

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

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

PRESENT IN PERSON: Sonia Wolbert; Carrie Panepinto; Charles Garris; Lauren Peterson; Paul Shemansky; Jane Gagliardo; Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; UTRS Engineer Russ Scott; and Assistant to Borough Manager Danielle Decker.

ABSENT: Director of Finance Layla Richard-Rau; Director of Public Works Lee Philips;

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

Report on Executive Session: There was no Executive Session.

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

Public Comments – Agenda Items: There were no public comments

Resolution 5-2026 for EDU Implementation:

There was a discussion regarding properties that had already submitted paperwork and were in progress before the implementation of the new EDU costs before December 31, 2025. A motion was made by Ms. Panepinto and seconded by Mr. Garris for the authorization to create a Resolution for consideration for these properties that were already in the process and had submitted paperwork that

Treasurer’s Report: distributed via email and in packet

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

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

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

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

Public Hearing:

Conditional-Use Hearing for Pocono Mountain Christian School expansion from 50 persons to between 50 to 150 persons advertised for 7:30 PM:

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to accept letter dated March 16, 2026 from Attorney Worthington for Pocono Mountain School Christian School, Inc. to grant waiver

request for additional forty-seven (47) day extension for Conditional-Use Hearing until May 6, 2026 for the student body over the fifty (50) student threshold. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to terminate Public Hearing for Pocono Mountain Christian School as advertised for 7:30 PM. The motion passed unanimously.

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. Gagliardo to reject all bids received on or before February 24, 2026 and to return any bid bonds submitted in relation to the 2026 CDBG Paving Project (Maple Ave and Berwick Heights Road). The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to authorize the Borough Engineer to revise the bid documents and specifications and rebid the 2026 CDBG Paving Project (Maple Ave and Berwick Heights Road) as per the recommendations of the DCED. The readvertisement of this bid will take place as soon as the specifications are prepared. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto support and approve a budget revision to the FY2022 Community Development Block Grant (CDBG) Program to reallocate available funds to a pre-approved activity, "Maple Avenue and Berwick Heights Road Street Improvement Project." This action will consolidate funding with the Borough's FY2023 and FY2024 CDBG allocations for the same project. The scope of work will remain consistent with the Maple Avenue and Berwick Heights Road Street Improvement Project as previously approved under the FY2023 and FY2024 CDBG Programs. This revision is necessary to allow the Borough to combine available CDBG funds across program years in order to fully utilize FY2022 CDBG funding before its expiration. Further, the Borough will support a time extension as required to effectuate the consolidation and utilization of the FY2022, FY2023 and FY2024 CDBG funds toward the Maple Avenue and Berwick Heights Road Street Improvements Project. All activities funded under this revision will continue to meet applicable CDBG eligibility and national objective requirements, and the Borough will comply with all federal and Pennsylvania Department of Community and Economic Development (DCED) program requirements. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve Council President to sign and execute all documents necessary for the FY2022 CDBG budget revision. The motion passed unanimously.

ESU/DGS Information Commons Project Phase 1: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the revised sewer locations, sewer appurtenances, and associated notes as reflected on the following two (2) plans submitted by Pennoni Engineering: Drawing No. CS-1701-Utility Plan and CS-6003-Site Details, both bearing the latest revision date of February 20, 2026, as part of the approved Final Land Development Plans in accordance with the Development Agreement. This sewer revision was requested by the Pennsylvania Department of General Services and reviewed by the Borough Engineer and is recommended for approval. This revision and all subsequent revisions will ultimately need to be incorporated into the full set of "As-Built" Plans required for Phase 1 of construction. The motion passed unanimously.

Pennsylvania Declared Drought Watch Remains in Effect for Monroe County: Mr. Scott just reminded everyone that the Pennsylvania drought watch still remains in effect for Monroe County as of today.

Stroud Area Regional Police Department (SARPD) January 2026 Report: distributed via email and in packet

Lieutenant Sampere asked for any questions from Council and from the public. There were no questions. Many Borough Council members thanked the Lieutenant for everything he does for the community.

Acme Hose Co. No. 1 Fire February 2026 Report: distributed via email and in packet
Chief Black went over the training schedule for the department and fielded any questions.

Stroud Region Open Space and Recreation Commission (SROSRC) February 2026 Report: distributed via email and in packet

REPORTS:

Public Works Report: distributed via email and in packet

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

COMMITTEES:

Operations Committee: There was no meeting.

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

Community Relations Committee: Ms. Panepinto went through many items that were covered during the meeting. She reminded everyone that: Beautification Day is April 25; two trees are scheduled to be planted on April 24th for Arbor Day; the committee is working with ECA for the America250 Fourth of July event; people are putting old plants in the planters and asked for them not to do this and if anyone sees anyone doing this to call the office and they can get a hold of Missy to let people know; ECA is working on branding for Crystal Street and the Business District; and committee is still working on Community Lights for next season.

Correspondence: There was no correspondence.

Mayor Victor Brozusky: Mayor Brozusky inquired if there had been a traffic person around JM Hill School in the morning and afternoon lately to help with drop-offs and pick-ups.

Charles Garris: Mr. Garris inquired about the speaking on Washington Street.

Carrie Panepinto: Nothing to report.

Jane Gagliardo: Ms. Gagliardo asked about the leaf pick-up for Spring. Ms. Gagliardo inquired about parking trucks in Wal-Mart and zoning violation and lastly Ms. Gagliardo asked if the Walnut Street issue had gone to court yet.

Paul Shemansky: Mr. Shemansky inquired about potholes and asked how many skilled games we have in the Borough. Mr. Shemansky asked about the sidewalks and what we could do about the ones that are in bad shape.

Lauren Peterson: Ms. Peterson asked the clean-up day on April 25th and whether neighbors could clean-up ahead of time.

Sonia Wolbert: Ms. Wolbert announced the 2026 borrowing was funded today.

Solicitor's Report: Solicitor Prevoznik announced the hearing for 419 King Street is scheduled for March 26th.

Manager's Report: Mr. Lewis announced there would be a presentation by a Forester at 6 PM on Wednesday, March 18th, 2026 that the Shade Tree Commission set-up that anyone is welcome to attend or watch on the Facebook page.

Resolution 4-2026 for Hazard Mitigation Plan: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve Resolution 4-2026 for the adoption of the Monroe County 2025 Hazard Mitigation Plan. The motion passed unanimously.

Build & Burn Fitness Grand Opening Event: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to table Build and Burn Fitness 's Grand Opening Event in Eagles Glen Plaza on Saturday, May 2, 2026, beginning at 9 AM and ending approximately around 4 PM, contingent upon all fees and insurance documents being received. The motion passed unanimously.

2025 Audit RFP: Mr. Lewis announced there were five firms that responded to the RFP for the 2025 Audit. On March 24th, the Audit Committee met with them and hopefully will have a recommendation by the April 7th, 2026 Borough Council Meeting.

March 23, 2026 Borough Council Work Session: A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to advertise the Borough Council Work Session on March 23, 2026 as a Business Meeting. The motion passed unanimously.

TTHM Violation Notice to Water Department Customers: A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to ratify the actions of the Borough Manager and the Water Department in mailing the required TTHM Violation Notice to Water Department Customers. The motion passed unanimously.

Partial Payments Parking Tickets: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to dismiss the December 2023 and older partial payments parking tickets due to the statute of limitations expiring as of 12/31/2025. (list attached). The motion passed unanimously.

Manager's Follow-up Report: Mr. Lewis went briefly through his report and pointed out some highlights. Mr. Lewis reminded everyone the Annual St. Patrick's Day Parade was this Sunday, March 22, 2026, Arbor Day is Friday, April 24, 2026, and the Borough's Beautification Spring Day is Saturday, April 25, 2026 and there will be free dumpsters at the Twin Boroughs Recycling Center for Resident of East Stroudsburg Borough only.

Mr. Lewis announced the \$4 Million Debt Financing was completed today, the 2024 Audit is still being finalized by the new auditors, and the former Wander Inn property has escalating enforcement to get the building demolished.

Informational Items: Ms. Wolbert read the 2024 Suburban EMS 911 Call Incidents for East Stroudsburg Borough Statistics, 2025 Suburban EMS 911 Call Data for East Stroudsburg Borough Statistics, and 2026 February Monroe County Control Center Overdose Statistics are in the packet.

Public Comments – New Business & Non-Agenda Items: Laura Kessler of Analomink Street asked about possibly holding open meetings for businesses to name Business District. Ms. Kessler commented that people really speed on around the college. Ms. Kessler inquired if the street lights were changed to led and Mr. Philips answered yes. Ms. Kessler asked if the Clean-Up Day is for yard or waste clean-up and Ms. Panepinto explained it is the same day as Pick-Up the Poconos Day.

Ratification of Bills Payable: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the Warrant List #260317, as presented. The motion passed unanimously.

Executive Session: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to go into an Executive Session at 8:29 PM. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Peterson to resume the Regular Borough Council Meeting at 8:49 PM. The motion passed unanimously.

Solicitor Prevoznik announced there was an Executive Session held at 8:29 PM and all of Borough Council was present, along with Mayor Brozusky, Mr. Lewis, and himself. Solicitor Prevoznik stated the legal status of lawsuit that we filed and the implications, two personnel matters, and a real estate matter were discussed during the Executive Session. Solicitor Prevoznik stated no decisions were made and the session ended at 8:49 PM.

Adjournment:

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to adjourn the meeting. The meeting ended at 8:49 PM. The motion passed unanimously.

DPW Report

2026 Projects

As of 3-13-2026

- 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
 - 1. Repairs on the flood gate imperfections are currently underway, the completion timeline is TBD
 - 2. Repairs on the pipe for Gate 2 on Oakland Ave will be made this spring.

- 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 27th and is still ongoing. **ON HOLD DUE TO DROUGHT**

- I. **Street Cleaning:**
 - 1. The Street Sweeper is trying to get to Main streets every week, Minor streets with curbs every two weeks and Minor streets without curbs every three weeks. **Street cleaning 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.

3. Crews are cleaning up minor property damage from the snowplows.

K. Leaf Collection:

1. Officially it started October 14th, but it started October 6th through December 12th. Leaf collection resumed January 13th, and was completed January 15th, 2026, with the snow melting off the leaf piles. Leaf collection will begin again this Spring on March 30th to April 10th due to the early snow fall.

L. Stream Embankments Repairs:

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

M. Salt Shed Relocation:

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

N. Wells 3 & 4 Filters:

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

O. Sewer Meter Installation:

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

P. 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.

Q. 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.

R. 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

S. 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**

T. 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.

U. Litter Cleanup:

1. Roads and properties are littered with garbage that was hidden by the snow. Residents are encouraged to clean up around their properties. Please don't forget Recycling, be sure to recycle anything that can be recycled.

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

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

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

<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
355-0700 Foreign Fire Ins Premium Tax	53,080.19	49,399.37	3,680.82	0.07	53,080.19	0.00	0.00
TOTAL STATE SHARED REVENUE	527,406.10	461,952.46	65,453.64	0.14	438,495.19	88,910.91	0.20
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	11,509.33	11,420.58	88.75	0.01	5,500.00	6,009.33	1.09
TOTAL PILOT	11,509.33	11,420.58	88.75	0.01	5,500.00	6,009.33	1.09
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	12,175.00	9,627.00	2,548.00	0.26	8,000.00	4,175.00	0.52
361-3300 Permits - Zoning - Gen Government	32,609.27	58,081.54	(25,472.27)	(0.44)	38,700.00	(6,090.73)	(0.16)
361-3310 Building Permits	232,549.71	124,074.34	108,475.37	0.87	96,750.00	135,799.71	1.40
361-3320 Resale Inspections	24,167.96	23,965.43	202.53	0.01	6,450.00	17,717.96	2.75
361-3400 Zoning Plan Review	141,683.77	79,782.41	61,901.36	0.78	32,250.00	109,433.77	3.39
TOTAL GENERAL GOVERNMENT	443,185.71	295,530.72	147,654.99	0.50	182,150.00	261,035.71	1.43
<u>PUBLIC SAFETY</u>							
362-4710 Rental Unit Reinspection Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
TOTAL PUBLIC SAFETY	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
<u>HIGHWAYS & STREETS</u>							
363-2100 Meter Revenue	105,717.85	96,647.30	9,070.55	0.09	161,250.00	(55,532.15)	(0.34)
363-2200 Parking Permits	24,791.54	20,242.06	4,549.48	0.22	25,800.00	(1,008.46)	(0.04)
363-2210 Residential Parking Permit	529.50	2,930.00	(2,400.50)	(0.82)	3,870.00	(3,340.50)	(0.86)
363-2300 Meter Bags	0.00	223.00	(223.00)	(1.00)	1,097.00	(1,097.00)	(1.00)
363-5100 PennDOT Snow Removal	6,986.65	25,066.23	(18,079.58)	(0.72)	20,000.00	(13,013.35)	(0.65)
363-5200 Borough DPW Services	11,629.43	533.00	11,096.43	20.82	750.00	10,879.43	14.51
TOTAL HIGHWAYS & STREETS	149,654.97	145,641.59	4,013.38	0.03	212,767.00	(63,112.03)	(0.30)
<u>SANITATION</u>							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	(1.00)
364-2010 Sewer Rents	1,565,741.01	1,940,393.96	(374,652.95)	(0.19)	1,750,000.00	(184,258.99)	(0.11)
364-2020 Lien Sewer Rents	11,440.44	4,710.88	6,729.56	1.43	8,500.00	2,940.44	0.35
364-3010 Solid Waste User Fees	1,011,365.64	915,231.16	96,134.48	0.11	1,169,956.00	(158,590.36)	(0.14)
364-3020 Solid Waste Fees Penalties	23,358.91	20,372.12	2,986.79	0.15	29,975.00	(6,616.09)	(0.22)
364-3030 Solid Waste Bulk Items and Bags	12,400.76	14,945.03	(2,544.27)	(0.17)	17,825.00	(5,424.24)	(0.30)
364-3150 Lien Rents Solid Waste	15,448.59	9,865.70	5,582.89	0.57	1,500.00	13,948.59	9.30
364-3160 Lien Interest & Cost	10,584.61	11,587.54	(1,002.93)	(0.09)	8,500.00	2,084.61	0.25
364-6010 Stroud SA Rentals	32,109.92	38,749.72	(6,639.80)	(0.17)	32,500.00	(390.08)	(0.01)
364-7010 Smithfield SA Rentals	105,453.54	140,604.72	(35,151.18)	(0.25)	145,000.00	(39,546.46)	(0.27)
364-9000 EDU Connection Fees	20,688.50	28,432.00	(7,743.50)	(0.27)	63,522.00	(42,833.50)	(0.67)
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	(1.00)
364-9200 Penalties	49,428.51	51,245.44	(1,816.93)	(0.04)	45,000.00	4,428.51	0.10
TOTAL SANITATION	2,858,020.43	3,176,138.27	(318,117.84)	(0.10)	3,297,778.00	(439,757.57)	(0.13)
<u>GOLF</u>							
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	2,860.50	825.00	2,035.50	2.47	150.00	2,710.50	18.07
378-2100 Water Rents	2,399,399.88	2,280,891.18	118,508.70	0.05	2,838,000.00	(438,600.12)	(0.15)
378-2110 Lien Rents	16,544.22	938.04	15,606.18	16.64	25,000.00	(8,455.78)	(0.34)
378-2120 Lien Interest - Water	4,552.17	8,799.23	(4,247.06)	(0.48)	2,000.00	2,552.17	1.28
378-2130 Hydrant Fees	44,420.50	36,660.00	7,760.50	0.21	0.00	44,420.50	0.00
378-4300 Water Sales Bulk	128,373.00	163,444.45	(35,071.45)	(0.21)	110,000.00	18,373.00	0.17
378-9000 EDU Connection Fees	5,326.00	22,405.50	(17,079.50)	(0.76)	87,991.00	(82,665.00)	(0.94)
378-9200 Penalties	72,002.78	61,413.08	10,589.70	0.17	40,250.00	31,752.78	0.79
378-9300 Sale of Meters & Supplies	3,395.00	0.00	3,395.00	0.00	0.00	3,395.00	0.00

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
378-9400 Water Dept. Services	0.00	0.00	0.00	0.00	1,850.00	(1,850.00)	(1.00)
TOTAL PMT FROM WATER CO	2,676,874.05	2,575,376.48	101,497.57	0.04	3,105,241.00	(428,366.95)	(0.14)
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	17,472.45	7,593.10	9,879.35	1.30	9,000.00	8,472.45	0.94
380-1010 Emp Cont Hlth Insr	61,356.13	33,611.61	27,744.52	0.83	30,251.00	31,105.13	1.03
380-1070 Miscellaneous Income	13,399.04	20,448.85	(7,049.81)	(0.34)	5,000.00	8,399.04	1.68
380-5100 Shopping Cart Fees	7,124.00	3,250.00	3,874.00	1.19	2,000.00	5,124.00	2.56
TOTAL MISC. REVENUES	99,351.62	64,903.56	34,448.06	0.53	46,251.00	53,100.62	1.15
<u>CONTR. FROM PRIVATE</u>							
387-0140 Shade Tree Contributions	0.00	1,200.00	(1,200.00)	(1.00)	0.00	0.00	0.00
TOTAL CONTR PRIVATE	0.00	1,200.00	(1,200.00)	(1.00)	0.00	0.00	0.00
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	9,165.80	87,334.07	(78,168.27)	(0.90)	15,000.00	(5,834.20)	(0.39)
TOTAL SALE OF ASSETS	9,165.80	87,334.07	(78,168.27)	(0.90)	15,000.00	(5,834.20)	(0.39)
<u>TRANSFERS</u>							
392-0010 Transfer In From General	0.00	23,372.00	(23,372.00)	(1.00)	0.00	0.00	0.00
392-0011 Transfer from General Fund Reserves	0.00	0.00	0.00	0.00	17,772.00	(17,772.00)	(1.00)
TOTAL TRANSFERS	0.00	23,372.00	(23,372.00)	(1.00)	17,772.00	(17,772.00)	(1.00)
<u>CAPITAL PROCEEDS</u>							
393-1200 Proceeds of GO Bond Series of 2025	723,571.11	0.00	723,571.11	0.00	0.00	723,571.11	0.00
TOTAL CAPITAL PROCEEDS	723,571.11	0.00	723,571.11	0.00	0.00	723,571.11	0.00
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	59,087.21	(59,087.21)	(1.00)	18,000.00	(18,000.00)	(1.00)
395-3000 Dividends Received - Health Insurance	98,735.16	245,833.53	(147,098.37)	(0.60)	150,000.00	(51,264.84)	(0.34)
TOTAL DIVIDENDS	98,735.16	304,920.74	(206,185.58)	(0.68)	168,000.00	(69,264.84)	(0.41)
Total Revenues	13,694,969.68	13,989,509.13	(294,539.45)	(0.02)	13,725,955.19	(30,985.51)	0.00
Expenses							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	14,914.00	14,833.08	(80.92)	(0.01)	15,000.00	86.00	0.01
400-1120 Mayor Salary	4,914.70	5,500.04	585.34	0.11	5,000.00	85.30	0.02
400-1610 FICA - Legislative	1,245.89	1,244.09	(1.80)	0.00	1,240.00	(5.89)	0.00
400-1630 Medicare - Legislative	291.31	290.88	(0.43)	0.00	290.00	(1.31)	0.00
400-3110 Training/Conferences	0.00	100.00	100.00	1.00	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	3,855.61	1,641.00	(2,214.61)	(1.35)	4,500.00	644.39	0.14
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL LEGISLATIVE	25,221.51	23,609.09	(1,612.42)	(0.07)	28,530.00	3,308.49	0.12
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	146,892.39	166,138.54	19,246.15	0.12	154,000.00	7,107.61	0.05
401-1220 DPW Director Salary -Admin	95,479.07	114,006.72	18,527.65	0.16	99,996.00	4,516.93	0.05
401-1400 Admin Staff Salary	95,568.90	134,276.42	38,707.52	0.29	116,908.00	21,339.10	0.18
401-1610 FICA - Admin	20,958.58	18,872.91	(2,085.67)	(0.11)	25,935.00	4,976.42	0.19
401-1630 Medicare - Admin	4,935.86	4,404.45	(531.41)	(0.12)	6,065.00	1,129.14	0.19
401-1830 Admin - Overtime	0.00	321.76	321.76	1.00	750.00	750.00	1.00

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
401-2100 Office Supplies - Administration	29,934.43	22,815.99	(7,118.44)	(0.31)	25,820.00	(4,114.43)	(0.16)
401-2130 Office Equipment/Furniture	2,745.39	3,387.13	641.74	0.19	2,811.00	65.61	0.02
401-2140 IT Expenses	55,599.30	40,598.51	(15,000.79)	(0.37)	52,794.00	(2,805.30)	(0.05)
401-2150 Computer Equipment/Supplies- Gen Government	23,710.29	23,859.73	149.44	0.01	28,496.50	4,786.21	0.17
401-2160 Equipment Maintenance	693.75	1,075.96	382.21	0.36	2,200.00	1,506.25	0.68
401-2300 Vehicle Expense	0.00	135.48	135.48	1.00	2,125.00	2,125.00	1.00
401-3110 Data Storage software	5,880.00	5,834.00	(46.00)	(0.01)	12,026.00	6,146.00	0.51
401-3210 Telephone - Gen Government	13,388.86	7,325.43	(6,063.43)	(0.83)	15,056.00	1,667.14	0.11
401-3250 Postage - Payroll Processing Fee	28,394.64	24,107.68	(4,286.96)	(0.18)	27,137.00	(1,257.64)	(0.05)
401-3310 Travel- Gen Government	0.00	0.00	0.00	0.00	1,600.00	1,600.00	1.00
401-3400 Advertising/Printing - Gen Government	11,854.06	12,660.79	806.73	0.06	13,079.00	1,224.94	0.09
401-3450 Contracted Admin Services	4,747.32	0.00	(4,747.32)	0.00	3,920.00	(827.32)	(0.21)
401-4200 Association Dues/Subscriptions	18,951.15	15,525.20	(3,425.95)	(0.22)	20,029.00	1,077.85	0.05
401-4600 Training/Conference - General Government	1,176.72	850.00	(326.72)	(0.38)	4,166.00	2,989.28	0.72
TOTAL GENERAL GOVT	560,910.71	596,196.70	35,285.99	0.06	614,913.50	54,002.79	0.09
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	97,461.52	67,633.08	(29,828.44)	(0.44)	102,191.00	4,729.48	0.05
402-1400 Finance - Staff Salaries	157,550.46	118,896.80	(38,653.66)	(0.33)	153,051.00	(4,499.46)	(0.03)
402-1610 Fica	15,694.16	10,961.79	(4,732.37)	(0.43)	14,491.00	(1,203.16)	(0.08)
402-1630 Medicare	3,506.57	2,053.23	(1,453.34)	(0.71)	3,337.00	(169.57)	(0.05)
402-1830 Finance Staff Salaries - Overtime	23.40	347.13	323.73	0.93	24.00	0.60	0.03
402-3100 Trustee Chg Bond Payment	4,207.00	10,861.00	6,654.00	0.61	5,700.00	1,493.00	0.26
402-3110 Audit Services	9,000.00	17,500.00	8,500.00	0.49	53,000.00	44,000.00	0.83
402-3120 Accounting Services	0.00	6,218.95	6,218.95	1.00	5,014.00	5,014.00	1.00
402-3160 Billing Software	24,568.10	38,680.98	14,112.88	0.36	25,667.00	1,098.90	0.04
402-3170 Accounting Software	7,518.00	9,094.94	1,576.94	0.17	26,900.00	19,382.00	0.72
402-3210 Credit Card Fees	43,303.63	39,865.66	(3,437.97)	(0.09)	49,500.00	6,196.37	0.13
TOTAL FINANCIAL ADMIN	362,832.84	322,113.56	(40,719.28)	(0.13)	438,875.00	76,042.16	0.17
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	7,520.80	8,279.20	758.40	0.09	8,216.00	695.20	0.08
403-1610 FICA	469.38	510.12	40.74	0.08	509.00	39.62	0.08
403-1630 Medicare	109.74	119.26	9.52	0.08	119.00	9.26	0.08
403-2100 Materials & Supplies	6.75	1,734.98	1,728.23	1.00	7.00	0.25	0.04
403-3150 Commissions Del. RE Taxes	6,548.54	5,558.65	(989.89)	(0.18)	6,251.00	(297.54)	(0.05)
403-3170 Commission Local Ser. Tax	4,905.31	5,446.96	541.65	0.10	4,770.00	(135.31)	(0.03)
403-3180 Commission Earned Income Tax	16,674.90	16,641.02	(33.88)	0.00	16,121.00	(553.90)	(0.03)
403-3190 Commission Deed Transfer Tax	3,494.50	3,143.42	(351.08)	(0.11)	3,097.00	(397.50)	(0.13)
TOTAL TAX COLLECTION	39,729.92	41,433.61	1,703.69	0.04	39,090.00	(639.92)	(0.02)
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	130,678.23	163,559.62	32,881.39	0.20	125,000.00	(5,678.23)	(0.05)
404-3160 Legal Services - WTP	274,736.95	496,694.72	221,957.77	0.45	135,000.00	(139,736.95)	(1.04)
404-3200 Legal Services - WWTP	49,306.96	114,769.81	65,462.85	0.57	85,000.00	35,693.04	0.42
TOTAL LEGAL SERVICES	454,722.14	775,024.15	320,302.01	0.41	345,000.00	(109,722.14)	(0.32)
<u>ENGINEERING</u>							

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408-3130 Engineering	473,370.45	378,976.38	(94,394.07)	(0.25)	241,097.00	(232,273.45)	(0.96)
TOTAL ENGINEERING	473,370.45	378,976.38	(94,394.07)	(0.25)	241,097.00	(232,273.45)	(0.96)
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	465.80	444.33	(21.47)	(0.05)	1,000.00	534.20	0.53
409-3610 Electricity-Mun. Bldg.	12,090.02	10,686.56	(1,403.46)	(0.13)	12,000.00	(90.02)	(0.01)
409-3620 Electric Annex	3,440.88	2,750.60	(690.28)	(0.25)	3,352.00	(88.88)	(0.03)
409-3640 Gas (heat) - Annex	2,269.96	4,580.87	2,310.91	0.50	3,501.00	1,231.04	0.35
409-3730 Maintenance & Repair Annex	10,595.24	4,708.90	(5,886.34)	(1.25)	10,597.50	2.26	0.00
409-3740 Maintenance & Repairs	19,980.44	17,081.87	(2,898.57)	(0.17)	19,866.00	(114.44)	(0.01)
TOTAL MUNICIPAL BUILDING	48,842.34	40,253.13	(8,589.21)	(0.21)	50,316.50	1,474.16	0.03
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	3,066,493.00	2,943,822.00	(122,671.00)	(0.04)	3,066,493.00	0.00	0.00
TOTAL POLICE	3,066,493.00	2,943,822.00	(122,671.00)	(0.04)	3,066,493.00	0.00	0.00
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	15,000.00	8,000.00	(7,000.00)	(0.88)	15,000.00	0.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	20,666.07	33,837.38	13,171.31	0.39	20,298.00	(368.07)	(0.02)
411-2600 Small Tools/ Equipment	3,421.18	1,255.00	(2,166.18)	(1.73)	3,422.00	0.82	0.00
411-3210 Telephone - Fire Dept	763.58	1,455.70	692.12	0.48	1,000.00	236.42	0.24
411-3270 Radio Maintenance	655.45	0.00	(655.45)	0.00	656.00	0.55	0.00
411-3620 Electricity	12,846.33	10,715.26	(2,131.07)	(0.20)	11,850.00	(996.33)	(0.08)
411-3630 Gas (heat)	1,734.43	350.84	(1,383.59)	(3.94)	5,000.00	3,265.57	0.65
411-3730 Equipment Testing	12,343.89	6,511.83	(5,832.06)	(0.90)	10,716.00	(1,627.89)	(0.15)
411-4200 Building Maintenance- Fire Dept	29,449.83	12,611.92	(16,837.91)	(1.34)	29,450.00	0.17	0.00
411-4600 Contracted Services	1,112.44	2,820.76	1,708.32	0.61	1,113.00	0.56	0.00
411-7400 Pumper Lease	22,083.24	22,083.24	0.00	0.00	23,924.00	1,840.76	0.08
TOTAL FIRE DEPARTMENT	120,076.44	99,641.93	(20,434.51)	(0.21)	122,429.00	2,352.56	0.02
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	6,018.08	53,251.21	47,233.13	0.89	6,018.00	(0.08)	0.00
413-1400 Staff Salary	56,097.15	126,760.84	70,663.69	0.56	57,447.00	1,349.85	0.02
413-1610 FICA - Code Enforcement	3,900.93	11,443.88	7,542.95	0.66	4,888.00	987.07	0.20
413-1630 Medicare - Code Enforcement	912.30	2,676.37	1,764.07	0.66	3,716.00	2,803.70	0.75
413-1830 Overtime	0.00	5,409.30	5,409.30	1.00	0.00	0.00	0.00
413-2000 Zoning & Codes	176,451.69	0.00	(176,451.69)	0.00	147,285.00	(29,166.69)	(0.20)
413-2100 Materials & Supplies - Codes	4,436.17	3,891.65	(544.52)	(0.14)	4,437.00	0.83	0.00
413-2150 Computer Equipment/Supplies- Code Enforcement	3,958.18	0.00	(3,958.18)	0.00	4,000.00	41.82	0.01
413-2160 Uniforms	1,155.50	106.78	(1,048.72)	(9.82)	1,156.00	0.50	0.00
413-2300 Vehicle Operation - Code Enforcement	216.79	295.21	78.42	0.27	500.00	283.21	0.57
413-2500 Vehicle Maintenance	594.76	177.53	(417.23)	(2.35)	750.00	155.24	0.21
413-3150 Software License	2,427.50	3,632.67	1,205.17	0.33	2,000.00	(427.50)	(0.21)
413-3210 Codes - Cell Phone	119.70	0.00	(119.70)	0.00	80.00	(39.70)	(0.50)
413-3400 Advertising Expense	823.81	5,624.07	4,800.26	0.85	4,000.00	3,176.19	0.79
413-4200 Assoc. Dues/Subscriptions	252.00	2,530.53	2,278.53	0.90	252.00	0.00	0.00
413-4600 Training/Conference Expense	150.00	315.00	165.00	0.52	750.00	600.00	0.80
TOTAL CODE ENFORCEMENT	257,514.56	216,115.04	(41,399.52)	(0.19)	237,279.00	(20,235.56)	(0.09)

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<u>PLANNING/ZONING</u>							
414-3130 Engineering	2,143.60	12,965.44	10,821.84	0.83	5,000.00	2,856.40	0.57
414-3140 Legal Services - Planning/Zoning	1,591.35	1,142.70	(448.65)	(0.39)	2,000.00	408.65	0.20
414-4500 Zoning & Codes Permitting	209,713.42	164,798.42	(44,915.00)	(0.27)	227,000.00	17,286.58	0.08
TOTAL PLANNING/ZONING	213,448.37	178,906.56	(34,541.81)	(0.19)	234,000.00	20,551.63	0.09
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	82,266.24	74,787.48	(7,478.76)	(0.10)	82,267.00	0.76	0.00
TOTAL EMERGENCY SERVICES	82,266.24	74,787.48	(7,478.76)	(0.10)	82,267.00	0.76	0.00
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	11,723.28	10,733.81	(989.47)	(0.09)	14,231.00	2,507.72	0.18
421-1610 FICA - Health Dept	730.97	661.39	(69.58)	(0.11)	882.00	151.03	0.17
421-1630 Medicare - Health Dept	170.97	154.66	(16.31)	(0.11)	206.00	35.03	0.17
TOTAL HEALTH DEPARTMENT	12,625.22	11,549.86	(1,075.36)	(0.09)	15,319.00	2,693.78	0.18
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	140,723.06	116,556.68	(24,166.38)	(0.21)	140,482.00	(241.06)	0.00
426-1610 FICA	8,793.09	7,170.22	(1,622.87)	(0.23)	8,710.00	(83.09)	(0.01)
426-1630 Medicare	2,056.44	1,676.89	(379.55)	(0.23)	2,037.00	(19.44)	(0.01)
426-1830 Overtime	472.99	1,137.75	664.76	0.58	3,000.00	2,527.01	0.84
426-1910 Uniforms	4,979.45	552.19	(4,427.26)	(8.02)	6,000.00	1,020.55	0.17
426-2270 Supplies	3,003.51	2,626.52	(376.99)	(0.14)	8,500.00	5,496.49	0.65
426-2500 Recycling Grant to Twin Boros	44,470.91	20,480.53	(23,990.38)	(1.17)	30,000.00	(14,470.91)	(0.48)
TOTAL SANITATION	204,499.45	150,200.78	(54,298.67)	(0.36)	198,729.00	(5,770.45)	(0.03)
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	11,826.66	9,369.65	(2,457.01)	(0.26)	15,000.00	3,173.34	0.21
427-4700 Refuse Coll/Disp Contract	905,101.01	926,152.42	21,051.41	0.02	989,576.00	84,474.99	0.09
427-4710 WM Extra Bags and Tags	7,486.50	9,425.50	1,939.00	0.21	7,500.00	13.50	0.00
TOTAL SOLID WASTE	924,414.17	944,947.57	20,533.40	0.02	1,012,076.00	87,661.83	0.09
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	334,107.70	304,203.64	(29,904.06)	(0.10)	289,679.00	(44,428.70)	(0.15)
429-1610 Social Security- Sewer Fund	20,439.86	16,886.72	(3,553.14)	(0.21)	18,146.00	(2,293.86)	(0.13)
429-1630 Medicare - Sanitary Sewer	4,923.70	3,949.34	(974.36)	(0.25)	4,244.00	(679.70)	(0.16)
429-1830 Sewer Overtime	3,350.25	4,210.34	860.09	0.20	3,350.25	0.00	0.00
429-2100 Office Supplies	1,552.43	2,854.70	1,302.27	0.46	1,500.00	(52.43)	(0.03)
429-2110 Chemicals	42,734.05	38,776.59	(3,957.46)	(0.10)	60,000.00	17,265.95	0.29
429-2120 Safety Supplies	1,064.89	0.00	(1,064.89)	0.00	1,500.00	435.11	0.29
429-2150 Computer Equip & Supplies	0.00	64.25	64.25	1.00	0.00	0.00	0.00
429-2200 Materials & Supplies- WWTP	10,927.49	8,968.86	(1,958.63)	(0.22)	10,174.00	(753.49)	(0.07)
429-2300 Fuel Oil	18,955.86	15,654.33	(3,301.53)	(0.21)	27,000.00	8,044.14	0.30
429-2310 Vehicle Operation (Fuel/oil)	1,498.54	1,030.49	(468.05)	(0.45)	1,427.00	(71.54)	(0.05)
429-2380 Uniforms	12,724.85	1,227.03	(11,497.82)	(9.37)	12,527.90	(196.95)	(0.02)
429-2600 Small Tools/Minor Equipment	637.25	4,933.74	4,296.49	0.87	1,000.00	362.75	0.36
429-3160 Laboratory Fees	57,619.44	57,492.75	(126.69)	0.00	60,000.00	2,380.56	0.04
429-3200 Telephone - Sewer	2,089.62	2,917.99	828.37	0.28	3,000.00	910.38	0.30
429-3610 Electric - Sewer	101,305.69	93,786.96	(7,518.73)	(0.08)	86,000.00	(15,305.69)	(0.18)
429-3700 Pump Station Maint & Repair	12,946.88	1,583.89	(11,362.99)	(7.17)	14,486.10	1,539.22	0.11
429-3710 WWTP Maint & Repairs	29,697.72	25,752.72	(3,945.00)	(0.15)	30,000.00	302.28	0.01
429-3720 Collection System Maintenance	40,403.03	18,358.50	(22,044.53)	(1.20)	39,477.00	(926.03)	(0.02)

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
429-3730 WWTP Building-Maint & Repair	11,332.00	10,291.35	(1,040.65)	(0.10)	33,948.00	22,616.00	0.67
429-3740 Equipment Maintenance Collections	4,873.49	6,028.39	1,154.90	0.19	7,500.00	2,626.51	0.35
429-4100 Sewer Backup Expenses	1,828.00	1,756.00	(72.00)	(0.04)	2,500.00	672.00	0.27
429-4200 Dues/Subscriptions-Sewer	4,699.00	7,588.05	2,889.05	0.38	8,000.00	3,301.00	0.41
429-4500 Contracted Line Maintenance	35,494.12	50,070.63	14,576.51	0.29	73,415.00	37,920.88	0.52
429-4600 Training - Sanitary Sewer	844.00	668.10	(175.90)	(0.26)	2,000.00	1,156.00	0.58
429-4700 Sludge Disposal	109,658.17	83,438.75	(26,219.42)	(0.31)	108,000.00	(1,658.17)	(0.02)
429-7410 Capital Improvements	0.00	36,722.60	36,722.60	1.00	0.00	0.00	0.00
429-7420 Capital Improvement Collection System	0.00	14,352.00	14,352.00	1.00	0.00	0.00	0.00
429-7430 Vehicle Purchase	0.00	22,257.00	22,257.00	1.00	0.00	0.00	0.00
TOTAL COLLECTION SYSTEM	865,708.03	835,825.71	(29,882.32)	(0.04)	898,874.25	33,166.22	0.04
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	77,665.58	84,500.98	6,835.40	0.08	85,024.00	7,358.42	0.09
430-1300 Salaries & Wages - DPW	556,333.90	491,179.81	(65,154.09)	(0.13)	521,449.00	(34,884.90)	(0.07)
430-1610 FICA - Street Dept	40,126.24	33,466.80	(6,659.44)	(0.20)	37,788.00	(2,338.24)	(0.06)
430-1630 Medicare - Street Dept	6,844.29	5,651.97	(1,192.32)	(0.21)	8,837.00	1,992.71	0.23
430-1830 Street Department - Overtime	18,547.90	12,254.43	(6,293.47)	(0.51)	18,593.00	45.10	0.00
430-2100 Office Supplies - Street Dept	2,712.29	3,231.74	519.45	0.16	2,733.00	20.71	0.01
430-2120 Safety Equipment	2,870.88	3,071.64	200.76	0.07	3,000.00	129.12	0.04
430-2150 Computer Equipment/Supplies - Street Dept	669.00	1,909.65	1,240.65	0.65	835.00	166.00	0.20
430-2160 Office Equip /Furniture - Street Dept	131.58	319.48	187.90	0.59	251.00	119.42	0.48
430-2300 Vehicle Operation (fuel, oil, fluids)	39,900.32	38,107.57	(1,792.75)	(0.05)	50,000.00	10,099.68	0.20
430-2380 Uniforms & Clothing	19,798.28	6,445.14	(13,353.14)	(2.07)	19,549.45	(248.83)	(0.01)
430-2500 Vehicle Maint/Repair- Street Dept	14,583.19	20,170.56	5,587.37	0.28	20,000.00	5,416.81	0.27
430-2600 Minor Equipment	3,879.71	19,277.46	15,397.75	0.80	4,000.00	120.29	0.03
430-3150 Drug Testing	700.00	0.00	(700.00)	0.00	631.00	(69.00)	(0.11)
430-3210 Telephone - Street	1,994.48	760.96	(1,233.52)	(1.62)	1,861.00	(133.48)	(0.07)
430-3260 Radio Purchase/Maintenance	0.00	0.00	0.00	0.00	(2,262.00)	(2,262.00)	1.00
430-3310 Travel	0.00	0.00	0.00	0.00	75.00	75.00	1.00
430-3610 Electricity -DPW Garage	3,610.99	3,312.40	(298.59)	(0.09)	3,830.00	219.01	0.06
430-3620 Gas Heat -DPW Garage	4,803.42	2,753.38	(2,050.04)	(0.74)	6,000.00	1,196.58	0.20
430-3730 Building Maintenance	2,871.73	4,228.72	1,356.99	0.32	2,777.00	(94.73)	(0.03)
430-3740 Equipment Maint & Repairs - Street Dept	17,789.14	26,712.40	8,923.26	0.33	21,637.00	3,847.86	0.18
430-4600 Training - Street	1,770.53	3,151.00	1,380.47	0.44	2,000.00	229.47	0.11
430-7400 Capital Improvements	71,320.05	235,908.74	164,588.69	0.70	0.00	(71,320.05)	0.00
TOTAL STREET DEPARTMENT	888,923.50	996,414.83	107,491.33	0.11	808,608.45	(80,315.05)	(0.10)
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	4,114.36	45,268.37	41,154.01	0.91	5,000.00	885.64	0.18
TOTAL STREET CLEANING	4,114.36	45,268.37	41,154.01	0.91	5,000.00	885.64	0.18
<u>SNOW & ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	95,898.07	75,071.09	(20,826.98)	(0.28)	67,800.00	(28,098.07)	(0.41)
432-4500 Contracted Snow Removal	275.00	1,430.00	1,155.00	0.81	3,000.00	2,725.00	0.91
TOTAL SNOW/ICE REMOVAL	96,173.07	76,501.09	(19,671.98)	(0.26)	70,800.00	(25,373.07)	(0.36)
<u>TRAFFIC SIGNS/SIGNALS</u>							

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433-3610 Electricity-Signals	5,729.97	4,233.12	(1,496.85)	(0.35)	15,000.00	9,270.03	0.62
433-3720 Misc Supplies- Traffic Signals	15,499.64	41,411.89	25,912.25	0.63	5,500.00	(9,999.64)	(1.82)
TOTAL TRAFFIC SIGNALS	21,229.61	45,645.01	24,415.40	0.53	20,500.00	(729.61)	(0.04)
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	114,646.39	118,829.58	4,183.19	0.04	110,000.00	(4,646.39)	(0.04)
434-3720 Street Light Repair	361.54	408.63	47.09	0.12	1,000.00	638.46	0.64
434-3730 Operations/Maintenance	139.31	253.74	114.43	0.45	750.00	610.69	0.81
TOTAL STREET LIGHTING	115,147.24	119,491.95	4,344.71	0.04	111,750.00	(3,397.24)	(0.03)
<u>STORM SEWERS & DRAINS</u>							
436-2450 Materials & Supplies	21,082.44	3,605.71	(17,476.73)	(4.85)	20,000.00	(1,082.44)	(0.05)
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	82,050.00	82,050.00	1.00
436-7500 Equipment Rental	4,600.00	0.00	(4,600.00)	0.00	4,600.00	0.00	0.00
TOTAL STORM SEWER	25,682.44	3,605.71	(22,076.73)	(6.12)	106,650.00	80,967.56	0.76
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	18,006.60	1,413.84	(16,592.76)	(11.74)	15,000.00	(3,006.60)	(0.20)
438-3720 Street Paving	971,015.97	22,914.17	(948,101.80)	(41.38)	0.00	(971,015.97)	0.00
TOTAL STREET MAINTENANCE	989,022.57	24,328.01	(964,694.56)	(39.65)	15,000.00	(974,022.57)	(64.93)
<u>PARKING FACILITIES</u>							
445-1300 Parking Enforcement Officer	52,682.44	77,973.47	25,291.03	0.32	95,459.00	42,776.56	0.45
445-1610 FICA - Parking	3,282.22	4,978.78	1,696.56	0.34	6,585.00	3,302.78	0.50
445-1630 Medicare - Parking	767.64	1,152.33	384.69	0.33	1,540.00	772.36	0.50
445-1830 Overtime	0.00	835.08	835.08	1.00	1,000.00	1,000.00	1.00
445-1910 Uniforms/Drug Test	4,809.77	612.11	(4,197.66)	(6.86)	3,500.00	(1,309.77)	(0.37)
445-2150 Computer equipment	297.73	0.00	(297.73)	0.00	1,500.00	1,202.27	0.80
445-2410 Vehicle Registration/Maintenance	1,786.08	2,311.65	525.57	0.23	1,500.00	(286.08)	(0.19)
445-2490 Meter Purchase- Parking Facilities	399.92	1,037.35	637.43	0.61	4,400.00	4,000.08	0.91
445-3150 Software (Up Safety)	12,600.00	15,000.90	2,400.90	0.16	28,800.00	16,200.00	0.56
445-3160 Up Safety Lookups	922.50	0.00	(922.50)	0.00	1,200.00	277.50	0.23
445-3250 Postage	0.00	27.44	27.44	1.00	0.00	0.00	0.00
445-3260 Radio	0.00	300.00	300.00	1.00	0.00	0.00	0.00
445-3400 Advertising/Printing-Parking Facilities	3,040.52	2,618.36	(422.16)	(0.16)	3,000.00	(40.52)	(0.01)
445-3710 Parking Lot Maintenance-Parking Facilities	50.87	2,533.68	2,482.81	0.98	1,058.00	1,007.13	0.95
445-3720 Meter Repair/Main Supplies	1,754.34	1,723.33	(31.01)	(0.02)	6,000.00	4,245.66	0.71
TOTAL PARKING FACILITIES	82,394.03	111,104.48	28,710.45	0.26	155,542.00	73,147.97	0.47
<u>FLOOD CONTROL</u>							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	9,300.00	9,300.00	1.00
446-3710 Levee Maintenance	25,050.80	0.00	(25,050.80)	0.00	67,200.00	42,149.20	0.63
446-3730 Equipment Maintenance/Repair	30,057.09	1,936.37	(28,120.72)	(14.52)	30,150.00	92.91	0.00
TOTAL FLOOD CONTROL	55,107.89	1,936.37	(53,171.52)	(27.46)	106,650.00	51,542.11	0.48
<u>WATER</u>							
448-1300 Water Staff Salaries	442,668.26	424,696.66	(17,971.60)	(0.04)	586,286.00	143,617.74	0.24
448-1610 FICA - Water	27,571.42	23,585.72	(3,985.70)	(0.17)	36,691.00	9,119.58	0.25
448-1630 Medicare - Water	6,541.32	5,516.02	(1,025.30)	(0.19)	8,581.00	2,039.68	0.24
448-1830 Water Overtime	5,118.67	4,324.07	(794.60)	(0.18)	5,500.00	381.33	0.07
448-2100 Office Supplies	2,528.53	1,348.83	(1,179.70)	(0.87)	2,529.00	0.47	0.00
448-2110 Chemicals - Water	112,391.52	103,078.75	(9,312.77)	(0.09)	130,000.00	17,608.48	0.14
448-2120 Safety Supplies	2,858.80	0.00	(2,858.80)	0.00	3,000.00	141.20	0.05
448-2150 Computer Equipment & Supplies	0.00	3,392.50	3,392.50	1.00	0.00	0.00	0.00

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	<u>12/31/2025</u>	<u>12/31/2024</u>			<u>12/31/2025</u>		
448-2200 Materials & Supplies	12,041.16	17,716.68	5,675.52	0.32	14,000.00	1,958.84	0.14
448-2300 Fuel Oil	13,736.14	18,423.09	4,686.95	0.25	15,000.00	1,263.86	0.08
448-2310 Vehicle Operation (Fuel/oil)	4,401.46	2,896.22	(1,505.24)	(0.52)	4,000.00	(401.46)	(0.10)
448-2380 Uniforms	7,185.79	0.00	(7,185.79)	0.00	6,000.00	(1,185.79)	(0.20)
448-2390 Uniforms/Boot Allowance	0.00	2,099.33	2,099.33	1.00	0.00	0.00	0.00
448-2400 Meter M&R Supplies (Radio Reads)	23,343.90	733,497.22	710,153.32	0.97	25,000.00	1,656.10	0.07
448-2600 Small Tools/Minor Equipment - Water	5,250.56	14,731.99	9,481.43	0.64	6,000.00	749.44	0.12
448-3110 Meter Replacement Contractor	19,716.95	573,645.76	553,928.81	0.97	19,717.00	0.05	0.00
448-3160 Laboratory Fees - Water	28,705.82	40,097.20	11,391.38	0.28	45,000.00	16,294.18	0.36
448-3200 Telephone- Water	1,886.72	1,713.55	(173.17)	(0.10)	3,500.00	1,613.28	0.46
448-3610 Electric- WTP, Wells,Dist.	46,664.22	46,994.38	330.16	0.01	60,000.00	13,335.78	0.22
448-3700 Well Maint & Repair	25,904.56	11,045.78	(14,858.78)	(1.35)	37,369.00	11,464.44	0.31
448-3720 Distribution System- Maint. & Repairs	123,161.53	147,426.69	24,265.16	0.16	117,936.00	(5,225.53)	(0.04)
448-3730 Building Maintenance	7,117.86	25,079.47	17,961.61	0.72	8,000.00	882.14	0.11
448-3740 WTP Maintenance & Repair	14,762.49	42,151.32	27,388.83	0.65	15,000.00	237.51	0.02
448-3750 Dist Contracted Services	38,769.85	41,336.66	2,566.81	0.06	45,000.00	6,230.15	0.14
448-4200 Dues/Subscriptions - Water	6,669.00	8,419.02	1,750.02	0.21	6,669.00	0.00	0.00
448-4500 Contracted Line Maint - Water	528.78	1,416.02	887.24	0.63	5,938.30	5,409.52	0.91
448-4600 Training/conferences - Water	1,991.13	625.00	(1,366.13)	(2.19)	2,000.00	8.87	0.00
448-4700 Sludge Removal	70,812.02	17,236.80	(53,575.22)	(3.11)	70,812.00	(0.02)	0.00
448-4910 Permits	20,000.00	20,000.00	0.00	0.00	21,000.00	1,000.00	0.05
448-7400 Capital Improvements	23,199.70	253,045.69	229,845.99	0.91	0.00	(23,199.70)	0.00
TOTAL WATER FACILITIES	1,095,528.16	2,585,540.42	1,490,012.26	0.58	1,300,528.30	205,000.14	0.16
<u>RECREATION</u>							
452-2602 Building Maintenance/Repair (Pool) 67/33	932.65	3,625.46	2,692.81	0.74	1,250.00	317.35	0.25
452-2610 Pool Maintenance/Repair	3,796.38	891.53	(2,904.85)	(3.26)	2,500.00	(1,296.38)	(0.52)
452-2622 Small Tools & Equipment (Pool)	6,509.16	8.59	(6,500.57)	(756.76)	500.00	(6,009.16)	(12.02)
452-2630 Materials & Supplies- Recreation	219.43	183.58	(35.85)	(0.20)	500.00	280.57	0.56
452-3612 Electricity (Pool)	10,597.64	10,696.77	99.13	0.01	10,000.00	(597.64)	(0.06)
452-3622 Gas (Pool)	370.96	381.07	10.11	0.03	1,250.00	879.04	0.70
452-3742 Maintenance & Repairs (Pool)	591.26	436.49	(154.77)	(0.35)	600.00	8.74	0.01
452-4540 Stewardship Contribution	147,868.35	147,180.06	(688.29)	0.00	185,200.00	37,331.65	0.20
TOTAL RECREATION	170,885.83	163,403.55	(7,482.28)	(0.05)	201,800.00	30,914.17	0.15
<u>DONATIONS</u>							
<u>PARKS</u>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	100.00	145.82	45.82	0.31	100.00	0.00	0.00
454-3200 Telephone Expense	2,268.72	1,934.64	(334.08)	(0.17)	1,850.00	(418.72)	(0.23)
454-3610 Electricity	2,551.17	1,925.10	(626.07)	(0.33)	1,500.00	(1,051.17)	(0.70)
454-3710 Land Maintenance	7,673.59	1,622.55	(6,051.04)	(3.73)	20,000.00	12,326.41	0.62
454-3720 Equipment Maintenance	3,425.25	3,373.74	(51.51)	(0.02)	5,000.00	1,574.75	0.31
454-3730 Building Maintenance & Repairs	5,614.61	21,288.00	15,673.39	0.74	20,000.00	14,385.39	0.72
454-4700 Portable Toilets Rental Service	2,385.00	2,030.00	(355.00)	(0.17)	2,000.00	(385.00)	(0.19)
454-7400 CAP Purchase/Machinery	6,921.48	15,992.00	9,070.52	0.57	7,008.00	86.52	0.01
TOTAL PARKS	30,939.82	48,311.85	17,372.03	0.36	57,958.00	27,018.18	0.47

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

<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	675.87	518.00	(157.87)	(0.30)	1,000.00	324.13	0.32
455-3720 Maintenance	18,350.00	7,300.00	(11,050.00)	(1.51)	23,550.00	5,200.00	0.22
455-7200 Shade Tree - New Planting	996.50	1,854.00	857.50	0.46	2,500.00	1,503.50	0.60
TOTAL SHADE TREES	20,022.37	9,672.00	(10,350.37)	(1.07)	27,050.00	7,027.63	0.26
<u>GRANT- SPECIAL PROJECTS</u>							
456-4700 PMVB Grant Expense	14,973.89	0.00	(14,973.89)	0.00	9,000.00	(5,973.89)	(0.66)
TOTAL GRANT -SPECIAL PROJECTS	14,973.89	0.00	(14,973.89)	0.00	9,000.00	(5,973.89)	(0.66)
<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	2,050.23	381.00	(1,669.23)	(4.38)	2,050.00	(0.23)	0.00
463-3100 Comprehensive Plan Implementation	0.00	784.00	784.00	1.00	5,000.00	5,000.00	1.00
TOTAL ECONOMIC DEVELOPMENT	2,050.23	1,165.00	(885.23)	(0.76)	7,050.00	4,999.77	0.71
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	2,572.42	2,978.43	406.01	0.14	5,000.00	2,427.58	0.49
465-5400 Contribution - ECA	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00
TOTAL DOWNTOWN DISTRICT	12,572.42	12,978.43	406.01	0.03	15,000.00	2,427.58	0.16
<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	136,500.00	129,000.00	(7,500.00)	(0.06)	136,500.00	0.00	0.00
471-1100 Principal- 2016 Loan	570,980.00	462,370.00	(108,610.00)	(0.23)	470,151.00	(100,829.00)	(0.21)
471-1110 Penn Vest Waterline	49,308.64	0.00	(49,308.64)	0.00	48,829.00	(479.64)	(0.01)
471-1120 Penn Vest Dam	40,650.79	0.00	(40,650.79)	0.00	40,651.00	0.21	0.00
471-1130 ESSA GO 2021	33,800.00	0.00	(33,800.00)	0.00	33,800.00	0.00	0.00
471-3000 Debt Service Expense Water	58,052.63	0.00	(58,052.63)	0.00	0.00	(58,052.63)	0.00
471-4000 Debt Service Expense General	25,747.37	0.00	(25,747.37)	0.00	0.00	(25,747.37)	0.00
TOTAL DEBT SERVICE	915,039.43	591,370.00	(323,669.43)	(0.55)	729,931.00	(185,108.43)	(0.25)
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	18,742.03	22,650.84	3,908.81	0.17	20,000.00	1,257.97	0.06
472-1100 Interest- 2016 Loan	96,093.73	116,467.57	20,373.84	0.17	106,000.00	9,906.27	0.09
472-1110 Penn Vest Water Line	5,849.72	7,556.25	1,706.53	0.23	6,330.00	480.28	0.08
472-1120 Penn Vest Dam	9,758.21	10,967.56	1,209.35	0.11	9,758.00	(0.21)	0.00
472-1130 Interest - 2021 Loan	72,229.17	70,402.74	(1,826.43)	(0.03)	76,000.00	3,770.83	0.05
472-1140 Debt Interest Series AA 2025 GO Note	71,343.25	0.00	(71,343.25)	0.00	0.00	(71,343.25)	0.00
472-1150 SARP Building - Interest	34,411.63	0.00	(34,411.63)	0.00	0.00	(34,411.63)	0.00
472-1160 Interest - Taxable Series of 2025 Bond	7,478.75	0.00	(7,478.75)	0.00	0.00	(7,478.75)	0.00
TOTAL DEBT INTEREST	315,906.49	228,044.96	(87,861.53)	(0.39)	218,088.00	(97,818.49)	(0.45)
<u>INTER-GOVNM TAL EXPENSES</u>							
481-5200 Firemans Relief Fund	53,080.19	49,399.37	(3,680.82)	(0.07)	53,080.19	0.00	0.00
TOTAL INTER-GOVNM TAL EXPENSES	53,080.19	49,399.37	(3,680.82)	(0.07)	53,080.19	0.00	0.00
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	153,448.06	150,458.00	(2,990.06)	(0.02)	163,735.00	10,286.94	0.06
486-3530 Workers Comp Insurance	125,583.00	54,337.00	(71,246.00)	(1.31)	107,523.00	(18,060.00)	(0.17)
486-3531 Workers Comp - Fire Department	22,651.00	33,818.00	11,167.00	0.33	27,516.00	4,865.00	0.18
486-3550 Deductible	0.00	0.00	0.00	0.00	3,300.00	3,300.00	1.00
486-4010 Public Officials Liability	15,165.00	16,375.00	1,210.00	0.07	18,355.00	3,190.00	0.17
TOTAL INSURANCE	316,847.06	254,988.00	(61,859.06)	(0.24)	320,429.00	3,581.94	0.01
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	30,108.86	22,747.02	(7,361.84)	(0.32)	32,090.00	1,981.14	0.06

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Y-T-D</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
	<u>12/31/2025</u>	<u>12/31/2024</u>			<u>12/31/2025</u>		
487-1590 Major Medical (BC/BS)	858,022.82	795,815.92	(62,206.90)	(0.08)	966,848.00	108,825.18	0.11
487-1591 Health Ins Buyout/HRA	7,127.52	15,251.93	8,124.41	0.53	9,000.00	1,872.48	0.21
487-5310 N/U Pension MMO	324,528.59	276,849.51	(47,679.08)	(0.17)	316,687.00	(7,841.59)	(0.02)
TOTAL EMPLOYEE BENEFITS	1,219,787.79	1,110,664.38	(109,123.41)	(0.10)	1,324,625.00	104,837.21	0.08
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	13,592.83	23,928.95	10,336.12	0.43	23,000.00	9,407.17	0.41
TOTAL EMPLOYER FICA EXPENSES	13,592.83	23,928.95	10,336.12	0.43	23,000.00	9,407.17	0.41
<u>TRANSFERS</u>							
492-0850 Trans to Debt Service	0.00	23,372.00	23,372.00	1.00	0.00	0.00	0.00
492-1000 Transfer to General Fund	595,749.57	0.00	(595,749.57)	0.00	0.00	(595,749.57)	0.00
TOTAL TRANSFERS	595,749.57	23,372.00	(572,377.57)	(24.49)	0.00	(595,749.57)	0.00
Total Expenses	14,767,446.18	14,160,538.28	(606,907.90)	(0.04)	13,313,328.19	(1,454,117.99)	(0.11)
Excess Revenue Over(Under) Expenditures	(1,072,476.50)	(171,029.15)	(901,447.35)	(5.27)	412,627.00	(1,485,103.50)	3.60

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

<u>Account # & Title</u>	<u>Y-T-D 2/28/2026</u>	<u>Y-T-D 2/28/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	0.00	0.00	0.00	0.00	3,995,499.00	(3,995,499.00)	(1.00)
301-2000 Property Tax-Prior Year	0.00	0.00	0.00	0.00	100.00	(100.00)	(1.00)
301-3000 Property Tax-Interim	0.00	38.54	(38.54)	(1.00)	800.00	(800.00)	(1.00)
301-4000 Property Tax - Delinquent	16,531.44	27,840.97	(11,309.53)	(0.41)	130,000.00	(113,468.56)	(0.87)
TOTAL TAXES	16,531.44	27,879.51	(11,348.07)	(0.41)	4,126,399.00	(4,109,867.56)	(1.00)
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	39,112.32	29,120.40	9,991.92	0.34	195,000.00	(155,887.68)	(0.80)
310-2000 Earned Income Tax	64,930.38	248,215.33	(183,284.95)	(0.74)	1,225,000.00	(1,160,069.62)	(0.95)
310-5000 Municipal Service Tax	83,466.83	84,159.63	(692.80)	(0.01)	325,000.00	(241,533.17)	(0.74)
TOTAL ACT 511 TAXES	187,509.53	361,495.36	(173,985.83)	(0.48)	1,745,000.00	(1,557,490.47)	(0.89)
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	1,478.80	6,218.17	(4,739.37)	(0.76)	18,000.00	(16,521.20)	(0.92)
321-6100 Rental License	6,776.00	4,957.50	1,818.50	0.37	220,000.00	(213,224.00)	(0.97)
321-6110 Short-Term Rental Lic.	0.00	0.00	0.00	0.00	3,225.00	(3,225.00)	(1.00)
321-7100 Lien Interest Rental	102.46	0.00	102.46	0.00	0.00	102.46	0.00
321-8000 Cable TV Franchise Tax	0.00	0.00	0.00	0.00	85,000.00	(85,000.00)	(1.00)
TOTAL LICENSES/PERMITS	8,357.26	11,175.67	(2,818.41)	(0.25)	326,225.00	(317,867.74)	(0.97)
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	130.00	0.00	130.00	0.00	1,935.00	(1,805.00)	(0.93)
322-8200 Street Opening Permits	350.00	5,013.00	(4,663.00)	(0.93)	20,000.00	(19,650.00)	(0.98)
322-9400 Misc Permits	0.00	102.00	(102.00)	(1.00)	2,580.00	(2,580.00)	(1.00)
TOTAL NON-BUSINESS PERMITS	480.00	5,115.00	(4,635.00)	(0.91)	24,515.00	(24,035.00)	(0.98)
<u>FINES</u>							
331-1100 Vehicle Code Violations	32,169.45	17,812.52	14,356.93	0.81	180,000.00	(147,830.55)	(0.82)
331-1200 Violation of Zoning Ord & Statutes	9,522.28	2,943.38	6,578.90	2.24	30,000.00	(20,477.72)	(0.68)
TOTAL FINES	41,691.73	20,755.90	20,935.83	1.01	210,000.00	(168,308.27)	(0.80)
<u>INTEREST</u>							
TOTAL INTEREST	46,398.06	29,713.07	16,684.99	0.56	290,000.00	(243,601.94)	(0.84)
<u>RENTS</u>							
342-4700 Borough Property Rental	0.00	1.00	(1.00)	1.00	1.00	(1.00)	1.00
342-5310 Royalties - Cell Tower	5,260.50	7,660.92	(2,400.42)	0.31	40,000.00	(34,739.50)	0.87
TOTAL RENTS	5,260.50	7,661.92	(2,401.42)	(0.31)	40,001.00	(34,740.50)	(0.87)
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0.00	0.00	0.00	0.00	22,000.00	(22,000.00)	1.00
354-1220 LSA Grant	0.00	0.00	0.00	0.00	137,000.00	(137,000.00)	1.00
354-1261 PMVB - Grant	9,000.00	0.00	9,000.00	0.00	0.00	9,000.00	0.00
TOTAL STATE GRANTS	9,000.00	0.00	9,000.00	0.00	159,000.00	(150,000.00)	(0.94)
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	0.00	0.00	0.00	0.00	235,799.00	(235,799.00)	1.00
355-0030 Turnback Allocation	0.00	0.00	0.00	0.00	6,040.00	(6,040.00)	1.00
355-0100 Public Utility Realty/Bev Tax	0.00	0.00	0.00	0.00	3,875.00	(3,875.00)	1.00
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	0.00	0.00	0.00	170,000.00	(170,000.00)	1.00
355-0700 Foreign Fire Ins Premium Tax	0.00	0.00	0.00	0.00	46,750.00	(46,750.00)	1.00
TOTAL STATE SHARED REVENUE	0.00	0.00	0.00	0.00	462,464.00	(462,464.00)	(1.00)
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	1,281.58	851.10	430.48	(0.51)	10,000.00	(8,718.42)	0.87
TOTAL PILOT	1,281.58	851.10	430.48	0.51	10,000.00	(8,718.42)	(0.87)
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	2,795.00	1,053.00	1,742.00	1.65	11,330.00	(8,535.00)	(0.75)
361-3300 Permits - Zoning - Gen Government	3,323.00	1,070.50	2,252.50	2.10	55,000.00	(51,677.00)	(0.94)
361-3310 Building Permits	2,931.05	12,077.30	(9,146.25)	(0.76)	180,000.00	(177,068.95)	(0.98)
361-3320 Resale Inspections	5,053.00	1,619.00	3,434.00	2.12	20,000.00	(14,947.00)	(0.75)
361-3400 Zoning Plan Review	4,955.68	5,861.53	(905.85)	(0.15)	75,000.00	(70,044.32)	(0.93)
TOTAL GENERAL GOVERNMENT	19,057.73	21,681.33	(2,623.60)	(0.12)	341,330.00	(322,272.27)	(0.94)

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

<u>Account # & Title</u>	<u>Y-T-D</u> <u>2/28/2026</u>	<u>Y-T-D</u> <u>2/28/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>	<u>%</u>
<u>PUBLIC SAFETY</u>							
362-4710 Rental Unit Reinspection Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
TOTAL PUBLIC SAFETY	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
<u>HIGHWAYS & STREETS</u>							
363-2100 Meter Revenue	16,085.11	13,564.75	2,520.36	0.19	100,000.00	(83,914.89)	(0.84)
363-2200 Parking Permits	1,752.00	148.00	1,604.00	10.84	25,800.00	(24,048.00)	(0.93)
363-2210 Residential Parking Permit	1,820.00	71.50	1,748.50	24.45	3,870.00	(2,050.00)	(0.53)
363-2300 Meter Bags	0.00	0.00	0.00	0.00	1,097.00	(1,097.00)	(1.00)
363-5100 PennDOT Snow Removal	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	(1.00)
363-5200 Borough DPW Services	0.00	0.00	0.00	0.00	750.00	(750.00)	(1.00)
TOTAL HIGHWAYS & STREETS	19,657.11	13,784.25	5,872.86	0.43	156,517.00	(136,859.89)	(0.87)
<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	(1,030.69)	(11,083.58)	10,052.89	(0.91)	2,100,000.00	(2,101,030.69)	(1.00)
364-2020 Lien Sewer Rents	0.00	0.00	0.00	0.00	8,500.00	(8,500.00)	(1.00)
364-3010 Solid Waste User Fees	1,207,182.76	1,028,729.93	178,452.83	0.17	1,423,693.00	(216,510.24)	(0.15)
364-3020 Solid Waste Fees Penalties	0.00	(442.32)	442.32	(1.00)	29,975.00	(29,975.00)	(1.00)
364-3030 Solid Waste Bulk Items and Bags	1,582.36	1,905.14	(322.78)	(0.17)	18,360.00	(16,777.64)	(0.91)
364-3150 Lien Rents Solid Waste	0.00	0.00	0.00	0.00	1,500.00	(1,500.00)	(1.00)
364-3160 Lien Interest & Cost	1,743.05	1,318.72	424.33	0.32	8,500.00	(6,756.95)	(0.79)
364-6010 Stroud SA Rentals	0.00	0.00	0.00	0.00	42,500.00	(42,500.00)	(1.00)
364-7010 Smithfield SA Rentals	0.00	0.00	0.00	0.00	170,000.00	(170,000.00)	(1.00)
364-9000 EDU Connection Fees	0.00	0.00	0.00	0.00	80,000.00	(80,000.00)	(1.00)
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	(1.00)
364-9200 Penalties	14,706.09	17,987.97	(3,281.88)	(0.18)	45,000.00	(30,293.91)	(0.67)
TOTAL SANITATION	1,224,183.57	1,038,415.86	185,767.71	0.18	3,953,528.00	(2,729,344.43)	(0.69)
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	642.00	577.50	64.50	0.11	150.00	492.00	3.28
378-2100 Water Rents	(1,055.44)	(11,799.46)	10,744.02	(0.91)	2,950,000.00	(2,951,055.44)	(1.00)
378-2110 Lien Rents	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	(1.00)
378-2120 Lien Interest - Water	696.12	595.34	100.78	0.17	2,000.00	(1,303.88)	(0.65)
378-2130 Hydrant Fees	(12,940.50)	165.00	(13,105.50)	(79.43)	36,000.00	(48,940.50)	(1.36)
378-4300 Water Sales Bulk	0.00	0.00	0.00	0.00	147,510.00	(147,510.00)	(1.00)
378-9000 EDU Connection Fees	0.00	0.00	0.00	0.00	95,000.00	(95,000.00)	(1.00)
378-9200 Penalties	22,054.39	21,113.81	940.58	0.04	50,000.00	(27,945.61)	(0.56)
378-9400 Water Dept. Services	0.00	0.00	0.00	0.00	1,850.00	(1,850.00)	(1.00)
TOTAL PMT FROM WATER CO	9,396.57	10,652.19	(1,255.62)	(0.12)	3,307,510.00	(3,298,113.43)	(1.00)
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	18,689.52	9,172.15	9,517.37	1.04	117,448.00	(98,758.48)	(0.84)
380-1070 Miscellaneous Income	61.00	960.07	(899.07)	(0.94)	5,000.00	(4,939.00)	(0.99)
380-5100 Shopping Cart Fees	988.00	0.00	988.00	0.00	2,000.00	(1,012.00)	(0.51)
TOTAL MISC. REVENUES	19,738.52	10,132.22	9,606.30	0.95	133,448.00	(113,709.48)	(0.85)
<u>CONTR. FROM PRIVATE</u>							
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	0.00	302.00	(302.00)	(1.00)	15,000.00	(15,000.00)	(1.00)
TOTAL SALE OF ASSETS	0.00	302.00	(302.00)	(1.00)	15,000.00	(15,000.00)	(1.00)
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	0.00	0.00	0.00	18,000.00	(18,000.00)	(1.00)
395-3000 Dividends Received - Health Insurance	91.22	862.72	(771.50)	(0.89)	0.00	91.22	0.00
TOTAL DIVIDENDS	91.22	862.72	(771.50)	(0.89)	18,000.00	(17,908.78)	(0.99)
Total Revenues	1,608,634.82	1,560,478.10	48,156.72	0.03	15,320,937.00	(13,712,302.18)	(0.90)

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

<u>Account # & Title</u>	<u>Y-T-D 2/28/2026</u>	<u>Y-T-D 2/28/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>	<u>%</u>
Expenses							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	2,499.96	2,249.96	(250.00)	(0.11)	15,000.00	12,500.04	0.83
400-1120 Mayor Salary	833.34	750.01	(83.33)	(0.11)	5,000.00	4,166.66	0.83
400-1610 FICA - Legislative	206.66	202.53	(4.13)	(0.02)	1,240.00	1,033.34	0.83
400-1630 Medicare - Legislative	48.32	47.36	(0.96)	(0.02)	290.00	241.68	0.83
400-3110 Training/Conferences	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	70.00	1,235.00	1,165.00	0.94	4,500.00	4,430.00	0.98
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL LEGISLATIVE	3,658.28	4,484.86	826.58	0.18	28,530.00	24,871.72	0.87
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	32,692.35	22,507.71	(10,184.64)	(0.45)	174,000.00	141,307.65	0.81
401-1220 DPW Director Salary -Admin	19,381.88	14,301.23	(5,080.65)	(0.36)	106,600.00	87,218.12	0.82
401-1400 Admin Staff Salary	14,420.00	22,853.62	8,433.62	0.37	124,629.00	110,209.00	0.88
401-1610 FICA - Admin	3,792.83	3,720.01	(72.82)	(0.02)	28,920.00	25,127.17	0.87
401-1630 Medicare - Admin	887.03	900.83	13.80	0.02	6,764.00	5,876.97	0.87
401-2100 Office Supplies - Administration	4,678.34	3,036.99	(1,641.35)	(0.54)	18,000.00	13,321.66	0.74
401-2130 Office Equipment/Furniture	488.34	488.34	0.00	0.00	3,000.00	2,511.66	0.84
401-2140 IT Expenses	4,044.75	3,198.50	(846.25)	(0.26)	45,000.00	40,955.25	0.91
401-2150 Computer Equipment/Supplies- Gen Government	1,951.79	6,090.21	4,138.42	0.68	15,000.00	13,048.21	0.87
401-2160 Equipment Maintenance	0.00	618.75	618.75	1.00	2,700.00	2,700.00	1.00
401-2300 Vehicle Expense	0.00	0.00	0.00	0.00	8,500.00	8,500.00	1.00
401-3110 Data Storage software	0.00	5,880.00	5,880.00	1.00	15,000.00	15,000.00	1.00
401-3210 Telephone - Gen Government	3,195.48	1,765.98	(1,429.50)	(0.81)	12,000.00	8,804.52	0.73
401-3250 Postage - Payroll Processing Fee	3,392.26	2,800.70	(591.56)	(0.21)	20,000.00	16,607.74	0.83
401-3310 Travel- Gen Government	0.00	0.00	0.00	0.00	3,200.00	3,200.00	1.00
401-3400 Advertising/Printing - Gen Government	3,339.65	576.64	(2,763.01)	(4.79)	15,000.00	11,660.35	0.78
401-3450 Contracted Admin Services	3,059.50	200.00	(2,859.50)	(14.30)	7,000.00	3,940.50	0.56
401-4200 Association Dues/Subscriptions	12,875.78	12,144.12	(731.66)	(0.06)	18,000.00	5,124.22	0.28
401-4600 Training/Conference - General Government	0.00	0.00	0.00	0.00	4,996.00	4,996.00	1.00
TOTAL GENERAL GOVT	108,199.98	101,083.63	(7,116.35)	(0.07)	628,309.00	520,109.02	0.83
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	19,807.70	14,615.36	(5,192.34)	(0.36)	108,942.00	89,134.30	0.82
402-1400 Finance - Staff Salaries	37,430.74	15,827.98	(21,602.76)	(1.36)	208,473.00	171,042.26	0.82
402-1610 Fica	3,261.15	2,006.12	(1,255.03)	(0.63)	19,679.00	16,417.85	0.83
402-1630 Medicare	763.56	359.63	(403.93)	(1.12)	4,603.00	3,839.44	0.83
402-1830 Finance Staff Salaries - Overtime	0.00	23.40	23.40	1.00	1,000.00	1,000.00	1.00
402-2130 Office Furniture/Equipment	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
402-3100 Trustee Chg Bond Payment	0.00	0.00	0.00	0.00	12,000.00	12,000.00	1.00
402-3110 Audit Services	0.00	0.00	0.00	0.00	60,000.00	60,000.00	1.00
402-3120 Accounting Services	30.00	0.00	(30.00)	0.00	0.00	(30.00)	0.00
402-3160 Billing Software	3,785.80	3,216.56	(569.24)	(0.18)	25,000.00	21,214.20	0.85
402-3170 Accounting Software	0.00	0.00	0.00	0.00	26,900.00	26,900.00	1.00
402-3210 Credit Card Fees	9,123.93	9,512.36	388.43	0.04	70,000.00	60,876.07	0.87
402-4600 Conferences/Training	0.00	0.00	0.00	0.00	4,000.00	4,000.00	1.00
TOTAL FINANCIAL ADMIN	74,202.88	45,561.41	(28,641.47)	(0.63)	541,597.00	467,394.12	0.86
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	1,264.00	1,200.80	(63.20)	(0.05)	8,532.00	7,268.00	0.85
403-1610 FICA	78.37	77.58	(0.79)	(0.01)	529.00	450.63	0.85
403-1630 Medicare	18.33	18.14	(0.19)	(0.01)	124.00	105.67	0.85
403-2100 Materials & Supplies	0.00	6.75	6.75	1.00	3,200.00	3,200.00	1.00
403-3150 Commissions Del. RE Taxes	826.59	1,392.13	565.54	0.41	6,500.00	5,673.41	0.87
403-3170 Commission Local Ser. Tax	1,261.22	1,209.87	(51.35)	(0.04)	5,000.00	3,738.78	0.75
403-3180 Commission Earned Income Tax	3,792.17	3,728.12	(64.05)	(0.02)	18,000.00	14,207.83	0.79

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

<u>Account # & Title</u>	<u>Y-T-D 2/28/2026</u>	<u>Y-T-D 2/28/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>	<u>%</u>
403-3190 Commission Deed Transfer Tax	782.25	582.41	(199.84)	(0.34)	2,000.00	1,217.75	0.61
TOTAL TAX COLLECTION	8,022.93	8,215.80	192.87	0.02	43,885.00	35,862.07	0.82
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	10,645.51	18,876.91	8,231.40	0.44	125,000.00	114,354.49	0.91
404-3160 Legal Services - WTP	14,172.00	57,043.22	42,871.22	0.75	200,000.00	185,828.00	0.93
404-3200 Legal Services - WWTP	2,889.00	2,267.67	(621.33)	(0.27)	85,000.00	82,111.00	0.97
TOTAL LEGAL SERVICES	27,706.51	78,187.80	50,481.29	0.65	410,000.00	382,293.49	0.93
<u>ENGINEERING</u>							
408-3130 Engineering	67,158.48	22,782.45	(44,376.03)	(1.95)	280,000.00	212,841.52	0.76
TOTAL ENGINEERING	67,158.48	22,782.45	(44,376.03)	(1.95)	280,000.00	212,841.52	0.76
<u>MUNICIPAL BUILDINGS</u>							
409-2360 Materials & Supplies - Mun Bldg	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
409-3610 Electricity-Mun. Bldg.	4,264.40	4,055.27	(209.13)	(0.05)	14,000.00	9,735.60	0.70
409-3620 Electric Annex	1,173.65	633.08	(540.57)	(0.85)	3,000.00	1,826.35	0.61
409-3640 Gas (heat) - Annex	1,387.28	391.33	(995.95)	(2.55)	3,000.00	1,612.72	0.54
409-3730 Maintenance & Repair Annex	3,404.19	991.46	(2,412.73)	(2.43)	6,500.00	3,095.81	0.48
409-3740 Maintenance & Repairs	4,862.27	2,558.31	(2,303.96)	(0.90)	100,000.00	95,137.73	0.95
TOTAL MUNICIPAL BUILDING	15,091.79	8,629.45	(6,462.34)	(0.75)	127,500.00	112,408.21	0.88
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	541,176.16	511,082.16	(30,094.00)	(0.06)	3,247,057.00	2,705,880.84	0.83
TOTAL POLICE	541,176.16	511,082.16	(30,094.00)	(0.06)	3,247,057.00	2,705,880.84	0.83
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	0.00	0.00	0.00	0.00	15,000.00	15,000.00	1.00
411-2500 Vehicle Maint/Supplies- Fire Dept	967.02	935.88	(31.14)	(0.03)	17,500.00	16,532.98	0.94
411-2600 Small Tools/ Equipment	107.55	315.00	207.45	0.66	5,500.00	5,392.45	0.98
411-3210 Telephone - Fire Dept	203.40	178.41	(24.99)	(0.14)	2,500.00	2,296.60	0.92
411-3270 Radio Maintenance	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
411-3620 Electricity	2,527.78	2,581.93	54.15	0.02	11,500.00	8,972.22	0.78
411-3630 Gas (heat)	3,224.36	61.83	(3,162.53)	(51.15)	5,000.00	1,775.64	0.36
411-3730 Equipment Testing	6,182.02	3,024.47	(3,157.55)	(1.04)	10,000.00	3,817.98	0.38
411-4200 Building Maintenance- Fire Dept	4,952.54	14,571.50	9,618.96	0.66	15,000.00	10,047.46	0.67
411-4600 Contracted Services	126.00	0.00	(126.00)	0.00	2,500.00	2,374.00	0.95
411-5300 Contribution	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
411-7400 Pumper Lease	3,680.54	3,680.54	0.00	0.00	23,924.00	20,243.46	0.85
TOTAL FIRE DEPARTMENT	21,971.21	25,349.56	3,378.35	0.13	119,424.00	97,452.79	0.82
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	0.00	6,018.08	6,018.08	1.00	0.00	0.00	0.00
413-1400 Staff Salary	10,300.00	6,816.50	(3,483.50)	(0.51)	56,650.00	46,350.00	0.82
413-1610 FICA - Code Enforcement	638.60	845.51	206.91	0.24	3,512.00	2,873.40	0.82
413-1630 Medicare - Code Enforcement	149.35	197.73	48.38	0.24	821.00	671.65	0.82
413-1830 Overtime	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
413-2000 Zoning & Codes	29,166.66	14,583.33	(14,583.33)	(1.00)	180,000.00	150,833.34	0.84
413-2100 Materials & Supplies - Codes	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
413-2150 Computer Equipment/Supplies- Code Enforcement	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
413-2160 Uniforms	0.00	886.91	886.91	1.00	2,500.00	2,500.00	1.00
413-2300 Vehicle Operation - Code Enforcement	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
413-2500 Vehicle Maintenance	59.79	103.84	44.05	0.42	750.00	690.21	0.92
413-3150 Software License	0.00	0.00	0.00	0.00	8,000.00	8,000.00	1.00
413-3210 Codes - Cell Phone	39.90	0.00	(39.90)	0.00	0.00	(39.90)	0.00
413-3400 Advertising Expense	0.00	0.00	0.00	0.00	6,000.00	6,000.00	1.00
413-4200 Assoc. Dues/Subscriptions	254.27	0.00	(254.27)	0.00	350.00	95.73	0.27
413-4600 Training/Conference Expense	0.00	0.00	0.00	0.00	750.00	750.00	1.00
TOTAL CODE ENFORCEMENT	40,608.57	29,451.90	(11,156.67)	(0.38)	267,333.00	226,724.43	0.85
<u>PLANNING/ZONING</u>							

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
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<u>Account # & Title</u>	<u>Y-T-D</u> <u>2/28/2026</u>	<u>Y-T-D</u> <u>2/28/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>	<u>%</u>
414-3130 Engineering	0.00	0.00	0.00	0.00	15,000.00	15,000.00	1.00
414-3140 Legal Services - Planning/Zoning	0.00	528.85	528.85	1.00	5,500.00	5,500.00	1.00
414-4500 Zoning & Codes Permitting	5,834.50	8,501.69	2,667.19	0.31	150,000.00	144,165.50	0.96
TOTAL PLANNING/ZONING	5,834.50	9,030.54	3,196.04	0.35	170,500.00	164,665.50	0.97
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	15,082.14	13,711.04	(1,371.10)	(0.10)	90,493.00	75,410.86	0.83
TOTAL EMERGENCY SERVICES	15,082.14	13,711.04	(1,371.10)	(0.10)	90,493.00	75,410.86	0.83
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	2,171.93	1,403.27	(768.66)	(0.55)	15,169.00	12,997.07	0.86
421-1610 FICA - Health Dept	134.65	91.13	(43.52)	(0.48)	940.00	805.35	0.86
421-1630 Medicare - Health Dept	31.50	21.31	(10.19)	(0.48)	220.00	188.50	0.86
421-2100 Supplies	0.00	0.00	0.00	0.00	200.00	200.00	1.00
TOTAL HEALTH DEPARTMENT	2,338.08	1,515.71	(822.37)	(0.54)	16,529.00	14,190.92	0.86
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	30,373.46	20,659.37	(9,714.09)	(0.47)	219,870.00	189,496.54	0.86
426-1610 FICA	3,164.20	1,333.70	(1,830.50)	(1.37)	13,632.00	10,467.80	0.77
426-1630 Medicare	723.28	311.92	(411.36)	(1.32)	3,188.00	2,464.72	0.77
426-1830 Overtime	71.07	0.00	(71.07)	0.00	3,000.00	2,928.93	0.98
426-1910 Uniforms	0.00	3,857.12	3,857.12	1.00	8,500.00	8,500.00	1.00
426-2270 Supplies	1,735.00	921.11	(813.89)	(0.88)	4,000.00	2,265.00	0.57
426-2500 Recycling Grant to Twin Boros	0.00	0.00	0.00	0.00	25,000.00	25,000.00	1.00
426-4600 Conferences/Training	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
TOTAL SANITATION	36,067.01	27,083.22	(8,983.79)	(0.33)	280,190.00	244,122.99	0.87
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	1,252.95	423.23	(829.72)	(1.96)	15,000.00	13,747.05	0.92
427-4700 Refuse Coll/Disp Contract	150,443.86	152,182.26	1,738.40	0.01	989,576.00	839,132.14	0.85
427-4710 WM Extra Bags and Tags	1,127.00	1,309.00	182.00	0.14	7,500.00	6,373.00	0.85
TOTAL SOLID WASTE	152,823.81	153,914.49	1,090.68	0.01	1,012,076.00	859,252.19	0.85
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	69,539.79	42,702.60	(26,837.19)	(0.63)	335,000.00	265,460.21	0.79
429-1610 Social Security- Sewer Fund	4,205.91	2,843.16	(1,362.75)	(0.48)	23,165.00	18,959.09	0.82
429-1630 Medicare - Sanitary Sewer	1,031.63	664.93	(366.70)	(0.55)	5,418.00	4,386.37	0.81
429-1830 Sewer Overtime	1,606.80	1,048.20	(558.60)	(0.53)	4,000.00	2,393.20	0.60
429-2100 Office Supplies	0.00	1,975.65	1,975.65	1.00	4,120.00	4,120.00	1.00
429-2110 Chemicals	4,148.69	6,828.19	2,679.50	0.39	66,800.00	62,651.31	0.94
429-2120 Safety Supplies	153.95	0.00	(153.95)	0.00	3,000.00	2,846.05	0.95
429-2150 Computer Equip & Supplies	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
429-2200 Materials & Supplies- WWTP	933.61	0.00	(933.61)	0.00	14,000.00	13,066.39	0.93
429-2300 Fuel Oil	5,018.48	5,641.42	622.94	0.11	27,800.00	22,781.52	0.82
429-2310 Vehicle Operation (Fuel/oil)	415.79	0.00	(415.79)	0.00	1,200.00	784.21	0.65
429-2380 Uniforms	0.00	9,887.68	9,887.68	1.00	2,500.00	2,500.00	1.00
429-2600 Small Tools/Minor Equipment	0.00	16.18	16.18	1.00	4,000.00	4,000.00	1.00
429-3160 Laboratory Fees	13,969.75	13,325.00	(644.75)	(0.05)	66,000.00	52,030.25	0.79
429-3200 Telephone - Sewer	436.80	395.36	(41.44)	(0.10)	3,500.00	3,063.20	0.88
429-3610 Electric - Sewer	24,769.88	22,787.48	(1,982.40)	(0.09)	113,500.00	88,730.12	0.78
429-3700 Pump Station Maint & Repair	0.00	0.00	0.00	0.00	30,000.00	30,000.00	1.00
429-3710 WWTP Maint & Repairs	3,922.58	12,522.75	8,600.17	0.69	40,000.00	36,077.42	0.90
429-3720 Collection System Maintenance	645.01	279.01	(366.00)	(1.31)	35,000.00	34,354.99	0.98
429-3730 WWTP Building-Maint & Repair	0.00	4,681.00	4,681.00	1.00	40,000.00	40,000.00	1.00
429-3740 Equipment Maintenance Collections	9.28	0.00	(9.28)	0.00	7,500.00	7,490.72	1.00
429-4100 Sewer Backup Expenses	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
429-4200 Dues/Subscriptions-Sewer	3,750.00	3,750.00	0.00	0.00	8,000.00	4,250.00	0.53
429-4500 Contracted Line Maintenance	231.55	2,054.49	1,822.94	0.89	85,500.00	85,268.45	1.00
429-4600 Training - Sanitary Sewer	0.00	412.00	412.00	1.00	3,000.00	3,000.00	1.00
429-4700 Sludge Disposal	12,866.34	14,810.08	1,943.74	0.13	113,500.00	100,633.66	0.89

Borough of East Stroudsburg
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<u>Account # & Title</u>	<u>Y-T-D</u> <u>2/28/2026</u>	<u>Y-T-D</u> <u>2/28/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>	<u>%</u>
429-7410 Capital Improvements	27,207.50	0.00	(27,207.50)	0.00	0.00	(27,207.50)	0.00
TOTAL COLLECTION SYSTEM	174,863.34	146,625.18	(28,238.16)	(0.19)	1,041,003.00	866,139.66	0.83
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	16,000.00	11,248.00	(4,752.00)	(0.42)	88,000.00	72,000.00	0.82
430-1300 Salaries & Wages - DPW	117,654.99	78,165.44	(39,489.55)	(0.51)	616,000.00	498,345.01	0.81
430-1610 FICA - Street Dept	8,266.21	6,288.18	(1,978.03)	(0.31)	43,648.00	35,381.79	0.81
430-1630 Medicare - Street Dept	1,486.10	1,105.78	(380.32)	(0.34)	10,209.00	8,722.90	0.85
430-1830 Street Department - Overtime	18,471.00	9,871.88	(8,599.12)	(0.87)	15,000.00	(3,471.00)	(0.23)
430-2100 Office Supplies - Street Dept	363.37	421.62	58.25	0.14	2,500.00	2,136.63	0.85
430-2120 Safety Equipment	275.00	745.02	470.02	0.63	3,000.00	2,725.00	0.91
430-2150 Computer Equipment/Supplies - Street Dept	0.00	0.00	0.00	0.00	551.00	551.00	1.00
430-2160 Office Equip /Furniture - Street Dept	0.00	0.00	0.00	0.00	251.00	251.00	1.00
430-2300 Vehicle Operation (fuel, oil, fluids)	10,648.42	7,766.35	(2,882.07)	(0.37)	50,000.00	39,351.58	0.79
430-2380 Uniforms & Clothing	527.00	11,506.25	10,979.25	0.95	10,000.00	9,473.00	0.95
430-2500 Vehicle Maint/Repair- Street Dept	197.89	562.44	364.55	0.65	20,000.00	19,802.11	0.99
430-2600 Minor Equipment	2,309.33	700.65	(1,608.68)	(2.30)	8,000.00	5,690.67	0.71
430-3150 Drug Testing	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
430-3210 Telephone - Street	407.82	108.91	(298.91)	(2.74)	1,600.00	1,192.18	0.75
430-3260 Radio Purchase/Maintenance	0.00	0.00	0.00	0.00	50,000.00	50,000.00	1.00
430-3310 Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
430-3610 Electricity -DPW Garage	1,405.03	797.29	(607.74)	(0.76)	4,000.00	2,594.97	0.65
430-3620 Gas Heat -DPW Garage	4,787.42	2,816.70	(1,970.72)	(0.70)	7,000.00	2,212.58	0.32
430-3730 Building Maintenance	404.44	1,030.20	625.76	0.61	10,000.00	9,595.56	0.96
430-3740 Equipment Maint & Repairs - Street Dept	7,193.19	5,975.26	(1,217.93)	(0.20)	20,000.00	12,806.81	0.64
430-4600 Training - Street	0.00	0.00	0.00	0.00	6,000.00	6,000.00	1.00
TOTAL STREET DEPARTMENT	190,397.21	139,109.97	(51,287.24)	(0.37)	967,259.00	776,861.79	0.80
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	0.00	3,526.35	3,526.35	1.00	5,000.00	5,000.00	1.00
TOTAL STREET CLEANING	0.00	3,526.35	3,526.35	1.00	5,000.00	5,000.00	1.00
<u>SNOW & ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	66,579.89	65,957.61	(622.28)	(0.01)	80,000.00	13,420.11	0.17
432-4500 Contracted Snow Removal	0.00	275.00	275.00	1.00	3,000.00	3,000.00	1.00
TOTAL SNOW/ICE REMOVAL	66,579.89	66,232.61	(347.28)	(0.01)	83,000.00	16,420.11	0.20
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	846.17	2,228.55	1,382.38	0.62	15,000.00	14,153.83	0.94
433-3720 Misc Supplies- Traffic Signals	1,589.78	320.00	(1,269.78)	(3.97)	30,000.00	28,410.22	0.95
TOTAL TRAFFIC SIGNALS	2,435.95	2,548.55	112.60	0.04	45,000.00	42,564.05	0.95
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	23,597.62	18,900.54	(4,697.08)	(0.25)	125,000.00	101,402.38	0.81
434-3720 Street Light Repair	1,604.77	129.32	(1,475.45)	(11.41)	1,000.00	(604.77)	(0.60)
434-3730 Operations/Maintenance	0.00	0.00	0.00	0.00	750.00	750.00	1.00
TOTAL STREET LIGHTING	25,202.39	19,029.86	(6,172.53)	(0.32)	126,750.00	101,547.61	0.80
<u>STORM SEWERS & DRAINS</u>							
436-2450 Materials & Supplies	381.99	0.00	(381.99)	0.00	60,000.00	59,618.01	0.99
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	100,000.00	100,000.00	1.00
436-7500 Equipment Rental	0.00	0.00	0.00	0.00	20,000.00	20,000.00	1.00
TOTAL STORM SEWER	381.99	0.00	(381.99)	0.00	180,000.00	179,618.01	1.00
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	252.37	734.28	481.91	0.66	15,000.00	14,747.63	0.98
438-3720 Street Paving	0.00	207,456.48	207,456.48	1.00	100,000.00	100,000.00	1.00
TOTAL STREET MAINTENANCE	252.37	208,190.76	207,938.39	1.00	115,000.00	114,747.63	1.00
<u>PARKING FACILITIES</u>							

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

<u>Account # & Title</u>	<u>Y-T-D 2/28/2026</u>	<u>Y-T-D 2/28/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>	<u>%</u>
445-0315 Software (UP Safety)	0.00	2,376.00	2,376.00	1.00	0.00	0.00	0.00
445-1300 Parking Enforcement Officer	20,936.94	6,090.00	(14,846.94)	(2.44)	165,055.00	144,118.06	0.87
445-1610 FICA - Parking	1,309.26	393.45	(915.81)	(2.33)	10,233.00	8,923.74	0.87
445-1630 Medicare - Parking	306.20	92.01	(214.19)	(2.33)	2,393.00	2,086.80	0.87
445-1830 Overtime	180.30	0.00	(180.30)	0.00	1,850.00	1,669.70	0.90
445-1910 Uniforms/Drug Test	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
445-2150 Computer equipment	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
445-2210 Snow Removal Supplies	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
445-2410 Vehicle	171.25	85.98	(85.27)	(0.99)	5,000.00	4,828.75	0.97
Registration/Maintenance							
445-2490 Meter Purchase- Parking	0.00	0.00	0.00	0.00	300.00	300.00	1.00
Facilities							
445-3130 Parking Permits Ect..	0.00	0.00	0.00	0.00	16,000.00	16,000.00	1.00
445-3150 Software (Up Safety)	0.00	25.00	25.00	1.00	2,000.00	2,000.00	1.00
445-3160 Up Safety Lookups	110.00	0.00	(110.00)	0.00	500.00	390.00	0.78
445-3260 Radio	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
445-3400 Advertising/Printing-Parking	0.00	0.00	0.00	0.00	500.00	500.00	1.00
Facilities							
445-3710 Parking Lot Maintenance-Parking	0.00	0.00	0.00	0.00	6,000.00	6,000.00	1.00
Facilities							
TOTAL PARKING FACILITIES	23,013.95	9,062.44	(13,951.51)	(1.54)	217,831.00	194,817.05	0.89
<u>FLOOD CONTROL</u>							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	10,500.00	10,500.00	1.00
446-3710 Levee Maintenance	0.00	5,000.00	5,000.00	1.00	85,000.00	85,000.00	1.00
446-3730 Equipment Maintenance/Repair	0.00	1,943.82	1,943.82	1.00	35,000.00	35,000.00	1.00
TOTAL FLOOD CONTROL	0.00	6,943.82	6,943.82	1.00	130,500.00	130,500.00	1.00
<u>WATER</u>							
448-1300 Water Staff Salaries	85,178.93	70,627.20	(14,551.73)	(0.21)	465,819.00	380,640.07	0.82
448-1610 FICA - Water	5,226.52	4,701.81	(524.71)	(0.11)	28,881.00	23,654.48	0.82
448-1630 Medicare - Water	1,244.08	1,099.62	(144.46)	(0.13)	6,754.00	5,509.92	0.82
448-1830 Water Overtime	620.55	1,870.73	1,250.18	0.67	5,500.00	4,879.45	0.89
448-2100 Office Supplies	1,750.00	78.44	(1,671.56)	(21.31)	1,500.00	(250.00)	(0.17)
448-2110 Chemicals - Water	9,319.39	7,333.33	(1,986.06)	(0.27)	140,000.00	130,680.61	0.93
448-2120 Safety Supplies	0.00	1,513.70	1,513.70	1.00	3,000.00	3,000.00	1.00
448-2150 Computer Equipment & Supplies	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
448-2200 Materials & Supplies	722.95	11,940.72	11,217.77	0.94	15,000.00	14,277.05	0.95
448-2300 Fuel Oil	3,172.06	5,486.15	2,314.09	0.42	17,000.00	13,827.94	0.81
448-2310 Vehicle Operation (Fuel/oil)	2,399.23	0.00	(2,399.23)	0.00	2,500.00	100.77	0.04
448-2380 Uniforms	129.99	2,935.54	2,805.55	0.96	5,000.00	4,870.01	0.97
448-2400 Meter M&R Supplies (Radio	249.54	18,823.88	18,574.34	0.99	25,000.00	24,750.46	0.99
Reads)							
448-2600 Small Tools/Minor Equipment -	1,125.33	1,243.39	118.06	0.09	15,000.00	13,874.67	0.92
Water							
448-3110 Meter Replacement Contractor	0.00	19,474.00	19,474.00	1.00	0.00	0.00	0.00
448-3160 Laboratory Fees - Water	4,225.00	4,013.05	(211.95)	(0.05)	45,000.00	40,775.00	0.91
448-3200 Telephone- Water	468.42	208.60	(259.82)	(1.25)	3,500.00	3,031.58	0.87
448-3400 Printing & Advertising	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
448-3610 Electric - WTP, Wells,Dist.	11,639.50	11,177.97	(461.53)	(0.04)	60,000.00	48,360.50	0.81
448-3700 Well Maint & Repair	13,512.15	800.43	(12,711.72)	(15.88)	40,000.00	26,487.85	0.66
448-3720 Distribution System- Maint. &	17,317.62	6,440.91	(10,876.71)	(1.69)	150,000.00	132,682.38	0.88
Repairs							
448-3730 Building Maintenance	2,380.65	261.76	(2,118.89)	(8.09)	15,000.00	12,619.35	0.84
448-3740 WTP Maintenance & Repair	2,872.05	2,600.87	(271.18)	(0.10)	20,000.00	17,127.95	0.86
448-3750 Dist Contracted Services	0.00	0.00	0.00	0.00	45,000.00	45,000.00	1.00
448-4200 Dues/Subscriptions - Water	1,050.00	60.00	(990.00)	(16.50)	6,000.00	4,950.00	0.83
448-4500 Contracted Line Maint - Water	88.26	0.00	(88.26)	0.00	20,000.00	19,911.74	1.00
448-4600 Training/conferences - Water	0.00	620.00	620.00	1.00	3,000.00	3,000.00	1.00
448-4700 Sludge Removal	0.00	0.00	0.00	0.00	65,000.00	65,000.00	1.00
448-4910 Permits	20,000.00	20,000.00	0.00	0.00	21,000.00	1,000.00	0.05
448-7400 Capital Improvements	75.00	794.36	719.36	0.91	0.00	(75.00)	0.00

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

<u>Account # & Title</u>	<u>Y-T-D 2/28/2026</u>	<u>Y-T-D 2/28/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2026</u>	<u>Variance</u>	<u>%</u>
448-7410 Capital purchase (UTV)	59,805.00	0.00	(59,805.00)	0.00	0.00	(59,805.00)	0.00
TOTAL WATER FACILITIES	244,572.22	194,106.46	(50,465.76)	(0.26)	1,227,954.00	983,381.78	0.80
<u>RECREATION</u>							
452-2602 Building Maintenance/Repair (Pool) 67/33	0.00	12.72	12.72	1.00	1,250.00	1,250.00	1.00
452-2610 Pool Maintenance/Repair	0.00	0.00	0.00	0.00	2,500.00	2,500.00	1.00
452-2622 Small Tools & Equipment (Pool)	0.00	0.00	0.00	0.00	500.00	500.00	1.00
452-2630 Materials & Supplies- Recreation	0.00	0.00	0.00	0.00	500.00	500.00	1.00
452-3612 Electricity (Pool)	1,154.30	744.52	(409.78)	(0.55)	11,000.00	9,845.70	0.90
452-3622 Gas (Pool)	38.38	28.71	(9.67)	(0.34)	1,250.00	1,211.62	0.97
452-3742 Maintenance & Repairs (Pool)	0.00	0.00	0.00	0.00	750.00	750.00	1.00
452-4540 Stewardship Contribution	11,408.49	9,000.90	(2,407.59)	(0.27)	194,646.00	183,237.51	0.94
TOTAL RECREATION	12,601.17	9,786.85	(2,814.32)	(0.29)	212,396.00	199,794.83	0.94
<u>DONATIONS</u>							
<u>PARKS</u>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	20,000.00	20,000.00	1.00
454-2700 Parks M & R Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
454-3200 Telephone Expense	432.55	539.88	107.33	0.20	1,850.00	1,417.45	0.77
454-3610 Electricity	177.38	266.84	89.46	0.34	1,500.00	1,322.62	0.88
454-3710 Land Maintenance	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
454-3720 Equipment Maintenance	7.00	0.00	(7.00)	0.00	4,000.00	3,993.00	1.00
454-3730 Building Maintenance & Repairs	588.72	0.00	(588.72)	0.00	20,000.00	19,411.28	0.97
454-4700 Portable Toilets Rental Service	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
TOTAL PARKS	1,205.65	806.72	(398.93)	(0.49)	60,450.00	59,244.35	0.98
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	0.00	53.98	53.98	1.00	1,000.00	1,000.00	1.00
455-3720 Maintenance	0.00	0.00	0.00	0.00	23,550.00	23,550.00	1.00
455-7200 Shade Tree - New Planting	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
TOTAL SHADE TREES	0.00	53.98	53.98	1.00	27,550.00	27,550.00	1.00
<u>GRANT- SPECIAL PROJECTS</u>							
<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
463-3100 Comprehensive Plan Implementation	0.00	0.00	0.00	0.00	5,000.00	5,000.00	1.00
TOTAL ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	6,500.00	6,500.00	1.00
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	0.00	0.00	0.00	0.00	8,000.00	8,000.00	1.00
465-5400 Contribution - ECA	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
TOTAL DOWNTOWN DISTRICT	0.00	0.00	0.00	0.00	18,000.00	18,000.00	1.00
<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	0.00	0.00	0.00	0.00	144,500.00	144,500.00	1.00
471-1100 Principal- 2016 Loan	0.00	0.00	0.00	0.00	170,211.00	170,211.00	1.00
471-1110 Penn Vest Waterline	8,259.60	8,052.10	(207.50)	(0.03)	50,087.00	41,827.40	0.84
471-1120 Penn Vest Dam	6,895.30	6,690.16	(205.14)	(0.03)	41,897.00	35,001.70	0.84
471-1130 ESSA GO 2021	0.00	0.00	0.00	0.00	34,650.00	34,650.00	1.00
TOTAL DEBT SERVICE	15,154.90	14,742.26	(412.64)	(0.03)	441,345.00	426,190.10	0.97
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	0.00	0.00	0.00	0.00	18,000.00	18,000.00	1.00
472-1100 Interest- 2016 Loan	0.00	0.00	0.00	0.00	96,500.00	96,500.00	1.00
472-1110 Penn Vest Water Line	933.46	1,140.96	207.50	0.18	5,071.00	4,137.54	0.82
472-1120 Penn Vest Dam	1,506.20	1,711.34	205.14	0.12	8,512.00	7,005.80	0.82
472-1130 Interest - 2021 Loan	0.00	0.00	0.00	0.00	76,000.00	76,000.00	1.00
472-1140 Debt Interest Series AA 2025 GO Note	0.00	0.00	0.00	0.00	133,076.00	133,076.00	1.00
472-1150 SARP Building - Interest	0.00	0.00	0.00	0.00	64,188.00	64,188.00	1.00

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

<u>Account # & Title</u>	<u>Y-T-D</u> <u>2/28/2026</u>	<u>Y-T-D</u> <u>2/28/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>	<u>%</u>
472-1160 Interest - Taxable Series of 2025 Bond	0.00	0.00	0.00	0.00	13,950.00	13,950.00	1.00
TOTAL DEBT INTEREST	2,439.66	2,852.30	412.64	0.14	415,297.00	412,857.34	0.99
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	0.00	0.00	0.00	0.00	46,750.00	46,750.00	1.00
TOTAL INTER-GOVNMTAL EXPENSES	0.00	0.00	0.00	0.00	46,750.00	46,750.00	1.00
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	146,189.50	139,329.06	(6,860.44)	(0.05)	155,000.00	8,810.50	0.06
486-3530 Workers Comp Insurance	39,607.00	41,398.00	1,791.00	0.04	48,501.00	8,894.00	0.18
486-3531 Workers Comp - Fire Department	4,017.00	5,136.00	1,119.00	0.22	30,000.00	25,983.00	0.87
486-3550 Deductible	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
486-4010 Public Officials Liability	15,165.00	15,165.00	0.00	0.00	20,000.00	4,835.00	0.24
TOTAL INSURANCE	204,978.50	201,028.06	(3,950.44)	(0.02)	263,501.00	58,522.50	0.22
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	5,164.68	4,889.26	(275.42)	(0.06)	41,176.00	36,011.32	0.87
487-1590 Major Medical (BC/BS)	184,713.22	146,162.47	(38,550.75)	(0.26)	1,177,277.00	992,563.78	0.84
487-1591 Health Ins Buyout/HRA	1,000.00	1,377.52	377.52	0.27	6,000.00	5,000.00	0.83
487-5310 N/U Pension MMO	19,105.10	14,686.79	(4,418.31)	(0.30)	322,071.00	302,965.90	0.94
TOTAL EMPLOYEE BENEFITS	209,983.00	167,116.04	(42,866.96)	(0.26)	1,546,524.00	1,336,541.00	0.86
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	2,147.00	1,503.49	(643.51)	(0.43)	29,000.00	26,853.00	0.93
TOTAL EMPLOYER FICA EXPENSES	2,147.00	1,503.49	(643.51)	(0.43)	29,000.00	26,853.00	0.93
<u>TRANSFERS</u>							
Total Expenses	2,296,151.52	2,233,349.72	(62,801.80)	(0.03)	14,470,033.00	12,173,881.48	0.84
Excess Revenue Over(Under) Expenditures	(687,516.70)	(672,871.62)	(14,645.08)	(0.02)	850,904.00	(1,538,420.70)	1.81

East Stroudsburg Borough - Lines Over Budget - Consolidated

Account # & Title	12/31/2025	12/31/2024	Variance	%	Budget 12/31/2025	Variance	%	Memo
401-2100 Office Supplies - Administration	30,702	22,816	(7,886)	(0.35)	25,820	(4,882)	(0.19)	Supplies purchased
401-2140 IT Expenses	55,599	40,599	(15,001)	(0.37)	52,794	(2,805)	(0.05)	Critical 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 highher than budgeted
429-1400 Sewer Staff Salaries	334,108	304,204	(29,904)	(0.10)	289,679	(44,429)	(0.15)	Unbudgeted Cructial Staff Salary increases
429-1610 Social Security- Sewer Fund	20,440	16,887	(3,553)	(0.21)	18,146	(2,294)	(0.13)	Unbudgeted Cructial Staff Salary increases
429-1630 Medicare - Sanitary Sewer	4,924	3,949	(974)	(0.25)	4,244	(680)	(0.16)	Unbudgeted Cructial 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 Cructial Staff Salary increases
430-1610 FICA - Street Dept	40,126	33,467	(6,659)	(0.20)	37,788	(2,338)	(0.06)	Unbudgeted Cructial 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

East Stroudsburg Borough - Lines Over Budget - Consolidated

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

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

<u>Account # & Title</u>	<u>Y-T-D 2/28/2026</u>	<u>Y-T-D 2/28/2025</u>	<u>Variance</u>	<u>Budget 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>		
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Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
December 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	2,592,270.75	2,918,261.00	(325,990.25)
301-2000 Real Estate Tax- Prior Year	0.00	346.00	(346.00)
301-3000 Real Estate Tax - Interim	1,876.97	207.00	1,669.97
301-4000 Real Estate Tax - Delinquent	93,382.06	91,577.00	1,805.06
TOTAL TAXES	2,687,529.78	3,010,391.00	(322,861.22)
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	166,704.56	160,000.00	6,704.56
310-2000 Earned Income Tax	1,141,618.61	1,200,000.00	(58,381.39)
310-5000 Municipal Service Tax	333,528.70	325,000.00	8,528.70
TOTAL ACT 511 TAXES	1,641,851.87	1,685,000.00	(43,148.13)
BUSINESS LICENSES/PERMITS			
321-2000 Health/Restaurant Licenses	35,228.17	12,900.00	22,328.17
321-6100 Rental License	227,553.67	212,850.00	14,703.67
321-6110 Short-Term Rental Lic.	0.00	3,225.00	(3,225.00)
321-7000 Lien Rental License	10,796.49	0.00	10,796.49
321-7000 Lien Interest Rental	34.31	0.00	34.31
321-8000 Cable TV Franchise Tax	73,291.31	105,000.00	(31,708.69)
TOTAL LICENSES/PERMITS	346,903.95	333,975.00	12,928.95
NON-BUSINESS PERMITS			
322-8100 Event Permit Fee	1,644.00	1,935.00	(291.00)
322-8200 Street Opening Permits	29,897.66	11,610.00	18,287.66
322-9400 Misc Permits	2,345.00	2,580.00	(235.00)
TOTAL NON-BUSINESS PERMITS	33,886.66	16,125.00	17,761.66
FINES			
331-1100 Vehicle Code Violations	133,694.32	180,000.00	(46,305.68)
331-1200 Violation of Zoning Ord & Statutes	33,737.61	25,000.00	8,737.61
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
TOTAL FINES	167,431.93	205,000.00	(37,568.07)
INTEREST			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	8,050.72	0.00	8,050.72
341-0210 Interest -P.L.G.I.T.	5,309.88	0.00	5,309.88
341-0211 Interest PLGIT Plus	32,637.15	0.00	32,637.15
TOTAL INTEREST	45,997.75	50,000.00	(4,002.25)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
RENTS			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	32,209.13	40,000.00	(7,790.87)
TOTAL RENTS	32,210.13	40,000.00	(7,789.87)
STATE GRANT PROGRAM			
354-1261 PMVB Grant	9,000.00	9,000.00	0.00
TOTAL STATE GRANTS	9,000.00	9,000.00	0.00
STATE SHARED REVENUE			
355-0100 Public Utility Realty/Bev Tax	3,500.00	3,875.00	(375.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	74,788.81	46,070.00	28,718.81
355-0700 Foreign Fire Ins Premium Tax	53,080.19	53,080.19	0.00
TOTAL STATE SHARED REVENUE	131,369.00	103,025.19	28,343.81
PMT IN LIEU OF TAXES			
359-0010 Housing Authority PILOT	11,509.33	5,500.00	6,009.33
TOTAL PILOT	11,509.33	5,500.00	6,009.33
GENERAL GOVERNMENT			
361-1110 Closing Report Fee	12,175.00	8,000.00	4,175.00
361-3300 Permits - Zoning - Gen Government	32,609.27	38,700.00	(6,090.73)
361-3310 Building Permits	232,549.71	96,750.00	135,799.71
361-3320 Resale Inspections	24,167.96	6,450.00	17,717.96
361-3400 Zoning Plan Review	141,683.77	32,250.00	109,433.77
TOTAL GENERAL GOVERNMENT	443,185.71	182,150.00	261,035.71
PUBLIC SAFETY			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
TOTAL PUBLIC SAFETY	0.00	2,000.00	(2,000.00)
HIGHWAYS & STREETS			
363-2100 Meter Revenue	105,717.85	161,250.00	(55,532.15)
363-2200 Parking Permits	24,791.54	25,800.00	(1,008.46)
363-2210 Residential Parking Permit	529.50	3,870.00	(3,340.50)
363-2300 Meter Bags	0.00	1,097.00	(1,097.00)
363-5100 PennDOT Snow Removal	6,986.65	20,000.00	(13,013.35)
363-5200 Borough DPW Services	11,629.43	750.00	10,879.43
TOTAL HIGHWAYS & STREETS	149,654.97	212,767.00	(63,112.03)
MISCELLANEOUS REVENUES			
380-1000 Stroudsburg Share- TB Employee	17,472.45	9,000.00	8,472.45

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
380-1010 Emp Cont Hlth Insr	20,301.51	9,983.00	10,318.51
380-1070 Miscellaneous Income	13,399.04	5,000.00	8,399.04
380-5100 Shopping Cart Fees	7,124.00	2,000.00	5,124.00
TOTAL MISC. REVENUES	58,297.00	25,983.00	32,314.00
SALE OF ASSETS			
391-0020 Damage to Borough Property	9,165.80	15,000.00	(5,834.20)
TOTAL SALE OF ASSETS	9,165.80	15,000.00	(5,834.20)
CAPITAL PROCEEDS			
393-1200 Proceeds of GO Bond Series 2025	595,749.57	0.00	595,749.57
TOTAL CAPITAL PROCEEDS	595,749.57	0.00	595,749.57
DIVIDENDS			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	98,735.16	150,000.00	(51,264.84)
TOTAL DIVIDENDS	98,735.16	168,000.00	(69,264.84)
Total Revenues	6,462,478.61	6,063,916.19	398,562.42
Expenses			
LEGISLATIVE			
400-1100 Council Salary	14,914.00	15,000.00	86.00
400-1120 Mayor Salary	4,914.70	5,000.00	85.30
400-1610 FICA - Legislative	1,245.89	1,240.00	(5.89)
400-1630 Medicare - Legislative	291.31	290.00	(1.31)
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	3,855.61	4,500.00	644.39
400-3310 Misc/Travel	0.00	500.00	500.00
TOTAL LEGISLATIVE	25,221.51	28,530.00	3,308.49
GENERAL GOVERNMENT			
401-1210 Manager Salary	67,570.49	77,000.00	9,429.51
401-1220 Director-Public Works	43,920.39	49,998.00	6,077.61
401-1400 Admin Staff Salary	43,961.72	58,454.00	14,492.28
401-1610 FICA - Admin	9,664.94	12,967.00	3,302.06
401-1630 Medicare - Admin	2,270.41	3,033.00	762.59
401-2100 Office Supplies - Administration	14,325.39	13,795.00	(530.39)
401-2130 Office Equipment/Furniture	1,262.76	1,374.00	111.24
401-2140 IT Expenses	25,574.91	26,164.00	589.09

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

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

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
ENGINEERING			
408-3130 Engineering Services - Gen Prof Services	190,102.76	38,500.00	(151,602.76)
TOTAL ENGINEERING	190,102.76	38,500.00	(151,602.76)
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	214.29	450.00	235.71
409-3610 Electricity-Mun. Bldg.	5,575.75	5,400.00	(175.75)
409-3620 Electric Annex	1,574.98	1,702.00	127.02
409-3640 Gas (heat) - Annex	1,043.83	1,575.00	531.17
409-3730 Maintenance & Repair Annex	4,874.49	5,299.00	424.51
409-3740 Maintenance & Repairs	9,463.75	10,234.50	770.75
TOTAL MUNICIPAL BUILDING	22,747.09	24,660.50	1,913.41
POLICE DEPARTMENT			
410-7600 SARP Regional Costs	3,066,493.00	3,066,493.00	0.00
TOTAL POLICE	3,066,493.00	3,066,493.00	0.00
FIRE DEPARTMENT			
411-2100 Auxiliary Donation - Fire Dept	15,000.00	15,000.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	20,666.07	20,298.00	(368.07)
411-2600 Small Tools/ Equipment	3,421.18	3,422.00	0.82
411-3210 Telephone - Fire Dept	763.58	1,000.00	236.42
411-3270 Radio Maintenance	655.45	656.00	0.55
411-3620 Electricity	12,846.33	11,850.00	(996.33)
411-3630 Gas (heat)	1,734.43	5,000.00	3,265.57
411-3730 Equipment Testing	12,343.89	10,716.00	(1,627.89)
411-4200 Building Maintenance- Fire Dept	29,449.83	29,450.00	0.17
411-4600 Contracted Services	1,112.44	1,113.00	0.56
411-5300 Contribution	0.00	0.00	0.00
TOTAL FIRE DEPARTMENT	97,993.20	98,505.00	511.80
CODE ENFORCEMENT			
413-1220 Code Enforcement Office Salary	6,018.08	6,018.00	(0.08)
413-1400 Staff Salary	56,097.15	57,447.00	1,349.85
413-1610 FICA - Code Enforcement	3,900.93	4,888.00	987.07
413-1630 Medicare - Code Enforcement	912.30	3,716.00	2,803.70
413-2000 Zoning & Codes	176,451.69	147,285.00	(29,166.69)
413-2100 Materials & Supplies - Codes	4,436.17	4,437.00	0.83
413-2150 Computer Equipment/Supplies-Code Enforcement	3,958.18	4,000.00	41.82
413-2160 Uniforms	1,155.50	1,156.00	0.50

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
413-2300 Vehicle Operation	216.79	500.00	283.21
413-2500 Vehicle Maintenance	594.76	750.00	155.24
413-3150 Software License	2,427.50	2,000.00	(427.50)
413-3210 Codes- Cell Phones	119.70	80.00	(39.70)
413-3400 Advertising Expense	823.81	4,000.00	3,176.19
413-4200 Assoc. Dues/Subscriptions	252.00	252.00	0.00
413-4600 Training/Conference Expense	150.00	750.00	600.00
TOTAL CODE ENFORCEMENT	257,514.56	237,279.00	(20,235.56)
PLANNING/ZONING			
414-3130 Legal Services -Engineering	2,153.60	5,000.00	2,846.40
414-3140 Legal Services - Planning/Zoning	1,591.35	2,000.00	408.65
414-4500 Contracted Permitting	209,713.42	227,000.00	17,286.58
TOTAL PLANNING/ZONING	213,458.37	234,000.00	20,541.63
EMERGENCY SERVICES			
415-5300 Control Center Payment	82,266.24	82,267.00	0.76
TOTAL EMERGENCY SERVICES	82,266.24	82,267.00	0.76
HEALTH DEPARTMENT			
421-1220 Salaries & Wages-Health	11,723.28	14,231.00	2,507.72
421-1610 FICA - Health Dept	730.97	882.00	151.03
421-1630 Medicare - Health Dept	170.97	206.00	35.03
TOTAL HEALTH DEPARTMENT	12,625.22	15,319.00	2,693.78
STREET DEPARTMENT			
430-1220 Salary - DPW Foreman	24,293.80	28,908.00	4,614.20
430-1300 Salaries & Wages - DPW	173,753.44	177,293.00	3,539.56
430-1610 FICA - Street Dept	12,340.10	12,848.00	507.90
430-1630 Medicare - Street Dept	2,979.32	3,005.00	25.68
430-1830 Street Department - Overtime	5,801.78	6,307.00	505.22
430-2100 Office Supplies - Street Dept	1,305.77	1,407.00	101.23
430-2130 Safety Equipment - Street Dept	885.63	1,020.00	134.37
430-2150 Computer Equipment/Supplies - Street Dept	615.48	669.00	53.52
430-2160 Office Equip Maint/Repair - Street Dept	40.81	85.00	44.19
430-2300 Vehicle Operation (fuel, oil, fluids)	11,756.26	17,000.00	5,243.74
430-2380 Uniforms & Clothing	6,162.42	6,618.90	456.48
430-2500 Vehicle Maint/Repair- Street Dept	4,431.70	6,800.00	2,368.30
430-2600 Minor Equipment	1,206.28	1,360.00	153.72
430-3150 Drug Testing	212.52	213.00	0.48

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-3210 Telephone - Street	660.50	657.00	(3.50)
430-3310 Travel	0.00	(3,088.00)	(3,088.00)
430-3610 Electricity -DPW Garage	0.00	(255.00)	(255.00)
430-3620 Gas Heat -DPW Garage	1,118.56	1,190.00	71.44
430-3730 Building Maintenance	1,490.60	2,040.00	549.40
430-3740 Equipment Maint & Repairs - Street Dept	861.77	908.10	46.33
430-3260 Radio Purchase	5,579.40	9,427.00	3,847.60
430-4600 Training - Street	538.26	680.00	141.74
430-7400 Capital Improvements	71,320.05	0.00	(71,320.05)
430-7410 Equipment Lease Loader	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	327,354.45	275,093.00	(52,261.45)
STREET CLEANING			
431-3740 Machinery Maintenance/Supplies	4,114.36	5,000.00	885.64
TOTAL STREET CLEANING	4,114.36	5,000.00	885.64
SNOW & ICE REMOVAL			
432-2210 Snow & Ice Removal	4,033.11	4,550.00	516.89
TOTAL SNOW/ICE REMOVAL	4,033.11	4,550.00	516.89
TRAFFIC SIGNS/SIGNALS			
433-3720 Misc Supplies- Traffic Signals	6,217.35	2,750.00	(3,467.35)
TOTAL TRAFFIC SIGNALS	6,217.35	2,750.00	(3,467.35)
STREET LIGHTING			
434-3610 Electric	37,175.88	37,400.00	224.12
434-3720 Street Light Repair	187.38	250.00	62.62
434-3730 Operations/Maintenance	139.31	750.00	610.69
TOTAL STREET LIGHTING	37,502.57	38,400.00	897.43
STORM SEWERS & DRAINS			
436-2450 Materials & Supplies	20,874.28	20,000.00	(874.28)
436-3710 Storm Water Project MS4	0.00	82,050.00	82,050.00
436-7500 Equipment Rental	4,600.00	4,600.00	0.00
TOTAL STORM SEWER	25,474.28	106,650.00	81,175.72
STREET MAINTENANCE			
438-2450 Materials & Supplies St Maintenance	8,961.85	15,000.00	6,038.15
438-3720 Street Paving	595,749.57	0.00	(595,749.57)
TOTAL STREET MAINTENANCE	604,711.42	15,000.00	(589,711.42)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
PARKING FACILITIES			
445-1300 Parking Enforcement Officer	52,682.44	95,459.00	42,776.56
445-1610 FICA - Parking	3,282.22	6,585.00	3,302.78
445-1630 Medicare - Parking	767.64	1,540.00	772.36
445-1830 Overtime	0.00	1,000.00	1,000.00
445-1910 Uniforms/Drug Test	4,809.77	3,500.00	(1,309.77)
445-2450 Computer Equipment	297.73	1,500.00	1,202.27
445-2410 Vehicle Registration/Maintenance	1,786.08	1,500.00	(286.08)
445-2150 Meter Purchase- Parking Facilities	399.92	4,400.00	4,000.08
445-3150 Software (UP Safety)	12,600.00	28,800.00	16,200.00
445-3160 UP Safety Lookups	922.50	1,200.00	277.50
445-3400 Advertising/Printing-Parking Facilities	3,040.52	3,000.00	(40.52)
445-3710 Parking Lot Maintenance-Parking Facilities	50.87	1,058.00	1,007.13
445-3720 Meter Repair/Main Supplies	1,754.34	6,000.00	4,245.66
TOTAL PARKING FACILITIES	82,394.03	155,542.00	73,147.97
FLOOD CONTROL			
446-3130 Engineering Services	0.00	9,300.00	9,300.00
446-3710 Levee Maintenance	25,050.80	67,200.00	42,149.20
446-3730 Equipment Maintenance/Repair	30,057.09	30,150.00	92.91
TOTAL FLOOD CONTROL	55,107.89	106,650.00	51,542.11
SHADE TREES			
455-2460 Materials & Supplies	675.87	1,000.00	324.13
455-3720 Maintenance	18,350.00	23,550.00	5,200.00
455-7200 Shade Tree - New Planting	996.50	2,500.00	1,503.50
TOTAL SHADE TREES	20,022.37	27,050.00	7,027.63
Grant - Special Projects			
456-4700 Refuse	7,696.29	9,000.00	1,303.71
Total Grant - Special Projects	7,696.29	9,000.00	1,303.71
ECONOMIC DEVELOPMENT			
463-3020 IBW Remediation	2,050.23	2,050.00	(0.23)
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
TOTAL ECONOMIC DEVELOPMENT	2,050.23	7,050.00	4,999.77
DOWNTOWN DISTRICT			
465-3740 Maintenance/Repair (Decorations)	2,572.42	5,000.00	2,427.58
465-5400 Contribution - ECA	10,000.00	10,000.00	0.00

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
TOTAL DOWNTOWN DISTRICT	12,572.42	15,000.00	2,427.58
INTER-GOVNMTAL EXPENSES			
481-5200 Firemans Relief Fund	53,080.19	53,080.19	0.00
TOTAL INTER-GOVNMTAL EXPENSES	53,080.19	53,080.19	0.00
INSURANCE			
486-3510 Property-Liability Insurance	42,786.86	51,150.00	8,363.14
486-3530 Workers Comp Insurance	38,222.78	41,777.00	3,554.22
486-3531 Workers Comp - Fire Department	7,518.90	9,900.00	2,381.10
486-3550 Deductible	0.00	3,300.00	3,300.00
486-4010 Public Officials Liability	5,055.00	6,600.00	1,545.00
TOTAL INSURANCE	93,583.54	112,727.00	19,143.46
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	8,899.69	10,590.00	1,690.31
487-1590 Major Medical (BC/BS)	240,779.82	319,060.00	78,280.18
487-1591 Health Ins Buyout/HRA	2,124.76	2,970.00	845.24
487-5310 N/U Pension MMO	89,242.63	95,006.00	5,763.37
TOTAL EMPLOYEE BENEFITS	341,046.90	427,626.00	86,579.10
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Compensation	3,870.84	8,250.00	4,379.16
TOTAL EMPLOYER FICA EXPENSES	3,870.84	8,250.00	4,379.16
Total Expenses	6,188,577.98	5,809,085.69	(379,492.29)
Excess Revenue Over(Under) Expenditures	273,900.63	254,830.50	19,070.13

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	0.00	2,965,584.00	(2,965,584.00)
301-2000 Real Estate Tax- Prior Year	0.00	79.00	(79.00)
301-3000 Real Estate Tax - Interim	0.00	632.00	(632.00)
301-4000 Real Estate Tax - Delinquent	13,060.44	102,700.00	(89,639.56)
TOTAL TAXES	13,060.44	3,068,995.00	(3,055,934.56)
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	39,112.32	195,000.00	(155,887.68)
310-2000 Earned Income Tax	64,930.38	1,225,000.00	(1,160,069.62)
310-5000 Municipal Service Tax	83,466.83	325,000.00	(241,533.17)
TOTAL ACT 511 TAXES	187,509.53	1,745,000.00	(1,557,490.47)
BUSINESS LICENSES/PERMITS			
321-2000 Health/Restaurant Licenses	1,478.80	18,000.00	(16,521.20)
321-6100 Rental License	6,776.00	220,000.00	(213,224.00)
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)
TOTAL LICENSES/PERMITS	8,357.26	326,225.00	(317,867.74)
NON-BUSINESS PERMITS			
322-8100 Event Permit Fee	130.00	1,935.00	(1,805.00)
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)
TOTAL NON-BUSINESS PERMITS	480.00	24,515.00	(24,035.00)
FINES			
331-1100 Vehicle Code Violations	32,169.45	180,000.00	(147,830.55)
331-1200 Violation of Zoning Ord & Statutes	9,522.28	30,000.00	(20,477.72)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
TOTAL FINES	41,691.73	210,000.00	(168,308.27)
INTEREST			
341-0000 Interest Income	25.36	98,600.00	(98,574.64)
341-0110 Interest-Savings & C.D.	749.65	0.00	749.65
341-0210 Interest -P.L.G.I.T.	321.30	0.00	321.30
341-0211 Interest PLGIT Plus	2,164.13	0.00	2,164.13
TOTAL INTEREST	3,260.44	98,600.00	(95,339.56)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
RENTS			
342-4700 Borough Property Rental	0.00	1.00	(1.00)
342-5310 Royalties - Cell Tower	5,260.50	40,000.00	(34,739.50)
TOTAL RENTS	5,260.50	40,001.00	(34,740.50)
STATE GRANT PROGRAM			
354-1200 Performance Grant - Twin Boroughs	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
TOTAL STATE GRANTS	9,000.00	122,000.00	(113,000.00)
STATE SHARED REVENUE			
355-0100 Public Utility Realty/Bev Tax	0.00	3,875.00	(3,875.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	57,800.00	(57,800.00)
355-0700 Foreign Fire Ins Premium Tax	0.00	46,750.00	(46,750.00)
TOTAL STATE SHARED REVENUE	0.00	108,425.00	(108,425.00)
PMT IN LIEU OF TAXES			
359-0010 Housing Authority PILOT	1,281.58	10,000.00	(8,718.42)
TOTAL PILOT	1,281.58	10,000.00	(8,718.42)
GENERAL GOVERNMENT			
361-1110 Closing Report Fee	2,795.00	11,330.00	(8,535.00)
361-3300 Permits - Zoning - Gen Government	3,323.00	55,000.00	(51,677.00)
361-3310 Building Permits	2,931.05	180,000.00	(177,068.95)
361-3320 Resale Inspections	5,053.00	20,000.00	(14,947.00)
361-3400 Zoning Plan Review	4,955.68	75,000.00	(70,044.32)
TOTAL GENERAL GOVERNMENT	19,057.73	341,330.00	(322,272.27)
PUBLIC SAFETY			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
TOTAL PUBLIC SAFETY	0.00	2,000.00	(2,000.00)
HIGHWAYS & STREETS			
363-2100 Meter Revenue	16,085.11	100,000.00	(83,914.89)
363-2200 Parking Permits	1,752.00	25,800.00	(24,048.00)
363-2210 Residential Parking Permit	1,820.00	3,870.00	(2,050.00)
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)
363-5200 Borough DPW Services	0.00	750.00	(750.00)
TOTAL HIGHWAYS & STREETS	19,657.11	156,517.00	(136,859.89)
MISCELLANEOUS REVENUES			

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	6,324.04	38,758.00	(32,433.96)
380-1070 Miscellaneous Income	61.00	5,000.00	(4,939.00)
380-5100 Shopping Cart Fees	988.00	2,000.00	(1,012.00)
TOTAL MISC. REVENUES	7,373.04	54,758.00	(47,384.96)
 SALE OF ASSETS			
391-0020 Damage to Borough Property	0.00	15,000.00	(15,000.00)
TOTAL SALE OF ASSETS	0.00	15,000.00	(15,000.00)
 DIVIDENDS			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	91.22	0.00	91.22
TOTAL DIVIDENDS	91.22	18,000.00	(17,908.78)
 Total Revenues	 316,080.58	 6,341,366.00	 (6,025,285.42)
 Expenses			
 LEGISLATIVE			
400-1100 Council Salary	2,499.96	15,000.00	12,500.04
400-1120 Mayor Salary	833.34	5,000.00	4,166.66
400-1610 FICA - Legislative	206.66	1,240.00	1,033.34
400-1630 Medicare - Legislative	48.32	290.00	241.68
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	70.00	4,500.00	4,430.00
400-3310 Misc/Travel	0.00	500.00	500.00
TOTAL LEGISLATIVE	3,658.28	28,530.00	24,871.72
 GENERAL GOVERNMENT			
401-1210 Manager Salary	13,730.80	73,080.00	59,349.20
401-1220 Director-Public Works	5,233.13	28,782.00	23,548.87
401-1400 Admin Staff Salary	6,056.40	52,345.00	46,288.60
401-1610 FICA - Admin	1,551.27	12,146.00	10,594.73
401-1630 Medicare - Admin	362.81	2,841.00	2,478.19
401-2100 Office Supplies - Administration	2,012.42	7,560.00	5,547.58
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 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

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
401-3210 Telephone - Gen Government	1,464.01	5,040.00	3,575.99
401-3250 Postage - Payroll Processing Fee	1,000.32	8,400.00	7,399.68
401-3310 Travel - Gen Government	0.00	1,344.00	1,344.00
401-3400 Advertising/Printing - Gen Government	2,277.96	6,300.00	4,022.04
401-3450 Contracted Admin Services	1,284.98	2,940.00	1,655.02
401-4200 Association Dues/Subscriptions	5,243.23	7,560.00	2,316.77
401-4600 Training/Conference - General Government	0.00	2,100.00	2,100.00
TOTAL GENERAL GOVT	42,940.97	247,902.00	204,961.03
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	5,150.00	28,325.00	23,175.00
402-1400 Finance - Staff Salaries	9,732.01	54,203.00	44,470.99
402-1610 Fica	922.68	5,117.00	4,194.32
402-1630 Medicare	215.78	1,197.00	981.22
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	1,482.85	6,500.00	5,017.15
402-3170 Accounting Software	0.00	6,994.00	6,994.00
402-3210 Credit Card Fees	2,399.62	18,200.00	15,800.38
402-4600 Conferences/Training	0.00	1,040.00	1,040.00
TOTAL FINANCIAL ADMIN	19,902.94 #	140,816.00 #	120,913.06
TAX COLLECTION			
403-1140 Tax Collector Salary	1,264.00	8,532.00	7,268.00
403-1610 FICA - Tax Collector	78.37	529.00	450.63
403-1630 Medicare - Tax Collector	18.33	124.00	105.67
403-2100 Materials & Supplies	0.00	3,200.00	3,200.00
403-3150 Commission Del. Real Estate Tax	826.59	6,500.00	5,673.41
403-3170 Commission Local Ser. Tax	1,261.22	5,000.00	3,738.78
403-3180 Commission Earned Income Tax	3,792.17	18,000.00	14,207.83
403-3190 Commission Deed Transfer Tax	782.25	2,000.00	1,217.75
TOTAL TAX COLLECTION	8,022.93	43,885.00	35,862.07
LEGAL SERVICES			
404-3140 Solicitor Retainer & Fees	10,629.51	125,000.00	114,370.49
TOTAL LEGAL SERVICES	10,629.51	125,000.00	114,370.49
ENGINEERING			
408-3130 Engineering Services - Gen Prof Services	23,181.22	39,200.00	16,018.78
TOTAL ENGINEERING	23,181.22	39,200.00	16,018.78

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	0.00	420.00	420.00
409-3610 Electricity-Mun. Bldg.	1,791.06	5,880.00	4,088.94
409-3620 Electric Annex	456.40	1,260.00	803.60
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	1,955.42	42,000.00	40,044.58
TOTAL MUNICIPAL BUILDING	6,221.16	53,550.00	47,328.84
POLICE DEPARTMENT			
410-7600 SARP Regional Costs	541,176.16	3,247,057.00	2,705,880.84
TOTAL POLICE	541,176.16	3,247,057.00	2,705,880.84
FIRE DEPARTMENT			
411-2100 Auxiliary Donation - Fire Dept	0.00	15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	967.02	17,500.00	16,532.98
411-2600 Small Tools/ Equipment	107.55	5,500.00	5,392.45
411-3210 Telephone - Fire Dept	203.40	2,500.00	2,296.60
411-3270 Radio Maintenance	0.00	10,000.00	10,000.00
411-3620 Electricity	2,527.78	11,500.00	8,972.22
411-3630 Gas (heat)	3,224.36	5,000.00	1,775.64
411-3730 Equipment Testing	6,182.02	10,000.00	3,817.98
411-4200 Building Maintenance- Fire Dept	4,952.54	15,000.00	10,047.46
411-4600 Contracted Services	126.00	2,500.00	2,374.00
411-5300 Contribution	0.00	1,000.00	1,000.00
TOTAL FIRE DEPARTMENT	18,290.67	95,500.00	77,209.33
CODE ENFORCEMENT			
413-1400 Staff Salary	10,300.00	56,650.00	46,350.00
413-1610 FICA - Code Enforcement	638.60	3,512.00	2,873.40
413-1630 Medicare - Code Enforcement	149.35	821.00	671.65
413-1830 Overtime	0.00	1,500.00	
413-2000 Zoning & Codes	29,166.66	180,000.00	150,833.34
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	59.79	750.00	690.21
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	254.27	350.00	95.73

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
413-4600 Training/Conference Expense	0.00	750.00	750.00
TOTAL CODE ENFORCEMENT	40,608.57	267,333.00	225,224.43
PLANNING/ZONING			
414-3130 Legal Services -Engineering	0.00	15,000.00	15,000.00
414-3140 Legal Services - Planning/Zoning	0.00	5,500.00	5,500.00
414-4500 Contracted Permitting	5,834.50	150,000.00	144,165.50
TOTAL PLANNING/ZONING	5,834.50	170,500.00	164,665.50
EMERGENCY SERVICES			
415-5300 Control Center Payment	15,082.14 #	90,493.00 #	75,410.86
TOTAL EMERGENCY SERVICES	15,082.14	90,493.00	75,410.86
HEALTH DEPARTMENT			
421-1220 Salaries & Wages-Health	2,171.93	15,169.00	12,997.07
421-1610 FICA - Health Dept	134.65	940.00	805.35
421-1630 Medicare - Health Dept	31.50	220.00	188.50
421-2100 Supplies	0.00	200.00	200.00
TOTAL HEALTH DEPARTMENT	2,338.08	16,529.00	14,190.92
STREET DEPARTMENT			
430-1220 Salary - DPW Foreman	4,160.00	22,880.00	18,720.00
430-1300 Salaries & Wages - DPW	30,590.35	160,160.00	129,569.65
430-1610 FICA - Street Dept	2,091.27	11,348.00	9,256.73
430-1630 Medicare - Street Dept	594.94	2,654.00	2,059.06
430-1830 Street Department - Overtime	6,280.14	3,900.00	(2,380.14)
430-2100 Office Supplies - Street Dept	96.48	650.00	553.52
430-2120 Safety Equipment - Street Dept	91.66	780.00	688.34
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)	2,772.59	13,000.00	10,227.41
430-2380 Uniforms & Clothing	143.39	2,600.00	2,456.61
430-2500 Vehicle Maint/Repair- Street Dept	51.46	5,200.00	5,148.54
430-2600 Minor Equipment	603.00	2,080.00	1,477.00
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	1,874.30	5,200.00	3,325.70
430-4600 Training - Street	0.00	1,560.00	1,560.00

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
TOTAL STREET DEPARTMENT	51,177.82	251,486.00	200,308.18
STREET CLEANING			
431-3740 Machinery Maintenance/Supplies	0.00	5,000.00	5,000.00
TOTAL STREET CLEANING	0.00	5,000.00	5,000.00
SNOW & ICE REMOVAL			
432-2210 Snow & Ice Removal	3,329.35	4,000.00	670.65
TOTAL SNOW/ICE REMOVAL	3,329.35	4,000.00	670.65
TRAFFIC SIGNS/SIGNALS			
433-3720 Misc Supplies- Traffic Signals	1,589.78	15,000.00	13,410.22
TOTAL TRAFFIC SIGNALS	1,589.78	15,000.00	13,410.22
STREET LIGHTING			
434-3610 Electric	3,325.58	0.00	(3,325.58)
434-3720 Street Light Repair	401.19	250.00	(151.19)
434-3730 Operations/Maintenance	0.00	750.00	750.00
TOTAL STREET LIGHTING	3,726.77	1,000.00	(2,726.77)
STORM SEWERS & DRAINS			
436-2450 Materials & Supplies	381.99	3,000.00	2,618.01
436-3710 Storm Water Project MS4	0.00	100,000.00	100,000.00
436-7500 Equipment Rental	0.00	20,000.00	20,000.00
TOTAL STORM SEWER	381.99	123,000.00	122,618.01
STREET MAINTENANCE			
438-2450 Materials & Supplies St Maintenance	252.37	15,000.00	14,747.63
438-3720 Street Paving	0.00		0.00
TOTAL STREET MAINTENANCE	252.37	15,000.00	14,747.63
PARKING FACILITIES			
445-1300 Parking Enforcement Officer	20,936.94	165,055.00	144,118.06
445-1610 FICA - Parking	1,309.26	10,233.00	8,923.74
445-1630 Medicare - Parking	306.20	2,393.00	2,086.80
445-1830 Overtime	180.30	1,850.00	1,669.70
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	171.25	5,000.00	4,828.75
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

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
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
TOTAL PARKING FACILITIES	23,013.95	217,831.00	194,817.05
FLOOD CONTROL			
446-3130 Engineering Services	0.00	10,500.00	10,500.00
446-3710 Levee Maintenance	0.00	85,000.00	85,000.00
446-3730 Equipment Maintenance/Repair	0.00	35,000.00	35,000.00
TOTAL FLOOD CONTROL	0.00	130,500.00	130,500.00
SHADE TREES			
455-2460 Materials & Supplies	0.00	1,000.00	1,000.00
455-3720 Maintenance	0.00	23,550.00	23,550.00
455-7200 Shade Tree - New Planting	0.00	3,000.00	3,000.00
TOTAL SHADE TREES	0.00	27,550.00	27,550.00
Grant - Special Projects			
456-4700 Refuse	0.00	0.00	0.00
Total Grant - Special Projects	0.00	0.00	0.00
ECONOMIC DEVELOPMENT			
463-3020 IBW Remediation	0.00	1,500.00	1,500.00
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
TOTAL ECONOMIC DEVELOPMENT	0.00	6,500.00	6,500.00
DOWNTOWN DISTRICT			
465-3740 Maintenance/Repair (Decorations)	0.00	8,000.00	8,000.00
465-5400 Contribution - ECA	0.00	10,000.00	10,000.00
TOTAL DOWNTOWN DISTRICT	0.00	18,000.00	18,000.00
INTER-GOVNMTAL EXPENSES			
481-5200 Firemans Relief Fund	0.00	46,750.00	(46,750.00)
TOTAL INTER-GOVNMTAL EXPENSES	0.00	46,750.00	(46,750.00)
INSURANCE			
486-3510 Property-Liability Insurance	36,547.38	38,750.00	2,202.62
486-3530 Workers Comp Insurance	9,901.74	12,125.00	2,223.26
486-3531 Workers Comp - Fire Department	1,004.24	7,500.00	6,495.76
486-3550 Deductible	0.00	2,500.00	2,500.00
486-4010 Public Officials Liability	3,791.24	5,000.00	1,208.76
TOTAL INSURANCE	51,244.60	65,875.00	14,630.40

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	1,291.18	10,294.00	9,002.82
487-1590 Major Medical (BC/BS)	46,178.30	294,319.00	248,140.70
487-1591 Health Ins Buyout/HRA	330.00	1,500.00	1,170.00
487-5310 N/U Pension MMO	4,203.12	70,856.00	66,652.88
TOTAL EMPLOYEE BENEFITS	52,002.60	376,969.00	324,966.40
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Compensation	654.79	7,250.00	6,595.21
TOTAL EMPLOYER FICA EXPENSES	654.79	7,250.00	6,595.21
Total Expenses	925,261.15	5,878,006.00	4,952,744.85
Excess Revenue Over(Under) Expenditures	(609,180.57)	463,360.00	(1,072,540.57)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	2,117.79	0.00	2,117.79
341-0210 Interest Sewer PLGIT	0.12	0.00	0.12
341-0211 Int.-Sewer P Plus	116,712.33	0.00	116,712.33
TOTAL INTEREST	118,830.24	50,000.00	68,830.24
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
TOTAL STATE SHARED REVENUE	72,589.13	44,715.00	27,874.13
SANITATION			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	1,565,741.01	1,750,000.00	(184,258.99)
364-2020 Lien Sewer Rents	11,440.44	8,500.00	2,940.44
364-3160 Lien Interest & Cost	4,051.42	0.00	4,051.42
364-6010 Stroud SA Rentals	32,109.92	32,500.00	(390.08)
364-7010 Smithfield SA Rentals	105,453.54	145,000.00	(39,546.46)
364-9000 EDU Connection Fees	20,688.50	63,522.00	(42,833.50)
364-9100 Smithfield EDU Fees	0.00	17,500.00	(17,500.00)
364-9200 Penalties	49,428.51	45,000.00	4,428.51
TOTAL SANITATION	1,788,913.34	2,070,022.00	(281,108.66)
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	20,527.31	10,134.00	10,393.31
TOTAL MISC. REVENUES	20,527.31	10,134.00	10,393.31
Total Revenues	2,000,860.02	2,174,871.00	(174,010.98)
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	36,723.10	38,500.00	1,776.90
401-1220 DPW Director Salary-Sewer	23,869.76	24,999.00	1,129.24
401-1400 Admin Staff Salary	23,892.21	29,227.00	5,334.79
401-1610 FICA - Admin	5,228.02	6,484.00	1,255.98
401-1630 Medicare - Admin	1,234.01	1,516.00	281.99
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	7,714.50	6,301.00	(1,413.50)
401-2130 Office Equipment/Furniture - Admin	686.41	691.00	4.59
401-2140 IT Expenses	14,059.22	13,247.00	(812.22)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-2150 Computer Equipment/Supplies - Admin	8,465.34	8,465.50	0.16
401-2160 Equipment Repair/Maintenance - Admin	173.44	550.00	376.56
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	2,940.00	2,940.00	0.00
401-3210 Telephone - Admin	4,802.70	4,783.00	(19.70)
401-3250 Postage - Payroll Processing Fee	7,755.68	7,421.00	(334.68)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	1,081.70	1,517.25	435.55
401-3450 Contracted Admin Services	1,186.85	910.00	(276.85)
401-4200 Dues Subscriptions/Memberships - Admin	3,950.51	4,500.00	549.49
401-4600 Training/Conferences - General Government	395.49	1,250.00	854.51
TOTAL GENERAL GOVT	144,158.94	156,601.75	12,442.81
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	32,162.34	33,723.00	1,560.66
402-1000 Finance - Staff Salaries	51,991.69	50,504.00	(1,487.69)
402-1610 Fica	5,153.59	4,728.00	(425.59)
402-1630 Medicare	1,101.78	1,018.00	(83.78)
402-1830 Finance - Staff Salaries Overtime	7.72	8.00	0.28
402-3100 Trustee Chg Bond Payment	1,395.93	1,881.00	485.07
402-3110 Auditing Services - Sewer	2,970.00	17,490.00	14,520.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	7,513.93	8,250.00	736.07
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	10,626.13	13,200.00	2,573.87
TOTAL FINANCIAL ADMIN	115,416.59	141,824.00	26,407.41
LEGAL SERVICES			
404-3200 Legal Services - WWTP	49,306.96	85,000.00	35,693.04
TOTAL LEGAL SERVICES	49,306.96	85,000.00	35,693.04
ENGINEERING			
408-3130 Engineering	111,966.81	79,750.00	(32,216.81)
TOTAL ENGINEERING	111,966.81	79,750.00	(32,216.81)
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	187.74	275.00	87.26
409-3610 Electricity-Mun. Bldg.	3,014.71	3,300.00	285.29
409-3620 Electricity-Annex	864.47	825.00	(39.47)
409-3640 Gas - Annex	567.68	963.00	395.32

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
409-3730 Maintenance & Repair Annex	2,648.44	2,649.75	1.31
409-3740 Maintenance & Repairs	4,871.19	4,840.25	(30.94)
TOTAL MUNICIPAL BUILDING	12,154.23	12,853.00	698.77
SANITARY SEWER			
429-1400 Sewer Staff Salaries	334,107.70	289,679.00	(44,428.70)
429-1610 Social Security- Sewer Fund	20,439.86	18,146.00	(2,293.86)
429-1630 Medicare - Sanitary Sewer	4,923.70	4,244.00	(679.70)
429-1830 Sewer Overtime	3,350.25	3,350.25	0.00
429-2100 Office Supplies	1,552.43	1,500.00	(52.43)
429-2110 Chemicals	42,734.05	60,000.00	17,265.95
429-2120 Safety Supplies	1,064.89	1,500.00	435.11
429-2200 Materials & Supplies- WWTP	10,927.49	10,174.00	(753.49)
429-2300 Fuel Oil	18,955.86	27,000.00	8,044.14
429-2310 Vehicle Operation	1,498.54	1,427.00	(71.54)
429-2380 Uniforms	12,724.85	12,527.90	(196.95)
429-2600 Small Tools/Minor Equipment	637.25	1,000.00	362.75
429-3160 Laboratory Fees	57,619.44	60,000.00	2,380.56
429-3200 Telephone - Sewer	2,089.62	3,000.00	910.38
429-3610 Electric - Sewer	101,305.69	86,000.00	(15,305.69)
429-3700 Pump Station Maint & Repair	12,946.88	14,486.10	1,539.22
429-3710 WWTP Maint & Repairs	29,697.72	30,000.00	302.28
429-3720 Collection System Maintenance	40,403.03	39,477.00	(926.03)
429-3730 WWTP Building & Repair	11,332.00	33,948.00	22,616.00
429-3740 Equipment Maintenance Collections	4,873.49	7,500.00	2,626.51
429-4100 Sewer Backup Expenses	1,828.00	2,500.00	672.00
429-4200 Dues/Subscriptions-Sewer	4,699.00	8,000.00	3,301.00
429-4500 Contracted Line Maintenance	35,494.12	73,415.00	37,920.88
429-4600 Training - Sanitary Sewer	844.00	2,000.00	1,156.00
429-4700 Sludge Disposal	109,658.17	108,000.00	(1,658.17)
429-7400 Equipment Lease/Purchase	0.00	0.00	0.00
TOTAL COLLECTION SYSTEM	865,708.03	898,874.25	33,166.22
STREET DEPARTMENT			
430-1220 Street Superintendent Salary	25,629.64	28,058.00	2,428.36
430-1300 Salaries & Wages - DPW - Sewer	183,735.78	172,078.00	(11,657.78)
430-1610 FICA - Street Dept	13,329.18	12,470.00	(859.18)
430-1630 Medicare - Street Dept	462.79	2,916.00	2,453.21
430-1830 Overtime - Street Dept	6,120.81	6,165.00	44.19
430-2100 Office Supplies - Street Dept	614.32	660.00	45.68
430-2120 Safety Equipment - Street Dept	954.12	990.00	35.88
430-2150 Computer Equipment/Supplies - Street Dept	0.00	83.00	83.00

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-2160 Office Equipment Maint/Repair- Street Dept	43.61	83.00	39.39
430-2300 Vehicle Operation (fuel, oil, fluids)	13,553.65	16,500.00	2,946.35
430-2380 Uniforms - Street Dept	6,635.00	6,465.55	(169.45)
430-2500 Vehicle Manintenance/Repair- Street Dept	4,961.97	6,600.00	1,638.03
430-2600 Small Tools/Minor Equip - Street Dept	1,294.09	1,320.00	25.91
430-3150 Drug Testing	231.70	209.00	(22.70)
430-3210 Telephone - Street Dept	638.27	602.00	(36.27)
430-3210 Radio Purchase	0.00	413.00	413.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	1,197.58	1,320.00	122.42
430-3620 Gas - Street Dept	1,591.60	1,980.00	388.40
430-3730 Building Maintenance - Street Dept	1,007.56	974.45	(33.11)
430-3740 Equipment Maint & Repair - Street	5,998.65	6,105.00	106.35
430-4600 Conferences/Training - Street Dept	592.73	660.00	67.27
430-7400 CAP Improvements	0.00	0.00	0.00
430-7410 Equipment Lease Loader	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	268,593.05	266,817.00	(1,776.05)
INSURANCE			
486-3510 Property-Liability Insurance	60,279.80	60,660.00	380.20
486-3530 Workers Comp Insurance	42,018.25	23,727.00	(18,291.25)
486-3531 Workers Comp - Fire Department	7,566.05	7,566.00	(0.05)
486-4010 Public Officials Liability	5,055.00	5,055.00	0.00
TOTAL INSURANCE	114,919.10	97,008.00	(17,911.10)
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	11,010.12	10,750.00	(260.12)
487-1590 Major Medical (BC/BS)	295,239.55	323,894.00	28,654.45
487-1591 Health Ins. Buy-out/HRA Cont	2,409.00	3,015.00	606.00
487-5310 N/U Pension MMO	97,358.21	95,006.00	(2,352.21)
TOTAL EMPLOYEE BENEFITS	406,016.88	432,665.00	26,648.12
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Comp PSAB	3,971.70	8,375.00	4,403.30
TOTAL EMPLOYER FICA EXPENSES	3,971.70	8,375.00	4,403.30
TRANSFERS			
Total Expenses	2,092,212.29	2,179,768.00	87,555.71
Excess Revenue Over(Under) Expenditures	(91,352.27)	(4,897.00)	86,455.27

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	98,600.00	(98,600.00)
341-0110 Interest-Savings & C D	0.00	0.00	0.00
341-0210 Interest Sewer PLGIT	0.01	0.00	0.01
341-0211 Int.-Sewer P Plus	17,397.30	0.00	17,397.30
TOTAL INTEREST	17,397.31	98,600.00	(81,202.69)
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	56,100.00	(56,100.00)
TOTAL STATE SHARED REVENUE	0.00	56,100.00	(56,100.00)
SANITATION			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	(1,030.69)	2,100,000.00	(2,101,030.69)
364-2020 Lien Sewer Rents	0.00	8,500.00	(8,500.00)
364-3160 Lien Interest & Cost	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)
TOTAL SANITATION	14,281.24	2,471,500.00	(2,457,218.76)
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	6,182.74	39,345.00	(33,162.26)
TOTAL MISC. REVENUES	6,182.74	39,345.00	(33,162.26)
Total Revenues	37,861.29	2,665,545.00	(2,627,683.71)
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	8,173.09	43,500.00	35,326.91
401-1220 DPW Director Salary-Sewer	6,299.10	34,645.00	28,345.90
401-1400 Admin Staff Salary	3,605.00	31,158.00	27,553.00
401-1610 FICA - Admin	1,120.78	7,230.00	6,109.22
401-1630 Medicare - Admin	262.11	1,691.00	1,428.89
401-2100 Office Supplies - Admin	1,120.18	4,500.00	3,379.82
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

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
401-2160 Equipment Repair/Maintenance - Admin	0.00	675.00	675.00
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	0.00	3,750.00	3,750.00
401-3210 Telephone - Admin	747.69	3,000.00	2,252.31
401-3250 Postage - Payroll Processing Fee	162.22	5,000.00	4,837.78
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	329.86	3,750.00	3,420.14
401-3450 Contracted Admin Services	764.88	1,750.00	985.12
401-4200 Dues Subscriptions/Memberships - Admin	3,473.22	4,500.00	1,026.78
Government	0.00	1,246.00	1,246.00
TOTAL GENERAL GOVT	27,748.30	165,070.00	137,321.70
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	6,536.55	35,951.00	29,414.45
402-1400 Finance - Staff Salaries	12,352.14	68,796.00	56,443.86
402-1610 Fica	1,171.09	6,494.00	5,322.91
402-1630 Medicare	273.89	1,519.00	1,245.11
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	3,007.59	23,100.00	20,092.41
402-4600 Conferences/Training	0.00	1,320.00	1,320.00
TOTAL FINANCIAL ADMIN	24,063.82	178,727.00	154,663.18
LEGAL SERVICES			
404-3200 Legal Services - WWTP	2,889.00	85,000.00	82,111.00
TOTAL LEGAL SERVICES	2,889.00	85,000.00	82,111.00
ENGINEERING			
408-3130 Engineering	3,586.21	81,200.00	77,613.79
TOTAL ENGINEERING	3,586.21	81,200.00	77,613.79
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	0.00	250.00	250.00
409-3610 Electricity-Mun. Bldg.	1,066.70	3,500.00	2,433.30
409-3620 Electricity-Annex	293.33	750.00	456.67
409-3640 Gas - Annex	346.82	750.00	403.18
409-3730 Maintenance & Repair Annex	854.56	1,625.00	770.44

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
409-3740 Maintenance & Repairs	1,140.63	25,000.00	23,859.37
TOTAL MUNICIPAL BUILDING	3,702.04	31,875.00	28,172.96
SANITARY SEWER			
429-1400 Sewer Staff Salaries	69,539.79	335,000.00	265,460.21
429-1610 Social Security- Sewer Fund	4,205.91	23,165.00	18,959.09
429-1630 Medicare - Sanitary Sewer	1,031.63	5,418.00	4,386.37
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	933.61	14,000.00	13,066.39
429-2300 Fuel Oil	5,018.48	27,800.00	22,781.52
429-2310 Vehicle Operation	415.79	1,200.00	784.21
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	13,969.75	66,000.00	52,030.25
429-3200 Telephone - Sewer	436.80	3,500.00	3,063.20
429-3610 Electric - Sewer	24,769.88	113,500.00	88,730.12
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	645.01	35,000.00	34,354.99
429-3730 WWTP Building & Repair	0.00	40,000.00	40,000.00
429-3740 Equipment Maintenance Collections	9.28	7,500.00	7,490.72
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	12,866.34	113,500.00	100,633.66
429-7400 Equipment Lease/Purchase	27,207.50	0.00	(27,207.50)
TOTAL COLLECTION SYSTEM	174,863.34	1,041,003.00	866,139.66
STREET DEPARTMENT			
430-1220 Street Superindendent Salary	5,280.00	29,040.00	23,760.00
430-1300 Salaries & Wages - DPW - Sewer	38,826.15	203,280.00	164,453.85
430-1610 FICA - Street Dept	3,062.45	14,404.00	11,341.55
430-1630 Medicare - Street Dept	163.24	3,369.00	3,205.76
430-1830 Overtime - Street Dept	6,095.43	4,950.00	(1,145.43)
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

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
430-2160 Office Equipment Maint/Repair- Street Dept	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	3,513.98	16,500.00	12,986.02
430-2380 Uniforms - Street Dept	167.55	3,300.00	3,132.45
430-2500 Vehicle Manitenance/Repair- Street Dept	65.31	6,600.00	6,534.69
430-2600 Small Tools/Minor Equip - Street Dept	765.38	2,640.00	1,874.62
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	2,369.70	6,600.00	4,230.30
430-4600 Conferences/Training - Street Dept	0.00	1,980.00	1,980.00
TOTAL STREET DEPARTMENT	62,858.36	319,196.00	256,337.64
INSURANCE			
486-3510 Property-Liability Insurance	48,973.48	51,925.00	2,951.52
486-3530 Workers Comp Insurance	13,268.35	16,248.00	2,979.65
486-3550 Deductible	1,345.70	10,050.00	
486-3531 Workers Comp - Fire Department	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,080.28	6,700.00	1,619.72
TOTAL INSURANCE	68,667.81	88,273.00	19,605.19
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	1,730.16	13,794.00	12,063.84
487-1590 Major Medical (BC/BS)	61,878.93	394,388.00	332,509.07
487-1591 Health Ins. Buy-out/HRA Cont	335.00	2,010.00	1,675.00
487-5310 N/U Pension MMO	5,731.53	96,621.00	90,889.47
TOTAL EMPLOYEE BENEFITS	69,675.62	506,813.00	437,137.38
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Comp PSAB	719.24	9,715.00	8,995.76
TOTAL EMPLOYER FICA EXPENSES	719.24	9,715.00	8,995.76
TRANSFERS			
Total Expenses	438,773.74	2,506,872.00	2,068,098.26
Excess Revenue Over(Under) Expenditures	(400,912.45)	158,673.00	559,585.45

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	45,000.00	(45,000.00)
341-0110 Interest-Savings	2,775.77	0.00	2,775.77
341-0210 Interest-Water-PLGIT	1.05	0.00	1.05
341-0211 Interest-Water-P Plus	20,392.74	0.00	20,392.74
341-0212 Interest-Water-P 2025	91,130.11	0.00	91,130.11
341-0213 Interest - First Northern Water 2025 Debt	10,341.26	0.00	10,341.26
TOTAL INTEREST	124,640.93	45,000.00	79,640.93
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
TOTAL STATE SHARED REVENUE	72,589.13	44,715.00	27,874.13
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	2,860.50	150.00	2,710.50
378-2100 Water Rents	2,399,399.88	2,838,000.00	(438,600.12)
378-2110 Lien Rents	16,544.22	25,000.00	(8,455.78)
378-2120 Lien Costs & Interest	4,552.17	2,000.00	2,552.17
378-4300 Hydrant Fees	44,420.50	0.00	44,420.50
378-4300 Water Sales Bulk	128,373.00	110,000.00	18,373.00
378-9000 EDU Connection Fees	5,326.00	87,991.00	(82,665.00)
378-9200 Penalties	72,002.78	40,250.00	31,752.78
378-9300 Sale of Meters & Supplies	3,395.00	0.00	3,395.00
378-9400 Water Dept. Services	0.00	1,850.00	(1,850.00)
TOTAL PMT FROM WATER CO	2,676,874.05	3,105,241.00	(428,366.95)
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	20,527.31	10,134.00	10,393.31
TOTAL MISC. REVENUES	20,527.31	10,134.00	10,393.31
SALE OF ASSETS			
391-0020 Damage to Borough Property	0.00	0.00	0.00
TOTAL SALE OF ASSETS	0.00	0.00	0.00
Total Revenues	2,894,631.42	3,205,090.00	(310,458.58)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	36,723.10	38,500.00	1,776.90
401-1220 DPW Director Salary - Water	23,869.76	24,999.00	1,129.24
401-1400 Admin Staff Salary - Water	23,892.21	29,227.00	5,334.79
401-1610 FICA - Admin	5,225.19	6,484.00	1,258.81
401-1630 Medicare - Admin	1,234.01	1,516.00	281.99
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	6,492.41	5,724.00	(768.41)
401-2130 Office Equipment/Furniture - Admin	686.41	746.00	59.59
401-2140 IT Expenses	13,741.26	13,383.00	(358.26)
401-2150 Computer Equipment/Supplies	5,798.48	8,100.50	2,302.02
401-2160 Equipment Repair/ Maint.	173.44	550.00	376.56
401-3110 Data Storage Software	0.00	4,586.00	4,586.00
401-3210 Telephone - Admin	4,782.74	5,043.00	260.26
401-3250 Postage - Payroll Processing Fee	9,362.06	9,066.00	(296.06)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	8,526.62	8,527.25	0.63
401-3450 Contracted Admin Service	1,186.85	910.00	(276.85)
401-4200 Dues Subscriptions/Memberships - Admin	3,950.51	4,500.00	549.49
401-4600 Training/Conferences - General Government	416.07	416.00	(0.07)
TOTAL GENERAL GOVT	146,061.12	163,452.75	17,391.63
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	32,162.34	33,723.00	1,560.66
402-1400 Finance - Staff salaries	51,991.65	50,504.00	(1,487.65)
402-1610 Finance - Fica	5,227.69	4,790.00	(437.69)
402-1630 Finance -Medicare	1,098.00	1,018.00	(80.00)
402-1830 Finance - Staff salaries Overtime	7.72	8.00	0.28
402-3100 Trustee Chg Bond Payment	1,395.93	1,881.00	485.07
402-3110 Auditing Services - Water	2,970.00	17,490.00	14,520.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	7,766.14	8,250.00	483.86
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	10,626.13	13,200.00	2,573.87
TOTAL FINANCIAL ADMIN	115,739.08	141,886.00	26,146.92

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
LEGAL SERVICES			
404-3160 Legal Services - WTP	274,736.95	135,000.00	(139,736.95)
TOTAL LEGAL SERVICES	274,736.95	135,000.00	(139,736.95)
ENGINEERING			
408-3130 Engineering	171,300.88	122,847.00	(48,453.88)
TOTAL ENGINEERING	171,300.88	122,847.00	(48,453.88)
MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg	45.14	275.00	229.86
409-3610 Electricity-Mun. Bldg.	3,014.71	3,300.00	285.29
409-3620 Electricity-Annex	864.47	825.00	(39.47)
409-3640 Gas - Annex	567.68	963.00	395.32
409-3730 Maintenance & Repair Annex	2,648.44	2,648.75	0.31
409-3740 Maintenance & Repairs	4,822.57	4,791.25	(31.32)
TOTAL MUNICIPAL BUILDING	11,963.01	12,803.00	839.99
STREET DEPARTMENT			
430-1220 Street Superintendent Salary	25,629.64	28,058.00	2,428.36
430-1300 Salaries & Wages - DPW - Water	183,735.69	172,078.00	(11,657.69)
430-1610 FICA - Street Dept	13,383.91	12,470.00	(913.91)
430-1630 Medicare - Street Dept	3,143.11	2,916.00	(227.11)
430-1830 Overtime - Street Department	6,120.81	6,121.00	0.19
430-2100 Office Supplies - Street Dept	678.66	666.00	(12.66)
430-2120 Safety Equipment	954.12	990.00	35.88
430-2150 Computer Equipment/Supplies	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair	43.61	83.00	39.39
430-2300 Vehicle Operation (fuel, oil, fluids)	13,568.13	16,500.00	2,931.87
430-2380 Uniforms - Street Dept	6,465.00	6,465.00	0.00
430-2500 Vehicle Manitenance/Repair- Street	4,804.15	6,600.00	1,795.85
430-2600 Small Tools/Minor Equip - Street Dept	1,274.45	1,320.00	45.55
430-3150 Drug Testing	231.70	209.00	(22.70)
430-3210 Telephone - Street Dept	638.27	602.00	(36.27)
430-3260 Radio Purchase	0.00	413.00	413.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	1,197.58	1,320.00	122.42
430-3620 Gas - Street Dept	1,591.60	1,980.00	388.40
430-3730 Building Maintenance- Street Dept	927.46	894.45	(33.01)
430-3740 Equipment Maint & Repair - Street Dept	5,709.65	6,105.00	395.35

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-4600 Conferences/Training - Street Dept	592.73	660.00	67.27
430-7410 Equipment Lease Loader	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	270,690.27	266,698.45	(3,991.82)
WATER			
448-1300 Water Staff Salaries	442,668.26	586,286.00	143,617.74
448-1610 FICA - Water	27,571.42	36,691.00	9,119.58
448-1630 Medicare - Water	6,541.32	8,581.00	2,039.68
448-1830 Water Overtime	5,118.67	5,500.00	381.33
448-2100 Office Supplies	2,528.53	2,529.00	0.47
448-2110 Chemicals - Water	112,391.52	130,000.00	17,608.48
448-2120 Safety Supplies	2,858.80	3,000.00	141.20
448-2200 Materials & Supplies	12,041.16	14,000.00	1,958.84
448-2300 Fuel Oil	13,736.14	15,000.00	1,263.86
448-2310 Vehicle Operation	4,401.46	4,000.00	(401.46)
448-2380 Uniforms/Boot Allowance	7,185.79	6,000.00	(1,185.79)
448-2400 Meter M&R Supplies (New Radio Read)	23,343.90	25,000.00	1,656.10
448-2600 Small Tools/Minor Equipment - Water	5,250.56	6,000.00	749.44
488-3110 Meter Replacement Contractor	19,716.95	19,717.00	0.05
448-3160 Laboratory Fees - Water	28,705.82	45,000.00	16,294.18
448-3200 Telephone- Water	1,886.72	3,500.00	1,613.28
448-3610 Electric- WTP, Wells, Dist	46,664.22	60,000.00	13,335.78
448-3700 Well Maint & Repair	25,904.56	37,369.00	11,464.44
448-3720 Distribution System- Maint. & Repairs	123,161.53	117,936.00	(5,225.53)
448-3730 Building Maintenance	7,117.86	8,000.00	882.14
448-3740 WTP Maint & Repairs	14,762.49	15,000.00	237.51
448-3750 Dist Contracted Services	38,769.85	45,000.00	6,230.15
448-4200 Dues/Subscriptions - Water	6,669.00	6,669.00	0.00
448-4500 Contracted Line Maint - Water	528.78	5,938.30	5,409.52
448-4600 Training/conferences - Water	1,991.13	2,000.00	8.87
448-4700 Sludge Removal	70,812.02	70,812.00	(0.02)
448-4910 Permits	20,000.00	21,000.00	1,000.00
448-7400 Capital Improvements	7,202.80	0.00	(7,202.80)
448-7410 Capital purchase (UTV)	0.00	0.00	0.00
TOTAL WATER FACILITIES	1,079,531.26	1,300,528.30	220,997.04
DEBT SERVICE			
471-1100 Principal 2016 Loan	0.00	164,553.00	164,553.00
471-1110 Penn Vest Water Line	49,308.64	48,829.00	(479.64)
471-1120 Penn Vest Dam	40,650.79	40,651.00	0.21

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
471-1130 ESSA GO 2021	33,800.00	33,800.00	0.00
TOTAL DEBT SERVICE	123,759.43	287,833.00	164,073.57
DEBT INTEREST			
472-1100 Interest - 2016 Loan	52,426.80	106,000.00	53,573.20
472-1110 Penn Vest Water Line - Interest	5,849.72	6,330.00	480.28
472-1130 interest -2021 Loan	9,758.21	9,758.00	(0.21)
472-1120 Penn Vest Dam - Interest	72,229.17	76,000.00	3,770.83
TOTAL DEBT INTEREST	140,263.90	198,088.00	57,824.10
INSURANCE			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	42,018.25	42,019.00	0.75
486-3531 Workers Comp - Fire Department	7,566.05	10,050.00	2,483.95
486-4010 Public Officials Liability	5,055.00	6,700.00	1,645.00
TOTAL INSURANCE	101,300.10	110,694.00	9,393.90
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	9,425.16	10,750.00	1,324.84
487-1590 Major Medical (BC/BS)	301,066.07	323,894.00	22,827.93
487-1591 Health Ins. Buy-out/HRA Cont	2,409.00	3,015.00	606.00
487-5310 N/U Pension MMO	97,358.21	95,006.00	(2,352.21)
TOTAL EMPLOYEE BENEFITS	410,258.44	432,665.00	22,406.56
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Comp PSAB	4,558.69	8,375.00	3,816.31
TOTAL EMPLOYER FICA EXPENSES	4,558.69	8,375.00	3,816.31
Total Expenses	2,850,163.13	3,180,870.50	330,707.37
Excess Revenue Over(Under) Expenditures	44,468.29	24,219.50	(20,248.79)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	92,800.00	(92,800.00)
341-0110 Interest-Savings	0.00	0.00	0.00
341-0210 Interest-Water-PLGIT	0.15	0.00	0.15
341-0211 Interest-Water-P Plus	3,040.36	0.00	3,040.36
341-0212 Interest-Water-P 2025	0.31	0.00	0.31
341-0213 Interest - First Northern Water 2025 Debt	19,875.11	0.00	19,875.11
TOTAL INTEREST	22,915.93	92,800.00	(69,884.07)
STATE GRANT PROGRAM			
354-1200 LSA Grant	0.00	37,000.00	(37,000.00)
	0.00	37,000.00	(37,000.00)
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	56,100.00	(56,100.00)
TOTAL STATE SHARED REVENUE	0.00	56,100.00	(56,100.00)
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	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)
TOTAL PMT FROM WATER CO	9,396.57	3,307,510.00	(3,298,113.43)
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	6,182.74	39,345.00	(33,162.26)
TOTAL MISC. REVENUES	6,182.74	39,345.00	(33,162.26)
SALE OF ASSETS			
391-0020 Damage to Borough Property	0.00	0.00	0.00
TOTAL SALE OF ASSETS	0.00	0.00	0.00
Total Revenues	38,495.24	3,532,755.00	(3,494,259.76)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	8,173.09	43,500.00	35,326.91
401-1220 DPW Director Salary - Water	6,299.10	34,645.00	28,345.90
401-1400 Admin Staff Salary - Water	3,605.00	31,156.00	27,551.00
401-1610 FICA - Admin	1,120.78	7,230.00	6,109.22
401-1630 Medicare - Admin	262.11	1,691.00	1,428.89
401-2100 Office Supplies - Admin	1,145.60	4,500.00	3,354.40
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	755.14	3,000.00	2,244.86
401-3250 Postage - Payroll Processing Fee	92.48	5,000.00	4,907.52
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	674.12	3,750.00	3,075.88
401-3450 Contracted Admin Service	764.88	1,750.00	985.12
401-4200 Dues Subscriptions/Memberships - Admin	3,473.22	4,500.00	1,026.78
401-4600 Training/Conferences - General Government	0.00	1,250.00	1,250.00
TOTAL GENERAL GOVT	27,986.76	165,072.00	137,085.24
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	6,536.55	35,951.00	29,414.45
402-1400 Finance - Staff salaries	12,352.14	68,796.00	56,443.86
402-1610 Finance - Fica	1,167.38	6,494.00	5,326.62
402-1630 Finance -Medicare	273.89	1,519.00	1,245.11
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	3,007.59	23,100.00	20,092.41
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 # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
TOTAL FINANCIAL ADMIN	24,060.11	178,727.00	154,666.89
LEGAL SERVICES			
404-3160 Legal Services - WTP	14,172.00	200,000.00	185,828.00
TOTAL LEGAL SERVICES	14,172.00	200,000.00	185,828.00
ENGINEERING			
408-3130 Engineering	40,391.05	159,600.00	119,208.95
TOTAL ENGINEERING	40,391.05	159,600.00	119,208.95
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	0.00	250.00	250.00
409-3610 Electricity-Mun. Bldg.	1,066.70	3,500.00	2,433.30
409-3620 Electricity-Annex	293.33	750.00	456.67
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	1,140.63	25,000.00	23,859.37
TOTAL MUNICIPAL BUILDING	3,712.07	31,875.00	28,162.93
STREET DEPARTMENT			
430-1220 Street Superintendent Salary	5,280.00	29,040.00	23,760.00
430-1300 Salaries & Wages - DPW - Water	38,826.09	203,280.00	164,453.91
430-1610 FICA - Street Dept	3,112.49	14,404.00	11,291.51
430-1630 Medicare - Street Dept	727.92	3,369.00	2,641.08
430-1830 Overtime - Street Department	6,095.43	4,950.00	(1,145.43)
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)	3,513.98	16,500.00	12,986.02
430-2380 Uniforms - Street Dept	167.55	3,300.00	3,132.45
430-2500 Vehicle Manitenance/Repair- Street	65.31	6,600.00	6,534.69
430-2600 Small Tools/Minor Equip - Street Dept	765.38	2,640.00	1,874.62
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 # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
430-3740 Equipment Maint & Repair - Street Dept	2,373.74	6,600.00	4,226.26
430-4600 Conferences/Training - Street Dept	0.00	1,980.00	1,980.00
TOTAL STREET DEPARTMENT	63,424.35	319,196.00	255,771.65
WATER			
448-1300 Water Staff Salaries	85,178.93	465,819.00	380,640.07
448-1610 FICA - Water	5,226.52	28,881.00	23,654.48
448-1630 Medicare - Water	1,244.08	6,754.00	5,509.92
448-1830 Water Overtime	620.55	5,500.00	4,879.45
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	3,172.06	17,000.00	13,827.94
448-2310 Vehicle Operation	2,399.23	2,500.00	100.77
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	4,225.00	45,000.00	40,775.00
448-3200 Telephone- Water	468.42	3,500.00	3,031.58
448-3400 Printing & Advertising	0.00	1,000.00	1,000.00
448-3610 Electric- WTP, Wells, Dist	11,639.50	60,000.00	48,360.50
448-3700 Well Maint & Repair	13,512.15	40,000.00	26,487.85
448-3720 Distribution System- Maint. & Repairs	17,317.62	150,000.00	132,682.38
448-3730 Building Maintenance	2,380.65	15,000.00	12,619.35
448-3740 WTP Maint & Repairs	2,872.05	20,000.00	17,127.95
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)
TOTAL WATER FACILITIES	244,572.22	1,227,954.00	983,381.78
DEBT SERVICE			
471-1100 Principal 2016 Loan	0.00	59,574.00	59,574.00
471-1110 Penn Vest Water Line	8,259.60	50,087.00	41,827.40

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
471-1120 Penn Vest Dam	6,895.30	41,897.00	35,001.70
471-1130 ESSA GO 2021	0.00	34,650.00	34,650.00
TOTAL DEBT SERVICE	15,154.90	186,208.00	171,053.10
DEBT INTEREST			
472-1100 Interest - 2016 Loan	0.00	96,500.00	96,500.00
472-1110 Penn Vest Water Line - Interest	933.46	5,071.00	4,137.54
472-1120 Penn Vest Dam - Interest	1,506.20	8,512.00	7,005.80
472-1130 interest -2021 Loan	0.00	76,000.00	76,000.00
472-1140	0.00	133,076.00	133,076.00
TOTAL DEBT INTEREST	2,439.66	319,159.00	316,719.34
INSURANCE			
486-3510 Property-Liability Insurance	48,973.48	51,925.00	2,951.52
486-3530 Workers Comp Insurance	13,268.35	16,248.00	2,979.65
486-3531 Workers Comp - Fire Department	1,345.70	10,050.00	8,704.30
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,080.28	6,700.00	1,619.72
TOTAL INSURANCE	68,667.81	88,273.00	19,605.19
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	1,730.16	13,794.00	12,063.84
487-1590 Major Medical (BC/BS)	61,878.93	394,388.00	332,509.07
487-1591 Health Ins. Buy-out/HRA Cont	335.00	2,010.00	1,675.00
487-5310 N/U Pension MMO	5,731.53	96,621.00	90,889.47
TOTAL EMPLOYEE BENEFITS	69,675.62	506,813.00	437,137.38
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Comp PSAB	719.24	9,715.00	8,995.76
TOTAL EMPLOYER FICA EXPENSES	719.24	9,715.00	8,995.76
Total Expenses	574,975.79	3,392,592.00	2,817,616.21
Excess Revenue Over(Under) Expenditures	(536,480.55)	140,163.00	676,643.55

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0110 Interest - ESSA	0.85	0.00	0.83
<u>TOTAL INTEREST</u>	<u>0.83</u>	<u>0.00</u>	<u>0.83</u>
STATE GRANT PROGRAM			
354-1200 Performance Grant - Twin Boroughs	0.00	22,000.00	(22,000.00)
354-1500 Recycling/Act 101- 902 Grant	44,470.91	0.00	44,470.91
TOTAL STATE GRANTS	44,470.91	22,000.00	22,470.91
SANITATION			
364-3010 Solid Waste User Fees	1,011,365.64	1,169,956.00	(158,590.36)
364-3020 Solid Waste Fees Penalties	23,358.91	29,975.00	(6,616.09)
364-3030 Solid Waste Bulk Items and Bags	12,400.76	17,825.00	(5,424.24)
364-3150 Lien Rents Solid Waste	15,448.59	1,500.00	13,948.59
364-3160 Lien Interest & Cost	6,533.19	8,500.00	(1,966.81)
<u>TOTAL SANITATION</u>	<u>1,069,107.09</u>	<u>1,227,756.00</u>	<u>(158,648.91)</u>
Total Revenues	1,113,578.83	1,249,756.00	(136,177.17)
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	5,875.70	0.00	(5,875.70)
401-1220 DPW Director Salary -Admin	3,819.16	0.00	(3,819.16)
401-1400 Admin Staff Salary	3,822.76	0.00	(3,822.76)
401-1610 FICA - Admin	840.43	0.00	(840.43)
401-1630 Medicare - Admin	197.43	0.00	(197.43)
401-2100 Office Supplies - Administration	1,402.13	0.00	(1,402.13)
401-2130 Office Equipment/Furniture	109.81	0.00	(109.81)
401-2140 IT Expenses	2,223.91	0.00	(2,223.91)
401-2150 Computer Equipment/Supplies-Gen Government	755.72	0.00	(755.72)
401-2160 Equipment Maintenance	27.75	0.00	(27.75)
401-3110 Data Storage Software	235.20	0.00	(235.20)
401-3210 Telephone - Gen Government	304.27	0.00	(304.27)
401-3250 Postage-Payroll Processing Fee	902.15	0.00	(902.15)
401-3400 Advertising/Printing-Gen Government	179.66	0.00	(179.66)
401-3450 Contracted Admin Services	189.89	0.00	(189.89)

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
401-4200 Association Dues/Subscriptions	884.01	0.00	(884.01)
401-4600 Training/Conference - General Government	32.82	0.00	(32.82)
<u>TOTAL GENERAL GOVT</u>	21,802.80	0.00	(21,802.80)
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	2,650.95	0.00	(2,650.95)
402-1400 Finance - Staff Salaries	4,285.37	0.00	(4,285.37)
402-1610 Fica	425.03	0.00	(425.03)
402-1630 Medicare	104.54	0.00	(104.54)
402-1830 Finance Staff Overtime	0.64	0.00	(0.64)
402-3100 Trustee Chg Bond Payment	113.21	0.00	(113.21)
402-3110 Auditing Services - Trash	907.20	0.00	(907.20)
402-3160 Billing Software	743.04	0.00	(743.04)
402-3170 Accounting Services	202.48	0.00	(202.48)
402-3210 Credit Card Fees	1,764.11	0.00	(1,764.11)
<u>TOTAL FINANCIAL ADMIN</u>	11,196.57	0.00	(11,196.57)
<u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	452.81	0.00	(452.81)
<u>TOTAL LEGAL SERVICES</u>	452.81	0.00	(452.81)
<u>MUNICIPAL BUILDINGS</u>			
409-2360 Materials & Supplies - Mun Bldg	18.63	0.00	(18.63)
409-3610 Electricity - Mun Bldg	484.85	0.00	(484.85)
409-3620 Electric - Annex	136.96	0.00	(136.96)
409-3640 Gas (heat) - Annex	90.77	0.00	(90.77)
409-3730 Maintenance & Repair Annex	423.87	0.00	(423.87)
409-3740 Maintenance & Repairs	822.93	0.00	(822.93)
<u>TOTAL MUNICIPAL BUILDING</u>	1,978.01	0.00	(1,978.01)
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	140,723.06	140,482.00	(241.06)
426-1610 FICA	8,793.09	8,710.00	(83.09)
426-1630 Medicare	2,056.44	2,037.00	(19.44)
426-1830 Overtime	472.99	3,000.00	2,527.01
426-1910 Uniforms	4,979.45	6,000.00	1,020.55
426-2270 Supplies	3,003.51	8,500.00	5,496.49
426-2500 Recycling Grant to Twin Boros	44,470.91	30,000.00	(14,470.91)
<u>TOTAL SANITATION</u>	204,499.45	198,729.00	(5,770.45)
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	11,826.66	15,000.00	3,173.34

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u>	<u>Variance</u>
427-4700 Refuse Coll/Disp Contract	905,101.01	989,576.00	84,474.99
427-4710 WM Extra Bags and Tags	7,486.50	7,500.00	13.50
TOTAL SOLID WASTE	924,414.17	1,012,076.00	87,661.83
<u>SANITARY SEWER</u>			
 <u>STREET DEPARTMENT</u>			
430-1220 Salary - DPW Foreman	2,112.50	0.00	(2,112.50)
430-1300 Salaries & Wages - DPW	15,108.99	0.00	(15,108.99)
430-1610 FICA - Street Dept	1,073.05	0.00	(1,073.05)
430-1630 Medicare - St Dept	259.07	0.00	(259.07)
430-1830 Street Dept - OT	504.50	0.00	(504.50)
430-2100 Office Supplies - Street Dept	113.54	0.00	(113.54)
430-2120 Safety Equipment	77.01	0.00	(77.01)
430-2150 Computer Equip/Supplies Street Dept	53.52	0.00	(53.52)
430-2160 Office Equip/Furn - Street Dept	3.55	0.00	(3.55)
430-2300 Vehicle Operation (fuels, oil, fluids)	1,022.28	0.00	(1,022.28)
430-2380 Uniforms & Clothing	535.86	0.00	(535.86)
430-2500 Vehicle Maint/Repair- Street Dept	385.37	0.00	(385.37)
430-2600 Minor Equipment	104.89	0.00	(104.89)
430-3150 Drug Testing	24.08	0.00	(24.08)
430-3210 Telephone - Street	57.44	0.00	(57.44)
430-3610 Electric DPW Garage	97.27	0.00	(97.27)
430-3620 Gas Heat - DPW Garage	129.62	0.00	(129.62)
430-3730 Building Maintenance	74.94	0.00	(74.94)
430-3740 Equipment Maint & Repairs - Street Dept	501.44	0.00	(501.44)
430-4600 Training Street	46.81	0.00	(46.81)
TOTAL STREET DEPARTMENT	22,285.73	0.00	(22,285.73)
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	3,720.60	0.00	(3,720.60)
486-3530 Workers Comp Insurance	3,323.72	0.00	(3,323.72)
TOTAL INSURANCE	7,044.32	0.00	(7,044.32)
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	773.89	0.00	(773.89)
487-1590 Major Medical (BC/BS)	20,937.38	0.00	(20,937.38)
487-1591 Health Ins Buyout/HRA	184.76	0.00	(184.76)
487-5310 N/U Pension MMO	8,115.57	0.00	(8,115.57)

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

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

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
Revenues			
<u>SANITATION</u>			
364-3010 Solid Waste User Fees	1,207,182.76	1,423,693.00	(216,510.24)
364-3020 Solid Waste Fees Penalties	-	29,975.00	(29,975.00)
364-3030 Solid Waste Bulk Items and Bags	1,582.36	18,360.00	(16,777.64)
364-3150 Lien Rents Solid Waste	-	1,500.00	(1,500.00)
364-3160 Lien Interest & Cost	1,137.21	8,500.00	(7,362.79)
<u>TOTAL SANITATION</u>	<u>1,209,902.33</u>	<u>1,482,028.00</u>	<u>(272,125.67)</u>
Total Revenues	<u>1,209,902.33</u>	<u>1,482,028.00</u>	<u>(272,125.67)</u>
Expenses			
<u>LEGISLATIVE</u>			
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	2,615.37	13,920.00	11,304.63
401-1220 DPW Director Salary -Admin	1,550.55	8,528.00	6,977.45
401-1400 Admin Staff Salary	1,153.60	9,970.00	8,816.40
401-1610 FICA - Admin	-	2,314.00	2,314.00
401-1630 Medicare - Admin	-	541.00	541.00
401-2100 Office Supplies - Administration	400.14	1,440.00	1,039.86
401-2130 Office Equipment/Furniture	39.06	240.00	200.94
401-2140 IT Expenses	323.58	3,600.00	3,276.42
401-2150 Computer Equipment/Supplies-Gen Government	87.19	1,200.00	1,112.81
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	228.64	960.00	731.36
401-3250 Postage-Payroll Processing Fee	2,137.24	1,600.00	(537.24)
401-3310 Travel	-	256.00	256.00
401-3400 Advertising/Printing-Gen Government	57.71	1,200.00	1,142.29
401-3450 Contracted Admin Services	244.76	560.00	315.24
401-4200 Association Dues/Subscriptions	686.11	1,440.00	753.89
401-4600 Training/Conference - General Government	-	400.00	400.00
<u>TOTAL GENERAL GOVT</u>	<u>9,523.95</u>	<u>50,265.00</u>	<u>40,741.05</u>

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	1,584.60	8,715.00	7,130.40
402-1400 Finance - Staff Salaries	2,994.45	16,678.00	13,683.55
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	857.83	2,000.00	1,142.17
402-3170 Accounting Services	-	2,152.00	2,152.00
402-3210 Credit Card Fees	739.13	5,600.00	4,860.87
402-4600 Conferences/Training	-	320.00	320.00
<u>TOTAL FINANCIAL ADMIN</u>	<u>6,176.01</u>	<u>43,327.00</u>	<u>37,150.99</u>
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	-	80.00	80.00
409-3610 Electricity-Mun Bldg	339.94	1,120.00	780.06
409-3620 Electric - Annex	130.59	240.00	109.41
409-3640 Gas (heat) - Annex	110.99	240.00	129.01
409-3730 Maintenance & Repair Annex	249.41	520.00	270.59
409-3740 Maintenance & Repairs	625.59	8,000.00	7,374.41
<u>TOTAL MUNICIPAL BUILDING</u>	<u>1,456.52</u>	<u>10,200.00</u>	<u>8,743.48</u>
SANITATION (RECYCLING)			
426-1400 Staff Salaries	30,373.46	219,870.00	189,496.54
426-1610 FICA	3,164.20	13,632.00	10,467.80
426-1630 Medicare	723.28	3,188.00	2,464.72
426-1830 Overtime	71.07	3,000.00	2,928.93
426-1910 Uniforms	-	8,500.00	8,500.00
426-2270 Supplies	1,735.00	4,000.00	2,265.00
426-2500 Recycling Grant to Twin Boros	-	25,000.00	25,000.00
426-4600 Conferences/Training Subscriptions	-	3,000.00	3,000.00
<u>TOTAL SANITATION</u>	<u>36,067.01</u>	<u>280,190.00</u>	<u>244,122.99</u>
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	1,252.95	15,000.00	13,747.05

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
427-4700 Refuse Coll/Disp Contract	150,443.86	989,576.00	839,132.14
427-4710 WM Extra Bags and Tags	1,127.00	7,500.00	6,373.00
TOTAL SOLID WASTE	152,823.81	1,012,076.00	859,252.19
<u>SANITARY SEWER</u>			
<u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	1,280.00	7,040.00	5,760.00
430-1300 Salaries & Wages - DPW	9,412.40	49,280.00	39,867.60
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	27.07	200.00	172.93
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)	847.87	4,000.00	3,152.13
430-2380 Uniforms & Clothing	48.51	800.00	751.49
430-2500 Vehicle Maint/Repair- Street Dept	15.81	1,600.00	1,584.19
430-2600 Minor Equipment	175.57	640.00	464.43
430-3150 Drug Testing	-	80.00	80.00
430-3210 Telephone - Street	26.24	128.00	101.76
430-3260 Radio Purchase/Maintenance	-	4,000.00	4,000.00
430-3310 Travel	-	40.00	40.00
430-3610 Electric DPW Garage	112.40	320.00	207.60
430-3620 Gas Heat - DPW Garage	382.99	560.00	177.01
430-3730 Building Maintenance	32.37	800.00	767.63
430-3740 Equipment Maint & Repairs - Street Dept	575.45	1,600.00	1,024.55
430-4600 Training Street	-	480.00	480.00
TOTAL STREET DEPARTMENT	12,936.68	77,381.00	64,444.32
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	11,695.16	12,400.00	704.84
486-3530 Workers Comp Insurance	3,168.56	3,880.00	711.44
486-3531 Workers Comp Fire Dept	321.36	2,400.00	2,078.64
486-3550 Deductible	-	800.00	800.00
486-4010 Pub off Liab	1,213.20	1,600.00	386.80

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

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2026</u>	<u>Variance</u>
TOTAL INSURANCE	16,398.28	21,080.00	4,681.72
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	413.18	3,294.00	2,880.82
487-1590 Major Medical (BC/BS)	14,777.06	94,182.00	79,404.94
487-1591 Health Ins Buyout/HRA	-	480.00	480.00
487-5310 N/U Pension MMO	1,528.41	25,766.00	24,237.59
TOTAL EMPLOYEE BENEFITS	16,718.65	123,722.00	107,003.35
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	53.73	2,320.00	2,266.27
TOTAL EMPLOYER FICA EXPENSES	53.73	2,320.00	2,266.27
<u>TRANSFERS</u>			
Total Expenses	252,154.64	1,620,561.00	1,368,406.36
 Excess Revenue Over(Under)			
Expenditures	957,747.69	(138,533.00)	1,096,280.69