MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, MAY 5, 2026 – 6:30 PM

Ms. Panepinto 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: Carrie Panepinto; Paul Shemansky; Charles Garris; Lauren Peterson; Jane Gagliardo arrived at 6:49 PM; Sonia Wolbert via Webex at 7:24 PM; Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; UTRS Engineer Russ Scott; Hanover Engineer Sal Caiazzo; Director of Public Works Lee Philips; Zoning Officer Michael Manter; and Assistant to Borough Manager Danielle Decker.

ABSENT: Director of Finance Layla Richard-Rau;

Ms. Panepinto called the meeting to order at 6:32 PM and lead in the Pledge of Allegiance.

Report on Executive Session: Solicitor Prevoznik reported there was no Executive Session.

April 21, 2026 Regular Council Meeting Minutes: A motion was made by Mr. Shemansky and seconded by Mr. Garris to approve the April 21, 2026 Regular Council Meeting Minutes. The motion passed unanimously.

April 27, 2026 Special Business Council Meeting Minutes: A motion was made by Ms. Peterson and seconded by Mr. Shemansky to approve the April 27, 2026 Special Business Council Meeting Minutes. The motion passed unanimously.

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

Treasurer's Report: distributed via email and in packet
Cash and Accounts Receivable Report: A motion was made by Ms. Peterson and seconded by Mr. Shemansky to accept the Cash and Accounts Receivable Report as prepared by the Director of Finance. The motion passed unanimously.

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

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

Finance Report: A motion was made by Mr. Shemansky and seconded by Ms. 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: Mr. Lewis stated there was no report.

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

CDBG 2026 Paving Project (Maple Avenue and Berwick Heights Road): A motion was made by Ms. Peterson and seconded by Mr. Garris to authorize the issuance of the Notice of Intent to Award the bid for the CDBG 2026 Paving Project (Maple Avenue and Berwick Heights Road) to H&K Group, Inc., as the lowest responsive bidder, in the amount of $158,557.21, contingent upon a favorable review of the bid documents by the Redevelopment Authority of the County of Monroe. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Peterson to authorize the: 1) Issuance of Final Award Notice, 2) Execution of the Contract and 3) Issuance of a Notice to Proceed, upon a favorable review of the Agreement, Bonds, and other documents by the Solicitor, Engineer, and Manager and the Contract Documents by the Redevelopment Authority of the County of Monroe. The motion passed unanimously.

Borough of East Stroudsburg FY 2025 CDBG Application: A motion was made by Mr. Shemansky and seconded by Mr. Garris to authorize the Redevelopment Authority with the assistance of the Borough staff, to publish notice on behalf of the Borough of East Stroudsburg for a Public Hearing on May 19, 2026 to remove Park Street from the FY 2025 Street Improvements Application as it was deemed to be ineligible for CDBG funding under this application. The motion passed unanimously.

A motion was made by Ms. Peterson and seconded by Mr. Shemansky to authorize the Redevelopment Authority of the County of Monroe with the assistance of Borough staff to publish a public hearing notice on behalf of the Borough of East Stroudsburg, to be held by the Monroe County Commissioners at the May 20, 2026 Commissioners' Meeting to remove Park Street from the FY 2025 funding application. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Mr. Garris to authorize the Borough Manager, Solicitor and Engineer to work with the Redevelopment Authority of the County of Monroe prepare a Resolution authorizing the Monroe County Commissioners to submit a modification to the FY 2025 CDBG funding application pending the Public Hearings on May 19 and May 20, 2026. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Peterson to authorize the Redevelopment Authority of the County of Monroe with the assistance of the Borough staff to perform income surveys on Park Street, Gold Street, Oakland Street and Lenox Avenue for the FY 2026 application and Roller Street, Fulton Street, Borough Street, and Barnum Street for the FY 2024 transfer application. The motion passed unanimously.

Pennsylvania Declared Drought Watch Remains in Effect for Monroe County: Mr. Scott announced the drought watch was still in effect for Monroe County but had vastly improved.

Update on PennDOT I-80 Sewer Trank Main Replacement Project Status: Mr. Scott stated plans had been submitted to PennDOT and are currently under review for the I-80 Sewer Trank Main Replacement Project.

Wells #3 & #4 Water Filtration Project Update: Mr. Scott stated the plans had been submitted to DEP and that they had just received comments back from DEP. Mr. Scott stated they are working with DEP to see what types of permits are going to be needed.

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.

COMMITTEES:
Operations Committee: Ms. Panepinto stated it was a long meeting over two hours long and a lot of operational matters were covered.

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

Community Relations Committee: Ms. Panepinto gave a brief update on their meeting. Ms. Panepinto announced that over 60 bags of trash was collected and three dumpsters were filled on Beautification Day, even though it was rescheduled to Sunday, due to the weather. Ms. Panepinto Ms. Panepinto reminded everyone of the free fee yard sale scheduled for July 10th, 11th, and 12th with a rain date of July 17th, 18th, and 19th and that if you sign-up by end of June your address will be published and if you sign-up afterwards it will not be guaranteed that your address will be publicized. Ms. Panepinto went onto to say that either way you still must register for the free fee yard sale.

Planning Commission: A motion was made by Mr. Shemansky and seconded by Ms. Peterson to accept Karen Barwick's resignation from the Planning Commission, effective immediately. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Peterson to authorize posting open position for the Planning Commission on the Borough's Website. The motion passed unanimously.

Correspondence: There was no correspondence.

Mayor Victor Brozusky: Mayor Brozusky asked about the parking spots in front of the movie theater getting fixed and Mr. Philips responded stated they are working on them. Mayor Brozusky inquired if the new crosswalks are still in the works.

Paul Shemasnky: Nothing to report.

Charles Garris: Nothing to report.

Carrie Panepinto: Nothing to report.

Lauren Peterson: Nothing to report.

Sonia Wolbert: Not here.

Jane Gagliardo: Ms. Gagliardo inquired about the crosswalk by Dansbury. Ms. Gagliardo asked about putting Pride Flags up around the Borough and Mr. Lewis explained about taking a proposal to Community Relations. Ms. Gagliardo spoke about the Data Center Meeting she attended in Smithfield township and the concern about the Borough and the need for its water. Ms. Gagliardo explained the Poconos have some of the cleanest water in the United States and Mr. Lewis stated that we had not been contacted by Smithfield township.

Solicitor's Report: Nothing to report.

Manager's Report:
East Stroudsburg Borough Tax-Free Amazon Business Account: A motion was made by Mr. Shemansky and seconded by Ms. Peterson to authorize the Borough Manager and/or Finance Director to apply for a tax-free Amazon Business Account for the Borough of East Stroudsburg to utilize. The motion passed unanimously.

Memorialize the Union Annual Longevity Payment: Mr. Lewis read the Longevity Payment, per the Union Memorandum of Agreement will be paid in the first (1st) payroll in May (May 8th, 2026) in the amount of $4,000.00.

Temporary Worker Positions for Summer 2026: A motion was made by Mr. Shemansky and seconded by Mr. Garris to approve the Borough Manager in hiring Damian Padilla, Matthew Frame, Andrew Fatusin, and Daniel Dyches from East Stroudsburg University (ESU), subject to pre-employment background check, physical, and drug testing to fill four (4) temporary worker positions for 12 weeks over the Summer of 2026 at a rate of $16.00 per hour with no benefits and a start date of May 11, 2026. The motion passed unanimously.

Partial Payments Parking Tickets: A motion was made by Mr. Shemansky and seconded by Mr. Garris to dismiss the April 2024 and older partial payments parking tickets due to the statute of limitations expiring as of 04/30/2026. (list attached). The motion passed unanimously.

Companion Paving Projects with UGI Corporation: A motion was made by MR. Shemansky and seconded by Ms. Peterson to authorize the Borough Manager to execute and deliver all necessary documents with UGI Corporation and its contractors, in an amount not to exceed $175,000, subject to review by the Borough Solicitor and Borough Engineer, to complete companion paving projects on Analomink, Prospect, North Kistler, Crystal, Dansbury Terrace, Penn Avenue, and Lackawanna Avenue. Under the companion paving arrangement, the Borough will fund only the paving of street areas that UGI is not required to restore as part of its 100-year-old gas line replacement project. UGI will complete paving on Fairview Avenue and portions of Prospect, Ransberry, Crystal, Analomink, Dansbury Terrace, Penn Avenue, and Lackawanna Avenue. The motion passed unanimously.

2024 Final Audit: A motion was made by Ms. Peterson and seconded by Mr. Garris to accept the 2024 Final Audit. The motion passed unanimously.

Manager's Follow-Up Report: Mr. Lewis went through several items in his report. Mr. Lewis touched upon April 's Beautification success of collecting 60 bags of litter, 40 plus used tires collected for free, and 3 dumpsters being filled. Mr. Lewis announced the Recycling winners for the first part of 2026 were: Stones Throw for January 2026, The Oaks for February 2026, Buttonwood Court for March 2026, and Stones Throw again for April 2026. Mr. Lewis explained overflowing trash carts usually is a sign that recycling is not being utilized, for if you are recycling, then your trash cart should not be overflowing.

Mr. Garris inquired when the old Goal Line was coming down and Mr. Lewis replied that a demolition permit had been passed for them. Mr. Lewis went on with his report and touched upon high weeds, parking on lawns, unlicensed vehicles, property maintenance, sidewalks and walkability, and pet responsibility. Mr. Lewis continued with dumping and littering and how illegal dumping will not be tolerated

Informational Items: Ms. Panepinto read in our packet was America250PA 2026 Partner events Flyer and the April 2026 Monroe County Control Center Overdose Statistics.

Public Hearing for Ordinance No. 1412, 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 advertised for 7:45 PM: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to cancel the Public Hearing for Ordinance 1412, 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 and re-advertise for a Public Hearing for June 2, 2026 at 7:15 PM during the Regular Council Meeting. The motion passed unanimously.

Public Comments – New Business & Non-Agenda items: Martin Kearney of 188 State Street commented on being charged for a full trailer of yard waste he took to the Recycling Center. Mr. Philips explained the Recycling Committee passed on June 19, 2023 the charge and Ms. Panepinto and Mr. Lewis both explained they would bring it up at the next Recycling Committee Meeting. From Facebook, Noel Zayas inquired about the truck situation at Walmart that was brought up a couple of meetings ago and asked if there was any resolution to it. Mr. Lewis explained that we are still working on it and that it is being monitored.

Ratification of Bills Payable: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the Warrant List #260505 as presented. The motion passed unanimously.

Public Hearings:
Conditional-Use Hearing for Pocono Mountain Christian School expansion from 50 persons to between 50 to 150 persons advertised for 7:15 PM: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to recess the Regular Council Meeting and convene the Public Hearing for Conditional-Use for the Pocono Mountain Christian School at 7:16 PM. The motion passed unanimously.

Zoning Officer Michael Manter was sworn in, and Solicitor Prevoznik began having Mr. Manter present the exhibits. Nancy Berrios, the Principal of the school, was sworn in. Attorney Worthington asked a few questions. Ben Guthrie from TPD was next to be sworn in and fielded questions. Russ Scott of UTRS was sworn in and answered questions regarding the will-serve letters.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to enter exhibits E-1: Affidavit from Pocono Record for proof of publication, E-2: Affidavit from Michael Manter for posting of property; E-3: Affidavit from Michael Manter for mailing to adjoining properties, E-4: a copy of Ordinance 1396 amending § 157-100.11, E-4.1: § 157 Attachment 1 Table of Use Regulations, E-5: Application for Conditional-Use Approval, E-5.1.1: Lease from DEIN Properties to PMCS (REV 5.1.26), E-5.1.2: PMCS Articles of Incorporation, E-5.1.3: Zoning Permit for Present Use issued May 3rd, 2024, E-5.1.4: Pennsylvania Department of Education correspondence dated July 19, 2022, August 10, 2022, and October 20, 2023, E-5.1.5: Floor Plans prepared by Schoonover & Vanderhoof Architects dated May 6, 2024, E-5-.1.6: East Stroudsburg Area School District (ESASD) Chief of School Police/Safety and Security Coordinator Correspondence on Crossing Guard Training dated January 6, 2026, E-5.1.7: Building permit Certificate of Occupancy for Reconstructing ADA Ramp issued April 7, 2025, E-5.1.8: Building Permit Certificate of Occupancy for Change of Use to Education Use issued April 7, 2025, E-5.2: Site Plan dated April 28, 2026, E-5.3: Conditional-Use Application Narrative dated May 5, 2026, E-5.4: Copy of Deed to property, E-5.5: Traffic Impact Study dated February 2024, received July 2024, last revised March 2026, E-5.6: Pedestrian Plan for 135 Burson Street, dated March 23, 2026, E-5.7: Zoning Officer Determination on § 157-100.11I, E-6: Time Waivers dated October 30, 2025, December 12, 2025, February 13, 2026, and March 16, 2026, E-7: East Stroudsburg Borough Planning Commission Recommendation letter, E-8: Traffic, Planning, & Design (TPD) Review Letters dated August 1, 2024, November 13, 2025, January 28, 2026, March 17, 2026, and April 22, 2026, E-9: UTRS, C.E.E. Review Letter dated April 30, 2026, E-10: Zoning Officer Conditional-Use Review Letter 1 dated March 5, 2026, E-11: Zoning Officer Conditional-Use Review Letter 2 dated April 17, 2026, E-12: Resolution 5-2026 for pending applications regarding EDU fees, E-13: Sewer Will-Serve letter dated May 4, 2026, E-14: Water Will-Serve Letter dated May 4, 2026, E-15: East Stroudsburg Fire Chief correspondence dated May 5, 2026, and E-16: Sign-in sheet into evidence. The motion passed unanimously.

Solicitor Prevoznik read aloud the Professionals Committee recommendations for proposed conditions for the conditional-use application. A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to enter exhibit B-1: recommendations for proposed conditions for conditional use by Professionals Committee as an Exhibit. The motion passed unanimously.

A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to close the Public Hearing and reconvene the Regular Council Meeting at 8:23 PM. The motion passed unanimously.

A motion was made by Mr. Garris and seconded by Ms. Gagliardo to approve Conditional-Use Application for expansion from 50 occupants up to 150 occupants with conditions as set forth in Exhibit B-1 as presented and advertised. The motion passed unanimously.

Conditional-Use Hearing for NP 112 North Courtland Street, LLC for Land Development Over One Acre at 112 North Courtland Street, East Stroudsburg, PA to Renovate Two Floors and Addition of Two Floors for 12 Apartments advertised for 7:30 PM: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to recess the Regular Council Meeting and convene the Public Hearing for Conditional-Use for NP 112 North Courtland Street, LLC at 8:28 PM. The motion passed unanimously.

Zoning Officer Michael Manter was sworn in, and Solicitor Prevoznik began having Mr. Manter present the exhibits.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to enter exhibits E-1: Affidavit from Pocono Record for proof of publication, E-2: Affidavit from Michael Manter for posting of property; E-3: Affidavit from Michael Manter for mailing to adjoining properties, E-4: a copy of Ordinance 1362 amending Article III of § 157, E-4.1: § 157 Attachment 1 Table of Use Regulations, E-5: Application for Conditional-Use Approval, E-5.2: Land Development Plan Set, E-5.3: Conditional-Use Application Statement of Purpose and Intent Narrative, E-5.4: Copy of deed for the property, E-6: Transportation Impact Assessment for 112 North Courtland Street, prepared by Keystone Consulting Engineers, dated February 23, 2026, e-7: TPD Review letter dated April 1, 2026, E-8: East Stroudsburg Borough Planning Commission Recommendation letter, E-9: Hanover Engineering Review letter dated April 28, 2026, E-10: Zoning Officer Conditional-Use Review Letter dated April 28, 2026, E-11: Stormwater Facilities Maintenance and Monitoring Agreement, E-11.1: Prior Land Development Plan pages 3,6, and 9 of 19 listing covenants for Stormwater Facilities, E-11.2: Easement Plans for utility, stormwater, and parking easements, E-12: Resolution 5-2026 for pending applications regarding EDU fees, E-13: Sewer Will-Serve letter dated April 7, 2026, E-14: Water Will-Serve letter dated April 7, 2026, E-15: East Stroudsburg Fire Chief correspondence dated April 23, 2026, and E-16: Sign-in Sheet. Into evidence. The motion passed unanimously.

Troy Nauman was sworn in and gave a brief narrative of the project. Ben Guthrie from TPD was next to be sworn in and fielded questions. Sal Caiazzo was sworn in and went over the will-serve letters for water and sewer.

Mr. Caiazzo went through conditions recommended by the Professionals Committee for the Project. A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to enter B-1: recommended conditions from Professional Committee as an exhibit. The motion passed unanimously.

A motion was made by Mr. Garris and seconded by Mr. Shemansky to close the Public Hearing and reconvene the Regular Council Meeting at 9:11 PM. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the Conditional-Use Application for NP 112 North Courtland Street, LLC for Land Development over One Acre at 112 North Courtland Street, East Stroudsburg, PA to renovate two floors and addition of two floors for 12 apartments with conditions set forth in Exhibit B-1, as presented and advertised. The motion passed unanimously.

Adjournment: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to adjourn the meeting. The meeting ended at 9:11 PM. The motion passed unanimously.

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D 4/30/2026	Y-T-D 4/30/2025	Variance	%	Budget 12/31/2026	Variance	%
Revenues							
TAXES							
301-1000 Property Tax-Current Year	1,138,371.44	1,188,513.07	(50,141.63)	(0.04)	3,995,499.00	(2,857,127.56)	(0.72)
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	13.79	454.71	(440.92)	(0.97)	800.00	(786.21)	(0.98)
301-4000 Property Tax - Delinquent	34,709.97	45,402.60	(10,692.63)	(0.24)	130,000.00	(95,290.03)	(0.73)
TOTAL TAXES	**1,173,095.20**	**1,234,370.38**	**(61,275.18)**	**(0.05)**	**4,126,399.00**	**(2,953,303.80)**	**(0.72)**
ACT 511 TAXES							
310-1000 Real Estate Transfer Tax	61,209.82	48,791.76	12,418.06	0.25	195,000.00	(133,790.18)	(0.69)
310-2000 Earned Income Tax	111,473.67	340,818.51	(229,344.84)	(0.67)	1,225,000.00	(1,113,526.33)	(0.91)
310-5000 Municipal Service Tax	90,732.17	107,430.46	(16,698.29)	(0.16)	325,000.00	(234,267.83)	(0.72)
TOTAL ACT 511 TAXES	**263,415.66**	**497,040.73**	**(233,625.07)**	**(0.47)**	**1,745,000.00**	**(1,481,584.34)**	**(0.85)**
BUSINESS LICENSES/PERMITS							
321-2000 Health/Restaurant Licenses	2,251.80	10,883.37	(8,631.57)	(0.79)	18,000.00	(15,748.20)	(0.87)
321-6100 Rental License	33,837.50	6,561.50	27,276.00	4.16	220,000.00	(186,162.50)	(0.85)
321-6110 Short-Term Rental Lic.	0.00	0.00	0.00	0.00	3,225.00	(3,225.00)	(1.00)
321-7000 Liens Rental License	1,148.50	0.00	1,148.50	0.00	0.00	1,148.50	0.00
321-7100 Lien Interest Rental	190.41	0.00	190.41	0.00	0.00	190.41	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	**37,428.21**	**17,444.87**	**19,983.34**	**1.15**	**326,225.00**	**(288,796.79)**	**(0.89)**
NON-BUSINESS PERMITS							
322-8100 Event Permit Fee	337.00	414.00	(77.00)	(0.19)	1,935.00	(1,598.00)	(0.83)
322-8200 Street Opening Permits	3,988.89	9,232.00	(5,243.11)	(0.57)	20,000.00	(16,011.11)	(0.80)
322-9400 Misc Permits	279.00	352.00	(73.00)	(0.21)	2,580.00	(2,301.00)	(0.89)
TOTAL NON-BUSINESS PERMITS	**4,604.89**	**9,998.00**	**(5,393.11)**	**(0.54)**	**24,515.00**	**(19,910.11)**	**(0.81)**
FINES							
331-1100 Vehicle Code Violations	70,401.65	41,848.57	28,553.08	0.68	180,000.00	(109,598.35)	(0.61)
331-1200 Violation of Zoning Ord & Statutes	13,226.15	10,597.32	2,628.83	0.25	30,000.00	(16,773.85)	(0.56)
TOTAL FINES	**83,627.80**	**52,445.89**	**31,181.91**	**0.59**	**210,000.00**	**(126,372.20)**	**(0.60)**
INTEREST							
TOTAL INTEREST	**71,325.56**	**76,905.45**	**(5,579.89)**	**(0.07)**	**290,000.00**	**(218,674.44)**	**(0.75)**
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	10,214.56	(2,323.81)	(0.23)	40,000.00	(32,109.25)	(0.80)
TOTAL RENTS	**7,890.75**	**10,215.56**	**(2,324.81)**	**(0.23)**	**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)
TOTAL STATE GRANTS	**0.00**	**0.00**	**0.00**	**0.00**	**159,000.00**	**(159,000.00)**	**(1.00)**
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	6,040.00	6,040.00	0.00	0.00	6,040.00	0.00	0.00
355-0100 Public Utility Realty/Bev Tax	1,000.00	1,200.00	(200.00)	(0.17)	3,875.00	(2,875.00)	(0.74)
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	**7,040.00**	**7,240.00**	**(200.00)**	**(0.03)**	**462,464.00**	**(455,424.00)**	**(0.98)**
PMT IN LIEU OF TAXES							
359-0010 Housing Authority PILOT	1,281.58	9,739.20	(8,457.62)	(0.87)	10,000.00	(8,718.42)	(0.87)
TOTAL PILOT	**1,281.58**	**9,739.20**	**(8,457.62)**	**(0.87)**	**10,000.00**	**(8,718.42)**	**(0.87)**
GENERAL GOVERNMENT							
361-1110 Closing Report Fee	4,053.00	3,217.00	836.00	0.26	11,330.00	(7,277.00)	(0.64)
361-3300 Permits - Zoning - Gen Government	6,422.00	11,680.06	(5,258.06)	(0.45)	55,000.00	(48,578.00)	(0.88)
361-3310 Building Permits	11,131.76	131,595.06	(120,463.30)	(0.92)	180,000.00	(168,868.24)	(0.94)
361-3320 Resale Inspections	5,956.00	5,231.00	725.00	0.14	20,000.00	(14,044.00)	(0.70)
361-3400 Zoning Plan Review	10,544.32	62,511.07	(51,966.75)	(0.83)	75,000.00	(64,455.68)	(0.86)
TOTAL GENERAL GOVERNMENT	**38,107.08**	**214,234.19**	**(176,127.11)**	**(0.82)**	**341,330.00**	**(303,222.92)**	**(0.89)**
PUBLIC SAFETY							
362-4710 Rental Unit Reinspection Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D 4/30/2026	Y-T-D 4/30/2025	Variance	%	Budget 12/31/2026	Variance	%
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	32,084.09	28,022.22	4,061.87	0.14	100,000.00	(67,915.91)	(0.68)
363-2200 Parking Permits	2,481.00	3,716.00	(1,235.00)	(0.33)	25,800.00	(23,319.00)	(0.90)
363-2210 Residential Parking Permit	2,508.00	143.00	2,365.00	16.54	3,870.00	(1,362.00)	(0.35)
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	**37,073.09**	**31,881.22**	**5,191.87**	**0.16**	**156,517.00**	**(119,443.91)**	**(0.76)**
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	448,980.32	437,219.79	11,760.53	0.03	2,100,000.00	(1,651,019.68)	(0.79)
364-2020 Lien Sewer Rents	3,183.41	0.00	3,183.41	0.00	8,500.00	(5,316.59)	(0.63)
364-3010 Solid Waste User Fees	1,205,904.72	1,028,384.31	177,520.41	0.17	1,423,693.00	(217,788.28)	(0.15)
364-3020 Solid Waste Fees Penalties	283.23	25,664.89	(25,381.66)	(0.99)	29,975.00	(29,691.77)	(0.99)
364-3030 Solid Waste Bulk Items and Bags	3,762.36	4,217.78	(455.42)	(0.11)	18,360.00	(14,597.64)	(0.80)
364-3150 Lien Rents Solid Waste	2,723.11	45.75	2,677.36	58.52	1,500.00	1,223.11	0.82
364-3160 Lien Interest & Cost	8,832.85	2,636.42	6,196.43	2.35	8,500.00	332.85	0.04
364-6010 Stroud SA Rentals	8,027.48	0.00	8,027.48	0.00	42,500.00	(34,472.52)	(0.81)
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	24,900.55	30,157.75	(5,257.20)	(0.17)	45,000.00	(20,099.45)	(0.45)
TOTAL SANITATION	**1,706,598.03**	**1,528,326.69**	**178,271.34**	**0.12**	**3,953,528.00**	**(2,246,929.97)**	**(0.57)**
GOLF							
PMT FROM WATER CO							
378-1110 Water Service-Turn on/off	1,317.00	1,153.50	163.50	0.14	150.00	1,167.00	7.78
378-2100 Water Rents	718,649.90	442,307.78	276,342.12	0.62	2,950,000.00	(2,231,350.10)	(0.76)
378-2110 Lien Rents	1,516.64	0.00	1,516.64	0.00	25,000.00	(23,483.36)	(0.94)
378-2120 Lien Interest - Water	4,286.24	1,190.68	3,095.56	2.60	2,000.00	2,286.24	1.14
378-2130 Hydrant Fees	350.00	165.00	185.00	1.12	36,000.00	(35,650.00)	(0.99)
378-4300 Water Sales Bulk	42,158.66	0.00	42,158.66	0.00	147,510.00	(105,351.34)	(0.71)
378-9000 EDU Connection Fees	0.00	0.00	0.00	0.00	95,000.00	(95,000.00)	(1.00)
378-9200 Penalties	40,746.39	39,488.70	1,257.69	0.03	50,000.00	(9,253.61)	(0.19)
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	**809,024.83**	**484,305.66**	**324,719.17**	**0.67**	**3,307,510.00**	**(2,498,485.17)**	**(0.76)**
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	34,408.82	16,385.15	18,023.67	1.10	117,448.00	(83,039.18)	(0.71)
380-1070 Miscellaneous Income	121.00	3,910.43	(3,789.43)	(0.97)	5,000.00	(4,879.00)	(0.98)
380-5100 Shopping Cart Fees	3,628.00	2,028.00	1,600.00	0.79	2,000.00	1,628.00	0.81
TOTAL MISC. REVENUES	**38,157.82**	**22,323.58**	**15,834.24**	**0.71**	**133,448.00**	**(95,290.18)**	**(0.71)**
CONTB. FROM PRIVATE							
SALE OF ASSETS							
391-0020 Damage to Borough Property	3,848.00	1,302.00	2,546.00	1.96	15,000.00	(11,152.00)	(0.74)
TOTAL SALE OF ASSETS	**3,848.00**	**1,302.00**	**2,546.00**	**1.96**	**15,000.00**	**(11,152.00)**	**(0.74)**
TRANSFERS							
CAPITAL PROCEEDS							
393-1200 Proceeds of GO Bond Series of 2025	0.00	794.36	(794.36)	(1.00)	0.00	0.00	0.00
TOTAL CAPITAL PROCEEDS	**0.00**	**794.36**	**(794.36)**	**(1.00)**	**0.00**	**0.00**	**0.00**
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	1,100.52	862.72	237.80	0.28	0.00	1,100.52	0.00
TOTAL DIVIDENDS	**1,100.52**	**862.72**	**237.80**	**0.28**	**18,000.00**	**(16,899.48)**	**(0.94)**
Total Revenues	**4,283,619.02**	**4,199,430.50**	**84,188.52**	**0.02**	**15,320,937.00**	**(11,037,317.98)**	**(0.72)**

Expenses

LEGISLATIVE

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D 4/30/2026	Y-T-D 4/30/2025	Variance	%	Budget 12/31/2026	Variance	%
400-1100 Council Salary	5,000.59	4,749.92	(250.67)	(0.05)	15,000.00	9,999.41	0.67
400-1120 Mayor Salary	1,666.01	1,583.35	(82.66)	(0.05)	5,000.00	3,333.99	0.67
400-1610 FICA - Legislative	413.32	409.19	(4.13)	(0.01)	1,240.00	826.68	0.67
400-1630 Medicare - Legislative	96.64	95.68	(0.96)	(0.01)	290.00	193.36	0.67
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	3,008.61	2,938.61	0.98	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	**7,246.56**	**9,846.75**	**2,600.19**	**0.26**	**28,530.00**	**21,283.44**	**0.75**
GENERAL GOVERNMENT							
401-1210 Manager Salary	51,530.80	46,200.03	(5,330.77)	(0.12)	174,000.00	122,469.20	0.70
401-1220 DPW Director Salary -Admin	30,041.85	29,580.91	(460.94)	(0.02)	106,600.00	76,558.15	0.72
401-1400 Admin Staff Salary	22,351.04	46,540.89	24,189.85	0.52	124,629.00	102,277.96	0.82
401-1610 FICA - Admin	6,609.61	7,637.49	1,027.88	0.13	28,920.00	22,310.39	0.77
401-1630 Medicare - Admin	1,547.87	1,809.39	261.52	0.14	6,764.00	5,216.13	0.77
401-2100 Office Supplies - Administration	9,462.66	8,698.35	(764.31)	(0.09)	18,000.00	8,537.34	0.47
401-2130 Office Equipment/Furniture	813.90	1,605.93	792.03	0.49	3,000.00	2,186.10	0.73
401-2140 IT Expenses	12,495.29	16,510.95	4,015.66	0.24	45,000.00	32,504.71	0.72
401-2150 Computer Equipment/Supplies-Gen Government	3,544.05	6,786.98	3,242.93	0.48	15,000.00	11,455.95	0.76
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	5,106.15	3,789.89	(1,316.26)	(0.35)	12,000.00	6,893.85	0.57
401-3250 Postage - Payroll Processing Fee	6,863.39	9,161.04	2,297.65	0.25	20,000.00	13,136.61	0.66
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	3,922.86	3,051.89	(870.97)	(0.29)	15,000.00	11,077.14	0.74
401-3450 Contracted Admin Services	5,046.00	1,175.00	(3,871.00)	(3.29)	7,000.00	1,954.00	0.28
401-4200 Association Dues/Subscriptions	13,328.68	12,469.12	(859.56)	(0.07)	18,000.00	4,671.32	0.26
401-4600 Training/Conference - General Government	30.00	149.00	119.00	0.80	4,996.00	4,966.00	0.99
TOTAL GENERAL GOVT	**172,694.15**	**201,665.61**	**28,971.46**	**0.14**	**628,309.00**	**455,614.85**	**0.73**
FINANCIAL ADMINISTRATION							
402-1000 Finance Director	30,701.94	30,115.35	(586.59)	(0.02)	108,942.00	78,240.06	0.72
402-1400 Finance - Staff Salaries	58,253.26	33,257.58	(24,995.68)	(0.75)	208,473.00	150,219.74	0.72
402-1610 Fica	5,622.03	4,047.75	(1,574.28)	(0.39)	19,679.00	14,056.97	0.71
402-1630 Medicare	1,325.21	727.81	(597.40)	(0.82)	4,603.00	3,277.79	0.71
402-1830 Finance Staff Salaries - Overtime	82.36	23.40	(58.96)	(2.52)	1,000.00	917.64	0.92
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	1,250.00	1,250.00	1.00	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	40.00	0.00	(40.00)	0.00	0.00	(40.00)	0.00
402-3160 Billing Software	6,032.20	8,773.24	2,741.04	0.31	25,000.00	18,967.80	0.76
402-3170 Accounting Software	1,327.50	1,879.50	552.00	0.29	26,900.00	25,572.50	0.95
402-3210 Credit Card Fees	13,916.25	15,842.00	1,925.75	0.12	70,000.00	56,083.75	0.80
402-4600 Conferences/Training	0.00	0.00	0.00	0.00	4,000.00	4,000.00	1.00
TOTAL FINANCIAL ADMIN	**117,300.75**	**95,916.63**	**(21,384.12)**	**(0.22)**	**541,597.00**	**424,296.25**	**0.78**
TAX COLLECTION							
403-1140 Salary of Tax Collector	2,528.00	2,464.80	(63.20)	(0.03)	8,532.00	6,004.00	0.70
403-1610 FICA	156.73	155.94	(0.79)	(0.01)	529.00	372.27	0.70
403-1630 Medicare	36.65	36.46	(0.19)	(0.01)	124.00	87.35	0.70
403-2100 Materials & Supplies	550.33	6.75	(543.58)	(80.53)	3,200.00	2,649.67	0.83
403-3150 Commissions Del. RE Taxes	826.59	2,270.25	1,443.66	0.64	6,500.00	5,673.41	0.87
403-3170 Commission Local Ser. Tax	1,294.94	1,500.61	205.67	0.14	5,000.00	3,705.06	0.74
403-3180 Commission Earned Income Tax	4,429.43	4,947.18	517.75	0.10	18,000.00	13,570.57	0.75
403-3190 Commission Deed Transfer Tax	1,224.20	975.84	(248.36)	(0.25)	2,000.00	775.80	0.39
TOTAL TAX COLLECTION	**11,046.87**	**12,357.83**	**1,310.96**	**0.11**	**43,885.00**	**32,838.13**	**0.75**
LEGAL SERVICES							
404-3140 Solicitor Retainer & Fees	42,114.99	36,978.33	(5,136.66)	(0.14)	125,000.00	82,885.01	0.66
404-3160 Legal Services - WTP	84,798.21	108,985.02	24,186.81	0.22	200,000.00	115,201.79	0.58
404-3200 Legal Services - WWTP	7,394.76	3,383.01	(4,011.75)	(1.19)	85,000.00	77,605.24	0.91
TOTAL LEGAL SERVICES	**134,307.96**	**149,346.36**	**15,038.40**	**0.10**	**410,000.00**	**275,692.04**	**0.67**
ENGINEERING							

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D 4/30/2026	Y-T-D 4/30/2025	Variance	%	Budget 12/31/2026	Variance	%
408-3130 Engineering	147,197.52	81,105.08	(66,092.44)	(0.81)	280,000.00	132,802.48	0.47
TOTAL ENGINEERING	**147,197.52**	**81,105.08**	**(66,092.44)**	**(0.81)**	**280,000.00**	**132,802.48**	**0.47**
MUNICIPAL BUILDINGS (70/15/15)							
409-2360 Materials & Supplies - Mun Bldg	452.71	0.00	(452.71)	0.00	1,000.00	547.29	0.55
409-3610 Electricity-Mun. Bldg.	5,633.34	5,924.58	291.24	0.05	14,000.00	8,366.66	0.60
409-3620 Electric Annex	1,531.13	1,196.69	(334.44)	(0.28)	3,000.00	1,468.87	0.49
409-3640 Gas (heat) - Annex	2,293.45	1,381.91	(911.54)	(0.66)	3,000.00	706.55	0.24
409-3730 Maintenance & Repair Annex	6,407.04	1,566.01	(4,841.03)	(3.09)	6,500.00	92.96	0.01
409-3740 Maintenance & Repairs	7,028.51	4,250.26	(2,778.25)	(0.65)	100,000.00	92,971.49	0.93
TOTAL MUNICIPAL BUILDING	**23,346.18**	**14,319.45**	**(9,026.73)**	**(0.63)**	**127,500.00**	**104,153.82**	**0.82**
POLICE DEPARTMENT							
410-7600 SARP Regional Costs	1,082,352.32	1,022,164.32	(60,188.00)	(0.06)	3,247,057.00	2,164,704.68	0.67
TOTAL POLICE	**1,082,352.32**	**1,022,164.32**	**(60,188.00)**	**(0.06)**	**3,247,057.00**	**2,164,704.68**	**0.67**
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	2,819.03	4,168.34	1,349.31	0.32	17,500.00	14,680.97	0.84
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	271.03	308.11	37.08	0.12	2,500.00	2,228.97	0.89
411-3270 Radio Maintenance	375.00	0.00	(375.00)	0.00	10,000.00	9,625.00	0.96
411-3620 Electricity	3,410.32	4,764.15	1,353.83	0.28	11,500.00	8,089.68	0.70
411-3630 Gas (heat)	4,797.93	121.04	(4,676.89)	(38.64)	5,000.00	202.07	0.04
411-3730 Equipment Testing	6,589.35	3,168.95	(3,420.40)	(1.08)	10,000.00	3,410.65	0.34
411-4200 Building Maintenance- Fire Dept	5,617.24	16,640.29	11,023.05	0.66	15,000.00	9,382.76	0.63
411-4600 Contracted Services	126.00	0.00	(126.00)	0.00	2,500.00	2,374.00	0.95
411-5300 Contribution	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
411-7400 Pumper Lease	7,361.08	7,361.08	0.00	0.00	23,924.00	16,562.92	0.69
TOTAL FIRE DEPARTMENT	**31,474.53**	**36,846.96**	**5,372.43**	**0.15**	**119,424.00**	**87,949.47**	**0.74**
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	16,047.78	14,774.00	(1,273.78)	(0.09)	56,650.00	40,602.22	0.72
413-1610 FICA - Code Enforcement	1,021.86	1,338.88	317.02	0.24	3,512.00	2,490.14	0.71
413-1630 Medicare - Code Enforcement	238.97	313.11	74.14	0.24	821.00	582.03	0.71
413-1830 Overtime	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
413-2000 Zoning & Codes	43,749.99	58,333.32	14,583.33	0.25	180,000.00	136,250.01	0.76
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	1,994.85	1,994.85	1.00	2,000.00	2,000.00	1.00
413-2160 Uniforms	0.00	1,048.53	1,048.53	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	91.50	227.65	136.15	0.60	750.00	658.50	0.88
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	355.10	0.00	(355.10)	0.00	6,000.00	5,644.90	0.94
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	150.00	150.00	1.00	750.00	750.00	1.00
TOTAL CODE ENFORCEMENT	**61,799.37**	**84,198.42**	**22,399.05**	**0.27**	**267,333.00**	**205,533.63**	**0.77**
PLANNING/ZONING							
414-3130 Engineering	2,617.55	1,668.60	(948.95)	(0.57)	15,000.00	12,382.45	0.83
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	11,776.48	15,562.79	3,786.31	0.24	150,000.00	138,223.52	0.92
TOTAL PLANNING/ZONING	**14,394.03**	**17,760.24**	**3,366.21**	**0.19**	**170,500.00**	**156,105.97**	**0.92**
EMERGENCY SERVICES							
415-5300 Control Center Payment	30,164.28	27,422.08	(2,742.20)	(0.10)	90,493.00	60,328.72	0.67
TOTAL EMERGENCY SERVICES	**30,164.28**	**27,422.08**	**(2,742.20)**	**(0.10)**	**90,493.00**	**60,328.72**	**0.67**
COVID 19 EXPENSES							
HEALTH DEPARTMENT							
421-1220 Salaries & Wages-Health	3,492.00	3,414.99	(77.01)	(0.02)	15,169.00	11,677.00	0.77
421-1610 FICA - Health Dept	223.14	215.86	(7.28)	(0.03)	940.00	716.86	0.76
421-1630 Medicare - Health Dept	52.20	50.48	(1.72)	(0.03)	220.00	167.80	0.76
421-2100 Supplies	0.00	0.00	0.00	0.00	200.00	200.00	1.00
TOTAL HEALTH DEPARTMENT	**3,767.34**	**3,681.33**	**(86.01)**	**(0.02)**	**16,529.00**	**12,761.66**	**0.77**
SANITATION (RECYCLING)							
426-1400 Staff Salaries	46,749.82	42,202.67	(4,547.15)	(0.11)	219,870.00	173,120.18	0.79
426-1610 FICA	2,978.19	2,669.40	(308.79)	(0.12)	13,632.00	10,653.81	0.78

Borough of East Stroudsburg
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Account # & Title	Y-T-D 4/30/2026	Y-T-D 4/30/2025	Variance	%	Budget 12/31/2026	Variance	%
426-1630 Medicare	696.50	624.30	(72.20)	(0.12)	3,188.00	2,491.50	0.78
426-1830 Overtime	0.00	224.25	224.25	1.00	3,000.00	3,000.00	1.00
426-1910 Uniforms	0.00	4,184.08	4,184.08	1.00	8,500.00	8,500.00	1.00
426-2270 Supplies	1,735.00	2,656.11	921.11	0.35	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	**52,159.51**	**52,560.81**	**401.30**	**0.01**	**280,190.00**	**228,030.49**	**0.81**
SOLID WASTE							
427-3130 Landfill Engineering	1,771.29	609.66	(1,161.63)	(1.91)	15,000.00	13,228.71	0.88
427-4700 Refuse Coll/Disp Contract	298,701.32	299,797.32	1,096.00	0.00	989,576.00	690,874.68	0.70
427-4710 WM Extra Bags and Tags	1,627.50	2,548.00	920.50	0.36	7,500.00	5,872.50	0.78
TOTAL SOLID WASTE	**302,100.11**	**302,954.98**	**854.87**	**0.00**	**1,012,076.00**	**709,975.89**	**0.70**
SANITARY SEWER							
429-1400 Sewer Staff Salaries	98,486.97	91,200.52	(7,286.45)	(0.08)	335,000.00	236,513.03	0.71
429-1610 Social Security- Sewer Fund	5,952.43	5,850.04	(102.39)	(0.02)	23,165.00	17,212.57	0.74
429-1630 Medicare - Sanitary Sewer	1,489.19	1,368.16	(121.03)	(0.09)	5,418.00	3,928.81	0.73
429-1830 Sewer Overtime	867.03	1,048.20	181.17	0.17	4,000.00	3,132.97	0.78
429-2100 Office Supplies	18.09	2,139.18	2,121.09	0.99	4,120.00	4,101.91	1.00
429-2110 Chemicals	8,040.62	11,544.06	3,503.44	0.30	66,800.00	58,759.38	0.88
429-2120 Safety Supplies	468.24	0.00	(468.24)	0.00	3,000.00	2,531.76	0.84
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	2,149.51	2,150.14	0.63	0.00	14,000.00	11,850.49	0.85
429-2300 Fuel Oil	11,754.68	10,293.82	(1,460.86)	(0.14)	27,800.00	16,045.32	0.58
429-2310 Vehicle Operation (Fuel/oil)	907.08	0.00	(907.08)	0.00	1,200.00	292.92	0.24
429-2380 Uniforms	0.00	11,809.90	11,809.90	1.00	2,500.00	2,500.00	1.00
429-2600 Small Tools/Minor Equipment	49.98	33.17	(16.81)	(0.51)	4,000.00	3,950.02	0.99
429-3160 Laboratory Fees	22,137.50	22,130.69	(6.81)	0.00	66,000.00	43,862.50	0.66
429-3200 Telephone - Sewer	621.92	743.42	121.50	0.16	3,500.00	2,878.08	0.82
429-3610 Electric - Sewer	35,799.19	32,295.17	(3,504.02)	(0.11)	113,500.00	77,700.81	0.68
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	4,838.87	13,543.02	8,704.15	0.64	40,000.00	35,161.13	0.88
429-3720 Collection System Maintenance	4,089.33	7,693.30	3,603.97	0.47	35,000.00	30,910.67	0.88
429-3730 WWTP Building-Maint & Repair	0.00	4,781.05	4,781.05	1.00	40,000.00	40,000.00	1.00
429-3740 Equipment Maintenance Collections	948.15	550.73	(397.42)	(0.72)	7,500.00	6,551.85	0.87
429-4100 Sewer Backup Expenses	0.00	1,828.00	1,828.00	1.00	2,500.00	2,500.00	1.00
429-4200 Dues/Subscriptions-Sewer	4,193.23	4,181.00	(12.23)	0.00	8,000.00	3,806.77	0.48
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	441.00	412.00	(29.00)	(0.07)	3,000.00	2,559.00	0.85
429-4700 Sludge Disposal	26,481.86	37,385.66	10,903.80	0.29	113,500.00	87,018.14	0.77
429-7400 Equipment Lease/Purchase	525,000.00	0.00	(525,000.00)	0.00	0.00	(525,000.00)	0.00
429-7410 Capital Improvements	27,207.50	0.00	(27,207.50)	0.00	0.00	(27,207.50)	0.00
TOTAL COLLECTION SYSTEM	**782,173.92**	**265,035.72**	**(517,138.20)**	**(1.95)**	**1,041,003.00**	**258,829.08**	**0.25**
STREET DEPARTMENT (35/30/30/05)							
430-1220 Salary - DPW Foreman	29,523.24	23,265.58	(6,257.66)	(0.27)	88,000.00	58,476.76	0.66
430-1300 Salaries & Wages - DPW	174,488.75	161,587.84	(12,900.91)	(0.08)	616,000.00	441,511.25	0.72
430-1610 FICA - Street Dept	13,376.35	12,458.74	(917.61)	(0.07)	43,648.00	30,271.65	0.69
430-1630 Medicare - Street Dept	2,418.58	2,145.89	(272.69)	(0.13)	10,209.00	7,790.42	0.76
430-1830 Street Department - Overtime	16,643.10	13,693.90	(2,949.20)	(0.22)	15,000.00	(1,643.10)	(0.11)
430-2100 Office Supplies - Street Dept	895.65	726.17	(169.48)	(0.23)	2,500.00	1,604.35	0.64
430-2120 Safety Equipment	1,065.39	1,067.52	2.13	0.00	3,000.00	1,934.61	0.64
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)	12,669.66	14,953.33	2,283.67	0.15	50,000.00	37,330.34	0.75
430-2380 Uniforms & Clothing	1,305.57	16,506.13	15,200.56	0.92	10,000.00	8,694.43	0.87
430-2500 Vehicle Maint/Repair- Street Dept	2,745.97	1,476.85	(1,269.12)	(0.86)	20,000.00	17,254.03	0.86
430-2600 Minor Equipment	2,696.92	1,051.89	(1,645.03)	(1.56)	8,000.00	5,303.08	0.66
430-3150 Drug Testing	0.00	190.00	190.00	1.00	1,000.00	1,000.00	1.00
430-3210 Telephone - Street	729.13	378.61	(350.52)	(0.93)	1,600.00	870.87	0.54
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	1,760.40	1,438.02	(322.38)	(0.22)	4,000.00	2,239.60	0.56
430-3620 Gas Heat -DPW Garage	6,666.85	4,530.02	(2,136.83)	(0.47)	7,000.00	333.15	0.05
430-3730 Building Maintenance	1,734.44	1,218.98	(515.46)	(0.42)	10,000.00	8,265.56	0.83
430-3740 Equipment Maint & Repairs - Street Dept	9,791.27	9,249.98	(541.29)	(0.06)	20,000.00	10,208.73	0.51

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D 4/30/2026	Y-T-D 4/30/2025	Variance	%	Budget 12/31/2026	Variance	%
430-4600 Training - Street	278.07	270.00	(8.07)	(0.03)	6,000.00	5,721.93	0.95
430-7400 Capital Improvements	337,000.00	0.00	(337,000.00)	0.00	0.00	(337,000.00)	0.00
TOTAL STREET DEPARTMENT	**615,789.34**	**266,209.45**	**(349,579.89)**	**(1.31)**	**967,259.00**	**351,469.66**	**0.36**
STREET CLEANING							
431-3740 Machinery Maintenance/Supplies	121.90	4,107.37	3,985.47	0.97	5,000.00	4,878.10	0.98
TOTAL STREET CLEANING	**121.90**	**4,107.37**	**3,985.47**	**0.97**	**5,000.00**	**4,878.10**	**0.98**
SNOW & ICE REMOVAL							
432-2210 Snow & Ice Removal	83,752.27	65,957.61	(17,794.66)	(0.27)	80,000.00	(3,752.27)	(0.05)
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	**83,752.27**	**66,232.61**	**(17,519.66)**	**(0.26)**	**83,000.00**	**(752.27)**	**(0.01)**
TRAFFIC SIGNS/SIGNALS							
433-3610 Electricity-Signals	1,362.94	2,957.29	1,594.35	0.54	15,000.00	13,637.06	0.91
433-3720 Misc Supplies- Traffic Signals	6,358.90	3,906.00	(2,452.90)	(0.63)	30,000.00	23,641.10	0.79
TOTAL TRAFFIC SIGNALS	**7,721.84**	**6,863.29**	**(858.55)**	**(0.13)**	**45,000.00**	**37,278.16**	**0.83**
STREET LIGHTING							
434-3610 Electric-St. Lighting	34,251.71	38,871.74	4,620.03	0.12	125,000.00	90,748.29	0.73
434-3720 Street Light Repair	2,654.77	129.32	(2,525.45)	(19.53)	1,000.00	(1,654.77)	(1.65)
434-3730 Operations/Maintenance	402.79	0.00	(402.79)	0.00	750.00	347.21	0.46
TOTAL STREET LIGHTING	**37,309.27**	**39,001.06**	**1,691.79**	**0.04**	**126,750.00**	**89,440.73**	**0.71**
STORM SEWERS & DRAINS							
436-2450 Materials & Supplies	5,357.81	6,206.69	848.88	0.14	60,000.00	54,642.19	0.91
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	**5,357.81**	**6,206.69**	**848.88**	**0.14**	**180,000.00**	**174,642.19**	**0.97**
STREET MAINTENANCE							
438-2450 Materials & Supplies St Maintenance	879.57	1,084.28	204.71	0.19	15,000.00	14,120.43	0.94
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	**879.57**	**208,540.76**	**207,661.19**	**1.00**	**115,000.00**	**114,120.43**	**0.99**
PARKING FACILITIES							
445-1300 Parking Enforcement Officer	33,990.39	12,316.00	(21,674.39)	(1.76)	165,055.00	131,064.61	0.79
445-1610 FICA - Parking	2,166.66	779.47	(1,387.19)	(1.78)	10,233.00	8,066.34	0.79
445-1630 Medicare - Parking	506.72	182.30	(324.42)	(1.78)	2,393.00	1,886.28	0.79
445-1830 Overtime	180.30	0.00	(180.30)	0.00	1,850.00	1,669.70	0.90
445-1910 Uniforms/Drug Test	166.56	846.02	679.46	0.80	2,000.00	1,833.44	0.92
445-2150 Computer equipment	0.00	60.73	60.73	1.00	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	289.25	260.19	(29.06)	(0.11)	5,000.00	4,710.75	0.94
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	2,441.00	2,441.00	1.00	2,000.00	2,000.00	1.00
445-3160 Up Safety Lookups	654.60	0.00	(654.60)	0.00	500.00	(154.60)	(0.31)
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	500.00	0.00	(500.00)	0.00	6,000.00	5,500.00	0.92
445-3720 Meter Repair/Main Supplies	0.00	396.99	396.99	1.00	0.00	0.00	0.00
TOTAL PARKING FACILITIES	**38,454.48**	**17,282.70**	**(21,171.78)**	**(1.23)**	**217,831.00**	**179,376.52**	**0.82**
FLOOD CONTROL							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	10,500.00	10,500.00	1.00
446-3710 Levee Maintenance	799.89	18,147.06	17,347.17	0.96	85,000.00	84,200.11	0.99
446-3730 Equipment Maintenance/Repair	0.00	6,289.87	6,289.87	1.00	35,000.00	35,000.00	1.00
TOTAL FLOOD CONTROL	**799.89**	**24,436.93**	**23,637.04**	**0.97**	**130,500.00**	**129,700.11**	**0.99**
WATER							
448-1300 Water Staff Salaries	130,676.15	144,530.21	13,854.06	0.10	465,819.00	335,142.85	0.72
448-1610 FICA - Water	8,157.52	9,370.85	1,213.33	0.13	28,881.00	20,723.48	0.72
448-1630 Medicare - Water	1,967.84	2,191.58	223.74	0.10	6,754.00	4,786.16	0.71
448-1830 Water Overtime	1,365.24	3,274.62	1,909.38	0.58	5,500.00	4,134.76	0.75
448-2100 Office Supplies	0.00	1,052.65	1,052.65	1.00	1,500.00	1,500.00	1.00
448-2110 Chemicals - Water	30,368.47	35,379.03	5,010.56	0.14	140,000.00	109,631.53	0.78
448-2120 Safety Supplies	205.49	1,551.77	1,346.28	0.87	3,000.00	2,794.51	0.93
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	3,128.12	12,725.26	9,597.14	0.75	15,000.00	11,871.88	0.79
448-2300 Fuel Oil	5,229.46	8,753.55	3,524.09	0.40	17,000.00	11,770.54	0.69

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D 4/30/2026	Y-T-D 4/30/2025	Variance	%	Budget 12/31/2026	Variance	%
448-2310 Vehicle Operation (Fuel/oil)	2,940.21	872.32	(2,067.89)	(2.37)	2,500.00	(440.21)	(0.18)
448-2380 Uniforms	187.73	3,252.51	3,064.78	0.94	5,000.00	4,812.27	0.96
448-2400 Meter M&R Supplies (Radio Reads)	375.31	21,181.40	20,806.09	0.98	25,000.00	24,624.69	0.98
448-2600 Small Tools/Minor Equipment - Water	1,190.31	2,054.35	864.04	0.42	15,000.00	13,809.69	0.92
448-3110 Meter Replacement Contractor	0.00	19,716.95	19,716.95	1.00	0.00	0.00	0.00
448-3160 Laboratory Fees - Water	9,506.85	10,324.45	817.60	0.08	45,000.00	35,493.15	0.79
448-3200 Telephone- Water	750.51	531.91	(218.60)	(0.41)	3,500.00	2,749.49	0.79
448-3400 Printing & Advertising	1,510.00	0.00	(1,510.00)	0.00	1,000.00	(510.00)	(0.51)
448-3610 Electric- WTP, Wells,Dist.	20,838.09	19,807.88	(1,030.21)	(0.05)	60,000.00	39,161.91	0.65
448-3700 Well Maint & Repair	14,197.68	4,904.05	(9,293.63)	(1.90)	40,000.00	25,802.32	0.65
448-3720 Distribution System- Maint. & Repairs	21,865.08	15,833.06	(6,032.02)	(0.38)	150,000.00	128,134.92	0.85
448-3730 Building Maintenance	5,303.86	324.08	(4,979.78)	(15.37)	15,000.00	9,696.14	0.65
448-3740 WTP Maintenance & Repair	10,043.99	2,600.87	(7,443.12)	(2.86)	20,000.00	9,956.01	0.50
448-3750 Dist Contracted Services	38,619.85	38,619.85	0.00	0.00	45,000.00	6,380.15	0.14
448-4200 Dues/Subscriptions - Water	2,050.00	2,267.00	217.00	0.10	6,000.00	3,950.00	0.66
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	592.00	27,002.10	26,410.10	0.98	65,000.00	64,408.00	0.99
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	0.00	2,027.30	2,027.30	1.00	0.00	0.00	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	**390,963.02**	**410,769.60**	**19,806.58**	**0.05**	**1,227,954.00**	**836,990.98**	**0.68**
RECREATION							
452-2602 Building Maintenance/Repair (Pool) 67/33	1,013.21	12.72	(1,000.49)	(78.65)	1,250.00	236.79	0.19
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)	1,423.72	1,242.85	(180.87)	(0.15)	11,000.00	9,576.28	0.87
452-3622 Gas (Pool)	74.92	117.82	42.90	0.36	1,250.00	1,175.08	0.94
452-3742 Maintenance & Repairs (Pool)	0.00	0.00	0.00	0.00	750.00	750.00	1.00
452-4540 Stewartship Contribution	134,575.74	129,866.55	(4,709.19)	(0.04)	194,646.00	60,070.26	0.31
TOTAL RECREATION	**137,087.59**	**131,239.94**	**(5,847.65)**	**(0.04)**	**212,396.00**	**75,308.41**	**0.35**
DONATIONS							
PARKS							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	20,000.00	20,000.00	1.00
454-2700 Parks M & R Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
454-3200 Telephone Expense	625.23	903.61	278.38	0.31	1,850.00	1,224.77	0.66
454-3610 Electricity	561.12	505.28	(55.84)	(0.11)	1,500.00	938.88	0.63
454-3710 Land Maintenance	1,319.98	6,387.65	5,067.67	0.79	10,000.00	8,680.02	0.87
454-3720 Equipment Maintenance	65.05	82.18	17.13	0.21	4,000.00	3,934.95	0.98
454-3730 Building Maintenance & Repairs	1,363.46	2,584.94	1,221.48	0.47	20,000.00	18,636.54	0.93
454-4700 Portable Toilets Rental Service	290.00	0.00	(290.00)	0.00	3,000.00	2,710.00	0.90
TOTAL PARKS	**4,224.84**	**10,463.66**	**6,238.82**	**0.60**	**60,450.00**	**56,225.16**	**0.93**
SHADE TREES							
455-2460 Materials & Supplies	545.05	53.98	(491.07)	(9.10)	1,000.00	454.95	0.45
455-3720 Maintenance	0.00	16,850.00	16,850.00	1.00	23,550.00	23,550.00	1.00
455-7200 Shade Tree - New Planting	628.00	996.50	368.50	0.37	3,000.00	2,372.00	0.79
TOTAL SHADE TREES	**1,173.05**	**17,900.48**	**16,727.43**	**0.93**	**27,550.00**	**26,376.95**	**0.96**
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	2,500.00	2,500.00	0.00	0.00	10,000.00	7,500.00	0.75
TOTAL DOWNTOWN DISTRICT	**2,500.00**	**2,500.00**	**0.00**	**0.00**	**18,000.00**	**15,500.00**	**0.86**
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

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D 4/30/2026	Y-T-D 4/30/2025	Variance	%	Budget 12/31/2026	Variance	%
471-1110 Penn Vest Waterline	12,402.55	16,138.42	3,735.87	0.23	50,087.00	37,684.45	0.75
471-1120 Penn Vest Dam	10,355.99	13,414.08	3,058.09	0.23	41,897.00	31,541.01	0.75
471-1130 ESSA GO 2021	0.00	0.00	0.00	0.00	34,650.00	34,650.00	1.00
TOTAL DEBT SERVICE	**22,758.54**	**29,552.50**	**6,793.96**	**0.23**	**441,345.00**	**418,586.46**	**0.95**
DEBT INTEREST							
472-1000 Interest - GF Loans	7,948.73	9,363.05	1,414.32	0.15	18,000.00	10,051.27	0.56
472-1100 Interest- 2016 Loan	45,573.46	52,426.80	6,853.34	0.13	96,500.00	50,926.54	0.53
472-1110 Penn Vest Water Line	1,387.04	2,247.70	860.66	0.38	5,071.00	3,683.96	0.73
472-1120 Penn Vest Dam	2,246.26	3,388.92	1,142.66	0.34	8,512.00	6,265.74	0.74
472-1130 Interest - 2021 Loan	37,303.58	36,074.17	(1,229.41)	(0.03)	76,000.00	38,696.42	0.51
472-1140 Debt Interest Series AA 2025 GO Note	66,537.75	0.00	(66,537.75)	0.00	133,076.00	66,538.25	0.50
472-1150 2025 GO Note	32,093.75	0.00	(32,093.75)	0.00	64,188.00	32,094.25	0.50
472-1160 Interest - Taxable Series of 2025 Bond	6,975.00	0.00	(6,975.00)	0.00	13,950.00	6,975.00	0.50
TOTAL DEBT INTEREST	**200,065.57**	**103,500.64**	**(96,564.93)**	**(0.93)**	**415,297.00**	**215,231.43**	**0.52**
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	49,509.00	51,748.00	2,239.00	0.04	48,501.00	(1,008.00)	(0.02)
486-3531 Workers Comp - Fire Department	5,357.00	6,340.00	983.00	0.16	30,000.00	24,643.00	0.82
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	**216,220.50**	**212,582.06**	**(3,638.44)**	**(0.02)**	**263,501.00**	**47,280.50**	**0.18**
EMPLOYEE BENEFITS/INS							
487-1580 Life/Disability Insurance	12,548.71	11,937.47	(611.24)	(0.05)	41,176.00	28,627.29	0.70
487-1590 Major Medical (BC/BS)	457,413.22	277,727.29	(179,685.93)	(0.65)	1,177,277.00	719,863.78	0.61
487-1591 Health Ins Buyout/HRA	2,500.00	3,877.52	1,377.52	0.36	6,000.00	3,500.00	0.58
487-5310 N/U Pension MMO	36,165.88	29,971.23	(6,194.65)	(0.21)	322,071.00	285,905.12	0.89
TOTAL EMPLOYEE BENEFITS	**508,627.81**	**323,513.51**	**(185,114.30)**	**(0.57)**	**1,546,524.00**	**1,037,896.19**	**0.67**
EMPLOYER FICA EXPENSES							
488-1620 Unemployment Compensation	12,048.56	1,665.50	(10,383.06)	(6.23)	29,000.00	16,951.44	0.58
TOTAL EMPLOYER FICA EXPENSES	**12,048.56**	**1,665.50**	**(10,383.06)**	**(6.23)**	**29,000.00**	**16,951.44**	**0.58**
TRANSFERS							
Total Expenses	**5,259,381.25**	**4,259,751.32**	**(999,629.93)**	**(0.23)**	**14,470,033.00**	**9,210,651.75**	**0.64**
Excess Revenue Over(Under) Expenditures	**(975,762.23)**	**(60,320.82)**	**(915,441.41)**	**(15.18)**	**850,904.00**	**(1,826,666.23)**	**2.15**

Borough of East Stroudsburg
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Preliminary April 30, 2026

Account # & Title	Y-T-D 4/30/2026	Y-T-D 4/30/2025	Variance	Budget 4/30/2026	Variance	Memo
402-3120 Accounting Services	40.00	0.00	(40.00)	0.00	(40.00)	Reclass entry needed
413-3210 Codes - Cell Phone	39.90	0.00	(39.90)	0.00	(39.90)	Budgeted modification needed for new line item
429-7400 Equipment Lease/Purchase	525,000.00	0.00	(525,000.00)	0.00	(525,000.00)	Approved captial purchase
429-7410 Capital Improvements	27,207.50	0.00	(27,207.50)	0.00	(27,207.50)	Approved capital purchase
430-1830 Street Department - Overtime	16,643.10	13,693.90	(2,949.20)	15,000.00	(1,643.10)	Increase due to inclement weather
430-7400 Capital Improvements	337,000.00	0.00	(337,000.00)	0.00	(337,000.00)	Approved capital purchase
432-2210 Snow & Ice Removal	83,752.27	65,957.61	(17,794.66)	80,000.00	(3,752.27)	Increase due to inclement weather
434-3720 Street Light Repair	2,654.77	129.32	(2,525.45)	1,000.00	(1,654.77)	Necessary repairs to traffic signals
445-3160 Up Safety Lookups	654.60	0.00	(654.60)	500.00	(154.60)	Budget Modification needed
448-2310 Vehicle Operation (Fuel/oil)	2,940.21	872.32	(2,067.89)	2,500.00	(440.21)	Budget Modification needed, repairs for vehicles
448-3400 Printing & Advertising	1,510.00	0.00	(1,510.00)	1,000.00	(510.00)	Water notices sent out
448-7410 Capital purchase (UTV)	59,805.00	0.00	(59,805.00)	0.00	(59,805.00)	Approved capital purchase
	1,057,247.35	80,653.15			(957,247.35)	

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	844,934.44	2,965,584.00	(2,120,649.56)
301-2000 Real Estate Tax- Prior Year	0.00	79.00	(79.00)
301-3000 Real Estate Tax - Interim	13.79	632.00	(618.21)
301-4000 Real Estate Tax - Delinquent	27,220.97	102,700.00	(75,479.03)
TOTAL TAXES	**872,169.20**	**3,068,995.00**	**(2,196,825.80)**
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	61,209.82	195,000.00	(133,790.18)
310-2000 Earned Income Tax	111,473.67	1,225,000.00	(1,113,526.33)
310-5000 Municipal Service Tax	90,732.17	325,000.00	(234,267.83)
TOTAL ACT 511 TAXES	**263,415.66**	**1,745,000.00**	**(1,481,584.34)**
BUSINESS LICENSES/PERMITS			
321-2000 Health/Restaurant Licenses	2,251.80	18,000.00	(15,748.20)
321-6100 Rental License	33,837.50	220,000.00	(186,162.50)
321-6110 Short-Term Rental Lic.	0.00	3,225.00	(3,225.00)
321-7000 Lien Rental Lic	1,148.50	0.00	1,148.50
321-7100 Lien Interest Rental	190.41	0.00	190.41
321-8000 Cable TV Franchise Tax	0.00	85,000.00	(85,000.00)
TOTAL LICENSES/PERMITS	**37,428.21**	**326,225.00**	**(288,796.79)**
NON-BUSINESS PERMITS			
322-8100 Event Permit Fee	337.00	1,935.00	(1,598.00)
322-8200 Street Opening Permits	3,988.89	20,000.00	(16,011.11)
322-9400 Misc Permits	279.00	2,580.00	(2,301.00)
TOTAL NON-BUSINESS PERMITS	**4,604.89**	**24,515.00**	**(19,910.11)**
FINES			
331-1100 Vehicle Code Violations	70,401.65	180,000.00	(109,598.35)
331-1200 Violation of Zoning Ord & Statutes	13,226.15	30,000.00	(16,773.85)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
TOTAL FINES	**83,627.80**	**210,000.00**	**(126,372.20)**
INTEREST			
341-0000 Interest Income	25.36	98,600.00	(98,574.64)
341-0110 Interest-Savings & C.D.	2,302.15	0.00	2,302.15
341-0210 Interest -P.L.G.I.T.	519.33	0.00	519.33
341-0211 Interest PLGIT Plus	2,726.30	0.00	2,726.30
TOTAL INTEREST	**5,573.14**	**98,600.00**	**(93,026.86)**

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 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	0.00	0.00	0.00
TOTAL STATE GRANTS	**0.00**	**122,000.00**	**(122,000.00)**
STATE SHARED REVENUE			
355-0100 Public Utility Realty/Bev Tax	1,000.00	3,875.00	(2,875.00)
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	**1,000.00**	**108,425.00**	**(107,425.00)**
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	4,053.00	11,330.00	(7,277.00)
361-3300 Permits - Zoning - Gen Government	6,422.00	55,000.00	(48,578.00)
361-3310 Building Permits	11,131.76	180,000.00	(168,868.24)
361-3320 Resale Inspections	5,569.00	20,000.00	(14,431.00)
361-3400 Zoning Plan Review	10,544.32	75,000.00	(64,455.68)
TOTAL GENERAL GOVERNMENT	**37,720.08**	**341,330.00**	**(303,609.92)**
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	32,084.09	100,000.00	(67,915.91)
363-2200 Parking Permits	2,481.00	25,800.00	(23,319.00)
363-2210 Residential Parking Permit	2,508.00	3,870.00	(1,362.00)
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	**37,073.09**	**156,517.00**	**(119,443.91)**

Borough of East Stroudsburg
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Account # & Title	Y-T-D	Budget 12/31/2026	Variance
MISCELLANEOUS REVENUES			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	11,537.34	38,758.00	(27,220.66)
380-1070 Miscellaneous Income	121.00	5,000.00	(4,879.00)
380-5100 Shopping Cart Fees	3,628.00	2,000.00	1,628.00
TOTAL MISC. REVENUES	**15,286.34**	**54,758.00**	**(39,471.66)**
SALE OF ASSETS			
391-0020 Damage to Borough Property	2,848.00	15,000.00	(12,152.00)
TOTAL SALE OF ASSETS	**2,848.00**	**15,000.00**	**(12,152.00)**
DIVIDENDS			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	1,100.52	0.00	1,100.52
TOTAL DIVIDENDS	**1,100.52**	**18,000.00**	**(16,899.48)**
Total Revenues	**1,371,019.26**	**6,341,366.00**	**(4,970,346.74)**
Expenses			
LEGISLATIVE			
400-1100 Council Salary	5,000.59	15,000.00	9,999.41
400-1120 Mayor Salary	1,666.01	5,000.00	3,333.99
400-1610 FICA - Legislative	413.32	1,240.00	826.68
400-1630 Medicare - Legislative	96.64	290.00	193.36
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	**7,246.56**	**28,530.00**	**21,283.44**
GENERAL GOVERNMENT			
401-1210 Manager Salary	21,642.93	73,080.00	51,437.07
401-1220 Director-Public Works	8,111.30	28,782.00	20,670.70
401-1400 Admin Staff Salary	9,387.44	52,345.00	42,957.56
401-1610 FICA - Admin	2,483.98	12,146.00	9,662.02
401-1630 Medicare - Admin	583.00	2,841.00	2,258.00
401-2100 Office Supplies - Administration	4,111.38	7,560.00	3,448.62
401-2130 Office Equipment/Furniture	341.80	1,260.00	918.20
401-2140 IT Expenses	5,248.01	18,900.00	13,651.99
401-2150 Computer Equipment/Supplies-Gen Government	1,488.53	6,300.00	4,811.47
401-2160 Equipment Maintenance	0.00	1,134.00	1,134.00
401-2300 Vehicle Expense	0.00	3,570.00	3,570.00
401-3110 Data Storage software	0.00	6,300.00	6,300.00

Borough of East Stroudsburg
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Account # & Title	Y-T-D	Budget 12/31/2026	Variance
401-3210 Telephone - Gen Government	2,270.72	5,040.00	2,769.28
401-3250 Postage - Payroll Processing Fee	1,764.04	8,400.00	6,635.96
401-3310 Travel - Gen Government	0.00	1,344.00	1,344.00
401-3400 Advertising/Printing - Gen Government	2,522.91	6,300.00	3,777.09
401-3450 Contracted Admin Services	2,119.30	2,940.00	820.70
401-4200 Association Dues/Subscriptions	5,450.13	7,560.00	2,109.87
401-4600 Training/Conference - General Government	12.60	2,100.00	2,087.40
TOTAL GENERAL GOVT	**67,538.07**	**247,902.00**	**180,363.93**
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	7,982.50	28,325.00	20,342.50
402-1400 Finance - Staff Salaries	15,145.80	54,203.00	39,057.20
402-1610 Fica	1,453.94	5,117.00	3,663.06
402-1630 Medicare	344.54	1,197.00	852.46
402-1830 Finance - Staff Salaries- Overtime	21.41	260.00	238.59
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	30.00	15,600.00	15,570.00
402-3160 Billing Software	2,427.35	6,500.00	4,072.65
402-3170 Accounting Software	345.15	6,994.00	6,648.85
402-3210 Credit Card Fees	3,640.41	18,200.00	14,559.59
402-4600 Conferences/Training	0.00	1,040.00	1,040.00
TOTAL FINANCIAL ADMIN	**31,391.10 #**	**140,816.00 #**	**109,424.90**
TAX COLLECTION			
403-1140 Tax Collector Salary	2,528.00	8,532.00	6,004.00
403-1610 FICA - Tax Collector	156.73	529.00	372.27
403-1630 Medicare - Tax Collector	36.65	124.00	87.35
403-2100 Materials & Supplies	550.33	3,200.00	2,649.67
403-3150 Commission Del. Real Estate Tax	826.59	6,500.00	5,673.41
403-3170 Commission Local Ser. Tax	1,294.94	5,000.00	3,705.06
403-3180 Commission Earned Income Tax	4,429.43	18,000.00	13,570.57
403-3190 Commission Deed Transfer Tax	1,224.20	2,000.00	775.80
TOTAL TAX COLLECTION	**11,046.87**	**43,885.00**	**32,838.13**
LEGAL SERVICES			
404-3140 Solicitor Retainer & Fees	42,069.99	125,000.00	82,930.01
TOTAL LEGAL SERVICES	**42,069.99**	**125,000.00**	**82,930.01**
ENGINEERING			
408-3130 Engineering Services - Gen Prof Services	44,145.61	39,200.00	(4,945.61)
TOTAL ENGINEERING	**44,145.61**	**39,200.00**	**(4,945.61)**

Borough of East Stroudsburg
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Account # & Title	Y-T-D	Budget 12/31/2026	Variance
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	190.12	420.00	229.88
409-3610 Electricity-Mun. Bldg.	2,366.01	5,880.00	3,513.99
409-3620 Electric Annex	606.54	1,260.00	653.46
409-3640 Gas (heat) - Annex	963.22	1,260.00	296.78
409-3730 Maintenance & Repair Annex	2,762.00	2,730.00	(32.00)
409-3740 Maintenance & Repairs	2,865.19	42,000.00	39,134.81
TOTAL MUNICIPAL BUILDING	**9,753.08**	**53,550.00**	**43,796.92**
POLICE DEPARTMENT			
410-7600 SARP Regional Costs	1,082,352.32	3,247,057.00	2,164,704.68
TOTAL POLICE	**1,082,352.32**	**3,247,057.00**	**2,164,704.68**
FIRE DEPARTMENT			
411-2100 Auxiliary Donation - Fire Dept	0.00	15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	2,819.03	17,500.00	14,680.97
411-2600 Small Tools/ Equipment	107.55	5,500.00	5,392.45
411-3210 Telephone - Fire Dept	271.03	2,500.00	2,228.97
411-3270 Radio Maintenance	375.00	10,000.00	9,625.00
411-3620 Electricity	3,410.32	11,500.00	8,089.68
411-3630 Gas (heat)	4,797.93	5,000.00	202.07
411-3730 Equipment Testing	6,589.35	10,000.00	3,410.65
411-4200 Building Maintenance- Fire Dept	5,617.24	15,000.00	9,382.76
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	**24,113.45**	**95,500.00**	**71,386.55**
CODE ENFORCEMENT			
413-1400 Staff Salary	16,047.78	56,650.00	40,602.22
413-1610 FICA - Code Enforcement	1,021.86	3,512.00	2,490.14
413-1630 Medicare - Code Enforcement	238.97	821.00	582.03
413-1830 Overtime	0.00	1,500.00	
413-2000 Zoning & Codes	43,749.99	180,000.00	136,250.01
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	91.50	750.00	658.50
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	355.10	6,000.00	5,644.90
413-4200 Assoc. Dues/Subscriptions	254.27	350.00	95.73

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
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Account # & Title	Y-T-D	Budget 12/31/2026	Variance
413-4600 Training/Conference Expense	0.00	750.00	750.00
TOTAL CODE ENFORCEMENT	**61,799.37**	**267,333.00**	**204,033.63**
PLANNING/ZONING			
414-3130 Legal Services -Engineering	2,617.55	15,000.00	12,382.45
414-3140 Legal Services - Planning/Zoning	0.00	5,500.00	5,500.00
414-4500 Contracted Permitting	11,776.48	150,000.00	138,223.52
TOTAL PLANNING/ZONING	**14,394.03**	**170,500.00**	**156,105.97**
EMERGENCY SERVICES			
415-5300 Control Center Payment	30,164.28 #	90,493.00 #	60,328.72
TOTAL EMERGENCY SERVICES	**30,164.28**	**90,493.00**	**60,328.72**
HEALTH DEPARTMENT			
421-1220 Salaries & Wages-Health	3,492.00	15,169.00	11,677.00
421-1610 FICA - Health Dept	223.14	940.00	716.86
421-1630 Medicare - Health Dept	52.20	220.00	167.80
421-2100 Supplies	0.00	200.00	200.00
TOTAL HEALTH DEPARTMENT	**3,767.34**	**16,529.00**	**12,761.66**
STREET DEPARTMENT			
430-1220 Salary - DPW Foreman	6,448.00	22,880.00	16,432.00
430-1300 Salaries & Wages - DPW	45,367.07	160,160.00	114,792.93
430-1610 FICA - Street Dept	3,126.34	11,348.00	8,221.66
430-1630 Medicare - Street Dept	855.35	2,654.00	1,798.65
430-1830 Street Department - Overtime	5,658.66	3,900.00	(1,758.66)
430-2100 Office Supplies - Street Dept	240.08	650.00	409.92
430-2120 Safety Equipment - Street Dept	297.18	780.00	482.82
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)	3,298.11	13,000.00	9,701.89
430-2380 Uniforms & Clothing	380.43	2,600.00	2,219.57
430-2500 Vehicle Maint/Repair- Street Dept	713.99	5,200.00	4,486.01
430-2600 Minor Equipment	703.80	2,080.00	1,376.20
430-3150 Drug Testing	0.00	260.00	260.00
430-3210 Telephone - Street	195.94	416.00	220.06
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	458.37	1,040.00	581.63
430-3620 Gas Heat -DPW Garage	1,733.38	1,820.00	86.62
430-3730 Building Maintenance	450.95	2,600.00	2,149.05
430-3740 Equipment Maint & Repairs - Street Dept	2,549.80	5,200.00	2,650.20
430-4600 Training - Street	72.30	1,560.00	1,487.70

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
430-7400 Capital Improvements	337,000.00		(337,000.00)
TOTAL STREET DEPARTMENT	**409,549.75**	**251,486.00**	**(158,063.75)**
STREET CLEANING			
431-3740 Machinery Maintenance/Supplies	121.90	5,000.00	4,878.10
TOTAL STREET CLEANING	**121.90**	**5,000.00**	**4,878.10**
SNOW & ICE REMOVAL			
432-2210 Snow & Ice Removal	3,898.35	4,000.00	101.65
TOTAL SNOW/ICE REMOVAL	**3,898.35**	**4,000.00**	**101.65**
TRAFFIC SIGNS/SIGNALS			
433-3720 Misc Supplies- Traffic Signals	3,974.34	15,000.00	11,025.66
TOTAL TRAFFIC SIGNALS	**3,974.34**	**15,000.00**	**11,025.66**
STREET LIGHTING			
434-3610 Electric	6,947.97	0.00	(6,947.97)
434-3720 Street Light Repair	663.69	250.00	(413.69)
434-3730 Operations/Maintenance	402.79	750.00	347.21
TOTAL STREET LIGHTING	**8,014.45**	**1,000.00**	**(7,014.45)**
STORM SEWERS & DRAINS			
436-2450 Materials & Supplies	5,357.81	3,000.00	(2,357.81)
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	**5,357.81**	**123,000.00**	**117,642.19**
STREET MAINTENANCE			
438-2450 Materials & Supplies St Maintenance	879.57	15,000.00	14,120.43
438-3720 Street Paving	0.00		0.00
TOTAL STREET MAINTENANCE	**879.57**	**15,000.00**	**14,120.43**
PARKING FACILITIES			
445-1300 Parking Enforcement Officer	33,990.39	165,055.00	131,064.61
445-1610 FICA - Parking	2,166.66	10,233.00	8,066.34
445-1630 Medicare - Parking	506.72	2,393.00	1,886.28
445-1830 Overtime	180.30	1,850.00	1,669.70
445-1910 Uniforms/Drug Test	166.56	2,000.00	1,833.44
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	289.25	5,000.00	4,710.75
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

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
445-3150 Software (UP Safety)		2,000.00	2,000.00
445-3160 UP Safety Lookups	654.60	500.00	(154.60)
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	500.00	6,000.00	5,500.00
TOTAL PARKING FACILITIES	**38,454.48**	**217,831.00**	**179,376.52**
FLOOD CONTROL			
446-3130 Engineering Services	0.00	10,500.00	10,500.00
446-3710 Levee Maintenance	799.89	85,000.00	84,200.11
446-3730 Equipment Maintenance/Repair	0.00	35,000.00	35,000.00
TOTAL FLOOD CONTROL	**799.89**	**130,500.00**	**129,700.11**
SHADE TREES			
455-2460 Materials & Supplies	545.05	1,000.00	454.95
455-3720 Maintenance	0.00	23,550.00	23,550.00
455-7200 Shade Tree - New Planting	628.00	3,000.00	2,372.00
TOTAL SHADE TREES	**1,173.05**	**27,550.00**	**26,376.95**
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	2,500.00	10,000.00	7,500.00
TOTAL DOWNTOWN DISTRICT	**2,500.00**	**18,000.00**	**15,500.00**
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	12,377.24	12,125.00	(252.24)
486-3531 Workers Comp - Fire Department	1,339.24	7,500.00	6,160.76
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

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
TOTAL INSURANCE	**54,055.10**	**65,875.00**	**11,819.90**
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	3,137.21	10,294.00	7,156.79
487-1590 Major Medical (BC/BS)	114,353.30	294,319.00	179,965.70
487-1591 Health Ins Buyout/HRA	825.00	1,500.00	675.00
487-5310 N/U Pension MMO	7,956.48	70,856.00	62,899.52
TOTAL EMPLOYEE BENEFITS	**126,271.99**	**376,969.00**	**250,697.01**
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Compensation	3,131.58	7,250.00	4,118.42
TOTAL EMPLOYER FICA EXPENSES	**3,131.58**	**7,250.00**	**4,118.42**
Total Expenses	**2,087,964.33**	**5,878,006.00**	**3,790,041.67**
Excess Revenue Over(Under) Expenditures	**(716,945.07)**	**463,360.00**	**(1,180,305.07)**

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 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	26,682.02	0.00	26,682.02
TOTAL INTEREST	**27,071.26**	**98,600.00**	**(71,528.74)**
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	448,980.32	2,100,000.00	(1,651,019.68)
364-2020 Lien Sewer Rents	3,183.41	8,500.00	(5,316.59)
364-3160 Lien Interest & Cost	3,828.72	0.00	3,828.72
364-6010 Stroud SA Rentals	8,027.48	42,500.00	(34,472.52)
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	24,900.55	45,000.00	(20,099.45)
TOTAL SANITATION	**488,920.48**	**2,471,500.00**	**(1,982,579.52)**
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	11,435.74	39,345.00	(27,909.26)
TOTAL MISC. REVENUES	**11,435.74**	**39,345.00**	**(27,909.26)**
Total Revenues	**527,427.48**	**2,665,545.00**	**(2,138,117.52)**
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	12,882.72	43,500.00	30,617.28
401-1220 DPW Director Salary-Sewer	9,763.60	34,645.00	24,881.40
401-1400 Admin Staff Salary	5,587.76	31,158.00	25,570.24
401-1610 FICA - Admin	1,798.07	7,230.00	5,431.93
401-1630 Medicare - Admin	420.51	1,691.00	1,270.49
401-2100 Office Supplies - Admin	2,273.35	4,500.00	2,226.65
401-2130 Office Equipment/Furniture - Admin	203.50	750.00	546.50
401-2140 IT Expenses	3,123.83	11,250.00	8,126.17
401-2150 Computer Equipment/Supplies - Admin	954.94	3,750.00	2,795.06

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 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	1,225.36	3,000.00	1,774.64
401-3250 Postage - Payroll Processing Fee	877.85	5,000.00	4,122.15
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	475.66	3,750.00	3,274.34
401-3450 Contracted Admin Services	1,261.51	1,750.00	488.49
401-4200 Dues Subscriptions/Memberships - Admin	3,579.26	4,500.00	920.74
Government	7.50	1,246.00	1,238.50
TOTAL GENERAL GOVT	**44,435.42**	**165,070.00**	**120,634.58**
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	10,131.65	35,951.00	25,819.35
402-1400 Finance - Staff Salaries	19,223.61	68,796.00	49,572.39
402-1610 Fica	1,850.57	6,494.00	4,643.43
402-1630 Medicare	437.33	1,519.00	1,081.67
402-1830 Finance - Staff Salaries Overtime	27.18	330.00	302.82
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	1,531.84	8,250.00	6,718.16
402-3170 Accounting Software	438.08	8,877.00	8,438.92
402-3210 Credit Card Fees	4,582.46	23,100.00	18,517.54
402-4600 Conferences/Training	0.00	1,320.00	1,320.00
TOTAL FINANCIAL ADMIN	**38,222.72**	**178,727.00**	**140,504.28**
LEGAL SERVICES			
404-3200 Legal Services - WWTP	7,394.76	85,000.00	77,605.24
TOTAL LEGAL SERVICES	**7,394.76**	**85,000.00**	**77,605.24**
ENGINEERING			
408-3130 Engineering	5,088.41	81,200.00	76,111.59
TOTAL ENGINEERING	**5,088.41**	**81,200.00**	**76,111.59**
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	113.19	250.00	136.81
409-3610 Electricity-Mun. Bldg.	1,408.94	3,500.00	2,091.06
409-3620 Electricity-Annex	382.61	750.00	367.39
409-3640 Gas - Annex	573.37	750.00	176.63
409-3730 Maintenance & Repair Annex	1,540.09	1,625.00	84.91

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
409-3740 Maintenance & Repairs	1,682.21	25,000.00	23,317.79
TOTAL MUNICIPAL BUILDING	**5,700.41**	**31,875.00**	**26,174.59**
SANITARY SEWER			
429-1400 Sewer Staff Salaries	98,486.97	335,000.00	236,513.03
429-1610 Social Security- Sewer Fund	5,952.43	23,165.00	17,212.57
429-1630 Medicare - Sanitary Sewer	1,489.19	5,418.00	3,928.81
429-1830 Sewer Overtime	867.03	4,000.00	3,132.97
429-2100 Office Supplies	18.09	4,120.00	4,101.91
429-2110 Chemicals	8,040.62	66,800.00	58,759.38
429-2120 Safety Supplies	468.24	3,000.00	2,531.76
429-2150 Computer Equip & Supplies	0.00	2,000.00	2,000.00
429-2200 Materials & Supplies- WWTP	2,149.51	14,000.00	11,850.49
429-2300 Fuel Oil	11,754.68	27,800.00	16,045.32
429-2310 Vehicle Operation	907.08	1,200.00	292.92
429-2380 Uniforms	0.00	2,500.00	2,500.00
429-2600 Small Tools/Minor Equipment	49.98	4,000.00	3,950.02
429-3160 Laboratory Fees	22,137.50	66,000.00	43,862.50
429-3200 Telephone - Sewer	621.92	3,500.00	2,878.08
429-3610 Electric - Sewer	35,799.19	113,500.00	77,700.81
429-3700 Pump Station Maint & Repair	0.00	30,000.00	30,000.00
429-3710 WWTP Maint & Repairs	4,838.87	40,000.00	35,161.13
429-3720 Collection System Maintenance	4,089.33	35,000.00	30,910.67
429-3730 WWTP Building & Repair	0.00	40,000.00	40,000.00
429-3740 Equipment Maintenance Collections	948.15	7,500.00	6,551.85
429-4100 Sewer Backup Expenses	0.00	2,500.00	2,500.00
429-4200 Dues/Subscriptions-Sewer	4,193.23	8,000.00	3,806.77
429-4500 Contracted Line Maintenance	231.55	85,500.00	85,268.45
429-4600 Training - Sanitary Sewer	441.00	3,000.00	2,559.00
429-4700 Sludge Disposal	26,481.86	113,500.00	87,018.14
419-7400 Equipment Purchase	525,000.00	0.00	(525,000.00)
429-7400 Equipment Lease/Purchase	27,207.50	0.00	(27,207.50)
TOTAL COLLECTION SYSTEM	**782,173.92**	**1,041,003.00**	**258,829.08**
STREET DEPARTMENT			
430-1220 Street Superindendent Salary	8,184.00	29,040.00	20,856.00
430-1300 Salaries & Wages - DPW - Sewer	57,581.30	203,280.00	145,698.70
430-1610 FICA - Street Dept	4,402.54	14,404.00	10,001.46
430-1630 Medicare - Street Dept	195.67	3,369.00	3,173.33
430-1830 Overtime - Street Dept	5,492.22	4,950.00	(542.22)
430-2100 Office Supplies - Street Dept	292.96	825.00	532.04
430-2120 Safety Equipment - Street Dept	352.49	990.00	637.51
430-2150 Computer Equipment/Supplies - Street Dept	0.00	182.00	182.00

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 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)	4,180.99	16,500.00	12,319.01
430-2380 Uniforms - Street Dept	432.90	3,300.00	2,867.10
430-2500 Vehicle Manitenance/Repair- Street Dept	906.17	6,600.00	5,693.83
430-2600 Small Tools/Minor Equip - Street Dept	901.76	2,640.00	1,738.24
430-3150 Drug Testing	0.00	330.00	330.00
430-3210 Telephone - Street Dept	266.98	528.00	261.02
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	580.60	1,320.00	739.40
430-3620 Gas - Street Dept	2,200.06	2,310.00	109.94
430-3730 Building Maintenance - Street Dept	572.36	3,300.00	2,727.64
430-3740 Equipment Maint & Repair - Street	3,227.07	6,600.00	3,372.93
430-4600 Conferences/Training - Street Dept	91.76	1,980.00	1,888.24
TOTAL STREET DEPARTMENT	**89,861.83**	**319,196.00**	**229,334.17**
INSURANCE			
486-3510 Property-Liability Insurance	48,973.48	51,925.00	2,951.52
486-3530 Workers Comp Insurance	16,585.52	16,248.00	(337.52)
486-3550 Deductible	1,901.80	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	**72,541.08**	**88,273.00**	**15,731.92**
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	4,203.80	13,794.00	9,590.20
487-1590 Major Medical (BC/BS)	153,233.43	394,388.00	241,154.57
487-1591 Health Ins. Buy-out/HRA Cont	837.50	2,010.00	1,172.50
487-5310 N/U Pension MMO	10,849.77	96,621.00	85,771.23
TOTAL EMPLOYEE BENEFITS	**169,124.50**	**506,813.00**	**337,688.50**
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Comp PSAB	4,036.26	9,715.00	5,678.74
TOTAL EMPLOYER FICA EXPENSES	**4,036.26**	**9,715.00**	**5,678.74**
TRANSFERS			
Total Expenses	**1,218,579.31**	**2,506,872.00**	**1,288,292.69**
Excess Revenue Over(Under) Expenditures	**(691,151.83)**	**158,673.00**	**849,824.83**

Borough of East Stroudsburg
Water Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 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	0.23	0.00	0.23
341-0211 Interest-Water-P Plus	3,677.12	0.00	3,677.12
341-0212 Interest-Water-P 2025	0.31	0.00	0.31
341-0213 Interest - First Northern Water 2025 Debt	30,466.61	0.00	30,466.61
TOTAL INTEREST	**34,521.32**	**92,800.00**	**(58,278.68)**
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	1,317.00	150.00	1,167.00
378-2100 Water Rents	718,649.90	2,950,000.00	(2,231,350.10)
378-2110 Lien Rents	1,516.64	25,000.00	(23,483.36)
378-2120 Lien Costs & Interest	4,286.24	2,000.00	2,286.24
378-4300 Hydrant Fees	350.00	36,000.00	(35,650.00)
378-4300 Water Sales Bulk	42,158.66	147,510.00	(105,351.34)
378-9000 EDU Connection Fees	0.00	95,000.00	(95,000.00)
378-9200 Penalties	40,746.39	50,000.00	(9,253.61)
378-9400 Water Dept. Services	0.00	1,850.00	(1,850.00)
TOTAL PMT FROM WATER CO	**809,024.83**	**3,307,510.00**	**(2,498,485.17)**
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	11,435.74	39,345.00	(27,909.26)
TOTAL MISC. REVENUES	**11,435.74**	**39,345.00**	**(27,909.26)**
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	**854,981.89**	**3,532,755.00**	**(2,677,773.11)**

Borough of East Stroudsburg
Water Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	12,882.72	43,500.00	30,617.28
401-1220 DPW Director Salary - Water	9,763.60	34,645.00	24,881.40
401-1400 Admin Staff Salary - Water	5,587.76	31,156.00	25,568.24
401-1610 FICA - Admin	1,798.07	7,230.00	5,431.93
401-1630 Medicare - Admin	420.51	1,691.00	1,270.49
401-2100 Office Supplies - Admin	2,298.77	4,500.00	2,201.23
401-2130 Office Equipment/Furniture - Admin	203.50	750.00	546.50
401-2140 IT Expenses	3,123.83	11,250.00	8,126.17
401-2150 Computer Equipment/Supplies	886.01	3,750.00	2,863.99
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	1,232.81	3,000.00	1,767.19
401-3250 Postage - Payroll Processing Fee	2,016.22	5,000.00	2,983.78
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	819.92	3,750.00	2,930.08
401-3450 Contracted Admin Service	1,261.51	1,750.00	488.49
401-4200 Dues Subscriptions/Memberships - Admin	3,579.26	4,500.00	920.74
401-4600 Training/Conferences - General Government	7.50	1,250.00	1,242.50
TOTAL GENERAL GOVT	**45,881.99**	**165,072.00**	**119,190.01**
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	10,131.65	35,951.00	25,819.35
402-1400 Finance - Staff salaries	19,223.60	68,796.00	49,572.40
402-1610 Finance - Fica	1,864.20	6,494.00	4,629.80
402-1630 Finance -Medicare	437.33	1,519.00	1,081.67
402-1830 Finance - Staff salaries Overtime	27.18	330.00	302.82
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	1,095.76	8,250.00	7,154.24
402-3170 Accounting Software	438.08	8,877.00	8,438.92
402-3210 Credit Card Fees	4,582.46	23,100.00	18,517.54
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 April 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
TOTAL FINANCIAL ADMIN	**37,800.26**	**178,727.00**	**140,926.74**
LEGAL SERVICES			
404-3160 Legal Services - WTP	84,798.21	200,000.00	115,201.79
TOTAL LEGAL SERVICES	**84,798.21**	**200,000.00**	**115,201.79**
ENGINEERING			
408-3130 Engineering	97,963.50	159,600.00	61,636.50
TOTAL ENGINEERING	**97,963.50**	**159,600.00**	**61,636.50**
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	113.19	250.00	136.81
409-3610 Electricity-Mun. Bldg.	1,408.94	3,500.00	2,091.06
409-3620 Electricity-Annex	382.61	750.00	367.39
409-3640 Gas - Annex	573.37	750.00	176.63
409-3730 Maintenance & Repair Annex	1,615.31	1,625.00	9.69
409-3740 Maintenance & Repairs	1,682.21	25,000.00	23,317.79
TOTAL MUNICIPAL BUILDING	**5,775.63**	**31,875.00**	**26,099.37**
STREET DEPARTMENT			
430-1220 Street Superintendent Salary	8,184.00	29,040.00	20,856.00
430-1300 Salaries & Wages - DPW - Water	57,581.30	203,280.00	145,698.70
430-1610 FICA - Street Dept	4,537.24	14,404.00	9,866.76
430-1630 Medicare - Street Dept	1,061.14	3,369.00	2,307.86
430-1830 Overtime - Street Department	5,492.22	4,950.00	(542.22)
430-2100 Office Supplies - Street Dept	292.96	825.00	532.04
430-2120 Safety Equipment	352.49	990.00	637.51
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)	4,180.99	16,500.00	12,319.01
430-2380 Uniforms - Street Dept	389.85	3,300.00	2,910.15
430-2500 Vehicle Manitenance/Repair- Street	906.17	6,600.00	5,693.83
430-2600 Small Tools/Minor Equip - Street Dept	893.27	2,640.00	1,746.73
430-3150 Drug Testing	0.00	330.00	330.00
430-3210 Telephone - Street Dept	214.27	528.00	313.73
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	580.60	1,320.00	739.40
430-3620 Gas - Street Dept	2,200.06	2,310.00	109.94
430-3730 Building Maintenance- Street Dept	572.36	3,300.00	2,727.64

Borough of East Stroudsburg
Water Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
430-3740 Equipment Maint & Repair - Street Dept	3,231.11	6,600.00	3,368.89
430-4600 Conferences/Training - Street Dept	91.76	1,980.00	1,888.24
TOTAL STREET DEPARTMENT	**90,761.79**	**319,196.00**	**228,434.21**
WATER			
448-1300 Water Staff Salaries	130,676.15	465,819.00	335,142.85
448-1610 FICA - Water	8,157.52	28,881.00	20,723.48
448-1630 Medicare - Water	1,967.84	6,754.00	4,786.16
448-1830 Water Overtime	1,365.24	5,500.00	4,134.76
448-2100 Office Supplies	0.00	1,500.00	1,500.00
448-2110 Chemicals - Water	30,368.47	140,000.00	109,631.53
448-2120 Safety Supplies	205.49	3,000.00	2,794.51
448-2150 Computer Equipt & Supplies	0.00	2,500.00	2,500.00
448-2200 Materials & Supplies	3,128.12	15,000.00	11,871.88
448-2300 Fuel Oil	5,229.46	17,000.00	11,770.54
448-2310 Vehicle Operation	2,940.21	2,500.00	(440.21)
448-2380 Uniforms/Boot Allowance	187.73	5,000.00	4,812.27
448-2400 Meter M&R Supplies (New Radio Read)	375.31	25,000.00	24,624.69
448-2600 Small Tools/Minor Equipment - Water	1,190.31	15,000.00	13,809.69
448-3160 Laboratory Fees - Water	9,506.85	45,000.00	35,493.15
448-3200 Telephone- Water	750.51	3,500.00	2,749.49
448-3400 Printing & Advertising	1,510.00	1,000.00	(510.00)
448-3610 Electric- WTP, Wells, Dist	20,838.09	60,000.00	39,161.91
448-3700 Well Maint & Repair	14,197.68	40,000.00	25,802.32
448-3720 Distribution System- Maint. & Repairs	21,865.08	150,000.00	128,134.92
448-3730 Building Maintenance	5,303.86	15,000.00	9,696.14
448-3740 WTP Maint & Repairs	10,043.99	20,000.00	9,956.01
448-3750 Dist Contracted Services	38,619.85	45,000.00	6,380.15
448-4200 Dues/Subscriptions - Water	2,050.00	6,000.00	3,950.00
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	592.00	65,000.00	64,408.00
448-4910 Permits	20,000.00	21,000.00	1,000.00
448-7400 Capital Improvements	0.00	0.00	0.00
448-7410 Capital purchase (UTV)	59,805.00	0.00	(59,805.00)
TOTAL WATER FACILITIES	**390,963.02**	**1,227,954.00**	**836,990.98**
DEBT SERVICE			
471-1100 Principal 2016 Loan	0.00	59,574.00	59,574.00
471-1110 Penn Vest Water Line	12,402.55	50,087.00	37,684.45

Borough of East Stroudsburg
Water Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
471-1120 Penn Vest Dam	10,355.99	41,897.00	31,541.01
471-1130 ESSA GO 2021	0.00	34,650.00	34,650.00
TOTAL DEBT SERVICE	**22,758.54**	**186,208.00**	**163,449.46**
DEBT INTEREST			
472-1100 Interest - 2016 Loan	0.00	96,500.00	96,500.00
472-1110 Penn Vest Water Line - Interest	1,387.04	5,071.00	3,683.96
472-1120 Penn Vest Dam - Interest	2,246.26	8,512.00	6,265.74
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	**3,633.30**	**319,159.00**	**315,525.70**
INSURANCE			
486-3510 Property-Liability Insurance	48,973.48	51,925.00	2,951.52
486-3530 Workers Comp Insurance	16,585.52	16,248.00	(337.52)
486-3531 Workers Comp - Fire Department	1,794.60	10,050.00	8,255.40
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	**72,433.88**	**88,273.00**	**15,839.12**
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	4,203.80	13,794.00	9,590.20
487-1590 Major Medical (BC/BS)	153,233.43	394,388.00	241,154.57
487-1591 Health Ins. Buy-out/HRA Cont	837.50	2,010.00	1,172.50
487-5310 N/U Pension MMO	10,849.77	96,621.00	85,771.23
TOTAL EMPLOYEE BENEFITS	**169,124.50**	**506,813.00**	**337,688.50**
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Comp PSAB	4,036.26	9,715.00	5,678.74
TOTAL EMPLOYER FICA EXPENSES	**4,036.26**	**9,715.00**	**5,678.74**
Total Expenses	**1,025,930.88**	**3,392,592.00**	**2,366,661.12**
Excess Revenue Over(Under) Expenditures	**(170,948.99)**	**140,163.00**	**311,111.99**

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
Revenues			
Interest	**25.69**	**0**	**25.69**
SANITATION			
364-3010 Solid Waste User Fees	1,207,395.70	1,423,693.00	(216,297.30)
364-3020 Solid Waste Fees Penalties	283.23	29,975.00	(29,691.77)
364-3030 Solid Waste Bulk Items and Bags	3,762.36	18,360.00	(14,597.64)
364-3150 Lien Rents Solid Waste	2,723.11	1,500.00	1,223.11
364-3160 Lien Interest & Cost	5,004.13	8,500.00	(3,495.87)
TOTAL SANITATION	1,219,168.53	1,482,028.00	(262,859.47)
Total Revenues	**1,219,194.22**	**1,482,028.00**	**(262,833.78)**
Expenses			
LEGISLATIVE			
GENERAL GOVERNMENT			
401-1210 Manager Salary	4,122.43	13,920.00	9,797.57
401-1220 DPW Director Salary -Admin	2,403.35	8,528.00	6,124.65
401-1400 Admin Staff Salary	1,788.08	9,970.00	8,181.92
401-1610 FICA - Admin	529.49	2,314.00	1,784.51
401-1630 Medicare - Admin	123.85	541.00	417.15
401-2100 Office Supplies - Administration	779.16	1,440.00	660.84
401-2130 Office Equipment/Furniture	65.10	240.00	174.90
401-2140 IT Expenses	999.62	3,600.00	2,600.38
401-2150 Computer Equipment/Supplies-Gen Government	214.57	1,200.00	985.43
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	377.26	960.00	582.74
401-3250 Postage-Payroll Processing Fee	2,205.28	1,600.00	(605.28)
401-3310 Travel	-	256.00	256.00
401-3400 Advertising/Printing-Gen Government	104.37	1,200.00	1,095.63
401-3450 Contracted Admin Services	403.68	560.00	156.32
401-4200 Association Dues/Subscriptions	720.03	1,440.00	719.97

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
401-4600 Training/Conference - General Government	2.40	400.00	397.60
TOTAL GENERAL GOVT	**14,838.67**	**50,265.00**	**35,426.33**
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	2,456.14	8,715.00	6,258.86
402-1400 Finance - Staff Salaries	4,660.25	16,678.00	12,017.75
402-1610 Fica	453.32	1,574.00	1,120.68
402-1630 Medicare	106.01	368.00	261.99
402-1830 Finance Staff Overtime	6.59	80.00	73.41
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	977.25	2,000.00	1,022.75
402-3170 Accounting Services	106.19	2,152.00	2,045.81
402-3210 Credit Card Fees	1,100.92	5,600.00	4,499.08
402-4600 Conferences/Training	-	320.00	320.00
TOTAL FINANCIAL ADMIN	**9,876.67**	**43,327.00**	**33,450.33**
LEGAL SERVICES			
404-3140 Solicitor Retainer & Fee	45.00	-	(45.00)
TOTAL LEGAL SERVICE	**45.00**	**-**	**(45.00)**
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	36.21	80.00	43.79
409-3610 Electricity-Mun Bldg	449.45	1,120.00	670.55
409-3620 Electric - Annex	159.37	240.00	80.63
409-3640 Gas (heat) - Annex	183.49	240.00	56.51
409-3730 Maintenance & Repair Annex	489.64	520.00	30.36
409-3740 Maintenance & Repairs	798.90	8,000.00	7,201.10
TOTAL MUNICIPAL BUILDING	**2,117.06**	**10,200.00**	**8,082.94**
SANITATION (RECYCLING)			
426-1400 Staff Salaries	46,749.82	219,870.00	173,120.18
426-1610 FICA	2,978.19	13,632.00	10,653.81
426-1630 Medicare	696.50	3,188.00	2,491.50
426-1830 Overtime	-	3,000.00	3,000.00
426-1910 Uniforms	-	8,500.00	8,500.00
426-2270 Supplies	1,735.00	4,000.00	2,265.00

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
426-2500 Recycling Grant to Twin Boros	-	25,000.00	25,000.00
426-4600 Conferences/Training Subscriptions	-	3,000.00	3,000.00
TOTAL SANITATION	**52,159.51**	**280,190.00**	**228,030.49**
SOLID WASTE			
427-3130 Landfill Engineering	1,771.29	15,000.00	13,228.71
427-4700 Refuse Coll/Disp Contract	298,701.32	989,576.00	690,874.68
427-4710 WM Extra Bags and Tags	1,627.50	7,500.00	5,872.50
TOTAL SOLID WASTE	**302,100.11**	**1,012,076.00**	**709,975.89**
SANITARY SEWER			
STREET DEPARTMENT (35/30/30/05)			
430-1220 Salary - DPW Foreman	6,707.24	7,040.00	332.76
430-1300 Salaries & Wages - DPW	13,959.08	49,280.00	35,320.92
430-1610 FICA - Street Dept	1,310.23	3,492.00	2,181.77
430-1630 Medicare - St Dept	306.42	817.00	510.58
430-1830 Street Dept - OT	-	1,200.00	1,200.00
430-2100 Office Supplies - Street Dept	69.65	200.00	130.35
430-2120 Safety Equipment	63.23	240.00	176.77
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)	1,009.57	4,000.00	2,990.43
430-2380 Uniforms & Clothing	102.39	800.00	697.61
430-2500 Vehicle Maint/Repair- Street Dept	219.64	1,600.00	1,380.36
430-2600 Minor Equipment	198.09	640.00	441.91
430-3150 Drug Testing	-	80.00	80.00
430-3210 Telephone - Street	51.94	128.00	76.06
430-3260 Radio Purchase/Maintenance	-	4,000.00	4,000.00
430-3310 Travel	-	40.00	40.00
430-3610 Electric DPW Garage	140.83	320.00	179.17
430-3620 Gas Heat - DPW Garage	533.35	560.00	26.65
430-3730 Building Maintenance	138.77	800.00	661.23
430-3740 Equipment Maint & Repairs - Street Dept	783.29	1,600.00	816.71
430-4600 Training Street	22.25	480.00	457.75
TOTAL STREET DEPARTMENT	**25,615.97**	**77,381.00**	**51,765.03**

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual
Preliminary April 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
INSURANCE			
486-3510 Property-Liability Insurance	11,695.16	12,400.00	704.84
486-3530 Workers Comp Insurance	3,960.72	3,880.00	(80.72)
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	**17,190.44**	**21,080.00**	**3,889.56**
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	1,003.90	3,294.00	2,290.10
487-1590 Major Medical (BC/BS)	36,593.06	94,182.00	57,588.94
487-1591 Health Ins Buyout/HRA	-	480.00	480.00
487-5310 N/U Pension MMO	2,893.26	25,766.00	22,872.74
TOTAL EMPLOYEE BENEFITS	**40,490.22**	**123,722.00**	**83,231.78**
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Compensation	844.46	2,320.00	1,475.54
TOTAL EMPLOYER FICA EXPENSES	**844.46**	**2,320.00**	**1,475.54**
TRANSFERS			
Total Expenses	**465,278.11**	**1,620,561.00**	**1,155,327.89**
Excess Revenue Over(Under) Expenditures	**753,916.11**	**(138,533.00)**	**892,449.11**

DPW Report

2026 Projects

As of 5-4-2026

A. **2026 Paving Schedule: 9 Roads Bid Out - 1 Road from Water Main Replacement - 2 areas from leaks.**
B. **These roads may be changing due to the work being done by UGI.**
   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

C. **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.

D. **Levee Inspection:** Scheduled for the Spring or Summer by DEP and or the Army Corp of Engineers.
   1. Repairs on the flood gate imperfections **COMPLETED**
   2. Repairs on Gate 2 on Oakland Ave and Gate 11 at Veterans Memorial Bridge will be made this spring.
   3. Currently waiting on quotes from USG and Snyder Environmental.

E. **214 Washington Street:** Demo bldg. and repair culvert pipe - **WAITING ON AGREEMENT**

F. **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.

G. **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.

H. **Traffic Lights:**
   1. A new traffic control box for Eagle Valley Corners: **$34,500**.

I. **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**

J. **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.

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. Plans have been made and Permits are being processed.

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 trained on. Placement is beginning in the coming weeks.

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. **Parks:**
   1. Benches and picnic tables have been repaired in all the parks.
   2. Walking bridge at Zacharius Park has been removed and is currently being rebuilt to be wider and stronger than it was.

U. **Shade Tree**:
   1. 22 Trees have been planted so far this year, and the borough has plans to take done 10 dead trees on Borough properties.
   2. The crabapple trees on Cystal Street that were abused by the woodpecker seem to be doing well and we will keep a close eye on them.