

**MINUTES FOR THE REGULAR MEETING  
EAST STROUDSBURG BOROUGH COUNCIL  
TUESDAY, MARCH 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; Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; UTRS Engineer Russ Scott; Director of Finance Layla Richard-Rau; Director of Public Works Lee Philips; and Assistant to Borough Manager Danielle Decker.

**ABSENT:** Paul Shemansky; Jane Gagliardo;

Ms. Wolbert called the meeting to order at 7:05 PM and lead in the Pledge of Allegiance.

**Report on Executive Session:** Solicitor Prevoznik reported on the Executive Session that was held on February 23, 2026 at the end of the Borough Council Work Session that began at 8:24 PM and Ms. Wolbert, Ms. Panepinto, Ms. Gagliardo, Ms. Peterson, Mr. Garris, Mayor Brozusky, Mr. Lewis, and Mr. Prevoznik were all in attendance. Solicitor Prevoznik continued on to state that litigation strategy regarding a lawsuit over the middle dam and possible property acquisition were discussed and no decisions were made. The meeting ended at 8:48 PM.

**February 17, 2026 Regular Council Meeting Minutes:** A motion was made by Ms. Panepinto and seconded by Mr. Garris to approve the February 17, 2026 Regular Council Meeting Minutes. The motion passed unanimously.

**February 23, 2026 Work Session Council Meeting Minutes:** A motion was made by Ms. Panepinto and seconded by Ms. Peterson to approve the February 23, 2026 Work Session 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. Panepinto and seconded by Mr. Garris to accept the Cash and Accounts Receivable Report as prepared by the Director of Finance. The motion passed unanimously.

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

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

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

**Stroud Region Open Space and Recreation Commission (SROSRC) Report:** Executive Director Autumn explained she would have her reports for the next Council meeting. Ms. Hawthorne went over the donation flyer for the baseball field explaining the \$50,000 needed by April 15, 2026 for the field.

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

**Borough of East Stroudsburg 2026 CDBG Paving Project (Maple Ave and Berwick Heights Road):** A motion was made by Ms. Panepinto and seconded by Ms. Peterson to table any action on the bids received for the 2026 CDBG Paving Project. The motion passed unanimously.

**Water Treatment Plant Minor Permit Amendment to Provide for Additional Prechlorination Points – Permit Fees:** A motion was made by Ms. Panepinto and seconded by Ms. Peterson to authorize the Borough Manager to sign permit applications and issue permit application fees related to the additional Prechlorination injection points at the Water Treatment Plant. 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.

**2025 Public Water System Consumer Confidence Report (CCR):** A motion was made by Ms. Peterson and seconded by Mr. Garris to authorize UTRS CEE to proceed with the preparation of the 2025 Public Water System Consumer Confidence Report, which is due June 30, 2026, at a cost not to exceed \$6,000.00, plus reimbursables, on a time and materials basis in accordance with the 2026 Rate Schedule adopted by the Borough. This budget is unchanged from the budget provided last year for the 2024 CCR preparation. The motion passed unanimously.

**2025 Chapter 94 Wasteload Management Report for the Sanitary Sewer System:** A motion was made by Ms. Peterson and seconded by Mr. Garris to ratify the prior authorization by the Borough Manager for UTRS CEE to assist with the preparation of the 2025 Chapter 94 Wasteload Management Report for the Borough Sanitary Sewer System at a cost not to exceed \$6,500.00, plus reimbursables, on a time and materials basis in accordance with the 2026 Rate Schedule adopted by the Borough. This budget is unchanged from the budget provided last year for the 2024 Chapter 94 Report. The motion passes unanimously. Mr. Scott added the report is due March 31, 2026.

**2026 Dam Inspections:** A motion was made by Ms. Panepinto and seconded by Mr. Garris to authorize UTRS CEE to perform the Annual Inspection of East Stroudsburg (Upper) Dam and to file the inspection report with PADEP at a fixed fee cost of \$2,100.00, which includes all labor and reimbursables. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Garris to authorize UTRS CEE to perform the Annual Inspection of Middle Dam and to file the inspection report with PADEP at a fixed fee cost of \$1,900.00, which includes all labor and reimbursables. The motion passed unanimously.

**Summer 2026 Wetlands Mitigation:** A motion was made by Ms. Panepinto and seconded by Ms. Peterson to authorize Sparron Wetland Services, Inc. to perform the Fifth wetlands monitoring event and prepare the monitoring report for a fixed fee of \$3,750.00. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Garris to authorize UTRS CEE to coordinate the wetland mitigation monitoring event in the summer of 2026 and submit the report to PADEP Dam Safety at a cost not to exceed \$1,500.00 on a time and materials basis in accordance with the 2026 Rate Schedule adopted by the Borough. The motion passed unanimously.

**VOTE TO AMEND AGENDA:** A motion was made by Ms. Peterson and seconded by Ms. Panepinto to amend the agenda and add the item for Pocono Mountain Christian School for advertisement for Conditional-Use Hearing that is needed to be done today due to timing of the hearing that is needed. The motion passed unanimously.

**Pocono Mountain Christian School Conditional-Use Hearing:** A motion was made by Ms. Panepinto and seconded by Ms. Peterson to advertise for a Conditional-Use Hearing for Pocono Mountain Christian School located at 135 Burson Street for March 17, 2026 at 7:30 PM. The property owner is Dein Properties, LP. 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. Peterson 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 the Rivals for a Reason Flyer for the William T. Memorial Baseball Field are back on the table. Ms. Panepinto explained April 25<sup>th</sup>, 2026 is the Borough's Spring Beautification Day. Ms. Panepinto stated the committee spoke about the America250 Celebration for July 4<sup>th</sup> and the picnic at Miller's Park, another phase of Hometown Hero Banners, and the planting of twenty trees across the Borough.

**Correspondence:** There was no correspondence.

**Mayor Victor Brozusky:** Mayor Brozusky spoke about a meter on Crystal Street failing today and a wooden fence next to St. Matthew's.

**Jane Gagliardo:** Ms. Gagliardo who was not in attendance was watching via Facebook.

**Charles Garris:** Nothing to report.

**Carrie Panepinto:** Ms. Panepinto stated it was nice to finally see grass.

**Lauren Peterson:** Nothing to report.

**Sonia Wolbert:** Nothing to report.

**Solicitor's Report:** Solicitor Prevoznik reported a complaint involving the Middle Dam was filed and a request to join actions did not consent.

**Manager's Report:**

**2026 America250PA Mini Grant Application:** A motion was made by Ms. Panepinto and seconded by Ms. Peterson to ratify the actions of Kelly Lewis, Borough Manager, in submitting a 2026 America250PA Mini Grant Application in the amount of \$5,000.00 for a 1776 East Stroudsburg Borough Beautification Day on July 20, 2026. The motion passed unanimously.

**I-80 Reconstruction Upgrades to Traffic Signal Integration:** A motion was made by Ms. Panepinto and seconded by Mr. Garris to approve the Borough Council President and the Borough Manager to execute and deliver all documents relating to the TE-160 forms for permits 45-402-106, 45-402-009, 45-402-105, and 45-402-017, for the traffic light signal integration proposing to replace some equipment

in the controller cabinets at the following intersections to integrate the signals into PennDOT Unified Command and Control System: 1. SR 2012 (Brown St) & SR 2014 (Washington St), 2. SR 2012 (Brown St) & Lincoln Ave, 3. Sr 2012 (Brown St) & SR 2012 (South Courtland St)/Sr 2024 (Bridge St), and 4. Lincoln Ave & Shopping Center Dwy). Integrating these signals will improve traffic management during the I-80 reconstruction. The Borough will be given remote access as well. The motion passed unanimously.

**Pickle Me Poconos 2026: 2<sup>nd</sup> UPDATED Requests from previously approved ones:** A motion was made by Ms. Panepinto and seconded by Mr. Garris to approve for the Pocono Chamber of Commerce during the 2026 Pickle Me Poconos Festival on Saturday, September 26, 2026, from 12 PM to 6 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. Panepinto and seconded by Ms. Peterson to approve street closures from 8 AM to 8 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.

**Independence Day Parade: Celebration for America's 250<sup>th</sup> Anniversary:** A motion was made by Ms. Panepinto and seconded by Mr. Garris to approve the Monroe County's Veterans Association Independence Day Parade for the Celebration of America's 250<sup>th</sup> Anniversary on Saturday, July 4, 2026, beginning at 10 AM and ending approximately around 12 PM, contingent upon all fees and insurance documents being received and coordination of police. The motion passed unanimously.

**2026 Monroe County Annual Veteran's Day Parade:** A motion was made by Ms. Peterson and seconded by Mr. Garris to approve the Monroe County's Veterans Association Annual Veteran's Day Parade on Sunday, November 1, 2026, with a rain date of Sunday, November 8, 2026, beginning at 1 PM, contingent upon all fees and insurance documents being received and coordination of police. The motion passed unanimously.

**Digitalization of Borough Records:** A motion was made by Ms. Panepinto and seconded by Mr. Garris to authorize the Borough Manager to execute and deliver all documents to change our DocuWare vendor from Stratix Systems, Inc. to IMR Digital (CoStars Vendor #009-E23-101) so IMI Digital can assist the Borough in going digital in March 2026 for incoming paper documents, existing paper documents, and maps. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Garris to authorize the Borough Manager to execute and deliver all documents to contract with CoStars Vendor #009-E23-101, IMR Digital for an amount not exceeding \$33,000.00, spread between the 2026 and 2027 budget years to digitize our existing paper documents and maps in current and older Borough Files in the Annex, Borough Hall, and the Borough Hall basement. The motion passed unanimously.

**Resignation of Ward 2 PA State Constable:** Mr. Lewis explained that for informational purposes only that a resignation letter was received from Alan. L. Hiller, Jr. for his position as Pennsylvania State Constable for the East Stroudsburg Borough, Ward 2, with an effective date of February 11, 2026.

**Handicap Sign Removal:** A motion was made by Ms. Panepinto and seconded by Mr. Garris to table to remove the handicap sign located at 261 Brodhead Ave by request of homeowner Henry Checo, who purchased the property in May 2025. The motion passed unanimously.

**Street Sweeper:** A motion was made by Ms. Peterson and seconded by Ms. Panepinto to accept delivery of the new Street Sweeper by Friday, March 6, 2026. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Garris to approve Kelly Lewis, Borough Manager, to sign the title and deliver any other documents to the 2015 Street Sweeper to the Golden Equipment Co. as a trade-in for the new Street Sweeper for the amount of \$45,000.00. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Garris to approve payment from the 2026 G.O. Note, once finalized, the invoice for the new Street Sweeper in the amount of \$337,000.00, which is the purchase price of \$382,000.00 minus the trade-in of old street sweeper \$45,000.00. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Garris to submit a reimbursement request to LSA for \$100,000.00 for their approved grant covering the purchase of the new Street Sweeper. The motion passed unanimously.

**Manager's Follow-up Report:** Mr. Lewis went through some items in his written report, such as the towing fees when vehicles are towed in the Borough during snow emergencies and announcing that Lisa VanWhy is officially our Tax Collector.

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

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

**Ratification of Bills Payable:** A motion was made by Ms. Panepinto and seconded by Mr. Garris to approve the Warrant List #260303, as presented. The motion passed unanimously.

**Executive Session:** A motion was made by Mr. Garris and seconded by Ms. Peterson to go into Executive Session at 7:45 PM. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Peterson to resume the Regular Council Meeting at 8:20 PM. The motion passed unanimously.

Solicitor Prevoznik gave an update that Ms. Wolbert, Ms. Panepinto, Mr. Garris, Ms. Peterson, Ms. Gagliardo via phone, Mayor Brozusky, Mr. Lewis, and himself went into Executive Session at 7:45 PM and a personnel matter and real estate was discussed. No decisions were made and the session ended at 8:18 PM.

**Adjournment:**

A motion was made by Ms. Panepinto and seconded by Ms. Peterson to adjourn the meeting. The meeting ended at 8:20 PM. The motion passed unanimously.

**Borough of East Stroudsburg**  
**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                | <u>Y-T-D</u><br><u>2/28/2026</u> | <u>Y-T-D</u><br><u>2/28/2025</u> | <u>Variance</u>  | <u>%</u>      | <u>Budget</u><br><u>2/28/2026</u> | <u>Variance</u>    | <u>%</u>      |
|---|----------------------------------|----------------------------------|------------------|---------------|-----------------------------------|--------------------|---------------|
| <b>Revenues</b>                             |                                  |                                  |                  |               |                                   |                    |               |
| <u>TAXES</u>                                |                                  |                                  |                  |               |                                   |                    |               |
| 301-1000 Property Tax-Current Year          | 0                                | 0                                | 0                | 0.00          | 3,995,499                         | (3,995,499)        | (1.00)        |
| 301-2000 Property Tax-Prior Year            | 0                                | 0                                | 0                | 0.00          | 100                               | (100)              | (1.00)        |
| 301-3000 Property Tax-Interim               | 0                                | 39                               | (39)             | (1.00)        | 800                               | (800)              | (1.00)        |
| 301-4000 Property Tax - Delinquent          | 0                                | 27,841                           | (27,841)         | (1.00)        | 130,000                           | (130,000)          | (1.00)        |
| <b>TOTAL TAXES</b>                          | <b>0</b>                         | <b>27,880</b>                    | <b>(27,880)</b>  | <b>(1.00)</b> | <b>4,126,399</b>                  | <b>(4,126,399)</b> | <b>(1.00)</b> |
| <u>ACT 511 TAXES</u>                        |                                  |                                  |                  |               |                                   |                    |               |
| 310-1000 Real Estate Transfer Tax           | 8,396                            | 29,120                           | (20,724)         | (0.71)        | 195,000                           | (186,604)          | (0.96)        |
| 310-2000 Earned Income Tax                  | 60,110                           | 248,215                          | (188,105)        | (0.76)        | 1,225,000                         | (1,164,890)        | (0.95)        |
| 310-5000 Municipal Service Tax              | 19,563                           | 84,160                           | (64,597)         | (0.77)        | 325,000                           | (305,437)          | (0.94)        |
| <b>TOTAL ACT 511 TAXES</b>                  | <b>88,069</b>                    | <b>361,495</b>                   | <b>(273,426)</b> | <b>(0.76)</b> | <b>1,745,000</b>                  | <b>(1,656,931)</b> | <b>(0.95)</b> |
| <u>BUSINESS LICENSES/PERMITS</u>            |                                  |                                  |                  |               |                                   |                    |               |
| 321-2000 Health/Restaurant Licenses         | 1,253                            | 6,218                            | (4,965)          | (0.80)        | 18,000                            | (16,747)           | (0.93)        |
| 321-6100 Rental License                     | 7,016                            | 4,958                            | 2,059            | 0.42          | 220,000                           | (212,984)          | (0.97)        |
| 321-6110 Short-Term Rental Lic.             | 0                                | 0                                | 0                | 0.00          | 3,225                             | (3,225)            | (1.00)        |
| 321-7100 Lien Interest Rental               | 102                              | 0                                | 102              | 0.00          | 0                                 | 102                | 0.00          |
| 321-8000 Cable TV Franchise Tax             | 0                                | 0                                | 0                | 0.00          | 85,000                            | (85,000)           | (1.00)        |
| <b>TOTAL LICENSES/PERMITS</b>               | <b>8,371</b>                     | <b>11,176</b>                    | <b>(2,804)</b>   | <b>(0.25)</b> | <b>326,225</b>                    | <b>(317,854)</b>   | <b>(0.97)</b> |
| <u>NON-BUSINESS PERMITS</u>                 |                                  |                                  |                  |               |                                   |                    |               |
| 322-8100 Event Permit Fee                   | 0                                | 0                                | 0                | 0.00          | 1,935                             | (1,935)            | (1.00)        |
| 322-8200 Street Opening Permits             | 350                              | 5,013                            | (4,663)          | (0.93)        | 20,000                            | (19,650)           | (0.98)        |
| 322-9400 Misc Permits                       | 0                                | 102                              | (102)            | (1.00)        | 2,580                             | (2,580)            | (1.00)        |
| <b>TOTAL NON-BUSINESS PERMITS</b>           | <b>350</b>                       | <b>5,115</b>                     | <b>(4,765)</b>   | <b>(0.93)</b> | <b>24,515</b>                     | <b>(24,165)</b>    | <b>(0.99)</b> |
| <u>FINES</u>                                |                                  |                                  |                  |               |                                   |                    |               |
| 331-1100 Vehicle Code Violations            | 25,429                           | 17,813                           | 7,617            | 0.43          | 180,000                           | (154,571)          | (0.86)        |
| 331-1200 Violation of Zoning Ord & Statutes | 8,332                            | 2,943                            | 5,389            | 1.83          | 30,000                            | (21,668)           | (0.72)        |
| <b>TOTAL FINES</b>                          | <b>33,762</b>                    | <b>20,756</b>                    | <b>13,006</b>    | <b>0.63</b>   | <b>210,000</b>                    | <b>(176,238)</b>   | <b>(0.84)</b> |
| <u>INTEREST</u>                             |                                  |                                  |                  |               |                                   |                    |               |
| <b>TOTAL INTEREST</b>                       | <b>13,750</b>                    | <b>29,713</b>                    | <b>(15,963)</b>  | <b>(0.54)</b> | <b>290,000</b>                    | <b>(276,250)</b>   | <b>(0.95)</b> |
| <u>RENTS</u>                                |                                  |                                  |                  |               |                                   |                    |               |
| 342-4700 Borough Property Rental            | 0                                | 1                                | (1)              | (1.00)        | 1                                 | (1)                | (1.00)        |
| 342-5310 Royalties - Cell Tower             | 2,630                            | 7,661                            | (5,031)          | (0.66)        | 40,000                            | (37,370)           | (0.93)        |
| <b>TOTAL RENTS</b>                          | <b>2,630</b>                     | <b>7,662</b>                     | <b>(5,032)</b>   | <b>(0.66)</b> | <b>40,001</b>                     | <b>(37,371)</b>    | <b>(0.93)</b> |
| <u>STATE GRANT PROGRAM</u>                  |                                  |                                  |                  |               |                                   |                    |               |
| 354-1200 Performance Grant - Twin Boroughs  | 0                                | 0                                | 0                | 0.00          | 22,000                            | (22,000)           | (1.00)        |
| 354-1220 LSA Grant                          | 0                                | 0                                | 0                | 0.00          | 137,000                           | (137,000)          | (1.00)        |
| 354-1261 PMVB - Grant                       | 9,000                            | 0                                | 9,000            | 0.00          | 0                                 | 9,000              | 0.00          |
| <b>TOTAL STATE GRANTS</b>                   | <b>9,000</b>                     | <b>0</b>                         | <b>9,000</b>     | <b>0.00</b>   | <b>159,000</b>                    | <b>(150,000)</b>   | <b>(0.94)</b> |
| <u>STATE SHARED REVENUE</u>                 |                                  |                                  |                  |               |                                   |                    |               |
| 355-0020 Liquid Fuels                       | 0                                | 0                                | 0                | 0.00          | 235,799                           | (235,799)          | (1.00)        |
| 355-0030 Turnback Allocation                | 0                                | 0                                | 0                | 0.00          | 6,040                             | (6,040)            | (1.00)        |
| 355-0100 Public Utility Realty/Bev Tax      | 0                                | 0                                | 0                | 0.00          | 3,875                             | (3,875)            | (1.00)        |
| 355-0500 Foreign Cas Ins Pre (Pension Aide) | 0                                | 0                                | 0                | 0.00          | 170,000                           | (170,000)          | (1.00)        |
| 355-0700 Foreign Fire Ins Premium Tax       | 0                                | 0                                | 0                | 0.00          | 46,750                            | (46,750)           | (1.00)        |
| <b>TOTAL STATE SHARED REVENUE</b>           | <b>0</b>                         | <b>0</b>                         | <b>0</b>         | <b>0.00</b>   | <b>462,464</b>                    | <b>(462,464)</b>   | <b>(1.00)</b> |
| <u>PMT IN LIEU OF TAXES</u>                 |                                  |                                  |                  |               |                                   |                    |               |
| 359-0010 Housing Authority PILOT            | 0                                | 851                              | (851)            | (1.00)        | 10,000                            | (10,000)           | (1.00)        |
| <b>TOTAL PILOT</b>                          | <b>0</b>                         | <b>851</b>                       | <b>(851)</b>     | <b>(1.00)</b> | <b>10,000</b>                     | <b>(10,000)</b>    | <b>(1.00)</b> |
| <u>GENERAL GOVERNMENT</u>                   |                                  |                                  |                  |               |                                   |                    |               |
| 361-1110 Closing Report Fee                 | 2,277                            | 1,053                            | 1,224            | 1.16          | 11,330                            | (9,053)            | (0.80)        |
| 361-3300 Permits - Zoning - Gen Government  | 3,291                            | 1,071                            | 2,221            | 2.07          | 55,000                            | (51,709)           | (0.94)        |
| 361-3310 Building Permits                   | 2,931                            | 12,077                           | (9,146)          | (0.76)        | 180,000                           | (177,069)          | (0.98)        |
| 361-3320 Resale Inspections                 | 3,019                            | 1,619                            | 1,400            | 0.86          | 20,000                            | (16,981)           | (0.85)        |
| 361-3400 Zoning Plan Review                 | 4,385                            | 5,862                            | (1,477)          | (0.25)        | 75,000                            | (70,615)           | (0.94)        |
| <b>TOTAL GENERAL GOVERNMENT</b>             | <b>15,903</b>                    | <b>21,681</b>                    | <b>(5,779)</b>   | <b>(0.27)</b> | <b>341,330</b>                    | <b>(325,427)</b>   | <b>(0.95)</b> |
| <u>PUBLIC SAFETY</u>                        |                                  |                                  |                  |               |                                   |                    |               |
| 362-4710 Rental Unit Reinspection Fees      | 0                                | 0                                | 0                | 0.00          | 2,000                             | (2,000)            | (1.00)        |

**Borough of East Stroudsburg**  
**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                    | <u>Y-T-D</u><br><u>2/28/2026</u> | <u>Y-T-D</u><br><u>2/28/2025</u> | <u>Variance</u>  | <u>%</u>      | <u>Budget</u><br><u>2/28/2026</u> | <u>Variance</u>     | <u>%</u>      |
|---|----------------------------------|----------------------------------|------------------|---------------|-----------------------------------|---------------------|---------------|
| <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                          | 6,400                            | 13,565                           | (7,165)          | (0.53)        | 100,000                           | (93,600)            | (0.94)        |
| 363-2200 Parking Permits                        | 1,652                            | 148                              | 1,504            | 10.16         | 25,800                            | (24,148)            | (0.94)        |
| 363-2210 Residential Parking Permit             | 1,599                            | 72                               | 1,528            | 21.36         | 3,870                             | (2,271)             | (0.59)        |
| 363-2300 Meter Bags                             | 0                                | 0                                | 0                | 0.00          | 1,097                             | (1,097)             | (1.00)        |
| 363-5100 PennDOT Snow Removal                   | 0                                | 0                                | 0                | 0.00          | 25,000                            | (25,000)            | (1.00)        |
| 363-5200 Borough DPW Services                   | 0                                | 0                                | 0                | 0.00          | 750                               | (750)               | (1.00)        |
| <b>TOTAL HIGHWAYS &amp; STREETS</b>             | <b>9,651</b>                     | <b>13,784</b>                    | <b>(4,134)</b>   | <b>(0.30)</b> | <b>156,517</b>                    | <b>(146,866)</b>    | <b>(0.94)</b> |
| <u>SANITATION</u>                               |                                  |                                  |                  |               |                                   |                     |               |
| 364-1200 Pretreatment Revenues                  | 0                                | 0                                | 0                | 0.00          | 8,000                             | (8,000)             | (1.00)        |
| 364-2010 Sewer Rents                            | (1,031)                          | (11,084)                         | 10,053           | (0.91)        | 2,100,000                         | (2,101,031)         | (1.00)        |
| 364-2020 Lien Sewer Rents                       | 0                                | 0                                | 0                | 0.00          | 8,500                             | (8,500)             | (1.00)        |
| 364-3010 Solid Waste User Fees                  | 1,213,956                        | 1,028,730                        | 185,227          | 0.18          | 1,423,693                         | (209,737)           | (0.15)        |
| 364-3020 Solid Waste Fees Penalties             | 0                                | (442)                            | 442              | (1.00)        | 29,975                            | (29,975)            | (1.00)        |
| 364-3030 Solid Waste Bulk Items and Bags        | 1,402                            | 1,905                            | (503)            | (0.26)        | 18,360                            | (16,958)            | (0.92)        |
| 364-3150 Lien Rents Solid Waste                 | 0                                | 0                                | 0                | 0.00          | 1,500                             | (1,500)             | (1.00)        |
| 364-3160 Lien Interest & Cost                   | 1,472                            | 1,319                            | 153              | 0.12          | 8,500                             | (7,028)             | (0.83)        |
| 364-6010 Stroud SA Rentals                      | 0                                | 0                                | 0                | 0.00          | 42,500                            | (42,500)            | (1.00)        |
| 364-7010 Smithfield SA Rentals                  | 0                                | 0                                | 0                | 0.00          | 170,000                           | (170,000)           | (1.00)        |
| 364-9000 EDU Connection Fees                    | 0                                | 0                                | 0                | 0.00          | 80,000                            | (80,000)            | (1.00)        |
| 364-9100 Smithfield EDU Fees                    | 0                                | 0                                | 0                | 0.00          | 17,500                            | (17,500)            | (1.00)        |
| 364-9200 Penalties                              | 14,706                           | 17,988                           | (3,282)          | (0.18)        | 45,000                            | (30,294)            | (0.67)        |
| <b>TOTAL SANITATION</b>                         | <b>1,230,506</b>                 | <b>1,038,416</b>                 | <b>192,090</b>   | <b>0.18</b>   | <b>3,953,528</b>                  | <b>(2,723,022)</b>  | <b>(0.69)</b> |
| <u>GOLF</u>                                     |                                  |                                  |                  |               |                                   |                     |               |
| <u>PMT FROM WATER CO</u>                        |                                  |                                  |                  |               |                                   |                     |               |
| 378-1110 Water Service-Turn on/off              | 642                              | 578                              | 65               | 0.11          | 150                               | 492                 | 3.28          |
| 378-2100 Water Rents                            | (1,055)                          | (11,799)                         | 10,744           | (0.91)        | 2,950,000                         | (2,951,055)         | (1.00)        |
| 378-2110 Lien Rents                             | 0                                | 0                                | 0                | 0.00          | 25,000                            | (25,000)            | (1.00)        |
| 378-2120 Lien Interest - Water                  | 696                              | 595                              | 101              | 0.17          | 2,000                             | (1,304)             | (0.65)        |
| 378-2130 Hydrant Fees                           | (12,941)                         | 165                              | (13,106)         | (79.43)       | 36,000                            | (48,941)            | (1.36)        |
| 378-4300 Water Sales Bulk                       | 0                                | 0                                | 0                | 0.00          | 147,510                           | (147,510)           | (1.00)        |
| 378-9000 EDU Connection Fees                    | 0                                | 0                                | 0                | 0.00          | 95,000                            | (95,000)            | (1.00)        |
| 378-9200 Penalties                              | 22,054                           | 21,114                           | 941              | 0.04          | 50,000                            | (27,946)            | (0.56)        |
| 378-9400 Water Dept. Services                   | 0                                | 0                                | 0                | 0.00          | 1,850                             | (1,850)             | (1.00)        |
| <b>TOTAL PMT FROM WATER CO</b>                  | <b>9,397</b>                     | <b>10,652</b>                    | <b>(1,256)</b>   | <b>(0.12)</b> | <b>3,307,510</b>                  | <b>(3,298,113)</b>  | <b>(1.00)</b> |
| <u>MISCELLANEOUS REVENUES</u>                   |                                  |                                  |                  |               |                                   |                     |               |
| 380-1000 Stroudsburg Share- TB Employee         | 0                                | 0                                | 0                | 0.00          | 9,000                             | (9,000)             | (1.00)        |
| 380-1010 Emp Cont Hlth Insr                     | 10,752                           | 9,172                            | 1,580            | 0.17          | 117,448                           | (106,696)           | (0.91)        |
| 380-1070 Miscellaneous Income                   | 61                               | 960                              | (899)            | (0.94)        | 5,000                             | (4,939)             | (0.99)        |
| 380-5100 Shopping Cart Fees                     | 0                                | 0                                | 0                | 0.00          | 2,000                             | (2,000)             | (1.00)        |
| <b>TOTAL MISC. REVENUES</b>                     | <b>10,813</b>                    | <b>10,132</b>                    | <b>681</b>       | <b>0.07</b>   | <b>133,448</b>                    | <b>(122,635)</b>    | <b>(0.92)</b> |
| <u>CONTB. FROM PRIVATE</u>                      |                                  |                                  |                  |               |                                   |                     |               |
| <u>SALE OF ASSETS</u>                           |                                  |                                  |                  |               |                                   |                     |               |
| 391-0020 Damage to Borough Property             | 0                                | 302                              | (302)            | (1.00)        | 15,000                            | (15,000)            | (1.00)        |
| <b>TOTAL SALE OF ASSETS</b>                     | <b>0</b>                         | <b>302</b>                       | <b>(302)</b>     | <b>(1.00)</b> | <b>15,000</b>                     | <b>(15,000)</b>     | <b>(1.00)</b> |
| <u>DIVIDENDS</u>                                |                                  |                                  |                  |               |                                   |                     |               |
| 395-2000 Dividends Received - General Liability | 0                                | 0                                | 0                | 0.00          | 18,000                            | (18,000)            | (1.00)        |
| 395-3000 Dividends Received - Health Insurance  | 91                               | 863                              | (772)            | (0.89)        | 0                                 | 91                  | 0.00          |
| <b>TOTAL DIVIDENDS</b>                          | <b>91</b>                        | <b>863</b>                       | <b>(772)</b>     | <b>(0.89)</b> | <b>18,000</b>                     | <b>(17,909)</b>     | <b>(0.99)</b> |
| <b>Total Revenues</b>                           | <b>1,432,293</b>                 | <b>1,560,478</b>                 | <b>(128,185)</b> | <b>(0.08)</b> | <b>15,320,937</b>                 | <b>(13,888,644)</b> | <b>(0.91)</b> |
| <b>Expenses</b>                                 |                                  |                                  |                  |               |                                   |                     |               |
| <u>LEGISLATIVE</u>                              |                                  |                                  |                  |               |                                   |                     |               |
| 400-1100 Council Salary                         | 1,250                            | 2,250                            | 1,000            | 0.44          | 15,000                            | 13,750              | 0.92          |
| 400-1120 Mayor Salary                           | 417                              | 750                              | 333              | 0.44          | 5,000                             | 4,583               | 0.92          |
| 400-1610 FICA - Legislative                     | 103                              | 203                              | 99               | 0.49          | 1,240                             | 1,137               | 0.92          |
| 400-1630 Medicare - Legislative                 | 24                               | 47                               | 23               | 0.49          | 290                               | 266                 | 0.92          |
| 400-3110 Training/Conferences                   | 0                                | 0                                | 0                | 0.00          | 2,000                             | 2,000               | 1.00          |
| 400-3210 Dues/Subscriptions                     | 70                               | 1,235                            | 1,165            | 0.94          | 4,500                             | 4,430               | 0.98          |
| 400-3310 Misc/Travel                            | 0                                | 0                                | 0                | 0.00          | 500                               | 500                 | 1.00          |
| <b>TOTAL LEGISLATIVE</b>                        | <b>1,864</b>                     | <b>4,485</b>                     | <b>2,621</b>     | <b>0.58</b>   | <b>28,530</b>                     | <b>26,666</b>       | <b>0.93</b>   |
| <u>GENERAL GOVERNMENT</u>                       |                                  |                                  |                  |               |                                   |                     |               |

**Borough of East Stroudsburg**  
**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                            | <u>Y-T-D</u><br><u>2/28/2026</u> | <u>Y-T-D</u><br><u>2/28/2025</u> | <u>Variance</u> | <u>%</u>      | <u>Budget</u><br><u>2/28/2026</u> | <u>Variance</u> | <u>%</u>    |
|---|----------------------------------|----------------------------------|-----------------|---------------|-----------------------------------|-----------------|-------------|
| 401-1210 Manager Salary                                 | 19,308                           | 22,508                           | 3,200           | 0.14          | 174,000                           | 154,692         | 0.89        |
| 401-1220 DPW Director Salary -Admin                     | 11,629                           | 14,301                           | 2,672           | 0.19          | 106,600                           | 94,971          | 0.89        |
| 401-1400 Admin Staff Salary                             | 8,652                            | 22,854                           | 14,202          | 0.62          | 124,629                           | 115,977         | 0.93        |
| 401-1610 FICA - Admin                                   | 2,258                            | 3,720                            | 1,462           | 0.39          | 28,920                            | 26,662          | 0.92        |
| 401-1630 Medicare - Admin                               | 528                              | 901                              | 373             | 0.41          | 6,764                             | 6,236           | 0.92        |
| 401-2100 Office Supplies - Administration               | 4,648                            | 3,037                            | (1,611)         | (0.53)        | 18,000                            | 13,352          | 0.74        |
| 401-2130 Office Equipment/Furniture                     | 488                              | 488                              | 0               | 0.00          | 3,000                             | 2,512           | 0.84        |
| 401-2140 IT Expenses                                    | 4,045                            | 3,199                            | (846)           | (0.26)        | 45,000                            | 40,955          | 0.91        |
| 401-2150 Computer Equipment/Supplies-<br>Gen Government | 1,952                            | 6,090                            | 4,138           | 0.68          | 15,000                            | 13,048          | 0.87        |
| 401-2160 Equipment Maintenance                          | 0                                | 619                              | 619             | 1.00          | 2,700                             | 2,700           | 1.00        |
| 401-2300 Vehicle Expense                                | 0                                | 0                                | 0               | 0.00          | 8,500                             | 8,500           | 1.00        |
| 401-3110 Data Storage software                          | 0                                | 5,880                            | 5,880           | 1.00          | 15,000                            | 15,000          | 1.00        |
| 401-3210 Telephone - Gen Government                     | 2,516                            | 1,766                            | (750)           | (0.42)        | 12,000                            | 9,484           | 0.79        |
| 401-3250 Postage - Payroll Processing<br>Fee            | 2,931                            | 2,801                            | (130)           | (0.05)        | 20,000                            | 17,069          | 0.85        |
| 401-3310 Travel- Gen Government                         | 0                                | 0                                | 0               | 0.00          | 3,200                             | 3,200           | 1.00        |
| 401-3400 Advertising/Printing - Gen<br>Government       | 2,630                            | 577                              | (2,053)         | (3.56)        | 15,000                            | 12,370          | 0.82        |
| 401-3450 Contracted Admin Services                      | 1,465                            | 200                              | (1,265)         | (6.32)        | 7,000                             | 5,536           | 0.79        |
| 401-4200 Association Dues/Subscriptions                 | 11,087                           | 12,144                           | 1,057           | 0.09          | 18,000                            | 6,913           | 0.38        |
| 401-4600 Training/Conference - General<br>Government    | 0                                | 0                                | 0               | 0.00          | 4,996                             | 4,996           | 1.00        |
| <b>TOTAL GENERAL GOVT</b>                               | <b>74,137</b>                    | <b>101,084</b>                   | <b>26,947</b>   | <b>0.27</b>   | <b>628,309</b>                    | <b>554,172</b>  | <b>0.88</b> |
| <u>FINANCIAL ADMINISTRATION</u>                         |                                  |                                  |                 |               |                                   |                 |             |
| 402-1000 Finance Director                               | 11,885                           | 14,615                           | 2,731           | 0.19          | 108,942                           | 97,057          | 0.89        |
| 402-1400 Finance - Staff Salaries                       | 22,233                           | 15,828                           | (6,405)         | (0.40)        | 208,473                           | 186,240         | 0.89        |
| 402-1610 Fica   | 1,944                            | 2,006                            | 62              | 0.03          | 19,679                            | 17,735          | 0.90        |
| 402-1630 Medicare                                       | 455                              | 360                              | (95)            | (0.27)        | 4,603                             | 4,148           | 0.90        |
| 402-1830 Finance Staff Salaries -<br>Overtime           | 0                                | 23                               | 23              | 1.00          | 1,000                             | 1,000           | 1.00        |
| 402-2130 Office Furniture/Equipment                     | 0                                | 0                                | 0               | 0.00          | 1,000                             | 1,000           | 1.00        |
| 402-3100 Trustee Chg Bond Payment                       | 0                                | 0                                | 0               | 0.00          | 12,000                            | 12,000          | 1.00        |
| 402-3110 Audit Services                                 | 0                                | 0                                | 0               | 0.00          | 60,000                            | 60,000          | 1.00        |
| 402-3160 Billing Software                               | 3,755                            | 3,217                            | (538)           | (0.17)        | 25,000                            | 21,245          | 0.85        |
| 402-3170 Accounting Software                            | 0                                | 0                                | 0               | 0.00          | 26,900                            | 26,900          | 1.00        |
| 402-3210 Credit Card Fees                               | 3,433                            | 9,512                            | 6,080           | 0.64          | 70,000                            | 66,567          | 0.95        |
| 402-4600 Conferences/Training                           | 0                                | 0                                | 0               | 0.00          | 4,000                             | 4,000           | 1.00        |
| <b>TOTAL FINANCIAL ADMIN</b>                            | <b>43,704</b>                    | <b>45,561</b>                    | <b>1,858</b>    | <b>0.04</b>   | <b>541,597</b>                    | <b>497,893</b>  | <b>0.92</b> |
| <u>TAX COLLECTION</u>                                   |                                  |                                  |                 |               |                                   |                 |             |
| 403-1140 Salary of Tax Collector                        | 0                                | 1,201                            | 1,201           | 1.00          | 8,532                             | 8,532           | 1.00        |
| 403-1610 FICA   | 0                                | 78                               | 78              | 1.00          | 529                               | 529             | 1.00        |
| 403-1630 Medicare                                       | 0                                | 18                               | 18              | 1.00          | 124                               | 124             | 1.00        |
| 403-2100 Materials & Supplies                           | 0                                | 7                                | 7               | 1.00          | 3,200                             | 3,200           | 1.00        |
| 403-3150 Commissions Del. RE Taxes                      | 0                                | 1,392                            | 1,392           | 1.00          | 6,500                             | 6,500           | 1.00        |
| 403-3170 Commission Local Ser. Tax                      | 303                              | 1,210                            | 907             | 0.75          | 5,000                             | 4,697           | 0.94        |
| 403-3180 Commission Earned Income Tax                   | 879                              | 3,728                            | 2,849           | 0.76          | 18,000                            | 17,121          | 0.95        |
| 403-3190 Commission Deed Transfer Tax                   | 168                              | 582                              | 414             | 0.71          | 2,000                             | 1,832           | 0.92        |
| <b>TOTAL TAX COLLECTION</b>                             | <b>1,349</b>                     | <b>8,216</b>                     | <b>6,867</b>    | <b>0.84</b>   | <b>43,885</b>                     | <b>42,536</b>   | <b>0.97</b> |
| <u>LEGAL SERVICES</u>                                   |                                  |                                  |                 |               |                                   |                 |             |
| 404-3140 Solicitor Retainer & Fees                      | 10,443                           | 18,877                           | 8,434           | 0.45          | 125,000                           | 114,557         | 0.92        |
| 404-3160 Legal Services - WTP                           | 14,172                           | 57,043                           | 42,871          | 0.75          | 200,000                           | 185,828         | 0.93        |
| 404-3200 Legal Services - WWTP                          | 2,889                            | 2,268                            | (621)           | (0.27)        | 85,000                            | 82,111          | 0.97        |
| <b>TOTAL LEGAL SERVICES</b>                             | <b>27,504</b>                    | <b>78,188</b>                    | <b>50,684</b>   | <b>0.65</b>   | <b>410,000</b>                    | <b>382,496</b>  | <b>0.93</b> |
| <u>ENGINEERING</u>                                      |                                  |                                  |                 |               |                                   |                 |             |
| 408-3130 Engineering                                    | 67,158                           | 22,782                           | (44,376)        | (1.95)        | 280,000                           | 212,842         | 0.76        |
| <b>TOTAL ENGINEERING</b>                                | <b>67,158</b>                    | <b>22,782</b>                    | <b>(44,376)</b> | <b>(1.95)</b> | <b>280,000</b>                    | <b>212,842</b>  | <b>0.76</b> |
| <u>MUNICIPAL BUILDINGS (70/15/15)</u>                   |                                  |                                  |                 |               |                                   |                 |             |
| 409-2360 Materials & Supplies - Mun Bldg                | 0                                | 0                                | 0               | 0.00          | 1,000                             | 1,000           | 1.00        |
| 409-3610 Electricity-Mun. Bldg.                         | 2,148                            | 4,055                            | 1,907           | 0.47          | 14,000                            | 11,852          | 0.85        |
| 409-3620 Electric Annex                                 | 286                              | 633                              | 347             | 0.55          | 3,000                             | 2,714           | 0.90        |

**Borough of East Stroudsburg**  
**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                           | <u>Y-T-D</u><br><u>2/28/2026</u> | <u>Y-T-D</u><br><u>2/28/2025</u> | <u>Variance</u> | <u>%</u>      | <u>Budget</u><br><u>2/28/2026</u> | <u>Variance</u>  | <u>%</u>    |
|--|----------------------------------|----------------------------------|-----------------|---------------|-----------------------------------|------------------|-------------|
| 409-3640 Gas (heat) - Annex                            | 1,387                            | 391                              | (996)           | (2.55)        | 3,000                             | 1,613            | 0.54        |
| 409-3730 Maintenance & Repair Annex                    | 3,404                            | 991                              | (2,413)         | (2.43)        | 6,500                             | 3,096            | 0.48        |
| 409-3740 Maintenance & Repairs                         | 4,583                            | 2,558                            | (2,024)         | (0.79)        | 100,000                           | 95,417           | 0.95        |
| <b>TOTAL MUNICIPAL BUILDING</b>                        | <b>11,808</b>                    | <b>8,629</b>                     | <b>(3,179)</b>  | <b>(0.37)</b> | <b>127,500</b>                    | <b>115,692</b>   | <b>0.91</b> |
| <u>POLICE DEPARTMENT</u>                               |                                  |                                  |                 |               |                                   |                  |             |
| 410-7600 SARP Regional Costs                           | 541,176                          | 511,082                          | (30,094)        | (0.06)        | 3,247,057                         | 2,705,881        | 0.83        |
| <b>TOTAL POLICE</b>                                    | <b>541,176</b>                   | <b>511,082</b>                   | <b>(30,094)</b> | <b>(0.06)</b> | <b>3,247,057</b>                  | <b>2,705,881</b> | <b>0.83</b> |
| <u>FIRE DEPARTMENT</u>                                 |                                  |                                  |                 |               |                                   |                  |             |
| 411-2100 Auxiliary Donation - Fire Dept                | 0                                | 0                                | 0               | 0.00          | 15,000                            | 15,000           | 1.00        |
| 411-2500 Vehicle Maint/Supplies- Fire Dept             | 355                              | 936                              | 581             | 0.62          | 17,500                            | 17,145           | 0.98        |
| 411-2600 Small Tools/ Equipment                        | 108                              | 315                              | 207             | 0.66          | 5,500                             | 5,392            | 0.98        |
| 411-3210 Telephone - Fire Dept                         | 136                              | 178                              | 42              | 0.24          | 2,500                             | 2,364            | 0.95        |
| 411-3270 Radio Maintenance                             | 0                                | 0                                | 0               | 0.00          | 10,000                            | 10,000           | 1.00        |
| 411-3620 Electricity                                   | 1,449                            | 2,582                            | 1,133           | 0.44          | 11,500                            | 10,051           | 0.87        |
| 411-3630 Gas (heat)                                    | 3,224                            | 62                               | (3,163)         | (51.15)       | 5,000                             | 1,776            | 0.36        |
| 411-3730 Equipment Testing                             | 2,796                            | 3,024                            | 228             | 0.08          | 10,000                            | 7,204            | 0.72        |
| 411-4200 Building Maintenance- Fire Dept               | 2,735                            | 14,572                           | 11,837          | 0.81          | 15,000                            | 12,265           | 0.82        |
| 411-4600 Contracted Services                           | 126                              | 0                                | (126)           | 0.00          | 2,500                             | 2,374            | 0.95        |
| 411-5300 Contribution                                  | 0                                | 0                                | 0               | 0.00          | 1,000                             | 1,000            | 1.00        |
| 411-7400 Pumper Lease                                  | 3,681                            | 3,681                            | 0               | 0.00          | 23,924                            | 20,243           | 0.85        |
| <b>TOTAL FIRE DEPARTMENT</b>                           | <b>14,610</b>                    | <b>25,350</b>                    | <b>10,740</b>   | <b>0.42</b>   | <b>119,424</b>                    | <b>104,814</b>   | <b>0.88</b> |
| <u>CODE ENFORCEMENT</u>                                |                                  |                                  |                 |               |                                   |                  |             |
| 413-1220 Code Enforcement Office Salary                | 0                                | 6,018                            | 6,018           | 1.00          | 0                                 | 0                | 0.00        |
| 413-1400 Staff Salary                                  | 6,122                            | 6,817                            | 694             | 0.10          | 56,650                            | 50,528           | 0.89        |
| 413-1610 FICA - Code Enforcement                       | 380                              | 846                              | 466             | 0.55          | 3,512                             | 3,132            | 0.89        |
| 413-1630 Medicare - Code Enforcement                   | 89                               | 198                              | 109             | 0.55          | 821                               | 732              | 0.89        |
| 413-1830 Overtime                                      | 0                                | 0                                | 0               | 0.00          | 1,500                             | 1,500            | 1.00        |
| 413-2000 Zoning & Codes                                | 0                                | 14,583                           | 14,583          | 1.00          | 180,000                           | 180,000          | 1.00        |
| 413-2100 Materials & Supplies - Codes                  | 0                                | 0                                | 0               | 0.00          | 3,000                             | 3,000            | 1.00        |
| 413-2150 Computer Equipment/Supplies- Code Enforcement | 0                                | 0                                | 0               | 0.00          | 2,000                             | 2,000            | 1.00        |
| 413-2160 Uniforms                                      | 0                                | 887                              | 887             | 1.00          | 2,500                             | 2,500            | 1.00        |
| 413-2300 Vehicle Operation - Code Enforcement          | 0                                | 0                                | 0               | 0.00          | 1,500                             | 1,500            | 1.00        |
| 413-2500 Vehicle Maintenance                           | 40                               | 104                              | 64              | 0.62          | 750                               | 710              | 0.95        |
| 413-3150 Software License                              | 0                                | 0                                | 0               | 0.00          | 8,000                             | 8,000            | 1.00        |
| 413-3210 Codes - Cell Phone                            | 40                               | 0                                | (40)            | 0.00          | 0                                 | (40)             | 0.00        |
| 413-3400 Advertising Expense                           | 0                                | 0                                | 0               | 0.00          | 6,000                             | 6,000            | 1.00        |
| 413-4200 Assoc. Dues/Subscriptions                     | 0                                | 0                                | 0               | 0.00          | 350                               | 350              | 1.00        |
| 413-4600 Training/Conference Expense                   | 0                                | 0                                | 0               | 0.00          | 750                               | 750              | 1.00        |
| <b>TOTAL CODE ENFORCEMENT</b>                          | <b>6,670</b>                     | <b>29,452</b>                    | <b>22,782</b>   | <b>0.77</b>   | <b>267,333</b>                    | <b>260,663</b>   | <b>0.98</b> |
| <u>PLANNING/ZONING</u>                                 |                                  |                                  |                 |               |                                   |                  |             |
| 414-3130 Engineering                                   | 0                                | 0                                | 0               | 0.00          | 15,000                            | 15,000           | 1.00        |
| 414-3140 Legal Services - Planning/Zoning              | 0                                | 529                              | 529             | 1.00          | 5,500                             | 5,500            | 1.00        |
| 414-4500 Zoning & Codes Permitting                     | 0                                | 8,502                            | 8,502           | 1.00          | 150,000                           | 150,000          | 1.00        |
| <b>TOTAL PLANNING/ZONING</b>                           | <b>0</b>                         | <b>9,031</b>                     | <b>9,031</b>    | <b>1.00</b>   | <b>170,500</b>                    | <b>170,500</b>   | <b>1.00</b> |
| <u>EMERGENCY SERVICES</u>                              |                                  |                                  |                 |               |                                   |                  |             |
| 415-5300 Control Center Payment                        | 15,082                           | 13,711                           | (1,371)         | (0.10)        | 90,493                            | 75,411           | 0.83        |
| <b>TOTAL EMERGENCY SERVICES</b>                        | <b>15,082</b>                    | <b>13,711</b>                    | <b>(1,371)</b>  | <b>(0.10)</b> | <b>90,493</b>                     | <b>75,411</b>    | <b>0.83</b> |
| <u>COVID 19 EXPENSES</u>                               |                                  |                                  |                 |               |                                   |                  |             |
| <u>HEALTH DEPARTMENT</u>                               |                                  |                                  |                 |               |                                   |                  |             |
| 421-1220 Salaries & Wages-Health                       | 1,455                            | 1,403                            | (52)            | (0.04)        | 15,169                            | 13,714           | 0.90        |
| 421-1610 FICA - Health Dept                            | 90                               | 91                               | 1               | 0.01          | 940                               | 850              | 0.90        |
| 421-1630 Medicare - Health Dept                        | 21                               | 21                               | 0               | 0.01          | 220                               | 199              | 0.90        |
| 421-2100 Supplies                                      | 0                                | 0                                | 0               | 0.00          | 200                               | 200              | 1.00        |
| <b>TOTAL HEALTH DEPARTMENT</b>                         | <b>1,566</b>                     | <b>1,516</b>                     | <b>(50)</b>     | <b>(0.03)</b> | <b>16,529</b>                     | <b>14,963</b>    | <b>0.91</b> |
| <u>SANITATION (RECYCLING)</u>                          |                                  |                                  |                 |               |                                   |                  |             |
| 426-1400 Staff Salaries                                | 18,351                           | 20,659                           | 2,308           | 0.11          | 219,870                           | 201,519          | 0.92        |
| 426-1610 FICA  | 1,902                            | 1,334                            | (568)           | (0.43)        | 13,632                            | 11,730           | 0.86        |
| 426-1630 Medicare                                      | 435                              | 312                              | (123)           | (0.39)        | 3,188                             | 2,753            | 0.86        |
| 426-1830 Overtime                                      | 71                               | 0                                | (71)            | 0.00          | 3,000                             | 2,929            | 0.98        |

**Borough of East Stroudsburg**  
**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                       | <u>Y-T-D</u><br><u>2/28/2026</u> | <u>Y-T-D</u><br><u>2/28/2025</u> | <u>Variance</u> | <u>%</u>    | <u>Budget</u><br><u>2/28/2026</u> | <u>Variance</u> | <u>%</u>    |
|--|----------------------------------|----------------------------------|-----------------|-------------|-----------------------------------|-----------------|-------------|
| 426-1910 Uniforms                                  | 0                                | 3,857                            | 3,857           | 1.00        | 8,500                             | 8,500           | 1.00        |
| 426-2270 Supplies                                  | 1,735                            | 921                              | (814)           | (0.88)      | 4,000                             | 2,265           | 0.57        |
| 426-2500 Recycling Grant to Twin Boros             | 0                                | 0                                | 0               | 0.00        | 25,000                            | 25,000          | 1.00        |
| 426-4600 Conferences/Training                      | 0                                | 0                                | 0               | 0.00        | 3,000                             | 3,000           | 1.00        |
| <b>TOTAL SANITATION</b>                            | <b>22,494</b>                    | <b>27,083</b>                    | <b>4,589</b>    | <b>0.17</b> | <b>280,190</b>                    | <b>257,696</b>  | <b>0.92</b> |
| <u>SOLID WASTE</u>                                 |                                  |                                  |                 |             |                                   |                 |             |
| 427-3130 Landfill Engineering                      | 1,253                            | 423                              | (830)           | (1.96)      | 15,000                            | 13,747          | 0.92        |
| 427-4700 Refuse Coll/Disp Contract                 | 150,444                          | 152,182                          | 1,738           | 0.01        | 989,576                           | 839,132         | 0.85        |
| 427-4710 WM Extra Bags and Tags                    | 1,127                            | 1,309                            | 182             | 0.14        | 7,500                             | 6,373           | 0.85        |
| <b>TOTAL SOLID WASTE</b>                           | <b>152,824</b>                   | <b>153,914</b>                   | <b>1,091</b>    | <b>0.01</b> | <b>1,012,076</b>                  | <b>859,252</b>  | <b>0.85</b> |
| <u>SANITARY SEWER</u>                              |                                  |                                  |                 |             |                                   |                 |             |
| 429-1400 Sewer Staff Salaries                      | 45,101                           | 42,703                           | (2,399)         | (0.06)      | 335,000                           | 289,899         | 0.87        |
| 429-1610 Social Security- Sewer Fund               | 2,766                            | 2,843                            | 78              | 0.03        | 23,165                            | 20,399          | 0.88        |
| 429-1630 Medicare - Sanitary Sewer                 | 677                              | 665                              | (12)            | (0.02)      | 5,418                             | 4,741           | 0.87        |
| 429-1830 Sewer Overtime                            | 1,607                            | 1,048                            | (559)           | (0.53)      | 4,000                             | 2,393           | 0.60        |
| 429-2100 Office Supplies                           | 0                                | 1,976                            | 1,976           | 1.00        | 4,120                             | 4,120           | 1.00        |
| 429-2110 Chemicals                                 | 4,149                            | 6,828                            | 2,680           | 0.39        | 66,800                            | 62,651          | 0.94        |
| 429-2120 Safety Supplies                           | 154                              | 0                                | (154)           | 0.00        | 3,000                             | 2,846           | 0.95        |
| 429-2150 Computer Equip & Supplies                 | 0                                | 0                                | 0               | 0.00        | 2,000                             | 2,000           | 1.00        |
| 429-2200 Materials & Supplies- WWTP                | 923                              | 0                                | (923)           | 0.00        | 14,000                            | 13,077          | 0.93        |
| 429-2300 Fuel Oil                                  | 5,017                            | 5,641                            | 625             | 0.11        | 27,800                            | 22,783          | 0.82        |
| 429-2310 Vehicle Operation (Fuel/oil)              | 103                              | 0                                | (103)           | 0.00        | 1,200                             | 1,097           | 0.91        |
| 429-2380 Uniforms                                  | 0                                | 9,888                            | 9,888           | 1.00        | 2,500                             | 2,500           | 1.00        |
| 429-2600 Small Tools/Minor Equipment               | 0                                | 16                               | 16              | 1.00        | 4,000                             | 4,000           | 1.00        |
| 429-3160 Laboratory Fees                           | 12,703                           | 13,325                           | 622             | 0.05        | 66,000                            | 53,297          | 0.81        |
| 429-3200 Telephone - Sewer                         | 342                              | 395                              | 53              | 0.13        | 3,500                             | 3,158           | 0.90        |
| 429-3610 Electric - Sewer                          | 12,979                           | 22,787                           | 9,808           | 0.43        | 113,500                           | 100,521         | 0.89        |
| 429-3700 Pump Station Maint & Repair               | 0                                | 0                                | 0               | 0.00        | 30,000                            | 30,000          | 1.00        |
| 429-3710 WWTP Maint & Repairs                      | 3,923                            | 12,523                           | 8,600           | 0.69        | 40,000                            | 36,077          | 0.90        |
| 429-3720 Collection System Maintenance             | 349                              | 279                              | (70)            | (0.25)      | 35,000                            | 34,651          | 0.99        |
| 429-3730 WWTP Building-Maint & Repair              | 0                                | 4,681                            | 4,681           | 1.00        | 40,000                            | 40,000          | 1.00        |
| 429-3740 Equipment Maintenance                     | 0                                | 0                                | 0               | 0.00        | 7,500                             | 7,500           | 1.00        |
| Collections  |                                  |                                  |                 |             |                                   |                 |             |
| 429-4100 Sewer Backup Expenses                     | 0                                | 0                                | 0               | 0.00        | 2,500                             | 2,500           | 1.00        |
| 429-4200 Dues/Subscriptions-Sewer                  | 3,750                            | 3,750                            | 0               | 0.00        | 8,000                             | 4,250           | 0.53        |
| 429-4500 Contracted Line Maintenance               | 232                              | 2,054                            | 1,823           | 0.89        | 85,500                            | 85,268          | 1.00        |
| 429-4600 Training - Sanitary Sewer                 | 0                                | 412                              | 412             | 1.00        | 3,000                             | 3,000           | 1.00        |
| 429-4700 Sludge Disposal                           | 7,449                            | 14,810                           | 7,361           | 0.50        | 113,500                           | 106,051         | 0.93        |
| 429-7410 Capital Improvements                      | 27,208                           | 0                                | (27,208)        | 0.00        | 0                                 | (27,208)        | 0.00        |
| <b>TOTAL COLLECTION SYSTEM</b>                     | <b>129,432</b>                   | <b>146,625</b>                   | <b>17,194</b>   | <b>0.12</b> | <b>1,041,003</b>                  | <b>911,571</b>  | <b>0.88</b> |
| <u>STREET DEPARTMENT (35/30/30/05)</u>             |                                  |                                  |                 |             |                                   |                 |             |
| 430-1220 Salary - DPW Foreman                      | 9,600                            | 11,248                           | 1,648           | 0.15        | 88,000                            | 78,400          | 0.89        |
| 430-1300 Salaries & Wages - DPW                    | 69,911                           | 78,165                           | 8,255           | 0.11        | 616,000                           | 546,089         | 0.89        |
| 430-1610 FICA - Street Dept                        | 4,830                            | 6,288                            | 1,459           | 0.23        | 43,648                            | 38,818          | 0.89        |
| 430-1630 Medicare - Street Dept                    | 856                              | 1,106                            | 250             | 0.23        | 10,209                            | 9,353           | 0.92        |
| 430-1830 Street Department - Overtime              | 9,012                            | 9,872                            | 860             | 0.09        | 15,000                            | 5,988           | 0.40        |
| 430-2100 Office Supplies - Street Dept             | 363                              | 422                              | 58              | 0.14        | 2,500                             | 2,137           | 0.85        |
| 430-2120 Safety Equipment                          | 275                              | 745                              | 470             | 0.63        | 3,000                             | 2,725           | 0.91        |
| 430-2150 Computer Equipment/Supplies - Street Dept | 0                                | 0                                | 0               | 0.00        | 551                               | 551             | 1.00        |
| 430-2160 Office Equip /Furniture - Street Dept     | 0                                | 0                                | 0               | 0.00        | 251                               | 251             | 1.00        |
| 430-2300 Vehicle Operation (fuel, oil, fluids)     | 6,022                            | 7,766                            | 1,745           | 0.22        | 50,000                            | 43,978          | 0.88        |
| 430-2380 Uniforms & Clothing                       | 527                              | 11,506                           | 10,979          | 0.95        | 10,000                            | 9,473           | 0.95        |
| 430-2500 Vehicle Maint/Repair- Street Dept         | 148                              | 562                              | 415             | 0.74        | 20,000                            | 19,852          | 0.99        |
| 430-2600 Minor Equipment                           | 571                              | 701                              | 129             | 0.18        | 8,000                             | 7,429           | 0.93        |
| 430-3150 Drug Testing                              | 0                                | 0                                | 0               | 0.00        | 1,000                             | 1,000           | 1.00        |
| 430-3210 Telephone - Street                        | 408                              | 109                              | (299)           | (2.74)      | 1,600                             | 1,192           | 0.75        |
| 430-3260 Radio Purchase/Maintenance                | 0                                | 0                                | 0               | 0.00        | 50,000                            | 50,000          | 1.00        |
| 430-3310 Travel                                    | 0                                | 0                                | 0               | 0.00        | 500                               | 500             | 1.00        |
| 430-3610 Electricity -DPW Garage                   | 1,405                            | 797                              | (608)           | (0.76)      | 4,000                             | 2,595           | 0.65        |
| 430-3620 Gas Heat -DPW Garage                      | 4,787                            | 2,817                            | (1,971)         | (0.70)      | 7,000                             | 2,213           | 0.32        |
| 430-3730 Building Maintenance                      | 404                              | 1,030                            | 626             | 0.61        | 10,000                            | 9,596           | 0.96        |
| 430-3740 Equipment Maint & Repairs - Street Dept   | 3,683                            | 5,975                            | 2,293           | 0.38        | 20,000                            | 16,317          | 0.82        |

**Borough of East Stroudsburg**  
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**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                            | <u>Y-T-D</u><br><u>2/28/2026</u> | <u>Y-T-D</u><br><u>2/28/2025</u> | <u>Variance</u> | <u>%</u>      | <u>Budget</u><br><u>2/28/2026</u> | <u>Variance</u> | <u>%</u>    |
|---|----------------------------------|----------------------------------|-----------------|---------------|-----------------------------------|-----------------|-------------|
| 430-4600 Training - Street                              | 0                                | 0                                | 0               | 0.00          | 6,000                             | 6,000           | 1.00        |
| <b>TOTAL STREET DEPARTMENT</b>                          | <b>112,802</b>                   | <b>139,110</b>                   | <b>26,308</b>   | <b>0.19</b>   | <b>967,259</b>                    | <b>854,457</b>  | <b>0.88</b> |
| <u>STREET CLEANING</u>                                  |                                  |                                  |                 |               |                                   |                 |             |
| 431-3740 Machinery<br>Maintenance/Supplies              | 0                                | 3,526                            | 3,526           | 1.00          | 5,000                             | 5,000           | 1.00        |
| <b>TOTAL STREET CLEANING</b>                            | <b>0</b>                         | <b>3,526</b>                     | <b>3,526</b>    | <b>1.00</b>   | <b>5,000</b>                      | <b>5,000</b>    | <b>1.00</b> |
| <u>SNOW &amp; ICE REMOVAL</u>                           |                                  |                                  |                 |               |                                   |                 |             |
| 432-2210 Snow & Ice Removal                             | 65,268                           | 65,958                           | 689             | 0.01          | 80,000                            | 14,732          | 0.18        |
| 432-4500 Contracted Snow Removal                        | 0                                | 275                              | 275             | 1.00          | 3,000                             | 3,000           | 1.00        |
| <b>TOTAL SNOW/ICE REMOVAL</b>                           | <b>65,268</b>                    | <b>66,233</b>                    | <b>964</b>      | <b>0.01</b>   | <b>83,000</b>                     | <b>17,732</b>   | <b>0.21</b> |
| <u>TRAFFIC SIGNS/SIGNALS</u>                            |                                  |                                  |                 |               |                                   |                 |             |
| 433-3610 Electricity-Signals                            | 602                              | 2,229                            | 1,626           | 0.73          | 15,000                            | 14,398          | 0.96        |
| 433-3720 Misc Supplies- Traffic Signals                 | 1,590                            | 320                              | (1,270)         | (3.97)        | 30,000                            | 28,410          | 0.95        |
| <b>TOTAL TRAFFIC SIGNALS</b>                            | <b>2,192</b>                     | <b>2,549</b>                     | <b>356</b>      | <b>0.14</b>   | <b>45,000</b>                     | <b>42,808</b>   | <b>0.95</b> |
| <u>STREET LIGHTING</u>                                  |                                  |                                  |                 |               |                                   |                 |             |
| 434-3610 Electric-St. Lighting                          | 12,618                           | 18,901                           | 6,283           | 0.33          | 125,000                           | 112,382         | 0.90        |
| 434-3720 Street Light Repair                            | 1,605                            | 129                              | (1,475)         | (11.41)       | 1,000                             | (605)           | (0.60)      |
| 434-3730 Operations/Maintenance                         | 0                                | 0                                | 0               | 0.00          | 750                               | 750             | 1.00        |
| <b>TOTAL STREET LIGHTING</b>                            | <b>14,222</b>                    | <b>19,030</b>                    | <b>4,807</b>    | <b>0.25</b>   | <b>126,750</b>                    | <b>112,528</b>  | <b>0.89</b> |
| <u>STORM SEWERS &amp; DRAINS</u>                        |                                  |                                  |                 |               |                                   |                 |             |
| 436-2450 Materials & Supplies                           | 0                                | 0                                | 0               | 0.00          | 60,000                            | 60,000          | 1.00        |
| 436-3710 Storm Water Project MS4                        | 0                                | 0                                | 0               | 0.00          | 100,000                           | 100,000         | 1.00        |
| 436-7500 Equipment Rental                               | 0                                | 0                                | 0               | 0.00          | 20,000                            | 20,000          | 1.00        |
| <b>TOTAL STORM SEWER</b>                                | <b>0</b>                         | <b>0</b>                         | <b>0</b>        | <b>0.00</b>   | <b>180,000</b>                    | <b>180,000</b>  | <b>1.00</b> |
| <u>STREET MAINTENANCE</u>                               |                                  |                                  |                 |               |                                   |                 |             |
| 438-2450 Materials & Supplies St<br>Maintenance         | 252                              | 734                              | 482             | 0.66          | 15,000                            | 14,748          | 0.98        |
| 438-3720 Street Paving                                  | 0                                | 207,456                          | 207,456         | 1.00          | 100,000                           | 100,000         | 1.00        |
| <b>TOTAL STREET MAINTENANCE</b>                         | <b>252</b>                       | <b>208,191</b>                   | <b>207,938</b>  | <b>1.00</b>   | <b>115,000</b>                    | <b>114,748</b>  | <b>1.00</b> |
| <u>PARKING FACILITIES</u>                               |                                  |                                  |                 |               |                                   |                 |             |
| 445-0315 Software (UP Safety)                           | 0                                | 2,376                            | 2,376           | 1.00          | 0                                 | 0               | 0.00        |
| 445-1300 Parking Enforcement Officer                    | 12,095                           | 6,090                            | (6,005)         | (0.99)        | 165,055                           | 152,960         | 0.93        |
| 445-1610 FICA - Parking                                 | 750                              | 393                              | (356)           | (0.91)        | 10,233                            | 9,483           | 0.93        |
| 445-1630 Medicare - Parking                             | 175                              | 92                               | (83)            | (0.91)        | 2,393                             | 2,218           | 0.93        |
| 445-1830 Overtime                                       | 0                                | 0                                | 0               | 0.00          | 1,850                             | 1,850           | 1.00        |
| 445-1910 Uniforms/Drug Test                             | 0                                | 0                                | 0               | 0.00          | 2,000                             | 2,000           | 1.00        |
| 445-2150 Computer equipment                             | 0                                | 0                                | 0               | 0.00          | 1,500                             | 1,500           | 1.00        |
| 445-2210 Snow Removal Supplies                          | 0                                | 0                                | 0               | 0.00          | 1,500                             | 1,500           | 1.00        |
| 445-2410 Vehicle<br>Registration/Maintenance            | 89                               | 86                               | (3)             | (0.04)        | 5,000                             | 4,911           | 0.98        |
| 445-2490 Meter Purchase- Parking<br>Facilities          | 0                                | 0                                | 0               | 0.00          | 300                               | 300             | 1.00        |
| 445-3130 Parking Permits Ect..                          | 0                                | 0                                | 0               | 0.00          | 16,000                            | 16,000          | 1.00        |
| 445-3150 Software (Up Safety)                           | 0                                | 25                               | 25              | 1.00          | 2,000                             | 2,000           | 1.00        |
| 445-3160 Up Safety Lookups                              | 110                              | 0                                | (110)           | 0.00          | 500                               | 390             | 0.78        |
| 445-3260 Radio  | 0                                | 0                                | 0               | 0.00          | 3,000                             | 3,000           | 1.00        |
| 445-3400 Advertising/Printing-Parking<br>Facilities     | 0                                | 0                                | 0               | 0.00          | 500                               | 500             | 1.00        |
| 445-3710 Parking Lot Maintenance-<br>Parking Facilities | 0                                | 0                                | 0               | 0.00          | 6,000                             | 6,000           | 1.00        |
| <b>TOTAL PARKING FACILITIES</b>                         | <b>13,219</b>                    | <b>9,062</b>                     | <b>(4,157)</b>  | <b>(0.46)</b> | <b>217,831</b>                    | <b>204,612</b>  | <b>0.94</b> |
| <u>FLOOD CONTROL</u>                                    |                                  |                                  |                 |               |                                   |                 |             |
| 446-3130 Engineering Services                           | 0                                | 0                                | 0               | 0.00          | 10,500                            | 10,500          | 1.00        |
| 446-3710 Levee Maintenance                              | 0                                | 5,000                            | 5,000           | 1.00          | 85,000                            | 85,000          | 1.00        |
| 446-3730 Equipment Maintenance/Repair                   | 0                                | 1,944                            | 1,944           | 1.00          | 35,000                            | 35,000          | 1.00        |
| <b>TOTAL FLOOD CONTROL</b>                              | <b>0</b>                         | <b>6,944</b>                     | <b>6,944</b>    | <b>1.00</b>   | <b>130,500</b>                    | <b>130,500</b>  | <b>1.00</b> |
| <u>WATER</u>  |                                  |                                  |                 |               |                                   |                 |             |
| 448-1300 Water Staff Salaries                           | 51,871                           | 70,627                           | 18,756          | 0.27          | 465,819                           | 413,948         | 0.89        |
| 448-1610 FICA - Water                                   | 3,160                            | 4,702                            | 1,542           | 0.33          | 28,881                            | 25,721          | 0.89        |
| 448-1630 Medicare - Water                               | 755                              | 1,100                            | 345             | 0.31          | 6,754                             | 5,999           | 0.89        |
| 448-1830 Water Overtime                                 | 177                              | 1,871                            | 1,693           | 0.91          | 5,500                             | 5,323           | 0.97        |
| 448-2100 Office Supplies                                | 1,750                            | 78                               | (1,672)         | (21.31)       | 1,500                             | (250)           | (0.17)      |
| 448-2110 Chemicals - Water                              | 9,319                            | 7,333                            | (1,986)         | (0.27)        | 140,000                           | 130,681         | 0.93        |

**Borough of East Stroudsburg**  
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**Preliminary February 28, 2026**

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|---|----------------------------------|----------------------------------|-----------------|---------------|-----------------------------------|------------------|-------------|
| 448-2120 Safety Supplies                          | 0                                | 1,514                            | 1,514           | 1.00          | 3,000                             | 3,000            | 1.00        |
| 448-2150 Computer Equipment & Supplies            | 0                                | 0                                | 0               | 0.00          | 2,500                             | 2,500            | 1.00        |
| 448-2200 Materials & Supplies                     | 723                              | 11,941                           | 11,218          | 0.94          | 15,000                            | 14,277           | 0.95        |
| 448-2300 Fuel Oil                                 | 1,586                            | 5,486                            | 3,900           | 0.71          | 17,000                            | 15,414           | 0.91        |
| 448-2310 Vehicle Operation (Fuel/oil)             | 1,864                            | 0                                | (1,864)         | 0.00          | 2,500                             | 636              | 0.25        |
| 448-2380 Uniforms                                 | 130                              | 2,936                            | 2,806           | 0.96          | 5,000                             | 4,870            | 0.97        |
| 448-2400 Meter M&R Supplies (Radio Reads)         | 250                              | 18,824                           | 18,574          | 0.99          | 25,000                            | 24,750           | 0.99        |
| 448-2600 Small Tools/Minor Equipment - Water      | 1,125                            | 1,243                            | 118             | 0.09          | 15,000                            | 13,875           | 0.92        |
| 448-3110 Meter Replacement Contractor             | 0                                | 19,474                           | 19,474          | 1.00          | 0                                 | 0                | 0.00        |
| 448-3160 Laboratory Fees - Water                  | 3,397                            | 4,013                            | 616             | 0.15          | 45,000                            | 41,603           | 0.92        |
| 448-3200 Telephone- Water                         | 400                              | 209                              | (191)           | (0.92)        | 3,500                             | 3,100            | 0.89        |
| 448-3400 Printing & Advertising                   | 0                                | 0                                | 0               | 0.00          | 1,000                             | 1,000            | 1.00        |
| 448-3610 Electric- WTP, Wells,Dist.               | 6,408                            | 11,178                           | 4,770           | 0.43          | 60,000                            | 53,592           | 0.89        |
| 448-3700 Well Maint & Repair                      | 12,869                           | 800                              | (12,068)        | (15.08)       | 40,000                            | 27,131           | 0.68        |
| 448-3720 Distribution System- Maint. & Repairs    | 9,071                            | 6,441                            | (2,630)         | (0.41)        | 150,000                           | 140,929          | 0.94        |
| 448-3730 Building Maintenance                     | 2,087                            | 262                              | (1,825)         | (6.97)        | 15,000                            | 12,913           | 0.86        |
| 448-3740 WTP Maintenance & Repair                 | 2,784                            | 2,601                            | (184)           | (0.07)        | 20,000                            | 17,216           | 0.86        |
| 448-3750 Dist Contracted Services                 | 0                                | 0                                | 0               | 0.00          | 45,000                            | 45,000           | 1.00        |
| 448-4200 Dues/Subscriptions - Water               | 1,050                            | 60                               | (990)           | (16.50)       | 6,000                             | 4,950            | 0.83        |
| 448-4500 Contracted Line Maint - Water            | 88                               | 0                                | (88)            | 0.00          | 20,000                            | 19,912           | 1.00        |
| 448-4600 Training/conferences - Water             | 0                                | 620                              | 620             | 1.00          | 3,000                             | 3,000            | 1.00        |
| 448-4700 Sludge Removal                           | 0                                | 0                                | 0               | 0.00          | 65,000                            | 65,000           | 1.00        |
| 448-4910 Permits                                  | 20,000                           | 20,000                           | 0               | 0.00          | 21,000                            | 1,000            | 0.05        |
| 448-7400 Capital Improvements                     | 75                               | 794                              | 719             | 0.91          | 0                                 | (75)             | 0.00        |
| 448-7410 Capital purchase (UTV)                   | 59,805                           | 0                                | (59,805)        | 0.00          | 0                                 | (59,805)         | 0.00        |
| <b>TOTAL WATER FACILITIES</b>                     | <b>190,745</b>                   | <b>194,106</b>                   | <b>3,362</b>    | <b>0.02</b>   | <b>1,227,954</b>                  | <b>1,037,209</b> | <b>0.84</b> |
| <u>RECREATION</u>                                 |                                  |                                  |                 |               |                                   |                  |             |
| 452-2602 Building Maintenance/Repair (Pool) 67/33 | 0                                | 13                               | 13              | 1.00          | 1,250                             | 1,250            | 1.00        |
| 452-2610 Pool Maintenance/Repair                  | 0                                | 0                                | 0               | 0.00          | 2,500                             | 2,500            | 1.00        |
| 452-2622 Small Tools & Equipment (Pool)           | 0                                | 0                                | 0               | 0.00          | 500                               | 500              | 1.00        |
| 452-2630 Materials & Supplies- Recreation         | 0                                | 0                                | 0               | 0.00          | 500                               | 500              | 1.00        |
| 452-3612 Electricity (Pool)                       | 207                              | 745                              | 537             | 0.72          | 11,000                            | 10,793           | 0.98        |
| 452-3622 Gas (Pool)                               | 38                               | 29                               | (10)            | (0.34)        | 1,250                             | 1,212            | 0.97        |
| 452-3742 Maintenance & Repairs (Pool)             | 0                                | 0                                | 0               | 0.00          | 750                               | 750              | 1.00        |
| 452-4540 Stewartship Contribution                 | 11,408                           | 9,001                            | (2,408)         | (0.27)        | 194,646                           | 183,238          | 0.94        |
| <b>TOTAL RECREATION</b>                           | <b>11,654</b>                    | <b>9,787</b>                     | <b>(1,867)</b>  | <b>(0.19)</b> | <b>212,396</b>                    | <b>200,742</b>   | <b>0.95</b> |
| <u>DONATIONS</u>                                  |                                  |                                  |                 |               |                                   |                  |             |
| <u>PARKS</u>                                      |                                  |                                  |                 |               |                                   |                  |             |
| 454-2600 Recreation Equipment                     | 0                                | 0                                | 0               | 0.00          | 20,000                            | 20,000           | 1.00        |
| 454-2700 Parks M & R Supplies                     | 0                                | 0                                | 0               | 0.00          | 100                               | 100              | 1.00        |
| 454-3200 Telephone Expense                        | 433                              | 540                              | 107             | 0.20          | 1,850                             | 1,417            | 0.77        |
| 454-3610 Electricity                              | 94                               | 267                              | 173             | 0.65          | 1,500                             | 1,406            | 0.94        |
| 454-3710 Land Maintenance                         | 0                                | 0                                | 0               | 0.00          | 10,000                            | 10,000           | 1.00        |
| 454-3720 Equipment Maintenance                    | 0                                | 0                                | 0               | 0.00          | 4,000                             | 4,000            | 1.00        |
| 454-3730 Building Maintenance & Repairs           | 589                              | 0                                | (589)           | 0.00          | 20,000                            | 19,411           | 0.97        |
| 454-4700 Portable Toilets Rental Service          | 0                                | 0                                | 0               | 0.00          | 3,000                             | 3,000            | 1.00        |
| <b>TOTAL PARKS</b>                                | <b>1,115</b>                     | <b>807</b>                       | <b>(309)</b>    | <b>(0.38)</b> | <b>60,450</b>                     | <b>59,335</b>    | <b>0.98</b> |
| <u>SHADE TREES</u>                                |                                  |                                  |                 |               |                                   |                  |             |
| 455-2460 Materials & Supplies                     | 0                                | 54                               | 54              | 1.00          | 1,000                             | 1,000            | 1.00        |
| 455-3720 Maintenance                              | 0                                | 0                                | 0               | 0.00          | 23,550                            | 23,550           | 1.00        |
| 455-7200 Shade Tree - New Planting                | 0                                | 0                                | 0               | 0.00          | 3,000                             | 3,000            | 1.00        |
| <b>TOTAL SHADE TREES</b>                          | <b>0</b>                         | <b>54</b>                        | <b>54</b>       | <b>1.00</b>   | <b>27,550</b>                     | <b>27,550</b>    | <b>1.00</b> |
| <u>GRANT- SPECIAL PROJECTS</u>                    |                                  |                                  |                 |               |                                   |                  |             |
| <u>ECONOMIC DEVELOPMENT</u>                       |                                  |                                  |                 |               |                                   |                  |             |
| 463-3020 IBW Remediation                          | 0                                | 0                                | 0               | 0.00          | 1,500                             | 1,500            | 1.00        |
| 463-3100 Comprehensive Plan Implementation        | 0                                | 0                                | 0               | 0.00          | 5,000                             | 5,000            | 1.00        |
| <b>TOTAL ECONOMIC DEVELOPMENT</b>                 | <b>0</b>                         | <b>0</b>                         | <b>0</b>        | <b>0.00</b>   | <b>6,500</b>                      | <b>6,500</b>     | <b>1.00</b> |
| <u>DOWNTOWN DISTRICT</u>                          |                                  |                                  |                 |               |                                   |                  |             |

**Borough of East Stroudsburg**  
**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                    | <u>Y-T-D</u><br><u>2/28/2026</u> | <u>Y-T-D</u><br><u>2/28/2025</u> | <u>Variance</u> | <u>%</u>      | <u>Budget</u><br><u>2/28/2026</u> | <u>Variance</u>    | <u>%</u>    |
|---|----------------------------------|----------------------------------|-----------------|---------------|-----------------------------------|--------------------|-------------|
| 465-3740 Maintenance/Repair (Decorations)       | 0                                | 0                                | 0               | 0.00          | 8,000                             | 8,000              | 1.00        |
| 465-5400 Contribution - ECA                     | 0                                | 0                                | 0               | 0.00          | 10,000                            | 10,000             | 1.00        |
| <b>TOTAL DOWNTOWN DISTRICT</b>                  | <b>0</b>                         | <b>0</b>                         | <b>0</b>        | <b>0.00</b>   | <b>18,000</b>                     | <b>18,000</b>      | <b>1.00</b> |
| <u>DEBT SERVICE</u>                             |                                  |                                  |                 |               |                                   |                    |             |
| 471-1000 Principal - GF Loans                   | 0                                | 0                                | 0               | 0.00          | 144,500                           | 144,500            | 1.00        |
| 471-1100 Principal- 2016 Loan                   | 0                                | 0                                | 0               | 0.00          | 170,211                           | 170,211            | 1.00        |
| 471-1110 Penn Vest Waterline                    | 4,125                            | 8,052                            | 3,927           | 0.49          | 50,087                            | 45,962             | 0.92        |
| 471-1120 Penn Vest Dam                          | 3,443                            | 6,690                            | 3,247           | 0.49          | 41,897                            | 38,454             | 0.92        |
| 471-1130 ESSA GO 2021                           | 0                                | 0                                | 0               | 0.00          | 34,650                            | 34,650             | 1.00        |
| <b>TOTAL DEBT SERVICE</b>                       | <b>7,569</b>                     | <b>14,742</b>                    | <b>7,174</b>    | <b>0.49</b>   | <b>441,345</b>                    | <b>433,776</b>     | <b>0.98</b> |
| <u>DEBT INTEREST</u>                            |                                  |                                  |                 |               |                                   |                    |             |
| 472-1000 Interest - GF Loans                    | 0                                | 0                                | 0               | 0.00          | 18,000                            | 18,000             | 1.00        |
| 472-1100 Interest- 2016 Loan                    | 0                                | 0                                | 0               | 0.00          | 96,500                            | 96,500             | 1.00        |
| 472-1110 Penn Vest Water Line                   | 471                              | 1,141                            | 670             | 0.59          | 5,071                             | 4,600              | 0.91        |
| 472-1120 Penn Vest Dam                          | 757                              | 1,711                            | 954             | 0.56          | 8,512                             | 7,755              | 0.91        |
| 472-1130 Interest - 2021 Loan                   | 0                                | 0                                | 0               | 0.00          | 76,000                            | 76,000             | 1.00        |
| 472-1140 Debt Interest Series AA 2025 GO Note   | 0                                | 0                                | 0               | 0.00          | 133,076                           | 133,076            | 1.00        |
| 472-1150 SARP Building - Interest               | 0                                | 0                                | 0               | 0.00          | 64,188                            | 64,188             | 1.00        |
| 472-1160 Interest - Taxable Series of 2025 Bond | 0                                | 0                                | 0               | 0.00          | 13,950                            | 13,950             | 1.00        |
| <b>TOTAL DEBT INTEREST</b>                      | <b>1,229</b>                     | <b>2,852</b>                     | <b>1,624</b>    | <b>0.57</b>   | <b>415,297</b>                    | <b>414,068</b>     | <b>1.00</b> |
| <u>INTER-GOVNMTAL EXPENSES</u>                  |                                  |                                  |                 |               |                                   |                    |             |
| 481-5200 Firemans Relief Fund                   | 0                                | 0                                | 0               | 0.00          | 46,750                            | 46,750             | 1.00        |
| <b>TOTAL INTER-GOVNMTAL EXPENSES</b>            | <b>0</b>                         | <b>0</b>                         | <b>0</b>        | <b>0.00</b>   | <b>46,750</b>                     | <b>46,750</b>      | <b>1.00</b> |
| <u>INSURANCE</u>                                |                                  |                                  |                 |               |                                   |                    |             |
| 486-3510 Property-Liability Insurance           | 146,190                          | 139,329                          | (6,860)         | (0.05)        | 155,000                           | 8,811              | 0.06        |
| 486-3530 Workers Comp Insurance                 | 29,705                           | 41,398                           | 11,693          | 0.28          | 48,501                            | 18,796             | 0.39        |
| 486-3531 Workers Comp - Fire Department         | 2,677                            | 5,136                            | 2,459           | 0.48          | 30,000                            | 27,323             | 0.91        |
| 486-3550 Deductible                             | 0                                | 0                                | 0               | 0.00          | 10,000                            | 10,000             | 1.00        |
| 486-4010 Public Officials Liability             | 15,165                           | 15,165                           | 0               | 0.00          | 20,000                            | 4,835              | 0.24        |
| <b>TOTAL INSURANCE</b>                          | <b>193,737</b>                   | <b>201,028</b>                   | <b>7,292</b>    | <b>0.04</b>   | <b>263,501</b>                    | <b>69,765</b>      | <b>0.26</b> |
| <u>EMPLOYEE BENEFITS/INS</u>                    |                                  |                                  |                 |               |                                   |                    |             |
| 487-1580 Life/Disability Insurance              | 5,165                            | 4,889                            | (275)           | (0.06)        | 41,176                            | 36,011             | 0.87        |
| 487-1590 Major Medical (BC/BS)                  | 184,713                          | 146,162                          | (38,551)        | (0.26)        | 1,177,277                         | 992,564            | 0.84        |
| 487-1591 Health Ins Buyout/HRA                  | 500                              | 1,378                            | 878             | 0.64          | 6,000                             | 5,500              | 0.92        |
| 487-5310 N/U Pension MMO                        | 19,105                           | 14,687                           | (4,418)         | (0.30)        | 322,071                           | 302,966            | 0.94        |
| <b>TOTAL EMPLOYEE BENEFITS</b>                  | <b>209,483</b>                   | <b>167,116</b>                   | <b>(42,367)</b> | <b>(0.25)</b> | <b>1,546,524</b>                  | <b>1,337,041</b>   | <b>0.86</b> |
| <u>EMPLOYER FICA EXPENSES</u>                   |                                  |                                  |                 |               |                                   |                    |             |
| 488-1620 Unemployment Compensation              | 2,006                            | 1,503                            | (503)           | (0.33)        | 29,000                            | 26,994             | 0.93        |
| <b>TOTAL EMPLOYER FICA EXPENSES</b>             | <b>2,006</b>                     | <b>1,503</b>                     | <b>(503)</b>    | <b>(0.33)</b> | <b>29,000</b>                     | <b>26,994</b>      | <b>0.93</b> |
| <u>TRANSFERS</u>                                |                                  |                                  |                 |               |                                   |                    |             |
| <b>Total Expenses</b>                           | <b>1,936,872</b>                 | <b>2,233,350</b>                 | <b>296,478</b>  | <b>0.13</b>   | <b>14,470,033</b>                 | <b>12,533,161</b>  | <b>0.87</b> |
| <b>Excess Revenue Over(Under)</b>               |                                  |                                  |                 |               |                                   |                    |             |
| <b>Expenditures</b>                             | <b>(504,578)</b>                 | <b>(672,872)</b>                 | <b>168,293</b>  | <b>0.25</b>   | <b>850,904</b>                    | <b>(1,355,482)</b> | <b>1.59</b> |

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

| <u>Account # &amp; Title</u>                | <u>Y-T-D</u><br><u>12/31/2025</u> | <u>Y-T-D</u><br><u>12/31/2024</u> | <u>Variance</u>       | <u>%</u>      | <u>Budget</u><br><u>12/31/2025</u> | <u>Variance</u>     | <u>%</u>      |
|---|-----------------------------------|-----------------------------------|-----------------------|---------------|------------------------------------|---------------------|---------------|
| <b>Revenues</b>                             |                                   |                                   |                       |               |                                    |                     |               |
| <u>TAXES</u>                                |                                   |                                   |                       |               |                                    |                     |               |
| 301-1000 Property Tax-Current Year          | 3,368,953.75                      | 2,554,312.12                      | 814,641.63            | 0.32          | 3,641,093.00                       | (272,139.25)        | (0.07)        |
| 301-2000 Property Tax-Prior Year            | 0.00                              | 0.00                              | 0.00                  | 0.00          | 500.00                             | (500.00)            | (1.00)        |
| 301-3000 Property Tax-Interim               | 1,876.97                          | 9,660.68                          | (7,783.71)            | (0.81)        | 300.00                             | 1,576.97            | 5.26          |
| 301-4000 Property Tax - Delinquent          | 132,560.47                        | 114,841.59                        | 17,718.88             | 0.15          | 130,000.00                         | 2,560.47            | 0.02          |
| <b>TOTAL TAXES</b>                          | <b>3,503,391.19</b>               | <b>2,678,814.39</b>               | <b>824,576.80</b>     | <b>0.31</b>   | <b>3,771,893.00</b>                | <b>(268,501.81)</b> | <b>(0.07)</b> |
| <u>ACT 511 TAXES</u>                        |                                   |                                   |                       |               |                                    |                     |               |
| 310-1000 Real Estate Transfer Tax           | 166,704.56                        | 182,575.21                        | (15,870.65)           | (0.09)        | 160,000.00                         | 6,704.56            | 0.04          |
| 310-2000 Earned Income Tax                  | 1,141,618.61                      | 1,085,259.42                      | 56,359.19             | 0.05          | 1,200,000.00                       | (58,381.39)         | (0.05)        |
| 310-5000 Municipal Service Tax              | 333,528.70                        | 309,833.06                        | 23,695.64             | 0.08          | 325,000.00                         | 8,528.70            | 0.03          |
| <b>TOTAL ACT 511 TAXES</b>                  | <b>1,641,851.87</b>               | <b>1,577,667.69</b>               | <b>64,184.18</b>      | <b>0.04</b>   | <b>1,685,000.00</b>                | <b>(43,148.13)</b>  | <b>(0.03)</b> |
| <u>BUSINESS LICENSES/PERMITS</u>            |                                   |                                   |                       |               |                                    |                     |               |
| 321-2000 Health/Restaurant Licenses         | 35,228.17                         | 15,125.00                         | 20,103.17             | 1.33          | 12,900.00                          | 22,328.17           | 1.73          |
| 321-6100 Rental License                     | 227,553.67                        | 161,693.56                        | 65,860.11             | 0.41          | 212,850.00                         | 14,703.67           | 0.07          |
| 321-6110 Short-Term Rental Lic.             | 0.00                              | 0.00                              | 0.00                  | 0.00          | 3,225.00                           | (3,225.00)          | (1.00)        |
| 321-7000 Liens Rental License               | 10,796.49                         | 0.00                              | 10,796.49             | 0.00          | 0.00                               | 10,796.49           | 0.00          |
| 321-7100 Lien Interest Rental               | 34.31                             | 0.00                              | 34.31                 | 0.00          | 0.00                               | 34.31               | 0.00          |
| 321-8000 Cable TV Franchise Tax             | 73,291.31                         | 102,180.83                        | (28,889.52)           | (0.28)        | 105,000.00                         | (31,708.69)         | (0.30)        |
| <b>TOTAL LICENSES/PERMITS</b>               | <b>346,903.95</b>                 | <b>278,999.39</b>                 | <b>67,904.56</b>      | <b>0.24</b>   | <b>333,975.00</b>                  | <b>12,928.95</b>    | <b>0.04</b>   |
| <u>NON-BUSINESS PERMITS</u>                 |                                   |                                   |                       |               |                                    |                     |               |
| 322-8100 Event Permit Fee                   | 1,644.00                          | 1,650.00                          | (6.00)                | 0.00          | 1,935.00                           | (291.00)            | (0.15)        |
| 322-8200 Street Opening Permits             | 29,897.66                         | 16,133.00                         | 13,764.66             | 0.85          | 11,610.00                          | 18,287.66           | 1.58          |
| 322-9400 Misc Permits                       | 2,345.00                          | 996.00                            | 1,349.00              | 1.35          | 2,580.00                           | (235.00)            | (0.09)        |
| <b>TOTAL NON-BUSINESS PERMITS</b>           | <b>33,886.66</b>                  | <b>18,779.00</b>                  | <b>15,107.66</b>      | <b>0.80</b>   | <b>16,125.00</b>                   | <b>17,761.66</b>    | <b>1.10</b>   |
| <u>FINES</u>                                |                                   |                                   |                       |               |                                    |                     |               |
| 331-1100 Vehicle Code Violations            | 133,694.32                        | 215,920.82                        | (82,226.50)           | (0.38)        | 180,000.00                         | (46,305.68)         | (0.26)        |
| 331-1200 Violation of Zoning Ord & Statutes | 33,737.61                         | 38,759.60                         | (5,021.99)            | (0.13)        | 25,000.00                          | 8,737.61            | 0.35          |
| <b>TOTAL FINES</b>                          | <b>167,431.93</b>                 | <b>254,680.42</b>                 | <b>(87,248.49)</b>    | <b>(0.34)</b> | <b>205,000.00</b>                  | <b>(37,568.07)</b>  | <b>(0.18)</b> |
| <u>INTEREST</u>                             |                                   |                                   |                       |               |                                    |                     |               |
| <b>TOTAL INTEREST</b>                       | <b>314,888.02</b>                 | <b>237,133.34</b>                 | <b>77,754.68</b>      | <b>0.33</b>   | <b>145,000.00</b>                  | <b>169,888.02</b>   | <b>1.17</b>   |
| <u>RENTS</u>                                |                                   |                                   |                       |               |                                    |                     |               |
| 342-4700 Borough Property Rental            | 1.00                              | 0.00                              | 1.00                  | 0.00          | 0.00                               | 1.00                | 0.00          |
| 342-5310 Royalties - Cell Tower             | 32,209.13                         | 31,337.90                         | 871.23                | 0.03          | 40,000.00                          | (7,790.87)          | (0.19)        |
| <b>TOTAL RENTS</b>                          | <b>32,210.13</b>                  | <b>31,337.90</b>                  | <b>872.23</b>         | <b>0.03</b>   | <b>40,000.00</b>                   | <b>(7,789.87)</b>   | <b>(0.19)</b> |
| <u>STATE GRANT PROGRAM</u>                  |                                   |                                   |                       |               |                                    |                     |               |
| 354-1200 Performance Grant - Twin Boroughs  | 0.00                              | 20,480.53                         | (20,480.53)           | (1.00)        | 22,000.00                          | (22,000.00)         | (1.00)        |
| 354-1230 PA Small H2O Grant- Brown St       | 0.00                              | 58,066.00                         | (58,066.00)           | (1.00)        | 0.00                               | 0.00                | 0.00          |
| 354-1260 American Recovery Funds            | 3,460.74                          | 1,685,760.00                      | (1,682,299.26)        | (1.00)        | 7,008.00                           | (3,547.26)          | (0.51)        |
| 354-1261 PMVB - Grant                       | 9,000.00                          | 0.00                              | 9,000.00              | 0.00          | 9,000.00                           | 0.00                | 0.00          |
| 354-1500 Recycling/Act 101                  | 44,470.91                         | 0.00                              | 44,470.91             | 0.00          | 0.00                               | 44,470.91           | 0.00          |
| <b>TOTAL STATE GRANTS</b>                   | <b>56,931.65</b>                  | <b>1,764,306.53</b>               | <b>(1,707,374.88)</b> | <b>(0.97)</b> | <b>38,008.00</b>                   | <b>18,923.65</b>    | <b>0.50</b>   |
| <u>STATE SHARED REVENUE</u>                 |                                   |                                   |                       |               |                                    |                     |               |
| 355-0020 Liquid Fuels                       | 244,818.84                        | 244,456.68                        | 362.16                | 0.00          | 240,000.00                         | 4,818.84            | 0.02          |
| 355-0030 Turnback Allocation                | 6,040.00                          | 6,040.00                          | 0.00                  | 0.00          | 6,040.00                           | 0.00                | 0.00          |
| 355-0100 Public Utility Realty/Bev Tax      | 3,500.00                          | 3,700.00                          | (200.00)              | (0.05)        | 3,875.00                           | (375.00)            | (0.10)        |
| 355-0500 Foreign Cas Ins Pre (Pension Aide) | 219,967.07                        | 158,356.41                        | 61,610.66             | 0.39          | 135,500.00                         | 84,467.07           | 0.62          |

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

| <u>Account # &amp; Title</u>                  | <u>Y-T-D</u><br><u>12/31/2025</u> | <u>Y-T-D</u><br><u>12/31/2024</u> | <u>Variance</u>     | <u>%</u>      | <u>Budget</u><br><u>12/31/2025</u> | <u>Variance</u>     | <u>%</u>      |
|---|-----------------------------------|-----------------------------------|---------------------|---------------|------------------------------------|---------------------|---------------|
| 355-0700 Foreign Fire Ins Premium Tax         | 53,080.19                         | 49,399.37                         | 3,680.82            | 0.07          | 53,080.19                          | 0.00                | 0.00          |
| <b>TOTAL STATE SHARED REVENUE</b>             | <b>527,406.10</b>                 | <b>461,952.46</b>                 | <b>65,453.64</b>    | <b>0.14</b>   | <b>438,495.19</b>                  | <b>88,910.91</b>    | <b>0.20</b>   |
| <u>PMT IN LIEU OF TAXES</u>                   |                                   |                                   |                     |               |                                    |                     |               |
| 359-0010 Housing Authority PILOT              | 11,509.33                         | 11,420.58                         | 88.75               | 0.01          | 5,500.00                           | 6,009.33            | 1.09          |
| <b>TOTAL PILOT</b>                            | <b>11,509.33</b>                  | <b>11,420.58</b>                  | <b>88.75</b>        | <b>0.01</b>   | <b>5,500.00</b>                    | <b>6,009.33</b>     | <b>1.09</b>   |
| <u>GENERAL GOVERNMENT</u>                     |                                   |                                   |                     |               |                                    |                     |               |
| 361-1110 Closing Report Fee                   | 12,175.00                         | 9,627.00                          | 2,548.00            | 0.26          | 8,000.00                           | 4,175.00            | 0.52          |
| 361-3300 Permits - Zoning - Gen<br>Government | 32,609.27                         | 58,081.54                         | (25,472.27)         | (0.44)        | 38,700.00                          | (6,090.73)          | (0.16)        |
| 361-3310 Building Permits                     | 232,549.71                        | 124,074.34                        | 108,475.37          | 0.87          | 96,750.00                          | 135,799.71          | 1.40          |
| 361-3320 Resale Inspections                   | 24,167.96                         | 23,965.43                         | 202.53              | 0.01          | 6,450.00                           | 17,717.96           | 2.75          |
| 361-3400 Zoning Plan Review                   | 141,683.77                        | 79,782.41                         | 61,901.36           | 0.78          | 32,250.00                          | 109,433.77          | 3.39          |
| <b>TOTAL GENERAL GOVERNMENT</b>               | <b>443,185.71</b>                 | <b>295,530.72</b>                 | <b>147,654.99</b>   | <b>0.50</b>   | <b>182,150.00</b>                  | <b>261,035.71</b>   | <b>1.43</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                        | 105,717.85                        | 96,647.30                         | 9,070.55            | 0.09          | 161,250.00                         | (55,532.15)         | (0.34)        |
| 363-2200 Parking Permits                      | 24,791.54                         | 20,242.06                         | 4,549.48            | 0.22          | 25,800.00                          | (1,008.46)          | (0.04)        |
| 363-2210 Residential Parking Permit           | 529.50                            | 2,930.00                          | (2,400.50)          | (0.82)        | 3,870.00                           | (3,340.50)          | (0.86)        |
| 363-2300 Meter Bags                           | 0.00                              | 223.00                            | (223.00)            | (1.00)        | 1,097.00                           | (1,097.00)          | (1.00)        |
| 363-5100 PennDOT Snow Removal                 | 6,986.65                          | 25,066.23                         | (18,079.58)         | (0.72)        | 20,000.00                          | (13,013.35)         | (0.65)        |
| 363-5200 Borough DPW Services                 | 11,629.43                         | 533.00                            | 11,096.43           | 20.82         | 750.00                             | 10,879.43           | 14.51         |
| <b>TOTAL HIGHWAYS &amp; STREETS</b>           | <b>149,654.97</b>                 | <b>145,641.59</b>                 | <b>4,013.38</b>     | <b>0.03</b>   | <b>212,767.00</b>                  | <b>(63,112.03)</b>  | <b>(0.30)</b> |
| <u>SANITATION</u>                             |                                   |                                   |                     |               |                                    |                     |               |
| 364-1200 Pretreatment Revenues                | 0.00                              | 0.00                              | 0.00                | 0.00          | 8,000.00                           | (8,000.00)          | (1.00)        |
| 364-2010 Sewer Rents                          | 1,565,741.01                      | 1,940,393.96                      | (374,652.95)        | (0.19)        | 1,750,000.00                       | (184,258.99)        | (0.11)        |
| 364-2020 Lien Sewer Rents                     | 11,440.44                         | 4,710.88                          | 6,729.56            | 1.43          | 8,500.00                           | 2,940.44            | 0.35          |
| 364-3010 Solid Waste User Fees                | 1,011,365.64                      | 915,231.16                        | 96,134.48           | 0.11          | 1,169,956.00                       | (158,590.36)        | (0.14)        |
| 364-3020 Solid Waste Fees Penalties           | 23,358.91                         | 20,372.12                         | 2,986.79            | 0.15          | 29,975.00                          | (6,616.09)          | (0.22)        |
| 364-3030 Solid Waste Bulk Items and Bags      | 12,400.76                         | 14,945.03                         | (2,544.27)          | (0.17)        | 17,825.00                          | (5,424.24)          | (0.30)        |
| 364-3150 Lien Rents Solid Waste               | 15,448.59                         | 9,865.70                          | 5,582.89            | 0.57          | 1,500.00                           | 13,948.59           | 9.30          |
| 364-3160 Lien Interest & Cost                 | 10,584.61                         | 11,587.54                         | (1,002.93)          | (0.09)        | 8,500.00                           | 2,084.61            | 0.25          |
| 364-6010 Stroud SA Rentals                    | 32,109.92                         | 38,749.72                         | (6,639.80)          | (0.17)        | 32,500.00                          | (390.08)            | (0.01)        |
| 364-7010 Smithfield SA Rentals                | 105,453.54                        | 140,604.72                        | (35,151.18)         | (0.25)        | 145,000.00                         | (39,546.46)         | (0.27)        |
| 364-9000 EDU Connection Fees                  | 20,688.50                         | 28,432.00                         | (7,743.50)          | (0.27)        | 63,522.00                          | (42,833.50)         | (0.67)        |
| 364-9100 Smithfield EDU Fees                  | 0.00                              | 0.00                              | 0.00                | 0.00          | 17,500.00                          | (17,500.00)         | (1.00)        |
| 364-9200 Penalties                            | 49,428.51                         | 51,245.44                         | (1,816.93)          | (0.04)        | 45,000.00                          | 4,428.51            | 0.10          |
| <b>TOTAL SANITATION</b>                       | <b>2,858,020.43</b>               | <b>3,176,138.27</b>               | <b>(318,117.84)</b> | <b>(0.10)</b> | <b>3,297,778.00</b>                | <b>(439,757.57)</b> | <b>(0.13)</b> |
| <u>GOLF</u>                                   |                                   |                                   |                     |               |                                    |                     |               |
| <u>PMT FROM WATER CO</u>                      |                                   |                                   |                     |               |                                    |                     |               |
| 378-1110 Water Service-Turn on/off            | 2,860.50                          | 825.00                            | 2,035.50            | 2.47          | 150.00                             | 2,710.50            | 18.07         |
| 378-2100 Water Rents                          | 2,399,399.88                      | 2,280,891.18                      | 118,508.70          | 0.05          | 2,838,000.00                       | (438,600.12)        | (0.15)        |
| 378-2110 Lien Rents                           | 16,544.22                         | 938.04                            | 15,606.18           | 16.64         | 25,000.00                          | (8,455.78)          | (0.34)        |
| 378-2120 Lien Interest - Water                | 4,552.17                          | 8,799.23                          | (4,247.06)          | (0.48)        | 2,000.00                           | 2,552.17            | 1.28          |
| 378-2130 Hydrant Fees                         | 44,420.50                         | 36,660.00                         | 7,760.50            | 0.21          | 0.00                               | 44,420.50           | 0.00          |
| 378-4300 Water Sales Bulk                     | 128,373.00                        | 163,444.45                        | (35,071.45)         | (0.21)        | 110,000.00                         | 18,373.00           | 0.17          |
| 378-9000 EDU Connection Fees                  | 5,326.00                          | 22,405.50                         | (17,079.50)         | (0.76)        | 87,991.00                          | (82,665.00)         | (0.94)        |
| 378-9200 Penalties                            | 72,002.78                         | 61,413.08                         | 10,589.70           | 0.17          | 40,250.00                          | 31,752.78           | 0.79          |
| 378-9300 Sale of Meters & Supplies            | 3,395.00                          | 0.00                              | 3,395.00            | 0.00          | 0.00                               | 3,395.00            | 0.00          |
| 378-9400 Water Dept. Services                 | 0.00                              | 0.00                              | 0.00                | 0.00          | 1,850.00                           | (1,850.00)          | (1.00)        |

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

| <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>    |                     |               |
| <b>TOTAL PMT FROM WATER CO</b>                  | <b>2,676,874.05</b>  | <b>2,575,376.48</b>  | <b>101,497.57</b>   | <b>0.04</b>   | <b>3,105,241.00</b>  | <b>(428,366.95)</b> | <b>(0.14)</b> |
| <u>MISCELLANEOUS REVENUES</u>                   |                      |                      |                     |               |                      |                     |               |
| 380-1000 Stroudsburg Share- TB Employee         | 17,472.45            | 7,593.10             | 9,879.35            | 1.30          | 9,000.00             | 8,472.45            | 0.94          |
| 380-1010 Emp Cont Hlth Insr                     | 61,356.13            | 33,611.61            | 27,744.52           | 0.83          | 30,251.00            | 31,105.13           | 1.03          |
| 380-1070 Miscellaneous Income                   | 13,399.04            | 20,448.85            | (7,049.81)          | (0.34)        | 5,000.00             | 8,399.04            | 1.68          |
| 380-5100 Shopping Cart Fees                     | 7,124.00             | 3,250.00             | 3,874.00            | 1.19          | 2,000.00             | 5,124.00            | 2.56          |
| <b>TOTAL MISC. REVENUES</b>                     | <b>99,351.62</b>     | <b>64,903.56</b>     | <b>34,448.06</b>    | <b>0.53</b>   | <b>46,251.00</b>     | <b>53,100.62</b>    | <b>1.15</b>   |
| <u>CONTR. FROM PRIVATE</u>                      |                      |                      |                     |               |                      |                     |               |
| 387-0140 Shade Tree Contributions               | 0.00                 | 1,200.00             | (1,200.00)          | (1.00)        | 0.00                 | 0.00                | 0.00          |
| <b>TOTAL CONTR PRIVATE</b>                      | <b>0.00</b>          | <b>1,200.00</b>      | <b>(1,200.00)</b>   | <b>(1.00)</b> | <b>0.00</b>          | <b>0.00</b>         | <b>0.00</b>   |
| <u>SALE OF ASSETS</u>                           |                      |                      |                     |               |                      |                     |               |
| 391-0020 Damage to Borough Property             | 9,165.80             | 87,334.07            | (78,168.27)         | (0.90)        | 15,000.00            | (5,834.20)          | (0.39)        |
| <b>TOTAL SALE OF ASSETS</b>                     | <b>9,165.80</b>      | <b>87,334.07</b>     | <b>(78,168.27)</b>  | <b>(0.90)</b> | <b>15,000.00</b>     | <b>(5,834.20)</b>   | <b>(0.39)</b> |
| <u>TRANSFERS</u>                                |                      |                      |                     |               |                      |                     |               |
| 392-0010 Transfer In From General               | 0.00                 | 23,372.00            | (23,372.00)         | (1.00)        | 0.00                 | 0.00                | 0.00          |
| 392-0011 Transfer from General Fund Reserves    | 0.00                 | 0.00                 | 0.00                | 0.00          | 17,772.00            | (17,772.00)         | (1.00)        |
| <b>TOTAL TRANSFERS</b>                          | <b>0.00</b>          | <b>23,372.00</b>     | <b>(23,372.00)</b>  | <b>(1.00)</b> | <b>17,772.00</b>     | <b>(17,772.00)</b>  | <b>(1.00)</b> |
| <u>CAPITAL PROCEEDS</u>                         |                      |                      |                     |               |                      |                     |               |
| 393-1200 Proceeds of GO Bond Series of 2025     | 723,571.11           | 0.00                 | 723,571.11          | 0.00          | 0.00                 | 723,571.11          | 0.00          |
| <b>TOTAL CAPITAL PROCEEDS</b>                   | <b>723,571.11</b>    | <b>0.00</b>          | <b>723,571.11</b>   | <b>0.00</b>   | <b>0.00</b>          | <b>723,571.11</b>   | <b>0.00</b>   |
| <u>DIVIDENDS</u>                                |                      |                      |                     |               |                      |                     |               |
| 395-2000 Dividends Received - General Liability | 0.00                 | 59,087.21            | (59,087.21)         | (1.00)        | 18,000.00            | (18,000.00)         | (1.00)        |
| 395-3000 Dividends Received - Health Insurance  | 98,735.16            | 245,833.53           | (147,098.37)        | (0.60)        | 150,000.00           | (51,264.84)         | (0.34)        |
| <b>TOTAL DIVIDENDS</b>                          | <b>98,735.16</b>     | <b>304,920.74</b>    | <b>(206,185.58)</b> | <b>(0.68)</b> | <b>168,000.00</b>    | <b>(69,264.84)</b>  | <b>(0.41)</b> |
| <b>Total Revenues</b>                           | <b>13,694,969.68</b> | <b>13,989,509.13</b> | <b>(294,539.45)</b> | <b>(0.02)</b> | <b>13,725,955.19</b> | <b>(30,985.51)</b>  | <b>0.00</b>   |
| <b>Expenses</b>                                 |                      |                      |                     |               |                      |                     |               |
| <u>LEGISLATIVE</u>                              |                      |                      |                     |               |                      |                     |               |
| 400-1100 Council Salary                         | 14,914.00            | 14,833.08            | (80.92)             | (0.01)        | 15,000.00            | 86.00               | 0.01          |
| 400-1120 Mayor Salary                           | 4,914.70             | 5,500.04             | 585.34              | 0.11          | 5,000.00             | 85.30               | 0.02          |
| 400-1610 FICA - Legislative                     | 1,245.89             | 1,244.09             | (1.80)              | 0.00          | 1,240.00             | (5.89)              | 0.00          |
| 400-1630 Medicare - Legislative                 | 291.31               | 290.88               | (0.43)              | 0.00          | 290.00               | (1.31)              | 0.00          |
| 400-3110 Training/Conferences                   | 0.00                 | 100.00               | 100.00              | 1.00          | 2,000.00             | 2,000.00            | 1.00          |
| 400-3210 Dues/Subscriptions                     | 3,855.61             | 1,641.00             | (2,214.61)          | (1.35)        | 4,500.00             | 644.39              | 0.14          |
| 400-3310 Misc/Travel                            | 0.00                 | 0.00                 | 0.00                | 0.00          | 500.00               | 500.00              | 1.00          |
| <b>TOTAL LEGISLATIVE</b>                        | <b>25,221.51</b>     | <b>23,609.09</b>     | <b>(1,612.42)</b>   | <b>(0.07)</b> | <b>28,530.00</b>     | <b>3,308.49</b>     | <b>0.12</b>   |
| <u>GENERAL GOVERNMENT</u>                       |                      |                      |                     |               |                      |                     |               |
| 401-1210 Manager Salary                         | 146,892.39           | 166,138.54           | 19,246.15           | 0.12          | 154,000.00           | 7,107.61            | 0.05          |
| 401-1220 DPW Director Salary -Admin             | 95,479.07            | 114,006.72           | 18,527.65           | 0.16          | 99,996.00            | 4,516.93            | 0.05          |
| 401-1400 Admin Staff Salary                     | 95,568.90            | 134,276.42           | 38,707.52           | 0.29          | 116,908.00           | 21,339.10           | 0.18          |
| 401-1610 FICA - Admin                           | 20,958.58            | 18,872.91            | (2,085.67)          | (0.11)        | 25,935.00            | 4,976.42            | 0.19          |
| 401-1630 Medicare - Admin                       | 4,935.86             | 4,404.45             | (531.41)            | (0.12)        | 6,065.00             | 1,129.14            | 0.19          |
| 401-1830 Admin - Overtime                       | 0.00                 | 321.76               | 321.76              | 1.00          | 750.00               | 750.00              | 1.00          |
| 401-2100 Office Supplies - Administration       | 29,934.43            | 22,815.99            | (7,118.44)          | (0.31)        | 25,820.00            | (4,114.43)          | (0.16)        |
| 401-2130 Office Equipment/Furniture             | 2,745.39             | 3,387.13             | 641.74              | 0.19          | 2,811.00             | 65.61               | 0.02          |

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

| <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> |                     |               |
| 401-2140 IT Expenses                                    | 55,599.30         | 40,598.51         | (15,000.79)        | (0.37)        | 52,794.00         | (2,805.30)          | (0.05)        |
| 401-2150 Computer Equipment/Supplies-<br>Gen Government | 23,710.29         | 23,859.73         | 149.44             | 0.01          | 28,496.50         | 4,786.21            | 0.17          |
| 401-2160 Equipment Maintenance                          | 693.75            | 1,075.96          | 382.21             | 0.36          | 2,200.00          | 1,506.25            | 0.68          |
| 401-2300 Vehicle Expense                                | 0.00              | 135.48            | 135.48             | 1.00          | 2,125.00          | 2,125.00            | 1.00          |
| 401-3110 Data Storage software                          | 5,880.00          | 5,834.00          | (46.00)            | (0.01)        | 12,026.00         | 6,146.00            | 0.51          |
| 401-3210 Telephone - Gen Government                     | 13,388.86         | 7,325.43          | (6,063.43)         | (0.83)        | 15,056.00         | 1,667.14            | 0.11          |
| 401-3250 Postage - Payroll Processing Fee               | 28,394.64         | 24,107.68         | (4,286.96)         | (0.18)        | 27,137.00         | (1,257.64)          | (0.05)        |
| 401-3310 Travel- Gen Government                         | 0.00              | 0.00              | 0.00               | 0.00          | 1,600.00          | 1,600.00            | 1.00          |
| 401-3400 Advertising/Printing - Gen<br>Government       | 11,854.06         | 12,660.79         | 806.73             | 0.06          | 13,079.00         | 1,224.94            | 0.09          |
| 401-3450 Contracted Admin Services                      | 4,747.32          | 0.00              | (4,747.32)         | 0.00          | 3,920.00          | (827.32)            | (0.21)        |
| 401-4200 Association Dues/Subscriptions                 | 18,951.15         | 15,525.20         | (3,425.95)         | (0.22)        | 20,029.00         | 1,077.85            | 0.05          |
| 401-4600 Training/Conference - General<br>Government    | 1,176.72          | 850.00            | (326.72)           | (0.38)        | 4,166.00          | 2,989.28            | 0.72          |
| <b>TOTAL GENERAL GOVT</b>                               | <b>560,910.71</b> | <b>596,196.70</b> | <b>35,285.99</b>   | <b>0.06</b>   | <b>614,913.50</b> | <b>54,002.79</b>    | <b>0.09</b>   |
| <u>FINANCIAL ADMINISTRATION</u>                         |                   |                   |                    |               |                   |                     |               |
| 402-1000 Finance Director                               | 97,461.52         | 67,633.08         | (29,828.44)        | (0.44)        | 102,191.00        | 4,729.48            | 0.05          |
| 402-1400 Finance - Staff Salaries                       | 157,550.46        | 118,896.80        | (38,653.66)        | (0.33)        | 153,051.00        | (4,499.46)          | (0.03)        |
| 402-1610 Fica   | 15,694.16         | 10,961.79         | (4,732.37)         | (0.43)        | 14,491.00         | (1,203.16)          | (0.08)        |
| 402-1630 Medicare                                       | 3,506.57          | 2,053.23          | (1,453.34)         | (0.71)        | 3,337.00          | (169.57)            | (0.05)        |
| 402-1830 Finance Staff Salaries - Overtime              | 23.40             | 347.13            | 323.73             | 0.93          | 24.00             | 0.60                | 0.03          |
| 402-3100 Trustee Chg Bond Payment                       | 4,207.00          | 10,861.00         | 6,654.00           | 0.61          | 5,700.00          | 1,493.00            | 0.26          |
| 402-3110 Audit Services                                 | 9,000.00          | 17,500.00         | 8,500.00           | 0.49          | 53,000.00         | 44,000.00           | 0.83          |
| 402-3120 Accounting Services                            | 0.00              | 6,218.95          | 6,218.95           | 1.00          | 5,014.00          | 5,014.00            | 1.00          |
| 402-3160 Billing Software                               | 24,568.10         | 38,680.98         | 14,112.88          | 0.36          | 25,667.00         | 1,098.90            | 0.04          |
| 402-3170 Accounting Software                            | 7,518.00          | 9,094.94          | 1,576.94           | 0.17          | 26,900.00         | 19,382.00           | 0.72          |
| 402-3210 Credit Card Fees                               | 43,303.63         | 39,865.66         | (3,437.97)         | (0.09)        | 49,500.00         | 6,196.37            | 0.13          |
| <b>TOTAL FINANCIAL ADMIN</b>                            | <b>362,832.84</b> | <b>322,113.56</b> | <b>(40,719.28)</b> | <b>(0.13)</b> | <b>438,875.00</b> | <b>76,042.16</b>    | <b>0.17</b>   |
| <u>TAX COLLECTION</u>                                   |                   |                   |                    |               |                   |                     |               |
| 403-1140 Salary of Tax Collector                        | 7,520.80          | 8,279.20          | 758.40             | 0.09          | 8,216.00          | 695.20              | 0.08          |
| 403-1610 FICA   | 469.38            | 510.12            | 40.74              | 0.08          | 509.00            | 39.62               | 0.08          |
| 403-1630 Medicare                                       | 109.74            | 119.26            | 9.52               | 0.08          | 119.00            | 9.26                | 0.08          |
| 403-2100 Materials & Supplies                           | 6.75              | 1,734.98          | 1,728.23           | 1.00          | 7.00              | 0.25                | 0.04          |
| 403-3150 Commissions Del. RE Taxes                      | 6,548.54          | 5,558.65          | (989.89)           | (0.18)        | 6,251.00          | (297.54)            | (0.05)        |
| 403-3170 Commission Local Ser. Tax                      | 4,905.31          | 5,446.96          | 541.65             | 0.10          | 4,770.00          | (135.31)            | (0.03)        |
| 403-3180 Commission Earned Income Tax                   | 16,674.90         | 16,641.02         | (33.88)            | 0.00          | 16,121.00         | (553.90)            | (0.03)        |
| 403-3190 Commission Deed Transfer Tax                   | 3,494.50          | 3,143.42          | (351.08)           | (0.11)        | 3,097.00          | (397.50)            | (0.13)        |
| <b>TOTAL TAX COLLECTION</b>                             | <b>39,729.92</b>  | <b>41,433.61</b>  | <b>1,703.69</b>    | <b>0.04</b>   | <b>39,090.00</b>  | <b>(639.92)</b>     | <b>(0.02)</b> |
| <u>LEGAL SERVICES</u>                                   |                   |                   |                    |               |                   |                     |               |
| 404-3140 Solicitor Retainer & Fees                      | 130,678.23        | 163,559.62        | 32,881.39          | 0.20          | 125,000.00        | (5,678.23)          | (0.05)        |
| 404-3160 Legal Services - WTP                           | 274,736.95        | 496,694.72        | 221,957.77         | 0.45          | 135,000.00        | (139,736.95)        | (1.04)        |
| 404-3200 Legal Services - WWTP                          | 49,306.96         | 114,769.81        | 65,462.85          | 0.57          | 85,000.00         | 35,693.04           | 0.42          |
| <b>TOTAL LEGAL SERVICES</b>                             | <b>454,722.14</b> | <b>775,024.15</b> | <b>320,302.01</b>  | <b>0.41</b>   | <b>345,000.00</b> | <b>(109,722.14)</b> | <b>(0.32)</b> |
| <u>ENGINEERING</u>                                      |                   |                   |                    |               |                   |                     |               |
| 408-3130 Engineering                                    | 473,370.45        | 378,976.38        | (94,394.07)        | (0.25)        | 241,097.00        | (232,273.45)        | (0.96)        |
| <b>TOTAL ENGINEERING</b>                                | <b>473,370.45</b> | <b>378,976.38</b> | <b>(94,394.07)</b> | <b>(0.25)</b> | <b>241,097.00</b> | <b>(232,273.45)</b> | <b>(0.96)</b> |
| <u>MUNICIPAL BUILDINGS (70/15/15)</u>                   |                   |                   |                    |               |                   |                     |               |
| 409-2360 Materials & Supplies - Mun Bldg                | 465.80            | 444.33            | (21.47)            | (0.05)        | 1,000.00          | 534.20              | 0.53          |

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

| <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>   |                    |               |
| 409-3610 Electricity-Mun. Bldg.                        | 12,090.02           | 10,686.56           | (1,403.46)          | (0.13)        | 12,000.00           | (90.02)            | (0.01)        |
| 409-3620 Electric Annex                                | 3,440.88            | 2,750.60            | (690.28)            | (0.25)        | 3,352.00            | (88.88)            | (0.03)        |
| 409-3640 Gas (heat) - Annex                            | 2,269.96            | 4,580.87            | 2,310.91            | 0.50          | 3,501.00            | 1,231.04           | 0.35          |
| 409-3730 Maintenance & Repair Annex                    | 10,595.24           | 4,708.90            | (5,886.34)          | (1.25)        | 10,597.50           | 2.26               | 0.00          |
| 409-3740 Maintenance & Repairs                         | 19,980.44           | 17,081.87           | (2,898.57)          | (0.17)        | 19,866.00           | (114.44)           | (0.01)        |
| <b>TOTAL MUNICIPAL BUILDING</b>                        | <b>48,842.34</b>    | <b>40,253.13</b>    | <b>(8,589.21)</b>   | <b>(0.21)</b> | <b>50,316.50</b>    | <b>1,474.16</b>    | <b>0.03</b>   |
| <u>POLICE DEPARTMENT</u>                               |                     |                     |                     |               |                     |                    |               |
| 410-7600 SARP Regional Costs                           | 3,066,493.00        | 2,943,822.00        | (122,671.00)        | (0.04)        | 3,066,493.00        | 0.00               | 0.00          |
| <b>TOTAL POLICE</b>                                    | <b>3,066,493.00</b> | <b>2,943,822.00</b> | <b>(122,671.00)</b> | <b>(0.04)</b> | <b>3,066,493.00</b> | <b>0.00</b>        | <b>0.00</b>   |
| <u>FIRE DEPARTMENT</u>                                 |                     |                     |                     |               |                     |                    |               |
| 411-2100 Auxiliary Donation - Fire Dept                | 15,000.00           | 8,000.00            | (7,000.00)          | (0.88)        | 15,000.00           | 0.00               | 0.00          |
| 411-2500 Vehicle Maint/Supplies- Fire Dept             | 20,666.07           | 33,837.38           | 13,171.31           | 0.39          | 20,298.00           | (368.07)           | (0.02)        |
| 411-2600 Small Tools/ Equipment                        | 3,421.18            | 1,255.00            | (2,166.18)          | (1.73)        | 3,422.00            | 0.82               | 0.00          |
| 411-3210 Telephone - Fire Dept                         | 763.58              | 1,455.70            | 692.12              | 0.48          | 1,000.00            | 236.42             | 0.24          |
| 411-3270 Radio Maintenance                             | 655.45              | 0.00                | (655.45)            | 0.00          | 656.00              | 0.55               | 0.00          |
| 411-3620 Electricity                                   | 12,846.33           | 10,715.26           | (2,131.07)          | (0.20)        | 11,850.00           | (996.33)           | (0.08)        |
| 411-3630 Gas (heat)                                    | 1,734.43            | 350.84              | (1,383.59)          | (3.94)        | 5,000.00            | 3,265.57           | 0.65          |
| 411-3730 Equipment Testing                             | 12,343.89           | 6,511.83            | (5,832.06)          | (0.90)        | 10,716.00           | (1,627.89)         | (0.15)        |
| 411-4200 Building Maintenance- Fire Dept               | 29,449.83           | 12,611.92           | (16,837.91)         | (1.34)        | 29,450.00           | 0.17               | 0.00          |
| 411-4600 Contracted Services                           | 1,112.44            | 2,820.76            | 1,708.32            | 0.61          | 1,113.00            | 0.56               | 0.00          |
| 411-7400 Pumper Lease                                  | 22,083.24           | 22,083.24           | 0.00                | 0.00          | 23,924.00           | 1,840.76           | 0.08          |
| <b>TOTAL FIRE DEPARTMENT</b>                           | <b>120,076.44</b>   | <b>99,641.93</b>    | <b>(20,434.51)</b>  | <b>(0.21)</b> | <b>122,429.00</b>   | <b>2,352.56</b>    | <b>0.02</b>   |
| <u>CODE ENFORCEMENT</u>                                |                     |                     |                     |               |                     |                    |               |
| 413-1220 Code Enforcement Office Salary                | 6,018.08            | 53,251.21           | 47,233.13           | 0.89          | 6,018.00            | (0.08)             | 0.00          |
| 413-1400 Staff Salary                                  | 56,097.15           | 126,760.84          | 70,663.69           | 0.56          | 57,447.00           | 1,349.85           | 0.02          |
| 413-1610 FICA - Code Enforcement                       | 3,900.93            | 11,443.88           | 7,542.95            | 0.66          | 4,888.00            | 987.07             | 0.20          |
| 413-1630 Medicare - Code Enforcement                   | 912.30              | 2,676.37            | 1,764.07            | 0.66          | 3,716.00            | 2,803.70           | 0.75          |
| 413-1830 Overtime                                      | 0.00                | 5,409.30            | 5,409.30            | 1.00          | 0.00                | 0.00               | 0.00          |
| 413-2000 Zoning & Codes                                | 176,451.69          | 0.00                | (176,451.69)        | 0.00          | 147,285.00          | (29,166.69)        | (0.20)        |
| 413-2100 Materials & Supplies - Codes                  | 4,436.17            | 3,891.65            | (544.52)            | (0.14)        | 4,437.00            | 0.83               | 0.00          |
| 413-2150 Computer Equipment/Supplies- Code Enforcement | 3,958.18            | 0.00                | (3,958.18)          | 0.00          | 4,000.00            | 41.82              | 0.01          |
| 413-2160 Uniforms                                      | 1,155.50            | 106.78              | (1,048.72)          | (9.82)        | 1,156.00            | 0.50               | 0.00          |
| 413-2300 Vehicle Operation - Code Enforcement          | 216.79              | 295.21              | 78.42               | 0.27          | 500.00              | 283.21             | 0.57          |
| 413-2500 Vehicle Maintenance                           | 594.76              | 177.53              | (417.23)            | (2.35)        | 750.00              | 155.24             | 0.21          |
| 413-3150 Software License                              | 2,427.50            | 3,632.67            | 1,205.17            | 0.33          | 2,000.00            | (427.50)           | (0.21)        |
| 413-3210 Codes - Cell Phone                            | 119.70              | 0.00                | (119.70)            | 0.00          | 80.00               | (39.70)            | (0.50)        |
| 413-3400 Advertising Expense                           | 823.81              | 5,624.07            | 4,800.26            | 0.85          | 4,000.00            | 3,176.19           | 0.79          |
| 413-4200 Assoc. Dues/Subscriptions                     | 252.00              | 2,530.53            | 2,278.53            | 0.90          | 252.00              | 0.00               | 0.00          |
| 413-4600 Training/Conference Expense                   | 150.00              | 315.00              | 165.00              | 0.52          | 750.00              | 600.00             | 0.80          |
| <b>TOTAL CODE ENFORCEMENT</b>                          | <b>257,514.56</b>   | <b>216,115.04</b>   | <b>(41,399.52)</b>  | <b>(0.19)</b> | <b>237,279.00</b>   | <b>(20,235.56)</b> | <b>(0.09)</b> |
| <u>PLANNING/ZONING</u>                                 |                     |                     |                     |               |                     |                    |               |
| 414-3130 Engineering                                   | 2,143.60            | 12,965.44           | 10,821.84           | 0.83          | 5,000.00            | 2,856.40           | 0.57          |
| 414-3140 Legal Services - Planning/Zoning              | 1,591.35            | 1,142.70            | (448.65)            | (0.39)        | 2,000.00            | 408.65             | 0.20          |
| 414-4500 Zoning & Codes Permitting                     | 209,713.42          | 164,798.42          | (44,915.00)         | (0.27)        | 227,000.00          | 17,286.58          | 0.08          |
| <b>TOTAL PLANNING/ZONING</b>                           | <b>213,448.37</b>   | <b>178,906.56</b>   | <b>(34,541.81)</b>  | <b>(0.19)</b> | <b>234,000.00</b>   | <b>20,551.63</b>   | <b>0.09</b>   |
| <u>EMERGENCY SERVICES</u>                              |                     |                     |                     |               |                     |                    |               |
| 415-5300 Control Center Payment                        | 82,266.24           | 74,787.48           | (7,478.76)          | (0.10)        | 82,267.00           | 0.76               | 0.00          |
| <b>TOTAL EMERGENCY SERVICES</b>                        | <b>82,266.24</b>    | <b>74,787.48</b>    | <b>(7,478.76)</b>   | <b>(0.10)</b> | <b>82,267.00</b>    | <b>0.76</b>        | <b>0.00</b>   |

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

| <u>Account # &amp; Title</u>                   | <u>Y-T-D</u><br><u>12/31/2025</u> | <u>Y-T-D</u><br><u>12/31/2024</u> | <u>Variance</u>    | <u>%</u>      | <u>Budget</u><br><u>12/31/2025</u> | <u>Variance</u>   | <u>%</u>      |
|--|-----------------------------------|-----------------------------------|--------------------|---------------|------------------------------------|-------------------|---------------|
| <u>COVID 19 EXPENSES</u>                       |                                   |                                   |                    |               |                                    |                   |               |
| <u>HEALTH DEPARTMENT</u>                       |                                   |                                   |                    |               |                                    |                   |               |
| 421-1220 Salaries & Wages-Health               | 11,723.28                         | 10,733.81                         | (989.47)           | (0.09)        | 14,231.00                          | 2,507.72          | 0.18          |
| 421-1610 FICA - Health Dept                    | 730.97                            | 661.39                            | (69.58)            | (0.11)        | 882.00                             | 151.03            | 0.17          |
| 421-1630 Medicare - Health Dept                | 170.97                            | 154.66                            | (16.31)            | (0.11)        | 206.00                             | 35.03             | 0.17          |
| <b>TOTAL HEALTH DEPARTMENT</b>                 | <b>12,625.22</b>                  | <b>11,549.86</b>                  | <b>(1,075.36)</b>  | <b>(0.09)</b> | <b>15,319.00</b>                   | <b>2,693.78</b>   | <b>0.18</b>   |
| <u>SANITATION (RECYCLING)</u>                  |                                   |                                   |                    |               |                                    |                   |               |
| 426-1400 Staff Salaries                        | 140,723.06                        | 116,556.68                        | (24,166.38)        | (0.21)        | 140,482.00                         | (241.06)          | 0.00          |
| 426-1610 FICA                                  | 8,793.09                          | 7,170.22                          | (1,622.87)         | (0.23)        | 8,710.00                           | (83.09)           | (0.01)        |
| 426-1630 Medicare                              | 2,056.44                          | 1,676.89                          | (379.55)           | (0.23)        | 2,037.00                           | (19.44)           | (0.01)        |
| 426-1830 Overtime                              | 472.99                            | 1,137.75                          | 664.76             | 0.58          | 3,000.00                           | 2,527.01          | 0.84          |
| 426-1910 Uniforms                              | 4,979.45                          | 552.19                            | (4,427.26)         | (8.02)        | 6,000.00                           | 1,020.55          | 0.17          |
| 426-2270 Supplies                              | 3,003.51                          | 2,626.52                          | (376.99)           | (0.14)        | 8,500.00                           | 5,496.49          | 0.65          |
| 426-2500 Recycling Grant to Twin Boros         | 44,470.91                         | 20,480.53                         | (23,990.38)        | (1.17)        | 30,000.00                          | (14,470.91)       | (0.48)        |
| <b>TOTAL SANITATION</b>                        | <b>204,499.45</b>                 | <b>150,200.78</b>                 | <b>(54,298.67)</b> | <b>(0.36)</b> | <b>198,729.00</b>                  | <b>(5,770.45)</b> | <b>(0.03)</b> |
| <u>SOLID WASTE</u>                             |                                   |                                   |                    |               |                                    |                   |               |
| 427-3130 Landfill Engineering                  | 11,826.66                         | 9,369.65                          | (2,457.01)         | (0.26)        | 15,000.00                          | 3,173.34          | 0.21          |
| 427-4700 Refuse Coll/Disp Contract             | 905,101.01                        | 926,152.42                        | 21,051.41          | 0.02          | 989,576.00                         | 84,474.99         | 0.09          |
| 427-4710 WM Extra Bags and Tags                | 7,486.50                          | 9,425.50                          | 1,939.00           | 0.21          | 7,500.00                           | 13.50             | 0.00          |
| <b>TOTAL SOLID WASTE</b>                       | <b>924,414.17</b>                 | <b>944,947.57</b>                 | <b>20,533.40</b>   | <b>0.02</b>   | <b>1,012,076.00</b>                | <b>87,661.83</b>  | <b>0.09</b>   |
| <u>SANITARY SEWER</u>                          |                                   |                                   |                    |               |                                    |                   |               |
| 429-1400 Sewer Staff Salaries                  | 334,107.70                        | 304,203.64                        | (29,904.06)        | (0.10)        | 289,679.00                         | (44,428.70)       | (0.15)        |
| 429-1610 Social Security- Sewer Fund           | 20,439.86                         | 16,886.72                         | (3,553.14)         | (0.21)        | 18,146.00                          | (2,293.86)        | (0.13)        |
| 429-1630 Medicare - Sanitary Sewer             | 4,923.70                          | 3,949.34                          | (974.36)           | (0.25)        | 4,244.00                           | (679.70)          | (0.16)        |
| 429-1830 Sewer Overtime                        | 3,350.25                          | 4,210.34                          | 860.09             | 0.20          | 3,350.25                           | 0.00              | 0.00          |
| 429-2100 Office Supplies                       | 1,552.43                          | 2,854.70                          | 1,302.27           | 0.46          | 1,500.00                           | (52.43)           | (0.03)        |
| 429-2110 Chemicals                             | 42,734.05                         | 38,776.59                         | (3,957.46)         | (0.10)        | 60,000.00                          | 17,265.95         | 0.29          |
| 429-2120 Safety Supplies                       | 1,064.89                          | 0.00                              | (1,064.89)         | 0.00          | 1,500.00                           | 435.11            | 0.29          |
| 429-2150 Computer Equip & Supplies             | 0.00                              | 64.25                             | 64.25              | 1.00          | 0.00                               | 0.00              | 0.00          |
| 429-2200 Materials & Supplies- WWTP            | 10,927.49                         | 8,968.86                          | (1,958.63)         | (0.22)        | 10,174.00                          | (753.49)          | (0.07)        |
| 429-2300 Fuel Oil                              | 18,955.86                         | 15,654.33                         | (3,301.53)         | (0.21)        | 27,000.00                          | 8,044.14          | 0.30          |
| 429-2310 Vehicle Operation (Fuel/oil)          | 1,498.54                          | 1,030.49                          | (468.05)           | (0.45)        | 1,427.00                           | (71.54)           | (0.05)        |
| 429-2380 Uniforms                              | 12,724.85                         | 1,227.03                          | (11,497.82)        | (9.37)        | 12,527.90                          | (196.95)          | (0.02)        |
| 429-2600 Small Tools/Minor Equipment           | 637.25                            | 4,933.74                          | 4,296.49           | 0.87          | 1,000.00                           | 362.75            | 0.36          |
| 429-3160 Laboratory Fees                       | 57,619.44                         | 57,492.75                         | (126.69)           | 0.00          | 60,000.00                          | 2,380.56          | 0.04          |
| 429-3200 Telephone - Sewer                     | 2,089.62                          | 2,917.99                          | 828.37             | 0.28          | 3,000.00                           | 910.38            | 0.30          |
| 429-3610 Electric - Sewer                      | 101,305.69                        | 93,786.96                         | (7,518.73)         | (0.08)        | 86,000.00                          | (15,305.69)       | (0.18)        |
| 429-3700 Pump Station Maint & Repair           | 12,946.88                         | 1,583.89                          | (11,362.99)        | (7.17)        | 14,486.10                          | 1,539.22          | 0.11          |
| 429-3710 WWTP Maint & Repairs                  | 29,697.72                         | 25,752.72                         | (3,945.00)         | (0.15)        | 30,000.00                          | 302.28            | 0.01          |
| 429-3720 Collection System Maintenance         | 40,403.03                         | 18,358.50                         | (22,044.53)        | (1.20)        | 39,477.00                          | (926.03)          | (0.02)        |
| 429-3730 WWTP Building-Maint & Repair          | 11,332.00                         | 10,291.35                         | (1,040.65)         | (0.10)        | 33,948.00                          | 22,616.00         | 0.67          |
| 429-3740 Equipment Maintenance                 | 4,873.49                          | 6,028.39                          | 1,154.90           | 0.19          | 7,500.00                           | 2,626.51          | 0.35          |
| <u>Collections</u>                             |                                   |                                   |                    |               |                                    |                   |               |
| 429-4100 Sewer Backup Expenses                 | 1,828.00                          | 1,756.00                          | (72.00)            | (0.04)        | 2,500.00                           | 672.00            | 0.27          |
| 429-4200 Dues/Subscriptions-Sewer              | 4,699.00                          | 7,588.05                          | 2,889.05           | 0.38          | 8,000.00                           | 3,301.00          | 0.41          |
| 429-4500 Contracted Line Maintenance           | 35,494.12                         | 50,070.63                         | 14,576.51          | 0.29          | 73,415.00                          | 37,920.88         | 0.52          |
| 429-4600 Training - Sanitary Sewer             | 844.00                            | 668.10                            | (175.90)           | (0.26)        | 2,000.00                           | 1,156.00          | 0.58          |
| 429-4700 Sludge Disposal                       | 109,658.17                        | 83,438.75                         | (26,219.42)        | (0.31)        | 108,000.00                         | (1,658.17)        | (0.02)        |
| 429-7410 Capital Improvements                  | 0.00                              | 36,722.60                         | 36,722.60          | 1.00          | 0.00                               | 0.00              | 0.00          |
| 429-7420 Capital Improvement Collection System | 0.00                              | 14,352.00                         | 14,352.00          | 1.00          | 0.00                               | 0.00              | 0.00          |
| 429-7430 Vehicle Purchase                      | 0.00                              | 22,257.00                         | 22,257.00          | 1.00          | 0.00                               | 0.00              | 0.00          |
| <b>TOTAL COLLECTION SYSTEM</b>                 | <b>865,708.03</b>                 | <b>835,825.71</b>                 | <b>(29,882.32)</b> | <b>(0.04)</b> | <b>898,874.25</b>                  | <b>33,166.22</b>  | <b>0.04</b>   |

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

| <u>Account # &amp; Title</u>                       | <u>Y-T-D</u><br><u>12/31/2025</u> | <u>Y-T-D</u><br><u>12/31/2024</u> | <u>Variance</u>    | <u>%</u>      | <u>Budget</u><br><u>12/31/2025</u> | <u>Variance</u>    | <u>%</u>      |
|--|-----------------------------------|-----------------------------------|--------------------|---------------|------------------------------------|--------------------|---------------|
| <u>STREET DEPARTMENT (35/30/30/05)</u>             |                                   |                                   |                    |               |                                    |                    |               |
| 430-1220 Salary - DPW Foreman                      | 77,665.58                         | 84,500.98                         | 6,835.40           | 0.08          | 85,024.00                          | 7,358.42           | 0.09          |
| 430-1300 Salaries & Wages - DPW                    | 556,333.90                        | 491,179.81                        | (65,154.09)        | (0.13)        | 521,449.00                         | (34,884.90)        | (0.07)        |
| 430-1610 FICA - Street Dept                        | 40,126.24                         | 33,466.80                         | (6,659.44)         | (0.20)        | 37,788.00                          | (2,338.24)         | (0.06)        |
| 430-1630 Medicare - Street Dept                    | 6,844.29                          | 5,651.97                          | (1,192.32)         | (0.21)        | 8,837.00                           | 1,992.71           | 0.23          |
| 430-1830 Street Department - Overtime              | 18,547.90                         | 12,254.43                         | (6,293.47)         | (0.51)        | 18,593.00                          | 45.10              | 0.00          |
| 430-2100 Office Supplies - Street Dept             | 2,712.29                          | 3,231.74                          | 519.45             | 0.16          | 2,733.00                           | 20.71              | 0.01          |
| 430-2120 Safety Equipment                          | 2,870.88                          | 3,071.64                          | 200.76             | 0.07          | 3,000.00                           | 129.12             | 0.04          |
| 430-2150 Computer Equipment/Supplies - Street Dept | 669.00                            | 1,909.65                          | 1,240.65           | 0.65          | 835.00                             | 166.00             | 0.20          |
| 430-2160 Office Equip /Furniture - Street Dept     | 131.58                            | 319.48                            | 187.90             | 0.59          | 251.00                             | 119.42             | 0.48          |
| 430-2300 Vehicle Operation (fuel, oil, fluids)     | 39,900.32                         | 38,107.57                         | (1,792.75)         | (0.05)        | 50,000.00                          | 10,099.68          | 0.20          |
| 430-2380 Uniforms & Clothing                       | 19,798.28                         | 6,445.14                          | (13,353.14)        | (2.07)        | 19,549.45                          | (248.83)           | (0.01)        |
| 430-2500 Vehicle Maint/Repair- Street Dept         | 14,583.19                         | 20,170.56                         | 5,587.37           | 0.28          | 20,000.00                          | 5,416.81           | 0.27          |
| 430-2600 Minor Equipment                           | 3,879.71                          | 19,277.46                         | 15,397.75          | 0.80          | 4,000.00                           | 120.29             | 0.03          |
| 430-3150 Drug Testing                              | 700.00                            | 0.00                              | (700.00)           | 0.00          | 631.00                             | (69.00)            | (0.11)        |
| 430-3210 Telephone - Street                        | 1,994.48                          | 760.96                            | (1,233.52)         | (1.62)        | 1,861.00                           | (133.48)           | (0.07)        |
| 430-3260 Radio Purchase/Maintenance                | 0.00                              | 0.00                              | 0.00               | 0.00          | (2,262.00)                         | (2,262.00)         | 1.00          |
| 430-3310 Travel                                    | 0.00                              | 0.00                              | 0.00               | 0.00          | 75.00                              | 75.00              | 1.00          |
| 430-3610 Electricity -DPW Garage                   | 3,610.99                          | 3,312.40                          | (298.59)           | (0.09)        | 3,830.00                           | 219.01             | 0.06          |
| 430-3620 Gas Heat -DPW Garage                      | 4,803.42                          | 2,753.38                          | (2,050.04)         | (0.74)        | 6,000.00                           | 1,196.58           | 0.20          |
| 430-3730 Building Maintenance                      | 2,871.73                          | 4,228.72                          | 1,356.99           | 0.32          | 2,777.00                           | (94.73)            | (0.03)        |
| 430-3740 Equipment Maint & Repairs - Street Dept   | 17,789.14                         | 26,712.40                         | 8,923.26           | 0.33          | 21,637.00                          | 3,847.86           | 0.18          |
| 430-4600 Training - Street                         | 1,770.53                          | 3,151.00                          | 1,380.47           | 0.44          | 2,000.00                           | 229.47             | 0.11          |
| 430-7400 Capital Improvements                      | 71,320.05                         | 235,908.74                        | 164,588.69         | 0.70          | 0.00                               | (71,320.05)        | 0.00          |
| <b>TOTAL STREET DEPARTMENT</b>                     | <b>888,923.50</b>                 | <b>996,414.83</b>                 | <b>107,491.33</b>  | <b>0.11</b>   | <b>808,608.45</b>                  | <b>(80,315.05)</b> | <b>(0.10)</b> |
| <u>STREET CLEANING</u>                             |                                   |                                   |                    |               |                                    |                    |               |
| 431-3740 Machinery Maintenance/Supplies            | 4,114.36                          | 45,268.37                         | 41,154.01          | 0.91          | 5,000.00                           | 885.64             | 0.18          |
| <b>TOTAL STREET CLEANING</b>                       | <b>4,114.36</b>                   | <b>45,268.37</b>                  | <b>41,154.01</b>   | <b>0.91</b>   | <b>5,000.00</b>                    | <b>885.64</b>      | <b>0.18</b>   |
| <u>SNOW &amp; ICE REMOVAL</u>                      |                                   |                                   |                    |               |                                    |                    |               |
| 432-2210 Snow & Ice Removal                        | 95,898.07                         | 75,071.09                         | (20,826.98)        | (0.28)        | 67,800.00                          | (28,098.07)        | (0.41)        |
| 432-4500 Contracted Snow Removal                   | 275.00                            | 1,430.00                          | 1,155.00           | 0.81          | 3,000.00                           | 2,725.00           | 0.91          |
| <b>TOTAL SNOW/ICE REMOVAL</b>                      | <b>96,173.07</b>                  | <b>76,501.09</b>                  | <b>(19,671.98)</b> | <b>(0.26)</b> | <b>70,800.00</b>                   | <b>(25,373.07)</b> | <b>(0.36)</b> |
| <u>TRAFFIC SIGNS/SIGNALS</u>                       |                                   |                                   |                    |               |                                    |                    |               |
| 433-3610 Electricity-Signals                       | 5,729.97                          | 4,233.12                          | (1,496.85)         | (0.35)        | 15,000.00                          | 9,270.03           | 0.62          |
| 433-3720 Misc Supplies- Traffic Signals            | 15,499.64                         | 41,411.89                         | 25,912.25          | 0.63          | 5,500.00                           | (9,999.64)         | (1.82)        |
| <b>TOTAL TRAFFIC SIGNALS</b>                       | <b>21,229.61</b>                  | <b>45,645.01</b>                  | <b>24,415.40</b>   | <b>0.53</b>   | <b>20,500.00</b>                   | <b>(729.61)</b>    | <b>(0.04)</b> |
| <u>STREET LIGHTING</u>                             |                                   |                                   |                    |               |                                    |                    |               |
| 434-3610 Electric-St. Lighting                     | 114,646.39                        | 118,829.58                        | 4,183.19           | 0.04          | 110,000.00                         | (4,646.39)         | (0.04)        |
| 434-3720 Street Light Repair                       | 361.54                            | 408.63                            | 47.09              | 0.12          | 1,000.00                           | 638.46             | 0.64          |
| 434-3730 Operations/Maintenance                    | 139.31                            | 253.74                            | 114.43             | 0.45          | 750.00                             | 610.69             | 0.81          |
| <b>TOTAL STREET LIGHTING</b>                       | <b>115,147.24</b>                 | <b>119,491.95</b>                 | <b>4,344.71</b>    | <b>0.04</b>   | <b>111,750.00</b>                  | <b>(3,397.24)</b>  | <b>(0.03)</b> |
| <u>STORM SEWERS &amp; DRAINS</u>                   |                                   |                                   |                    |               |                                    |                    |               |
| 436-2450 Materials & Supplies                      | 21,082.44                         | 3,605.71                          | (17,476.73)        | (4.85)        | 20,000.00                          | (1,082.44)         | (0.05)        |
| 436-3710 Storm Water Project MS4                   | 0.00                              | 0.00                              | 0.00               | 0.00          | 82,050.00                          | 82,050.00          | 1.00          |
| 436-7500 Equipment Rental                          | 4,600.00                          | 0.00                              | (4,600.00)         | 0.00          | 4,600.00                           | 0.00               | 0.00          |
| <b>TOTAL STORM SEWER</b>                           | <b>25,682.44</b>                  | <b>3,605.71</b>                   | <b>(22,076.73)</b> | <b>(6.12)</b> | <b>106,650.00</b>                  | <b>80,967.56</b>   | <b>0.76</b>   |
| <u>STREET MAINTENANCE</u>                          |                                   |                                   |                    |               |                                    |                    |               |

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

| <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> |                     |                |
| 438-2450 Materials & Supplies St Maintenance         | 18,006.60         | 1,413.84          | (16,592.76)         | (11.74)        | 15,000.00         | (3,006.60)          | (0.20)         |
| 438-3720 Street Paving                               | 971,015.97        | 22,914.17         | (948,101.80)        | (41.38)        | 0.00              | (971,015.97)        | 0.00           |
| <b>TOTAL STREET MAINTENANCE</b>                      | <b>989,022.57</b> | <b>24,328.01</b>  | <b>(964,694.56)</b> | <b>(39.65)</b> | <b>15,000.00</b>  | <b>(974,022.57)</b> | <b>(64.93)</b> |
| <u>PARKING FACILITIES</u>                            |                   |                   |                     |                |                   |                     |                |
| 445-1300 Parking Enforcement Officer                 | 52,682.44         | 77,973.47         | 25,291.03           | 0.32           | 95,459.00         | 42,776.56           | 0.45           |
| 445-1610 FICA - Parking                              | 3,282.22          | 4,978.78          | 1,696.56            | 0.34           | 6,585.00          | 3,302.78            | 0.50           |
| 445-1630 Medicare - Parking                          | 767.64            | 1,152.33          | 384.69              | 0.33           | 1,540.00          | 772.36              | 0.50           |
| 445-1830 Overtime                                    | 0.00              | 835.08            | 835.08              | 1.00           | 1,000.00          | 1,000.00            | 1.00           |
| 445-1910 Uniforms/Drug Test                          | 4,809.77          | 612.11            | (4,197.66)          | (6.86)         | 3,500.00          | (1,309.77)          | (0.37)         |
| 445-2150 Computer equipment                          | 297.73            | 0.00              | (297.73)            | 0.00           | 1,500.00          | 1,202.27            | 0.80           |
| 445-2410 Vehicle Registration/Maintenance            | 1,786.08          | 2,311.65          | 525.57              | 0.23           | 1,500.00          | (286.08)            | (0.19)         |
| 445-2490 Meter Purchase- Parking Facilities          | 399.92            | 1,037.35          | 637.43              | 0.61           | 4,400.00          | 4,000.08            | 0.91           |
| 445-3150 Software (Up Safety)                        | 12,600.00         | 15,000.90         | 2,400.90            | 0.16           | 28,800.00         | 16,200.00           | 0.56           |
| 445-3160 Up Safety Lookups                           | 922.50            | 0.00              | (922.50)            | 0.00           | 1,200.00          | 277.50              | 0.23           |
| 445-3250 Postage                                     | 0.00              | 27.44             | 27.44               | 1.00           | 0.00              | 0.00                | 0.00           |
| 445-3260 Radio                                       | 0.00              | 300.00            | 300.00              | 1.00           | 0.00              | 0.00                | 0.00           |
| 445-3400 Advertising/Printing-Parking Facilities     | 3,040.52          | 2,618.36          | (422.16)            | (0.16)         | 3,000.00          | (40.52)             | (0.01)         |
| 445-3710 Parking Lot Maintenance- Parking Facilities | 50.87             | 2,533.68          | 2,482.81            | 0.98           | 1,058.00          | 1,007.13            | 0.95           |
| 445-3720 Meter Repair/Main Supplies                  | 1,754.34          | 1,723.33          | (31.01)             | (0.02)         | 6,000.00          | 4,245.66            | 0.71           |
| <b>TOTAL PARKING FACILITIES</b>                      | <b>82,394.03</b>  | <b>111,104.48</b> | <b>28,710.45</b>    | <b>0.26</b>    | <b>155,542.00</b> | <b>73,147.97</b>    | <b>0.47</b>    |
| <u>FLOOD CONTROL</u>                                 |                   |                   |                     |                |                   |                     |                |
| 446-3130 Engineering Services                        | 0.00              | 0.00              | 0.00                | 0.00           | 9,300.00          | 9,300.00            | 1.00           |
| 446-3710 Levee Maintenance                           | 25,050.80         | 0.00              | (25,050.80)         | 0.00           | 67,200.00         | 42,149.20           | 0.63           |
| 446-3730 Equipment Maintenance/Repair                | 30,057.09         | 1,936.37          | (28,120.72)         | (14.52)        | 30,150.00         | 92.91               | 0.00           |
| <b>TOTAL FLOOD CONTROL</b>                           | <b>55,107.89</b>  | <b>1,936.37</b>   | <b>(53,171.52)</b>  | <b>(27.46)</b> | <b>106,650.00</b> | <b>51,542.11</b>    | <b>0.48</b>    |
| <u>WATER</u>   |                   |                   |                     |                |                   |                     |                |
| 448-1300 Water Staff Salaries                        | 442,668.26        | 424,696.66        | (17,971.60)         | (0.04)         | 586,286.00        | 143,617.74          | 0.24           |
| 448-1610 FICA - Water                                | 27,571.42         | 23,585.72         | (3,985.70)          | (0.17)         | 36,691.00         | 9,119.58            | 0.25           |
| 448-1630 Medicare - Water                            | 6,541.32          | 5,516.02          | (1,025.30)          | (0.19)         | 8,581.00          | 2,039.68            | 0.24           |
| 448-1830 Water Overtime                              | 5,118.67          | 4,324.07          | (794.60)            | (0.18)         | 5,500.00          | 381.33              | 0.07           |
| 448-2100 Office Supplies                             | 2,528.53          | 1,348.83          | (1,179.70)          | (0.87)         | 2,529.00          | 0.47                | 0.00           |
| 448-2110 Chemicals - Water                           | 112,391.52        | 103,078.75        | (9,312.77)          | (0.09)         | 130,000.00        | 17,608.48           | 0.14           |
| 448-2120 Safety Supplies                             | 2,858.80          | 0.00              | (2,858.80)          | 0.00           | 3,000.00          | 141.20              | 0.05           |
| 448-2150 Computer Equipment & Supplies               | 0.00              | 3,392.50          | 3,392.50            | 1.00           | 0.00              | 0.00                | 0.00           |
| 448-2200 Materials & Supplies                        | 12,041.16         | 17,716.68         | 5,675.52            | 0.32           | 14,000.00         | 1,958.84            | 0.14           |
| 448-2300 Fuel Oil                                    | 13,736.14         | 18,423.09         | 4,686.95            | 0.25           | 15,000.00         | 1,263.86            | 0.08           |
| 448-2310 Vehicle Operation (Fuel/oil)                | 4,401.46          | 2,896.22          | (1,505.24)          | (0.52)         | 4,000.00          | (401.46)            | (0.10)         |
| 448-2380 Uniforms                                    | 7,185.79          | 0.00              | (7,185.79)          | 0.00           | 6,000.00          | (1,185.79)          | (0.20)         |
| 448-2390 Uniforms/Boot Allowance                     | 0.00              | 2,099.33          | 2,099.33            | 1.00           | 0.00              | 0.00                | 0.00           |
| 448-2400 Meter M&R Supplies (Radio Reads)            | 23,343.90         | 733,497.22        | 710,153.32          | 0.97           | 25,000.00         | 1,656.10            | 0.07           |
| 448-2600 Small Tools/Minor Equipment - Water         | 5,250.56          | 14,731.99         | 9,481.43            | 0.64           | 6,000.00          | 749.44              | 0.12           |
| 448-3110 Meter Replacement Contractor                | 19,716.95         | 573,645.76        | 553,928.81          | 0.97           | 19,717.00         | 0.05                | 0.00           |
| 448-3160 Laboratory Fees - Water                     | 28,705.82         | 40,097.20         | 11,391.38           | 0.28           | 45,000.00         | 16,294.18           | 0.36           |
| 448-3200 Telephone- Water                            | 1,886.72          | 1,713.55          | (173.17)            | (0.10)         | 3,500.00          | 1,613.28            | 0.46           |
| 448-3610 Electric- WTP, Wells, Dist.                 | 46,664.22         | 46,994.38         | 330.16              | 0.01           | 60,000.00         | 13,335.78           | 0.22           |
| 448-3700 Well Maint & Repair                         | 25,904.56         | 11,045.78         | (14,858.78)         | (1.35)         | 37,369.00         | 11,464.44           | 0.31           |

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

| <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>   |                   |               |
| 448-3720 Distribution System- Maint. & Repairs    | 123,161.53          | 147,426.69          | 24,265.16           | 0.16          | 117,936.00          | (5,225.53)        | (0.04)        |
| 448-3730 Building Maintenance                     | 7,117.86            | 25,079.47           | 17,961.61           | 0.72          | 8,000.00            | 882.14            | 0.11          |
| 448-3740 WTP Maintenance & Repair                 | 14,762.49           | 42,151.32           | 27,388.83           | 0.65          | 15,000.00           | 237.51            | 0.02          |
| 448-3750 Dist Contracted Services                 | 38,769.85           | 41,336.66           | 2,566.81            | 0.06          | 45,000.00           | 6,230.15          | 0.14          |
| 448-4200 Dues/Subscriptions - Water               | 6,669.00            | 8,419.02            | 1,750.02            | 0.21          | 6,669.00            | 0.00              | 0.00          |
| 448-4500 Contracted Line Maint - Water            | 528.78              | 1,416.02            | 887.24              | 0.63          | 5,938.30            | 5,409.52          | 0.91          |
| 448-4600 Training/conferences - Water             | 1,991.13            | 625.00              | (1,366.13)          | (2.19)        | 2,000.00            | 8.87              | 0.00          |
| 448-4700 Sludge Removal                           | 70,812.02           | 17,236.80           | (53,575.22)         | (3.11)        | 70,812.00           | (0.02)            | 0.00          |
| 448-4910 Permits                                  | 20,000.00           | 20,000.00           | 0.00                | 0.00          | 21,000.00           | 1,000.00          | 0.05          |
| 448-7400 Capital Improvements                     | 23,199.70           | 253,045.69          | 229,845.99          | 0.91          | 0.00                | (23,199.70)       | 0.00          |
| <b>TOTAL WATER FACILITIES</b>                     | <b>1,095,528.16</b> | <b>2,585,540.42</b> | <b>1,490,012.26</b> | <b>0.58</b>   | <b>1,300,528.30</b> | <b>205,000.14</b> | <b>0.16</b>   |
| <u>RECREATION</u>                                 |                     |                     |                     |               |                     |                   |               |
| 452-2602 Building Maintenance/Repair (Pool) 67/33 | 932.65              | 3,625.46            | 2,692.81            | 0.74          | 1,250.00            | 317.35            | 0.25          |
| 452-2610 Pool Maintenance/Repair                  | 3,796.38            | 891.53              | (2,904.85)          | (3.26)        | 2,500.00            | (1,296.38)        | (0.52)        |
| 452-2622 Small Tools & Equipment (Pool)           | 6,509.16            | 8.59                | (6,500.57)          | (756.76)      | 500.00              | (6,009.16)        | (12.02)       |
| 452-2630 Materials & Supplies- Recreation         | 219.43              | 183.58              | (35.85)             | (0.20)        | 500.00              | 280.57            | 0.56          |
| 452-3612 Electricity (Pool)                       | 10,597.64           | 10,696.77           | 99.13               | 0.01          | 10,000.00           | (597.64)          | (0.06)        |
| 452-3622 Gas (Pool)                               | 370.96              | 381.07              | 10.11               | 0.03          | 1,250.00            | 879.04            | 0.70          |
| 452-3742 Maintenance & Repairs (Pool)             | 591.26              | 436.49              | (154.77)            | (0.35)        | 600.00              | 8.74              | 0.01          |
| 452-4540 Stewardship Contribution                 | 147,868.35          | 147,180.06          | (688.29)            | 0.00          | 185,200.00          | 37,331.65         | 0.20          |
| <b>TOTAL RECREATION</b>                           | <b>170,885.83</b>   | <b>163,403.55</b>   | <b>(7,482.28)</b>   | <b>(0.05)</b> | <b>201,800.00</b>   | <b>30,914.17</b>  | <b>0.15</b>   |
| <u>DONATIONS</u>                                  |                     |                     |                     |               |                     |                   |               |
| <u>PARKS</u>                                      |                     |                     |                     |               |                     |                   |               |
| 454-2600 Recreation Equipment                     | 0.00                | 0.00                | 0.00                | 0.00          | 500.00              | 500.00            | 1.00          |
| 454-2700 Parks M & R Supplies                     | 100.00              | 145.82              | 45.82               | 0.31          | 100.00              | 0.00              | 0.00          |
| 454-3200 Telephone Expense                        | 2,268.72            | 1,934.64            | (334.08)            | (0.17)        | 1,850.00            | (418.72)          | (0.23)        |
| 454-3610 Electricity                              | 2,551.17            | 1,925.10            | (626.07)            | (0.33)        | 1,500.00            | (1,051.17)        | (0.70)        |
| 454-3710 Land Maintenance                         | 7,673.59            | 1,622.55            | (6,051.04)          | (3.73)        | 20,000.00           | 12,326.41         | 0.62          |
| 454-3720 Equipment Maintenance                    | 3,425.25            | 3,373.74            | (51.51)             | (0.02)        | 5,000.00            | 1,574.75          | 0.31          |
| 454-3730 Building Maintenance & Repairs           | 5,614.61            | 21,288.00           | 15,673.39           | 0.74          | 20,000.00           | 14,385.39         | 0.72          |
| 454-4700 Portable Toilets Rental Service          | 2,385.00            | 2,030.00            | (355.00)            | (0.17)        | 2,000.00            | (385.00)          | (0.19)        |
| 454-7400 CAP Purchase/Machinery                   | 6,921.48            | 15,992.00           | 9,070.52            | 0.57          | 7,008.00            | 86.52             | 0.01          |
| <b>TOTAL PARKS</b>                                | <b>30,939.82</b>    | <b>48,311.85</b>    | <b>17,372.03</b>    | <b>0.36</b>   | <b>57,958.00</b>    | <b>27,018.18</b>  | <b>0.47</b>   |
| <u>SHADE TREES</u>                                |                     |                     |                     |               |                     |                   |               |
| 455-2460 Materials & Supplies                     | 675.87              | 518.00              | (157.87)            | (0.30)        | 1,000.00            | 324.13            | 0.32          |
| 455-3720 Maintenance                              | 18,350.00           | 7,300.00            | (11,050.00)         | (1.51)        | 23,550.00           | 5,200.00          | 0.22          |
| 455-7200 Shade Tree - New Planting                | 996.50              | 1,854.00            | 857.50              | 0.46          | 2,500.00            | 1,503.50          | 0.60          |
| <b>TOTAL SHADE TREES</b>                          | <b>20,022.37</b>    | <b>9,672.00</b>     | <b>(10,350.37)</b>  | <b>(1.07)</b> | <b>27,050.00</b>    | <b>7,027.63</b>   | <b>0.26</b>   |
| <u>GRANT- SPECIAL PROJECTS</u>                    |                     |                     |                     |               |                     |                   |               |
| 456-4700 PMVB Grant Expense                       | 14,973.89           | 0.00                | (14,973.89)         | 0.00          | 9,000.00            | (5,973.89)        | (0.66)        |
| <b>TOTAL GRANT -SPECIAL PROJECTS</b>              | <b>14,973.89</b>    | <b>0.00</b>         | <b>(14,973.89)</b>  | <b>0.00</b>   | <b>9,000.00</b>     | <b>(5,973.89)</b> | <b>(0.66)</b> |
| <u>ECONOMIC DEVELOPMENTt</u>                      |                     |                     |                     |               |                     |                   |               |
| 463-3020 IBW Remediation                          | 2,050.23            | 381.00              | (1,669.23)          | (4.38)        | 2,050.00            | (0.23)            | 0.00          |
| 463-3100 Comprehensive Plan Implementation        | 0.00                | 784.00              | 784.00              | 1.00          | 5,000.00            | 5,000.00          | 1.00          |
| <b>TOTAL ECONOMIC DEVELOPMENT</b>                 | <b>2,050.23</b>     | <b>1,165.00</b>     | <b>(885.23)</b>     | <b>(0.76)</b> | <b>7,050.00</b>     | <b>4,999.77</b>   | <b>0.71</b>   |
| <u>DOWNTOWN DISTRICT</u>                          |                     |                     |                     |               |                     |                   |               |
| 465-3740 Maintenance/Repair (Decorations)         | 2,572.42            | 2,978.43            | 406.01              | 0.14          | 5,000.00            | 2,427.58          | 0.49          |

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

| <u>Account # &amp; Title</u>                    | <u>Y-T-D</u><br><u>12/31/2025</u> | <u>Y-T-D</u><br><u>12/31/2024</u> | <u>Variance</u>     | <u>%</u>       | <u>Budget</u><br><u>12/31/2025</u> | <u>Variance</u>       | <u>%</u>      |
|---|-----------------------------------|-----------------------------------|---------------------|----------------|------------------------------------|-----------------------|---------------|
| 465-5400 Contribution - ECA                     | 10,000.00                         | 10,000.00                         | 0.00                | 0.00           | 10,000.00                          | 0.00                  | 0.00          |
| <b>TOTAL DOWNTOWN DISTRICT</b>                  | <b>12,572.42</b>                  | <b>12,978.43</b>                  | <b>406.01</b>       | <b>0.03</b>    | <b>15,000.00</b>                   | <b>2,427.58</b>       | <b>0.16</b>   |
| <u>DEBT SERVICE</u>                             |                                   |                                   |                     |                |                                    |                       |               |
| 471-1000 Principal - GF Loans                   | 136,500.00                        | 129,000.00                        | (7,500.00)          | (0.06)         | 136,500.00                         | 0.00                  | 0.00          |
| 471-1100 Principal- 2016 Loan                   | 570,980.00                        | 462,370.00                        | (108,610.00)        | (0.23)         | 470,151.00                         | (100,829.00)          | (0.21)        |
| 471-1110 Penn Vest Waterline                    | 49,308.64                         | 0.00                              | (49,308.64)         | 0.00           | 48,829.00                          | (479.64)              | (0.01)        |
| 471-1120 Penn Vest Dam                          | 40,650.79                         | 0.00                              | (40,650.79)         | 0.00           | 40,651.00                          | 0.21                  | 0.00          |
| 471-1130 ESSA GO 2021                           | 33,800.00                         | 0.00                              | (33,800.00)         | 0.00           | 33,800.00                          | 0.00                  | 0.00          |
| 471-3000 Debt Service Expense Water             | 58,052.63                         | 0.00                              | (58,052.63)         | 0.00           | 0.00                               | (58,052.63)           | 0.00          |
| 471-4000 Debt Service Expense General           | 25,747.37                         | 0.00                              | (25,747.37)         | 0.00           | 0.00                               | (25,747.37)           | 0.00          |
| <b>TOTAL DEBT SERVICE</b>                       | <b>915,039.43</b>                 | <b>591,370.00</b>                 | <b>(323,669.43)</b> | <b>(0.55)</b>  | <b>729,931.00</b>                  | <b>(185,108.43)</b>   | <b>(0.25)</b> |
| <u>DEBT INTEREST</u>                            |                                   |                                   |                     |                |                                    |                       |               |
| 472-1000 Interest - GF Loans                    | 18,742.03                         | 22,650.84                         | 3,908.81            | 0.17           | 20,000.00                          | 1,257.97              | 0.06          |
| 472-1100 Interest- 2016 Loan                    | 96,093.73                         | 116,467.57                        | 20,373.84           | 0.17           | 106,000.00                         | 9,906.27              | 0.09          |
| 472-1110 Penn Vest Water Line                   | 5,849.72                          | 7,556.25                          | 1,706.53            | 0.23           | 6,330.00                           | 480.28                | 0.08          |
| 472-1120 Penn Vest Dam                          | 9,758.21                          | 10,967.56                         | 1,209.35            | 0.11           | 9,758.00                           | (0.21)                | 0.00          |
| 472-1130 Interest - 2021 Loan                   | 72,229.17                         | 70,402.74                         | (1,826.43)          | (0.03)         | 76,000.00                          | 3,770.83              | 0.05          |
| 472-1140 Debt Interest Series AA 2025 GO Note   | 71,343.25                         | 0.00                              | (71,343.25)         | 0.00           | 0.00                               | (71,343.25)           | 0.00          |
| 472-1150 SARP Building - Interest               | 34,411.63                         | 0.00                              | (34,411.63)         | 0.00           | 0.00                               | (34,411.63)           | 0.00          |
| 472-1160 Interest - Taxable Series of 2025 Bond | 7,478.75                          | 0.00                              | (7,478.75)          | 0.00           | 0.00                               | (7,478.75)            | 0.00          |
| <b>TOTAL DEBT INTEREST</b>                      | <b>315,906.49</b>                 | <b>228,044.96</b>                 | <b>(87,861.53)</b>  | <b>(0.39)</b>  | <b>218,088.00</b>                  | <b>(97,818.49)</b>    | <b>(0.45)</b> |
| <u>INTER-GOVNMTAL EXPENSES</u>                  |                                   |                                   |                     |                |                                    |                       |               |
| 481-5200 Firemans Relief Fund                   | 53,080.19                         | 49,399.37                         | (3,680.82)          | (0.07)         | 53,080.19                          | 0.00                  | 0.00          |
| <b>TOTAL INTER-GOVNMTAL EXPENSES</b>            | <b>53,080.19</b>                  | <b>49,399.37</b>                  | <b>(3,680.82)</b>   | <b>(0.07)</b>  | <b>53,080.19</b>                   | <b>0.00</b>           | <b>0.00</b>   |
| <u>INSURANCE</u>                                |                                   |                                   |                     |                |                                    |                       |               |
| 486-3510 Property-Liability Insurance           | 153,448.06                        | 150,458.00                        | (2,990.06)          | (0.02)         | 163,735.00                         | 10,286.94             | 0.06          |
| 486-3530 Workers Comp Insurance                 | 125,583.00                        | 54,337.00                         | (71,246.00)         | (1.31)         | 107,523.00                         | (18,060.00)           | (0.17)        |
| 486-3531 Workers Comp - Fire Department         | 22,651.00                         | 33,818.00                         | 11,167.00           | 0.33           | 27,516.00                          | 4,865.00              | 0.18          |
| 486-3550 Deductible                             | 0.00                              | 0.00                              | 0.00                | 0.00           | 3,300.00                           | 3,300.00              | 1.00          |
| 486-4010 Public Officials Liability             | 15,165.00                         | 16,375.00                         | 1,210.00            | 0.07           | 18,355.00                          | 3,190.00              | 0.17          |
| <b>TOTAL INSURANCE</b>                          | <b>316,847.06</b>                 | <b>254,988.00</b>                 | <b>(61,859.06)</b>  | <b>(0.24)</b>  | <b>320,429.00</b>                  | <b>3,581.94</b>       | <b>0.01</b>   |
| <u>EMPLOYEE BENEFITS/INS</u>                    |                                   |                                   |                     |                |                                    |                       |               |
| 487-1580 Life/Disability Insurance              | 30,108.86                         | 22,747.02                         | (7,361.84)          | (0.32)         | 32,090.00                          | 1,981.14              | 0.06          |
| 487-1590 Major Medical (BC/BS)                  | 858,022.82                        | 795,815.92                        | (62,206.90)         | (0.08)         | 966,848.00                         | 108,825.18            | 0.11          |
| 487-1591 Health Ins Buyout/HRA                  | 7,127.52                          | 15,251.93                         | 8,124.41            | 0.53           | 9,000.00                           | 1,872.48              | 0.21          |
| 487-5310 N/U Pension MMO                        | 324,528.59                        | 276,849.51                        | (47,679.08)         | (0.17)         | 316,687.00                         | (7,841.59)            | (0.02)        |
| <b>TOTAL EMPLOYEE BENEFITS</b>                  | <b>1,219,787.79</b>               | <b>1,110,664.38</b>               | <b>(109,123.41)</b> | <b>(0.10)</b>  | <b>1,324,625.00</b>                | <b>104,837.21</b>     | <b>0.08</b>   |
| <u>EMPLOYER FICA EXPENSES</u>                   |                                   |                                   |                     |                |                                    |                       |               |
| 488-1620 Unemployment Compensation              | 13,592.83                         | 23,928.95                         | 10,336.12           | 0.43           | 23,000.00                          | 9,407.17              | 0.41          |
| <b>TOTAL EMPLOYER FICA EXPENSES</b>             | <b>13,592.83</b>                  | <b>23,928.95</b>                  | <b>10,336.12</b>    | <b>0.43</b>    | <b>23,000.00</b>                   | <b>9,407.17</b>       | <b>0.41</b>   |
| <u>TRANSFERS</u>                                |                                   |                                   |                     |                |                                    |                       |               |
| 492-0850 Trans to Debt Service                  | 0.00                              | 23,372.00                         | 23,372.00           | 1.00           | 0.00                               | 0.00                  | 0.00          |
| 492-1000 Transfer to General Fund               | 595,749.57                        | 0.00                              | (595,749.57)        | 0.00           | 0.00                               | (595,749.57)          | 0.00          |
| <b>TOTAL TRANSFERS</b>                          | <b>595,749.57</b>                 | <b>23,372.00</b>                  | <b>(572,377.57)</b> | <b>(24.49)</b> | <b>0.00</b>                        | <b>(595,749.57)</b>   | <b>0.00</b>   |
| <b>Total Expenses</b>                           | <b>14,767,446.18</b>              | <b>14,160,538.28</b>              | <b>(606,907.90)</b> | <b>(0.04)</b>  | <b>13,313,328.19</b>               | <b>(1,454,117.99)</b> | <b>(0.11)</b> |
| <b>Excess Revenue Over(Under) Expenditures</b>  | <b>(1,072,476.50)</b>             | <b>(171,029.15)</b>               | <b>(901,447.35)</b> | <b>(5.27)</b>  | <b>412,627.00</b>                  | <b>(1,485,103.50)</b> | <b>3.60</b>   |

**Borough of East Stroudsburg  
Budget Variance Report  
February 28, 2026**

| <u>Account # &amp; Title</u>    | <u>Y-T-D<br/>2/28/2026</u> | <u>Y-T-D<br/>2/28/2025</u> | <u>Variance</u> | <u>Budget<br/>2/28/2026</u> | <u>Variance</u> | <u>Memo</u>                                 |
|---------------------------------|----------------------------|----------------------------|-----------------|-----------------------------|-----------------|---|
| 413-3210 Codes - Cell Phone     | 40                         | 0                          | (40)            | 0                           | (40)            | Budget Modification needed                  |
| 429-7410 Capital Improvements   | 27,208                     | 0                          | (27,208)        | 0                           | (27,208)        | Adjusting Journal Entry needed 2025 expense |
| 434-3720 Street Light Repair    | 1,605                      | 129                        | (1,475)         | 1,000                       | (605)           | Adjusting Journal Entry needed 2025 expense |
| 448-7400 Capital Improvements   | 75                         | 794                        | 719             | 0                           | (75)            | Adjusting Journal Entry needed 2025 expense |
| 448-7410 Capital purchase (UTV) | 59,805                     | 0                          | (59,805)        | 0                           | (59,805)        | Adjusting Journal Entry needed 2025 expense |

|       |               |            |  |              |  |  |
|-------|---------------|------------|--|--------------|--|--|
| Total | <u>88,732</u> | <u>924</u> |  | <u>1,000</u> |  |  |
|-------|---------------|------------|--|--------------|--|--|

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

| <b>Account # &amp; Title</b>                 | <b>12/31/2025</b> | <b>12/31/2024</b> | <b>Variance</b> | <b>%</b> | <b>Budget<br/>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  |

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

| <u>Account # &amp; Title</u>                   | <u>12/31/2025</u>   | <u>12/31/2024</u>   | <u>Variance</u>       | <u>%</u> | <u>Budget</u><br><u>12/31/2025</u> | <u>Variance</u>       | <u>%</u> | <u>Memo</u>                 |
|--|---------------------|---------------------|-----------------------|----------|------------------------------------|-----------------------|----------|-----------------------------|
| 448-3720 Distribution System- Maint. & Repairs | 123,162             | 147,427             | 24,265                | 0.16     | 117,936                            | (5,226)               | (0.04)   | Budget Modification needed  |
| 452-2610 Pool Maintenance/Repair               | 3,796               | 892                 | (2,905)               | (3.26)   | 2,500                              | (1,296)               | (0.52)   | Critical Repairs needed     |
| 452-2622 Small Tools & Equipment (Pool)        | 6,509               | 9                   | (6,501)               | (756.76) | 500                                | (6,009)               | (12.02)  | New Robotic Vacuum for pool |
| 454-3200 Telephone Expense                     | 2,269               | 1,935               | (334)                 | (0.17)   | 1,850                              | (419)                 | (0.23)   | Slightly higher than budget |
| 454-3610 Electricity                           | 2,551               | 1,925               | (626)                 | (0.33)   | 1,500                              | (1,051)               | (0.70)   | Slightly higher than budget |
|  | <u>4,185,719.94</u> | <u>2,975,975.24</u> | <u>(1,209,744.70)</u> |          | <u>2,670,789.35</u>                | <u>(1,514,930.59)</u> |          |                             |

**Borough of East Stroudsburg**  
**General Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                | <u>Y-T-D</u>     | <u>Budget</u><br><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           | 8,396.44         | 195,000.00                         | (186,603.56)          |
| 310-2000 Earned Income Tax                  | 60,110.19        | 1,225,000.00                       | (1,164,889.81)        |
| 310-5000 Municipal Service Tax              | 19,562.73        | 325,000.00                         | (305,437.27)          |
| <b>TOTAL ACT 511 TAXES</b>                  | <b>88,069.36</b> | <b>1,745,000.00</b>                | <b>(1,656,930.64)</b> |
| <b>BUSINESS LICENSES/PERMITS</b>            |                  |                                    |                       |
| 321-2000 Health/Restaurant Licenses         | 1,252.80         | 18,000.00                          | (16,747.20)           |
| 321-6100 Rental License                     | 7,016.00         | 220,000.00                         | (212,984.00)          |
| 321-6110 Short-Term Rental Lic.             | 0.00             | 3,225.00                           | (3,225.00)            |
| 321-7000 Lien Interest Rental               | 102.46           | 0.00                               | 102.46                |
| 321-8000 Cable TV Franchise Tax             | 0.00             | 85,000.00                          | (85,000.00)           |
| <b>TOTAL LICENSES/PERMITS</b>               | <b>8,371.26</b>  | <b>326,225.00</b>                  | <b>(317,853.74)</b>   |
| <b>NON-BUSINESS PERMITS</b>                 |                  |                                    |                       |
| 322-8100 Event Permit Fee                   | 0.00             | 1,935.00                           | (1,935.00)            |
| 322-8200 Street Opening Permits             | 350.00           | 20,000.00                          | (19,650.00)           |
| 322-9400 Misc Permits                       | 0.00             | 2,580.00                           | (2,580.00)            |
| <b>TOTAL NON-BUSINESS PERMITS</b>           | <b>350.00</b>    | <b>24,515.00</b>                   | <b>(24,165.00)</b>    |
| <b>FINES</b>                                |                  |                                    |                       |
| 331-1100 Vehicle Code Violations            | 25,429.45        | 180,000.00                         | (154,570.55)          |
| 331-1200 Violation of Zoning Ord & Statutes | 8,332.28         | 30,000.00                          | (21,667.72)           |
| 331-1210 Vehicle Boot Fines                 | 0.00             | 0.00                               | 0.00                  |
| <b>TOTAL FINES</b>                          | <b>33,761.73</b> | <b>210,000.00</b>                  | <b>(176,238.27)</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.               | 106.42           | 0.00                               | 106.42                |
| 341-0211 Interest PLGIT Plus                | 1,528.35         | 0.00                               | 1,528.35              |

**Borough of East Stroudsburg**  
**General Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                      | <u>Y-T-D</u>     | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>     |
|---|------------------|------------------------------------|---------------------|
| <b>TOTAL INTEREST</b>                             | <b>1,634.77</b>  | <b>98,600.00</b>                   | <b>(96,965.23)</b>  |
| <b>RENTS</b>                                      |                  |                                    |                     |
| 342-4700 Borough Property Rental                  | 0.00             | 1.00                               | (1.00)              |
| 342-5310 Royalties - Cell Tower                   | 2,630.25         | 40,000.00                          | (37,369.75)         |
| <b>TOTAL RENTS</b>                                | <b>2,630.25</b>  | <b>40,001.00</b>                   | <b>(37,370.75)</b>  |
| <b>STATE GRANT PROGRAM</b>                        |                  |                                    |                     |
| <b>354-1200 Performance Grant - Twin Boroughs</b> | 0.00             | 22,000.00                          | (22,000.00)         |
| 354-1220 LSA Grant                                | 0.00             | 100,000.00                         | (100,000.00)        |
| 354-1261 PMVB Grant                               | 9,000.00         | 0.00                               | 9,000.00            |
| <b>TOTAL STATE GRANTS</b>                         | <b>9,000.00</b>  | <b>122,000.00</b>                  | <b>(113,000.00)</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>10,000.00</b>                   | <b>(10,000.00)</b>  |
| <b>GENERAL GOVERNMENT</b>                         |                  |                                    |                     |
| 361-1110 Closing Report Fee                       | 2,277.00         | 11,330.00                          | (9,053.00)          |
| 361-3300 Permits - Zoning - Gen Government        | 3,291.00         | 55,000.00                          | (51,709.00)         |
| 361-3310 Building Permits                         | 2,931.05         | 180,000.00                         | (177,068.95)        |
| 361-3320 Resale Inspections                       | 3,019.00         | 20,000.00                          | (16,981.00)         |
| 361-3400 Zoning Plan Review                       | 4,384.68         | 75,000.00                          | (70,615.32)         |
| <b>TOTAL GENERAL GOVERNMENT</b>                   | <b>15,902.73</b> | <b>341,330.00</b>                  | <b>(325,427.27)</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                            | 6,399.58         | 100,000.00                         | (93,600.42)         |
| 363-2200 Parking Permits                          | 1,652.00         | 25,800.00                          | (24,148.00)         |
| 363-2210 Residential Parking Permit               | 1,599.00         | 3,870.00                           | (2,271.00)          |
| 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 February 28, 2026**

| <u>Account # &amp; Title</u>                    | <u>Y-T-D</u>      | <u>Budget</u><br><u>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>9,650.58</b>   | <b>156,517.00</b>                  | <b>(146,866.42)</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                     | 3,639.99          | 38,758.00                          | (35,118.01)           |
| 380-1070 Miscellaneous Income                   | 61.00             | 5,000.00                           | (4,939.00)            |
| 380-5100 Shopping Cart Fees                     | 0.00              | 2,000.00                           | (2,000.00)            |
| <b>TOTAL MISC. REVENUES</b>                     | <b>3,700.99</b>   | <b>54,758.00</b>                   | <b>(51,057.01)</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>173,162.89</b> | <b>6,341,366.00</b>                | <b>(6,168,203.11)</b> |
| <b>Expenses</b>                                 |                   |                                    |                       |
| <b>LEGISLATIVE</b>                              |                   |                                    |                       |
| 400-1100 Council Salary                         | 1,249.98          | 15,000.00                          | 13,750.02             |
| 400-1120 Mayor Salary                           | 416.67            | 5,000.00                           | 4,583.33              |
| 400-1610 FICA - Legislative                     | 103.33            | 1,240.00                           | 1,136.67              |
| 400-1630 Medicare - Legislative                 | 24.16             | 290.00                             | 265.84                |
| 400-3110 Training/Conferences                   | 0.00              | 2,000.00                           | 2,000.00              |
| 400-3210 Dues/Subscriptions                     | 70.00             | 4,500.00                           | 4,430.00              |
| 400-3310 Misc/Travel                            | 0.00              | 500.00                             | 500.00                |
| <b>TOTAL LEGISLATIVE</b>                        | <b>1,864.14</b>   | <b>28,530.00</b>                   | <b>26,665.86</b>      |
| <b>GENERAL GOVERNMENT</b>                       |                   |                                    |                       |
| 401-1210 Manager Salary                         | 8,109.26          | 73,080.00                          | 64,970.74             |
| 401-1220 Director-Public Works                  | 3,139.89          | 28,782.00                          | 25,642.11             |
| 401-1400 Admin Staff Salary                     | 3,633.84          | 52,345.00                          | 48,711.16             |
| 401-1610 FICA - Admin                           | 922.75            | 12,146.00                          | 11,223.25             |
| 401-1630 Medicare - Admin                       | 215.81            | 2,841.00                           | 2,625.19              |
| 401-2100 Office Supplies - Administration       | 1,999.79          | 7,560.00                           | 5,560.21              |

**Borough of East Stroudsburg**  
**General Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                           | <u>Y-T-D</u>       | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>   |
|--|--------------------|------------------------------------|-------------------|
| 401-2130 Office Equipment/Furniture                    | 205.08             | 1,260.00                           | 1,054.92          |
| 401-2140 IT Expenses                                   | 1,698.79           | 18,900.00                          | 17,201.21         |
| 401-2150 Computer Equipment/Supplies-Gen<br>Government | 819.77             | 6,300.00                           | 5,480.23          |
| 401-2160 Equipment Maintenance                         | 0.00               | 1,134.00                           | 1,134.00          |
| 401-2300 Vehicle Expense                               | 0.00               | 3,570.00                           | 3,570.00          |
| 401-3110 Data Storage software                         | 0.00               | 6,300.00                           | 6,300.00          |
| 401-3210 Telephone - Gen Government                    | 1,066.34           | 5,040.00                           | 3,973.66          |
| 401-3250 Postage - Payroll Processing Fee              | 557.78             | 8,400.00                           | 7,842.22          |
| 401-3310 Travel - Gen Government                       | 0.00               | 1,344.00                           | 1,344.00          |
| 401-3400 Advertising/Printing - Gen Government         | 1,986.94           | 6,300.00                           | 4,313.06          |
| 401-3450 Contracted Admin Services                     | 615.08             | 2,940.00                           | 2,324.92          |
| 401-4200 Association Dues/Subscriptions                | 4,492.14           | 7,560.00                           | 3,067.86          |
| 401-4600 Training/Conference - General Government      | 0.00               | 2,100.00                           | 2,100.00          |
| <b>TOTAL GENERAL GOVT</b>                              | <b>29,463.26</b>   | <b>247,902.00</b>                  | <b>218,438.74</b> |
| <br><b>FINANCIAL ADMINISTRATION</b>                    |                    |                                    |                   |
| 402-1000 Finance Director                              | 3,090.00           | 28,325.00                          | 25,235.00         |
| 402-1400 Finance - Staff Salaries                      | 5,780.46           | 54,203.00                          | 48,422.54         |
| 402-1610 Fica  | 549.97             | 5,117.00                           | 4,567.03          |
| 402-1630 Medicare                                      | 128.62             | 1,197.00                           | 1,068.38          |
| 402-1830 Finance - Staff Salaries- Overtime            | 0.00               | 260.00                             | 260.00            |
| 402-2130 Office/Furn. Equip                            | 0.00               | 260.00                             | 260.00            |
| 402-3100 Trustee Chg Bond Payment                      | 0.00               | 3,120.00                           | 3,120.00          |
| 402-3110 Auditing Services - General Fund              | 0.00               | 15,600.00                          | 15,600.00         |
| 402-3160 Billing Software                              | 1,452.07           | 6,500.00                           | 5,047.93          |
| 402-3170 Accounting Software                           | 0.00               | 6,994.00                           | 6,994.00          |
| 402-3210 Credit Card Fees                              | 892.45             | 18,200.00                          | 17,307.55         |
| 402-4600 Conferences/Training                          | 0.00               | 1,040.00                           | 1,040.00          |
| <b>TOTAL FINANCIAL ADMIN</b>                           | <b>11,893.57 #</b> | <b>140,816.00 #</b>                | <b>128,922.43</b> |
| <br><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                     | 302.56             | 5,000.00                           | 4,697.44          |
| 403-3180 Commission Earned Income Tax                  | 878.69             | 18,000.00                          | 17,121.31         |
| 403-3190 Commission Deed Transfer Tax                  | 167.93             | 2,000.00                           | 1,832.07          |
| <b>TOTAL TAX COLLECTION</b>                            | <b>1,349.18</b>    | <b>43,885.00</b>                   | <b>42,535.82</b>  |

**Borough of East Stroudsburg**  
**General Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                      | <u>Y-T-D</u>      | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>     |
|---|-------------------|------------------------------------|---------------------|
| <b>LEGAL SERVICES</b>                             |                   |                                    |                     |
| 404-3140 Solicitor Retainer & Fees                | 10,427.00         | 125,000.00                         | 114,573.00          |
| <b>TOTAL LEGAL SERVICES</b>                       | <b>10,427.00</b>  | <b>125,000.00</b>                  | <b>114,573.00</b>   |
| <b>ENGINEERING</b>                                |                   |                                    |                     |
| 408-3130 Engineering Services - Gen Prof Services | 23,181.22         | 39,200.00                          | 16,018.78           |
| <b>TOTAL ENGINEERING</b>                          | <b>23,181.22</b>  | <b>39,200.00</b>                   | <b>16,018.78</b>    |
| <b>MUNICIPAL BUILDINGS</b>                        |                   |                                    |                     |
| 409-2360 Materials & Supplies - Mun Bldg          | 0.00              | 420.00                             | 420.00              |
| 409-3610 Electricity-Mun. Bldg.                   | 902.24            | 5,880.00                           | 4,977.76            |
| 409-3620 Electric Annex                           | 96.09             | 1,260.00                           | 1,163.91            |
| 409-3640 Gas (heat) - Annex                       | 582.65            | 1,260.00                           | 677.35              |
| 409-3730 Maintenance & Repair Annex               | 1,435.63          | 2,730.00                           | 1,294.37            |
| 409-3740 Maintenance & Repairs                    | 1,837.96          | 42,000.00                          | 40,162.04           |
| <b>TOTAL MUNICIPAL BUILDING</b>                   | <b>4,854.57</b>   | <b>53,550.00</b>                   | <b>48,695.43</b>    |
| <b>POLICE DEPARTMENT</b>                          |                   |                                    |                     |
| 410-7600 SARP Regional Costs                      | 541,176.16        | 3,247,057.00                       | 2,705,880.84        |
| <b>TOTAL POLICE</b>                               | <b>541,176.16</b> | <b>3,247,057.00</b>                | <b>2,705,880.84</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        | 354.79            | 17,500.00                          | 17,145.21           |
| 411-2600 Small Tools/ Equipment                   | 107.55            | 5,500.00                           | 5,392.45            |
| 411-3210 Telephone - Fire Dept                    | 136.04            | 2,500.00                           | 2,363.96            |
| 411-3270 Radio Maintenance                        | 0.00              | 10,000.00                          | 10,000.00           |
| 411-3620 Electricity                              | 1,449.29          | 11,500.00                          | 10,050.71           |
| 411-3630 Gas (heat)                               | 3,224.36          | 5,000.00                           | 1,775.64            |
| 411-3730 Equipment Testing                        | 2,796.13          | 10,000.00                          | 7,203.87            |
| 411-4200 Building Maintenance- Fire Dept          | 2,735.00          | 15,000.00                          | 12,265.00           |
| 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>10,929.16</b>  | <b>95,500.00</b>                   | <b>84,570.84</b>    |
| <b>CODE ENFORCEMENT</b>                           |                   |                                    |                     |
| 413-1400 Staff Salary                             | 6,122.06          | 56,650.00                          | 50,527.94           |
| 413-1610 FICA - Code Enforcement                  | 379.57            | 3,512.00                           | 3,132.43            |
| 413-1630 Medicare - Code Enforcement              | 88.77             | 821.00                             | 732.23              |

**Borough of East Stroudsburg**  
**General Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                          | <u>Y-T-D</u>     | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>   |
|---|------------------|------------------------------------|-------------------|
| 413-1830 Overtime                                     | 0.00             | 1,500.00                           |                   |
| 413-2000 Zoning & Codes                               | 0.00             | 180,000.00                         | 180,000.00        |
| 413-2100 Materials & Supplies - Codes                 | 0.00             | 3,000.00                           | 3,000.00          |
| 413-2150 Computer Equipment/Supplies-Code Enforcement | 0.00             | 2,000.00                           | 2,000.00          |
| 413-2160 Uniforms                                     | 0.00             | 2,500.00                           | 2,500.00          |
| 413-2300 Vehicle Operation                            | 0.00             | 1,500.00                           | 1,500.00          |
| 413-2500 Vehicle Maintenance                          | 39.52            | 750.00                             | 710.48            |
| 413-3150 Software License                             | 0.00             | 8,000.00                           | 8,000.00          |
| 413-3210 Codes- Cell Phones                           | 39.90            | 0.00                               | (39.90)           |
| 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>6,669.82</b>  | <b>267,333.00</b>                  | <b>259,163.18</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                       | 15,082.14 #      | 90,493.00 #                        | 75,410.86         |
| <b>TOTAL EMERGENCY SERVICES</b>                       | <b>15,082.14</b> | <b>90,493.00</b>                   | <b>75,410.86</b>  |
| <b>HEALTH DEPARTMENT</b>                              |                  |                                    |                   |
| 421-1220 Salaries & Wages-Health                      | 1,454.85         | 15,169.00                          | 13,714.15         |
| 421-1610 FICA - Health Dept                           | 90.19            | 940.00                             | 849.81            |
| 421-1630 Medicare - Health Dept                       | 21.10            | 220.00                             | 198.90            |
| 421-2100 Supplies                                     | 0.00             | 200.00                             | 200.00            |
| <b>TOTAL HEALTH DEPARTMENT</b>                        | <b>1,566.14</b>  | <b>16,529.00</b>                   | <b>14,962.86</b>  |
| <b>STREET DEPARTMENT</b>                              |                  |                                    |                   |
| 430-1220 Salary - DPW Foreman                         | 2,496.00         | 22,880.00                          | 20,384.00         |
| 430-1300 Salaries & Wages - DPW                       | 18,176.86        | 160,160.00                         | 141,983.14        |
| 430-1610 FICA - Street Dept                           | 1,244.51         | 11,348.00                          | 10,103.49         |
| 430-1630 Medicare - Street Dept                       | 344.19           | 2,654.00                           | 2,309.81          |
| 430-1830 Street Department - Overtime                 | 3,064.08         | 3,900.00                           | 835.92            |
| 430-2100 Office Supplies - Street Dept                | 96.48            | 650.00                             | 553.52            |
| 430-2120 Safety Equipment - Street Dept               | 91.66            | 780.00                             | 688.34            |

**Borough of East Stroudsburg**  
**General Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                       | <u>Y-T-D</u>     | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>   |
|--|------------------|------------------------------------|-------------------|
| 430-2150 Computer Equipment/Supplies - Street Dept | 0.00             | 143.00                             | 143.00            |
| 430-2160 Office Equip Maint/Repair - Street Dept   | 0.00             | 65.00                              | 65.00             |
| 430-2300 Vehicle Operation (fuel, oil, fluids)     | 1,569.63         | 13,000.00                          | 11,430.37         |
| 430-2380 Uniforms & Clothing                       | 143.39           | 2,600.00                           | 2,456.61          |
| 430-2500 Vehicle Maint/Repair- Street Dept         | 38.46            | 5,200.00                           | 5,161.54          |
| 430-2600 Minor Equipment                           | 151.18           | 2,080.00                           | 1,928.82          |
| 430-3150 Drug Testing                              | 0.00             | 260.00                             | 260.00            |
| 430-3210 Telephone - Street                        | 112.39           | 416.00                             | 303.61            |
| 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                   | 365.97           | 1,040.00                           | 674.03            |
| 430-3620 Gas Heat -DPW Garage                      | 1,244.73         | 1,820.00                           | 575.27            |
| 430-3730 Building Maintenance                      | 105.15           | 2,600.00                           | 2,494.85          |
| 430-3740 Equipment Maint & Repairs - Street Dept   | 957.51           | 5,200.00                           | 4,242.49          |
| 430-4600 Training - Street                         | 0.00             | 1,560.00                           | 1,560.00          |
| <b>TOTAL STREET DEPARTMENT</b>                     | <b>30,202.19</b> | <b>251,486.00</b>                  | <b>221,283.81</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                        | 3,263.76         | 4,000.00                           | 736.24            |
| <b>TOTAL SNOW/ICE REMOVAL</b>                      | <b>3,263.76</b>  | <b>4,000.00</b>                    | <b>736.24</b>     |
| <b>TRAFFIC SIGNS/SIGNALS</b>                       |                  |                                    |                   |
| 433-3720 Misc Supplies- Traffic Signals            | 1,589.78         | 15,000.00                          | 13,410.22         |
| <b>TOTAL TRAFFIC SIGNALS</b>                       | <b>1,589.78</b>  | <b>15,000.00</b>                   | <b>13,410.22</b>  |
| <b>STREET LIGHTING</b>                             |                  |                                    |                   |
| 434-3610 Electric                                  | 615.10           | 0.00                               | (615.10)          |
| 434-3720 Street Light Repair                       | 401.19           | 250.00                             | (151.19)          |
| 434-3730 Operations/Maintenance                    | 0.00             | 750.00                             | 750.00            |
| <b>TOTAL STREET LIGHTING</b>                       | <b>1,016.29</b>  | <b>1,000.00</b>                    | <b>(16.29)</b>    |
| <b>STORM SEWERS &amp; DRAINS</b>                   |                  |                                    |                   |
| 436-2450 Materials & Supplies                      | 0.00             | 3,000.00                           | 3,000.00          |
| 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>123,000.00</b>                  | <b>123,000.00</b> |

**Borough of East Stroudsburg**  
**General Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                        | <u>Y-T-D</u>     | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>   |
|---|------------------|------------------------------------|-------------------|
| <b>STREET MAINTENANCE</b>                           |                  |                                    |                   |
| 438-2450 Materials & Supplies St Maintenance        | 252.37           | 15,000.00                          | 14,747.63         |
| 438-3720 Street Paving                              | 0.00             |                                    | 0.00              |
| <b>TOTAL STREET MAINTENANCE</b>                     | <b>252.37</b>    | <b>15,000.00</b>                   | <b>14,747.63</b>  |
| <b>PARKING FACILITIES</b>                           |                  |                                    |                   |
| 445-1300 Parking Enforcement Officer                | 12,095.05        | 165,055.00                         | 152,959.95        |
| 445-1610 FICA - Parking                             | 749.89           | 10,233.00                          | 9,483.11          |
| 445-1630 Medicare - Parking                         | 175.38           | 2,393.00                           | 2,217.62          |
| 445-1830 Overtime                                   | 0.00             | 1,850.00                           | 1,850.00          |
| 445-1910 Uniforms/Drug Test                         | 0.00             | 2,000.00                           | 2,000.00          |
| 445-2150 Computer Equipment                         | 0.00             | 1,500.00                           | 1,500.00          |
| 445-2210 Snow Removal Supplies                      | 0.00             | 1,500.00                           | 1,500.00          |
| 445-2410 Vehicle Registration/Maintenance           | 89.06            | 5,000.00                           | 4,910.94          |
| 445-2490 Meter Purchase-Parking Facilities          | 0.00             | 300.00                             | 300.00            |
| 445-3130 Parking Permits Ect.                       | 0.00             | 16,000.00                          | 16,000.00         |
| 445-3150 Software (UP Safety)                       | 0.00             | 2,000.00                           | 2,000.00          |
| 445-3160 UP Safety Lookups                          | 110.00           | 500.00                             | 390.00            |
| 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>13,219.38</b> | <b>217,831.00</b>                  | <b>204,611.62</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>       |

**Borough of East Stroudsburg**  
**General Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                   | <u>Y-T-D</u>        | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>       |
|--|---------------------|------------------------------------|-----------------------|
| <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>       |
| <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                | 7,426.24            | 12,125.00                          | 4,698.76              |
| 486-3531 Workers Comp - Fire Department        | 669.24              | 7,500.00                           | 6,830.76              |
| 486-3550 Deductible                            | 0.00                | 2,500.00                           | 2,500.00              |
| 486-4010 Public Officials Liability            | 0.00                | 5,000.00                           | 5,000.00              |
| <b>TOTAL INSURANCE</b>                         | <b>44,642.86</b>    | <b>65,875.00</b>                   | <b>21,232.14</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                 | 165.00              | 1,500.00                           | 1,335.00              |
| 487-5310 N/U Pension MMO                       | 4,203.12            | 70,856.00                          | 66,652.88             |
| <b>TOTAL EMPLOYEE BENEFITS</b>                 | <b>51,837.60</b>    | <b>376,969.00</b>                  | <b>325,131.40</b>     |
| <b>EMPLOYER FICA EXPENSES</b>                  |                     |                                    |                       |
| 488-1620 Unemployment Compensation             | 608.34              | 7,250.00                           | 6,641.66              |
| <b>TOTAL EMPLOYER FICA EXPENSES</b>            | <b>608.34</b>       | <b>7,250.00</b>                    | <b>6,641.66</b>       |
| <b>Total Expenses</b>                          | <b>805,088.93</b>   | <b>5,878,006.00</b>                | <b>5,072,917.07</b>   |
| <b>Excess Revenue Over(Under) Expenditures</b> | <b>(631,926.04)</b> | <b>463,360.00</b>                  | <b>(1,095,286.04)</b> |

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

| <u>Account # &amp; Title</u>                | <u>Y-T-D</u>        | <u>Budget</u><br><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         | 35,228.17           | 12,900.00                          | 22,328.17           |
| 321-6100 Rental License                     | 227,553.67          | 212,850.00                         | 14,703.67           |
| 321-6110 Short-Term Rental Lic.             | 0.00                | 3,225.00                           | (3,225.00)          |
| 321-7000 Lien Rental License                | 10,796.49           | 0.00                               | 10,796.49           |
| 321-7000 Lien Interest Rental               | 34.31               | 0.00                               | 34.31               |
| 321-8000 Cable TV Franchise Tax             | 73,291.31           | 105,000.00                         | (31,708.69)         |
| <b>TOTAL LICENSES/PERMITS</b>               | <b>346,903.95</b>   | <b>333,975.00</b>                  | <b>12,928.95</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.            | 8,050.72            | 0.00                               | 8,050.72            |
| 341-0210 Interest -P.L.G.I.T.               | 5,309.88            | 0.00                               | 5,309.88            |
| 341-0211 Interest PLGIT Plus                | 32,637.15           | 0.00                               | 32,637.15           |
| <b>TOTAL INTEREST</b>                       | <b>45,997.75</b>    | <b>50,000.00</b>                   | <b>(4,002.25)</b>   |

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

| <u>Account # &amp; Title</u>                | <u>Y-T-D</u>      | <u>Budget</u><br><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             | 32,209.13         | 40,000.00                          | (7,790.87)         |
| <b>TOTAL RENTS</b>                          | <b>32,210.13</b>  | <b>40,000.00</b>                   | <b>(7,789.87)</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     | 17,472.45         | 9,000.00                           | 8,472.45           |

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

| <u>Account # &amp; Title</u>                    | <u>Y-T-D</u>        | <u>Budget</u><br><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>58,297.00</b>    | <b>25,983.00</b>                   | <b>32,314.00</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>6,462,478.61</b> | <b>6,063,916.19</b>                | <b>398,562.42</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**  
**December 31, 2025**

| <u>Account # &amp; Title</u>                           | <u>Y-T-D</u>      | <u>Budget<br/>12/31/2025</u> | <u>Variance</u>   |
|--|-------------------|------------------------------|-------------------|
| 401-2150 Computer Equipment/Supplies-Gen<br>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<br>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**  
**December 31, 2025**

| <u>Account # &amp; Title</u>                          | <u>Y-T-D</u>        | <u>Budget</u><br><u>12/31/2025</u> | <u>Variance</u>     |
|---|---------------------|------------------------------------|---------------------|
| <b>ENGINEERING</b>                                    |                     |                                    |                     |
| 408-3130 Engineering Services - Gen Prof Services     | 190,102.76          | 38,500.00                          | (151,602.76)        |
| <b>TOTAL ENGINEERING</b>                              | <b>190,102.76</b>   | <b>38,500.00</b>                   | <b>(151,602.76)</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               |
| 413-2160 Uniforms                                     | 1,155.50            | 1,156.00                           | 0.50                |

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

| <u>Account # &amp; Title</u>                       | <u>Y-T-D</u>      | <u>Budget</u><br><u>12/31/2025</u> | <u>Variance</u>    |
|--|-------------------|------------------------------------|--------------------|
| 413-2300 Vehicle Operation                         | 216.79            | 500.00                             | 283.21             |
| 413-2500 Vehicle Maintenance                       | 594.76            | 750.00                             | 155.24             |
| 413-3150 Software License                          | 2,427.50          | 2,000.00                           | (427.50)           |
| 413-3210 Codes- Cell Phones                        | 119.70            | 80.00                              | (39.70)            |
| 413-3400 Advertising Expense                       | 823.81            | 4,000.00                           | 3,176.19           |
| 413-4200 Assoc. Dues/Subscriptions                 | 252.00            | 252.00                             | 0.00               |
| 413-4600 Training/Conference Expense               | 150.00            | 750.00                             | 600.00             |
| <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               | 2,153.60          | 5,000.00                           | 2,846.40           |
| 414-3140 Legal Services - Planning/Zoning          | 1,591.35          | 2,000.00                           | 408.65             |
| 414-4500 Contracted Permitting                     | 209,713.42        | 227,000.00                         | 17,286.58          |
| <b>TOTAL PLANNING/ZONING</b>                       | <b>213,458.37</b> | <b>234,000.00</b>                  | <b>20,541.63</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               |
| 430-3210 Telephone - Street                        | 660.50            | 657.00                             | (3.50)             |

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

| <u>Account # &amp; Title</u>                        | <u>Y-T-D</u>      | <u>Budget</u><br><u>12/31/2025</u> | <u>Variance</u>     |
|---|-------------------|------------------------------------|---------------------|
| 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<br>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                       | 20,874.28         | 20,000.00                          | (874.28)            |
| 436-3710 Storm Water Project MS4                    | 0.00              | 82,050.00                          | 82,050.00           |
| 436-7500 Equipment Rental                           | 4,600.00          | 4,600.00                           | 0.00                |
| <b>TOTAL STORM SEWER</b>                            | <b>25,474.28</b>  | <b>106,650.00</b>                  | <b>81,175.72</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>                           |                   |                                    |                     |
| 445-1300 Parking Enforcement Officer                | 52,682.44         | 95,459.00                          | 42,776.56           |

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

| <u>Account # &amp; Title</u>                           | <u>Y-T-D</u>     | <u>Budget</u><br><u>12/31/2025</u> | <u>Variance</u>  |
|--|------------------|------------------------------------|------------------|
| 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<br>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                             | 25,050.80        | 67,200.00                          | 42,149.20        |
| 446-3730 Equipment Maintenance/Repair                  | 30,057.09        | 30,150.00                          | 92.91            |
| <b>TOTAL FLOOD CONTROL</b>                             | <b>55,107.89</b> | <b>106,650.00</b>                  | <b>51,542.11</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>  |
| <b>INTER-GOVNMTAL EXPENSES</b>                         |                  |                                    |                  |

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

| <u>Account # &amp; Title</u>                   | <u>Y-T-D</u>        | <u>Budget</u><br><u>12/31/2025</u> | <u>Variance</u>     |
|--|---------------------|------------------------------------|---------------------|
| 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>6,188,577.98</b> | <b>5,809,085.69</b>                | <b>(379,492.29)</b> |
| <b>Excess Revenue Over(Under) Expenditures</b> | <b>273,900.63</b>   | <b>254,830.50</b>                  | <b>19,070.13</b>    |

**Borough of East Stroudsburg**  
**Sewer by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                  | <u>Y-T-D</u>     | <u>Budget</u><br><u>12/31/2026</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                 | 0.01             | 0.00                               | 0.01                  |
| 341-0211 Int.-Sewer P Plus                    | 9,181.55         | 0.00                               | 9,181.55              |
| <b>TOTAL INTEREST</b>                         | <b>9,181.56</b>  | <b>98,600.00</b>                   | <b>(89,418.44)</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                          | (1,030.69)       | 2,100,000.00                       | (2,101,030.69)        |
| 364-2020 Lien Sewer Rents                     | 0.00             | 8,500.00                           | (8,500.00)            |
| 364-3160 Lien Interest & Cost                 | 605.84           | 0.00                               | 605.84                |
| 364-6010 Stroud SA Rentals                    | 0.00             | 42,500.00                          | (42,500.00)           |
| 364-7010 Smithfield SA Rentals                | 0.00             | 170,000.00                         | (170,000.00)          |
| 364-9000 EDU Connection Fees                  | 0.00             | 80,000.00                          | (80,000.00)           |
| 364-9100 Smithfield EDU Fees                  | 0.00             | 17,500.00                          | (17,500.00)           |
| 364-9200 Penalties                            | 14,706.09        | 45,000.00                          | (30,293.91)           |
| <b>TOTAL SANITATION</b>                       | <b>14,281.24</b> | <b>2,471,500.00</b>                | <b>(2,457,218.76)</b> |
| <b>MISCELLANEOUS REVENUES</b>                 |                  |                                    |                       |
| 380-1010 Emp Cont Hlth Insr                   | 3,556.24         | 39,345.00                          | (35,788.76)           |
| <b>TOTAL MISC. REVENUES</b>                   | <b>3,556.24</b>  | <b>39,345.00</b>                   | <b>(35,788.76)</b>    |
| <b>Total Revenues</b>                         | <b>27,019.04</b> | <b>2,665,545.00</b>                | <b>(2,638,525.96)</b> |
| <b>Expenses</b>                               |                  |                                    |                       |
| <b>GENERAL GOVERNMENT</b>                     |                  |                                    |                       |
| 401-1210 Manager Salary                       | 4,826.93         | 43,500.00                          | 38,673.07             |
| 401-1220 DPW Director Salary-Sewer            | 3,779.46         | 34,645.00                          | 30,865.54             |
| 401-1400 Admin Staff Salary                   | 2,163.00         | 31,158.00                          | 28,995.00             |
| 401-1610 FICA - Admin                         | 667.70           | 7,230.00                           | 6,562.30              |
| 401-1630 Medicare - Admin                     | 156.15           | 1,691.00                           | 1,534.85              |
| 401-2100 Office Supplies - Admin              | 1,112.66         | 4,500.00                           | 3,387.34              |
| 401-2130 Office Equipment/Furniture - Admin   | 122.10           | 750.00                             | 627.90                |
| 401-2140 IT Expenses                          | 1,011.19         | 11,250.00                          | 10,238.81             |
| 401-2150 Computer Equipment/Supplies - Admin  | 556.88           | 3,750.00                           | 3,193.12              |
| 401-2160 Equipment Repair/Maintenance - Admin | 0.00             | 675.00                             | 675.00                |

**Borough of East Stroudsburg**  
**Sewer by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                       | <u>Y-T-D</u>     | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>   |
|--|------------------|------------------------------------|-------------------|
| 401-2300 Vehicle Expense - Admin                   | 0.00             | 2,125.00                           | 2,125.00          |
| 401-3110 Data Storage software                     | 0.00             | 3,750.00                           | 3,750.00          |
| 401-3210 Telephone - Admin                         | 626.07           | 3,000.00                           | 2,373.93          |
| 401-3250 Postage - Payroll Processing Fee          | 154.14           | 5,000.00                           | 4,845.86          |
| 401-3310 Travel - Admin                            | 0.00             | 800.00                             | 800.00            |
| 401-3400 Advertising/Printing - Admin              | 149.44           | 3,750.00                           | 3,600.56          |
| 401-3450 Contracted Admin Services                 | 366.13           | 1,750.00                           | 1,383.87          |
| 401-4200 Dues Subscriptions/Memberships -<br>Admin | 3,026.14         | 4,500.00                           | 1,473.86          |
| Government   | 0.00             | 1,246.00                           | 1,246.00          |
| <b>TOTAL GENERAL GOVT</b>                          | <b>18,717.99</b> | <b>165,070.00</b>                  | <b>146,352.01</b> |
| <b>FINANCIAL ADMINISTRATION</b>                    |                  |                                    |                   |
| 402-1000 Finance Director                          | 3,921.93         | 35,951.00                          | 32,029.07         |
| 402-1400 Finance - Staff Salaries                  | 7,336.75         | 68,796.00                          | 61,459.25         |
| 402-1610 Fica                                      | 698.03           | 6,494.00                           | 5,795.97          |
| 402-1630 Medicare                                  | 163.25           | 1,519.00                           | 1,355.75          |
| 402-1830 Finance - Staff Salaries Overtime         | 0.00             | 330.00                             | 330.00            |
| 402-2130 Office Furniture/Equip                    | 0.00             | 330.00                             | 330.00            |
| 402-3100 Trustee Chg Bond Payment                  | 0.00             | 3,960.00                           | 3,960.00          |
| 402-3110 Auditing Services - Sewer                 | 0.00             | 19,800.00                          | 19,800.00         |
| 402-3160 Billing Software                          | 722.56           | 8,250.00                           | 7,527.44          |
| 402-3170 Accounting Software                       | 0.00             | 8,877.00                           | 8,877.00          |
| 402-3210 Credit Card Fees                          | 1,132.73         | 23,100.00                          | 21,967.27         |
| 402-4600 Conferences/Training                      | 0.00             | 1,320.00                           | 1,320.00          |
| <b>TOTAL FINANCIAL ADMIN</b>                       | <b>13,975.25</b> | <b>178,727.00</b>                  | <b>164,751.75</b> |
| <b>LEGAL SERVICES</b>                              |                  |                                    |                   |
| 404-3200 Legal Services - WWTP                     | 2,889.00         | 85,000.00                          | 82,111.00         |
| <b>TOTAL LEGAL SERVICES</b>                        | <b>2,889.00</b>  | <b>85,000.00</b>                   | <b>82,111.00</b>  |
| <b>ENGINEERING</b>                                 |                  |                                    |                   |
| 408-3130 Engineering                               | 3,586.21         | 81,200.00                          | 77,613.79         |
| <b>TOTAL ENGINEERING</b>                           | <b>3,586.21</b>  | <b>81,200.00</b>                   | <b>77,613.79</b>  |
| <b>MUNICIPAL BUILDINGS</b>                         |                  |                                    |                   |
| 409-2360 Materials & Supplies - Mun Bldg           | 0.00             | 250.00                             | 250.00            |
| 409-3610 Electricity-Mun. Bldg.                    | 537.64           | 3,500.00                           | 2,962.36          |
| 409-3620 Electricity-Annex                         | 71.44            | 750.00                             | 678.56            |
| 409-3640 Gas - Annex                               | 346.82           | 750.00                             | 403.18            |
| 409-3730 Maintenance & Repair Annex                | 854.56           | 1,625.00                           | 770.44            |
| 409-3740 Maintenance & Repairs                     | 1,070.70         | 25,000.00                          | 23,929.30         |
| <b>TOTAL MUNICIPAL BUILDING</b>                    | <b>2,881.16</b>  | <b>31,875.00</b>                   | <b>28,993.84</b>  |

**Borough of East Stroudsburg**  
**Sewer by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                        | <u>Y-T-D</u>      | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>   |
|---|-------------------|------------------------------------|-------------------|
| <b>SANITARY SEWER</b>                               |                   |                                    |                   |
| 429-1400 Sewer Staff Salaries                       | 45,101.45         | 335,000.00                         | 289,898.55        |
| 429-1610 Social Security- Sewer Fund                | 2,765.65          | 23,165.00                          | 20,399.35         |
| 429-1630 Medicare - Sanitary Sewer                  | 677.27            | 5,418.00                           | 4,740.73          |
| 429-1830 Sewer Overtime                             | 1,606.80          | 4,000.00                           | 2,393.20          |
| 429-2100 Office Supplies                            | 0.00              | 4,120.00                           | 4,120.00          |
| 429-2110 Chemicals                                  | 4,148.69          | 66,800.00                          | 62,651.31         |
| 429-2120 Safety Supplies                            | 153.95            | 3,000.00                           | 2,846.05          |
| 429-2150 Computer Equip & Supplies                  | 0.00              | 2,000.00                           | 2,000.00          |
| 429-2200 Materials & Supplies- WWTP                 | 923.32            | 14,000.00                          | 13,076.68         |
| 429-2300 Fuel Oil                                   | 5,016.67          | 27,800.00                          | 22,783.33         |
| 429-2310 Vehicle Operation                          | 102.86            | 1,200.00                           | 1,097.14          |
| 429-2380 Uniforms                                   | 0.00              | 2,500.00                           | 2,500.00          |
| 429-2600 Small Tools/Minor Equipment                | 0.00              | 4,000.00                           | 4,000.00          |
| 429-3160 Laboratory Fees                            | 12,703.25         | 66,000.00                          | 53,296.75         |
| 429-3200 Telephone - Sewer                          | 342.36            | 3,500.00                           | 3,157.64          |
| 429-3610 Electric - Sewer                           | 12,979.47         | 113,500.00                         | 100,520.53        |
| 429-3700 Pump Station Maint & Repair                | 0.00              | 30,000.00                          | 30,000.00         |
| 429-3710 WWTP Maint & Repairs                       | 3,922.58          | 40,000.00                          | 36,077.42         |
| 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                   | 3,750.00          | 8,000.00                           | 4,250.00          |
| 429-4500 Contracted Line Maintenance                | 231.55            | 85,500.00                          | 85,268.45         |
| 429-4600 Training - Sanitary Sewer                  | 0.00              | 3,000.00                           | 3,000.00          |
| 429-4700 Sludge Disposal                            | 7,448.68          | 113,500.00                         | 106,051.32        |
| 429-7400 Equipment Lease/Purchase                   | 27,207.50         | 0.00                               | (27,207.50)       |
| <b>TOTAL COLLECTION SYSTEM</b>                      | <b>129,431.54</b> | <b>1,041,003.00</b>                | <b>911,571.46</b> |
| <b>STREET DEPARTMENT</b>                            |                   |                                    |                   |
| 430-1220 Street Superindendent Salary               | 3,168.00          | 29,040.00                          | 25,872.00         |
| 430-1300 Salaries & Wages - DPW - Sewer             | 23,070.63         | 203,280.00                         | 180,209.37        |
| 430-1610 FICA - Street Dept                         | 1,773.97          | 14,404.00                          | 12,630.03         |
| 430-1630 Medicare - Street Dept                     | 88.04             | 3,369.00                           | 3,280.96          |
| 430-1830 Overtime - Street Dept                     | 2,973.96          | 4,950.00                           | 1,976.04          |
| 430-2100 Office Supplies - Street Dept              | 119.91            | 825.00                             | 705.09            |
| 430-2120 Safety Equipment - Street Dept             | 91.67             | 990.00                             | 898.33            |
| 430-2150 Computer Equipment/Supplies - Street Dept  | 0.00              | 182.00                             | 182.00            |
| 430-2160 Office Equipment Maint/Repair- Street Dept | 0.00              | 83.00                              | 83.00             |
| 430-2300 Vehicle Operation (fuel, oil, fluids)      | 1,987.15          | 16,500.00                          | 14,512.85         |

**Borough of East Stroudsburg**  
**Sewer by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                     | <u>Y-T-D</u>        | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>     |
|--|---------------------|------------------------------------|---------------------|
| 430-2380 Uniforms - Street Dept                  | 167.55              | 3,300.00                           | 3,132.45            |
| 430-2500 Vehicle Manitenance/Repair- Street Dept | 48.81               | 6,600.00                           | 6,551.19            |
| 430-2600 Small Tools/Minor Equip - Street Dept   | 191.89              | 2,640.00                           | 2,448.11            |
| 430-3150 Drug Testing                            | 0.00                | 330.00                             | 330.00              |
| 430-3210 Telephone - Street Dept                 | 160.95              | 528.00                             | 367.05              |
| 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               | 463.33              | 1,320.00                           | 856.67              |
| 430-3620 Gas - Street Dept                       | 1,579.85            | 2,310.00                           | 730.15              |
| 430-3730 Building Maintenance - Street Dept      | 133.46              | 3,300.00                           | 3,166.54            |
| 430-3740 Equipment Maint & Repair - Street       | 1,215.29            | 6,600.00                           | 5,384.71            |
| 430-4600 Conferences/Training - Street Dept      | 0.00                | 1,980.00                           | 1,980.00            |
| <b>TOTAL STREET DEPARTMENT</b>                   | <b>37,234.46</b>    | <b>319,196.00</b>                  | <b>281,961.54</b>   |
| <b>INSURANCE</b>                                 |                     |                                    |                     |
| 486-3510 Property-Liability Insurance            | 48,973.48           | 51,925.00                          | 2,951.52            |
| 486-3530 Workers Comp Insurance                  | 9,951.18            | 16,248.00                          | 6,296.82            |
| 486-3550 Deductible                              | 896.80              | 10,050.00                          |                     |
| 486-3531 Workers Comp - Fire Department          | 0.00                | 3,350.00                           | 3,350.00            |
| 486-4010 Public Officials Liability              | 0.00                | 6,700.00                           | 6,700.00            |
| <b>TOTAL INSURANCE</b>                           | <b>59,821.46</b>    | <b>88,273.00</b>                   | <b>28,451.54</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            | 167.50              | 2,010.00                           | 1,842.50            |
| 487-5310 N/U Pension MMO                         | 5,731.53            | 96,621.00                          | 90,889.47           |
| <b>TOTAL EMPLOYEE BENEFITS</b>                   | <b>69,508.12</b>    | <b>506,813.00</b>                  | <b>437,304.88</b>   |
| <b>EMPLOYER FICA EXPENSES</b>                    |                     |                                    |                     |
| 488-1620 Unemployment Comp PSAB                  | 672.09              | 9,715.00                           | 9,042.91            |
| <b>TOTAL EMPLOYER FICA EXPENSES</b>              | <b>672.09</b>       | <b>9,715.00</b>                    | <b>9,042.91</b>     |
| <b>TRANSFERS</b>                                 |                     |                                    |                     |
| <b>Total Expenses</b>                            | <b>338,717.28</b>   | <b>2,506,872.00</b>                | <b>2,168,154.72</b> |
| <b>Excess Revenue Over(Under) Expenditures</b>   | <b>(311,698.24)</b> | <b>158,673.00</b>                  | <b>470,371.24</b>   |

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

| <u>Account # &amp; Title</u>                | <u>Y-T-D</u>        | <u>Budget</u><br><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            | 7,714.50            | 6,301.00                           | (1,413.50)          |
| 401-2130 Office Equipment/Furniture - Admin | 686.41              | 691.00                             | 4.59                |

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

| <u>Account # &amp; Title</u>                       | <u>Y-T-D</u>      | <u>Budget</u><br><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>144,158.94</b> | <b>156,601.75</b>                  | <b>12,442.81</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                               | 111,966.81        | 79,750.00                          | (32,216.81)        |
| <b>TOTAL ENGINEERING</b>                           | <b>111,966.81</b> | <b>79,750.00</b>                   | <b>(32,216.81)</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**  
**December 31, 2025**

| <u>Account # &amp; Title</u>                       | <u>Y-T-D</u>      | <u>Budget</u><br><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**  
**December 31, 2025**

| <u>Account # &amp; Title</u>                        | <u>Y-T-D</u>        | <u>Budget</u><br><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>2,092,212.29</b> | <b>2,179,768.00</b>                | <b>87,555.71</b>   |
| <b>Excess Revenue Over(Under) Expenditures</b>      | <b>(91,352.27)</b>  | <b>(4,897.00)</b>                  | <b>86,455.27</b>   |

**Borough of East Stroudsburg**

**Water**

**Fund Stmt of Activity - Budget vs Actual**

**Preliminary February 28,2026**

| <u>Account # &amp; Title</u>                       | <u>Y-T-D</u>     | <u>Budget<br/>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                      | 0.08             | 0.00                         | 0.08                  |
| 341-0211 Interest-Water-P Plus                     | 2,040.52         | 0.00                         | 2,040.52              |
| 341-0212 Interest-Water-P 2025                     | 0.00             | 0.00                         | 0.00                  |
| 341-0213 Interest - First Northern Water 2025 Debt | 0.00             | 0.00                         | 0.00                  |
| <b>TOTAL INTEREST</b>                              | <b>2,040.60</b>  | <b>92,800.00</b>             | <b>(90,759.40)</b>    |
| <b>STATE GRANT PROGRAM</b>                         |                  |                              |                       |
| <b>354-1200 LSA Grant</b>                          | <b>0.00</b>      | <b>37,000.00</b>             | <b>(37,000.00)</b>    |
|  | <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                 | 642.00           | 150.00                       | 492.00                |
| 378-2100 Water Rents                               | (1,055.44)       | 2,950,000.00                 | (2,951,055.44)        |
| 378-2110 Lien Rents                                | 0.00             | 25,000.00                    | (25,000.00)           |
| 378-2120 Lien Costs & Interest                     | 696.12           | 2,000.00                     | (1,303.88)            |
| 378-4300 Hydrant Fees                              | (12,940.50)      | 36,000.00                    | (48,940.50)           |
| 378-4300 Water Sales Bulk                          | 0.00             | 147,510.00                   | (147,510.00)          |
| 378-9000 EDU Connection Fees                       | 0.00             | 95,000.00                    | (95,000.00)           |
| 378-9200 Penalties                                 | 22,054.39        | 50,000.00                    | (27,945.61)           |
| 378-9400 Water Dept. Services                      | 0.00             | 1,850.00                     | (1,850.00)            |
| <b>TOTAL PMT FROM WATER CO</b>                     | <b>9,396.57</b>  | <b>3,307,510.00</b>          | <b>(3,298,113.43)</b> |
| <b>MISCELLANEOUS REVENUES</b>                      |                  |                              |                       |
| 380-1010 Emp Cont Hlth Insr                        | 3,556.24         | 39,345.00                    | (35,788.76)           |
| <b>TOTAL MISC. REVENUES</b>                        | <b>3,556.24</b>  | <b>39,345.00</b>             | <b>(35,788.76)</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>14,993.41</b> | <b>3,532,755.00</b>          | <b>(3,517,761.59)</b> |

**Borough of East Stroudsburg****Water****Fund Stmt of Activity - Budget vs Actual****Preliminary February 28,2026**

| <u>Account # &amp; Title</u>                       | <u>Y-T-D</u>     | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>   |
|--|------------------|------------------------------------|-------------------|
| <b>Expenses</b>                                    |                  |                                    |                   |
| <b>GENERAL GOVERNMENT</b>                          |                  |                                    |                   |
| 401-1210 Manager Salary                            | 4,826.93         | 43,500.00                          | 38,673.07         |
| 401-1220 DPW Director Salary - Water               | 3,779.46         | 34,645.00                          | 30,865.54         |
| 401-1400 Admin Staff Salary - Water                | 2,163.00         | 31,156.00                          | 28,993.00         |
| 401-1610 FICA - Admin                              | 667.70           | 7,230.00                           | 6,562.30          |
| 401-1630 Medicare - Admin                          | 156.15           | 1,691.00                           | 1,534.85          |
| 401-2100 Office Supplies - Admin                   | 1,138.08         | 4,500.00                           | 3,361.92          |
| 401-2130 Office Equipment/Furniture - Admin        | 122.10           | 750.00                             | 627.90            |
| 401-2140 IT Expenses                               | 1,011.19         | 11,250.00                          | 10,238.81         |
| 401-2150 Computer Equipment/Supplies               | 487.95           | 3,750.00                           | 3,262.05          |
| 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                         | 633.52           | 3,000.00                           | 2,366.48          |
| 401-3250 Postage - Payroll Processing Fee          | 84.40            | 5,000.00                           | 4,915.60          |
| 401-3310 Travel - Admin                            | 0.00             | 800.00                             | 800.00            |
| 401-3400 Advertising/Printing - Admin              | 493.70           | 3,750.00                           | 3,256.30          |
| 401-3450 Contracted Admin Service                  | 366.13           | 1,750.00                           | 1,383.87          |
| 401-4200 Dues Subscriptions/Memberships - Admin    | 3,026.14         | 4,500.00                           | 1,473.86          |
| 401-4600 Training/Conferences - General Government | 0.00             | 1,250.00                           | 1,250.00          |
| <b>TOTAL GENERAL GOVT</b>                          | <b>18,956.45</b> | <b>165,072.00</b>                  | <b>146,115.55</b> |
| <b>FINANCIAL ADMINISTRATION</b>                    |                  |                                    |                   |
| 402-1000 Finance Director                          | 3,921.93         | 35,951.00                          | 32,029.07         |
| 402-1400 Finance - Staff salaries                  | 7,336.75         | 68,796.00                          | 61,459.25         |
| 402-1610 Finance - Fica                            | 695.81           | 6,494.00                           | 5,798.19          |
| 402-1630 Finance -Medicare                         | 163.25           | 1,519.00                           | 1,355.75          |
| 402-1830 Finance - Staff salaries Overtime         | 0.00             | 330.00                             | 330.00            |
| 402-2130 Office/Furn. Equip                        | 0.00             | 330.00                             | 330.00            |
| 402-3100 Trustee Chg Bond Payment                  | 0.00             | 3,960.00                           | 3,960.00          |
| 402-3110 Auditing Services - Water                 | 0.00             | 19,800.00                          | 19,800.00         |
| 402-3160 Billing Software                          | 722.56           | 8,250.00                           | 7,527.44          |
| 402-3170 Accounting Software                       | 0.00             | 8,877.00                           | 8,877.00          |
| 402-3210 Credit Card Fees                          | 1,132.73         | 23,100.00                          | 21,967.27         |
| 402-4600 Conferences/Training                      | 0.00             | 1,320.00                           | 1,320.00          |

**Borough of East Stroudsburg****Water****Fund Stmt of Activity - Budget vs Actual  
Preliminary February 28,2026**

| <u>Account # &amp; Title</u>                   | <u>Y-T-D</u>     | <u>Budget<br/>12/31/2026</u> | <u>Variance</u>   |
|--|------------------|------------------------------|-------------------|
| <b>TOTAL FINANCIAL ADMIN</b>                   | <b>13,973.03</b> | <b>178,727.00</b>            | <b>164,753.97</b> |
| <b>LEGAL SERVICES</b>                          |                  |                              |                   |
| 404-3160 Legal Services - WTP                  | 14,172.00        | 200,000.00                   | 185,828.00        |
| <b>TOTAL LEGAL SERVICES</b>                    | <b>14,172.00</b> | <b>200,000.00</b>            | <b>185,828.00</b> |
| <b>ENGINEERING</b>                             |                  |                              |                   |
| 408-3130 Engineering                           | 40,391.05        | 159,600.00                   | 119,208.95        |
| <b>TOTAL ENGINEERING</b>                       | <b>40,391.05</b> | <b>159,600.00</b>            | <b>119,208.95</b> |
| <b>MUNICIPAL BUILDINGS</b>                     |                  |                              |                   |
| 409-2360 Materials & Supplies - Mun Bldg       | 0.00             | 250.00                       | 250.00            |
| 409-3610 Electricity-Mun. Bldg.                | 537.64           | 3,500.00                     | 2,962.36          |
| 409-3620 Electricity-Annex                     | 71.44            | 750.00                       | 678.56            |
| 409-3640 Gas - Annex                           | 346.82           | 750.00                       | 403.18            |
| 409-3730 Maintenance & Repair Annex            | 864.59           | 1,625.00                     | 760.41            |
| 409-3740 Maintenance & Repairs                 | 1,070.70         | 25,000.00                    | 23,929.30         |
| <b>TOTAL MUNICIPAL BUILDING</b>                | <b>2,891.19</b>  | <b>31,875.00</b>             | <b>28,983.81</b>  |
| <b>STREET DEPARTMENT</b>                       |                  |                              |                   |
| 430-1220 Street Superintendent Salary          | 3,168.00         | 29,040.00                    | 25,872.00         |
| 430-1300 Salaries & Wages - DPW - Water        | 23,070.57        | 203,280.00                   | 180,209.43        |
| 430-1610 FICA - Street Dept                    | 1,811.18         | 14,404.00                    | 12,592.82         |
| 430-1630 Medicare - Street Dept                | 423.58           | 3,369.00                     | 2,945.42          |
| 430-1830 Overtime - Street Department          | 2,973.96         | 4,950.00                     | 1,976.04          |
| 430-2100 Office Supplies - Street Dept         | 119.91           | 825.00                       | 705.09            |
| 430-2120 Safety Equipment                      | 91.67            | 990.00                       | 898.33            |
| 430-2150 Computer Equipment/Supplies           | 0.00             | 182.00                       | 182.00            |
| 430-2160 Office Equipment Maint/Repair         | 0.00             | 83.00                        | 83.00             |
| 430-2300 Vehicle Operation (fuel, oil, fluids) | 1,987.15         | 16,500.00                    | 14,512.85         |
| 430-2380 Uniforms - Street Dept                | 167.55           | 3,300.00                     | 3,132.45          |
| 430-2500 Vehicle Manitenance/Repair- Street    | 48.81            | 6,600.00                     | 6,551.19          |
| 430-2600 Small Tools/Minor Equip - Street Dept | 191.89           | 2,640.00                     | 2,448.11          |
| 430-3150 Drug Testing                          | 0.00             | 330.00                       | 330.00            |
| 430-3210 Telephone - Street Dept               | 108.24           | 528.00                       | 419.76            |
| 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             | 463.33           | 1,320.00                     | 856.67            |
| 430-3620 Gas - Street Dept                     | 1,579.85         | 2,310.00                     | 730.15            |
| 430-3730 Building Maintenance- Street Dept     | 133.46           | 3,300.00                     | 3,166.54          |

**Borough of East Stroudsburg****Water****Fund Stmt of Activity - Budget vs Actual****Preliminary February 28,2026**

| <u>Account # &amp; Title</u>                    | <u>Y-T-D</u>      | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>     |
|---|-------------------|------------------------------------|---------------------|
| 430-3740 Equipment Maint & Repair - Street Dept | 1,215.29          | 6,600.00                           | 5,384.71            |
| 430-4600 Conferences/Training - Street Dept     | 0.00              | 1,980.00                           | 1,980.00            |
| <b>TOTAL STREET DEPARTMENT</b>                  | <b>37,554.44</b>  | <b>319,196.00</b>                  | <b>281,641.56</b>   |
| <b>WATER</b>                                    |                   |                                    |                     |
| 448-1300 Water Staff Salaries                   | 51,871.37         | 465,819.00                         | 413,947.63          |
| 448-1610 FICA - Water                           | 3,159.90          | 28,881.00                          | 25,721.10           |
| 448-1630 Medicare - Water                       | 754.70            | 6,754.00                           | 5,999.30            |
| 448-1830 Water Overtime                         | 177.30            | 5,500.00                           | 5,322.70            |
| 448-2100 Office Supplies                        | 1,750.00          | 1,500.00                           | (250.00)            |
| 448-2110 Chemicals - Water                      | 9,319.39          | 140,000.00                         | 130,680.61          |
| 448-2120 Safety Supplies                        | 0.00              | 3,000.00                           | 3,000.00            |
| 448-2150 Computer Equipt & Supplies             | 0.00              | 2,500.00                           | 2,500.00            |
| 448-2200 Materials & Supplies                   | 722.95            | 15,000.00                          | 14,277.05           |
| 448-2300 Fuel Oil                               | 1,586.46          | 17,000.00                          | 15,413.54           |
| 448-2310 Vehicle Operation                      | 1,863.74          | 2,500.00                           | 636.26              |
| 448-2380 Uniforms/Boot Allowance                | 129.99            | 5,000.00                           | 4,870.01            |
| 448-2400 Meter M&R Supplies (New Radio Read)    | 249.54            | 25,000.00                          | 24,750.46           |
| 448-2600 Small Tools/Minor Equipment - Water    | 1,125.33          | 15,000.00                          | 13,874.67           |
| 448-3160 Laboratory Fees - Water                | 3,397.30          | 45,000.00                          | 41,602.70           |
| 448-3200 Telephone- Water                       | 399.61            | 3,500.00                           | 3,100.39            |
| 448-3400 Printing & Advertising                 | 0.00              | 1,000.00                           | 1,000.00            |
| 448-3610 Electric- WTP, Wells, Dist             | 6,408.14          | 60,000.00                          | 53,591.86           |
| 448-3700 Well Maint & Repair                    | 12,868.68         | 40,000.00                          | 27,131.32           |
| 448-3720 Distribution System- Maint. & Repairs  | 9,071.01          | 150,000.00                         | 140,928.99          |
| 448-3730 Building Maintenance                   | 2,086.77          | 15,000.00                          | 12,913.23           |
| 448-3740 WTP Maint & Repairs                    | 2,784.46          | 20,000.00                          | 17,215.54           |
| 448-3750 Dist Contracted Services               | 0.00              | 45,000.00                          | 45,000.00           |
| 448-4200 Dues/Subscriptions - Water             | 1,050.00          | 6,000.00                           | 4,950.00            |
| 448-4500 Contracted Line Maint - Water          | 88.26             | 20,000.00                          | 19,911.74           |
| 448-4600 Training/conferences - Water           | 0.00              | 3,000.00                           | 3,000.00            |
| 448-4700 Sludge Removal                         | 0.00              | 65,000.00                          | 65,000.00           |
| 448-4910 Permits                                | 20,000.00         | 21,000.00                          | 1,000.00            |
| 448-7400 Capital Improvements                   | 75.00             | 0.00                               | (75.00)             |
| 448-7410 Capital purchase (UTV)                 | 59,805.00         | 0.00                               | (59,805.00)         |
| <b>TOTAL WATER FACILITIES</b>                   | <b>190,744.90</b> | <b>1,227,954.00</b>                | <b>1,037,209.10</b> |
| <b>DEBT SERVICE</b>                             |                   |                                    |                     |
| 471-1100 Principal 2016 Loan                    | 0.00              | 59,574.00                          | 59,574.00           |
| 471-1110 Penn Vest Water Line                   | 4,125.42          | 50,087.00                          | 45,961.58           |

**Borough of East Stroudsburg****Water****Fund Stmt of Activity - Budget vs Actual****Preliminary February 28,2026**

| <u>Account # &amp; Title</u>                   | <u>Y-T-D</u>        | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>     |
|--|---------------------|------------------------------------|---------------------|
| 471-1120 Penn Vest Dam                         | 3,443.31            | 41,897.00                          | 38,453.69           |
| 471-1130 ESSA GO 2021                          | 0.00                | 34,650.00                          | 34,650.00           |
| <b>TOTAL DEBT SERVICE</b>                      | <b>7,568.73</b>     | <b>186,208.00</b>                  | <b>178,639.27</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       | 471.11              | 5,071.00                           | 4,599.89            |
| 472-1120 Penn Vest Dam - Interest              | 757.44              | 8,512.00                           | 7,754.56            |
| 472-1130 interest -2021 Loan                   | 0.00                | 76,000.00                          | 76,000.00           |
| 472-1140                                       | 0.00                | 133,076.00                         | 133,076.00          |
| <b>TOTAL DEBT INTEREST</b>                     | <b>1,228.55</b>     | <b>319,159.00</b>                  | <b>317,930.45</b>   |
| <b>INSURANCE</b>                               |                     |                                    |                     |
| 486-3510 Property-Liability Insurance          | 48,973.48           | 51,925.00                          | 2,951.52            |
| 486-3530 Workers Comp Insurance                | 9,951.18            | 16,248.00                          | 6,296.82            |
| 486-3531 Workers Comp - Fire Department        | 896.80              | 10,050.00                          | 9,153.20            |
| 486-3550 Deductible                            | 0.00                | 3,350.00                           | 3,350.00            |
| 486-4010 Public Officials Liability            | 0.00                | 6,700.00                           | 6,700.00            |
| <b>TOTAL INSURANCE</b>                         | <b>59,821.46</b>    | <b>88,273.00</b>                   | <b>28,451.54</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          | 167.50              | 2,010.00                           | 1,842.50            |
| 487-5310 N/U Pension MMO                       | 5,731.53            | 96,621.00                          | 90,889.47           |
| <b>TOTAL EMPLOYEE BENEFITS</b>                 | <b>69,508.12</b>    | <b>506,813.00</b>                  | <b>437,304.88</b>   |
| <b>EMPLOYER FICA EXPENSES</b>                  |                     |                                    |                     |
| 488-1620 Unemployment Comp PSAB                | 672.09              | 9,715.00                           | 9,042.91            |
| <b>TOTAL EMPLOYER FICA EXPENSES</b>            | <b>672.09</b>       | <b>9,715.00</b>                    | <b>9,042.91</b>     |
| <b>Total Expenses</b>                          | <b>457,482.01</b>   | <b>3,392,592.00</b>                | <b>2,935,109.99</b> |
| <b>Excess Revenue Over(Under) Expenditures</b> | <b>(442,488.60)</b> | <b>140,163.00</b>                  | <b>582,651.60</b>   |

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

| <u>Account # &amp; Title</u>                       | <u>Y-T-D</u>        | <u>Budget<br/>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                 | 2,860.50            | 150.00                       | 2,710.50            |
| 378-2100 Water Rents                               | 2,399,399.88        | 2,838,000.00                 | (438,600.12)        |
| 378-2110 Lien Rents                                | 16,544.22           | 25,000.00                    | (8,455.78)          |
| 378-2120 Lien Costs & Interest                     | 4,552.17            | 2,000.00                     | 2,552.17            |
| 378-4300 Hydrant Fees                              | 44,420.50           | 0.00                         | 44,420.50           |
| 378-4300 Water Sales Bulk                          | 128,373.00          | 110,000.00                   | 18,373.00           |
| 378-9000 EDU Connection Fees                       | 5,326.00            | 87,991.00                    | (82,665.00)         |
| 378-9200 Penalties                                 | 72,002.78           | 40,250.00                    | 31,752.78           |
| 378-9300 Sale of Meters & Supplies                 | 3,395.00            | 0.00                         | 3,395.00            |
| 378-9400 Water Dept. Services                      | 0.00                | 1,850.00                     | (1,850.00)          |
| <b>TOTAL PMT FROM WATER CO</b>                     | <b>2,676,874.05</b> | <b>3,105,241.00</b>          | <b>(428,366.95)</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>2,894,631.42</b> | <b>3,205,090.00</b>          | <b>(310,458.58)</b> |

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

| <u>Account # &amp; Title</u>                       | <u>Y-T-D</u>      | <u>Budget<br/>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  
December 31,2025**

| <u>Account # &amp; Title</u>                    | <u>Y-T-D</u>      | <u>Budget<br/>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                            | 171,300.88        | 122,847.00                   | (48,453.88)         |
| <b>TOTAL ENGINEERING</b>                        | <b>171,300.88</b> | <b>122,847.00</b>            | <b>(48,453.88)</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</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  
December 31,2025**

| <u>Account # &amp; Title</u>                   | <u>Y-T-D</u>        | <u>Budget<br/>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                     | 112,391.52          | 130,000.00                   | 17,608.48         |
| 448-2120 Safety Supplies                       | 2,858.80            | 3,000.00                     | 141.20            |
| 448-2200 Materials & Supplies                  | 12,041.16           | 14,000.00                    | 1,958.84          |
| 448-2300 Fuel Oil                              | 13,736.14           | 15,000.00                    | 1,263.86          |
| 448-2310 Vehicle Operation                     | 4,401.46            | 4,000.00                     | (401.46)          |
| 448-2380 Uniforms/Boot Allowance               | 7,185.79            | 6,000.00                     | (1,185.79)        |
| 448-2400 Meter M&R Supplies (New Radio Read)   | 23,343.90           | 25,000.00                    | 1,656.10          |
| 448-2600 Small Tools/Minor Equipment - Water   | 5,250.56            | 6,000.00                     | 749.44            |
| 488-3110 Meter Replacement Contractor          | 19,716.95           | 19,717.00                    | 0.05              |
| 448-3160 Laboratory Fees - Water               | 28,705.82           | 45,000.00                    | 16,294.18         |
| 448-3200 Telephone- Water                      | 1,886.72            | 3,500.00                     | 1,613.28          |
| 448-3610 Electric- WTP, Wells, Dist            | 46,664.22           | 60,000.00                    | 13,335.78         |
| 448-3700 Well Maint & Repair                   | 25,904.56           | 37,369.00                    | 11,464.44         |
| 448-3720 Distribution System- Maint. & Repairs | 123,161.53          | 117,936.00                   | (5,225.53)        |
| 448-3730 Building Maintenance                  | 7,117.86            | 8,000.00                     | 882.14            |
| 448-3740 WTP Maint & Repairs                   | 14,762.49           | 15,000.00                    | 237.51            |
| 448-3750 Dist Contracted Services              | 38,769.85           | 45,000.00                    | 6,230.15          |
| 448-4200 Dues/Subscriptions - Water            | 6,669.00            | 6,669.00                     | 0.00              |
| 448-4500 Contracted Line Maint - Water         | 528.78              | 5,938.30                     | 5,409.52          |
| 448-4600 Training/conferences - Water          | 1,991.13            | 2,000.00                     | 8.87              |
| 448-4700 Sludge Removal                        | 70,812.02           | 70,812.00                    | (0.02)            |
| 448-4910 Permits                               | 20,000.00           | 21,000.00                    | 1,000.00          |
| 448-7400 Capital Improvements                  | 7,202.80            | 0.00                         | (7,202.80)        |
| 448-7410 Capital purchase (UTV)                | 0.00                | 0.00                         | 0.00              |
| <b>TOTAL WATER FACILITIES</b>                  | <b>1,079,531.26</b> | <b>1,300,528.30</b>          | <b>220,997.04</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  
December 31,2025**

| <u>Account # &amp; Title</u>                   | <u>Y-T-D</u>        | <u>Budget<br/>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>2,850,163.13</b> | <b>3,180,870.50</b>          | <b>330,707.37</b>  |
| <b>Excess Revenue Over(Under) Expenditures</b> | <b>44,468.29</b>    | <b>24,219.50</b>             | <b>(20,248.79)</b> |

**Borough of East Stroudsburg**  
**Trash Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                           | <u>Y-T-D</u>               | <u>Budget<br/>12/31/2026</u> | <u>Variance</u>            |
|--|----------------------------|------------------------------|----------------------------|
| <b>Revenues</b>  |                            |                              |                            |
| <u>SANITATION</u>                                      |                            |                              |                            |
| 364-3010 Solid Waste User Fees                         | 1,216,920.57               | 1,423,693.00                 | (206,772.43)               |
| 364-3020 Solid Waste Fees Penalties                    | 732.36                     | 29,975.00                    | (29,242.64)                |
| 364-3030 Solid Waste Bulk Items and Bags               | -                          | 18,360.00                    | (18,360.00)                |
| 364-3150 Lien Rents Solid Waste                        | -                          | 1,500.00                     | (1,500.00)                 |
| 364-3160 Lien Interest & Cost                          | 439.82                     | 8,500.00                     | (8,060.18)                 |
| <u>TOTAL SANITATION</u>                                | <u>1,218,092.75</u>        | <u>1,482,028.00</u>          | <u>(263,935.25)</u>        |
| <b>Total Revenues</b>                                  | <b><u>1,218,092.75</u></b> | <b><u>1,482,028.00</u></b>   | <b><u>(263,935.25)</u></b> |
| <b>Expenses</b>  |                            |                              |                            |
| <u>LEGISLATIVE</u>                                     |                            |                              |                            |
| <u>GENERAL GOVERNMENT</u>                              |                            |                              |                            |
| 401-1210 Manager Salary                                | 1,544.61                   | 13,920.00                    | 12,375.39                  |
| 401-1220 DPW Director Salary -Admin                    | 930.33                     | 8,528.00                     | 7,597.67                   |
| 401-1400 Admin Staff Salary                            | 692.16                     | 9,970.00                     | 9,277.84                   |
| 401-1610 FICA - Admin                                  | -                          | 2,314.00                     | 2,314.00                   |
| 401-1630 Medicare - Admin                              | -                          | 541.00                       | 541.00                     |
| 401-2100 Office Supplies - Administration              | 122.77                     | 1,440.00                     | 1,317.23                   |
| 401-2130 Office Equipment/Furniture                    | 26.04                      | 240.00                       | 213.96                     |
| 401-2140 IT Expenses                                   | 323.58                     | 3,600.00                     | 3,276.42                   |
| 401-2150 Computer Equipment/Supplies-Gen<br>Government | -                          | 1,200.00                     | 1,200.00                   |
| 401-2160 Equipment Maintenance                         | -                          | 216.00                       | 216.00                     |
| 401-2300 Vehicle Expense                               | -                          | 680.00                       | 680.00                     |
| 401-3110 Data Storage Software                         | -                          | 1,200.00                     | 1,200.00                   |
| 401-3210 Telephone - Gen Government                    | 117.54                     | 960.00                       | 842.46                     |
| 401-3250 Postage-Payroll Processing Fee                | 38.16                      | 1,600.00                     | 1,561.84                   |
| 401-3310 Travel  | -                          | 256.00                       | 256.00                     |
| 401-3400 Advertising/Printing-Gen<br>Government        | -                          | 1,200.00                     | 1,200.00                   |
| 401-3450 Contracted Admin Services                     | 117.16                     | 560.00                       | 442.84                     |
| 401-4200 Association Dues/Subscriptions                | 543.06                     | 1,440.00                     | 896.94                     |
| 401-4600 Training/Conference - General<br>Government   | -                          | 400.00                       | 400.00                     |
| <u>TOTAL GENERAL GOVT</u>                              | <u>4,455.41</u>            | <u>50,265.00</u>             | <u>45,809.59</u>           |
| <u>FINANCIAL ADMINISTRATION</u>                        |                            |                              |                            |
| 402-1000 Finance Director                              | 950.76                     | 8,715.00                     | 7,764.24                   |

**Borough of East Stroudsburg**  
**Trash Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                | <u>Y-T-D</u>            | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>          |
|---|-------------------------|------------------------------------|--------------------------|
| 402-1400 Finance - Staff Salaries           | 1,778.60                | 16,678.00                          | 14,899.40                |
| 402-1610 Fica                               | -                       | 1,574.00                           | 1,574.00                 |
| 402-1630 Medicare                           | -                       | 368.00                             | 368.00                   |
| 402-1830 Finance Staff Overtime             | -                       | 80.00                              | 80.00                    |
| 402-2130 Office Furniture/Equip             | -                       | 80.00                              | 80.00                    |
| 402-3100 Trustee Chg Bond Payment           | -                       | 960.00                             | 960.00                   |
| 402-3110 Auditing Services - Trash          | -                       | 4,800.00                           | 4,800.00                 |
| 402-3160 Billing Software                   | 115.61                  | 2,000.00                           | 1,884.39                 |
| 402-3170 Accounting Services                | -                       | 2,152.00                           | 2,152.00                 |
| 402-3210 Credit Card Fees                   | 274.62                  | 5,600.00                           | 5,325.38                 |
| 402-4600 Conferences/Training               | -                       | 320.00                             | 320.00                   |
| <b><u>TOTAL FINANCIAL ADMIN</u></b>         | <b><u>3,119.59</u></b>  | <b><u>43,327.00</u></b>            | <b><u>40,207.41</u></b>  |
| <b>MUNICIPAL BUILDINGS</b>                  |                         |                                    |                          |
| 409-2360 Materials & Supplies - Mun Bldg    | -                       | 80.00                              | 80.00                    |
| 409-3610 Electricity-Mun Bldg               | 163.32                  | 1,120.00                           | 956.68                   |
| 409-3620 Electric - Annex                   | 35.87                   | 240.00                             | 204.13                   |
| 409-3640 Gas (heat) - Annex                 | -                       | 240.00                             | 240.00                   |
| 409-3730 Maintenance & Repair Annex         | 235.41                  | 520.00                             | 284.59                   |
| 409-3740 Maintenance & Repairs              | 516.04                  | 8,000.00                           | 7,483.96                 |
| <b><u>TOTAL MUNICIPAL BUILDING</u></b>      | <b><u>950.64</u></b>    | <b><u>10,200.00</u></b>            | <b><u>9,249.36</u></b>   |
| <b><u>SANITATION (RECYCLING)</u></b>        |                         |                                    |                          |
| 426-1400 Staff Salaries                     | 18,350.97               | 219,870.00                         | 201,519.03               |
| 426-1610 FICA                               | 1,902.12                | 13,632.00                          | 11,729.88                |
| 426-1630 Medicare                           | 434.81                  | 3,188.00                           | 2,753.19                 |
| 426-1830 Overtime                           | 71.07                   | 3,000.00                           | 2,928.93                 |
| 426-1910 Uniforms                           | -                       | 8,500.00                           | 8,500.00                 |
| 426-2270 Supplies                           | -                       | 4,000.00                           | 4,000.00                 |
| 426-2500 Recycling Grant to Twin Boros      | -                       | 25,000.00                          | 25,000.00                |
| 426-4600 Conferences/Training Subscriptions | -                       | 3,000.00                           | 3,000.00                 |
| <b><u>TOTAL SANITATION</u></b>              | <b><u>20,758.97</u></b> | <b><u>280,190.00</u></b>           | <b><u>259,431.03</u></b> |
| <b><u>SOLID WASTE</u></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             | 1,127.00                | 7,500.00                           | 6,373.00                 |

**Borough of East Stroudsburg**  
**Trash Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>                     | <u>Y-T-D</u>     | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>   |
|--|------------------|------------------------------------|-------------------|
| <b>TOTAL SOLID WASTE</b>                         | <b>77,816.93</b> | <b>1,012,076.00</b>                | <b>934,259.07</b> |
| <u>SANITARY SEWER</u>                            |                  |                                    |                   |
| <u>STREET DEPARTMENT (35/30/30/05)</u>           |                  |                                    |                   |
| 430-1220 Salary - DPW Foreman                    | 768.00           | 7,040.00                           | 6,272.00          |
| 430-1300 Salaries & Wages - DPW                  | 5,592.88         | 49,280.00                          | 43,687.12         |
| 430-1610 FICA - Street Dept                      | -                | 3,492.00                           | 3,492.00          |
| 430-1630 Medicare - St Dept                      | -                | 817.00                             | 817.00            |
| 430-1830 Street Dept - OT                        | -                | 1,200.00                           | 1,200.00          |
| 430-2100 Office Supplies - Street Dept           | -                | 200.00                             | 200.00            |
| 430-2120 Safety Equipment                        | -                | 240.00                             | 240.00            |
| 430-2150 Computer Equip/Supplies Street Dept     | -                | 44.00                              | 44.00             |
| 430-2160 Office Equip/Furn - Street Dept         | -                | 20.00                              | 20.00             |
| 430-2300 Vehicle Operation (fuels, oil, fluids)  | 472.91           | 4,000.00                           | 3,527.09          |
| 430-2380 Uniforms & Clothing                     | 48.51            | 800.00                             | 751.49            |
| 430-2500 Vehicle Maint/Repair- Street Dept       | 11.81            | 1,600.00                           | 1,588.19          |
| 430-2600 Minor Equipment                         | 7.61             | 640.00                             | 632.39            |
| 430-3150 Drug Testing                            | -                | 80.00                              | 80.00             |
| 430-3210 Telephone - Street                      | 12.84            | 128.00                             | 115.16            |
| 430-3260 Radio Purchase/Maintenance              | -                | 4,000.00                           | 4,000.00          |
| 430-3310 Travel                                  | -                | 40.00                              | 40.00             |
| 430-3610 Electric DPW Garage                     | 30.79            | 320.00                             | 289.21            |
| 430-3620 Gas Heat - DPW Garage                   | 170.43           | 560.00                             | 389.57            |
| 430-3730 Building Maintenance                    | -                | 800.00                             | 800.00            |
| 430-3740 Equipment Maint & Repairs - Street Dept | 48.11            | 1,600.00                           | 1,551.89          |
| 430-4600 Training Street                         | -                | 480.00                             | 480.00            |
| <b>TOTAL STREET DEPARTMENT</b>                   | <b>7,163.89</b>  | <b>77,381.00</b>                   | <b>70,217.11</b>  |
| <u>INSURANCE</u>                                 |                  |                                    |                   |
| 486-3510 Property-Liability Insurance            | 11,695.16        | 12,400.00                          | 704.84            |
| 486-3530 Workers Comp Insurance                  | 2,376.40         | 3,880.00                           | 1,503.60          |
| 486-3531 Workers Comp Fire Dept                  | 214.16           | 2,400.00                           | 2,185.84          |
| 486-3550 Deductible                              | -                | 800.00                             | 800.00            |
| 486-4010 Pub off Liab                            | -                | 1,600.00                           | 1,600.00          |
| <b>TOTAL INSURANCE</b>                           | <b>14,285.72</b> | <b>21,080.00</b>                   | <b>6,794.28</b>   |
| <u>EMPLOYEE BENEFITS/INS</u>                     |                  |                                    |                   |
| 487-1580 Life/Disability Insurance               | 413.18           | 3,294.00                           | 2,880.82          |

**Borough of East Stroudsburg**  
**Trash Fund Stmt of Activity - Budget vs Actual**  
**Preliminary February 28, 2026**

| <u>Account # &amp; Title</u>        | <u>Y-T-D</u>        | <u>Budget</u><br><u>12/31/2026</u> | <u>Variance</u>     |
|-------------------------------------|---------------------|------------------------------------|---------------------|
| 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>144,588.87</b>   | <b>1,620,561.00</b>                | <b>1,475,972.13</b> |
| <b>Excess Revenue Over(Under)</b>   |                     |                                    |                     |
| <b>Expenditures</b>                 | <b>1,073,503.88</b> | <b>(138,533.00)</b>                | <b>1,212,036.88</b> |

**Borough of East Stroudsburg  
Trash Fund Stmt of Activity - Budget vs Actual  
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                               | 0.85                | 0.00                | 0.83                |
| <u>TOTAL INTEREST</u>                                  | <u>0.83</u>         | <u>0.00</u>         | <u>0.83</u>         |
| <b>STATE GRANT PROGRAM</b>                             |                     |                     |                     |
| 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>    |
| <b>SANITATION</b>                                      |                     |                     |                     |
| 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>1,113,578.83</b> | <b>1,249,756.00</b> | <b>(136,177.17)</b> |
| <b>Expenses</b>  |                     |                     |                     |
| <b>GENERAL GOVERNMENT</b>                              |                     |                     |                     |
| 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<br>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**  
**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**  
**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>7,044.32</b> | <b>0.00</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  
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 2-27-2026**

- A. **2026 Paving Schedule: 9 Roads Bid Out - 1 Road from Water Main Replacement - 2 areas from leaks**
1. **Funding: Paving Bid:** Chestnut, East First, East Second and East Third
  2. **Liquid Fuels:** Marguerite, Spangenberg, Mary and Secor
  3. **CDBG: Paving Bid:** Maple, Berwick Heights, possibly 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: **Tentative completion date of March 6th**
  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 a stopped for the winter and will begin as soon as temperatures stay above freezing.**
- 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. Over 2,000 loads of snow hauled off Borough streets so far this winter.

**K. Leaf Collection:**

1. Officially it started October 14<sup>th</sup>, but it started October 6<sup>th</sup> through December 12<sup>th</sup>. Leaf collection resumed January 13<sup>th</sup>, and was completed January 15<sup>th</sup>, 2026, with the snow melting off the leaf piles. Leaf collection will begin again this Spring on March 30<sup>th</sup> to April 10<sup>th</sup> 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 Aquafer 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 St, Secor Ave, Merten St and Barnum St 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 have dealt with many frozen pipes that were called in by residents.
2. With the constant freezing temperatures that we endured in January and February we are on the lookout for any issues that may appear from the deep frost line that we have experienced.