

**MINUTES FOR THE REGULAR MEETING  
EAST STROUDSBURG BOROUGH COUNCIL  
TUESDAY, SEPTEMBER 2, 2025 – 7 PM**

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

**PRESENT IN PERSON:** Sonia Wolbert; Carrie Panepinto; Edmund Freeborn; Erika Huber; Paul Shemansky; Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; RKR Hess Engineer Russ Scott; Director of Public Works Lee Philips; and Assistant to Borough Manager Danielle Decker.

**ABSENT:** Jane Gagliardo; Director of Finance Layla Richard- Rau;

Ms. Wolbert called the meeting to order at 7:01 PM and lead in the Pledge of Allegiance.

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

**August 19, 2025 Regular Council Meeting Minutes:** A motion was made by Mr. Shemansky and seconded by Ms. Panepinto to approve the August 19, 2025 Regular Council Meeting Minutes. The motion passed unanimously.

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

**Treasurer’s Report:** distributed via email

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

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

**Budget Modification Report:** A motion was made by Mr. Shemansky and seconded by Ms. Huber to approve the Budget Modification Report prepared by the Director of Finance. The motion passed unanimously.

**Cash Account Transfer Report:** A motion was made by Ms. Huber and seconded by Mr. Shemansky to approve the Cash Account Transfer Report for September 2, 2025, prepared by the Director of Finance. The motion passed unanimously.

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

**Police Report:** distributed via email

Lieutenant Sampere fielded questions regarding e-bikes and fireworks.

**Stroud Region Open Space and Recreation Commission (SROSC) Reports: Parks & Recreation Proclamation:** distributed via email

Ms. Wolbert announced the pools are closed for the season.

**Engineer's Action Items:** distributed via email

**2025 Paving Project:** A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to authorize the Borough Manager to execute a change order to reduce the contract amount of the 2025 Paving Project Contract in the amount of \$143,378.90 to reflect the reduction quantity of the base repair required based on the condition of the road base observed after milling. The motion passed unanimously.

**East Stroudsburg Dam and Middle Dam 2025 annual inspections:** A motion was made by Ms. Panepinto and seconded by Ms. Huber to authorize the Borough Manager to sign the Owner's Notice and the Borough Engineer to finalize and submit the 2025 annual inspections for the East Stroudsburg Dam and Middle Dam to PA DEP Dam Safety.

**REPORTS:**

**Public Works Report:** distributed via email

A motion was made by Mr. Freeborn and seconded by Ms. Huber to accept the Public Works Report as distributed and to be attached to the minutes on the website. The motion passed unanimously.

**COMMITTEES:**

**Operations Committee:** There was no meeting.

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

**Community Relations Committee:** There was no meeting.

**Correspondence:** Mr. Lewis explained the letter from Governor Josh Shapiro concerning the Commonwealth Budget was for informational purposes only.

**Mayor Victor Brozusky:** Mayor Brozusky brought up full trash cans and college kids parking in permit zones all day. Mayor Brozusky explained he is working with transportation regarding the issues around JM Hill School about dropping off.

**Carrie Panepinto:** Ms. Panepinto explained how a resident approached her about the light going up on Ridgeway and how it is very confusing.

**Edmund Freeborn:** Nothing to report.

**Paul Shemansky:** Mr. Shemansky inquired about the "speed bumps" or raised sidewalks on Normal Street coming apart. Mr. Shemansky announced the party houses had a meeting with regional police on Friday.

**Erika Huber:** Ms. Huber asked for an update on property on King Street and an update on the Sunoco gas station and DEP, regarding the monitoring wells. Ms. Huber inquired about the water notice that was sent out.

**Sonia Wolbert:** Ms. Wolbert explained that now that school is back in session there will be more parking on grass and parking management for ESU will need to be addressed. Ms. Wolbert inquired that Stroudsburg Borough wanted to know if we talk to Walmart about their shopping carts.

**Solicitor's Report:** Nothing to report.

**Manager's Report:**

Mr. Lewis explained there is paving going on across the Borough.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve to advertise for a Council Budget Business Meeting on Monday, September 15, 2025 at 6 PM and on Monday, September 22, 2025 at 6 PM. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto authorize Lee Philips to execute and deliver all documents to transfer the vehicle title for the 2023 Fire Chief's Truck to the East Stroudsburg Volunteer Fireman Relief's Association that was inadvertently titled in the Borough's name when originally purchased. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to ratify the authorization of Kelly Lewis, Borough Manager, to enter into a contract to pay Tri-Works, \$8,500.00 and Moyer Crane \$1,086.00 to replace the air conditioning condenser on the roof of the Acme Fire Hall. The system is not working and replacing the unit is more economical than costly repairs. The project is less than the \$12,000.00 bidding requirements. The motion passed unanimously.

**Resolution 19-2025: Approval of Financing by Redevelopment Authority of Lackawanna County of Certain Projects for Notre Dame Jr./Sr. High School and Elementary Schools:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve Resolution 19-2025 for approval of financing by Redevelopment Authority of Lackawanna County of Certain Projects for Notre Dame Jr./Sr. High School and Elementary School located at 60 Spangenburg Ave, East Stroudsburg, PA 18301. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to authorize the FFY 2025 CDBG application to include street improvements on West Broad Street, from Walnut Street to Elizabeth Street and on Walnut Street from West Broad Street to Vine Street, Park Street, and to authorize Monroe County to hold the first Public Hearing at 3 PM on Tuesday, September 9<sup>th</sup>, 2025 at Borough Hall to provide an opportunity for public comment on the FFY 2025 CDBG application. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to ratify the execution and delivery of Pocono Mountain Visitors Bureau (PMVB) Beautification Grant Documents by Kelly Lewis, Borough Manager and Layla Richard-Rau, Director of Finance for a new sign at Dansbury Park, fixing of the Pavilion at Dansbury Park, and 2025 Fall Beautification Day on September 20, 2025 with the \$9,000.00 PMVB Grant proceeds and the Borough's \$9,000.00 match contribution. The motion passed unanimously.

**Manager's Follow-Up Report:** nothing at this time

**Manager's 2025 Code Enforcement, Inspections, and Filing System Update:** nothing at this time

**Informational Items:** Ms. Wolbert read the acknowledgements of the East Stroudsburg University (ESU) Welcome Packet

**Public Comments – New Business & Non-Agenda Items:** Charlie Garris of Washington Street inquired about the status of the burnt out Goal Line building. Mr. Harris brought up about motorized bikes and the noise and speed from cars on Washington Street being bad.

Laura Kessler of Analomink Street thanked everyone for the help with the Styrofoam. Ms. Kessler inquired where we were with the lights. Ms. Kessler asked why we were spraying for mosquitos. Ms. Kessler inquired about the plastic bag control and lastly asked if we had a noise ordinance.

**Ratification of Bills Payable:** A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to approve the Warrant List #250902, as presented. The motion passed unanimously.

**Executive Session:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to recess the Regular Council Meeting and go into Executive Session at 7:58 PM. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Ms. Panepinto to resume the Regular Council Meeting at 8:08 PM. The motion passed unanimously.

Solicitor Prevoznik reported that at 8:01 PM there was an Executive Session held and Mr. Shemansky, Ms. Panepinto, Ms. Gagliardo via phone, Ms. Wolbert, Ms. Huber, Mr. Freeborn (left at 8:04 PM due to legal issues regarding the Middle Dam being discussed and he has a conflict of interest as his son is employed by the structural engineer who worked on the Middle Dam Project), Mayor Brozusky, Mr. Lewis, Borough Manager, and Solicitor Prevoznik were all present. Levying of fines, Middle Dam, and Right to know involving Middle Dam were all discussed and no decisions were made. The Executive Session ended at 8:08 PM.

**Adjournment:**

A motion was made by Ms. Panepinto and seconded by Ms. Huber to adjourn the meeting. The meeting ended at 8:09 PM. The motion passed unanimously.

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>8/31/2025</u>	<u>Y-T-D</u> <u>8/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	2,997,252.98	2,568,679.40	428,573.58	0.17	3,845,129.00	(847,876.02)	(0.22)
301-2000 Property Tax-Prior Year	0.00	0.00	0.00	0.00	555.00	(555.00)	(1.00)
301-3000 Property Tax-Interim	466.01	818.66	(352.65)	(0.43)	333.00	133.01	0.40
301-4000 Property Tax - Delinquent	86,869.95	93,223.57	(6,353.62)	(0.07)	143,644.00	(56,774.05)	(0.40)
<b>TOTAL TAXES</b>	<b>3,084,588.94</b>	<b>2,662,721.63</b>	<b>421,867.31</b>	<b>0.16</b>	<b>3,989,661.00</b>	<b>(905,072.06)</b>	<b>(0.23)</b>
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	97,392.72	121,531.00	(24,138.28)	(0.20)	160,000.00	(62,607.28)	(0.39)
310-2000 Earned Income Tax	639,123.76	803,174.04	(164,050.28)	(0.20)	1,200,000.00	(560,876.24)	(0.47)
310-5000 Municipal Service Tax	170,923.32	234,717.89	(63,794.57)	(0.27)	325,000.00	(154,076.68)	(0.47)
<b>TOTAL ACT 511 TAXES</b>	<b>907,439.80</b>	<b>1,159,422.93</b>	<b>(251,983.13)</b>	<b>(0.22)</b>	<b>1,685,000.00</b>	<b>(777,560.20)</b>	<b>(0.46)</b>
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	13,506.37	6,071.00	7,435.37	1.22	12,900.00	606.37	0.05
321-6100 Rental License	212,693.53	154,016.06	58,677.47	0.38	212,850.00	(156.47)	0.00
321-6110 Short-Term Rental Lic.	0.00	0.00	0.00	0.00	3,225.00	(3,225.00)	(1.00)
321-8000 Cable TV Franchise Tax	37,547.45	61,766.10	(24,218.65)	(0.39)	105,000.00	(67,452.55)	(0.64)
<b>TOTAL LICENSES/PERMITS</b>	<b>263,747.35</b>	<b>221,853.16</b>	<b>41,894.19</b>	<b>0.19</b>	<b>333,975.00</b>	<b>(70,227.65)</b>	<b>(0.21)</b>
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	1,254.00	1,450.00	(196.00)	(0.14)	1,935.00	(681.00)	(0.35)
322-8200 Street Opening Permits	16,973.99	14,633.00	2,340.99	0.16	11,610.00	5,363.99	0.46
322-9400 Misc Permits	1,696.50	683.50	1,013.00	1.48	2,580.00	(883.50)	(0.34)
<b>TOTAL NON-BUSINESS PERMITS</b>	<b>19,924.49</b>	<b>16,766.50</b>	<b>3,157.99</b>	<b>0.19</b>	<b>16,125.00</b>	<b>3,799.49</b>	<b>0.24</b>
<u>FINES</u>							
331-1100 Vehicle Code Violations	72,877.05	138,914.24	(66,037.19)	(0.48)	180,000.00	(107,122.95)	(0.60)
331-1200 Violation of Zoning Ord & Statutes	21,212.55	23,221.38	(2,008.83)	(0.09)	25,000.00	(3,787.45)	(0.15)
<b>TOTAL FINES</b>	<b>94,089.60</b>	<b>162,135.62</b>	<b>(68,046.02)</b>	<b>(0.42)</b>	<b>205,000.00</b>	<b>(110,910.40)</b>	<b>(0.54)</b>
<u>INTEREST</u>							
<b>TOTAL INTEREST</b>	<b>171,942.88</b>	<b>160,360.51</b>	<b>11,582.37</b>	<b>0.07</b>	<b>145,000.00</b>	<b>26,942.88</b>	<b>0.19</b>
<u>RENTS</u>							
342-4700 Borough Property Rental	1.00	0.00	1.00	0.00	0.00	1.00	0.00
342-5310 Royalties - Cell Tower	17,952.09	22,536.48	(4,584.39)	(0.20)	40,000.00	(22,047.91)	(0.55)
<b>TOTAL RENTS</b>	<b>17,953.09</b>	<b>22,536.48</b>	<b>(4,583.39)</b>	<b>(0.20)</b>	<b>40,000.00</b>	<b>(22,046.91)</b>	<b>(0.55)</b>
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0.00	0.00	0.00	0.00	22,000.00	(22,000.00)	(1.00)
354-1230 PA Small H2O Grant- Brown St	0.00	58,066.00	(58,066.00)	(1.00)	0.00	0.00	0.00
354-1260 American Recovery Funds	3,460.74	0.00	3,460.74	0.00	7,008.00	(3,547.26)	(0.51)
<b>TOTAL STATE GRANTS</b>	<b>3,460.74</b>	<b>58,066.00</b>	<b>(54,605.26)</b>	<b>(0.94)</b>	<b>29,008.00</b>	<b>(25,547.26)</b>	<b>(0.88)</b>
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	244,818.84	244,456.68	362.16	0.00	240,000.00	4,818.84	0.02
355-0030 Turnback Allocation	6,040.00	6,040.00	0.00	0.00	6,040.00	0.00	0.00
355-0100 Public Utility Realty/Bev Tax	1,200.00	1,400.00	(200.00)	(0.14)	3,875.00	(2,675.00)	(0.69)
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	0.00	0.00	0.00	135,500.00	(135,500.00)	(1.00)
355-0700 Foreign Fire Ins Premium Tax	0.00	0.00	0.00	0.00	46,750.00	(46,750.00)	(1.00)
<b>TOTAL STATE SHARED REVENUE</b>	<b>252,058.84</b>	<b>251,896.68</b>	<b>162.16</b>	<b>0.00</b>	<b>432,165.00</b>	<b>(180,106.16)</b>	<b>(0.42)</b>
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	10,109.33	8,168.40	1,940.93	0.24	5,500.00	4,609.33	0.84
<b>TOTAL PILOT</b>	<b>10,109.33</b>	<b>8,168.40</b>	<b>1,940.93</b>	<b>0.24</b>	<b>5,500.00</b>	<b>4,609.33</b>	<b>0.84</b>
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	7,289.00	6,437.00	852.00	0.13	8,000.00	(711.00)	(0.09)

**East Stroudsburg Borough**  
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**Preliminary August 31, 2025**

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361-3300 Permits - Zoning - Gen Government	24,234.06	17,895.38	6,338.68	0.35	38,700.00	(14,465.94)	(0.37)
361-3310 Building Permits	176,162.15	73,929.18	102,232.97	1.38	96,750.00	79,412.15	0.82
361-3320 Resale Inspections	12,707.00	13,892.20	(1,185.20)	(0.09)	6,450.00	6,257.00	0.97
361-3400 Zoning Plan Review	94,911.54	55,148.51	39,763.03	0.72	32,250.00	62,661.54	1.94
<b>TOTAL GENERAL GOVERNMENT</b>	<b>315,303.75</b>	<b>167,302.27</b>	<b>148,001.48</b>	<b>0.88</b>	<b>182,150.00</b>	<b>133,153.75</b>	<b>0.73</b>
<u>PUBLIC SAFETY</u>							
362-4710 Rental Unit Reinspection Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
<b>TOTAL PUBLIC SAFETY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>(1.00)</b>
<u>HIGHWAYS &amp; STREETS</u>							
363-2100 Meter Revenue	47,637.57	64,171.71	(16,534.14)	(0.26)	161,250.00	(113,612.43)	(0.70)
363-2200 Parking Permits	18,505.54	13,937.06	4,568.48	0.33	25,800.00	(7,294.46)	(0.28)
363-2210 Residential Parking Permit	328.50	2,590.00	(2,261.50)	(0.87)	3,870.00	(3,541.50)	(0.92)
363-2300 Meter Bags	0.00	88.00	(88.00)	(1.00)	1,097.00	(1,097.00)	(1.00)
363-5100 PennDOT Snow Removal	0.00	0.00	0.00	0.00	20,000.00	(20,000.00)	(1.00)
363-5200 Borough DPW Services	0.00	483.00	(483.00)	(1.00)	750.00	(750.00)	(1.00)
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>66,471.61</b>	<b>81,269.77</b>	<b>(14,798.16)</b>	<b>(0.18)</b>	<b>212,767.00</b>	<b>(146,295.39)</b>	<b>(0.69)</b>
<u>SANITATION</u>							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	(1.00)
364-2010 Sewer Rents	835,561.39	886,647.73	(51,086.34)	(0.06)	1,750,000.00	(914,438.61)	(0.52)
364-2020 Lien Sewer Rents	8,521.76	4,373.00	4,148.76	0.95	8,500.00	21.76	0.00
364-3010 Solid Waste User Fees	1,015,533.60	913,229.92	102,303.68	0.11	1,169,956.00	(154,422.40)	(0.13)
364-3020 Solid Waste Fees Penalties	24,215.07	(237.12)	24,452.19	(103.12)	29,975.00	(5,759.93)	(0.19)
364-3030 Solid Waste Bulk Items and Bags	8,087.99	9,978.13	(1,890.14)	(0.19)	17,825.00	(9,737.01)	(0.55)
364-3150 Lien Rents Solid Waste	12,490.28	5,544.24	6,946.04	1.25	1,500.00	10,990.28	7.33
364-3160 Lien Interest & Cost	6,996.02	5,919.66	1,076.36	0.18	8,500.00	(1,503.98)	(0.18)
364-6010 Stroud SA Rentals	8,027.48	16,054.96	(8,027.48)	(0.50)	32,500.00	(24,472.52)	(0.75)
364-7010 Smithfield SA Rentals	35,151.18	0.00	35,151.18	0.00	145,000.00	(109,848.82)	(0.76)
364-9000 EDU Connection Fees	0.00	8,669.60	(8,669.60)	(1.00)	63,522.00	(63,522.00)	(1.00)
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	(1.00)
364-9200 Penalties	39,422.25	38,180.67	1,241.58	0.03	45,000.00	(5,577.75)	(0.12)
<b>TOTAL SANITATION</b>	<b>1,994,007.02</b>	<b>1,888,360.79</b>	<b>105,646.23</b>	<b>0.06</b>	<b>3,297,778.00</b>	<b>(1,303,770.98)</b>	<b>(0.40)</b>
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	1,825.50	375.00	1,450.50	3.87	150.00	1,675.50	11.17
378-2100 Water Rents	1,079,323.88	1,012,538.67	66,785.21	0.07	2,838,000.00	(1,758,676.12)	(0.62)
378-2110 Lien Rents	13,454.25	(20.28)	13,474.53	(664.42)	25,000.00	(11,545.75)	(0.46)
378-2120 Lien Costs & Interest	2,927.53	7,149.50	(4,221.97)	(0.59)	2,000.00	927.53	0.46
378-2130 Hydrant Fees	515.00	(165.00)	680.00	(4.12)	0.00	515.00	0.00
378-4300 Water Sales Bulk	42,077.18	69,660.27	(27,583.09)	(0.40)	110,000.00	(67,922.82)	(0.62)
378-9000 EDU Connection Fees	0.00	4,792.50	(4,792.50)	(1.00)	87,991.00	(87,991.00)	(1.00)
378-9200 Penalties	54,491.33	45,645.15	8,846.18	0.19	40,250.00	14,241.33	0.35
378-9300 Sale of Meters & Supplies	3,395.00	0.00	3,395.00	0.00	0.00	3,395.00	0.00
378-9400 Water Dept. Services	0.00	0.00	0.00	0.00	1,850.00	(1,850.00)	(1.00)
<b>TOTAL PMT FROM WATER CO</b>	<b>1,198,009.67</b>	<b>1,139,975.81</b>	<b>58,033.86</b>	<b>0.05</b>	<b>3,105,241.00</b>	<b>(1,907,231.33)</b>	<b>(0.61)</b>
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	37,729.66	19,785.50	17,944.16	0.91	30,251.00	7,478.66	0.25
380-1070 Miscellaneous Income	6,940.18	19,950.48	(13,010.30)	(0.65)	5,000.00	1,940.18	0.39
380-5100 Shopping Cart Fees	4,810.00	1,410.00	3,400.00	2.41	2,000.00	2,810.00	1.41
<b>TOTAL MISC. REVENUES</b>	<b>49,479.84</b>	<b>41,145.98</b>	<b>8,333.86</b>	<b>0.20</b>	<b>46,251.00</b>	<b>3,228.84</b>	<b>0.07</b>
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	9,165.80	85,014.07	(75,848.27)	(0.89)	15,000.00	(5,834.20)	(0.39)
<b>TOTAL SALE OF ASSETS</b>	<b>9,165.80</b>	<b>85,014.07</b>	<b>(75,848.27)</b>	<b>(0.89)</b>	<b>15,000.00</b>	<b>(5,834.20)</b>	<b>(0.39)</b>
<u>TRANSFERS</u>							

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>8/31/2025</u>	<u>Y-T-D</u> <u>8/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
392-0011 Transfer from General Fund Reserves	0.00	0.00	0.00	0.00	17,772.00	(17,772.00)	(1.00)
392-0100 Transfer from Recreation Fund Res.	0.00	0.00	0.00	0.00	35,544.00	(35,544.00)	(1.00)
<b>TOTAL TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53,316.00</b>	<b>(53,316.00)</b>	<b>(1.00)</b>
<u>CAPITAL PROCEEDS</u>							
393-1200 Subsidy Payments	3,903.54	251,298.20	(247,394.66)	(0.98)	0.00	3,903.54	0.00
<b>TOTAL CAPITAL PROCEEDS</b>	<b>3,903.54</b>	<b>251,298.20</b>	<b>(247,394.66)</b>	<b>(0.98)</b>	<b>0.00</b>	<b>3,903.54</b>	<b>0.00</b>
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	0.00	0.00	0.00	18,000.00	(18,000.00)	(1.00)
395-3000 Dividends Received - Health Insurance	49,685.72	152,502.53	(102,816.81)	(0.67)	150,000.00	(100,314.28)	(0.67)
<b>TOTAL DIVIDENDS</b>	<b>49,685.72</b>	<b>152,502.53</b>	<b>(102,816.81)</b>	<b>(0.67)</b>	<b>168,000.00</b>	<b>(118,314.28)</b>	<b>(0.70)</b>
<b>Total Revenues</b>	<b>8,511,342.01</b>	<b>8,530,797.33</b>	<b>(19,455.32)</b>	<b>0.00</b>	<b>13,963,937.00</b>	<b>(5,452,594.99)</b>	<b>(0.39)</b>
<u>Expenses</u>							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	9,912.07	9,583.16	(328.91)	(0.03)	15,000.00	5,087.93	0.34
400-1120 Mayor Salary	3,250.03	3,750.03	500.00	0.13	5,000.00	1,749.97	0.35
400-1610 FICA - Legislative	832.57	826.64	(5.93)	(0.01)	1,240.00	407.43	0.33
400-1630 Medicare - Legislative	194.67	193.28	(1.39)	(0.01)	290.00	95.33	0.33
400-3110 Training/Conferences	0.00	100.00	100.00	1.00	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	3,449.61	1,305.00	(2,144.61)	(1.64)	4,500.00	1,050.39	0.23
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
<b>TOTAL LEGISLATIVE</b>	<b>17,638.95</b>	<b>15,758.11</b>	<b>(1,880.84)</b>	<b>(0.12)</b>	<b>28,530.00</b>	<b>10,891.05</b>	<b>0.38</b>
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	99,507.75	110,443.21	10,935.46	0.10	157,376.00	57,868.25	0.37
401-1220 DPW Director Salary -Admin	64,468.16	62,773.26	(1,694.90)	(0.03)	99,996.00	35,527.84	0.36
401-1400 Admin Staff Salary	72,496.89	76,950.37	4,453.48	0.06	159,420.00	86,923.11	0.55
401-1610 FICA - Admin	14,691.22	10,303.00	(4,388.22)	(0.43)	25,935.00	11,243.78	0.43
401-1630 Medicare - Admin	3,464.58	2,412.88	(1,051.70)	(0.44)	6,065.00	2,600.42	0.43
401-1830 Admin - Overtime	0.00	321.76	321.76	1.00	1,500.00	1,500.00	1.00
401-2100 Office Supplies - Administration	15,248.26	14,790.38	(457.88)	(0.03)	15,000.00	(248.26)	(0.02)
401-2130 Office Equipment/Furniture	2,257.05	2,651.83	394.78	0.15	2,500.00	242.95	0.10
401-2140 IT Expenses	31,931.60	29,025.51	(2,906.09)	(0.10)	30,000.00	(1,931.60)	(0.06)
401-2150 Computer Equipment/Supplies-Gen Government	16,931.07	5,199.49	(11,731.58)	(2.26)	10,000.00	(6,931.07)	(0.69)
401-2160 Equipment Maintenance	693.75	714.71	20.96	0.03	3,000.00	2,306.25	0.77
401-2300 Vehicle Expense	0.00	0.00	0.00	0.00	8,500.00	8,500.00	1.00
401-3110 Data Storage software	5,880.00	5,834.00	(46.00)	(0.01)	9,000.00	3,120.00	0.35
401-3210 Telephone - Gen Government	8,311.81	4,855.53	(3,456.28)	(0.71)	9,000.00	688.19	0.08
401-3250 Postage - Payroll Processing Fee	18,295.46	13,432.08	(4,863.38)	(0.36)	20,000.00	1,704.54	0.09
401-3310 Travel- Gen Government	0.00	0.00	0.00	0.00	3,200.00	3,200.00	1.00
401-3400 Advertising/Printing - Gen Government	6,416.89	8,048.28	1,631.39	0.20	15,000.00	8,583.11	0.57
401-3450 Contracted Admin Services	2,090.14	0.00	(2,090.14)	0.00	3,000.00	909.86	0.30
401-4200 Association Dues/Subscriptions	15,197.18	12,172.15	(3,025.03)	(0.25)	18,000.00	2,802.82	0.16
401-4600 Training/Conference - General Government	349.00	350.00	1.00	0.00	5,000.00	4,651.00	0.93
<b>TOTAL GENERAL GOVT</b>	<b>378,230.81</b>	<b>360,278.44</b>	<b>(17,952.37)</b>	<b>(0.05)</b>	<b>601,492.00</b>	<b>223,261.19</b>	<b>0.37</b>
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	65,769.20	26,658.63	(39,110.57)	(1.47)	102,191.00	36,421.80	0.36
402-1400 Finance - Staff Salaries	100,139.75	75,438.96	(24,700.79)	(0.33)	110,531.00	10,391.25	0.09
402-1610 Fica	10,278.84	6,330.05	(3,948.79)	(0.62)	13,188.00	2,909.16	0.22
402-1630 Medicare	2,214.57	1,352.85	(861.72)	(0.64)	3,085.00	870.43	0.28
402-1830 Finance Staff Salaries - Overtime	23.40	0.00	(23.40)	0.00	0.00	(23.40)	0.00

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>8/31/2025</u>	<u>Y-T-D</u> <u>8/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
402-3100 Trustee Chg Bond Payment	1,721.00	7,736.00	6,015.00	0.78	5,700.00	3,979.00	0.70
402-3110 Audit Services	0.00	10,000.00	10,000.00	1.00	53,000.00	53,000.00	1.00
402-3120 Accounting Services	0.00	6,001.81	6,001.81	1.00	6,500.00	6,500.00	1.00
402-3160 Billing Software	14,511.79	15,859.62	1,347.83	0.08	25,000.00	10,488.21	0.42
402-3170 Accounting Software	3,759.00	7,165.44	3,406.44	0.48	26,900.00	23,141.00	0.86
402-3210 Credit Card Fees	27,220.59	29,697.23	2,476.64	0.08	40,000.00	12,779.41	0.32
<b>TOTAL FINANCIAL ADMIN</b>	<b>225,638.14</b>	<b>186,240.59</b>	<b>(39,397.55)</b>	<b>(0.21)</b>	<b>386,095.00</b>	<b>160,456.86</b>	<b>0.42</b>
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	5,308.80	5,372.00	63.20	0.01	8,216.00	2,907.20	0.35
403-1610 FICA	332.25	333.03	0.78	0.00	509.00	176.75	0.35
403-1630 Medicare	77.68	77.86	0.18	0.00	119.00	41.32	0.35
403-2100 Materials & Supplies	6.75	1,731.98	1,725.23	1.00	3,200.00	3,193.25	1.00
403-3150 Commissions Del. RE Taxes	4,343.28	4,661.18	317.90	0.07	3,200.00	(1,143.28)	(0.36)
403-3170 Commission Local Ser. Tax	2,450.83	4,298.55	1,847.72	0.43	4,500.00	2,049.17	0.46
403-3180 Commission Earned Income Tax	9,326.89	12,744.90	3,418.01	0.27	15,500.00	6,173.11	0.40
403-3190 Commission Deed Transfer Tax	1,947.86	1,922.54	(25.32)	(0.01)	1,500.00	(447.86)	(0.30)
<b>TOTAL TAX COLLECTION</b>	<b>23,794.34</b>	<b>31,142.04</b>	<b>7,347.70</b>	<b>0.24</b>	<b>36,744.00</b>	<b>12,949.66</b>	<b>0.35</b>
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	77,101.01	104,533.71	27,432.70	0.26	125,000.00	47,898.99	0.38
404-3160 Legal Services - WTP	184,490.85	393,940.94	209,450.09	0.53	135,000.00	(49,490.85)	(0.37)
404-3200 Legal Services - WWTP	22,296.47	59,721.96	37,425.49	0.63	85,000.00	62,703.53	0.74
<b>TOTAL LEGAL SERVICES</b>	<b>283,888.33</b>	<b>558,196.61</b>	<b>274,308.28</b>	<b>0.49</b>	<b>345,000.00</b>	<b>61,111.67</b>	<b>0.18</b>
<u>ENGINEERING</u>							
408-3130 Engineering	189,637.30	235,771.08	46,133.78	0.20	275,000.00	85,362.70	0.31
<b>TOTAL ENGINEERING</b>	<b>189,637.30</b>	<b>235,771.08</b>	<b>46,133.78</b>	<b>0.20</b>	<b>275,000.00</b>	<b>85,362.70</b>	<b>0.31</b>
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	0.00	329.66	329.66	1.00	1,000.00	1,000.00	1.00
409-3610 Electricity-Mun. Bldg.	7,752.02	7,258.35	(493.67)	(0.07)	12,000.00	4,247.98	0.35
409-3620 Electric Annex	2,139.50	1,976.64	(162.86)	(0.08)	3,000.00	860.50	0.29
409-3640 Gas (heat) - Annex	1,614.39	3,111.47	1,497.08	0.48	3,501.00	1,886.61	0.54
409-3730 Maintenance & Repair Annex	6,583.08	3,357.37	(3,225.71)	(0.96)	5,000.00	(1,583.08)	(0.32)
409-3740 Maintenance & Repairs	14,198.09	12,081.89	(2,116.20)	(0.18)	119,501.00	105,302.91	0.88
<b>TOTAL MUNICIPAL BUILDING</b>	<b>32,287.08</b>	<b>28,115.38</b>	<b>(4,171.70)</b>	<b>(0.15)</b>	<b>144,002.00</b>	<b>111,714.92</b>	<b>0.78</b>
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	2,044,328.64	1,962,548.00	(81,780.64)	(0.04)	3,066,493.00	1,022,164.36	0.33
<b>TOTAL POLICE</b>	<b>2,044,328.64</b>	<b>1,962,548.00</b>	<b>(81,780.64)</b>	<b>(0.04)</b>	<b>3,066,493.00</b>	<b>1,022,164.36</b>	<b>0.33</b>
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	0.00	0.00	0.00	0.00	15,000.00	15,000.00	1.00
411-2500 Vehicle Maint/Supplies- Fire Dept	6,917.39	14,596.58	7,679.19	0.53	7,500.00	582.61	0.08
411-2600 Small Tools/ Equipment	1,319.00	1,255.00	(64.00)	(0.05)	5,500.00	4,181.00	0.76
411-3210 Telephone - Fire Dept	499.71	1,268.42	768.71	0.61	2,500.00	2,000.29	0.80
411-3270 Radio Maintenance	500.00	0.00	(500.00)	0.00	10,000.00	9,500.00	0.95
411-3620 Electricity	7,879.78	7,290.19	(589.59)	(0.08)	11,500.00	3,620.22	0.31
411-3630 Gas (heat)	242.00	261.57	19.57	0.07	5,000.00	4,758.00	0.95
411-3730 Equipment Testing	5,474.85	3,807.43	(1,667.42)	(0.44)	10,000.00	4,525.15	0.45
411-4200 Building Maintenance- Fire Dept	27,000.29	10,662.94	(16,337.35)	(1.53)	10,000.00	(17,000.29)	(1.70)
411-4600 Contracted Services	1,112.44	1,030.75	(81.69)	(0.08)	2,500.00	1,387.56	0.56
411-5300 Contribution	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
411-7400 Pumper Lease	14,722.16	14,722.16	0.00	0.00	23,924.00	9,201.84	0.38
<b>TOTAL FIRE DEPARTMENT</b>	<b>65,667.62</b>	<b>54,895.04</b>	<b>(10,772.58)</b>	<b>(0.20)</b>	<b>104,424.00</b>	<b>38,756.38</b>	<b>0.37</b>
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	6,018.08	35,558.93	29,540.85	0.83	6,018.00	0.00	0.00
413-1400 Staff Salary	39,533.25	86,671.61	47,138.36	0.54	153,654.00	114,120.75	0.74
413-1610 FICA - Code Enforcement	2,873.96	7,891.22	5,017.26	0.64	15,888.00	13,014.04	0.82

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<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>8/31/2025</u>	<u>Y-T-D</u> <u>8/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
413-1630 Medicare - Code Enforcement	672.13	1,845.51	1,173.38	0.64	3,716.00	3,043.87	0.82
413-1830 Overtime	0.00	5,047.04	5,047.04	1.00	1,500.00	1,500.00	1.00
413-2000 Zoning & Codes	102,083.31	0.00	(102,083.31)	0.00	95,078.00	(7,005.31)	(0.07)
413-2100 Materials & Supplies - Codes	93.92	2,744.13	2,650.21	0.97	3,000.00	2,906.08	0.97
413-2150 Computer Equipment/Supplies-Code Enforcement	1,994.85	0.00	(1,994.85)	0.00	2,000.00	5.15	0.00
413-2160 Uniforms	1,155.50	0.00	(1,155.50)	0.00	2,500.00	1,344.50	0.54
413-2300 Vehicle Operation - Code Enforcement	104.29	265.26	160.97	0.61	1,500.00	1,395.71	0.93
413-2500 Vehicle Maintenance	411.49	81.99	(329.50)	(4.02)	750.00	338.51	0.45
413-3150 Software License	1,188.00	1,782.67	594.67	0.33	8,000.00	6,812.00	0.85
413-3400 Advertising Expense	823.81	5,295.28	4,471.47	0.84	6,000.00	5,176.19	0.86
413-4200 Assoc. Dues/Subscriptions	252.00	2,328.26	2,076.26	0.89	350.00	98.00	0.28
413-4600 Training/Conference Expense	150.00	315.00	165.00	0.52	750.00	600.00	0.80
<b>TOTAL CODE ENFORCEMENT</b>	<b>157,354.59</b>	<b>149,826.90</b>	<b>(7,527.69)</b>	<b>(0.05)</b>	<b>300,704.00</b>	<b>143,349.41</b>	<b>0.48</b>
<u>PLANNING/ZONING</u>							
414-3130 Engineering	1,858.60	7,775.44	5,916.84	0.76	50,000.00	48,141.40	0.96
414-3140 Legal Services - Planning/Zoning	653.85	400.00	(253.85)	(0.63)	5,500.00	4,846.15	0.88
414-4500 Zoning & Codes Permitting	150,352.99	93,570.90	(56,782.09)	(0.61)	75,000.00	(75,352.99)	(1.00)
<b>TOTAL PLANNING/ZONING</b>	<b>152,865.44</b>	<b>101,746.34</b>	<b>(51,119.10)</b>	<b>(0.50)</b>	<b>130,500.00</b>	<b>(22,365.44)</b>	<b>(0.17)</b>
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	54,844.16	49,858.32	(4,985.84)	(0.10)	82,267.00	27,422.84	0.33
<b>TOTAL EMERGENCY SERVICES</b>	<b>54,844.16</b>	<b>49,858.32</b>	<b>(4,985.84)</b>	<b>(0.10)</b>	<b>82,267.00</b>	<b>27,422.84</b>	<b>0.33</b>
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	7,717.48	6,720.82	(996.66)	(0.15)	14,231.00	6,513.52	0.46
421-1610 FICA - Health Dept	482.61	416.70	(65.91)	(0.16)	882.00	399.39	0.45
421-1630 Medicare - Health Dept	112.88	97.43	(15.45)	(0.16)	206.00	93.12	0.45
421-2100 Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
<b>TOTAL HEALTH DEPARTMENT</b>	<b>8,312.97</b>	<b>7,234.95</b>	<b>(1,078.02)</b>	<b>(0.15)</b>	<b>15,419.00</b>	<b>7,106.03</b>	<b>0.46</b>
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	92,174.25	66,989.62	(25,184.63)	(0.38)	140,482.00	48,307.75	0.34
426-1610 FICA	5,767.65	4,200.79	(1,566.86)	(0.37)	8,710.00	2,942.35	0.34
426-1630 Medicare	1,348.88	982.43	(366.45)	(0.37)	2,037.00	688.12	0.34
426-1830 Overtime	224.25	1,068.75	844.50	0.79	3,000.00	2,775.75	0.93
426-1910 Uniforms	4,509.47	99.99	(4,409.48)	(44.10)	6,000.00	1,490.53	0.25
426-2270 Supplies	2,719.11	2,176.96	(542.15)	(0.25)	8,500.00	5,780.89	0.68
426-2500 Recycling Grant to Twin Boros	0.00	0.00	0.00	0.00	30,000.00	30,000.00	1.00
<b>TOTAL SANITATION</b>	<b>106,743.61</b>	<b>75,518.54</b>	<b>(31,225.07)</b>	<b>(0.41)</b>	<b>198,729.00</b>	<b>91,985.39</b>	<b>0.46</b>
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	11,496.12	9,175.52	(2,320.60)	(0.25)	15,000.00	3,503.88	0.23
427-4700 Refuse Coll/Disp Contract	601,722.89	619,678.30	17,955.41	0.03	989,576.00	387,853.11	0.39
427-4710 WM Extra Bags and Tags	4,700.50	5,120.50	420.00	0.08	7,500.00	2,799.50	0.37
<b>TOTAL SOLID WASTE</b>	<b>617,919.51</b>	<b>633,974.32</b>	<b>16,054.81</b>	<b>0.03</b>	<b>1,012,076.00</b>	<b>394,156.49</b>	<b>0.39</b>
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	219,925.89	166,430.48	(53,495.41)	(0.32)	289,679.00	69,753.11	0.24
429-1610 Social Security- Sewer Fund	13,634.86	10,542.93	(3,091.93)	(0.29)	18,146.00	4,511.14	0.25
429-1630 Medicare - Sanitary Sewer	3,252.19	2,465.70	(786.49)	(0.32)	4,244.00	991.81	0.23
429-1830 Sewer Overtime	2,256.39	3,607.04	1,350.65	0.37	3,000.00	743.61	0.25
429-2100 Office Supplies	1,011.14	2,596.45	1,585.31	0.61	4,000.00	2,988.86	0.75
429-2110 Chemicals	28,526.46	26,538.35	(1,988.11)	(0.07)	60,000.00	31,473.54	0.52
429-2120 Safety Supplies	426.11	0.00	(426.11)	0.00	3,000.00	2,573.89	0.86
429-2150 Computer Equip & Supplies	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
429-2200 Materials & Supplies- WWTP	6,309.31	6,012.22	(297.09)	(0.05)	9,000.00	2,690.69	0.30
429-2300 Fuel Oil	13,949.22	10,443.23	(3,505.99)	(0.34)	27,000.00	13,050.78	0.48
429-2310 Vehicle Operation	57.93	0.00	(57.93)	0.00	1,200.00	1,142.07	0.95
429-2380 Uniforms	12,013.90	67.03	(11,946.87)	(178.23)	11,500.00	(513.90)	(0.04)

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>8/31/2025</u>	<u>Y-T-D</u> <u>8/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
429-2600 Small Tools/Minor Equipment	433.39	3,347.43	2,914.04	0.87	2,500.00	2,066.61	0.83
429-3160 Laboratory Fees	40,355.69	37,891.50	(2,464.19)	(0.07)	60,000.00	19,644.31	0.33
429-3200 Telephone - Sewer	1,299.66	1,364.01	64.35	0.05	3,000.00	1,700.34	0.57
429-3610 Electric - Sewer	62,215.82	56,787.25	(5,428.57)	(0.10)	86,000.00	23,784.18	0.28
429-3700 Pump Station Maint & Repair	0.00	684.75	684.75	1.00	14,486.10	14,486.10	1.00
429-3710 WWTP Maint & Repairs	16,142.46	23,902.69	7,760.23	0.32	25,000.00	8,857.54	0.35
429-3720 Collection System Maintenance	33,936.56	10,684.21	(23,252.35)	(2.18)	20,000.00	(13,936.56)	(0.70)
429-3730 WWTP Building-Maint & Repair	4,781.05	1,496.40	(3,284.65)	(2.20)	40,000.00	35,218.95	0.88
429-3740 Equipment Maintenance Coll	1,611.35	6,028.39	4,417.04	0.73	7,500.00	5,888.65	0.79
429-4100 Sewer Backup Expenses	1,828.00	1,756.00	(72.00)	(0.04)	2,500.00	672.00	0.27
429-4200 Dues/Subscriptions-Sewer	4,370.00	7,399.05	3,029.05	0.41	8,000.00	3,630.00	0.45
429-4500 Contracted Line Maintenance	2,054.49	432.00	(1,622.49)	(3.76)	85,500.00	83,445.51	0.98
429-4600 Training - Sanitary Sewer	412.00	30.00	(382.00)	(12.73)	2,000.00	1,588.00	0.79
429-4700 Sludge Disposal	70,712.67	53,053.80	(17,658.87)	(0.33)	100,000.00	29,287.33	0.29
429-7410 Capital Improvements	0.00	24,080.00	24,080.00	1.00	0.00	0.00	0.00
429-7420 Capital Improvement Collection System	0.00	14,352.00	14,352.00	1.00	0.00	0.00	0.00
429-7430 Vehicle Purchase	0.00	22,257.00	22,257.00	1.00	0.00	0.00	0.00
<b>TOTAL COLLECTION SYSTEM</b>	<b>541,516.54</b>	<b>494,249.91</b>	<b>(47,266.63)</b>	<b>(0.10)</b>	<b>888,769.00</b>	<b>347,252.46</b>	<b>0.39</b>
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	52,065.58	47,470.66	(4,594.92)	(0.10)	85,024.00	32,958.42	0.39
430-1300 Salaries & Wages - DPW	380,034.87	277,523.86	(102,511.01)	(0.37)	521,449.00	141,414.13	0.27
430-1610 FICA - Street Dept	27,631.71	20,567.23	(7,064.48)	(0.34)	37,788.00	10,156.29	0.27
430-1630 Medicare - Street Dept	4,726.26	3,489.86	(1,236.40)	(0.35)	8,837.00	4,110.74	0.47
430-1830 Street Department - Overtime	16,195.90	7,270.00	(8,925.90)	(1.23)	11,000.00	(5,195.90)	(0.47)
430-2100 Office Supplies - Street Dept	1,625.43	1,519.66	(105.77)	(0.07)	2,000.00	374.57	0.19
430-2120 Safety Equipment	1,417.96	2,354.41	936.45	0.40	3,000.00	1,582.04	0.53
430-2150 Computer Equipment/Supplies - Street Dept	189.00	1,370.00	1,181.00	0.86	251.00	62.00	0.25
430-2160 Office Equip /Furniture - Street Dept	0.00	319.48	319.48	1.00	251.00	251.00	1.00
430-2300 Vehicle Operation (fuel, oil, fluids)	26,070.90	24,890.98	(1,179.92)	(0.05)	50,000.00	23,929.10	0.48
430-2380 Uniforms & Clothing	17,827.33	3,178.03	(14,649.30)	(4.61)	18,335.00	507.67	0.03
430-2500 Vehicle Maint/Repair- Street Dept	5,357.07	18,801.71	13,444.64	0.72	20,000.00	14,642.93	0.73
430-2600 Minor Equipment	2,700.91	5,457.54	2,756.63	0.51	4,000.00	1,299.09	0.32
430-3150 Drug Testing	440.00	570.00	130.00	0.23	600.00	160.00	0.27
430-3210 Telephone - Street	1,021.27	434.41	(586.86)	(1.35)	1,300.00	278.73	0.21
430-3260 Radio Purchase/Maintenance	0.00	0.00	0.00	0.00	1,251.00	1,251.00	1.00
430-3310 Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
430-3610 Electricity -DPW Garage	2,075.01	2,357.39	282.38	0.12	4,000.00	1,924.99	0.48
430-3620 Gas Heat -DPW Garage	4,530.02	2,586.60	(1,943.42)	(0.75)	6,000.00	1,469.98	0.24
430-3730 Building Maintenance	1,664.18	2,259.35	595.17	0.26	1,665.00	0.82	0.00
430-3740 Equipment Maint & Repairs - Street Dept	11,677.08	10,920.36	(756.72)	(0.07)	18,500.00	6,822.92	0.37
430-4600 Training - Street	815.00	440.00	(375.00)	(0.85)	2,000.00	1,185.00	0.59
430-7400 Capital Improvements	6,223.65	105,313.00	99,089.35	0.94	0.00	(6,223.65)	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>564,289.13</b>	<b>539,094.53</b>	<b>(25,194.60)</b>	<b>(0.05)</b>	<b>797,751.00</b>	<b>233,461.87</b>	<b>0.29</b>
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	4,114.36	21,862.16	17,747.80	0.81	5,000.00	885.64	0.18
<b>TOTAL STREET CLEANING</b>	<b>4,114.36</b>	<b>21,862.16</b>	<b>17,747.80</b>	<b>0.81</b>	<b>5,000.00</b>	<b>885.64</b>	<b>0.18</b>
<u>SNOW &amp; ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	65,957.61	33,472.48	(32,485.13)	(0.97)	66,000.00	42.39	0.00
432-4500 Contracted Snow Removal	275.00	1,430.00	1,155.00	0.81	3,000.00	2,725.00	0.91
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>66,232.61</b>	<b>34,902.48</b>	<b>(31,330.13)</b>	<b>(0.90)</b>	<b>69,000.00</b>	<b>2,767.39</b>	<b>0.04</b>
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	4,037.11	2,898.86	(1,138.25)	(0.39)	15,000.00	10,962.89	0.73

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>8/31/2025</u>	<u>Y-T-D</u> <u>8/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
433-3720 Misc Supplies- Traffic Signals	14,200.75	35,634.50	21,433.75	0.60	5,500.00	(8,700.75)	(1.58)
<b>TOTAL TRAFFIC SIGNALS</b>	<b>18,237.86</b>	<b>38,533.36</b>	<b>20,295.50</b>	<b>0.53</b>	<b>20,500.00</b>	<b>2,262.14</b>	<b>0.11</b>
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	68,048.04	75,976.07	7,928.03	0.10	110,000.00	41,951.96	0.38
434-3720 Street Light Repair	129.32	408.63	279.31	0.68	1,000.00	870.68	0.87
434-3730 Operations/Maintenance	0.00	112.13	112.13	1.00	750.00	750.00	1.00
<b>TOTAL STREET LIGHTING</b>	<b>68,177.36</b>	<b>76,496.83</b>	<b>8,319.47</b>	<b>0.11</b>	<b>111,750.00</b>	<b>43,572.64</b>	<b>0.39</b>
<u>STORM SEWERS &amp; DRAINS</u>							
436-2450 Materials & Supplies	12,859.85	3,479.73	(9,380.12)	(2.70)	7,000.00	(5,859.85)	(0.84)
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	175,000.00	175,000.00	1.00
436-7500 Equipment Rental	4,600.00	0.00	(4,600.00)	0.00	4,600.00	0.00	0.00
<b>TOTAL STORM SEWER</b>	<b>17,459.85</b>	<b>3,479.73</b>	<b>(13,980.12)</b>	<b>(4.02)</b>	<b>186,600.00</b>	<b>169,140.15</b>	<b>0.91</b>
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	7,087.27	1,343.85	(5,743.42)	(4.27)	15,000.00	7,912.73	0.53
438-3720 Street Paving	207,456.48	13,678.04	(193,778.44)	(14.17)	0.00	(207,456.48)	0.00
<b>TOTAL STREET MAINTENANCE</b>	<b>214,543.75</b>	<b>15,021.89</b>	<b>(199,521.86)</b>	<b>(13.28)</b>	<b>15,000.00</b>	<b>(199,543.75)</b>	<b>(13.30)</b>
<u>PARKING FACILITIES</u>							
445-1300 Parking Enforcement Officer	28,205.48	47,338.47	19,132.99	0.40	104,217.00	76,011.52	0.73
445-1610 FICA - Parking	1,764.64	2,986.78	1,222.14	0.41	6,585.00	4,820.36	0.73
445-1630 Medicare - Parking	412.71	686.44	273.73	0.40	1,540.00	1,127.29	0.73
445-1830 Overtime	0.00	835.08	835.08	1.00	1,000.00	1,000.00	1.00
445-1910 Uniforms/Drug Test	1,011.21	504.19	(507.02)	(1.01)	3,500.00	2,488.79	0.71
445-2150 Computer equipment	249.73	0.00	(249.73)	0.00	1,500.00	1,250.27	0.83
445-2410 Vehicle Registration/Maintenance	717.31	1,290.76	573.45	0.44	1,500.00	782.69	0.52
445-2490 Meter Purchase- Parking Facilities	0.00	557.85	557.85	1.00	4,400.00	4,400.00	1.00
445-3150 Software (Up Safety)	13,025.00	14,515.90	1,490.90	0.10	30,000.00	16,975.00	0.57
445-3250 Postage	0.00	27.44	27.44	1.00	500.00	500.00	1.00
445-3260 Radio	0.00	0.00	0.00	0.00	750.00	750.00	1.00
445-3400 Advertising/Printing-Parking Facilities	0.00	2,618.36	2,618.36	1.00	3,000.00	3,000.00	1.00
445-3710 Parking Lot Maintenance-Parking Facilities	50.87	0.00	(50.87)	0.00	250.00	199.13	0.80
445-3720 Meter Repair/Main Supplies	396.99	1,332.57	935.58	0.70	6,000.00	5,603.01	0.93
<b>TOTAL PARKING FACILITIES</b>	<b>45,833.94</b>	<b>72,693.84</b>	<b>26,859.90</b>	<b>0.37</b>	<b>164,742.00</b>	<b>118,908.06</b>	<b>0.72</b>
<u>FLOOD CONTROL</u>							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	10,500.00	10,500.00	1.00
446-3710 Levee Maintenance	18,447.06	0.00	(18,447.06)	0.00	67,200.00	48,752.94	0.73
446-3730 Equipment Maintenance/Repair	30,057.09	1,936.37	(28,120.72)	(14.52)	28,950.00	(1,107.09)	(0.04)
<b>TOTAL FLOOD CONTROL</b>	<b>48,504.15</b>	<b>1,936.37</b>	<b>(46,567.78)</b>	<b>(24.05)</b>	<b>106,650.00</b>	<b>58,145.85</b>	<b>0.55</b>
<u>WATER</u>							
448-1300 Water Staff Salaries	306,900.77	240,230.32	(66,670.45)	(0.28)	586,286.00	279,385.23	0.48
448-1610 FICA - Water	19,247.80	1,659.35	(17,588.45)	(10.60)	36,691.00	17,443.20	0.48
448-1630 Medicare - Water	4,559.68	388.07	(4,171.61)	(10.75)	8,581.00	4,021.32	0.47
448-1830 Water Overtime	4,221.81	2,583.17	(1,638.64)	(0.63)	5,500.00	1,278.19	0.23
448-2100 Office Supplies	1,997.30	851.96	(1,145.34)	(1.34)	1,500.00	(497.30)	(0.33)
448-2110 Chemicals - Water	66,273.68	58,885.72	(7,387.96)	(0.13)	130,000.00	63,726.32	0.49
448-2120 Safety Supplies	1,823.04	0.00	(1,823.04)	0.00	3,000.00	1,176.96	0.39
448-2150 Computer Equipment & Supplies	0.00	1,294.99	1,294.99	1.00	2,500.00	2,500.00	1.00
448-2200 Materials & Supplies	5,098.30	16,358.94	11,260.64	0.69	14,000.00	8,901.70	0.64
448-2300 Fuel Oil	11,039.05	15,320.76	4,281.71	0.28	15,000.00	3,960.95	0.26
448-2310 Vehicle Operation	1,535.34	1,640.23	104.89	0.06	2,500.00	964.66	0.39
448-2380 Uniforms	5,792.90	0.00	(5,792.90)	0.00	17,000.00	11,207.10	0.66
448-2390 Uniforms/Boot Allowance	0.00	1,743.87	1,743.87	1.00	0.00	0.00	0.00

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>8/31/2025</u>	<u>Y-T-D</u> <u>8/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
448-2400 Meter M&R Supplies (Radio Reads)	21,181.40	868,037.42	846,856.02	0.98	25,000.00	3,818.60	0.15
448-2600 Small Tools/Minor Equipment - Water	3,335.43	14,588.64	11,253.21	0.77	12,000.00	8,664.57	0.72
448-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)	0.00	0.00	(19,716.95)	0.00
448-3160 Laboratory Fees - Water	19,928.22	23,117.45	3,189.23	0.14	45,000.00	25,071.78	0.56
448-3200 Telephone- Water	888.60	1,478.07	589.47	0.40	3,500.00	2,611.40	0.75
448-3400 Printing & Advertising	165.80	0.00	(165.80)	0.00	0.00	(165.80)	0.00
448-3610 Electric- WTP, Wells,Dist.	29,863.48	31,622.37	1,758.89	0.06	60,000.00	30,136.52	0.50
448-3700 Well Maint & Repair	10,964.91	4,284.55	(6,680.36)	(1.56)	40,000.00	29,035.09	0.73
448-3720 Distribution System- Maint. & Repairs	92,844.48	68,064.31	(24,780.17)	(0.36)	100,000.00	7,155.52	0.07
448-3730 Building Maintenance	2,309.68	8,784.35	6,474.67	0.74	15,000.00	12,690.32	0.85
448-3740 WTP Maintenance & Repair	9,949.62	30,372.44	20,422.82	0.67	15,000.00	5,050.38	0.34
448-3750 Dist Contracted Services	38,619.85	40,676.66	2,056.81	0.05	45,000.00	6,380.15	0.14
448-4200 Dues/Subscriptions - Water	5,831.00	8,131.02	2,300.02	0.28	2,500.00	(3,331.00)	(1.33)
448-4500 Contracted Line Maint - Water	161.41	714.89	553.48	0.77	15,000.00	14,838.59	0.99
448-4600 Training/conferences - Water	620.00	625.00	5.00	0.01	2,000.00	1,380.00	0.69
448-4700 Sludge Removal	49,088.67	17,236.80	(31,851.87)	(1.85)	65,000.00	15,911.33	0.24
448-4910 Permits	20,000.00	20,000.00	0.00	0.00	21,000.00	1,000.00	0.05
448-7400 Capital Improvements	11,731.67	(261,849.86)	(273,581.53)	1.04	0.00	(11,731.67)	0.00
424-1610 Social Security- Water Fund	0.00	13,395.10	13,395.10	1.00	0.00	0.00	0.00
424-1620 Medicare- Water Fund	0.00	3,132.73	3,132.73	1.00	0.00	0.00	0.00
<b>TOTAL WATER FACILITIES</b>	<b>765,690.84</b>	<b>1,233,369.32</b>	<b>467,678.48</b>	<b>0.38</b>	<b>1,288,558.00</b>	<b>522,867.16</b>	<b>0.41</b>
<b>RECREATION</b>							
452-2200 Operating Expenses	0.00	(30.00)	(30.00)	1.00	0.00	0.00	0.00
452-2602 Building Maintenance/Repair (Pool) 67/33	932.65	2,519.59	1,586.94	0.63	1,250.00	317.35	0.25
452-2610 Pool Maintenance/Repair	276.38	146.58	(129.80)	(0.89)	2,500.00	2,223.62	0.89
452-2622 Small Tools & Equipment (Pool)	6,509.16	8.59	(6,500.57)	(756.76)	500.00	(6,009.16)	(12.02)
452-2630 Materials & Supplies- Recreation	219.43	151.42	(68.01)	(0.45)	500.00	280.57	0.56
452-3612 Electricity (Pool)	4,409.10	6,361.31	1,952.21	0.31	10,000.00	5,590.90	0.56
452-3622 Gas (Pool)	205.50	234.45	28.95	0.12	1,250.00	1,044.50	0.84
452-3742 Maintenance & Repairs (Pool)	0.00	436.49	436.49	1.00	600.00	600.00	1.00
452-4540 Stewardship Contribution	129,866.55	137,880.27	8,013.72	0.06	185,200.00	55,333.45	0.30
<b>TOTAL RECREATION</b>	<b>142,418.77</b>	<b>147,708.70</b>	<b>5,289.93</b>	<b>0.04</b>	<b>201,800.00</b>	<b>59,381.23</b>	<b>0.29</b>
<b>DONATIONS</b>							
<b>PARKS</b>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	0.00	145.82	145.82	1.00	100.00	100.00	1.00
454-3200 Telephone Expense	1,442.62	1,414.48	(28.14)	(0.02)	1,850.00	407.38	0.22
454-3610 Electricity	1,239.10	1,322.64	83.54	0.06	1,500.00	260.90	0.17
454-3710 Land Maintenance	6,387.65	1,622.55	(4,765.10)	(2.94)	20,000.00	13,612.35	0.68
454-3720 Equipment Maintenance	2,852.46	2,756.23	(96.23)	(0.03)	5,000.00	2,147.54	0.43
454-3730 Building Maintenance & Repairs	4,534.84	18,682.31	14,147.47	0.76	20,000.00	15,465.16	0.77
454-4700 Portable Toilets Rental Service	1,450.00	580.00	(870.00)	(1.50)	2,000.00	550.00	0.28
454-7400 CAP Purchase/Machinery	6,921.48	8,870.00	1,948.52	0.22	7,008.00	86.52	0.01
<b>TOTAL PARKS</b>	<b>24,828.15</b>	<b>35,394.03</b>	<b>10,565.88</b>	<b>0.30</b>	<b>57,958.00</b>	<b>33,129.85</b>	<b>0.57</b>
<b>SHADE TREES</b>							
455-2460 Materials & Supplies	372.78	518.00	145.22	0.28	1,000.00	627.22	0.63
455-3720 Maintenance	16,850.00	7,300.00	(9,550.00)	(1.31)	23,550.00	6,700.00	0.28
455-7200 Shade Tree - New Planting	996.50	0.00	(996.50)	0.00	2,500.00	1,503.50	0.60
<b>TOTAL SHADE TREES</b>	<b>18,219.28</b>	<b>7,818.00</b>	<b>(10,401.28)</b>	<b>(1.33)</b>	<b>27,050.00</b>	<b>8,830.72</b>	<b>0.33</b>
<b>ECONOMIC DEVELOPMENT</b>							
463-3020 IBW Remediation	2,050.23	381.00	(1,669.23)	(4.38)	1,500.00	(550.23)	(0.37)

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

<u>Account # &amp; Title</u>	<u>Y-T-D</u> <u>8/31/2025</u>	<u>Y-T-D</u> <u>8/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
463-3100 Comprehensive Plan Implementation	0.00	784.00	784.00	1.00	5,000.00	5,000.00	1.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>2,050.23</b>	<b>1,165.00</b>	<b>(885.23)</b>	<b>(0.76)</b>	<b>6,500.00</b>	<b>4,449.77</b>	<b>0.68</b>
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	0.00	0.00	0.00	0.00	5,000.00	5,000.00	1.00
465-5400 Contribution - ECA	5,000.00	5,000.00	0.00	0.00	10,000.00	5,000.00	0.50
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>10,000.00</b>	<b>0.67</b>
<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	0.00	0.00	0.00	0.00	136,500.00	136,500.00	1.00
471-1100 Principal- 2016 Loan	0.00	0.00	0.00	0.00	470,151.00	470,151.00	1.00
471-1110 Penn Vest Waterline	28,332.38	31,599.98	3,267.60	0.10	48,829.00	20,496.62	0.42
471-1120 Penn Vest Dam	23,563.63	26,161.72	2,598.09	0.10	40,651.00	17,087.37	0.42
471-1130 ESSA GO 2021	0.00	0.00	0.00	0.00	33,800.00	33,800.00	1.00
<b>TOTAL DEBT SERVICE</b>	<b>51,896.01</b>	<b>57,761.70</b>	<b>5,865.69</b>	<b>0.10</b>	<b>729,931.00</b>	<b>678,034.99</b>	<b>0.93</b>
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	9,363.05	11,300.11	1,937.06	0.17	20,000.00	10,636.95	0.53
472-1100 Interest- 2016 Loan	52,426.80	58,156.47	5,729.67	0.10	106,000.00	53,573.20	0.51
472-1110 Penn Vest Water Line	3,843.33	5,172.26	1,328.93	0.26	6,330.00	2,486.67	0.39
472-1120 Penn Vest Dam	5,841.62	7,444.28	1,602.66	0.22	9,758.00	3,916.38	0.40
472-1130 Interest - 2021 Loan	36,074.17	34,153.97	(1,920.20)	(0.06)	76,000.00	39,925.83	0.53
<b>TOTAL DEBT INTEREST</b>	<b>107,548.97</b>	<b>116,227.09</b>	<b>8,678.12</b>	<b>0.07</b>	<b>218,088.00</b>	<b>110,539.03</b>	<b>0.51</b>
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	0.00	0.00	0.00	0.00	46,750.00	46,750.00	1.00
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,750.00</b>	<b>46,750.00</b>	<b>1.00</b>
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	153,448.06	150,458.00	(2,990.06)	(0.02)	155,000.00	1,551.94	0.01
486-3530 Workers Comp Insurance	115,241.00	54,337.00	(60,904.00)	(1.12)	48,501.00	(66,740.00)	(1.38)
486-3531 Workers Comp - Fire Department	11,156.00	28,743.00	17,587.00	0.61	30,000.00	18,844.00	0.63
486-3550 Deductible	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
486-4010 Public Officials Liability	15,165.00	16,375.00	1,210.00	0.07	20,000.00	4,835.00	0.24
<b>TOTAL INSURANCE</b>	<b>295,010.06</b>	<b>249,913.00</b>	<b>(45,097.06)</b>	<b>(0.18)</b>	<b>263,501.00</b>	<b>(31,509.06)</b>	<b>(0.12)</b>
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	22,150.93	15,595.23	(6,555.70)	(0.42)	32,090.00	9,939.07	0.31
487-1590 Major Medical (BC/BS)	639,741.11	576,720.00	(63,021.11)	(0.11)	966,848.00	327,106.89	0.34
487-1591 Health Ins Buyout/HRA	6,377.52	9,500.00	3,122.48	0.33	9,000.00	2,622.48	0.29
487-5310 N/U Pension MMO	67,078.24	49,493.04	(17,585.20)	(0.36)	316,687.00	249,608.76	0.79
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>735,347.80</b>	<b>651,308.27</b>	<b>(84,039.53)</b>	<b>(0.13)</b>	<b>1,324,625.00</b>	<b>589,277.20</b>	<b>0.44</b>
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	12,913.10	21,693.73	8,780.63	0.40	25,000.00	12,086.90	0.48
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>12,913.10</b>	<b>21,693.73</b>	<b>8,780.63</b>	<b>0.40</b>	<b>25,000.00</b>	<b>12,086.90</b>	<b>0.48</b>
<u>TRANSFERS</u>							
<b>Total Expenses</b>	<b>8,108,984.25</b>	<b>8,276,734.60</b>	<b>167,750.35</b>	<b>0.02</b>	<b>13,297,998.00</b>	<b>5,189,013.75</b>	<b>0.39</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>402,357.76</b>	<b>254,062.73</b>	<b>148,295.03</b>	<b>(0.58)</b>	<b>665,939.00</b>	<b>(263,581.24)</b>	<b>0.40</b>

**East Stroudsburg Borough - Lines Over Budget**

<u>Account # &amp; Title</u>	<u>8/31/2025</u>	<u>8/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>	<u>Memo</u>
401-2140 IT Expenses	31,931.60	29,025.51	(2,906.09)	(0.10)	30,000.00	(1,931.60)	(0.06)	Camera Installation
401-2150 Computer Equipment/Supplies	16,931.07	5,199.49	(11,731.58)	(2.26)	10,000.00	(6,931.07)	(0.69)	New computers and servers for various departments
403-3150 Commissions Del. RE Taxes	4,343.28	4,661.18	317.90	0.07	3,200.00	(1,143.28)	(0.36)	Increase due to higher Revenue
403-3190 Commission Deed Transfer Tax	1,947.86	1,922.54	(25.32)	(0.01)	1,500.00	(447.86)	(0.30)	Increase due to higher Revenue
404-3160 Legal Services - WTP	184,490.85	393,940.94	209,450.09	0.53	135,000.00	(49,490.85)	(0.37)	Right to Know
409-3730 Maintenance & Repair Annex	6,583.08	3,357.37	(3,225.71)	(0.96)	5,000.00	(1,583.08)	(0.32)	Phone repairs, Cleaning Services, & Alarm repairs (budget modification to be made next meeting)
411-4200 Building Maintenance- Fire Dept	27,000.29	10,662.94	(16,337.35)	(1.53)	10,000.00	(17,000.29)	(1.70)	Emergency repairs to heating system & Air Condition
413-2000 Zoning & Codes	102,083.31	0.00	(102,083.31)	0.00	95,078.00	(7,005.31)	(0.07)	Additional Modification
414-4500 Zoning & Codes Permitting	150,352.99	93,570.90	(56,782.09)	(0.61)	75,000.00	(75,352.99)	(1.00)	Expense is higher which corresponds to higher revenues
429-2380 Uniforms	12,013.90	67.03	(11,946.87)	(178.23)	11,500.00	(513.90)	(0.04)	Budget Modification
429-3720 Collection System Maintenance	33,936.56	10,684.21	(23,252.35)	(2.18)	20,000.00	(13,936.56)	(0.70)	Man hole covers street project -Budget modification
430-1830 Street Department - Overtime	16,195.90	7,270.00	(8,925.90)	(1.23)	11,000.00	(5,195.90)	(0.47)	Over budget due to increase of seasonal weather
430-7400 Capital Improvements	6,223.65	105,313.00	99,089.35	0.94	0.00	(6,223.65)	0.00	Supplies for culvert repairs (budget modification to be requested as projects are completed)
433-3720 Misc Supplies- Traffic Signals	14,200.75	35,634.50	21,433.75	0.60	5,500.00	(8,700.75)	(1.58)	Additional Modification
436-2450 Materials & Supplies	12,859.85	3,479.73	(9,380.12)	(2.70)	7,000.00	(5,859.85)	(0.84)	Budget Modification
438-3720 Street Paving	207,456.48	13,678.04	(193,778.44)	(14.17)	0.00	(207,456.48)	0.00	Payment for Perry & Pearl from 2024
446-3730 Equipment Maintenance/Repair	30,057.09	1,936.37	(28,120.72)	(14.52)	28,950.00	(1,107.09)	(0.04)	Budget Modification Neccessary Repairs
448-2100 Office Supplies	1,997.30	851.96	(1,145.34)	(1.34)	1,500.00	(497.30)	(0.33)	Operators Daily Log/Lien Filing
448-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)	0.00	0.00	(19,716.95)	0.00	Payments for Water Meter project
448-4200 Dues/Subscriptions - Water	5,831.00	8,131.02	2,300.02	0.28	2,500.00	(3,331.00)	(1.33)	Budget Modification
448-7400 Capital Improvements	11,731.67	(261,849.86)	(273,581.53)	1.04	0.00	(11,731.67)	0.00	Middle Dam coring and construction
452-2622 Small Tools & Equipment (Pool)	6,509.16	8.59	(6,500.57)	(756.76)	500.00	(6,009.16)	(12.02)	Strand Pool purchase approved by Council
463-3020 IBW Remediation	2,050.23	381.00	(1,669.23)	(4.38)	1,500.00	(550.23)	(0.37)	IBW Due Diligence - Historical Closure
486-3530 Workers Comp Insurance	115,241.00	54,337.00	(60,904.00)	(1.12)	48,501.00	(66,740.00)	(1.38)	Increase due to 2023 claim
	<u>1,021,685.82</u>	<u>522,263.46</u>	<u>(499,422.36)</u>		<u>503,229.00</u>	<u>(518,456.82)</u>		

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>Revenues</b>			
<b>TAXES</b>			
301-1000 Real Estate Tax- Current Year	2,274,417.98	2,918,261.00	(643,843.02)
301-2000 Real Estate Tax- Prior Year	0.00	346.00	(346.00)
301-3000 Real Estate Tax - Interim	466.01	207.00	259.01
301-4000 Real Estate Tax - Delinquent	61,194.54	91,577.00	(30,382.46)
<u>TOTAL TAXES</u>	<u>2,336,078.53</u>	<u>3,010,391.00</u>	<u>(674,312.47)</u>
<b>ACT 511 TAXES</b>			
310-1000 Real Estate Transfer Tax	97,392.72	160,000.00	(62,607.28)
310-2000 Earned Income Tax	639,123.76	1,200,000.00	(560,876.24)
310-5000 Municipal Service Tax	170,923.32	325,000.00	(154,076.68)
<u>TOTAL ACT 511 TAXES</u>	<u>907,439.80</u>	<u>1,685,000.00</u>	<u>(777,560.20)</u>
<b><u>BUSINESS LICENSES/PERMITS</u></b>			
321-2000 Health/Restaurant Licenses	13,506.37	12,900.00	606.37
321-6100 Rental License	22,498.50	212,850.00	(190,351.50)
321-6110 Short-Term Rental Lic.	0.00	3,225.00	(3,225.00)
321-8000 Cable TV Franchise Tax	37,547.45	105,000.00	(67,452.55)
<u>TOTAL LICENSES/PERMITS</u>	<u>73,552.32</u>	<u>333,975.00</u>	<u>(260,422.68)</u>
<b><u>NON-BUSINESS PERMITS</u></b>			
322-8100 Event Permit Fee	1,254.00	1,935.00	(681.00)
322-8200 Street Opening Permits	16,973.99	11,610.00	5,363.99
322-9400 Misc Permits	1,664.50	2,580.00	(915.50)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>19,892.49</u>	<u>16,125.00</u>	<u>3,767.49</u>
<b><u>FINES</u></b>			
331-1100 Vehicle Code Violations	72,877.05	180,000.00	(107,122.95)
331-1200 Violation of Zoning Ord & Statutes	21,212.55	25,000.00	(3,787.45)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	<u>94,089.60</u>	<u>205,000.00</u>	<u>(110,910.40)</u>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>INTEREST</u>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	5,083.36	0.00	5,083.36
341-0210 Interest -P.L.G.I.T.	4,212.05	0.00	4,212.05
341-0211 Interest PLGIT Plus	16,186.29	0.00	16,186.29
<b>TOTAL INTEREST</b>	<b>25,481.70</b>	<b>50,000.00</b>	<b>(24,518.30)</b>
 <u>RENTS</u>			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	17,952.09	40,000.00	(22,047.91)
<b>TOTAL RENTS</b>	<b>17,953.09</b>	<b>40,000.00</b>	<b>(22,046.91)</b>
 <u>STATE GRANT PROGRAM</u>			
354-1200 Performance Grant - Twin Boroughs		22,000.00	(22,000.00)
354-1260 American Recovery Funds			0.00
<b>TOTAL STATE GRANTS</b>	<b>0.00</b>	<b>22,000.00</b>	<b>(22,000.00)</b>
 <u>STATE SHARED REVENUE</u>			
355-0100 Public Utility Realty/Bev Tax	1,200.00	3,875.00	(2,675.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	46,070.00	(46,070.00)
355-0700 Foreign Fire Ins Premium Tax	0.00	46,750.00	(46,750.00)
<b>TOTAL STATE SHARED REVENUE</b>	<b>1,200.00</b>	<b>96,695.00</b>	<b>(95,495.00)</b>
 <u>PMT IN LIEU OF TAXES</u>			
359-0010 Housing Authority PILOT	10,109.33	5,500.00	4,609.33
<b>TOTAL PILOT</b>	<b>10,109.33</b>	<b>5,500.00</b>	<b>4,609.33</b>
 <u>GENERAL GOVERNMENT</u>			
361-1110 Closing Report Fee	6,696.00	8,000.00	(1,304.00)
361-3300 Permits - Zoning - Gen Government	24,105.06	38,700.00	(14,594.94)
361-3310 Building Permits	176,062.15	96,750.00	79,312.15
361-3320 Resale Inspections	12,320.00	6,450.00	5,870.00
361-3400 Zoning Plan Review	94,706.74	32,250.00	62,456.74
<b>TOTAL GENERAL GOVERNMENT</b>	<b>313,889.95</b>	<b>182,150.00</b>	<b>131,739.95</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>PUBLIC SAFETY</u>			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
<u>TOTAL PUBLIC SAFETY</u>	<u>0.00</u>	<u>2,000.00</u>	<u>(2,000.00)</u>
<u>HIGHWAYS &amp; STREETS</u>			
363-2100 Meter Revenue	47,637.57	161,250.00	(113,612.43)
363-2200 Parking Permits	18,475.54	25,800.00	(7,324.46)
363-2210 Residential Parking Permit	289.50	3,870.00	(3,580.50)
363-2300 Meter Bags	0.00	1,097.00	(1,097.00)
363-5100 PennDOT Snow Removal	0.00	20,000.00	(20,000.00)
363-5200 Borough DPW Services	0.00	750.00	(750.00)
<u>TOTAL HIGHWAYS &amp; STREETS</u>	<u>66,402.61</u>	<u>212,767.00</u>	<u>(146,364.39)</u>
<u>MISCELLANEOUS REVENUES</u>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	12,450.78	9,983.00	2,467.78
380-1070 Miscellaneous Income	6,940.18	5,000.00	1,940.18
380-5100 Shopping Cart Fees	4,810.00	2,000.00	2,810.00
<u>TOTAL MISC. REVENUES</u>	<u>24,200.96</u>	<u>25,983.00</u>	<u>(1,782.04)</u>
<u>CONTR. FROM PRIVATE</u>			
387-0140 Shade Tree Contributions	-	-	-
<u>TOTAL CONTR. FROM PRIVATE</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>SALE OF ASSETS</u>			
391-0020 Damage to Borough Property	9,165.80	15,000.00	(5,834.20)
<u>TOTAL SALE OF ASSETS</u>	<u>9,165.80</u>	<u>15,000.00</u>	<u>(5,834.20)</u>
<u>DIVIDENDS</u>			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	49,685.72	150,000.00	(100,314.28)
<u>TOTAL DIVIDENDS</u>	<u>49,685.72</u>	<u>168,000.00</u>	<u>(118,314.28)</u>
<b>Total Revenues</b>	<b>3,949,141.90</b>	<b>6,070,586.00</b>	<b>(2,121,444.10)</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>Expenses</b>			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	9,912.07	15,000.00	5,087.93
400-1120 Mayor Salary	3,250.03	5,000.00	1,749.97
400-1610 FICA - Legislative	832.57	1,240.00	407.43
400-1630 Medicare - Legislative	194.67	290.00	95.33
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	3,449.61	4,500.00	1,050.39
400-3310 Misc/Travel	0.00	500.00	500.00
<b>TOTAL LEGISLATIVE</b>	<b>17,638.95</b>	<b>28,530.00</b>	<b>10,891.05</b>
<u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	49,753.87	78,688.00	28,934.13
401-1220 Director-Public Works	32,234.08	49,998.00	17,763.92
401-1400 Admin Staff Salary	36,248.47	79,710.00	43,461.53
401-1610 FICA - Admin	7,383.45	12,967.00	5,583.55
401-1630 Medicare - Admin	1,732.24	3,033.00	1,300.76
401-1830 Admin - Overtime	0.00	750.00	750.00
401-2100 Office Supplies - Administration	8,005.01	7,500.00	(505.01)
401-2130 Office Equipment/Furniture	1,128.43	1,250.00	121.57
401-2140 IT Expenses	15,965.00	15,000.00	(965.00)
401-2150 Computer Equipment/Supplies-Gen Government	8,465.51	5,000.00	(3,465.51)
401-2160 Equipment Maintenance	346.87	1,500.00	1,153.13
401-2300 Vehicle Expense	0.00	4,250.00	4,250.00
401-3110 Data Storage software	2,940.00	4,500.00	1,560.00
401-3210 Telephone - Gen Government	3,695.93	4,500.00	804.07
401-3250 Postage - Payroll Processing Fee	7,835.16	10,000.00	2,164.84
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	578.03	7,500.00	6,921.97
4013450 Contracted Admin Services	1,045.06	1,500.00	454.94
401-4200 Association Dues/Subscriptions	8,670.10	9,000.00	329.90
401-4600 Training/Conference - General Government	174.50	2,500.00	2,325.50
401-7200 CIP - New Car	0.00	0.00	0.00
<b>TOTAL GENERAL GOVT</b>	<b>186,201.71</b>	<b>300,746.00</b>	<b>114,544.29</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	22,361.48	34,745.00	12,383.52
402-1400 Finance - Staff Salaries	34,047.50	37,581.00	3,533.50
402-1400 Fica	3,486.14	4,484.00	997.86
402-1400 Medicare	867.51	1,049.00	181.49
402-1400 Finance - Staff Salaries- Overtime	7.96	0.00	(7.96)
402-3100 Trustee Chg Bond Payment	585.14	1,938.00	1,352.86
402-3110 Auditing Services - General Fund	0.00	18,020.00	18,020.00
402-3120 Accounting Services	0.00	2,210.00	2,210.00
402-3160 Billing Software	5,414.51	8,500.00	3,085.49
402-3170 Accounting Software	1,265.52	9,146.00	7,880.48
402-3210 Credit Card Fees	9,255.01	13,600.00	4,344.99
<b>TOTAL FINANCIAL ADMIN</b>	<b>77,290.77</b>	<b>131,273.00</b>	<b>53,982.23</b>
<u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	5,308.80	8,216.00	2,907.20
403-1610 FICA - Tax Collector	332.25	509.00	176.75
403-1630 Medicare - Tax Collector	77.68	119.00	41.32
403-2100 Materials & Supplies	6.75	3,200.00	3,193.25
403-3150 Commission Del. Real Estate Tax	4,343.28	3,200.00	(1,143.28)
403-3170 Commission Local Ser. Tax	2,450.83	4,500.00	2,049.17
403-3180 Commission Earned Income Tax	9,326.89	15,500.00	6,173.11
403-3190 Commission Deed Transfer Tax	1,947.86	1,500.00	(447.86)
<b>TOTAL TAX COLLECTION</b>	<b>23,794.34</b>	<b>36,744.00</b>	<b>12,949.66</b>
<u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	77,101.01	125,000.00	47,898.99
<b>TOTAL LEGAL SERVICES</b>	<b>77,101.01</b>	<b>125,000.00</b>	<b>47,898.99</b>
<u>ENGINEERING</u>			
408-3130 Engineering Services - Gen Prof Services	88,895.60	38,500.00	(50,395.60)
<b>TOTAL ENGINEERING</b>	<b>88,895.60</b>	<b>38,500.00</b>	<b>(50,395.60)</b>
<u>MUNICIPAL BUILDINGS (70/15/15)</u>			
409-2360 Materials & Supplies - Mun Bldg	0.00	450.00	450.00
409-3610 Electricity-Mun. Bldg.	3,891.64	5,400.00	1,508.36

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
409-3620 Electric Annex	1,061.38	1,350.00	288.62
409-3640 Gas (heat) - Annex	806.81	1,575.00	768.19
409-3730 Maintenance & Repair Annex	3,292.30	2,500.00	(792.30)
409-3740 Maintenance & Repairs	7,400.89	53,375.00	45,974.11
<b>TOTAL MUNICIPAL BUILDING</b>	<b>16,453.02</b>	<b>64,650.00</b>	<b>48,196.98</b>
 <u>POLICE DEPARTMENT</u>			
410-7600 SARP Regional Costs	2,044,328.64	3,066,493.00	1,022,164.36
<b>TOTAL POLICE</b>	<b>2,044,328.64</b>	<b>3,066,493.00</b>	<b>1,022,164.36</b>
 <u>FIRE DEPARTMENT</u>			
411-2100 Auxiliary Donation - Fire Dept	0.00	15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	6,917.39	7,500.00	582.61
411-2600 Small Tools/ Equipment	1,319.00	5,500.00	4,181.00
411-3210 Telephone - Fire Dept	499.71	2,500.00	2,000.29
411-3270 Radio Maintenance	500.00	10,000.00	9,500.00
411-3620 Electricity	7,879.78	11,500.00	3,620.22
411-3630 Gas (heat)	242.00	5,000.00	4,758.00
411-3730 Equipment Testing	5,474.85	10,000.00	4,525.15
411-4200 Building Maintenance- Fire Dept	27,000.29	10,000.00	(17,000.29)
411-4600 Contracted Services	1,112.44	2,500.00	1,387.56
411-5300 Contribution	0.00	1,000.00	1,000.00
<b>TOTAL FIRE DEPARTMENT</b>	<b>50,945.46</b>	<b>80,500.00</b>	<b>29,554.54</b>
 <u>CODE ENFORCEMENT</u>			
413-1220 Code Enforcement Office Salary	6,018.08	6,018.00	(0.08)
413-1400 Staff Salary	39,533.25	153,654.00	114,120.75
413-1610 FICA - Code Enforcement	2,873.96	15,888.00	13,014.04
413-1630 Medicare - Code Enforcement	672.13	3,716.00	3,043.87
413-1830 Overtime	0.00	1,500.00	1,500.00
413-2000 Zoning & Codes	102,083.31	95,078.00	(7,005.31)
413-2100 Materials & Supplies - Codes	93.92	3,000.00	2,906.08
413-2150 Computer Equipment/Supplies-Code Enforcement	1,994.85	2,000.00	5.15
413-2160 Uniforms	1,155.50	2,500.00	1,344.50
413-2300 Vehicle Operation	104.29	1,500.00	1,395.71
413-2500 Vehicle Maintenance	411.49	750.00	338.51
413-3150 Software License	1,188.00	8,000.00	6,812.00
413-3400 Advertising Expense	823.81	6,000.00	5,176.19

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
413-4200 Assoc. Dues/Subscriptions	252.00	350.00	98.00
413-4600 Training/Conference Expense	150.00	750.00	600.00
413-7400 CAP Purchase	0.00	0.00	0.00
<b><u>TOTAL CODE ENFORCEMENT</u></b>	<b><u>157,354.59</u></b>	<b><u>300,704.00</u></b>	<b><u>143,349.41</u></b>
 <u>PLANNING/ZONING</u>			
414-3130 Legal Services -Engineering	1,858.60	50,000.00	48,141.40
414-3140 Legal Services - Planning/Zoning	653.85	5,500.00	4,846.15
414-4500 Contracted Permitting	150,352.99	75,000.00	(75,352.99)
<b><u>TOTAL PLANNING/ZONING</u></b>	<b><u>152,865.44</u></b>	<b><u>130,500.00</u></b>	<b><u>(22,365.44)</u></b>
 <u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	54,844.16	82,267.00	27,422.84
<b><u>TOTAL EMERGENCY SERVICES</u></b>	<b><u>54,844.16</u></b>	<b><u>82,267.00</u></b>	<b><u>27,422.84</u></b>
 <u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	7,717.48	14,231.00	6,513.52
421-1610 FICA - Health Dept	482.61	882.00	399.39
421-1630 Medicare - Health Dept	112.88	206.00	93.12
421-2100 Supplies	0.00	100.00	100.00
421-2150 Computer Equipment/Supplies (70/30)	0.00	0.00	0.00
<b><u>TOTAL HEALTH DEPARTMENT</u></b>	<b><u>8,312.97</u></b>	<b><u>15,419.00</u></b>	<b><u>7,106.03</u></b>
 <u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	17,702.30	28,908.00	11,205.70
430-1300 Salaries & Wages - DPW	128,920.75	177,293.00	48,372.25
430-1610 FICA - Street Dept	9,267.06	12,848.00	3,580.94
430-1630 Medicare - Street Dept	2,231.43	3,005.00	773.57
430-1830 Street Department - Overtime	5,506.60	3,740.00	(1,766.60)
430-2100 Office Supplies - Street Dept	820.85	680.00	(140.85)
430-2130 Safety Equipment - Street Dept	482.10	1,020.00	537.90
430-2150 Computer Equipment/Supplies - Street Dept	189.00	85.00	(104.00)
430-2160 Office Equip Maint/Repair - Street Dept	0.00	85.00	85.00

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-2300 Vehicle Operation (fuel, oil, fluids)	8,779.76	17,000.00	8,220.24
430-2380 Uniforms & Clothing	6,054.25	9,860.00	3,805.75
430-2500 Vehicle Maint/Repair- Street Dept	1,758.13	6,800.00	5,041.87
430-2600 Minor Equipment	915.03	1,360.00	444.97
430-3150 Drug Testing	149.60	204.00	54.40
430-3210 Telephone - Street	347.23	442.00	94.77
430-3310 Travel	0.00	170.00	170.00
430-3610 Electricity -DPW Garage	0.00	1,360.00	1,360.00
430-3620 Gas Heat -DPW Garage	705.53	2,040.00	1,334.47
430-3730 Building Maintenance	1,527.26	(3,060.00)	(4,587.26)
430-3740 Equipment Maint & Repairs - Street Dept	562.96	6,290.00	5,727.04
430-3260 Radio Purchase	3,926.98	425.00	(3,501.98)
430-4600 Training - Street	277.10	680.00	402.90
430-7400 Capital Improvements	6,223.65	0.00	(6,223.65)
430-7410 Equipment Lease Loader 50/25/25		0.00	
<b>TOTAL STREET DEPARTMENT</b>	<b>196,347.57</b>	<b>271,235.00</b>	<b>74,887.43</b>
<u>STREET CLEANING</u>			
431-3740 Machinery Maintenance/Supplies	4,114.36	5,000.00	885.64
<b>TOTAL STREET CLEANING</b>	<b>4,114.36</b>	<b>5,000.00</b>	<b>885.64</b>
<u>SNOW &amp; ICE REMOVAL</u>			
432-2210 Snow & Ice Removal	2,536.10	2,750.00	213.90
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>2,536.10</b>	<b>2,750.00</b>	<b>213.90</b>
<u>TRAFFIC SIGNS/SIGNALS</u>			
433-3720 Misc Supplies- Traffic Signals	5,554.43	2,750.00	(2,804.43)
<b>TOTAL TRAFFIC SIGNALS</b>	<b>5,554.43</b>	<b>2,750.00</b>	<b>(2,804.43)</b>
<u>STREET LIGHTING</u>			
434-3610 Electric	23,672.64	37,400.00	13,727.36
434-3720 Street Light Repair	129.32	250.00	120.68
434-3730 Operations/Maintenance	0.00	750.00	750.00
<b>TOTAL STREET LIGHTING</b>	<b>23,801.96</b>	<b>38,400.00</b>	<b>14,598.04</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>STORM SEWERS &amp; DRAINS</u>			
436-2450 Materials & Supplies	12,651.69	7,000.00	(5,651.69)
436-3710 Storm Water Project MS4	0.00	175,000.00	175,000.00
436-7500 Equipment Rental	4,600.00	4,600.00	0.00
<b>TOTAL STORM SEWER</b>	<b>17,251.69</b>	<b>186,600.00</b>	<b>169,348.31</b>
<u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	6,352.99	15,000.00	8,647.01
438-3720 Street Paving	0.00	0.00	0.00
<b>TOTAL STREET MAINTENANCE</b>	<b>6,352.99</b>	<b>15,000.00</b>	<b>8,647.01</b>
<u>PARKING FACILITIES</u>			
445-1300 Parking Enforcement Officer	28,205.48	104,217.00	76,011.52
445-1610 FICA - Parking	1,764.64	6,585.00	4,820.36
445-1630 Medicare - Parking	412.71	1,540.00	1,127.29
445-1830 Overtime	0.00	1,000.00	1,000.00
445-1910 Uniforms/Drug Test	1,011.21	3,500.00	2,488.79
445-2410 Vehicle Registration/Maintenance	249.73	1,500.00	1,250.27
445-2410 Computer Equipment	717.31	1,500.00	782.69
445-2150 Meter Purchase- Parking Facilities	0.00	4,400.00	4,400.00
445-3150 Software (UP Safety)	13,025.00	30,000.00	16,975.00
445-3130 Parking Permits Ect..	0.00	0.00	0.00
445-3250 Postage	0.00	500.00	500.00
445-3260 Radio	0.00	750.00	750.00
445-3400 Advertising/Printing-Parking Facilities	50.87	3,000.00	2,949.13
445-3710 Parking Lot Maintenance-Parking Facilities	396.99	250.00	(146.99)
445-3720 Meter Repair/Main Supplies	0.00	6,000.00	6,000.00
445-7400 Cap Purchase (New Car)			0.00
<b>TOTAL PARKING FACILITIES</b>	<b>45,833.94</b>	<b>164,742.00</b>	<b>118,908.06</b>
<u>FLOOD CONTROL</u>			
446-3130 Engineering Services	0.00	10,500.00	10,500.00
446-3710 Levee Maintenance	18,447.06	67,200.00	48,752.94
446-3730 Equipment Maintenance/Repair	30,057.09	28,950.00	(1,107.09)
<b>TOTAL FLOOD CONTROL</b>	<b>48,504.15</b>	<b>106,650.00</b>	<b>58,145.85</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>SHADE TREES</u>			
455-2460 Materials & Supplies	372.78	1,000.00	627.22
455-3720 Maintenance	16,850.00	23,550.00	6,700.00
455-7200 Shade Tree - New Planting	996.50	2,500.00	1,503.50
<b>TOTAL SHADE TREES</b>	<b>18,219.28</b>	<b>27,050.00</b>	<b>8,830.72</b>
<u>Grant - Special Projects</u>			
456-4700 Refuse	2,702.85	0.00	(2,702.85)
<b>Total Grant - Special Projects</b>	<b>2,702.85</b>	<b>(2,702.85)</b>	<b>(2,702.85)</b>
<u>ECONOMIC DEVELOPMENT</u>			
463-3020 IBW Remediation	2,050.23	1,500.00	(550.23)
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>2,050.23</b>	<b>6,500.00</b>	<b>4,449.77</b>
<u>DOWNTOWN DISTRICT</u>			
465-3740 Maintenance/Repair (Decorations)	0.00	5,000.00	5,000.00
465-5400 Contribution - ECA	5,000.00	10,000.00	5,000.00
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>5,000.00</b>	<b>15,000.00</b>	<b>10,000.00</b>
<u>INTER-GOVNMTAL EXPENSES</u>			
481-5200 Firemans Relief Fund	0.00	46,750.00	(46,750.00)
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>0.00</b>	<b>46,750.00</b>	<b>(46,750.00)</b>
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,507.46	51,150.00	4,642.54
486-3530 Workers Comp Insurance	38,133.64	16,005.00	(22,128.64)
486-3531 Workers Comp - Fire Department	3,695.26	9,900.00	6,204.74
486-3550 Deductible	0.00	3,300.00	3,300.00
486-4010 Public Officials Liability	5,055.00	6,600.00	1,545.00
<b>TOTAL INSURANCE</b>	<b>93,391.36</b>	<b>86,955.00</b>	<b>(6,436.36)</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	7,047.47	10,590.00	3,542.53
487-1590 Major Medical (BC/BS)	189,275.57	319,060.00	129,784.43
487-1591 Health Ins Buyout/HRA	2,062.02	2,970.00	907.98
487-5310 N/U Pension MMO	20,123.10	95,006.00	74,882.90
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>218,508.16</b>	<b>427,626.00</b>	<b>209,117.84</b>
<u>EMPLOYER FICA EXPENSES</u>			
488-1620 Unemployment Compensation	3,983.13	8,250.00	4,266.87
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>3,983.13</b>	<b>8,250.00</b>	<b>4,266.87</b>
<b>Total Expenses</b>	<b>3,650,178.86</b>	<b>5,812,584.00</b>	<b>2,162,405.14</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>298,963.04</b>	<b>258,002.00</b>	<b>(40,961.04)</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0000 Interest Income	0.00	50,000.00	50,000.00
341-0110 Interest-Savings & C D	1,490.57	0.00	1,490.57
341-0210 Interest Sewer PLGIT	0.06	0.00	0.06
341-0211 Int.-Sewer P Plus	65,281.35	0.00	65,281.35
<u>TOTAL INTEREST</u>	<u>66,771.98</u>	<u>50,000.00</u>	<u>16,771.98</u>
<b>STATE SHARED REVENUE</b>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>0.00</u>	<u>44,715.00</u>	<u>(44,715.00)</u>
<b>SANITATION</b>			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	1,199,525.85	1,750,000.00	(550,474.15)
364-2020 Lien Sewer Rents	8,521.76	8,500.00	21.76
364-3160 Lien Interest & Cost	2,607.44	0.00	2,607.44
364-6010 Stroud SA Rentals	8,027.48	32,500.00	(24,472.52)
364-7010 Smithfield SA Rentals	35,151.18	145,000.00	(109,848.82)
364-9000 EDU Connection Fees	0.00	63,522.00	(63,522.00)
364-9100 Smithfield EDU Fees	0.00	17,500.00	(17,500.00)
364-9200 Penalties	39,422.25	45,000.00	(5,577.75)
<u>TOTAL SANITATION</u>	<u>1,293,255.96</u>	<u>2,070,022.00</u>	<u>(776,766.04)</u>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	12,639.44	10,134.00	2,505.44
<u>TOTAL MISC. REVENUES</u>	<u>12,639.44</u>	<u>10,134.00</u>	<u>2,505.44</u>
<b><u>Total Revenues</u></b>	<b><u>1,372,667.38</u></b>	<b><u>2,174,871.00</u></b>	<b><u>(802,203.62)</u></b>
<b>Expenses</b>			
<b>GENERAL GOVERNMENT</b>			
401-1210 Manager Salary	24,876.94	39,344.00	14,467.06
401-1220 DPW Director Salary-Sewer	16,117.04	24,999.00	8,881.96
401-1400 Admin Staff Salary	18,124.21	39,855.00	21,730.79
401-1610 FICA - Admin	3,655.30	6,484.00	2,828.70
401-1630 Medicare - Admin	866.17	1,516.00	649.83
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	3,910.30	3,750.00	(160.30)

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-2130 Office Equipment/Furniture - Admin	564.31	625.00	60.69
401-2140 IT Expenses	8,142.28	7,500.00	(642.28)
401-2150 Computer Equipment/Supplies - Admin	5,566.21	2,500.00	(3,066.21)
401-2160 Equipment Repair/Maintenance - Admin	173.44	750.00	576.56
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	2,940.00	2,250.00	(690.00)
401-3210 Telephone - Admin	2,307.94	2,250.00	(57.94)
401-3250 Postage - Payroll Processing Fee	4,978.48	5,000.00	21.52
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	789.87	3,750.00	2,960.13
401-3450 Contracted Admin Services	522.54	750.00	227.46
401-4200 Dues Subscriptions/Memberships - Admin	3,263.54	4,500.00	1,236.46
401-4600 Training/Conferences - General Government	87.25	1,250.00	1,162.75
<b><u>TOTAL GENERAL GOVT</u></b>	<b><u>96,885.82</u></b>	<b><u>150,373.00</u></b>	<b><u>53,487.18</u></b>
<b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	21,703.86	33,723.00	12,019.14
402-1000 Finance - Staff Salaries	33,046.15	36,475.00	3,428.85
402-1610 Fica	3,382.10	4,352.00	969.90
402-1630 Medicare	675.42	1,018.00	342.58
402-1830 Finance - Staff Salaries Overtime	7.72	0.00	(7.72)
402-3100 Trustee Chg Bond Payment	567.93	1,881.00	1,313.07
402-3110 Auditing Services - Sewer	0.00	17,490.00	17,490.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	4,548.64	8,250.00	3,701.36
402-3170 Accounting Software	1,246.74	8,877.00	7,630.26
402-3210 Credit Card Fees	8,982.79	13,200.00	4,217.21
<b><u>TOTAL FINANCIAL ADMIN</u></b>	<b><u>74,161.35</u></b>	<b><u>127,411.00</u></b>	<b><u>53,249.65</u></b>
<b><u>LEGAL SERVICES</u></b>			
404-3200 Legal Services - WWTP	22,296.47	85,000.00	62,703.53
<b><u>TOTAL LEGAL SERVICES</u></b>	<b><u>22,296.47</u></b>	<b><u>85,000.00</u></b>	<b><u>62,703.53</u></b>
<b><u>ENGINEERING</u></b>			
408-3130 Engineering	38,173.68	79,750.00	41,576.32
<b><u>TOTAL ENGINEERING</u></b>	<b><u>38,173.68</u></b>	<b><u>79,750.00</u></b>	<b><u>41,576.32</u></b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>MUNICIPAL BUILDINGS (70/15/15)</b>			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	1,930.19	3,300.00	1,369.81
409-3620 Electricity-Annex	539.06	825.00	285.94
409-3640 Gas - Annex	403.79	963.00	559.21
409-3730 Maintenance & Repair Annex	1,645.39	1,250.00	(395.39)
409-3740 Maintenance & Repairs	3,422.91	33,063.00	29,640.09
<b>TOTAL MUNICIPAL BUILDING</b>	<b>7,941.34</b>	<b>39,676.00</b>	<b>31,734.66</b>
<b><u>SANITARY SEWER</u></b>			
429-1400 Sewer Staff Salaries	219,925.89	289,679.00	69,753.11
429-1610 Social Security- Sewer Fund	13,634.86	18,146.00	4,511.14
429-1630 Medicare - Sanitary Sewer	3,252.19	4,244.00	991.81
429-1830 Sewer Overtime	2,256.39	3,000.00	743.61
429-2100 Office Supplies	1,011.14	4,000.00	2,988.86
429-2110 Chemicals	28,526.46	60,000.00	31,473.54
429-2120 Safety Supplies	426.11	3,000.00	2,573.89
429-2150 Computer Equip & Supplies	0.00	1,000.00	1,000.00
429-2200 Materials & Supplies- WWTP	6,309.31	9,000.00	2,690.69
429-2300 Fuel Oil	13,949.22	27,000.00	13,050.78
429-2310 Vehicle Operation	57.93	1,200.00	1,142.07
429-2380 Uniforms	12,013.90	12,013.00	(0.90)
429-2600 Small Tools/Minor Equipment	433.39	2,500.00	2,066.61
429-3160 Laboratory Fees	40,355.69	60,000.00	19,644.31
429-3200 Telephone - Sewer	1,299.66	3,000.00	1,700.34
429-3610 Electric - Sewer	62,215.82	86,000.00	23,784.18
429-3700 Pump Station Maint & Repair	0.00	14,486.10	14,486.10
429-3710 WWTP Maint & Repairs	16,142.46	25,000.00	8,857.54
429-3720 Collection System Maintenance	33,936.56	20,000.00	(13,936.56)
429-3730 WWTP Building & Repair	4,781.05	40,000.00	35,218.95
429-3740 Equipment Maintenance Collections	1,611.35	7,500.00	5,888.65
429-4100 Sewer Backup Expenses	1,828.00	2,500.00	672.00
429-4200 Dues/Subscriptions-Sewer	4,370.00	8,000.00	3,630.00
429-4500 Contracted Line Maintenance	2,054.49	85,500.00	83,445.51
429-4600 Training - Sanitary Sewer	412.00	2,000.00	1,588.00
429-4700 Sludge Disposal	70,712.67	100,000.00	29,287.33
429-7400 Equipment Lease/Purchase	0.00	0.00	0.00
429-7410 Capital Improvements equipment	0.00	0.00	0.00
429-7420 Capital Improvement Coll System	0.00	0.00	0.00
<b>TOTAL COLLECTION SYSTEM</b>	<b>541,516.54</b>	<b>888,768.10</b>	<b>347,251.56</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b><u>STREET DEPARTMENT (35/30/30/05)</u></b>			
430-1220 Street Superintendent Salary	17,181.64	28,058.00	10,876.36
430-1300 Salaries & Wages - DPW - Sewer	125,557.10	172,078.00	46,520.90
430-1610 FICA - Street Dept	9,159.72	12,470.00	3,310.28
430-1630 Medicare - Street Dept	329.05	2,916.00	2,586.95
430-1830 Overtime - Street Dept	5,344.65	3,630.00	(1,714.65)
430-2100 Office Supplies - Street Dept	370.12	660.00	289.88
430-2120 Safety Equipment - Street Dept	467.93	990.00	522.07
430-2150 Computer Equipment/Supplies - Street Dept	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair- Street Dept	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	8,638.33	16,500.00	7,861.67
430-2380 Uniforms - Street Dept	5,886.54	6,050.55	164.01
430-2500 Vehicle Manintenance/Repair- Street Dept	1,799.47	6,600.00	4,800.53
430-2600 Small Tools/Minor Equip - Street Dept	901.12	1,320.00	418.88
430-3150 Drug Testing	145.20	198.00	52.80
430-3210 Telephone - Street Dept	337.02	429.00	91.98
430-3210 Radio Purchase	0.00	413.00	413.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	684.74	1,320.00	635.26
430-3620 Gas - Street Dept	1,501.38	1,980.00	478.62
430-3730 Building Maintenance - Street Dept	590.66	549.45	(41.21)
430-3740 Equipment Maint & Repair - Street	3,956.48	6,105.00	2,148.52
430-4600 Conferences/Training - Street Dept	268.95	660.00	391.05
430-7400 CAP Improvements		0.00	0.00
430-7410 Equipment Lease Loader 50/25/25		0.00	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>183,120.10</b>	<b>263,258.00</b>	<b>80,137.90</b>
<b><u>INSURANCE</u></b>			
486-3510 Property-Liability Insurance	60,279.80	51,925.00	(8,354.80)
486-3530 Workers Comp Insurance	38,553.68	16,248.00	(22,305.68)
486-3531 Workers Comp - Fire Department	3,730.37	10,050.00	6,319.63
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,055.00	6,700.00	1,645.00
<b>TOTAL INSURANCE</b>	<b>107,618.85</b>	<b>88,273.00</b>	<b>(19,345.85)</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b><u>EMPLOYEE BENEFITS/INS</u></b>			
487-1580 Life/Disability Insurance	7,388.67	10,750.00	3,361.33
487-1590 Major Medical (BC/BS)	222,319.51	323,894.00	101,574.49
487-1591 Health Ins. Buy-out/HRA Cont	2,157.75	3,015.00	857.25
487-5310 N/U Pension MMO	20,123.10	95,006.00	74,882.90
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>251,989.03</b>	<b>432,665.00</b>	<b>180,675.97</b>
<b><u>EMPLOYER FICA EXPENSES</u></b>			
488-1620 Unemployment Comp PSAB	3,743.99	8,375.00	4,631.01
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>3,743.99</b>	<b>8,375.00</b>	<b>4,631.01</b>
<b>TRANSFERS</b>			
<b><u>Total Expenses</u></b>	<b>1,327,447.17</b>	<b>2,163,549.10</b>	<b>836,101.93</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>45,220.21</b>	<b>11,321.90</b>	<b>(33,898.31)</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>Revenues</b>			
<b>INTEREST</b>			
341-0000 Interest Income	0.00	45,000.00	(45,000.00)
341-0110 Interest-Savings	1,473.58	0.00	1,473.58
341-0210 Interest-Water-PLGIT	0.62	0.00	0.62
341-0211 Interest-Water-P Plus	9,608.27	0.00	9,608.27
341-0212 Interest-Water-P 2025	54,541.55	0.00	54,541.55
<u>TOTAL INTEREST</u>	<u>65,624.02</u>	<u>45,000.00</u>	<u>20,624.02</u>
<b>STATE GRANT PROGRAM</b>			
354-1260 American Recovery Funds	0.00	0.00	(1,550,000.00)
<u>TOTAL STATE GRANTS</u>	<u>-</u>	<u>-</u>	<u>(1,550,000.00)</u>
354-1230- PA Small H2o Grant Waterline	0.00	0.00	0.00
<u>TOTAL STATE SHARED REVENUE</u>	<u>0.00</u>	<u>-</u>	<u>0.00</u>
<u>STATE SHARED REVENUE</u>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	0.00	44,715.00	(44,715.00)
<u>TOTAL STATE SHARED REVENUE</u>	<u>-</u>	<u>44,715.00</u>	<u>(44,715.00)</u>
<b>PMT FROM WATER CO</b>			
378-1110 Water Service-Turn on/off	1,825.50	150.00	1,675.50
378-2100 Water Rents	1,670,051.61	2,838,000.00	(1,167,948.39)
378-2110 Lien Rents	13,454.25	25,000.00	(11,545.75)
378-2120 Lien Costs & Interest	2,927.53	2,000.00	927.53
378-4300 Hydrant Fees	515.00	0.00	515.00
378-4300 Water Sales Bulk	42,077.18	110,000.00	(67,922.82)
378-9000 EDU Connection Fees	0.00	87,991.00	(87,991.00)
378-9200 Penalties	54,491.33	40,250.00	14,241.33
378-9300 Sale of Meters & Supplies	3,395.00	0.00	3,395.00
378-9400 Water Dept. Services	0.00	1,850.00	(1,850.00)
<u>TOTAL PMT FROM WATER CO</u>	<u>1,788,737.40</u>	<u>3,105,241.00</u>	<u>(1,316,503.60)</u>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	12,639.44	10,134.00	2,505.44
380-1070 Misc Income	0		
<u>TOTAL MISC. REVENUES</u>	<u>12,639.44</u>	<u>10,134.00</u>	<u>2,505.44</u>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>SALE OF ASSETS</b>			
391-0020 Damage to Borough Property	0.00	0.00	0.00
<b>TOTAL SALE OF ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
 <u>Total Revenues</u>	 <b>1,867,000.86</b>	 <b>3,205,090.00</b>	 <b>(1,338,089.14)</b>
 <b><u>Expenses</u></b>			
<b><u>GENERAL GOVERNMENT</u></b>			
401-1210 Manager Salary	24,876.94	39,344.00	14,467.06
401-1220 DPW Director Salary - Water	16,117.04	24,999.00	8,881.96
401-1400 Admin Staff Salary - Water	18,124.21	39,855.00	21,730.79
401-1610 FICA - Admin	3,652.47	6,484.00	2,831.53
401-1630 Medicare - Admin	866.17	1,516.00	649.83
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	3,332.95	3,750.00	417.05
401-2130 Office Equipment/Furniture - Admin	564.31	625.00	60.69
401-2140 IT Expenses	7,824.32	7,500.00	<b>(324.32)</b>
401-2150 Computer Equipment/Supplies	2,899.35	2,500.00	<b>(399.35)</b>
401-2160 Equipment Repair/ Maitenance	173.44	750.00	576.56
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	0.00	2,250.00	2,250.00
401-3210 Telephone - Admin	2,307.94	2,250.00	<b>(57.94)</b>
401-3250 Postage - Payroll Processing Fee	5,481.82	5,000.00	<b>(481.82)</b>
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	5,048.99	3,750.00	<b>(1,298.99)</b>
401-3450 Contracted Admin Service	522.54	750.00	227.46
401-4200 Dues Subscriptions/Memberships - Admin	3,263.54	4,500.00	1,236.46
401-4600 Training/Conferences - General Government	87.25	1,250.00	1,162.75
<b><u>TOTAL GENERAL GOVT</u></b>	<b><u>95,143.28</u></b>	<b><u>150,373.00</u></b>	<b><u>55,229.72</u></b>
 <b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	21,703.86	33,723.00	12,019.14
402-1400 Finance - Staff salaries	33,046.10	36,475.00	3,428.90
402-1610 Finance - Fica	3,410.60	4,352.00	941.40
402-1610 Finance -Medicare	671.64	1,018.00	346.36
402-1830 Finance - Staff salaries Overtime	7.72	0.00	<b>(7.72)</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
402-3100 Trustee Chg Bond Payment	567.93	1,881.00	1,313.07
402-3110 Auditing Services - Water	0.00	17,490.00	17,490.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	4,548.64	8,250.00	3,701.36
402-3170 Accounting Software	1,246.74	8,877.00	7,630.26
402-3210 Credit Card Fees	8,982.79	13,200.00	4,217.21
<b>TOTAL FINANCIAL ADMIN</b>	<b>74,186.02</b>	<b>127,411.00</b>	<b>53,224.98</b>
 <b><u>LEGAL SERVICES</u></b>			
404-3160 Legal Services - WTP	184,490.85	135,000.00	(49,490.85)
<b>TOTAL LEGAL SERVICES</b>	<b>184,490.85</b>	<b>135,000.00</b>	<b>(49,490.85)</b>
 <b><u>ENGINEERING</u></b>			
408-3130 Engineering	62,568.02	156,750.00	94,181.98
<b>TOTAL ENGINEERING</b>	<b>62,568.02</b>	<b>156,750.00</b>	<b>94,181.98</b>
 <b><u>MUNICIPAL BUILDINGS (70/15/15)</u></b>			
409-2360 Materials & Supplies - Mun Bldg	0.00	275.00	275.00
409-3610 Electricity-Mun. Bldg.	1,930.19	3,300.00	1,369.81
409-3620 Electricity-Annex	539.06	825.00	285.94
409-3640 Gas - Annex	403.79	963.00	559.21
409-3730 Maintenance & Repair Annex	1,645.39	1,250.00	(395.39)
409-3740 Maintenance & Repairs	3,374.29	33,063.00	29,688.71
<b>TOTAL MUNICIPAL BUILDING</b>	<b>7,892.72</b>	<b>39,676.00</b>	<b>31,783.28</b>
 <b><u>STREET DEPARTMENT (35/30/30/05)</u></b>			
430-1220 Street Superintendent Salary	17,181.64	28,058.00	10,876.36
430-1300 Salaries & Wages - DPW - Water	125,557.02	172,078.00	46,520.98
430-1610 FICA - Street Dept	9,204.93	12,470.00	3,265.07
430-1630 Medicare - Street Dept	2,165.78	2,916.00	750.22
430-1830 Overtime - Street Department	5,344.65	3,630.00	(1,714.65)
430-2100 Office Supplies - Street Dept	434.46	660.00	225.54
430-2120 Safety Equipment	467.93	990.00	522.07
430-2150 Computer Equipment/Supplies	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	8,652.81	16,500.00	7,847.19
430-2380 Uniforms - Street Dept	5,886.54	6,050.55	164.01
430-2500 Vehicle Manitenance/Repair- Street	1,799.47	6,600.00	4,800.53
430-2600 Small Tools/Minor Equip - Street Dept	884.76	1,320.00	435.24
430-3150 Drug Testing	145.20	198.00	52.80

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-3210 Telephone - Street Dept	337.02	429.00	91.98
430-3260 Radio Purchase	0.00	413.00	413.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	684.74	1,320.00	635.26
430-3620 Gas - Street Dept	1,501.38	1,980.00	478.62
430-3730 Building Maintenance- Street Dept	510.56	549.45	38.89
430-3740 Equipment Maint & Repair - Street Dept	3,793.62	6,105.00	2,311.38
430-4600 Conferences/Training - Street Dept	268.95	660.00	391.05
430-7410 Equipment Lease Loader 50/25/25	0.00	0.00	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>184,821.46</b>	<b>263,258.00</b>	<b>78,436.54</b>

**WATER**

448-1300 Water Staff Salaries	306,900.77	586,286.00	279,385.23
448-1610 FICA - Water	19,247.80	36,691.00	17,443.20
448-1630 Medicare - Water	4,559.68	8,581.00	4,021.32
448-1830 Water Overtime	4,221.81	5,500.00	1,278.19
448-2100 Office Supplies	1,997.30	1,500.00	(497.30)
448-2110 Chemicals - Water	66,273.68	130,000.00	63,726.32
448-2120 Safety Supplies	1,823.04	3,000.00	1,176.96
448-2150 Computer Equipt & Supplies	0.00	2,500.00	2,500.00
448-2200 Materials & Supplies	5,098.30	14,000.00	8,901.70
448-2300 Fuel Oil	11,039.05	15,000.00	3,960.95
448-2310 Vehicle Operation	1,535.34	2,500.00	964.66
448-2380 Uniforms/Boot Allowance	5,792.90	17,000.00	11,207.10
448-2400 Meter M&R Supplies (New Radio Read)	21,181.40	25,000.00	3,818.60
448-2600 Small Tools/Minor Equipment - Water	3,335.43	12,000.00	8,664.57
488-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)
448-3160 Laboratory Fees - Water	19,928.22	45,000.00	25,071.78
448-3200 Telephone- Water	888.60	3,500.00	2,611.40
448-3610 Electric- WTP, Wells, Dist	165.80	60,000.00	59,834.20
448-3700 Well Maint & Repair	29,863.48	40,000.00	10,136.52
448-3720 Distribution System- Maint. & Repairs	10,964.91	100,000.00	89,035.09
448-3730 Building Maintenance	92,844.48	15,000.00	(77,844.48)
448-3740 WTP Maint & Repairs	2,309.68	15,000.00	12,690.32
448-3750 Dist Contracted Services	9,949.62	45,000.00	35,050.38
448-4200 Dues/Subscriptions - Water	38,619.85	2,500.00	(36,119.85)
448-4500 Contracted Line Maint - Water	5,831.00	15,000.00	9,169.00
448-4600 Training/conferences - Water	161.41	2,000.00	1,838.59
448-4700 Sludge Removal	620.00	65,000.00	64,380.00
448-4910 Permits	49,088.67	21,000.00	(28,088.67)

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
448-7400 Capital Improvements	20,000.00	0.00	(20,000.00)
448-7410 Capital purchase (UTV)	794.36		(794.36)
<b>TOTAL WATER FACILITIES</b>	<b>754,753.53</b>	<b>1,288,558.00</b>	<b>533,804.47</b>
 <b><u>DEBT SERVICE</u></b>			
471-1100 Principal 2016 Loan	0.00	164,553.00	164,553.00
471-1110 Penn Vest Water Line	28,332.38	48,829.00	20,496.62
471-1120 Penn Vest Dam	23,563.63	40,651.00	17,087.37
471-1130 Penn Vest Dam	0.00	33,800.00	33,800.00
<b>TOTAL DEBT SERVICE</b>	<b>51,896.01</b>	<b>287,833.00</b>	<b>235,936.99</b>
 <b><u>DEBT INTEREST</u></b>			
472-1100 Interest - 2016 Loan	52,426.80	106,000.00	53,573.20
472-1110 Penn Vest Water Line - Interest	3,843.33	6,330.00	2,486.67
472-1130 interest -2021 Loan	5,841.62	9,758.00	3,916.38
472-1120 Penn Vest Dam - Interest	36,074.17	76,000.00	39,925.83
<b>TOTAL DEBT INTEREST</b>	<b>98,185.92</b>	<b>198,088.00</b>	<b>99,902.08</b>
 <b><u>INSURANCE</u></b>			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	38,553.68	16,248.00	(22,305.68)
486-3531 Workers Comp - Fire Department	3,730.37	10,050.00	6,319.63
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,055.00	6,700.00	1,645.00
<b>TOTAL INSURANCE</b>	<b>93,999.85</b>	<b>88,273.00</b>	<b>(5,726.85)</b>
 <b><u>EMPLOYEE BENEFITS/INS</u></b>			
487-1580 Life/Disability Insurance	7,714.79	10,750.00	3,035.21
487-1590 Major Medical (BC/BS)	228,146.03	323,894.00	95,747.97
487-1591 Health Ins. Buy-out/HRA Cont	2,157.75	3,015.00	857.25
487-5310 N/U Pension MMO	20,123.10	95,006.00	74,882.90
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>258,141.67</b>	<b>432,665.00</b>	<b>174,523.33</b>
 <b><u>EMPLOYER FICA EXPENSES</u></b>			
488-1620 Unemployment Comp PSAB	4,330.98	8,375.00	4,044.02
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>4,330.98</b>	<b>8,375.00</b>	<b>4,044.02</b>
<b>Total Expenses</b>	<b>1,870,410.31</b>	<b>3,176,260.00</b>	<b>1,305,849.69</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(3,409.45)</b>	<b>28,830.00</b>	<b>25,420.55</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary August 31, 2025 - Trash**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>Revenues</b>			
<u>SANITATION</u>			
354-1200 Performance Grant To Twin Boroughs	0.00	0.00	0.00
364-3010 Solid Waste User Fees	989,664.54	1,169,956.00	(180,291.46)
364-3020 Solid Waste Fees Penalties	24,215.07	29,975.00	(5,759.93)
364-3030 Solid Waste Bulk Items and Bags	7,924.31	17,825.00	(9,900.69)
364-3150 Lien Rents Solid Waste	12,490.28	1,500.00	10,990.28
364-3160 Lien Interest & Cost	4,388.58	8,500.00	(4,111.42)
<b><u>TOTAL SANITATION</u></b>	<b>1,038,682.78</b>	<b>1,227,756.00</b>	<b>(189,073.22)</b>
<u>STATE GRANT PROGRAMS</u>	0.00	0.00	<b>0.00</b>
<b>Total Revenues</b>	<b>1,038,682.78</b>	<b>1,227,756.00</b>	<b>(189,073.22)</b>
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	92,174.25	140,482.00	48,307.75
426-1610 FICA	5,767.65	8,710.00	2,942.35
426-1630 Medicare	1,348.88	2,037.00	688.12
426-1830 Overtime	224.25	3,000.00	2,775.75
426-1910 Uniforms	4,509.47	6,000.00	1,490.53
426-2270 Supplies	2,719.11	8,500.00	5,780.89
426-2500 Recycling Grant to Twin Boros	0.00	30,000.00	30,000.00
<b><u>TOTAL SANITATION</u></b>	<b>106,743.61</b>	<b>198,729.00</b>	<b>91,985.39</b>
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	11,496.12	15,000.00	3,503.88
427-4700 Refuse Coll/Disp Contract	601,722.89	989,576.00	387,853.11
427-4710 WM Extra Bags and Tags	4,700.50	7,500.00	2,799.50
<b><u>TOTAL SOLID WASTE</u></b>	<b>617,919.51</b>	<b>1,012,076.00</b>	<b>394,156.49</b>
<b><u>Total Expenses</u></b>	<b>724,663.12</b>	<b>1,210,805.00</b>	<b>486,141.88</b>
<u>Excess Revenue Over(Under) Expenditures</u>	<b>314,019.66</b>	<b>16,951.00</b>	<b>(297,068.66)</b>

**DPW Report**  
**Active and Future Projects**  
**As of 8.28.2025**

- A. **2025 Paving Schedule: Started Milling Aug 11th**
1. **Funding: Paving Bid:** Gap View Heights, Teak, Laurel, Ashburn, Exchange, Lions, Kiwanis, Hazen, Emerson, Marguerite, Longfellow, East Broad, part of Eagle Valley Lane, Oak Street, Starbird, Hallet and Teeter
  2. **Liquid Fuels: In House:** Burson, Harris, Braeside, East 5<sup>th</sup>, Spruce, Race, Monroe, Oakland and Gold
  3. **CDBG: Paving Bid:** Maple and Berwick Heights
- B. **Utility work is to be done on roads to be paved.**
1. Clean and camera storm water and sanitary sewer lines to make sure no repairs are needed.
  2. Repair the storm pipe under Gap View Heights Rd. **COMPLETED**
- C. **Levee Inspection:** April 10, 2025 - **COMPLETED AND PASSED**
- D. **214 Washington Street:** Demo bldg. and repair culvert pipe - **WAITING ON AGREEMENT**
- E. **PennDOT: King Street Bridge Replacement - ON HOLD \$44,096.06 Engineer Cost/ \$33,072.05 Back**
- F. **PennDOT: Rt. 209 Paving Project:** Paving started April 14<sup>th</sup> - **COMPLETED**
1. 7PM to 6AM - Starting at Veterans Memorial Bridge going to Wendy's.
  2. Sanitary and Storm Sewer Inspections and Repairs - **COMPLETED \$?**
  3. ADA ramps along 209 – **COMPLETED by PennDOT**
  4. Line painting, directional markings and parking T's - **COMPLETED**
- G. **PennDOT: I-80 Project \$Engineer Costs after minus a Percentage \$27,033.61**
1. Water – **COMPLETED by PennDOT**
  2. Sanitary Sewer – **COMPLETED by PennDOT**
  3. Storm Sewer – **COMPLETED by PennDOT**
  4. Sanitary Sewer – Main replacement around U-Haul
  5. Orchard Street Water Main Replacement and Sewer Main Lining before paving.
- H. **Water Meter Replacement - ACTIVELY WORKING ON \$2,188,912.28**
1. Total Meter: 3,154
  2. Completed: 3,146
  3. Incomplete: 8
  4. **Expenses:**
    - a. 2023 Year **\$635,732** (Audited Financial Statement)
    - b. 2024 Year **\$1,474,164.36**
    - c. 2025 Year **\$79,015.92** (without labor)
    - d. **Total to Date** (without labor for 2025) **\$2,188,912.28**
- I. **Veterans Memorial:**
1. Round Washed Stone 1" to 3" **\$800.00** – Stone was placed by the wall
  2. Tops and pulleys for flag poles – **COMPLETED \$884.16**
- J. **Elk Street Embankment Repair – COMPLETED \$19,280.24**
- K. **Reclaiming the Sewer Main between the Railroad and Braeside Avenue**
1. Removing the trees, bushes and weeds from above the Sewer Main along the Borough's Right of Way.

**L. Asterra Leak Detection: COMPLETED**

1. First scan September 2024, 5 Leaks found – All repairs made.
2. Second scan April 13, 2025, two hydrants leaking and 2 customer's side service line.

**M. Utility Poles:**

1. Emails were sent to Met-Ed, PP&L, Verizon and Blue Ridge Communications
2. Emailed list included poor locations of poles, double poles and damaged/dangerous poles.

**N. Pool:**

1. The pool was acid washed and painted prior to the opening date of June 7th. The pool opening was delayed due to rain. Backwashing is done every Wednesday. **The pool is open. Closing August 7<sup>th</sup>.**

**O. Street Cleaning:**

1. The Street Sweeper is behind due to all the work being done in town. He is trying to get to Main streets every week, Minor streets with curbs every two weeks and Minor streets without curbs every three weeks.

**P. Mowing:**

1. Mowing Borough owned properties is done weekly.
2. Levee is mowed every three weeks or so depending on the weather.

**Q. Dredge Waterways:**

1. Reclaiming the stream through Miller Park holding pond
2. Reclaiming the stream through Flory Pond

**R. Stream Embankments Repairs:**

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

**S. Salt Shed Relocation:**

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

**T. Wells 3 & 4 Filters:**

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

**U. Replacing Utilities:**

1. State Street, Spring Street and Neola Street need water, sewer and storm line replacement.

**V. Replacing the Roofs at three facilities:**

1. Replacing the roofs on five buildings at the Wastewater Treatment Plant
2. Replacing one roof at the Water Treatment Plant
3. Replacing one roof at the Maintenance Building

**W. Fencing: Total \$74,000.00**

1. Maintenance Yard: extending the fencing to be able to secure the equipment. **\$22,900.00**
2. Water: to repair and replace fencing around Wells 3 and 4 and to extend the fencing and put a gate at the Water Treatment Plant. **\$39,200.00**
3. Wastewater: Repair fencing and replace the gate at the wastewater Treatment Plant. **\$9,800.00**
4. Twin Boroughs Recycling: repair the gate. **\$600.00**
5. State Street and Spring Street fence repairs from tree removal. **\$1,500.00**

**X. Water Main Break on South Courtland:**

1. Repairs Made and Road is back open. Pavement is temporary for 90-day repair settlement.