

**MINUTES FOR THE REGULAR MEETING  
EAST STROUDSBURG BOROUGH COUNCIL  
TUESDAY, OCTOBER 21, 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; Erika Huber; Jane Gagliardo; Paul Shemansky; Edmund Freeborn arrived at 7:10 PM; Mayor Victor Brozusky; Kelly Lewis, Borough Manager; Solicitor John Prevoznik; Russ Scott, Borough Engineer of RKR Hess; Lee Philips, Director of Public Works; and Danielle Decker, Assistant to Borough Manager.

**ABSENT:** Layla Richard-Rau, Director of Finance;

Ms. Wolbert called the meeting to order at 7:00 PM and lead in the Pledge of Allegiance.

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

**Minutes of October 7, 2025 Council Regular Meeting:** A motion was made by Mr. Shemansky and seconded by Ms. Huber to approve the October 7, 2025 Council Regular Meeting Minutes. The motion passed unanimously.

**Public Comments – Agenda Items:** Justin Grabe of Spangenburg Ave spoke on sidewalks and the code being under enforced. Mr. Grabe suggested adopting new code to enforce to not penalize residents with a fine but give residents a chance to fix their sidewalks.

Susan Lennon of Floral Lane spoke about traveling to Dansbury Park on her scooter and the sidewalk on Washington Street being a hazard that she has to ride in the street. Ms. Lennon went on to speak about her neighborhood and the seven homes on Floral Lane and how they endure the property located at 5511 Franklin Hill Lane off of Warren Street. Ms. Lennon explained how there is always cars parked four deep on Floral Lane from the stop sign, with up to twelve cars at one time. Ms. Lennon continued to explain there is always garbage all over the property and how the residents have been complaining for over two years about this property.

**Treasurer’s Report:**

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

**Budget to Actual Report prepared by the Director of Finance:** A motion was made by Ms. Panepinto and seconded by Ms. Huber to accept the Budget to Actual Report prepared by the Director of Finance. The motion passed unanimously.

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

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

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

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

**2026 Water Rate and Bulk Water Rate Study:**

A motion was made by Ms. Huber and seconded by Mr. Shemansky to authorize the Borough Manager to execute and deliver all documents to UTRS to conduct the necessary review and report on the water rates and bulk water rates required to balance the 2026 Water Fund Budget and additional water rents revenue, if any, under the scope of work attached as Exhibit "A" at a cost not to exceed \$6,000.00 at a time and materials rate. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to authorize the Borough Manager to execute and deliver all documents to UTRS to conduct a necessary review and report on the sewer rates and bulk sewer rates required to balance the 2026 Sewer Fund Budget and additional sewer rents revenue, if any, under the scope of work attached as Exhibit "A" at a cost not to exceed \$8,000.00 at a time and materials rate. The motion passed unanimously.

**East Stroudsburg Community Alliance (ECA):** Ms. Wolbert called on Troy Nauman in the audience to give a brief update on ECA. Mr. Nauman announced the Annual Tree Lighting is scheduled for Monday, December 1<sup>st</sup>, 2025. Mr. Nauman announced the Mayor is scheduled to be Santa again this year. Mr. Nauman continued on by stating that East Stroudsburg Community Alliance (ECA) Annual Meeting will be held in January and the by-laws will be reviewed. Mr. Nauman announced that ECA plans on hiring a part-time person to help coordinate and run events for the alliance.

**Fire Report:** distributed via email: Chief Black announced the department has been busy with a lot of activities and that they have not had too many calls as of late. Chief Black spoke about some of the activities, such a training, Picklefest, Dansbury, and their upcoming annual banquet. Chief Black fielded questions from Council.

**REPORTS:**

**Public Works:** A motion was made by Ms. Huber and seconded by Ms. Gagliardo to accept the Public Works Report as distributed and attached to the minutes. The motion passed unanimously.

**Zoning Report:** distributed via email

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

**COMMITTEES:**

**Operations Committee:** No meeting.

**Zoning and Planning Committee (ZAP):** Ms. Wolbert announced the CR Zone, IBW Property, Brown Street, and 263 Prospect Street was discussed during the ZAP Committee Meeting.

**Community Relations Committee:** Ms. Panepinto announced the 3-D printed planter signs came in and were put into the planters. Ms. Panepinto explained the Christmas light display would be put on hold for this year and the committee was looking to do something possibly on their own for this year. Ms. Panepinto announced there was a presentation from the person from the local TV show looking for 25% of our franchise fees to do four shows on the Borough.

**Correspondence:** Nothing.

**Mayor Victor Brozusky:** Mayor Brozusky read aloud the Proclamation Honoring Detective Chris Shelly he gave last week as the recipient for 2025 A. Mitchell Palmer Award. Mayor Brozusky announced that SARP's Budget was reviewed and it looks like there will be a 6.3% increase, which means they will be asking the Borough for an increase. Mayor Brozusky asked about the leaf machine and the dumpster that keeps filling up on Dansbury Terrace. Mayor Brozusky inquired if the new parking people are working evenings on Crystal Street to cut down on double parking. Mayor Brozusky asked for UGI to work better with directing traffic.

**Carrie Panepinto:** Ms. Panepinto stated she received an email about sidewalks that she was going to bring up, but it was already brought up.

**Jane Gagliardo:** Ms. Gagliardo inquired if Walnut Street property is being followed-up on. Ms. Gagliardo thanked Lee and all the guys for picking up leaves. Ms. Gagliardo asked about a packet for new Council Members. Ms. Gagliardo explained a Sambo Creek Resolution is needed.

**Paul Shemansky:** Mr. Shemansky inquired for a skate park influencer if the skate park is functional. Mr. Shemansky asked if a reflective red marker could be put at the stop sign at Marguerite and Spangenburg. Mr. Shemansky brought up e-bikes legislation, scooters, and responsibility and a small discussion broke out. A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to refer e-bikes/scooters ordinance to the Zoning and Planning (ZAP) Committee to work along with Stroud Area Regional Police Department (SARPD), Stroud Region Open Space and Recreation Commission (SROSRC), Stroudsburg Borough, and Stroud Township. The motion passed unanimously.

**Erika Huber:** Ms. Huber brought up about a chicken coop behind Burson and Lackawanna. Mr. Lewis asked for this to be referred to Codes Enforcement Officer. Ms. Huber inquired about a diesel mechanic opening in the Borough, and Mr. Lewis explained it was not in the Borough. Ms. Huber asked if Borough employees were allowed to smoke in Borough Vehicles for Recycling Truck over in Stroudsburg was seen with one in it. Ms. Huber inquired if the Borough has a say over businesses and their lights for Wal-Mart lights were pitch black last night around 8:30 PM.

**Edmund Freeborn:** Nothing to report.

**Sonia Wolbert:** Ms. Wolbert spoke about shopping carts from businesses and would like businesses who have say ten (10) or more shopping carts install a mechanism that the carts cannot leave their property. A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to establish an Ordinance that if a business has more than ten (10) shopping carts that the business install a mechanism that the shopping carts cannot leave the business's property. The motion passed unanimously.

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

**Manager's Report:** Mr. Lewis announced that Halloween is coming up and in the Borough Trick or Treat is scheduled for October 31<sup>st</sup>, 2025 from 6-8 PM. Mr. Lewis announced there is a contest on the Borough's Facebook Page for the best decorated House, etc.

**Resolution 27-2025:** Sal Caiazzo of Hanover Engineering went through the Resolution 27-2025. Mr. Caiazzo read the three waivers that were previously approved, the Planning Commission approval letter, reviewed the title report, and explained how the two (2) cold storage rooms would be backfilled. A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve for 60 Washington, LLC Resolution 27-2025 Application for Preliminary/Final Land Development to Renovate Existing Building at 60 Washington Street and Construct Additional Building Story to Accommodate Two Retail Commercial Uses and Twenty (20) Apartments, Water and Sewer Connections. The motion passed unanimously.

**Pickle Me Poconos 2026:** A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve Pickle Me Poconos Festival for Saturday, October 3, 2026, contingent upon all fees and proper insurance documents being received. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve street closures from 8 AM to 7 PM on Saturday, October 3, 2026 from Crystal Street to Analomink Street to Federal Street and to close Washington Street to the intersection of South Courtland Street during Pickle Me Poconos Festival. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve during the Pickle Me Poconos Festival on Saturday, October 3, 2026, free parking in Lots #1-4 and around Crystal Street, plus bagging some additional spaces for handicapped parking in the lot behind Trackside and adjacent to the Depot (meter numbered spaces are: 7, 8, 10, 11, and 12). It will bring the total number of handicapped spots to 10 in that lot between those requested and those already reserved. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve for the Pocono Chamber of Commerce during the 2026 Pickle Me Poconos Festival on Saturday, October 3, 2026 from 12 PM to 5 PM an open container permit for beverage sales only, contingent upon all fees and proper insurance documents being received. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to support in the form of a letter or approved meeting minutes the Pocono Chamber of Commerce application for a liquor license to cover the Pickle Me Poconos Festival on Saturday, October 3, 2026 and approve contingent upon receipt of liquor license. The motion passed unanimously.

**Old Parking Tickets:** A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to dismiss the October 2023 and older parking tickets where the commonwealth of Pennsylvania was unable to provide clarifying owner's information for the Borough to file the parking ticket citation (list attached). The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to accept Andrew Stallings resignation from the Department of Public Works (DPW) effective October 31, 2025. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve to advertise for a budgeted open Maintenance Worker C Position, not to exceed \$300.00. The motion passed unanimously.

**2025 Tree City USA Application:** A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve the Mayor to sign the 2025 Tree City USA Application for Certification that the Borough of East Stroudsburg has an established Tree Board, named an Arbor Day date as 4/24/2025, and adopted an Arbor Day Proclamation. The motion passed unanimously.

**Our Lady of Guadalupe Procession:** A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to approve the Our Lady of Guadalupe Procession for Church of Saint Matthew on Sunday, December 14, 2025, starting at 12:30 PM, contingent upon all fees and insurance documents being received and coordination of police. The motion passed unanimously.

**Our Lady of the Cloud Procession:** A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve the Our Lady of the Cloud Procession for Church of Saint Matthew on Thursday, January 1, 2026, starting at 10:30 AM, contingent upon all fees and insurance documents being received and coordination of police. The motion passed unanimously.

**Manager's Follow-Up Report:** Mr. Lewis went through his report touching on key items from past meetings.

**Manager's 2025 Code Enforcement, Inspections, and Filing System Update Report:** Mr. Lewis went over some highlights from his report for violation properties, overflowing trash carts, etc.

**Informational Items:** Ms. Wolbert announced the following informational items were placed in the packets for Council: September 2025 Waste Management Tonnage Report.

**Public Comments – New Business & Non-Agenda Items:** William Ramos of Walnut Street stated he does not have an auto shop out of his house and he owns all those cars himself. Mr. Ramos stated he moved all his cars for he was afraid they were going to be vandalized. Mr. Ramos explained he is a car collector and suggested that Ms. Gagliardo is lying when she states he is running an auto body shop out of his residence.

Justin Grabe of Spangenburg Ave suggested the person who collects the meter coins get a body camera to wear for safety reasons.

Susan Lennon of Floral Lane stated she was very sorry to hear the owner of 5511 Franklin Hill Lane passed away and shocked there were no apartments. Ms. Lennon inquired if it was a rental or registered as a rental for there are always a lot of cars and garbage in the backyard.

**Ratification of Bills Payable:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve the Warrant List #251021. The motion passed unanimously.

**Adjournment:**

A motion was made by Ms. Panepinto and seconded by Ms. Huber to adjourn the Council Meeting at 8:49 PM. The motion passed unanimously.

## **Exhibit A**

### **Water Rates and Bulk Water Rates:**

- We will meet with the Borough Manager and Finance Director to assess the current and projected shortfalls to the water budget and the additional water rents revenue anticipated to be required to balance the water budget in 2026.
- We will present a number of alternatives for increases to the Basic Water Rate (EBU rate), the Consumption (Usage) Fee, or a combination of both, to generate these revenues.
- We will project the impacts to water bills for various classes of customers (residential, commercial, mixed-use, etc.)
- We will evaluate the benefits and potential revenue to be generated by an increase in the Bulk Water Rate.
  - Currently, the only Bulk Water Customer of the Borough is Brodhead Creek Regional Authority.
  - We will require copies of a minimum of four (4) Quarters of Bulk Water readings and invoices for this customer.
- We will work with the Manager and Solicitor to draft a Resolution to update the Water Rate Schedule "A". A copy of last year's resolution is attached for your reference.
- We will present our findings and recommendations to the Borough Council. The goal is to request that the Council consider the Resolution at its second meeting in November, so that it takes effect prior to the December 2025 round of water meter readings.
- We estimate our costs for these tasks to be **\$6,000** to be billed on a time and expense basis in accordance with our rate schedule for the Borough in place at the time the work is performed.

## **Exhibit A**

### **Sewer Rates and Bulk Sewer Rates:**

- We will meet with the Borough Manager and Finance Director to assess the current and projected shortfalls to the sewer budget and the additional sewer rent revenue anticipated to be required to balance the sewer budget in 2026.
- We will present a number of alternatives for increases to the Basic Sewer Rate (EBU rate), the Consumption (Usage) Fee, or a combination of both, to generate these revenues.
- We will project the impacts to sewer bills for various classes of customers (residential, commercial, Mixed Use, etc.)
- We will evaluate the benefits and potential revenue to be generated by an increase in the Bulk Sewer Rate.
  - Currently, the only Bulk Sewer Customers of the Borough are Smithfield Sewer Authority, Stroud Township Sewer Authority, and possibly two (2) additional industrial users.
  - We will require copies of a minimum of four (4) Quarters of Bulk Sewer readings and invoices for these customers.
- We will work with the Manager and Solicitor to draft a Resolution to update Sewer Rate Schedule "A". The Borough has not increased sewer rents since December 2019.
- We will present our findings and recommendations to the Borough Council. The goal is to request that the Council consider the Resolution at its second meeting in November, so that it takes effect prior to the December 2025 round of water meter readings.
- We estimate our costs for these tasks to be **\$8,000** to be billed on a time and expense basis in accordance with our rate schedule for the Borough in place at the time the work is performed.

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**September 30, 2025**

<u>Account # &amp; Title</u>	<u>9/30/2025</u>	<u>Y-T-D 9/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget 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	2,575,727.56	421,525.42	0.16	3,641,093.00	(643,840.02)	(0.18)
301-2000 Property Tax-Prior Year	0.00	0.00	0.00	0.00	500.00	(500.00)	(1.00)
301-3000 Property Tax-Interim	466.01	3,674.46	(3,208.45)	(0.87)	300.00	166.01	0.55
301-4000 Property Tax - Delinquent	121,764.19	93,223.57	28,540.62	0.31	130,000.00	(8,235.81)	(0.06)
<b>TOTAL TAXES</b>	<b>3,119,483.18</b>	<b>2,672,625.59</b>	<b>446,857.59</b>	<b>0.17</b>	<b>3,771,893.00</b>	<b>(652,409.82)</b>	<b>(0.17)</b>
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	116,408.11	127,256.00	(10,847.89)	(0.09)	160,000.00	(43,591.89)	(0.27)
310-2000 Earned Income Tax	861,426.68	833,825.85	27,600.83	0.03	1,200,000.00	(338,573.32)	(0.28)
310-5000 Municipal Service Tax	252,133.32	234,981.36	17,151.96	0.07	325,000.00	(72,866.68)	(0.22)
<b>TOTAL ACT 511 TAXES</b>	<b>1,229,968.11</b>	<b>1,196,063.21</b>	<b>33,904.90</b>	<b>0.03</b>	<b>1,685,000.00</b>	<b>(455,031.89)</b>	<b>(0.27)</b>
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	13,603.37	6,246.00	7,357.37	1.18	12,900.00	703.37	0.05
321-6100 Rental License	214,078.53	155,446.06	58,632.47	0.38	212,850.00	1,228.53	0.01
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>265,229.35</b>	<b>223,458.16</b>	<b>41,771.19</b>	<b>0.19</b>	<b>333,975.00</b>	<b>(68,745.65)</b>	<b>(0.21)</b>
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	1,449.00	1,450.00	(1.00)	0.00	1,935.00	(486.00)	(0.25)
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	1,813.50	748.50	1,065.00	1.42	2,580.00	(766.50)	(0.30)
<b>TOTAL NON-BUSINESS PERMITS</b>	<b>20,236.49</b>	<b>16,831.50</b>	<b>3,404.99</b>	<b>0.20</b>	<b>16,125.00</b>	<b>4,111.49</b>	<b>0.25</b>
<u>FINES</u>							
331-1100 Vehicle Code Violations	86,944.79	160,051.45	(73,106.66)	(0.46)	180,000.00	(93,055.21)	(0.52)
331-1200 Violation of Zoning Ord & Statutes	24,236.43	27,819.64	(3,583.21)	(0.13)	25,000.00	(763.57)	(0.03)
<b>TOTAL FINES</b>	<b>111,181.22</b>	<b>187,871.09</b>	<b>(76,689.87)</b>	<b>(0.41)</b>	<b>205,000.00</b>	<b>(93,818.78)</b>	<b>(0.46)</b>
<u>INTEREST</u>							
<b>TOTAL INTEREST</b>	<b>239,000.64</b>	<b>182,147.32</b>	<b>56,853.32</b>	<b>0.31</b>	<b>145,000.00</b>	<b>94,000.64</b>	<b>0.65</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	23,212.59	22,536.48	676.11	0.03	40,000.00	(16,787.41)	(0.42)
<b>TOTAL RENTS</b>	<b>23,213.59</b>	<b>22,536.48</b>	<b>677.11</b>	<b>0.03</b>	<b>40,000.00</b>	<b>(16,786.41)</b>	<b>(0.42)</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)
354-1500 Recycling/Act 101	44,470.91	0.00	44,470.91	0.00	0.00	44,470.91	0.00
<b>TOTAL STATE GRANTS</b>	<b>47,931.65</b>	<b>58,066.00</b>	<b>(10,134.35)</b>	<b>(0.17)</b>	<b>29,008.00</b>	<b>18,923.65</b>	<b>0.65</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	3,500.00	3,700.00	(200.00)	(0.05)	3,875.00	(375.00)	(0.10)
355-0500 Foreign Cas Ins Pre (Pension Aide)	219,967.07	158,356.41	61,610.66	0.39	135,500.00	84,467.07	0.62
355-0700 Foreign Fire Ins Premium Tax	53,080.19	49,399.37	3,680.82	0.07	46,750.00	6,330.19	0.14
<b>TOTAL STATE SHARED REVENUE</b>	<b>527,406.10</b>	<b>461,952.46</b>	<b>65,453.64</b>	<b>0.14</b>	<b>432,165.00</b>	<b>95,241.10</b>	<b>0.22</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	9,067.00	7,119.00	1,948.00	0.27	8,000.00	1,067.00	0.13

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**September 30, 2025**

<u>Account # &amp; Title</u>	<u>9/30/2025</u>	<u>Y-T-D</u> <u>9/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
361-3300 Permits - Zoning - Gen Government	27,770.27	39,296.20	(11,525.93)	(0.29)	38,700.00	(10,929.73)	(0.28)
361-3310 Building Permits	187,288.78	86,491.50	100,797.28	1.17	96,750.00	90,538.78	0.94
361-3320 Resale Inspections	14,442.00	14,892.20	(450.20)	(0.03)	6,450.00	7,992.00	1.24
361-3400 Zoning Plan Review	101,789.99	61,099.31	40,690.68	0.67	32,250.00	69,539.99	2.16
<b>TOTAL GENERAL GOVERNMENT</b>	<b>340,358.04</b>	<b>208,898.21</b>	<b>131,459.83</b>	<b>0.63</b>	<b>182,150.00</b>	<b>158,208.04</b>	<b>0.87</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	66,901.92	73,487.24	(6,585.32)	(0.09)	161,250.00	(94,348.08)	(0.59)
363-2200 Parking Permits	18,834.54	15,637.06	3,197.48	0.20	25,800.00	(6,965.46)	(0.27)
363-2210 Residential Parking Permit	426.00	2,725.00	(2,299.00)	(0.84)	3,870.00	(3,444.00)	(0.89)
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>86,162.46</b>	<b>92,420.30</b>	<b>(6,257.84)</b>	<b>(0.07)</b>	<b>212,767.00</b>	<b>(126,604.54)</b>	<b>(0.60)</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	1,123,861.43	873,762.50	250,098.93	0.29	1,750,000.00	(626,138.57)	(0.36)
364-2020 Lien Sewer Rents	11,440.44	4,710.88	6,729.56	1.43	8,500.00	2,940.44	0.35
364-3010 Solid Waste User Fees	1,013,243.85	909,638.76	103,605.09	0.11	1,169,956.00	(156,712.15)	(0.13)
364-3020 Solid Waste Fees Penalties	23,842.85	(517.44)	24,360.29	(47.08)	29,975.00	(6,132.15)	(0.20)
364-3030 Solid Waste Bulk Items and Bags	9,281.27	11,041.38	(1,760.11)	(0.16)	17,825.00	(8,543.73)	(0.48)
364-3150 Lien Rents Solid Waste	15,448.59	9,865.70	5,582.89	0.57	1,500.00	13,948.59	9.30
364-3160 Lien Interest & Cost	8,252.71	8,660.86	(408.15)	(0.05)	8,500.00	(247.29)	(0.03)
364-6010 Stroud SA Rentals	16,054.96	22,694.76	(6,639.80)	(0.29)	32,500.00	(16,445.04)	(0.51)
364-7010 Smithfield SA Rentals	70,302.36	0.00	70,302.36	0.00	145,000.00	(74,697.64)	(0.52)
364-9000 EDU Connection Fees	3,795.00	8,669.60	(4,874.60)	(0.56)	63,522.00	(59,727.00)	(0.94)
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	(1.00)
364-9200 Penalties	39,056.26	36,802.34	2,253.92	0.06	45,000.00	(5,943.74)	(0.13)
<b>TOTAL SANITATION</b>	<b>2,334,579.72</b>	<b>1,885,329.34</b>	<b>449,250.38</b>	<b>0.24</b>	<b>3,297,778.00</b>	<b>(963,198.28)</b>	<b>(0.29)</b>
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	1,825.50	525.00	1,300.50	2.48	150.00	1,675.50	11.17
378-2100 Water Rents	1,730,344.60	999,495.61	730,848.99	0.73	2,838,000.00	(1,107,655.40)	(0.39)
378-2110 Lien Rents	16,544.22	486.54	16,057.68	33	25,000.00	(8,455.78)	(0.34)
378-2120 Lien Costs & Interest	3,507.99	7,893.98	(4,385.99)	-0.56	2,000.00	1,507.99	0.75
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	93,858.27	(51,781.09)	-0.55	110,000.00	(67,922.82)	(0.62)
378-9000 EDU Connection Fees	0.00	4,792.50	(4,792.50)	-1	87,991.00	(87,991.00)	(1.00)
378-9200 Penalties	54,279.51	44,208.42	10,071.09	0.23	40,250.00	14,029.51	0.35
378-9300 Sale of Meters & Supplies	3,395.00	0.00	3,395.00	0	0.00	3,395.00	0.00
378-9400 Water Dept. Services	0.00	0.00	0.00	0	1,850.00	(1,850.00)	(1.00)
<b>TOTAL PMT FROM WATER CO</b>	<b>1,852,489.00</b>	<b>1,151,095.32</b>	<b>701,393.68</b>	<b>0.61</b>	<b>3,105,241.00</b>	<b>(1,252,752.00)</b>	<b>(0.40)</b>
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	45,138.68	22,429.97	22,708.71	1.01	30,251.00	14,887.68	0.49
380-1070 Miscellaneous Income	7,196.18	20,175.48	(12,979.30)	-0.64	5,000.00	2,196.18	0.44
380-5100 Shopping Cart Fees	4,810.00	3,250.00	1,560.00	0.48	2,000.00	2,810.00	1.41
<b>TOTAL MISC. REVENUES</b>	<b>57,144.86</b>	<b>45,855.45</b>	<b>11,289.41</b>	<b>0.25</b>	<b>46,251.00</b>	<b>10,893.86</b>	<b>0.24</b>
<u>CONTR. FROM PRIVATE</u>							
<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**  
**September 30, 2025**

<u>Account # &amp; Title</u>	<u>9/30/2025</u>	<u>Y-T-D 9/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>	<u>%</u>
392-0011 Transfer from General Fund Reserves	0.00	0.00	0.00		17,772.00	(17,772.00)	(1.00)
<b>TOTAL TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>17,772.00</b>	<b>(17,772.00)</b>	<b>(1.00)</b>
<u>CAPITAL PROCEEDS</u>							
393-1200 Proceeds of GO Bond Series of 2025	127,821.54	255,181.02	(127,359.48)		0.00	127,821.54	0.00
<b>TOTAL CAPITAL PROCEEDS</b>	<b>127,821.54</b>	<b>255,181.02</b>	<b>(127,359.48)</b>	<b>-0.5</b>	<b>0.00</b>	<b>127,821.54</b>	<b>0.00</b>
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	0.00	0.00				
395-3000 Dividends Received - Health Insurance	98,552.72	152,502.53	(53,949.81)		150,000.00	(51,447.28)	(0.34)
<b>TOTAL DIVIDENDS</b>	<b>98,552.72</b>	<b>152,502.53</b>	<b>(53,949.81)</b>	<b>-0.35</b>	<b>168,000.00</b>	<b>(69,447.28)</b>	<b>(0.41)</b>
<b>Total Revenues</b>	<b>10,500,033.80</b>	<b>8,906,016.45</b>	<b>1,594,017.35</b>		<b>13,710,625.00</b>	<b>(3,210,591.20)</b>	<b>(0.23)</b>
<b>Expenses</b>							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	11,162.05	10,833.14	(328.91)	0.03	15,000.00	3,837.95	0.26
400-1120 Mayor Salary	3,666.70	4,166.70	500.00	-0.12	5,000.00	1,333.30	0.27
400-1610 FICA - Legislative	935.90	929.97	(5.93)	0.01	1,240.00	304.10	0.25
400-1630 Medicare - Legislative	218.83	217.44	(1.39)	0.01	290.00	71.17	0.25
400-3110 Training/Conferences	0.00	100.00	100.00	-1	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	3,855.61	1,641.00	(2,214.61)	1.35	4,500.00	644.39	0.14
400-3310 Misc/Travel	0.00	0.00	0.00	0	500.00	500.00	1.00
<b>TOTAL LEGISLATIVE</b>	<b>19,839.09</b>	<b>17,888.25</b>	<b>(1,950.84)</b>	<b>0.11</b>	<b>28,530.00</b>	<b>8,690.91</b>	<b>0.30</b>
<u>GENERAL GOVERNMENT</u>							
				0			
401-1210 Manager Salary	111,353.91	119,327.84	7,973.93	-0.07	154,000.00	42,646.09	0.28
401-1220 DPW Director Salary -Admin	72,220.89	70,300.22	(1,920.67)	0.03	99,996.00	27,775.11	0.28
401-1400 Admin Staff Salary	78,264.89	88,696.88	10,431.99	-0.12	116,908.00	38,643.11	0.33
401-1610 FICA - Admin	16,258.06	12,049.24	(4,208.82)	0.35	25,935.00	9,676.94	0.37
401-1630 Medicare - Admin	3,832.40	2,821.17	(1,011.23)	0.36	6,065.00	2,232.60	0.37
401-1830 Admin - Overtime	0.00	321.76	321.76	-1	1,500.00	1,500.00	1.00
401-2100 Office Supplies - Administration	19,491.43	17,229.80	(2,261.63)	0.13	24,786.00	5,294.57	0.21
401-2130 Office Equipment/Furniture	2,419.83	2,814.61	394.78	-0.14	2,500.00	80.17	0.03
401-2140 IT Expenses	36,891.10	31,610.01	(5,281.09)	0.17	33,932.00	(2,959.10)	(0.09)
401-2150 Computer Equipment/Supplies-Gen Government	22,251.28	17,456.16	(4,795.12)		23,861.50	1,610.22	0.07
				0.27			
401-2160 Equipment Maintenance	693.75	1,075.96	382.21	-0.36	2,200.00	1,506.25	0.68
401-2300 Vehicle Expense	0.00	0.00	0.00	0	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	10,078.12	5,067.82	(5,010.30)	0.99	9,000.00	(1,078.12)	(0.12)
401-3250 Postage - Payroll Processing Fee	22,112.27	14,568.28	(7,543.99)	0.52	20,000.00	(2,112.27)	(0.11)
401-3310 Travel- Gen Government	0.00	0.00	0.00	0	3,200.00	3,200.00	1.00
401-3400 Advertising/Printing - Gen Government	8,292.68	9,219.54	926.86		6,069.00	(2,223.68)	(0.37)
				-0.1			
401-3450 Contracted Admin Services	2,372.83	0.00	(2,372.83)	0	3,000.00	627.17	0.21
401-4200 Association Dues/Subscriptions	17,305.30	14,001.22	(3,304.08)	0.24	18,000.00	694.70	0.04
401-4600 Training/Conference - General Government	349.00	850.00	501.00		5,000.00	4,651.00	0.93
				-0.59			
<b>TOTAL GENERAL GOVT</b>	<b>430,067.74</b>	<b>413,244.51</b>	<b>(16,823.23)</b>	<b>0.04</b>	<b>573,452.50</b>	<b>143,384.76</b>	<b>0.25</b>
<u>FINANCIAL ADMINISTRATION</u>							
				0			
402-1000 Finance Director	73,692.28	34,350.93	(39,341.35)	1.15	102,191.00	28,498.72	0.28
402-1400 Finance - Staff Salaries	115,252.42	83,989.47	(31,262.95)	0.37	153,043.00	37,790.58	0.25
402-1610 Fica	11,679.79	7,337.11	(4,342.68)	0.59	13,188.00	1,508.21	0.11

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**September 30, 2025**

<u>Account # &amp; Title</u>	<u>9/30/2025</u>	<u>Y-T-D</u> <u>9/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
402-1630 Medicare	2,548.60	1,551.57	(997.03)	0.64	3,085.00	536.40	0.17
402-1830 Finance Staff Salaries - Overtime	23.40	0.00	(23.40)	0	0.00	(23.40)	0.00
402-3100 Trustee Chg Bond Payment	4,207.00	10,861.00	6,654.00	-0.61	5,700.00	1,493.00	0.26
402-3110 Audit Services	0.00	17,500.00	17,500.00	-1	53,000.00	53,000.00	1.00
402-3120 Accounting Services	0.00	6,001.81	6,001.81	-1	6,500.00	6,500.00	1.00
402-3160 Billing Software	17,734.32	17,382.37	(351.95)	0.02	25,000.00	7,265.68	0.29
402-3170 Accounting Software	7,518.00	7,165.44	(352.56)	0.05	26,900.00	19,382.00	0.72
402-3210 Credit Card Fees	32,531.68	31,641.94	(889.74)	0.03	40,000.00	7,468.32	0.19
<b>TOTAL FINANCIAL ADMIN</b>	<b>265,187.49</b>	<b>217,781.64</b>	<b>(47,405.85)</b>	<b>0.22</b>	<b>428,607.00</b>	<b>163,419.51</b>	<b>0.38</b>
				0			
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	5,940.80	6,004.00	63.20	0.01	8,216.00	2,275.20	0.28
403-1610 FICA	371.43	372.21	0.78	0.00	509.00	137.57	0.27
403-1630 Medicare	86.84	87.02	0.18	0.00	119.00	32.16	0.27
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	6,088.09	4,661.18	(1,426.91)	(0.31)	3,200.00	(2,888.09)	(0.90)
403-3170 Commission Local Ser. Tax	3,708.20	4,300.99	592.79	0.14	4,500.00	791.80	0.18
403-3180 Commission Earned Income Tax	12,618.06	13,210.58	592.52	0.04	15,500.00	2,881.94	0.19
403-3190 Commission Deed Transfer Tax	2,328.17	2,037.04	(291.13)	(0.14)	1,500.00	(828.17)	(0.55)
<b>TOTAL TAX COLLECTION</b>	<b>31,148.34</b>	<b>32,405.00</b>	<b>1,256.66</b>	<b>0.04</b>	<b>36,744.00</b>	<b>5,595.66</b>	<b>0.15</b>
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	99,061.53	123,487.47	24,425.94	0.20	125,000.00	25,938.47	0.21
404-3160 Legal Services - WTP	195,204.73	399,944.48	204,739.75	0.51	135,000.00	(60,204.73)	(0.45)
404-3200 Legal Services - WWTP	26,782.48	90,330.14	63,547.66	0.70	85,000.00	58,217.52	0.68
<b>TOTAL LEGAL SERVICES</b>	<b>321,048.74</b>	<b>613,762.09</b>	<b>292,713.35</b>	<b>0.48</b>	<b>345,000.00</b>	<b>23,951.26</b>	<b>0.07</b>
<u>ENGINEERING</u>							
408-3130 Engineering	261,147.00	251,111.40	(10,035.60)	(0.04)	275,000.00	13,853.00	0.05
<b>TOTAL ENGINEERING</b>	<b>261,147.00</b>	<b>251,111.40</b>	<b>(10,035.60)</b>	<b>(0.04)</b>	<b>275,000.00</b>	<b>13,853.00</b>	<b>0.05</b>
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	455.85	329.66	(126.19)	(0.38)	1,000.00	544.15	0.54
409-3610 Electricity-Mun. Bldg.	8,922.05	7,258.35	(1,663.70)	(0.23)	12,000.00	3,077.95	0.26
409-3620 Electric Annex	2,567.47	1,976.64	(590.83)	(0.30)	3,000.00	432.53	0.14
409-3640 Gas (heat) - Annex	1,673.35	3,470.35	1,797.00	0.52	3,501.00	1,827.65	0.52
409-3730 Maintenance & Repair Annex	9,598.18	3,532.37	(6,065.81)	(1.72)	9,599.50	1.32	0.00
409-3740 Maintenance & Repairs	15,729.03	12,884.11	(2,844.92)	(0.22)	93,292.00	77,562.97	0.83
<b>TOTAL MUNICIPAL BUILDING</b>	<b>38,945.93</b>	<b>29,451.48</b>	<b>(9,494.45)</b>	<b>(0.32)</b>	<b>122,392.50</b>	<b>83,446.57</b>	<b>0.68</b>
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	2,299,869.73	2,207,866.50	(92,003.23)	(0.04)	3,066,493.00	766,623.27	0.25
<b>TOTAL POLICE</b>	<b>2,299,869.73</b>	<b>2,207,866.50</b>	<b>(92,003.23)</b>	<b>(0.04)</b>	<b>3,066,493.00</b>	<b>766,623.27</b>	<b>0.25</b>
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	15,000.00	0.00	(15,000.00)	0.00	15,000.00	0.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	15,180.11	20,275.63	5,095.52	0.25	14,641.00	(539.11)	(0.04)
411-2600 Small Tools/ Equipment	3,421.18	1,255.00	(2,166.18)	(1.73)	4,000.00	578.82	0.14
411-3210 Telephone - Fire Dept	632.26	1,268.42	636.16	0.50	2,500.00	1,867.74	0.75
411-3270 Radio Maintenance	655.45	0.00	(655.45)	0.00	2,859.00	2,203.55	0.77
411-3620 Electricity	9,873.32	7,290.19	(2,583.13)	(0.35)	11,500.00	1,626.68	0.14
411-3630 Gas (heat)	387.67	263.09	(124.58)	(0.47)	5,000.00	4,612.33	0.92
411-3730 Equipment Testing	5,474.85	6,361.83	886.98	0.14	6,000.00	525.15	0.09
411-4200 Building Maintenance- Fire Dept	28,381.32	11,872.24	(16,509.08)	(1.39)	17,500.00	(10,881.32)	(0.62)
411-4600 Contracted Services	1,112.44	1,030.75	(81.69)	(0.08)	1,500.00	387.56	0.26
411-7400 Pumper Lease	16,562.43	16,562.43	0.00	0.00	23,924.00	7,361.57	0.31
<b>TOTAL FIRE DEPARTMENT</b>	<b>96,681.03</b>	<b>66,179.58</b>	<b>(30,501.45)</b>	<b>(0.46)</b>	<b>104,424.00</b>	<b>7,742.97</b>	<b>0.07</b>
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	6,018.08	39,405.09	33,387.01	0.85	6,018.00	(0.08)	0.00
413-1400 Staff Salary	43,679.01	95,135.18	51,456.17	0.54	153,654.00	109,974.99	0.72

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**September 30, 2025**

<u>Account # &amp; Title</u>	<u>9/30/2025</u>	<u>Y-T-D 9/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>	<u>%</u>
413-1610 FICA - Code Enforcement	3,131.00	8,676.89	5,545.89	0.64	15,888.00	12,757.00	0.80
413-1630 Medicare - Code Enforcement	732.24	2,029.26	1,297.02	0.64	3,716.00	2,983.76	0.80
413-1830 Overtime	0.00	5,409.30	5,409.30	1.00	1,500.00	1,500.00	1.00
413-2000 Zoning & Codes	132,701.70	0.00	(132,701.70)	0.00	95,078.00	(37,623.70)	(0.40)
413-2100 Materials & Supplies - Codes	167.94	2,824.39	2,656.45	0.94	3,000.00	2,832.06	0.94
413-2150 Computer Equipment/Supplies-Code Enforcement	3,958.18	0.00	(3,958.18)	0.00	2,000.00	(1,958.18)	(0.98)
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	216.79	265.26	48.47	0.18	1,500.00	1,283.21	0.86
413-2500 Vehicle Maintenance	506.25	81.99	(424.26)	(5.17)	750.00	243.75	0.33
413-3150 Software License	1,188.00	3,632.67	2,444.67	0.67	8,000.00	6,812.00	0.85
413-3400 Advertising Expense	823.81	5,456.07	4,632.26	0.85	6,000.00	5,176.19	0.86
413-4200 Assoc. Dues/Subscriptions	252.00	2,530.53	2,278.53	0.90	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>194,680.50</b>	<b>165,761.63</b>	<b>(28,918.87)</b>	<b>(0.17)</b>	<b>300,704.00</b>	<b>106,023.50</b>	<b>0.35</b>
<u>PLANNING/ZONING</u>							
414-3130 Engineering	1,858.60	10,970.44	9,111.84	0.83	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	153,229.42	93,570.90	(59,658.52)	(0.64)	75,000.00	(78,229.42)	(1.04)
<b>TOTAL PLANNING/ZONING</b>	<b>155,741.87</b>	<b>104,941.34</b>	<b>(50,800.53)</b>	<b>(0.48)</b>	<b>130,500.00</b>	<b>(25,241.87)</b>	<b>(0.19)</b>
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	61,699.68	56,090.61	(5,609.07)	(0.10)	82,267.00	20,567.32	0.25
<b>TOTAL EMERGENCY SERVICES</b>	<b>61,699.68</b>	<b>56,090.61</b>	<b>(5,609.07)</b>	<b>(0.10)</b>	<b>82,267.00</b>	<b>20,567.32</b>	<b>0.25</b>
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	8,517.30	7,738.46	(778.84)	(0.10)	14,231.00	5,713.70	0.40
421-1610 FICA - Health Dept	532.20	479.80	(52.40)	(0.11)	882.00	349.80	0.40
421-1630 Medicare - Health Dept	124.48	112.19	(12.29)	(0.11)	206.00	81.52	0.40
421-2100 Supplies	0.00	0.00	0.00	0.00	100.00	100.00	1.00
<b>TOTAL HEALTH DEPARTMENT</b>	<b>9,173.98</b>	<b>8,330.45</b>	<b>(843.53)</b>	<b>(0.10)</b>	<b>15,419.00</b>	<b>6,245.02</b>	<b>0.41</b>
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	104,413.55	77,577.83	(26,835.72)	(0.35)	140,482.00	36,068.45	0.26
426-1610 FICA	6,534.20	4,857.26	(1,676.94)	(0.35)	8,710.00	2,175.80	0.25
426-1630 Medicare	1,528.15	1,135.96	(392.19)	(0.35)	2,037.00	508.85	0.25
426-1830 Overtime	348.62	1,068.75	720.13	0.67	3,000.00	2,651.38	0.88
426-1910 Uniforms	4,509.47	99.99	(4,409.48)	(44.10)	6,000.00	1,490.53	0.25
426-2270 Supplies	2,815.11	2,272.96	(542.15)	(0.24)	8,500.00	5,684.89	0.67
426-2500 Recycling Grant to Twin Boros	44,470.91	0.00	(44,470.91)	0.00	30,000.00	(14,470.91)	(0.48)
<b>TOTAL SANITATION</b>	<b>164,620.01</b>	<b>87,012.75</b>	<b>(77,607.26)</b>	<b>(0.89)</b>	<b>198,729.00</b>	<b>34,108.99</b>	<b>0.17</b>
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	12,336.62	9,175.52	(3,161.10)	(0.34)	15,000.00	2,663.38	0.18
427-4700 Refuse Coll/Disp Contract	677,292.02	695,832.23	18,540.21	0.03	989,576.00	312,283.98	0.32
427-4710 WM Extra Bags and Tags	7,486.50	5,120.50	(2,366.00)	(0.46)	7,500.00	13.50	0.00
<b>TOTAL SOLID WASTE</b>	<b>697,115.14</b>	<b>710,128.25</b>	<b>13,013.11</b>	<b>0.02</b>	<b>1,012,076.00</b>	<b>314,960.86</b>	<b>0.31</b>
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	248,722.60	189,194.48	(59,528.12)	(0.31)	289,679.00	40,956.40	0.14
429-1610 Social Security- Sewer Fund	15,368.37	11,960.43	(3,407.94)	(0.28)	18,146.00	2,777.63	0.15
429-1630 Medicare - Sanitary Sewer	3,673.96	2,797.22	(876.74)	(0.31)	4,244.00	570.04	0.13
429-1830 Sewer Overtime	2,546.85	3,706.04	1,159.19	0.31	3,000.00	453.15	0.15
429-2100 Office Supplies	1,351.61	2,596.45	1,244.84	0.48	4,000.00	2,648.39	0.66
429-2110 Chemicals	32,746.23	30,159.64	(2,586.59)	(0.09)	60,000.00	27,253.77	0.45
429-2120 Safety Supplies	1,064.89	0.00	(1,064.89)	0.00	3,000.00	1,935.11	0.65
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	8,390.04	6,185.62	(2,204.42)	(0.36)	9,000.00	609.96	0.07

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**September 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>				<u>Budget</u>		
	<u>9/30/2025</u>	<u>9/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
429-2300 Fuel Oil	15,450.93	10,443.23	(5,007.70)	(0.48)	27,000.00	11,549.07	0.43
429-2310 Vehicle Operation (Fuel/oil)	760.32	61.32	(699.00)	(11.40)	1,200.00	439.68	0.37
429-2380 Uniforms	12,013.90	67.03	(11,946.87)	(178.23)	12,527.90	514.00	0.04
429-2600 Small Tools/Minor Equipment	459.83	4,711.25	4,251.42	0.90	2,500.00	2,040.17	0.82
429-3160 Laboratory Fees	45,149.44	41,260.75	(3,888.69)	(0.09)	60,000.00	14,850.56	0.25
429-3200 Telephone - Sewer	1,598.63	1,429.01	(169.62)	(0.12)	3,000.00	1,401.37	0.47
429-3610 Electric - Sewer	75,585.53	64,032.40	(11,553.13)	(0.18)	86,000.00	10,414.47	0.12
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	22,157.78	24,200.94	2,043.16	0.08	25,000.00	2,842.22	0.11
429-3720 Collection System Maintenance	39,473.56	14,454.21	(25,019.35)	(1.73)	33,937.00	(5,536.56)	(0.16)
429-3730 WWTP Building-Maint & Repair	4,952.69	4,211.68	(741.01)	(0.18)	40,000.00	35,047.31	0.88
429-3740 Equipment Maintenance Collections	2,826.51	6,028.39	3,201.88	0.53	7,500.00	4,673.49	0.62
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	4,514.00	7,543.05	3,029.05	0.40	8,000.00	3,486.00	0.44
429-4500 Contracted Line Maintenance	6,694.12	432.00	(6,262.12)	(14.50)	85,500.00	78,805.88	0.92
429-4600 Training - Sanitary Sewer	412.00	318.10	(93.90)	(0.30)	2,000.00	1,588.00	0.79
429-4700 Sludge Disposal	86,885.18	63,404.05	(23,481.13)	(0.37)	100,000.00	13,114.82	0.13
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>634,626.97</b>	<b>552,327.04</b>	<b>(82,299.93)</b>	<b>(0.15)</b>	<b>903,220.00</b>	<b>268,593.03</b>	<b>0.30</b>
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	58,465.58	53,390.66	(5,074.92)	(0.10)	85,024.00	26,558.42	0.31
430-1300 Salaries & Wages - DPW	427,618.88	315,627.07	(111,991.81)	(0.35)	521,449.00	93,830.12	0.18
430-1610 FICA - Street Dept	30,913.42	23,301.85	(7,611.57)	(0.33)	37,788.00	6,874.58	0.18
430-1630 Medicare - Street Dept	5,290.38	3,947.04	(1,343.34)	(0.34)	8,837.00	3,546.62	0.40
430-1830 Street Department - Overtime	16,819.90	7,351.00	(9,468.90)	(1.29)	11,000.00	(5,819.90)	(0.53)
430-2100 Office Supplies - Street Dept	2,111.44	1,715.54	(395.90)	(0.23)	2,000.00	(111.44)	(0.06)
430-2120 Safety Equipment	2,042.33	2,354.41	312.08	0.13	3,000.00	957.67	0.32
430-2150 Computer Equipment/Supplies - Street Dept	669.00	1,909.65	1,240.65	0.65	251.00	(418.00)	(1.67)
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)	31,135.51	25,069.00	(6,066.51)	(0.24)	50,000.00	18,864.49	0.38
430-2380 Uniforms & Clothing	17,993.32	2,860.93	(15,132.39)	(5.29)	18,335.00	341.68	0.02
430-2500 Vehicle Maint/Repair- Street Dept	7,223.73	19,308.80	12,085.07	0.63	20,000.00	12,776.27	0.64
430-2600 Minor Equipment	2,968.73	5,505.52	2,536.79	0.46	4,000.00	1,031.27	0.26
430-3150 Drug Testing	560.00	570.00	10.00	0.02	600.00	40.00	0.07
430-3210 Telephone - Street	1,181.81	434.41	(747.40)	(1.72)	1,300.00	118.19	0.09
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	2,755.60	2,706.08	(49.52)	(0.02)	4,000.00	1,244.40	0.31
430-3620 Gas Heat -DPW Garage	4,530.02	2,621.22	(1,908.80)	(0.73)	6,000.00	1,469.98	0.24
430-3730 Building Maintenance	2,255.36	2,270.92	15.56	0.01	2,265.00	9.64	0.00
430-3740 Equipment Maint & Repairs - Street Dept	12,751.25	14,750.41	1,999.16	0.14	18,500.00	5,748.75	0.31
430-4600 Training - Street	815.00	1,526.00	711.00	0.47	2,000.00	1,185.00	0.59
430-7400 Capital Improvements	71,320.05	105,313.00	33,992.95	0.32	0.00	(71,320.05)	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>699,421.31</b>	<b>592,852.99</b>	<b>(106,568.32)</b>	<b>(0.18)</b>	<b>798,351.00</b>	<b>98,929.69</b>	<b>0.12</b>
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	4,114.36	22,380.02	18,265.66	0.82	5,000.00	885.64	0.18
<b>TOTAL STREET CLEANING</b>	<b>4,114.36</b>	<b>22,380.02</b>	<b>18,265.66</b>	<b>0.82</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	37,020.90	(28,936.71)	(0.78)	66,000.00	42.39	0.00

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**September 30, 2025**

<u>Account # &amp; Title</u>	<u>9/30/2025</u>	<u>Y-T-D</u> <u>9/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
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>38,450.90</b>	<b>(27,781.71)</b>	<b>(0.72)</b>	<b>69,000.00</b>	<b>2,767.39</b>	<b>0.04</b>

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**September 30, 2025**

<u>Account # &amp; Title</u>	<u>9/30/2025</u>	<u>Y-T-D 9/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	4,668.53	3,021.39	(1,647.14)	(0.55)	15,000.00	10,331.47	0.69
433-3720 Misc Supplies- Traffic Signals	15,466.59	40,291.70	24,825.11	0.62	5,500.00	(9,966.59)	(1.81)
<b>TOTAL TRAFFIC SIGNALS</b>	<b>20,135.12</b>	<b>43,313.09</b>	<b>23,177.97</b>	<b>0.54</b>	<b>20,500.00</b>	<b>364.88</b>	<b>0.02</b>
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	87,490.25	82,691.71	(4,798.54)	(0.06)	110,000.00	22,509.75	0.20
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>87,619.57</b>	<b>83,212.47</b>	<b>(4,407.10)</b>	<b>(0.05)</b>	<b>111,750.00</b>	<b>24,130.43</b>	<b>0.22</b>
<u>STORM SEWERS &amp; DRAINS</u>							
436-2450 Materials & Supplies	19,902.44	3,479.73	(16,422.71)	(4.72)	7,000.00	(12,902.44)	(1.84)
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>24,502.44</b>	<b>3,479.73</b>	<b>(21,022.71)</b>	<b>(6.04)</b>	<b>186,600.00</b>	<b>162,097.56</b>	<b>0.87</b>
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	7,565.30	1,343.85	(6,221.45)	(4.63)	15,000.00	7,434.70	0.50
438-3720 Street Paving	487,381.20	19,812.56	(467,568.64)	(23.60)	0.00	(487,381.20)	0.00
<b>TOTAL STREET MAINTENANCE</b>	<b>494,946.50</b>	<b>21,156.41</b>	<b>(473,790.09)</b>	<b>(22.39)</b>	<b>15,000.00</b>	<b>(479,946.50)</b>	<b>(32.00)</b>
<u>PARKING FACILITIES</u>							
445-1300 Parking Enforcement Officer	31,501.48	55,483.47	23,981.99	0.43	95,459.00	63,957.52	0.67
445-1610 FICA - Parking	1,969.00	3,491.77	1,522.77	0.44	6,585.00	4,616.00	0.70
445-1630 Medicare - Parking	460.51	804.54	344.03	0.43	1,540.00	1,079.49	0.70
445-1830 Overtime	0.00	835.08	835.08	1.00	1,000.00	1,000.00	1.00
445-1910 Uniforms/Drug Test	1,358.30	504.19	(854.11)	(1.69)	3,500.00	2,141.70	0.61
445-2150 Computer equipment	297.73	0.00	(297.73)	0.00	1,500.00	1,202.27	0.80
445-2410 Vehicle Registration/Maintenance	940.40	1,462.46	522.06	0.36	1,500.00	559.60	0.37
445-2490 Meter Purchase- Parking Facilities	0.00	557.85	557.85	1.00	4,400.00	4,400.00	1.00
445-3130 Parking Permits Ect..	0.00	479.50	479.50	1.00	0.00	0.00	0.00
445-3150 Software (Up Safety)	12,600.00	14,515.90	1,915.90	0.13	28,800.00	16,200.00	0.56
445-3160 Up Safety Lookups	520.00	0.00	(520.00)	0.00	1,200.00	680.00	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	612.62	2,618.36	2,005.74	0.77	3,000.00	2,387.38	0.80
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	988.98	1,707.35	718.37	0.42	6,000.00	5,011.02	0.84
<b>TOTAL PARKING FACILITIES</b>	<b>51,299.89</b>	<b>82,487.91</b>	<b>31,188.02</b>	<b>0.38</b>	<b>155,984.00</b>	<b>104,684.11</b>	<b>0.67</b>
<u>FLOOD CONTROL</u>							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	9,300.00	9,300.00	1.00
446-3710 Levee Maintenance	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)	30,150.00	92.91	0.00
<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	339,077.13	268,400.32	(70,676.81)	(0.26)	586,286.00	247,208.87	0.42
448-1610 FICA - Water	21,201.38	1,659.35	(19,542.03)	(11.78)	36,691.00	15,489.62	0.42
448-1630 Medicare - Water	5,031.30	388.07	(4,643.23)	(11.96)	8,581.00	3,549.70	0.41
448-1830 Water Overtime	4,570.94	2,718.17	(1,852.77)	(0.68)	5,500.00	929.06	0.17
448-2100 Office Supplies	2,353.19	1,319.33	(1,033.86)	(0.78)	1,998.00	(355.19)	(0.18)
448-2110 Chemicals - Water	86,684.62	68,844.84	(17,839.78)	(0.26)	130,000.00	43,315.38	0.33
448-2120 Safety Supplies	1,871.52	0.00	(1,871.52)	0.00	3,000.00	1,128.48	0.38
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	10,061.07	17,034.69	6,973.62	0.41	14,000.00	3,938.93	0.28
448-2300 Fuel Oil	11,789.27	15,320.76	3,531.49	0.23	15,000.00	3,210.73	0.21

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**September 30, 2025**

<u>Account # &amp; Title</u>	<u>9/30/2025</u>	<u>Y-T-D</u> <u>9/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
448-2310 Vehicle Operation (Fuel/oil)	1,858.59	1,687.40	(171.19)	(0.10)	2,500.00	641.41	0.26
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
448-2400 Meter M&R Supplies (Radio Reads)	23,343.90	868,037.42	844,693.52	0.97	25,000.00	1,656.10	0.07
448-2600 Small Tools/Minor Equipment - Water	3,446.34	14,588.64	11,142.30	0.76	12,000.00	8,553.66	0.71
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	21,953.27	25,641.10	3,687.83	0.14	45,000.00	23,046.73	0.51
448-3200 Telephone- Water	1,193.01	1,514.70	321.69	0.21	3,500.00	2,306.99	0.66
448-3400 Printing & Advertising	165.80	0.00	(165.80)	0.00	0.00	(165.80)	0.00
448-3610 Electric- WTP, Wells,Dist.	35,423.41	35,328.61	(94.80)	0.00	60,000.00	24,576.59	0.41
448-3700 Well Maint & Repair	23,278.88	5,909.88	(17,369.00)	(2.94)	40,000.00	16,721.12	0.42
448-3720 Distribution System- Maint. & Repairs	96,230.93	96,245.41	14.48	0.00	100,000.00	3,769.07	0.04
448-3730 Building Maintenance	6,771.94	9,046.11	2,274.17	0.25	15,000.00	8,228.06	0.55
448-3740 WTP Maintenance & Repair	14,092.98	30,679.34	16,586.36	0.54	15,000.00	907.02	0.06
448-3750 Dist Contracted Services	38,769.85	40,676.66	1,906.81	0.05	45,000.00	6,230.15	0.14
448-4200 Dues/Subscriptions - Water	6,669.00	8,419.02	1,750.02	0.21	2,846.00	(3,823.00)	(1.34)
448-4500 Contracted Line Maint - Water	303.62	1,075.30	771.68	0.72	15,000.00	14,696.38	0.98
448-4600 Training/conferences - Water	1,219.13	625.00	(594.13)	(0.95)	2,000.00	780.87	0.39
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	14,112.41	(244,865.41)	(258,977.82)	1.06	0.00	(14,112.41)	0.00
424-1610 Social Security- Water Fund	0.00	15,150.01	15,150.01	1.00	0.00	0.00	0.00
424-1620 Medicare- Water Fund	0.00	3,543.15	3,543.15	1.00	0.00	0.00	0.00
<b>TOTAL WATER FACILITIES</b>	<b>866,072.00</b>	<b>1,329,263.53</b>	<b>463,191.53</b>	<b>0.35</b>	<b>1,289,402.00</b>	<b>423,330.00</b>	<b>0.33</b>
<u>RECREATION</u>							
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	3,085.46	2,152.81	0.70	1,250.00	317.35	0.25
452-2610 Pool Maintenance/Repair	2,189.38	891.53	(1,297.85)	(1.46)	2,500.00	310.62	0.12
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)	6,837.64	6,361.31	(476.33)	(0.07)	10,000.00	3,162.36	0.32
452-3622 Gas (Pool)	263.02	264.61	1.59	0.01	1,250.00	986.98	0.79
452-3742 Maintenance & Repairs (Pool)	0.00	436.49	436.49	1.00	600.00	600.00	1.00
452-4540 Stewardship Contribution	138,867.45	137,880.27	(987.18)	(0.01)	185,200.00	46,332.55	0.25
<b>TOTAL RECREATION</b>	<b>155,818.73</b>	<b>149,049.68</b>	<b>(6,769.05)</b>	<b>(0.05)</b>	<b>201,800.00</b>	<b>45,981.27</b>	<b>0.23</b>
<u>PARKS</u>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	100.00	145.82	45.82	0.31	100.00	0.00	0.00
454-3200 Telephone Expense	1,806.46	1,414.48	(391.98)	(0.28)	1,850.00	43.54	0.02
454-3610 Electricity	1,958.07	1,351.14	(606.93)	(0.45)	1,500.00	(458.07)	(0.31)
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	5,043.31	18,911.99	13,868.68	0.73	20,000.00	14,956.69	0.75
454-4700 Portable Toilets Rental Service	1,885.00	870.00	(1,015.00)	(1.17)	2,000.00	115.00	0.06
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>26,954.43</b>	<b>35,942.21</b>	<b>8,987.78</b>	<b>0.25</b>	<b>57,958.00</b>	<b>31,003.57</b>	<b>0.53</b>
<u>SHADE TREES</u>							
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>

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**September 30, 2025**

<u>Account # &amp; Title</u>	<u>9/30/2025</u>	<u>Y-T-D 9/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>GRANT- SPECIAL PROJECTS</u>							
456-4700 Refuse	2,702.85	0.00	(2,702.85)	0.00	0.00	(2,702.85)	0.00
<b>TOTAL GRANT -SPECIAL PROJECTS</b>	<b>2,702.85</b>	<b>0.00</b>	<b>(2,702.85)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,702.85)</b>	<b>0.00</b>
<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	2,050.23	381.00	(1,669.23)	(4.38)	1,500.00	(550.23)	(0.37)
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)	2,114.58	0.00	(2,114.58)	0.00	5,000.00	2,885.42	0.58
465-5400 Contribution - ECA	7,500.00	7,500.00	0.00	0.00	10,000.00	2,500.00	0.25
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>9,614.58</b>	<b>7,500.00</b>	<b>(2,114.58)</b>	<b>(0.28)</b>	<b>15,000.00</b>	<b>5,385.42</b>	<b>0.36</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	570,980.00	462,370.00	(108,610.00)	(0.23)	470,151.00	(100,829.00)	(0.21)
471-1110 Penn Vest Waterline	36,504.88	35,587.80	(917.08)	(0.03)	48,829.00	12,324.12	0.25
471-1120 Penn Vest Dam	30,372.70	29,469.13	(903.57)	(0.03)	40,651.00	10,278.30	0.25
471-1130 ESSA GO 2021	33,800.00	32,970.00	(830.00)	(0.03)	33,800.00	0.00	0.00
<b>TOTAL DEBT SERVICE</b>	<b>671,657.58</b>	<b>560,396.93</b>	<b>(111,260.65)</b>	<b>(0.20)</b>	<b>729,931.00</b>	<b>58,273.42</b>	<b>0.08</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	96,093.73	116,467.57	20,373.84	0.17	106,000.00	9,906.27	0.09
472-1110 Penn Vest Water Line	4,863.89	5,780.97	917.08	0.16	6,330.00	1,466.11	0.23
472-1120 Penn Vest Dam	7,434.05	8,337.62	903.57	0.11	9,758.00	2,323.95	0.24
472-1130 Interest - 2021 Loan	72,229.17	70,402.74	(1,826.43)	(0.03)	76,000.00	3,770.83	0.05
472-1140 Debt Interest Series AA 2025 GO	71,343.25	0.00	(71,343.25)	0.00	0.00	(71,343.25)	0.00
472-1150 SARP Building - Interest	34,411.63	0.00	(34,411.63)	0.00	0.00	(34,411.63)	0.00
472-1160 Interest - Taxable Series 2025	7,478.75	0.00	(7,478.75)	0.00	0.00	(7,478.75)	0.00
472-2000 Interest - 2006 Loan	4,420.63	0.00	(4,420.63)	0.00	0.00	(4,420.63)	0.00
472-3000 Debt Service Expense Water	53,632.00	0.00	(53,632.00)	0.00	0.00	(53,632.00)	0.00
472-4000 Debt Service Expense General	25,747.37	0.00	(25,747.37)	0.00	0.00	(25,747.37)	0.00
<b>TOTAL DEBT INTEREST</b>	<b>387,017.52</b>	<b>212,289.01</b>	<b>(174,728.51)</b>	<b>(0.82)</b>	<b>218,088.00</b>	<b>(168,929.52)</b>	<b>(0.77)</b>
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	53,080.19	49,399.37	(3,680.82)	(0.07)	46,750.00	(6,330.19)	(0.14)
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>53,080.19</b>	<b>49,399.37</b>	<b>(3,680.82)</b>	<b>(0.07)</b>	<b>46,750.00</b>	<b>(6,330.19)</b>	<b>(0.14)</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	125,583.00	54,337.00	(71,246.00)	(1.31)	48,501.00	(77,082.00)	(1.59)
486-3531 Workers Comp - Fire Department	21,447.00	31,279.00	9,832.00	0.31	30,000.00	8,553.00	0.29
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>315,643.06</b>	<b>252,449.00</b>	<b>(63,194.06)</b>	<b>(0.25)</b>	<b>263,501.00</b>	<b>(52,142.06)</b>	<b>(0.20)</b>
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	24,622.14	17,929.85	(6,692.29)	(0.37)	32,090.00	7,467.86	0.23
487-1590 Major Medical (BC/BS)	711,762.90	576,720.00	(135,042.90)	(0.23)	966,848.00	255,085.10	0.26
487-1591 Health Ins Buyout/HRA	6,627.52	9,305.15	2,677.63	0.29	9,000.00	2,372.48	0.26
487-5310 N/U Pension MMO	295,492.45	249,410.57	(46,081.88)	(0.18)	316,687.00	21,194.55	0.07
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,038,505.01</b>	<b>853,365.57</b>	<b>(185,139.44)</b>	<b>(0.22)</b>	<b>1,324,625.00</b>	<b>286,119.99</b>	<b>0.22</b>
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	12,913.10	22,903.97	9,990.87	0.44	25,000.00	12,086.90	0.48
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>12,913.10</b>	<b>22,903.97</b>	<b>9,990.87</b>	<b>0.44</b>	<b>25,000.00</b>	<b>12,086.90</b>	<b>0.48</b>
<u>TRANSFERS</u>							
<b>Total Expenses</b>	<b>10,738,617.75</b>	<b>9,905,094.68</b>	<b>(833,523.07)</b>	<b>(0.08)</b>	<b>13,297,998.00</b>	<b>2,559,380.25</b>	<b>0.19</b>

**East Stroudsburg Borough  
Consolidated Statement of Activity - Budget vs Actual  
September 30, 2025**

<u>Account # &amp; Title</u>	<u>9/30/2025</u>	<u>Y-T-D</u> <u>9/30/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Excess Revenue Over(Under) Expenditures	<u>(238,583.95)</u>	<u>(999,078.23)</u>	<u>760,494.28</u>	<u>0.76</u>	<u>412,627.00</u>	<u>(651,210.95)</u>	<u>1.58</u>

**East Stroudsburg Borough - Lines Over Budget**

Account # & Title	9/30/2025	9/30/2024	Variance	%	Budget		%	Memo
					12/31/2025	Variance		
401-2140 IT Expenses	36,891.10	31,610.01	(5,281.09)	0.17	33,932.00	(2,959.10)	(0.09)	Additional Budget modification
401-3210 Telephone - Gen Government	10,078.12	5,067.82	(5,010.30)	0.99	9,000.00	(1,078.12)	(0.12)	Increase Costs
401-3250 Postage - Payroll Processing Fee	22,112.27	14,568.28	(7,543.99)	0.52	20,000.00	(2,112.27)	(0.11)	Increase Costs
401-3400 Advertising/Printing - Gen Government	8,292.68	9,219.54	926.86		6,069.00	(2,223.68)	(0.37)	
				-0.1				Additional ads place as regular course of business
404-3160 Legal Services - WTP	195,204.73	399,944.48	204,739.75	0.51	135,000.00	(60,204.73)	(0.45)	Right To Know
403-3150 Commissions Del. RE Taxes	6,088.09	4,661.18	(1,426.91)	(0.31)	3,200.00	(2,888.09)	(0.90)	Increase due to higher Revenue
403-3190 Commission Deed Transfer Tax	2,328.17	2,037.04	(291.13)	(0.14)	1,500.00	(828.17)	(0.55)	Increase due to higher Revenue
411-2500 Vehicle Maint/Supplies- Fire Dept	15,180.11	20,275.63	5,095.52	0.25	14,641.00	(539.11)	(0.04)	Additional Budget modification
411-4200 Building Maintenance- Fire Dept	28,381.32	11,872.24	(16,509.08)	(1.39)	17,500.00	(10,881.32)	(0.62)	Emergency repairs to heating system & Air Conditionig System
413-2000 Zoning & Codes	132,701.70	0.00	(132,701.70)	0.00	95,078.00	(37,623.70)	(0.40)	Contracted services
413-2150 Computer Equipment/Supplies-Code Enforcement	3,958.18	0.00	(3,958.18)	0.00	2,000.00	(1,958.18)	(0.98)	Budget modification
414-4500 Zoning & Codes Permitting	153,229.42	93,570.90	(59,658.52)	(0.64)	75,000.00	(78,229.42)	(1.04)	Expense is higher which corresponds to higher revenues
429-3720 Collection System Maintenance	39,473.56	14,454.21	(25,019.35)	(1.73)	33,937.00	(5,536.56)	(0.16)	Budget modification
430-1830 Street Department - Overtime	16,819.90	7,351.00	(9,468.90)	(1.29)	11,000.00	(5,819.90)	(0.53)	Over budget due to increase seasonal whether conditions
430-2150 Computer Equipment/Supplies - Street Dept	669.00	1,909.65	1,240.65	0.65	251.00	(418.00)	(1.67)	Postion for advertisement, special notice, annual ccr report
430-7400 Capital Improvements	71,320.05	105,313.00	33,992.95	0.32	0.00	(71,320.05)	0.00	Supplies for culvert respairs (budget modification to be requested as projects are completed
433-3720 Misc Supplies- Traffic Signals	15,466.59	40,291.70	24,825.11	0.62	5,500.00	(9,966.59)	(1.81)	Additional Budget Modification
436-2450 Materials & Supplies	19,902.44	3,479.73	(16,422.71)	(4.72)	7,000.00	(12,902.44)	(1.84)	supplies need budet modification and transfer from debt
438-3720 Street Paving	487,381.20	19,812.56	(467,568.64)	(23.60)	0.00	(487,381.20)	0.00	Payment for Perry & Pearl from 2024/ 2025 Street Paving. Street Paving supplies need budet modification and transfer from debt
448-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)	0.00	0.00	(19,716.95)	0.00	Meter Installations
448-4200 Dues/Subscriptions - Water	6,669.00	8,419.02	1,750.02	0.21	2,846.00	(3,823.00)	(1.34)	SCADA annual subscription, DEP, Comm of Pa Dues
448-7400 Capital Improvements	14,112.41	(244,865.41)	(258,977.82)	1.06	0.00	(14,112.41)	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
454-3610 Electricity	1,958.07	1,351.14	(606.93)	(0.45)	1,500.00	(458.07)	(0.31)	Budget modification
456-4700 Refuse	2,702.85	0.00	(2,702.85)	0.00	0.00	(2,702.85)	0.00	Grant Expense for Projects-budget Modification to be done
463-3020 IBW Remediation	2,050.23	381.00	(1,669.23)	(4.38)	1,500.00	(550.23)	(0.37)	Property Survey
471-1100 Principal- 2016 Loan	570,980.00	462,370.00	(108,610.00)	(0.23)	470,151.00	(100,829.00)	(0.21)	Debt Restructure
472-1140 Debt Interest Series AA 2025 GO	71,343.25	0.00	(71,343.25)	0.00	0.00	(71,343.25)	0.00	Debt Restructure
472-1150 SARP Building - Interest	34,411.63	0.00	(34,411.63)	0.00	0.00	(34,411.63)	0.00	Debt Restructure
472-1160 Interest - Taxable Series 2025	7,478.75	0.00	(7,478.75)	0.00	0.00	(7,478.75)	0.00	Debt Restructure
472-2000 Interest - 2006 Loan	4,420.63	0.00	(4,420.63)	0.00	0.00	(4,420.63)	0.00	Debt Restructure
472-3000 Debt Service Expense Water	53,632.00	0.00	(53,632.00)	0.00	0.00	(53,632.00)	0.00	Debt Restructure
472-4000 Debt Service Expense General	25,747.37	0.00	(25,747.37)	0.00	0.00	(25,747.37)	0.00	Debt Restructure
486-3530 Workers Comp Insurance	125,583.00	54,337.00	(71,246.00)	(1.31)	48,501.00	(77,082.00)	(1.59)	Increase due to 2023 claim
	<u>2,212,793.93</u>	<u>1,067,440.31</u>	<u>(1,145,353.62)</u>		<u>995,606.00</u>	<u>(1,217,187.93)</u>		

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 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	85,775.78	91,577.00	(5,801.22)
<u>TOTAL TAXES</u>	<u>2,360,659.77</u>	<u>3,010,391.00</u>	<u>(649,731.23)</u>
<b>ACT 511 TAXES</b>			
310-1000 Real Estate Transfer Tax	116,408.11	160,000.00	(43,591.89)
310-2000 Earned Income Tax	861,426.68	1,200,000.00	(338,573.32)
310-5000 Municipal Service Tax	252,133.32	325,000.00	(72,866.68)
<u>TOTAL ACT 511 TAXES</u>	<u>1,229,968.11</u>	<u>1,685,000.00</u>	<u>(455,031.89)</u>
<b><u>BUSINESS LICENSES/PERMITS</u></b>			
321-2000 Health/Restaurant Licenses	13,603.37	12,900.00	703.37
321-6100 Rental License	214,078.53	212,850.00	1,228.53
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>265,229.35</u>	<u>333,975.00</u>	<u>(68,745.65)</u>
<b><u>NON-BUSINESS PERMITS</u></b>			
322-8100 Event Permit Fee	1,449.00	1,935.00	(486.00)
322-8200 Street Opening Permits	16,973.99	11,610.00	5,363.99
322-9400 Misc Permits	1,813.50	2,580.00	(766.50)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>20,236.49</u>	<u>16,125.00</u>	<u>4,111.49</u>
<b><u>FINES</u></b>			
331-1100 Vehicle Code Violations	86,944.79	180,000.00	(93,055.21)
331-1200 Violation of Zoning Ord & Statutes	24,236.43	25,000.00	(763.57)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	<u>111,181.22</u>	<u>205,000.00</u>	<u>(93,818.78)</u>
<b><u>INTEREST</u></b>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	6,259.89	0.00	6,259.89

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<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
341-0210 Interest -P.L.G.I.T.	4,704.60	0.00	4,704.60
341-0211 Interest PLGIT Plus	26,787.60	0.00	26,787.60
<b>TOTAL INTEREST</b>	<b>37,752.09</b>	<b>50,000.00</b>	<b>(12,247.91)</b>
<b>RENTS</b>			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	23,212.59	40,000.00	(16,787.41)
<u>TOTAL RENTS</u>	<u>23,213.59</u>	<u>40,000.00</u>	<u>(16,786.41)</u>
<u>STATE GRANT PROGRAM</u>			
354-1200 Performance Grant - Twin Boroughs		22,000.00	(22,000.00)
354-1260 American Recovery Funds			0.00
<u>TOTAL STATE GRANTS</u>	<u>0.00</u>	<u>22,000.00</u>	<u>(22,000.00)</u>
<u>STATE SHARED REVENUE</u>			
355-0100 Public Utility Realty/Bev Tax	3,500.00	3,875.00	(375.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	74,788.81	46,070.00	28,718.81
355-0700 Foreign Fire Ins Premium Tax	53,080.19	46,750.00	6,330.19
<u>TOTAL STATE SHARED REVENUE</u>	<u>131,369.00</u>	<u>96,695.00</u>	<u>34,674.00</u>
<u>PMT IN LIEU OF TAXES</u>			
359-0010 Housing Authority PILOT	10,109.33	5,500.00	4,609.33
<u>TOTAL PILOT</u>	<u>10,109.33</u>	<u>5,500.00</u>	<u>4,609.33</u>
<u>GENERAL GOVERNMENT</u>			
361-1110 Closing Report Fee	9,067.00	8,000.00	1,067.00
361-3300 Permits - Zoning - Gen Government	27,770.27	38,700.00	(10,929.73)
361-3310 Building Permits	187,288.78	96,750.00	90,538.78
361-3320 Resale Inspections	14,442.00	6,450.00	7,992.00
361-3400 Zoning Plan Review	101,789.99	32,250.00	69,539.99
<u>TOTAL GENERAL GOVERNMENT</u>	<u>340,358.04</u>	<u>182,150.00</u>	<u>158,208.04</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>

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<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>HIGHWAYS &amp; STREETS</u>			
363-2100 Meter Revenue	66,901.92	161,250.00	(94,348.08)
363-2200 Parking Permits	18,834.54	25,800.00	(6,965.46)
363-2210 Residential Parking Permit	426.00	3,870.00	(3,444.00)
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)
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>86,162.46</b>	<b>212,767.00</b>	<b>(126,604.54)</b>
<u>MISCELLANEOUS REVENUES</u>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	14,888.62	9,983.00	4,905.62
380-1070 Miscellaneous Income	7,186.18	5,000.00	2,186.18
380-5100 Shopping Cart Fees	4,810.00	2,000.00	2,810.00
<b>TOTAL MISC. REVENUES</b>	<b>26,884.80</b>	<b>25,983.00</b>	<b>901.80</b>
<u>CONTR. FROM PRIVATE</u>			
387-0140 Shade Tree Contributions	-	-	-
<b>TOTAL CONTR. FROM PRIVATE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>SALE OF ASSETS</u>			
391-0020 Damage to Borough Property	9,165.80	15,000.00	(5,834.20)
<b>TOTAL SALE OF ASSETS</b>	<b>9,165.80</b>	<b>15,000.00</b>	<b>(5,834.20)</b>
<u>DIVIDENDS</u>			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	98,552.72	150,000.00	(51,447.28)
<b>TOTAL DIVIDENDS</b>	<b>98,552.72</b>	<b>168,000.00</b>	<b>(69,447.28)</b>
<b>Total Revenues</b>	<b>4,750,842.77</b>	<b>6,070,586.00</b>	<b>(1,319,743.23)</b>
<b>Expenses</b>			
<u>LEGISLATIVE</u>			
400-1100 Council Salary	11,162.05	15,000.00	3,837.95
400-1120 Mayor Salary	3,666.70	5,000.00	1,333.30
400-1610 FICA - Legislative	935.90	1,240.00	304.10
400-1630 Medicare - Legislative	218.83	290.00	71.17

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<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	3,855.61	4,500.00	644.39
400-3310 Misc/Travel	0.00	500.00	500.00
<b>TOTAL LEGISLATIVE</b>	<b>19,839.09</b>	<b>28,530.00</b>	<b>8,690.91</b>
 <u>GENERAL GOVERNMENT</u>			
401-1210 Manager Salary	55,676.95	77,000.00	21,323.05
401-1220 Director-Public Works	36,110.45	49,998.00	13,887.55
401-1400 Admin Staff Salary	39,132.47	58,454.00	19,321.53
401-1610 FICA - Admin	8,163.93	12,967.00	4,803.07
401-1630 Medicare - Admin	1,916.14	3,033.00	1,116.86
401-1830 Admin - Overtime	0.00	750.00	750.00
401-2100 Office Supplies - Administration	10,114.76	12,761.00	2,646.24
401-2130 Office Equipment/Furniture	1,209.81	1,250.00	40.19
401-2140 IT Expenses	18,444.74	16,966.00	(1,478.74)
401-2150 Computer Equipment/Supplies-Gen Government	8,716.96	11,930.50	3,213.54
401-2160 Equipment Maintenance	346.87	1,100.00	753.13
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	4,491.00	4,500.00	9.00
401-3250 Postage - Payroll Processing Fee	8,778.78	10,000.00	1,221.22
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	760.92	3,034.50	2,273.58
4013450 Contracted Admin Services	1,186.39	1,500.00	313.61
401-4200 Association Dues/Subscriptions	10,191.50	9,000.00	(1,191.50)
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>208,356.17</b>	<b>287,094.00</b>	<b>78,737.83</b>
 <u>FINANCIAL ADMINISTRATION</u>			
402-1000 Finance Director	25,055.32	34,745.00	9,689.68
402-1400 Finance - Staff Salaries	39,185.81	52,035.00	12,849.19
402-1400 Fica	3,958.85	4,484.00	525.15
402-1400 Medicare	981.08	1,049.00	67.92
402-1400 Finance - Staff Salaries- Overtime	7.96	0.00	(7.96)
402-3100 Trustee Chg Bond Payment	1,415.14	1,938.00	522.86

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<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
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	7,507.16	8,500.00	992.84
402-3170 Accounting Software	2,531.04	9,146.00	6,614.96
402-3210 Credit Card Fees	17,256.90	13,600.00	(3,656.90)
<b>TOTAL FINANCIAL ADMIN</b>	<b>97,899.26</b>	<b>145,727.00</b>	<b>47,827.74</b>
<u>TAX COLLECTION</u>			
403-1140 Tax Collector Salary	5,940.80	8,216.00	2,275.20
403-1610 FICA - Tax Collector	371.43	509.00	137.57
403-1630 Medicare - Tax Collector	86.84	119.00	32.16
403-2100 Materials & Supplies	6.75	3,200.00	3,193.25
403-3150 Commission Del. Real Estate Tax	6,088.09	3,200.00	(2,888.09)
403-3170 Commission Local Ser. Tax	3,708.20	4,500.00	791.80
403-3180 Commission Earned Income Tax	12,618.06	15,500.00	2,881.94
403-3190 Commission Deed Transfer Tax	2,328.17	1,500.00	(828.17)
<b>TOTAL TAX COLLECTION</b>	<b>31,148.34</b>	<b>36,744.00</b>	<b>5,595.66</b>
<u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	98,826.53	125,000.00	26,173.47
<b>TOTAL LEGAL SERVICES</b>	<b>98,826.53</b>	<b>125,000.00</b>	<b>26,173.47</b>
<u>ENGINEERING</u>			
408-3130 Engineering Services - Gen Prof Services	120,838.94	38,500.00	(82,338.94)
<b>TOTAL ENGINEERING</b>	<b>120,838.94</b>	<b>38,500.00</b>	<b>(82,338.94)</b>
<b>MUNICIPAL BUILDINGS (70/15/15)</b>			
409-2360 Materials & Supplies - Mun Bldg	227.93	450.00	222.07
409-3610 Electricity-Mun. Bldg.	4,476.63	5,400.00	923.37
409-3620 Electric Annex	1,275.31	1,350.00	74.69
409-3640 Gas (heat) - Annex	836.29	1,575.00	738.71
409-3730 Maintenance & Repair Annex	4,799.84	4,800.00	0.16
409-3740 Maintenance & Repairs	8,166.35	40,000.50	31,834.15
<b>TOTAL MUNICIPAL BUILDING</b>	<b>19,782.35</b>	<b>53,575.50</b>	<b>33,793.15</b>
<u>POLICE DEPARTMENT</u>			

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410-7600 SARP Regional Costs	2,299,869.73	3,066,493.00	766,623.27
<b>TOTAL POLICE</b>	<b>2,299,869.73</b>	<b>3,066,493.00</b>	<b>766,623.27</b>
<u>FIRE DEPARTMENT</u>			
411-2100 Auxiliary Donation - Fire Dept	15,000.00	15,000.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	15,180.11	14,641.00	(539.11)
411-2600 Small Tools/ Equipment	3,421.18	4,000.00	578.82
411-3210 Telephone - Fire Dept	632.26	2,500.00	1,867.74
411-3270 Radio Maintenance	655.45	2,859.00	2,203.55
411-3620 Electricity	9,873.32	11,500.00	1,626.68
411-3630 Gas (heat)	387.67	5,000.00	4,612.33
411-3730 Equipment Testing	5,474.85	6,000.00	525.15
411-4200 Building Maintenance- Fire Dept	28,381.32	17,500.00	(10,881.32)
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>80,118.60</b>	<b>82,500.00</b>	<b>2,381.40</b>
<u>CODE ENFORCEMENT</u>			
413-1220 Code Enforcement Office Salary	6,018.08	6,018.00	(0.08)
413-1400 Staff Salary	43,679.01	153,654.00	109,974.99
413-1610 FICA - Code Enforcement	3,131.00	15,888.00	12,757.00
413-1630 Medicare - Code Enforcement	732.24	3,716.00	2,983.76
413-1830 Overtime	0.00	1,500.00	1,500.00
413-2000 Zoning & Codes	132,701.70	95,078.00	(37,623.70)
413-2100 Materials & Supplies - Codes	167.94	3,000.00	2,832.06
413-2150 Computer Equipment/Supplies-Code Enforcement	3,958.18	2,000.00	(1,958.18)
413-2160 Uniforms	1,155.50	2,500.00	1,344.50
413-2300 Vehicle Operation	216.79	1,500.00	1,283.21
413-2500 Vehicle Maintenance	506.25	750.00	243.75
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
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>TOTAL CODE ENFORCEMENT</b>	<b>194,680.50</b>	<b>300,704.00</b>	<b>106,023.50</b>
<u>PLANNING/ZONING</u>			
414-3130 Legal Services -Engineering	1,858.60	50,000.00	48,141.40

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414-3140 Legal Services - Planning/Zoning	653.85	5,500.00	4,846.15
414-4500 Contracted Permitting	153,229.42	75,000.00	(78,229.42)
<b>TOTAL PLANNING/ZONING</b>	<b>155,741.87</b>	<b>130,500.00</b>	<b>(25,241.87)</b>
 <u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	61,699.68	82,267.00	20,567.32
<b>TOTAL EMERGENCY SERVICES</b>	<b>61,699.68</b>	<b>82,267.00</b>	<b>20,567.32</b>
 <u>HEALTH DEPARTMENT</u>			
421-1220 Salaries & Wages-Health	8,517.30	14,231.00	5,713.70
421-1610 FICA - Health Dept	532.20	882.00	349.80
421-1630 Medicare - Health Dept	124.48	206.00	81.52
421-2100 Supplies	0.00	100.00	100.00
421-2150 Computer Equipment/Supplies (70/30)	0.00	0.00	0.00
<b>TOTAL HEALTH DEPARTMENT</b>	<b>9,173.98</b>	<b>15,419.00</b>	<b>6,245.02</b>
 <u>STREET DEPARTMENT (35/30/30/05)</u>			
430-1220 Salary - DPW Foreman	19,878.30	28,908.00	9,029.70
430-1300 Salaries & Wages - DPW	145,099.31	177,293.00	32,193.69
430-1610 FICA - Street Dept	10,347.02	12,848.00	2,500.98
430-1630 Medicare - Street Dept	2,500.65	3,005.00	504.35
430-1830 Street Department - Overtime	5,718.76	3,740.00	(1,978.76)
430-2100 Office Supplies - Street Dept	1,215.80	680.00	(535.80)
430-2130 Safety Equipment - Street Dept	694.39	1,020.00	325.61
430-2150 Computer Equipment/Supplies - Street Dept	669.00	85.00	(584.00)
430-2160 Office Equip Maint/Repair - Street Dept	0.00	85.00	85.00
430-2300 Vehicle Operation (fuel, oil, fluids)	10,501.73	17,000.00	6,498.27
430-2380 Uniforms & Clothing	6,110.68	6,233.90	123.22
430-2500 Vehicle Maint/Repair- Street Dept	2,392.79	6,800.00	4,407.21
430-2600 Minor Equipment	1,006.11	1,360.00	353.89
430-3150 Drug Testing	190.40	204.00	13.60
430-3210 Telephone - Street	401.81	442.00	40.19
430-3310 Travel	0.00	425.00	425.00
430-3610 Electricity -DPW Garage	0.00	170.00	170.00

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430-3620 Gas Heat -DPW Garage	936.92	1,360.00	423.08
430-3730 Building Maintenance	1,527.26	2,040.00	512.74
430-3740 Equipment Maint & Repairs - Street Dept	763.96	768.10	4.14
430-3260 Radio Purchase	4,273.83	6,290.00	2,016.17
430-4600 Training - Street	277.10	680.00	402.90
430-7400 Capital Improvements	71,320.05	0.00	(71,320.05)
430-7410 Equipment Lease Loader 50/25/25		0.00	
<b>TOTAL STREET DEPARTMENT</b>	<b>285,825.87</b>	<b>271,437.00</b>	<b>(14,388.87)</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	6,217.35	2,750.00	(3,467.35)
<b>TOTAL TRAFFIC SIGNALS</b>	<b>6,217.35</b>	<b>2,750.00</b>	<b>(3,467.35)</b>
<u>STREET LIGHTING</u>			
434-3610 Electric	30,356.65	37,400.00	7,043.35
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>30,485.97</b>	<b>38,400.00</b>	<b>7,914.03</b>
<u>STORM SEWERS &amp; DRAINS</u>			
436-2450 Materials & Supplies	19,694.28	7,000.00	(12,694.28)
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>24,294.28</b>	<b>186,600.00</b>	<b>162,305.72</b>
<u>STREET MAINTENANCE</u>			
438-2450 Materials & Supplies St Maintenance	6,831.02	15,000.00	8,168.98
438-3720 Street Paving	255,590.87	0.00	0.00
<b>TOTAL STREET MAINTENANCE</b>	<b>262,421.89</b>	<b>15,000.00</b>	<b>(247,421.89)</b>

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<u>PARKING FACILITIES</u>			
445-1300 Parking Enforcement Officer	31,501.48	95,459.00	63,957.52
445-1610 FICA - Parking	1,969.00	6,585.00	4,616.00
445-1630 Medicare - Parking	460.51	1,540.00	1,079.49
445-1830 Overtime	0.00	1,000.00	1,000.00
445-1910 Uniforms/Drug Test	1,358.30	3,500.00	2,141.70
445-2410 Vehicle Registration/Maintenance	297.73	1,500.00	1,202.27
445-2410 Computer Equipment	940.40	1,500.00	559.60
445-2150 Meter Purchase- Parking Facilities	0.00	4,400.00	4,400.00
445-3150 Software (UP Safety)	12,600.00	30,000.00	17,400.00
445-3130 Parking Permits Ect..	520.00	0.00	(520.00)
445-3250 Postage	0.00	500.00	500.00
445-3260 Radio	0.00	750.00	750.00
445-3400 Advertising/Printing-Parking Facilities	612.62	3,000.00	2,387.38
445-3710 Parking Lot Maintenance-Parking Facilities	50.87	250.00	199.13
445-3720 Meter Repair/Main Supplies	988.98	6,000.00	5,011.02
445-7400 Cap Purchase (New Car)			0.00
<b>TOTAL PARKING FACILITIES</b>	<b>51,299.89</b>	<b>155,984.00</b>	<b>104,684.11</b>
<u>FLOOD CONTROL</u>			
446-3130 Engineering Services	0.00	9,300.00	9,300.00
446-3710 Levee Maintenance	18,447.06	67,200.00	48,752.94
446-3730 Equipment Maintenance/Repair	30,057.09	30,150.00	92.91
<b>TOTAL FLOOD CONTROL</b>	<b>48,504.15</b>	<b>106,650.00</b>	<b>58,145.85</b>
<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>			

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 2025 - General**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</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)	2,114.58	5,000.00	2,885.42
465-5400 Contribution - ECA	7,500.00	10,000.00	2,500.00
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>9,614.58</b>	<b>15,000.00</b>	<b>5,385.42</b>
<u>INTER-GOVNMTAL EXPENSES</u>			
481-5200 Firemans Relief Fund	53,080.19	46,750.00	6,330.19
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>53,080.19</b>	<b>46,750.00</b>	<b>6,330.19</b>
<u>INSURANCE</u>			
486-3510 Property-Liability Insurance	46,507.46	51,150.00	4,642.54
486-3530 Workers Comp Insurance	41,546.50	16,005.00	(25,541.50)
486-3531 Workers Comp - Fire Department	7,121.58	9,900.00	2,778.42
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>100,230.54</b>	<b>86,955.00</b>	<b>(13,275.54)</b>
<u>EMPLOYEE BENEFITS/INS</u>			
487-1580 Life/Disability Insurance	7,862.96	10,590.00	2,727.04
487-1590 Major Medical (BC/BS)	213,451.42	319,060.00	105,608.58
487-1591 Health Ins Buyout/HRA	2,144.52	2,970.00	825.48
487-5310 N/U Pension MMO	88,647.36	95,006.00	6,358.64
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>312,106.26</b>	<b>427,626.00</b>	<b>115,519.74</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>4,615,661.96</b>	<b>5,795,755.50</b>	<b>1,180,093.54</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>135,180.81</b>	<b>274,830.50</b>	<b>139,649.69</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 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	1,672.14	0.00	1,672.14
341-0210 Interest Sewer PLGIT	0.06	0.00	0.06
341-0211 Int.-Sewer P Plus	86,208.71	0.00	86,208.71
<u>TOTAL INTEREST</u>	<u>87,880.91</u>	<u>50,000.00</u>	<u>37,880.91</u>
<b>STATE SHARED REVENUE</b>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
<u>TOTAL STATE SHARED REVENUE</u>	<u>72,589.13</u>	<u>44,715.00</u>	<u>27,874.13</u>
<b>SANITATION</b>			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	1,552,808.22	1,750,000.00	(197,191.78)
364-2020 Lien Sewer Rents	11,440.44	8,500.00	2,940.44
364-3160 Lien Interest & Cost	3,142.66	0.00	3,142.66
364-6010 Stroud SA Rentals	16,054.96	32,500.00	(16,445.04)
364-7010 Smithfield SA Rentals	70,302.36	145,000.00	(74,697.64)
364-9000 EDU Connection Fees	3,795.00	63,522.00	(59,727.00)
364-9100 Smithfield EDU Fees	0.00	17,500.00	(17,500.00)
364-9200 Penalties	39,056.26	45,000.00	(5,943.74)
<u>TOTAL SANITATION</u>	<u>1,696,599.90</u>	<u>2,070,022.00</u>	<u>(373,422.10)</u>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	14,886.57	10,134.00	4,752.57
<u>TOTAL MISC. REVENUES</u>	<u>14,886.57</u>	<u>10,134.00</u>	<u>4,752.57</u>
<b><u>Total Revenues</u></b>	<b><u>1,871,956.51</u></b>	<b><u>2,174,871.00</u></b>	<b><u>(302,914.49)</u></b>
<b>Expenses</b>			
<b>GENERAL GOVERNMENT</b>			
401-1210 Manager Salary	27,838.48	38,500.00	10,661.52
401-1220 DPW Director Salary-Sewer	18,055.22	24,999.00	6,943.78
401-1400 Admin Staff Salary	19,566.21	29,227.00	9,660.79
401-1610 FICA - Admin	4,048.48	6,484.00	2,435.52
401-1630 Medicare - Admin	958.13	1,516.00	557.87
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	4,977.01	6,301.00	1,323.99

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 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	605.01	625.00	19.99
401-2140 IT Expenses	9,382.16	8,483.00	(899.16)
401-2150 Computer Equipment/Supplies - Admin	8,100.59	5,965.50	(2,135.09)
401-2160 Equipment Repair/Maintenance - Admin	173.44	550.00	376.56
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	2,940.00	2,250.00	(690.00)
401-3210 Telephone - Admin	2,793.56	2,250.00	(543.56)
401-3250 Postage - Payroll Processing Fee	6,415.07	5,000.00	(1,415.07)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	881.32	1,517.25	635.93
401-3450 Contracted Admin Services	593.22	750.00	156.78
401-4200 Dues Subscriptions/Memberships - Admin	3,556.90	4,500.00	943.10
401-4600 Training/Conferences - General Government	87.25	1,250.00	1,162.75
<b><u>TOTAL GENERAL GOVT</u></b>	<b><u>110,972.05</u></b>	<b><u>143,467.75</u></b>	<b><u>32,495.70</u></b>
 <b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	24,318.48	33,723.00	9,404.52
402-1000 Finance - Staff Salaries	38,033.33	50,504.00	12,470.67
402-1610 Fica	3,840.52	4,352.00	511.48
402-1630 Medicare	785.65	1,018.00	232.35
402-1830 Finance - Staff Salaries Overtime	7.72	0.00	(7.72)
402-3100 Trustee Chg Bond Payment	1,395.93	1,881.00	485.07
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	5,113.58	8,250.00	3,136.42
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	7,637.39	13,200.00	5,562.61
<b><u>TOTAL FINANCIAL ADMIN</u></b>	<b><u>83,626.08</u></b>	<b><u>141,440.00</u></b>	<b><u>57,813.92</u></b>
 <b><u>LEGAL SERVICES</u></b>			
404-3200 Legal Services - WWTP	26,782.48	85,000.00	58,217.52
<b><u>TOTAL LEGAL SERVICES</u></b>	<b><u>26,782.48</u></b>	<b><u>85,000.00</u></b>	<b><u>58,217.52</u></b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 2025 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>ENGINEERING</b>			
408-3130 Engineering	52,069.58	79,750.00	27,680.42
<b>TOTAL ENGINEERING</b>	<b>52,069.58</b>	<b>79,750.00</b>	<b>27,680.42</b>
<b>MUNICIPAL BUILDINGS (70/15/15)</b>			
409-2360 Materials & Supplies - Mun Bldg	185.26	275.00	89.74
409-3610 Electricity-Mun. Bldg.	2,222.71	3,300.00	1,077.29
409-3620 Electricity-Annex	646.08	825.00	178.92
409-3640 Gas - Annex	418.53	963.00	544.47
409-3730 Maintenance & Repair Annex	2,399.17	2,399.75	0.58
409-3740 Maintenance & Repairs	3,805.65	26,316.25	22,510.60
<b>TOTAL MUNICIPAL BUILDING</b>	<b>9,677.40</b>	<b>34,079.00</b>	<b>24,401.60</b>
<b>SANITARY SEWER</b>			
429-1400 Sewer Staff Salaries	248,722.60	289,679.00	40,956.40
429-1610 Social Security- Sewer Fund	15,368.37	18,146.00	2,777.63
429-1630 Medicare - Sanitary Sewer	3,673.96	4,244.00	570.04
429-1830 Sewer Overtime	2,546.85	3,000.00	453.15
429-2100 Office Supplies	1,351.61	4,000.00	2,648.39
429-2110 Chemicals	32,746.23	60,000.00	27,253.77
429-2120 Safety Supplies	1,064.89	3,000.00	1,935.11
429-2150 Computer Equip & Supplies	0.00	1,000.00	1,000.00
429-2200 Materials & Supplies- WWTP	8,390.04	9,000.00	609.96
429-2300 Fuel Oil	15,450.93	27,000.00	11,549.07
429-2310 Vehicle Operation	760.32	1,200.00	439.68
429-2380 Uniforms	12,013.90	12,527.90	514.00
429-2600 Small Tools/Minor Equipment	459.83	2,500.00	2,040.17
429-3160 Laboratory Fees	45,149.44	60,000.00	14,850.56
429-3200 Telephone - Sewer	1,598.63	3,000.00	1,401.37
429-3610 Electric - Sewer	75,585.53	86,000.00	10,414.47
429-3700 Pump Station Maint & Repair	0.00	14,486.10	14,486.10
429-3710 WWTP Maint & Repairs	22,157.78	25,000.00	2,842.22
429-3720 Collection System Maintenance	39,473.56	33,937.00	(5,536.56)
429-3730 WWTP Building & Repair	4,952.69	40,000.00	35,047.31
429-3740 Equipment Maintenance Collections	2,826.51	7,500.00	4,673.49
429-4100 Sewer Backup Expenses	1,828.00	2,500.00	672.00
429-4200 Dues/Subscriptions-Sewer	4,514.00	8,000.00	3,486.00
429-4500 Contracted Line Maintenance	6,694.12	85,500.00	78,805.88
429-4600 Training - Sanitary Sewer	412.00	2,000.00	1,588.00
429-4700 Sludge Disposal	86,885.18	100,000.00	13,114.82

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 2025 - Sewer**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
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><u>TOTAL COLLECTION SYSTEM</u></b>	<b><u>634,626.97</u></b>	<b><u>903,220.00</u></b>	<b><u>268,593.03</u></b>
<b><u>STREET DEPARTMENT (35/30/30/05)</u></b>			
430-1220 Street Superindendent Salary	19,293.64	28,058.00	8,764.36
430-1300 Salaries & Wages - DPW - Sewer	141,259.83	172,078.00	30,818.17
430-1610 FICA - Street Dept	10,244.19	12,470.00	2,225.81
430-1630 Medicare - Street Dept	362.66	2,916.00	2,553.34
430-1830 Overtime - Street Dept	5,550.57	3,630.00	(1,920.57)
430-2100 Office Supplies - Street Dept	415.65	660.00	244.35
430-2120 Safety Equipment - Street Dept	673.97	990.00	316.03
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)	10,309.65	16,500.00	6,190.35
430-2380 Uniforms - Street Dept	5,941.32	6,050.55	109.23
430-2500 Vehicle Manitenance/Repair- Street Dept	2,415.47	6,600.00	4,184.53
430-2600 Small Tools/Minor Equip - Street Dept	991.13	1,320.00	328.87
430-3150 Drug Testing	184.80	198.00	13.20
430-3210 Telephone - Street Dept	390.00	429.00	39.00
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	909.34	1,320.00	410.66
430-3620 Gas - Street Dept	1,501.38	1,980.00	478.62
430-3730 Building Maintenance - Street Dept	785.75	789.45	3.70
430-3740 Equipment Maint & Repair - Street	4,328.78	6,105.00	1,776.22
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><u>205,827.08</u></b>	<b><u>263,498.00</u></b>	<b><u>57,670.92</u></b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 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>INSURANCE</u></b>			
486-3510 Property-Liability Insurance	60,279.80	51,925.00	(8,354.80)
486-3530 Workers Comp Insurance	42,018.25	16,248.00	(25,770.25)
486-3531 Workers Comp - Fire Department	7,162.71	10,050.00	2,887.29
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>114,515.76</b>	<b>88,273.00</b>	<b>(26,242.76)</b>
<b><u>EMPLOYEE BENEFITS/INS</u></b>			
487-1580 Life/Disability Insurance	8,216.53	10,750.00	2,533.47
487-1590 Major Medical (BC/BS)	246,242.48	323,894.00	77,651.52
487-1591 Health Ins. Buy-out/HRA Cont	2,241.50	3,015.00	773.50
487-5310 N/U Pension MMO	88,647.36	95,006.00	6,358.64
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>345,347.87</b>	<b>432,665.00</b>	<b>87,317.13</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>1,587,189.26</b>	<b>2,179,767.75</b>	<b>592,578.49</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>284,767.25</b>	<b>(4,896.75)</b>	<b>(289,664.00)</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 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	1,884.06	0.00	1,884.06
341-0210 Interest-Water-PLGIT	0.80	0.00	0.80
341-0211 Interest-Water-P Plus	13,365.27	0.00	13,365.27
341-0212 Interest-Water-P 2025	78,931.94	0.00	78,931.94
<u>TOTAL INTEREST</u>	<u>94,182.07</u>	<u>45,000.00</u>	<u>49,182.07</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
<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)	72,589.13	44,715.00	27,874.13
<u>TOTAL STATE SHARED REVENUE</u>	<u>72,589.13</u>	<u>44,715.00</u>	<u>27,874.13</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	2,178,477.84	2,838,000.00	(659,522.16)
378-2110 Lien Rents	16,544.22	25,000.00	(8,455.78)
378-2120 Lien Costs & Interest	3,507.99	2,000.00	1,507.99
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	54,279.51	40,250.00	14,029.51
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>2,300,622.24</u>	<u>3,105,241.00</u>	<u>(804,618.76)</u>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	14,886.57	10,134.00	4,752.57
380-1070 Misc Income	0	0	0
<u>TOTAL MISC. REVENUES</u>	<u>14,886.57</u>	<u>10,134.00</u>	<u>4,752.57</u>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 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>2,482,280.01</b>	<b>3,205,090.00</b>	<b>(722,809.99)</b>
<b>Expenses</b>			
<b><u>GENERAL GOVERNMENT</u></b>			
401-1210 Manager Salary	27,838.48	38,500.00	10,661.52
401-1220 DPW Director Salary - Water	18,055.22	24,999.00	6,943.78
401-1400 Admin Staff Salary - Water	19,566.21	29,227.00	9,660.79
401-1610 FICA - Admin	4,045.65	6,484.00	2,438.35
401-1630 Medicare - Admin	958.13	1,516.00	557.87
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	4,399.66	5,724.00	1,324.34
401-2130 Office Equipment/Furniture - Admin	605.01	625.00	19.99
401-2140 IT Expenses	9,064.20	8,483.00	<b>(581.20)</b>
401-2150 Computer Equipment/Supplies	5,433.73	5,965.50	531.77
401-2160 Equipment Repair/ Maitenance	173.44	550.00	376.56
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	2,793.56	2,250.00	<b>(543.56)</b>
401-3250 Postage - Payroll Processing Fee	6,918.42	5,000.00	<b>(1,918.42)</b>
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	6,650.44	1,517.25	<b>(5,133.19)</b>
401-3450 Contracted Admin Service	593.22	750.00	156.78
401-4200 Dues Subscriptions/Memberships - Admin	3,556.90	4,500.00	943.10
401-4600 Training/Conferences - General Government	87.25	1,250.00	1,162.75
<b>TOTAL GENERAL GOVT</b>	<b>110,739.52</b>	<b>142,890.75</b>	<b>32,151.23</b>
<b>FINANCIAL ADMINISTRATION</b>			
402-1000 Finance Director	24,318.48	33,723.00	9,404.52
402-1400 Finance - Staff salaries	38,033.28	50,504.00	12,470.72
402-1610 Finance - Fica	3,880.42	4,352.00	471.58
402-1610 Finance -Medicare	781.87	1,018.00	236.13

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 2025 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
402-1830 Finance - Staff salaries Overtime	7.72	0.00	(7.72)
402-3100 Trustee Chg Bond Payment	1,395.93	1,881.00	485.07
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	5,113.58	8,250.00	3,136.42
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	7,637.39	13,200.00	5,562.61
<b>TOTAL FINANCIAL ADMIN</b>	<b>83,662.15</b>	<b>141,440.00</b>	<b>57,777.85</b>
 <b><u>LEGAL SERVICES</u></b>			
404-3160 Legal Services - WTP	195,204.73	135,000.00	(60,204.73)
<b>TOTAL LEGAL SERVICES</b>	<b>195,204.73</b>	<b>135,000.00</b>	<b>(60,204.73)</b>
 <b><u>ENGINEERING</u></b>			
408-3130 Engineering	88,238.48	156,750.00	68,511.52
<b>TOTAL ENGINEERING</b>	<b>88,238.48</b>	<b>156,750.00</b>	<b>68,511.52</b>
 <b><u>MUNICIPAL BUILDINGS (70/15/15)</u></b>			
409-2360 Materials & Supplies - Mun Bldg	42.66	275.00	232.34
409-3610 Electricity-Mun. Bldg.	2,222.71	3,300.00	1,077.29
409-3620 Electricity-Annex	646.08	825.00	178.92
409-3640 Gas - Annex	418.53	963.00	544.47
409-3730 Maintenance & Repair Annex	2,399.17	2,399.75	0.58
409-3740 Maintenance & Repairs	3,757.03	26,975.25	23,218.22
<b>TOTAL MUNICIPAL BUILDING</b>	<b>9,486.18</b>	<b>34,738.00</b>	<b>25,251.82</b>
 <b><u>STREET DEPARTMENT (35/30/30/05)</u></b>			
430-1220 Street Superintendent Salary	19,293.64	28,058.00	8,764.36
430-1300 Salaries & Wages - DPW - Water	141,259.74	172,078.00	30,818.26
430-1610 FICA - Street Dept	10,322.21	12,470.00	2,147.79
430-1630 Medicare - Street Dept	2,427.07	2,916.00	488.93
430-1830 Overtime - Street Department	5,550.57	3,630.00	(1,920.57)
430-2100 Office Supplies - Street Dept	479.99	660.00	180.01
430-2120 Safety Equipment	673.97	990.00	316.03
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)	10,324.13	16,500.00	6,175.87
430-2380 Uniforms - Street Dept	5,941.32	6,050.55	109.23
430-2500 Vehicle Manitenance/Repair- Street	2,415.47	6,600.00	4,184.53

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 2025 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-2600 Small Tools/Minor Equip - Street Dept	971.49	1,320.00	348.51
430-3150 Drug Testing	184.80	198.00	13.20
430-3210 Telephone - Street Dept	390.00	429.00	39.00
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	909.34	1,320.00	410.66
430-3620 Gas - Street Dept	1,501.38	1,980.00	478.62
430-3730 Building Maintenance- Street Dept	705.65	707.45	1.80
430-3740 Equipment Maint & Repair - Street Dept	4,148.64	6,105.00	1,956.36
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>207,768.36</b>	<b>263,416.00</b>	<b>55,647.64</b>
 <b><u>WATER</u></b>			
448-1300 Water Staff Salaries	339,077.13	586,286.00	247,208.87
448-1610 FICA - Water	21,201.38	36,691.00	15,489.62
448-1630 Medicare - Water	5,031.30	8,581.00	3,549.70
448-1830 Water Overtime	4,570.94	5,500.00	929.06
448-2100 Office Supplies	2,353.19	1,998.00	(355.19)
448-2110 Chemicals - Water	86,684.62	130,000.00	43,315.38
448-2120 Safety Supplies	1,871.52	3,000.00	1,128.48
448-2150 Computer Equipt & Supplies	0.00	2,500.00	2,500.00
448-2200 Materials & Supplies	10,061.07	14,000.00	3,938.93
448-2300 Fuel Oil	11,789.27	15,000.00	3,210.73
448-2310 Vehicle Operation	1,858.59	2,500.00	641.41
448-2380 Uniforms/Boot Allowance	5,792.90	17,000.00	11,207.10
448-2400 Meter M&R Supplies (New Radio Read)	23,343.90	25,000.00	1,656.10
448-2600 Small Tools/Minor Equipment - Water	3,446.34	12,000.00	8,553.66
448-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)
448-3160 Laboratory Fees - Water	21,953.27	45,000.00	23,046.73
448-3200 Telephone- Water	1,193.01	3,500.00	2,306.99
448-3610 Electric- WTP, Wells, Dist	165.80	0.00	(165.80)
448-3700 Well Maint & Repair	35,423.41	60,000.00	24,576.59
448-3720 Distribution System- Maint. & Repairs	23,278.88	40,000.00	16,721.12
448-3730 Building Maintenance	96,230.93	100,000.00	3,769.07
448-3740 WTP Maint & Repairs	6,771.94	15,000.00	8,228.06
448-3750 Dist Contracted Services	14,092.98	15,000.00	907.02
448-4200 Dues/Subscriptions - Water	38,769.85	45,000.00	6,230.15
448-4500 Contracted Line Maint - Water	6,669.00	2,846.00	(3,823.00)

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 2025 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
448-4600 Training/conferences - Water	303.62	15,000.00	14,696.38
448-4700 Sludge Removal	1,219.13	2,000.00	780.87
448-4910 Permits	49,088.67	65,000.00	15,911.33
448-7400 Capital Improvements	20,000.00	21,000.00	1,000.00
448-7410 Capital purchase (UTV)	794.36	0.00	(794.36)
<b>TOTAL WATER FACILITIES</b>	<b>852,753.95</b>	<b>1,289,402.00</b>	<b>436,648.05</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	36,504.88	48,829.00	12,324.12
471-1120 Penn Vest Dam	30,372.70	40,651.00	10,278.30
471-1130 Penn Vest Dam	33,800.00	33,800.00	0.00
<b>TOTAL DEBT SERVICE</b>	<b>100,677.58</b>	<b>287,833.00</b>	<b>187,155.42</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	4,863.89	6,330.00	1,466.11
472-1130 interest -2021 Loan	7,434.05	9,758.00	2,323.95
472-1120 Penn Vest Dam - Interest	72,229.17	76,000.00	3,770.83
<b>TOTAL DEBT INTEREST</b>	<b>136,953.91</b>	<b>198,088.00</b>	<b>61,134.09</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	42,018.25	16,248.00	(25,770.25)
486-3531 Workers Comp - Fire Department	7,162.71	10,050.00	2,887.29
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>100,896.76</b>	<b>88,273.00</b>	<b>(12,623.76)</b>
 <b><u>EMPLOYEE BENEFITS/INS</u></b>			
487-1580 Life/Disability Insurance	8,542.65	10,750.00	2,207.35
487-1590 Major Medical (BC/BS)	252,069.00	323,894.00	71,825.00
487-1591 Health Ins. Buy-out/HRA Cont	2,241.50	3,015.00	773.50
487-5310 N/U Pension MMO	88,647.36	95,006.00	6,358.64
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>351,500.51</b>	<b>432,665.00</b>	<b>81,164.49</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>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 2025 - Water**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Total Expenses	2,242,213.11	3,178,870.75	936,657.64
Excess Revenue Over(Under) Expenditures	<u>240,066.90</u>	<u>26,219.25</u>	<u>266,286.15</u>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 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>INTEREST</u>	0.68	0	-0.68
<u>STATE GRANT PROGRAMS</u>			
354-1200 Recycling Grant /Act 101	44,470.91	0.00	44,470.91
354-1500 Performance Grant To Twin Boroughs			
<b><u>TOTAL STATE GRANT PROGRAMS</u></b>	<u>44,470.91</u>	<u>0.00</u>	<u>44,470.91</u>
<u>SANITATION</u>			
364-3010 Solid Waste User Fees	1,008,290.93	1,169,956.00	(161,665.07)
364-3020 Solid Waste Fees Penalties	23,842.85	29,975.00	(6,132.15)
364-3030 Solid Waste Bulk Items and Bags	9,281.27	17,825.00	(8,543.73)
364-3150 Lien Rents Solid Waste	15,448.59	1,500.00	13,948.59
364-3160 Lien Interest & Cost	5,110.05	8,500.00	(3,389.95)
<b><u>TOTAL SANITATION</u></b>	<u>1,061,973.69</u>	<u>1,227,756.00</u>	<u>(121,310.72)</u>
	0.00	0.00	0.00
<b>Total Revenues</b>	<b>1,106,445.28</b>	<b>1,227,756.00</b>	<b>(121,310.72)</b>
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	104,413.55	140,482.00	36,068.45
426-1610 FICA	6,534.20	8,710.00	2,175.80
426-1630 Medicare	1,528.15	2,037.00	508.85
426-1830 Overtime	348.62	3,000.00	2,651.38
426-1910 Uniforms	4,509.47	6,000.00	1,490.53
426-2270 Supplies	2,815.11	8,500.00	5,684.89
426-2500 Recycling Grant to Twin Boros	44,470.91	30,000.00	(14,470.91)
<b><u>TOTAL SANITATION</u></b>	<u>164,620.01</u>	<u>198,729.00</u>	<u>34,108.99</u>
<u>SOLID WASTE</u>			
427-3130 Landfill Engineering	12,336.62	15,000.00	2,663.38
427-4700 Refuse Coll/Disp Contract	677,292.02	989,576.00	312,283.98
427-4710 WM Extra Bags and Tags	7,486.50	7,500.00	13.50
<b><u>TOTAL SOLID WASTE</u></b>	<u>697,115.14</u>	<u>1,012,076.00</u>	<u>314,960.86</u>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**September 30, 2025 - Trash**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>Total Expenses</u>	861,735.15	1,210,805.00	349,069.85
<u>Excess Revenue Over(Under) Expenditures</u>	<u>244,710.13</u>	<u>16,951.00</u>	<u>(227,759.13)</u>

**DPW Report**  
**Active and Future Projects**  
**As of 10.20.2025**

- A. **2025 Paving Schedule: COMPLETED 15 Roads Bid Out and 7 Roads in house with the Drag Box**
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 and Starbird
  2. **Liquid Fuels: In House:** Burson, Harris, Braeside, East 5<sup>th</sup>, Spruce, Race and Monroe
  3. **CDBG: Paving Bid:** Maple and Berwick Heights - **NEXT YEAR 2026**
- B. **Utility work is to be done on roads to be paved. COMPLETED**
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.
- 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 Top Replacement – Work Scheduled to start October 6<sup>th</sup>. \$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. **COMPLETED**
  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. **Scheduled for this Fall**
- H. **Water Meter Replacement - ACTIVELY WORKING ON \$2,188,912.28**
1. Total Meter: 3,154
  2. Completed: 3,150
  3. Incomplete: 4
  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 and bushes 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. Hydrants:**

1. Three Hydrants were replaced Taylor St, Washington St. and Henry St.
2. Hydrant flushing and Flow Testing will begin October 27<sup>th</sup>.

**O. Street Cleaning:**

1. The Street Sweeper is trying to get to Main streets every week, Minor streets with curbs every two weeks and Minor streets without curbs every three weeks.

**P. Mowing:**

1. Mowing Borough owned properties is done weekly and Levee every three weeks.

**Q. Leaf Collection:** Officially starts October 14<sup>th</sup> but started October 6<sup>th</sup>.

**R. Dredge Waterways:**

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

**S. Stream Embankments Repairs:**

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

**T. Salt Shed Relocation:**

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

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

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

**V. Replacing Utilities:**

1. State Street, Spring Street and Neola Street need water, sewer and storm line replacement.
2. King Street, Secor and Barnum need Water Mains replaced.

**W. 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

**X. 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 COMPLETED**

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

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