161.53	147,426.69	24,265.16	0.16	117,936.00	(5,225.53)	(0.04)
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	14,762.49	42,151.32	27,388.83	0.65	15,000.00	237.51	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

**Consolidated Statement of Activity - Budget vs Actual
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>		
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	528.78	1,416.02	887.24	0.63	5,938.30	5,409.52	0.91
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)	70,812.00	(0.02)	0.00
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	23,199.70	253,045.69	229,845.99	0.91	0.00	(23,199.70)	0.00
TOTAL WATER FACILITIES	1,095,528.16	2,585,540.42	1,490,012.26	0.58	1,300,528.30	205,000.14	0.16
<u>RECREATION</u>							
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)	10,597.64	10,696.77	99.13	0.01	10,000.00	(597.64)	(0.06)
452-3622 Gas (Pool)	370.96	381.07	10.11	0.03	1,250.00	879.04	0.70
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	170,885.83	163,403.55	(7,482.28)	(0.05)	201,800.00	30,914.17	0.15
<u>DONATIONS</u>							
<u>PARKS</u>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	100.00	145.82	45.82	0.31	100.00	0.00	0.00
454-3200 Telephone Expense	2,268.72	1,934.64	(334.08)	(0.17)	1,850.00	(418.72)	(0.23)
454-3610 Electricity	2,551.17	1,925.10	(626.07)	(0.33)	1,500.00	(1,051.17)	(0.70)
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	3,425.25	3,373.74	(51.51)	(0.02)	5,000.00	1,574.75	0.31
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	30,939.82	48,311.85	17,372.03	0.36	57,958.00	27,018.18	0.47
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	675.87	518.00	(157.87)	(0.30)	1,000.00	324.13	0.32
455-3720 Maintenance	18,350.00	7,300.00	(11,050.00)	(1.51)	23,550.00	5,200.00	0.22
455-7200 Shade Tree - New Planting	996.50	1,854.00	857.50	0.46	2,500.00	1,503.50	0.60
TOTAL SHADE TREES	20,022.37	9,672.00	(10,350.37)	(1.07)	27,050.00	7,027.63	0.26
<u>GRANT- SPECIAL PROJECTS</u>							
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)
<u>ECONOMIC DEVELOPMENT</u>							
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
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	2,572.42	2,978.43	406.01	0.14	5,000.00	2,427.58	0.49
465-5400 Contribution - ECA	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00
TOTAL DOWNTOWN DISTRICT	12,572.42	12,978.43	406.01	0.03	15,000.00	2,427.58	0.16
<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	136,500.00	129,000.00	(7,500.00)	(0.06)	136,500.00	0.00	0.00
471-1100 Principal- 2016 Loan	570,980.00	462,370.00	(108,610.00)	(0.23)	470,151.00	(100,829.00)	(0.21)
471-1110 Penn Vest Waterline	49,308.64	0.00	(49,308.64)	0.00	48,829.00	(479.64)	(0.01)
471-1120 Penn Vest Dam	40,650.79	0.00	(40,650.79)	0.00	40,651.00	0.21	0.00
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	915,039.43	591,370.00	(323,669.43)	(0.55)	729,931.00	(185,108.43)	(0.25)
<u>DEBT INTEREST</u>							

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

<u>Account # & Title</u>	<u>Y-T-D</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		
	<u>12/31/2025</u>	<u>12/31/2024</u>			<u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
472-1000 Interest - GF Loans	18,742.03	22,650.84	3,908.81	0.17	20,000.00	1,257.97	0.06
472-1100 Interest- 2016 Loan	96,093.73	116,467.57	20,373.84	0.17	106,000.00	9,906.27	0.09
472-1110 Penn Vest Water Line	5,849.72	7,556.25	1,706.53	0.23	6,330.00	480.28	0.08
472-1120 Penn Vest Dam	9,758.21	10,967.56	1,209.35	0.11	9,758.00	(0.21)	0.00
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	315,906.49	228,044.96	(87,861.53)	(0.39)	218,088.00	(97,818.49)	(0.45)
<u>INTER-GOVNMTAL EXPENSES</u>							
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
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	153,448.06	150,458.00	(2,990.06)	(0.02)	163,735.00	10,286.94	0.06
486-3530 Workers Comp Insurance	125,583.00	54,337.00	(71,246.00)	(1.31)	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
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	30,108.86	22,747.02	(7,361.84)	(0.32)	32,090.00	1,981.14	0.06
487-1590 Major Medical (BC/BS)	858,022.82	795,815.92	(62,206.90)	(0.08)	966,848.00	108,825.18	0.11
487-1591 Health Ins Buyout/HRA	7,127.52	15,251.93	8,124.41	0.53	9,000.00	1,872.48	0.21
487-5310 N/U Pension MMO	324,528.59	276,849.51	(47,679.08)	(0.17)	316,687.00	(7,841.59)	(0.02)
TOTAL EMPLOYEE BENEFITS	1,219,787.79	1,110,664.38	(109,123.41)	(0.10)	1,324,625.00	104,837.21	0.08
<u>EMPLOYER FICA EXPENSES</u>							
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
<u>TRANSFERS</u>							
492-0850 Trans to Debt Service	0.00	23,372.00	23,372.00	1.00	0.00	0.00	0.00
492-1000 Transfer to General Fund	595,749.57	0.00	(595,749.57)	0.00	0.00	(595,749.57)	0.00
TOTAL TRANSFERS	595,749.57	23,372.00	(572,377.57)	(24.49)	0.00	(595,749.57)	0.00
Total Expenses	14,767,446.18	14,160,538.28	(606,907.90)	(0.04)	13,313,328.19	(1,454,117.99)	(0.11)
Excess Revenue Over(Under) Expenditures	(1,072,476.50)	(171,029.15)	(901,447.35)	(5.27)	412,627.00	(1,485,103.50)	3.60

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u> <u>1/31/2026</u>	<u>Y-T-D</u> <u>1/31/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	-	0	0	0.00	3,995,499	(3,995,499)	(1.00)
301-2000 Property Tax-Prior Year	-	0	0	0.00	100	(100)	(1.00)
301-3000 Property Tax-Interim	-	39	(39)	(1.00)	800	(800)	(1.00)
301-4000 Property Tax - Delinquent	-	23,049	(23,049)	(1.00)	130,000	(130,000)	(1.00)
TOTAL TAXES	-	23,088	(23,088)	(1.00)	4,126,399	(4,126,399)	(1.00)
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	8,396	24,721	(16,324)	(0.66)	195,000	(186,604)	(0.96)
310-2000 Earned Income Tax	60,110	50,899	9,211	0.18	1,225,000	(1,164,890)	(0.95)
310-5000 Municipal Service Tax	19,563	20,260	(697)	(0.03)	325,000	(305,437)	(0.94)
TOTAL ACT 511 TAXES	88,069	95,879	(7,810)	(0.08)	1,745,000	(1,656,931)	(0.95)
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	132	4,259	(4,127)	(0.97)	18,000	(17,868)	(0.99)
321-6100 Rental License	3,626	2,258	1,369	0.61	220,000	(216,374)	(0.98)
321-6110 Short-Term Rental Lic.	-	0	0	0.00	3,225	(3,225)	(1.00)
321-7100 Lien Interest Rental	51	0	51	0.00	-	51	0.00
321-8000 Cable TV Franchise Tax	-	0	0	0.00	85,000	(85,000)	(1.00)
TOTAL LICENSES/PERMITS	3,809	6,516	(2,707)	(0.42)	326,225	(322,416)	(0.99)
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	-	0	0	0.00	1,935	(1,935)	(1.00)
322-8200 Street Opening Permits	-	750	(750)	(1.00)	20,000	(20,000)	(1.00)
322-9400 Misc Permits	-	154	(154)	(1.00)	2,580	(2,580)	(1.00)
TOTAL NON-BUSINESS PERMITS	-	904	(904)	(1.00)	24,515	(24,515)	(1.00)
<u>FINES</u>							
331-1100 Vehicle Code Violations	15,826	6,333	9,493	1.50	180,000	(164,174)	(0.91)
331-1200 Violation of Zoning Ord & Statutes	5,374	0	5,374	0.00	30,000	(24,626)	(0.82)
TOTAL FINES	21,200	6,333	14,867	2.35	210,000	(188,800)	(0.90)
<u>INTEREST</u>							
TOTAL INTEREST	13,750	15,955	(2,206)	(0.14)	290,000	(276,250)	(0.95)
<u>RENTS</u>							
342-4700 Borough Property Rental	-	1	(1)	(1.00)	1	(1)	(1.00)
342-5310 Royalties - Cell Tower	2,630	5,107	(2,477)	(0.48)	40,000	(37,370)	(0.93)
TOTAL RENTS	2,630	5,108	(2,478)	(0.49)	40,001	(37,371)	(0.93)
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	-	0	0	0.00	22,000	(22,000)	(1.00)
354-1220 LSA Grant	-	0	0	0.00	137,000	(137,000)	(1.00)
354-1261 PMVB - Grant	9,000	0	9,000	0.00	-	9,000	0.00
TOTAL STATE GRANTS	9,000	0	9,000	0.00	159,000	(150,000)	(0.94)
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	-	0	0	0.00	235,799	(235,799)	(1.00)
355-0030 Turnback Allocation	-	0	0	0.00	6,040	(6,040)	(1.00)
355-0100 Public Utility Realty/Bev Tax	-	0	0	0.00	3,875	(3,875)	(1.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	-	0	0	0.00	170,000	(170,000)	(1.00)
355-0700 Foreign Fire Ins Premium Tax	-	0	0	0.00	46,750	(46,750)	(1.00)
TOTAL STATE SHARED REVENUE	-	0	0	0.00	462,464	(462,464)	(1.00)
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	-	0	0	0.00	10,000	(10,000)	(1.00)
TOTAL PILOT	-	0	0	0.00	10,000	(10,000)	(1.00)
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	1,241	256	985	3.85	11,330	(10,089)	(0.89)

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
January 31, 2026

<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>1/31/2026</u>	<u>1/31/2025</u>			<u>12/31/2026</u>		
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	-	0	0	0.00	18,000	(18,000)	(1.00)
395-3000 Dividends Received - Health Insurance	91	0	91	0.00	-	91	0.00
TOTAL DIVIDENDS	91	0	91	0.00	18,000	(17,909)	(0.99)
Total Revenues	1,419,320	1,192,830	226,490	0.19	15,320,937	(13,901,617)	(0.91)
<u>Expenses</u>							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	1,250	1,000	(250)	(0.25)	15,000	13,750	0.92
400-1120 Mayor Salary	417	333	(83)	(0.25)	5,000	4,583	0.92
400-1610 FICA - Legislative	103	99	(4)	(0.04)	1,240	1,137	0.92
400-1630 Medicare - Legislative	24	23	(1)	(0.04)	290	266	0.92
400-3110 Training/Conferences	-	0	0	0.00	2,000	2,000	1.00
400-3210 Dues/Subscriptions	70	1,235	1,165	0.94	4,500	4,430	0.98
400-3310 Misc/Travel	-	0	0	0.00	500	500	1.00
TOTAL LEGISLATIVE	1,864	2,691	827	0.31	28,530	26,666	0.93
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	19,308	10,662	(8,646)	(0.81)	174,000	154,692	0.89
401-1220 DPW Director Salary -Admin	11,629	6,774	(4,855)	(0.72)	106,600	94,971	0.89
401-1400 Admin Staff Salary	8,652	10,579	1,927	0.18	124,629	115,977	0.93
401-1610 FICA - Admin	2,258	1,789	(469)	(0.26)	28,920	26,662	0.92
401-1630 Medicare - Admin	528	442	(86)	(0.19)	6,764	6,236	0.92
401-2100 Office Supplies - Administration	1,211	1,015	(197)	(0.19)	18,000	16,789	0.93
401-2130 Office Equipment/Furniture	326	163	(163)	(1.00)	3,000	2,674	0.89
401-2140 IT Expenses	4,045	3,199	(846)	(0.26)	45,000	40,955	0.91
401-2150 Computer Equipment/Supplies-Gen Government	862	757	(105)	(0.14)	15,000	14,138	0.94
401-2160 Equipment Maintenance	-	0	0	0.00	2,700	2,700	1.00
401-2300 Vehicle Expense	-	0	0	0.00	8,500	8,500	1.00
401-3110 Data Storage software	-	5,880	5,880	1.00	15,000	15,000	1.00
401-3210 Telephone - Gen Government	1,574	1,173	(401)	(0.34)	12,000	10,426	0.87
401-3250 Postage - Payroll Processing Fee	764	633	(131)	(0.21)	20,000	19,236	0.96
401-3310 Travel- Gen Government	-	0	0	0.00	3,200	3,200	1.00
401-3400 Advertising/Printing - Gen Government	1,094	0	(1,094)	0.00	15,000	13,906	0.93
401-3450 Contracted Admin Services	1,465	0	(1,465)	0.00	7,000	5,536	0.79
401-4200 Association Dues/Subscriptions	11,087	895	(10,192)	(11.39)	18,000	6,913	0.38
401-4600 Training/Conference - General Government	-	0	0	0.00	4,996	4,996	1.00
TOTAL GENERAL GOVT	64,802	43,958	(20,843)	(0.47)	628,309	563,507	0.90
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	11,885	6,923	(4,962)	(0.72)	108,942	97,057	0.89
402-1400 Finance - Staff Salaries	22,233	8,008	(14,225)	(1.78)	208,473	186,240	0.89
402-1610 Fica	1,944	1,013	(930)	(0.92)	19,679	17,735	0.90
402-1630 Medicare	455	180	(275)	(1.53)	4,603	4,148	0.90
402-1830 Finance Staff Salaries - Overtime	-	23	23	1.00	1,000	1,000	1.00
402-2130 Office Furniture/Equipment	-	0	0	0.00	1,000	1,000	1.00
402-3100 Trustee Chg Bond Payment	-	0	0	0.00	12,000	12,000	1.00
402-3110 Audit Services	-	0	0	0.00	60,000	60,000	1.00
402-3160 Billing Software	1,627	2,792	1,166	0.42	25,000	23,373	0.93
402-3170 Accounting Software	-	0	0	0.00	26,900	26,900	1.00
402-3210 Credit Card Fees	3,433	1,804	(1,628)	(0.90)	70,000	66,567	0.95
402-4600 Conferences/Training	-	0	0	0.00	4,000	4,000	1.00
TOTAL FINANCIAL ADMIN	41,575	20,744	(20,831)	(1.00)	541,597	500,022	0.92
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	-	569	569	1.00	8,532	8,532	1.00

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		<u>%</u>
	<u>1/31/2026</u>	<u>1/31/2025</u>			<u>12/31/2026</u>	<u>Variance</u>	
403-1610 FICA	-	38	38	1.00	529	529	1.00
403-1630 Medicare	-	9	9	1.00	124	124	1.00
403-2100 Materials & Supplies	-	7	7	1.00	3,200	3,200	1.00
403-3150 Commissions Del. RE Taxes	-	1,153	1,153	1.00	6,500	6,500	1.00
403-3170 Commission Local Ser. Tax	303	261	(42)	(0.16)	5,000	4,697	0.94
403-3180 Commission Earned Income Tax	879	756	(122)	(0.16)	18,000	17,121	0.95
403-3190 Commission Deed Transfer Tax	168	494	326	0.66	2,000	1,832	0.92
TOTAL TAX COLLECTION	1,349	3,287	1,938	0.59	43,885	42,536	0.97
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	-	10,906	10,906	1.00	125,000	125,000	1.00
404-3160 Legal Services - WTP	2,500	4,144	1,644	0.40	200,000	197,500	0.99
404-3200 Legal Services - WWTP	-	1,377	1,377	1.00	85,000	85,000	1.00
TOTAL LEGAL SERVICES	2,500	16,427	13,927	0.85	410,000	407,500	0.99
<u>ENGINEERING</u>							
408-3130 Engineering	4,410	1,237	(3,173)	(2.57)	280,000	275,590	0.98
TOTAL ENGINEERING	4,410	1,237	(3,173)	(2.57)	280,000	275,590	0.98
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	-	0	0	0.00	1,000	1,000	1.00
409-3610 Electricity-Mun. Bldg.	2,056	2,346	289	0.12	14,000	11,944	0.85
409-3620 Electric Annex	149	327	177	0.54	3,000	2,851	0.95
409-3640 Gas (heat) - Annex	-	391	391	1.00	3,000	3,000	1.00
409-3730 Maintenance & Repair Annex	2,943	653	(2,290)	(3.51)	6,500	3,557	0.55
409-3740 Maintenance & Repairs	3,660	1,186	(2,474)	(2.09)	100,000	96,340	0.96
TOTAL MUNICIPAL BUILDING	8,809	4,903	(3,906)	(0.80)	127,500	118,691	0.93
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	270,588	255,541	(15,047)	(0.06)	3,247,057	2,976,469	0.92
TOTAL POLICE	270,588	255,541	(15,047)	(0.06)	3,247,057	2,976,469	0.92
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	-	0	0	0.00	15,000	15,000	1.00
411-2500 Vehicle Maint/Supplies- Fire Dept	355	619	264	0.43	17,500	17,145	0.98
411-2600 Small Tools/ Equipment	-	0	0	0.00	5,500	5,500	1.00
411-3210 Telephone - Fire Dept	136	109	(27)	(0.24)	2,500	2,364	0.95
411-3270 Radio Maintenance	-	0	0	0.00	10,000	10,000	1.00
411-3620 Electricity	1,449	1,381	(68)	(0.05)	11,500	10,051	0.87
411-3630 Gas (heat)	1,354	29	(1,326)	(46.17)	5,000	3,646	0.73
411-3730 Equipment Testing	307	675	368	0.55	10,000	9,693	0.97
411-4200 Building Maintenance- Fire Dept	1,583	1,528	(55)	(0.04)	15,000	13,418	0.89
411-4600 Contracted Services	126	0	(126)	0.00	2,500	2,374	0.95
411-5300 Contribution	-	0	0	0.00	1,000	1,000	1.00
411-7400 Pumper Lease	1,840	1,840	0	0.00	23,924	22,084	0.92
TOTAL FIRE DEPARTMENT	7,150	6,182	(968)	(0.16)	119,424	112,274	0.94
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	-	3,462	3,462	1.00	-	-	0.00
413-1400 Staff Salary	6,122	4,474	(1,648)	(0.37)	56,650	50,528	0.89
413-1610 FICA - Code Enforcement	380	542	162	0.30	3,512	3,132	0.89
413-1630 Medicare - Code Enforcement	89	127	38	0.30	821	732	0.89
413-1830 Overtime	-	0	0	0.00	1,500	1,500	1.00
413-2000 Zoning & Codes	-	0	0	0.00	180,000	180,000	1.00
413-2100 Materials & Supplies - Codes	-	0	0	0.00	3,000	3,000	1.00
413-2150 Computer Equipment/Supplies-Code Enforcement	-	0	0	0.00	2,000	2,000	1.00
413-2160 Uniforms	-	817	817	1.00	2,500	2,500	1.00
413-2300 Vehicle Operation - Code Enforcement	-	0	0	0.00	1,500	1,500	1.00
413-2500 Vehicle Maintenance	40	35	(4)	(0.12)	750	710	0.95
413-3150 Software License	-	0	0	0.00	8,000	8,000	1.00

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
January 31, 2026

<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>1/31/2026</u>	<u>1/31/2025</u>			<u>12/31/2026</u>		
413-3400 Advertising Expense	-	0	0	0.00	6,000	6,000	1.00
413-4200 Assoc. Dues/Subscriptions	-	0	0	0.00	350	350	1.00
413-4600 Training/Conference Expense	-	0	0	0.00	750	750	1.00
TOTAL CODE ENFORCEMENT	6,630	9,456	2,826	0.30	267,333	260,703	0.98
<u>PLANNING/ZONING</u>							
414-3130 Engineering	-	0	0	0.00	15,000	15,000	1.00
414-3140 Legal Services - Planning/Zoning	-	0	0	0.00	5,500	5,500	1.00
414-4500 Zoning & Codes Permitting	-	4,875	4,875	1.00	150,000	150,000	1.00
TOTAL PLANNING/ZONING	-	4,875	4,875	1.00	170,500	170,500	1.00
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	7,541	6,856	(686)	(0.10)	90,493	82,952	0.92
TOTAL EMERGENCY SERVICES	7,541	6,856	(686)	(0.10)	90,493	82,952	0.92
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	1,455	774	(681)	(0.88)	15,169	13,714	0.90
421-1610 FICA - Health Dept	90	52	(38)	(0.73)	940	850	0.90
421-1630 Medicare - Health Dept	21	12	(9)	(0.73)	220	199	0.90
421-2100 Supplies	-	0	0	0.00	200	200	1.00
TOTAL HEALTH DEPARTMENT	1,566	838	(728)	(0.87)	16,529	14,963	0.91
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	18,351	9,934	(8,417)	(0.85)	219,870	201,519	0.92
426-1610 FICA	1,902	669	(1,233)	(1.84)	13,632	11,730	0.86
426-1630 Medicare	435	156	(278)	(1.78)	3,188	2,753	0.86
426-1830 Overtime	71	0	(71)	0.00	3,000	2,929	0.98
426-1910 Uniforms	-	1,563	1,563	1.00	8,500	8,500	1.00
426-2270 Supplies	-	0	0	0.00	4,000	4,000	1.00
426-2500 Recycling Grant to Twin Boros	-	0	0	0.00	25,000	25,000	1.00
426-4600 Conferences/Training	-	0	0	0.00	3,000	3,000	1.00
TOTAL SANITATION	20,759	12,322	(8,437)	(0.68)	280,190	259,431	0.93
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	-	0	0	0.00	15,000	15,000	1.00
427-4700 Refuse Coll/Disp Contract	76,690	78,203	1,513	0.02	989,576	912,886	0.92
427-4710 WM Extra Bags and Tags	1,127	1,309	182	0.14	7,500	6,373	0.85
TOTAL SOLID WASTE	77,817	79,512	1,695	0.02	1,012,076	934,259	0.92
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	45,101	20,848	(24,254)	(1.16)	335,000	289,899	0.87
429-1610 Social Security- Sewer Fund	2,766	1,478	(1,288)	(0.87)	23,165	20,399	0.88
429-1630 Medicare - Sanitary Sewer	677	346	(332)	(0.96)	5,418	4,741	0.87
429-1830 Sewer Overtime	1,607	883	(724)	(0.82)	4,000	2,393	0.60
429-2100 Office Supplies	-	1,916	1,916	1.00	4,120	4,120	1.00
429-2110 Chemicals	739	5,345	4,606	0.86	66,800	66,061	0.99
429-2120 Safety Supplies	-	0	0	0.00	3,000	3,000	1.00
429-2150 Computer Equip & Supplies	-	0	0	0.00	2,000	2,000	1.00
429-2200 Materials & Supplies- WWTP	385	0	(385)	0.00	14,000	13,615	0.97
429-2300 Fuel Oil	2,576	1,145	(1,431)	(1.25)	27,800	25,224	0.91
429-2310 Vehicle Operation (Fuel/oil)	103	0	(103)	0.00	1,200	1,097	0.91
429-2380 Uniforms	-	0	0	0.00	2,500	2,500	1.00
429-2600 Small Tools/Minor Equipment	-	16	16	1.00	4,000	4,000	1.00
429-3160 Laboratory Fees	4,206	4,361	155	0.04	66,000	61,794	0.94
429-3200 Telephone - Sewer	238	235	(3)	(0.01)	3,500	3,262	0.93
429-3610 Electric - Sewer	12,979	12,518	(461)	(0.04)	113,500	100,521	0.89
429-3700 Pump Station Maint & Repair	-	0	0	0.00	30,000	30,000	1.00
429-3710 WWTP Maint & Repairs	3,864	9,211	5,347	0.58	40,000	36,136	0.90
429-3720 Collection System Maintenance	349	0	(349)	0.00	35,000	34,651	0.99
429-3730 WWTP Building-Maint & Repair	-	1,170	1,170	1.00	40,000	40,000	1.00
429-3740 Equipment Maintenance Collections	-	0	0	0.00	7,500	7,500	1.00

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		<u>%</u>
	<u>1/31/2026</u>	<u>1/31/2025</u>			<u>12/31/2026</u>	<u>Variance</u>	
429-4100 Sewer Backup Expenses	-	0	0	0.00	2,500	2,500	1.00
429-4200 Dues/Subscriptions-Sewer	-	3,750	3,750	1.00	8,000	8,000	1.00
429-4500 Contracted Line Maintenance	232	1,622	1,391	0.86	85,500	85,268	1.00
429-4600 Training - Sanitary Sewer	-	140	140	1.00	3,000	3,000	1.00
429-4700 Sludge Disposal	4,828	9,749	4,921	0.50	113,500	108,672	0.96
429-7410 Capital Improvements	27,208	0	(27,208)	0.00	-	(27,208)	0.00
TOTAL COLLECTION SYSTEM	107,859	74,733	(33,126)	(0.44)	1,041,003	933,144	0.90
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	9,600	5,328	(4,272)	(0.80)	88,000	78,400	0.89
430-1300 Salaries & Wages - DPW	69,911	38,325	(31,586)	(0.82)	616,000	546,089	0.89
430-1610 FICA - Street Dept	4,830	3,023	(1,806)	(0.60)	43,648	38,818	0.89
430-1630 Medicare - Street Dept	856	529	(327)	(0.62)	10,209	9,353	0.92
430-1830 Street Department - Overtime	9,012	2,724	(6,288)	(2.31)	15,000	5,988	0.40
430-2100 Office Supplies - Street Dept	25	278	253	0.91	2,500	2,475	0.99
430-2120 Safety Equipment	-	0	0	0.00	3,000	3,000	1.00
430-2150 Computer Equipment/Supplies - Street Dept	-	0	0	0.00	551	551	1.00
430-2160 Office Equip /Furniture - Street Dept	-	0	0	0.00	251	251	1.00
430-2300 Vehicle Operation (fuel, oil, fluids)	5,911	3,601	(2,311)	(0.64)	50,000	44,089	0.88
430-2380 Uniforms & Clothing	527	1,726	1,199	0.69	10,000	9,473	0.95
430-2500 Vehicle Maint/Repair- Street Dept	148	459	311	0.68	20,000	19,852	0.99
430-2600 Minor Equipment	210	0	(210)	0.00	8,000	7,790	0.97
430-3150 Drug Testing	-	0	0	0.00	1,000	1,000	1.00
430-3210 Telephone - Street	161	0	(161)	0.00	1,600	1,439	0.90
430-3260 Radio Purchase/Maintenance	-	0	0	0.00	50,000	50,000	1.00
430-3310 Travel	-	0	0	0.00	500	500	1.00
430-3610 Electricity -DPW Garage	385	342	(43)	(0.13)	4,000	3,615	0.90
430-3620 Gas Heat -DPW Garage	2,130	1,959	(171)	(0.09)	7,000	4,870	0.70
430-3730 Building Maintenance	-	451	451	1.00	10,000	10,000	1.00
430-3740 Equipment Maint & Repairs - Street Dept	602	3,942	3,340	0.85	20,000	19,398	0.97
430-4600 Training - Street	-	0	0	0.00	6,000	6,000	1.00
TOTAL STREET DEPARTMENT	104,307	62,689	(41,619)	(0.66)	967,259	862,952	0.89
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	-	1,085	1,085	1.00	5,000	5,000	1.00
TOTAL STREET CLEANING	-	1,085	1,085	1.00	5,000	5,000	1.00
<u>SNOW & ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	64,629	34,541	(30,088)	(0.87)	80,000	15,371	0.19
432-4500 Contracted Snow Removal	-	275	275	1.00	3,000	3,000	1.00
TOTAL SNOW/ICE REMOVAL	64,629	34,816	(29,813)	(0.86)	83,000	18,371	0.22
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	441	1,835	1,394	0.76	15,000	14,559	0.97
433-3720 Misc Supplies- Traffic Signals	1,590	320	(1,270)	(3.97)	30,000	28,410	0.95
TOTAL TRAFFIC SIGNALS	2,031	2,155	125	0.06	45,000	42,969	0.95
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	11,815	8,860	(2,955)	(0.33)	125,000	113,185	0.91
434-3720 Street Light Repair	1,205	0	(1,205)	0.00	1,000	(205)	(0.21)
434-3730 Operations/Maintenance	-	0	0	0.00	750	750	1.00
TOTAL STREET LIGHTING	13,020	8,860	(4,160)	(0.47)	126,750	113,730	0.90
<u>STORM SEWERS & DRAINS</u>							
436-2450 Materials & Supplies	-	0	0	0.00	60,000	60,000	1.00
436-3710 Storm Water Project MS4	-	0	0	0.00	100,000	100,000	1.00
436-7500 Equipment Rental	-	0	0	0.00	20,000	20,000	1.00
TOTAL STORM SEWER	-	0	0	0.00	180,000	180,000	1.00
<u>STREET MAINTENANCE</u>							

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
January 31, 2026

<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>1/31/2026</u>	<u>1/31/2025</u>			<u>12/31/2026</u>		
438-2450 Materials & Supplies St Maintenance	-	734	734	1.00	15,000	15,000	1.00
438-3720 Street Paving	-	207,456	207,456	1.00	100,000	100,000	1.00
TOTAL STREET MAINTENANCE	-	208,191	208,191	1.00	115,000	115,000	1.00
<u>PARKING FACILITIES</u>							
445-1300 Parking Enforcement Officer	12,095	2,880	(9,215)	(3.20)	165,055	152,960	0.93
445-1610 FICA - Parking	750	194	(555)	(2.86)	10,233	9,483	0.93
445-1630 Medicare - Parking	175	45	(130)	(2.86)	2,393	2,218	0.93
445-1830 Overtime	-	0	0	0.00	1,850	1,850	1.00
445-1910 Uniforms/Drug Test	-	0	0	0.00	2,000	2,000	1.00
445-2150 Computer equipment	-	0	0	0.00	1,500	1,500	1.00
445-2210 Snow Removal Supplies	-	0	0	0.00	1,500	1,500	1.00
445-2410 Vehicle Registration/Maintenance	89	0	(89)	0.00	5,000	4,911	0.98
445-2490 Meter Purchase- Parking Facilities	-	0	0	0.00	300	300	1.00
445-3130 Parking Permits Ect..	-	0	0	0.00	16,000	16,000	1.00
445-3150 Software (Up Safety)	-	0	0	0.00	2,000	2,000	1.00
445-3160 Up Safety Lookups	-	0	0	0.00	500	500	1.00
445-3260 Radio	-	0	0	0.00	3,000	3,000	1.00
445-3400 Advertising/Printing-Parking Facilities	-	0	0	0.00	500	500	1.00
445-3710 Parking Lot Maintenance-Parking Facilities	-	0	0	0.00	6,000	6,000	1.00
TOTAL PARKING FACILITIES	13,109	3,120	(9,989)	(3.20)	217,831	204,722	0.94
<u>FLOOD CONTROL</u>							
446-3130 Engineering Services	-	0	0	0.00	10,500	10,500	1.00
446-3710 Levee Maintenance	-	0	0	0.00	85,000	85,000	1.00
446-3730 Equipment Maintenance/Repair	-	0	0	0.00	35,000	35,000	1.00
TOTAL FLOOD CONTROL	-	0	0	0.00	130,500	130,500	1.00
<u>WATER</u>							
448-1300 Water Staff Salaries	51,871	31,417	(20,454)	(0.65)	465,819	413,948	0.89
448-1610 FICA - Water	3,160	2,181	(979)	(0.45)	28,881	25,721	0.89
448-1630 Medicare - Water	755	510	(245)	(0.48)	6,754	5,999	0.89
448-1830 Water Overtime	177	922	744	0.81	5,500	5,323	0.97
448-2100 Office Supplies	-	69	69	1.00	1,500	1,500	1.00
448-2110 Chemicals - Water	9,319	5,889	(3,430)	(0.58)	140,000	130,681	0.93
448-2120 Safety Supplies	-	94	94	1.00	3,000	3,000	1.00
448-2150 Computer Equipment & Supplies	-	0	0	0.00	2,500	2,500	1.00
448-2200 Materials & Supplies	-	11,638	11,638	1.00	15,000	15,000	1.00
448-2300 Fuel Oil	1,586	5,078	3,492	0.69	17,000	15,414	0.91
448-2310 Vehicle Operation (Fuel/oil)	1,864	0	(1,864)	0.00	2,500	636	0.25
448-2380 Uniforms	-	0	0	0.00	5,000	5,000	1.00
448-2400 Meter M&R Supplies (Radio Reads)	250	18,824	18,574	0.99	25,000	24,750	0.99
448-2600 Small Tools/Minor Equipment - Water	1,072	357	(715)	(2.00)	15,000	13,928	0.93
448-3110 Meter Replacement Contractor	-	16,232	16,232	1.00	-	-	0.00
448-3160 Laboratory Fees - Water	2,958	2,360	(598)	(0.25)	45,000	42,042	0.93
448-3200 Telephone- Water	200	137	(63)	(0.46)	3,500	3,300	0.94
448-3400 Printing & Advertising	-	0	0	0.00	1,000	1,000	1.00
448-3610 Electric- WTP, Wells,Dist.	5,494	5,672	178	0.03	60,000	54,506	0.91
448-3700 Well Maint & Repair	12,818	534	(12,285)	(23.02)	40,000	27,182	0.68
448-3720 Distribution System- Maint. & Repairs	8,664	2,378	(6,286)	(2.64)	150,000	141,336	0.94
448-3730 Building Maintenance	2,087	262	(1,825)	(6.97)	15,000	12,913	0.86
448-3740 WTP Maintenance & Repair	1,047	301	(746)	(2.48)	20,000	18,953	0.95
448-3750 Dist Contracted Services	-	0	0	0.00	45,000	45,000	1.00
448-4200 Dues/Subscriptions - Water	50	60	10	0.17	6,000	5,950	0.99
448-4500 Contracted Line Maint - Water	-	0	0	0.00	20,000	20,000	1.00
448-4600 Training/conferences - Water	-	450	450	1.00	3,000	3,000	1.00
448-4700 Sludge Removal	-	0	0	0.00	65,000	65,000	1.00

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		
	<u>1/31/2026</u>	<u>1/31/2025</u>			<u>12/31/2026</u>	<u>Variance</u>	<u>%</u>
448-4910 Permits	-	0	0	0.00	21,000	21,000	1.00
TOTAL WATER FACILITIES	103,372	105,364	1,992	0.02	1,227,954	1,124,582	0.92
<u>RECREATION</u>							
452-2602 Building Maintenance/Repair (Pool) 67/33	-	0	0	0.00	1,250	1,250	1.00
452-2610 Pool Maintenance/Repair	-	0	0	0.00	2,500	2,500	1.00
452-2622 Small Tools & Equipment (Pool)	-	0	0	0.00	500	500	1.00
452-2630 Materials & Supplies- Recreation	-	0	0	0.00	500	500	1.00
452-3612 Electricity (Pool)	207	492	285	0.58	11,000	10,793	0.98
452-3622 Gas (Pool)	-	29	29	1.00	1,250	1,250	1.00
452-3742 Maintenance & Repairs (Pool)	-	0	0	0.00	750	750	1.00
452-4540 Stewartship Contribution	11,408	9,001	(2,408)	(0.27)	194,646	183,238	0.94
TOTAL RECREATION	11,616	9,522	(2,094)	(0.22)	212,396	200,780	0.95
<u>DONATIONS</u>							
<u>PARKS</u>							
454-2600 Recreation Equipment	-	0	0	0.00	20,000	20,000	1.00
454-2700 Parks M & R Supplies	-	0	0	0.00	100	100	1.00
454-3200 Telephone Expense	394	360	(34)	(0.09)	1,850	1,456	0.79
454-3610 Electricity	26	154	129	0.83	1,500	1,474	0.98
454-3710 Land Maintenance	-	0	0	0.00	10,000	10,000	1.00
454-3720 Equipment Maintenance	-	0	0	0.00	4,000	4,000	1.00
454-3730 Building Maintenance & Repairs	589	0	(589)	0.00	20,000	19,411	0.97
454-4700 Portable Toilets Rental Service	-	0	0	0.00	3,000	3,000	1.00
TOTAL PARKS	1,008	514	(494)	(0.96)	60,450	59,442	0.98
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	-	54	54	1.00	1,000	1,000	1.00
455-3720 Maintenance	-	0	0	0.00	23,550	23,550	1.00
455-7200 Shade Tree - New Planting	-	0	0	0.00	3,000	3,000	1.00
TOTAL SHADE TREES	-	54	54	1.00	27,550	27,550	1.00
<u>GRANT- SPECIAL PROJECTS</u>							
<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	-	0	0	0.00	1,500	1,500	1.00
463-3100 Comprehensive Plan Implementation	-	0	0	0.00	5,000	5,000	1.00
TOTAL ECONOMIC DEVELOPMENT	-	0	0	0.00	6,500	6,500	1.00
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	-	0	0	0.00	8,000	8,000	1.00
465-5400 Contribution - ECA	-	0	0	0.00	10,000	10,000	1.00
TOTAL DOWNTOWN DISTRICT	-	0	0	0.00	18,000	18,000	1.00
<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	-	0	0	0.00	144,500	144,500	1.00
471-1100 Principal- 2016 Loan	-	0	0	0.00	170,211	170,211	1.00
471-1110 Penn Vest Waterline	4,125	4,022	(104)	(0.03)	50,087	45,962	0.92
471-1120 Penn Vest Dam	3,443	3,341	(102)	(0.03)	41,897	38,454	0.92
471-1130 ESSA GO 2021	-	0	0	0.00	34,650	34,650	1.00
TOTAL DEBT SERVICE	7,569	7,363	(206)	(0.03)	441,345	433,776	0.98
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	-	0	0	0.00	18,000	18,000	1.00
472-1100 Interest- 2016 Loan	-	0	0	0.00	96,500	96,500	1.00
472-1110 Penn Vest Water Line	471	575	104	0.18	5,071	4,600	0.91
472-1120 Penn Vest Dam	757	860	102	0.12	8,512	7,755	0.91
472-1130 Interest - 2021 Loan	-	0	0	0.00	76,000	76,000	1.00
472-1140 Debt Interest Series AA 2025 GO Note	-	0	0	0.00	133,076	133,076	1.00
472-1150 SARP Building - Interest	-	0	0	0.00	64,188	64,188	1.00

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		<u>%</u>
	<u>1/31/2026</u>	<u>1/31/2025</u>			<u>12/31/2026</u>	<u>Variance</u>	
472-1160 Interest - Taxable Series of 2025 Bond	-	0	0	0.00	13,950	13,950	1.00
TOTAL DEBT INTEREST	1,229	1,435	206	0.14	415,297	414,068	1.00
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	-	0	0	0.00	46,750	46,750	1.00
TOTAL INTER-GOVNMTAL EXPENSES	-	0	0	0.00	46,750	46,750	1.00
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	146,190	139,329	(6,860)	(0.05)	155,000	8,811	0.06
486-3530 Workers Comp Insurance	29,705	31,048	1,343	0.04	48,501	18,796	0.39
486-3531 Workers Comp - Fire Department	2,677	3,932	1,255	0.32	30,000	27,323	0.91
486-3550 Deductible	-	0	0	0.00	10,000	10,000	1.00
486-4010 Public Officials Liability	-	0	0	0.00	20,000	20,000	1.00
TOTAL INSURANCE	178,572	174,309	(4,262)	(0.02)	263,501	84,930	0.32
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	5,165	2,445	(2,720)	(1.11)	41,176	36,011	0.87
487-1590 Major Medical (BC/BS)	184,713	73,555	(111,158)	(1.51)	1,177,277	992,564	0.84
487-1591 Health Ins Buyout/HRA	500	0	(500)	0.00	6,000	5,500	0.92
487-5310 N/U Pension MMO	9,922	11,631	1,709	0.15	322,071	312,149	0.97
TOTAL EMPLOYEE BENEFITS	200,300	87,631	(112,669)	(1.29)	1,546,524	1,346,224	0.87
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	2,006	14,560	12,553	0.86	29,000	26,994	0.93
TOTAL EMPLOYER FICA EXPENSES	2,006	14,560	12,553	0.86	29,000	26,994	0.93
Total Expenses	1,327,986	1,265,229	(62,758)	(0.05)	14,470,033	13,142,047	0.91
Excess Revenue Over(Under) Expenditures	91,333	(72,399)	163,732	2.26	850,904	(759,571)	0.89

East Stroudsburg Borough - Lines Over Budget - Consolidated

Account # & Title	12/31/2025	12/31/2024	Variance	%	Budget 12/31/2025	Variance	%	Memo
401-2100 Office Supplies - Administration	30,702	22,816	(7,886)	(0.35)	25,820	(4,882)	(0.19)	Supplies purchased
401-2140 IT Expenses	55,599	40,599	(15,001)	(0.37)	52,794	(2,805)	(0.05)	Critical upgrades needed
401-3250 Postage - Payroll Processing Fee	28,395	24,108	(4,287)	(0.18)	27,137	(1,258)	(0.05)	ADP Contract
401-3450 Contracted Admin Services	4,747	0	(4,747)	0.00	3,920	(827)	(0.21)	Contracted Admin services
402-1400 Finance - Staff Salaries	157,550	118,897	(38,654)	(0.33)	153,051	(4,499)	(0.03)	Budget Modification needed
402-1610 Fica	15,694	10,962	(4,732)	(0.43)	14,491	(1,203)	(0.08)	Budget Modification needed
402-1630 Medicare	3,507	2,053	(1,453)	(0.71)	3,337	(170)	(0.05)	Budget Modification needed
403-3150 Commissions Del. RE Taxes	6,549	5,559	(990)	(0.18)	6,251	(298)	(0.05)	Higher commission based on revenue collected
403-3170 Commission Local Ser. Tax	4,905	5,447	542	0.10	4,770	(135)	(0.03)	Higher commission based on revenue collected
403-3180 Commission Earned Income Tax	16,675	16,641	(34)	0.00	16,121	(554)	(0.03)	Higher commission based on revenue collected
403-3190 Commission Deed Transfer Tax	3,495	3,143	(351)	(0.11)	3,097	(398)	(0.13)	Higher commission based on revenue collected
404-3140 Solicitor Retainer & Fees	130,678	163,560	32,881	0.20	125,000	(5,678)	(0.05)	Solicitor fees RTKL mediation
404-3160 Legal Services - WTP	274,737	496,695	221,958	0.45	135,000	(139,737)	(1.04)	RTKL mediation
408-3130 Engineering	414,816	378,976	(35,839)	(0.09)	241,097	(173,719)	(0.72)	Higher than anticipated Eng fees for projects & Mediation
409-3610 Electricity-Mun. Bldg.	12,090	10,687	(1,403)	(0.13)	12,000	(90)	(0.01)	Slightly higher than budget
409-3620 Electric Annex	3,441	2,751	(690)	(0.25)	3,352	(89)	(0.03)	Slightly higher than budget
409-3740 Maintenance & Repairs	19,980	17,082	(2,899)	(0.17)	19,866	(114)	(0.01)	Slightly higher than budget
411-2500 Vehicle Maint/Supplies- Fire Dept	20,666	33,837	13,171	0.39	20,298	(368)	(0.02)	Fire house related supplies
411-3620 Electricity	12,846	10,715	(2,131)	(0.20)	11,850	(996)	(0.08)	Electric Firehouse
411-3730 Equipment Testing	12,344	6,512	(5,832)	(0.90)	10,716	(1,628)	(0.15)	Fire House testing
413-2000 Zoning & Codes	176,452	0	(176,452)	0.00	147,285	(29,167)	(0.20)	Contracted services not originally budgeted
413-3150 Software License	2,428	3,633	1,205	0.33	2,000	(428)	(0.21)	Essential Software
413-3210 Codes - Cell Phone	120	0	(120)	0.00	80	(40)	(0.50)	Rental inspector phone not originally budgeted
426-1400 Staff Salaries	140,723	116,557	(24,166)	(0.21)	140,482	(241)	0.00	Slightly higher than budget
426-1610 FICA	8,793	7,170	(1,623)	(0.23)	8,710	(83)	(0.01)	Slightly higher than budget
426-1630 Medicare	2,056	1,677	(380)	(0.23)	2,037	(19)	(0.01)	Slightly higher than budget
426-2500 Recycling Grant to Twin Boros	44,471	20,481	(23,990)	(1.17)	30,000	(14,471)	(0.48)	Grant revenue higher than budgeted
429-1400 Sewer Staff Salaries	334,108	304,204	(29,904)	(0.10)	289,679	(44,429)	(0.15)	Unbudgeted Crucial Staff Salary increases
429-1610 Social Security- Sewer Fund	20,440	16,887	(3,553)	(0.21)	18,146	(2,294)	(0.13)	Unbudgeted Crucial Staff Salary increases
429-1630 Medicare - Sanitary Sewer	4,924	3,949	(974)	(0.25)	4,244	(680)	(0.16)	Unbudgeted Crucial Staff Salary increases
429-2100 Office Supplies	1,552	2,855	1,302	0.46	1,500	(52)	(0.03)	Slightly higher than budget
429-2200 Materials & Supplies- WWTP	10,927	8,969	(1,959)	(0.22)	10,174	(753)	(0.07)	Slightly higher than budget
429-2310 Vehicle Operation (Fuel/oil)	1,499	1,030	(468)	(0.45)	1,427	(72)	(0.05)	Slightly higher than budget
429-2380 Uniforms	12,725	1,227	(11,498)	(9.37)	12,528	(197)	(0.02)	Slightly higher than budget
429-3610 Electric - Sewer	101,306	93,787	(7,519)	(0.08)	86,000	(15,306)	(0.18)	Higher costs
429-3720 Collection System Maintenance	40,403	18,359	(22,045)	(1.20)	39,477	(926)	(0.02)	Slightly higher than budget
429-4700 Sludge Disposal	109,658	83,439	(26,219)	(0.31)	108,000	(1,658)	(0.02)	Slightly higher than budget
430-1300 Salaries & Wages - DPW	556,334	491,180	(65,154)	(0.13)	521,449	(34,885)	(0.07)	Unbudgeted Crucial Staff Salary increases
430-1610 FICA - Street Dept	40,126	33,467	(6,659)	(0.20)	37,788	(2,338)	(0.06)	Unbudgeted Crucial Staff Salary increases
430-2380 Uniforms & Clothing	19,798	6,445	(13,353)	(2.07)	19,549	(249)	(0.01)	Staff uniforms boot allowances
432-2210 Snow & Ice Removal	95,898	75,071	(20,827)	(0.28)	67,800	(28,098)	(0.41)	Weather related costs
433-3720 Misc Supplies- Traffic Signals	15,500	41,412	25,912	0.63	5,500	(10,000)	(1.82)	Critical repairs needed - pursuing insurance reimbursements
434-3610 Electric-St. Lighting	114,646	118,830	4,183	0.04	110,000	(4,646)	(0.04)	Higher cost
438-2450 Materials & Supplies St Maintenance	18,007	1,414	(16,593)	(11.74)	15,000	(3,007)	(0.20)	Critical upgrades needed

East Stroudsburg Borough - Lines Over Budget - Consolidated

<u>Account # & Title</u>	<u>12/31/2025</u>	<u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>	<u>Memo</u>
438-3720 Street Paving	971,016	22,914	(948,102)	(41.38)	0	(971,016)	0.00	Paving unbudgeted
445-1910 Uniforms/Drug Test	4,810	612	(4,198)	(6.86)	3,500	(1,310)	(0.37)	New Staff uniformed
448-3720 Distribution System- Maint. & Repairs	123,162	147,427	24,265	0.16	117,936	(5,226)	(0.04)	Budget Modification needed
452-2610 Pool Maintenance/Repair	3,796	892	(2,905)	(3.26)	2,500	(1,296)	(0.52)	Critical Repairs needed
452-2622 Small Tools & Equipment (Pool)	6,509	9	(6,501)	(756.76)	500	(6,009)	(12.02)	New Robotic Vacuum for pool
454-3200 Telephone Expense	2,269	1,935	(334)	(0.17)	1,850	(419)	(0.23)	Slightly higher than budget
454-3610 Electricity	2,551	1,925	(626)	(0.33)	1,500	(1,051)	(0.70)	Slightly higher than budget
	<u>4,185,719.94</u>	<u>2,975,975.24</u>	<u>(1,209,744.70)</u>		<u>2,670,789.35</u>	<u>(1,514,930.59)</u>		

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	2,592,270.75	2,918,261.00	(325,990.25)
301-2000 Real Estate Tax- Prior Year	0.00	346.00	(346.00)
301-3000 Real Estate Tax - Interim	1,876.97	207.00	1,669.97
301-4000 Real Estate Tax - Delinquent	93,382.06	91,577.00	1,805.06
TOTAL TAXES	2,687,529.78	3,010,391.00	(322,861.22)
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	166,704.56	160,000.00	6,704.56
310-2000 Earned Income Tax	1,141,618.61	1,200,000.00	(58,381.39)
310-5000 Municipal Service Tax	333,528.70	325,000.00	8,528.70
TOTAL ACT 511 TAXES	1,641,851.87	1,685,000.00	(43,148.13)
BUSINESS LICENSES/PERMITS			
321-2000 Health/Restaurant Licenses	35,228.17	12,900.00	22,328.17
321-6100 Rental License	227,553.67	212,850.00	14,703.67
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	73,291.31	105,000.00	(31,708.69)
TOTAL LICENSES/PERMITS	346,903.95	333,975.00	12,928.95
NON-BUSINESS PERMITS			
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)
TOTAL NON-BUSINESS PERMITS	33,886.66	16,125.00	17,761.66
FINES			
331-1100 Vehicle Code Violations	133,694.32	180,000.00	(46,305.68)
331-1200 Violation of Zoning Ord & Statutes	33,737.61	25,000.00	8,737.61
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
TOTAL FINES	167,431.93	205,000.00	(37,568.07)
INTEREST			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	8,050.72	0.00	8,050.72
341-0210 Interest -P.L.G.I.T.	5,309.88	0.00	5,309.88
341-0211 Interest PLGIT Plus	32,637.15	0.00	32,637.15
TOTAL INTEREST	45,997.75	50,000.00	(4,002.25)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
RENTS			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	32,209.13	40,000.00	(7,790.87)
TOTAL RENTS	32,210.13	40,000.00	(7,789.87)
STATE GRANT PROGRAM			
354-1261 PMVB Grant	9,000.00	9,000.00	0.00
TOTAL STATE GRANTS	9,000.00	9,000.00	0.00
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	11,509.33	5,500.00	6,009.33
TOTAL PILOT	11,509.33	5,500.00	6,009.33
GENERAL GOVERNMENT			
361-1110 Closing Report Fee	12,175.00	8,000.00	4,175.00
361-3300 Permits - Zoning - Gen Government	32,609.27	38,700.00	(6,090.73)
361-3310 Building Permits	232,549.71	96,750.00	135,799.71
361-3320 Resale Inspections	24,167.96	6,450.00	17,717.96
361-3400 Zoning Plan Review	141,683.77	32,250.00	109,433.77
TOTAL GENERAL GOVERNMENT	443,185.71	182,150.00	261,035.71
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	105,717.85	161,250.00	(55,532.15)
363-2200 Parking Permits	24,791.54	25,800.00	(1,008.46)
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	6,986.65	20,000.00	(13,013.35)
363-5200 Borough DPW Services	11,629.43	750.00	10,879.43
TOTAL HIGHWAYS & STREETS	149,654.97	212,767.00	(63,112.03)
MISCELLANEOUS REVENUES			
380-1000 Stroudsburg Share- TB Employee	17,472.45	9,000.00	8,472.45

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
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
TOTAL MISC. REVENUES	58,297.00	25,983.00	32,314.00
SALE OF ASSETS			
391-0020 Damage to Borough Property	9,165.80	15,000.00	(5,834.20)
TOTAL SALE OF ASSETS	9,165.80	15,000.00	(5,834.20)
CAPITAL PROCEEDS			
393-1200 Proceeds of GO Bond Series 2025	595,749.57	0.00	595,749.57
TOTAL CAPITAL PROCEEDS	595,749.57	0.00	595,749.57
DIVIDENDS			
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)
TOTAL DIVIDENDS	98,735.16	168,000.00	(69,264.84)
Total Revenues	6,462,478.61	6,063,916.19	398,562.42
Expenses			
LEGISLATIVE			
400-1100 Council Salary	14,914.00	15,000.00	86.00
400-1120 Mayor Salary	4,914.70	5,000.00	85.30
400-1610 FICA - Legislative	1,245.89	1,240.00	(5.89)
400-1630 Medicare - Legislative	291.31	290.00	(1.31)
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
TOTAL LEGISLATIVE	25,221.51	28,530.00	3,308.49
GENERAL GOVERNMENT			
401-1210 Manager Salary	67,570.49	77,000.00	9,429.51
401-1220 Director-Public Works	43,920.39	49,998.00	6,077.61
401-1400 Admin Staff Salary	43,961.72	58,454.00	14,492.28
401-1610 FICA - Admin	9,664.94	12,967.00	3,302.06
401-1630 Medicare - Admin	2,270.41	3,033.00	762.59
401-2100 Office Supplies - Administration	14,325.39	13,795.00	(530.39)
401-2130 Office Equipment/Furniture	1,262.76	1,374.00	111.24
401-2140 IT Expenses	25,574.91	26,164.00	589.09

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-2150 Computer Equipment/Supplies-Gen Government	8,690.75	11,930.50	3,239.75
401-2160 Equipment Maintenance	319.12	1,100.00	780.88
401-3110 Data Storage software	2,704.80	4,500.00	1,795.20
401-3210 Telephone - Gen Government	3,499.15	5,230.00	1,730.85
401-3250 Postage - Payroll Processing Fee	10,374.75	10,650.00	275.25
401-3400 Advertising/Printing - Gen Government	2,066.08	3,034.50	968.42
401-3450 Contracted Admin Services	2,183.73	2,100.00	(83.73)
401-4200 Association Dues/Subscriptions	10,166.12	11,029.00	862.88
401-4600 Training/Conference - General Government	332.34	2,500.00	2,167.66
401-7200 CIP - New Car	0.00	0.00	0.00
TOTAL GENERAL GOVT	248,887.85	294,859.00	45,971.15
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	30,485.89	34,745.00	4,259.11
402-1400 Finance - Staff Salaries	49,281.75	52,043.00	2,761.25
402-1610 Fica	4,887.85	4,973.00	85.15
402-1630 Medicare	1,202.25	1,301.00	98.75
402-1830 Finance - Staff Salaries- Overtime	7.32	8.00	0.68
402-3100 Trustee Chg Bond Payment	1,301.93	1,938.00	636.07
402-3110 Auditing Services - General Fund	2,152.80	18,020.00	15,867.20
402-3120 Accounting Services	0.00	724.00	724.00
402-3160 Billing Software	8,544.99	9,167.00	622.01
402-3170 Accounting Software	2,328.56	9,146.00	6,817.44
402-3210 Credit Card Fees	20,287.26	23,100.00	2,812.74
TOTAL FINANCIAL ADMIN	130,488.60	155,165.00	24,676.40
TAX COLLECTION			
403-1140 Tax Collector Salary	7,520.80	8,216.00	695.20
403-1610 FICA - Tax Collector	469.38	509.00	39.62
403-1630 Medicare - Tax Collector	109.74	119.00	9.26
403-2100 Materials & Supplies	6.75	7.00	0.25
403-3150 Commission Del. Real Estate Tax	6,548.54	6,251.00	(297.54)
403-3170 Commission Local Ser. Tax	4,905.31	4,770.00	(135.31)
403-3180 Commission Earned Income Tax	16,674.90	16,121.00	(553.90)
403-3190 Commission Deed Transfer Tax	3,494.50	3,097.00	(397.50)
TOTAL TAX COLLECTION	39,729.92	39,090.00	(639.92)
LEGAL SERVICES			
404-3140 Solicitor Retainer & Fees	130,225.42	125,000.00	(5,225.42)
TOTAL LEGAL SERVICES	130,225.42	125,000.00	(5,225.42)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
ENGINEERING			
408-3130 Engineering Services - Gen Prof Services	190,102.76	38,500.00	(151,602.76)
TOTAL ENGINEERING	190,102.76	38,500.00	(151,602.76)
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	214.29	450.00	235.71
409-3610 Electricity-Mun. Bldg.	5,575.75	5,400.00	(175.75)
409-3620 Electric Annex	1,574.98	1,702.00	127.02
409-3640 Gas (heat) - Annex	1,043.83	1,575.00	531.17
409-3730 Maintenance & Repair Annex	4,874.49	5,299.00	424.51
409-3740 Maintenance & Repairs	9,463.75	10,234.50	770.75
TOTAL MUNICIPAL BUILDING	22,747.09	24,660.50	1,913.41
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	20,666.07	20,298.00	(368.07)
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	12,846.33	11,850.00	(996.33)
411-3630 Gas (heat)	1,734.43	5,000.00	3,265.57
411-3730 Equipment Testing	12,343.89	10,716.00	(1,627.89)
411-4200 Building Maintenance- Fire Dept	29,449.83	29,450.00	0.17
411-4600 Contracted Services	1,112.44	1,113.00	0.56
411-5300 Contribution	0.00	0.00	0.00
TOTAL FIRE DEPARTMENT	97,993.20	98,505.00	511.80
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
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

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
413-2300 Vehicle Operation	216.79	500.00	283.21
413-2500 Vehicle Maintenance	594.76	750.00	155.24
413-3150 Software License	2,427.50	2,000.00	(427.50)
413-3210 Codes- Cell Phones	119.70	80.00	(39.70)
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
TOTAL CODE ENFORCEMENT	257,514.56	237,279.00	(20,235.56)
PLANNING/ZONING			
414-3130 Legal Services -Engineering	2,153.60	5,000.00	2,846.40
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
TOTAL PLANNING/ZONING	213,458.37	234,000.00	20,541.63
EMERGENCY SERVICES			
415-5300 Control Center Payment	82,266.24	82,267.00	0.76
TOTAL EMERGENCY SERVICES	82,266.24	82,267.00	0.76
HEALTH DEPARTMENT			
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
TOTAL HEALTH DEPARTMENT	12,625.22	15,319.00	2,693.78
STREET DEPARTMENT			
430-1220 Salary - DPW Foreman	24,293.80	28,908.00	4,614.20
430-1300 Salaries & Wages - DPW	173,753.44	177,293.00	3,539.56
430-1610 FICA - Street Dept	12,340.10	12,848.00	507.90
430-1630 Medicare - Street Dept	2,979.32	3,005.00	25.68
430-1830 Street Department - Overtime	5,801.78	6,307.00	505.22
430-2100 Office Supplies - Street Dept	1,305.77	1,407.00	101.23
430-2130 Safety Equipment - Street Dept	885.63	1,020.00	134.37
430-2150 Computer Equipment/Supplies - Street Dept	615.48	669.00	53.52
430-2160 Office Equip Maint/Repair - Street Dept	40.81	85.00	44.19
430-2300 Vehicle Operation (fuel, oil, fluids)	11,756.26	17,000.00	5,243.74
430-2380 Uniforms & Clothing	6,162.42	6,618.90	456.48
430-2500 Vehicle Maint/Repair- Street Dept	4,431.70	6,800.00	2,368.30
430-2600 Minor Equipment	1,206.28	1,360.00	153.72
430-3150 Drug Testing	212.52	213.00	0.48

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-3210 Telephone - Street	660.50	657.00	(3.50)
430-3310 Travel	0.00	(3,088.00)	(3,088.00)
430-3610 Electricity -DPW Garage	0.00	(255.00)	(255.00)
430-3620 Gas Heat -DPW Garage	1,118.56	1,190.00	71.44
430-3730 Building Maintenance	1,490.60	2,040.00	549.40
430-3740 Equipment Maint & Repairs - Street Dept	861.77	908.10	46.33
430-3260 Radio Purchase	5,579.40	9,427.00	3,847.60
430-4600 Training - Street	538.26	680.00	141.74
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	327,354.45	275,093.00	(52,261.45)
STREET CLEANING			
431-3740 Machinery Maintenance/Supplies	4,114.36	5,000.00	885.64
TOTAL STREET CLEANING	4,114.36	5,000.00	885.64
SNOW & ICE REMOVAL			
432-2210 Snow & Ice Removal	4,033.11	4,550.00	516.89
TOTAL SNOW/ICE REMOVAL	4,033.11	4,550.00	516.89
TRAFFIC SIGNS/SIGNALS			
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)
STREET LIGHTING			
434-3610 Electric	37,175.88	37,400.00	224.12
434-3720 Street Light Repair	187.38	250.00	62.62
434-3730 Operations/Maintenance	139.31	750.00	610.69
TOTAL STREET LIGHTING	37,502.57	38,400.00	897.43
STORM SEWERS & DRAINS			
436-2450 Materials & Supplies	20,874.28	20,000.00	(874.28)
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	25,474.28	106,650.00	81,175.72
STREET MAINTENANCE			
438-2450 Materials & Supplies St Maintenance	8,961.85	15,000.00	6,038.15
438-3720 Street Paving	595,749.57	0.00	(595,749.57)
TOTAL STREET MAINTENANCE	604,711.42	15,000.00	(589,711.42)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
PARKING FACILITIES			
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	4,809.77	3,500.00	(1,309.77)
445-2450 Computer Equipment	297.73	1,500.00	1,202.27
445-2410 Vehicle Registration/Maintenance	1,786.08	1,500.00	(286.08)
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	922.50	1,200.00	277.50
445-3400 Advertising/Printing-Parking Facilities	3,040.52	3,000.00	(40.52)
445-3710 Parking Lot Maintenance-Parking Facilities	50.87	1,058.00	1,007.13
445-3720 Meter Repair/Main Supplies	1,754.34	6,000.00	4,245.66
TOTAL PARKING FACILITIES	82,394.03	155,542.00	73,147.97
FLOOD CONTROL			
446-3130 Engineering Services	0.00	9,300.00	9,300.00
446-3710 Levee Maintenance	25,050.80	67,200.00	42,149.20
446-3730 Equipment Maintenance/Repair	30,057.09	30,150.00	92.91
TOTAL FLOOD CONTROL	55,107.89	106,650.00	51,542.11
SHADE TREES			
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
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)	2,572.42	5,000.00	2,427.58
465-5400 Contribution - ECA	10,000.00	10,000.00	0.00

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
TOTAL DOWNTOWN DISTRICT	12,572.42	15,000.00	2,427.58
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	42,786.86	51,150.00	8,363.14
486-3530 Workers Comp Insurance	38,222.78	41,777.00	3,554.22
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	93,583.54	112,727.00	19,143.46
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	8,899.69	10,590.00	1,690.31
487-1590 Major Medical (BC/BS)	240,779.82	319,060.00	78,280.18
487-1591 Health Ins Buyout/HRA	2,124.76	2,970.00	845.24
487-5310 N/U Pension MMO	89,242.63	95,006.00	5,763.37
TOTAL EMPLOYEE BENEFITS	341,046.90	427,626.00	86,579.10
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Compensation	3,870.84	8,250.00	4,379.16
TOTAL EMPLOYER FICA EXPENSES	3,870.84	8,250.00	4,379.16
Total Expenses	6,188,577.98	5,809,085.69	(379,492.29)
Excess Revenue Over(Under) Expenditures	273,900.63	254,830.50	19,070.13

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	0.00	2,965,584.00	(2,965,584.00)
301-2000 Real Estate Tax- Prior Year	0.00	79.00	(79.00)
301-3000 Real Estate Tax - Interim	0.00	632.00	(632.00)
301-4000 Real Estate Tax - Delinquent	0.00	102,700.00	(102,700.00)
TOTAL TAXES	0.00	3,068,995.00	(3,068,995.00)
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	8,396.44	195,000.00	(186,603.56)
310-2000 Earned Income Tax	60,110.19	1,225,000.00	(1,164,889.81)
310-5000 Municipal Service Tax	19,562.73	325,000.00	(305,437.27)
TOTAL ACT 511 TAXES	88,069.36	1,745,000.00	(1,656,930.64)
BUSINESS LICENSES/PERMITS			
321-2000 Health/Restaurant Licenses	132.00	18,000.00	(17,868.00)
321-6100 Rental License	3,626.00	220,000.00	(216,374.00)
321-6110 Short-Term Rental Lic.	0.00	3,225.00	(3,225.00)
321-7000 Lien Rental License	0.00	0.00	0.00
321-7000 Lien Interest Rental	51.23	0.00	51.23
321-8000 Cable TV Franchise Tax	0.00	85,000.00	(85,000.00)
TOTAL LICENSES/PERMITS	3,809.23	326,225.00	(322,415.77)
NON-BUSINESS PERMITS			
322-8100 Event Permit Fee	0.00	1,935.00	(1,935.00)
322-8200 Street Opening Permits	0.00	20,000.00	(20,000.00)
322-9400 Misc Permits	0.00	2,580.00	(2,580.00)
TOTAL NON-BUSINESS PERMITS	0.00	24,515.00	(24,515.00)
FINES			
331-1100 Vehicle Code Violations	15,826.08	180,000.00	(164,173.92)
331-1200 Violation of Zoning Ord & Statutes	5,373.75	30,000.00	(24,626.25)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
TOTAL FINES	21,199.83	210,000.00	(188,800.17)
INTEREST			
341-0000 Interest Income	0.00	98,600.00	(98,600.00)
341-0110 Interest-Savings & C.D.	0.00	0.00	0.00

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
341-0210 Interest -P.L.G.I.T.	106.42	0.00	106.42
341-0211 Interest PLGIT Plus	1,528.35	0.00	1,528.35
TOTAL INTEREST	1,634.77	98,600.00	(96,965.23)
RENTS			
342-4700 Borough Property Rental	0.00	1.00	(1.00)
342-5310 Royalties - Cell Tower	2,630.25	40,000.00	(37,369.75)
TOTAL RENTS	2,630.25	40,001.00	(37,370.75)
STATE GRANT PROGRAM			
354-1261 PMVB Grant	9,000.00	0.00	9,000.00
354-1261 LSA Grant	0.00	100,000.00	(100,000.00)
TOTAL STATE GRANTS	9,000.00	100,000.00	9,000.00
STATE SHARED REVENUE			
355-0100 Public Utility Realty/Bev Tax	0.00	3,875.00	(3,875.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	57,800.00	(57,800.00)
355-0700 Foreign Fire Ins Premium Tax	0.00	46,750.00	(46,750.00)
TOTAL STATE SHARED REVENUE	0.00	108,425.00	(108,425.00)
PMT IN LIEU OF TAXES			
359-0010 Housing Authority PILOT	0.00	10,000.00	(10,000.00)
TOTAL PILOT	0.00	5,500.00	(5,500.00)
GENERAL GOVERNMENT			
361-1110 Closing Report Fee	1,241.00	11,330.00	(10,089.00)
361-3300 Permits - Zoning - Gen Government	1,261.00	55,000.00	(53,739.00)
361-3310 Building Permits	869.50	180,000.00	(179,130.50)
361-3320 Resale Inspections	2,078.00	20,000.00	(17,922.00)
361-3400 Zoning Plan Review	2,239.50	75,000.00	(72,760.50)
TOTAL GENERAL GOVERNMENT	7,689.00	341,330.00	(333,641.00)
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	6,399.58	100,000.00	(93,600.42)
363-2200 Parking Permits	1,477.00	25,800.00	(24,323.00)
363-2210 Residential Parking Permit	1,170.00	3,870.00	(2,700.00)

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
363-2300 Meter Bags	0.00	1,097.00	(1,097.00)
363-5100 PennDOT Snow Removal	0.00	25,000.00	(25,000.00)
363-5200 Borough DPW Services	0.00	750.00	(750.00)
TOTAL HIGHWAYS & STREETS	9,046.58	156,517.00	(147,470.42)
MISCELLANEOUS REVENUES			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	3,503.16	38,758.00	(35,254.84)
380-1070 Miscellaneous Income	1.00	5,000.00	(4,999.00)
380-5100 Shopping Cart Fees	0.00	2,000.00	(2,000.00)
TOTAL MISC. REVENUES	3,504.16	54,758.00	(51,253.84)
SALE OF ASSETS			
391-0020 Damage to Borough Property	0.00	15,000.00	(15,000.00)
TOTAL SALE OF ASSETS	0.00	15,000.00	(15,000.00)
DIVIDENDS			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	91.22	0.00	91.22
TOTAL DIVIDENDS	91.22	18,000.00	(17,908.78)
Total Revenues	146,674.40	6,314,866.00	(6,068,191.60)
Expenses			
LEGISLATIVE			
400-1100 Council Salary	1,249.98	15,000.00	13,750.02
400-1120 Mayor Salary	416.67	5,000.00	4,583.33
400-1610 FICA - Legislative	103.33	1,240.00	1,136.67
400-1630 Medicare - Legislative	24.16	290.00	265.84
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	70.00	4,500.00	4,430.00
400-3310 Misc/Travel	0.00	500.00	500.00
TOTAL LEGISLATIVE	1,864.14	28,530.00	26,665.86
GENERAL GOVERNMENT			
401-1210 Manager Salary	8,109.26	73,080.00	64,970.74
401-1220 Director-Public Works	3,139.89	28,782.00	25,642.11
401-1400 Admin Staff Salary	3,633.84	52,345.00	48,711.16
401-1610 FICA - Admin	922.75	12,146.00	11,223.25

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
401-1630 Medicare - Admin	215.81	2,841.00	2,625.19
401-2100 Office Supplies - Administration	556.24	7,560.00	7,003.76
401-2130 Office Equipment/Furniture	136.72	1,260.00	1,123.28
401-2140 IT Expenses	1,698.79	18,900.00	17,201.21
401-2150 Computer Equipment/Supplies-Gen Government	361.87	6,300.00	5,938.13
401-2160 Equipment Maintenance	0.00	1,134.00	1,134.00
401-3110 Data Storage software	0.00	3,570.00	3,570.00
401-3210 Telephone - Gen Government	667.52	6,300.00	5,632.48
401-3250 Postage - Payroll Processing Fee	487.58	5,040.00	4,552.42
401-3400 Advertising/Printing - Gen Government	753.92	8,400.00	7,646.08
401-3450 Contracted Admin Services	615.08	1,344.00	728.92
401-4200 Association Dues/Subscriptions	4,492.14	6,300.00	1,807.86
401-4600 Training/Conference - General Government	0.00	2,940.00	2,940.00
401-7200 CIP - New Car	0.00	7,560.00	7,560.00
TOTAL GENERAL GOVT	25,791.41	245,802.00	220,010.59
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	3,090.00	28,325.00	25,235.00
402-1400 Finance - Staff Salaries	5,780.46	54,203.00	48,422.54
402-1610 Fica	549.97	5,117.00	4,567.03
402-1630 Medicare	128.62	1,197.00	1,068.38
402-1830 Finance - Staff Salaries- Overtime	0.00	260.00	260.00
402-2130 Office/Furn. Equip	0.00	260.00	260.00
402-3100 Trustee Chg Bond Payment	0.00	3,120.00	3,120.00
402-3110 Auditing Services - General Fund	0.00	15,600.00	15,600.00
402-3160 Billing Software	788.43	6,500.00	5,711.57
402-3170 Accounting Software	0.00	6,994.00	6,994.00
402-3210 Credit Card Fees	892.45	18,200.00	17,307.55
402-4600 Conferences/Training	0.00	1,040.00	1,040.00
TOTAL FINANCIAL ADMIN	11,229.93 #	140,816.00 #	129,586.07
TAX COLLECTION			
403-1140 Tax Collector Salary	0.00	8,532.00	8,532.00
403-1610 FICA - Tax Collector	0.00	529.00	529.00
403-1630 Medicare - Tax Collector	0.00	124.00	124.00
403-2100 Materials & Supplies	0.00	3,200.00	3,200.00
403-3150 Commission Del. Real Estate Tax	0.00	6,500.00	6,500.00
403-3170 Commission Local Ser. Tax	302.56	5,000.00	4,697.44

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
403-3180 Commission Earned Income Tax	878.69	18,000.00	17,121.31
403-3190 Commission Deed Transfer Tax	167.93	2,000.00	1,832.07
TOTAL TAX COLLECTION	1,349.18	43,885.00	42,535.82
LEGAL SERVICES			
404-3140 Solicitor Retainer & Fees	0.00	125,000.00	125,000.00
TOTAL LEGAL SERVICES	0.00	125,000.00	125,000.00
ENGINEERING			
408-3130 Engineering Services - Gen Prof Services	4,409.97	39,200.00	34,790.03
TOTAL ENGINEERING	4,409.97	39,200.00	34,790.03
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	0.00	450.00	450.00
409-3610 Electricity-Mun. Bldg.	863.73	6,300.00	5,436.27
409-3620 Electric Annex	38.86	1,350.00	1,311.14
409-3640 Gas (heat) - Annex	0.00	1,350.00	1,350.00
409-3730 Maintenance & Repair Annex	1,236.00	2,925.00	1,689.00
409-3740 Maintenance & Repairs	1,464.56	45,000.00	43,535.44
TOTAL MUNICIPAL BUILDING	3,603.15	57,375.00	53,771.85
POLICE DEPARTMENT			
410-7600 SARP Regional Costs	270,588.08	3,247,057.00	2,976,468.92
TOTAL POLICE	270,588.08	3,247,057.00	2,976,468.92
FIRE DEPARTMENT			
411-2100 Auxiliary Donation - Fire Dept	0.00	15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	354.79	17,500.00	17,145.21
411-2600 Small Tools/ Equipment	0.00	5,500.00	5,500.00
411-3210 Telephone - Fire Dept	136.04	2,500.00	2,363.96
411-3270 Radio Maintenance	0.00	10,000.00	10,000.00
411-3620 Electricity	1,449.29	11,500.00	10,050.71
411-3630 Gas (heat)	1,354.27	5,000.00	3,645.73
411-3730 Equipment Testing	306.68	10,000.00	9,693.32
411-4200 Building Maintenance- Fire Dept	1,582.50	15,000.00	13,417.50
411-4600 Contracted Services	126.00	2,500.00	2,374.00
411-5300 Contribution	0.00	1,000.00	1,000.00
TOTAL FIRE DEPARTMENT	5,309.57	95,500.00	90,190.43

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
CODE ENFORCEMENT			
413-1400 Staff Salary	6,122.06	56,650.00	50,527.94
413-1610 FICA - Code Enforcement	379.57	3,512.00	3,132.43
413-1630 Medicare - Code Enforcement	88.77	821.00	732.23
413-1830 Overtime	0.00	1,500.00	
413-2000 Zoning & Codes	0.00	180,000.00	180,000.00
413-2100 Materials & Supplies - Codes	0.00	3,000.00	3,000.00
413-2150 Computer Equipment/Supplies-Code Enforcement	0.00	2,000.00	2,000.00
413-2160 Uniforms	0.00	2,500.00	2,500.00
413-2300 Vehicle Operation	0.00	1,500.00	1,500.00
413-2500 Vehicle Maintenance	39.52	750.00	710.48
413-3150 Software License	0.00	8,000.00	8,000.00
413-3210 Codes- Cell Phones	0.00	0.00	0.00
413-3400 Advertising Expense	0.00	6,000.00	6,000.00
413-4200 Assoc. Dues/Subscriptions	0.00	350.00	350.00
413-4600 Training/Conference Expense	0.00	750.00	750.00
TOTAL CODE ENFORCEMENT	6,629.92	267,333.00	259,203.08
PLANNING/ZONING			
414-3130 Legal Services -Engineering	0.00	15,000.00	15,000.00
414-3140 Legal Services - Planning/Zoning	0.00	5,500.00	5,500.00
414-4500 Contracted Permitting	0.00	150,000.00	150,000.00
TOTAL PLANNING/ZONING	0.00	170,500.00	170,500.00
EMERGENCY SERVICES			
415-5300 Control Center Payment	7,541.07 #	90,493.00 #	82,951.93
TOTAL EMERGENCY SERVICES	7,541.07	90,493.00	82,951.93
HEALTH DEPARTMENT			
421-1220 Salaries & Wages-Health	1,454.85	15,169.00	13,714.15
421-1610 FICA - Health Dept	90.19	940.00	849.81
421-1630 Medicare - Health Dept	21.10	220.00	198.90
421-2100 Supplies	0.00	200.00	200.00
TOTAL HEALTH DEPARTMENT	1,566.14	16,529.00	14,962.86
STREET DEPARTMENT			
430-1220 Salary - DPW Foreman	2,496.00	22,880.00	20,384.00
430-1300 Salaries & Wages - DPW	18,176.86	160,160.00	141,983.14
430-1610 FICA - Street Dept	1,244.51	11,348.00	10,103.49

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
430-1630 Medicare - Street Dept	344.19	2,654.00	2,309.81
430-1830 Street Department - Overtime	3,064.08	3,900.00	835.92
430-2100 Office Supplies - Street Dept	8.50	650.00	641.50
430-2120 Safety Equipment - Street Dept	0.00	780.00	780.00
430-2150 Computer Equipment/Supplies - Street Dept	0.00	143.00	143.00
430-2160 Office Equip Maint/Repair - Street Dept	0.00	65.00	65.00
430-2300 Vehicle Operation (fuel, oil, fluids)	1,536.96	13,000.00	11,463.04
430-2380 Uniforms & Clothing	143.39	2,600.00	2,456.61
430-2500 Vehicle Maint/Repair- Street Dept	38.46	5,200.00	5,161.54
430-2600 Minor Equipment	57.19	2,080.00	2,022.81
430-3150 Drug Testing	0.00	260.00	260.00
430-3210 Telephone - Street	41.74	416.00	374.26
430-3260 Radio Purchase/Maintenance	0.00	13,000.00	13,000.00
430-3310 Travel	0.00	130.00	130.00
430-3610 Electricity -DPW Garage	100.06	1,040.00	939.94
430-3620 Gas Heat -DPW Garage	553.92	1,820.00	1,266.08
430-3730 Building Maintenance	0.00	2,600.00	2,600.00
430-3740 Equipment Maint & Repairs - Street Dept	156.42	5,200.00	5,043.58
430-4600 Training - Street	0.00	1,560.00	1,560.00
TOTAL STREET DEPARTMENT	27,962.28	251,486.00	223,523.72
STREET CLEANING			
431-3740 Machinery Maintenance/Supplies	0.00	5,000.00	5,000.00
TOTAL STREET CLEANING	0.00	5,000.00	5,000.00
SNOW & ICE REMOVAL			
432-2210 Snow & Ice Removal	3,231.80	4,000.00	768.20
TOTAL SNOW/ICE REMOVAL	3,231.80	4,000.00	768.20
TRAFFIC SIGNS/SIGNALS			
433-3720 Misc Supplies- Traffic Signals	1,589.78	15,000.00	13,410.22
TOTAL TRAFFIC SIGNALS	1,589.78	2,750.00	1,160.22
STREET LIGHTING			
434-3610 Electric	615.10	0.00	(615.10)
434-3720 Street Light Repair	301.25	250.00	(51.25)
434-3730 Operations/Maintenance	0.00	750.00	750.00
TOTAL STREET LIGHTING	916.35	1,000.00	83.65

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
STORM SEWERS & DRAINS			
436-3710 Storm Water Project MS4	0.00	100,000.00	100,000.00
436-7500 Equipment Rental	0.00	20,000.00	20,000.00
TOTAL STORM SEWER	0.00	120,000.00	120,000.00
STREET MAINTENANCE			
438-2450 Materials & Supplies St Maintenance	0.00	18,000.00	18,000.00
438-3720 Street Paving	0.00	0.00	0.00
TOTAL STREET MAINTENANCE	0.00	18,000.00	18,000.00
PARKING FACILITIES			
445-1300 Parking Enforcement Officer	12,095.05	165,055.00	152,959.95
445-1610 FICA - Parking	749.89	10,233.00	9,483.11
445-1630 Medicare - Parking	175.38	2,393.00	2,217.62
445-1830 Overtime	0.00	1,850.00	1,850.00
445-1910 Uniforms/Drug Test	0.00	2,000.00	2,000.00
445-2150 Computer Equipment	0.00	1,500.00	1,500.00
445-2210 Snow Removal Supplies	0.00	1,500.00	1,500.00
445-2410 Vehicle Registration/Maintenance	89.06	5,000.00	4,910.94
445-2490 Meter Purchase-Parking Facilities	0.00	300.00	300.00
445-3130 Parking Permits Ect.	0.00	16,000.00	16,000.00
445-3150 Software (UP Safety)	0.00	2,000.00	2,000.00
445-3160 UP Safety Lookups	0.00	500.00	500.00
445-3260 Raido	0.00	3,000.00	3,000.00
445-3400 Advertising/Printing-Parking Facilities	0.00	500.00	500.00
445-3710 Parking Lot Maintenance-Parking Facilities	0.00	6,000.00	6,000.00
TOTAL PARKING FACILITIES	13,109.38	217,831.00	204,721.62
FLOOD CONTROL			
446-3130 Engineering Services	0.00	10,500.00	10,500.00
446-3710 Levee Maintenance	0.00	85,000.00	85,000.00
446-3730 Equipment Maintenance/Repair	0.00	35,000.00	35,000.00
TOTAL FLOOD CONTROL	0.00	130,500.00	130,500.00
SHADE TREES			
455-2460 Materials & Supplies	0.00	1,000.00	1,000.00
455-3720 Maintenance	0.00	23,550.00	23,550.00
455-7200 Shade Tree - New Planting	0.00	3,000.00	3,000.00

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
TOTAL SHADE TREES	0.00	27,550.00	27,550.00
Grant - Special Projects			
456-4700 Refuse	0.00	0.00	0.00
Total Grant - Special Projects	0.00	0.00	0.00
ECONOMIC DEVELOPMENT			
463-3020 IBW Remediation	0.00	1,500.00	1,500.00
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
TOTAL ECONOMIC DEVELOPMENT	0.00	6,500.00	6,500.00
DOWNTOWN DISTRICT			
465-3740 Maintenance/Repair (Decorations)	0.00	8,000.00	8,000.00
465-5400 Contribution - ECA	0.00	10,000.00	10,000.00
TOTAL DOWNTOWN DISTRICT	0.00	18,000.00	18,000.00
INTER-GOVNMTAL EXPENSES			
481-5200 Firemans Relief Fund	0.00	46,750.00	(46,750.00)
TOTAL INTER-GOVNMTAL EXPENSES	0.00	46,750.00	(46,750.00)
INSURANCE			
486-3510 Property-Liability Insurance	36,547.38	38,750.00	2,202.62
486-3530 Workers Comp Insurance	7,426.24	12,125.00	4,698.76
486-3531 Workers Comp - Fire Department	669.24	7,500.00	6,830.76
486-3550 Deductible	0.00	2,500.00	2,500.00
486-4010 Public Officials Liability	0.00	5,000.00	5,000.00
TOTAL INSURANCE	44,642.86	65,875.00	21,232.14
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	1,291.18	10,294.00	9,002.82
487-1590 Major Medical (BC/BS)	46,178.30	294,319.00	248,140.70
487-1591 Health Ins Buyout/HRA	165.00	1,500.00	1,335.00
487-5310 N/U Pension MMO	2,182.81	70,856.00	68,673.19
TOTAL EMPLOYEE BENEFITS	49,817.29	376,969.00	327,151.71
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Compensation	608.34	7,250.00	6,641.66
TOTAL EMPLOYER FICA EXPENSES	608.34	7,250.00	6,641.66
Total Expenses	481,760.64	5,867,481.00	5,385,720.36

**Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
January 31, 2026**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>
Excess Revenue Over(Under) Expenditures	<u>(335,086.24)</u>	<u>447,385.00</u>	<u>(782,471.24)</u>

Borough of East Stroudsburg
Sewer Fund Stmt of Activity - Budget vs Actual
December 31, 2025

<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	0.12	0.00	0.12
341-0211 Int.-Sewer P Plus	116,712.33	0.00	116,712.33
TOTAL INTEREST	118,830.24	50,000.00	68,830.24
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
TOTAL STATE SHARED REVENUE	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	32,109.92	32,500.00	(390.08)
364-7010 Smithfield SA Rentals	105,453.54	145,000.00	(39,546.46)
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
TOTAL SANITATION	1,788,913.34	2,070,022.00	(281,108.66)
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	20,527.31	10,134.00	10,393.31
TOTAL MISC. REVENUES	20,527.31	10,134.00	10,393.31
Total Revenues	2,000,860.02	2,174,871.00	(174,010.98)
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	7,714.50	6,301.00	(1,413.50)
401-2130 Office Equipment/Furniture - Admin	686.41	691.00	4.59
401-2140 IT Expenses	14,059.22	13,247.00	(812.22)

Borough of East Stroudsburg
Sewer Fund Stmt of Activity - Budget vs Actual
December 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-2150 Computer Equipment/Supplies - Admin	8,465.34	8,465.50	0.16
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	4,802.70	4,783.00	(19.70)
401-3250 Postage - Payroll Processing Fee	7,755.68	7,421.00	(334.68)
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	1,186.85	910.00	(276.85)
401-4200 Dues Subscriptions/Memberships - Admin	3,950.51	4,500.00	549.49
401-4600 Training/Conferences - General Government	395.49	1,250.00	854.51
TOTAL GENERAL GOVT	144,158.94	156,601.75	12,442.81
FINANCIAL ADMINISTRATION			
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	7,513.93	8,250.00	736.07
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	10,626.13	13,200.00	2,573.87
TOTAL FINANCIAL ADMIN	115,416.59	141,824.00	26,407.41
LEGAL SERVICES			
404-3200 Legal Services - WWTP	49,306.96	85,000.00	35,693.04
TOTAL LEGAL SERVICES	49,306.96	85,000.00	35,693.04
ENGINEERING			
408-3130 Engineering	111,966.81	79,750.00	(32,216.81)
TOTAL ENGINEERING	111,966.81	79,750.00	(32,216.81)
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	187.74	275.00	87.26
409-3610 Electricity-Mun. Bldg.	3,014.71	3,300.00	285.29
409-3620 Electricity-Annex	864.47	825.00	(39.47)
409-3640 Gas - Annex	567.68	963.00	395.32

Borough of East Stroudsburg
Sewer Fund Stmt of Activity - Budget vs Actual
December 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
409-3730 Maintenance & Repair Annex	2,648.44	2,649.75	1.31
409-3740 Maintenance & Repairs	4,871.19	4,840.25	(30.94)
TOTAL MUNICIPAL BUILDING	12,154.23	12,853.00	698.77
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	3,350.25	0.00
429-2100 Office Supplies	1,552.43	1,500.00	(52.43)
429-2110 Chemicals	42,734.05	60,000.00	17,265.95
429-2120 Safety Supplies	1,064.89	1,500.00	435.11
429-2200 Materials & Supplies- WWTP	10,927.49	10,174.00	(753.49)
429-2300 Fuel Oil	18,955.86	27,000.00	8,044.14
429-2310 Vehicle Operation	1,498.54	1,427.00	(71.54)
429-2380 Uniforms	12,724.85	12,527.90	(196.95)
429-2600 Small Tools/Minor Equipment	637.25	1,000.00	362.75
429-3160 Laboratory Fees	57,619.44	60,000.00	2,380.56
429-3200 Telephone - Sewer	2,089.62	3,000.00	910.38
429-3610 Electric - Sewer	101,305.69	86,000.00	(15,305.69)
429-3700 Pump Station Maint & Repair	12,946.88	14,486.10	1,539.22
429-3710 WWTP Maint & Repairs	29,697.72	30,000.00	302.28
429-3720 Collection System Maintenance	40,403.03	39,477.00	(926.03)
429-3730 WWTP Building & Repair	11,332.00	33,948.00	22,616.00
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	4,699.00	8,000.00	3,301.00
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	109,658.17	108,000.00	(1,658.17)
429-7400 Equipment Lease/Purchase	0.00	0.00	0.00
TOTAL COLLECTION SYSTEM	865,708.03	898,874.25	33,166.22
STREET DEPARTMENT			
430-1220 Street Superintendent 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	13,329.18	12,470.00	(859.18)
430-1630 Medicare - Street Dept	462.79	2,916.00	2,453.21
430-1830 Overtime - Street Dept	6,120.81	6,165.00	44.19
430-2100 Office Supplies - Street Dept	614.32	660.00	45.68
430-2120 Safety Equipment - Street Dept	954.12	990.00	35.88
430-2150 Computer Equipment/Supplies - Street Dept	0.00	83.00	83.00

Borough of East Stroudsburg
Sewer Fund Stmt of Activity - Budget vs Actual
December 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-2160 Office Equipment Maint/Repair- Street Dept	43.61	83.00	39.39
430-2300 Vehicle Operation (fuel, oil, fluids)	13,553.65	16,500.00	2,946.35
430-2380 Uniforms - Street Dept	6,635.00	6,465.55	(169.45)
430-2500 Vehicle Manintenance/Repair- Street Dept	4,961.97	6,600.00	1,638.03
430-2600 Small Tools/Minor Equip - Street Dept	1,294.09	1,320.00	25.91
430-3150 Drug Testing	231.70	209.00	(22.70)
430-3210 Telephone - Street Dept	638.27	602.00	(36.27)
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	1,007.56	974.45	(33.11)
430-3740 Equipment Maint & Repair - Street	5,998.65	6,105.00	106.35
430-4600 Conferences/Training - Street Dept	592.73	660.00	67.27
430-7400 CAP Improvements	0.00	0.00	0.00
430-7410 Equipment Lease Loader	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	268,593.05	266,817.00	(1,776.05)
INSURANCE			
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
TOTAL INSURANCE	114,919.10	97,008.00	(17,911.10)
EMPLOYEE BENEFITS/INS			
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	97,358.21	95,006.00	(2,352.21)
TOTAL EMPLOYEE BENEFITS	406,016.88	432,665.00	26,648.12
EMPLOYER FICA EXPENSES			
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			
Total Expenses	2,092,212.29	2,179,768.00	87,555.71
Excess Revenue Over(Under) Expenditures	(91,352.27)	(4,897.00)	86,455.27

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<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	98,600.00	(98,600.00)
341-0110 Interest-Savings & C D	0.00	0.00	0.00
341-0210 Interest Sewer PLGIT	0.01	0.00	0.01
341-0211 Int.-Sewer P Plus	9,181.55	0.00	9,181.55
TOTAL INTEREST	9,181.56	98,600.00	(89,418.44)
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	56,100.00	(56,100.00)
TOTAL STATE SHARED REVENUE	0.00	56,100.00	(56,100.00)
SANITATION			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	(1,030.69)	2,100,000.00	(2,101,030.69)
364-2020 Lien Sewer Rents	0.00	8,500.00	(8,500.00)
364-3160 Lien Interest & Cost	302.92	0.00	302.92
364-6010 Stroud SA Rentals	0.00	42,500.00	(42,500.00)
364-7010 Smithfield SA Rentals	0.00	170,000.00	(170,000.00)
364-9000 EDU Connection Fees	0.00	80,000.00	(80,000.00)
364-9100 Smithfield EDU Fees	0.00	17,500.00	(17,500.00)
364-9200 Penalties	14,706.09	45,000.00	(30,293.91)
TOTAL SANITATION	13,978.32	2,471,500.00	(2,457,521.68)
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	3,556.24	39,345.00	(35,788.76)
TOTAL MISC. REVENUES	3,556.24	39,345.00	(35,788.76)
Total Revenues	26,716.12	2,665,545.00	(2,638,828.88)
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	4,826.93	43,500.00	38,673.07
401-1220 DPW Director Salary-Sewer	3,779.46	34,645.00	30,865.54
401-1400 Admin Staff Salary	2,163.00	31,158.00	28,995.00
401-1610 FICA - Admin	667.70	7,230.00	6,562.30
401-1630 Medicare - Admin	156.15	1,691.00	1,534.85
401-2100 Office Supplies - Admin	253.40	4,500.00	4,246.60
401-2130 Office Equipment/Furniture - Admin	81.40	750.00	668.60
401-2140 IT Expenses	1,011.19	11,250.00	10,238.81
401-2150 Computer Equipment/Supplies - Admin	284.33	3,750.00	3,465.67
401-2160 Equipment Repair/Maintenance - Admin	0.00	675.00	675.00

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	0.00	3,750.00	3,750.00
401-3210 Telephone - Admin	390.57	3,000.00	2,609.43
401-3250 Postage - Payroll Processing Fee	154.14	5,000.00	4,845.86
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	0.00	3,750.00	3,750.00
401-3450 Contracted Admin Services	366.13	1,750.00	1,383.87
401-4200 Dues Subscriptions/Memberships - Admin	3,026.14	4,500.00	1,473.86
401-4600 Training/Conferences - General Government	0.00	1,246.00	1,246.00
TOTAL GENERAL GOVT	17,160.54	165,070.00	147,909.46
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	3,921.93	35,951.00	32,029.07
402-1400 Finance - Staff Salaries	7,336.75	68,796.00	61,459.25
402-1610 Fica	698.03	6,494.00	5,795.97
402-1630 Medicare	163.25	1,519.00	1,355.75
402-1830 Finance - Staff Salaries Overtime	0.00	330.00	330.00
402-2130 Office Furniture/Equip	0.00	330.00	330.00
402-3100 Trustee Chg Bond Payment	0.00	3,960.00	3,960.00
402-3110 Auditing Services - Sewer	0.00	19,800.00	19,800.00
402-3160 Billing Software	361.28	8,250.00	7,888.72
402-3170 Accounting Software	0.00	8,877.00	8,877.00
402-3210 Credit Card Fees	1,132.73	23,100.00	21,967.27
402-4600 Conferences/Training	0.00	1,320.00	1,320.00
TOTAL FINANCIAL ADMIN	13,613.97	178,727.00	165,113.03
LEGAL SERVICES			
404-3200 Legal Services - WWTP	0.00	85,000.00	85,000.00
TOTAL LEGAL SERVICES	0.00	85,000.00	85,000.00
ENGINEERING			
408-3130 Engineering	0.00	81,200.00	81,200.00
TOTAL ENGINEERING	0.00	81,200.00	81,200.00
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	514.72	3,850.00	3,335.28
409-3620 Electricity-Annex	37.37	825.00	787.63
409-3640 Gas - Annex	0.00	825.00	825.00
409-3730 Maintenance & Repair Annex	735.72	1,788.00	1,052.28
409-3740 Maintenance & Repairs	839.89	27,500.00	26,660.11
TOTAL MUNICIPAL BUILDING	2,127.70	35,063.00	32,935.30

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
SANITARY SEWER			
429-1400 Sewer Staff Salaries	45,101.45	335,000.00	289,898.55
429-1610 Social Security- Sewer Fund	2,765.65	23,165.00	20,399.35
429-1630 Medicare - Sanitary Sewer	677.27	5,418.00	4,740.73
429-1830 Sewer Overtime	1,606.80	4,000.00	2,393.20
429-2100 Office Supplies	0.00	4,120.00	4,120.00
429-2110 Chemicals	739.02	66,800.00	66,060.98
429-2120 Safety Supplies	0.00	3,000.00	3,000.00
429-2150 Computer Equip & Supplies	0.00	2,000.00	2,000.00
429-2200 Materials & Supplies- WWTP	385.20	14,000.00	13,614.80
429-2300 Fuel Oil	2,575.97	27,800.00	25,224.03
429-2310 Vehicle Operation	102.86	1,200.00	1,097.14
429-2380 Uniforms	0.00	2,500.00	2,500.00
429-2600 Small Tools/Minor Equipment	0.00	4,000.00	4,000.00
429-3160 Laboratory Fees	4,205.75	66,000.00	61,794.25
429-3200 Telephone - Sewer	238.45	3,500.00	3,261.55
429-3610 Electric - Sewer	12,979.47	113,500.00	100,520.53
429-3700 Pump Station Maint & Repair	0.00	30,000.00	30,000.00
429-3710 WWTP Maint & Repairs	3,864.38	40,000.00	36,135.62
429-3720 Collection System Maintenance	349.49	35,000.00	34,650.51
429-3730 WWTP Building & Repair	0.00	40,000.00	40,000.00
429-3740 Equipment Maintenance Collections	0.00	7,500.00	7,500.00
429-4100 Sewer Backup Expenses	0.00	2,500.00	2,500.00
429-4200 Dues/Subscriptions-Sewer	0.00	8,000.00	8,000.00
429-4500 Contracted Line Maintenance	231.55	85,500.00	85,268.45
429-4600 Training - Sanitary Sewer	0.00	3,000.00	3,000.00
429-4700 Sludge Disposal	4,828.21	113,500.00	108,671.79
429-7400 Equipment Lease/Purchase	27,207.50	0.00	(27,207.50)
TOTAL COLLECTION SYSTEM	107,859.02	1,041,003.00	933,143.98
STREET DEPARTMENT			
430-1220 Street Superindendent Salary	3,168.00	29,040.00	25,872.00
430-1300 Salaries & Wages - DPW - Sewer	23,070.63	203,280.00	180,209.37
430-1610 FICA - Street Dept	1,773.97	14,404.00	12,630.03
430-1630 Medicare - Street Dept	88.04	3,369.00	3,280.96
430-1830 Overtime - Street Dept	2,973.96	4,950.00	1,976.04
430-2100 Office Supplies - Street Dept	8.25	825.00	816.75
430-2120 Safety Equipment - Street Dept	0.00	990.00	990.00
430-2150 Computer Equipment/Supplies - Street Dept	0.00	182.00	182.00
430-2160 Office Equipment Maint/Repair- Street Dept	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	1,950.77	16,500.00	14,549.23

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-2380 Uniforms - Street Dept	167.55	3,300.00	3,132.45
430-2500 Vehicle Manitenence/Repair- Street Dept	48.81	6,600.00	6,551.19
430-2600 Small Tools/Minor Equip - Street Dept	72.59	2,640.00	2,567.41
430-3150 Drug Testing	0.00	330.00	330.00
430-3210 Telephone - Street Dept	52.97	528.00	475.03
430-3260 Radio Purchase	0.00	16,500.00	16,500.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	127.00	1,320.00	1,193.00
430-3620 Gas - Street Dept	703.04	2,310.00	1,606.96
430-3730 Building Maintenance - Street Dept	0.00	3,300.00	3,300.00
430-3740 Equipment Maint & Repair - Street	198.53	6,600.00	6,401.47
430-4600 Conferences/Training - Street Dept	0.00	1,980.00	1,980.00
TOTAL STREET DEPARTMENT	34,404.11	319,196.00	284,791.89
INSURANCE			
486-3510 Property-Liability Insurance	48,973.48	51,925.00	2,951.52
486-3530 Workers Comp Insurance	9,951.18	16,248.00	6,296.82
486-3550 Deductible	896.80	10,050.00	
486-3531 Workers Comp - Fire Department	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	0.00	6,700.00	6,700.00
TOTAL INSURANCE	59,821.46	88,273.00	28,451.54
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	1,730.16	13,794.00	12,063.84
487-1590 Major Medical (BC/BS)	61,878.93	394,388.00	332,509.07
487-1591 Health Ins. Buy-out/HRA Cont	167.50	2,010.00	1,842.50
487-5310 N/U Pension MMO	2,976.56	96,621.00	93,644.44
TOTAL EMPLOYEE BENEFITS	66,753.15	506,813.00	440,059.85
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Comp PSAB	672.09	9,715.00	9,042.91
TOTAL EMPLOYER FICA EXPENSES	672.09	9,715.00	9,042.91
TRANSFERS			
Total Expenses	302,412.04	2,510,060.00	2,207,647.96
Excess Revenue Over(Under) Expenditures	(275,695.92)	155,485.00	431,180.92

Borough of East Stroudsburg

Water

Fund Stmt of Activity - Budget vs Actual

December 31,2025

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 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	1.05	0.00	1.05
341-0211 Interest-Water-P Plus	20,392.74	0.00	20,392.74
341-0212 Interest-Water-P 2025	91,130.11	0.00	91,130.11
341-0213 Interest - First Northern Water 2025 Debt	10,341.26	0.00	10,341.26
TOTAL INTEREST	124,640.93	45,000.00	79,640.93
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
TOTAL STATE SHARED REVENUE	72,589.13	44,715.00	27,874.13
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	2,860.50	150.00	2,710.50
378-2100 Water Rents	2,399,399.88	2,838,000.00	(438,600.12)
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)
TOTAL PMT FROM WATER CO	2,676,874.05	3,105,241.00	(428,366.95)
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	20,527.31	10,134.00	10,393.31
TOTAL MISC. REVENUES	20,527.31	10,134.00	10,393.31
SALE OF ASSETS			
391-0020 Damage to Borough Property	0.00	0.00	0.00
TOTAL SALE OF ASSETS	0.00	0.00	0.00
Total Revenues	2,894,631.42	3,205,090.00	(310,458.58)

Borough of East Stroudsburg**Water****Fund Stmt of Activity - Budget vs Actual****December 31,2025**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
Expenses			
GENERAL GOVERNMENT			
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	6,492.41	5,724.00	(768.41)
401-2130 Office Equipment/Furniture - Admin	686.41	746.00	59.59
401-2140 IT Expenses	13,741.26	13,383.00	(358.26)
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	4,782.74	5,043.00	260.26
401-3250 Postage - Payroll Processing Fee	9,362.06	9,066.00	(296.06)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	8,526.62	8,527.25	0.63
401-3450 Contracted Admin Service	1,186.85	910.00	(276.85)
401-4200 Dues Subscriptions/Memberships - Admin	3,950.51	4,500.00	549.49
401-4600 Training/Conferences - General Government	416.07	416.00	(0.07)
TOTAL GENERAL GOVT	146,061.12	163,452.75	17,391.63
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	32,162.34	33,723.00	1,560.66
402-1400 Finance - Staff salaries	51,991.65	50,504.00	(1,487.65)
402-1610 Finance - Fica	5,227.69	4,790.00	(437.69)
402-1630 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	7,766.14	8,250.00	483.86
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	10,626.13	13,200.00	2,573.87
TOTAL FINANCIAL ADMIN	115,739.08	141,886.00	26,146.92

Borough of East Stroudsburg

Water

Fund Stmt of Activity - Budget vs Actual

December 31,2025

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
LEGAL SERVICES			
404-3160 Legal Services - WTP	274,736.95	135,000.00	(139,736.95)
TOTAL LEGAL SERVICES	274,736.95	135,000.00	(139,736.95)
ENGINEERING			
408-3130 Engineering	171,300.88	122,847.00	(48,453.88)
TOTAL ENGINEERING	171,300.88	122,847.00	(48,453.88)
MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg	45.14	275.00	229.86
409-3610 Electricity-Mun. Bldg.	3,014.71	3,300.00	285.29
409-3620 Electricity-Annex	864.47	825.00	(39.47)
409-3640 Gas - Annex	567.68	963.00	395.32
409-3730 Maintenance & Repair Annex	2,648.44	2,648.75	0.31
409-3740 Maintenance & Repairs	4,822.57	4,791.25	(31.32)
TOTAL MUNICIPAL BUILDING	11,963.01	12,803.00	839.99
STREET DEPARTMENT			
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	6,121.00	0.19
430-2100 Office Supplies - Street Dept	678.66	666.00	(12.66)
430-2120 Safety Equipment	954.12	990.00	35.88
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)	13,568.13	16,500.00	2,931.87
430-2380 Uniforms - Street Dept	6,465.00	6,465.00	0.00
430-2500 Vehicle Manitenance/Repair- Street	4,804.15	6,600.00	1,795.85
430-2600 Small Tools/Minor Equip - Street Dept	1,274.45	1,320.00	45.55
430-3150 Drug Testing	231.70	209.00	(22.70)
430-3210 Telephone - Street Dept	638.27	602.00	(36.27)
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	927.46	894.45	(33.01)
430-3740 Equipment Maint & Repair - Street Dept	5,709.65	6,105.00	395.35

Borough of East Stroudsburg**Water****Fund Stmt of Activity - Budget vs Actual****December 31,2025**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
430-4600 Conferences/Training - Street Dept	592.73	660.00	67.27
430-7410 Equipment Lease Loader	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	270,690.27	266,698.45	(3,991.82)
WATER			
448-1300 Water Staff Salaries	442,668.26	586,286.00	143,617.74
448-1610 FICA - Water	27,571.42	36,691.00	9,119.58
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	112,391.52	130,000.00	17,608.48
448-2120 Safety Supplies	2,858.80	3,000.00	141.20
448-2200 Materials & Supplies	12,041.16	14,000.00	1,958.84
448-2300 Fuel Oil	13,736.14	15,000.00	1,263.86
448-2310 Vehicle Operation	4,401.46	4,000.00	(401.46)
448-2380 Uniforms/Boot Allowance	7,185.79	6,000.00	(1,185.79)
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	5,250.56	6,000.00	749.44
488-3110 Meter Replacement Contractor	19,716.95	19,717.00	0.05
448-3160 Laboratory Fees - Water	28,705.82	45,000.00	16,294.18
448-3200 Telephone- Water	1,886.72	3,500.00	1,613.28
448-3610 Electric- WTP, Wells, Dist	46,664.22	60,000.00	13,335.78
448-3700 Well Maint & Repair	25,904.56	37,369.00	11,464.44
448-3720 Distribution System- Maint. & Repairs	123,161.53	117,936.00	(5,225.53)
448-3730 Building Maintenance	7,117.86	8,000.00	882.14
448-3740 WTP Maint & Repairs	14,762.49	15,000.00	237.51
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	528.78	5,938.30	5,409.52
448-4600 Training/conferences - Water	1,991.13	2,000.00	8.87
448-4700 Sludge Removal	70,812.02	70,812.00	(0.02)
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	1,079,531.26	1,300,528.30	220,997.04
DEBT SERVICE			
471-1100 Principal 2016 Loan	0.00	164,553.00	164,553.00
471-1110 Penn Vest Water Line	49,308.64	48,829.00	(479.64)
471-1120 Penn Vest Dam	40,650.79	40,651.00	0.21

Borough of East Stroudsburg

Water

Fund Stmt of Activity - Budget vs Actual
December 31,2025

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
471-1130 ESSA GO 2021	33,800.00	33,800.00	0.00
TOTAL DEBT SERVICE	123,759.43	287,833.00	164,073.57
DEBT INTEREST			
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	9,758.21	9,758.00	(0.21)
472-1120 Penn Vest Dam - Interest	72,229.17	76,000.00	3,770.83
TOTAL DEBT INTEREST	140,263.90	198,088.00	57,824.10
INSURANCE			
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
EMPLOYEE BENEFITS/INS			
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	97,358.21	95,006.00	(2,352.21)
TOTAL EMPLOYEE BENEFITS	410,258.44	432,665.00	22,406.56
EMPLOYER FICA EXPENSES			
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	2,850,163.13	3,180,870.50	330,707.37
Excess Revenue Over(Under) Expenditures	44,468.29	24,219.50	(20,248.79)

Borough of East Stroudsburg

Water

Fund Stmt of Activity - Budget vs Actual

January 31,2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	92,800.00	(92,800.00)
341-0110 Interest-Savings	0.00	0.00	0.00
341-0210 Interest-Water-PLGIT	0.08	0.00	0.08
341-0211 Interest-Water-P Plus	2,040.52	0.00	2,040.52
341-0212 Interest-Water-P 2025	0.00	0.00	0.00
341-0213 Interest - First Northern Water 2025 Debt	0.00	0.00	0.00
TOTAL INTEREST	2,040.60	92,800.00	(90,759.40)
STATE GRANT PROGRAM			
354-1200 LSA Grant	0.00	37,000.00	(37,000.00)
	0.00	37,000.00	(37,000.00)
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	56,100.00	(56,100.00)
TOTAL STATE SHARED REVENUE	0.00	56,100.00	(56,100.00)
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	0.00	150.00	(150.00)
378-2100 Water Rents	(1,055.44)	2,950,000.00	(2,951,055.44)
378-2110 Lien Rents	0.00	25,000.00	(25,000.00)
378-2120 Lien Costs & Interest	348.06	2,000.00	(1,651.94)
378-4300 Hydrant Fees	0.00	36,000.00	(36,000.00)
378-4300 Water Sales Bulk	0.00	147,510.00	(147,510.00)
378-9000 EDU Connection Fees	0.00	95,000.00	(95,000.00)
378-9200 Penalties	22,054.39	50,000.00	(27,945.61)
378-9400 Water Dept. Services	0.00	1,850.00	(1,850.00)
TOTAL PMT FROM WATER CO	21,347.01	3,307,510.00	(3,286,162.99)
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	3,556.24	39,345.00	(35,788.76)
TOTAL MISC. REVENUES	3,556.24	39,345.00	(35,788.76)
SALE OF ASSETS			
391-0020 Damage to Borough Property	0.00	0.00	0.00
TOTAL SALE OF ASSETS	0.00	0.00	0.00
Total Revenues	26,943.85	3,532,755.00	(3,505,811.15)

Borough of East Stroudsburg**Water****Fund Stmt of Activity - Budget vs Actual****January 31,2026**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	4,826.93	43,500.00	38,673.07
401-1220 DPW Director Salary - Water	3,779.46	34,645.00	30,865.54
401-1400 Admin Staff Salary - Water	2,163.00	31,156.00	28,993.00
401-1610 FICA - Admin	667.70	7,230.00	6,562.30
401-1630 Medicare - Admin	156.15	1,691.00	1,534.85
401-2100 Office Supplies - Admin	278.82	4,500.00	4,221.18
401-2130 Office Equipment/Furniture - Admin	81.40	750.00	668.60
401-2140 IT Expenses	1,011.19	11,250.00	10,238.81
401-2150 Computer Equipment/Supplies	215.40	3,750.00	3,534.60
401-2160 Equipment Repair/ Maint.	0.00	675.00	675.00
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage Software	0.00	3,750.00	3,750.00
401-3210 Telephone - Admin	398.02	3,000.00	2,601.98
401-3250 Postage - Payroll Processing Fee	84.40	5,000.00	4,915.60
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	339.79	3,750.00	3,410.21
401-3450 Contracted Admin Service	366.13	1,750.00	1,383.87
401-4200 Dues Subscriptions/Memberships - Admin	3,026.14	4,500.00	1,473.86
401-4600 Training/Conferences - General Government	0.00	1,250.00	1,250.00
TOTAL GENERAL GOVT	17,394.53	165,072.00	147,677.47
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	3,921.93	35,951.00	32,029.07
402-1400 Finance - Staff salaries	7,336.75	68,796.00	61,459.25
402-1610 Finance - Fica	695.81	6,494.00	5,798.19
402-1630 Finance -Medicare	163.25	1,519.00	1,355.75
402-1830 Finance - Staff salaries Overtime	0.00	330.00	330.00
402-2130 Office/Furn. Equip	0.00	330.00	330.00
402-3100 Trustee Chg Bond Payment	0.00	3,960.00	3,960.00
402-3110 Auditing Services - Water	0.00	19,800.00	19,800.00
402-3160 Billing Software	361.28	8,250.00	7,888.72
402-3170 Accounting Software	0.00	8,877.00	8,877.00
402-3210 Credit Card Fees	1,132.73	23,100.00	21,967.27
402-4600 Conferences/Training	0.00	1,320.00	1,320.00

Borough of East Stroudsburg**Water****Fund Stmt of Activity - Budget vs Actual****January 31,2026**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>
TOTAL FINANCIAL ADMIN	13,611.75	178,727.00	165,115.25
LEGAL SERVICES			
404-3160 Legal Services - WTP	2,500.00	200,000.00	197,500.00
TOTAL LEGAL SERVICES	2,500.00	200,000.00	197,500.00
ENGINEERING			
408-3130 Engineering	0.00	159,600.00	159,600.00
TOTAL ENGINEERING	0.00	159,600.00	159,600.00
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	514.72	3,850.00	3,335.28
409-3620 Electricity-Annex	37.37	825.00	787.63
409-3640 Gas - Annex	0.00	825.00	825.00
409-3730 Maintenance & Repair Annex	735.72	1,788.00	1,052.28
409-3740 Maintenance & Repairs	839.89	27,500.00	26,660.11
TOTAL MUNICIPAL BUILDING	2,127.70	35,063.00	32,935.30
STREET DEPARTMENT			
430-1220 Street Superintendent Salary	3,168.00	29,040.00	25,872.00
430-1300 Salaries & Wages - DPW - Water	23,070.57	203,280.00	180,209.43
430-1610 FICA - Street Dept	1,811.18	14,404.00	12,592.82
430-1630 Medicare - Street Dept	423.58	3,369.00	2,945.42
430-1830 Overtime - Street Department	2,973.96	4,950.00	1,976.04
430-2100 Office Supplies - Street Dept	8.25	825.00	816.75
430-2120 Safety Equipment	0.00	990.00	990.00
430-2150 Computer Equipment/Supplies	0.00	182.00	182.00
430-2160 Office Equipment Maint/Repair	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	1,950.77	16,500.00	14,549.23
430-2380 Uniforms - Street Dept	167.55	3,300.00	3,132.45
430-2500 Vehicle Manitenance/Repair- Street	48.81	6,600.00	6,551.19
430-2600 Small Tools/Minor Equip - Street Dept	72.59	2,640.00	2,567.41
430-3150 Drug Testing	0.00	330.00	330.00
430-3210 Telephone - Street Dept	52.97	528.00	475.03
430-3260 Radio Purchase	0.00	16,500.00	16,500.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	127.00	1,320.00	1,193.00
430-3620 Gas - Street Dept	703.04	2,310.00	1,606.96
430-3730 Building Maintenance- Street Dept	0.00	3,300.00	3,300.00

Borough of East Stroudsburg**Water****Fund Stmt of Activity - Budget vs Actual****January 31,2026**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
430-3740 Equipment Maint & Repair - Street Dept	198.53	6,600.00	6,401.47
430-4600 Conferences/Training - Street Dept	0.00	1,980.00	1,980.00
TOTAL STREET DEPARTMENT	34,776.80	319,196.00	284,419.20
WATER			
448-1300 Water Staff Salaries	51,871.37	465,819.00	413,947.63
448-1610 FICA - Water	3,159.90	28,881.00	25,721.10
448-1630 Medicare - Water	754.70	6,754.00	5,999.30
448-1830 Water Overtime	177.30	5,500.00	5,322.70
448-2100 Office Supplies	0.00	1,500.00	1,500.00
448-2110 Chemicals - Water	9,319.39	140,000.00	130,680.61
448-2120 Safety Supplies	0.00	3,000.00	3,000.00
448-2150 Computer Equipt & Supplies	0.00	2,500.00	2,500.00
448-2200 Materials & Supplies	0.00	15,000.00	15,000.00
448-2300 Fuel Oil	1,586.46	17,000.00	15,413.54
448-2310 Vehicle Operation	1,863.74	2,500.00	636.26
448-2380 Uniforms/Boot Allowance	0.00	5,000.00	5,000.00
448-2400 Meter M&R Supplies (New Radio Read)	249.54	25,000.00	24,750.46
448-2600 Small Tools/Minor Equipment - Water	1,072.36	15,000.00	13,927.64
448-3160 Laboratory Fees - Water	0.00	45,000.00	45,000.00
448-3200 Telephone- Water	2,957.80	3,500.00	542.20
448-3400 Printing & Advertising	200.06	1,000.00	799.94
448-3610 Electric- WTP, Wells, Dist	5,493.67	60,000.00	54,506.33
448-3700 Well Maint & Repair	12,818.45	40,000.00	27,181.55
448-3720 Distribution System- Maint. & Repairs	8,664.41	150,000.00	141,335.59
448-3730 Building Maintenance	2,086.77	15,000.00	12,913.23
448-3740 WTP Maint & Repairs	1,046.55	20,000.00	18,953.45
448-3750 Dist Contracted Services	0.00	45,000.00	45,000.00
448-4200 Dues/Subscriptions - Water	50.00	6,000.00	5,950.00
448-4500 Contracted Line Maint - Water	0.00	20,000.00	20,000.00
448-4600 Training/conferences - Water	0.00	3,000.00	3,000.00
448-4700 Sludge Removal	0.00	65,000.00	65,000.00
448-4910 Permits	0.00	21,000.00	21,000.00
448-7400 Capital Improvements	0.00	0.00	0.00
448-7410 Capital purchase (UTV)	0.00	0.00	0.00
TOTAL WATER FACILITIES	103,372.47	1,227,954.00	1,124,581.53
DEBT SERVICE			
471-1100 Principal 2016 Loan	0.00	59,574.00	59,574.00
471-1110 Penn Vest Water Line	4,125.42	50,087.00	45,961.58

Borough of East Stroudsburg**Water****Fund Stmt of Activity - Budget vs Actual****January 31,2026**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>
471-1120 Penn Vest Dam	3,443.31	41,897.00	38,453.69
471-1130 ESSA GO 2021	0.00	34,650.00	34,650.00
TOTAL DEBT SERVICE	7,568.73	186,208.00	178,639.27
DEBT INTEREST			
472-1100 Interest - 2016 Loan	0.00	96,500.00	96,500.00
472-1110 Penn Vest Water Line - Interest	471.11	5,071.00	4,599.89
472-1120 Penn Vest Dam - Interest	757.44	8,512.00	7,754.56
472-1130 interest -2021 Loan	0.00	76,000.00	76,000.00
472-1140	0.00	133,076.00	133,076.00
TOTAL DEBT INTEREST	1,228.55	319,159.00	317,930.45
INSURANCE			
486-3510 Property-Liability Insurance	48,973.48	51,925.00	2,951.52
486-3530 Workers Comp Insurance	9,951.18	16,248.00	6,296.82
486-3531 Workers Comp - Fire Department	896.80	10,050.00	9,153.20
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	0.00	6,700.00	6,700.00
TOTAL INSURANCE	59,821.46	88,273.00	28,451.54
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	1,730.16	13,794.00	12,063.84
487-1590 Major Medical (BC/BS)	61,878.93	394,388.00	332,509.07
487-1591 Health Ins. Buy-out/HRA Cont	167.50	2,010.00	1,842.50
487-5310 N/U Pension MMO	2,976.56	96,621.00	93,644.44
TOTAL EMPLOYEE BENEFITS	66,753.15	506,813.00	440,059.85
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Comp PSAB	672.09	9,715.00	9,042.91
TOTAL EMPLOYER FICA EXPENSES	672.09	9,715.00	9,042.91
Total Expenses	309,827.23	3,395,780.00	3,085,952.77
Excess Revenue Over(Under) Expenditures	(282,883.38)	136,975.00	419,858.38

**Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual
December 31, 2025**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0110 Interest - ESSA	0.85	0.00	0.83
<u>TOTAL INTEREST</u>	<u>0.83</u>	<u>0.00</u>	<u>0.83</u>
STATE GRANT PROGRAM			
354-1200 Performance Grant - Twin Boroughs	0.00	22,000.00	(22,000.00)
354-1500 Recycling/Act 101- 902 Grant	44,470.91	0.00	44,470.91
TOTAL STATE GRANTS	44,470.91	22,000.00	22,470.91
SANITATION			
364-3010 Solid Waste User Fees	1,011,365.64	1,169,956.00	(158,590.36)
364-3020 Solid Waste Fees Penalties	23,358.91	29,975.00	(6,616.09)
364-3030 Solid Waste Bulk Items and Bags	12,400.76	17,825.00	(5,424.24)
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>1,069,107.09</u>	<u>1,227,756.00</u>	<u>(158,648.91)</u>
Total Revenues	1,113,578.83	1,249,756.00	(136,177.17)
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	5,875.70	0.00	(5,875.70)
401-1220 DPW Director Salary -Admin	3,819.16	0.00	(3,819.16)
401-1400 Admin Staff Salary	3,822.76	0.00	(3,822.76)
401-1610 FICA - Admin	840.43	0.00	(840.43)
401-1630 Medicare - Admin	197.43	0.00	(197.43)
401-2100 Office Supplies - Administration	1,402.13	0.00	(1,402.13)
401-2130 Office Equipment/Furniture	109.81	0.00	(109.81)
401-2140 IT Expenses	2,223.91	0.00	(2,223.91)
401-2150 Computer Equipment/Supplies-Gen Government	755.72	0.00	(755.72)
401-2160 Equipment Maintenance	27.75	0.00	(27.75)
401-3110 Data Storage Software	235.20	0.00	(235.20)
401-3210 Telephone - Gen Government	304.27	0.00	(304.27)
401-3250 Postage-Payroll Processing Fee	902.15	0.00	(902.15)
401-3400 Advertising/Printing-Gen Government	179.66	0.00	(179.66)
401-3450 Contracted Admin Services	189.89	0.00	(189.89)

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual
December 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
401-4200 Association Dues/Subscriptions	884.01	0.00	(884.01)
401-4600 Training/Conference - General Government	32.82	0.00	(32.82)
<u>TOTAL GENERAL GOVT</u>	21,802.80	0.00	(21,802.80)
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	2,650.95	0.00	(2,650.95)
402-1400 Finance - Staff Salaries	4,285.37	0.00	(4,285.37)
402-1610 Fica	425.03	0.00	(425.03)
402-1630 Medicare	104.54	0.00	(104.54)
402-1830 Finance Staff Overtime	0.64	0.00	(0.64)
402-3100 Trustee Chg Bond Payment	113.21	0.00	(113.21)
402-3110 Auditing Services - Trash	907.20	0.00	(907.20)
402-3160 Billing Software	743.04	0.00	(743.04)
402-3170 Accounting Services	202.48	0.00	(202.48)
402-3210 Credit Card Fees	1,764.11	0.00	(1,764.11)
<u>TOTAL FINANCIAL ADMIN</u>	11,196.57	0.00	(11,196.57)
<u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	452.81	0.00	(452.81)
<u>TOTAL LEGAL SERVICES</u>	452.81	0.00	(452.81)
<u>MUNICIPAL BUILDINGS</u>			
409-2360 Materials & Supplies - Mun Bldg	18.63	0.00	(18.63)
409-3610 Electricity - Mun Bldg	484.85	0.00	(484.85)
409-3620 Electric - Annex	136.96	0.00	(136.96)
409-3640 Gas (heat) - Annex	90.77	0.00	(90.77)
409-3730 Maintenance & Repair Annex	423.87	0.00	(423.87)
409-3740 Maintenance & Repairs	822.93	0.00	(822.93)
<u>TOTAL MUNICIPAL BUILDING</u>	1,978.01	0.00	(1,978.01)
<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	4,979.45	6,000.00	1,020.55
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>	204,499.45	198,729.00	(5,770.45)
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	11,826.66	15,000.00	3,173.34

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual
December 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
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
TOTAL SOLID WASTE	924,414.17	1,012,076.00	87,661.83
<u>SANITARY SEWER</u>			
 <u>STREET DEPARTMENT</u>			
430-1220 Salary - DPW Foreman	2,112.50	0.00	(2,112.50)
430-1300 Salaries & Wages - DPW	15,108.99	0.00	(15,108.99)
430-1610 FICA - Street Dept	1,073.05	0.00	(1,073.05)
430-1630 Medicare - St Dept	259.07	0.00	(259.07)
430-1830 Street Dept - OT	504.50	0.00	(504.50)
430-2100 Office Supplies - Street Dept	113.54	0.00	(113.54)
430-2120 Safety Equipment	77.01	0.00	(77.01)
430-2150 Computer Equip/Supplies Street Dept	53.52	0.00	(53.52)
430-2160 Office Equip/Furn - Street Dept	3.55	0.00	(3.55)
430-2300 Vehicle Operation (fuels, oil, fluids)	1,022.28	0.00	(1,022.28)
430-2380 Uniforms & Clothing	535.86	0.00	(535.86)
430-2500 Vehicle Maint/Repair- Street Dept	385.37	0.00	(385.37)
430-2600 Minor Equipment	104.89	0.00	(104.89)
430-3150 Drug Testing	24.08	0.00	(24.08)
430-3210 Telephone - Street	57.44	0.00	(57.44)
430-3610 Electric DPW Garage	97.27	0.00	(97.27)
430-3620 Gas Heat - DPW Garage	129.62	0.00	(129.62)
430-3730 Building Maintenance	74.94	0.00	(74.94)
430-3740 Equipment Maint & Repairs - Street Dept	501.44	0.00	(501.44)
430-4600 Training Street	46.81	0.00	(46.81)
TOTAL STREET DEPARTMENT	22,285.73	0.00	(22,285.73)
 <u>INSURANCE</u>			
486-3510 Property-Liability Insurance	3,720.60	0.00	(3,720.60)
486-3530 Workers Comp Insurance	3,323.72	0.00	(3,323.72)
TOTAL INSURANCE	7,044.32	0.00	(7,044.32)
 <u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	773.89	0.00	(773.89)
487-1590 Major Medical (BC/BS)	20,937.38	0.00	(20,937.38)
487-1591 Health Ins Buyout/HRA	184.76	0.00	(184.76)
487-5310 N/U Pension MMO	8,115.57	0.00	(8,115.57)

**Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual
December 31, 2025**

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
TOTAL EMPLOYEE BENEFITS	30,011.60	0.00	(30,011.60)
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	1,191.60	0.00	(1,191.60)
TOTAL EMPLOYER FICA EXPENSES	1,191.60	-	(1,191.60)
Total Expenses	1,224,877.06	1,210,805.00	(14,072.06)
Excess Revenue Over(Under) Expenditures	(111,298.23)	38,951.00	(150,249.23)

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
Revenues			
<u>SANITATION</u>			
364-3010 Solid Waste User Fees	1,216,920.57	1,423,693.00	(206,772.43)
364-3020 Solid Waste Fees Penalties	732.36	29,975.00	(29,242.64)
364-3030 Solid Waste Bulk Items and Bags	-	18,360.00	(18,360.00)
364-3150 Lien Rents Solid Waste	-	1,500.00	(1,500.00)
364-3160 Lien Interest & Cost	439.82	8,500.00	(8,060.18)
<u>TOTAL SANITATION</u>	<u>1,218,092.75</u>	<u>1,482,028.00</u>	<u>(263,935.25)</u>
Total Revenues	<u>1,218,092.75</u>	<u>1,482,028.00</u>	<u>(263,935.25)</u>
Expenses			
<u>LEGISLATIVE</u>			
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	1,544.61	13,920.00	12,375.39
401-1220 DPW Director Salary -Admin	930.33	8,528.00	7,597.67
401-1400 Admin Staff Salary	692.16	9,970.00	9,277.84
401-1610 FICA - Admin	-	2,314.00	2,314.00
401-1630 Medicare - Admin	-	541.00	541.00
401-2100 Office Supplies - Administration	122.77	1,440.00	1,317.23
401-2130 Office Equipment/Furniture	26.04	240.00	213.96
401-2140 IT Expenses	323.58	3,600.00	3,276.42
401-2150 Computer Equipment/Supplies-Gen Government	-	1,200.00	1,200.00
401-2160 Equipment Maintenance	-	216.00	216.00
401-2300 Vehicle Expense	-	680.00	680.00
401-3110 Data Storage Software	-	1,200.00	1,200.00
401-3210 Telephone - Gen Government	117.54	960.00	842.46
401-3250 Postage-Payroll Processing Fee	38.16	1,600.00	1,561.84
401-3310 Travel	-	256.00	256.00
401-3400 Advertising/Printing-Gen Government	-	1,200.00	1,200.00
401-3450 Contracted Admin Services	117.16	560.00	442.84
401-4200 Association Dues/Subscriptions	543.06	1,440.00	896.94
401-4600 Training/Conference - General Government	-	400.00	400.00
<u>TOTAL GENERAL GOVT</u>	<u>4,455.41</u>	<u>50,265.00</u>	<u>45,809.59</u>
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	950.76	8,715.00	7,764.24
402-1400 Finance - Staff Salaries	1,778.60	16,678.00	14,899.40

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
402-1610 Fica	-	1,574.00	1,574.00
402-1630 Medicare	-	368.00	368.00
402-1830 Finance Staff Overtime	-	80.00	80.00
402-2130 Office Furniture/Equip	-	80.00	80.00
402-3100 Trustee Chg Bond Payment	-	960.00	960.00
402-3110 Auditing Services - Trash	-	4,800.00	4,800.00
402-3160 Billing Software	115.61	2,000.00	1,884.39
402-3170 Accounting Services	-	2,152.00	2,152.00
402-3210 Credit Card Fees	274.62	5,600.00	5,325.38
402-4600 Conferences/Training	-	320.00	320.00
<u>TOTAL FINANCIAL ADMIN</u>	<u>3,119.59</u>	<u>43,327.00</u>	<u>40,207.41</u>
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	-	80.00	80.00
409-3610 Electricity-Mun Bldg	163.32	1,120.00	956.68
409-3620 Electric - Annex	35.87	240.00	204.13
409-3640 Gas (heat) - Annex	-	240.00	240.00
409-3730 Maintenance & Repair Annex	235.41	520.00	284.59
409-3740 Maintenance & Repairs	516.04	8,000.00	7,483.96
<u>TOTAL MUNICIPAL BUILDING</u>	<u>950.64</u>	<u>10,200.00</u>	<u>9,249.36</u>
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	18,350.97	219,870.00	201,519.03
426-1610 FICA	1,902.12	13,632.00	11,729.88
426-1630 Medicare	434.81	3,188.00	2,753.19
426-1830 Overtime	71.07	3,000.00	2,928.93
426-1910 Uniforms	-	8,500.00	8,500.00
426-2270 Supplies	-	4,000.00	4,000.00
426-2500 Recycling Grant to Twin Boros	-	25,000.00	25,000.00
426-4600 Conferences/Training Subscriptions	-	3,000.00	3,000.00
<u>TOTAL SANITATION</u>	<u>20,758.97</u>	<u>280,190.00</u>	<u>259,431.03</u>
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	-	15,000.00	15,000.00
427-4700 Refuse Coll/Disp Contract	76,689.93	989,576.00	912,886.07
427-4710 WM Extra Bags and Tags	1,127.00	7,500.00	6,373.00
<u>TOTAL SOLID WASTE</u>	<u>77,816.93</u>	<u>1,012,076.00</u>	<u>934,259.07</u>
<u>SANITARY SEWER</u>			

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	768.00	7,040.00	6,272.00
430-1300 Salaries & Wages - DPW	5,592.88	49,280.00	43,687.12
430-1610 FICA - Street Dept	-	3,492.00	3,492.00
430-1630 Medicare - St Dept	-	817.00	817.00
430-1830 Street Dept - OT	-	1,200.00	1,200.00
430-2100 Office Supplies - Street Dept	-	200.00	200.00
430-2120 Safety Equipment	-	240.00	240.00
430-2150 Computer Equip/Supplies Street Dept	-	44.00	44.00
430-2160 Office Equip/Furn - Street Dept	-	20.00	20.00
430-2300 Vehicle Operation (fuels, oil, fluids)	472.91	4,000.00	3,527.09
430-2380 Uniforms & Clothing	48.51	800.00	751.49
430-2500 Vehicle Maint/Repair- Street Dept	11.81	1,600.00	1,588.19
430-2600 Minor Equipment	7.61	640.00	632.39
430-3150 Drug Testing	-	80.00	80.00
430-3210 Telephone - Street	12.84	128.00	115.16
430-3260 Radio Purchase/Maintenance	-	4,000.00	4,000.00
430-3310 Travel	-	40.00	40.00
430-3610 Electric DPW Garage	30.79	320.00	289.21
430-3620 Gas Heat - DPW Garage	170.43	560.00	389.57
430-3730 Building Maintenance	-	800.00	800.00
430-3740 Equipment Maint & Repairs - Street Dept	48.11	1,600.00	1,551.89
430-4600 Training Street	-	480.00	480.00
TOTAL STREET DEPARTMENT	7,163.89	77,381.00	70,217.11
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	11,695.16	12,400.00	704.84
486-3530 Workers Comp Insurance	2,376.40	3,880.00	1,503.60
486-3531 Workers Comp Fire Dept	214.16	2,400.00	2,185.84
486-3550 Deductible	-	800.00	800.00
486-4010 Pub off Liab	-	1,600.00	1,600.00
TOTAL INSURANCE	14,285.72	21,080.00	6,794.28
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	413.18	3,294.00	2,880.82
487-1590 Major Medical (BC/BS)	14,777.06	94,182.00	79,404.94
487-1591 Health Ins Buyout/HRA	-	480.00	480.00
487-5310 N/U Pension MMO	793.75	25,766.00	24,972.25
TOTAL EMPLOYEE BENEFITS	15,983.99	123,722.00	107,738.01

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual
January 31, 2026

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	53.73	2,320.00	2,266.27
TOTAL EMPLOYER FICA EXPENSES	53.73	2,320.00	2,266.27
<u>TRANSFERS</u>			
Total Expenses	144,588.87	1,620,561.00	1,475,972.13
Excess Revenue Over(Under) Expenditures	1,073,503.88	(138,533.00)	1,212,036.88

DPW Report

2026 Projects

As of 2-12-2026

- 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:** Marguerite, Spangenberg, Mary and Secor
 - 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 and 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: **Beginning Tuesday, January 20th**
 - 6. Orchard Street 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.
 - 2. Total hours of overtime this month not including Salaried Employees = 481 at \$32 = **\$15,392**
 - 3. Over 1000 loads of snow hauled off Borough streets for the month of January.
 - 4. WPA Tri-Axles hauled 250 loads of snow this week for 98 hours at a rate of \$125.00 an hour = **\$12,250**
 - 5. 2,000 loads of snow hauled off Borough streets for this storm so far with more to haul.

K. Leaf Collection:

1. Officially started October 14th but it started October 6th through December 12th. Leaf collection was completed January 15, 2026, with the snow melting off the leaf piles. Leaf collection will be done again 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**

U. Freezing Temperatures:

1. The Borough staff are dealing with many frozen pipes that are being called in by residents.