AGENDA FOR THE SPECIAL BUSINESS
EAST STROUDSBURG BOROUGH COUNCIL MEETING
MONDAY, OCTOBER 26, 2026 – 7 PM

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 the 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. Read Aloud By: _____

1. **Call to Order at:** _____ **Pledge of Allegiance led by**: _____

2. **Public Comments – Agenda items:**

3. **2025 Audit:**
   A. Consideration to accept the 2025 Audit for the Borough of East Stroudsburg.

   Motion made by _____, seconded by _____, to accept the 2025 Audit for the Borough of East Stroudsburg.

4. **Budget 2027 Presentation for East Stroudsburg Borough:**
   A. **Review of the Proposed 2027 Budget Worksheet:** Kelly Lewis, Borough Manager and Layla Richard-Rau, Director of Finance

   B. **Review of the Proposed 2027 Capital Budget:** Kelly Lewis, Borough Manager and Layla Richard-Rau, Director of Finance

   C. **Review of Proposed 2027 Fee Schedule:** Kelly Lewis, Borough Manager and Layla Richard-Rau, Director of Finance

   D. **Review of Proposed 2027 Trash Fund:** Kelly Lewis, Borough Manager and Layla Richard-Rau, Director of Finance

   E. **Notice of Budget:** Consideration to advertise, pursuant to 3 Pa.C.S.A. §§1307 and 1308, Notice that the East Stroudsburg Borough proposed budget for the year 2027 be available for inspection for a period of thirty (30) days at the East Stroudsburg Borough Municipal Building, 24 Analomink Street, East Stroudsburg, PA 18301, between the hours of 8 AM and 5 PM, and is available for inspection on the Borough Website, www.eaststroudsburgboro.org and such Notice shall provide a summary of the 2027 Budget, with further Notice of Public Hearing to adopt the 2027 Proposed Budget on the 1st, day of December 2026, at 7 PM at the East Stroudsburg Borough Municipal Building. The 2027 Borough Budget includes an increase of _____ mills or approximately $_____ per household.

   Motion made by _____, seconded by _____, to advertise, pursuant to 3 Pa.C.S.A. §§1307 and 1308, Notice that the East Stroudsburg Borough proposed budget for the year 2026 be available for inspection for a period of thirty (30) days at the East Stroudsburg Borough Municipal Building, 24 Analomink Street, East Stroudsburg, PA 18301, between the hours of 8 AM and 5 PM, and is available for inspection on the Borough Website, www.eaststroudsburgboro.org and such Notice shall provide a summary of the 2027 Budget, with further Notice of Public Hearing to adopt the

2027 Proposed Budget on the 1st day of December 2026, at 7 PM at the East Stroudsburg Borough Municipal Building. The 2027 Borough Budget includes an increase of _____ mills or approximately $_____ per household.

5. **Tax Ordinance 1426-2026:**
   A. Consideration to advertise for a Public Hearing to be held on December 1st, 2026, at 7PM for proposed Borough Ordinance 1426-2026 setting the Real Estate Tax Rate for the Borough of East Stroudsburg 2027 Budget year at _____ mills representing an increase of _____ mill over the 2026 Budget year pursuant to 8 Pa.C.S.A. §§1310.1, 3301.1(b), and 3301.2.

   Motion made by _____, seconded by _____, to advertise for a Public Hearing to be held on December 1st, 2026, at 7 PM for proposed Borough Ordinance 1426-2026 setting the Real Estate Tax Rate for the Borough of East Stroudsburg 2027 Budget year at _____ mills representing an increase of _____ mill over the 2026 Budget year pursuant to 8 Pa.C.S.A. §§1310.1, 3301.1(b), and 3301.2.

6. **2027 SARPD Budget Discussion:**

7. **Mayor Victor Brozusky:**

8. **Council Members:**
   A. Carrie Panepinto

   B. Jane Gagliardo

   C. Paul Shemansky

   D. Lauren Peterson

   E. Charles Garris

   F. Sonia Wolbert

9. **Public Comments – New Business & Non-Agenda items:**

10. **Adjournment:**
    Motion made by _____, seconded by _____, to adjourn the meeting; Note time _____.

UPCOMING BOROUGH COUNCIL & COMMITTEE MEETINGS:

COMMUNITY RELATIONS COMMITTEE MEETING: Monday, **November 2, 2026,** at **5 PM**

COUNCIL REGULAR MEETING: Tuesday**, November 3, 2026,** at **7 PM**

OPERATIONS COMMITTEE MEETING: Monday, **November 9, 2026,** at **6 PM**

ZONING & PLANNING (ZAP) COMMITTEE: Tuesday, **November 10, 2026,** at **6 PM**

COUNCIL SPECIAL BUSINESS MEETING – Monday, **November 23, 2026** at **7 PM**

East Stroudsburg Borough
Five Year Analysis and Budget Work Sheet
As of September 30, 2026

DRAFT

		Actual			Enter Data	Enter Data	Enter Data	Projected		Approved	Approved	Enter Data Proposed	Explanation Memo
		12/31/23	12/31/24	12/31/25	2026 @ 9/30/2026	10/1- 12/31/2026	Total 12/31/2026	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Increase(Decrease) 10%+
REVENUE												
300	**TAXES**											
301.1000	Property Tax-Current Year	$ 2,238,620	$ 2,654,365	$ 3,368,954	$ 3,606,529	$ 388,970	$ 3,995,499	2,845,728	3,641,094	3,995,499	4,437,608	Assumed 3% reduction in basis.
301.2000	Property Tax-Prior Year	$ 609	$ -	$ -	$ -	$ -	$ -	490	500	100	100	
301.3000	Property Tax-Interim	$ 1,908	$ 9,661	$ 1,877	$ 14	$ 300	$ 314	295	300	800	800	
301.4000	Property Tax Delinquent	$ 107,211	$ 114,842	$ 132,561	$ 196,949	$ 1,500	$ 198,449	124,371	130,000	130,000	180,000	
	TOTAL TAXES	**$ 2,348,349**	**$ 2,778,867**	**$ 3,503,391**	**$ 3,803,492**	**$ 390,770**	**$ 4,194,262**	**2,970,884**	**3,771,894**	**4,126,399**	**4,618,508**	
310	**ACT 511 TAXES**											
310.1000	Real Estate Transfer Tax	$ 143,855	$ 182,575	$ 166,725	$ 147,363	$ 47,637	$ 195,000	160,000	160,000	195,000	195,000	
310.2000	EIT	$ 1,055,217	$ 1,085,259	$ 1,141,619	$ 704,158	$ 446,210	$ 1,150,368	1,200,000	1,200,000	1,225,000	1,165,000	
310.5000	LST	$ 307,759	$ 309,833	$ 333,529	$ 258,857	$ 74,672	$ 333,529	350,000	325,000	325,000	330,000	
	TOTAL ACT 511 TAXES	**$ 1,506,831**	**$ 1,577,668**	**$ 1,641,872**	**$ 1,110,378**	**$ 568,519**	**$ 1,678,897**	**$ 1,710,000**	**$ 1,685,000**	**$ 1,745,000**	**$ 1,690,000**	
321	**BUSINESS LICENSES/PERMITS**											
321.2000	Health/Restaurant Licenses	$ 21,811	$ 15,125	$ 35,228	$ 6,520	$ 8,000	$ 14,520	10,000	12,900	18,000	18,000	
321.6100	Rental License	$ 163,159	$ 161,694	$ 225,202	$ 251,034		$ 251,034	165,000	212,850	220,000	250,000	
321-6110	Short-Term Rental Lic	$ -	$ -	$ -	$ -	$ -	$ -	2,500	3,225	3,225	3,225	
321-7000	Liens Rental License			$ 10,796	$ 1,149	$ 4,000	$ 5,149					
321-7100	Liens Interest Rental License			$ 34	$ 244	$ 250	$ 494					
321.8000	Cable TV Franchise Tax	$ 96,952	$ 102,180	$ 73,291	$ 34,510	$ 50,490	$ 85,000	105,000	105,000	85,000	85,000	
	TOTAL LICENSES/PERMITS	**$ 281,921**	**$ 278,999**	**$ 344,552**	**$ 293,456**	**$ 62,740**	**$ 356,196**	**282,500**	**333,975**	**326,225**	**356,225**	
322	**NON-BUSINESS PERMITS**											
322.8100	Event Permit Fee	$ 775	$ 1,650	$ 1,644	$ 2,407	$ -	$ 2,407	1,500	1,935	1,935	1,935	
322.8200	Street Opening Permits	$ 15,160	$ 16,133	$ 29,898	$ 6,439	$ -	$ 6,439	9,000	11,610	20,000	20,000	
322.9400	Misc. Permits	$ 1,515	$ 996	$ 2,345	$ 817	$ 500	$ 1,317	2,000	2,580	2,580	2,580	
	TOTAL NON-BUSINESS PERMITS	**$ 17,450**	**$ 18,779**	**$ 33,887**	**$ 9,663**	**$ 500**	**$ 10,163**	**12,500**	**16,125**	**24,515**	**24,515**	
331	**FINES**											
331.1100	Vehicle Code Violations (fines&forfitures)	$ 168,202	$ 215,921	$ 116,604	$ 192,713	$ 10,000	$ 202,713	180,000	180,000	180,000	195,000	
331.1200	Violation of Zoning Ord & Statutes	$ 13,568	$ 38,760	$ 33,738	$ 43,328	$ 5,000	$ 48,328	25,000	25,000	30,000	30,000	
331.1210	Vehicle Boot Fines	$ 50	$ -	$ -	$ -	$ -	$ -	-	-	-	-	
	TOTAL FINES	**$ 181,820**	**$ 254,680**	**$ 150,342**	**$ 236,041**	**$ 15,000**	**$ 251,041**	**205,000**	**205,000**	**210,000**	**225,000**	
341	**INTEREST**											
341.0000	Interest Income	$ 253,180	$ 237,133	$ 328,734	$ 277,660	$ 75,000	$ 352,660	150,765	145,000	290,000	290,000	
	TOTAL INTEREST	**$ 253,180**	**$ 237,133**	**$ 328,734**	**$ 277,660**	**$ 75,000**	**$ 352,660**	**150,765**	**145,000**	**290,000**	**290,000**	
342	**RENTS**											
342.4700	Borough Property Rental	$ -	$ -	$ 1	$ -	$ 1	$ 1	-	-	-	1	
342.5310	Royalties Cell Tower	$ 31,734	$ 31,338	$ 32,209	$ 23,909	$ 12,000	$ 35,909	40,000	40,000	40,000	40,000	
	TOTAL RENTS	**$ 31,734**	**$ 31,338**	**$ 32,210**	**$ 23,909**	**$ 12,000**	**$ 35,909**	**40,000**	**40,000**	**40,000**	**40,001**	
354	**State Grant Programs**											
354.1200	902 Performance Grant Twin Boro's	$ 24,556	$ 20,481	$ 44,471		$ -	$ -	22,000	22,000	22,000	25,000	
354.1220	LSA Grant			$ -			$ -			137,000	-	
354.1230	PA Small Water Grant	$ 29,876	$ 58,066			$ -	$ -				-	
354.1240	PA Small Water Grant Well # 3						$ -				-	
354.1250	PA Dam Grant					$ -	$ -				-	
354.1260	Amer Recov Funds	$ 635,732	$ 1,685,760	$ 3,461		$ -	$ -	1,880,000	-	-	-	
354-1261	PMVG - Grant			$ 9,000	$ -	$ 8,000	$ 8,000				8,000	
	TOTAL STATE REVENUE	**$ 690,164**	**$ 1,764,307**	**$ 56,932**	**$ -**	**$ 8,000**	**$ -**	**1,902,000**	**22,000**	**159,000**	**33,000**	
355	**STATE SHARED REVENUE**											
355.0020	Liquid Fuels	$ 246,080	$ 244,457	$ 244,819	$ 240,989	$ -	$ 240,989	240,000	240,000	235,799	235,799	Figure based on 2026 reduced award
355.0030	Turnback Allocation	$ 6,040	$ 6,040	$ 6,040	$ 6,040	$ -	$ 6,040	6,040	6,040	6,040	6,040	
355.0100	Public Utility Realty/Bev Tax	$ 7,120	$ 3,700	$ 3,500	$ 3,100	$ 2,500	$ 5,600	3,875	3,875	3,875	3,875	
355.0500	Foreign Cas Ins Pre (pension aid)	$ 160,730	$ 158,356	$ 219,967	$ 111,779	$ 170,000	$ 281,779	135,500	135,500	170,000	170,000	
355.0700	Foreign Fire Insurance Premium Tax	$ 49,779	$ 49,399	$ 53,080	$ 51,885	$ -	$ 51,885	46,750	46,753	46,753	52,000	
	TOTAL STATE REVENUE	**$ 469,749**	**$ 461,952**	**$ 527,406**	**$ 413,793**	**$ 172,500**	**$ 586,293**	**432,165**	**432,168**	**462,467**	**467,714**	
359	**PMT IN LIEU OF TAXES**											
359.0010	Housing Authority PILOT	$ 6,927	$ 11,421	$ 11,509	$ 263	$ 6,000	$ 6,263	5,500	5,500	10,000	10,000	
	TOTAL PILOT	**$ 6,927**	**$ 11,421**	**$ 11,509**	**$ 263**	**$ 6,000**	**$ 6,263**	**$ 5,500**	**$ 5,500**	**$ 10,000**	**$ 10,000**	
361	**GENERAL GOVERNMENT**											
361.1110	Closing report fee	$ 7,905	$ 9,627	$ 12,175	$ 13,377	$ 3,000	$ 16,377	8,000	8,000	11,330	11,330	
361.3300	Zoning/LD/ Building Permits	$ 133,194	$ 58,082	$ 32,609	$ 36,971	$ 3,000	$ 39,971	50,000	38,700	55,000	55,000	
361.3400	Building Permits	$ 46,028	$ 124,074	$ 232,550	$ 105,975	$ 74,025	$ 180,000	75,000	96,750	180,000	180,000	
361-3320	Resale Inspections		$ 23,965	$ 24,167	$ 17,608	$ 2,392	$ 20,000	5,000	6,450	20,000	20,000	
361.5000	Zoning Plan Review	$ 1	$ 79,782	$ 141,684	$ 66,213	$ 8,787	$ 75,000	25,000	32,250	75,000	75,000	
	TOTAL GENERAL GOVERNMENT	**$ 187,127**	**$ 295,531**	**$ 443,185**	**$ 240,144**	**$ 91,204**	**$ 331,348**	**163,000**	**182,150**	**341,330**	**341,330**	
								-			-	
362	**PUBLIC SAFETY**											
362.1200	Fire Department Apparatus Donations	$ -	$ -	$ -	$ -	$ -	$ -	-			-	
362.4710	Rental Unit Reinspection fees	$ -	$ -	$ -	$ -	$ -	$ -	-	2,000	2,000	2,000	
	TOTAL PUBLIC SAFETY	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	**-**	**2,000**	**2,000**	**2,000**	

East Stroudsburg Borough
Five Year Analysis and Budget Work Sheet
As of September 30, 2026

DRAFT

		Actual			Enter Data	Projected		Approved		Approved	Enter Data Proposed	
		12/31/23	12/31/24	12/31/25	2026 @ 9/30/2026	10/1- 12/31/2026	Total 12/31/2026	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Explanation Memo Increase(Decrease) 10%+
REVENUE												
								-			-	
363	HIGHWAYS & STREETS											
363.2100	Meter Revenue	$ 104,368	$ 96,647	$ 122,383	$ 88,975	$ 22,302	$ 111,277	125,000	161,250	100,000	100,000	
363.2200	Parking Permits	$ 17,494	$ 20,242	$ 24,792	$ 25,641	$ 5,000	$ 30,641	20,000	25,800	25,800	25,800	
363.2210	Parking Permits-Residential	$ 5,008	$ 2,930	$ 530	$ 6,017	$ 290	$ 6,307	525	3,870	3,870	3,870	
363.2300	Meter Bags	$ 1,808	$ 223	$ -	$ 506	$ 200	$ 706	850	1,097	1,097	1,097	
363.5100	PennDOT Snow Removal	$ 24,585	$ 25,066	$ 32,544	$ 10,677	$ 25,000	$ 35,677	20,582	20,000	25,000	25,000	
365.5200	Borough DPW Services	$ 455	$ 533	$ 11,630	$ -	$ 450	$ 450	750	750	750	750	
	TOTAL HIGHWAYS & STREETS	$ 153,716	$ 145,642	$ 191,878	$ 131,816	$ 53,242	$ 185,058	167,707	212,767	156,517	156,517	
364	SANITATION											
364.1200	Pretreat Rev		$ -	$ -	$ -		$ -	8,000	8,000	8,000	8,000	
364.2010	Sewer Rents	$ 1,786,933	$ 1,960,394	$ 1,718,508	$ 1,174,147	$ 725,853	$ 1,900,000	1,750,000	1,750,000	2,100,000	2,100,000	
364.2020	Lien Rents Sewer	$ 13,196	$ 4,711	$ 11,440	$ 3,183	$ 320	$ 3,503	8,500	8,500	8,500	8,500	
364.3010	Solid Waste User Fees	$ 903,938	$ 915,231	$ 1,011,949	$ 1,191,224	$ 3,400	$ 1,194,624	930,000	1,169,956	1,423,693	1,321,770	
364.3020	Solid Waste Fees Prior/Delin.	$ 20,008	$ 20,372	$ 23,359	$ 27,048	$ -	$ 27,048	27,500	29,975	29,975	29,975	
364-3030	Solid Waste - Bulk items and tags	$ 18,144	$ 14,945	$ 12,401	$ 9,933	$ 2,500	$ 12,433	7,500	17,825	18,360	18,360	
364.3150	Lien Rents Solid Waste	$ 18,075	$ 9,866	$ 15,449	$ 2,744	$ -	$ 2,744	1,500	1,500	1,500	1,500	
364.3160	Lien Interest & Cost Solid Waste	$ 10,573	$ 11,588	$ 10,585	$ 20,464	$ 6,500	$ 26,964	8,500	8,500	8,500	8,500	
364.6010	Stroud Sewer Rentals	$ 32,110	$ 38,750	$ 32,110	$ 16,055	$ 22,600	$ 38,655	32,500	32,500	42,500	42,500	63,750
364.7010	Smithfield Sewer Rentals	$ 145,255	$ 140,605	$ 140,605	$ 70,302	$ 70,302	$ 140,605	145,000	145,000	170,000	170,000	255,000
364.9000	EDU Connection Fees	$ 68,118	$ 28,342	$ 20,689	$ 40,584	$ 98,232	$ 138,816	63,522	63,522	80,000	80,000	
364.9100	Smithfield EDU Fees	$ -	$ -	$ -	$ -	$ 12,000	$ 12,000	17,500	17,500	17,500	17,500	
364.9200	Penalties	$ 44,751	$ 51,245	$ 49,429	$ 33,582	$ 26,000	$ 59,582	45,000	45,000	45,000	45,000	
	TOTAL SANITATION	$ 3,061,100	$ 3,196,048	$ 3,046,522	$ 2,589,266	$ 967,707	$ 3,556,973	3,045,022	3,297,778	3,953,528	3,851,605	
367	Golf											
378.1010	Lease Payment	$ -	$ -		$ -		$ -	-			-	
367.1010	Membership Fees	$ -	$ -		$ -		$ -	-			-	
367.1020	Gift Certificates	$ -	$ -		$ -		$ -	-			-	
367.1400	Cart Rental	$ -	$ -		$ -		$ -					
367.5040	Sales Tax	$ -	$ -		$ -		$ -					
367.5100	Concessions Pro Shop	$ -	$ -		$ -		$ -					
367.5700	Golf Sales Pro Shop	$ -	$ -		$ -		$ -					
367.5800	Greens Fees	$ -	$ -		$ -		$ -					
367.6500	Rentals	$ -	$ -		$ -		$ -					
367.6510	Misc. Income	$ -	$ -		$ -		$ -					
	TOTAL GOLF	$ -	$ -	$ -	$ -	$ -	$ -	-			-	
378	PMT FROM WATER CO.											
378.1110	Turn On/Off Fees	$ 1,800	$ 825	$ 2,861	$ 2,967	$ 250	$ 3,217	250	150	150	2,500	
378.2100	Water Rents	$ 2,099,704	$ 2,280,891	$ 2,640,365	$ 1,909,294	$ 1,040,706	$ 2,950,000	2,200,000	2,838,000	2,950,000	3,459,000	
378.2110	Lien Rents	$ 14,324	$ 938	$ 16,544	$ 8,429	$ 2,000	$ 10,429	200,000	25,000	25,000	25,000	
378.2120	Lein Costs and Interest	$ 4,552	$ 8,799	$ 4,552	$ 7,470	$ 2,000	$ 9,470	2,000	2,000	2,000	2,000	
378-2130	Hydrant Fees	$ 37,230	$ 36,660	$ 44,571	$ 350	$ 36,000	$ 36,350	-		36,000	36,000	
378.4300	Bulk Water Sales BCRA	$ 94,379	$ 93,858	$ 170,532	$ 47,304	$ 100,206	$ 147,510	110,000	110,000	147,510	147,510	
378.9000	EDU Connection Fees	$ 21,326	$ 22,406	$ 5,326	$ 21,181	$ 25,000	$ 46,181	68,210	87,991	95,000	95,000	
378.9200	Penalties	$ 51,466	$ 61,413	$ 72,003	$ 54,933	$ 15,000	$ 69,933	35,000	40,250	50,000	50,000	
378.9300	Sale of Meters and Supplies	$ -	$ -	$ 3,395	$ -	$ -	$ -	5,000		-	-	
378.9400	Water Dept Services	$ 1,703	$ -	$ -	$ 422	$ -	$ 422	1,850	1,850	1,850	1,850	
	TOTAL PMT FROM WATER CO.	$ 2,326,484	$ 2,505,790	$ 2,960,148	$ 2,052,350	$ 1,221,162	$ 3,273,512	2,622,310	3,105,241	3,307,510	3,818,860	
380	MISCELLANEOUS REVENUES											
380.1000	Stbg. Share of TB Employee	$ 8,868	$ 7,593	$ 17,472	$ 1,555	$ 9,000	$ 10,555	9,000	9,000	9,000	17,000	
380.1010	Employee contribution Hlth Ins.	$ 24,007	$ 33,612	$ 61,356	$ -	$ 117,448	$ 117,448	27,573	30,252	117,448	145,792	
380.1070	Other Misc. Income	$ 18,390	$ 20,449	$ 13,399	$ 77,076	$ 1,000	$ 78,076	5,000	5,000	5,000	5,000	
380.2100	Utility services revenue		$ -	$ -	$ 9,657	$ -	$ 9,657	-	-	-	-	
380.5100	Shopping Carts	$ 2,475	$ 3,250	$ 7,124	$ 4,618	$ 2,000	$ 6,618	4,000	2,000	2,000	12,000	20 carts @ $600 each (low estimate)
380.5200	Credit Card Fees										70,000	
	TOTAL MISC. REVENUES	$ 53,740	$ 64,904	$ 99,352	$ 92,906	$ 129,448	$ 222,354	$ 45,573	$ 46,252	$ 133,448	$ 249,792	
387	CONTB. FROM PRIVATE SOURCES											
387.0140	Shade Tree Donations		$ 1,200	$ -	$ -	$ -	$ -	-	-	-	-	
	TOTAL CONTB. PRIVATE SOURCES	$ -	$ 1,200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
391	SALE OF ASSETS											
391.0010	Sale of Assets	$ 52,550	$ -	$ -	$ -	$ -	$ -	-	-	-	-	
391-0020	Damage to Borough Property	$ 465	$ 87,334	$ 9,166	$ 3,848	$ -	$ 3,848	15,000	15,000	15,000	15,000	
	TOTAL SALE OF ASSETS	$ 53,015	$ 87,334	$ 9,166	$ 3,848	$ -	$ 3,848	15,000	15,000	15,000	15,000	
392	TRANSFERS											
392.0010	Transfer from General Fund	$ 656,622	$ 23,272	$ 274,843	$ -	$ -	$ -	-	-	-	-	
392.0011	General Fund Carryover	$ -	$ -		$ -	$ -	$ -	-	-	-	-	
392.0012	Transfer from Forge Rd Reserves	$ -	$ -		$ -	$ -	$ -	-	-	-	-	
392.0030	Transfer from Street Fund Res.	$ -	$ -		$ -	$ -	$ -	-	-	-	-	
392.0040	Transfer from Fire App Fund Res.	$ -	$ -		$ -	$ -	$ -	-	-	-	-	

East Stroudsburg Borough
Five Year Analysis and Budget Work Sheet
As of September 30, 2026

DRAFT

					Enter Data	Enter Data	Enter Data				Enter Data	
		Actual				Projected		Approved		Approved	Proposed	Explanation Memo
		12/31/23	12/31/24	12/31/25	2026 @ 9/30/2026	10/1- 12/31/2026	Total 12/31/2026	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Increase(Decrease) 10%+
REVENUE												
392.0050	Transfer from Cap Imp Fund Res.	$ 165,578	$ -		$ -	$ -	$ -	-	-	-	-	
392.0600	Transfer from Water Fund	$ -	$ 260,478	$ 127,822	$ 149,415	$ -	$ 149,415	-	-	-	-	
392.0080	Transfer from Sewer Fund	$ -	$ -		$ -	$ -	$ -	-	-	-	-	
392.0081	Trans From Sewer Investor	$ -	$ -		$ -	$ -	$ -	-	-	-	-	
392.0061	Trans From Water Investor	$ -	$ -		$ -	$ -	$ -	-			-	
392.0090	Transfer from Golf Fund	$ -	$ -		$ -	$ -	$ -	-	-	-	-	
392.0100	Transfer from Recreation Fund Res.	$ -	$ -		$ -	$ -	$ -	-	17,772	-	-	
392.0120	Transfer from St Light Fund Res	$ -	$ -		$ -	$ -	$ -	-	-	-	-	
392.0350	Transfer from Highway Aid Fund Res	$ -	$ -		$ -	$ -	$ -	400,000	-	-	-	
392.0360	Transfer from Insurance Fund	$ -	$ -		$ -	$ -	$ -	-	-	-	-	
392.0850	Transfer from Debt Serv Res	$ -	$ -		$ -	$ -	$ -	-	-	-	-	
	TOTAL TRANSFERS	**$ 822,201**	**$ 283,750**	**$ 402,664**	**$ 149,415**	**$ -**	**$ 149,415**	**400,000**	**17,772**	**-**	**-**	
393	**CAPITAL PROCEEDS**											
393.1200	Subsidy Payments	$ 2,223,174	$ -	$ 595,750	$ 3,963,500	$ -	$ 3,963,500	-	-	-	-	
	TOTAL CAPITAL PROCEEDS	**$ 2,223,174**	**$ -**	**$ 595,750**	**$ 3,963,500**	**$ -**	**$ 3,963,500**	-	-	-	-	
395	**DIVIDENDS**											
395.1000	Dividends Received Workers Comp	$ -	$ -		$ -		$ -	-	-	-	-	
395.2000	Dividends Received General Liability	$ 32,248	$ 59,087	$ 36,263	$ 36,263		$ 36,263	18,000	18,000	18,000	18,000	
395.3000	Dividends Received Health Insurance	$ 141,910	$ 245,834	$ 98,735	$ 1,101		$ 1,101	73,000	150,000	-	-	
	TOTAL DIVIDENDS	**$ 174,158**	**$ 304,921**	**$ 134,998**	**$ 37,364**	**$ -**	**$ 37,364**	**91,000**	**168,000**	**18,000**	**18,000**	
	Total Revenue	**$ 14,842,840**	**$ 14,300,263**	**$ 14,514,497**	**$ 15,429,263**	**$ 3,773,792**	**$ 19,195,055**	**14,260,926**	**13,703,622**	**15,320,939**	**16,208,066**	

East Stroudsburg Borough
Five Year Analysis and Budget Work Sheet
As of September 30, 2026

					Enter Data	Enter Data	Enter Data			Enter Data Modified	DoNotEnter Dept Data Transfers from Dept Sheets
		12/31/23	12/31/24	12/31/25	2026 @ 9/30/2026	10/1-12/31/2026	Total 12/31/26	2024 Budget	2025 Budget	2026 Budget	2027 Budget
EXPENSES											
400	**LEGISLATIVE**										
400.110	Council Salary	$ 14,136	$ 14,833	$ 14,914	$ 11,251	$ 3,749	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
400.112	Mayor Salary	$ 5,863	$ 5,500	$ 4,915	$ 3,749	$ 1,251	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
400.161	FICA	$ 1,509	$ 1,244	$ 1,246	$ 930	$ 310	$ 1,240	$ 1,240	$ 1,240	$ 1,240	$ 1,240
400.163	Medicare	$ 302	$ 291	$ 291	$ 217	$ 73	$ 290	$ 290	$ 290	$ 290	$ 290
400.311	Training/Conferences	$ -	$ 100	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
400.321	Dues/Subscriptions	$ 11,189	$ 1,641	$ 3,856	$ 2,367	$ 2,133	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500
400.331	Misc./Travel		$ -	$ -	$ -	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
	TOTAL LEGISLATIVE	**$ 33,000**	**$ 23,609**	**$ 25,222**	**$ 18,515**	**$ 10,015**	**$ 28,530**	**$ 28,530**	**$ 28,530**	**$ 28,530**	**$ 28,530**
401	**GENERAL GOVERNMENT (42/25/25/8)**										
401.121	Manager Salary	$ 169,852	$ 166,139	$ 154,823	$ 125,146	$ 48,854	$ 174,000	127,216	$ 157,376	$ 174,000	**$ 174,000**
401.122	Director of Public Works Salary (27/32.5/32.5/8)	$ 21,921	$ 114,007	$ 100,518	$ 73,748	$ 32,852	$ 106,600	97,850	$ 99,995	$ 106,600	$ 105,292
401.140	Staff Salary	$ 179,421	$ 134,276	$ 99,318	$ 54,868	$ 69,761	$ 124,629	144,418	$ 159,420	$ 124,629	**$ 131,337**
401.141	Utility Coordinator	$ 44,240			$ -	$ -	$ -	-	$ -	$ -	
401.161	FICA	$ 16,351	$ 18,873	$ 21,820	$ 15,620	$ 13,300	$ 28,920	23,001	$ 25,934	$ 28,920	$ 25,459
401.163	Medicare	$ 3,765	$ 4,404	$ 5,137	$ 3,680	$ 3,084	$ 6,764	5,379	$ 6,065	$ 6,764	$ 5,954
401.183	Overtime	$ 2,170	$ 322	$ -	$ -	$ -	$ -	1,500	$ 1,500	$ -	$ -
401.210	Office Expense	$ 14,873	$ 22,816	$ 30,045	$ 17,760	$ 240	$ 18,000	8,000	$ 15,000	$ 18,000	$ 30,000
401.213	Office Equipment/Furniture	$ 7,090	$ 3,387	$ 2,745	$ 1,628	$ 1,372	$ 3,000	1,000	$ 2,500	$ 3,000	$ 3,000
401.214	IT Expenses	$ 29,720	$ 40,599	$ 55,599	$ 38,805	$ 6,195	$ 45,000	16,500	$ 30,000	$ 45,000	$ 55,000
401.215	Computer Equipment/Supplies	$ 16,822	$ 23,860	$ 23,710	$ 7,793	$ 7,207	$ 15,000	10,000	$ 10,000	$ 15,000	$ 20,000
401.216	Equipment Repair/Maintenance	$ 1,561	$ 1,076	$ 694	$ -	$ 2,700	$ 2,700	2,750	$ 3,000	$ 2,700	$ 3,000
401.230	Vehicle Expense	$ 254	$ 135	$ -	$ -	$ -	$ -	1,500	$ 8,500	$ 8,500	$ 2,000
401.311	Data Storage Software	$ 5,610	$ 5,834	$ 5,880	$ -	$ 15,000	$ 15,000	8,500	$ 9,000	$ 15,000	$ 15,000
401.321	Telephone	$ 8,811	$ 7,325	$ 13,389	$ 13,543	$ (1,543)	$ 12,000	8,650	$ 9,000	$ 12,000	$ 15,000
401.325	Postage	$ 14,343	$ 24,108	$ 28,686	$ 21,236	$ 7,963	$ 29,199	18,500	$ 20,000	$ 20,000	$ 20,000
401.331	Travel	$ -	$ -	$ -	$ -	$ 3,200	$ 3,200	3,200	$ 3,200	$ 3,200	$ 3,500
401.340	Advertising/Printing	$ 7,798	$ 12,661	$ 11,854	$ 10,901	$ 4,099	$ 15,000	5,500	$ 15,000	$ 15,000	$ 15,000
401.345	Contracted Admin Services			$ 4,747	$ 7,497	$ 2,811	$ 10,308		$ -	$ 7,000	$ 7,000
401.420	Dues/Subscrip/Memberships	$ 25,759	$ 15,525	$ 19,321	$ 37,392	$ 250	$ 37,642	12,500	$ 18,000	$ 18,000	$ 20,000
401.460	Conferences/Training	$ 4,780	$ 850	$ 1,177	$ 410	$ 4,587	$ 4,996	2,500	$ 5,000	$ 4,996	$ 5,000
401.720	CIP	$ 103,119	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	
	TOTAL GENERAL GOV'T	**$ 678,259**	**$ 596,197**	**$ 579,465**	**$ 430,026**	**$ 221,932**	**$ 651,958**	**$ 498,464**	**$ 598,490**	**$ 628,309**	**$ 655,541**
402	**FINANCIAL ADMINISTRATION (26/33/33/8)**										
402.100	Finance Director		$ 67,633	$ 102,612	$ 75,368	$ 33,574	$ 108,942	$ 100,000	$ 102,192	$ 108,942	$ 107,605
402.140	Staff Salary		$ 118,897	$ 167,073	$ 135,943	$ 72,530	$ 208,473	$ 100,610	$ 110,531	$ 208,473	**$ 205,937**
402.161	FICA		$ 10,962	$ 16,457	$ 12,842	$ 6,837	$ 19,679	$ -	$ 13,189	$ 19,679	$ 19,440
402.163	Medicare		$ 2,053	$ 3,685	$ 3,077	$ 1,525	$ 4,603	$ -	$ 3,084	$ 4,603	$ 4,546
402.183	Finance Staff Salaries - Overtime		$ 347	$ 23	$ 922	$ 78	$ 1,000		$ -	$ 1,000	$ 2,000
402.213	Office Equipment/Furniture			$ -	$ -	$ 1,000				$ 1,000	$ 2,000
402.310	Trustee Chg Bond Payment	$ 4,236	$ 10,861	$ 4,207	$ 1,045	$ 10,955	$ 12,000	$ 10,000	$ 5,700	$ 12,000	$ 5,000
402.311	Auditing Services	$ 45,130	$ 17,500	$ 22,500	$ 44,290	$ 15,710	$ 60,000	$ 48,800	$ 53,000	$ 60,000	**$ 60,000**
402.312	Accounting Services	$ 3,810	$ 6,219	$ -	$ 814	$ -	$ 814	$ 6,500	$ 6,500	$ -	$ -
402.316	Billing software	$ 20,102	$ 38,681	$ 24,568	$ 16,475	$ 8,525	$ 25,000	$ 22,500	$ 25,000	$ 25,000	$ 35,000
402.317	Accounting software	$ 6,766	$ 9,095	$ 7,518	$ 2,570	$ 24,331	$ 26,900	$ 11,500	$ 26,900	$ 26,900	$ 30,000
402.321	**Credit Card Fees**	$ 32,765	$ 39,866	$ 43,304	$ 39,852	$ 30,148	$ 70,000	$ 28,500	$ 40,000	$ 70,000	**$ 70,000**
402.4600	Conferences/Training			$ -	$ -	$ 4,000	$ 4,000			$ 4,000	$ 4,000
	TOTAL FINANCIAL ADMIN.	**$ 112,809**	**$ 322,114**	**$ 391,946**	**$ 333,198**	**$ 205,213**	**$ 537,411**	**$ 328,410**	**$ 386,096**	**$ 541,597**	**$ 545,528**
403	**TAX COLLECTION**										
403.114	Salary of Tax Collector	$ 8,186	$ 8,279	$ 7,521	$ 6,004	$ 2,528	$ 8,532	8,500	$ 8,216	$ 8,532	$ 8,216
403.161	FICA	$ 510	$ 510	$ 469	$ 372	$ 137	$ 509	527	$ 509	$ 529	$ 509
403.163	Medicare	$ 118	$ 119	$ 110	$ 87	$ 32	$ 119	123	$ 119	$ 124	$ 119
403.210	Materials & Supplies	$ 1,712	$ 1,735	$ 7	$ 550	$ 50	$ 600	3,200	$ 3,200	$ 3,200	$ 600
403.315	Commissions Del. RE Taxes	$ 5,958	$ 5,559	$ 6,549	$ 6,466	$ 534	$ 7,000	3,200	$ 3,200	$ 6,500	$ 7,000
403.317	**Commissions LST**	$ 4,614	$ 5,447	$ 4,905	$ 5,110	$ 1,916	$ 7,026	4,500	$ 4,500	$ 5,000	**$ 5,000**
403.318	**Commissions EIT**	$ 15,577	$ 16,641	$ 16,675	$ 12,703	$ 5,297	$ 18,000	15,500	$ 15,500	$ 18,000	**$ 18,000**
403.319	**Commissions RE Trans Tax**	$ 2,877	$ 3,143	$ 3,335	$ 2,947	$ 1,105	$ 4,052	1,500	$ 1,500	$ 2,000	**$ 2,000**
	TOTAL TAX COLLECTION	**$ 39,552**	**$ 41,434**	**$ 39,570**	**$ 34,240**	**$ 11,600**	**$ 45,839**	**$ 37,050**	**$ 36,745**	**$ 43,885**	**$ 41,445**
404	**LEGAL SERVICES**										
404.314	Legal Services Gen Gov.	$ 120,792	$ 159,517	$ 130,290	$ 90,799	$ 34,201	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
404.316	Legal Services WTP	$ 132,277	$ 496,685	$ 277,237	$ 187,490	$ 12,510	$ 200,000	$ 25,500	$ 135,000	$ 200,000	**$ 300,000**
404.320	Legal-WWTP	$ 77,404	$ 114,770	$ 49,307	$ 13,140	$ 71,860	$ 85,000	$ 32,500	$ 85,000	$ 85,000	**$ 75,000**
	TOTAL LEGAL SERVICES	**$ 330,473**	**$ 770,972**	**$ 456,834**	**$ 291,429**	**$ 118,571**	**$ 410,000**	**$ 183,000**	**$ 345,000**	**$ 410,000**	**$ 500,000**
408	**ENGINEERING**										
408.313	Engineering	$ 264,908	$ 369,906	$ 468,727	$ 407,582		$ 407,582	$ 175,625	$ 275,000	$ 280,000	$ 400,000
	TOTAL ENGINEERING	**$ 264,908**	**$ 369,906**	**$ 468,727**	**$ 407,582**	**$ -**	**$ 407,582**	**$ 175,625**	**$ 275,000**	**$ 280,000**	**$ 400,000**
409	**MUNICIPAL BUILDING (42/25/25/08)**										
409.236	Materials & Supplies	$ 164	$ 444	$ 466	$ 617	$ 383	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 2,000
409.361	Electricity	$ 10,701	$ 10,687	$ 12,090	$ 10,601	$ 3,399	$ 14,000	$ 10,150	$ 12,000	$ 14,000	$ 14,000
409.362	Electricity Annex	$ 3,200	$ 2,751	$ 3,441	$ 3,337	$ (337)	$ 3,000	$ 2,500	$ 3,000	$ 3,000	$ 4,500
409.364	Gas (heat) Annex	$ 2,862	$ 4,581	$ 2,270	$ 2,907	$ 93	$ 3,000	$ 2,250	$ 3,500	$ 3,000	$ 3,000
409.373	Maintenance & Repair Annex	$ 9,972	$ 4,709	$ 10,595	$ 14,277	$ -	$ 14,277	$ 2,500	$ -	$ 6,500	**$ 6,500**
409.374	Maintenance & Repair	$ 13,957	$ 17,082	$ 19,980	$ 14,654	$ 85,346	$ 100,000	$ 3,500	$ 127,500	$ 100,000	**$ 100,000**
	TOTAL MUNICIPAL BUILDING	**$ 40,856**	**$ 40,253**	**$ 48,842**	**$ 46,391**	**$ 88,885**	**$ 135,277**	**$ 21,900**	**$ 147,000**	**$ 127,500**	**$ 130,000**
410	**POLICE DEPARTMENT**										
410.760	Regional Costs	$ 2,840,516	$ 2,943,822	$ 3,066,493	$ 2,435,293	$ 811,764	$ 3,247,057	$ 2,943,822	$ 3,066,493	$ 3,247,057	**$ 3,766,303**
	TOTAL POLICE	**$ 2,840,516**	**$ 2,943,822**	**$ 3,066,493**	**$ 2,435,293**	**$ 811,764**	**$ 3,247,057**	**$ 2,943,822**	**$ 3,066,493**	**$ 3,247,057**	**$ 3,766,303**
411	**FIRE DEPARTMENT**										
411.210	Auxiliary Donation	$ 3,300	$ 8,000	$ 15,000	$ -	$ -	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000
411.250	Vehicle Maintenance/Supplies	$ 10,346	$ 33,837	$ 20,666	$ 7,274	$ 10,226	$ 17,500	$ 7,500	$ 17,500	$ 17,500	$ 17,500
411.260	Small Tools/Equipment	$ 4,455	$ 1,255	$ 3,747	$ 2,802	$ 2,698	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 4,000
411.321	Telephone	$ 3,601	$ 1,456	$ 764	$ 684	$ 1,816	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
411.327	Radio Maintenance	$ -	$ -	$ 655	$ 375	$ 9,625	$ 10,000	$ 10,000	$ -	$ 10,000	$ 10,000
411.362	Electricity	$ 10,654	$ 10,715	$ 12,846	$ 8,777	$ 2,723	$ 11,500	$ 11,500	$ 11,500	$ 11,500	$ 13,000
411.363	Gas (heat)	$ 366	$ 351	$ 1,734	$ 5,512	$ 1,837	$ 7,349	$ 5,000	$ 5,000	$ 5,000	$ 5,000
411.373	Equipment Testing	$ 6,938	$ 6,512	$ 12,344	$ 14,378	$ -	$ 14,378	$ 10,000	$ 10,000	$ 10,000	$ 10,000
411.420	Building Maintenance	$ 7,012	$ 12,612	$ 29,450	$ 10,504	$ 4,496	$ 15,000	$ 10,000	$ 10,000	$ 15,000	$ 15,000
411.460	Contracted Services	$ -	$ 2,821	$ 1,112	$ 126	$ 2,374	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
411.530	Contribution/Mileage	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
411.740	Pumper Lease	$ 22,083	$ 22,083	$ 22,083	$ 16,562	$ 7,362	$ 23,924	$ 23,924	$ 23,924	$ 23,924	$ 23,924
	TOTAL FIRE DEPARTMENT	**$ 68,756**	**$ 99,642**	**$ 120,402**	**$ 66,994**	**$ 44,157**	**$ 111,151**	**$ 104,424**	**$ 104,424**	**$ 119,424**	**$ 119,424**
413	**CODE ENFORCEMENT**										
413.122	**Code Enforcement Officer Salary**	$ 35,941	$ 53,251	$ 6,018	$ -	$ -	$ -	$ 30,240	$ 51,096	$ -	$ -
413.140	**Staff Salary**	$ 151,085	$ 126,761	$ 58,719	$ 39,372	$ 17,278	$ 56,650	$ 194,594	$ 203,654	$ 56,650	$ 55,968
413.161	FICA	$ 9,400	$ 11,444	$ 4,037	$ 2,441	$ 1,071	$ 3,512	$ 14,033	$ 15,888	$ 3,512	$ 3,470
413.163	Medicare	$ 2,193	$ 2,676	$ 944	$ 571	$ 251	$ 821	$ 3,282	$ 3,716	$ 821	$ 812
413.183	Overtime	$ -	$ 5,409	$ -	$ -	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 500

East Stroudsburg Borough
Five Year Analysis and Budget Work Sheet
As of September 30, 2026

		12/31/23	12/31/24	12/31/25	Enter Data 2026 @ 9/30/2026	Enter Data 10/1-12/31/2026	Enter Data Total 12/31/26	2024 Budget	2025 Budget	Enter Data Modified 2026 Budget	DoNotEnter Dept Data Transfers from Dept Sheets 2027 Budget
EXPENSES											
413.200	Zoning and Codes			$ 175,000	$ 131,250	$ 48,750	$ 180,000			$ 180,000	$ 200,000
413.210	Materials & Supplies	$ 2,644	$ 3,892	$ 4,436	$ 851	$ 2,150	$ 3,000	$ 4,000	$ 3,000	$ 3,000	$ 3,000
413.215	Computer Equipment/Supplies	$ 2,218	$ -	$ 3,958	$ 1,126	$ 874	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 1,000
	Office Furniture	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000	$ -		
413.216	Uniforms		$ 107	$ 1,156	$ -	$ 2,500	$ 2,500		$ 2,500	$ 2,500	$ 1,000
413.230	Vehicle Operation	$ -	$ 295	$ 217	$ -	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500
413.250	Vehicle Maintenance	$ 122	$ 178	$ 595	$ 1,768	$ 589	$ 2,357	$ 750	$ 750	$ 750	$ 750
413.315	Software License (UP Saftey/Permit Mngr)	$ 7,514	$ 3,633	$ 2,428	$ 494	$ 7,506	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 17,000
413.321	Codes - Cell Phone			$ 120	$ 392	$ 210	$ 602				$ 500
413.340	Advertising/Printing	$ 4,022	$ 5,624	$ 824	$ 355	$ 5,645	$ 6,000	$ 4,000	$ 6,000	$ 6,000	$ 6,000
413.420	Dues/Subscriptions/Memberships	$ 1,906	$ 2,531	$ 252	$ 1,004	$ -	$ 1,004	$ 300	$ 350	$ 350	$ 1,000
413.460	Conferences/Training	$ 150	$ 315	$ 150	$ -	$ 750	$ 750	$ 750	$ 750	$ 750	$ 750
413.740	CAP Purchase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
	TOTAL CODE ENFORCEMENT	**$ 217,194**	**$ 216,115**	**$ 258,852**	**$ 179,623**	**$ 90,574**	**$ 270,197**	**$ 267,949**	**$ 300,704**	**$ 267,334**	**$ 293,250**
414	**PLANNING/ZONING**										
414.313	Engineering Traffic study	$ 19,282	$ 12,965	$ 2,144	$ 950	$ 15,000	$ 15,950	$ 50,000	$ 50,000	$ 15,000	$ 15,000
414.314	Legal Services	$ 2,284	$ 5,500	$ 1,591	$ -	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 6,000
414.450	Contracted Permitting - Building Codes	$ 114,632	$ 75,000	$ 211,165	$ 99,459	$ 50,541	$ 150,000	$ 75,000	$ 75,000	$ 150,000	$ 150,000
	TOTAL PLANNING/ZONING	**$ 136,198**	**$ 93,465**	**$ 214,900**	**$ 100,409**	**$ 71,041**	**$ 171,450**	**$ 130,500**	**$ 130,500**	**$ 170,500**	**$ 171,000**
415	**EMERGENCY SERVICES**										
415.530	Control Center Payment	$ 63,921	$ 74,787	$ 82,266	$ 67,870	$ 22,623	$ 90,493	$ 74,788	$ 82,267	$ 90,493	$ 95,923
	TOTAL EMERGENCY SERVICES	**$ 63,921**	**$ 74,787**	**$ 82,266**	**$ 67,870**	**$ 22,623**	**$ 90,493**	**$ 74,788**	**$ 82,267**	**$ 90,493**	**$ 95,923**
421	**HEALTH DEPARTMENT**										
421.122	Salaries	$ 11,194	$ 10,734	$ 12,138	$ 9,888	$ 5,281	$ 15,169	$ 14,559	$ 14,231	$ 15,169	$ 14,983
421.161	FICA	$ 604	$ 661	$ 750	$ 613	$ 327	$ 940	$ 903	$ 882	$ 940	$ 929
421.163	Medicare	$ 249	$ 155	$ 175	$ 143	$ 77	$ 220	$ 211	$ 206	$ 220	$ 217
421.210	Supplies	$ -	$ -	$ -	$ 205	$ 68	$ 273	$ -	$ 100	$ 200	$ 200
421.215	Computer Equipment/supplies (70/30)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
421.460	Conferences Training (70/30)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
	TOTAL HEALTH DEPARTMENT	**$ 12,047**	**$ 11,550**	**$ 13,064**	**$ 10,850**	**$ 5,753**	**$ 16,603**	**$ 15,673**	**$ 15,419**	**$ 16,529**	**$ 16,329**
426	**SANITATION (RECYCLING)**										
426.140	Staff Salaries	$ 107,394	$ 116,557	$ 148,661	$ 113,733	$ 106,137	$ 219,870	$ 117,415	$ 140,482	$ 219,870	$ 217,808
426.161	FICA	$ 6,658	$ 7,170	$ 9,210	$ 7,072	$ 6,560	$ 13,632	$ 7,280	$ 8,710	$ 13,632	$ 13,504
426.163	Medicare	$ 1,997	$ 1,677	$ 2,154	$ 1,654	$ 1,534	$ 3,188	$ 1,703	$ 2,037	$ 3,188	$ 3,158
426.183	Overtime	$ -	$ 1,138	$ 544	$ 328	$ 2,672	$ 3,000	$ 500	$ 3,000	$ 3,000	$ 5,000
426.191	Uniforms	$ -	$ 552	$ 4,979	$ -	$ 4,000	$ 4,000	$ 1,500	$ 6,000	$ 4,000	$ 6,000
426.227	Supplies	$ 897	$ 2,627	$ 3,004	$ 2,463	$ 6,037	$ 8,500	$ 400	$ 8,500	$ 8,500	$ 8,500
426.227	Recycling grant to twin boros (902 Grant)	$ 24,556	$ 20,481	$ 44,471	$ -	$ 25,000	$ 25,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000
426.340	Advertising/Printing	$ (450)			$ -	$ -	$ -	$ -	$ -		$ 1,000
426.460	Conferences/Training/subscriptions	$ -			$ -	$ 3,000	$ 3,000	$ -	$ -	$ 3,000	$ 3,000
	TOTAL SANITATION	**$ 141,052**	**$ 150,201**	**$ 213,023**	**$ 125,250**	**$ 154,940**	**$ 280,190**	**$ 158,797**	**$ 198,729**	**$ 280,190**	**$ 282,970**
427	**SOLID WASTE**										
427.313	Landfill Engineering	$ 10,037	$ 8,500	$ 11,827	$ 5,651	$ 9,349	$ 15,000	8,500	$ 15,000	$ 15,000	$ 15,000
427.470	Refuse Coll/Disp Contract	$ 869,223	$ 926,152	$ 905,101	$ 675,685	$ 239,315	$ 915,000	800,000	$ 989,576	$ 989,576	$ 915,000
427-471	Extra Bags and Tags	$ 12,019	$ 7,500	$ 7,487	$ 2,923	$ 4,578	$ 7,500	7,500	$ 7,500	$ 7,500	$ 7,500
	TOTAL SOLID WASTE	**$ 891,279**	**$ 942,152**	**$ 924,414**	**$ 684,259**	**$ 253,241**	**$ 937,500**	**$ 816,000**	**$ 1,012,076**	**$ 1,012,076**	**$ 937,500**
429	**SANITARY SEWER**										
429.140	Staff Salaries	$ 222,628	$ 304,204	$ 353,152	$ 239,046	$ 95,954	$ 335,000	$ 253,172	$ 289,679	$ 335,000	$ 372,707
429.161	FICA	$ 12,262	$ 16,887	$ 21,438	$ 13,820	$ 9,345	$ 23,165	$ 15,774	$ 18,146	$ 23,165	$ 23,108
429.163	Medicare	$ 3,956	$ 3,949	$ 5,165	$ 3,313	$ 2,105	$ 5,418	$ 3,689	$ 4,244	$ 5,418	$ 5,404
429.183	Overtime	$ 5,078	$ 4,210	$ 4,288	$ 1,494	$ 2,506	$ 4,000	$ 3,750	$ 3,000	$ 4,000	$ 5,000
429.210	Office Expense	$ 1,328	$ 2,855	$ 1,552	$ 2,475	$ 1,645	$ 4,120	$ 3,000	$ 4,000	$ 4,120	$ 4,200
429.211	Chemicals	$ 59,441	$ 38,777	$ 42,734	$ 26,251	$ 40,549	$ 66,800	$ 55,000	$ 60,000	$ 66,800	$ 70,000
429.212	Safety Supplies			$ 1,065	$ 468	$ 2,532	$ 3,000	$ -	$ 3,000	$ 3,000	$ 3,000
429.215	Computer Equipment/Supplies	$ 1,394	$ 64	$ -	$ 2,483	$ 828	$ 3,310	$ 1,000	$ 1,000	$ 2,000	$ 2,000
429.220	Materials and supplies WWTP (Electronics)	$ 6,599	$ 8,969	$ 10,927	$ 11,268	$ 2,732	$ 14,000	$ 9,000	$ 9,000	$ 14,000	$ 16,000
429.230	Fuel Oil	$ 23,895	$ 15,654	$ 18,956	$ 23,189	$ 4,611	$ 27,800	$ 27,000	$ 27,000	$ 27,800	$ 30,000
429.231	Vehicle Operation (Fuel/oil)	$ 1,209	$ 1,030	$ 1,499	$ 3,058	$ 200	$ 3,258	$ 1,200	$ 1,200	$ 1,200	$ 2,500
429.238	Uniforms	$ 810	$ 1,227	$ 12,725	$ 771	$ 1,729	$ 2,500	$ 2,000	$ 11,500	$ 2,500	$ 3,000
429.260	Small Tools/Minor Equipment	$ 1,685	$ 4,934	$ 637	$ 1,257	$ 2,743	$ 4,000	$ 5,000	$ 2,500	$ 4,000	$ 4,000
429.316	Laboratory Fees	$ 61,310	$ 57,493	$ 57,619	$ 43,000	$ 23,000	$ 66,000	$ 58,500	$ 60,000	$ 66,000	$ 70,000
429.320	Telephone/Internet	$ 2,778	$ 2,918	$ 2,090	$ 1,967	$ 1,533	$ 3,500	$ 1,700	$ 3,000	$ 3,500	$ 6,600
429.361	Electric	$ 85,010	$ 93,787	$ 101,306	$ 94,931	$ 18,569	$ 113,500	$ 78,500	$ 86,000	$ 113,500	$ 120,000
429.370	Pump Station Maint & Repair	$ 3,315	$ 1,584	$ 12,947	$ -	$ 30,000	$ 30,000	$ 12,500	$ 15,000	$ 30,000	$ 30,000
429.371	WWTP Maint & Repair (equipment)	$ 22,100	$ 25,753	$ 29,698	$ 22,142	$ 17,858	$ 40,000	$ 20,000	$ 25,000	$ 40,000	$ 40,000
429.372	Collection System Maintenance	$ 5,622	$ 18,359	$ 40,403	$ 20,875	$ 14,125	$ 35,000	$ 20,000	$ 20,000	$ 35,000	$ 35,000
429.373	WWTP Building Maint & Repair	$ 6,408	$ 10,291	$ 11,332	$ 71	$ 39,929	$ 40,000	$ 10,000	$ 40,000	$ 40,000	$ 40,000
429.374	Equipment Maintenance Collections	$ 6,741	$ 6,028	$ 4,873	$ 1,826	$ 5,674	$ 7,500	$ 11,100	$ 7,500	$ 7,500	$ 7,500
429.410	Sewer Backup Expenses	$ 1,676	$ 1,756	$ 1,828	$ -	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
429.420	Dues /Subscriptions	$ 4,606	$ 7,588	$ 4,699	$ 4,941	$ 3,059	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
429.450	Contracted Line Maint.	$ 19,441	$ 50,071	$ 35,494	$ 6,512	$ 78,988	$ 85,500	$ 85,500	$ 85,500	$ 85,500	$ 85,500
429.460	Training	$ 90	$ 668	$ 844	$ 933	$ 2,067	$ 3,000	$ 2,000	$ 2,000	$ 3,000	$ 3,000
429.470	Sludge Disposal	$ 88,642	$ 83,439	$ 109,658	$ 74,864	$ 38,636	$ 113,500	$ 75,000	$ 100,000	$ 113,500	$ 115,000
429.740	Equip Lease/Purchase (Skid Steer Lease Payment)	$ 14,591	$ -	$ -	$ 525,000	$ -	$ 525,000	$ -	$ -	$ -	$ -
429.741	Capital Improvements equipment	$ 5,000	$ 36,723	$ -	$ 215,058	$ -	$ 215,058	$ 297,000			$ -
429.742	Capital Improvements Collection System	$ 110,850	$ 14,352	$ -	$ -	$ -	$ -	$ 102,643			$ -
429.743	Vehicle Purchase	$ 67,929	$ 22,257	$ -	$ -	$ -	$ -	$ 22,257			$ -
	TOTAL COLLECTION SYSTEM	**$ 846,394**	**$ 835,826**	**$ 886,930**	**$ 1,341,011**	**$ 443,417**	**$ 1,784,428**	**$ 1,186,785**	**$ 888,769**	**$ 1,041,002**	**$ 1,104,019**
430	**STREET DEPARTMENT**										
430.122	Salary DPW Foreman	$ 77,590	$ 84,501	$ 81,826	$ 91,581	$ 10,176	$ 101,756	$ 73,398	$ 85,024	$ 88,000	$ 86,920
430.130	Staff Salary	$ 373,680	$ 491,180	$ 584,737	$ 366,495	$ 249,505	$ 616,000	$ 431,136	$ 521,449	$ 616,000	$ 582,364
430.161	FICA	$ 30,706	$ 33,467	$ 41,954	$ 28,447	$ 15,201	$ 43,648	$ 32,521	$ 37,787	$ 43,648	$ 41,496
430.163	Medicare	$ 6,114	$ 5,652	$ 7,184	$ 5,195	$ 5,014	$ 10,209	$ 7,606	$ 8,837	$ 10,209	$ 9,705
430.183	Overtime	$ 9,297	$ 12,255	$ 22,718	$ 21,588	$ 2,000	$ 23,588	$ 20,000	$ 3,000	$ 15,000	$ 15,000
430.210	Office Expense	$ 1,337	$ 3,232	$ 2,712	$ 1,660	$ 840	$ 2,500	$ 2,500	$ 2,000	$ 2,500	$ 2,500
430.212	Safety Supplies	$ -	$ 3,072	$ 2,871	$ 1,599	$ 1,401	$ 3,000	$ 4,350	$ 3,000	$ 3,000	$ 3,000
430.215	Computer Equipment/Supplies	$ 1,565	$ 1,910	$ 669	$ 450	$ 101	$ 551	$ 1,500	$ 250	$ 551	$ 550
430.216	Office Equipment furniture	$ 2,025	$ 319	$ 132	$ -	$ 251	$ 251	$ 250	$ 250	$ 251	$ 250
430.230	Vehicle Operation (fuel, oil, fluids)	$ 35,895	$ 38,108	$ 39,900	$ 38,596	$ 11,404	$ 50,000	$ 38,000	$ 50,000	$ 50,000	$ 65,000
430.238	Uniforms/ boot allowance	$ 5,880	$ 6,445	$ 19,798	$ 2,738	$ 7,262	$ 10,000	$ 5,603	$ 29,000	$ 10,000	$ 10,000
430.250	Vehicle Maintenance/Repair	$ 14,904	$ 20,171	$ 14,583	$ 11,457	$ 8,543	$ 20,000	$ 21,500	$ 20,000	$ 20,000	$ 20,000
430.260	Small Tools/Minor Equipment	$ 3,826	$ 19,277	$ 3,880	$ 5,527	$ 2,473	$ 8,000	$ 21,646	$ 4,000	$ 8,000	$ 8,000
430.315	Drug Testing	$ 674	$ 761	$ 700	$ 713	$ 287	$ 1,000	$ -	$ 600	$ 1,000	$ 1,000
430.321	Telephone/Internet	$ 1,325	$ 3,312	$ 1,994	$ 2,189	$ 1,210	$ 3,399	$ 1,250	$ 1,300	$ 1,600	$ 3,600
430.326	Radio Purchase/Maintenance	$ -	$ 2,753	$ -	$ -	$ -	$ -	$ -	$ 1,250	$ 50,000	$ 31,500
430.331	Travel	$ -	$ -	$ -	$ -	$ 500	$ 500	$ -	$ 500	$ 500	$ 500
430.361	Electricity	$ 4,103	$ -	$ 3,611	$ 1,760	$ 2,240	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 7,000
430.362	Gas (heat)	$ 5,097	$ -	$ 4,803	$ 7,049	$ 2,350	$ 9,399	$ 6,000	$ 6,000	$ 7,000	$ 7,000
430.373	Building Maintenance	$ 11,671	$ 4,229	$ 2,872	$ 5,094	$ 4,906	$ 10,000	$ 4,000	$ 10,000	$ 10,000	$ 15,000

East Stroudsburg Borough
Five Year Analysis and Budget Work Sheet
As of September 30, 2026

		12/31/23	12/31/24	12/31/25	Enter Data 2026 @ 9/30/2026	Enter Data 10/1-12/31/2026	Enter Data Total 12/31/26	2024 Budget	2025 Budget	Enter Data Modified 2026 Budget	DoNotEnter Dept Data Transfers from Dept Sheets 2027 Budget
EXPENSES											
430.374	Equipment Maintenance & Repair	$ 33,398	$ 26,712	$ 17,789	$ 15,389	$ 4,611	$ 20,000	$ 32,500	$ 18,500	$ 20,000	$ 20,000
430.4600	Conferences/Training	$ 3,019	$ 3,151	$ 1,771	$ 278	$ 5,722	$ 6,000	$ 3,151	$ 2,000	$ 6,000	$ 6,000
430.740	CAP Improvements	$ 18,833	$ 235,909	$ 71,320	$ 705,371	$ -	$ 705,371	$ 267,596	$ -	$ -	$ -
430.741	Equipment Purchase	$ 33,738	$ -	$ 118,372	$ -	$ -	$ -	$ -	$ -	$ -	$ -
430.742	Equipment Lease	$ 133,438	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Equipment Purchase	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -
	TOTAL STREET DEPARTMENT	**$ 808,112**	**$ 996,415**	**$ 1,046,196**	**$ 1,313,176**	**$ 335,995**	**$ 1,649,171**	**$ 978,507**	**$ 808,747**	**$ 967,259**	**$ 936,384**
431	**STREET CLEANING**										
431.374	Machinery Maintenance/Supplies	$ 12,624	$ 45,268	$ 4,114	$ 491	$ 4,509	$ 5,000	48,000	$ 5,000	$ 5,000	$ 5,000
431.375	Dispose-Street Sweepings				$ -	$ -	$ -	0			$ -
431.742	Sweeper Lease				$ -	$ -	$ -	0	$ -	$ -	$ -
	TOTAL STREET CLEANING	**$ 12,624**	**$ 45,268**	**$ 4,114**	**$ 491**	**$ 4,509**	**$ 5,000**	**$ 48,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
432	**SNOW & ICE REMOVAL**										
432.221	**Snow & Ice Removal Supplies (*5/95)**	$ 32,289	$ 75,071	$ 95,898	$ 83,752	$ 40,000	$ 123,752	63,500	$ 55,000	$ 80,000	**$ 100,000**
432.450	Contracted Snow Removal	$ -	$ 1,430	$ 275	$ -	$ 3,000	$ 3,000	2,000	$ 3,000	$ 3,000	$ 3,000
	TOTAL SNOW/ICE REMOVAL	**$ 32,289**	**$ 76,501**	**$ 96,173**	**$ 83,752**	**$ 43,000**	**$ 126,752**	**$ 65,500**	**$ 58,000**	**$ 83,000**	**$ 103,000**
433	**TRAFFIC SIGNS/SIGNALS**										
433.361	Electricity--Traffic Signals	$ 18,318	$ 4,233	$ 5,730	$ 3,469	$ 11,531	$ 15,000	15,000	$ 15,000	$ 15,000	$ 15,000
433.372	Misc. Supplies-Traffic Signs/Signals (50/50)	$ 31,016	$ 41,412	$ 15,500	$ 14,714	$ 15,286	$ 30,000	44,000	$ 5,500	$ 30,000	$ 45,000
	TOTAL TRAFFIC SIGNALS	**$ 49,334**	**$ 45,645**	**$ 21,230**	**$ 18,183**	**$ 26,817**	**$ 45,000**	**$ 59,000**	**$ 20,500**	**$ 45,000**	**$ 60,000**
434	**STREET LIGHTING**										
434.361	Electric 25/75	$ 105,409	$ 118,830	$ 117,592	$ 99,440	$ 25,560	$ 125,000	95,000	$ 110,000	$ 125,000	$ 125,000
434.372	Street Light Repair	$ 756	$ 409	$ 362	$ 2,869	$ 2,000	$ 4,869	750	$ 1,000	$ 1,000	$ 1,000
434.373	Operation/Maintenance	$ 276	$ 254	$ 139	$ 645	$ 200	$ 845	750	$ 750	$ 750	$ 750
	TOTAL STREET LIGHTING	**$ 106,440**	**$ 119,492**	**$ 118,093**	**$ 102,954**	**$ 27,760**	**$ 130,714**	**$ 96,500**	**$ 111,750**	**$ 126,750**	**$ 126,750**
436	**STORM SEWERS & DRAINS**										
436.245	Misc. Supplies--Drainage	$ -	$ 3,606	$ 26,761	$ 20,445	$ 39,555	$ 60,000	6,000	$ 6,000	$ 60,000	$ 60,000
436.361	Electricity Pond Pumps	$ -	$ -		$ -		$ -	0	$ -	$ -	$ -
436.450	Contracted Services	$ -	$ -		$ -		$ -	0	$ -	$ -	$ -
436.371	MS4 Project	$ -	$ -	$ -	$ -		$ -	175,000	$ 175,000	$ 100,000	$ 100,000
436.750	Equipment Rental			$ 4,600	$ -		$ -			$ 20,000	$ 20,000
	TOTAL STORM SEWER	**$ -**	**$ 3,606**	**$ 31,361**	**$ 20,445**	**$ 39,555**	**$ 60,000**	**$ 181,000**	**$ 181,000**	**$ 180,000**	**$ 180,000**
438	**STREET MAINTENANCE**										
438.245	Street Maintenance	$ 15,077	$ 1,414	$ 18,007	$ 9,418	$ 5,582	$ 15,000	0	$ 15,000	$ 15,000	$ 25,000
438.372	Street Paving	$ 22,979	$ 22,914	$ 852,644	$ -	$ -	$ -	269,304	$ -	$ 100,000	$ 100,000
	TOTAL STREET MAINTENANCE	**$ 38,056**	**$ 24,328**	**$ 870,651**	**$ 9,418**	**$ 5,582**	**$ 15,000**	**$ 269,304**	**$ 15,000**	**$ 115,000**	**$ 125,000**
445	**PARKING FACILITIES**										
445.130	Staff Salaries -Parking Enforcement	$ 39,097	$ 77,973	$ 57,656	$ 74,249	$ 90,806	$ 165,055	$ 84,240	$ 105,217	$ 165,055	**$ 163,053**
445.161	FICA	$ 6,027	$ 4,979	$ 3,542	$ 4,772	$ 5,461	$ 10,233	$ 5,269	$ 6,585	$ 10,233	**$ 10,109**
445.163	Medicare	$ 1,406	$ 1,152	$ 829	$ 1,116	$ 1,277	$ 2,393	$ 1,232	$ 1,540	$ 2,393	**$ 2,364**
445.183	Overtime	$ -	$ 835	$ -	$ 2,722	$ 907	$ 3,629	$ 750	$ 1,000	$ 1,850	**$ 1,850**
445.191	Uniforms	$ 2,099	$ 612	$ 4,810	$ 167	$ 1,000	$ 1,167	$ 1,500	$ 3,500	$ 2,000	**$ 2,000**
445.215	Computer Equipment	$ -	$ -	$ 298	$ 2,783	$ -	$ 2,783	$ -	$ 1,500	$ 1,500	$ 1,500
445.241	Vehicle Maintenance	$ 1,463	$ 2,312	$ 1,786	$ -	$ -	$ -	$ 1,500	$ 1,500	$ 1,500	$ 1,500
445.249	Meter Purchase	$ 3,599	$ 1,037	$ 400	$ 3,510	$ 1,490	$ 5,000	$ 3,500	$ 4,400	$ 5,000	$ 5,000
445.313	Parking Permits Ect.	$ 48	$ -	$ -	$ -	$ -	$ -		$ -	$ 300	$ 300
445.315	**UP Safety**	$ 10,802	$ 15,001	$ 12,600	$ 811	$ 15,189	$ 16,000	$ -	$ 30,000	$ 16,000	$ 16,000
445.316	Registration Lookup		$ -	$ 923	$ 13,148	$ 4,383	$ 17,531	$ 10,500	$ -	$ 2,000	$ 2,000
445.325	Postage	$ 500	$ 27	$ -	$ 1,458	$ 486	$ 1,944	$ 500	$ 500	$ 500	$ 500
445.326	Radio	$ 212	$ 300	$ -	$ -	$ -	$ -	$ 750	$ 750	$ -	$ -
445.340	Advertising/Printing	$ 1,723	$ 2,618	$ 3,041	$ -	$ 3,000	$ 3,000	$ 2,250	$ 3,000	$ 3,000	$ 3,000
445.371	Parking Lot Maintenance	$ 143	$ 2,534	$ 51	$ 596	$ -	$ 596	$ 250	$ 250	$ 500	$ 500
445.372	**Meter Repair/Maint. Supplies**	$ 1,981	$ 1,723	$ 1,754	$ 991	$ 5,009	$ 6,000	$ 2,000	$ 6,000	$ 6,000	$ 6,000
445.740	Cap Purchase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL PARKING FACILITIES	**$ 69,099**	**$ 111,104**	**$ 87,689**	**$ 106,322**	**$ 129,009**	**$ 235,330**	**$ 114,242**	**$ 165,742**	**$ 217,832**	**$ 215,677**
446	**FLOOD CONTROL**										
446.313	Engineering	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000	$ 8,000	$ 10,500	$ 10,500	$ 10,500
446.371	Levee Maintenance	$ 191,152	$ -	$ 25,051	$ 2,015	$ 85,000	$ 87,015	$ -	$ 100,000	$ 85,000	**$ 85,000**
446.373	Equipment Maintenance/Repair	$ 861	$ 1,936	$ 30,057	$ 3,959	$ 35,000	$ 38,959	$ 3,250	$ 750	$ 35,000	**$ 35,000**
	TOTAL FLOOD CONTROL	**$ 192,014**	**$ 1,936**	**$ 55,108**	**$ 5,974**	**$ 145,000**	**$ 150,974**	**$ 11,250**	**$ 111,250**	**$ 130,500**	**$ 130,500**
448	**WATER**										
448.130	Staff Salary	$ 277,780	$ 424,697	$ 464,869	$ 323,488	$ 142,331	$ 465,819	$ 396,848	$ 586,286	$ 465,819	$ 515,860
448.161	FICA	$ 16,850	$ 23,859	$ 28,720	$ 19,488	$ 9,393	$ 28,881	$ 24,946	$ 36,691	$ 28,881	$ 31,983
448.163	Medicare	$ 3,942	$ 5,516	$ 6,810	$ 4,722	$ 2,032	$ 6,754	$ 5,834	$ 8,581	$ 6,754	$ 7,480
448.183	Overtime	$ 7,026	$ 4,324	$ 5,119	$ 2,183	$ 3,317	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500
448.210	Office Expense	$ 1,343	$ 1,349	$ 2,509	$ -	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500
448.211	Chemicals	$ 95,130	$ 103,079	$ 115,007	$ 103,646	$ 36,354	$ 140,000	$ 105,094	$ 130,000	$ 140,000	$ 140,000
448.212	Safety Supplies			$ 2,859	$ 998	$ 2,002	$ 3,000		$ 3,000	$ 3,000	$ 3,000
448.215	Computer Equipment	$ 1,544	$ 3,393	$ -	$ 2,483	$ 17	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 1,000
448.220	Materials and supplies (Electronics)	$ 10,431	$ 17,717	$ 12,041	$ 5,608	$ 9,392	$ 15,000	$ 21,120	$ 14,000	$ 15,000	$ 15,000
448.230	Fuel Oil	$ 14,841	$ 18,423	$ 11,200	$ 9,426	$ 7,574	$ 17,000	$ 17,300	$ 15,000	$ 17,000	$ 17,000
448.231	Vehicle Operation	$ 4,660	$ 2,896	$ 6,937	$ 7,929	$ -	$ 7,929	$ 2,800	$ 2,500	$ 2,500	$ 8,000
448.239	Uniforms	$ 672	$ 2,099	$ 7,186	$ 576	$ 4,424	$ 5,000	$ 3,000	$ 17,000	$ 5,000	$ 5,000
448.240	Meter M&R supplies/(NEW RADIO READ)	$ 565,508	$ 733,497	$ 29,694	$ 516	$ 24,484	$ 25,000	$ 1,000,000	$ 25,000	$ 25,000	$ 15,000
448.260	Small Tools/Minor Equipment	$ 11,472	$ 14,732	$ 5,251	$ 6,858	$ 8,142	$ 15,000	$ 16,636	$ 12,000	$ 15,000	$ 15,000
448.311	Meter Replacement Contractor		$ 573,646	$ 19,717	$ -	$ -	$ -	$ 650,000			$ -
448.316	Laboratory Fees	$ 40,182	$ 40,097	$ 28,706	$ 29,769	$ 15,231	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 50,000
448.320	Telephone	$ 3,361	$ 1,714	$ 1,887	$ 2,801	$ 699	$ 3,500	$ 3,500	$ 3,500	$ 3,500	$ 4,000
448.340	Printing & Advertising	$ -	$ -		$ 1,510	$ -	$ 1,510	$ -	$ -	$ 1,000	$ 3,500
448.361	**Electric WTP. Water electric is not as bad as Sewer El**	$ 6,352	$ 46,994	$ 46,664	$ 43,596	$ 16,404	$ 60,000	$ 52,000	$ 60,000	$ 60,000	$ 60,000
448.362	Electric Wells	$ 39,905	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
448.363	Electric Dist.	$ 1,841	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
448.370	Well Maint.& Repair	$ 19,795	$ 11,046	$ 38,629	$ 3,056	$ 36,944	$ 40,000	$ 20,000	$ 40,000	$ 40,000	$ 40,000
448.372	**Distribution System Maint & Repair**	$ 104,983	$ 147,427	$ 132,825	$ 53,681	$ 96,319	$ 150,000	$ 130,970	$ 100,000	$ 150,000	$ 150,000
448.373	Building Maint & Repair	$ 9,579	$ 25,079	$ 7,118	$ 8,656	$ 6,344	$ 15,000	$ 25,080	$ 15,000	$ 15,000	$ 20,000
448.374	WTP Maintenance & Repair (Equipment)	$ 18,172	$ 42,151	$ 14,762	$ 17,648	$ 2,352	$ 20,000	$ 57,902	$ 15,000	$ 20,000	$ 20,000
448.375	Dist Contracted Services (stand pipe)	$ 38,093	$ 41,367	$ 38,770	$ 38,620	$ 6,380	$ 45,000	$ 34,850	$ 45,000	$ 45,000	$ 45,000
448.420	Dues /Licensing	$ 3,172	$ 8,419	$ 6,669	$ 4,163	$ 1,837	$ 6,000	$ 2,500	$ 2,500	$ 6,000	$ 19,000
448.450	Contracted Line Maint.	$ 6,745	$ 1,416	$ 529	$ 8,668	$ 11,332	$ 20,000	$ 2,000	$ 15,000	$ 20,000	$ 20,000
448.460	Training/Conferences	$ 1,318	$ 625	$ 1,991	$ 546	$ 2,454	$ 3,000	$ 625	$ 2,000	$ 3,000	$ 3,000
448.470	Sludge Removal	$ 34,286	$ 17,237	$ 70,812	$ 35,950	$ 29,050	$ 65,000	$ 13,000	$ 65,000	$ 65,000	$ 70,000
448.491	Permits	$ 20,335	$ 20,000	$ 20,000	$ 23,701	$ -	$ 23,701	$ 20,000	$ 21,000	$ 21,000	$ 21,500
448.740	Capital Improvements	$ 1,124,500	$ 253,046	$ 23,200	$ 82,871	$ -	$ 82,871	$ 164,973	$ -	$ -	$ -
448.741	Capital purchase	$ 128,286	$ -	$ -	$ 59,805	$ -	$ 59,805	$ -			$ -
	TOTAL WATER FACILITIES	**$ 2,612,105**	**$ 2,585,843**	**$ 1,150,479**	**$ 902,962**	**$ 476,308**	**$ 1,379,270**	**$ 2,825,478**	**$ 1,288,558**	**$ 1,227,954**	**$ 1,307,323**

East Stroudsburg Borough
Five Year Analysis and Budget Work Sheet
As of September 30, 2026

						Enter Data	Enter Data	Enter Data			Enter Data Modified	DoNotEnter Dept Data Transfers from Dept Sheets
		12/31/23	12/31/24	12/31/25	2026 @ 9/30/2026	10/1-12/31/2026	Total 12/31/26	2024 Budget	2025 Budget	2026 Budget	2027 Budget
EXPENSES											
452	**RECREATION**										
452.260	Building Maintenance/Repair (Pool) 67/33	$ 276	$ 3,625	$ 933	$ 4,779	$ -	$ 4,779	$ 1,250	$ 1,250	$ 1,250	$ 5,000
452.261	Pool Maintenance/Repair	$ 570	$ 892	$ 3,796	$ 55	$ 2,445	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
452.262	Small Tools & Equipment (Pool)	$ 173	$ 9	$ 6,509	$ -	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
452.263	Materials and supplies (Pool)	$ -	$ 184	$ 219	$ -	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
452.361	Electricity (pool)	$ 8,573	$ 10,687	$ 7,652	$ 7,259	$ 3,741	$ 11,000	$ 10,000	$ 10,000	$ 11,000	$ 11,500
452.362	Gas (Pool)	$ 870	$ 381	$ 371	$ 1,753	$ 584	$ 2,338	$ 1,000	$ 1,250	$ 1,250	$ 1,250
452.374	Maint & Repair Services (Pool)	$ 146	$ 436	$ 591	$ 19	$ 731	$ 750	$ 550	$ 600	$ 750	$ 750
452.454	Stewardship Contribution (SROSRC)	$ 151,313	$ 147,180	$ 147,868	$ 183,237	$ 11,409	$ 194,646	$ 167,990	$ 185,200	$ 194,646	$ 206,325
452.740	CAP Purchases	$ 5,000	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL RECREATION	**$ 166,921**	**$ 163,394**	**$ 167,940**	**$ 197,102**	**$ 19,910**	**$ 217,012**	**$ 184,290**	**$ 201,800**	**$ 212,396**	**$ 228,325**
453	**DONATIONS**										
453.540	Contribution to Arts Council	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
453.541	Monroe County Historical Association	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
453.543	Contribution to BWA	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
453-545	Borough 150th Anniversary Celebration	$ -	$ -		$ -	$ -	$ -	$ 500	$ -	$ -	$ -
453.544	MCCD Stream Gage	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -
	TOTAL DONATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500**	**$ -**	**$ -**	**$ -**
454	**PARKS**										
454.260	Recreation Equipment	$ -	$ -		$ -		$ -	$ 500	$ 500	$ 20,000	$ -
454.270	Tools Minor Equipment	$ -	$ 146	$ 100	$ -		$ -	$ 100	$ 100	$ 100	$ 300
454.320	Telephone	$ 1,512	$ 1,935	$ 2,269	$ 2,108	$ 161	$ 2,269	$ 1,850	$ 1,850	$ 1,850	$ 3,000
454.361	Electric	$ 1,191	$ 1,925	$ 2,551	$ 2,824	$ 941	$ 3,766	$ 1,500	$ 1,500	$ 1,500	$ 2,500
454.371	Land Maintenance	$ 4,466	$ 1,623	$ 7,674	$ 3,280	$ 2,000	$ 5,280	$ 3,138	$ 20,000	$ 10,000	$ 10,000
454.372	Equipment Maintenance	$ 3,473	$ 3,374	$ 3,425	$ 643	$ 2,000	$ 2,643	$ 5,000	$ 5,000	$ 4,000	$ 5,000
454.373	Building Maint & Repair	$ 5,870	$ 21,288	$ 5,615	$ 2,147	$ 2,000	$ 4,147	$ 20,000	$ 20,000	$ 20,000	$ 20,000
454.470	Portable Toilet Rentals	$ 2,030	$ 2,030	$ 2,385	$ 2,030	$ 970	$ 3,000	$ 2,000	$ 2,000	$ 3,000	$ 3,000
454.740	CAP Purchase/Machinery	$ 7,507	$ 15,992	$ 6,921	$ 16,109	$ -	$ 16,109	$ 16,862	$ -	$ -	$ -
	TOTAL PARKS	**$ 26,049**	**$ 48,312**	**$ 30,940**	**$ 29,142**	**$ 8,072**	**$ 37,214**	**$ 50,950**	**$ 50,950**	**$ 60,450**	**$ 43,800**
455	**SHADE TREES**										
455.246	Materials & Supplies	$ 2,484	$ 518	$ 676	$ 1,214	$ -	$ 1,214	$ 518	$ 1,000	$ 1,000	$ 1,500
455.372	Maintenance	$ 16,800	$ 7,300	$ 18,350	$ 4,218	$ 19,332	$ 23,550	$ 7,300	$ 23,550	$ 23,550	**$ 23,550**
455.720	New Planting	$ 690	$ 1,854	$ 997	$ 628	$ -	$ 628	$ 682	$ 2,500	$ 3,000	$ 3,000
	TOTAL SHADE TREES	**$ 19,974**	**$ 9,672**	**$ 20,022**	**$ 6,059**	**$ 19,332**	**$ 25,392**	**$ 8,500**	**$ 27,050**	**$ 27,550**	**$ 28,050**
463	**ECONOMIC DEVELOPMENT**										
456.470	PMVB Grant Expense			$ 14,974	$ 4,395	$ 13,963	$ 18,358				
456-480	Multimodal Pedestrian Crosswalk				$ 58,467	$ -					
463.302	IBW Property Remediation Expecting MEA invoices c	$ -	$ 381	$ 2,050	$ -	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500
463.310	Comprehensive Plan Implementation	$ 6,324	$ 784		$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
	TOTAL Economic development	**$ 6,324**	**$ 1,165**	**$ 17,024**	**$ 62,862**	**$ 20,463**	**$ 24,858**	**$ 6,500**	**$ 6,500**	**$ 6,500**	**$ 6,500**
465	**DOWNTOWN DISTRICT**										
465.374	Maintenance/Repair (Decorations)	$ 5,851	$ 2,978	$ 2,572	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 8,000	$ 15,000
465.540	Contribution ECA	$ 10,000	$ 10,000	$ 10,000	$ 7,500		$ 7,500	$ 10,000	$ 10,000	$ 10,000	$ 10,000
	TOTAL DOWNTOWN DISTRICT	**$ 15,851**	**$ 12,978**	**$ 12,572**	**$ 7,500**	**$ 5,000**	**$ 12,500**	**$ 15,000**	**$ 15,000**	**$ 18,000**	**$ 25,000**
471	**DEBT SERVICE**										
471.100	Debt Principal ESSA (2009)	$ 122,000	$ 129,000	$ 136,500	$ -	$ 144,500	$ 144,500	$ 129,000	$ 136,500	$ 144,500	$ 152,500
471.110	Debt Principal (2016) (Water 35%/Debt Service 65%)	$ 454,410	$ 462,372	$ 193,730	$ 170,210	$ 1	$ 170,211	$ 462,370	$ 470,150	$ 170,211	$ 234,710
471.111	Penn Vest Water Line	$ 46,407	$ -		$ 37,446	$ 12,641	$ 50,087	$ 47,603	$ 48,829	$ 50,087	$ 50,087
471.112	Penn Vest Dam	$ 38,269	$ -		$ 31,304	$ 10,593	$ 41,897	$ 39,442	$ 40,651	$ 41,897	$ 41,897
471.113	ESSA GO 2021	$ 1,000	$ -		$ 34,650	$ -	$ 34,650	$ 32,970	$ 33,800	$ 34,650	$ 35,510
471.114	Debt Principal Series AA 2025 GO				$ -	$ -	$ -				$ -
471.115	Debt Principal Series 2025 GO				$ -	$ -	$ -				$ -
471.116	Debt Principal Taxable Series 2025 GO				$ 80,000	$ -	$ 80,000				$ 80,000
	TOTAL DEBT SERVICE	**$ 662,086**	**$ 591,372**	**$ 330,230**	**$ 353,610**	**$ 167,735**	**$ 441,345**	**$ 711,385**	**$ 729,930**	**$ 441,345**	**$ 594,704**
472	**DEBT INTEREST**										
472.100	Debt Interest ESSA 2009	$ 26,389	$ 22,650	$ 18,742	$ 7,949	$ 7,949	$ 15,897	$ 22,000	$ 20,000	$ 18,000	$ 9,765
472.110	Debt Interest (2016)	$ 126,069	$ 116,468	$ 96,094	$ 111,737	$ -	$ 111,737	$ 116,000	$ 106,000	$ 96,500	$ 169,479
472.111	Penn Vest Water Line	$ 8,752	$ 7,556	$ 6,330	$ 3,923	$ 1,148	$ 5,071	$ 7,557	$ 6,330	$ 5,071	$ 5,071
472.112	Penn Vest Dam	$ 12,141	$ 10,968	$ 9,758	$ 6,503	$ 2,009	$ 8,512	$ 10,968	$ 9,758	$ 8,512	$ 8,512
472.113	ESSA GO 2021	$ -	$ 70,403	$ 72,229	$ 55,930	$ 20,070	$ 76,000	$ 77,000	$ 76,000	$ 76,000	$ 74,713
472.114	Debt Interest Series AA 2025 GO			$ 71,343	$ 99,807	$ 33,269	$ 133,076			$ 133,076	$ 133,076
472.115	2025 GO Note			$ 34,412	$ 64,188	$ 1	$ 64,188			$ 64,188	$ 64,188
472.116	Debt Interest Taxable Series 2025 GO			$ 7,478	$ 13,950	$ -	$ 13,950			$ 13,950	$ 13,950
472.200	2006 Loan				$ -	$ 41,015	$ 41,015				
472.300	Debt Service Water				$ -	$ 41,015	$ 41,015				
472.400	Debt Service Expense General				$ -	$ 18,007	$ 18,007				
	TOTAL DEBT INTEREST	**$ 173,352**	**$ 228,045**	**$ 316,386**	**$ 363,986**	**$ 31,176**	**$ 217,218**	**$ 233,525**	**$ 218,088**	**$ 415,297**	**$ 478,753**
481	**INTER-GOVNMTAL. EXPENSES**										
481.520	Firemen's Relief Fund	$ 49,779	$ 49,399	$ 53,080	$ 51,885	$ -	$ 51,885	$ 46,750	$ 46,750	$ 46,750	$ 52,000
	TOTAL INTER-GOVERNMTL EXP	**$ 49,779**	**$ 49,399**	**$ 53,080**	**$ 51,885**	**$ -**	**$ 51,885**	**$ 46,750**	**$ 46,750**	**$ 46,750**	**$ 52,000**
486	**INSURANCE**										
486.351	Package Insurance (Liability Prop)	$ 150,322	$ 150,458	$ 153,448	160,964	$ -	$ 160,964	$ 155,000	$ 155,000	$ 155,000	**$ 155,000**
486.353	Workmen's Comp Insurance	$ 55,882	$ 54,337	$ 125,583	99,955	$ 25,628	$ 125,583	$ 48,500	$ 48,500	$ 48,501	**$ 120,000**
486.353	Workers Comp Fire Dept.	$ 29,641	$ 33,818	$ 22,651	15,074	$ 14,926	$ 30,000	$ 24,500	$ 30,000	$ 30,000	**$ 30,000**
486.355	Deductible	$ -	$ -	$ -		$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	**$ 10,000**
486.401	Public Official Liability	$ 16,375	$ 16,375	$ 15,165	15,165	$ 4,835	$ 20,000	$ 16,000	$ 20,000	$ 20,000	**$ 20,000**
	TOTAL INSURANCE	**$ 252,220**	**$ 254,988**	**$ 316,847**	**$ 291,158**	**$ 55,389**	**$ 346,547**	**$ 254,000**	**$ 263,500**	**$ 263,501**	**$ 335,000**
487	**EMPLOYEE BENEFITS/INS (25/33.5/33.5/8)**										
487.158	Life/disability Insurance	$ 19,794	$ 22,747	$ 30,109	$ 22,734	$ 18,442	$ 41,176	$ 27,642	$ 32,090	$ 41,176	**$ 36,867**
487.159	Major Medical (BC/BS)	$ 617,571	$ 795,816	$ 858,023	$ 811,733	$ 365,544	$ 1,177,277	$ 762,000	$ 966,847	$ 1,177,277	**$ 1,460,856**
487.159	Health Ins. Buy-out/HRA Cont	$ 17,750	$ 15,252	$ 7,128	$ 4,500	$ 1,500	$ 6,000	$ 16,500	$ 9,000	$ 6,000	$ 6,000
487.531	N/U Pension MMO **(22/30/30/10/08)**	$ 248,615	$ 276,850	$ 324,529	$ 286,631	$ 35,440	$ 322,071	$ 255,076	$ 316,688	$ 322,071	$ 119,683
	TOTAL EMPLOYEE BENE./INS.	**$ 903,730**	**$ 1,110,664**	**$ 1,219,788**	**$ 1,125,598**	**$ 420,926**	**$ 1,546,524**	**$ 1,061,218**	**$ 1,324,625**	**$ 1,546,524**	**$ 1,623,406**
488	**Unemployment Comp. (25/33.5/33.5/8)**										
488.162	Unemployment Comp PSAB	$ 21,399	$ 23,929	$ 13,593	$ 12,519	$ 16,481	$ 29,000	$ 20,000	$ 25,000	$ 29,000	**$ 29,000**
	TOTAL UNEMPLOYMENT COMP.	**$ 21,399**	**$ 23,929**	**$ 13,593**	**$ 12,519**	**$ 16,481**	**$ 29,000**	**$ 20,000**	**$ 25,000**	**$ 29,000**	**$ 29,000**
492	**TRANSFERS**										

East Stroudsburg Borough
Five Year Analysis and Budget Work Sheet
As of September 30, 2026

					Enter Data	Enter Data	Enter Data			Enter Data Modified	DoNotEnter Dept Data Transfers from Dept Sheets
		12/31/23	12/31/24	12/31/25	2026 @ 9/30/2026	10/1-12/31/2026	Total 12/31/26	2024 Budget	2025 Budget	2026 Budget	2027 Budget
EXPENSES											
492.001	Transfer to General Fund	$ -					$ -	$ -	$ -	$ -	$ -
492.003	Transfer to Street Fund						$ -	$ -	$ -	$ -	$ -
492.005	Transfer to Highway Fund	$ 165,578					$ -				$ -
492.006	Transfer to Water	$ 619,231					$ -	$ -	$ -	$ -	$ -
492.009	Transfer to Pension Fund						$ -				$ -
492.010	Transfer to Recreation Fund						$ -	$ -	$ -	$ -	$ -
492.012	Transfer to Lighting						$ -				$ -
492.085	Trans to Debt Service	$ 37,391	$ 23,372	$ 274,843	$ 149,415	$ (149,415)	$ (0)				$ -
492.303	Trans to Capital		$ 260,478	$ 127,822			$ -				$ -
	TOTAL TRANSFERS	**$ 822,201**	**$ 283,850**	**$ 402,664**	**$ 149,415**	**$ (149,415)**	**$ (0)**	**$ -**	**$ -**	**$ -**	**$ -**
	Total	**$ 13,757,174**	**$ 14,319,952**	**$ 14,173,131**	**$ 11,787,451**	**$ 4,402,332**	**$ 15,872,372**	**$ 14,213,116**	**$ 13,290,981**	**$ 14,470,034**	**$ 15,721,933**

Borough of East Stroudsburg								
Refuse Revenue Increase analysis								
As of 9/30/2026								
				9.5% Annual		Projected Revenue		
Gallon	Current Count	2026	2027	Increase Per Cart		2026	2027	Change
32	763	$ 316.00	$ 346.00	$ 30.00		246,588.73	$ 263,998.00	$ 17,409.27
64	937	$ 478.00	$ 523.00	$ 45.00		447,408.00	$ 490,051.00	$ 42,643.00
96	803	$ 646.00	$ 707.00	$ 61.00		529,572.50	$ 567,721.00	$ 38,148.50
Total	**2503**					**1,223,569**	**1,321,770**	**98,201**
Per financial statements as of 9/30/2026								
	Solid Wast User Fees					**1,191,224.21**		
	Solid Wast User Fees Penalties					27,047.97		
	Total Revenue & Penalties:					**1,218,272.18**		
	Total decrease in Revenue due to cart exchanges:					(32,345.02)		

Note: 2026 Projected Revenue was based on the number of carts at the time of the 2026 Budget Proposal. There was a **($32,345)** decrease in the projected revenue as a resulted in Cart exchanges after the rate

Borough of East Stroudsburg
Trash Billing Anaylsis, ES Water/Sewer Invoice & Tax due Dates
2026

Refuse Billing:	Annual	Semi-Annual	Cost Increase	Quarterly	Cost Increase
Billing Cost - Smart Bill	849.27	1,698.54	849.27	3,397.09	2,547.81
Postage - Smart Bill	1,119.95	2,291.66	1,171.71	4,583.32	3,411.61
Internal Processing Cost -ESB	240.00	480.00	240.00	3,600.00	3,360.00
Subtotal	**2,209.22**	**4,470.20**	**2,260.98**	**11,580.41**	**9,319.43**

Billing period is 1/1/20XX - 12/31/20XX

Due date is 90 days from the billing date

Application for Low/Moderate income eligibility for hardship provision - extends the payment period from 90 days to 180 days

Cash Collected Annual Trash Budget

2026 Trash Revenue Budget -		1,423,693		
January	$	105,228	or	9%
February	$	469,026	or	40%
March	$	131,561	or	11%
April	$	256,538	or	22%
May	$	78,865	or	7%
June	$	37,054	or	3%
July	$	28,218	or	2%
August	$	27,744	or	2%
September	$	17,132	or	1%
October				
November				
December				
Total Cash Collected	**$**	**1,151,364**		

Billing Due Date Schedule		Averages
January	1/23 Trash bills sent out	
February	2/22 Due 2% discount	
March		
April	4/13 Water/Sewer bills due 4/22 Trash bills due	
May		
June		
July	7/9 Water/Sewer bills due	
August		
September		
October	10/8 Water/Sewer bills due	
November		
December		

Based on a $200,000 assessed value home with a market value of $425,000 and average household usage of water & sewer

Borough of East Stroudsburg
2027 Millage Rate - Draft for 10/26/2026 Meeting

	01-General	04-New Fire Apparatus	10-Recreation	65-Pension	85-Debt Service	Total
2025 Mill Rate	6.6544	0.0575	0.4464	0.1107	1.6965	8.9654
Proposed 2026 Mill Rate	7.9544	0.0575	0.6064	0.1107	1.5365	10.2655
2026 Revenue	3,438,591	24,857	262,139	47,854	664,210	4,437,651

2026 Assessment 432,287,891 Assumes a 3% reduction in assessed values over 2026
One Mill = 432,288

Borough of East Stroudsburg

2027 Summary of Funds - Draft for 10/26/2026 Meeting

	Funds										
	Total	01-General	04-New Fire Apparatus	05-CIP	06-Water	08-Sewer	11-Recreation	35-Highway Aid	65-Pension	85-Debt Service	07-Trash
TOTAL 2027 REVENUES	16,208,111	6,714,513	26,662	0	4,042,950	2,695,590	272,990	241,839	49,667	664,210	1,476,168
TOTAL 2027 EXPENSES	15,721,934	6,711,333	23,924	0	3,685,243	2,654,606	272,125	218,750	11,968	583,126	1,560,859
Deficit/Surplus	**486,177**	**3,180**	**2,738**	**0**	**357,708**	**40,984**	**865**	**23,089**	**37,699**	**81,084**	**-84,690**

Borough of East Stroudsburg
2027 Revenue Budget - Draft for 10/26/2026 Meeting

ACCT #	ACCOUNT NAME	Fund Split	Total Each Line	10-General	04-New Fire Apparatus	05-CIP	60-Water	40-Sewer	11-Recreation	35-Highway Aid	65-Pension	23-Debt Service	07-Trash
300	**TAXES**												
301.1000	Property Tax-Current Year	Mil %	4,437,651	3,438,591	24,857	-	-	-	262,139	-	47,854	664,210	-
301.2000	Property Tax-Prior Year	Mil %	100	79	1	-	-	-	3	-	1	16	-
301.3000	Property Tax-Interim	Mil %	800	632	4	-	-	-	48		12	104	-
301.4000	Property Tax Delinquent	Mil %	180,000	142,200	1,800	-	-	-	10,800	-	1,800	23,400	-
	TOTAL TAXES		**4,618,551**	**3,581,502**	**26,662**	**-**	**-**	**-**	**272,990**	**-**	**49,667**	**687,730**	**-**
310	**ACT 511 TAXES**												
310.1000	Real Estate Transfer Tax	100	195,000	195,000	-	-	-	-	-	-	-	-	-
310.2000	EIT	100	1,165,000	1,165,000	-	-	-	-	-	-	-	-	-
310.5000	LST	100	330,000	330,000	-	-	-	-	-	-	-	-	-
	TOTAL ACT 511 TAXES		**1,690,000**	**1,690,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
321	**BUSINESS LICENSES/PERMITS**												
321.2000	Health/Restaurant Licenses	100	18,000	18,000	-	-	-	-	-	-	-	-	-
321.6100	Rental License	100	250,000	250,000	-	-	-	-	-	-	-	-	-
321.6110	Short-Term Rental Lic.	100	3,225	3,225									
321.8000	Cable TV Franchise Tax	100	85,000	85,000	-	-	-	-	-	-	-	-	-
	TOTAL LICENSES/PERMITS		**356,225**	**356,225**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
322	**NON-BUSINESS PERMITS**												
322.8100	Event Permit Fee	100	1,935	1,935	-	-	-	-	-	-	-	-	-
322.8200	Street Opening Permits	100	20,000	20,000	-	-	-	-	-	-	-	-	-
322.9400	Misc. Permits	100	2,580	2,580	-	-	-	-	-	-	-	-	-
	TOTAL NON-BUSINESS PERMITS		**24,515**	**24,515**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
331	**FINES**												
331.1100	Vehicle Code Violations (fines & forfeit	100	195,000	195,000	-	-	-	-	-	-	-	-	-
331.1200	Violation of Zoning Ord & Statutes	100	30,000	30,000	-	-	-	-	-	-	-	-	-
331.1210	Vehicle Boot Fines	100	-	-	-	-	-	-	-	-	-	-	-
	TOTAL FINES		**225,000**	**225,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
341	**INTEREST**												
341.0000	Interest Income	100	290,000	75,400	-	-	95,700	95,700	-	-	-	-	23,200
	TOTAL INTEREST		**290,000**	**75,400**	**-**	**-**	**95,700**	**95,700**	**-**	**-**	**-**	**-**	**23,200**
342	**RENTS**												
342.4700	Borough Property Rental	100	1	1	-	-	-	-	-	-	-	-	-
342.5310	Royalties Cell Tower	100	40,000	40,000	-	-	-	-	-	-	-	-	-
	TOTAL RENTS		**40,001**	**40,001**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
354	**STATE GRANT PROGRAM**												

Borough of East Stroudsburg
2027 Revenue Budget - Draft for 10/26/2026 Meeting

ACCT #	ACCOUNT NAME	Fund Split	Total Each Line	10-General	04-New Fire Apparatus	05-CIP	60-Water	40-Sewer	11-Recreation	35-Highway Aid	65-Pension	23-Debt Service	07-Trash
354.1200	Performance Grant Receipt to twin bor	100	25,000	-	-	-	-	-	-	-	-	-	25,000
354.1220	LSA Grant		-	-			-						
354.1261	PMVB Grant		8,000	8,000									
	TOTAL STATE GRANTS		**33,000**	**8,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**25,000**
355	**STATE SHARED REVENUE**												
355.0020	Liquid Fuels	100	235,799	-	-	-	-	-	-	235,799	-	-	-
355.0030	Turnback Allocation	100	6,040	-	-	-	-	-	-	6,040	-	-	-
355.0100	Public Utility Realty/Bev Tax	100	3,875	3,875	-	-	-	-	-	-	-	-	-
355.0500	Foreign Cas Ins Pre (Pension Aid)	100	170,000	44,200	-	-	56,100	56,100	-	-	-	-	13,600
355.0700	Foreign Fire Insurance Premium Tax	100	52,000	52,000	-	-	-	-	-	-	-	-	-
	TOTAL STATE REVENUE		**467,714**	**100,075**	**-**	**-**	**56,100**	**56,100**	**-**	**241,839**	**-**	**-**	**13,600**
359	**PMT IN LIEU OF TAXES**												
359.0010	Housing Authority PILOT	100	10,000	10,000	-	-	-	-	-	-	-	-	-
	TOTAL PILOT		**10,000**	**10,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
361	**GENERAL GOVERNMENT**												
361.1110	Closing report fee	100	11,330	11,330									
361.3300	Zoning/LD/ Permits	100	55,000	55,000	-	-	-	-	-	-	-	-	-
361.3310	Building Permits		180,000	180,000									
361.3320	Resale Inspections		20,000	20,000									
361.3400	Zoning Plan Review	100	75,000	75,000	-	-	-	-	-	-	-	-	-
	TOTAL GENERAL GOVERNMENT		**341,330**	**341,330**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
362	**PUBLIC SAFETY**												
362.1200	Fire Department Apparatus Donations	100	-	-	-	-	-	-	-	-	-	-	-
362.4710	Rental Unit Reinspection fees	100	2,000	2,000	-	-	-	-	-	-	-	-	-
	TOTAL PUBLIC SAFETY		**2,000**	**2,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
363	**HIGHWAYS & STREETS**												
363.2100	Meter Revenue	100	100,000	100,000	-	-	-	-	-	-	-	-	-
363.2200	Parking Permits	100	25,800	25,800	-	-	-	-	-	-	-	-	-
363.2210	Parking Permits-Residential	100	3,870	3,870	-	-	-	-	-	-	-	-	-
363.2300	Meter Bags	100	1,097	1,097	-	-	-	-	-	-	-	-	-
363.5100	Penn DOT Snow Removal	100	25,000	25,000	-	-	-	-	-	-	-	-	-
363.5200	Borough DPW Services	100	750	750	-	-	-	-	-	-	-	-	-
	TOTAL HIGHWAYS & STREETS		**156,517**	**156,517**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
364	**WASTE WATER/RECYCLING**												
364.1200	Pretreat Rev	100	8,000	-	-	-	-	8,000	-	-	-	-	-
364.2010	Sewer Rentals	100	2,100,000	-	-	-	-	2,100,000	-	-	-	-	-

Borough of East Stroudsburg
2027 Revenue Budget - Draft for 10/26/2026 Meeting

ACCT #	ACCOUNT NAME	Fund Split	Total Each Line	10-General	04-New Fire Apparatus	05-CIP	60-Water	40-Sewer	11-Recreation	35-Highway Aid	65-Pension	23-Debt Service	07-Trash
364.2020	Lien Rents Sewer	100	8,500	-	-	-	-	8,500	-	-	-	-	-
364.3010	Solid Waste User Fees	100	1,321,770	-	-	-	-	-	-	-	-	-	1,321,770
364.3020	Solid Waste Fees Penalties	100	29,975	-	-	-	-	-	-	-	-	-	29,975
364.3030	Solid Waste Bulk Items and Bags	100	18,360	-									18,360
364.3150	Lien Rents Solid Waste	100	1,500	-	-	-	-	-	-	-	-	-	1,500
364.3160	Lien Interest & Cost	100	8,500	-	-	-	-	-	-	-	-	-	8,500
364.6010	Stroud Sewer Rentals	100	42,500	-	-	-	-	42,500	-	-	-	-	-
364.7010	Smithfield Sewer Rentals	100	170,000	-	-	-	-	170,000	-	-	-	-	-
364.9000	EDU Connection Fees	100	80,000	-	-	-	-	80,000	-	-	-	-	-
364.9100	**Smithfield EDU Fees**	**100**	17,500	-	-	-	-	17,500	-	-	-	-	-
364.9200	Sewer Penalties	100	45,000	-	-	-	-	45,000	-	-	-	-	-
	TOTAL SANITATION		**3,851,605**	**-**	**-**	**-**	**-**	**2,471,500**	**-**	**-**	**-**	**-**	**1,380,105**
378	**PMT FROM WATER CO.**												
378.1110	Turn On/Off Fees	100	2,500	-	-	-	2,500	-	-	-	-	-	-
378.2100	Water Rents	100	3,459,000	-	-	-	3,459,000	-	-	-	-	-	-
378.211 0	Lien Rents	100	25,000	-	-	-	25,000	-	-	-	-	-	-
378.2120	Lien Costs and Interest	100	2,000	-	-	-	2,000	-	-	-	-	-	-
378.2130	Hydrant Fees	100	36,000				36,000						
378.4300	Bulk Water Sales BCRA	100	147,510	-	-	-	147,510	-	-	-	-	-	-
378.9000	EDU Connection Fees	100	95,000	-	-	-	95,000	-	-	-	-	-	-
378.9200	Penalties - Late Fees	100	50,000	-	-	-	50,000	-	-	-	-	-	-
378.9300	Sale of Meters and Supplies	100	-	-	-	-	-	-	-	-	-	-	-
378.9400	Water Dept. Services	100	1,850	-	-	-	1,850	-	-	-	-	-	-
	TOTAL PMT FROM WATER CO.		**3,818,860**	**-**	**-**	**-**	**3,818,860**	**-**	**-**	**-**	**-**	**-**	**-**
380	**MISCELLANEOUS REVENUES**												
380.1000	Stbg. Share of TB Employee	100	17,000	-	-	-	-	-	-	-	-	-	17,000
380.1010	Emp Cont Hlth Insr	100	145,792	36,448			48,840	48,840					11,663
380.1070	Other Misc. Income	100	5,000	5,000	-	-	-	-	-	-	-	-	-
380.2100	Utility services revenue	100	-	-									
380.5100	Shopping Carts	100	12,000	12,000	-	-	-	-	-	-	-	-	-
380.5200	Credit Card fees	100	70,000	17,500			23,450	23,450					5,600
	TOTAL MISC. REVENUES		**249,792**	**70,948**	**-**	**-**	**72,290**	**72,290**	**-**	**-**	**-**	**-**	**34,263**
387	**CONTB. FROM PRIVATE SOURCES**												
387.0140	Shade Tree Contributions	100	-	-	-	-	-	-	-	-	-	-	-
	TOTAL CONTB. PRIVATE SOURCES		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
391	**SALE OF ASSETS**												
391.0010	Sale of Assets	100	-	-	-	-	-	-	-	-	-	-	-

Borough of East Stroudsburg
2027 Revenue Budget - Draft for 10/26/2026 Meeting

ACCT #	ACCOUNT NAME	Fund Split	Total Each Line	10-General	04-New Fire Apparatus	05-CIP	60-Water	40-Sewer	11-Recreation	35-Highway Aid	65-Pension	23-Debt Service	07-Trash
391.0020	Damage to Borough Property	100	15,000	15,000									
	TOTAL SALE OF ASSETS		**15,000**	**15,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
392	**TRANSFERS**												
392.0010	Transfer from General Fund	100	-	-	-	-	-	-	-	-	-	-	-
392.0011	General Fund Carry Over	100	-	-	-	-	-	-	-	-	-	-	-
392.0012	Transfer from Forge Rd Reserves	100	-	-	-	-	-	-	-	-	-	-	-
392.0030	Transfer from Street Fund Res.	100	-	-	-	-	-	-	-	-	-	-	-
392.0040	Transfer from Fire App Fund Res.	100	-	-	-	-	-	-	-				
392.0050	Transfer from Cap Imp Fund Res.	100	-	-	-		-	-	-	-	-	-	-
392.0060	Transfer from Water Fund	100	-	-	-	-	-	-	-	-	-	-	-
392.0080	Transfer from Sewer Fund	100	-	-	-	-	-	-	-	-	-	-	-
392.0081	Trans From Sewer Investor	100	-	-	-	-	-	-	-	-	-	-	-
392.0061	Trans From Water Investor	100	-	-	-	-	-						
392.0090	Transfer from Golf Fund Res	100	-	-	-	-	-	-	-	-	-	-	-
392.0100	Transfer from Recreation Fund Res.	100	-	-	-	-	-	-	-	-	-	-	-
392.0120	Transfer from St Light Fund Res	100	-	-	-	-	-	-	-	-	-	-	-
392.0350	Transfer from Highway Aid Fund Res	100	-	-	-	-	-	-	-	-	-	-	-
392.0360	Transfer from Insurance Fund	100	-	-	-	-	-	-	-	-	-	-	-
392.0850	Transfer from Debt Serv Res	100	-	-	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
393	**CAPITAL PROCEEDS**												
393.1200	Subsidy Payments	100	-	-	-	-	-	-	-	-	-	-	-
	TOTAL CAPITAL PROCEEDS		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
395	**DIVIDENDS**												
395.1000	Dividends Received Workers Comp	100	-	-	-	-	-	-	-	-	-	-	-
395.2000	Dividends Received General Liability	100	18,000	18,000	-	-	-	-	-	-	-	-	-
395.3000	Dividends Received Health Insurance	100	-	-	-	-	-	-	-	-	-	-	-
	TOTAL DIVIDENDS		**18,000**	**18,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL REVENUES		**16,208,111**	**6,714,513**	**26,662**	**-**	**4,042,950**	**2,695,590**	**272,990**	**241,839**	**49,667**	**687,730**	**1,476,168**
			16,208,111										

Borough of East Stroudsburg
2027 Expense Budget - Draft for 10/26/2026 Meeting

Account No.	Account Name		Total Each Line	10-General	04-New Fire Apparatus	05-CIP	60-Water	40-Sewer	11-Recreation	35-Highway Aid	36-Insurance Dividend	65-Pension	23-Debt Service	70-Trash
400	**LEGISLATIVE**													
400.1100	Council Salary		15,000	15,000	-	-	-	-	-	-	-	-	-	-
400.1120	Mayor Salary		5,000	5,000	-	-	-	-	-	-	-	-	-	-
400.1610	FICA		1,240	1,240	-	-	-	-	-	-	-	-	-	-
400.1630	Medicare		290	290	-	-	-	-	-	-	-	-	-	-
400.3110	Training/Conferences		2,000	2,000	-	-	-	-	-	-	-	-	-	-
400.3210	Dues/Subscriptions		4,500	4,500	-	-	-	-	-	-	-	-	-	-
400.3310	Misc./Travel		500	500	-	-	-	-	-	-	-	-	-	-
	TOTAL LEGISLATIVE		**28,530**	**28,530**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
401	**GENERAL GOVERNMENT (42/25/25/08)**													
401.1210	Manager Salary		174,000	73,080	-	-	43,500	43,500	-	-	-	-	-	13,920
401.1220	Director of Public Works Salary (27/32.5/32.5/8)		105,292	28,429			34,220	34,220	-					8,423
401.1400	Staff Salary		131,337	55,162			32,834	32,834	-					10,507
401.1610	FICA		25,459	10,693			6,365	6,365	-					2,037
401.1630	Medicare		5,954	2,501			1,489	1,489	-					476
401.1830	Overtime		-	-			-	-	-					-
401.2100	Office Expense		30,000	12,600			7,500	7,500	-					2,400
401.2130	Office Equipment/Furniture		3,000	1,260			750	750	-					240
401.2140	IT Expenses		55,000	23,100			13,750	13,750	-					4,400
401.2150	Computer Equipment/Supplies/rental		20,000	8,400			5,000	5,000	-					1,600
401.2160	Equipment Repair/Maintenance		3,000	1,260			750	750	-					240
401.2300	Vehicle Expense		2,000	840			500	500	-					160
401.3110	Data Storage software		15,000	6,300			3,750	3,750	-					1,200
401.3210	Telephone		15,000	6,300			3,750	3,750	-					1,200
401.3250	Postage & Payroll Processing fees		20,000	8,400			5,000	5,000	-					1,600
401.3310	Travel		3,500	1,470			875	875	-					280
401.3400	Advertising/Printing		15,000	6,300			3,750	3,750	-					1,200
401.3450	Contracted Services		7,000	2,940			1,750	1,750						560
401.4200	Dues/Subscript/Memberships		20,000	8,400			5,000	5,000	-					1,600
401.4600	Conferences/Training		5,000	2,100			1,250	1,250	-					400
401.7200	CIP		-	-			-	-	-					-
	TOTAL GENERAL GOV'T		**655,542**	**259,534**	**-**	**-**	**171,782**	**171,782**	**-**	**-**	**-**	**-**	**-**	**52,443**
402	**FINANCIAL ADMINISTRATION (26/33/33/8)**													
402.1000	Finance Director		107,605	27,977			35,510	35,510						8,608
402.1400	Staff Salaries		205,937	53,544			67,959	67,959						16,475
402.1610	FICA		19,440	5,054			6,415	6,415						1,555
402.1630	Medicare		4,546	1,182			1,500	1,500						364
402.1830	Overtime		2,000	520			660	660						160

Borough of East Stroudsburg
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Account No.	Account Name		Total Each Line	10-General	04-New Fire Apparatus	05-CIP	60-Water	40-Sewer	11-Recreation	35-Highway Aid	36-Insurance Dividend	65-Pension	23-Debt Service	70-Trash
402.2130	Office/Furniture Equipment		2,000	520			660	660						160
402.3100	Trustee Chg Bond Payment		5,000	1,300			1,650	1,650						400
402.3110	Auditing Services		60,000	15,600			19,800	19,800						4,800
402.3120	Accounting Services		-	-			-	-						-
402.3160	Billing software		35,000	9,100			11,550	11,550						2,800
402.3170	Accounting software		30,000	7,800			9,900	9,900						2,400
402.3210	Credit Card Fees		70,000	18,200			23,100	23,100						5,600
402.4600	Conferences/Training		4,000	1,040			1,320	1,320						320
	TOTAL FINANCIAL ADMIN.		**545,528**	**141,837**	**-**	**-**	**180,024**	**180,024**	**-**	**-**	**-**	**-**	**-**	**43,642**
403	**TAX COLLECTION (100)**													
403.1140	Salary of Tax Collector		8,216	8,216	-	-	-	-	-	-	-	-	-	-
403.1610	FICA		509	509	-	-	-	-	-	-	-	-	-	-
403.1630	Medicare		119	119	-	-	-	-	-	-	-	-	-	-
403.2100	Materials & Supplies		600	600	-	-	-	-	-	-	-	-	-	-
403.3150	Commissions Del. RE Taxes		7,000	7,000	-	-	-	-	-	-	-	-	-	-
403.3170	Commissions LST		5,000	5,000	-	-	-	-	-	-	-	-	-	-
403.3180	Commissions EIT		18,000	18,000	-	-	-	-	-	-	-	-	-	-
403.3190	Commissions RE Trans Tax		2,000	2,000	-	-	-	-	-	-	-	-	-	-
	TOTAL TAX COLLECTION		**41,444**	**41,444**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
404	**LEGAL SERVICES**													
404.3140	Legal Services Gen Gov.		125,000	125,000	-	-	-	-	-	-	-	-	-	-
404.3160	Legal Services WTP		300,000	-	-	-	300,000	-	-	-	-	-	-	-
404.3200	Legal-WWTP		75,000	-	-	-	-	75,000	-	-	-	-	-	-
	TOTAL LEGAL SERVICES		**500,000**	**125,000**	**-**	**-**	**300,000**	**75,000**	**-**	**-**	**-**	**-**	**-**	**-**
408	**ENGINEERING**													
408.3130	Engineering		400,000	56,000	-	-	228,000	116,000	-	-	-	-	-	-
	TOTAL ENGINEERING		**400,000**	**56,000**	**-**	**-**	**228,000**	**116,000**	**-**	**-**	**-**	**-**	**-**	**-**
409	**MUNICIPAL BUILDING (42/25/25/08)**													
409.2360	Materials & Supplies		2,000	840	-	-	500	500	-	-	-	-	-	160
409.3610	Electricity		14,000	5,880	-	-	3,500	3,500	-	-	-	-	-	1,120
409.3620	Electricity Annex		4,500	1,890	-	-	1,125	1,125	-	-	-	-	-	360
409.3640	Gas (heat) Annex		3,000	1,260	-	-	750	750	-	-	-	-	-	240
409.3730	Maintenance & Repair Annex		6,500	2,730	-	-	1,625	1,625	-	-	-	-	-	520
409.3740	Maintenance & Repair		100,000	42,000	-	-	25,000	25,000	-	-	-	-	-	8,000
	TOTAL MUNICIPAL BUILDING		**130,000**	**54,600**	**-**	**-**	**32,500**	**32,500**	**-**	**-**	**-**	**-**	**-**	**10,400**

Borough of East Stroudsburg
2027 Expense Budget - Draft for 10/26/2026 Meeting

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410	**POLICE DEPARTMENT**													
410.7600	Regional Costs		3,766,303	3,766,303	-	-	-	-	-	-	-	-	-	-
	TOTAL POLICE		**3,766,303**	**3,766,303**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
411	**FIRE DEPARTMENT**													
411.2100	Auxialry Donation		15,000	15,000	-	-	-	-	-	-	-	-	-	-
411.2500	Vehicle Maintenance/Supplies		17,500	17,500	-	-	-	-	-	-	-	-	-	-
411.2600	Small Tools/Equipment		4,000	4,000	-	-	-	-	-	-	-	-	-	-
411.3210	Telephone		2,500	2,500	-	-	-	-	-	-	-	-	-	-
411.3270	Radio Maintenance		10,000	10,000	-	-	-	-	-	-	-	-	-	-
411.3620	Electricity		13,000	13,000	-	-	-	-	-	-	-	-	-	-
411.3630	Gas (heat)		5,000	5,000	-	-	-	-	-	-	-	-	-	-
411.3730	Equipment Testing		10,000	10,000	-	-	-	-	-	-	-	-	-	-
411.4200	Building Maintenance		15,000	15,000	-	-	-	-	-	-	-	-	-	-
411.4600	Contracted Services		2,500	2,500	-	-	-	-	-	-	-	-	-	-
411.5300	Mileage		1,000	1,000	-	-	-	-	-	-	-	-	-	-
411.7400	Pumper Lease		23,924	-	23,924									
	TOTAL FIRE DEPARTMENT		**119,424**	**95,500**	**23,924**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
413	**CODE ENFORCEMENT**													
413.1220	Zoning Officer Salary		-	-	-	-	-	-	-	-	-	-	-	-
413.1400	Staff Salary		55,968	55,968	-	-	-	-	-	-	-	-	-	-
413.1610	FICA		3,470	3,470	-	-	-	-	-	-	-	-	-	-
413.1630	Medicare		812	812	-	-	-	-	-	-	-	-	-	-
413.1830	Overtime		500	500										-
413.2000	Zoning and Codes - Contracted		200,000	200,000										-
413.2100	Materials & Supplies		3,000	3,000	-	-	-	-	-	-	-	-	-	-
413.2150	Computer Equipment/Supplies		1,000	1,000	-	-	-	-	-	-	-	-	-	-
	Office Furniture		-	-										-
413.2160	Uniforms		1,000	1,000										-
413.2300	Vehicle Operation - gas		1,500	1,500	-	-	-	-	-	-	-	-	-	-
413.2500	Vehicle Maintenance		750	750	-	-	-	-	-	-	-	-	-	-
413.3150	Software License		17,000	17,000										-
413.3210	Codes - Cell Phone		500	500										
413.3400	Advertising/Printing		6,000	6,000	-	-	-	-	-	-	-	-	-	-
413.4200	Dues/Subscriptions/Memberships		1,000	1,000	-	-	-	-	-	-	-	-	-	-
413.4600	Conferences/Training		750	750	-	-	-	-	-	-	-	-	-	-
413.7400	CAP Purchase		-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL CODE ENFORCEMENT		**293,250**	**293,250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Borough of East Stroudsburg
2027 Expense Budget - Draft for 10/26/2026 Meeting

Account No.	Account Name		Total Each Line	10-General	04-New Fire Apparatus	05-CIP	60-Water	40-Sewer	11-Recreation	35-Highway Aid	36-Insurance Dividend	65-Pension	23-Debt Service	70-Trash
414	**PLANNING/ZONING**													
414.3130	Engineering (Traffic Study)		15,000	15,000										
414.3140	Legal Services		6,000	6,000	-	-	-	-	-	-	-	-	-	-
414.4500	Contracted Permitting - MANTER		150,000	150,000	-	-	-	-	-	-	-	-	-	-
	TOTAL PLANNING/ZONING		**171,000**	**171,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
415	**EMERGENCY SERVICES**													
415.5300	Control Center Payment		95,923	95,923	-	-	-	-	-	-	-	-	-	-
	TOTAL EMERGENCY SERVICES		**95,923**	**95,923**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
421	**HEALTH DEPARTMENT (100)**													
421.1220	Salaries		14,983	14,983	-	-	-	-	-	-	-	-	-	-
421.1610	FICA		929	929	-	-	-	-	-	-	-	-	-	-
421.1630	Medicare		217	217	-	-	-	-	-	-	-	-	-	-
421.2100	Supplies		200	200	-	-	-	-	-	-	-	-	-	-
421.2150	Computer Equipment/supplies		-	-				-						
421.4600	Conferences Training		-	-				-						
	TOTAL HEALTH DEPARTMENT		**16,329**	**16,329**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
426	**TWIN BOROUGHS RECYCLING**													
426.1400	Staff Salaries		217,808	-	-	-	-	-	-	-	-	-	-	217,808
426.1610	FICA		13,504	-	-	-	-	-	-	-	-	-	-	13,504
426.1630	Medicare		3,158	-	-	-	-	-	-	-	-	-	-	3,158
426.1830	Overtime		5,000	-	-	-	-	-	-	-	-	-	-	5,000
426.2270	Supplies		6,000	-	-	-	-	-	-	-	-	-	-	6,000
426.1910	Uniforms		8,500	-	-	-	-	-	-	-	-	-	-	8,500
426.2500	Recycling Grant to Twin Boros (Pass Thru)		25,000	-	-	-	-	-	-	-	-	-	-	25,000
426.3400	Advertising/Printing		1,000	-	-	-	-	-	-	-	-	-	-	1,000
426.4600	Conferences/Training/subscriptions		3,000	-	-	-	-	-	-	-	-	-	-	3,000
	TOTAL TWIN BOROUGH RECYCLING		**282,970**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**282,970**
427	**SOLID WASTE**													
427.3130	Landfill Engineering		15,000	-	-	-	-	-	-	-	-	-	-	15,000
427.4700	Refuse Coll/Disp Contract		915,000	-	-	-	-	-	-	-	-	-	-	915,000
427.4710	WM Extra Bags and Tags		7,500	-	-	-	-	-	-	-	-	-	-	7,500
	TOTAL SOLID WASTE		**937,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**937,500**
429	**WASTEWATER TREATMENT PLANT**													
429.1400	Staff Salaries		372,707	-	-	-	-	372,707	-	-	-	-	-	-
429.1610	FICA		23,108	-	-	-	-	23,108	-	-	-	-	-	-

Borough of East Stroudsburg
2027 Expense Budget - Draft for 10/26/2026 Meeting

Account No.	Account Name		Total Each Line	10-General	04-New Fire Apparatus	05-CIP	60-Water	40-Sewer	11-Recreation	35-Highway Aid	36-Insurance Dividend	65-Pension	23-Debt Service	70-Trash
429.1630	Medicare		5,404	-	-	-	-	5,404	-	-	-	-	-	-
429.1830	Overtime		5,000	-	-	-	-	5,000	-	-	-	-	-	-
429.2100	Office Supplies		4,200	-	-	-	-	4,200	-	-	-	-	-	-
429.2110	Chemicals		70,000	-	-	-	-	70,000	-	-	-	-	-	-
429.2120	Safety Supplies		3,000					3,000						
429.2150	Computer Equip and Supplies		2,000					2,000						
429.2200	Materials and supplies WWTP (Electronics)		16,000	-	-	-	-	16,000	-	-	-	-	-	-
429.2300	Fuel Oil (Buildings)		30,000	-	-	-	-	30,000	-	-	-	-	-	-
429.2310	Vehicle Operation (Fuel/oil)		2,500	-	-	-	-	2,500	-	-	-	-	-	-
429.2380	Uniforms		3,000	-	-	-	-	3,000	-	-	-	-	-	-
429.2600	Small Tools/Minor Equipment		4,000	-	-	-	-	4,000	-	-	-	-	-	-
429.3100	I&I Study		-	-	-	-	-	-	-	-	-	-	-	-
429.3160	Laboratory Fees		70,000	-	-	-	-	70,000	-	-	-	-	-	-
429.3200	Telephone/Internet		6,600	-	-	-	-	6,600	-	-	-	-	-	-
429.3610	Electric		120,000	-	-	-	-	120,000	-	-	-	-	-	-
429.3700	Pump Station Maint & Repair		30,000	-	-	-	-	30,000	-	-	-	-	-	-
429.3710	WWTP Maint & Repair (equipment)		40,000	-	-	-	-	40,000	-	-	-	-	-	-
429.3720	Collection System Maintenance		35,000	-	-	-	-	35,000	-	-	-	-	-	-
429.3730	WWTP Building Maint & Repair		40,000	-	-	-	-	40,000	-	-	-	-	-	-
429.3740	Equipment Maintenance Collections		7,500	-	-	-	-	7,500	-	-	-	-	-	-
429.4100	Sewer Backup Expenses		2,500	-	-	-	-	2,500	-	-	-	-	-	-
429.4200	Dues /Subscriptions		8,000	-	-	-	-	8,000	-	-	-	-	-	-
429.4500	Contracted Line Maint.		85,500	-	-	-	-	85,500	-	-	-	-	-	-
429.4600	Training		3,000	-	-	-	-	3,000	-	-	-	-	-	-
429.4700	Sludge Disposal		115,000	-	-	-	-	115,000	-	-	-	-	-	-
429.7400	Equip Lease/Purchase		-	-	-	-	-	-	-	-	-	-	-	-
429.7410	Capital Improvements		-	-	-	-	-	-	-	-	-	-	-	-
429.7420	Capital Improvements Collection System		-					-						
429.7430	Vehicle Purchase		-					-						
	TOTAL WASTEWATER TREAMENT PLANT		**1,104,019**	**-**	**-**	**-**	**-**	**1,104,019**	**-**	**-**	**-**	**-**	**-**	**-**
430	**STREET DEPARTMENT (25/33.5/33.5/08)**													
430.1220	Road Foreman Salary		86,920	21,730	-	-	29,118	29,118	-	-	-	-	-	6,954
430.1300	Staff Salary		582,364	145,591	-	-	195,092	195,092	-	-	-	-	-	46,589
430.1610	FICA		41,496	10,374	-	-	13,901	13,901	-	-	-	-	-	3,320
430.1630	Medicare		9,705	2,426	-	-	3,251	3,251	-	-	-	-	-	776
430.1830	Overtime		15,000	3,750	-	-	5,025	5,025	-	-	-	-	-	1,200
430.2100	Office Supplies		2,500	625	-	-	838	838	-	-	-	-	-	200
430.2120	Safety Equipment		3,000	750	-	-	1,005	1,005	-	-	-	-	-	240
430.2150	Computer Equipment/Supplies		550	138	-	-	184	184	-	-	-	-	-	44
430.2160	Office Equipment Furniture		250	63	-	-	84	84	-	-	-	-	-	20

Borough of East Stroudsburg
2027 Expense Budget - Draft for 10/26/2026 Meeting

Account No.	Account Name		Total Each Line	10-General	04-New Fire Apparatus	05-CIP	60-Water	40-Sewer	11-Recreation	35-Highway Aid	36-Insurance Dividend	65-Pension	23-Debt Service	70-Trash
430.2300	Vehicle Operation (fuel, oil, fluids)		65,000	16,250	-	-	21,775	21,775	-	-	-	-	-	5,200
430.2380	Uniforms/ boot allowance		10,000	2,500	-	-	3,350	3,350	-	-	-	-	-	800
430.2500	Vehicle Maintenance/Repair		20,000	5,000	-	-	6,700	6,700	-	-	-	-	-	1,600
430.2600	Small Tools/Minor Equipment		8,000	2,000	-	-	2,680	2,680	-	-	-	-	-	640
430.3150	Drug Testing		1,000	250	-	-	335	335	-	-	-	-	-	80
430.3210	Telephone/Internet		3,600	900	-	-	1,206	1,206	-	-	-	-	-	288
430.3260	Radio Purchase/Maintenance		31,500	7,875	-	-	10,553	10,553	-	-	-	-	-	2,520
430.3310	Travel		500	125	-	-	168	168	-	-	-	-	-	40
430.3610	Electricity		7,000	1,750	-	-	2,345	2,345	-	-	-	-	-	560
430.3620	Gas (heat)		7,000	1,750	-	-	2,345	2,345	-	-	-	-	-	560
430.3730	Building Maintenance		15,000	3,750	-	-	5,025	5,025	-	-	-	-	-	1,200
430.3740	Equipment Maintenance & Repair		20,000	5,000	-	-	6,700	6,700	-	-	-	-	-	1,600
430.4600	Conferences/Training		6,000	1,500	-	-	2,010	2,010	-	-	-	-	-	480
430.7400	CAP Improvements		-	-	-	-	-	-	-	-	-	-	-	-
430.7410	Equipment Lease 30/32.5/32.5/7.5		-	-	-	-	-	-	-	-	-	-	-	-
430.7420	Equipment (Bucket Truck)		-	-	-	-	-	-	-	-	-	-	-	-
430.7430	Equipment		-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL STREET DEPARTMENT		**936,385**	**234,096**	**-**	**-**	**313,689**	**313,689**	**-**	**-**	**-**	**-**	**-**	**74,911**
431	**STREET CLEANING**													
431.374	Machinery Maintenance/Supplies		5,000	5,000	-	-	-	-	-	-	-	-	-	-
431.375	Dispose-Street Sweepings		-	-	-	-	-	-	-	-	-	-	-	-
431.742	Sweeper Lease		-	-										
	TOTAL STREET CLEANING		**5,000**	**5,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
432	**SNOW & ICE REMOVAL**													
432.2210	Snow & Ice Removal Supplies (*5/95)		100,000	5,000	-	-	-	-	-	95,000	-	-	-	-
432.4500	Contracted Snow Removal		3,000	-	-	-	-	-	-	3,000	-	-	-	-
	TOTAL SNOW/ICE REMOVAL		**103,000**	**5,000**	**-**	**-**	**-**	**-**	**-**	**98,000**	**-**	**-**	**-**	**-**
433	**TRAFFIC SIGNS/SIGNALS**													
433.3610	Electricity--Traffic Signals		15,000	-	-	-	-	-	-	15,000	-	-	-	-
433.3720	Misc. Supplies-Traffic Signs/Signals (50/50)		45,000	22,500	-	-	-	-	-	22,500	-	-	-	-
	TOTAL TRAFFIC SIGNALS		**60,000**	**22,500**	**-**	**-**	**-**	**-**	**-**	**37,500**	**-**	**-**	**-**	**-**
434	**STREET LIGHTING**													
434.3610	Electric 34/66		125,000	42,500	-	-	-	-	-	82,500	-	-	-	-
434.3720	Street Light Repair (25/75)		1,000	250	-	-	-	-	-	750	-	-	-	-
434.3730	Operation/Maintenance		750	750	-	-	-	-	-	-	-	-	-	-
	TOTAL STREET LIGHTING		**126,750**	**43,500**	**-**	**-**	**-**	**-**	**-**	**83,250**	**-**	**-**	**-**	**-**

Borough of East Stroudsburg
2027 Expense Budget - Draft for 10/26/2026 Meeting

Account No.	Account Name		Total Each Line	10-General	04-New Fire Apparatus	05-CIP	60-Water	40-Sewer	11-Recreation	35-Highway Aid	36-Insurance Dividend	65-Pension	23-Debt Service	70-Trash
436	**STORM SEWERS & DRAINS**													
436.2450	Misc. Supplies--Drainage		60,000	60,000	-	-	-	-	-	-	-	-	-	-
436.3610	Electricity Pond Pumps		-	-	-	-	-	-	-	-	-	-	-	-
436.4500	Contracted Services		-	-	-	-	-	-	-	-	-	-	-	-
436.3710	Storm Water Project MS4		100,000	100,000				-						
436.7500	Equipment Rental		20,000	20,000										
	TOTAL STORM SEWER		**180,000**	**180,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
438	**STREET MAINTENANCE**													
438.2450	Street Maintenance		25,000	25,000	-	-	-	-	-	-	-	-	-	-
438.3720	Street Paving		100,000	100,000	-	-	-	-	-	-	-	-	-	-
	TOTAL STREET MAINTENANCE		**125,000**	**125,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
445	**PARKING FACILITIES**													
445.1300	Staff Salaries		163,053	163,053	-	-	-	-	-	-	-	-	-	-
445.1610	FICA		10,109	10,109	-	-	-	-	-	-	-	-	-	-
445.1630	Medicare		2,364	2,364	-	-	-	-	-	-	-	-	-	-
445.1830	Overtime		1,850	1,850	-	-	-	-	-	-	-	-	-	-
445.1910	Uniforms		2,000	2,000	-	-	-	-	-	-	-	-	-	-
445.2150	Computer equipment		1,500	1,500										
445.2210	Snow Removal Supplies		1,500	1,500										
445.2410	Vehicle Registration/Maintenance		5,000	5,000	-	-	-	-	-	-	-	-	-	-
445.2490	Meter Purchase		300	300	-	-	-	-	-	-	-	-	-	-
445.3130	Parking Permits Etc.		16,000	16,000										
445.3150	Software (UP Safety)		2,000	2,000										
445.3160	Registration lookups		500	500										
445.3250	Postage		-	-	-	-	-	-	-	-	-	-	-	-
445.3260	Radio		3,000	3,000	-	-	-	-	-	-	-	-	-	-
445.3400	Advertising/Printing		500	500	-	-	-	-	-	-	-	-	-	-
445.3710	Parking Lot Maintenance		6,000	6,000	-	-	-	-	-	-	-	-	-	-
445.3720	Meter Repair/Main. Supplies		-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PARKING FACILITIES		**215,676**	**215,676**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
446	**FLOOD CONTROL**													
446.3130	Engineering		10,500	10,500	-	-	-	-	-	-	-	-	-	-
446.3710	Levee Maintenance		85,000	85,000	-	-	-	-	-	-	-	-	-	-
446.3730	Equipment Maintenance/Repair		35,000	35,000										
	TOTAL FLOOD CONTROL		**130,500**	**130,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Borough of East Stroudsburg
2027 Expense Budget - Draft for 10/26/2026 Meeting

Account No.	Account Name		Total Each Line	10-General	04-New Fire Apparatus	05-CIP	60-Water	40-Sewer	11-Recreation	35-Highway Aid	36-Insurance Dividend	65-Pension	23-Debt Service	70-Trash
448	**WATER DEPARTMENT**													
448.1300	Staff Salary - Staff of 5		515,860	-	-	-	515,860	-	-	-	-			
448.1610	FICA		31,983	-	-	-	31,983	-	-	-	-	-	-	-
448.1630	Medicare		7,480	-	-	-	7,480	-	-	-	-	-	-	-
448.1830	Overtime		5,500	-	-	-	5,500	-	-	-	-	-	-	-
448.2100	Office Supplies		1,500	-	-	-	1,500	-	-	-	-	-	-	-
448.2110	Chemicals		140,000	-	-	-	140,000	-	-	-	-	-	-	-
448.2120	Safety Supplies		3,000				3,000							
448.2150	Computer Equip and Supplies		1,000				1,000							
448.2200	Materials and supplies (Electronics)		15,000	-	-	-	15,000	-	-	-	-	-	-	-
448.2300	Fuel Oil/Gas		17,000	-	-	-	17,000	-	-	-	-	-	-	-
448.2310	Vehicle Operation		8,000	-	-	-	8,000	-	-	-	-	-	-	-
448.2380	Uniforms		5,000	-	-	-	5,000	-	-	-	-	-	-	-
448.2400	Meter M&R supplies/(NEW RADIO READ)		15,000	-	-	-	15,000	-	-	-	-	-	-	-
448.2600	Small Tools/Minor Equipment		15,000	-	-	-	15,000	-	-	-	-	-	-	-
488.3110	Meter Replacement Contractor		50,000				50,000							
448.3160	Laboratory Fees		4,000	-	-	-	4,000	-	-	-	-	-	-	-
448.3200	Telephone		3,500	-	-	-	3,500	-	-	-	-	-	-	-
448.3400	Printing & Advertising		60,000	-	-	-	60,000	-	-	-	-	-	-	-
448.3610	Electric WTP, Wells, Dist.		-	-	-	-	-	-	-	-	-	-	-	-
448.3620	Electric Wells		-	-	-	-	-	-	-	-	-	-	-	-
448.3630	Electric Dist.		-	-	-	-	-	-	-	-	-	-	-	-
448.3700	Well Main.& Repair		40,000	-	-	-	40,000	-	-	-	-	-	-	-
448.3720	Distribution System Main & Repair		150,000	-	-	-	150,000	-	-	-	-	-	-	-
448.3730	Building Main & Repair		20,000	-	-	-	20,000	-	-	-	-	-	-	-
448.3740	WTP Maintenance & Repair (Equipment)		20,000	-	-	-	20,000	-	-	-	-	-	-	-
448.3750	Dist. Contracted Services (stand pipe)		45,000	-	-	-	45,000	-	-	-	-	-	-	-
448.4200	Dues /Licensing		19,000	-	-	-	19,000	-	-	-	-	-	-	-
448.4500	Contracted Line Main.		20,000	-	-	-	20,000	-	-	-	-	-	-	-
448.4600	Training/Conferences		3,000	-	-	-	3,000	-	-	-	-	-	-	-
448.4700	Sludge Removal		70,000				70,000							
448.4910	Permits		21,500				21,500							
448.7400	Capital Improvements		-	-	-	-	-	-	-	-	-	-	-	-
448.7410	Capital purchase		-				-							
	TOTAL WATER DEPARTMENT		**1,307,323**	**-**	**-**	**-**	**1,307,323**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
452	**RECREATION**													
452.2602	Building Maintenance/Repair (Pool)		5,000	-					5,000					
452.2610	Pool Maintenance/Repair		2,500	-	-	-	-	-	2,500	-	-	-	-	-
452.2622	Small Tools & Equipment (Pool)		500	-					500					

Borough of East Stroudsburg
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Account No.	Account Name		Total Each Line	10-General	04-New Fire Apparatus	05-CIP	60-Water	40-Sewer	11-Recreation	35-Highway Aid	36-Insurance Dividend	65-Pension	23-Debt Service	70-Trash
452.2630	Materials and supplies (Pool)		500	-	-	-	-	-	500	-	-	-	-	-
452.3612	Electricity (pool)		11,500	-					11,500					
452.3622	Gas (Pool)		1,250	-					1,250					
452.3742	Maint & Repair Services (Pool)		750	-					750					
452.4540	Stewardship Contribution (SROSRC)		206,325	-	-	-	-	-	206,325	-	-	-	-	-
452.7400	CAP Purchases (Parks)		-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL RECREATION		**228,325**	**-**	**-**	**-**	**-**	**-**	**228,325**	**-**	**-**	**-**	**-**	**-**
453	**DONATIONS**													
453.5400	Contribution to Arts Council		-	-	-	-	-	-	-	-	-	-	-	-
453.5410	Monroe County Historical Association		-	-	-	-	-	-	-	-	-	-	-	-
453.5430	Contribution to BWA		-	-	-	-	-	-	-	-	-	-	-	-
453.5440	MCCD Stream Gage		-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL DONATIONS		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
454	**PARKS**													
454.2300	Fuel/Oil		-						-					
454.2600	Recreation Equipment		-	-	-	-	-	-	-	-	-	-	-	-
454.2700	Tools Minor Equipment		300	-	-	-	-	-	300	-	-	-	-	-
454.3200	Telephone		3,000	-	-	-	-	-	3,000	-	-	-	-	-
454.3610	Electric		2,500	-	-	-	-	-	2,500	-	-	-	-	-
454.3710	Land Maintenance		10,000	-	-	-	-	-	10,000	-	-	-	-	-
454.3720	Equipment Maintenance		5,000	-	-	-	-	-	5,000	-	-	-	-	-
454.3730	Building Maint & Repair (Pavillion Roof)		20,000						20,000					
454.4700	Portable Toilet Rentals		3,000	-	-	-	-	-	3,000	-	-	-	-	-
454.7400	CAP Purchase/Machinery		-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PARKS		**43,800**	**-**	**-**	**-**	**-**	**-**	**43,800**	**-**	**-**	**-**	**-**	**-**
455	**SHADE TREES**													
455.2460	Materials & Supplies		1,500	1,500	-	-	-	-	-	-	-		-	-
455.3720	Maintenance		23,550	23,550	-	-	-	-	-	-	-	-	-	-
455.7200	New Planting		3,000	3,000	-	-	-	-	-	-	-	-	-	-
	TOTAL SHADE TREES		**28,050**	**28,050**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
463	**ECONOMIC DEVELOPMENT**													
456.4700	Grants Special Projects		-											
463.3020	IBW		1,500	1,500										
463.3100	Comprehensive Plan Implementation		5,000	5,000	-	-	-	-	-	-	-	-	-	-
	TOTAL Economic development		**6,500**	**6,500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Borough of East Stroudsburg
2027 Expense Budget - Draft for 10/26/2026 Meeting

Account No.	Account Name		Total Each Line	10-General	04-New Fire Apparatus	05-CIP	60-Water	40-Sewer	11-Recreation	35-Highway Aid	36-Insurance Dividend	65-Pension	23-Debt Service	70-Trash
465	**DOWNTOWN DISTRICT**													
465.7500	Maintenance/Repair (Decorations)		**15,000**	15,000	-	-	-	-	-	-	-	-	-	-
465.5400	Contribution ECA		10,000	10,000	-	-	-	-	-	-	-	-	-	-
	TOTAL DOWNTOWN DISTRICT		**25,000**	**25,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
471	**DEBT SERVICE**													
471.1000	Debt Principal ESSA (2009)		152,500	-	-	-	-	-	-	-	-		152,500	-
471.1100	Debt Principal ESSA (2016) (.35/.65)		234,710	-	-	-	82,149	-	-	-	-		152,562	-
471.1110	Penn Vest Water Line		50,087	-	-	-	50,087	-	-	-	-	-	-	-
471.1120	Penn Vest Dam		41,897	-	-	-	41,897	-	-	-	-	-	-	-
471.1130	ESSA GO 2021 Middle Dam		35,510	-	-	-	35,510	-	-	-	-	-	-	-
471.1140	Debt Princ Series AA 2025 GO		-				-							
471.1150	Debt Princ Series 2025 GO		-										-	
471.1160	Debt Princ Taxable Series 2025 GO		80,000										80,000	
	TOTAL DEBT SERVICE		**594,704**	**-**	**-**	**-**	**209,643**	**-**	**-**	**-**	**-**	**-**	**385,062**	**-**
472	**DEBT INTEREST**													
472.1000	Debt Interest ESSA (2009)		9,765	-	-	-	-	-	-	-	-	-	9,765	
472.1100	Debt Interest ESSA (2016) (65%/35%) Gen/Water		169,479	-	-	-	59,318	-	-	-	-	-	110,161	
472.1110	Penn Vest Water Line		5,071	-	-	-	5,071	-	-	-	-	-	-	
472.1120	Penn Vest Dam		8,512	-	-	-	8,512	-	-	-	-	-	-	
472.1130	ESSA GO 2021 Middle Dam		74,713				74,713							
472.1140	Debt Int Series AA 2025 GO		133,076				133,076							
472.1150	SARP Building Interest		64,188										64,188	
472.1160	Debt Interest Taxable Series 2025 GO		13,950										13,950	
472.2000	Interest - 2006 Loan		-				-							
472.3000	Debt Service Water		-				-							
472.4000	Debt Service General Int		-										-	
	TOTAL DEBT INTEREST		**478,754**	**-**	**-**	**-**	**280,690**	**-**	**-**	**-**	**-**	**-**	**198,064**	**-**
481	**INTER-GOVNMTAL. EXPENSES**													
481.5200	Firemen's Relief Fund		52,000	52,000	-	-	-	-	-	-	-	-	-	-
	TOTAL INTER-GOVERNMTL EXP		**52,000**	**52,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
486	**INSURANCE (25/33.5/33.5/08)**													
486.3510	Package Insurance (Liability Prop)		155,000	38,750	-	-	51,925	51,925	-	-	-	-	-	12,400
486.3530	Workmen's Comp Insurance		120,000	30,000	-	-	40,200	40,200	-	-	-	-	-	9,600
486.3531	Workers Comp Fire Dept.		30,000	7,500	-	-	10,050	10,050	-	-	-	-	-	2,400
486.3550	Deductible		10,000	2,500	-	-	3,350	3,350	-	-	-	-	-	800
486.4010	Public Official Liability		20,000	5,000	-	-	6,700	6,700	-	-	-	-	-	1,600

Borough of East Stroudsburg
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	TOTAL INSURANCE		**335,000**	**83,750**	**-**	**-**	**112,225**	**112,225**	**-**	**-**	**-**	**-**	**-**	**26,800**
487	**EMPLOYEE BENEFITS/INS (25/33.5/33.5/08)**													
487.1580	Life/disability Insurance		36,867	9,217	-	-	12,350	12,350	-	-	-	-	-	2,949
487.1590	Major Medical (BC/BS)		1,460,856	365,214	-	-	489,387	489,387	-	-	-	-	-	116,868
487.1591	Health Ins. Buy-out		6,000	1,500	-	-	2,010	2,010	-	-	-	-	-	480
487.5310	**N/U Pension MMO (22/30/30/10/08)**		119,683	26,330	-	-	35,905	35,905	-	-	-	11,968	-	9,575
	TOTAL EMPLOYEE BENE./INS.		**1,623,405**	**402,261**	**-**	**-**	**539,652**	**539,652**	**-**	**-**	**-**	**11,968**	**-**	**129,872**
488	**Unemployment Comp.**													
488.1620	Unemployment Comp PSAB		29,000	7,250			**9,715**	**9,715**						**2,320**
	TOTAL UNEMPLOYMENT COMP.		**29,000**	**7,250**	**-**	**-**	**9,715**	**9,715**	**-**	**-**	**-**	**-**	**-**	**2,320**
492	**TRANSFERS**													
492.0010	Transfer to General Fund		-	-	-	-	-	-	-	-	-	-	-	-
492.0030	Trans to Street Fund		-	-										
492.0060	Transfer to Water		-	-	-	-	-	-	-	-	-	-	-	-
492.0100	Transfer to Recreation Fund		-	-	-	-	-	-	-	-	-	-	-	-
492.0090	Transfer to Golf Fund		-	-	-	-	-	-	-	-	-	-	-	-
492.0120	Trans to Lighting		-	-										
495.0340	Trans to Pension		-	-	-	-	-	-	-	-	-	-	-	-
492.0850	Trans to Debt Service		-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL EXPENSES		**15,721,934**	**6,711,333**	**23,924**	**-**	**3,685,243**	**2,654,606**	**272,125**	**218,750**	**-**	**11,968**	**583,126**	**1,560,859**
			15,721,934											