

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

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

**PRESENT IN PERSON:** Sonia Wolbert; Carrie Panepinto; Edmund Freeborn; Erika Huber; Jane Gagliardo; Paul Shemansky; Mayor Victor Brozusky via WebEx; Borough Manager Kelly Lewis; Solicitor John Prevoznik; RKR Hess Engineer Nate Oiler; Director of Public Works Lee Philips; Director of Finance Layla Richard- Rau; and Assistant to Borough Manager Danielle Decker.

**ABSENT:** No one.

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.

**September 15, 2025 Special Budget Business Council Meeting Minutes:** A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the September 15, 2025 Special Budget Business Council Meeting Minutes. The motion passed unanimously.

**September 16, 2025 Regular Council Meeting Minutes:** A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve the September 16, 2025 Regular Council Meeting Minutes. The motion passed unanimously.

**September 22, 2025 Special Business Council Meeting Minutes:** A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the September 22, 2025 Special Business Council Meeting Minutes. The motion passed unanimously.

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

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

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

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

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

**Cash Account Transfer Report:** A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to accept the Cash Account Transfer Report for October 7, 2025, prepared by the Director of Finance. The motion passed unanimously.

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

**Police Report:** distributed via email – July & August 2025

Lieutenant Sampere fielded questions regarding any concerns and he inquired when Trick or Tricking was going to be approved for this season.

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

Ms. Wolbert announced that SROSC would be asking for an increase per capita with their budget for 2026.

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

**2025 Paving Project:** A motion was made by Ms. Gagliardo and seconded by Ms. Huber to approve Payment Application No. 2, as submitted by Northeast Site Contractors for the 2025 Paving Project in the amount of \$280,583.74, as recommended by the Borough Engineer. The motion passed unanimously.

**Resolution 26-2025: Salvation Army Land Development Plan Application and Joinder Plan:** Mr. Oiler explained the Salvation Army is looking to add an elevator and do a lot joinder to have their lots joined into one parcel of land. Mr. Oiler continued with the waivers that are listed in the Resolution 26-2025.

A motion was made by Ms. Huber and seconded by Ms. Gagliardo to approve Section 140-8 and 140-9 to allow a combined Preliminary/Final Plan submission. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve Section 140-27 Shade Trees & Landscaping to allow the site to remain in its existing condition due to the minimal scope of the project. Additionally, the project is consistent with the prior approved Land Development Plans. The motion passed Unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to approve Section 140-31A(2) Sheet size, to allow a 24x36" sheet size. The motion passed unanimously.

A motion was made by Ms. Huber and second by Mr. Freeborn to approve Section 140-22 to not set concrete monuments in inaccessible property corners specifically where boundary markers would be adjacent to stream areas or steeper slope areas. The motion passed unanimously.

Solicitor Prevoznik added that all the waivers that were just approved must be placed in the note section of approved Preliminary/Final Land Development Plan with the date granted.

A motion was made by Ms. Huber and seconded by Mr. Freeborn to approve Resolution 26-2025 granting waivers of certain Subdivision and Land Development Plan requirements and granting approval of the Salvation Army Applications for Preliminary/Final Land development Plans and Lot Joinder Plan. The motion passed unanimously.

**Water and Sewer Tapping Fee Studies:** A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to authorize the Borough Manager to execute and deliver all documents for the contract proposals from UTRS to update the Water and Sewer Tapping Fees, in accordance with the provisions of PA Act 57. The estimated costs for the Water System Review and the Sewer system Review are \$18,000.00 and \$23,000.00 respectively, billed on a time and materials basis. The motion passed unanimously.

## **REPORTS:**

**Public Works Report:** distributed via email

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

**Shade Tree Commission:** Laura Mason-Caiazzo, head of the Shade Tree Commission spoke about the Bare Root Tree Grant the Shade Tree Commission was awarded in the amount of \$1,200 for 10 trees.

## **COMMITTEES:**

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

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

**Community Relations Committee:** A motion was made by Ms. Huber and seconded by Mr. Freeborn to approve setting the time for Trick or Treat for the Borough of East Stroudsburg on October 31, 2025 from 6 PM to 8 PM, with no rain date. The motion passed unanimously.

**Correspondence:** There was no correspondence.

**Mayor Victor Brozusky:** Mayor Brozusky was not present in person.

**Carrie Panepinto:** Nothing to report.

**Edmund Freeborn:** Mr. Freeborn inquired if there was any update on the park bench in Crystal Park and the gentleman that seems to be residing upon it.

**Paul Shemansky:** Mr. Shemansky inquired if the weeds could be cut by the parking meters by 214 Washington Street. Mr. Shemansky asked for a Wonder Inn update.

**Jane Gagliardo:** Ms. Gagliardo expressed how good Picklefest turned out. Ms. Gagliardo explained that the vendors behind Trackside there were no trashcans for during the festival, so maybe next year having more trash receptacles available and giving the vendors the phone number to the private security that was hired for any emergency that may arise. Ms. Gagliardo asked about the property on Walnut Street, for she has seen six more cars being fixed and sold out of it.

**Erika Huber:** Nothing to report

**Sonia Wolbert:** Nothing to report.

**Solicitor's Report:** Solicitor announced there will be an Executive session before the end of the meeting.

## **Manager's Report:**

Mr. Lewis announced the 2025 Paving schedule is complete, along with the line painting. Mr. Lewis added the annual Leaf Collection has started in the Borough.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve to advertise for Council Budget Business Meetings on Monday, October 27, 2025 at 7 PM, Wednesday, November 12, 2025 at 6 PM, and Monday, November 24, 2025 at 7 PM. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the action of the Borough Manager in hiring Siobhan Dunleavy in the non-union position as Parking Enforcement

Supervisor at the hourly rate of \$24.04 and a start date of Thursday, October 9, 2025. The motion passed unanimously.

**Resolution 27-2025: 60 Washington, LLC 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:** A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to table 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.

A motion was made by Ms. Panepinto and seconded by Ms. Huber to authorize the Borough Manager to execute and deliver all documents for the contract proposal from Utility Services Group for \$8,850.00 to video inspect all Levee conduits. The motion passed unanimously.

**Manager's Follow-Up Report:** Mr. Lewis went through his report touching upon property violations, policy on flags, overflowing trash carts, high weeds, sight distance at intersections, and TTHM Water Testing.

**Manager's 2025 Code Enforcement, Inspections, and Filing System Update:** Mr. Lewis explained most of these items were just touched upon in his follow-up report.

**Public Hearing: Second Public Hearing FFY 2025 Community Development Block Grant (CDBG) Program:** A motion was made by Mr. Shemansky and seconded by Ms. Huber to recess the Regular Council Meeting and convene the Second Public Hearing for FFY 2025 CDBG Program at 7:57 PM. The motion passed unanimously.

Jen Strauch, Executive Director of Redevelopment Authority of the County of Monroe announced the FFY 2025 CDBG is set to be used for Park, Walnut and W. broad Street paving and will be going to the County Commissioners on October 15, 2025 as a Resolution to be passed.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to enter exhibits 1 – the sign-in sheet, through exhibit 1 into evidence. The motion passed unanimously.

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to close the Public Hearing and reconvene the Regular Council Meeting at 7:59 PM. The motion passed unanimously.

**Informational Items:** Ms. Wolbert read the informational items in their packets were the September 2025 Monroe County Control Overdose Statistics and the 2024 Economic Impact Report from the Pocono Mountain Visitors Bureau.

**Public Comments – New Business & Non-Agenda Items:** Jessica Delfino of Bryant St., Stroudsburg spoke about a television show and about a proposal about living in the Poconos. Ms. Delfino spoke about Stroudsburg Borough giving 25% of their cable franchise fees to her Project and would like to work out a good time to come and pitch the idea to East Stroudsburg.

Margaret Muth of Prospect Street spoke about having to call every time she puts cardboard out for it is never picked up.

**Ratification of Bills Payable:** A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to approve the Warrant List #251007, as presented. The motion passed unanimously.

**Executive Session:** A motion was made by Mr. Shemansky and seconded by Ms. Huber to recess the Regular Council Meeting and go into Executive Session at 8:00 PM. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Mr. Freeborn to resume the Regular Council Meeting at 8:47 PM. The motion passed unanimously.

Solicitor Prevoznik reported that at 8:00 PM there was an Executive Session held and Mr. Shemansky, Ms. Panepinto, Ms. Gagliardo, Ms. Wolbert, Ms. Huber, Mr. Freeborn, Mr. Lewis, Borough Manager, and Solicitor Prevoznik were all present. Contract negotiations with regard to several inter-governmental cooperation issues were discussed, NPDS, CBA issues, and personnel issues were discussed. No decisions were made. Session ended at 8:45 PM.

**Twin Boroughs Recycling Center:** A motion was made by Ms. Panepinto and seconded by Ms. Huber to authorize the Borough Manager to communicate with the Borough of Stroudsburg the following: The trailer and forklift at the Twin Boroughs Recycling Center pose a serious safety risk to employees and guests. The forklift COSTARS quote is \$34,886 from Twin Lift Northeast, and the trailer bid is \$59,950 from Monmouth Solutions and Cubes of Lancaster. Through this communication, the Borough of East Stroudsburg shall ask the Borough of Stroudsburg to confirm its contribution of fifty percent (50%) of the purchase price, as outlined in the Twin Boroughs Recycling Program Operating Agreement, on or before October 17, 2025. The motion passed unanimously.

**Adjournment:**

A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to adjourn the meeting. The meeting ended at 8:49 PM. The motion passed unanimously.

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary 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	106,012.13	93,223.57	12,788.56	0.14	130,000.00	(23,987.87)	(0.18)
<b>TOTAL TAXES</b>	<b>3,103,731.12</b>	<b>2,672,625.59</b>	<b>431,105.53</b>	<b>0.16</b>	<b>3,771,893.00</b>	<b>(668,161.88)</b>	<b>(0.18)</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	813,014.92	833,825.85	(20,810.93)	(0.02)	1,200,000.00	(386,985.08)	(0.32)
310-5000 Municipal Service Tax	251,782.89	234,981.36	16,801.53	0.07	325,000.00	(73,217.11)	(0.23)
<b>TOTAL ACT 511 TAXES</b>	<b>1,181,205.92</b>	<b>1,196,063.21</b>	<b>(14,857.29)</b>	<b>(0.01)</b>	<b>1,685,000.00</b>	<b>(503,794.08)</b>	<b>(0.30)</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	214,297.53	155,446.06	58,851.47	0.38	212,850.00	1,447.53	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>265,448.35</b>	<b>223,458.16</b>	<b>41,990.19</b>	<b>0.19</b>	<b>333,975.00</b>	<b>(68,526.65)</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	1,801.50	748.50	1,053.00	1.41	2,580.00	(778.50)	(0.30)
<b>TOTAL NON-BUSINESS PERMITS</b>	<b>20,224.49</b>	<b>16,831.50</b>	<b>3,392.99</b>	<b>0.20</b>	<b>16,125.00</b>	<b>4,099.49</b>	<b>0.25</b>
<u>FINES</u>							
331-1100 Vehicle Code Violations	81,439.79	160,051.45	(78,611.66)	(0.49)	180,000.00	(98,560.21)	(0.55)
331-1200 Violation of Zoning Ord & Statutes	23,921.43	27,819.64	(3,898.21)	(0.14)	25,000.00	(1,078.57)	(0.04)
<b>TOTAL FINES</b>	<b>105,361.22</b>	<b>187,871.09</b>	<b>(82,509.87)</b>	<b>(0.44)</b>	<b>205,000.00</b>	<b>(99,638.78)</b>	<b>(0.49)</b>
<u>INTEREST</u>							
<b>TOTAL INTEREST</b>	<b>208,102.77</b>	<b>182,147.32</b>	<b>25,955.45</b>	<b>0.14</b>	<b>145,000.00</b>	<b>63,102.77</b>	<b>0.44</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	20,582.34	22,536.48	(1,954.14)	(0.09)	40,000.00	(19,417.66)	(0.49)
<b>TOTAL RENTS</b>	<b>20,583.34</b>	<b>22,536.48</b>	<b>(1,953.14)</b>	<b>(0.09)</b>	<b>40,000.00</b>	<b>(19,416.66)</b>	<b>(0.49)</b>
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0.00	0.00	0.00	0.00	22,000.00	(22,000.00)	(1.00)
354-1230 PA Small H2O Grant- Brown St	0.00	58,066.00	(58,066.00)	(1.00)	0.00	0.00	0.00
354-1260 American Recovery Funds	3,460.74	0.00	3,460.74	0.00	7,008.00	(3,547.26)	(0.51)
<b>TOTAL STATE GRANTS</b>	<b>3,460.74</b>	<b>58,066.00</b>	<b>(54,605.26)</b>	<b>(0.94)</b>	<b>29,008.00</b>	<b>(25,547.26)</b>	<b>(0.88)</b>
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	244,818.84	244,456.68	362.16	0.00	240,000.00	4,818.84	0.02
355-0030 Turnback Allocation	6,040.00	6,040.00	0.00	0.00	6,040.00	0.00	0.00
355-0100 Public Utility Realty/Bev Tax	1,200.00	3,700.00	(2,500.00)	(0.68)	3,875.00	(2,675.00)	(0.69)
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>525,106.10</b>	<b>461,952.46</b>	<b>63,153.64</b>	<b>0.14</b>	<b>432,165.00</b>	<b>92,941.10</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
361-3300 Permits - Zoning - Gen Government	26,743.27	39,296.20	(12,552.93)	(0.32)	38,700.00	(11,956.73)	(0.31)
361-3310 Building Permits	177,847.03	86,491.50	91,355.53	1.06	96,750.00	81,097.03	0.84
361-3320 Resale Inspections	14,313.00	14,892.20	(579.20)	(0.04)	6,450.00	7,863.00	1.22

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary 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>
361-3400 Zoning Plan Review	97,970.72	61,099.31	36,871.41	0.60	32,250.00	65,720.72	2.04
<b>TOTAL GENERAL GOVERNMENT</b>	<b>325,941.02</b>	<b>208,898.21</b>	<b>117,042.81</b>	<b>0.56</b>	<b>182,150.00</b>	<b>143,791.02</b>	<b>0.79</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	56,655.00	73,487.24	(16,832.24)	(0.23)	161,250.00	(104,595.00)	(0.65)
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	419.50	2,725.00	(2,305.50)	(0.85)	3,870.00	(3,450.50)	(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>75,909.04</b>	<b>92,420.30</b>	<b>(16,511.26)</b>	<b>(0.18)</b>	<b>212,767.00</b>	<b>(136,857.96)</b>	<b>(0.64)</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	1,013,080.35	909,638.76	103,441.59	0.11	1,169,956.00	(156,875.65)	(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	7,790.07	8,660.86	(870.79)	(0.10)	8,500.00	(709.93)	(0.08)
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>2,333,953.58</b>	<b>1,885,329.34</b>	<b>448,624.24</b>	<b>0.24</b>	<b>3,297,778.00</b>	<b>(963,824.42)</b>	<b>(0.29)</b>
<u>GOLF</u>							
<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	33.00	25,000.00	(8,455.78)	(0.34)
378-2120 Lien Costs & Interest	3,366.81	7,893.98	(4,527.17)	(0.57)	2,000.00	1,366.81	0.68
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)	(1.00)	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	0.00	0.00	3,395.00	0.00
378-9400 Water Dept. Services	0.00	0.00	0.00	0.00	1,850.00	(1,850.00)	(1.00)
<b>TOTAL PMT FROM WATER CO</b>	<b>1,852,347.82</b>	<b>1,151,095.32</b>	<b>701,252.50</b>	<b>0.61</b>	<b>3,105,241.00</b>	<b>(1,252,893.18)</b>	<b>(0.40)</b>
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	44,437.52	22,429.97	22,007.55	0.98	30,251.00	14,186.52	0.47
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>56,443.70</b>	<b>45,855.45</b>	<b>10,588.25</b>	<b>0.23</b>	<b>46,251.00</b>	<b>10,192.70</b>	<b>0.22</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>							
392-0011 Transfer from General Fund Reserves	0.00	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>0.00</b>	<b>17,772.00</b>	<b>(17,772.00)</b>	<b>(1.00)</b>

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary 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>
<u>CAPITAL PROCEEDS</u>							
393-1200 Proceeds of GO Bond Series of 2025	3,903.54	255,181.02	(251,277.48)	(0.98)	0.00	3,903.54	0.00
<b>TOTAL CAPITAL PROCEEDS</b>	<b>3,903.54</b>	<b>255,181.02</b>	<b>(251,277.48)</b>	<b>(0.98)</b>	<b>0.00</b>	<b>3,903.54</b>	<b>0.00</b>
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	0.00	0.00	0.00	18,000.00	(18,000.00)	(1.00)
395-3000 Dividends Received - Health Insurance	49,685.72	152,502.53	(102,816.81)	(0.67)	150,000.00	(100,314.28)	(0.67)
<b>TOTAL DIVIDENDS</b>	<b>49,685.72</b>	<b>152,502.53</b>	<b>(102,816.81)</b>	<b>(0.67)</b>	<b>168,000.00</b>	<b>(118,314.28)</b>	<b>(0.70)</b>
<b>Total Revenues</b>	<b>10,150,683.60</b>	<b>8,906,016.45</b>	<b>1,244,667.15</b>	<b>0.14</b>	<b>13,710,625.00</b>	<b>(3,559,941.40)</b>	<b>(0.26)</b>
<u>Expenses</u>							
<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	1.00	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	0.00	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>							
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	159,420.00	81,155.11	0.51
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	1.00	1,500.00	1,500.00	1.00
401-2100 Office Supplies - Administration	19,343.39	17,229.80	(2,113.59)	(0.12)	15,800.00	(3,543.39)	(0.22)
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	17,627.84	17,456.16	(171.68)	(0.01)	23,861.50	6,233.66	0.26
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	0.00	8,500.00	8,500.00	1.00
401-3110 Data Storage software	5,880.00	5,834.00	(46.00)	(0.01)	9,000.00	3,120.00	0.35
401-3210 Telephone - Gen Government	9,648.68	5,067.82	(4,580.86)	(0.90)	9,000.00	(648.68)	(0.07)
401-3250 Postage - Payroll Processing Fee	19,283.36	14,568.28	(4,715.08)	(0.32)	20,000.00	716.64	0.04
401-3310 Travel- Gen Government	0.00	0.00	0.00	0.00	3,200.00	3,200.00	1.00
401-3400 Advertising/Printing - Gen Government	8,038.41	9,219.54	1,181.13	0.13	6,069.00	(1,969.41)	(0.32)
401-3450 Contracted Admin Services	2,372.83	0.00	(2,372.83)	0.00	3,000.00	627.17	0.21
401-4200 Association Dues/Subscriptions	17,268.20	14,001.22	(3,266.98)	(0.23)	18,000.00	731.80	0.04
401-4600 Training/Conference - General Government	349.00	850.00	501.00	0.59	5,000.00	4,651.00	0.93
<b>TOTAL GENERAL GOVT</b>	<b>421,746.54</b>	<b>413,244.51</b>	<b>(8,502.03)</b>	<b>(0.02)</b>	<b>606,978.50</b>	<b>185,231.96</b>	<b>0.31</b>
<u>FINANCIAL ADMINISTRATION</u>							
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)	110,531.00	(4,721.42)	(0.04)
402-1610 Fica	11,679.79	7,337.11	(4,342.68)	(0.59)	13,188.00	1,508.21	0.11
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)	0.00	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	1.00	53,000.00	53,000.00	1.00

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary 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>	
402-3120 Accounting Services	0.00	6,001.81	6,001.81	1.00	6,500.00	6,500.00	1.00	
402-3160 Billing Software	16,932.69	17,382.37	449.68	0.03	25,000.00	8,067.31	0.32	
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	31,297.56	31,641.94	344.38	0.01	40,000.00	8,702.44	0.22	
<b>TOTAL FINANCIAL ADMIN</b>	<b>263,151.74</b>	<b>217,781.64</b>	<b>(45,370.10)</b>	<b>(0.21)</b>	<b>386,095.00</b>	<b>122,943.26</b>	<b>0.32</b>	
<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	5,300.47	4,661.18	(639.29)	(0.14)	3,200.00	(2,100.47)	(0.66)	
403-3170 Commission Local Ser. Tax	3,704.68	4,300.99	596.31	0.14	4,500.00	795.32	0.18	
403-3180 Commission Earned Income Tax	11,947.00	13,210.58	1,263.58	0.10	15,500.00	3,553.00	0.23	
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>29,686.14</b>	<b>32,405.00</b>	<b>2,718.86</b>	<b>0.08</b>	<b>36,744.00</b>	<b>7,057.86</b>	<b>0.19</b>	
<u>LEGAL SERVICES</u>								
404-3140 Solicitor Retainer & Fees	94,923.70	123,487.47	28,563.77	0.23	125,000.00	30,076.30	0.24	
404-3160 Legal Services - WTP	193,497.18	399,944.48	206,447.30	0.52	135,000.00	(58,497.18)	(0.43)	
404-3200 Legal Services - WWTP	25,792.00	90,330.14	64,538.14	0.71	85,000.00	59,208.00	0.70	
<b>TOTAL LEGAL SERVICES</b>	<b>314,212.88</b>	<b>613,762.09</b>	<b>299,549.21</b>	<b>0.49</b>	<b>345,000.00</b>	<b>30,787.12</b>	<b>0.09</b>	
<u>ENGINEERING</u>								
408-3130 Engineering	259,130.42	251,111.40	(8,019.02)	(0.03)	275,000.00	15,869.58	0.06	
<b>TOTAL ENGINEERING</b>	<b>259,130.42</b>	<b>251,111.40</b>	<b>(8,019.02)</b>	<b>(0.03)</b>	<b>275,000.00</b>	<b>15,869.58</b>	<b>0.06</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.	8,447.11	7,258.35	(1,188.76)	(0.16)	12,000.00	3,552.89	0.30	
409-3620 Electric Annex	2,339.68	1,976.64	(363.04)	(0.18)	3,000.00	660.32	0.22	
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)	8,583.50	(1,014.68)	(0.12)	
409-3740 Maintenance & Repairs	15,729.03	12,884.11	(2,844.92)	(0.22)	103,894.00	88,164.97	0.85	
<b>TOTAL MUNICIPAL BUILDING</b>	<b>38,243.20</b>	<b>29,451.48</b>	<b>(8,791.72)</b>	<b>(0.30)</b>	<b>131,978.50</b>	<b>93,735.30</b>	<b>0.71</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	23,206.97	20,275.63	(2,931.34)	(0.14)	7,500.00	(15,706.97)	(2.09)	
411-2600 Small Tools/ Equipment	3,421.18	1,255.00	(2,166.18)	(1.73)	5,500.00	2,078.82	0.38	
411-3210 Telephone - Fire Dept	565.69	1,268.42	702.73	0.55	2,500.00	1,934.31	0.77	
411-3270 Radio Maintenance	655.45	0.00	(655.45)	0.00	10,000.00	9,344.55	0.93	
411-3620 Electricity	9,048.70	7,290.19	(1,758.51)	(0.24)	11,500.00	2,451.30	0.21	
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	10,000.00	4,525.15	0.45	
411-4200 Building Maintenance- Fire Dept	28,381.32	11,872.24	(16,509.08)	(1.39)	10,000.00	(18,381.32)	(1.84)	
411-4600 Contracted Services	1,112.44	1,030.75	(81.69)	(0.08)	2,500.00	1,387.56	0.56	
411-5300 Contribution	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00	
411-7400 Pumper Lease	16,562.43	16,562.43	0.00	0.00	23,924.00	7,361.57	0.31	
<b>TOTAL FIRE DEPARTMENT</b>	<b>103,816.70</b>	<b>66,179.58</b>	<b>(37,637.12)</b>	<b>(0.57)</b>	<b>104,424.00</b>	<b>607.30</b>	<b>0.01</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	
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)	

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary 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>
413-2100 Materials & Supplies - Codes	93.92	2,824.39	2,730.47	0.97	3,000.00	2,906.08	0.97
413-2150 Computer Equipment/Supplies-Code Enforcement	1,994.85	0.00	(1,994.85)	0.00	2,000.00	5.15	0.00
413-2160 Uniforms	1,155.50	0.00	(1,155.50)	0.00	2,500.00	1,344.50	0.54
413-2300 Vehicle Operation - Code Enforcement	216.79	265.26	48.47	0.18	1,500.00	1,283.21	0.86
413-2500 Vehicle Maintenance	460.93	81.99	(378.94)	(4.62)	750.00	289.07	0.39
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>192,597.83</b>	<b>165,761.63</b>	<b>(26,836.20)</b>	<b>(0.16)</b>	<b>300,704.00</b>	<b>108,106.17</b>	<b>0.36</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	0.00	0.00	0.00	0.00	30,000.00	30,000.00	1.00
<b>TOTAL SANITATION</b>	<b>120,149.10</b>	<b>87,012.75</b>	<b>(33,136.35)</b>	<b>(0.38)</b>	<b>198,729.00</b>	<b>78,579.90</b>	<b>0.40</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	15,374.75	11,960.43	(3,414.32)	(0.29)	18,146.00	2,771.25	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	1,177.59	2,596.45	1,418.86	0.55	4,000.00	2,822.41	0.71
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
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)	357.18	61.32	(295.86)	(4.82)	1,200.00	842.82	0.70
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	1,482.09	1,429.01	(53.08)	(0.04)	3,000.00	1,517.91	0.51
429-3610 Electric - Sewer	75,585.53	64,032.40	(11,553.13)	(0.18)	86,000.00	10,414.47	0.12

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary 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>
429-3700 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	39,148.56	14,454.21	(24,694.35)	(1.71)	33,937.00	(5,211.56)	(0.15)
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	84,710.47	63,404.05	(21,306.42)	(0.34)	100,000.00	15,289.53	0.15
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>631,439.94</b>	<b>552,327.04</b>	<b>(79,112.90)</b>	<b>(0.14)</b>	<b>903,220.00</b>	<b>271,780.06</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	30,937.42	23,301.85	(7,635.57)	(0.33)	37,788.00	6,850.58	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	1,763.40	1,715.54	(47.86)	(0.03)	2,000.00	236.60	0.12
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)	28,220.63	25,069.00	(3,151.63)	(0.13)	50,000.00	21,779.37	0.44
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	1,665.00	(590.36)	(0.35)
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	6,223.65	105,313.00	99,089.35	0.94	0.00	(6,223.65)	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>631,085.99</b>	<b>592,852.99</b>	<b>(38,233.00)</b>	<b>(0.06)</b>	<b>797,751.00</b>	<b>166,665.01</b>	<b>0.21</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
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>
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	4,376.42	3,021.39	(1,355.03)	(0.45)	15,000.00	10,623.58	0.71
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>19,843.01</b>	<b>43,313.09</b>	<b>23,470.08</b>	<b>0.54</b>	<b>20,500.00</b>	<b>656.99</b>	<b>0.03</b>

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary 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>
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	78,039.63	82,691.71	4,652.08	0.06	110,000.00	31,960.37	0.29
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>78,168.95</b>	<b>83,212.47</b>	<b>5,043.52</b>	<b>0.06</b>	<b>111,750.00</b>	<b>33,581.05</b>	<b>0.30</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	478,327.40	19,812.56	(458,514.84)	(23.14)	0.00	(478,327.40)	0.00
<b>TOTAL STREET MAINTENANCE</b>	<b>485,892.70</b>	<b>21,156.41</b>	<b>(464,736.29)</b>	<b>(21.97)</b>	<b>15,000.00</b>	<b>(470,892.70)</b>	<b>(31.39)</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	840.31	1,462.46	622.15	0.43	1,500.00	659.69	0.44
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	30,000.00	17,400.00	0.58
445-3160 Up Safety Lookups	520.00	0.00	(520.00)	0.00	0.00	(520.00)	0.00
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>51,199.80</b>	<b>82,487.91</b>	<b>31,288.11</b>	<b>0.38</b>	<b>155,984.00</b>	<b>104,784.20</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	21,206.47	1,659.35	(19,547.12)	(11.78)	36,691.00	15,484.53	0.42
448-1630 Medicare - Water	5,031.38	388.07	(4,643.31)	(11.97)	8,581.00	3,549.62	0.41
448-1830 Water Overtime	4,576.41	2,718.17	(1,858.24)	(0.68)	5,500.00	923.59	0.17
448-2100 Office Supplies	2,078.16	1,319.33	(758.83)	(0.58)	1,998.00	(80.16)	(0.04)
448-2110 Chemicals - Water	76,330.48	68,844.84	(7,485.64)	(0.11)	130,000.00	53,669.52	0.41
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	9,458.29	17,034.69	7,576.40	0.44	14,000.00	4,541.71	0.32
448-2300 Fuel Oil	11,789.27	15,320.76	3,531.49	0.23	15,000.00	3,210.73	0.21
448-2310 Vehicle Operation (Fuel/oil)	1,535.34	1,687.40	152.06	0.09	2,500.00	964.66	0.39
448-2380 Uniforms	5,792.90	0.00	(5,792.90)	0.00	17,000.00	11,207.10	0.66
448-2390 Uniforms/Boot Allowance	0.00	1,743.87	1,743.87	1.00	0.00	0.00	0.00
448-2400 Meter M&R Supplies (Radio Reads)	21,181.40	868,037.42	846,856.02	0.98	25,000.00	3,818.60	0.15
448-2600 Small Tools/Minor Equipment - Water	3,446.34	14,588.64	11,142.30	0.76	12,000.00	8,553.66	0.71

**East Stroudsburg Borough**  
**Consolidated Statement of Activity - Budget vs Actual**  
**Preliminary 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>
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	1,010.25	1,514.70	504.45	0.33	3,500.00	2,489.75	0.71
448-3400 Printing & Advertising	165.80	0.00	(165.80)	0.00	0.00	(165.80)	0.00
448-3610 Electric- WTP, Wells,Dist.	34,835.85	35,328.61	492.76	0.01	60,000.00	25,164.15	0.42
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	96,083.17	96,245.41	162.24	0.00	100,000.00	3,916.83	0.04
448-3730 Building Maintenance	4,481.94	9,046.11	4,564.17	0.50	15,000.00	10,518.06	0.70
448-3740 WTP Maintenance & Repair	13,863.60	30,679.34	16,815.74	0.55	15,000.00	1,136.40	0.08
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	201.05	1,075.30	874.25	0.81	15,000.00	14,798.95	0.99
448-4600 Training/conferences - Water	905.00	625.00	(280.00)	(0.45)	2,000.00	1,095.00	0.55
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>848,510.78</b>	<b>1,329,263.53</b>	<b>480,752.75</b>	<b>0.36</b>	<b>1,289,402.00</b>	<b>440,891.22</b>	<b>0.34</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)	6,159.69	6,361.31	201.62	0.03	10,000.00	3,840.31	0.38
452-3622 Gas (Pool)	234.30	264.61	30.31	0.11	1,250.00	1,015.70	0.81
452-3742 Maintenance & Repairs (Pool)	0.00	436.49	436.49	1.00	600.00	600.00	1.00
452-4540 Stewartship Contribution	138,867.45	137,880.27	(987.18)	(0.01)	185,200.00	46,332.55	0.25
<b>TOTAL RECREATION</b>	<b>155,112.06</b>	<b>149,049.68</b>	<b>(6,062.38)</b>	<b>(0.04)</b>	<b>201,800.00</b>	<b>46,687.94</b>	<b>0.23</b>
<u>DONATIONS</u>							
<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	0.00	145.82	145.82	1.00	100.00	100.00	1.00
454-3200 Telephone Expense	1,620.54	1,414.48	(206.06)	(0.15)	1,850.00	229.46	0.12
454-3610 Electricity	1,786.63	1,351.14	(435.49)	(0.32)	1,500.00	(286.63)	(0.19)
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	1,740.00	870.00	(870.00)	(1.00)	2,000.00	260.00	0.13
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>26,352.07</b>	<b>35,942.21</b>	<b>9,590.14</b>	<b>0.27</b>	<b>57,958.00</b>	<b>31,605.93</b>	<b>0.55</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**  
**Preliminary 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)	147.37	0.00	(147.37)	0.00	5,000.00	4,852.63	0.97
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>7,647.37</b>	<b>7,500.00</b>	<b>(147.37)</b>	<b>(0.02)</b>	<b>15,000.00</b>	<b>7,352.63</b>	<b>0.49</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)	662,194.74	576,720.00	(85,474.74)	(0.15)	966,848.00	304,653.26	0.32
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>988,936.85</b>	<b>853,365.57</b>	<b>(135,571.28)</b>	<b>(0.16)</b>	<b>1,324,625.00</b>	<b>335,688.15</b>	<b>0.25</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>10,517,000.93</b>	<b>9,905,094.68</b>	<b>(611,906.25)</b>	<b>(0.06)</b>	<b>13,297,998.00</b>	<b>2,780,997.07</b>	<b>0.21</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(366,317.33)</b>	<b>(999,078.23)</b>	<b>632,760.90</b>	<b>0.63</b>	<b>412,627.00</b>	<b>(778,944.33)</b>	<b>1.89</b>

**East Stroudsburg Borough - Lines Over Budget**

Account # & Title			Budget					Memo
	9/30/2025	9/30/2024	Variance	%	12/31/2025	Variance	%	
401-2100 Office Supplies - Administration	19,343.39	17,229.80	(2,113.59)	(0.12)	15,800.00	(3,543.39)	(0.22)	Budget modification 10.7.2025
401-2140 IT Expenses	36,891.10	31,610.01	(5,281.09)	(0.17)	33,932.00	(2,959.10)	(0.09)	Budget modification 10.7.2025
401-3210 Telephone - Gen Government	9,648.68	5,067.82	(4,580.86)	(0.90)	9,000.00	(648.68)	(0.07)	Increase costs
401-3400 Advertising/Printing - Gen Government	8,038.41	9,219.54	1,181.13	0.13	6,069.00	(1,969.41)	(0.32)	Additional ads place as regular course of business
402-1400 Finance - Staff Salaries	115,252.42	83,989.47	(31,262.95)	(0.37)	110,531.00	(4,721.42)	(0.04)	Budget modification 10.7.2025
403-3150 Commissions Del. RE Taxes	5,300.47	4,661.18	(639.29)	(0.14)	3,200.00	(2,100.47)	(0.66)	Higher collection rate of revenue
403-3190 Commission Deed Transfer Tax	2,328.17	2,037.04	(291.13)	(0.14)	1,500.00	(828.17)	(0.55)	Higher collection rate of revenue
404-3160 Legal Services - WTP	193,497.18	399,944.48	206,447.30	0.52	135,000.00	(58,497.18)	(0.43)	Right To Know
409-3730 Maintenance & Repair Annex	9,598.18	3,532.37	(6,065.81)	(1.72)	8,583.50	(1,014.68)	(0.12)	Budget modification 10.07.2025
411-2500 Vehicle Maint/Supplies- Fire Dept	23,206.97	20,275.63	(2,931.34)	(0.14)	7,500.00	(15,706.97)	(2.09)	Budget modification 10.07.2025
411-4200 Building Maintenance- Fire Dept	28,381.32	11,872.24	(16,509.08)	(1.39)	10,000.00	(18,381.32)	(1.84)	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
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
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
430-3730 Building Maintenance	2,255.36	2,270.92	15.56	0.01	1,665.00	(590.36)	(0.35)	Misc
430-7400 Capital Improvements	6,223.65	105,313.00	99,089.35	0.94	0.00	(6,223.65)	0.00	Supplies for culvert 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)	Payment for Perry & Pearl from 2024/ 2025 Street Paving. Street Paving supplies need budet modification and transfer from debt
438-3720 Street Paving	478,327.40	19,812.56	(458,514.84)	(23.14)	0.00	(478,327.40)	0.00	Payment for Perry & Pearl from 2024/ 2025 Street Paving. First payment NE Paving, need a transfer from Debt
445-3160 Up Safety Lookups	520.00	0.00	(520.00)	0.00	0.00	(520.00)	0.00	Reclase Upsafety lookups to correct account
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
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
481-5200 Firemans Relief Fund	53,080.19	49,399.37	(3,680.82)	(0.07)	46,750.00	(6,330.19)	(0.14)	Expense is higher which corresponds to higher revenues
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>2,276,039.17</u>	<u>1,193,488.61</u>	<u>(1,082,550.56)</u>		<u>1,106,857.50</u>	<u>(1,169,181.67)</u>		

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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	74,678.72	91,577.00	(16,898.28)
<u>TOTAL TAXES</u>	<u>2,349,562.71</u>	<u>3,010,391.00</u>	<u>(660,828.29)</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	813,014.92	1,200,000.00	(386,985.08)
310-5000 Municipal Service Tax	251,782.89	325,000.00	(73,217.11)
<u>TOTAL ACT 511 TAXES</u>	<u>1,181,205.92</u>	<u>1,685,000.00</u>	<u>(503,794.08)</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	101,714.50	212,850.00	(111,135.50)
321-6110 Short-Term Rental Lic.	0.00	3,225.00	(3,225.00)
321-8000 Cable TV Franchise Tax	37,547.45	105,000.00	(67,452.55)
<u>TOTAL LICENSES/PERMITS</u>	<u>152,865.32</u>	<u>333,975.00</u>	<u>(181,109.68)</u>
<b><u>NON-BUSINESS PERMITS</u></b>			
322-8100 Event Permit Fee	1,254.00	1,935.00	(681.00)
322-8200 Street Opening Permits	16,973.99	11,610.00	5,363.99
322-9400 Misc Permits	1,801.50	2,580.00	(778.50)
<u>TOTAL NON-BUSINESS PERMITS</u>	<u>20,029.49</u>	<u>16,125.00</u>	<u>3,904.49</u>
<b><u>FINES</u></b>			
331-1100 Vehicle Code Violations	81,439.79	180,000.00	(98,560.21)
331-1200 Violation of Zoning Ord & Statutes	23,868.59	25,000.00	(1,131.41)
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<u>TOTAL FINES</u>	<u>105,308.38</u>	<u>205,000.00</u>	<u>(99,691.62)</u>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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>
<u>INTEREST</u>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	5,803.37	0.00	5,803.37
341-0210 Interest -P.L.G.I.T.	4,545.09	0.00	4,545.09
341-0211 Interest PLGIT Plus	22,343.91	0.00	22,343.91
<b>TOTAL INTEREST</b>	<b>32,692.37</b>	<b>50,000.00</b>	<b>(17,307.63)</b>
 <u>RENTS</u>			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	20,582.34	40,000.00	(19,417.66)
<b>TOTAL RENTS</b>	<b>20,583.34</b>	<b>40,000.00</b>	<b>(19,416.66)</b>
 <u>STATE GRANT PROGRAM</u>			
354-1200 Performance Grant - Twin Boroughs		22,000.00	(22,000.00)
354-1260 American Recovery Funds			0.00
<b>TOTAL STATE GRANTS</b>	<b>0.00</b>	<b>22,000.00</b>	<b>(22,000.00)</b>
 <u>STATE SHARED REVENUE</u>			
355-0100 Public Utility Realty/Bev Tax	1,200.00	3,875.00	(2,675.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	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
<b>TOTAL STATE SHARED REVENUE</b>	<b>129,069.00</b>	<b>96,695.00</b>	<b>32,374.00</b>
 <u>PMT IN LIEU OF TAXES</u>			
359-0010 Housing Authority PILOT	10,109.33	5,500.00	4,609.33
<b>TOTAL PILOT</b>	<b>10,109.33</b>	<b>5,500.00</b>	<b>4,609.33</b>
 <u>GENERAL GOVERNMENT</u>			
361-1110 Closing Report Fee	8,031.00	8,000.00	31.00
361-3300 Permits - Zoning - Gen Government	25,485.27	38,700.00	(13,214.73)
361-3310 Building Permits	177,505.63	96,750.00	80,755.63
361-3320 Resale Inspections	13,223.00	6,450.00	6,773.00
361-3400 Zoning Plan Review	96,143.64	32,250.00	63,893.64
<b>TOTAL GENERAL GOVERNMENT</b>	<b>320,388.54</b>	<b>182,150.00</b>	<b>138,238.54</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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>
<u>PUBLIC SAFETY</u>			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
<u>TOTAL PUBLIC SAFETY</u>	<u>0.00</u>	<u>2,000.00</u>	<u>(2,000.00)</u>
<u>HIGHWAYS &amp; STREETS</u>			
363-2100 Meter Revenue	56,655.00	161,250.00	(104,595.00)
363-2200 Parking Permits	18,505.54	25,800.00	(7,294.46)
363-2210 Residential Parking Permit	400.00	3,870.00	(3,470.00)
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)
<u>TOTAL HIGHWAYS &amp; STREETS</u>	<u>75,560.54</u>	<u>212,767.00</u>	<u>(137,206.46)</u>
<u>MISCELLANEOUS REVENUES</u>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	14,664.38	9,983.00	4,681.38
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
<u>TOTAL MISC. REVENUES</u>	<u>26,660.56</u>	<u>25,983.00</u>	<u>677.56</u>
<u>CONTR. FROM PRIVATE</u>			
387-0140 Shade Tree Contributions	-	-	-
<u>TOTAL CONTR. FROM PRIVATE</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>SALE OF ASSETS</u>			
391-0020 Damage to Borough Property	9,165.80	15,000.00	(5,834.20)
<u>TOTAL SALE OF ASSETS</u>	<u>9,165.80</u>	<u>15,000.00</u>	<u>(5,834.20)</u>
<u>DIVIDENDS</u>			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	49,685.72	150,000.00	(100,314.28)
<u>TOTAL DIVIDENDS</u>	<u>49,685.72</u>	<u>168,000.00</u>	<u>(118,314.28)</u>
<b>Total Revenues</b>	<b>4,482,887.02</b>	<b>6,070,586.00</b>	<b>(1,587,698.98)</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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>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
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	79,710.00	40,577.53
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	9,966.72	7,900.00	(2,066.72)
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	6,405.24	11,930.50	5,525.26
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	4,276.30	4,500.00	223.70
401-3250 Postage - Payroll Processing Fee	8,397.25	10,000.00	1,602.75
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	633.79	3,034.50	2,400.71
4013450 Contracted Admin Services	1,130.15	1,500.00	369.85
401-4200 Association Dues/Subscriptions	10,154.40	9,000.00	(1,154.40)
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>205,079.71</b>	<b>303,489.00</b>	<b>98,409.29</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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>
<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	37,581.00	(1,604.81)
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
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	6,705.53	8,500.00	1,794.47
402-3170 Accounting Software	2,531.04	9,146.00	6,614.96
402-3210 Credit Card Fees	16,022.78	13,600.00	(2,422.78)
<b>TOTAL FINANCIAL ADMIN</b>	<b>95,863.51</b>	<b>131,273.00</b>	<b>35,409.49</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	5,300.47	3,200.00	(2,100.47)
403-3170 Commission Local Ser. Tax	3,704.68	4,500.00	795.32
403-3180 Commission Earned Income Tax	11,947.00	15,500.00	3,553.00
403-3190 Commission Deed Transfer Tax	2,328.17	1,500.00	(828.17)
<b>TOTAL TAX COLLECTION</b>	<b>29,686.14</b>	<b>36,744.00</b>	<b>7,057.86</b>
<u>LEGAL SERVICES</u>			
404-3140 Solicitor Retainer & Fees	94,923.70	125,000.00	30,076.30
<b>TOTAL LEGAL SERVICES</b>	<b>94,923.70</b>	<b>125,000.00</b>	<b>30,076.30</b>
<u>ENGINEERING</u>			
408-3130 Engineering Services - Gen Prof Services	122,579.62	38,500.00	(84,079.62)
<b>TOTAL ENGINEERING</b>	<b>122,579.62</b>	<b>38,500.00</b>	<b>(84,079.62)</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.	4,239.17	5,400.00	1,160.83

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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>
409-3620 Electric Annex	1,161.44	1,350.00	188.56
409-3640 Gas (heat) - Annex	836.29	1,575.00	738.71
409-3730 Maintenance & Repair Annex	4,712.34	4,292.00	(420.34)
409-3740 Maintenance & Repairs	7,803.85	45,571.50	37,767.65
<b>TOTAL MUNICIPAL BUILDING</b>	<b>18,981.02</b>	<b>58,638.50</b>	<b>39,657.48</b>
 <u>POLICE DEPARTMENT</u>			
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	23,206.97	7,500.00	(15,706.97)
411-2600 Small Tools/ Equipment	3,421.18	5,500.00	2,078.82
411-3210 Telephone - Fire Dept	565.69	2,500.00	1,934.31
411-3270 Radio Maintenance	655.45	10,000.00	9,344.55
411-3620 Electricity	9,048.70	11,500.00	2,451.30
411-3630 Gas (heat)	387.67	5,000.00	4,612.33
411-3730 Equipment Testing	5,474.85	10,000.00	4,525.15
411-4200 Building Maintenance- Fire Dept	28,381.32	10,000.00	(18,381.32)
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>87,254.27</b>	<b>80,500.00</b>	<b>(6,754.27)</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	93.92	3,000.00	2,906.08
413-2150 Computer Equipment/Supplies-Code Enforcement	1,994.85	2,000.00	5.15
413-2160 Uniforms	1,155.50	2,500.00	1,344.50
413-2300 Vehicle Operation	216.79	1,500.00	1,283.21
413-2500 Vehicle Maintenance	460.93	750.00	289.07
413-3150 Software License	1,188.00	8,000.00	6,812.00

**Borough of East Stroudsburg**  
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**Preliminary 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>
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><u>TOTAL CODE ENFORCEMENT</u></b>	<b><u>192,597.83</u></b>	<b><u>300,704.00</u></b>	<b><u>108,106.17</u></b>
 <u>PLANNING/ZONING</u>			
414-3130 Legal Services -Engineering	1,858.60	50,000.00	48,141.40
414-3140 Legal Services - Planning/Zoning	653.85	5,500.00	4,846.15
414-4500 Contracted Permitting	153,229.42	75,000.00	(78,229.42)
<b><u>TOTAL PLANNING/ZONING</u></b>	<b><u>155,741.87</u></b>	<b><u>130,500.00</u></b>	<b><u>(25,241.87)</u></b>
 <u>EMERGENCY SERVICES</u>			
415-5300 Control Center Payment	61,699.68	82,267.00	20,567.32
<b><u>TOTAL EMERGENCY SERVICES</u></b>	<b><u>61,699.68</u></b>	<b><u>82,267.00</u></b>	<b><u>20,567.32</u></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><u>TOTAL HEALTH DEPARTMENT</u></b>	<b><u>9,173.98</u></b>	<b><u>15,419.00</u></b>	<b><u>6,245.02</u></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	10,358.87	12,848.00	2,489.13
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	867.76	680.00	(187.76)
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

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**Preliminary 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>
430-2300 Vehicle Operation (fuel, oil, fluids)	9,510.67	17,000.00	7,489.33
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	170.00	170.00
430-3610 Electricity -DPW Garage	0.00	1,360.00	1,360.00
430-3620 Gas Heat -DPW Garage	936.92	2,040.00	1,103.08
430-3730 Building Maintenance	1,527.26	566.10	(961.16)
430-3740 Equipment Maint & Repairs - Street Dept	562.96	6,290.00	5,727.04
430-3260 Radio Purchase	4,273.83	425.00	(3,848.83)
430-4600 Training - Street	277.10	680.00	402.90
430-7400 Capital Improvements	6,223.65	0.00	(6,223.65)
430-7410 Equipment Lease Loader 50/25/25		0.00	
<b>TOTAL STREET DEPARTMENT</b>	<b>219,201.22</b>	<b>271,235.00</b>	<b>52,033.78</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	27,294.04	37,400.00	10,105.96
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>27,423.36</b>	<b>38,400.00</b>	<b>10,976.64</b>

**Borough of East Stroudsburg**  
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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>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>
<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	840.31	1,500.00	659.69
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>51,199.80</b>	<b>155,984.00</b>	<b>104,784.20</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>

**Borough of East Stroudsburg**  
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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>SHADE TREES</u>			
455-2460 Materials & Supplies	372.78	1,000.00	627.22
455-3720 Maintenance	16,850.00	23,550.00	6,700.00
455-7200 Shade Tree - New Planting	996.50	2,500.00	1,503.50
<b>TOTAL SHADE TREES</b>	<b>18,219.28</b>	<b>27,050.00</b>	<b>8,830.72</b>
<u>Grant - Special Projects</u>			
456-4700 Refuse	2,702.85	0.00	(2,702.85)
<b>Total Grant - Special Projects</b>	<b>2,702.85</b>	<b>(2,702.85)</b>	<b>(2,702.85)</b>
<u>ECONOMIC DEVELOPMENT</u>			
463-3020 IBW Remediation	2,050.23	1,500.00	(550.23)
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>2,050.23</b>	<b>6,500.00</b>	<b>4,449.77</b>
<u>DOWNTOWN DISTRICT</u>			
465-3740 Maintenance/Repair (Decorations)	147.37	5,000.00	4,852.63
465-5400 Contribution - ECA	7,500.00	10,000.00	2,500.00
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>7,647.37</b>	<b>15,000.00</b>	<b>7,352.63</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>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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>
<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)	163,974.48	319,060.00	155,085.52
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>262,629.32</b>	<b>427,626.00</b>	<b>164,996.68</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>4,489,745.57</b>	<b>5,800,557.50</b>	<b>1,310,811.93</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(6,858.55)</b>	<b>270,028.50</b>	<b>276,887.05</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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	76,053.63	0.00	76,053.63
<u>TOTAL INTEREST</u>	<u>77,725.83</u>	<u>50,000.00</u>	<u>27,725.83</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	1,396,706.41	1,750,000.00	(353,293.59)
364-2020 Lien Sewer Rents	11,440.44	8,500.00	2,940.44
364-3160 Lien Interest & Cost	3,001.49	0.00	3,001.49
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>1,540,356.92</u>	<u>2,070,022.00</u>	<u>(529,665.08)</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>1,705,558.45</u></b>	<b><u>2,174,871.00</u></b>	<b><u>(469,312.55)</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	39,855.00	20,288.79
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	3,950.00	(1,027.01)

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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	6,944.73	5,965.50	(979.23)
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	2,686.19	2,250.00	(436.19)
401-3250 Postage - Payroll Processing Fee	5,191.38	5,000.00	(191.38)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	817.75	1,517.25	699.50
401-3450 Contracted Admin Services	565.09	750.00	184.91
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>108,393.43</u></b>	<b><u>151,744.75</u></b>	<b><u>43,351.32</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	36,475.00	(1,558.33)
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>127,411.00</u></b>	<b><u>43,784.92</u></b>
 <b><u>LEGAL SERVICES</u></b>			
404-3200 Legal Services - WWTP	25,839.00	85,000.00	59,161.00
<b><u>TOTAL LEGAL SERVICES</u></b>	<b><u>25,839.00</u></b>	<b><u>85,000.00</u></b>	<b><u>59,161.00</u></b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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	50,190.95	79,750.00	29,559.05
<b>TOTAL ENGINEERING</b>	<b>50,190.95</b>	<b>79,750.00</b>	<b>29,559.05</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.	2,103.97	3,300.00	1,196.03
409-3620 Electricity-Annex	589.12	825.00	235.88
409-3640 Gas - Annex	418.53	963.00	544.47
409-3730 Maintenance & Repair Annex	2,355.42	2,145.75	(209.67)
409-3740 Maintenance & Repairs	3,624.40	29,161.25	25,536.85
<b>TOTAL MUNICIPAL BUILDING</b>	<b>9,276.70</b>	<b>36,670.00</b>	<b>27,393.30</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	15,374.75	18,146.00	2,771.25
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	1,177.59	4,000.00	2,822.41
429-2110 Chemicals	29,252.50	60,000.00	30,747.50
429-2120 Safety Supplies	975.39	3,000.00	2,024.61
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	357.18	1,200.00	842.82
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	1,482.09	3,000.00	1,517.91
429-3610 Electric - Sewer	69,069.32	86,000.00	16,930.68
429-3700 Pump Station Maint & Repair	0.00	14,486.10	14,486.10
429-3710 WWTP Maint & Repairs	16,953.78	25,000.00	8,046.22
429-3720 Collection System Maintenance	34,548.56	33,937.00	(611.56)
429-3730 WWTP Building & Repair	4,809.05	40,000.00	35,190.95
429-3740 Equipment Maintenance Collections	1,611.35	7,500.00	5,888.65
429-4100 Sewer Backup Expenses	1,828.00	2,500.00	672.00
429-4200 Dues/Subscriptions-Sewer	4,514.00	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	77,865.26	100,000.00	22,134.74

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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>603,332.49</u></b>	<b><u>903,220.00</u></b>	<b><u>299,887.51</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	10,256.34	12,470.00	2,213.66
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)	9,347.74	16,500.00	7,152.26
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	590.66	549.45	(41.21)
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>204,682.23</u></b>	<b><u>263,258.00</u></b>	<b><u>58,575.77</u></b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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>1,548,948.50</b>	<b>2,176,366.75</b>	<b>627,418.25</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>156,609.95</b>	<b>(1,495.75)</b>	<b>(158,105.70)</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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	0.71	0.00	0.71
341-0211 Interest-Water-P Plus	11,825.01	0.00	11,825.01
341-0212 Interest-Water-P 2025	67,022.03	0.00	67,022.03
<u>TOTAL INTEREST</u>	<u>80,731.81</u>	<u>45,000.00</u>	<u>35,731.81</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)	72,589.16	44,715.00	27,874.16
<u>TOTAL STATE SHARED REVENUE</u>	<u>72,589.16</u>	<u>44,715.00</u>	<u>27,874.16</u>
<b>PMT FROM WATER CO</b>			
378-1110 Water Service-Turn on/off	1,825.50	150.00	1,675.50
378-2100 Water Rents	1,965,767.79	2,838,000.00	(872,232.21)
378-2110 Lien Rents	16,544.22	25,000.00	(8,455.78)
378-2120 Lien Costs & Interest	3,366.81	2,000.00	1,366.81
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>2,087,771.01</u>	<u>3,105,241.00</u>	<u>(1,017,469.99)</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**  
**Preliminary 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>2,255,978.55</b>	<b>3,205,090.00</b>	<b>(949,111.45)</b>
<b><u>Expenses</u></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	39,855.00	20,288.79
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	3,750.00	(649.66)
401-2130 Office Equipment/Furniture - Admin	605.01	625.00	19.99
401-2140 IT Expenses	9,064.20	7,983.00	(1,081.20)
401-2150 Computer Equipment/Supplies	4,277.87	4,232.75	(45.12)
401-2160 Equipment Repair/ Maitenance	173.44	750.00	576.56
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	0.00	2,250.00	2,250.00
401-3210 Telephone - Admin	2,686.19	2,250.00	(436.19)
401-3250 Postage - Payroll Processing Fee	5,694.73	5,000.00	(694.73)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	6,586.87	3,750.00	(2,836.87)
401-3450 Contracted Admin Service	565.09	750.00	184.91
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>108,160.90</b>	<b>151,744.75</b>	<b>43,583.85</b>
<b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	24,318.48	33,723.00	9,404.52
402-1400 Finance - Staff salaries	38,033.28	36,475.00	(1,558.28)
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**  
**Preliminary 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>127,411.00</b>	<b>43,748.85</b>
 <b><u>LEGAL SERVICES</u></b>			
404-3160 Legal Services - WTP	193,497.18	135,000.00	(58,497.18)
<b>TOTAL LEGAL SERVICES</b>	<b>193,497.18</b>	<b>135,000.00</b>	<b>(58,497.18)</b>
 <b><u>ENGINEERING</u></b>			
408-3130 Engineering	86,359.85	156,750.00	70,390.15
<b>TOTAL ENGINEERING</b>	<b>86,359.85</b>	<b>156,750.00</b>	<b>70,390.15</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.	2,103.97	3,300.00	1,196.03
409-3620 Electricity-Annex	589.12	825.00	235.88
409-3640 Gas - Annex	418.53	963.00	544.47
409-3730 Maintenance & Repair Annex	2,355.42	1,645.75	(709.67)
409-3740 Maintenance & Repairs	3,575.78	29,661.25	26,085.47
<b>TOTAL MUNICIPAL BUILDING</b>	<b>9,085.48</b>	<b>36,670.00</b>	<b>27,584.52</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)	9,362.22	16,500.00	7,137.78
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**  
**Preliminary 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	510.56	549.45	38.89
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>206,611.36</b>	<b>263,258.00</b>	<b>56,646.64</b>
 <b><u>WATER</u></b>			
448-1300 Water Staff Salaries	339,077.13	586,286.00	247,208.87
448-1610 FICA - Water	21,206.47	36,691.00	15,484.53
448-1630 Medicare - Water	5,031.38	8,581.00	3,549.62
448-1830 Water Overtime	4,576.41	5,500.00	923.59
448-2100 Office Supplies	2,078.16	1,998.00	(80.16)
448-2110 Chemicals - Water	76,330.48	130,000.00	53,669.52
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	9,458.29	14,000.00	4,541.71
448-2300 Fuel Oil	11,789.27	15,000.00	3,210.73
448-2310 Vehicle Operation	1,535.34	2,500.00	964.66
448-2380 Uniforms/Boot Allowance	5,792.90	17,000.00	11,207.10
448-2400 Meter M&R Supplies (New Radio Read)	21,181.40	25,000.00	3,818.60
448-2600 Small Tools/Minor Equipment - Water	3,446.34	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	1,010.25	3,500.00	2,489.75
448-3610 Electric- WTP, Wells, Dist	165.80	60,000.00	59,834.20
448-3700 Well Maint & Repair	34,835.85	40,000.00	5,164.15

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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>
448-3720 Distribution System- Maint. & Repairs	23,278.88	100,000.00	76,721.12
448-3730 Building Maintenance	95,623.09	15,000.00	(80,623.09)
448-3740 WTP Maint & Repairs	4,244.36	15,000.00	10,755.64
448-3750 Dist Contracted Services	13,863.60	45,000.00	31,136.40
448-4200 Dues/Subscriptions - Water	38,769.85	2,846.00	(35,923.85)
448-4500 Contracted Line Maint - Water	6,669.00	15,000.00	8,331.00
448-4600 Training/conferences - Water	201.05	2,000.00	1,798.95
448-4700 Sludge Removal	905.00	65,000.00	64,095.00
448-4910 Permits	49,088.67	21,000.00	(28,088.67)
448-7400 Capital Improvements	20,000.00	0.00	(20,000.00)
448-7410 Capital purchase (UTV)	794.36		(794.36)
<b>TOTAL WATER FACILITIES</b>	<b>834,495.07</b>	<b>1,289,402.00</b>	<b>454,906.93</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>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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><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>
<b>Total Expenses</b>	<b>2,216,231.73</b>	<b>3,175,469.75</b>	<b>959,238.02</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>39,746.82</b>	<b>29,620.25</b>	<b>69,367.07</b>

**Borough of East Stroudsburg**  
**Consolidated by Fund Stmt of Activity - Budget vs Actual**  
**Preliminary 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>	0.6	0	-0.6
<u>SANITATION</u>			
354-1200 Performance Grant To Twin Boroughs	0.00	0.00	0.00
364-3010 Solid Waste User Fees	1,006,321.80	1,169,956.00	(163,634.20)
364-3020 Solid Waste Fees Penalties	23,842.85	29,975.00	(6,132.15)
364-3030 Solid Waste Bulk Items and Bags	8,911.67	17,825.00	(8,913.33)
364-3150 Lien Rents Solid Waste	15,448.59	1,500.00	13,948.59
364-3160 Lien Interest & Cost	4,788.58	8,500.00	(3,711.42)
<b><u>TOTAL SANITATION</u></b>	<b>1,059,313.49</b>	<b>1,227,756.00</b>	<b>(168,441.91)</b>
<u>STATE GRANT PROGRAMS</u>	0.00	0.00	0.00
<b>Total Revenues</b>	<b>1,059,314.09</b>	<b>1,227,756.00</b>	<b>(168,441.91)</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	0.00	30,000.00	30,000.00
<b><u>TOTAL SANITATION</u></b>	<b>120,149.10</b>	<b>198,729.00</b>	<b>78,579.90</b>
<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>	<b>697,115.14</b>	<b>1,012,076.00</b>	<b>314,960.86</b>
<b>Total Expenses</b>	<b>817,264.24</b>	<b>1,210,805.00</b>	<b>393,540.76</b>
<u>Excess Revenue Over(Under) Expenditures</u>	<b>242,049.85</b>	<b>16,951.00</b>	<b>(225,098.85)</b>

**DPW Report**  
**Active and Future Projects**  
**As of 10.3.2025**

- A. **2025 Paving Schedule: Started Milling Aug 11<sup>th</sup> COMPLETED**
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. Pool:**

1. The pool was acid washed and painted prior to the opening date of June 7th. The pool opening was delayed due to rain. Backwashing is done every Wednesday. **Closed.**

**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 may start 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 Aquafer 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.