

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

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

**PRESENT IN PERSON:** Sonia Wolbert; Carrie Panepinto; Edmund Freeborn; Erika Huber; Paul Shemansky; Jane Gagliardo; Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; RKR Hess Engineer Russ Scott; 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 7:12 PM and lead in the Pledge of Allegiance.

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

**November 18, 2025 Regular Council Meeting Minutes:** A motion was made by Ms. Gagliardo and seconded by Mr. Freeborn to approve the November 18, 2025 Regular Council Meeting Minutes. The motion passed unanimously.

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

**Public Hearing: Modification #1 of FFY 2024 Community Development Block Grant (CDBG) Program for removing Maple Avenue and Berwick Heights Road Street Project and replacing it with Day & Vine Street Project with the same funds in the amount of \$126,927**

A motion was made by Ms. Panepinto and seconded by Ms. Huber to recess the Regular Council Meeting and convene the Public Hearing for Modification #1 of FFY 2024 CDBG Program at 7:14 PM. The motion passed unanimously.

Executive Director of the Redevelopment Authority of Monroe County, Jennifer Strauch-Peterson, via Web-Ex presented the modification of the CDBG FFY 2024. There were no questions.

A motion was made by Mr. Freeborn and seconded by Ms. Huber to close the Public Hearing and reconvene the Regular Council Meeting at 7:18 PM. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve the Modification #1 of FFY 2024 CDBG Program, as presented and advertised. The motion passed unanimously.

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

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

**Budget to Actual Report:** A motion was made by Ms. Huber and seconded by Mr. Freeborn 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. Panepinto 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 Ms. Huber and seconded by Mr. Shemansky to accept the Cash Account Transfer Report for December 2, 2025, prepared by the Director of Finance. The motion passed unanimously.

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

**Police Report:** There was no police report.

**Stroud Region Open Space and Recreation Commission (SROSC) Report:** distributed via email  
**SROSRC 2026 Budget:** A motion was made by Mr. Freeborn and seconded by Ms. Panepinto to approve the 2026 Stroud Region Open Space and Recreation Commission (SROSRC) Budget. The motion passed unanimously.

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

**CDBG Applications and Paving Projects:** A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to authorize RKR Hess to perform the design and prepare bid documents and specifications for public bidding of the Maple Avenue and Berwick Heights Road Paving Project in an amount not to exceed \$12,000.00 billed on a time and materials (T&M) basis. The motion passed unanimously.

**Route 209 Partnership Lot Consolidation Plan:** A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve Resolution No. 37-2025 for the Lot Consolidation Plan for the Lands of Route 209 Partnership. The motion passed unanimously.

**Water and Wastewater (Sewer) Rate Studies:** A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to accept the 2025-2026 Water Rate Study dated November 24, 2025, as prepared and submitted by the Borough Engineer to review current water rates charged to customers and provide recommendations for setting rates for the next billing year. The motion passed unanimously.

**Resolution No. 31-2025: 2025-2026 Water Rate Annual Fee Schedule:** A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve Resolution No. 31-2025 amending the Water Rate Annual Fee Schedule and setting the rates for 2025-2026, with the effective date of December 1, 2025, including a 9.1% increase in consumption/usage portion of the water rate from \$0.4972 per 100 gallons to \$0.5892 per 100 gallons, and a 36% increase in the rate bulk water for bulk water users from \$2.40 per 1,000 gallons to \$3.27 per 1,000 gallons, and other connection and sprinkler fee increases. The motion passed unanimously.

A motion was made by Ms. Huber and seconded by Mr. Shemansky to accept the 2025-2026 Wastewater (Sewer) Rate Study dated November 24, 2025, as prepared and submitted by the Borough Engineer, to review current sewer rates charged to customers and provide recommendations for setting rates for the next billing year. The motion passed unanimously.

**Resolution No. 32-2025: 2025-2026 Wastewater (Sewer) Rate Annual Fee Schedule:** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve Resolution No. 32-2025 amending the Wastewater (Sewer) Rate Annual Fee Schedule and setting the rates for 2025-2026, with the effective date of December 1, 2025, including a 3% increase in the consumption/usage

portion of the sewer rate from \$0.322 per 100 gallons to \$0.3423 per 100 gallons, and other fee increases. The motion passed unanimously.

**Water Filtration Project:** Mr. Scott gave a brief update on the project explaining they are working on design, selecting a manufacturer, and possible timing of it to be done at night.

**Route I-80 Sewer Line Project:** Mr. Scott gave an update that they are working with PennDOT and that two borings are needed for the project, one under I-80 and one under the railroad tracks. Mr. Scott explained it would be about a 6 month project.

#### **REPORTS:**

**Public Works Report:** distributed via email

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

#### **COMMITTEES:**

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

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

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

**Correspondence:** There was no correspondence.

**Mayor Victor Brozusky:** Mayor Brozusky inquired if the leaf pick-up was over or not and whether there was fining for the folks that had their trash lids stuffed open. Mayor Brozusky stated the Annual Tree Lighting went very well and gave a shout out to EÇA for doing a good job, along with Lee and the guys doing a great job with the lighting of the tree.

**Paul Shemansky:** Mr. Shemansky inquired on any update on Wonder Inn.

**Erika Huber:** Ms. Huber asked about the Sunoco Project and whether it was moving in the direction we wanted it to go. Ms. Huber mentioned that Rosemary Brown's office put out the new traffic patterns on Route 80 and was wondering if we were going to put them out too.

**Carrie Panepinto:** Nothing to report.

**Jane Gagliardo:** Ms. Gagliardo asked for an update on Walnut Street and if a business has dumpsters on Borough property whether they pay a cost to the Borough for them

**Edmund Freeborn:** Mr. Freeborn stated he had an appreciation for the memorandum in the packet.

**Sonia Wolbert:** Ms. Wolbert inquired about the increasing costs to residents if there was a way for people to get further ahead.

**Solicitor's Report:** Solicitor Prevoznik asked for a Conditional-Use Extension for Pocono Mountain Christian School that was approved on June 24, 2025 and Grant Waiver to midnight of February 18, 2026, based upon a letter received.

**Pocono Mountain Christian School Conditional-Use Extension:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to grant waiver and conditional-use extension to Pocono Mountain Christian School until midnight of February 18, 2026. The motion passed unanimously.

**Manager's Report:**

**Resolution 35-2025: LSA Grant Application for Sewer Jet Vac Truck:** A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve Resolution 35-2025 and ratify the timely submission of the LSA Grant Application in the amount of \$555,100.00 for a Sewer Jet Vac Truck for the Borough of East Stroudsburg. The motion passed unanimously.

**Resolution No. 33-2025: Water Fund Cost Allocation:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to approve Resolution No. 33-2025 establishing the Water Fund as an Enterprise Fund and the Water Fund Cost Allocation Plan for Fiscal Years 2025 and 2026. The motion passed unanimously.

**Resolution No. 34-2025: Wastewater (Sewer) Fund Cost Allocation:** A motion was made by Ms. Panepinto and seconded by Mr. Freeborn to approve Resolution No. 34-2025, establishing the Wastewater (sewer) Fund as an Enterprise Fund and the Wastewater (Sewer) Fund Cost Allocation Plan for Fiscal Years 2025 and 2026. The motion passed unanimously.

**Resolution No. 36-2025: Renaming of Sambo Creek & Little Sambo Creek:** A motion was made by Ms. Gagliardo and seconded by Ms. Huber to approve Resolution No. 36-2025 for the renaming of Sambo Creek to Johanna Boston Creek and Little Sambo Creek to Paemasing Creek within the Borough's municipal boundaries and directing the Borough Manager to file the necessary paperwork, as well as assist other municipalities in changing the name of Sambo Creek and Little Sambo Creek. The motion passed unanimously.

**Ordinance No. 1420: Solid Waste Amendment:** A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to advertise for a Public Hearing on December 16, 2025, at 7:30 PM for Ordinance No. 1420 on proposed amendments to Chapter 134 Solid Waste Ordinance. The proposed Ordinance shall be available for review on the Borough's Website, at Borough Hall, the Monroe County Law Library, and the Pocono Record. In pertinent part, if the annual municipal solid waste collection service user fee is paid in full within 30 days of date of invoice a two (2%) percent discount shall be applied to all paid invoices. The former grace period of 60 days is extended to 90 days. The administrative fee and interest shall be due and payable 90 days from the date of invoice, instead of 60 days. The change of the set-out times for mobile cart to a seasonal revision of November 1<sup>st</sup> through March 31<sup>st</sup> being allowed no earlier than 4 PM and April 1<sup>st</sup> through October 31<sup>st</sup> being allowed no earlier than 5 PM for both Residential and Non-Municipal Service Property. The motion passed unanimously.

**Ordinance No. 1421: Parking Amendment for Residential Parking Permits:** A motion was made by Mr. Freeborn and seconded by Mr. Shemansky to advertise for a Public Hearing on December 16, 2025, at 7:45 PM for Ordinance No. 1421 on proposed amendments to Chapter 151 Vehicles, Parking. The proposed Ordinance shall be available for review on the Borough's Website, at Borough Hall, the Monroe County Law Library, and the Pocono Record. In pertinent part, changing the parking permit from two years to one year, fixing residential permit parking colors, adjusting the lost or stolen parking permit restoration fee to \$15.00 per year, and changing the material used for the Visitor's Pass. The motion passed unanimously.

**Ordinance No. 1422: Brodhead Creek Regional Authority (BCRA) Intergovernmental Agreement Amendments:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to advertise for a Public Hearing on January 20, 2026, starting at 7:15 PM for Ordinance No. 1422 for the 8<sup>th</sup> amendment to Water Service Agreement between Brodhead Creek Regional Authority (BCRA) and the Borough to increase bulk water rates to \$3.27 per thousand, to authorize the Borough and Borough Manager to apply for and obtain a subsidiary water allocation DEP permit, and to extend the term to 2050. The proposed Ordinance shall be available for review on the Borough's Website, at Borough Hall, the Monroe County Law Library, and the Pocono Record. The motion passed unanimously.

**Electricity Rates:** A motion was made by Mr. Freeborn and seconded by Ms. Huber to authorize the Borough Manager to execute and deliver all documents relating to the Borough's electricity rates with Keystone Utilities Refund, LLC, at a rate not to exceed a fixed rate of \$0.110 per kWh, subject to Borough Manager and Borough Solicitor review of the contract terms and conditions. The motion passed unanimously.

**Multimodal Pedestrian Grant:** A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to authorize the Borough Manager to execute and deliver all documents relating to the contract proposal for time, materials, and expenses from UTRS for the East Stroudsburg Pedestrian Grant in an amount not to exceed \$8,500.00. The Borough received a multimodal grant for the installation of pedestrian crossing signals at (1) North Courtland Street and 2<sup>nd</sup> Street, (2) North Courtland Street and 3<sup>rd</sup> Street, (3) South Courtland Street near Pocono Cinema, and (4) Crystal Street, along with (5) a proposed pedestrian crossing will also be constructed on Day Street. UTRS, the Borough Engineer, will prepare a field survey to prepare an existing features map to provide base drawings for TPD's use to proceed with design and permit drawings for the Project. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Manager to execute and deliver all documents relating to the contract proposal from Traffic Planning and Design (TPD) for the East Stroudsburg Multimodal Pedestrian Grant in the amount not to exceed \$59,430.00 to prepare design, construction, and permit plans for the proposed crosswalk and signal details for the installation of pedestrian crossing signals at (1) North Courtland Street and 2<sup>nd</sup> Street, (2) North Courtland Street and 3<sup>rd</sup> Street, (3) South Courtland Street near Pocono Cinema, (4) Crystal Street, and (5) Day Street. The motion passed unanimously.

**CR Zoning District:** A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to authorize the Borough Manager to execute and deliver all documents relating to the contract proposal from Traffic Planning and Design (TPD) for the East Stroudsburg CR Zoning District in an amount not to exceed \$2,660.00, to review the proposed CR District against the PennDOT traffic study and Interstate 80/Exit 308 interchange reconstruction project in order to prepare a Memo to the Borough summarizing the findings of the same. The motion passed unanimously.

**60 Washington Street Stormwater Management Agreement:** A motion was made by Ms. Panepinto and seconded by Ms. Huber to authorize the Borough Council President and Borough Manager to execute and deliver the Stormwater Management Agreement to 60 Washington, LLC for the 60 Washington Street Project upon final review of Solicitor. The motion passed unanimously.

**Manager's Follow-Up Report / 2025 Code Enforcement, Inspections, & Filing System Update:** Mr. Lewis reiterated the trash discount is now for all properties owned, and not just for the first property and grace period went from 60 days to 90 days.

**Informational Items:** Ms. Wolbert stated there were no informational items in the packet.

**Public Comments – New Business & Non-Agenda Items:** There were no public comments.

**Ratification of Bills Payable:** A motion was made by Mr. Freeborn and seconded by Ms. Gagliardo to approve the Warrant List #251202, as presented. The motion passed unanimously.

**Adjournment:**

A motion was made by Ms. Panepinto and seconded by Ms. Huber to adjourn the meeting. The meeting ended at 8:35 PM. The motion passed unanimously.

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<b>Revenues</b>							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	3,268,485	2,614,033	654,452	0.25	3,641,093	(372,608)	(0.10)
301-2000 Property Tax-Prior Year	0	0	0	0.00	500	(500)	(1.00)
301-3000 Property Tax-Interim	478	9,150	(8,673)	(0.95)	300	178	0.59
301-4000 Property Tax - Delinquent	125,011	108,803	16,208	0.15	130,000	(4,989)	(0.04)
<b>TOTAL TAXES</b>	<b>3,393,973</b>	<b>2,731,986</b>	<b>661,987</b>	<b>0.24</b>	<b>3,771,893</b>	<b>(377,920)</b>	<b>(0.10)</b>
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	139,978	173,666	(33,687)	(0.19)	160,000	(20,022)	(0.13)
310-2000 Earned Income Tax	907,747	1,051,330	(143,583)	(0.14)	1,200,000	(292,253)	(0.24)
310-5000 Municipal Service Tax	265,591	309,392	(43,801)	(0.14)	325,000	(59,409)	(0.18)
<b>TOTAL ACT 511 TAXES</b>	<b>1,313,316</b>	<b>1,534,387</b>	<b>(221,071)</b>	<b>(0.14)</b>	<b>1,685,000</b>	<b>(371,684)</b>	<b>(0.22)</b>
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	15,549	8,492	7,057	0.83	12,900	2,649	0.21
321-6100 Rental License	223,326	159,444	63,882	0.40	212,850	10,476	0.05
321-6110 Short-Term Rental Lic.	0	0	0	0.00	3,225	(3,225)	(1.00)
321-8000 Cable TV Franchise Tax	55,229	82,458	(27,229)	(0.33)	105,000	(49,771)	(0.47)
<b>TOTAL LICENSES/PERMITS</b>	<b>294,104</b>	<b>250,394</b>	<b>43,711</b>	<b>0.17</b>	<b>333,975</b>	<b>(39,871)</b>	<b>(0.12)</b>
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	1,644	1,650	(6)	0.00	1,935	(291)	(0.15)
322-8200 Street Opening Permits	28,408	16,133	12,275	0.76	11,610	16,798	1.45
322-9400 Misc Permits	2,280	996	1,284	1.29	2,580	(300)	(0.12)
<b>TOTAL NON-BUSINESS PERMITS</b>	<b>32,332</b>	<b>18,779</b>	<b>13,553</b>	<b>0.72</b>	<b>16,125</b>	<b>16,207</b>	<b>1.01</b>
<u>FINES</u>							
331-1100 Vehicle Code Violations	104,741	198,197	(93,456)	(0.47)	180,000	(75,259)	(0.42)
331-1200 Violation of Zoning Ord & Statutes	29,897	33,064	(3,167)	(0.10)	25,000	4,897	0.20
<b>TOTAL FINES</b>	<b>134,639</b>	<b>231,261</b>	<b>(96,623)</b>	<b>(0.42)</b>	<b>205,000</b>	<b>(70,361)</b>	<b>(0.34)</b>
<u>INTEREST</u>							
<b>TOTAL INTEREST</b>	<b>266,351</b>	<b>220,182</b>	<b>46,169</b>	<b>0.21</b>	<b>145,000</b>	<b>121,351</b>	<b>0.84</b>
<u>RENTS</u>							
342-4700 Borough Property Rental	1	0	1	0.00	0	1	0.00
342-5310 Royalties - Cell Tower	28,473	30,197	(1,724)	(0.06)	40,000	(11,527)	(0.29)
<b>TOTAL RENTS</b>	<b>28,474</b>	<b>30,197</b>	<b>(1,723)</b>	<b>(0.06)</b>	<b>40,000</b>	<b>(11,526)</b>	<b>(0.29)</b>
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0	20,481	(20,481)	(1.00)	22,000	(22,000)	(1.00)
354-1230 PA Small H2O Grant- Brown St	0	58,066	(58,066)	(1.00)	0	0	0.00
354-1260 American Recovery Funds	3,461	0	3,461	0.00	7,008	(3,547)	(0.51)
354-1261 PMVB - Grant	0	0	0	0.00	9,000	(9,000)	(1.00)
354-1500 Recycling/Act 101	44,471	0	44,471	0.00	0	44,471	0.00
<b>TOTAL STATE GRANTS</b>	<b>47,932</b>	<b>78,547</b>	<b>(30,615)</b>	<b>(0.39)</b>	<b>38,008</b>	<b>9,924</b>	<b>0.26</b>
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	244,819	244,457	362	0.00	240,000	4,819	0.02
355-0030 Turnback Allocation	6,040	6,040	0	0.00	6,040	0	0.00
355-0100 Public Utility Realty/Bev Tax	3,500	3,700	(200)	(0.05)	3,875	(375)	(0.10)
355-0500 Foreign Cas Ins Pre (Pension Aide)	219,967	158,356	61,611	0.39	135,500	84,467	0.62
355-0700 Foreign Fire Ins Premium Tax	53,080	49,399	3,681	0.07	46,750	6,330	0.14
<b>TOTAL STATE SHARED REVENUE</b>	<b>527,406</b>	<b>461,952</b>	<b>65,454</b>	<b>0.14</b>	<b>432,165</b>	<b>95,241</b>	<b>0.22</b>
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	10,109	10,569	(460)	(0.04)	5,500	4,609	0.84
<b>TOTAL PILOT</b>	<b>10,109</b>	<b>10,569</b>	<b>(460)</b>	<b>(0.04)</b>	<b>5,500</b>	<b>4,609</b>	<b>0.84</b>

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	10,547	8,658	1,889	0.22	8,000	2,547	0.32
361-3300 Permits - Zoning - Gen Government	29,478	53,427	(23,948)	(0.45)	38,700	(9,222)	(0.24)
361-3310 Building Permits	230,315	110,769	119,546	1.08	96,750	133,565	1.38
361-3320 Resale Inspections	20,169	16,852	3,317	0.20	6,450	13,719	2.13
361-3400 Zoning Plan Review	138,282	72,660	65,621	0.90	32,250	106,032	3.29
<b>TOTAL GENERAL GOVERNMENT</b>	<b>428,791</b>	<b>262,366</b>	<b>166,424</b>	<b>0.63</b>	<b>182,150</b>	<b>246,641</b>	<b>1.35</b>
<u>PUBLIC SAFETY</u>							
362-4710 Rental Unit Reinspection Fees	0	0	0	0.00	2,000	(2,000)	(1.00)
<b>TOTAL PUBLIC SAFETY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>2,000</b>	<b>(2,000)</b>	<b>(1.00)</b>
<u>HIGHWAYS &amp; STREETS</u>							
363-2100 Meter Revenue	82,735	90,192	(7,457)	(0.08)	161,250	(78,515)	(0.49)
363-2200 Parking Permits	23,080	20,242	2,837	0.14	25,800	(2,720)	(0.11)
363-2210 Residential Parking Permit	472	2,885	(2,414)	(0.84)	3,870	(3,399)	(0.88)
363-2300 Meter Bags	0	223	(223)	(1.00)	1,097	(1,097)	(1.00)
363-5100 PennDOT Snow Removal	0	25,066	(25,066)	(1.00)	20,000	(20,000)	(1.00)
363-5200 Borough DPW Services	0	533	(533)	(1.00)	750	(750)	(1.00)
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>106,286</b>	<b>139,141</b>	<b>(32,855)</b>	<b>(0.24)</b>	<b>212,767</b>	<b>(106,481)</b>	<b>(0.50)</b>
<u>SANITATION</u>							
364-1200 Pretreatment Revenues	0	0	0	0.00	8,000	(8,000)	(1.00)
364-2010 Sewer Rents	1,123,861	1,338,336	(214,475)	(0.16)	1,750,000	(626,139)	(0.36)
364-2020 Lien Sewer Rents	11,440	4,711	6,730	1.43	8,500	2,940	0.35
364-3010 Solid Waste User Fees	1,013,655	914,587	99,067	0.11	1,169,956	(156,301)	(0.13)
364-3020 Solid Waste Fees Penalties	23,700	20,486	3,214	0.16	29,975	(6,275)	(0.21)
364-3030 Solid Waste Bulk Items and Bags	10,343	13,121	(2,779)	(0.21)	17,825	(7,482)	(0.42)
364-3150 Lien Rents Solid Waste	15,449	9,866	5,583	0.57	1,500	13,949	9.30
364-3160 Lien Interest & Cost	9,030	10,191	(1,161)	(0.11)	8,500	530	0.06
364-6010 Stroud SA Rentals	16,055	30,722	(14,667)	(0.48)	32,500	(16,445)	(0.51)
364-7010 Smithfield SA Rentals	70,302	105,454	(35,151)	(0.33)	145,000	(74,698)	(0.52)
364-9000 EDU Connection Fees	8,230	28,432	(20,202)	(0.71)	63,522	(55,292)	(0.87)
364-9100 Smithfield EDU Fees	0	0	0	0.00	17,500	(17,500)	(1.00)
364-9200 Penalties	49,556	51,258	(1,702)	(0.03)	45,000	4,556	0.10
<b>TOTAL SANITATION</b>	<b>2,351,620</b>	<b>2,527,164</b>	<b>(175,544)</b>	<b>(0.07)</b>	<b>3,297,778</b>	<b>(946,158)</b>	<b>(0.29)</b>
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	1,922	825	1,097	1.33	150	1,772	11.81
378-2100 Water Rents	1,730,345	1,542,697	187,648	0.12	2,838,000	(1,107,655)	(0.39)
378-2110 Lien Rents	16,544	487	16,058	33.00	25,000	(8,456)	(0.34)
378-2120 Lien Interest - Water	3,856	8,502	(4,646)	(0.55)	2,000	1,856	0.93
378-2130 Hydrant Fees	515	(165)	680	(4.12)	0	515	0.00
378-4300 Water Sales Bulk	85,221	93,858	(8,637)	(0.09)	110,000	(24,779)	(0.23)
378-9000 EDU Connection Fees	3,890	22,406	(18,516)	(0.83)	87,991	(84,101)	(0.96)
378-9200 Penalties	72,154	61,429	10,726	0.17	40,250	31,904	0.79
378-9300 Sale of Meters & Supplies	3,395	0	3,395	0.00	0	3,395	0.00
378-9400 Water Dept. Services	0	0	0	0.00	1,850	(1,850)	(1.00)
<b>TOTAL PMT FROM WATER CO</b>	<b>1,917,842</b>	<b>1,730,037</b>	<b>187,805</b>	<b>0.11</b>	<b>3,105,241</b>	<b>(1,187,399)</b>	<b>(0.38)</b>
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0	0	0	0.00	9,000	(9,000)	(1.00)
380-1010 Emp Cont Hlth Insr	56,026	29,644	26,382	0.89	30,251	25,775	0.85
380-1070 Miscellaneous Income	13,399	20,373	(6,974)	(0.34)	5,000	8,399	1.68
380-5100 Shopping Cart Fees	7,124	3,250	3,874	1.19	2,000	5,124	2.56
<b>TOTAL MISC. REVENUES</b>	<b>76,549</b>	<b>53,267</b>	<b>23,282</b>	<b>0.44</b>	<b>46,251</b>	<b>30,298</b>	<b>0.66</b>
<u>CONTR. FROM PRIVATE</u>							
387-0140 Shade Tree Contributions	0	1,200	(1,200)	(1.00)	0	0	0.00
<b>TOTAL CONTR PRIVATE</b>	<b>0</b>	<b>1,200</b>	<b>(1,200)</b>	<b>(1.00)</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	9,166	85,014	(75,848)	(0.89)	15,000	(5,834)	(0.39)
<b>TOTAL SALE OF ASSETS</b>	<b>9,166</b>	<b>85,014</b>	<b>(75,848)</b>	<b>(0.89)</b>	<b>15,000</b>	<b>(5,834)</b>	<b>(0.39)</b>

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>TRANSFERS</u>							
392-0011 Transfer from General Fund Reserves	0	0	0	0.00	17,772	(17,772)	(1.00)
<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>17,772</b>	<b>(17,772)</b>	<b>(1.00)</b>
<u>CAPITAL PROCEEDS</u>							
393-1200 Proceeds of GO Bond Series of 2025	127,822	259,358	(131,536)	(0.51)	0	127,822	0.00
<b>TOTAL CAPITAL PROCEEDS</b>	<b>127,822</b>	<b>259,358</b>	<b>(131,536)</b>	<b>(0.51)</b>	<b>0</b>	<b>127,822</b>	<b>0.00</b>
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0	0	0	0.00	18,000	(18,000)	(1.00)
395-3000 Dividends Received - Health Insurance	98,644	152,503	(53,859)	(0.35)	150,000	(51,356)	(0.34)
<b>TOTAL DIVIDENDS</b>	<b>98,644</b>	<b>152,503</b>	<b>(53,859)</b>	<b>(0.35)</b>	<b>168,000</b>	<b>(69,356)</b>	<b>(0.41)</b>
<b>Total Revenues</b>	<b>11,165,356</b>	<b>10,778,306</b>	<b>387,050</b>	<b>0.04</b>	<b>13,719,625</b>	<b>(2,554,269)</b>	<b>(0.19)</b>
<u>Expenses</u>							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	13,663	13,333	(330)	(0.02)	15,000	1,337	0.09
400-1120 Mayor Salary	4,499	5,000	501	0.10	5,000	501	0.10
400-1610 FICA - Legislative	1,143	1,137	(6)	(0.01)	1,240	97	0.08
400-1630 Medicare - Legislative	267	266	(1)	(0.01)	290	23	0.08
400-3110 Training/Conferences	0	100	100	1.00	2,000	2,000	1.00
400-3210 Dues/Subscriptions	3,856	1,641	(2,215)	(1.35)	4,500	644	0.14
400-3310 Misc/Travel	0	0	0	0.00	500	500	1.00
<b>TOTAL LEGISLATIVE</b>	<b>23,427</b>	<b>21,477</b>	<b>(1,951)</b>	<b>(0.09)</b>	<b>28,530</b>	<b>5,103</b>	<b>0.18</b>
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	135,046	143,020	7,974	0.06	154,000	18,954	0.12
401-1220 DPW Director Salary -Admin	87,726	85,354	(2,372)	(0.03)	99,996	12,270	0.12
401-1400 Admin Staff Salary	89,801	112,331	22,531	0.20	116,908	27,107	0.23
401-1610 FICA - Admin	19,392	15,958	(3,434)	(0.22)	25,935	6,543	0.25
401-1630 Medicare - Admin	4,568	3,726	(842)	(0.23)	6,065	1,497	0.25
401-1830 Admin - Overtime	0	322	322	1.00	1,500	1,500	1.00
401-2100 Office Supplies - Administration	22,449	18,754	(3,695)	(0.20)	24,786	2,337	0.09
401-2130 Office Equipment/Furniture	2,583	3,224	642	0.20	2,500	(83)	(0.03)
401-2140 IT Expenses	47,510	34,290	(13,220)	(0.39)	36,310	(11,200)	(0.31)
401-2150 Computer Equipment/Supplies-Gen Government	22,948	21,855	(1,093)	(0.05)	25,997	3,048	0.12
401-2160 Equipment Maintenance	694	1,076	382	0.36	2,200	1,506	0.68
401-2300 Vehicle Expense	0	135	135	1.00	6,375	6,375	1.00
401-3110 Data Storage software	5,880	5,834	(46)	(0.01)	9,000	3,120	0.35
401-3210 Telephone - Gen Government	11,907	6,946	(4,961)	(0.71)	9,000	(2,907)	(0.32)
401-3250 Postage - Payroll Processing Fee	21,766	20,967	(799)	(0.04)	20,000	(1,766)	(0.09)
401-3310 Travel- Gen Government	0	0	0	0.00	3,200	3,200	1.00
401-3400 Advertising/Printing - Gen Government	9,544	12,118	2,574	0.21	6,069	(3,475)	(0.57)
401-3450 Contracted Admin Services	2,373	0	(2,373)	0.00	3,000	627	0.21
401-4200 Association Dues/Subscriptions	17,379	14,810	(2,569)	(0.17)	18,000	621	0.03
401-4600 Training/Conference - General Government	1,177	850	(327)	(0.38)	4,090	2,913	0.71
<b>TOTAL GENERAL GOVT</b>	<b>502,742</b>	<b>501,570</b>	<b>(1,171)</b>	<b>0.00</b>	<b>574,931</b>	<b>72,189</b>	<b>0.13</b>
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	89,538	49,736	(39,803)	(0.80)	102,191	12,653	0.12
402-1400 Finance - Staff Salaries	144,018	101,113	(42,904)	(0.42)	153,051	9,033	0.06
402-1610 Fica	14,391	9,367	(5,025)	(0.54)	13,188	(1,203)	(0.09)
402-1630 Medicare	3,195	1,761	(1,434)	(0.81)	3,085	(110)	(0.04)
402-1830 Finance Staff Salaries - Overtime	23	224	201	0.90	0	(23)	0.00
402-3100 Trustee Chg Bond Payment	4,207	10,861	6,654	0.61	5,700	1,493	0.26
402-3110 Audit Services	0	17,500	17,500	1.00	53,000	53,000	1.00
402-3120 Accounting Services	0	6,219	6,219	1.00	5,014	5,014	1.00
402-3160 Billing Software	19,919	36,315	16,396	0.45	25,000	5,081	0.20
402-3170 Accounting Software	7,518	9,095	1,577	0.17	26,900	19,382	0.72

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
402-3210 Credit Card Fees	39,150	36,937	(2,213)	(0.06)	40,000	850	0.02
<b>TOTAL FINANCIAL ADMIN</b>	<b>321,961</b>	<b>279,127</b>	<b>(42,833)</b>	<b>(0.15)</b>	<b>427,129</b>	<b>105,168</b>	<b>0.25</b>
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	7,205	7,268	63	0.01	8,216	1,011	0.12
403-1610 FICA	450	451	1	0.00	509	59	0.12
403-1630 Medicare	105	105	0	0.00	119	14	0.12
403-2100 Materials & Supplies	7	1,732	1,725	1.00	3,200	3,193	1.00
403-3150 Commissions Del. RE Taxes	6,251	5,257	(994)	(0.19)	3,200	(3,051)	(0.95)
403-3170 Commission Local Ser. Tax	3,914	5,447	1,533	0.28	4,500	586	0.13
403-3180 Commission Earned Income Tax	13,295	16,255	2,960	0.18	15,500	2,205	0.14
403-3190 Commission Deed Transfer Tax	2,800	2,965	166	0.06	1,500	(1,300)	(0.87)
<b>TOTAL TAX COLLECTION</b>	<b>34,026</b>	<b>39,480</b>	<b>5,454</b>	<b>0.14</b>	<b>36,744</b>	<b>2,718</b>	<b>0.07</b>
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	106,803	148,761	41,958	0.28	125,000	18,197	0.15
404-3160 Legal Services - WTP	238,975	476,067	237,092	0.50	135,000	(103,975)	(0.77)
404-3200 Legal Services - WWTP	41,682	103,900	62,218	0.60	85,000	43,318	0.51
<b>TOTAL LEGAL SERVICES</b>	<b>387,460</b>	<b>728,728</b>	<b>341,268</b>	<b>0.47</b>	<b>345,000</b>	<b>(42,460)</b>	<b>(0.12)</b>
<u>ENGINEERING</u>							
408-3130 Engineering	319,428	295,572	(23,855)	(0.08)	275,000	(44,428)	(0.16)
<b>TOTAL ENGINEERING</b>	<b>319,428</b>	<b>295,572</b>	<b>(23,855)</b>	<b>(0.08)</b>	<b>275,000</b>	<b>(44,428)</b>	<b>(0.16)</b>
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	466	438	(27)	(0.06)	1,000	534	0.53
409-3610 Electricity-Mun. Bldg.	9,497	9,248	(250)	(0.03)	12,000	2,503	0.21
409-3620 Electric Annex	2,821	2,503	(318)	(0.13)	3,000	179	0.06
409-3640 Gas (heat) - Annex	1,882	3,960	2,078	0.52	3,501	1,619	0.46
409-3730 Maintenance & Repair Annex	10,202	4,359	(5,843)	(1.34)	9,600	(602)	(0.06)
409-3740 Maintenance & Repairs	18,068	14,840	(3,229)	(0.22)	93,292	75,224	0.81
<b>TOTAL MUNICIPAL BUILDING</b>	<b>42,935</b>	<b>35,347</b>	<b>(7,588)</b>	<b>(0.21)</b>	<b>122,393</b>	<b>79,457</b>	<b>0.65</b>
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	2,810,952	2,698,504	(112,448)	(0.04)	3,066,493	255,541	0.08
<b>TOTAL POLICE</b>	<b>2,810,952</b>	<b>2,698,504</b>	<b>(112,448)</b>	<b>(0.04)</b>	<b>3,066,493</b>	<b>255,541</b>	<b>0.08</b>
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	15,000	8,000	(7,000)	(0.88)	15,000	0	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	16,236	33,525	17,290	0.52	15,181	(1,055)	(0.07)
411-2600 Small Tools/ Equipment	3,421	1,255	(2,166)	(1.73)	4,000	579	0.14
411-3210 Telephone - Fire Dept	698	1,456	758	0.52	2,500	1,802	0.72
411-3270 Radio Maintenance	655	0	(655)	0.00	2,859	2,204	0.77
411-3620 Electricity	10,743	9,729	(1,014)	(0.10)	11,500	757	0.07
411-3630 Gas (heat)	984	322	(662)	(2.05)	5,000	4,016	0.80
411-3730 Equipment Testing	10,641	6,437	(4,204)	(0.65)	6,000	(4,641)	(0.77)
411-4200 Building Maintenance- Fire Dept	28,381	12,262	(16,119)	(1.31)	17,500	(10,881)	(0.62)
411-4600 Contracted Services	1,112	1,571	458	0.29	960	(152)	(0.16)
411-7400 Pumper Lease	20,243	20,243	0	0.00	23,924	3,681	0.15
<b>TOTAL FIRE DEPARTMENT</b>	<b>108,114</b>	<b>94,799</b>	<b>(13,315)</b>	<b>(0.14)</b>	<b>104,424</b>	<b>(3,690)</b>	<b>(0.04)</b>
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	6,018	47,097	41,079	0.87	6,018	(0)	0.00
413-1400 Staff Salary	51,958	113,269	61,311	0.54	153,654	101,696	0.66
413-1610 FICA - Code Enforcement	3,644	10,278	6,634	0.65	15,888	12,244	0.77
413-1630 Medicare - Code Enforcement	852	2,404	1,551	0.65	3,716	2,864	0.77
413-1830 Overtime	0	5,409	5,409	1.00	1,500	1,500	1.00
413-2000 Zoning & Codes	147,285	0	(147,285)	0.00	95,078	(52,207)	(0.55)
413-2100 Materials & Supplies - Codes	4,436	3,892	(545)	(0.14)	3,000	(1,436)	(0.48)
413-2150 Computer Equipment/Supplies-Code Enforcement	3,958	0	(3,958)	0.00	4,000	42	0.01
413-2160 Uniforms	1,156	37	(1,119)	(30.41)	2,500	1,345	0.54
413-2300 Vehicle Operation - Code Enforcement	217	265	48	0.18	1,500	1,283	0.86
413-2500 Vehicle Maintenance	528	163	(365)	(2.24)	750	222	0.30
413-3150 Software License	1,188	3,633	2,445	0.67	8,000	6,812	0.85

**East Stroudsburg Borough**  
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**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>					<u>Budget</u>			
	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2025</u>	<u>Variance</u>	<u>%</u>	
413-3210 Codes - Cell Phone	40	0	(40)	0.00	0	(40)	0.00	
413-3400 Advertising Expense	824	5,624	4,800	0.85	4,000	3,176	0.79	
413-4200 Assoc. Dues/Subscriptions	252	2,531	2,279	0.90	350	98	0.28	
413-4600 Training/Conference Expense	150	315	165	0.52	750	600	0.80	
<b>TOTAL CODE ENFORCEMENT</b>	<b>222,506</b>	<b>194,916</b>	<b>(27,590)</b>	<b>(0.14)</b>	<b>300,704</b>	<b>78,198</b>	<b>0.26</b>	
<u>PLANNING/ZONING</u>								
414-3130 Engineering	1,859	12,965	11,107	0.86	50,000	48,141	0.96	
414-3140 Legal Services - Planning/Zoning	654	1,058	404	0.38	5,500	4,846	0.88	
414-4500 Zoning & Codes Permitting	206,255	152,511	(53,744)	(0.35)	75,000	(131,255)	(1.75)	
<b>TOTAL PLANNING/ZONING</b>	<b>208,768</b>	<b>166,535</b>	<b>(42,233)</b>	<b>(0.25)</b>	<b>130,500</b>	<b>(78,268)</b>	<b>(0.60)</b>	
<u>EMERGENCY SERVICES</u>								
415-5300 Control Center Payment	75,411	68,555	(6,856)	(0.10)	82,267	6,856	0.08	
<b>TOTAL EMERGENCY SERVICES</b>	<b>75,411</b>	<b>68,555</b>	<b>(6,856)</b>	<b>(0.10)</b>	<b>82,267</b>	<b>6,856</b>	<b>0.08</b>	
<u>COVID 19 EXPENSES</u>								
<u>HEALTH DEPARTMENT</u>								
421-1220 Salaries & Wages-Health	10,668	9,472	(1,196)	(0.13)	14,231	3,563	0.25	
421-1610 FICA - Health Dept	666	587	(78)	(0.13)	882	216	0.25	
421-1630 Medicare - Health Dept	156	137	(18)	(0.13)	206	50	0.24	
421-2100 Supplies	0	0	0	0.00	100	100	1.00	
<b>TOTAL HEALTH DEPARTMENT</b>	<b>11,490</b>	<b>10,197</b>	<b>(1,292)</b>	<b>(0.13)</b>	<b>15,419</b>	<b>3,929</b>	<b>0.25</b>	
<u>SANITATION (RECYCLING)</u>								
426-1400 Staff Salaries	128,484	98,690	(29,794)	(0.30)	140,482	11,998	0.09	
426-1610 FICA	8,027	6,166	(1,860)	(0.30)	8,710	683	0.08	
426-1630 Medicare	1,877	1,442	(435)	(0.30)	2,037	160	0.08	
426-1830 Overtime	349	1,103	755	0.68	3,000	2,651	0.88	
426-1910 Uniforms	4,509	100	(4,409)	(44.10)	6,000	1,491	0.25	
426-2270 Supplies	3,004	2,627	(377)	(0.14)	8,500	5,496	0.65	
426-2500 Recycling Grant to Twin Boros	44,471	20,481	(23,990)	(1.17)	30,000	(14,471)	(0.48)	
<b>TOTAL SANITATION</b>	<b>190,720</b>	<b>130,608</b>	<b>(60,112)</b>	<b>(0.46)</b>	<b>198,729</b>	<b>8,009</b>	<b>0.04</b>	
<u>SOLID WASTE</u>								
427-3130 Landfill Engineering	12,706	9,176	(3,531)	(0.38)	15,000	2,294	0.15	
427-4700 Refuse Coll/Disp Contract	829,963	851,135	21,172	0.02	989,576	159,613	0.16	
427-4710 WM Extra Bags and Tags	7,487	8,677	1,190	0.14	7,500	14	0.00	
<b>TOTAL SOLID WASTE</b>	<b>850,156</b>	<b>868,987</b>	<b>18,832</b>	<b>0.02</b>	<b>1,012,076</b>	<b>161,920</b>	<b>0.16</b>	
<u>SANITARY SEWER</u>								
429-1400 Sewer Staff Salaries	305,450	233,386	(72,064)	(0.31)	289,679	(15,771)	(0.05)	
429-1610 Social Security- Sewer Fund	18,750	14,709	(4,041)	(0.27)	18,146	(604)	(0.03)	
429-1630 Medicare - Sanitary Sewer	4,506	3,440	(1,066)	(0.31)	4,244	(262)	(0.06)	
429-1830 Sewer Overtime	3,214	3,841	627	0.16	3,000	(214)	(0.07)	
429-2100 Office Supplies	1,352	2,794	1,443	0.52	4,000	2,648	0.66	
429-2110 Chemicals	37,951	37,293	(658)	(0.02)	60,000	22,049	0.37	
429-2120 Safety Supplies	1,065	0	(1,065)	0.00	3,000	1,935	0.65	
429-2150 Computer Equip & Supplies	0	64	64	1.00	1,000	1,000	1.00	
429-2200 Materials & Supplies- WWTP	10,174	8,864	(1,310)	(0.15)	9,000	(1,174)	(0.13)	
429-2300 Fuel Oil	17,439	12,741	(4,698)	(0.37)	27,000	9,561	0.35	
429-2310 Vehicle Operation (Fuel/oil)	1,224	965	(258)	(0.27)	1,200	(24)	(0.02)	
429-2380 Uniforms	12,014	157	(11,857)	(75.52)	12,528	514	0.04	
429-2600 Small Tools/Minor Equipment	637	4,934	4,296	0.87	2,500	1,863	0.75	
429-3160 Laboratory Fees	52,587	52,980	393	0.01	60,000	7,413	0.12	
429-3200 Telephone - Sewer	1,927	2,918	991	0.34	3,000	1,073	0.36	
429-3610 Electric - Sewer	83,332	85,225	1,892	0.02	86,000	2,668	0.03	
429-3700 Pump Station Maint & Repair	0	1,584	1,584	1.00	14,486	14,486	1.00	
429-3710 WWTP Maint & Repairs	28,156	24,795	(3,362)	(0.14)	25,000	(3,156)	(0.13)	
429-3720 Collection System Maintenance	39,474	18,359	(21,115)	(1.15)	33,937	(5,537)	(0.16)	
429-3730 WWTP Building-Maint & Repair	4,953	5,656	704	0.12	40,000	35,047	0.88	
429-3740 Equipment Maintenance Collections	4,650	6,028	1,378	0.23	7,500	2,850	0.38	
429-4100 Sewer Backup Expenses	1,828	1,756	(72)	(0.04)	2,500	672	0.27	
429-4200 Dues/Subscriptions-Sewer	4,549	7,588	3,039	0.40	8,000	3,451	0.43	
429-4500 Contracted Line Maintenance	30,894	13,852	(17,042)	(1.23)	85,500	54,606	0.64	
429-4600 Training - Sanitary Sewer	844	668	(176)	(0.26)	2,000	1,156	0.58	

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		<u>%</u>
	<u>11/30/2025</u>	<u>11/30/2025</u>			<u>12/31/2025</u>	<u>Variance</u>	
429-4700 Sludge Disposal	91,650	78,956	(12,694)	(0.16)	100,000	8,350	0.08
429-7410 Capital Improvements	0	36,723	36,723	1.00	0	0	0.00
429-7420 Capital Improvement Collection System	0	14,352	14,352	1.00	0	0	0.00
429-7430 Vehicle Purchase	0	22,257	22,257	1.00	0	0	0.00
<b>TOTAL COLLECTION SYSTEM</b>	<b>758,620</b>	<b>696,886</b>	<b>(61,735)</b>	<b>(0.09)</b>	<b>903,220</b>	<b>144,600</b>	<b>0.16</b>
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	71,266	65,231	(6,035)	(0.09)	85,024	13,758	0.16
430-1300 Salaries & Wages - DPW	514,625	392,677	(121,948)	(0.31)	521,449	6,824	0.01
430-1610 FICA - Street Dept	37,117	28,903	(8,215)	(0.28)	37,788	671	0.02
430-1630 Medicare - Street Dept	6,331	4,883	(1,447)	(0.30)	8,837	2,506	0.28
430-1830 Street Department - Overtime	17,468	8,462	(9,006)	(1.06)	11,000	(6,468)	(0.59)
430-2100 Office Supplies - Street Dept	2,466	3,103	637	0.21	2,000	(466)	(0.23)
430-2120 Safety Equipment	2,595	2,882	287	0.10	3,000	405	0.14
430-2150 Computer Equipment/Supplies - Street Dept	669	1,910	1,241	0.65	251	(418)	(1.67)
430-2160 Office Equip /Furniture - Street Dept	19	319	301	0.94	251	232	0.93
430-2300 Vehicle Operation (fuel, oil, fluids)	34,202	35,839	1,637	0.05	50,000	15,798	0.32
430-2380 Uniforms & Clothing	17,993	3,957	(14,036)	(3.55)	18,335	342	0.02
430-2500 Vehicle Maint/Repair- Street Dept	10,772	19,711	8,939	0.45	20,000	9,228	0.46
430-2600 Minor Equipment	3,084	5,987	2,903	0.48	4,000	916	0.23
430-3150 Drug Testing	630	0	(630)	0.00	600	(30)	(0.05)
430-3210 Telephone - Street	1,620	652	(968)	(1.48)	1,300	(320)	(0.25)
430-3260 Radio Purchase/Maintenance	0	0	0	0.00	1,251	1,251	1.00
430-3310 Travel	0	0	0	0.00	500	500	1.00
430-3610 Electricity -DPW Garage	3,278	3,065	(213)	(0.07)	4,000	722	0.18
430-3620 Gas Heat -DPW Garage	4,727	2,712	(2,016)	(0.74)	6,000	1,273	0.21
430-3730 Building Maintenance	2,773	4,229	1,456	0.34	2,265	(508)	(0.22)
430-3740 Equipment Maint & Repairs - Street Dept	16,299	24,305	8,006	0.33	18,500	2,201	0.12
430-4600 Training - Street	1,661	3,151	1,490	0.47	2,000	339	0.17
430-7400 Capital Improvements	71,320	235,909	164,589	0.70	0	(71,320)	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>820,914</b>	<b>847,885</b>	<b>26,972</b>	<b>0.03</b>	<b>798,351</b>	<b>(22,563)</b>	<b>(0.03)</b>
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	4,114	22,380	18,266	0.82	5,000	886	0.18
<b>TOTAL STREET CLEANING</b>	<b>4,114</b>	<b>22,380</b>	<b>18,266</b>	<b>0.82</b>	<b>5,000</b>	<b>886</b>	<b>0.18</b>
<u>SNOW &amp; ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	65,958	38,643	(27,315)	(0.71)	66,000	42	0.00
432-4500 Contracted Snow Removal	275	1,430	1,155	0.81	3,000	2,725	0.91
<b>TOTAL SNOW/ICE REMOVAL</b>	<b>66,233</b>	<b>40,073</b>	<b>(26,160)</b>	<b>(0.65)</b>	<b>69,000</b>	<b>2,767</b>	<b>0.04</b>
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	5,132	3,940	(1,192)	(0.30)	15,000	9,868	0.66
433-3720 Misc Supplies- Traffic Signals	15,467	42,533	27,066	0.64	5,500	(9,967)	(1.81)
<b>TOTAL TRAFFIC SIGNALS</b>	<b>20,599</b>	<b>46,473</b>	<b>25,874</b>	<b>0.56</b>	<b>20,500</b>	<b>(99)</b>	<b>0.00</b>
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	98,739	108,921	10,182	0.09	110,000	11,261	0.10
434-3720 Street Light Repair	245	409	163	0.40	1,000	755	0.75
434-3730 Operations/Maintenance	0	112	112	1.00	750	750	1.00
<b>TOTAL STREET LIGHTING</b>	<b>98,984</b>	<b>109,442</b>	<b>10,458</b>	<b>0.10</b>	<b>111,750</b>	<b>12,766</b>	<b>0.11</b>
<u>STORM SEWERS &amp; DRAINS</u>							
436-2450 Materials & Supplies	19,902	3,480	(16,423)	(4.72)	7,000	(12,902)	(1.84)
436-3710 Storm Water Project MS4	0	0	0	0.00	175,000	175,000	1.00
436-7500 Equipment Rental	4,600	0	(4,600)	0.00	4,600	0	0.00
<b>TOTAL STORM SEWER</b>	<b>24,502</b>	<b>3,480</b>	<b>(21,023)</b>	<b>(6.04)</b>	<b>186,600</b>	<b>162,098</b>	<b>0.87</b>
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	9,038	1,414	(7,624)	(5.39)	15,000	5,962	0.40
438-3720 Street Paving	911,441	22,914	(888,527)	(38.78)	0	(911,441)	0.00
<b>TOTAL STREET MAINTENANCE</b>	<b>920,479</b>	<b>24,328</b>	<b>(896,151)</b>	<b>(36.84)</b>	<b>15,000</b>	<b>(905,479)</b>	<b>(60.37)</b>

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>	
<b><u>PARKING FACILITIES</u></b>								
445-1300 Parking Enforcement Officer	43,811	70,713	26,902	0.38	95,459	51,648	0.54	
445-1610 FICA - Parking	2,732	4,436	1,704	0.38	6,585	3,853	0.59	
445-1630 Medicare - Parking	639	1,025	386	0.38	1,540	901	0.59	
445-1830 Overtime	0	835	835	1.00	1,000	1,000	1.00	
445-1910 Uniforms/Drug Test	1,625	612	(1,013)	(1.65)	3,500	1,875	0.54	
445-2150 Computer equipment	298	0	(298)	0.00	1,500	1,202	0.80	
445-2410 Vehicle Registration/Maintenance	1,172	2,130	958	0.45	1,500	328	0.22	
445-2490 Meter Purchase- Parking Facilities	0	1,037	1,037	1.00	4,400	4,400	1.00	
445-3150 Software (Up Safety)	12,600	14,731	2,131	0.14	28,800	16,200	0.56	
445-3160 Up Safety Lookups	685	0	(685)	0.00	1,200	515	0.43	
445-3250 Postage	0	27	27	1.00	500	500	1.00	
445-3260 Radio	0	300	300	1.00	750	750	1.00	
445-3400 Advertising/Printing-Parking Facilities	2,358	2,618	261	0.10	3,000	642	0.21	
445-3710 Parking Lot Maintenance-Parking Facilities	51	2,534	2,483	0.98	250	199	0.80	
445-3720 Meter Repair/Main Supplies	1,058	1,723	665	0.39	6,000	4,942	0.82	
<b>TOTAL PARKING FACILITIES</b>	<b>67,029</b>	<b>102,723</b>	<b>35,694</b>	<b>0.35</b>	<b>155,984</b>	<b>88,955</b>	<b>0.57</b>	
<b><u>FLOOD CONTROL</u></b>								
446-3130 Engineering Services	0	0	0	0.00	9,300	9,300	1.00	
446-3710 Levee Maintenance	18,487	0	(18,487)	0.00	67,200	48,713	0.72	
446-3730 Equipment Maintenance/Repair	30,057	1,936	(28,121)	(14.52)	30,150	93	0.00	
<b>TOTAL FLOOD CONTROL</b>	<b>48,544</b>	<b>1,936</b>	<b>(46,608)</b>	<b>(24.07)</b>	<b>106,650</b>	<b>58,106</b>	<b>0.54</b>	
<b><u>WATER</u></b>								
448-1300 Water Staff Salaries	407,589	326,076	(81,513)	(0.25)	586,286	178,697	0.30	
448-1610 FICA - Water	25,429	20,464	(4,965)	(0.24)	36,691	11,262	0.31	
448-1630 Medicare - Water	6,033	4,786	(1,247)	(0.26)	8,581	2,548	0.30	
448-1830 Water Overtime	5,119	3,986	(1,133)	(0.28)	5,500	381	0.07	
448-2100 Office Supplies	2,509	1,349	(1,160)	(0.86)	1,998	(511)	(0.26)	
448-2110 Chemicals - Water	102,903	90,179	(12,724)	(0.14)	130,000	27,097	0.21	
448-2120 Safety Supplies	2,391	0	(2,391)	0.00	3,000	609	0.20	
448-2150 Computer Equipment & Supplies	0	1,427	1,427	1.00	2,500	2,500	1.00	
448-2200 Materials & Supplies	11,365	17,588	6,223	0.35	14,000	2,635	0.19	
448-2300 Fuel Oil	11,789	16,360	4,570	0.28	15,000	3,211	0.21	
448-2310 Vehicle Operation (Fuel/oil)	2,319	2,792	473	0.17	2,500	181	0.07	
448-2380 Uniforms	5,977	0	(5,977)	0.00	17,000	11,023	0.65	
448-2390 Uniforms/Boot Allowance	0	1,744	1,744	1.00	0	0	0.00	
448-2400 Meter M&R Supplies (Radio Reads)	23,344	733,624	710,280	0.97	25,000	1,656	0.07	
448-2600 Small Tools/Minor Equipment - Water	4,842	14,589	9,747	0.67	12,000	7,158	0.60	
448-3110 Meter Replacement Contractor	19,717	461,676	441,959	0.96	0	(19,717)	0.00	
448-3160 Laboratory Fees - Water	26,701	32,992	6,290	0.19	45,000	18,299	0.41	
448-3200 Telephone- Water	1,458	1,714	256	0.15	3,500	2,042	0.58	
448-3610 Electric- WTP, Wells,Dist.	39,056	43,146	4,090	0.09	60,000	20,944	0.35	
448-3700 Well Maint & Repair	23,895	6,407	(17,488)	(2.73)	40,000	16,105	0.40	
448-3720 Distribution System- Maint. & Repairs	117,936	112,164	(5,772)	(0.05)	100,000	(17,936)	(0.18)	
448-3730 Building Maintenance	6,979	9,427	2,449	0.26	15,000	8,021	0.53	
448-3740 WTP Maintenance & Repair	14,748	30,705	15,957	0.52	15,000	252	0.02	
448-3750 Dist Contracted Services	38,770	40,677	1,907	0.05	45,000	6,230	0.14	
448-4200 Dues/Subscriptions - Water	6,669	8,419	1,750	0.21	2,846	(3,823)	(1.34)	
448-4500 Contracted Line Maint - Water	389	1,290	901	0.70	15,000	14,611	0.97	
448-4600 Training/conferences - Water	1,991	625	(1,366)	(2.19)	2,000	9	0.00	
448-4700 Sludge Removal	49,089	17,237	(31,852)	(1.85)	65,000	15,911	0.24	
448-4910 Permits	20,000	20,000	0	0.00	21,000	1,000	0.05	
448-7400 Capital Improvements	19,848	(230,970)	(250,818)	1.09	0	(19,848)	0.00	
<b>TOTAL WATER FACILITIES</b>	<b>998,853</b>	<b>1,790,471</b>	<b>791,618</b>	<b>0.44</b>	<b>1,289,402</b>	<b>290,549</b>	<b>0.23</b>	
<b><u>RECREATION</u></b>								
452-2602 Building Maintenance/Repair (Pool)	67/33	933	3,085	2,153	0.70	1,250	317	0.25

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>		<u>Variance</u>	<u>%</u>	<u>Budget</u>		<u>%</u>
	<u>11/30/2025</u>	<u>11/30/2025</u>			<u>12/31/2025</u>	<u>Variance</u>	
452-2610 Pool Maintenance/Repair	3,796	892	(2,905)	(3.26)	2,500	(1,296)	(0.52)
452-2622 Small Tools & Equipment (Pool)	6,509	9	(6,501)	#####	500	(6,009)	(12.02)
452-2630 Materials & Supplies- Recreation	219	151	(68)	(0.45)	500	281	0.56
452-3612 Electricity (Pool)	7,091	10,306	3,215	0.31	10,000	2,909	0.29
452-3622 Gas (Pool)	295	352	58	0.16	1,250	955	0.76
452-3742 Maintenance & Repairs (Pool)	591	436	(155)	(0.35)	600	9	0.01
452-4540 Stewardship Contribution	147,868	147,180	(688)	0.00	185,200	37,332	0.20
<b>TOTAL RECREATION</b>	<b>167,302</b>	<b>162,412</b>	<b>(4,890)</b>	<b>(0.03)</b>	<b>201,800</b>	<b>34,498</b>	<b>0.17</b>
<u>DONATIONS</u>							
<u>PARKS</u>							
454-2600 Recreation Equipment	0	0	0	0.00	500	500	1.00
454-2700 Parks M & R Supplies	100	146	46	0.31	100	0	0.00
454-3200 Telephone Expense	2,023	1,935	(88)	(0.05)	1,850	(173)	(0.09)
454-3610 Electricity	2,470	1,740	(729)	(0.42)	1,500	(970)	(0.65)
454-3710 Land Maintenance	7,674	1,623	(6,051)	(3.73)	20,000	12,326	0.62
454-3720 Equipment Maintenance	3,075	3,225	149	0.05	5,000	1,925	0.38
454-3730 Building Maintenance & Repairs	5,342	18,912	13,570	0.72	20,000	14,658	0.73
454-4700 Portable Toilets Rental Service	2,385	1,160	(1,225)	(1.06)	2,000	(385)	(0.19)
454-7400 CAP Purchase/Machinery	6,921	16,862	9,941	0.59	7,008	87	0.01
<b>TOTAL PARKS</b>	<b>29,990</b>	<b>45,602</b>	<b>15,613</b>	<b>0.34</b>	<b>57,958</b>	<b>27,968</b>	<b>0.48</b>
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	533	518	(15)	(0.03)	1,000	467	0.47
455-3720 Maintenance	18,350	7,300	(11,050)	(1.51)	23,550	5,200	0.22
455-7200 Shade Tree - New Planting	997	1,854	858	0.46	2,500	1,504	0.60
<b>TOTAL SHADE TREES</b>	<b>19,880</b>	<b>9,672</b>	<b>(10,208)</b>	<b>(1.06)</b>	<b>27,050</b>	<b>7,170</b>	<b>0.27</b>
<u>GRANT- SPECIAL PROJECTS</u>							
456-4700 PMVB Grant Expense	7,696	0	(7,696)	0.00	9,000	1,304	0.14
<b>TOTAL GRANT -SPECIAL PROJECTS</b>	<b>7,696</b>	<b>0</b>	<b>(7,696)</b>	<b>0.00</b>	<b>9,000</b>	<b>1,304</b>	<b>0.14</b>
<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	2,050	381	(1,669)	(4.38)	1,500	(550)	(0.37)
463-3100 Comprehensive Plan Implementation	0	784	784	1.00	5,000	5,000	1.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>2,050</b>	<b>1,165</b>	<b>(885)</b>	<b>(0.76)</b>	<b>6,500</b>	<b>4,450</b>	<b>0.68</b>
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	2,308	695	(1,613)	(2.32)	5,000	2,692	0.54
465-5400 Contribution - ECA	7,500	10,000	2,500	0.25	10,000	2,500	0.25
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>9,808</b>	<b>10,695</b>	<b>887</b>	<b>0.08</b>	<b>15,000</b>	<b>5,192</b>	<b>0.35</b>
<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	136,500	129,000	(7,500)	(0.06)	136,500	0	0.00
471-1100 Principal- 2016 Loan	570,980	462,370	(108,610)	(0.23)	470,151	(100,829)	(0.21)
471-1110 Penn Vest Waterline	40,604	42,908	2,304	0.05	48,829	8,225	0.17
471-1120 Penn Vest Dam	33,790	36,790	2,999	0.08	40,651	6,861	0.17
471-1130 ESSA GO 2021	33,800	32,970	(830)	(0.03)	33,800	0	0.00
471-3000 Debt Service Expense Water	58,053	0	(58,053)	0.00	0	(58,053)	0.00
471-4000 Debt Service Expense General	25,747	0	(25,747)	0.00	0	(25,747)	0.00
<b>TOTAL DEBT SERVICE</b>	<b>899,474</b>	<b>704,038</b>	<b>(195,436)</b>	<b>(0.28)</b>	<b>729,931</b>	<b>(169,543)</b>	<b>(0.23)</b>
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	18,742	22,651	3,909	0.17	20,000	1,258	0.06
472-1100 Interest- 2016 Loan	96,094	116,468	20,374	0.17	106,000	9,906	0.09
472-1110 Penn Vest Water Line	5,361	7,258	1,897	0.26	6,330	969	0.15
472-1120 Penn Vest Dam	8,217	9,815	1,597	0.16	9,758	1,541	0.16
472-1130 Interest - 2021 Loan	72,229	70,403	(1,826)	(0.03)	76,000	3,771	0.05
472-1140 Debt Interest Series AA 2025 GO Note	71,343	0	(71,343)	0.00	0	(71,343)	0.00
472-1150 SARP Building - Interest	34,412	0	(34,412)	0.00	0	(34,412)	0.00
472-1160 Interest - Taxable Series of 2025 Bond	7,479	0	(7,479)	0.00	0	(7,479)	0.00
<b>TOTAL DEBT INTEREST</b>	<b>313,877</b>	<b>226,593</b>	<b>(87,284)</b>	<b>(0.39)</b>	<b>218,088</b>	<b>(95,789)</b>	<b>(0.44)</b>

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

<u>Account # &amp; Title</u>	<u>11/30/2025</u>	<u>11/30/2025</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	53,080	49,399	(3,681)	(0.07)	46,750	(6,330)	(0.14)
<b>TOTAL INTER-GOVNMTAL EXPENSES</b>	<b>53,080</b>	<b>49,399</b>	<b>(3,681)</b>	<b>(0.07)</b>	<b>46,750</b>	<b>(6,330)</b>	<b>(0.14)</b>
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	153,448	150,458	(2,990)	(0.02)	155,000	1,552	0.01
486-3530 Workers Comp Insurance	125,583	54,337	(71,246)	(1.31)	48,501	(77,082)	(1.59)
486-3531 Workers Comp - Fire Department	22,651	33,818	11,167	0.33	30,000	7,349	0.24
486-3550 Deductible	0	0	0	0.00	10,000	10,000	1.00
486-4010 Public Officials Liability	15,165	16,375	1,210	0.07	20,000	4,835	0.24
<b>TOTAL INSURANCE</b>	<b>316,847</b>	<b>254,988</b>	<b>(61,859)</b>	<b>(0.24)</b>	<b>263,501</b>	<b>(53,346)</b>	<b>(0.20)</b>
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	30,109	22,747	(7,362)	(0.32)	32,090	1,981	0.06
487-1590 Major Medical (BC/BS)	858,023	795,816	(62,207)	(0.08)	966,848	108,825	0.11
487-1591 Health Ins Buyout/HRA	7,128	9,208	2,080	0.23	9,000	1,872	0.21
487-5310 N/U Pension MMO	307,737	264,360	(43,377)	(0.16)	316,687	8,950	0.03
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,202,997</b>	<b>1,092,131</b>	<b>(110,866)</b>	<b>(0.10)</b>	<b>1,324,625</b>	<b>121,628</b>	<b>0.09</b>
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	13,593	23,666	10,073	0.43	25,000	11,407	0.46
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>13,593</b>	<b>23,666</b>	<b>10,073</b>	<b>0.43</b>	<b>25,000</b>	<b>11,407</b>	<b>0.46</b>
<u>TRANSFERS</u>							
<b>Total Expenses</b>	<b>12,975,560</b>	<b>12,400,840</b>	<b>(574,720)</b>	<b>(0.05)</b>	<b>13,306,998</b>	<b>331,438</b>	<b>0.02</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(1,810,204)</b>	<b>(1,622,534)</b>	<b>(187,670)</b>	<b>(0.12)</b>	<b>412,627</b>	<b>(2,222,831)</b>	<b>5.39</b>

**East Stroudsburg Borough - Lines Over Budget**

<b>Account # &amp; Title</b>	<b>11/30/2025</b>	<b>11/30/2025</b>	<b>Variance</b>	<b>%</b>	<b>Budget 12/31/2025</b>	<b>Variance</b>	<b>%</b>	<b>Memo</b>
401-2140 IT Expenses	47,509.80	34,289.51	(13,220.29)	(0.39)	36,310.00	(11,199.80)	(0.31)	Additional Budget modification
401-3210 Telephone - Gen Government	11,907.29	6,946.13	(4,961.16)	(0.71)	9,000.00	(2,907.29)	(0.32)	Increased Costs
401-3250 Postage - Payroll Processing Fee	21,765.51	20,966.86	(798.65)	(0.04)	20,000.00	(1,765.51)	(0.09)	Increased Costs
401-3400 Advertising/Printing - Gen Government	9,544.01	12,117.87	2,573.86	0.21	6,069.00	(3,475.01)	(0.57)	Additional ads place as regular course of business
403-3150 Commissions Del. RE Taxes	6,250.73	5,256.62	(994.11)	(0.19)	3,200.00	(3,050.73)	(0.95)	Increase due to higher Revenue
403-3190 Commission Deed Transfer Tax	2,799.57	2,965.23	165.66	0.06	1,500.00	(1,299.57)	(0.87)	Increase due to higher Revenue
404-3160 Legal Services - WTP	238,974.83	476,067.22	237,092.39	0.50	135,000.00	(103,974.83)	(0.77)	Right To Know
408-3130 Engineering	319,427.60	295,572.20	(23,855.40)	(0.08)	275,000.00	(44,427.60)	(0.16)	Budget modification
409-3730 Maintenance & Repair Annex	10,201.92	4,358.90	(5,843.02)	(1.34)	9,599.50	(602.42)	(0.06)	Budget modification
411-2500 Vehicle Maint/Supplies- Fire Dept	16,235.84	33,525.44	17,289.60	0.52	15,181.00	(1,054.84)	(0.07)	Budget modification
411-3730 Equipment Testing	10,640.86	6,436.83	(4,204.03)	(0.65)	6,000.00	(4,640.86)	(0.77)	Budget modification
411-4200 Building Maintenance- Fire Dept	28,381.32	12,261.92	(16,119.40)	(1.31)	17,500.00	(10,881.32)	(0.62)	Emergency repairs to heating system & Air Conditionig System
413-2000 Zoning & Codes	147,285.03	0.00	(147,285.03)	0.00	95,078.00	(52,207.03)	(0.55)	Contracted services
413-2100 Materials & Supplies - Codes	4,436.17	3,891.65	(544.52)	(0.14)	3,000.00	(1,436.17)	(0.48)	Budget modification
414-4500 Zoning & Codes Permitting	206,255.15	152,511.41	(53,743.74)	(0.35)	75,000.00	(131,255.15)	(1.75)	Expense is higher which corresponds to higher revenues
426-2500 Recycling Grant to Twin Boros	44,470.91	20,480.53	(23,990.38)	(1.17)	30,000.00	(14,470.91)	(0.48)	Increase due to higher Revenue
430-3730 Building Maintenance	2,773.05	4,228.72	1,455.67	0.34	2,265.00	(508.05)	(0.22)	Budget modification
430-7400 Capital Improvements	71,320.05	235,908.74	164,588.69	0.70	0.00	(71,320.05)	0.00	Middle Dam coring and construction
433-3720 Misc Supplies- Traffic Signals	15,466.59	42,532.70	27,066.11	0.64	5,500.00	(9,966.59)	(1.81)	Budget modification
438-3720 Street Paving	911,441.01	22,914.17	(888,526.84)	(38.78)	0.00	(911,441.01)	0.00	Payment for Perry & Pearl from 2024/ 2025 Street Paving. Street Paving supplies need budet modification and transfer from debt
448-3110 Meter Replacement Contractor	19,716.95	461,676.00	441,959.05	0.96	0.00	(19,716.95)	0.00	Meter Installations
448-3720 Distribution System- Maint. & Repairs	117,936.23	112,164.12	(5,772.11)	(0.05)	100,000.00	(17,936.23)	(0.18)	Budget modification
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	19,847.51	(230,970.19)	(250,817.70)	1.09	0.00	(19,847.51)	0.00	Supplies for culvert respairs (budget modification to be requested as projects are completed
452-2610 Pool Maintenance/Repair	3,796.38	891.53	(2,904.85)	(3.26)	2,500.00	(1,296.38)	(0.52)	Strand Pool purchase approved by Council
452-2622 Small Tools & Equipment (Pool)	6,509.16	8.59	(6,500.57)	(756.76)	500.00	(6,009.16)	(12.02)	Increased Costs
454-3610 Electricity	2,469.73	1,740.46	(729.27)	(0.42)	1,500.00	(969.73)	(0.65)	Budget modification
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
471-3000 Debt Service Expense Water	58,052.63	0.00	(58,052.63)	0.00	0.00	(58,052.63)	0.00	Debt Restructure
471-4000 Debt Service Expense General	25,747.37	0.00	(25,747.37)	0.00	0.00	(25,747.37)	0.00	Debt Restructure
472-1140 Debt Interest Series AA 2025 GO Note	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 of 2025 Bond	7,478.75	0.00	(7,478.75)	0.00	0.00	(7,478.75)	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)	Increase due to higher Revenue
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>3,252,759.25</u>	<u>2,313,649.55</u>	<u>(939,109.70)</u>		<u>1,419,450.50</u>	<u>(1,833,308.75)</u>		

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - General Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>As of</u> <u>11/30/2025</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	2,491,801.91	2,918,261.00	(426,459.09)
301-2000 Real Estate Tax- Prior Year	0.00	346.00	(346.00)
301-3000 Real Estate Tax - Interim	477.56	207.00	270.56
301-4000 Real Estate Tax - Delinquent	88,062.12	91,577.00	(3,514.88)
<b><u>TOTAL TAXES</u></b>	<b><u>2,580,341.59</u></b>	<b><u>3,010,391.00</u></b>	<b><u>(430,049.41)</u></b>
<b>ACT 511 TAXES</b>			
310-1000 Real Estate Transfer Tax	139,978.11	160,000.00	(20,021.89)
310-2000 Earned Income Tax	907,746.93	1,200,000.00	(292,253.07)
310-5000 Municipal Service Tax	265,590.92	325,000.00	(59,409.08)
<b><u>TOTAL ACT 511 TAXES</u></b>	<b><u>1,313,315.96</u></b>	<b><u>1,685,000.00</u></b>	<b><u>(371,684.04)</u></b>
<b><u>BUSINESS LICENSES/PERMITS</u></b>			
321-2000 Health/Restaurant Licenses	15,549.37	12,900.00	2,649.37
321-6100 Rental License	204,685.00	212,850.00	(8,165.00)
321-6110 Short-Term Rental Lic.	0.00	3,225.00	(3,225.00)
321-8000 Cable TV Franchise Tax	55,229.36	105,000.00	(49,770.64)
<b><u>TOTAL LICENSES/PERMITS</u></b>	<b><u>275,463.73</u></b>	<b><u>333,975.00</u></b>	<b><u>(58,511.27)</u></b>
<b><u>NON-BUSINESS PERMITS</u></b>			
322-8100 Event Permit Fee	1,644.00	1,935.00	(291.00)
322-8200 Street Opening Permits	28,407.99	11,610.00	16,797.99
322-9400 Misc Permits	2,280.00	2,580.00	(300.00)
<b><u>TOTAL NON-BUSINESS PERMITS</u></b>	<b><u>32,331.99</u></b>	<b><u>16,125.00</u></b>	<b><u>16,206.99</u></b>
<b><u>FINES</u></b>			
331-1100 Vehicle Code Violations	104,741.25	180,000.00	(75,258.75)
331-1200 Violation of Zoning Ord & Statutes	29,897.29	25,000.00	4,897.29
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
<b><u>TOTAL FINES</u></b>	<b><u>134,638.54</u></b>	<b><u>205,000.00</u></b>	<b><u>(70,361.46)</u></b>
<b><u>INTEREST</u></b>			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	6,683.16	0.00	6,683.16
341-0210 Interest -P.L.G.I.T.	4,704.60	0.00	4,704.60
341-0211 Interest PLGIT Plus	26,787.60	0.00	26,787.60

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - General Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>As of</u> <u>11/30/2025</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>TOTAL INTEREST</b>	<b>38,175.36</b>	<b>50,000.00</b>	<b>(11,824.64)</b>
<b>RENTS</b>			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	28,473.09	40,000.00	(11,526.91)
<b><u>TOTAL RENTS</u></b>	<b><u>28,474.09</u></b>	<b><u>40,000.00</u></b>	<b><u>(11,525.91)</u></b>
<b>STATE GRANT PROGRAM</b>			
354-1261 PMVB Grant	0.00	9,000.00	(9,000.00)
<b><u>TOTAL STATE GRANTS</u></b>	<b><u>0.00</u></b>	<b><u>9,000.00</u></b>	<b><u>(9,000.00)</u></b>
<b>STATE SHARED REVENUE</b>			
355-0100 Public Utility Realty/Bev Tax	3,500.00	3,875.00	(375.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	74,788.81	46,070.00	28,718.81
355-0700 Foreign Fire Ins Premium Tax	53,080.19	46,750.00	6,330.19
<b><u>TOTAL STATE SHARED REVENUE</u></b>	<b><u>131,369.00</u></b>	<b><u>96,695.00</u></b>	<b><u>34,674.00</u></b>
<b>PMT IN LIEU OF TAXES</b>			
359-0010 Housing Authority PILOT	10,109.33	5,500.00	4,609.33
<b><u>TOTAL PILOT</u></b>	<b><u>10,109.33</u></b>	<b><u>5,500.00</u></b>	<b><u>4,609.33</u></b>
<b>GENERAL GOVERNMENT</b>			
361-1110 Closing Report Fee	10,473.00	8,000.00	2,473.00
361-3300 Permits - Zoning - Gen Government	29,478.27	38,700.00	(9,221.73)
361-3310 Building Permits	230,314.96	96,750.00	133,564.96
361-3320 Resale Inspections	19,910.96	6,450.00	13,460.96
361-3400 Zoning Plan Review	138,127.60	32,250.00	105,877.60
<b><u>TOTAL GENERAL GOVERNMENT</u></b>	<b><u>428,304.79</u></b>	<b><u>182,150.00</u></b>	<b><u>246,154.79</u></b>
<b>PUBLIC SAFETY</b>			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
<b><u>TOTAL PUBLIC SAFETY</u></b>	<b><u>0.00</u></b>	<b><u>2,000.00</u></b>	<b><u>(2,000.00)</u></b>
<b>HIGHWAYS &amp; STREETS</b>			
363-2100 Meter Revenue	82,735.01	161,250.00	(78,514.99)
363-2200 Parking Permits	23,079.54	25,800.00	(2,720.46)
363-2210 Residential Parking Permit	471.50	3,870.00	(3,398.50)
363-2300 Meter Bags	0.00	1,097.00	(1,097.00)
363-5100 PennDOT Snow Removal	0.00	20,000.00	(20,000.00)

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - General Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>As of</u> <u>11/30/2025</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
363-5200 Borough DPW Services	0.00	750.00	(750.00)
<b><u>TOTAL HIGHWAYS &amp; STREETS</u></b>	<b>106,286.05</b>	<b>212,767.00</b>	<b>(106,480.95)</b>
 <b><u>MISCELLANEOUS REVENUES</u></b>			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	18,542.67	9,983.00	8,559.67
380-1070 Miscellaneous Income	13,399.04	5,000.00	8,399.04
380-5100 Shopping Cart Fees	7,124.00	2,000.00	5,124.00
<b><u>TOTAL MISC. REVENUES</u></b>	<b>39,065.71</b>	<b>25,983.00</b>	<b>13,082.71</b>
 <b><u>SALE OF ASSETS</u></b>			
391-0020 Damage to Borough Property	9,165.80	15,000.00	(5,834.20)
<b><u>TOTAL SALE OF ASSETS</u></b>	<b>9,165.80</b>	<b>15,000.00</b>	<b>(5,834.20)</b>
 <b><u>DIVIDENDS</u></b>			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	98,643.94	150,000.00	(51,356.06)
<b><u>TOTAL DIVIDENDS</u></b>	<b>98,643.94</b>	<b>168,000.00</b>	<b>(69,356.06)</b>
 <b>Total Revenues</b>	 <b>5,225,685.88</b>	 <b>6,057,586.00</b>	 <b>(831,900.12)</b>
 <b>Expenses</b>			
 <b><u>LEGISLATIVE</u></b>			
400-1100 Council Salary	13,663.35	15,000.00	1,336.65
400-1120 Mayor Salary	4,498.70	5,000.00	501.30
400-1610 FICA - Legislative	1,142.56	1,240.00	97.44
400-1630 Medicare - Legislative	267.15	290.00	22.85
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><u>TOTAL LEGISLATIVE</u></b>	<b>23,427.37</b>	<b>28,530.00</b>	<b>5,102.63</b>
 <b><u>GENERAL GOVERNMENT</u></b>			
401-1210 Manager Salary	67,523.11	77,000.00	9,476.89
401-1220 Director-Public Works	43,863.17	49,998.00	6,134.83
401-1400 Admin Staff Salary	44,900.48	58,454.00	13,553.52
401-1610 FICA - Admin	9,724.89	12,967.00	3,242.11
401-1630 Medicare - Admin	2,283.94	3,033.00	749.06
401-1830 Admin - Overtime	0.00	750.00	750.00

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - General Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>As of</u> <u>11/30/2025</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-2100 Office Supplies - Administration	11,532.17	12,761.00	1,228.83
401-2130 Office Equipment/Furniture	1,291.19	1,250.00	(41.19)
401-2140 IT Expenses	23,754.08	18,444.00	(5,310.08)
401-2150 Computer Equipment/Supplies-Gen Government	9,065.35	11,930.50	2,865.15
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	5,229.55	4,500.00	(729.55)
401-3250 Postage - Payroll Processing Fee	8,547.98	10,000.00	1,452.02
401-3310 Travel- Gen Government	0.00	1,600.00	1,600.00
401-3400 Advertising/Printing - Gen Government	1,506.29	3,034.50	1,528.21
401-3450 Contracted Admin Services	1,186.39	1,500.00	313.61
401-4200 Association Dues/Subscriptions	10,228.57	9,000.00	(1,228.57)
401-4600 Training/Conference - General Government	361.24	2,500.00	2,138.76
401-7200 CIP - New Car	0.00	0.00	0.00
<b>TOTAL GENERAL GOVT</b>	<b>244,285.27</b>	<b>288,572.00</b>	<b>44,286.73</b>
 <b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	30,443.00	34,745.00	4,302.00
402-1400 Finance - Staff Salaries	48,966.02	52,043.00	3,076.98
402-1610 Fica	4,873.48	4,484.00	(389.48)
402-1630 Medicare	1,201.02	1,049.00	(152.02)
402-1830 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	724.00	724.00
402-3160 Billing Software	8,095.69	8,500.00	404.31
402-3170 Accounting Software	2,531.04	9,146.00	6,614.96
402-3210 Credit Card Fees	18,560.23	13,600.00	(4,960.23)
<b>TOTAL FINANCIAL ADMIN</b>	<b>116,093.58</b>	<b>144,249.00</b>	<b>28,155.42</b>
 <b><u>TAX COLLECTION</u></b>			
403-1140 Tax Collector Salary	7,204.80	8,216.00	1,011.20
403-1610 FICA - Tax Collector	449.79	509.00	59.21
403-1630 Medicare - Tax Collector	105.16	119.00	13.84
403-2100 Materials & Supplies	6.75	3,200.00	3,193.25
403-3150 Commission Del. Real Estate Tax	6,250.73	3,200.00	(3,050.73)

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - General Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>As of</u> <u>11/30/2025</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
403-3170 Commission Local Ser. Tax	3,913.92	4,500.00	586.08
403-3180 Commission Earned Income Tax	13,295.18	15,500.00	2,204.82
403-3190 Commission Deed Transfer Tax	2,799.57	1,500.00	(1,299.57)
<b><u>TOTAL TAX COLLECTION</u></b>	<b><u>34,025.90</u></b>	<b><u>36,744.00</u></b>	<b><u>2,718.10</u></b>
 <b><u>LEGAL SERVICES</u></b>			
404-3140 Solicitor Retainer & Fees	106,403.78	125,000.00	18,596.22
<b><u>TOTAL LEGAL SERVICES</u></b>	<b><u>106,403.78</u></b>	<b><u>125,000.00</u></b>	<b><u>18,596.22</u></b>
 <b><u>ENGINEERING</u></b>			
408-3130 Engineering Services - Gen Prof Services	136,581.29	38,500.00	(98,081.29)
<b><u>TOTAL ENGINEERING</u></b>	<b><u>136,581.29</u></b>	<b><u>38,500.00</u></b>	<b><u>(98,081.29)</u></b>
 <b><u>MUNICIPAL BUILDINGS</u></b>			
409-2360 Materials & Supplies - Mun Bldg	232.92	450.00	217.08
409-3610 Electricity-Mun. Bldg.	4,764.15	5,400.00	635.85
409-3620 Electric Annex	1,401.88	1,350.00	(51.88)
409-3640 Gas (heat) - Annex	940.39	1,575.00	634.61
409-3730 Maintenance & Repair Annex	5,101.70	4,800.00	(301.70)
409-3740 Maintenance & Repairs	9,330.60	40,000.50	30,669.90
<b><u>TOTAL MUNICIPAL BUILDING</u></b>	<b><u>21,771.64</u></b>	<b><u>53,575.50</u></b>	<b><u>31,803.86</u></b>
 <b><u>POLICE DEPARTMENT</u></b>			
410-7600 SARP Regional Costs	2,810,951.91	3,066,493.00	255,541.09
<b><u>TOTAL POLICE</u></b>	<b><u>2,810,951.91</u></b>	<b><u>3,066,493.00</u></b>	<b><u>255,541.09</u></b>
 <b><u>FIRE DEPARTMENT</u></b>			
411-2100 Auxiliary Donation - Fire Dept	15,000.00	15,000.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	16,235.84	15,181.00	(1,054.84)
411-2600 Small Tools/ Equipment	3,421.18	4,000.00	578.82
411-3210 Telephone - Fire Dept	697.84	2,500.00	1,802.16
411-3270 Radio Maintenance	655.45	2,859.00	2,203.55
411-3620 Electricity	10,742.78	11,500.00	757.22
411-3630 Gas (heat)	983.59	5,000.00	4,016.41
411-3730 Equipment Testing	10,640.86	6,000.00	(4,640.86)
411-4200 Building Maintenance- Fire Dept	28,381.32	17,500.00	(10,881.32)
411-4600 Contracted Services	1,112.44	960.00	(152.44)
411-5300 Contribution	0.00	0.00	0.00
<b><u>TOTAL FIRE DEPARTMENT</u></b>	<b><u>87,871.30</u></b>	<b><u>80,500.00</u></b>	<b><u>(7,371.30)</u></b>

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - General Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>As of</u> <u>11/30/2025</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b><u>CODE ENFORCEMENT</u></b>			
413-1220 Code Enforcement Office Salary	6,018.08	6,018.00	(0.08)
413-1400 Staff Salary	51,957.84	153,654.00	101,696.16
413-1610 FICA - Code Enforcement	3,644.29	15,888.00	12,243.71
413-1630 Medicare - Code Enforcement	852.28	3,716.00	2,863.72
413-1830 Overtime	0.00	1,500.00	1,500.00
413-2000 Zoning & Codes	147,285.03	95,078.00	(52,207.03)
413-2100 Materials & Supplies - Codes	4,436.17	3,000.00	(1,436.17)
413-2150 Computer Equipment/Supplies-Code Enforcement	3,958.18	4,000.00	41.82
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	527.78	750.00	222.22
413-3150 Software License	1,188.00	8,000.00	6,812.00
413-3210 Codes- Cell Phones	39.90	0.00	(39.90)
413-3400 Advertising Expense	823.81	4,000.00	3,176.19
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>222,505.65</u></b>	<b><u>300,704.00</u></b>	<b><u>78,198.35</u></b>
<b><u>PLANNING/ZONING</u></b>			
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	206,255.15	75,000.00	(131,255.15)
<b><u>TOTAL PLANNING/ZONING</u></b>	<b><u>208,767.60</u></b>	<b><u>130,500.00</u></b>	<b><u>(78,267.60)</u></b>
<b><u>EMERGENCY SERVICES</u></b>			
415-5300 Control Center Payment	75,410.72	82,267.00	6,856.28
<b><u>TOTAL EMERGENCY SERVICES</u></b>	<b><u>75,410.72</u></b>	<b><u>82,267.00</u></b>	<b><u>6,856.28</u></b>
<b><u>HEALTH DEPARTMENT</u></b>			
421-1220 Salaries & Wages-Health	10,668.34	14,231.00	3,562.66
421-1610 FICA - Health Dept	665.56	882.00	216.44
421-1630 Medicare - Health Dept	155.67	206.00	50.33
421-2100 Supplies	0.00	100.00	100.00
421-2150 Computer Equipment/Supplies	0.00	0.00	0.00
<b><u>TOTAL HEALTH DEPARTMENT</u></b>	<b><u>11,489.57</u></b>	<b><u>15,419.00</u></b>	<b><u>3,929.43</u></b>

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - General Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>As of</u> <u>11/30/2025</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b><u>STREET DEPARTMENT</u></b>			
430-1220 Salary - DPW Foreman	24,230.30	28,908.00	4,677.70
430-1300 Salaries & Wages - DPW	174,681.37	177,293.00	2,611.63
430-1610 FICA - Street Dept	12,420.32	12,848.00	427.68
430-1630 Medicare - Street Dept	2,995.89	3,005.00	9.11
430-1830 Street Department - Overtime	5,939.08	3,740.00	(2,199.08)
430-2100 Office Supplies - Street Dept	1,336.45	680.00	(656.45)
430-2130 Safety Equipment - Street Dept	873.02	1,020.00	146.98
430-2150 Computer Equipment/Supplies - Street Dept	669.00	85.00	(584.00)
430-2160 Office Equip Maint/Repair - Street Dept	5.94	85.00	79.06
430-2300 Vehicle Operation (fuel, oil, fluids)	11,544.43	17,000.00	5,455.57
430-2380 Uniforms & Clothing	6,110.68	6,233.90	123.22
430-2500 Vehicle Maint/Repair- Street Dept	3,565.18	6,800.00	3,234.82
430-2600 Minor Equipment	1,042.89	1,360.00	317.11
430-3150 Drug Testing	212.80	204.00	(8.80)
430-3210 Telephone - Street	574.64	442.00	(132.64)
430-3310 Travel	0.00	425.00	425.00
430-3610 Electricity -DPW Garage	0.00	170.00	170.00
430-3620 Gas Heat -DPW Garage	1,109.25	1,360.00	250.75
430-3730 Building Maintenance	1,594.37	2,040.00	445.63
430-3740 Equipment Maint & Repairs - Street Dept	904.93	768.10	(136.83)
430-3260 Radio Purchase	5,476.49	6,290.00	813.51
430-4600 Training - Street	547.82	680.00	132.18
430-7400 Capital Improvements	71,320.05	0.00	(71,320.05)
430-7410 Equipment Lease Loader	0.00	0.00	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>327,154.90</b>	<b>271,437.00</b>	<b>(55,717.90)</b>
<b><u>STREET CLEANING</u></b>			
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>
<b><u>SNOW &amp; ICE REMOVAL</u></b>			
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>
<b><u>TRAFFIC SIGNS/SIGNALS</u></b>			

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - General Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>As of</u> <u>11/30/2025</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</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>
 <b><u>STREET LIGHTING</u></b>			
434-3610 Electric	33,760.68	37,400.00	3,639.32
434-3720 Street Light Repair	158.35	250.00	91.65
434-3730 Operations/Maintenance	0.00	750.00	750.00
<b>TOTAL STREET LIGHTING</b>	<b>33,919.03</b>	<b>38,400.00</b>	<b>4,480.97</b>
 <b><u>STORM SEWERS &amp; DRAINS</u></b>			
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>
 <b><u>STREET MAINTENANCE</u></b>			
438-2450 Materials & Supplies St Maintenance	8,303.99	15,000.00	6,696.01
438-3720 Street Paving	536,174.61	0.00	(536,174.61)
<b>TOTAL STREET MAINTENANCE</b>	<b>544,478.60</b>	<b>15,000.00</b>	<b>(529,478.60)</b>
 <b><u>PARKING FACILITIES</u></b>			
445-1300 Parking Enforcement Officer	43,811.44	95,459.00	51,647.56
445-1610 FICA - Parking	2,732.22	6,585.00	3,852.78
445-1630 Medicare - Parking	639.01	1,540.00	900.99
445-1830 Overtime	0.00	1,000.00	1,000.00
445-1910 Uniforms/Drug Test	1,624.66	3,500.00	1,875.34
445-2410 Vehicle Registration/Maintenance	297.73	1,500.00	1,202.27
445-2410 Computer Equipment	1,171.65	1,500.00	328.35
445-2150 Meter Purchase- Parking Facilities	0.00	4,400.00	4,400.00
445-3150 Software (UP Safety)	12,600.00	28,800.00	16,200.00
445-3160 UP Safety Lookups	685.00	1,200.00	515.00
445-3130 Parking Permits Ect..	0.00	0.00	0.00
445-3250 Postage	0.00	500.00	500.00
445-3260 Radio	2,357.67	750.00	(1,607.67)
445-3400 Advertising/Printing-Parking Facilities	50.87	3,000.00	2,949.13
445-3710 Parking Lot Maintenance-Parking Facilities	1,058.44	250.00	(808.44)
445-3720 Meter Repair/Main Supplies	0.00	6,000.00	6,000.00

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - General Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>As of</u> <u>11/30/2025</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>TOTAL PARKING FACILITIES</b>	<b>67,028.69</b>	<b>155,984.00</b>	<b>88,955.31</b>
 <b><u>FLOOD CONTROL</u></b>			
446-3130 Engineering Services	0.00	9,300.00	9,300.00
446-3710 Levee Maintenance	18,487.02	67,200.00	48,712.98
446-3730 Equipment Maintenance/Repair	30,057.09	30,150.00	92.91
<b>TOTAL FLOOD CONTROL</b>	<b>48,544.11</b>	<b>106,650.00</b>	<b>58,105.89</b>
 <b><u>SHADE TREES</u></b>			
455-2460 Materials & Supplies	533.37	1,000.00	466.63
455-3720 Maintenance	18,350.00	23,550.00	5,200.00
455-7200 Shade Tree - New Planting	996.50	2,500.00	1,503.50
<b>TOTAL SHADE TREES</b>	<b>19,879.87</b>	<b>27,050.00</b>	<b>7,170.13</b>
 <b><u>Grant - Special Projects</u></b>			
456-4700 Refuse	7,696.29	9,000.00	1,303.71
<b>Total Grant - Special Projects</b>	<b>7,696.29</b>	<b>9,000.00</b>	<b>1,303.71</b>
 <b><u>ECONOMIC DEVELOPMENT</u></b>			
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>
 <b><u>DOWNTOWN DISTRICT</u></b>			
465-3740 Maintenance/Repair (Decorations)	2,307.75	5,000.00	2,692.25
465-5400 Contribution - ECA	7,500.00	10,000.00	2,500.00
<b>TOTAL DOWNTOWN DISTRICT</b>	<b>9,807.75</b>	<b>15,000.00</b>	<b>5,192.25</b>
 <b><u>INTER-GOVNMTAL EXPENSES</u></b>			
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>
 <b><u>INSURANCE</u></b>			
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	7,518.90	9,900.00	2,381.10
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>100,627.86</b>	<b>86,955.00</b>	<b>(13,672.86)</b>

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - General Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>As of</u> <u>11/30/2025</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b><u>EMPLOYEE BENEFITS/INS</u></b>			
487-1580 Life/Disability Insurance	9,673.58	10,590.00	916.42
487-1590 Major Medical (BC/BS)	261,717.20	319,060.00	57,342.80
487-1591 Health Ins Buyout/HRA	2,309.52	2,970.00	660.48
487-5310 N/U Pension MMO	92,320.84	95,006.00	2,685.16
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>366,021.14</b>	<b>427,626.00</b>	<b>61,604.86</b>
<b><u>EMPLOYER FICA EXPENSES</u></b>			
488-1620 Unemployment Compensation	4,207.44	8,250.00	4,042.56
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>4,207.44</b>	<b>8,250.00</b>	<b>4,042.56</b>
<b>Total Expenses</b>	<b>5,721,243.77</b>	<b>5,802,755.50</b>	<b>94,172.11</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>(495,557.89)</b>	<b>254,830.50</b>	<b>750,388.39</b>

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - Water Fund**  
**Preliminary November 30, 2025**

<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	2,083.15	0.00	2,083.15
341-0210 Interest-Water-PLGIT	0.89	0.00	0.89
341-0211 Interest-Water-P Plus	15,486.95	0.00	15,486.95
341-0212 Interest-Water-P 2025	90,541.57	0.00	90,541.57
<b><u>TOTAL INTEREST</u></b>	<b>108,112.56</b>	<b>45,000.00</b>	<b>63,112.56</b>
<b>STATE SHARED REVENUE</b>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
<b><u>TOTAL STATE SHARED REVENUE</u></b>	<b>72,589.13</b>	<b>44,715.00</b>	<b>27,874.13</b>
<b>PMT FROM WATER CO</b>			
378-1110 Water Service-Turn on/off	1,825.50	150.00	1,675.50
378-2100 Water Rents	2,402,910.17	2,838,000.00	(435,089.83)
378-2110 Lien Rents	16,544.22	25,000.00	(8,455.78)
378-2120 Lien Costs & Interest	3,856.05	2,000.00	1,856.05
378-4300 Hydrant Fees	515.00	0.00	515.00
378-4300 Water Sales Bulk	85,221.43	110,000.00	(24,778.57)
378-9000 EDU Connection Fees	3,890.00	87,991.00	(84,101.00)
378-9200 Penalties	72,154.14	40,250.00	31,904.14
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)
<b><u>TOTAL PMT FROM WATER CO</u></b>	<b>2,590,311.51</b>	<b>3,105,241.00</b>	<b>(514,929.49)</b>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	18,741.83	10,134.00	8,607.83
380-1070 Misc Income	0	0	0
<b><u>TOTAL MISC. REVENUES</u></b>	<b>18,741.83</b>	<b>10,134.00</b>	<b>8,607.83</b>
<b>SALE OF ASSETS</b>			
391-0020 Damage to Borough Property	0.00	0.00	0.00
<b><u>TOTAL SALE OF ASSETS</u></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Total Revenues</u></b>	<b>2,789,755.03</b>	<b>3,205,090.00</b>	<b>(415,334.97)</b>

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - Water Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b><u>Expenses</u></b>			
<b><u>GENERAL GOVERNMENT</u></b>			
401-1210 Manager Salary	33,761.56	38,500.00	4,738.44
401-1220 DPW Director Salary - Water	21,931.58	24,999.00	3,067.42
401-1400 Admin Staff Salary - Water	22,450.21	29,227.00	6,776.79
401-1610 FICA - Admin	4,832.01	6,484.00	1,651.99
401-1630 Medicare - Admin	1,142.05	1,516.00	373.95
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	5,230.80	5,724.00	493.20
401-2130 Office Equipment/Furniture - Admin	645.71	625.00	(20.71)
401-2140 IT Expenses	11,718.88	9,383.00	(2,335.88)
401-2150 Computer Equipment/Supplies	5,607.92	8,100.50	2,492.58
401-2160 Equipment Repair/ Maint.	173.44	550.00	376.56
401-3110 Data Storage Software		2,250.00	2,250.00
401-3210 Telephone - Admin	3,328.89	2,250.00	(1,078.89)
401-3250 Postage - Payroll Processing Fee	6,860.44	5,000.00	(1,860.44)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	6,986.32	1,517.25	(5,469.07)
401-3450 Contracted Admin Service	593.22	750.00	156.78
401-4200 Dues Subscriptions/Memberships - Admin	3,575.44	4,500.00	924.56
401-4600 Training/Conferences - General Government	416.07	340.00	(76.07)
<b><u>TOTAL GENERAL GOVT</u></b>	<b><u>129,254.54</u></b>	<b><u>142,890.75</u></b>	<b><u>13,636.21</u></b>
<b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	29,547.72	33,723.00	4,175.28
402-1400 Finance - Staff salaries	47,525.87	50,504.00	2,978.13
402-1610 Finance - Fica	4,790.19	4,352.00	(438.19)
402-1610 Finance -Medicare	995.34	1,018.00	22.66
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	5,911.83	8,250.00	2,338.17
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	10,294.86	13,200.00	2,905.14
<b><u>TOTAL FINANCIAL ADMIN</u></b>	<b><u>102,962.94</u></b>	<b><u>141,440.00</u></b>	<b><u>38,477.06</u></b>
<b><u>LEGAL SERVICES</u></b>			

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - Water Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
404-3160 Legal Services - WTP	238,974.83	135,000.00	(103,974.83)
<b>TOTAL LEGAL SERVICES</b>	<b>238,974.83</b>	<b>135,000.00</b>	<b>(103,974.83)</b>
 <b><u>ENGINEERING</u></b>			
408-3130 Engineering	101,188.48	156,750.00	55,561.52
<b>TOTAL ENGINEERING</b>	<b>101,188.48</b>	<b>156,750.00</b>	<b>55,561.52</b>
 <b><u>MUNICIPAL BUILDINGS (70/15/15)</u></b>			
409-2360 Materials & Supplies - Mun Bldg	45.14	275.00	229.86
409-3610 Electricity-Mun. Bldg.	2,366.47	3,300.00	933.53
409-3620 Electricity-Annex	709.39	825.00	115.61
409-3640 Gas - Annex	470.57	963.00	492.43
409-3730 Maintenance & Repair Annex	2,550.11	2,399.75	(150.36)
409-3740 Maintenance & Repairs	4,344.50	26,975.25	22,630.75
<b>TOTAL MUNICIPAL BUILDING</b>	<b>10,486.18</b>	<b>34,738.00</b>	<b>24,251.82</b>
 <b><u>STREET DEPARTMENT (35/30/30/05)</u></b>			
430-1220 Street Superintendent Salary	23,517.64	28,058.00	4,540.36
430-1300 Salaries & Wages - DPW - Water	169,971.72	172,078.00	2,106.28
430-1610 FICA - Street Dept	12,377.50	12,470.00	92.50
430-1630 Medicare - Street Dept	2,907.74	2,916.00	8.26
430-1830 Overtime - Street Department	5,764.41	3,630.00	(2,134.41)
430-2100 Office Supplies - Street Dept	597.09	660.00	62.91
430-2120 Safety Equipment	860.77	990.00	129.23
430-2150 Computer Equipment/Supplies	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair	6.32	83.00	76.68
430-2300 Vehicle Operation (fuel, oil, fluids)	11,336.17	16,500.00	5,163.83
430-2380 Uniforms - Street Dept	5,941.32	6,050.55	109.23
430-2500 Vehicle Manitenance/Repair- Street	3,524.29	6,600.00	3,075.71
430-2600 Small Tools/Minor Equip - Street Dept	1,010.58	1,320.00	309.42
430-3150 Drug Testing	208.60	198.00	(10.60)
430-3210 Telephone - Street Dept	522.52	429.00	(93.52)
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	1,084.35	1,320.00	235.65
430-3620 Gas - Street Dept	1,566.52	1,980.00	413.48
430-3730 Building Maintenance- Street Dept	894.01	707.45	(186.56)
430-3740 Equipment Maint & Repair - Street Dept	5,266.92	6,105.00	838.08
430-4600 Conferences/Training - Street Dept	556.59	660.00	103.41
430-7410 Equipment Lease Loader	0.00	0.00	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>247,915.06</b>	<b>263,416.00</b>	<b>15,500.94</b>

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - Water Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b><u>WATER</u></b>			
448-1300 Water Staff Salaries	407,589.25	586,286.00	178,696.75
448-1610 FICA - Water	25,428.95	36,691.00	11,262.05
448-1630 Medicare - Water	6,032.68	8,581.00	2,548.32
448-1830 Water Overtime	5,118.67	5,500.00	381.33
448-2100 Office Supplies	2,508.53	1,998.00	(510.53)
448-2110 Chemicals - Water	102,902.95	130,000.00	27,097.05
448-2120 Safety Supplies	2,391.44	3,000.00	608.56
448-2150 Computer Equipt & Supplies	0.00	2,500.00	2,500.00
448-2200 Materials & Supplies	11,364.83	14,000.00	2,635.17
448-2300 Fuel Oil	11,789.27	15,000.00	3,210.73
448-2310 Vehicle Operation	2,318.86	2,500.00	181.14
448-2380 Uniforms/Boot Allowance	5,977.32	17,000.00	11,022.68
448-2400 Meter M&R Supplies (New Radio Read)	23,343.90	25,000.00	1,656.10
448-2600 Small Tools/Minor Equipment - Water	4,841.83	12,000.00	7,158.17
488-3110 Meter Replacement Contractor	19,716.95	0.00	(19,716.95)
448-3160 Laboratory Fees - Water	26,701.17	45,000.00	18,298.83
448-3200 Telephone- Water	1,457.51	3,500.00	2,042.49
448-3610 Electric- WTP, Wells, Dist	39,055.69	60,000.00	20,944.31
448-3700 Well Maint & Repair	23,894.70	40,000.00	16,105.30
448-3720 Distribution System- Maint. & Repairs	117,936.23	100,000.00	(17,936.23)
448-3730 Building Maintenance	6,978.96	15,000.00	8,021.04
448-3740 WTP Maint & Repairs	14,747.98	15,000.00	252.02
448-3750 Dist Contracted Services	38,769.85	45,000.00	6,230.15
448-4200 Dues/Subscriptions - Water	6,669.00	2,846.00	(3,823.00)
448-4500 Contracted Line Maint - Water	388.98	15,000.00	14,611.02
448-4600 Training/conferences - Water	1,991.13	2,000.00	8.87
448-4700 Sludge Removal	49,088.67	65,000.00	15,911.33
448-4910 Permits	20,000.00	21,000.00	1,000.00
448-7400 Capital Improvements	4,544.36	0.00	(4,544.36)
448-7410 Capital purchase (UTV)	0.00	0.00	0.00
<b>TOTAL WATER FACILITIES</b>	<b>983,549.66</b>	<b>1,289,402.00</b>	<b>305,852.34</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	40,604.14	48,829.00	8,224.86
471-1120 Penn Vest Dam	33,790.11	40,651.00	6,860.89
471-1130 ESSA GO 2021	33,800.00	33,800.00	0.00
<b>TOTAL DEBT SERVICE</b>	<b>108,194.25</b>	<b>287,833.00</b>	<b>179,638.75</b>

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - Water Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<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	5,361.16	6,330.00	968.84
472-1130 interest -2021 Loan	8,217.39	9,758.00	1,540.61
472-1120 Penn Vest Dam - Interest	72,229.17	76,000.00	3,770.83
<b>TOTAL DEBT INTEREST</b>	<b>138,234.52</b>	<b>198,088.00</b>	<b>59,853.48</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	7,566.05	10,050.00	2,483.95
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>101,300.10</b>	<b>88,273.00</b>	<b>(13,027.10)</b>
<b><u>EMPLOYEE BENEFITS/INS</u></b>			
487-1580 Life/Disability Insurance	9,425.16	10,750.00	1,324.84
487-1590 Major Medical (BC/BS)	301,066.07	323,894.00	22,827.93
487-1591 Health Ins. Buy-out/HRA Cont	2,409.00	3,015.00	606.00
487-5310 N/U Pension MMO	92,320.83	95,006.00	2,685.17
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>405,221.06</b>	<b>432,665.00</b>	<b>27,443.94</b>
<b><u>EMPLOYER FICA EXPENSES</u></b>			
488-1620 Unemployment Comp PSAB	4,558.69	8,375.00	3,816.31
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>4,558.69</b>	<b>8,375.00</b>	<b>3,816.31</b>
<b>Total Expenses</b>	<b>2,571,840.31</b>	<b>3,178,870.75</b>	<b>607,030.44</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>217,914.72</b>	<b>26,219.25</b>	<b>191,695.47</b>

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - Sewer Fund**  
**Preliminary November 30, 2025**

<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	1,806.14	0.00	1,806.14
341-0210 Interest Sewer PLGIT	0.10	0.00	0.10
341-0211 Int.-Sewer P Plus	96,896.52	0.00	96,896.52
<b><u>TOTAL INTEREST</u></b>	<b>98,702.76</b>	<b>50,000.00</b>	<b>48,702.76</b>
<b>STATE SHARED REVENUE</b>			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
<b><u>TOTAL STATE SHARED REVENUE</u></b>	<b>72,589.13</b>	<b>44,715.00</b>	<b>27,874.13</b>
<b>SANITATION</b>			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	1,693,477.17	1,750,000.00	(56,522.83)
364-2020 Lien Sewer Rents	11,440.44	8,500.00	2,940.44
364-3160 Lien Interest & Cost	3,445.58	0.00	3,445.58
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	8,229.80	63,522.00	(55,292.20)
364-9100 Smithfield EDU Fees	0.00	17,500.00	(17,500.00)
364-9200 Penalties	49,555.95	45,000.00	4,555.95
<b><u>TOTAL SANITATION</u></b>	<b>1,852,506.26</b>	<b>2,070,022.00</b>	<b>(217,515.74)</b>
<b>MISCELLANEOUS REVENUES</b>			
380-1010 Emp Cont Hlth Insr	18,741.83	10,134.00	8,607.83
<b><u>TOTAL MISC. REVENUES</u></b>	<b>18,741.83</b>	<b>10,134.00</b>	<b>8,607.83</b>
<b><u>Total Revenues</u></b>	<b>2,042,539.98</b>	<b>2,174,871.00</b>	<b>(132,331.02)</b>
<b>Expenses</b>			
<b>GENERAL GOVERNMENT</b>			
401-1210 Manager Salary	33,761.56	38,500.00	4,738.44
401-1220 DPW Director Salary-Sewer	21,931.58	24,999.00	3,067.42
401-1400 Admin Staff Salary	22,450.21	29,227.00	6,776.79
401-1610 FICA - Admin	4,834.84	6,484.00	1,649.16
401-1630 Medicare - Admin	1,142.05	1,516.00	373.95
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	5,685.73	6,301.00	615.27
401-2130 Office Equipment/Furniture - Admin	645.71	625.00	(20.71)
401-2140 IT Expenses	12,036.84	8,483.00	(3,553.84)

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - Sewer Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-2150 Computer Equipment/Supplies - Admin	8,274.78	5,965.50	(2,309.28)
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	3,348.85	2,250.00	(1,098.85)
401-3250 Postage - Payroll Processing Fee	6,357.09	5,000.00	(1,357.09)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	1,051.40	1,517.25	465.85
401-3450 Contracted Admin Services	593.22	750.00	156.78
401-4200 Dues Subscriptions/Memberships - Admin	3,575.44	4,500.00	924.56
401-4600 Training/Conferences - General Government	395.49	1,250.00	854.51
<b><u>TOTAL GENERAL GOVT</u></b>	<b><u>129,198.23</u></b>	<b><u>143,467.75</u></b>	<b><u>14,269.52</u></b>
 <b><u>FINANCIAL ADMINISTRATION</u></b>			
402-1000 Finance Director	29,547.72	33,723.00	4,175.28
402-1000 Finance - Staff Salaries	47,525.89	50,504.00	2,978.11
402-1610 Fica	4,727.49	4,352.00	(375.49)
402-1630 Medicare	999.12	1,018.00	18.88
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	5,911.83	8,250.00	2,338.17
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	10,294.86	13,200.00	2,905.14
<b><u>TOTAL FINANCIAL ADMIN</u></b>	<b><u>102,904.04</u></b>	<b><u>141,440.00</u></b>	<b><u>38,535.96</u></b>
 <b><u>LEGAL SERVICES</u></b>			
404-3200 Legal Services - WWTP	41,681.99	85,000.00	43,318.01
<b><u>TOTAL LEGAL SERVICES</u></b>	<b><u>41,681.99</u></b>	<b><u>85,000.00</u></b>	<b><u>43,318.01</u></b>
 <b><u>ENGINEERING</u></b>			
408-3130 Engineering	81,657.83	79,750.00	(1,907.83)
<b><u>TOTAL ENGINEERING</u></b>	<b><u>81,657.83</u></b>	<b><u>79,750.00</u></b>	<b><u>(1,907.83)</u></b>
 <b><u>MUNICIPAL BUILDINGS</u></b>			
409-2360 Materials & Supplies - Mun Bldg	187.74	275.00	87.26
409-3610 Electricity-Mun. Bldg.	2,366.47	3,300.00	933.53
409-3620 Electricity-Annex	709.39	825.00	115.61
409-3640 Gas - Annex	470.57	963.00	492.43

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - Sewer Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
409-3730 Maintenance & Repair Annex	2,550.11	2,399.75	(150.36)
409-3740 Maintenance & Repairs	4,393.12	26,316.25	21,923.13
<b>TOTAL MUNICIPAL BUILDING</b>	<b>10,677.40</b>	<b>34,079.00</b>	<b>23,401.60</b>
 <b><u>SANITARY SEWER</u></b>			
429-1400 Sewer Staff Salaries	305,450.48	289,679.00	(15,771.48)
429-1610 Social Security- Sewer Fund	18,749.54	18,146.00	(603.54)
429-1630 Medicare - Sanitary Sewer	4,506.20	4,244.00	(262.20)
429-1830 Sewer Overtime	3,214.29	3,000.00	(214.29)
429-2100 Office Supplies	1,351.61	4,000.00	2,648.39
429-2110 Chemicals	37,951.36	60,000.00	22,048.64
429-2120 Safety Supplies	1,064.89	3,000.00	1,935.11
429-2150 Computer Equip & Supplies	0.00	1,000.00	1,000.00
429-2200 Materials & Supplies- WWTP	10,173.79	9,000.00	(1,173.79)
429-2300 Fuel Oil	17,439.08	27,000.00	9,560.92
429-2310 Vehicle Operation	1,223.66	1,200.00	(23.66)
429-2380 Uniforms	12,013.90	12,527.90	514.00
429-2600 Small Tools/Minor Equipment	637.25	2,500.00	1,862.75
429-3160 Laboratory Fees	52,587.19	60,000.00	7,412.81
429-3200 Telephone - Sewer	1,926.55	3,000.00	1,073.45
429-3610 Electric - Sewer	83,332.13	86,000.00	2,667.87
429-3700 Pump Station Maint & Repair	0.00	14,486.10	14,486.10
429-3710 WWTP Maint & Repairs	28,156.34	25,000.00	(3,156.34)
429-3720 Collection System Maintenance	39,473.56	33,937.00	(5,536.56)
429-3730 WWTP Building & Repair	4,952.69	40,000.00	35,047.31
429-3740 Equipment Maintenance Collections	4,650.33	7,500.00	2,849.67
429-4100 Sewer Backup Expenses	1,828.00	2,500.00	672.00
429-4200 Dues/Subscriptions-Sewer	4,549.00	8,000.00	3,451.00
429-4500 Contracted Line Maintenance	30,894.12	85,500.00	54,605.88
429-4600 Training - Sanitary Sewer	844.00	2,000.00	1,156.00
429-4700 Sludge Disposal	91,650.42	100,000.00	8,349.58
429-7400 Equipment Lease/Purchase	0.00	0.00	0.00
429-7410 Capital Improvements equipment	0.00	0.00	0.00
429-7420 Capital Improvement Coll System	0.00	0.00	0.00
<b>TOTAL COLLECTION SYSTEM</b>	<b>758,620.38</b>	<b>903,220.00</b>	<b>144,599.62</b>
 <b><u>STREET DEPARTMENT</u></b>			
430-1220 Street Superintendent Salary	23,517.64	28,058.00	4,540.36
430-1300 Salaries & Wages - DPW - Sewer	169,971.81	172,078.00	2,106.19
430-1610 FICA - Street Dept	12,319.30	12,470.00	150.70
430-1630 Medicare - Street Dept	427.00	2,916.00	2,489.00

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - Sewer Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-1830 Overtime - Street Dept	5,764.41	3,630.00	(2,134.41)
430-2100 Office Supplies - Street Dept	532.75	660.00	127.25
430-2120 Safety Equipment - Street Dept	860.77	990.00	129.23
430-2150 Computer Equipment/Supplies - Street Dept	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair- Street Dept	6.32	83.00	76.68
430-2300 Vehicle Operation (fuel, oil, fluids)	11,321.69	16,500.00	5,178.31
430-2380 Uniforms - Street Dept	5,941.32	6,050.55	109.23
430-2500 Vehicle Manintenance/Repair- Street Dept	3,682.11	6,600.00	2,917.89
430-2600 Small Tools/Minor Equip - Street Dept	1,030.22	1,320.00	289.78
430-3150 Drug Testing	208.60	198.00	(10.60)
430-3210 Telephone - Street Dept	522.52	429.00	(93.52)
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	1,084.35	1,320.00	235.65
430-3620 Gas - Street Dept	1,566.52	1,980.00	413.48
430-3730 Building Maintenance - Street Dept	974.11	789.45	(184.66)
430-3740 Equipment Maint & Repair - Street	5,555.92	6,105.00	549.08
430-4600 Conferences/Training - Street Dept	556.59	660.00	103.41
430-7400 CAP Improvements		0.00	0.00
430-7410 Equipment Lease Loader		0.00	0.00
<b>TOTAL STREET DEPARTMENT</b>	<b>245,843.95</b>	<b>263,498.00</b>	<b>17,654.05</b>
 <b><u>INSURANCE</u></b>			
486-3510 Property-Liability Insurance	60,279.80	51,925.00	(8,354.80)
486-3530 Workers Comp Insurance	42,018.25	16,248.00	(25,770.25)
486-3531 Workers Comp - Fire Department	7,566.05	10,050.00	2,483.95
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>114,919.10</b>	<b>88,273.00</b>	<b>(26,646.10)</b>

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - Sewer Fund**  
**Preliminary November 30, 2025**

<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	11,010.12	10,750.00	(260.12)
487-1590 Major Medical (BC/BS)	295,239.55	323,894.00	28,654.45
487-1591 Health Ins. Buy-out/HRA Cont	2,409.00	3,015.00	606.00
487-5310 N/U Pension MMO	92,320.83	95,006.00	2,685.17
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>400,979.50</b>	<b>432,665.00</b>	<b>31,685.50</b>
<b><u>EMPLOYER FICA EXPENSES</u></b>			
488-1620 Unemployment Comp PSAB	3,971.70	8,375.00	4,403.30
<b>TOTAL EMPLOYER FICA EXPENSES</b>	<b>3,971.70</b>	<b>8,375.00</b>	<b>4,403.30</b>
<b>TRANSFERS</b>			
<b>Total Expenses</b>	<b>1,890,454.12</b>	<b>2,179,767.75</b>	<b>289,313.63</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>152,085.86</b>	<b>(4,896.75)</b>	<b>147,189.11</b>

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - Trash Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<b>Revenues</b>			
<u>INTEREST</u>	0.68	0	0.68
<u>STATE GRANT PROGRAMS</u>			
354-1200 Recycling Grant /Act 101	44,470.91	22,000.00	22,470.91
354-1500 Performance Grant To Twin Boroughs			
<b><u>TOTAL STATE GRANT PROGRAMS</u></b>	<b><u>44,470.91</u></b>	<b><u>22,000.00</u></b>	<b><u>22,470.91</u></b>
<u>SANITATION</u>			
364-3010 Solid Waste User Fees	1,021,169.28	1,169,956.00	(148,786.72)
364-3020 Solid Waste Fees Penalties	23,699.56	29,975.00	(6,275.44)
364-3030 Solid Waste Bulk Items and Bags	10,342.55	17,825.00	(7,482.45)
364-3150 Lien Rents Solid Waste	15,448.59	1,500.00	13,948.59
364-3160 Lien Interest & Cost	5,584.43	8,500.00	(2,915.57)
<b><u>TOTAL SANITATION</u></b>	<b><u>1,076,244.41</u></b>	<b><u>1,271,756.00</u></b>	<b><u>(195,511.59)</u></b>
 <b>Total Revenues</b>	 <b><u>1,120,716.00</u></b>	 <b><u>1,293,756.00</u></b>	 <b><u>(173,040.00)</u></b>
<b>Expenses</b>			
<u>GENERAL GOVERNMENT</u>			
401-4600 Training & Conferences	3.92	-	(3.92)
<b><u>TOTAL GENERAL GOVERNMENT</u></b>	<b><u>3.92</u></b>	<b><u>-</u></b>	<b><u>(3.92)</u></b>
<u>LEGAL SERVICES</u>			
404- 3140 Solicitor Retainer & Fees	399.50	-	(399.50)
<b><u>TOTAL LEGAL SERVICES</u></b>	<b><u>399.50</u></b>	<b><u>-</u></b>	<b><u>(399.50)</u></b>

**Borough of East Stroudsburg**  
**Statement of Activity Budget vs. Actual - Trash Fund**  
**Preliminary November 30, 2025**

<u>Account # &amp; Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
<u>SANITATION (RECYCLING)</u>			
426-1400 Staff Salaries	128,483.76	140,482.00	11,998.24
426-1610 FICA	8,026.55	8,710.00	683.45
426-1630 Medicare	1,877.16	2,037.00	159.84
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	3,003.51	8,500.00	5,496.49
426-2500 Recycling Grant to Twin Boros	44,470.91	30,000.00	(14,470.91)
<b><u>TOTAL SANITATION</u></b>	<b><u>190,719.98</u></b>	<b><u>198,729.00</u></b>	<b><u>8,009.02</u></b>
 <u>SOLID WASTE</u>			
427-3130 Landfill Engineering	12,706.17	15,000.00	2,293.83
427-4700 Refuse Coll/Disp Contract	829,963.08	989,576.00	159,612.92
427-4710 WM Extra Bags and Tags	7,486.50	7,500.00	13.50
<b><u>TOTAL SOLID WASTE</u></b>	<b><u>850,155.75</u></b>	<b><u>1,012,076.00</u></b>	<b><u>161,920.25</u></b>
 <u>Employee Benefits</u>			
488-1620 Unemployment Compensation	855.00	0	(855.00)
<b><u>TOTAL EMPLOYEE BENEFITS</u></b>	<b><u>855.00</u></b>	<b><u>0</u></b>	<b><u>(855.00)</u></b>
 <b><u>Total Expenses</u></b>	 <b><u>1,042,134.15</u></b>	 <b><u>1,210,805.00</u></b>	 <b><u>168,666.93</u></b>
 <u>Excess Revenue Over(Under) Expenditures</u>	 <b><u>78,581.85</u></b>	 <b><u>82,951.00</u></b>	 <b><u>4,369.15</u></b>

**DPW Report**  
**Active and Future Projects**  
**As of 12.2.2025**

- A. **2025 Paving Schedule: COMPLETED 15 Roads Bid Out and 7 Roads in house with the Drag Box**
  - 1. **Funding: Paving Bid:** Gap View Heights, Teak, Laurel, Ashburn, Exchange, Lions, Kiwanis, Hazen, Emerson, Marguerite, Longfellow, East Broad, part of Eagle Valley Lane, Oak Street and Starbird
  - 2. **Liquid Fuels: In House:** Burson, Harris, Braeside, East 5<sup>th</sup>, Spruce, Race and Monroe
  - 3. **CDBG: Paving Bid:** Maple and Berwick Heights - **NEXT YEAR 2026**
  
- B. **Utility work is to be done on roads to be paved. COMPLETED**
  - 1. Clean and camera storm water and sanitary sewer lines to make sure no repairs are needed.
  - 2. Repair the storm pipe under Gap View Heights Rd.
  
- C. **Levee Inspection: April 10, 2025 - COMPLETED AND PASSED**
  
- D. **214 Washington Street:** Demo bldg. and repair culvert pipe - **WAITING ON AGREEMENT**
  
- E. **PennDOT: King Street Bridge Top Replacement – Work Scheduled to start October 6<sup>th</sup>. \$44,096.06 Engineer Cost/ \$33,072.05 Back – PennDOT is only replacing the top.**
  
- 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. The Memorial was vandalized, and we are waiting for parts to repair and replace the damaged items.
  
- J. **Elk Street Embankment Repair – COMPLETED \$19,280.24**
  
- K. **Reclaiming the Sewer Main between the Railroad and Braeside Avenue - COMPLETED**
  - 1. Removing the trees and bushes from above the Sewer Main along the Borough's Right of Way.

**L. Asterra Leak Detection: COMPLETED**

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

**M. Utility Poles:**

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

**N. Hydrants:**

1. Three Hydrants were replaced Taylor St, Washington St. and Henry St. Others are being maintained to get them to operate more smoothly.
2. Hydrant flushing and Flow Testing began October 27<sup>th</sup> and is still ongoing.

**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. Streets will continue to be cleaned until the temperatures stay below freezing.

**P. Mowing:**

1. Mowing is done for the season.

**Q. Leaf Collection:** Officially started October 14<sup>th</sup> but started October 6<sup>th</sup> through December 12<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**

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

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