

**MINUTES FOR THE REGULAR MEETING  
EAST STROUDSBURG BOROUGH COUNCIL  
TUESDAY, FEBRUARY 3, 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; UTRS Engineer Russ Scott; Director of Public Works Lee Philips; and Assistant to Borough Manager Danielle Decker.

**ABSENT:** Solicitor John Prevoznik; Director of Finance Layla Richard-Rau;

Ms. Wolbert called the meeting to order at 7:00 PM and lead in the Pledge of Allegiance.

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

**January 20, 2026 Regular Council Meeting Minutes:** A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to approve the January 20, 2026 Regular Council Meeting Minutes. The motion passed unanimously.

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

**Treasurer’s Report:** distributed via email and in packet

**Cash and Accounts Receivable Report:** A motion was made by Ms. Gagliardo and seconded by Ms. Peterson 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 Mr. Shemansky 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.

**Review of the 12/31/2025 Adjusting Journal Entries Report:** A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to approve the 12/31/2025 Adjusting Journal Entries Report prepared by the Director of Finance. The motion passed unanimously.

**Review of the 1/31/2026 Adjusting Journal Entries Report:** A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to approve the 1/31/2026 Adjusting Journal Entries Report prepared by the Director of Finance. The motion passed unanimously.

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

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

**Police Report: December 2025 Report:** distributed via email and in packet

**Stroud Region Open Space and Recreation Commission (SROSRC) Report:** distributed via email and in packet

**Annual Levee Loop Run Fundraiser:** Director Autumn Hawthorne gave a brief re-cap of the annual fundraiser. A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve Stroud Region Open Space and Recreation Commission (SROSRC) to host the Annual Levee Loop Trail Run fundraiser on Saturday, June 6, 2026. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize the Borough's Department of Public Works to assist in freshly mowing the East Stroudsburg side of the Levee Loop days before the Levee Loop Trail Run Fundraiser Event. The motion passed unanimously.

**Special Event Cyclocross:** Director Autumn Hawthorne explained why she was seeking special permission for this event. A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Manager, Borough Solicitor, and Borough Engineer to develop an amendment to the Code of Ordinance to permit bicycles in Dansbury Park for a special event on October 11, 2026, called the Cyclocross, coordinated and sponsored by Dr. William Vitulli and proposed by Autumn Hawthorne, Executive Director, recommended by the Board of SROSRC in the SROSRC January report. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo for the Borough Manager, Borough Solicitor, and Borough Engineer not to develop an Ordinance but to work with SROSRC to permit bicycles in Dansbury Park for the special event on October 11, 2026, called Cyclocross as recommended by the Board of SROSRC in the SROSRC January Report. The motion passed unanimously.

**One for Nature Grant:** A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to authorize the Borough Manager to send a letter and execute and deliver all documents memorializing Borough Council approval and 100% support for a One for Nature Grant application for a Noblewins recycled wind turbine public art bench to be installed and displayed at our Zacharias Pond Park. The motion passed unanimously.

**Pickle Me Poconos 2026: UPDATED Request from previous approved one**

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve Pickle Me Poconos Festival for Saturday, September 26, 2026, contingent upon all fees and proper insurance documents being received. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve street closures from 8 AM to 7 PM on Saturday, September 26, 2026 from Crystal Street to Analomink Street to Federal Street and to close Washington Street to the intersection of South Courtland Street during Pickle Me Poconos Festival. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve during the Pickle Me Poconos Festival on Saturday, September 26, 2026, free parking in Lots #1-4 and around Crystal Street, plus bagging some additional spaces for handicapped parking in the lot behind Trackside and adjacent to the Depot (meter numbered spaces are: 7, 8, 10, 11, and 12). It will bring the total number of handicapped spots to 10 in that lot between those requested and those already reserved. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve for the Pocono Chamber of Commerce during the 2026 Pickle Me Poconos Festival on Saturday, September 26, 2026 from 12 PM to 5 PM an open container permit for beverage sales only, contingent upon all fees and proper insurance documents being received. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to support in the form of a letter or approved meeting minutes the Pocono Chamber of Commerce application for a liquor license to cover the Pickle Me Poconos Festival on Saturday, September 26, 2026 and approve contingent upon receipt of liquor license. The motion passed unanimously.

**Public Hearings:**

**Public Hearing on Ordinance No. 1424, 8<sup>th</sup> Amendment to Intermunicipal Water Service Agreement and Facilities Transfer Agreement with Brodhead Creek Regional Authority (BCRA) 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. 1424 8<sup>th</sup> Amendment to Intermunicipal Water Service Agreement and Facilities Transfer Agreement with BCRA at 7:22 PM. The motion passed unanimously.

Mr. Lewis swore Danielle Decker in and had her explain the exhibits. Mr. Lewis swore Mr. Scott in and had him give a brief summary of the entire Ordinance.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to enter Exhibits A1 – Public Notice of the Public Hearing; Exhibit A2 – Pocono Record Affidavit of advertisement; 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; 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 7:33 PM. The motion passed unanimously.

A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to approve Ordinance No. 1424 8<sup>th</sup> Amendment to Intermunicipal Water Service Agreement and Facilities Transfer Agreement with Brodhead Creek Regional Authority (BCRA), as presented and advertised. The motion passed unanimously.

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

**2026 Paving Project:** Mr. Lewis explained he received a Letter of Understanding (LOU) today (February 3, 2026) from Nate Oiler, UTRS Engineer that outlined detailed scope of work for paving projects and he would like to have it added as Exhibit A into the upcoming paving motions.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize UTRS CEE to perform Construction Observation /Administration services for the Maple Street and Berwick Street Paving Project in an amount not to exceed \$20,000 on a Time and Material (T&M) basis in accordance with our 2026 rate schedule for the Borough, including Exhibit A – Letter of Understanding (LOU) dated February 3, 2026 from UTRS. The motion passed unanimously.

**2026 Paving Project (Funded by PennDOT Liquid Fuels, Borough Street and Water Funds) – Previously approved as Chestnut, 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, South Courtland water line pavement repair, Centre & Brodhead water line pavement repair:** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the design and bidding the additional scope of paving work to be bid in 2026 including Spangenburg Avenue as a base bid item and Marguerite Street, Secor Ave, and Mary Street as alternate bid items to the contract. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to authorize the advertisement of construction bids for the 2026 Paving Project. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize UTRS CEE to provide design and bid documents for the addition of Spangenburg Avenue as a base bid item and

Marguerite Street, Secor Ave, and Mary Street as alternate bid items to the contract, and to provide Construction Observation /Administration services for the expanded 2026 Borough Paving Project in an amount not to exceed \$30,000 on a Time and Material (T&M) basis in accordance with our 2026 rate schedule for the Borough, including Exhibit A – Letter of Understanding (LOU) dated February 3, 2026 from UTRS. The motion passed unanimously.

**2026 Joint Municipal Landfills Monitoring – Lab Quotes for Two Years:** A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve and authorize acceptance of the quote for the laboratory sampling and testing services for the Joint Municipal Landfills from Analytical Laboratory Services, Inc. (ALS) in the total amount of \$16,558.00 for 2026 and 2027 (\$8,279.00 per year), contingent upon the approval of Stroudsburg Borough and Stroud Township to share in 1/3 of these expenses each. The motion passed unanimously.

**Well No. 3 and 4 Iron and Manganese Filter Improvements Project – Permit Fees:** A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to authorize the Borough Manager to sign permit applications and issue permit application fees related to the Well No. 3 and 4 Iron and Manganese Filter Improvements Project. The application fee for the Public Water System Permit Amendment is anticipated to be \$1,000.00 payable to the Commonwealth of Pennsylvania. The motion passed unanimously.

**Pennsylvania Declared Drought Watch Remains in Effect for Monroe County:** Mr. Scott just reminded everyone that the drought watch is still in effect for the county.

#### **REPORTS:**

**Public Works Report:** distributed via email and in packet

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

#### **COMMITTEES:**

**Operations Committee:** Mr. Lewis announced the Operations Committee met and went through a bunch of items.

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

**Community Relations Committee:** Ms. Panepinto gave a brief update on their meeting. Ms. Panepinto announced a grant may be awarded for the baseball field according to State Representative Tata Provst and it looks like May 2026 will be the opening of the field. Ms. Panepinto went onto to say that Spring Beautification Day is scheduled for April 25<sup>th</sup>, alongside Pick Up Poconos. Ms. Panepinto announced the welcome sign for the roundabout for the I-80 project was discussed along with the 250<sup>th</sup> Celebration that will be taking place on July 4<sup>th</sup> in Miller’s Park.

**Correspondence:** Ms. Wolbert read aloud the correspondence that was shared with Council that included a Thank you Letter from UTRS, Inc., U.S. Army Corp of Engineers Letter of the 2025 Levee Inspection and the Levee Reports that were emailed separately, Monroe County Planning Commission Letter for 112 N. Courtland Street, and the 2026 January Monroe County Overdose Statistics. Ms. Wolbert added she received a letter from DCED dated January 26, 2026 stating our audit upload was past due.

**Audit Committee:** Ms. Wolbert asked who would like to be on the Audit Committee this year, besides herself and after some discussion it was decided that the Audit Committee would be made up of Ms. Wolbert, Mr. Garris, and Ms. Peterson.

**Mayor Victor Brozusky:** Mayor Brozusky inquired for someone had reached out to him and was wondering where do we dump snow for like down near Day Street where the roads are narrow down there and Mr. Philips replied that they dump the extra snow mainly down at the Recycling Center.

**Paul Shemansky:** Mr. Shemansky stated that the Streets crew did a good job and inquired about sidewalks and where to put the snow when there is no where to put it. Mr. Shemansky brought up about commercial properties not shoveling their sidewalks on their properties.

**Charles Garris:** Mr. Garris stated that Washington Street was taken care of during the storm and the side streets were taken care of too.

**Carrie Panepinto:** Ms. Panepinto brought up about sidewalks not being shoveled. Ms. Panepinto explained that Dunkin Donuts shoveled their North Courtland sidewalk, but still have not shoveled their Burson Street sidewalk, so maybe a different fee schedule for commercial properties as opposed to what residents would be fine.

**Jane Gagliardo:** Ms. Gagliardo inquired about Sambo Creek status. Ms. Gagliardo asked why for rental properties that the tenant's place of employment, phone number, and email are all asked for and needed on the application. Mr. Lewis explained that for tax purposes we want to make sure everyone is paying their share of taxes and also it is a way to make sure if there is ever a fire or emergency a way to get a hold of the individuals. Ms. Gagliardo asked about money that is donated to Veteran's Park and where that line item could be found.

**Lauren Peterson:** Ms. Peterson gave a shout out to Lee and the team for a good job for the snow storm. Ms. Peterson inquired if people do not move their cars off of snow emergency routes if we do tow or not.

**Sonia Wolbert:** Ms. Wolbert inquired how much it cost for a person to get a vehicle back from being towed for she thought it was \$900.00. Ms. Wolbert inquired about an employee's email being hacked.

**REFERRING TO ZONING AND PLANNING (ZAP) COMMITTEE:** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to refer shoveling sidewalks, shopping carts for large establishments, rental paperwork, and an overnight parking ordinance be referred to the Zoning and Planning (ZAP) Committee. The motion passed unanimously.

#### **Manager's Report:**

**Bond Counsel:** A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve Barnes & Thornburg, LLP, acting through Senior Partner, William C. Rhodes, Esq., at the rate of \$1,200.00 per hour, less a 20% discount to be \$970.00, plus costs. Likewise, all tax counsel, associate counsel, and paralegal rates shall be discounted by a twenty (20%) discount. This engagement is for tax, bond, financing, and municipal legal representation. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to ratify the actions undertaken by Kelly Lewis, Borough Manager, after the Operations Committee Meeting, in signing and delivering the File Transfer Document with Ballard Spahr, LLP, to transfer all legal files in the possession of Ballard Spahr, LLP to Barnes & Thornburg, LLP, dated January 28, 2026. The motion passed unanimously.

**Delaware River Basin Commission Annual Effluent Monitoring Report:** A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to ratify the actions of Eli Angradi, Head Operator of the Water Department to prepare and submit the Delaware River Basin Commission Annual Effluent Monitoring Report on or before the January 31<sup>st</sup>, 2026 due date. The motion passed unanimously.

**Reading of the 2026 Short-Term Debt Ordinance:** Mr. Lewis read aloud the beginning of Ordinance No. 1425 stating an Ordinance of the Borough of East Stroudsburg approving certain capital projects;

determining that the capital projects shall be financed using proceeds of the Borough's General Obligation Note, Series of 2026 (The "2026 Note") and determining the economic useful life of such projects; approving the issuance by the Borough of its 2026 Note and the terms thereof. Mr. Lewis explained a copy of the entire Ordinance is available in the back of the room, as well in our lobby too. It will be sent to the Monroe County Law Library, as well be put on the website, as well sent to the Pocono Record.

**Pocono Christian School Waiver and Extension:** A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve the written letter sent by the tenant, Pocono Christian School on written behalf of property owner, Robert Deinarowicz, seeking a waiver of the specific requirement of the East Stroudsburg Borough Subdivision and Land Development Regulations, and the Municipalities Planning Code, requiring a decision by the Borough within ninety days from the date of the plan submission receipt date, and to extend the Borough Council decision date until March 20, 2026. The motion passed unanimously.

**Transfer from Wastewater (Sewer) Department to Streets Department: Jason Getz** A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize the Borough Manager to advertise the open Laborer Position in the Wastewater(Sewer) Department in an amount not to exceed \$300.00. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Panepinto to ratify the Borough Manager's decision to transfer Jason Getz from his position as Laborer in the Wastewater Department to Maintenance Operator C in the Streets Department, both within the Department of Public Works (DPW). Mr. Getz holds a CDL license. His new compensation rate shall be \$24.00 per hour. The effective date is Monday, January 26, 2026. The motion passed unanimously.

**Tax Collector: Lisa VanWhy** Mr. Lewis read the following information allowed: The Borough Manager received notification from Monroe County that Lisa VanWhy has been bonded and has met the requirements to be the Tax Collector for the Borough of East Stroudsburg. The Borough Manager and finance team will work with Lisa VanWhy to ensure a smooth transition to her role as Tax Collector and propose the adoption of a set of Borough Best Practices that will be followed by the Borough and Lisa VanWhy. Lisa's official address as Tax Collector will be 350 Race Street, East Stroudsburg, PA 18301, and Lisa's email address will be: [l.vanwhy@aol.com](mailto:l.vanwhy@aol.com)

**Green Valley, LLC Release of Letter of Credit:** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Manager to execute and deliver a letter and all documents to release the financial security for the required improvements for the Green Valley Land Development Plan posted by New GVPT, LLC in Letter of Credit No. 13245071, in the remaining amount of \$873,202.32, as recommended by the Borough Engineer, subject to confirmation that all Borough fees have been paid. The motion passed unanimously.

**Levee Loop License Agreement Designee: SROSRC:** A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to designate Stroud Region Open Space and Recreation Commission (SROSRC) as the designee under the License Agreement dated October 15, 2025 by and between the Salvation Army and Borough of East Stroudsburg, for the portion of the Salvation Army property described and marked and incorporated herein as Exhibit "A", which is popularly known as the Levee Loop and walking bridge, subject to the Borough and SROSRC confirming insurance coverage for this specific portion of the Levee Loop with the Borough Manager on or before February 28, 2026. The motion passed unanimously.

**Independent Contractor Agreements:** A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize the Borough Manager to execute and deliver an independent contractor agreement with Ceaera McDermott, dated January 1, 2026 and ending December 31, 2026 in an amount not to exceed twenty-nine per hour (\$29.00/hour) and not to exceed thirty-five (35) hours per

week, to undertake assignments from the Borough Manager to improve the efficiency and operations of the Borough. All other terms and conditions remain the same, except the 2026 Contract has been updated from the 2025 Contract, increasing the hourly rate from \$25.00 to \$29.00, which the Borough Manager has reviewed with the Borough Solicitor. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to table the Borough Manager to execute and deliver an independent contractor agreement with Ja'Nia Bailey, dated February 4, 2026 and ending December 31, 2026 in an amount not to exceed sixteen dollars per hour (\$16.00/hour) and not to exceed twenty (20) hours per week, to undertake assignments from the Borough Manager to improve Borough filing systems, scan documents into the filing systems, and other related projects to improve the efficiency and operations of the Borough. The motion passed unanimously.

**2026 Beautification Days:** Mr. Lewis announced the Spring Borough Beautification Day will be April 25, 2026 in conjunction with Pick-Up the Poconos Day and the Fall Borough Beautification Day is tentatively scheduled for Saturday, September 19<sup>th</sup>, 2026.

**2025 Audit:** Mr. Lewis asked for the agenda to be amended for the audit to be able to go out to bid. He asked for a vote from Council in order for the agenda to be modified. A motion was made by Ms. Panepinto and seconded by Ms. Peterson to amend the agenda to include bid for an auditor on it. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the Borough Manager to go out for bid for an auditor for the 2025 audit. The motion passed unanimously.

**Manager's Follow-up Report:** Mr. Lewis went through some items in his written report, such as the January 25<sup>th</sup> Blizzard, Monitoring I-80 Exit 308 Modernization, Parking tickets Updates, and Recycling Updates.

**Informational Items:** There were no items.

**Public Comments – New Business & Non-Agenda Items:** Tracy Granger of Maple Ave inquired if Waste Management was going to continue using an arm to gather the trash cans like they did today or will they still have people collecting them too.

**Ratification of Bills Payable:** A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the Warrant List #260203, as presented. The motion passed unanimously.

**Executive Session:** A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to go into Executive Session at 9:01 PM. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to resume the Regular Council Meeting at 9:15 PM. The motion passed unanimously.

Mr. Lewis gave an update that all Council Members, including the Mayor and himself went into Executive Session at 9:01 PM and a personnel matter was discussed. No decisions were made and the session ended at 9:14 PM.

**Adjournment:**

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to adjourn the meeting. The meeting ended at 9:16 PM. The motion passed unanimously.

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

<u>Account # &amp; 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>
<b>Revenues</b>							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	3,368,954	2,554,312	814,642	0.32	3,641,093	(272,139)	(0.07)
301-2000 Property Tax-Prior Year	0	0	0	0.00	500	(500)	(1.00)
301-3000 Property Tax-Interim	1,877	9,661	(7,784)	0.81	300	1,577	5.26
301-4000 Property Tax - Delinquent	132,560	114,842	17,719	0.15	130,000	2,560	0.02
<b>TOTAL TAXES</b>	<b>3,503,391</b>	<b>2,678,814</b>	<b>824,577</b>	<b>0.31</b>	<b>3,771,893</b>	<b>(268,502)</b>	<b>(0.07)</b>
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	166,705	182,575	(15,871)	(0.09)	160,000	6,705	0.04
310-2000 Earned Income Tax	1,141,619	1,085,259	56,359	0.05	1,200,000	(58,381)	(0.05)
310-5000 Municipal Service Tax	333,529	309,833	23,696	0.08	325,000	8,529	0.03
<b>TOTAL ACT 511 TAXES</b>	<b>1,641,852</b>	<b>1,577,668</b>	<b>64,184</b>	<b>0.04</b>	<b>1,685,000</b>	<b>(43,148)</b>	<b>(0.03)</b>
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	33,000	15,125	17,875	1.18	12,900	20,100	1.56
321-6100 Rental License	227,554	161,694	65,860	0.41	212,850	14,704	0.07
321-6110 Short-Term Rental Lic.	0	0	0	-	3,225	(3,225)	(1.00)
321-7000 Liens Rental License	10,796	0	10,796	-	0	10,796	-
321-7100 Lien Interest Rental	34	0	34	-	0	34	-
321-8000 Cable TV Franchise Tax	55,229	102,181	(46,951)	(0.46)	105,000	(49,771)	(0.47)
<b>TOTAL LICENSES/PERMITS</b>	<b>326,613</b>	<b>278,999</b>	<b>47,614</b>	<b>0.17</b>	<b>333,975</b>	<b>(7,362)</b>	<b>(0.02)</b>
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	1,644	1,650	(6)	-	1,935	(291)	(0.15)
322-8200 Street Opening Permits	29,898	16,133	13,765	0.85	11,610	18,288	1.58
322-9400 Misc Permits	2,345	996	1,349	1.35	2,580	(235)	(0.09)
<b>TOTAL NON-BUSINESS PERMITS</b>	<b>33,887</b>	<b>18,779</b>	<b>15,108</b>	<b>0.80</b>	<b>16,125</b>	<b>17,762</b>	<b>1.10</b>
<u>FINES</u>							
331-1100 Vehicle Code Violations	133,694	215,921	(82,227)	0.38	180,000	(46,306)	0.26
331-1200 Violation of Zoning Ord & Statutes	33,738	38,760	(5,022)	0.13	25,000	8,738	(0.35)
<b>TOTAL FINES</b>	<b>167,432</b>	<b>254,680</b>	<b>(87,248)</b>	<b>0.34</b>	<b>205,000</b>	<b>(37,568)</b>	<b>0.18</b>
<u>INTEREST</u>							
<b>TOTAL INTEREST</b>	<b>314,823</b>	<b>237,133</b>	<b>77,690</b>	<b>0.33</b>	<b>145,000</b>	<b>169,823</b>	<b>1.17</b>
<u>RENTS</u>							
342-4700 Borough Property Rental	1	0	1	0	0	1	0
342-5310 Royalties - Cell Tower	31,103	31,338	(235)	(0.01)	40,000	(8,897)	(0.22)
<b>TOTAL RENTS</b>	<b>31,104</b>	<b>31,338</b>	<b>(234)</b>	<b>(0.01)</b>	<b>40,000</b>	<b>(8,896)</b>	<b>(0.22)</b>
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0	20,481	(20,481)	(1.00)	22,000	(22,000)	-
354-1230 PA Small H2O Grant- Brown St	0	58,066	(58,066)	(1.00)	0	0	0
354-1260 American Recovery Funds	3,461	1,685,760	(1,682,299)	(1.00)	7,008	(3,547)	(0.51)
354-1261 PMVB - Grant	9,000	0	9,000	-	9,000	0	0
354-1500 Recycling/Act 101	44,471	0	44,471	-	0	44,471	0
<b>TOTAL STATE GRANTS</b>	<b>56,932</b>	<b>1,764,307</b>	<b>(1,707,375)</b>	<b>(0.97)</b>	<b>38,008</b>	<b>18,924</b>	<b>(0.50)</b>
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	244,819	244,457	362	0.00	240,000	4,819	0.02
355-0030 Turnback Allocation	6,040	6,040	0	0.00	6,040	0	0.00
355-0100 Public Utility Realty/Bev Tax	3,500	3,700	(200)	(0.05)	3,875	(375)	(0.10)
355-0500 Foreign Cas Ins Pre (Pension Aide)	219,967	158,356	61,611	0.39	135,500	84,467	0.62
355-0700 Foreign Fire Ins Premium Tax	53,080	49,399	3,681	0.07	53,080	0	0.00
<b>TOTAL STATE SHARED REVENUE</b>	<b>527,406</b>	<b>461,952</b>	<b>65,454</b>	<b>0.14</b>	<b>438,495</b>	<b>88,911</b>	<b>(0.20)</b>
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	11,509	11,421	89	0.01	5,500	6,009	(1.09)
<b>TOTAL PILOT</b>	<b>11,509</b>	<b>11,421</b>	<b>89</b>	<b>0.01</b>	<b>5,500</b>	<b>6,009</b>	<b>(1.09)</b>

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

<u>Account # &amp; 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>
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	12,175	9,627	2,548	0.26	8,000	4,175	0.52
361-3300 Permits - Zoning - Gen Government	32,609	58,082	(25,472)	(0.44)	38,700	(6,091)	(0.16)
361-3310 Building Permits	232,550	124,074	108,475	0.87	96,750	135,800	1.40
361-3320 Resale Inspections	24,168	23,965	203	0.01	6,450	17,718	2.75
361-3400 Zoning Plan Review	141,684	79,782	61,901	0.78	32,250	109,434	3.39
<b>TOTAL GENERAL GOVERNMENT</b>	<b>443,186</b>	<b>295,531</b>	<b>147,655</b>	<b>0.50</b>	<b>182,150</b>	<b>261,036</b>	<b>1.43</b>
<u>PUBLIC SAFETY</u>							
362-4710 Rental Unit Reinspection Fees	0	0	0	0.00	2,000	(2,000)	(1.00)
<b>TOTAL PUBLIC SAFETY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>2,000</b>	<b>(2,000)</b>	<b>(1.00)</b>
<u>HIGHWAYS &amp; STREETS</u>							
363-2100 Meter Revenue	105,718	96,647	9,071	0.09	161,250	(55,532)	(0.34)
363-2200 Parking Permits	24,792	20,242	4,549	0.22	25,800	(1,008)	(0.04)
363-2210 Residential Parking Permit	530	2,930	(2,401)	(0.82)	3,870	(3,341)	(0.86)
363-2300 Meter Bags	0	223	(223)	(1.00)	1,097	(1,097)	(1.00)
363-5100 PennDOT Snow Removal	6,987	25,066	(18,080)	(0.72)	20,000	(13,013)	(0.65)
363-5200 Borough DPW Services	11,629	533	11,096	20.82	750	10,879	14.51
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>149,655</b>	<b>145,642</b>	<b>4,013</b>	<b>0.03</b>	<b>212,767</b>	<b>(63,112)</b>	<b>(0.30)</b>
<u>SANITATION</u>							
364-1200 Pretreatment Revenues	0	0	0	0.00	8,000	(8,000)	(1.00)
364-2010 Sewer Rents	1,565,741	1,940,394	(374,653)	(0.19)	1,750,000	(184,259)	(0.11)
364-2020 Lien Sewer Rents	11,440	4,711	6,730	1.43	8,500	2,940	0.35
364-3010 Solid Waste User Fees	1,011,366	915,231	96,134	0.11	1,169,956	(158,590)	(0.14)
364-3020 Solid Waste Fees Penalties	23,359	20,372	2,987	0.15	29,975	(6,616)	(0.22)
364-3030 Solid Waste Bulk Items and Bags	12,401	14,945	(2,544)	(0.17)	17,825	(5,424)	(0.30)
364-3150 Lien Rents Solid Waste	15,449	9,866	5,583	0.57	1,500	13,949	9.30
364-3160 Lien Interest & Cost	10,585	11,588	(1,003)	(0.09)	8,500	2,085	0.25
364-6010 Stroud SA Rentals	32,110	38,750	(6,640)	(0.17)	32,500	(390)	(0.01)
364-7010 Smithfield SA Rentals	105,454	140,605	(35,151)	(0.25)	145,000	(39,546)	(0.27)
364-9000 EDU Connection Fees	20,689	28,432	(7,744)	(0.27)	63,522	(42,834)	(0.67)
364-9100 Smithfield EDU Fees	0	0	0	0.00	17,500	(17,500)	(1.00)
364-9200 Penalties	49,429	51,245	(1,817)	(0.04)	45,000	4,429	0.10
<b>TOTAL SANITATION</b>	<b>2,858,020</b>	<b>3,176,138</b>	<b>(318,118)</b>	<b>(0.10)</b>	<b>3,297,778</b>	<b>(439,758)</b>	<b>(0.13)</b>
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	2,786	825	1,961	2.38	150	2,636	17.57
378-2100 Water Rents	2,399,400	2,280,891	118,509	0.05	2,838,000	(438,600)	(0.15)
378-2110 Lien Rents	16,544	938	15,606	16.64	25,000	(8,456)	(0.34)
378-2120 Lien Interest - Water	4,552	8,799	(4,247)	(0.48)	2,000	2,552	1.28
378-2130 Hydrant Fees	44,421	36,660	7,761	0.21	0	44,421	0.00
378-4300 Water Sales Bulk	128,373	163,444	(35,071)	(0.21)	110,000	18,373	0.17
378-9000 EDU Connection Fees	5,326	22,406	(17,080)	(0.76)	87,991	(82,665)	(0.94)
378-9200 Penalties	72,003	61,413	10,590	0.17	40,250	31,753	0.79
378-9300 Sale of Meters & Supplies	3,395	0	3,395	0.00	0	3,395	0.00
378-9400 Water Dept. Services	0	0	0	0.00	1,850	(1,850)	(1.00)
<b>TOTAL PMT FROM WATER CO</b>	<b>2,676,799</b>	<b>2,575,376</b>	<b>101,423</b>	<b>0.04</b>	<b>3,105,241</b>	<b>(428,442)</b>	<b>(0.14)</b>
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0	7,593	(7,593)	1.00	9,000	(9,000)	(1.00)
380-1010 Emp Cont Hlth Insr	61,356	33,612	27,745	0.83	30,251	31,105	1.03
380-1070 Miscellaneous Income	13,399	20,449	(7,050)	(0.34)	5,000	8,399	1.68
380-5100 Shopping Cart Fees	7,124	3,250	3,874	(1.19)	2,000	5,124	2.56
<b>TOTAL MISC. REVENUES</b>	<b>81,879</b>	<b>64,904</b>	<b>16,976</b>	<b>0.26</b>	<b>46,251</b>	<b>35,628</b>	<b>0.77</b>
<u>CONTR. FROM PRIVATE</u>							
387-0140 Shade Tree Contributions	0	1,200	(1,200)	(1.00)	0	0	0.00
<b>TOTAL CONTR PRIVATE</b>	<b>0</b>	<b>1,200</b>	<b>(1,200)</b>	<b>(1.00)</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

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

<u>Account # &amp; 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>
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	9,166	87,334	(78,168)	(0.90)	15,000	(5,834)	(0.39)
<b>TOTAL SALE OF ASSETS</b>	<b>9,166</b>	<b>87,334</b>	<b>(78,168)</b>	<b>(0.90)</b>	<b>15,000</b>	<b>(5,834)</b>	<b>(0.39)</b>
<u>TRANSFERS</u>							
392-0010 Transfer In From General	0	23,372	(23,372)	(1.00)	0	0	0.00
392-0011 Transfer from General Fund Reserves	0	0	0	0.00	17,772	(17,772)	(1.00)
<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>23,372</b>	<b>(23,372)</b>	<b>(1.00)</b>	<b>17,772</b>	<b>(17,772)</b>	<b>(1.00)</b>
<u>CAPITAL PROCEEDS</u>							
393-1200 Proceeds of GO Bond Series of 2025	723,571	0	723,571	0.00	0	723,571	0.00
<b>TOTAL CAPITAL PROCEEDS</b>	<b>723,571</b>	<b>0</b>	<b>723,571</b>	<b>0.00</b>	<b>0</b>	<b>723,571</b>	<b>0.00</b>
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0	59,087	(59,087)	(1.00)	18,000	(18,000)	(1.00)
395-3000 Dividends Received - Health Insurance	98,735	245,834	(147,098)	(0.60)	150,000	(51,265)	(0.34)
<b>TOTAL DIVIDENDS</b>	<b>98,735</b>	<b>304,921</b>	<b>(206,186)</b>	<b>(0.68)</b>	<b>168,000</b>	<b>(69,265)</b>	<b>(0.41)</b>
<b>Total Revenues</b>	<b>13,655,961</b>	<b>13,989,509</b>	<b>(333,548)</b>	<b>(0.02)</b>	<b>13,725,955</b>	<b>(69,994)</b>	<b>(0.01)</b>
<u>Expenses</u>							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	14,914	14,833	(81)	(0.01)	15,000	86	0.01
400-1120 Mayor Salary	4,915	5,500	585	0.11	5,000	85	0.02
400-1610 FICA - Legislative	1,246	1,244	(2)	0.00	1,240	(6)	0.00
400-1630 Medicare - Legislative	291	291	(0)	0.00	290	(1)	0.00
400-3110 Training/Conferences	0	100	100	1.00	2,000	2,000	1.00
400-3210 Dues/Subscriptions	3,856	1,641	(2,215)	(1.35)	4,500	644	0.14
400-3310 Misc/Travel	0	0	0	0.00	500	500	1.00
<b>TOTAL LEGISLATIVE</b>	<b>25,222</b>	<b>23,609</b>	<b>(1,612)</b>	<b>(0.07)</b>	<b>28,530</b>	<b>3,308</b>	<b>0.12</b>
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	146,892	166,139	19,246	0.12	154,000	7,108	0.05
401-1220 DPW Director Salary -Admin	95,479	114,007	18,528	0.16	99,996	4,517	0.05
401-1400 Admin Staff Salary	95,569	134,276	38,708	0.29	116,908	21,339	0.18
401-1610 FICA - Admin	20,959	18,873	(2,086)	(0.11)	25,935	4,976	0.19
401-1630 Medicare - Admin	4,936	4,404	(531)	(0.12)	6,065	1,129	0.19
401-1830 Admin - Overtime	0	322	322	1.00	750	750	1.00
401-2100 Office Supplies - Administration	30,702	22,816	(7,886)	(0.35)	25,820	(4,882)	(0.19)
401-2130 Office Equipment/Furniture	2,745	3,387	642	0.19	2,811	66	0.02
401-2140 IT Expenses	55,599	40,599	(15,001)	(0.37)	52,794	(2,805)	(0.05)
401-2150 Computer Equipment/Supplies-Gen Government	23,710	23,860	149	0.01	28,497	4,786	0.17
401-2160 Equipment Maintenance	694	1,076	382	0.36	2,200	1,506	0.68
401-2300 Vehicle Expense	0	135	135	1.00	2,125	2,125	1.00
401-3110 Data Storage software	5,880	5,834	(46)	(0.01)	12,026	6,146	0.51
401-3210 Telephone - Gen Government	13,389	7,325	(6,063)	(0.83)	15,056	1,667	0.11
401-3250 Postage - Payroll Processing Fee	28,395	24,108	(4,287)	(0.18)	27,137	(1,258)	(0.05)
401-3310 Travel- Gen Government	0	0	0	0.00	1,600	1,600	1.00
401-3400 Advertising/Printing - Gen Government	11,854	12,661	807	0.06	13,079	1,225	0.09
401-3450 Contracted Admin Services	4,747	0	(4,747)	0.00	3,920	(827)	(0.21)
401-4200 Association Dues/Subscriptions	18,951	15,525	(3,426)	(0.22)	20,029	1,078	0.05
401-4600 Training/Conference - General Government	1,177	850	(327)	(0.38)	4,166	2,989	0.72
<b>TOTAL GENERAL GOVT</b>	<b>561,678</b>	<b>596,197</b>	<b>34,519</b>	<b>0.06</b>	<b>614,914</b>	<b>53,236</b>	<b>0.09</b>
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	97,462	67,633	(29,828)	(0.44)	102,191	4,729	0.05

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

<u>Account # &amp; 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>
402-1400 Finance - Staff Salaries	157,550	118,897	(38,654)	(0.33)	153,051	(4,499)	(0.03)
402-1610 Fica	15,694	10,962	(4,732)	(0.43)	14,491	(1,203)	(0.08)
402-1630 Medicare	3,507	2,053	(1,453)	(0.71)	3,337	(170)	(0.05)
402-1830 Finance Staff Salaries - Overtime	23	347	324	0.93	24	1	0.03
402-3100 Trustee Chg Bond Payment	4,207	10,861	6,654	0.61	5,700	1,493	0.26
402-3110 Audit Services	9,000	17,500	8,500	0.49	53,000	44,000	0.83
402-3120 Accounting Services	0	6,219	6,219	1.00	5,014	5,014	1.00
402-3160 Billing Software	24,568	38,681	14,113	0.36	25,667	1,099	0.04
402-3170 Accounting Software	7,518	9,095	1,577	0.17	26,900	19,382	0.72
402-3210 Credit Card Fees	43,304	39,866	(3,438)	(0.09)	49,500	6,196	0.13
<b>TOTAL FINANCIAL ADMIN</b>	<b>362,833</b>	<b>322,114</b>	<b>(40,719)</b>	<b>(0.13)</b>	<b>438,875</b>	<b>76,042</b>	<b>0.17</b>
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	7,521	8,279	758	0.09	8,216	695	0.08
403-1610 FICA	469	510	41	0.08	509	40	0.08
403-1630 Medicare	110	119	10	0.08	119	9	0.08
403-2100 Materials & Supplies	7	1,735	1,728	1.00	7	0	0.04
403-3150 Commissions Del. RE Taxes	6,549	5,559	(990)	(0.18)	6,251	(298)	(0.05)
403-3170 Commission Local Ser. Tax	4,905	5,447	542	0.10	4,770	(135)	(0.03)
403-3180 Commission Earned Income Tax	16,675	16,641	(34)	0.00	16,121	(554)	(0.03)
403-3190 Commission Deed Transfer Tax	3,495	3,143	(351)	(0.11)	3,097	(398)	(0.13)
<b>TOTAL TAX COLLECTION</b>	<b>39,730</b>	<b>41,434</b>	<b>1,704</b>	<b>0.04</b>	<b>39,090</b>	<b>(640)</b>	<b>(0.02)</b>
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	130,678	163,560	32,881	0.20	125,000	(5,678)	(0.05)
404-3160 Legal Services - WTP	274,737	496,695	221,958	0.45	135,000	(139,737)	(1.04)
404-3200 Legal Services - WWTP	49,307	114,770	65,463	0.57	85,000	35,693	0.42
<b>TOTAL LEGAL SERVICES</b>	<b>454,722</b>	<b>775,024</b>	<b>320,302</b>	<b>0.41</b>	<b>345,000</b>	<b>(109,722)</b>	<b>(0.32)</b>
<u>ENGINEERING</u>							
408-3130 Engineering	414,816	378,976	(35,839)	(0.09)	241,097	(173,719)	(0.72)
<b>TOTAL ENGINEERING</b>	<b>414,816</b>	<b>378,976</b>	<b>(35,839)</b>	<b>(0.09)</b>	<b>241,097</b>	<b>(173,719)</b>	<b>(0.72)</b>
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	466	444	(21)	(0.05)	1,000	534	0.53
409-3610 Electricity-Mun. Bldg.	12,090	10,687	(1,403)	(0.13)	12,000	(90)	(0.01)
409-3620 Electric Annex	3,441	2,751	(690)	(0.25)	3,352	(89)	(0.03)
409-3640 Gas (heat) - Annex	2,270	4,581	2,311	0.50	3,501	1,231	0.35
409-3730 Maintenance & Repair Annex	10,595	4,709	(5,886)	(1.25)	10,598	2	0.00
409-3740 Maintenance & Repairs	19,980	17,082	(2,899)	(0.17)	19,866	(114)	(0.01)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>48,842</b>	<b>40,253</b>	<b>(8,589)</b>	<b>(0.21)</b>	<b>50,317</b>	<b>1,474</b>	<b>0.03</b>
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	3,066,493	2,943,822	(122,671)	(0.04)	3,066,493	0	0.00
<b>TOTAL POLICE</b>	<b>3,066,493</b>	<b>2,943,822</b>	<b>(122,671)</b>	<b>(0.04)</b>	<b>3,066,493</b>	<b>0</b>	<b>0.00</b>
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	15,000	8,000	(7,000)	(0.88)	15,000	0	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	20,666	33,837	13,171	0.39	20,298	(368)	(0.02)
411-2600 Small Tools/ Equipment	3,421	1,255	(2,166)	(1.73)	3,422	1	0.00
411-3210 Telephone - Fire Dept	764	1,456	692	0.48	1,000	236	0.24
411-3270 Radio Maintenance	655	0	(655)	0.00	656	1	0.00
411-3620 Electricity	12,846	10,715	(2,131)	(0.20)	11,850	(996)	(0.08)
411-3630 Gas (heat)	1,734	351	(1,384)	(3.94)	5,000	3,266	0.65
411-3730 Equipment Testing	12,344	6,512	(5,832)	(0.90)	10,716	(1,628)	(0.15)
411-4200 Building Maintenance- Fire Dept	29,450	12,612	(16,838)	(1.34)	29,450	0	0.00
411-4600 Contracted Services	1,112	2,821	1,708	0.61	1,113	1	0.00
411-7400 Pumper Lease	22,083	22,083	0	0.00	23,924	1,841	0.08
<b>TOTAL FIRE DEPARTMENT</b>	<b>120,076</b>	<b>99,642</b>	<b>(20,435)</b>	<b>(0.21)</b>	<b>122,429</b>	<b>2,353</b>	<b>0.02</b>
<u>CODE ENFORCEMENT</u>							

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<u>Account # &amp; 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>		
413-1220 Code Enforcement Office Salary	6,018	53,251	47,233	0.89	6,018	(0)	0.00
413-1400 Staff Salary	56,097	126,761	70,664	0.56	57,447	1,350	0.02
413-1610 FICA - Code Enforcement	3,901	11,444	7,543	0.66	4,888	987	0.20
413-1630 Medicare - Code Enforcement	912	2,676	1,764	0.66	3,716	2,804	0.75
413-1830 Overtime	0	5,409	5,409	1.00	0	0	0.00
413-2000 Zoning & Codes	176,452	0	(176,452)	0.00	147,285	(29,167)	(0.20)
413-2100 Materials & Supplies - Codes	4,436	3,892	(545)	(0.14)	4,437	1	0.00
413-2150 Computer Equipment/Supplies-Code Enforcement	3,958	0	(3,958)	0.00	4,000	42	0.01
413-2160 Uniforms	1,156	107	(1,049)	(9.82)	1,156	1	0.00
413-2300 Vehicle Operation - Code Enforcement	217	295	78	0.27	500	283	0.57
413-2500 Vehicle Maintenance	595	178	(417)	(2.35)	750	155	0.21
413-3150 Software License	2,428	3,633	1,205	0.33	2,000	(428)	(0.21)
413-3210 Codes - Cell Phone	120	0	(120)	0.00	80	(40)	(0.50)
413-3400 Advertising Expense	824	5,624	4,800	0.85	4,000	3,176	0.79
413-4200 Assoc. Dues/Subscriptions	252	2,531	2,279	0.90	252	0	0.00
413-4600 Training/Conference Expense	150	315	165	0.52	750	600	0.80
<b>TOTAL CODE ENFORCEMENT</b>	<b>257,515</b>	<b>216,115</b>	<b>(41,400)</b>	<b>(0.19)</b>	<b>237,279</b>	<b>(20,236)</b>	<b>(0.09)</b>
<u>PLANNING/ZONING</u>							
414-3130 Engineering	1,859	12,965	11,107	0.86	5,000	3,141	0.63
414-3140 Legal Services - Planning/Zoning	1,591	1,143	(449)	(0.39)	2,000	409	0.20
414-4500 Zoning & Codes Permitting	209,713	164,798	(44,915)	(0.27)	227,000	17,287	0.08
<b>TOTAL PLANNING/ZONING</b>	<b>213,163</b>	<b>178,907</b>	<b>(34,257)</b>	<b>(0.19)</b>	<b>234,000</b>	<b>20,837</b>	<b>0.09</b>
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	82,266	74,787	(7,479)	(0.10)	82,267	1	0.00
<b>TOTAL EMERGENCY SERVICES</b>	<b>82,266</b>	<b>74,787</b>	<b>(7,479)</b>	<b>(0.10)</b>	<b>82,267</b>	<b>1</b>	<b>0.00</b>
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	11,723	10,734	(989)	(0.09)	14,231	2,508	0.18
421-1610 FICA - Health Dept	731	661	(70)	(0.11)	882	151	0.17
421-1630 Medicare - Health Dept	171	155	(16)	(0.11)	206	35	0.17
<b>TOTAL HEALTH DEPARTMENT</b>	<b>12,625</b>	<b>11,550</b>	<b>(1,075)</b>	<b>(0.09)</b>	<b>15,319</b>	<b>2,694</b>	<b>0.18</b>
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	140,723	116,557	(24,166)	(0.21)	140,482	(241)	0.00
426-1610 FICA	8,793	7,170	(1,623)	(0.23)	8,710	(83)	(0.01)
426-1630 Medicare	2,056	1,677	(380)	(0.23)	2,037	(19)	(0.01)
426-1830 Overtime	473	1,138	665	0.58	3,000	2,527	0.84
426-1910 Uniforms	4,979	552	(4,427)	(8.02)	6,000	1,021	0.17
426-2270 Supplies	3,004	2,627	(377)	(0.14)	8,500	5,496	0.65
426-2500 Recycling Grant to Twin Boros	44,471	20,481	(23,990)	(1.17)	30,000	(14,471)	(0.48)
<b>TOTAL SANITATION</b>	<b>204,499</b>	<b>150,201</b>	<b>(54,299)</b>	<b>(0.36)</b>	<b>198,729</b>	<b>(5,770)</b>	<b>(0.03)</b>
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	11,827	9,370	(2,457)	(0.26)	15,000	3,173	0.21
427-4700 Refuse Coll/Disp Contract	905,101	926,152	21,051	0.02	989,576	84,475	0.09
427-4710 WM Extra Bags and Tags	7,487	9,426	1,939	0.21	7,500	14	0.00
<b>TOTAL SOLID WASTE</b>	<b>924,414</b>	<b>944,948</b>	<b>20,533</b>	<b>0.02</b>	<b>1,012,076</b>	<b>87,662</b>	<b>0.09</b>
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	334,108	304,204	(29,904)	(0.10)	289,679	(44,429)	(0.15)
429-1610 Social Security- Sewer Fund	20,440	16,887	(3,553)	(0.21)	18,146	(2,294)	(0.13)
429-1630 Medicare - Sanitary Sewer	4,924	3,949	(974)	(0.25)	4,244	(680)	(0.16)
429-1830 Sewer Overtime	3,350	4,210	860	0.20	3,350	0	0.00
429-2100 Office Supplies	1,552	2,855	1,302	0.46	1,500	(52)	(0.03)
429-2110 Chemicals	42,734	38,777	(3,957)	(0.10)	60,000	17,266	0.29
429-2120 Safety Supplies	1,065	0	(1,065)	0.00	1,500	435	0.29

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<u>Account # &amp; 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>
429-2150 Computer Equip & Supplies	0	64	64	1.00	0	0	0.00
429-2200 Materials & Supplies- WWTP	10,927	8,969	(1,959)	(0.22)	10,174	(753)	(0.07)
429-2300 Fuel Oil	18,956	15,654	(3,302)	(0.21)	27,000	8,044	0.30
429-2310 Vehicle Operation (Fuel/oil)	1,499	1,030	(468)	(0.45)	1,427	(72)	(0.05)
429-2380 Uniforms	12,725	1,227	(11,498)	(9.37)	12,528	(197)	(0.02)
429-2600 Small Tools/Minor Equipment	637	4,934	4,296	0.87	1,000	363	0.36
429-3160 Laboratory Fees	57,619	57,493	(127)	0.00	60,000	2,381	0.04
429-3200 Telephone - Sewer	2,090	2,918	828	0.28	3,000	910	0.30
429-3610 Electric - Sewer	101,306	93,787	(7,519)	(0.08)	86,000	(15,306)	(0.18)
429-3700 Pump Station Maint & Repair	12,947	1,584	(11,363)	(7.17)	14,486	1,539	0.11
429-3710 WWTP Maint & Repairs	29,698	25,753	(3,945)	(0.15)	30,000	302	0.01
429-3720 Collection System Maintenance	40,403	18,359	(22,045)	(1.20)	39,477	(926)	(0.02)
429-3730 WWTP Building-Maint & Repair	11,332	10,291	(1,041)	(0.10)	33,948	22,616	0.67
429-3740 Equipment Maintenance Collections	4,873	6,028	1,155	0.19	7,500	2,627	0.35
429-4100 Sewer Backup Expenses	1,828	1,756	(72)	(0.04)	2,500	672	0.27
429-4200 Dues/Subscriptions-Sewer	4,699	7,588	2,889	0.38	8,000	3,301	0.41
429-4500 Contracted Line Maintenance	35,494	50,071	14,577	0.29	73,415	37,921	0.52
429-4600 Training - Sanitary Sewer	844	668	(176)	(0.26)	2,000	1,156	0.58
429-4700 Sludge Disposal	109,658	83,439	(26,219)	(0.31)	108,000	(1,658)	(0.02)
429-7410 Capital Improvements	0	36,723	36,723	1.00	0	0	0.00
429-7420 Capital Improvement Collection System	0	14,352	14,352	1.00	0	0	0.00
429-7430 Vehicle Purchase	0	22,257	22,257	1.00	0	0	0.00
<b>TOTAL COLLECTION SYSTEM</b>	<b>865,708</b>	<b>835,826</b>	<b>(29,882)</b>	<b>(0.04)</b>	<b>898,874</b>	<b>33,166</b>	<b>0.04</b>
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	77,666	84,501	6,835	0.08	85,024	7,358	0.09
430-1300 Salaries & Wages - DPW	556,334	491,180	(65,154)	(0.13)	521,449	(34,885)	(0.07)
430-1610 FICA - Street Dept	40,126	33,467	(6,659)	(0.20)	37,788	(2,338)	(0.06)
430-1630 Medicare - Street Dept	6,844	5,652	(1,192)	(0.21)	8,837	1,993	0.23
430-1830 Street Department - Overtime	18,548	12,254	(6,293)	(0.51)	18,593	45	0.00
430-2100 Office Supplies - Street Dept	2,712	3,232	519	0.16	2,733	21	0.01
430-2120 Safety Equipment	2,871	3,072	201	0.07	3,000	129	0.04
430-2150 Computer Equipment/Supplies - Street Dept	669	1,910	1,241	0.65	835	166	0.20
430-2160 Office Equip /Furniture - Street Dept	132	319	188	0.59	251	119	0.48
430-2300 Vehicle Operation (fuel, oil, fluids)	39,900	38,108	(1,793)	(0.05)	50,000	10,100	0.20
430-2380 Uniforms & Clothing	19,798	6,445	(13,353)	(2.07)	19,549	(249)	(0.01)
430-2500 Vehicle Maint/Repair- Street Dept	14,583	20,171	5,587	0.28	20,000	5,417	0.27
430-2600 Minor Equipment	3,880	19,277	15,398	0.80	4,000	120	0.03
430-3150 Drug Testing	700	0	(700)	0.00	631	(69)	(0.11)
430-3210 Telephone - Street	1,994	761	(1,234)	(1.62)	1,861	(133)	(0.07)
430-3260 Radio Purchase/Maintenance	0	0	0	0.00	0	0	0.00
430-3310 Travel	0	0	0	0.00	75	75	1.00
430-3610 Electricity -DPW Garage	3,611	3,312	(299)	(0.09)	3,830	219	0.06
430-3620 Gas Heat -DPW Garage	4,803	2,753	(2,050)	(0.74)	6,000	1,197	0.20
430-3730 Building Maintenance	2,872	4,229	1,357	0.32	2,777	(95)	(0.03)
430-3740 Equipment Maint & Repairs - Street Dept	17,789	26,712	8,923	0.33	21,637	3,848	0.18
430-4600 Training - Street	1,771	3,151	1,380	0.44	2,000	229	0.11
430-7400 Capital Improvements	71,320	235,909	164,589	0.70	0	(71,320)	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>888,924</b>	<b>996,415</b>	<b>107,491</b>	<b>0.11</b>	<b>808,608</b>	<b>(80,315)</b>	<b>(0.10)</b>
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	4,114	45,268	41,154	0.91	5,000	886	0.18
<b>TOTAL STREET CLEANING</b>	<b>4,114</b>	<b>45,268</b>	<b>41,154</b>	<b>0.91</b>	<b>5,000</b>	<b>886</b>	<b>0.18</b>
<u>SNOW &amp; ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	95,898	75,071	(20,827)	(0.28)	67,800	(28,098)	(0.41)
432-4500 Contracted Snow Removal	275	1,430	1,155	0.81	3,000	2,725	0.91
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>96,173</b>	<b>76,501</b>	<b>(19,672)</b>	<b>(0.26)</b>	<b>70,800</b>	<b>(25,373)</b>	<b>(0.36)</b>

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<u>Account # &amp; 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>
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	5,730	4,233	(1,497)	(0.35)	15,000	9,270	0.62
433-3720 Misc Supplies- Traffic Signals	15,500	41,412	25,912	0.63	5,500	(10,000)	(1.82)
<b>TOTAL TRAFFIC SIGNALS</b>	<b>21,230</b>	<b>45,645</b>	<b>24,415</b>	<b>0.53</b>	<b>20,500</b>	<b>(730)</b>	<b>(0.04)</b>
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	114,646	118,830	4,183	0.04	110,000	(4,646)	(0.04)
434-3720 Street Light Repair	362	409	47	0.12	1,000	638	0.64
434-3730 Operations/Maintenance	139	254	114	0.45	750	611	0.81
<b>TOTAL STREET LIGHTING</b>	<b>115,147</b>	<b>119,492</b>	<b>4,345</b>	<b>0.04</b>	<b>111,750</b>	<b>(3,397)</b>	<b>(0.03)</b>
<u>STORM SEWERS &amp; DRAINS</u>							
436-2450 Materials & Supplies	19,902	3,606	(16,297)	(4.52)	20,000	98	0.00
436-3710 Storm Water Project MS4	0	0	0	0.00	82,050	82,050	1.00
436-7500 Equipment Rental	4,600	0	(4,600)	0.00	4,600	0	0.00
<b>TOTAL STORM SEWER</b>	<b>24,502</b>	<b>3,606</b>	<b>(20,897)</b>	<b>(5.80)</b>	<b>106,650</b>	<b>82,148</b>	<b>0.77</b>
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	18,007	1,414	(16,593)	(11.74)	15,000	(3,007)	(0.20)
438-3720 Street Paving	971,016	22,914	(948,102)	(41.38)	0	(971,016)	0.00
<b>TOTAL STREET MAINTENANCE</b>	<b>989,023</b>	<b>24,328</b>	<b>(964,695)</b>	<b>(39.65)</b>	<b>15,000</b>	<b>(974,023)</b>	<b>(64.93)</b>
<u>PARKING FACILITIES</u>							
445-1300 Parking Enforcement Officer	52,682	77,973	25,291	0.32	95,459	42,777	0.45
445-1610 FICA - Parking	3,282	4,979	1,697	0.34	6,585	3,303	0.50
445-1630 Medicare - Parking	768	1,152	385	0.33	1,540	772	0.50
445-1830 Overtime	0	835	835	1.00	1,000	1,000	1.00
445-1910 Uniforms/Drug Test	4,810	612	(4,198)	(6.86)	3,500	(1,310)	(0.37)
445-2150 Computer equipment	298	0	(298)	0.00	1,500	1,202	0.80
445-2410 Vehicle Registration/Maintenance	1,786	2,312	526	0.23	1,500	(286)	(0.19)
445-2490 Meter Purchase- Parking Facilities	400	1,037	637	0.61	4,400	4,000	0.91
445-3150 Software (Up Safety)	12,600	15,001	2,401	0.16	28,800	16,200	0.56
445-3160 Up Safety Lookups	923	0	(923)	0.00	1,200	278	0.23
445-3250 Postage	0	27	27	1.00	0	0	0.00
445-3260 Radio	0	300	300	1.00	0	0	0.00
445-3400 Advertising/Printing-Parking Facilities	3,041	2,618	(422)	(0.16)	3,000	(41)	(0.01)
445-3710 Parking Lot Maintenance-Parking Facilities	51	2,534	2,483	0.98	1,058	1,007	0.95
445-3720 Meter Repair/Main Supplies	1,754	1,723	(31)	(0.02)	6,000	4,246	0.71
<b>TOTAL PARKING FACILITIES</b>	<b>82,394</b>	<b>111,104</b>	<b>28,710</b>	<b>0.26</b>	<b>155,542</b>	<b>73,148</b>	<b>0.47</b>
<u>FLOOD CONTROL</u>							
446-3130 Engineering Services	0	0	0	0.00	9,300	9,300	1.00
446-3710 Levee Maintenance	18,487	0	(18,487)	0.00	67,200	48,713	0.72
446-3730 Equipment Maintenance/Repair	30,057	1,936	(28,121)	(14.52)	30,150	93	0.00
<b>TOTAL FLOOD CONTROL</b>	<b>48,544</b>	<b>1,936</b>	<b>(46,608)</b>	<b>(24.07)</b>	<b>106,650</b>	<b>58,106</b>	<b>0.54</b>
<u>WATER</u>							
448-1300 Water Staff Salaries	442,668	424,697	(17,972)	(0.04)	586,286	143,618	0.24
448-1610 FICA - Water	27,571	23,586	(3,986)	(0.17)	36,691	9,120	0.25
448-1630 Medicare - Water	6,541	5,516	(1,025)	(0.19)	8,581	2,040	0.24
448-1830 Water Overtime	5,119	4,324	(795)	(0.18)	5,500	381	0.07
448-2100 Office Supplies	2,529	1,349	(1,180)	(0.87)	2,529	0	0.00
448-2110 Chemicals - Water	112,402	103,079	(9,323)	(0.09)	130,000	17,598	0.14
448-2120 Safety Supplies	2,859	0	(2,859)	0.00	3,000	141	0.05
448-2150 Computer Equipment & Supplies	0	3,393	3,393	1.00	0	0	0.00
448-2200 Materials & Supplies	12,041	17,717	5,676	0.32	14,000	1,959	0.14
448-2300 Fuel Oil	13,736	18,423	4,687	0.25	15,000	1,264	0.08
448-2310 Vehicle Operation (Fuel/oil)	4,401	2,896	(1,505)	(0.52)	4,000	(401)	(0.10)
448-2380 Uniforms	7,186	0	(7,186)	0.00	6,000	(1,186)	(0.20)
448-2390 Uniforms/Boot Allowance	0	2,099	2,099	1.00	0	0	0.00

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<u>Account # &amp; 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>		
448-2400 Meter M&R Supplies (Radio Reads)	23,344	733,497	710,153	0.97	25,000	1,656	0.07
448-2600 Small Tools/Minor Equipment - Water	5,251	14,732	9,481	0.64	6,000	749	0.12
448-3110 Meter Replacement Contractor	19,717	573,646	553,929	0.97	19,717	0	0.00
448-3160 Laboratory Fees - Water	28,706	40,097	11,391	0.28	45,000	16,294	0.36
448-3200 Telephone- Water	1,887	1,714	(173)	(0.10)	3,500	1,613	0.46
448-3610 Electric- WTP, Wells,Dist.	46,664	46,994	330	0.01	60,000	13,336	0.22
448-3700 Well Maint & Repair	25,664	11,046	(14,619)	(1.32)	37,369	11,705	0.31
448-3720 Distribution System- Maint. & Repairs	123,162	147,427	24,265	0.16	117,936	(5,226)	(0.04)
448-3730 Building Maintenance	7,118	25,079	17,962	0.72	8,000	882	0.11
448-3740 WTP Maintenance & Repair	14,762	42,151	27,389	0.65	15,000	238	0.02
448-3750 Dist Contracted Services	38,770	41,337	2,567	0.06	45,000	6,230	0.14
448-4200 Dues/Subscriptions - Water	6,669	8,419	1,750	0.21	6,669	0	0.00
448-4500 Contracted Line Maint - Water	529	1,416	887	0.63	5,938	5,410	0.91
448-4600 Training/conferences - Water	1,991	625	(1,366)	(2.19)	2,000	9	0.00
448-4700 Sludge Removal	70,812	17,237	(53,575)	(3.11)	70,812	(0)	0.00
448-4910 Permits	20,000	20,000	0	0.00	21,000	1,000	0.05
448-7400 Capital Improvements	22,506	253,046	230,540	0.91	0	(22,506)	0.00
<b>TOTAL WATER FACILITIES</b>	<b>1,094,604</b>	<b>2,585,540</b>	<b>1,490,936</b>	<b>0.58</b>	<b>1,300,528</b>	<b>205,924</b>	<b>0.16</b>
<u>RECREATION</u>							
452-2602 Building Maintenance/Repair (Pool) 67/33	933	3,625	2,693	0.74	1,250	317	0.25
452-2610 Pool Maintenance/Repair	3,796	892	(2,905)	(3.26)	2,500	(1,296)	(0.52)
452-2622 Small Tools & Equipment (Pool)	6,509	9	(6,501)	#####	500	(6,009)	(12.02)
452-2630 Materials & Supplies- Recreation	219	184	(36)	(0.20)	500	281	0.56
452-3612 Electricity (Pool)	10,598	10,697	99	0.01	10,000	(598)	(0.06)
452-3622 Gas (Pool)	371	381	10	0.03	1,250	879	0.70
452-3742 Maintenance & Repairs (Pool)	591	436	(155)	(0.35)	600	9	0.01
452-4540 Stewardship Contribution	147,868	147,180	(688)	0.00	185,200	37,332	0.20
<b>TOTAL RECREATION</b>	<b>170,886</b>	<b>163,404</b>	<b>(7,482)</b>	<b>(0.05)</b>	<b>201,800</b>	<b>30,914</b>	<b>0.15</b>
<u>DONATIONS</u>							
<u>PARKS</u>							
454-2600 Recreation Equipment	0	0	0	0.00	500	500	1.00
454-2700 Parks M & R Supplies	100	146	46	0.31	100	0	0.00
454-3200 Telephone Expense	2,269	1,935	(334)	(0.17)	1,850	(419)	(0.23)
454-3610 Electricity	2,551	1,925	(626)	(0.33)	1,500	(1,051)	(0.70)
454-3710 Land Maintenance	7,674	1,623	(6,051)	(3.73)	20,000	12,326	0.62
454-3720 Equipment Maintenance	3,425	3,374	(52)	(0.02)	5,000	1,575	0.31
454-3730 Building Maintenance & Repairs	5,615	21,288	15,673	0.74	20,000	14,385	0.72
454-4700 Portable Toilets Rental Service	2,385	2,030	(355)	(0.17)	2,000	(385)	(0.19)
454-7400 CAP Purchase/Machinery	6,921	15,992	9,071	0.57	7,008	87	0.01
<b>TOTAL PARKS</b>	<b>30,940</b>	<b>48,312</b>	<b>17,372</b>	<b>0.36</b>	<b>57,958</b>	<b>27,018</b>	<b>0.47</b>
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	676	518	(158)	(0.30)	1,000	324	0.32
455-3720 Maintenance	18,350	7,300	(11,050)	(1.51)	23,550	5,200	0.22
455-7200 Shade Tree - New Planting	997	1,854	858	0.46	2,500	1,504	0.60
<b>TOTAL SHADE TREES</b>	<b>20,022</b>	<b>9,672</b>	<b>(10,350)</b>	<b>(1.07)</b>	<b>27,050</b>	<b>7,028</b>	<b>0.26</b>
<u>GRANT- SPECIAL PROJECTS</u>							
456-4700 PMVB Grant Expense	14,974	0	(14,974)	0.00	9,000	(5,974)	(0.66)
<b>TOTAL GRANT -SPECIAL PROJECTS</b>	<b>14,974</b>	<b>0</b>	<b>(14,974)</b>	<b>0.00</b>	<b>9,000</b>	<b>(5,974)</b>	<b>(0.66)</b>
<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	2,050	381	(1,669)	(4.38)	2,050	(0)	0.00
463-3100 Comprehensive Plan Implementation	0	784	784	1.00	5,000	5,000	1.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>2,050</b>	<b>1,165</b>	<b>(885)</b>	<b>(0.76)</b>	<b>7,050</b>	<b>5,000</b>	<b>0.71</b>
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	2,572	2,978	406	0.14	5,000	2,428	0.49

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

<u>Account # &amp; 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>
465-5400 Contribution - ECA	10,000	10,000	0	0.00	10,000	0	0.00
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>12,572</b>	<b>12,978</b>	<b>406</b>	<b>0.03</b>	<b>15,000</b>	<b>2,428</b>	<b>0.16</b>
<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	136,500	129,000	(7,500)	(0.06)	136,500	0	0.00
471-1100 Principal- 2016 Loan	570,980	462,370	(108,610)	(0.23)	470,151	(100,829)	(0.21)
471-1110 Penn Vest Waterline	49,309	0	(49,309)	0.00	48,829	(480)	(0.01)
471-1120 Penn Vest Dam	40,651	0	(40,651)	0.00	40,651	0	0.00
471-1130 ESSA GO 2021	33,800	0	(33,800)	0.00	33,800	0	0.00
471-3000 Debt Service Expense Water	58,053	0	(58,053)	0.00	0	(58,053)	0.00
471-4000 Debt Service Expense General	25,747	0	(25,747)	0.00	0	(25,747)	0.00
<b>TOTAL DEBT SERVICE</b>	<b>915,039</b>	<b>591,370</b>	<b>(323,669)</b>	<b>(0.55)</b>	<b>729,931</b>	<b>(185,108)</b>	<b>(0.25)</b>
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	18,742	22,651	3,909	0.17	20,000	1,258	0.06
472-1100 Interest- 2016 Loan	96,094	116,468	20,374	0.17	106,000	9,906	0.09
472-1110 Penn Vest Water Line	5,850	7,556	1,707	0.23	6,330	480	0.08
472-1120 Penn Vest Dam	9,758	10,968	1,209	0.11	9,758	(0)	0.00
472-1130 Interest - 2021 Loan	72,229	70,403	(1,826)	(0.03)	76,000	3,771	0.05
472-1140 Debt Interest Series AA 2025 GO Note	71,343	0	(71,343)	0.00	0	(71,343)	0.00
472-1150 SARP Building - Interest	34,412	0	(34,412)	0.00	0	(34,412)	0.00
472-1160 Interest - Taxable Series of 2025 Bond	7,479	0	(7,479)	0.00	0	(7,479)	0.00
<b>TOTAL DEBT INTEREST</b>	<b>315,906</b>	<b>228,045</b>	<b>(87,862)</b>	<b>(0.39)</b>	<b>218,088</b>	<b>(97,818)</b>	<b>(0.45)</b>
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	53,080	49,399	(3,681)	(0.07)	53,080	0	0.00
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>53,080</b>	<b>49,399</b>	<b>(3,681)</b>	<b>(0.07)</b>	<b>53,080</b>	<b>0</b>	<b>0.00</b>
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	153,448	150,458	(2,990)	(0.02)	163,735	10,287	0.06
486-3530 Workers Comp Insurance	125,583	54,337	(71,246)	(1.31)	107,523	(18,060)	(0.17)
486-3531 Workers Comp - Fire Department	22,651	33,818	11,167	0.33	27,516	4,865	0.18
486-3550 Deductible	0	0	0	0.00	3,300	3,300	1.00
486-4010 Public Officials Liability	15,165	16,375	1,210	0.07	18,355	3,190	0.17
<b>TOTAL INSURANCE</b>	<b>316,847</b>	<b>254,988</b>	<b>(61,859)</b>	<b>(0.24)</b>	<b>320,429</b>	<b>3,582</b>	<b>0.01</b>
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	30,109	22,747	(7,362)	(0.32)	32,090	1,981	0.06
487-1590 Major Medical (BC/BS)	858,023	795,816	(62,207)	(0.08)	966,848	108,825	0.11
487-1591 Health Ins Buyout/HRA	7,128	15,252	8,124	0.53	9,000	1,872	0.21
487-5310 N/U Pension MMO	324,529	276,850	(47,679)	(0.17)	316,687	(7,842)	(0.02)
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,219,788</b>	<b>1,110,664</b>	<b>(109,123)</b>	<b>(0.10)</b>	<b>1,324,625</b>	<b>104,837</b>	<b>0.08</b>
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	13,593	23,929	10,336	0.43	23,000	9,407	0.41
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>13,593</b>	<b>23,929</b>	<b>10,336</b>	<b>0.43</b>	<b>23,000</b>	<b>9,407</b>	<b>0.41</b>
<u>TRANSFERS</u>							
492-0850 Trans to Debt Service	0	23,372	23,372	1.00	0	0	0.00
492-1000 Transfer to General Fund	595,750	0	(595,750)	0.00	0	(595,750)	0.00
<b>TOTAL TRANSFERS</b>	<b>595,750</b>	<b>23,372</b>	<b>(572,378)</b>	<b>(24.49)</b>	<b>0</b>	<b>(595,750)</b>	<b>0.00</b>
<b>Total Expenses</b>	<b>14,700,706</b>	<b>14,160,538</b>	<b>(540,168)</b>	<b>(0.04)</b>	<b>13,313,328</b>	<b>(1,387,378)</b>	<b>(0.10)</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(1,044,745)</b>	<b>(171,029)</b>	<b>(873,716)</b>	<b>(5.11)</b>	<b>412,627</b>	<b>(1,457,372)</b>	<b>3.53</b>

**Consolidated Statement of Activity - Budget vs Actual  
Preliminary January 31, 2026**

<u>Account # &amp; 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>1/31/2026</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	0.00	0.00	0.00	0.00	3,995,499.00	(3,995,499.00)	(1.00)
301-2000 Property Tax-Prior Year	0.00	0.00	0.00	0.00	100.00	(100.00)	(1.00)
301-3000 Property Tax-Interim	0.00	38.54	(38.54)	(1.00)	800.00	(800.00)	(1.00)
301-4000 Property Tax - Delinquent	0.00	23,049.42	(23,049.42)	(1.00)	130,000.00	(130,000.00)	(1.00)
<b>TOTAL TAXES</b>	<b>0.00</b>	<b>23,087.96</b>	<b>(23,087.96)</b>	<b>(1.00)</b>	<b>4,126,399.00</b>	<b>(4,126,399.00)</b>	<b>(1.00)</b>
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	0.00	24,720.90	(24,720.90)	(1.00)	195,000.00	(195,000.00)	(1.00)
310-2000 Earned Income Tax	0.00	50,898.93	(50,898.93)	(1.00)	1,225,000.00	(1,225,000.00)	(1.00)
310-5000 Municipal Service Tax	0.00	20,259.56	(20,259.56)	(1.00)	325,000.00	(325,000.00)	(1.00)
<b>TOTAL ACT 511 TAXES</b>	<b>0.00</b>	<b>95,879.39</b>	<b>(95,879.39)</b>	<b>(1.00)</b>	<b>1,745,000.00</b>	<b>(1,745,000.00)</b>	<b>(1.00)</b>
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	132.00	4,258.57	(4,126.57)	(0.97)	18,000.00	(17,868.00)	(0.99)
321-6100 Rental License	3,600.00	2,257.50	1,342.50	0.59	220,000.00	(216,400.00)	(0.98)
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
321-7100 Lien Interest Rental	51.23	0.00	51.23	0.00	0.00	51.23	0.00
321-8000 Cable TV Franchise Tax	0.00	0.00	0.00	0.00	85,000.00	(85,000.00)	(1.00)
<b>TOTAL LICENSES/PERMITS</b>	<b>3,732.00</b>	<b>6,516.07</b>	<b>(2,784.07)</b>	<b>(0.43)</b>	<b>326,225.00</b>	<b>(322,493.00)</b>	<b>-0.99</b>
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	0.00	0.00	0.00	0.00	1,935.00	(1,935.00)	(1.00)
322-8200 Street Opening Permits	0.00	750.00	(750.00)	(1.00)	20,000.00	(20,000.00)	(1.00)
322-9400 Misc Permits	0.00	154.00	(154.00)	(1.00)	2,580.00	(2,580.00)	(1.00)
<b>TOTAL NON-BUSINESS PERMITS</b>	<b>0.00</b>	<b>904.00</b>	<b>(904.00)</b>	<b>(11.00)</b>	<b>24,515.00</b>	<b>(24,515.00)</b>	<b>(1.00)</b>
<u>FINES</u>							
331-1100 Vehicle Code Violations	10,951.08	6,333.25	4,617.83	0.73	180,000.00	(169,048.92)	(0.94)
331-1200 Violation of Zoning Ord & Statutes	4,510.75	0.00	4,510.75	0.00	30,000.00	(25,489.25)	(0.85)
<b>TOTAL FINES</b>	<b>15,461.83</b>	<b>6,333.25</b>	<b>9,128.58</b>	<b>1.44</b>	<b>210,000.00</b>	<b>(194,538.17)</b>	<b>(0.93)</b>
<u>INTEREST</u>							
<b>TOTAL INTEREST</b>	<b>0.00</b>	<b>15,955.47</b>	<b>(15,955.47)</b>	<b>(1.00)</b>	<b>290,000.00</b>	<b>(290,000.00)</b>	<b>(1.00)</b>
<u>RENTS</u>							
342-4700 Borough Property Rental	0.00	1.00	(1.00)	(1.00)	1.00	(1.00)	(1.00)
342-5310 Royalties - Cell Tower	0.00	5,107.28	(5,107.28)	(1.00)	40,000.00	(40,000.00)	(1.00)
<b>TOTAL RENTS</b>	<b>0.00</b>	<b>5,108.28</b>	<b>(5,108.28)</b>	<b>(1.00)</b>	<b>40,001.00</b>	<b>(40,001.00)</b>	<b>(1.00)</b>
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0.00	0.00	0.00	0.00	22,000.00	(22,000.00)	(1.00)
354-1220 LSA Grant	0.00	0.00	0.00	0.00	137,000.00	(137,000.00)	(1.00)
354-1261 PMVB - Grant	9,000.00	0.00	9,000.00	0.00	0.00	9,000.00	0.00
<b>TOTAL STATE GRANTS</b>	<b>9,000.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0.00</b>	<b>159,000.00</b>	<b>(150,000.00)</b>	<b>(0.94)</b>
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	0.00	0.00	0.00	0.00	235,799.00	(235,799.00)	(1.00)
355-0030 Turnback Allocation	0.00	0.00	0.00	0.00	6,040.00	(6,040.00)	(1.00)
355-0100 Public Utility Realty/Bev Tax	0.00	0.00	0.00	0.00	3,875.00	(3,875.00)	(1.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	0.00	0.00	0.00	170,000.00	(170,000.00)	(1.00)
355-0700 Foreign Fire Ins Premium Tax	0.00	0.00	0.00	0.00	46,750.00	(46,750.00)	(1.00)
<b>TOTAL STATE SHARED REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>462,464.00</b>	<b>(462,464.00)</b>	<b>(1.00)</b>
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	0.00	0.00	0.00	0.00	10,000.00	(10,000.00)	(1.00)
<b>TOTAL PILOT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>(10,000.00)</b>	<b>(1.00)</b>
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	666.00	256.00	410.00	(1.60)	11,330.00	(10,664.00)	(0.94)

**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary January 31, 2026**

<u>Account # &amp; 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>1/31/2026</u>		
361-3300 Permits - Zoning - Gen Government	380.00	442.50	(62.50)	(0.14)	55,000.00	(54,620.00)	(0.99)
361-3310 Building Permits	0.00	5,136.30	(5,136.30)	(1.00)	180,000.00	(180,000.00)	(1.00)
361-3320 Resale Inspections	1,562.00	587.00	975.00	1.66	20,000.00	(18,438.00)	(0.92)
361-3400 Zoning Plan Review	154.00	3,587.59	(3,433.59)	(0.96)	75,000.00	(74,846.00)	(1.00)
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,762.00</b>	<b>10,009.39</b>	<b>(7,247.39)</b>	<b>0.72</b>	<b>341,330.00</b>	<b>(338,568.00)</b>	<b>(0.99)</b>
<u>PUBLIC SAFETY</u>							
362-4710 Rental Unit Reinspection Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
<b>TOTAL PUBLIC SAFETY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>(1.00)</b>
<u>HIGHWAYS &amp; STREETS</u>							
363-2100 Meter Revenue	0.00	6,872.67	(6,872.67)	1.00	100,000.00	(100,000.00)	(1.00)
363-2200 Parking Permits	1,263.00	0.00	1,263.00	0.00	25,800.00	(24,537.00)	(0.95)
363-2210 Residential Parking Permit	520.00	58.50	461.50	(7.89)	3,870.00	(3,350.00)	(0.87)
363-2300 Meter Bags	0.00	0.00	0.00	0.00	1,097.00	(1,097.00)	(1.00)
363-5100 PennDOT Snow Removal	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	(1.00)
363-5200 Borough DPW Services	0.00	0.00	0.00	0.00	750.00	(750.00)	(1.00)
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>1,783.00</b>	<b>6,931.17</b>	<b>(5,148.17)</b>	<b>0.74</b>	<b>156,517.00</b>	<b>(154,734.00)</b>	<b>(0.99)</b>
<u>SANITATION</u>							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	-	8,000.00	(8,000.00)	(1.00)
364-2010 Sewer Rents	0.00	(10,451.25)	10,451.25	(1.00)	2,100,000.00	(2,100,000.00)	(1.00)
364-2020 Lien Sewer Rents	0.00	0.00	0.00	0.00	8,500.00	(8,500.00)	(1.00)
364-3010 Solid Waste User Fees	1,218,422.75	1,034,844.58	183,578.17	0.18	1,423,693.00	(205,270.25)	(0.14)
364-3020 Solid Waste Fees Penalties	0.00	(13.46)	13.46	(1.00)	29,975.00	(29,975.00)	(1.00)
364-3030 Solid Waste Bulk Items and Bags	572.36	1,081.46	(509.10)	(0.47)	18,360.00	(17,787.64)	(0.97)
364-3150 Lien Rents Solid Waste	0.00	0.00	0.00	0.00	1,500.00	(1,500.00)	(1.00)
364-3160 Lien Interest & Cost	742.74	659.53	83.21	0.13	8,500.00	(7,757.26)	(0.91)
364-6010 Stroud SA Rentals	0.00	0.00	0.00	0.00	42,500.00	(42,500.00)	(1.00)
364-7010 Smithfield SA Rentals	0.00	0.00	0.00	0.00	170,000.00	(170,000.00)	(1.00)
364-9000 EDU Connection Fees	0.00	0.00	0.00	0.00	80,000.00	(80,000.00)	(1.00)
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	(1.00)
364-9200 Penalties	14,765.79	0.00	14,765.79	0.00	45,000.00	(30,234.21)	(0.67)
<b>TOTAL SANITATION</b>	<b>1,234,503.64</b>	<b>1,026,120.86</b>	<b>208,382.78</b>	<b>(0.20)</b>	<b>3,953,528.00</b>	<b>(2,719,024.36)</b>	<b>(0.69)</b>
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	0.00	193.50	(193.50)	(1.00)	150.00	(150.00)	(1.00)
378-2100 Water Rents	0.00	(10,855.56)	10,855.56	(1.00)	2,950,000.00	(2,950,000.00)	(1.00)
378-2110 Lien Rents	0.00	0.00	0.00	-	25,000.00	(25,000.00)	(1.00)
378-2120 Lien Interest - Water	348.06	297.67	50.39	0.17	2,000.00	(1,651.94)	0.83
378-2130 Hydrant Fees	0.00	165.00	(165.00)	(1.00)	36,000.00	(36,000.00)	(1.00)
378-4300 Water Sales Bulk	0.00	0.00	0.00	0.00	147,510.00	(147,510.00)	(1.00)
378-9000 EDU Connection Fees	0.00	0.00	0.00	0.00	95,000.00	(95,000.00)	(1.00)
378-9200 Penalties	22,134.25	0.00	22,134.25	0.00	50,000.00	(27,865.75)	(0.56)
378-9400 Water Dept. Services	0.00	0.00	0.00	0.00	1,850.00	(1,850.00)	(1.00)
<b>TOTAL PMT FROM WATER CO</b>	<b>22,482.31</b>	<b>(10,199.39)</b>	<b>32,681.70</b>	<b>(3.20)</b>	<b>3,307,510.00</b>	<b>(3,285,027.69)</b>	<b>(0.99)</b>
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	2,775.34	5,565.65	(2,790.31)	(0.50)	117,448.00	(114,672.66)	(0.98)
380-1070 Miscellaneous Income	0.00	316.27	(316.27)	(1.00)	5,000.00	(5,000.00)	(1.00)
380-5100 Shopping Cart Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
<b>TOTAL MISC. REVENUES</b>	<b>2,775.34</b>	<b>5,881.92</b>	<b>(3,106.58)</b>	<b>0.53</b>	<b>133,448.00</b>	<b>(130,672.66)</b>	<b>(0.98)</b>
<u>CONTR. FROM PRIVATE</u>							
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	0.00	302.00	(302.00)	(1.00)	15,000.00	(15,000.00)	(1.00)
<b>TOTAL SALE OF ASSETS</b>	<b>0.00</b>	<b>302.00</b>	<b>(302.00)</b>	<b>(1.00)</b>	<b>15,000.00</b>	<b>(15,000.00)</b>	<b>(1.00)</b>
<u>TRANSFERS</u>							
<u>CAPITAL PROCEEDS</u>							

**Consolidated Statement of Activity - Budget vs Actual  
Preliminary January 31, 2026**

<u>Account # &amp; Title</u>	<u>Y-T-D 1/31/2026</u>	<u>Y-T-D 1/31/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget 1/31/2026</u>	<u>Variance</u>	<u>%</u>
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	0.00	0.00	0.00	18,000.00	(18,000.00)	(1.00)
395-3000 Dividends Received - Health Insurance	91.22	0.00	91.22	0.00	0.00	91.22	0.00
<b>TOTAL DIVIDENDS</b>	<b>91.22</b>	<b>0.00</b>	<b>91.22</b>	<b>0.00</b>	<b>18,000.00</b>	<b>(17,908.78)</b>	<b>(0.99)</b>
<b>Total Revenues</b>	<b>1,292,591.34</b>	<b>1,192,830.37</b>	<b>99,760.97</b>	<b>(0.08)</b>	<b>15,320,937.00</b>	<b>(14,028,345.66)</b>	<b>(0.92)</b>
<b>Expenses</b>							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	0.00	999.98	999.98	1.00	15,000.00	15,000.00	1.00
400-1120 Mayor Salary	0.00	333.34	333.34	1.00	5,000.00	5,000.00	1.00
400-1610 FICA - Legislative	0.00	99.20	99.20	1.00	1,240.00	1,240.00	1.00
400-1630 Medicare - Legislative	0.00	23.20	23.20	1.00	290.00	290.00	1.00
400-3110 Training/Conferences	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	70.00	1,235.00	1,165.00	0.94	4,500.00	4,430.00	0.98
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
<b>TOTAL LEGISLATIVE</b>	<b>70.00</b>	<b>2,690.72</b>	<b>2,620.72</b>	<b>0.97</b>	<b>28,530.00</b>	<b>28,460.00</b>	<b>1.00</b>
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	5,923.08	10,661.55	4,738.47	0.44	174,000.00	168,076.92	0.97
401-1220 DPW Director Salary -Admin	3,876.40	6,774.27	2,897.87	0.43	106,600.00	102,723.60	0.96
401-1400 Admin Staff Salary	2,884.00	10,578.57	7,694.57	0.73	124,629.00	121,745.00	0.98
401-1610 FICA - Admin	723.47	1,788.73	1,065.26	0.60	28,920.00	28,196.53	0.97
401-1630 Medicare - Admin	169.19	441.94	272.75	0.62	6,764.00	6,594.81	0.97
401-2100 Office Supplies - Administration	(2,275.98)	1,014.53	3,290.51	3.24	18,000.00	20,275.98	1.13
401-2130 Office Equipment/Furniture	162.78	162.78	0.00	0.00	3,000.00	2,837.22	0.95
401-2140 IT Expenses	0.00	3,198.50	3,198.50	1.00	45,000.00	45,000.00	1.00
401-2150 Computer Equipment/Supplies-Gen Government	861.60	756.54	(105.06)	(0.14)	15,000.00	14,138.40	0.94
401-2160 Equipment Maintenance	0.00	0.00	0.00	0.00	2,700.00	2,700.00	1.00
401-2300 Vehicle Expense	0.00	0.00	0.00	0.00	8,500.00	8,500.00	1.00
401-3110 Data Storage software	0.00	5,880.00	5,880.00	1.00	15,000.00	15,000.00	1.00
401-3210 Telephone - Gen Government	1,106.82	1,172.71	65.89	0.06	12,000.00	10,893.18	0.91
401-3250 Postage - Payroll Processing Fee	0.00	633.37	633.37	1.00	20,000.00	20,000.00	1.00
401-3310 Travel- Gen Government	0.00	0.00	0.00	0.00	3,200.00	3,200.00	1.00
401-3400 Advertising/Printing - Gen Government	0.00	0.00	0.00	0.00	15,000.00	15,000.00	1.00
401-3450 Contracted Admin Services	0.00	0.00	0.00	0.00	7,000.00	7,000.00	1.00
401-4200 Association Dues/Subscriptions	11,050.08	895.00	(10,155.08)	(11.35)	18,000.00	6,949.92	0.39
401-4600 Training/Conference - General Government	0.00	0.00	0.00	0.00	4,996.00	4,996.00	1.00
<b>TOTAL GENERAL GOVT</b>	<b>24,481.44</b>	<b>43,958.49</b>	<b>19,477.05</b>	<b>0.44</b>	<b>628,309.00</b>	<b>603,827.56</b>	<b>0.96</b>
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	3,961.54	6,923.06	2,961.52	0.43	108,942.00	104,980.46	0.96
402-1400 Finance - Staff Salaries	7,343.90	8,007.98	664.08	0.08	208,473.00	201,129.10	0.96
402-1610 Fica	644.12	1,013.34	369.22	0.36	19,679.00	19,034.88	0.97
402-1630 Medicare	150.82	179.73	28.91	0.16	4,603.00	4,452.18	0.97
402-1830 Finance Staff Salaries - Overtime	0.00	23.40	23.40	1.00	1,000.00	1,000.00	1.00
402-2130 Office Furniture/Equipment	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
402-3100 Trustee Chg Bond Payment	0.00	0.00	0.00	0.00	12,000.00	12,000.00	1.00
402-3110 Audit Services	0.00	0.00	0.00	0.00	60,000.00	60,000.00	1.00
402-3160 Billing Software	1,626.60	2,792.46	1,165.86	0.42	25,000.00	23,373.40	0.93
402-3170 Accounting Software	0.00	0.00	0.00	0.00	26,900.00	26,900.00	1.00
402-3210 Credit Card Fees	0.00	1,804.20	1,804.20	1.00	70,000.00	70,000.00	1.00
402-4600 Conferences/Training	0.00	0.00	0.00	0.00	4,000.00	4,000.00	1.00
<b>TOTAL FINANCIAL ADMIN</b>	<b>13,726.98</b>	<b>20,744.17</b>	<b>7,017.19</b>	<b>0.34</b>	<b>541,597.00</b>	<b>527,870.02</b>	<b>0.97</b>

**Consolidated Statement of Activity - Budget vs Actual  
Preliminary January 31, 2026**

<u>Account # &amp; 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>1/31/2026</u>	<u>Variance</u>	<u>%</u>
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	0.00	568.80	568.80	1.00	8,532.00	8,532.00	1.00
403-1610 FICA	0.00	38.40	38.40	1.00	529.00	529.00	1.00
403-1630 Medicare	0.00	8.98	8.98	1.00	124.00	124.00	1.00
403-2100 Materials & Supplies	0.00	6.75	6.75	1.00	3,200.00	3,200.00	1.00
403-3150 Commissions Del. RE Taxes	0.00	1,152.55	1,152.55	1.00	6,500.00	6,500.00	1.00
403-3170 Commission Local Ser. Tax	0.00	261.01	261.01	1.00	5,000.00	5,000.00	1.00
403-3180 Commission Earned Income Tax	0.00	756.40	756.40	1.00	18,000.00	18,000.00	1.00
403-3190 Commission Deed Transfer Tax	0.00	494.42	494.42	1.00	2,000.00	2,000.00	1.00
<b>TOTAL TAX COLLECTION</b>	<b>0.00</b>	<b>3,287.31</b>	<b>3,287.31</b>	<b>1.00</b>	<b>43,885.00</b>	<b>43,885.00</b>	<b>1.00</b>
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	0.00	10,906.00	10,906.00	1.00	125,000.00	125,000.00	1.00
404-3160 Legal Services - WTP	2,500.00	4,143.50	1,643.50	0.40	200,000.00	197,500.00	0.99
404-3200 Legal Services - WWTP	0.00	1,377.00	1,377.00	1.00	85,000.00	85,000.00	1.00
<b>TOTAL LEGAL SERVICES</b>	<b>2,500.00</b>	<b>16,426.50</b>	<b>13,926.50</b>	<b>0.85</b>	<b>410,000.00</b>	<b>407,500.00</b>	<b>0.99</b>
<u>ENGINEERING</u>							
408-3130 Engineering	0.00	1,236.91	1,236.91	1.00	280,000.00	280,000.00	1.00
<b>TOTAL ENGINEERING</b>	<b>0.00</b>	<b>1,236.91</b>	<b>1,236.91</b>	<b>1.00</b>	<b>280,000.00</b>	<b>280,000.00</b>	<b>1.00</b>
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
409-3610 Electricity-Mun. Bldg.	0.00	2,345.91	2,345.91	1.00	14,000.00	14,000.00	1.00
409-3620 Electric Annex	0.00	326.62	326.62	1.00	3,000.00	3,000.00	1.00
409-3640 Gas (heat) - Annex	0.00	391.33	391.33	1.00	3,000.00	3,000.00	1.00
409-3730 Maintenance & Repair Annex	395.90	652.75	256.85	0.39	6,501.00	6,105.10	0.94
409-3740 Maintenance & Repairs	1,607.96	1,186.39	(421.57)	(0.36)	100,000.00	98,392.04	0.98
<b>TOTAL MUNICIPAL BUILDING</b>	<b>2,003.86</b>	<b>4,903.00</b>	<b>2,899.14</b>	<b>0.59</b>	<b>127,501.00</b>	<b>125,497.14</b>	<b>0.98</b>
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	270,588.08	255,541.08	(15,047.00)	(0.06)	3,247,057.00	2,976,468.92	0.92
<b>TOTAL POLICE</b>	<b>270,588.08</b>	<b>255,541.08</b>	<b>(15,047.00)</b>	<b>(0.06)</b>	<b>3,247,057.00</b>	<b>2,976,468.92</b>	<b>0.92</b>
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	0.00	0.00	0.00	0.00	15,000.00	15,000.00	1.00
411-2500 Vehicle Maint/Supplies- Fire Dept	0.00	619.14	619.14	1.00	17,500.00	17,500.00	1.00
411-2600 Small Tools/ Equipment	0.00	0.00	0.00	0.00	5,500.00	5,500.00	1.00
411-3210 Telephone - Fire Dept	68.52	109.28	40.76	0.37	2,500.00	2,431.48	0.97
411-3270 Radio Maintenance	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
411-3620 Electricity	0.00	1,381.31	1,381.31	1.00	11,500.00	11,500.00	1.00
411-3630 Gas (heat)	0.00	28.71	28.71	1.00	5,000.00	5,000.00	1.00
411-3730 Equipment Testing	77.83	674.80	596.97	0.88	10,000.00	9,922.17	0.99
411-4200 Building Maintenance- Fire Dept	0.00	1,528.00	1,528.00	1.00	15,000.00	15,000.00	1.00
411-4600 Contracted Services	126.00	0.00	(126.00)	0.00	2,500.00	2,374.00	0.95
411-5300 Contribution	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
411-7400 Pumper Lease	1,840.27	1,840.27	0.00	0.00	23,924.00	22,083.73	0.92
<b>TOTAL FIRE DEPARTMENT</b>	<b>2,112.62</b>	<b>6,181.51</b>	<b>4,068.89</b>	<b>0.66</b>	<b>119,424.00</b>	<b>117,311.38</b>	<b>0.98</b>
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	0.00	3,461.54	3,461.54	1.00	0.00	0.00	0.00
413-1400 Staff Salary	2,002.06	4,474.00	2,471.94	0.55	56,650.00	54,647.94	0.96
413-1610 FICA - Code Enforcement	124.13	541.76	417.63	0.77	3,512.00	3,387.87	0.96
413-1630 Medicare - Code Enforcement	29.03	126.70	97.67	0.77	821.00	791.97	0.96
413-1830 Overtime	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
413-2000 Zoning & Codes	0.00	0.00	0.00	0.00	180,000.00	180,000.00	1.00
413-2100 Materials & Supplies - Codes	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
413-2150 Computer Equipment/Supplies-Code Enforcement	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
413-2160 Uniforms	0.00	816.92	816.92	1.00	2,500.00	2,500.00	1.00
413-2300 Vehicle Operation - Code Enforcement	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00

**Consolidated Statement of Activity - Budget vs Actual  
Preliminary January 31, 2026**

<u>Account # &amp; 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>1/31/2026</u>	<u>Variance</u>	<u>%</u>
413-2500 Vehicle Maintenance	0.00	35.37	35.37	1.00	750.00	750.00	1.00
413-3150 Software License	0.00	0.00	0.00	0.00	8,000.00	8,000.00	1.00
413-3400 Advertising Expense	0.00	0.00	0.00	0.00	6,000.00	6,000.00	1.00
413-4200 Assoc. Dues/Subscriptions	0.00	0.00	0.00	0.00	350.00	350.00	1.00
413-4600 Training/Conference Expense	0.00	0.00	0.00	0.00	750.00	750.00	1.00
<b>TOTAL CODE ENFORCEMENT</b>	<b>2,155.22</b>	<b>9,456.29</b>	<b>7,301.07</b>	<b>0.77</b>	<b>267,333.00</b>	<b>265,177.78</b>	<b>0.99</b>
<u>PLANNING/ZONING</u>							
414-3130 Engineering	0.00	0.00	0.00	0.00	15,000.00	15,000.00	1.00
414-3140 Legal Services - Planning/Zoning	0.00	0.00	0.00	0.00	5,500.00	5,500.00	1.00
414-4500 Zoning & Codes Permitting	0.00	4,875.14	4,875.14	1.00	150,000.00	150,000.00	1.00
<b>TOTAL PLANNING/ZONING</b>	<b>0.00</b>	<b>4,875.14</b>	<b>4,875.14</b>	<b>1.00</b>	<b>170,500.00</b>	<b>170,500.00</b>	<b>1.00</b>
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	7,541.07	6,855.52	(685.55)	(0.10)	90,493.00	82,951.93	0.92
<b>TOTAL EMERGENCY SERVICES</b>	<b>7,541.07</b>	<b>6,855.52</b>	<b>(685.55)</b>	<b>(0.10)</b>	<b>90,493.00</b>	<b>82,951.93</b>	<b>0.92</b>
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	262.01	773.94	511.93	0.66	15,169.00	14,906.99	0.98
421-1610 FICA - Health Dept	16.24	52.11	35.87	0.69	940.00	923.76	0.98
421-1630 Medicare - Health Dept	3.80	12.19	8.39	0.69	220.00	216.20	0.98
421-2100 Supplies	0.00	0.00	0.00	0.00	200.00	200.00	1.00
<b>TOTAL HEALTH DEPARTMENT</b>	<b>282.05</b>	<b>838.24</b>	<b>556.19</b>	<b>0.66</b>	<b>16,529.00</b>	<b>16,246.95</b>	<b>0.98</b>
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	6,101.88	9,934.41	3,832.53	0.39	219,870.00	213,768.12	0.97
426-1610 FICA	621.91	668.75	46.84	0.07	13,632.00	13,010.09	0.95
426-1630 Medicare	142.10	156.41	14.31	0.09	3,188.00	3,045.90	0.96
426-1830 Overtime	71.07	0.00	(71.07)	0.00	3,000.00	2,928.93	0.98
426-1910 Uniforms	0.00	1,562.67	1,562.67	1.00	8,500.00	8,500.00	1.00
426-2270 Supplies	0.00	0.00	0.00	0.00	4,000.00	4,000.00	1.00
426-2500 Recycling Grant to Twin Boros	0.00	0.00	0.00	0.00	25,000.00	25,000.00	1.00
426-4600 Conferences/Training	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
<b>TOTAL SANITATION</b>	<b>6,936.96</b>	<b>12,322.24</b>	<b>5,385.28</b>	<b>0.44</b>	<b>280,190.00</b>	<b>273,253.04</b>	<b>0.98</b>
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	0.00	0.00	0.00	0.00	15,000.00	15,000.00	1.00
427-4700 Refuse Coll/Disp Contract	76,689.93	78,202.73	1,512.80	0.02	989,576.00	912,886.07	0.92
427-4710 WM Extra Bags and Tags	0.00	1,309.00	1,309.00	1.00	7,500.00	7,500.00	1.00
<b>TOTAL SOLID WASTE</b>	<b>76,689.93</b>	<b>79,511.73</b>	<b>2,821.80</b>	<b>0.04</b>	<b>1,012,076.00</b>	<b>935,386.07</b>	<b>0.92</b>
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	14,328.61	20,847.60	6,518.99	0.31	335,000.00	320,671.39	0.96
429-1610 Social Security- Sewer Fund	912.00	1,477.92	565.92	0.38	23,165.00	22,253.00	0.96
429-1630 Medicare - Sanitary Sewer	220.40	345.64	125.24	0.36	5,418.00	5,197.60	0.96
429-1830 Sewer Overtime	871.38	883.20	11.82	0.01	4,000.00	3,128.62	0.78
429-2100 Office Supplies	0.00	1,915.93	1,915.93	1.00	4,120.00	4,120.00	1.00
429-2110 Chemicals	739.02	5,344.81	4,605.79	0.86	66,800.00	66,060.98	0.99
429-2120 Safety Supplies	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
429-2150 Computer Equip & Supplies	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
429-2200 Materials & Supplies- WWTP	362.21	0.00	(362.21)	0.00	14,000.00	13,637.79	0.97
429-2300 Fuel Oil	0.00	1,144.77	1,144.77	1.00	27,800.00	27,800.00	1.00
429-2310 Vehicle Operation (Fuel/oil)	0.00	0.00	0.00	0.00	1,200.00	1,200.00	1.00
429-2380 Uniforms	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
429-2600 Small Tools/Minor Equipment	0.00	16.18	16.18	1.00	4,000.00	4,000.00	1.00
429-3160 Laboratory Fees	480.50	4,360.75	3,880.25	0.89	66,000.00	65,519.50	0.99
429-3200 Telephone - Sewer	144.93	235.22	90.29	0.38	3,500.00	3,355.07	0.96
429-3610 Electric - Sewer	0.00	12,518.37	12,518.37	1.00	113,500.00	113,500.00	1.00
429-3700 Pump Station Maint & Repair	0.00	0.00	0.00	0.00	30,000.00	30,000.00	1.00
429-3710 WWTP Maint & Repairs	1,563.00	9,211.03	7,648.03	0.83	40,000.00	38,437.00	0.96
429-3720 Collection System Maintenance	349.49	0.00	(349.49)	0.00	35,000.00	34,650.51	0.99

**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary January 31, 2026**

<u>Account # &amp; Title</u>	<u>Y-T-D</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>1/31/2026</u>	<u>Variance</u>	<u>%</u>
429-3730 WWTP Building-Maint & Repair	0.00	1,170.00	1,170.00	1.00	40,000.00	40,000.00	1.00
429-3740 Equipment Maintenance Collections	0.00	0.00	0.00	0.00	7,500.00	7,500.00	1.00
429-4100 Sewer Backup Expenses	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
429-4200 Dues/Subscriptions-Sewer	0.00	3,750.00	3,750.00	1.00	8,000.00	8,000.00	1.00
429-4500 Contracted Line Maintenance	0.00	1,622.49	1,622.49	1.00	85,500.00	85,500.00	1.00
429-4600 Training - Sanitary Sewer	0.00	140.00	140.00	1.00	3,000.00	3,000.00	1.00
429-4700 Sludge Disposal	0.00	9,749.43	9,749.43	1.00	113,500.00	113,500.00	1.00
<b>TOTAL COLLECTION SYSTEM</b>	<b>19,971.54</b>	<b>74,733.34</b>	<b>54,761.80</b>	<b>0.73</b>	<b>1,041,003.00</b>	<b>1,021,031.46</b>	<b>0.98</b>
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	3,200.00	5,328.00	2,128.00	0.40	88,000.00	84,800.00	0.96
430-1300 Salaries & Wages - DPW	21,034.94	38,325.44	17,290.50	0.45	616,000.00	594,965.06	0.97
430-1610 FICA - Street Dept	1,552.33	3,023.37	1,471.04	0.49	43,648.00	42,095.67	0.96
430-1630 Medicare - Street Dept	282.77	529.26	246.49	0.47	10,209.00	9,926.23	0.97
430-1830 Street Department - Overtime	4,170.00	2,724.36	(1,445.64)	(0.53)	15,000.00	10,830.00	0.72
430-2100 Office Supplies - Street Dept	25.00	278.34	253.34	0.91	2,500.00	2,475.00	0.99
430-2120 Safety Equipment	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
430-2150 Computer Equipment/Supplies - Street Dept	0.00	0.00	0.00	0.00	551.00	551.00	1.00
430-2160 Office Equip /Furniture - Street Dept	0.00	0.00	0.00	0.00	251.00	251.00	1.00
430-2300 Vehicle Operation (fuel, oil, fluids)	56.14	3,600.84	3,544.70	0.98	50,000.00	49,943.86	1.00
430-2380 Uniforms & Clothing	258.80	1,726.40	1,467.60	0.85	10,000.00	9,741.20	0.97
430-2500 Vehicle Maint/Repair- Street Dept	147.89	459.14	311.25	0.68	20,000.00	19,852.11	0.99
430-2600 Minor Equipment	0.00	0.00	0.00	0.00	8,000.00	8,000.00	1.00
430-3150 Drug Testing	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
430-3210 Telephone - Street	0.00	0.00	0.00	0.00	1,600.00	1,600.00	1.00
430-3260 Radio Purchase/Maintenance	0.00	0.00	0.00	0.00	50,000.00	50,000.00	1.00
430-3310 Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
430-3610 Electricity -DPW Garage	384.85	341.58	(43.27)	(0.13)	4,000.00	3,615.15	0.90
430-3620 Gas Heat -DPW Garage	0.00	1,959.17	1,959.17	1.00	7,000.00	7,000.00	1.00
430-3730 Building Maintenance	0.00	450.92	450.92	1.00	10,000.00	10,000.00	1.00
430-3740 Equipment Maint & Repairs - Street Dept	601.59	3,941.75	3,340.16	0.85	20,000.00	19,398.41	0.97
430-4600 Training - Street	0.00	0.00	0.00	0.00	6,000.00	6,000.00	1.00
<b>TOTAL STREET DEPARTMENT</b>	<b>31,714.31</b>	<b>62,688.57</b>	<b>30,974.26</b>	<b>0.49</b>	<b>967,259.00</b>	<b>935,544.69</b>	<b>0.97</b>
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	0.00	1,084.94	1,084.94	1.00	5,000.00	5,000.00	1.00
<b>TOTAL STREET CLEANING</b>	<b>0.00</b>	<b>1,084.94</b>	<b>1,084.94</b>	<b>1.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>1.00</b>
<u>SNOW &amp; ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	25,910.42	34,540.63	8,630.21	0.25	80,000.00	54,089.58	0.68
432-4500 Contracted Snow Removal	0.00	275.00	275.00	1.00	3,000.00	3,000.00	1.00
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>25,910.42</b>	<b>34,815.63</b>	<b>8,905.21</b>	<b>0.26</b>	<b>83,000.00</b>	<b>57,089.58</b>	<b>0.69</b>
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	111.21	1,835.28	1,724.07	0.94	15,000.00	14,888.79	0.99
433-3720 Misc Supplies- Traffic Signals	0.00	320.00	320.00	1.00	30,000.00	30,000.00	1.00
<b>TOTAL TRAFFIC SIGNALS</b>	<b>111.21</b>	<b>2,155.28</b>	<b>2,044.07</b>	<b>0.95</b>	<b>45,000.00</b>	<b>44,888.79</b>	<b>1.00</b>
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	710.02	8,860.03	8,150.01	0.92	125,000.00	124,289.98	0.99
434-3720 Street Light Repair	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
434-3730 Operations/Maintenance	0.00	0.00	0.00	0.00	750.00	750.00	1.00
<b>TOTAL STREET LIGHTING</b>	<b>710.02</b>	<b>8,860.03</b>	<b>8,150.01</b>	<b>0.92</b>	<b>126,750.00</b>	<b>126,039.98</b>	<b>0.99</b>
<u>STORM SEWERS &amp; DRAINS</u>							
436-2450 Materials & Supplies	0.00	0.00	0.00	0.00	57,000.00	57,000.00	1.00
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	100,000.00	100,000.00	1.00
436-7500 Equipment Rental	0.00	0.00	0.00	0.00	20,000.00	20,000.00	1.00
<b>TOTAL STORM SEWER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>177,000.00</b>	<b>177,000.00</b>	<b>1.00</b>

**Consolidated Statement of Activity - Budget vs Actual  
Preliminary January 31, 2026**

<u>Account # &amp; 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>1/31/2026</u>	<u>Variance</u>	<u>%</u>
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	0.00	734.28	734.28	1.00	18,000.00	18,000.00	1.00
438-3720 Street Paving	0.00	207,456.48	207,456.48	1.00	100,000.00	100,000.00	1.00
<b>TOTAL STREET MAINTENANCE</b>	<b>0.00</b>	<b>208,190.76</b>	<b>208,190.76</b>	<b>1.00</b>	<b>118,000.00</b>	<b>118,000.00</b>	<b>1.00</b>
<u>PARKING FACILITIES</u>							
445-1300 Parking Enforcement Officer	3,865.20	2,880.00	(985.20)	(0.34)	165,055.00	161,189.80	0.98
445-1610 FICA - Parking	239.64	194.43	(45.21)	(0.23)	10,233.00	9,993.36	0.98
445-1630 Medicare - Parking	56.05	45.47	(10.58)	(0.23)	2,393.00	2,336.95	0.98
445-1830 Overtime	0.00	0.00	0.00	0.00	1,850.00	1,850.00	1.00
445-1910 Uniforms/Drug Test	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
445-2150 Computer equipment	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
445-2210 Snow Removal Supplies	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
445-2410 Vehicle Registration/Maintenance	0.00	0.00	0.00	0.00	5,000.00	5,000.00	1.00
445-2490 Meter Purchase- Parking Facilities	0.00	0.00	0.00	0.00	300.00	300.00	1.00
445-3130 Parking Permits Ect..	0.00	0.00	0.00	0.00	16,000.00	16,000.00	1.00
445-3150 Software (Up Safety)	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
445-3160 Up Safety Lookups	0.00	0.00	0.00	0.00	500.00	500.00	1.00
445-3260 Radio	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
445-3400 Advertising/Printing-Parking Facilities	0.00	0.00	0.00	0.00	500.00	500.00	1.00
445-3710 Parking Lot Maintenance-Parking Facilities	0.00	0.00	0.00	0.00	6,000.00	6,000.00	1.00
<b>TOTAL PARKING FACILITIES</b>	<b>4,160.89</b>	<b>3,119.90</b>	<b>(1,040.99)</b>	<b>(0.33)</b>	<b>217,831.00</b>	<b>213,670.11</b>	<b>0.98</b>
<u>FLOOD CONTROL</u>							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	10,500.00	10,500.00	1.00
446-3710 Levee Maintenance	0.00	0.00	0.00	0.00	85,000.00	85,000.00	1.00
446-3730 Equipment Maintenance/Repair	0.00	0.00	0.00	0.00	35,000.00	35,000.00	1.00
<b>TOTAL FLOOD CONTROL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>130,500.00</b>	<b>130,500.00</b>	<b>1.00</b>
<u>WATER</u>							
448-1300 Water Staff Salaries	16,955.24	31,417.20	14,461.96	0.46	465,819.00	448,863.76	0.96
448-1610 FICA - Water	1,050.87	2,180.94	1,130.07	0.52	28,881.00	27,830.13	0.96
448-1630 Medicare - Water	245.85	510.06	264.21	0.52	6,754.00	6,508.15	0.96
448-1830 Water Overtime	0.00	921.60	921.60	1.00	5,500.00	5,500.00	1.00
448-2100 Office Supplies	0.00	69.45	69.45	1.00	1,500.00	1,500.00	1.00
448-2110 Chemicals - Water	8,100.30	5,888.92	(2,211.38)	(0.38)	140,000.00	131,899.70	0.94
448-2120 Safety Supplies	0.00	93.50	93.50	1.00	3,000.00	3,000.00	1.00
448-2150 Computer Equipment & Supplies	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
448-2200 Materials & Supplies	0.00	11,637.74	11,637.74	1.00	15,000.00	15,000.00	1.00
448-2300 Fuel Oil	0.00	5,078.36	5,078.36	1.00	17,000.00	17,000.00	1.00
448-2310 Vehicle Operation (Fuel/oil)	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
448-2380 Uniforms	0.00	0.00	0.00	0.00	5,000.00	5,000.00	1.00
448-2400 Meter M&R Supplies (Radio Reads)	0.00	18,823.88	18,823.88	1.00	25,000.00	25,000.00	1.00
448-2600 Small Tools/Minor Equipment - Water	202.96	357.42	154.46	0.43	15,000.00	14,797.04	0.99
448-3110 Meter Replacement Contractor	0.00	16,232.00	16,232.00	1.00	0.00	0.00	0.00
448-3160 Laboratory Fees - Water	548.90	2,360.15	1,811.25	0.77	45,000.00	44,451.10	0.99
448-3200 Telephone- Water	69.41	136.91	67.50	0.49	3,500.00	3,430.59	0.98
448-3400 Printing & Advertising	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
448-3610 Electric- WTP, Wells,Dist.	796.05	5,671.58	4,875.53	0.86	60,000.00	59,203.95	0.99
448-3700 Well Maint & Repair	12,724.10	533.62	(12,190.48)	(22.84)	40,000.00	27,275.90	0.68
448-3720 Distribution System- Maint. & Repairs	2,052.72	2,378.30	325.58	0.14	150,000.00	147,947.28	0.99
448-3730 Building Maintenance	335.77	261.76	(74.01)	(0.28)	15,000.00	14,664.23	0.98
448-3740 WTP Maintenance & Repair	758.64	300.92	(457.72)	(1.52)	20,000.00	19,241.36	0.96
448-3750 Dist Contracted Services	0.00	0.00	0.00	0.00	45,000.00	45,000.00	1.00
448-4200 Dues/Subscriptions - Water	50.00	60.00	10.00	0.17	6,000.00	5,950.00	0.99
448-4500 Contracted Line Maint - Water	0.00	0.00	0.00	0.00	20,000.00	20,000.00	1.00

**Consolidated Statement of Activity - Budget vs Actual  
Preliminary January 31, 2026**

<u>Account # &amp; Title</u>	<u>Y-T-D</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>1/31/2026</u>	<u>Variance</u>	<u>%</u>
448-4600 Training/conferences - Water	0.00	450.00	450.00	1.00	3,000.00	3,000.00	1.00
448-4700 Sludge Removal	0.00	0.00	0.00	0.00	65,000.00	65,000.00	1.00
448-4910 Permits	0.00	0.00	0.00	0.00	21,000.00	21,000.00	1.00
<b>TOTAL WATER FACILITIES</b>	<b>43,890.81</b>	<b>105,364.31</b>	<b>61,473.50</b>	<b>0.58</b>	<b>1,227,954.00</b>	<b>1,184,063.19</b>	<b>0.96</b>
<u>RECREATION</u>							
452-2602 Building Maintenance/Repair (Pool) 67/33	0.00	0.00	0.00	0.00	1,250.00	1,250.00	1.00
452-2610 Pool Maintenance/Repair	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
452-2622 Small Tools & Equipment (Pool)	0.00	0.00	0.00	0.00	500.00	500.00	1.00
452-2630 Materials & Supplies- Recreation	0.00	0.00	0.00	0.00	500.00	500.00	1.00
452-3612 Electricity (Pool)	0.00	492.38	492.38	1.00	11,000.00	11,000.00	1.00
452-3622 Gas (Pool)	0.00	28.71	28.71	1.00	1,250.00	1,250.00	1.00
452-3742 Maintenance & Repairs (Pool)	0.00	0.00	0.00	0.00	750.00	750.00	1.00
452-4540 Stewardship Contribution	11,408.49	9,000.90	(2,407.59)	(0.27)	194,646.00	183,237.51	0.94
<b>TOTAL RECREATION</b>	<b>11,408.49</b>	<b>9,521.99</b>	<b>(1,886.50)</b>	<b>(0.20)</b>	<b>212,396.00</b>	<b>200,987.51</b>	<b>0.95</b>
<u>DONATIONS</u>							
<u>PARKS</u>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	20,000.00	20,000.00	1.00
454-2700 Parks M & R Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
454-3200 Telephone Expense	193.32	359.92	166.60	0.46	1,850.00	1,656.68	0.90
454-3610 Electricity	25.84	154.35	128.51	0.83	1,500.00	1,474.16	0.98
454-3710 Land Maintenance	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
454-3720 Equipment Maintenance	0.00	0.00	0.00	0.00	4,000.00	4,000.00	1.00
454-3730 Building Maintenance & Repairs	588.72	0.00	(588.72)	0.00	20,000.00	19,411.28	0.97
454-4700 Portable Toilets Rental Service	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
<b>TOTAL PARKS</b>	<b>807.88</b>	<b>514.27</b>	<b>(293.61)</b>	<b>(0.57)</b>	<b>60,450.00</b>	<b>59,642.12</b>	<b>0.99</b>
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	0.00	53.98	53.98	1.00	1,000.00	1,000.00	1.00
455-3720 Maintenance	0.00	0.00	0.00	0.00	23,550.00	23,550.00	1.00
455-7200 Shade Tree - New Planting	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
<b>TOTAL SHADE TREES</b>	<b>0.00</b>	<b>53.98</b>	<b>53.98</b>	<b>1.00</b>	<b>27,550.00</b>	<b>27,550.00</b>	<b>1.00</b>
<u>GRANT- SPECIAL PROJECTS</u>							
<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
463-3100 Comprehensive Plan Implementation	0.00	0.00	0.00	0.00	5,000.00	5,000.00	1.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,500.00</b>	<b>6,500.00</b>	<b>1.00</b>
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	0.00	0.00	0.00	0.00	8,000.00	8,000.00	1.00
465-5400 Contribution - ECA	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,000.00</b>	<b>18,000.00</b>	<b>1.00</b>
<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	0.00	0.00	0.00	0.00	144,500.00	144,500.00	1.00
471-1100 Principal- 2016 Loan	0.00	0.00	0.00	0.00	170,211.00	170,211.00	1.00
471-1110 Penn Vest Waterline	0.00	4,021.78	4,021.78	1.00	50,087.00	50,087.00	1.00
471-1120 Penn Vest Dam	0.00	3,340.87	3,340.87	1.00	41,897.00	41,897.00	1.00
471-1130 ESSA GO 2021	0.00	0.00	0.00	0.00	34,650.00	34,650.00	1.00
<b>TOTAL DEBT SERVICE</b>	<b>0.00</b>	<b>7,362.65</b>	<b>7,362.65</b>	<b>1.00</b>	<b>441,345.00</b>	<b>441,345.00</b>	<b>1.00</b>
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	0.00	0.00	0.00	0.00	18,000.00	18,000.00	1.00
472-1100 Interest- 2016 Loan	0.00	0.00	0.00	0.00	96,500.00	96,500.00	1.00
472-1110 Penn Vest Water Line	0.00	574.75	574.75	1.00	5,071.00	5,071.00	1.00
472-1120 Penn Vest Dam	0.00	859.88	859.88	1.00	8,512.00	8,512.00	1.00
472-1130 Interest - 2021 Loan	0.00	0.00	0.00	0.00	76,000.00	76,000.00	1.00

**Consolidated Statement of Activity - Budget vs Actual  
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<u>Account # &amp; 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>1/31/2026</u>	<u>Variance</u>	<u>%</u>
472-1140 Debt Interest Series AA 2025 GO Note	0.00	0.00	0.00	0.00	133,076.00	133,076.00	1.00
472-1150 SARP Building - Interest	0.00	0.00	0.00	0.00	64,188.00	64,188.00	1.00
472-1160 Interest - Taxable Series of 2025 Bond	0.00	0.00	0.00	0.00	13,950.00	13,950.00	1.00
<b>TOTAL DEBT INTEREST</b>	<b>0.00</b>	<b>1,434.63</b>	<b>1,434.63</b>	<b>1.00</b>	<b>415,297.00</b>	<b>415,297.00</b>	<b>1.00</b>
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	0.00	0.00	0.00	0.00	46,750.00	46,750.00	1.00
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,750.00</b>	<b>46,750.00</b>	<b>1.00</b>
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	146,189.50	139,329.06	(6,860.44)	(0.05)	155,000.00	8,810.50	0.06
486-3530 Workers Comp Insurance	19,803.00	31,048.00	11,245.00	0.36	48,501.00	28,698.00	0.59
486-3531 Workers Comp - Fire Department	0.00	3,932.00	3,932.00	1.00	30,000.00	30,000.00	1.00
486-3550 Deductible	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
486-4010 Public Officials Liability	0.00	0.00	0.00	0.00	20,000.00	20,000.00	1.00
<b>TOTAL INSURANCE</b>	<b>165,992.50</b>	<b>174,309.06</b>	<b>8,316.56</b>	<b>0.05</b>	<b>263,501.00</b>	<b>97,508.50</b>	<b>0.37</b>
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	5,164.68	2,444.63	(2,720.05)	(1.11)	41,176.00	36,011.32	0.87
487-1590 Major Medical (BC/BS)	184,713.22	73,555.46	(111,157.76)	(1.51)	1,177,277.00	992,563.78	0.84
487-1591 Health Ins Buyout/HRA	0.00	0.00	0.00	0.00	6,000.00	6,000.00	1.00
487-5310 N/U Pension MMO	9,921.87	11,630.90	1,709.03	0.15	322,071.00	312,149.13	0.97
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>199,799.77</b>	<b>87,630.99</b>	<b>(112,168.78)</b>	<b>(1.28)</b>	<b>1,546,524.00</b>	<b>1,346,724.23</b>	<b>0.87</b>
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	1,235.14	14,559.71	13,324.57	0.92	29,000.00	27,764.86	0.96
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>1,235.14</b>	<b>14,559.71</b>	<b>13,324.57</b>	<b>0.92</b>	<b>29,000.00</b>	<b>27,764.86</b>	<b>0.96</b>
<b>Total Expenses</b>	<b>914,801.19</b>	<b>1,265,228.89</b>	<b>350,427.70</b>	<b>0.28</b>	<b>14,470,034.00</b>	<b>13,555,232.81</b>	<b>0.94</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>377,790.15</b>	<b>(72,398.52)</b>	<b>450,188.67</b>	<b>6.22</b>	<b>850,903.00</b>	<b>(473,112.85)</b>	<b>0.56</b>

**East Stroudsburg Borough - Lines Over Budget - Consolidated**

<b>Account # &amp; Title</b>	<b>12/31/2025</b>	<b>11/30/2024</b>	<b>Variance</b>	<b>%</b>	<b>Budget 12/31/2025</b>	<b>Variance</b>	<b>%</b>	<b>Memo</b>
401-2100 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 upgradges 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 - pursing 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 upgradges needed
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

**East Stroudsburg Borough - Lines Over Budget - Consolidated**

<u>Account # &amp; Title</u>	<u>12/31/2025</u>	<u>11/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>	<u>Memo</u>
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

## Borough of East Stroudsburg

General

Fund Stmt of Activity - Budget vs Actual  
Preliminary January 31, 2026

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
<b>Revenues</b>			
<b>TAXES</b>			
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)
<b>TOTAL TAXES</b>	<b>0.00</b>	<b>3,068,995.00</b>	<b>(3,068,995.00)</b>
<b>ACT 511 TAXES</b>			
310-1000 Real Estate Transfer Tax	0.00	195,000.00	(195,000.00)
310-2000 Earned Income Tax	0.00	1,225,000.00	(1,225,000.00)
310-5000 Municipal Service Tax	0.00	325,000.00	(325,000.00)
<b>TOTAL ACT 511 TAXES</b>	<b>0.00</b>	<b>1,745,000.00</b>	<b>(1,745,000.00)</b>
<b>BUSINESS LICENSES/PERMITS</b>			
321-2000 Health/Restaurant Licenses	132.00	18,000.00	(17,868.00)
321-6100 Rental License	3,600.00	220,000.00	(216,400.00)
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)
<b>TOTAL LICENSES/PERMITS</b>	<b>3,783.23</b>	<b>326,225.00</b>	<b>(322,441.77)</b>
<b>NON-BUSINESS PERMITS</b>			
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)
<b>TOTAL NON-BUSINESS PERMITS</b>	<b>0.00</b>	<b>24,515.00</b>	<b>(24,515.00)</b>
<b>FINES</b>			
331-1100 Vehicle Code Violations	10,951.08	180,000.00	(169,048.92)
331-1200 Violation of Zoning Ord & Statutes	4,510.75	30,000.00	(25,489.25)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<b>TOTAL FINES</b>	<b>15,461.83</b>	<b>210,000.00</b>	<b>(194,538.17)</b>
<b>INTEREST</b>			
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 -P.L.G.I.T.	0.00	0.00	0.00

**Borough of East Stroudsburg**

**General**

**Fund Stmt of Activity - Budget vs Actual  
Preliminary January 31, 2026**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>
341-0211 Interest PLGIT Plus	0.00	0.00	0.00
<b>TOTAL INTEREST</b>	<b>0.00</b>	<b>98,600.00</b>	<b>(98,600.00)</b>
<b>RENTS</b>			
342-4700 Borough Property Rental	0.00	1.00	(1.00)
342-5310 Royalties - Cell Tower	0.00	40,000.00	(40,000.00)
<b>TOTAL RENTS</b>	<b>0.00</b>	<b>40,001.00</b>	<b>(40,001.00)</b>
<b>STATE GRANT PROGRAM</b>			
354-1261 PMVB Grant	9,000.00	0.00	9,000.00
354-1261 LSA Grant	0.00	100,000.00	(100,000.00)
<b>TOTAL STATE GRANTS</b>	<b>9,000.00</b>	<b>100,000.00</b>	<b>9,000.00</b>
<b>STATE SHARED REVENUE</b>			
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)
<b>TOTAL STATE SHARED REVENUE</b>	<b>0.00</b>	<b>108,425.00</b>	<b>(108,425.00)</b>
<b>PMT IN LIEU OF TAXES</b>			
359-0010 Housing Authority PILOT	0.00	10,000.00	(10,000.00)
<b>TOTAL PILOT</b>	<b>0.00</b>	<b>5,500.00</b>	<b>(5,500.00)</b>
<b>GENERAL GOVERNMENT</b>			
361-1110 Closing Report Fee	666.00	11,330.00	(10,664.00)
361-3300 Permits - Zoning - Gen Government	380.00	55,000.00	(54,620.00)
361-3310 Building Permits	0.00	180,000.00	(180,000.00)
361-3320 Resale Inspections	1,562.00	20,000.00	(18,438.00)
361-3400 Zoning Plan Review	154.00	75,000.00	(74,846.00)
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,762.00</b>	<b>341,330.00</b>	<b>(338,568.00)</b>
<b>PUBLIC SAFETY</b>			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
<b>TOTAL PUBLIC SAFETY</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>
<b>HIGHWAYS &amp; STREETS</b>			
363-2100 Meter Revenue	0.00	100,000.00	(100,000.00)
363-2200 Parking Permits	1,263.00	25,800.00	(24,537.00)
363-2210 Residential Parking Permit	520.00	3,870.00	(3,350.00)
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)

**Borough of East Stroudsburg**

**General**

**Fund Stmt of Activity - Budget vs Actual  
Preliminary January 31, 2026**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>
363-5200 Borough DPW Services	0.00	750.00	(750.00)
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>1,783.00</b>	<b>156,517.00</b>	<b>(154,734.00)</b>
<b>MISCELLANEOUS REVENUES</b>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	915.86	38,758.00	(37,842.14)
380-1070 Miscellaneous Income	0.00	5,000.00	(5,000.00)
380-5100 Shopping Cart Fees	0.00	2,000.00	(2,000.00)
<b>TOTAL MISC. REVENUES</b>	<b>915.86</b>	<b>54,758.00</b>	<b>(53,842.14)</b>
<b>SALE OF ASSETS</b>			
391-0020 Damage to Borough Property	0.00	15,000.00	(15,000.00)
<b>TOTAL SALE OF ASSETS</b>	<b>0.00</b>	<b>15,000.00</b>	<b>(15,000.00)</b>
<b>DIVIDENDS</b>			
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
<b>TOTAL DIVIDENDS</b>	<b>91.22</b>	<b>18,000.00</b>	<b>(17,908.78)</b>
<b>Total Revenues</b>	<b>33,797.14</b>	<b>6,314,866.00</b>	<b>(6,181,068.86)</b>
<b>Expenses</b>			
<b>LEGISLATIVE</b>			
400-1100 Council Salary	0.00	15,000.00	15,000.00
400-1120 Mayor Salary	0.00	5,000.00	5,000.00
400-1610 FICA - Legislative	0.00	1,240.00	1,240.00
400-1630 Medicare - Legislative	0.00	290.00	290.00
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
<b>TOTAL LEGISLATIVE</b>	<b>70.00</b>	<b>28,530.00</b>	<b>28,460.00</b>
<b>GENERAL GOVERNMENT</b>			
401-1210 Manager Salary	2,487.69	73,080.00	70,592.31
401-1220 Director-Public Works	1,046.65	28,782.00	27,735.35
401-1400 Admin Staff Salary	1,211.28	52,345.00	51,133.72
401-1610 FICA - Admin	294.23	12,146.00	11,851.77
401-1630 Medicare - Admin	68.81	2,841.00	2,772.19
401-2100 Office Supplies - Administration	0.00	7,560.00	7,560.00

**Borough of East Stroudsburg**

**General**

**Fund Stmt of Activity - Budget vs Actual  
Preliminary January 31, 2026**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
401-2130 Office Equipment/Furniture	68.36	1,260.00	1,191.64
401-2140 IT Expenses	0.00	18,900.00	18,900.00
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	0.00	6,300.00	6,300.00
401-3250 Postage - Payroll Processing Fee	471.46	5,040.00	4,568.54
401-3400 Advertising/Printing - Gen Government	0.00	8,400.00	8,400.00
401-3450 Contracted Admin Services	0.00	1,344.00	1,344.00
401-4200 Association Dues/Subscriptions	0.00	6,300.00	6,300.00
401-4600 Training/Conference - General Government	0.00	2,940.00	2,940.00
401-7200 CIP - New Car	4,478.78	7,560.00	3,081.22
<b>TOTAL GENERAL GOVT</b>	<b>10,489.13</b>	<b>245,802.00</b>	<b>235,312.87</b>
<b>FINANCIAL ADMINISTRATION</b>			
402-1000 Finance Director	1,030.00	28,325.00	27,295.00
402-1400 Finance - Staff Salaries	1,909.41	54,203.00	52,293.59
402-1610 Fica	182.24	5,117.00	4,934.76
402-1630 Medicare	42.62	1,197.00	1,154.38
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	0.00	18,200.00	18,200.00
402-4600 Conferences/Training	0.00	1,040.00	1,040.00
<b>TOTAL FINANCIAL ADMIN</b>	<b>3,952.70 #</b>	<b>140,816.00 #</b>	<b>136,863.30</b>
<b>TAX COLLECTION</b>			
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	0.00	5,000.00	5,000.00
403-3180 Commission Earned Income Tax	0.00	18,000.00	18,000.00
403-3190 Commission Deed Transfer Tax	0.00	2,000.00	2,000.00
<b>TOTAL TAX COLLECTION</b>	<b>0.00</b>	<b>43,885.00</b>	<b>43,885.00</b>

**Borough of East Stroudsburg**

**General**

**Fund Stmt of Activity - Budget vs Actual  
Preliminary January 31, 2026**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>
<b>LEGAL SERVICES</b>			
404-3140 Solicitor Retainer & Fees	0.00	125,000.00	125,000.00
<b>TOTAL LEGAL SERVICES</b>	<b>0.00</b>	<b>125,000.00</b>	<b>125,000.00</b>
<b>ENGINEERING</b>			
408-3130 Engineering Services - Gen Prof Services	0.00	39,200.00	39,200.00
<b>TOTAL ENGINEERING</b>	<b>0.00</b>	<b>39,200.00</b>	<b>39,200.00</b>
<b>MUNICIPAL BUILDINGS</b>			
409-2360 Materials & Supplies - Mun Bldg	0.00	450.00	450.00
409-3610 Electricity-Mun. Bldg.	0.00	6,300.00	6,300.00
409-3620 Electric Annex	0.00	1,350.00	1,350.00
409-3640 Gas (heat) - Annex	0.00	1,350.00	1,350.00
409-3730 Maintenance & Repair Annex	166.27	2,925.00	2,758.73
409-3740 Maintenance & Repairs	598.80	45,000.00	44,401.20
<b>TOTAL MUNICIPAL BUILDING</b>	<b>765.07</b>	<b>57,375.00</b>	<b>56,609.93</b>
<b>POLICE DEPARTMENT</b>			
410-7600 SARP Regional Costs	270,588.08	3,247,057.00	2,976,468.92
<b>TOTAL POLICE</b>	<b>270,588.08</b>	<b>3,247,057.00</b>	<b>2,976,468.92</b>
<b>FIRE DEPARTMENT</b>			
411-2100 Auxiliary Donation - Fire Dept	0.00	15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	0.00	17,500.00	17,500.00
411-2600 Small Tools/ Equipment	0.00	5,500.00	5,500.00
411-3210 Telephone - Fire Dept	68.52	2,500.00	2,431.48
411-3270 Radio Maintenance	0.00	10,000.00	10,000.00
411-3620 Electricity	0.00	11,500.00	11,500.00
411-3630 Gas (heat)	0.00	5,000.00	5,000.00
411-3730 Equipment Testing	77.83	10,000.00	9,922.17
411-4200 Building Maintenance- Fire Dept	0.00	15,000.00	15,000.00
411-4600 Contracted Services	126.00	2,500.00	2,374.00
411-5300 Contribution	0.00	1,000.00	1,000.00
<b>TOTAL FIRE DEPARTMENT</b>	<b>272.35</b>	<b>95,500.00</b>	<b>95,227.65</b>
<b>CODE ENFORCEMENT</b>			
413-1400 Staff Salary	2,002.06	56,650.00	54,647.94
413-1610 FICA - Code Enforcement	124.13	3,512.00	3,387.87
413-1630 Medicare - Code Enforcement	29.06	821.00	791.94
413-1830 Overtime	0.00	1,500.00	

**Borough of East Stroudsburg**

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Preliminary January 31, 2026**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
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	0.00	750.00	750.00
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
<b>TOTAL CODE ENFORCEMENT</b>	<b>2,155.25</b>	<b>267,333.00</b>	<b>263,677.75</b>
<b>PLANNING/ZONING</b>			
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
<b>TOTAL PLANNING/ZONING</b>	<b>0.00</b>	<b>170,500.00</b>	<b>170,500.00</b>
<b>EMERGENCY SERVICES</b>			
415-5300 Control Center Payment	7541.07 #	90493 #	82,951.93
<b>TOTAL EMERGENCY SERVICES</b>	<b>7,541.07</b>	<b>90,493.00</b>	<b>82,951.93</b>
<b>HEALTH DEPARTMENT</b>			
421-1220 Salaries & Wages-Health	262.01	15,169.00	14,906.99
421-1610 FICA - Health Dept	16.24	940.00	923.76
421-1630 Medicare - Health Dept	3.80	220.00	216.20
421-2100 Supplies	0.00	200.00	200.00
<b>TOTAL HEALTH DEPARTMENT</b>	<b>282.05</b>	<b>16,529.00</b>	<b>16,246.95</b>
<b>STREET DEPARTMENT</b>			
430-1220 Salary - DPW Foreman	832.00	22,880.00	22,048.00
430-1300 Salaries & Wages - DPW	5,469.10	160,160.00	154,690.90
430-1610 FICA - Street Dept	390.33	11,348.00	10,957.67
430-1630 Medicare - Street Dept	111.92	2,654.00	2,542.08
430-1830 Street Department - Overtime	1,417.80	3,900.00	2,482.20
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

**Borough of East Stroudsburg**

**General**

**Fund Stmt of Activity - Budget vs Actual  
Preliminary January 31, 2026**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
430-2300 Vehicle Operation (fuel, oil, fluids)	14.59	13,000.00	12,985.41
430-2380 Uniforms & Clothing	67.28	2,600.00	2,532.72
430-2500 Vehicle Maint/Repair- Street Dept	38.46	5,200.00	5,161.54
430-2600 Minor Equipment	0.00	2,080.00	2,080.00
430-3150 Drug Testing	0.00	260.00	260.00
430-3210 Telephone - Street	0.00	416.00	416.00
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	0.00	1,820.00	1,820.00
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
<b>TOTAL STREET DEPARTMENT</b>	<b>8,606.46</b>	<b>251,486.00</b>	<b>242,879.54</b>
<b>STREET CLEANING</b>			
431-3740 Machinery Maintenance/Supplies	0.00	5,000.00	5,000.00
<b>TOTAL STREET CLEANING</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
<b>SNOW &amp; ICE REMOVAL</b>			
432-2210 Snow & Ice Removal	1,295.88	4,000.00	2,704.12
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>1,295.88</b>	<b>4,000.00</b>	<b>2,704.12</b>
<b>TRAFFIC SIGNS/SIGNALS</b>			
433-3720 Misc Supplies- Traffic Signals	0.00	15,000.00	15,000.00
<b>TOTAL TRAFFIC SIGNALS</b>	<b>0.00</b>	<b>2,750.00</b>	<b>2,750.00</b>
<b>STREET LIGHTING</b>			
434-3610 Electric	615.10	0.00	(615.10)
434-3720 Street Light Repair	0.00	250.00	250.00
434-3730 Operations/Maintenance	0.00	750.00	750.00
<b>TOTAL STREET LIGHTING</b>	<b>615.10</b>	<b>1,000.00</b>	<b>384.90</b>
<b>STORM SEWERS &amp; DRAINS</b>			
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
<b>TOTAL STORM SEWER</b>	<b>0.00</b>	<b>120,000.00</b>	<b>120,000.00</b>
<b>STREET MAINTENANCE</b>			
438-2450 Materials & Supplies St Maintenance	0.00	18,000.00	18,000.00
438-3720 Street Paving	0.00	0.00	0.00

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<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>
<b>TOTAL STREET MAINTENANCE</b>	<b>0.00</b>	<b>18,000.00</b>	<b>18,000.00</b>
<b>PARKING FACILITIES</b>			
445-1300 Parking Enforcement Officer	3,865.20	165,055.00	161,189.80
445-1610 FICA - Parking	239.64	10,233.00	9,993.36
445-1630 Medicare - Parking	56.05	2,393.00	2,336.95
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	0.00	5,000.00	5,000.00
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
<b>TOTAL PARKING FACILITIES</b>	<b>4,160.89</b>	<b>217,831.00</b>	<b>213,670.11</b>
<b>FLOOD CONTROL</b>			
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
<b>TOTAL FLOOD CONTROL</b>	<b>0.00</b>	<b>130,500.00</b>	<b>130,500.00</b>
<b>SHADE TREES</b>			
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
<b>TOTAL SHADE TREES</b>	<b>0.00</b>	<b>27,550.00</b>	<b>27,550.00</b>
<b>Grant - Special Projects</b>			
456-4700 Refuse	0.00	0.00	0.00
<b>Total Grant - Special Projects</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ECONOMIC DEVELOPMENT</b>			
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
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>0.00</b>	<b>6,500.00</b>	<b>6,500.00</b>

## Borough of East Stroudsburg

General

Fund Stmt of Activity - Budget vs Actual  
Preliminary January 31, 2026

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
<b>DOWNTOWN DISTRICT</b>			
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
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>0.00</b>	<b>18,000.00</b>	<b>18,000.00</b>
<b>INTER-GOVNMTAL EXPENSES</b>			
481-5200 Firemans Relief Fund	0.00	46,750.00	(46,750.00)
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>0.00</b>	<b>46,750.00</b>	<b>(46,750.00)</b>
<b>INSURANCE</b>			
486-3510 Property-Liability Insurance	36,547.38	38,750.00	2,202.62
486-3530 Workers Comp Insurance	4,950.74	12,125.00	7,174.26
486-3531 Workers Comp - Fire Department	0.00	7,500.00	7,500.00
486-3550 Deductible	0.00	2,500.00	2,500.00
486-4010 Public Officials Liability	0.00	5,000.00	5,000.00
<b>TOTAL INSURANCE</b>	<b>41,498.12</b>	<b>65,875.00</b>	<b>24,376.88</b>
<b>EMPLOYEE BENEFITS/INS</b>			
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	0.00	1,500.00	1,500.00
487-5310 N/U Pension MMO	2,182.81	70,856.00	68,673.19
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>49,652.29</b>	<b>376,969.00</b>	<b>327,316.71</b>
<b>EMPLOYER FICA EXPENSES</b>			
488-1620 Unemployment Compensation	353.87	7,250.00	6,896.13
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>353.87</b>	<b>7,250.00</b>	<b>6,896.13</b>
<b>Total Expenses</b>	<b>402,298.31</b>	<b>5,867,481.00</b>	<b>5,465,182.69</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(368,501.17)</b>	<b>447,385.00</b>	<b>(815,886.17)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>Revenues</b>			
<b>TAXES</b>			
301-1000 Real Estate Tax- Current Year	2,592,270.75	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
<b>TOTAL TAXES</b>	<b>2,687,529.78</b>	<b>3,010,391.00</b>	<b>(322,861.22)</b>
<b>ACT 511 TAXES</b>			
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
<b>TOTAL ACT 511 TAXES</b>	<b>1,641,851.87</b>	<b>1,685,000.00</b>	<b>(43,148.13)</b>
<b>BUSINESS LICENSES/PERMITS</b>			
321-2000 Health/Restaurant Licenses	32,999.57	12,900.00	20,099.57
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	55,229.36	105,000.00	(49,770.64)
<b>TOTAL LICENSES/PERMITS</b>	<b>326,613.40</b>	<b>333,975.00</b>	<b>(7,361.60)</b>
<b>NON-BUSINESS PERMITS</b>			
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)
<b>TOTAL NON-BUSINESS PERMITS</b>	<b>33,886.66</b>	<b>16,125.00</b>	<b>17,761.66</b>
<b>FINES</b>			
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
<b>TOTAL FINES</b>	<b>167,431.93</b>	<b>205,000.00</b>	<b>(37,568.07)</b>
<b>INTEREST</b>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	8,050.61	0.00	8,050.61
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
<b>TOTAL INTEREST</b>	<b>45,997.64</b>	<b>50,000.00</b>	<b>(4,002.36)</b>

**Borough of East Stroudsburg**  
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<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>RENTS</b>			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	31,103.34	40,000.00	(8,896.66)
<b>TOTAL RENTS</b>	<b>31,104.34</b>	<b>40,000.00</b>	<b>(8,895.66)</b>
<b>STATE GRANT PROGRAM</b>			
354-1261 PMVB Grant	9,000.00	9,000.00	0.00
<b>TOTAL STATE GRANTS</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>0.00</b>
<b>STATE SHARED REVENUE</b>			
355-0100 Public Utility Realty/Bev Tax	3,500.00	3,875.00	(375.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	74,788.81	46,070.00	28,718.81
355-0700 Foreign Fire Ins Premium Tax	53,080.19	53,080.19	0.00
<b>TOTAL STATE SHARED REVENUE</b>	<b>131,369.00</b>	<b>103,025.19</b>	<b>28,343.81</b>
<b>PMT IN LIEU OF TAXES</b>			
359-0010 Housing Authority PILOT	11,509.33	5,500.00	6,009.33
<b>TOTAL PILOT</b>	<b>11,509.33</b>	<b>5,500.00</b>	<b>6,009.33</b>
<b>GENERAL GOVERNMENT</b>			
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
<b>TOTAL GENERAL GOVERNMENT</b>	<b>443,185.71</b>	<b>182,150.00</b>	<b>261,035.71</b>
<b>PUBLIC SAFETY</b>			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
<b>TOTAL PUBLIC SAFETY</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>
<b>HIGHWAYS &amp; STREETS</b>			
363-2100 Meter Revenue	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
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>149,654.97</b>	<b>212,767.00</b>	<b>(63,112.03)</b>
<b>MISCELLANEOUS REVENUES</b>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)

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

<u>Account # &amp; 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
<b>TOTAL MISC. REVENUES</b>	<b>40,824.55</b>	<b>25,983.00</b>	<b>14,841.55</b>
<b>SALE OF ASSETS</b>			
391-0020 Damage to Borough Property	9,165.80	15,000.00	(5,834.20)
<b>TOTAL SALE OF ASSETS</b>	<b>9,165.80</b>	<b>15,000.00</b>	<b>(5,834.20)</b>
<b>CAPITAL PROCEEDS</b>			
393-1200 Proceeds of GO Bond Series 2025	595,749.57	0.00	595,749.57
<b>TOTAL CAPITAL PROCEEDS</b>	<b>595,749.57</b>	<b>0.00</b>	<b>595,749.57</b>
<b>DIVIDENDS</b>			
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)
<b>TOTAL DIVIDENDS</b>	<b>98,735.16</b>	<b>168,000.00</b>	<b>(69,264.84)</b>
<b>Total Revenues</b>	<b>6,423,609.71</b>	<b>6,063,916.19</b>	<b>359,693.52</b>
<b>Expenses</b>			
<b>LEGISLATIVE</b>			
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
<b>TOTAL LEGISLATIVE</b>	<b>25,221.51</b>	<b>28,530.00</b>	<b>3,308.49</b>
<b>GENERAL GOVERNMENT</b>			
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**  
**Preliminary December 31, 2025**

<u>Account # &amp; 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
<b>TOTAL GENERAL GOVT</b>	<b>248,887.85</b>	<b>294,859.00</b>	<b>45,971.15</b>
<b>FINANCIAL ADMINISTRATION</b>			
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
<b>TOTAL FINANCIAL ADMIN</b>	<b>120,480.60</b>	<b>155,165.00</b>	<b>34,684.40</b>
<b>TAX COLLECTION</b>			
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)
<b>TOTAL TAX COLLECTION</b>	<b>39,729.92</b>	<b>39,090.00</b>	<b>(639.92)</b>
<b>LEGAL SERVICES</b>			
404-3140 Solicitor Retainer & Fees	130,225.42	125,000.00	(5,225.42)
<b>TOTAL LEGAL SERVICES</b>	<b>130,225.42</b>	<b>125,000.00</b>	<b>(5,225.42)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>ENGINEERING</b>			
408-3130 Engineering Services - Gen Prof Services	180,165.27	38,500.00	(141,665.27)
<b>TOTAL ENGINEERING</b>	<b>180,165.27</b>	<b>38,500.00</b>	<b>(141,665.27)</b>
<b>MUNICIPAL BUILDINGS</b>			
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
<b>TOTAL MUNICIPAL BUILDING</b>	<b>22,747.09</b>	<b>24,660.50</b>	<b>1,913.41</b>
<b>POLICE DEPARTMENT</b>			
410-7600 SARP Regional Costs	3,066,493.00	3,066,493.00	0.00
<b>TOTAL POLICE</b>	<b>3,066,493.00</b>	<b>3,066,493.00</b>	<b>0.00</b>
<b>FIRE DEPARTMENT</b>			
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
<b>TOTAL FIRE DEPARTMENT</b>	<b>97,993.20</b>	<b>98,505.00</b>	<b>511.80</b>
<b>CODE ENFORCEMENT</b>			
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

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
413-2160 Uniforms	1,155.50	1,156.00	0.50
413-2300 Vehicle Operation	216.79	500.00	283.21
413-2500 Vehicle Maintenance	594.76	750.00	155.24
413-3150 Software License	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
<b>TOTAL CODE ENFORCEMENT</b>	<b>257,514.56</b>	<b>237,279.00</b>	<b>(20,235.56)</b>
<b>PLANNING/ZONING</b>			
414-3130 Legal Services -Engineering	1,858.60	5,000.00	3,141.40
414-3140 Legal Services - Planning/Zoning	1,591.35	2,000.00	408.65
414-4500 Contracted Permitting	209,713.42	227,000.00	17,286.58
<b>TOTAL PLANNING/ZONING</b>	<b>213,163.37</b>	<b>234,000.00</b>	<b>20,836.63</b>
<b>EMERGENCY SERVICES</b>			
415-5300 Control Center Payment	82,266.24	82,267.00	0.76
<b>TOTAL EMERGENCY SERVICES</b>	<b>82,266.24</b>	<b>82,267.00</b>	<b>0.76</b>
<b>HEALTH DEPARTMENT</b>			
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
<b>TOTAL HEALTH DEPARTMENT</b>	<b>12,625.22</b>	<b>15,319.00</b>	<b>2,693.78</b>
<b>STREET DEPARTMENT</b>			
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**  
**Preliminary December 31, 2025**

<u>Account # &amp; 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
<b>TOTAL STREET DEPARTMENT</b>	<b>327,354.45</b>	<b>275,093.00</b>	<b>(52,261.45)</b>
<b>STREET CLEANING</b>			
431-3740 Machinery Maintenance/Supplies	4,114.36	5,000.00	885.64
<b>TOTAL STREET CLEANING</b>	<b>4,114.36</b>	<b>5,000.00</b>	<b>885.64</b>
<b>SNOW &amp; ICE REMOVAL</b>			
432-2210 Snow & Ice Removal	4,033.11	4,550.00	516.89
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>4,033.11</b>	<b>4,550.00</b>	<b>516.89</b>
<b>TRAFFIC SIGNS/SIGNALS</b>			
433-3720 Misc Supplies- Traffic Signals	6,217.35	2,750.00	(3,467.35)
<b>TOTAL TRAFFIC SIGNALS</b>	<b>6,217.35</b>	<b>2,750.00</b>	<b>(3,467.35)</b>
<b>STREET LIGHTING</b>			
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
<b>TOTAL STREET LIGHTING</b>	<b>37,502.57</b>	<b>38,400.00</b>	<b>897.43</b>
<b>STORM SEWERS &amp; DRAINS</b>			
436-2450 Materials & Supplies	19,694.28	20,000.00	305.72
436-3710 Storm Water Project MS4	0.00	82,050.00	82,050.00
436-7500 Equipment Rental	4,600.00	4,600.00	0.00
<b>TOTAL STORM SEWER</b>	<b>24,294.28</b>	<b>106,650.00</b>	<b>82,355.72</b>
<b>STREET MAINTENANCE</b>			
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)
<b>TOTAL STREET MAINTENANCE</b>	<b>604,711.42</b>	<b>15,000.00</b>	<b>(589,711.42)</b>
<b>PARKING FACILITIES</b>			

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
445-1300 Parking Enforcement Officer	52,682.44	95,459.00	42,776.56
445-1610 FICA - Parking	3,282.22	6,585.00	3,302.78
445-1630 Medicare - Parking	767.64	1,540.00	772.36
445-1830 Overtime	0.00	1,000.00	1,000.00
445-1910 Uniforms/Drug Test	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
<b>TOTAL PARKING FACILITIES</b>	<b>82,394.03</b>	<b>155,542.00</b>	<b>73,147.97</b>
<b>FLOOD CONTROL</b>			
446-3130 Engineering Services	0.00	9,300.00	9,300.00
446-3710 Levee Maintenance	18,487.02	67,200.00	48,712.98
446-3730 Equipment Maintenance/Repair	30,057.09	30,150.00	92.91
<b>TOTAL FLOOD CONTROL</b>	<b>48,544.11</b>	<b>106,650.00</b>	<b>58,105.89</b>
<b>SHADE TREES</b>			
455-2460 Materials & Supplies	675.87	1,000.00	324.13
455-3720 Maintenance	18,350.00	23,550.00	5,200.00
455-7200 Shade Tree - New Planting	996.50	2,500.00	1,503.50
<b>TOTAL SHADE TREES</b>	<b>20,022.37</b>	<b>27,050.00</b>	<b>7,027.63</b>
<b>Grant - Special Projects</b>			
456-4700 Refuse	7,696.29	9,000.00	1,303.71
<b>Total Grant - Special Projects</b>	<b>7,696.29</b>	<b>9,000.00</b>	<b>1,303.71</b>
<b>ECONOMIC DEVELOPMENT</b>			
463-3020 IBW Remediation	2,050.23	2,050.00	(0.23)
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>2,050.23</b>	<b>7,050.00</b>	<b>4,999.77</b>
<b>DOWNTOWN DISTRICT</b>			
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
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>12,572.42</b>	<b>15,000.00</b>	<b>2,427.58</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>INTER-GOVNMTAL EXPENSES</b>			
481-5200 Firemans Relief Fund	53,080.19	53,080.19	0.00
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>53,080.19</b>	<b>53,080.19</b>	<b>0.00</b>
<b>INSURANCE</b>			
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
<b>TOTAL INSURANCE</b>	<b>93,583.54</b>	<b>112,727.00</b>	<b>19,143.46</b>
<b>EMPLOYEE BENEFITS/INS</b>			
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
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>341,046.90</b>	<b>427,626.00</b>	<b>86,579.10</b>
<b>EMPLOYER FICA EXPENSES</b>			
488-1620 Unemployment Compensation	3,870.84	8,250.00	4,379.16
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>3,870.84</b>	<b>8,250.00</b>	<b>4,379.16</b>
<b>Total Expenses</b>	<b>6,170,601.71</b>	<b>5,809,085.69</b>	<b>(361,516.02)</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>253,008.00</b>	<b>254,830.50</b>	<b>(1,822.50)</b>

**Borough of East Stroudsburg**

**Consolidated**

**by Fund Stmt of Activity - Budget vs Actual  
Preliminary December 31, 2025 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
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	0.00	0.00	0.00
341-0211 Int.-Sewer P Plus	0.00	0.00	0.00
<b>TOTAL INTEREST</b>	<b>-</b>	<b>98,600.00</b>	<b>(98,600.00)</b>
<b>STATE SHARED REVENUE</b>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	56,100.00	(56,100.00)
<b>TOTAL STATE SHARED REVENUE</b>	<b>0.00</b>	<b>56,100.00</b>	<b>(56,100.00)</b>
<b>SANITATION</b>			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	0.00	2,100,000.00	(2,100,000.00)
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	14,765.79	45,000.00	(30,234.21)
<b>TOTAL SANITATION</b>	<b>15,068.71</b>	<b>2,471,500.00</b>	<b>(2,456,431.29)</b>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	929.74	39,345.00	(38,415.26)
<b>TOTAL MISC. REVENUES</b>	<b>929.74</b>	<b>39,345.00</b>	<b>(38,415.26)</b>
<b>Total Revenues</b>	<b>15,998.45</b>	<b>2,665,545.00</b>	<b>(2,649,546.55)</b>
<b>Expenses</b>			
<b>GENERAL GOVERNMENT</b>			
401-1210 Manager Salary	1,480.77	43,500.00	42,019.23
401-1220 DPW Director Salary-Sewer	1,259.82	34,645.00	33,385.18
401-1400 Admin Staff Salary	721.00	31,158.00	30,437.00
401-1610 FICA - Admin	214.62	7,230.00	7,015.38
401-1630 Medicare - Admin	50.19	1,691.00	1,640.81
401-2100 Office Supplies - Admin	(760.79)	4,500.00	5,260.79
401-2130 Office Equipment/Furniture - Admin	40.70	750.00	709.30
401-2140 IT Expenses	0.00	11,250.00	11,250.00
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
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-3110 Data Storage software	0.00	3,750.00	3,750.00
401-3210 Telephone - Admin	273.86	3,000.00	2,726.14
401-3250 Postage - Payroll Processing Fee	0.00	5,000.00	5,000.00
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	0.00	1,750.00	1,750.00
401-4200 Dues Subscriptions/Memberships - Admin	3,015.65	4,500.00	1,484.35
401-4600 Training/Conferences - General Government	0.00	1,246.00	1,246.00
<b>TOTAL GENERAL GOVT</b>	<b>6,580.15</b>	<b>165,070.00</b>	<b>158,489.85</b>
<b>FINANCIAL ADMINISTRATION</b>			
402-1000 Finance Director	1,307.31	35,951.00	34,643.69
402-1400 Finance - Staff Salaries	2,423.49	68,796.00	66,372.51
402-1610 Fica	231.31	6,494.00	6,262.69
402-1630 Medicare	54.10	1,519.00	1,464.90
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	0.00	23,100.00	23,100.00
402-4600 Conferences/Training	0.00	1,320.00	1,320.00
<b>TOTAL FINANCIAL ADMIN</b>	<b>4,377.49</b>	<b>178,727.00</b>	<b>174,349.51</b>
<b>LEGAL SERVICES</b>			
404-3200 Legal Services - WWTP	0.00	85,000.00	85,000.00
<b>TOTAL LEGAL SERVICES</b>	<b>0.00</b>	<b>85,000.00</b>	<b>85,000.00</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>ENGINEERING</b>			
408-3130 Engineering	0.00	81,200.00	81,200.00
<b>TOTAL ENGINEERING</b>	<b>0.00</b>	<b>81,200.00</b>	<b>81,200.00</b>
<b>MUNICIPAL BUILDINGS</b>			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	0.00	3,850.00	3,850.00
409-3620 Electricity-Annex	0.00	825.00	825.00
409-3640 Gas - Annex	0.00	825.00	825.00
409-3730 Maintenance & Repair Annex	98.98	1,788.00	1,689.02
409-3740 Maintenance & Repairs	328.40	27,500.00	27,171.60
<b>TOTAL MUNICIPAL BUILDING</b>	<b>427.38</b>	<b>35,063.00</b>	<b>34,635.62</b>
<b>SANITARY SEWER</b>			
429-1400 Sewer Staff Salaries	14,328.61	335,000.00	320,671.39
429-1610 Social Security- Sewer Fund	912.00	23,165.00	22,253.00
429-1630 Medicare - Sanitary Sewer	220.40	5,418.00	5,197.60
429-1830 Sewer Overtime	871.38	4,000.00	3,128.62
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	362.21	14,000.00	13,637.79
429-2300 Fuel Oil	0.00	27,800.00	27,800.00
429-2310 Vehicle Operation	0.00	1,200.00	1,200.00
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	480.50	66,000.00	65,519.50
429-3200 Telephone - Sewer	144.93	3,500.00	3,355.07
429-3610 Electric - Sewer	0.00	113,500.00	113,500.00
429-3700 Pump Station Maint & Repair	0.00	30,000.00	30,000.00
429-3710 WWTP Maint & Repairs	1,563.00	40,000.00	38,437.00
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	0.00	85,500.00	85,500.00
429-4600 Training - Sanitary Sewer	0.00	3,000.00	3,000.00
429-4700 Sludge Disposal	0.00	113,500.00	113,500.00
429-7400 Equipment Lease/Purchase	0.00	0.00	0.00
<b>TOTAL COLLECTION SYSTEM</b>	<b>19,971.54</b>	<b>1,041,003.00</b>	<b>1,021,031.46</b>
<b>STREET DEPARTMENT</b>			

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-1220 Street Superindendent Salary	1,056.00	29,040.00	27,984.00
430-1300 Salaries & Wages - DPW - Sewer	6,941.55	203,280.00	196,338.45
430-1610 FICA - Street Dept	580.83	14,404.00	13,823.17
430-1630 Medicare - Street Dept	34.93	3,369.00	3,334.07
430-1830 Overtime - Street Dept	1,376.10	4,950.00	3,573.90
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)	18.53	16,500.00	16,481.47
430-2380 Uniforms - Street Dept	85.41	3,300.00	3,214.59
430-2500 Vehicle Manitenance/Repair- Street Dept	48.81	6,600.00	6,551.19
430-2600 Small Tools/Minor Equip - Street Dept	0.00	2,640.00	2,640.00
430-3150 Drug Testing	0.00	330.00	330.00
430-3210 Telephone - Street Dept	0.00	528.00	528.00
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	0.00	2,310.00	2,310.00
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
<b>TOTAL STREET DEPARTMENT</b>	<b>10,475.94</b>	<b>319,196.00</b>	<b>308,720.06</b>
<b>INSURANCE</b>			
486-3510 Property-Liability Insurance	48,973.48	51,925.00	2,951.52
486-3530 Workers Comp Insurance	6,634.01	16,248.00	9,613.99
486-3550 Deductible	0.00	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
<b>TOTAL INSURANCE</b>	<b>55,607.49</b>	<b>88,273.00</b>	<b>32,665.51</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>EMPLOYEE BENEFITS/INS</b>			
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	0.00	2,010.00	2,010.00
487-5310 N/U Pension MMO	2,976.56	96,621.00	93,644.44
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>66,585.65</b>	<b>506,813.00</b>	<b>440,227.35</b>
<b>EMPLOYER FICA EXPENSES</b>			
488-1620 Unemployment Comp PSAB	413.77	9,715.00	9,301.23
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>413.77</b>	<b>9,715.00</b>	<b>9,301.23</b>
<b>TRANSFERS</b>			
<b>Total Expenses</b>	<b>164,439.41</b>	<b>2,510,060.00</b>	<b>2,345,620.59</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(148,440.96)</b>	<b>155,485.00</b>	<b>303,925.96</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	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
<b>TOTAL INTEREST</b>	<b>118,830.24</b>	<b>50,000.00</b>	<b>68,830.24</b>
<b>STATE SHARED REVENUE</b>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
<b>TOTAL STATE SHARED REVENUE</b>	<b>72,589.13</b>	<b>44,715.00</b>	<b>27,874.13</b>
<b>SANITATION</b>			
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
<b>TOTAL SANITATION</b>	<b>1,788,913.34</b>	<b>2,070,022.00</b>	<b>(281,108.66)</b>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	20,527.31	10,134.00	10,393.31
<b>TOTAL MISC. REVENUES</b>	<b>20,527.31</b>	<b>10,134.00</b>	<b>10,393.31</b>
<b>Total Revenues</b>	<b>2,000,860.02</b>	<b>2,174,871.00</b>	<b>(174,010.98)</b>
<b>Expenses</b>			
<b>GENERAL GOVERNMENT</b>			
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	8,481.66	6,301.00	(2,180.66)
401-2130 Office Equipment/Furniture - Admin	686.41	691.00	4.59

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-2140 IT Expenses	14,059.22	13,247.00	(812.22)
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
<b>TOTAL GENERAL GOVT</b>	<b>144,926.10</b>	<b>156,601.75</b>	<b>11,675.65</b>
<b>FINANCIAL ADMINISTRATION</b>			
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
<b>TOTAL FINANCIAL ADMIN</b>	<b>115,416.59</b>	<b>141,824.00</b>	<b>26,407.41</b>
<b>LEGAL SERVICES</b>			
404-3200 Legal Services - WWTP	49,306.96	85,000.00	35,693.04
<b>TOTAL LEGAL SERVICES</b>	<b>49,306.96</b>	<b>85,000.00</b>	<b>35,693.04</b>
<b>ENGINEERING</b>			
408-3130 Engineering	92,772.45	79,750.00	(13,022.45)
<b>TOTAL ENGINEERING</b>	<b>92,772.45</b>	<b>79,750.00</b>	<b>(13,022.45)</b>
<b>MUNICIPAL BUILDINGS</b>			
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**  
**Preliminary December 31, 2025**

<u>Account # &amp; 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)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>12,154.23</b>	<b>12,853.00</b>	<b>698.77</b>
<b>SANITARY SEWER</b>			
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
<b>TOTAL COLLECTION SYSTEM</b>	<b>865,708.03</b>	<b>898,874.25</b>	<b>33,166.22</b>
<b>STREET DEPARTMENT</b>			
430-1220 Street Superindendent Salary	25,629.64	28,058.00	2,428.36
430-1300 Salaries & Wages - DPW - Sewer	183,735.78	172,078.00	(11,657.78)
430-1610 FICA - Street Dept	13,329.18	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**  
**Preliminary December 31, 2025**

<u>Account # &amp; 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 Manitenance/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
<b>TOTAL STREET DEPARTMENT</b>	<b>268,593.05</b>	<b>266,817.00</b>	<b>(1,776.05)</b>
<b>INSURANCE</b>			
486-3510 Property-Liability Insurance	60,279.80	60,660.00	380.20
486-3530 Workers Comp Insurance	42,018.25	23,727.00	(18,291.25)
486-3531 Workers Comp - Fire Department	7,566.05	7,566.00	(0.05)
486-4010 Public Officials Liability	5,055.00	5,055.00	0.00
<b>TOTAL INSURANCE</b>	<b>114,919.10</b>	<b>97,008.00</b>	<b>(17,911.10)</b>
<b>EMPLOYEE BENEFITS/INS</b>			
487-1580 Life/Disability Insurance	11,010.12	10,750.00	(260.12)
487-1590 Major Medical (BC/BS)	295,239.55	323,894.00	28,654.45
487-1591 Health Ins. Buy-out/HRA Cont	2,409.00	3,015.00	606.00
487-5310 N/U Pension MMO	97,358.21	95,006.00	(2,352.21)
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>406,016.88</b>	<b>432,665.00</b>	<b>26,648.12</b>
<b>EMPLOYER FICA EXPENSES</b>			
488-1620 Unemployment Comp PSAB	3,971.70	8,375.00	4,403.30
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>3,971.70</b>	<b>8,375.00</b>	<b>4,403.30</b>
<b>TRANSFERS</b>			
<b>Total Expenses</b>	<b>2,073,785.09</b>	<b>2,179,768.00</b>	<b>105,982.91</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(72,925.07)</b>	<b>(4,897.00)</b>	<b>68,028.07</b>

**Borough of East Stroudsburg**

**Water**

**Fund Stmt of Activity - Budget vs Actual  
Preliminary January 31,2026**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
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	0.00	0.00	0.00
341-0211 Interest-Water-P Plus	0.00	0.00	0.00
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
<b>TOTAL INTEREST</b>	<b>0.00</b>	<b>92,800.00</b>	<b>(92,800.00)</b>
<b>STATE GRANT PROGRAM</b>			
354-1200 LSA Grant	0.00	37,000.00	(37,000.00)
	<b>0.00</b>	<b>37,000.00</b>	<b>(37,000.00)</b>
<b>STATE SHARED REVENUE</b>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	56,100.00	(56,100.00)
<b>TOTAL STATE SHARED REVENUE</b>	<b>0.00</b>	<b>56,100.00</b>	<b>(56,100.00)</b>
<b>PMT FROM WATER CO</b>			
378-1110 Water Service-Turn on/off	0.00	150.00	(150.00)
378-2100 Water Rents	0.00	2,950,000.00	(2,950,000.00)
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	22,134.25	50,000.00	(27,865.75)
378-9400 Water Dept. Services	0.00	1,850.00	(1,850.00)
<b>TOTAL PMT FROM WATER CO</b>	<b>22,482.31</b>	<b>3,307,510.00</b>	<b>(3,285,027.69)</b>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	929.74	39,345.00	(38,415.26)
<b>TOTAL MISC. REVENUES</b>	<b>929.74</b>	<b>39,345.00</b>	<b>(38,415.26)</b>
<b>SALE OF ASSETS</b>			
391-0020 Damage to Borough Property	0.00	0.00	0.00
<b>TOTAL SALE OF ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>23,412.05</b>	<b>3,532,755.00</b>	<b>(3,509,342.95)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
<b>Expenses</b>			
<b>GENERAL GOVERNMENT</b>			
401-1210 Manager Salary	1,480.77	43,500.00	42,019.23
401-1220 DPW Director Salary - Water	1,259.82	34,645.00	33,385.18
401-1400 Admin Staff Salary - Water	721.00	31,156.00	30,435.00
401-1610 FICA - Admin	214.62	7,230.00	7,015.38
401-1630 Medicare - Admin	50.19	1,691.00	1,640.81
401-2100 Office Supplies - Admin	6.37	4,500.00	4,493.63
401-2130 Office Equipment/Furniture - Admin	40.70	750.00	709.30
401-2140 IT Expenses	0.00	11,250.00	11,250.00
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	281.31	3,000.00	2,718.69
401-3250 Postage - Payroll Processing Fee	0.00	5,000.00	5,000.00
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 Service	0.00	1,750.00	1,750.00
401-4200 Dues Subscriptions/Memberships - Admin	3,015.65	4,500.00	1,484.35
401-4600 Training/Conferences - General Government	0.00	1,250.00	1,250.00
<b>TOTAL GENERAL GOVT</b>	<b>7,285.83</b>	<b>165,072.00</b>	<b>157,786.17</b>
<b>FINANCIAL ADMINISTRATION</b>			
402-1000 Finance Director	1,307.31	35,951.00	34,643.69
402-1400 Finance - Staff salaries	2,423.49	68,796.00	66,372.51
402-1610 Finance - Fica	230.57	6,494.00	6,263.43
402-1630 Finance -Medicare	54.10	1,519.00	1,464.90
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	0.00	23,100.00	23,100.00
402-4600 Conferences/Training	0.00	1,320.00	1,320.00

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
<b>TOTAL FINANCIAL ADMIN</b>	<b>4,376.75</b>	<b>178,727.00</b>	<b>174,350.25</b>
<b>LEGAL SERVICES</b>			
404-3160 Legal Services - WTP	2,500.00	200,000.00	197,500.00
<b>TOTAL LEGAL SERVICES</b>	<b>2,500.00</b>	<b>200,000.00</b>	<b>197,500.00</b>
<b>ENGINEERING</b>			
408-3130 Engineering	0.00	159,600.00	159,600.00
<b>TOTAL ENGINEERING</b>	<b>0.00</b>	<b>159,600.00</b>	<b>159,600.00</b>
<b>MUNICIPAL BUILDINGS</b>			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	0.00	3,850.00	3,850.00
409-3620 Electricity-Annex	0.00	825.00	825.00
409-3640 Gas - Annex	0.00	825.00	825.00
409-3730 Maintenance & Repair Annex	98.98	1,788.00	1,689.02
409-3740 Maintenance & Repairs	328.40	27,500.00	27,171.60
<b>TOTAL MUNICIPAL BUILDING</b>	<b>427.38</b>	<b>35,063.00</b>	<b>34,635.62</b>
<b>STREET DEPARTMENT</b>			
430-1220 Street Superintendent Salary	1,056.00	29,040.00	27,984.00
430-1300 Salaries & Wages - DPW - Water	6,941.49	203,280.00	196,338.51
430-1610 FICA - Street Dept	581.17	14,404.00	13,822.83
430-1630 Medicare - Street Dept	135.92	3,369.00	3,233.08
430-1830 Overtime - Street Department	1,376.10	4,950.00	3,573.90
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)	18.53	16,500.00	16,481.47
430-2380 Uniforms - Street Dept	85.41	3,300.00	3,214.59
430-2500 Vehicle Manitenance/Repair- Street	48.81	6,600.00	6,551.19
430-2600 Small Tools/Minor Equip - Street Dept	0.00	2,640.00	2,640.00
430-3150 Drug Testing	0.00	330.00	330.00
430-3210 Telephone - Street Dept	0.00	528.00	528.00
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	0.00	2,310.00	2,310.00
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****Preliminary January 31,2026**

<u>Account # &amp; 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
<b>TOTAL STREET DEPARTMENT</b>	<b>10,577.21</b>	<b>319,196.00</b>	<b>308,618.79</b>
<b>WATER</b>			
448-1300 Water Staff Salaries	16,955.24	465,819.00	448,863.76
448-1610 FICA - Water	1,050.87	28,881.00	27,830.13
448-1630 Medicare - Water	245.85	6,754.00	6,508.15
448-1830 Water Overtime	0.00	5,500.00	5,500.00
448-2100 Office Supplies	0.00	1,500.00	1,500.00
448-2110 Chemicals - Water	8,100.30	140,000.00	131,899.70
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	0.00	17,000.00	17,000.00
448-2310 Vehicle Operation	0.00	2,500.00	2,500.00
448-2380 Uniforms/Boot Allowance	0.00	5,000.00	5,000.00
448-2400 Meter M&R Supplies (New Radio Read)	0.00	25,000.00	25,000.00
448-2600 Small Tools/Minor Equipment - Water	0.00	15,000.00	15,000.00
448-3160 Laboratory Fees - Water	0.00	45,000.00	45,000.00
448-3200 Telephone- Water	202.96	3,500.00	3,297.04
448-3400 Printing & Advertising	548.90	1,000.00	451.10
448-3610 Electric- WTP, Wells, Dist	69.41	60,000.00	59,930.59
448-3700 Well Maint & Repair	0.00	40,000.00	40,000.00
448-3720 Distribution System- Maint. & Repairs	796.05	150,000.00	149,203.95
448-3730 Building Maintenance	12,724.10	15,000.00	2,275.90
448-3740 WTP Maint & Repairs	2,052.72	20,000.00	17,947.28
448-3750 Dist Contracted Services	335.77	45,000.00	44,664.23
448-4200 Dues/Subscriptions - Water	758.64	6,000.00	5,241.36
448-4500 Contracted Line Maint - Water	0.00	20,000.00	20,000.00
448-4600 Training/conferences - Water	50.00	3,000.00	2,950.00
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
<b>TOTAL WATER FACILITIES</b>	<b>43,890.81</b>	<b>1,227,954.00</b>	<b>1,184,063.19</b>
<b>DEBT SERVICE</b>			
471-1100 Principal 2016 Loan	0.00	59,574.00	59,574.00
471-1110 Penn Vest Water Line	0.00	50,087.00	50,087.00

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>
471-1120 Penn Vest Dam	0.00	41,897.00	41,897.00
471-1130 ESSA GO 2021	0.00	34,650.00	34,650.00
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>186,208.00</b>	<b>186,208.00</b>
<b>DEBT INTEREST</b>			
472-1100 Interest - 2016 Loan	0.00	96,500.00	96,500.00
472-1110 Penn Vest Water Line - Interest	0.00	5,071.00	5,071.00
472-1120 Penn Vest Dam - Interest	0.00	8,512.00	8,512.00
472-1130 interest -2021 Loan	0.00	76,000.00	76,000.00
472-1140	0.00	133,076.00	133,076.00
<b>TOTAL DEBT INTEREST</b>	<b>0.00</b>	<b>319,159.00</b>	<b>319,159.00</b>
<b>INSURANCE</b>			
486-3510 Property-Liability Insurance	48,973.48	51,925.00	2,951.52
486-3530 Workers Comp Insurance	6,634.01	16,248.00	9,613.99
486-3531 Workers Comp - Fire Department	0.00	10,050.00	10,050.00
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	0.00	6,700.00	6,700.00
<b>TOTAL INSURANCE</b>	<b>55,607.49</b>	<b>88,273.00</b>	<b>32,665.51</b>
<b>EMPLOYEE BENEFITS/INS</b>			
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	0.00	2,010.00	2,010.00
487-5310 N/U Pension MMO	2,976.56	96,621.00	93,644.44
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>66,585.65</b>	<b>506,813.00</b>	<b>440,227.35</b>
<b>EMPLOYER FICA EXPENSES</b>			
488-1620 Unemployment Comp PSAB	413.77	9,715.00	9,301.23
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>413.77</b>	<b>9,715.00</b>	<b>9,301.23</b>
<b>Total Expenses</b>	<b>191,664.89</b>	<b>3,395,780.00</b>	<b>3,204,115.11</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(168,252.84)</b>	<b>136,975.00</b>	<b>305,227.84</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0000 Interest Income	0.00	45,000.00	(45,000.00)
341-0110 Interest-Savings	2,775.77	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
<b>TOTAL INTEREST</b>	<b>124,640.93</b>	<b>45,000.00</b>	<b>79,640.93</b>
<b>STATE SHARED REVENUE</b>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
<b>TOTAL STATE SHARED REVENUE</b>	<b>72,589.13</b>	<b>44,715.00</b>	<b>27,874.13</b>
<b>PMT FROM WATER CO</b>			
378-1110 Water Service-Turn on/off	2,785.50	150.00	2,635.50
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)
<b>TOTAL PMT FROM WATER CO</b>	<b>2,676,799.05</b>	<b>3,105,241.00</b>	<b>(428,441.95)</b>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	20,527.31	10,134.00	10,393.31
<b>TOTAL MISC. REVENUES</b>	<b>20,527.31</b>	<b>10,134.00</b>	<b>10,393.31</b>
<b>SALE OF ASSETS</b>			
391-0020 Damage to Borough Property	0.00	0.00	0.00
<b>TOTAL SALE OF ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>2,894,556.42</b>	<b>3,205,090.00</b>	<b>(310,533.58)</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
<b>Expenses</b>			
<b>GENERAL GOVERNMENT</b>			
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)
<b>TOTAL GENERAL GOVT</b>	<b>146,061.12</b>	<b>163,452.75</b>	<b>17,391.63</b>
<b>FINANCIAL ADMINISTRATION</b>			
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
<b>TOTAL FINANCIAL ADMIN</b>	<b>115,739.08</b>	<b>141,886.00</b>	<b>26,146.92</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
<b>LEGAL SERVICES</b>			
404-3160 Legal Services - WTP	274,736.95	135,000.00	(139,736.95)
<b>TOTAL LEGAL SERVICES</b>	<b>274,736.95</b>	<b>135,000.00</b>	<b>(139,736.95)</b>
<b>ENGINEERING</b>			
408-3130 Engineering	141,878.04	122,847.00	(19,031.04)
<b>TOTAL ENGINEERING</b>	<b>141,878.04</b>	<b>122,847.00</b>	<b>(19,031.04)</b>
<b>MUNICIPAL BUILDINGS (70/15/15)</b>			
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)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>11,963.01</b>	<b>12,803.00</b>	<b>839.99</b>
<b>STREET DEPARTMENT (35/30/30/05)</b>			
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
430-4600 Conferences/Training - Street Dept	592.73	660.00	67.27

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
430-7410 Equipment Lease Loader	0.00	0.00	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>270,690.27</b>	<b>266,698.45</b>	<b>(3,991.82)</b>
<b>WATER</b>			
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	112,401.52	130,000.00	17,598.48
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	25,664.44	37,369.00	11,704.56
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
<b>TOTAL WATER FACILITIES</b>	<b>1,079,301.14</b>	<b>1,300,528.30</b>	<b>221,227.16</b>
<b>DEBT SERVICE</b>			
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
471-1130 ESSA GO 2021	33,800.00	33,800.00	0.00

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>
<b>TOTAL DEBT SERVICE</b>	<b>123,759.43</b>	<b>287,833.00</b>	<b>164,073.57</b>
<b>DEBT INTEREST</b>			
472-1100 Interest - 2016 Loan	52,426.80	106,000.00	53,573.20
472-1110 Penn Vest Water Line - Interest	5,849.72	6,330.00	480.28
472-1130 interest -2021 Loan	9,758.21	9,758.00	(0.21)
472-1120 Penn Vest Dam - Interest	72,229.17	76,000.00	3,770.83
<b>TOTAL DEBT INTEREST</b>	<b>140,263.90</b>	<b>198,088.00</b>	<b>57,824.10</b>
<b>INSURANCE</b>			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	42,018.25	42,019.00	0.75
486-3531 Workers Comp - Fire Department	7,566.05	10,050.00	2,483.95
486-4010 Public Officials Liability	5,055.00	6,700.00	1,645.00
<b>TOTAL INSURANCE</b>	<b>101,300.10</b>	<b>110,694.00</b>	<b>9,393.90</b>
<b>EMPLOYEE BENEFITS/INS</b>			
487-1580 Life/Disability Insurance	9,425.16	10,750.00	1,324.84
487-1590 Major Medical (BC/BS)	301,066.07	323,894.00	22,827.93
487-1591 Health Ins. Buy-out/HRA Cont	2,409.00	3,015.00	606.00
487-5310 N/U Pension MMO	97,358.21	95,006.00	(2,352.21)
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>410,258.44</b>	<b>432,665.00</b>	<b>22,406.56</b>
<b>EMPLOYER FICA EXPENSES</b>			
488-1620 Unemployment Comp PSAB	4,558.69	8,375.00	3,816.31
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>4,558.69</b>	<b>8,375.00</b>	<b>3,816.31</b>
<b>Total Expenses</b>	<b>2,820,510.17</b>	<b>3,180,870.50</b>	<b>360,360.33</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>74,046.25</b>	<b>24,219.50</b>	<b>(49,826.75)</b>

**Borough of East Stroudsburg**

**Trash**

**Fund Stmt of Activity - Budget vs Actual  
Preliminary January 31, 2026**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>Revenues</b>			
<u>SANITATION</u>			
364-3010 Solid Waste User Fees	1,218,422.75	1,423,693.00	(205,270.25)
364-3020 Solid Waste Fees Penalties	-	29,975.00	(29,975.00)
364-3030 Solid Waste Bulk Items and Bags	572.36	18,360.00	(17,787.64)
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>1,219,434.93</u>	<u>1,482,028.00</u>	<u>(262,593.07)</u>
<b>Total Revenues</b>	<b><u>1,219,434.93</u></b>	<b><u>1,482,028.00</u></b>	<b><u>(262,593.07)</u></b>
<b>Expenses</b>			
<u>LEGISLATIVE</u>			
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	473.85	13,920.00	13,446.15
401-1220 DPW Director Salary -Admin	310.11	8,528.00	8,217.89
401-1400 Admin Staff Salary	230.72	9,970.00	9,739.28
401-1610 FICA - Admin	-	2,314.00	2,314.00
401-1630 Medicare - Admin	-	541.00	541.00
401-2100 Office Supplies - Administration	-	1,440.00	1,440.00
401-2130 Office Equipment/Furniture	13.02	240.00	226.98
401-2140 IT Expenses	-	3,600.00	3,600.00
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	80.19	960.00	879.81
401-3250 Postage-Payroll Processing Fee	-	1,600.00	1,600.00
401-3310 Travel	-	256.00	256.00
401-3400 Advertising/Printing-Gen Government	-	1,200.00	1,200.00
401-3450 Contracted Admin Services	-	560.00	560.00
401-4200 Association Dues/Subscriptions	540.00	1,440.00	900.00
401-4600 Training/Conference - General Government	-	400.00	400.00
<u>TOTAL GENERAL GOVT</u>	<u>1,647.89</u>	<u>50,265.00</u>	<u>48,617.11</u>
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	316.92	8,715.00	8,398.08
402-1400 Finance - Staff Salaries	587.51	16,678.00	16,090.49
402-1610 Fica	-	1,574.00	1,574.00

**Borough of East Stroudsburg**

**Trash**

**Fund Stmt of Activity - Budget vs Actual  
Preliminary January 31, 2026**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
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	-	5,600.00	5,600.00
402-4600 Conferences/Training	-	320.00	320.00
<b>TOTAL FINANCIAL ADMIN</b>	<b>1,020.04</b>	<b>43,327.00</b>	<b>42,306.96</b>
<b>MUNICIPAL BUILDINGS</b>			
409-3730 Maintenance & Repair Annex	31.67	-	(31.67)
409-3740 Maintenance & Repairs	352.36	-	(352.36)
<b>TOTAL MUNICIPAL BUILDING</b>	<b>384.03</b>	<b>-</b>	<b>(384.03)</b>
<b>SANITATION (RECYCLING)</b>			
426-1400 Staff Salaries	6,101.88	219,870.00	213,768.12
426-1610 FICA	621.91	13,632.00	13,010.09
426-1630 Medicare	142.10	3,188.00	3,045.90
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
<b>TOTAL SANITATION</b>	<b>6,936.96</b>	<b>280,190.00</b>	<b>273,253.04</b>
<b>SOLID WASTE</b>			
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	-	7,500.00	7,500.00
<b>TOTAL SOLID WASTE</b>	<b>76,689.93</b>	<b>1,012,076.00</b>	<b>935,386.07</b>
<b>SANITARY SEWER</b>			
<b>STREET DEPARTMENT (35/30/30/05)</b>			
430-1220 Salary - DPW Foreman	256.00	7,040.00	6,784.00
430-1300 Salaries & Wages - DPW	1,682.80	49,280.00	47,597.20
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

**Borough of East Stroudsburg**

**Trash**

**Fund Stmt of Activity - Budget vs Actual  
Preliminary January 31, 2026**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
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)	4.49	4,000.00	3,995.51
430-2380 Uniforms & Clothing	20.70	800.00	779.30
430-2500 Vehicle Maint/Repair- Street Dept	11.81	1,600.00	1,588.19
430-2600 Minor Equipment	-	640.00	640.00
430-3150 Drug Testing	-	80.00	80.00
430-3210 Telephone - Street	-	128.00	128.00
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	-	560.00	560.00
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
<b>TOTAL STREET DEPARTMENT</b>	<b>2,054.70</b>	<b>77,381.00</b>	<b>75,326.30</b>
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	11,695.16	12,400.00	704.84
486-3530 Workers Comp Insurance	1,584.24	3,880.00	2,295.76
486-3531 Workers Comp Fire Dept	-	2,400.00	2,400.00
486-3550 Deductible	-	800.00	800.00
486-4010 Pub off Liab	-	1,600.00	1,600.00
<b>TOTAL INSURANCE</b>	<b>13,279.40</b>	<b>21,080.00</b>	<b>7,800.60</b>
<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
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>15,983.99</b>	<b>123,722.00</b>	<b>107,738.01</b>
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	53.73	2,320.00	2,266.27
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>53.73</b>	<b>2,320.00</b>	<b>2,266.27</b>
<u>TRANSFERS</u>			
<b>Total Expenses</b>	<b>118,050.67</b>	<b>1,610,361.00</b>	<b>1,492,310.33</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>1,101,384.26</b>	<b>(128,333.00)</b>	<b>1,229,717.26</b>

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0110 Interest - ESSA	0.83	0.00	0.83
<u>TOTAL INTEREST</u>	<u>0.83</u>	<u>0.00</u>	<u>0.83</u>
<u>STATE GRANT PROGRAM</u>			
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
<b>TOTAL STATE GRANTS</b>	<b>44,470.91</b>	<b>22,000.00</b>	<b>22,470.91</b>
<u>SANITATION</u>			
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>
<b>Total Revenues</b>	<b><u>1,113,578.83</u></b>	<b><u>1,249,756.00</u></b>	<b><u>(136,177.17)</u></b>
<b>Expenses</b>			
<u>GENERAL GOVERNMENT</u>			
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)
401-4200 Association Dues/Subscriptions	884.01	0.00	(884.01)

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
401-4600 Training/Conference - General Government	32.82	0.00	(32.82)
<b><u>TOTAL GENERAL GOVT</u></b>	<b>21,802.80</b>	<b>0.00</b>	<b>(21,802.80)</b>
<b><u>FINANCIAL ADMINISTRATION</u></b>			
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)
<b><u>TOTAL FINANCIAL ADMIN</u></b>	<b>11,196.57</b>	<b>0.00</b>	<b>(11,196.57)</b>
<b><u>LEGAL SERVICES</u></b>			
404-3140 Solicitor Retainer & Fees	452.81	0.00	(452.81)
<b><u>TOTAL LEGAL SERVICES</u></b>	<b>452.81</b>	<b>0.00</b>	<b>(452.81)</b>
<b><u>MUNICIPAL BUILDINGS</u></b>			
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)
<b><u>TOTAL MUNICIPAL BUILDING</u></b>	<b>1,978.01</b>	<b>0.00</b>	<b>(1,978.01)</b>
<b><u>SANITATION (RECYCLING)</u></b>			
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)
<b><u>TOTAL SANITATION</u></b>	<b>204,499.45</b>	<b>198,729.00</b>	<b>(5,770.45)</b>
<b><u>SOLID WASTE</u></b>			
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**  
**Preliminary December 31, 2025**

<u>Account # &amp; 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
<b>TOTAL SOLID WASTE</b>	<b>924,414.17</b>	<b>1,012,076.00</b>	<b>87,661.83</b>
<u>SANITARY SEWER</u>			

**STREET DEPARTMENT**

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)
<b>TOTAL STREET DEPARTMENT</b>	<b>22,285.73</b>	<b>0.00</b>	<b>(22,285.73)</b>

**INSURANCE**

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)
<b>TOTAL INSURANCE</b>	<b>7044.32</b>	<b>0</b>	<b>(7,044.32)</b>

**EMPLOYEE BENEFITS/INS**

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)
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>30,011.60</b>	<b>0.00</b>	<b>(30,011.60)</b>

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

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

**DPW Report**  
**2026 Projects**  
**As of 2-2-2026**

- A. **2026 Paving Schedule: 9 Roads Bid Out - 1 Road from Water Main Replacement - 2 areas from leaks**
  - 1. **Funding: Paving Bid:** Chestnut, East First, East Second and East Third
  - 2. **Liquid Fuels:** Normal or Marguerite, Spangenberg and Mary
  - 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 27<sup>th</sup> 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. 800 loads of snow hauled off Borough streets for this storm so far with more to haul.

**K. Leaf Collection:**

1. Officially started October 14<sup>th</sup> but it started October 6<sup>th</sup> through December 12<sup>th</sup>. 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.

**V. Snow Covered Hydrants:**

1. Hydrants are being dug out by the Water Department and the Amce Hose Company.