MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, APRIL 7, 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; Paul Shemansky; Jane Gagliardo; Charles Garris; Lauren Peterson; Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; UTRS Engineer Nate Oiler; Director of Finance Layla Richard-Rau; Director of Public Works Lee Philips; and Assistant to Borough Manager Danielle Decker.

ABSENT: No one.

Ms. Wolbert called the meeting to order at 7:12 PM and lead in the Pledge of Allegiance.

Report on Executive Session: Solicitor Prevoznik reported on the Executive Session that was held tonight at 6:22 PM and Ms. Wolbert was present until 6:56 PM and then left and came back at 7:01 PM, Ms. Panepinto arrived at 6:26 PM, Ms. Gagliardo, Ms. Peterson, Mr. Garris, Mr. Shemansky, Mayor Brozusky, Mr. Lewis, and Mr. Prevoznik were all in attendance. Solicitor Prevoznik continued on to state that items that were discussed were negations on pending audit RFP contracts, real estate negations regarding the IBW property, legal ramifications regarding the damage to the culvert on the levee, and two personnel matters and no decisions were made during the meeting. The meeting ended at 7:10 PM.

VOTE TO AMEND AGENDA: A motion was made by Mr. Shemansky and seconded by Ms. Panepinto to amend the agenda for April 7, 2026 Borough Council Meeting to add the Advertisement for a Conditional-Use Hearing for NP 112 Courtland, LLC for the property located at 112 North Courtland Street and to add the execution of the Lot Joinder Plan for Salvation Army Property located on Washington Street. The motion passed unanimously.

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

March 23, 2026 Special Business Council Meeting Minutes: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the March 23, 2026 Special Business Council Meeting Minutes. The motion passed unanimously.

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

Resolution #7-2026: Demolition Fund Program Grant from Redevelopment Authority of Monroe County for property located at 460 Birch Street (IBW Property): A motion was made by Ms. Gagliardo and seconded by Mr. Garris to approve Resolution 7-2026 to authorize the Borough Council President and/or Borough Manager to execute and deliver all documents for the Demolition Fund Program Grant Application from the Redevelopment Authority of the County of Monroe in the amount of $781,966 to be used to demolish and stabilize dilapidated structures for redevelopment property located at 460 Birch Street, East Stroudsburg, PA 18301. The motion passed unanimously.

Treasurer's Report: distributed via email and in packet

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

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

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

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

Stroud Region Open Space and Recreation Commission (SROSRC) Report: Ms. Wolbert stated no report given in packet for this meeting.

Engineer's Action Items: distributed via email and in packet
Wells #3 & #4 Water Filtration Project Update: Mr. Oiler gave a brief update on this project.

I-80 Sewer Line Project Update: Mr. Oiler gave a brief update on this project.

REPORTS:
Public Works Report: distributed via email and in packet
A motion was made by Ms. Peterson and seconded by Ms. Shemansky to accept the Public Works Report as distributed and attach to the minutes. The motion passed unanimously.

Zoning Report: distributed via email and in packet
A motion was made by Ms. Gagliardo and seconded by Ms. Shemansky to accept the Zoning Report as distributed and attach to the minutes. The motion passed unanimously.

COMMITTEES:
Operations Committee: There was no meeting.

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

Community Relations Committee: Ms. Panepinto gave a brief update on their meeting. Ms. Panepinto announced there was a sports meeting regarding the baseball field and a possibility of a $50,000 grant being available. Ms. Panepinto continued to state the targeted opening day is scheduled for May. Ms. Panepinto announced an email will be going out to everyone who has a planter and that Borough Beautification Day is scheduled for Saturday, April 25th. Anyone interested in volunteering or residents signing up their property can contact the Borough by emailing esborough@gmail.com or by calling the Borough 570.421.8300 no later than the morning of the 24th.

Correspondence: There was no correspondence.

Mayor Victor Brozusky: Mayor Brozusky spoke about how there was a lot of overflowing trash, but figured it might have something to do with the holiday. Mayor Brozusky went onto to state that he appreciated the notice of Recycling being a day late, but perhaps the next time letting people know that trash was not going to be a day late, for he felt some people thought by Recycling being a day late, that trash pick-up was going to be a day late too.

Jane Gagliardo: Ms. Gagliardo reported a resident, Mr. Smith reached out that kids are getting in the gate down on Birch Street and using four wheelers, etc. on the property. Also, Ms. Gagliardo continued that trucks are using Birch Street and suggested maybe trucks use 4th Street, for those streets are tight and really are not made for big tractor trailers. Ms. Gagliardo suggested putting up signage, such as no trespassing signs at the end of the dead end road and perhaps maybe a truck route signs to help steer trucks down 4th Street.

Charles Garris: Mr. Garris asked about when the flashing speed sign would be ready to use on Washington Street. Mr. Garris inquired when the new street sweeper would be on the road.

Paul Shemasnky: Nothing to report.

Carrie Panepinto: Ms. Panepinto inquired about the trucks with no cabs on them in the Wal-Mart parking lot and the salt structure.

Lauren Peterson: Ms. Peterson stated she noticed the parking people on Crystal Street and how there was less double parking, etc. now.

Sonia Wolbert: Ms. Wolbert inquired if the trees that were taken down on Braeside were going to be covered up or something. Ms. Wolbert stated that tractor trailers are going down East Brown Street to get to Wawa, but are doing 40 mph. Ms. Wolbert inquired about the water, for she stated her water has a slight sulfur smell to it recently.

Solicitor's Report: Nothing to report.

Manager's Report:
Mr. Lewis thanked the professional staff and his team for their hard work on such a robust agenda and all the hard work that goes on behind the scenes. Mr. Lewis announced the Shade Tree Commission received a grant and that on April 16th and 17th twenty (20) new trees will be planted. Mr. Lewis continued to state that another two (2) trees would be planted on Beautification Day. Mr. Lewis stated another grant was applied for to help remove dead trees around the Borough too. Mr. Lewis thanked the Shade Tree Commission for all their hard work.

Borough Council Work Session: Monday, April 27, 2026: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve to advertise the Monday, April 27, 2026 Borough Council Work Session as a Borough Council Special Meeting to discuss and vote upon any business to come before Borough Council. The motion passed unanimously.

Pocono Mountain Christian School Conditional-Use Hearing: A motion was made by Ms. Panepinto and seconded by Ms. Peterson to advertise for a Conditional-Use Hearing for Pocono Mountain Christian School located at 135 Burson Street for May 5, 2026 at 7:15 PM. The property owner is Dein Properties, LP. The motion passed unanimously.

East Stroudsburg University (ESU) Commons Conditional-Use Hearing to Amend Conditional-Use Decision of 2018: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to advertise for a Conditional-Use Hearing to amend the Conditional-Use Decision of 2018 for East Stroudsburg University (ESU) Commons for April 27, 2026 at 7:15 PM. The motion passed unanimously.

Capital Financing Proceeds:
Street Sweeper (Clarification Motion) General Fund: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Manager and/or Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) Street Sweeper from Golden Equipment Co., Inc., COSTARS #150490 in an amount not to exceed $337,000,

utilizing proceeds from the Borough's 2026 Capital Financing. The $337,000 purchase price will be offset by a $100,000 LSA Grant the Borough received. This $100,000 LSA Grant is a reimbursement grant. This purchase shall be charged to the General Fund Capital Allocation and is replacing a 2015 Street Sweeper. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation:$1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160; Balance: **$3,963,500**,: after Street Sweeper purchase **$337,000,** Balance: **$3,626,500.**

GENERAL Fund Allocation: $1,664,670**,** Balance: **$1,664,670**, after Street Sweeper purchase: **$1,327,670.**

Sewer VAC Truck Berman Freightliner Sewer Fund: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of a Sewer VAC Truck Berman Freightliner VIN #3ALAG3FEXTDWM6022 with A&H Equipment, COSTARS #143420, in an amount not to exceed $526,000. This purchase shall be charged to the Sewer Fund Capital Allocation and is replacing 2003 Vector Vac Truck. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation:$1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160; Balance: **$3,626,500** after VAC Truck purchase **$526,000**, Balance: **$3,100,500.**

SEWER Fund Allocation: $1,664,670**,** Balance: **$1,664,670**, after VAC Truck purchase: **$1,138,670**

2026 Ford F-350 General Fund: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) 2026 Ford F-350 from Coccia Ford, COSTARS #126145, in an amount not to exceed $56,005 utilizing proceeds from the Borough's 2026 Capital Financing. This purchase shall be charged to the General Fund Capital Allocation and is an addition to the fleet. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160; Balance: **$3,100,500**, after 2026 Ford F-350 purchase **$56,005,** Balance: **$3,044,495.**

GENERAL Fund Allocation: $1,664,670, Balance: **$1,327,670**, after 2026 Ford F-350 purchase: **$1,271,665.**

2026 Ford F-600 General Fund: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) 2026 Ford F-600 from Coccia Ford, COSTARS #126145, in an amount not to exceed $74,165 utilizing proceeds from the Borough's 2026 Capital Financing. This purchase shall be charged to the General Fund Capital Allocation and is replacing a 2019 F450 2-Ton Dump Truck. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160; Balance: **$3,044,495**, after 2026 Ford F-600 purchase **$74,165,** Balance: **$2,970,330**

GENERAL Fund Allocation: $1,664,670, Balance: **$1,271,665**, after 2026 Ford F-600 purchase: **$1,197,500.**

Upfit for 2026 Ford F-350 General Fund: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) Upfit for 2026 Ford F-350 from John Bonham (COSTARS #141337, in an amount not to exceed **$28,500** utilizing proceeds from the Borough's 2026 Capital Financing. This purchase shall be charged to the General Fund Capital Allocation. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160, Balance: **$2,970,330**, after Upfit for 2026 Ford F-600 purchase **$28,500,** Balance: **$2,941,830**

GENERAL Fund Allocation: $1,664,670, Balance: **$1,197,500**, after Upfit for 2026 Ford F-600 purchase: **$1,169,000.**

Upfit for the body for 2026 Ford F-600 General Fund: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) Upfit for the Dump Body for the 2026 Ford F-600 from John Bonham, COSTARS #141337, in an amount not to exceed $71,500 utilizing proceeds from the Borough's 2026 Capital Financing. This purchase shall be charged to the General Fund Capital Allocation. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160, Balance: **$2,941,830**, after Upfit for the body for 2026 Ford F-600 purchase **$71,500,** Balance: **$2,870,330**.

GENERAL Fund Allocation: $1,664,670, Balance: **$1,169,000**, after Upfit for the body for 2026 Ford F-600 purchase: **$1,097,500.**

2026 Ford F-600 General Fund: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) 2026 Ford F-600 from Coccia Ford, COSTARS #126145, in an amount not to exceed $73,990 utilizing proceeds from the Borough's 2026 Capital Financing. This purchase shall be charged to the General Fund Capital Allocation and is replacing a 2017 F350 1-Ton Dump Truck. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160, Balance: **$2,870,330**, after 2026 Ford F-600 purchase **$73,990,** Balance: **$2,796,340**.

GENERAL Fund Allocation: $1,664,670, Balance: **$1,097,500**, after 2026 Ford F-600 purchase: **$1,023,510.**

Upfit for the body for 2026 Ford F-600 General Fund: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) Uplift for the Dump Body for the 2026 Ford F-600 from John Bonham, COSTARS #141337, in an amount not to exceed $68,000 utilizing proceeds from the Borough's 2026 Capital Financing. This purchase shall be charged to the General Fund Capital Allocation. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160, Balance: **$2,796,340**, after Upfit for Dump Body for 2026 Ford F-600 purchase **$68,000,** Balance: **$2,728,340**.

GENERAL Fund Allocation: $1,664,670, Balance: **$1,023,510**, after Upfit for Dump Body for 2026 Ford F-600 purchase: **$955,510.**

2026 Ford F-550 Bucket Truck General Fund: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) 2026 Ford F-550 Bucket Truck from Versalift, COSTARS #360128 in an amount not to exceed $103,202 utilizing proceeds from the Borough's 2026 Capital Financing. This purchase shall be charged to the General Fund Capital Allocation and is replacing a 1996 Bucket Truck. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160, Balance: **$2,728,340**, after 2026 Ford F-550 Bucket Truck purchase **$103,202,** Balance: **$2,625,138**.

GENERAL Fund Allocation: $1,664,670, Balance: **$955,510**, after 2026 Ford F-550 Bucket Truck purchase: **$852,308.**

Mini Wheel Loader General Fund: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) Mini Wheel Loader from Cleveland Brothers, COSTARS #117290 in an amount not to exceed $141,595 utilizing proceeds from the Borough's 2026 Capital Financing. This purchase shall be charged to the General Fund Capital Allocation. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160, Balance: **$2,625,138**, after Mini Wheel Loader purchase **$141,595,** Balance: **$2,483,543**.

GENERAL Fund Allocation: $1,664,670, Balance: **$852,308**, after Mini Wheel Loader purchase: **$710,713.**

Brush Cutter Attachment General Fund: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) Brush Cutter Attachment from Cleveland Brothers, COSTARS #117290 in an amount not to exceed $16,300 utilizing proceeds from the Borough's 2026 Capital Financing. This purchase shall be charged to the General Fund Capital Allocation. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160, Balance: **$2,483,543**, after Brush Cutter Attachment purchase **$16,300,** Balance: **$2,467,243**.

GENERAL Fund Allocation: $1,664,670, Balance: **$710,713**, after Brush Cutter Attachment purchase: **$694,413.**

Snow Blower Attachment General Fund: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) Snow Blower Attachment from Cleveland Brothers, COSTARS #117290 in an amount not to exceed $13,765 utilizing proceeds from the Borough's 2026 Capital Financing. This purchase shall be charged to the General Fund Capital Allocation. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160, Balance: **$2,467,243**, after Snow Blower Attachment purchase **$13,765,** Balance: **$2,453,478**

GENERAL Fund Allocation: $1,664,670, Balance: **$710,713**, after Snow Blower Attachment purchase: **$680,648**

Broom Attachment General Fund: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) Broom Attachment from Cleveland Brothers, COSTARS #117290 in an amount not to exceed $4,700 utilizing proceeds from the Borough's 2026 Capital Financing. This purchase shall be charged to the General Fund Capital Allocation. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160; Balance: **$2,453,478**, after Broom Attachment purchase **$4,700,** Balance: **$2,448,778.**

GENERAL Fund Allocation: $1,664,670, Balance: **$680,648**, after Broom Attachment purchase: **$675,948.**

Wood (Brush) Chipper General Fund: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) Brush Chipper from Morbark, Sourcewell #031721-MB, in an amount not to exceed $50,663 utilizing proceeds from the Borough's 2026 Capital Financing. The Borough's Sourcewell number is 147824. This purchase shall be charged to the General Fund Capital Allocation and is replacing a 1993 Wood Chipper. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160, Balance: **$2,448,778**, after Brush Chipper purchase **$50,663,** Balance: **$2,398,115.**

GENERAL Fund Allocation: $1,664,670, Balance: **$675,948**, after Brush Chipper purchase: **$625,285.**

Twenty-Three (23) RADIOS and Repeater General Fund: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of twenty-three (23) Radios in total (18 radios mounted into vehicles and/or equipment, 1 base in Streets Foreman's Office, 1 Mobile in Director of Public Works Office, 3 Mobile ones to be utilized when Flagging) and a Repeater (to be mounted on water tower on Woods Road) from P & D Emergency Services, COSTARS #381738, in an amount not to exceed **$50,231** utilizing proceeds from the Borough's 2026 Capital Financing. All radios will be able to communicate with County Control Center. This purchase shall be charged to the General Fund Capital Allocation. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160, Balance: **$2,398,115**, after Radios & Repeater purchase **$50,231,** Balance: **$2,347,884.**

GENERAL Fund Allocation: $1,664,670, Balance: **$625,285**, after Radios & Repeater purchase: **$575,054.**

2027 Peterbilt General Fund: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) 2027 Peterbilt Chassis from Hunter Truck, COSTARS #354034, in an amount not to exceed $141,347 utilizing proceeds from the Borough's 2026 Capital Financing. This purchase shall be charged to the General Fund Capital Allocation and is replacing a 2017 Peterbilt Dump Truck. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160, Balance: **$2,347,884**, after 2027 Peterbilt purchase **$141,347.** Balance: **$2,206,537.**

GENERAL Fund Allocation: $1,664,670, Balance: **$575,054**, after 2027 Peterbilt purchase: **$433,707.**

Upfit for 2027 Peterbilt General Fund: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, title, and insurance coverage of one (1) Upfit for 2027 Peterbilt from John Bonham, COSTARS #141337, in an amount not to exceed $98,000 utilizing proceeds from the Borough's 2026 Capital Financing. This purchase shall be charged to the General Fund Capital Allocation. The motion passed unanimously.

Total Net Proceeds: $3,963,500, General Fund Allocation: $1,664,670; Sewer Fund Allocation: $1,664,670; Water Fund Allocation: $634,160, Balance: **$2,206,537**, after Upfit for 2027 Peterbilt purchase **$98,000,** Balance: **$2,108,537.**

GENERAL Fund Allocation: $1,664,670, Balance: **$433,707**, after Upfit for 2027 Peterbilt purchase: **$335,707.**

2024 Audit Update: Mr. Lewis gave an update that we are awaiting on the auditor to complete their last quality control test.

2025 Audit: A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to table selecting an Audit Firm for 2025 at this time. The motion passed unanimously.

PenTeleData Fiber Lines Installation: A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to ratify the actions of Kelly Lewis, Borough Manager, to execute and deliver a three (3) year contract with PenTeleData for fiber installation of symmetrical 300 Mbps, and a monthly payment less than our existing invoice. Currently our existing monthly invoice is $115.95, and upgrading to fiber will drop our existing monthly invoice to $110.95. PenTeleData is now installing fiber across the Borough of East Stroudsburg. The motion passed unanimously.

PA DEP Flood Protection Workshop: A motion was made by Ms. Panepinto and seconded by Ms. Peterson to authorize the Borough Manager and/or the Director of Public Works to approve Justin Downey and Ryan Philips from the Streets/Maintenance Department to attend the PA DEP Flood Protection Workshop on May 19, 2026, at the Ramada Hotel in State College, PA. The PA DEP will cover the cost of the hotel accommodations on Monday night (May 18th). The motion passed unanimously.

Borough Non-Union Employees April 1, 2026 Raises: A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to authorize the Borough Manager to issue Borough Non-Union and non-contractual Employees a 2.5% cost of living raise with an effective date of April 1, 2026. The motion passed unanimously.

Urgent Repairs to Levee: A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to authorize the Borough Council President and/or Borough Manager to execute and deliver all documents for the repair and confirmation of repair for levee culvert pipes # 2, at the end of Oakland Avenue, and pipe #11, under the Interborough Bridge along the levee towards Walmart, at a contract price not to exceed $250,000, without further Borough Council review and approvals. Without prior notice or a remediation period, and as noted in the video inspection reports, these newly identified deficiencies have rendered our "levee system inactive in the US Army Corps of Engineers PL84-99 Rehabilitation Program. Repair of these significant levee pipe defects is necessary to regain eligibility. Any pipe repairs should be video-inspected upon completion, and the entire system must be inspected again in 2030." Without warning, the condition constitutes an immediate threat to public infrastructure and flood protection. Delay risks of continued loss of federal eligibility and increased costs. On Tuesday morning, April 7, 2026, the Borough met with a COSTARS vendor, Snyder Environmental Service (COSTARS #414069), capable of performing the required debris clearing, pipe relining, and video re-inspection work for both pipes. For payment through available and budgeted funds, $85,000 for Levee Maintenance and $35,000 for Equipment/Repairs is budgeted in the 2026 budget. $100,000 is reserved for Levee Maintenance in the 2026 Short-Term Debt Financing. If needed, the remaining $30,000 will be made available within the 2026 Short-term Debt Financing. The focused goal is to complete the repairs as quickly as possible. The Borough Manager shall report progress and final costs to the Borough Council at each public meeting until the levee system is restored to active status under the PL84-99 Program. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to amend the Monroe County Hazard Mitigation Plan. The motion passed unanimously.

Ordinance No. 1412 Portnoff Agreement: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Manager and Borough Staff to advertise Ordinance No. 1412 in accordance with the Pennsylvania Borough Code and all other applicable laws, for consideration by Borough Council at the May 5, 2026 at Borough Council meeting starting at 7:45 PM, for an ordinance approving appointment of solicitor, interest assessment, and attorney fees and collection fees added to the amount collected as part of unpaid municipal claims for delinquent accounts. The motion passed unanimously.

NP 112 Courtland, LLC Conditional-Use Hearing: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to advertise for a Conditional-Use Hearing for NP 112 Courtland, LLC located at 112 North Courtland Street for April 27, 2026 at 7:45 PM. The motion passed unanimously.

Lot Joinder Salvation Army: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to authorize the Borough Council President and members of the Borough Council to execute and deliver the Lot Joinder Plan for the Salvation Army Property located on Washington Street, East Stroudsburg, pending final review by the Borough Solicitor and Borough Engineer. The motion passes unanimously.

Public Comments – New Business & Non-Agenda items: Laura Kessler of Analomink St. spoke about Styrofoam having to be put into a garbage can and not being able to be put out as a bulk item. Ms. Kessler asked for this to be something to look at when looking at a new trash contract. Ms. Kessler stated the tire idea at the recycling Center is a brilliant idea. Ms. Kessler inquired what the ordinance was for garbage on the neighbor's lawn and what the speed limit on Analomink Street was for it is not for experienced drivers. Ms. Kessler announced a shredding fund raiser for the rotary club being held at Peppi's at the end of the month.

Ratification of Bills Payable: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the Warrant List #260407 as presented. The motion passed unanimously.

Adjournment: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to adjourn the meeting. The meeting ended at 8:17 PM. The motion passed unanimously.

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

Account # & Title	Y-T-D 2/28/2026	Y-T-D 2/28/2025	Variance	%	12/31/2026	Variance	%
Revenues							
TAXES							
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)**
ACT 511 TAXES							
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)**
BUSINESS LICENSES/PERMITS							
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	29,346.00	4,957.50	24,388.50	4.92	220,000.00	(190,654.00)	(0.87)
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	**30,927.26**	**11,175.67**	**19,751.59**	**1.77**	**326,225.00**	**(295,297.74)**	**(0.91)**
NON-BUSINESS PERMITS							
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)**
FINES							
331-1100 Vehicle Code Violations	33,544.45	17,812.52	15,731.93	0.88	180,000.00	(146,455.55)	(0.81)
331-1200 Violation of Zoning Ord & Statutes	10,317.28	2,943.38	7,373.90	2.51	30,000.00	(19,682.72)	(0.66)
TOTAL FINES	**43,861.73**	**20,755.90**	**23,105.83**	**1.11**	**210,000.00**	**(166,138.27)**	**(0.79)**
INTEREST							
TOTAL INTEREST	**47,766.71**	**29,713.07**	**18,053.64**	**0.61**	**290,000.00**	**(242,233.29)**	**(0.84)**
RENTS							
342-4700 Borough Property Rental	0.00	1.00	(1.00)	(1.00)	1.00	(1.00)	(1.00)
342-5310 Royalties - Cell Tower	7,890.75	7,660.92	229.83	0.03	40,000.00	(32,109.25)	(0.80)
TOTAL RENTS	**7,890.75**	**7,661.92**	**228.83**	**0.03**	**40,001.00**	**(32,110.25)**	**(0.80)**
STATE GRANT PROGRAM							
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)**
STATE SHARED REVENUE							
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)**
PMT IN LIEU OF TAXES							
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)**

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

Account # & Title	Y-T-D 2/28/2026	Y-T-D 2/28/2025	Variance	%	12/31/2026	Variance	%
GENERAL GOVERNMENT							
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)**
PUBLIC SAFETY							
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)**
HIGHWAYS & STREETS							
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)**
SANITATION							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	(1.00)
364-2010 Sewer Rents	(1,093.72)	(11,083.58)	9,989.86	(0.90)	2,100,000.00	(2,101,093.72)	(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	1,207,666.16	1,028,729.93	178,936.23	0.17	1,423,693.00	(216,026.84)	(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	**1,224,603.94**	**1,038,415.86**	**186,188.08**	**0.18**	**3,953,528.00**	**(2,728,924.06)**	**(0.69)**
GOLF							
PMT FROM WATER CO							
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	11,719.39	(11,799.46)	23,518.85	(1.99)	2,950,000.00	(2,938,280.61)	(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	**22,171.40**	**10,652.19**	**11,519.21**	**1.08**	**3,307,510.00**	**(3,285,338.60)**	**(0.99)**
MISCELLANEOUS REVENUES							
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)**

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

Account # & Title	Y-T-D 2/28/2026	Y-T-D 2/28/2025	Variance	%	12/31/2026	Variance	%
CONTB. FROM PRIVATE							
SALE OF ASSETS							
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)**
TRANSFERS							
CAPITAL PROCEEDS							
DIVIDENDS							
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	**1,650,568.92**	**1,560,478.10**	**90,090.82**	**0.06**	**15,320,937.00**	**(13,670,368.08)**	**(0.89)**
Expenses							
LEGISLATIVE							
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**
GENERAL GOVERNMENT							
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	3,909.15	2,800.70	(1,108.45)	(0.40)	20,000.00	16,090.85	0.80
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	**108,716.87**	**101,083.63**	**(7,633.24)**	**(0.08)**	**628,309.00**	**519,592.13**	**0.83**
FINANCIAL ADMINISTRATION							
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

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February 28, 2026

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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	10.00	0.00	(10.00)	0.00	0.00	(10.00)	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	9,143.93	9,512.36	368.43	0.04	70,000.00	60,856.07	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**
TAX COLLECTION							
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
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**
LEGAL SERVICES							
404-3140 Solicitor Retainer & Fees	21,421.00	18,876.91	(2,544.09)	(0.13)	125,000.00	103,579.00	0.83
404-3160 Legal Services - WTP	14,181.38	57,043.22	42,861.84	0.75	200,000.00	185,818.62	0.93
404-3200 Legal Services - WWTP	4,742.13	2,267.67	(2,474.46)	(1.09)	85,000.00	80,257.87	0.94
TOTAL LEGAL SERVICES	**40,344.51**	**78,187.80**	**37,843.29**	**0.48**	**410,000.00**	**369,655.49**	**0.90**
ENGINEERING							
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**
MUNICIPAL BUILDINGS (70/15/15)							
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**
POLICE DEPARTMENT							
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**
FIRE DEPARTMENT							
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

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

Account # & Title	Y-T-D 2/28/2026	Y-T-D 2/28/2025	Variance	%	12/31/2026	Variance	%
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**
CODE ENFORCEMENT							
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**
PLANNING/ZONING							
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**
EMERGENCY SERVICES							
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**
COVID 19 EXPENSES							
HEALTH DEPARTMENT							
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**
SANITATION (RECYCLING)							
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**
SOLID WASTE							
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

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

Account # & Title	Y-T-D 2/28/2026	Y-T-D 2/28/2025	Variance	%	12/31/2026	Variance	%
TOTAL SOLID WASTE	**152,823.81**	**153,914.49**	**1,090.68**	**0.01**	**1,012,076.00**	**859,252.19**	**0.85**
SANITARY SEWER							
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
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**
STREET DEPARTMENT (35/30/30/05)							
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

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

Account # & Title	Y-T-D 2/28/2026	Y-T-D 2/28/2025	Variance	%	12/31/2026	Variance	%
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**
STREET CLEANING							
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**
SNOW & ICE REMOVAL							
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**
TRAFFIC SIGNS/SIGNALS							
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**
STREET LIGHTING							
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**
STORM SEWERS & DRAINS							
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**
STREET MAINTENANCE							
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**
PARKING FACILITIES							
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 Registration/Maintenance	171.25	85.98	(85.27)	(0.99)	5,000.00	4,828.75	0.97
445-2490 Meter Purchase- Parking Facilities	0.00	0.00	0.00	0.00	300.00	300.00	1.00
445-3130 Parking Permits Ect..	0.00	0.00	0.00	0.00	16,000.00	16,000.00	1.00
445-3150 Software (Up Safety)	0.00	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 Facilities	0.00	0.00	0.00	0.00	500.00	500.00	1.00
445-3710 Parking Lot Maintenance-Parking Facilities	0.00	0.00	0.00	0.00	6,000.00	6,000.00	1.00
TOTAL PARKING FACILITIES	**23,013.95**	**9,062.44**	**(13,951.51)**	**(1.54)**	**217,831.00**	**194,817.05**	**0.89**
FLOOD CONTROL							

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

Account # & Title	Y-T-D 2/28/2026	Y-T-D 2/28/2025	Variance	%	12/31/2026	Variance	%
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**
WATER							
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 Reads)	249.54	18,823.88	18,574.34	0.99	25,000.00	24,750.46	0.99
448-2600 Small Tools/Minor Equipment - Water	1,125.33	1,243.39	118.06	0.09	15,000.00	13,874.67	0.92
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. & Repairs	17,317.62	6,440.91	(10,876.71)	(1.69)	150,000.00	132,682.38	0.88
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
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**
RECREATION							
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 Stewartship 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**
DONATIONS							
PARKS							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	20,000.00	20,000.00	1.00

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

Account # & Title	Y-T-D 2/28/2026	Y-T-D 2/28/2025	Variance	%	12/31/2026	Variance	%
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**
SHADE TREES							
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**
GRANT- SPECIAL PROJECTS							
ECONOMIC DEVELOPMENTt							
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**
DOWNTOWN DISTRICT							
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**
DEBT SERVICE							
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**
DEBT INTEREST							
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
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**
INTER-GOVNMTAL EXPENSES							
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**
INSURANCE							
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**

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

Account # & Title	Y-T-D 2/28/2026	Y-T-D 2/28/2025	Variance	%	12/31/2026	Variance	%
EMPLOYEE BENEFITS/INS							
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**
EMPLOYER FICA EXPENSES							
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**
TRANSFERS							
Total Expenses	**2,309,306.41**	**2,233,349.72**	**(75,956.69)**	**(0.03)**	**14,470,033.00**	**12,160,726.59**	**0.84**
Excess Revenue Over(Under) Expenditures	**(658,737.49)**	**(672,871.62)**	**14,134.13**	**0.02**	**850,904.00**	**(1,509,641.49)**	**1.77**

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
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	29,346.00	220,000.00	(190,654.00)
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	**30,927.26**	**326,225.00**	**(295,297.74)**
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	33,544.45	180,000.00	(146,455.55)
331-1200 Violation of Zoning Ord & Statutes	10,317.28	30,000.00	(19,682.72)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
TOTAL FINES	**43,861.73**	**210,000.00**	**(166,138.27)**
INTEREST			
341-0000 Interest Income	25.36	98,600.00	(98,574.64)
341-0110 Interest-Savings & C.D.	1,352.02	0.00	1,352.02
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	**3,862.81**	**98,600.00**	**(94,737.19)**

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
RENTS			
342-4700 Borough Property Rental	0.00	1.00	(1.00)
342-5310 Royalties - Cell Tower	7,890.75	40,000.00	(32,109.25)
TOTAL RENTS	**7,890.75**	**40,001.00**	**(32,110.25)**
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
February 28, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
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	**344,053.20**	**6,341,366.00**	**(5,997,312.80)**
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
401-3210 Telephone - Gen Government	1,464.01	5,040.00	3,575.99

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
401-3250 Postage - Payroll Processing Fee	1,217.42	8,400.00	7,182.58
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	**43,158.07**	**247,902.00**	**204,743.93**
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	21,405.00	125,000.00	103,595.00
TOTAL LEGAL SERVICES	**21,405.00**	**125,000.00**	**103,595.00**
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**
MUNICIPAL BUILDINGS			

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
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
413-4600 Training/Conference Expense	0.00	750.00	750.00

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

Account # & Title	Y-T-D		Budget 12/31/2026		Variance
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
TOTAL STREET DEPARTMENT	**51,177.82**		**251,486.00**		**200,308.18**

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
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
445-3160 UP Safety Lookups	110.00	500.00	390.00

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
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
February 28, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
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	**936,253.74**	**5,878,006.00**	**4,941,752.26**
Excess Revenue Over(Under) Expenditures	**(592,200.54)**	**463,360.00**	**(1,055,560.54)**

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
Revenues			
INTEREST			
341-0000 Interest Income	0.00	98,600.00	(98,600.00)
341-0110 Interest-Savings & C D	389.23	0.00	389.23
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	**17,786.54**	**98,600.00**	**(80,813.46)**
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	(1,093.72)	2,100,000.00	(2,101,093.72)
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	**14,218.21**	**2,471,500.00**	**(2,457,281.79)**
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	**38,187.49**	**2,665,545.00**	**(2,627,357.51)**
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
February 28, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
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	291.44	5,000.00	4,708.56
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	**27,877.52**	**165,070.00**	**137,192.48**
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	4,742.13	85,000.00	80,257.87
TOTAL LEGAL SERVICES	**4,742.13**	**85,000.00**	**80,257.87**
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
February 28, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
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
February 28, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
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	**440,756.09**	**2,506,872.00**	**2,066,115.91**
Excess Revenue Over(Under) Expenditures	**(402,568.60)**	**158,673.00**	**561,241.60**

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
Revenues			
INTEREST			
341-0000 Interest Income	0.00	92,800.00	(92,800.00)
341-0110 Interest-Savings	377.05	0.00	377.05
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	**23,292.98**	**92,800.00**	**(69,507.02)**
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	11,719.39	2,950,000.00	(2,938,280.61)
378-2110 Lien Rents	0.00	25,000.00	(25,000.00)
378-2120 Lien Costs & Interest	692.12	2,000.00	(1,307.88)
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	**22,167.40**	**3,307,510.00**	**(3,285,342.60)**
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	**51,647.12**	**3,532,755.00**	**(3,481,111.88)**

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
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	221.70	5,000.00	4,778.30
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	**28,115.98**	**165,072.00**	**136,956.02**
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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
TOTAL FINANCIAL ADMIN	**24,060.11**	**178,727.00**	**154,666.89**
LEGAL SERVICES			
404-3160 Legal Services - WTP	14,181.38	200,000.00	185,818.62
TOTAL LEGAL SERVICES	**14,181.38**	**200,000.00**	**185,818.62**
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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
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	**575,114.39**	**3,392,592.00**	**2,817,477.61**
Excess Revenue Over(Under) Expenditures	**(523,467.27)**	**140,163.00**	**663,630.27**

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
Revenues			
SANITATION			
364-3010 Solid Waste User Fees	1,207,666.16	1,423,693.00	(216,026.84)
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)
TOTAL SANITATION	1,210,385.73	1,482,028.00	(271,642.27)
Total Revenues	**1,210,385.73**	**1,482,028.00**	**(271,642.27)**
Expenses			
LEGISLATIVE			
GENERAL GOVERNMENT			
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	2,178.59	1,600.00	(578.59)
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
TOTAL GENERAL GOVT	**9,565.30**	**50,265.00**	**40,699.70**

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
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
402-3110 Credit Card Fees	10.00	-	(10.00)
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	729.13	5,600.00	4,870.87
402-4600 Conferences/Training	-	320.00	320.00
TOTAL FINANCIAL ADMIN	**6,176.01**	**43,327.00**	**37,150.99**
LEGAL SERVICES			
404-3140 Solicitor Retainer & Fee	16.00	-	(16.00)
TOTAL LEGAL SERVICE	**16.00**	**-**	**(16.00)**
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
TOTAL MUNICIPAL BUILDING	**1,456.52**	**10,200.00**	**8,743.48**
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

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
TOTAL SANITATION	**36,067.01**	**280,190.00**	**244,122.99**
SOLID WASTE			
427-3130 Landfill Engineering	1,252.95	15,000.00	13,747.05
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**
SANITARY SEWER			
STREET DEPARTMENT (35/30/30/05)			
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, fluilds)	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**
INSURANCE			
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

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
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
TOTAL INSURANCE	**16,398.28**	**21,080.00**	**4,681.72**
EMPLOYEE BENEFITS/INS			
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**
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Compensation	53.73	2,320.00	2,266.27
TOTAL EMPLOYER FICA EXPENSES	**53.73**	**2,320.00**	**2,266.27**
TRANSFERS			
Total Expenses	**252,211.99**	**1,620,561.00**	**1,368,365.01**
Excess Revenue Over(Under) Expenditures	**958,173.74**	**(138,533.00)**	**1,096,706.74**

DPW Report

2026 Projects

As of 4-6-2026

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 Gate 2 on Oakland Ave and Gate 11 at Veterans Memorial Bridge 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 will begin April 13th.

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 from March 30th to April 10th due to the early snow fall.

L. **Stream Embankments Repairs:**
   1. Adding riprap along Sambo Creek or Johanna Boston 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 Aquafer 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. Meters are in and training began.

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 delt 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 form 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.

24 Analomink Street, East Stroudsburg, PA 18301

Phone: 570-421-8300 **Fax:** 570-421-5575 **Web:** www.eaststroudsburgboro.org

Zoning & Codes Department

Monthly Report to Council

Reporting Period: February 2026

Prepared by: Zoning & Codes Department

Date Presented: March 17, 2026

I. Department Overview

The Zoning and Codes Department continues to advance public safety, neighborhood quality, and regulatory compliance through proactive enforcement, permit administration, rental inspection programs, and responsive customer service.

Primary objectives during this reporting period included:

- Ensuring compliance with Borough zoning and property maintenance standards
- Processing zoning and building permit activity efficiently
- Conducting rental inspections and follow-up enforcement
- Addressing complaints and observed violations

II. Permit & Applications Activity

Category	This Month	Year-to-Date
Building Permits Issued - Residential	4	8
Building Permits Issued - Commercial	6	6
Total Building Permits Under Review	18	*
Zoning Permits Issued - Residential	0	0
Zoning Permits Issued – Commercial	2	2
Total Zoning Permits Under Review	18	*
SALDO	0	0
Certificates of Nonconformance	0	0
Short-Term Rental Permits	0	0

Notes:

- Under Review – plan review was completed. Applicants have been formally contacted requesting more information/additional documents/fees or guidance has been provided related to any other required municipal approvals and outlining the remaining steps necessary prior to permit issuance.
- * the Year-to Date for Under Review Permits is not an applicable field as the status of each under review permit changes as soon as the requested information/documents/fees are received.
- SALDO – Pending Status – Applications that have not been accepted as complete by the Planning Commission.

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III. Rental Inspection Program Performance

Activity Type	Total Completed
Initial Inspections	13
Re-Inspections	10
Total Inspections	23

Highlights:

- The inspectors continue to use proactive outreach to property owners and managers to improve inspection scheduling and compliance through direct communication (phone, email, reminders) and to reduce missed and delayed inspections.
- The department continues to focus on providing clear guidance to property owners/property managers about the inspection requirements.

IV. Code Enforcement & Compliance Activity

Enforcement Action	Total
Violations Issued	91
Compliance Achieved	47
Notices of Violation	1
Citations Filed	3
Total Number of Pending Cases Before the District Magistrate	17
Cases Closed	0
Magisterial District Court Appearances (Borough Representation)	4

Notes:

- Common Violations:
  - 53 tickets were issued for Domestic Waste Above the Top of a Container
  - 35 tickets were issued for snow not being removed
- The majority of cases currently filed with the District Magistrate involve repeat offenders. These cases remain open as part of the ongoing enforcement and adjudication process.

V. Planning & Zoning Board Support

The department provided administrative and technical support for:

- Planning Commission meeting on February 10, 2026.

Activity Summary:

- Planning Commission applications reviewed: 0
- Zoning Hearing Board cases processed: 1
- Staff zoning determinations issued: 2

VI. Customer Service & Public Outreach

Service Area	Total
Walk-in Inquiries	28-32
Phone Calls	60-75
Emails Processed	383

Focus Areas:

- Providing preliminary zoning guidance to assist property owners and applicants in determining whether proposed uses may be permitted within the applicable zoning district.
- Reviewing zoning district regulations to clarify permitted, conditional, and accessory uses.
- Educating property owners on permit requirements.
- Assisting property owners and contractors with zoning and codes compliance
- Improving clarity of application processes

VII. Department Improvements & Initiatives

During this reporting period, the department implemented or advanced:

- Standardized application checklists and workflows
- Improved record organization by property/MAP number
- Enhanced inspection tracking and documentation
- Clearer enforcement escalation procedures

VIII. Challenges & Operational Considerations

- Property owners/property managers and/or applicants failing to respond to inspection requests, violation notices, and compliance deadlines.
- Outdated or inaccurate property owner and/or applicant information maintained within departmental records resulting in undeliverable information/enforcement notices, delayed compliance actions, additional research required to verify the correct responsible parties.
- Incomplete permit/license applications delaying approvals.
- Repeat compliance issues at select properties

IX. Priorities for the Upcoming Period

- Continued aggressive rental inspection compliance
- Improving data accuracy through record verification
- Modernizing file management and tracking systems
- Streamlining enforcement documentation

X. Conclusion

- The Zoning and Codes Department remains committed to consistent ordinance enforcement, public safety, and maintaining overall community standards.
