MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, OCTOBER 6, 2026 – 7 PM

Ms. Panepinto 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: Carrie Panepinto; Paul Shemansky; Lauren Peterson; Charles Garris; Jane Gagliardo; Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; UTRS Engineer Russ Scott; Director of Public Works Lee Philips; Director of Finance Layla Richard-Rau; and Assistant to Borough Manager Danielle Decker.

ABSENT: Sonia Wolbert;

Ms. Panepinto called the meeting to order at 7:18 PM and lead in the Pledge of Allegiance.

Report on Executive Session: Solicitor Prevoznik reported there was an Executive Session held at 6:47 PM tonight, October 6, 2026. Solicitor Prevoznik stated in attendance was Carrie Panepinto, Lauren Peterson, Jane Gagliardo, Paul Shemansky, Charles Garris, Mayor Victor Brozusky, Borough Manager Kelly Lewis, and himself. A personnel matter was discussed and no decisions were made during the Executive Session. Solicitor Prevoznik stated the Executive Session ended at 7:11 PM.

September 14, 2026, Council Special Business Meeting Minutes: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the September 14, 2026 Council Special Business Meeting Minutes. The motion passed unanimously.

September 15, 2026, Council Regular Meeting Minutes: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the September 15, 2026 Regular Council Meeting Minutes. The motion passed unanimously.

September 28, 2026, Council Special Business Meeting: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the September 28, 2026 Council Special Business Meeting Minutes. The motion passed unanimously.

Public Comments – Agenda Items: There were no Public Comments on Agenda Items.

Second Public Hearing on FFY2026 Community Development Block Grant (CDBG) Application: A motion was made by Ms. Peterson and seconded by Mr. Shemansky to recess the Regular Council Meeting, and convene the Second Public Hearing for FFY2026 CDBG Application at 7:20 PM. The motion passed unanimously.

Jennifer Petersen, Executive Director of the Redevelopment Authority of the County of Monroe gave an oral presentation on the 2nd Public Hearing for the FFY 2026 CDBG Application. She asked everyone in attendance from the Public to make sure they signed the sign-in sheet. Ms. Petersen asked for any questions and there was a question regarding the percentage for administrative fees that the Borough is responsible for regarding the application.

A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to enter exhibits A1 – application and A2 – Sign-in sheet into evidence. The motion passed unanimously.

A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to close the Public Hearing, and reconvene the Regular Council Meeting at 7:41 PM. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve FFY2026 CDBG Application, as presented and advertised. The motion passed unanimously.

Resolution 25-2026: Borough of East Stroudsburg FY 2026 CDBG Application: After some more discussion about the Administrative Fee of an 18% cap, the Resolution was modified to read "155,079 minus Admin Fees TBD". A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve Resolution 25-2026 authorizing the Board of Commissioners of Monroe County to submit an application for FFY 2026 Community Development Block Grant Program Funds in the amount of $155,079.00 on behalf of the Borough of East Stroudsburg prepared by the Monroe County Redevelopment Authority authorizing the Monroe County Commissioners to perform the required hearing and notices and submit the funding application for FY 2026 CDBG funds. The motion passes unanimously.

2025 Draft Audit Presentation: James Farano and Senahid Zahirovic of Boyer & Ritter, LLC: Mr. Farano and Mr. Zahirovic presented the 2025 Audit with a PowerPoint presentation via WebEx. There were no questions regarding the audit. A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to place the 2025 Final Audit on the agenda for the next Regularly scheduled Council meeting on October 20, 2026. The motion passed unanimously.

Wal-Mart Presentation: Howard Mills, Store Manager: Mr. Mills addressed the top three items: shopping carts, overnight parking, and littering and landscaping. Mr. Mills explained they do have a landscaping company that comes about once a month. Mr. Mills addressed the shopping carts and how he is pursuing getting the shopping carts in this Walmart that other Walmart's have in other areas of the country already to where their shopping carts would be unable to leave their property. Mr. Mills reminded everyone of the homeless problem that the Borough has too, regarding the shopping carts. Mr. Lewis asked when the 100 plus shopping carts would be picked up from the Borough and Mr. Mills replied in a week or so.

Mr. Mills stated Walmart has the policy that allow RV's, trucks, etc. to park in their parking lots up to 24 hours. Mayor Brozusky explained it is more of public safety issue when the trailers are left in the parking lot without the truck attached to them. Ms. Panepinto added that the trailers are not locked. Mr. Mills explained he would keep monitoring.

Solicitor Prevoznik explained there is garbage all over the parking lot. Mr. Philips suggested having the morning person on shift use a leaf blower to get the garbage out round the islands and in the parking lot, for it would be quicker. Mr. Philips stated there are 12 or more trees that need to be replanted on the islands in the parking lot, for the ones that were there are no longer. Mr. Garris added that you are unable to see over the bushes when coming from Starbucks. Mr. Mills stated it was already in motion.

Treasurer's Report: distributed via email and in packet
Cash and Accounts Receivable Report: A motion was made by Mr. Shemansky and seconded by Ms. Peterson 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. Peterson and seconded by Mr. Garris 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.

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

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

Stroud Region Open Space and Recreation Commission (SROSRC) Report: There was no report.

Engineer's Action Items: distributed via email and in packet
CDBG East Stroudsburg 2026 Paving Project (Maple Avenue and Berwick Heights Road): A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve Change Order No. 1 – Final, which represents a reconciliation in quantities as bid vs. quantities actually installed, and an escalation in the asphalt cement index since the time of bid opening ($3,525.57), for a net deduct to the Contract price of $32,740.57. Once approved, the final Contract Amount will be $125,816.64. This Change Order also includes an increase in Contract time of 6 days to achieve Substantial Completion by August 7, 2026. There is no change to the Final Completion date of August 15, 2026. The motion passed unanimously.

Levee Culvert 2: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to authorize to submit the E&S Control Plan to DEP/US ACOE for approval to allow the Borough DPW to install an inlet over the existing 12" RCP storm sewer within the Borough Right-of-Way of Oakland Avenue. The motion passed unanimously.

East Stroudsburg Dam Outlet Inspection: A motion was made by Mr. Garris and seconded by Ms. Peterson to authorize the Borough Engineer to coordinate the effort to obtain price quotes from commercial divers to perform the inspection, schedule inspection with diver contracted with Borough, and prepare the report to PA DEP at a cost not to exceed $6,000 on a time and materials basis in accordance with Fee Schedule rates adopted by the Borough, subject to Borough Manager review and oversight. The motion passed unanimously.

Wells #3 & #4 Manganese and Iron Water Filtration Project Update: A motion was made by Mr. Shemansky and seconded by Mr. Garris to authorize the Borough Manager to sign and submit the Sewage Planning Mailer and Exemption Request and supporting documents to PADEP for the backwash wastewater discharge connection to the Borough Sewer System, based upon the recommendation of Borough Engineer. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Mr. Garris to authorize the Borough Manager to provide a letter to the Delaware River Basin Commission (DRBC) notifying the Commission of the Borough's intent to upgrade the filter system at the Well Control Building. There is no increase in water allocation nor expansion of water service area, as authorized under the current DRBC Docket, proposed as a result of this project. The motion passed unanimously.

2027 Water and Sewer Rate Studies: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to authorize the Borough Engineer to assist in the preparation of the 2027 Water Rate Study at a cost not to exceed $6,500 on a time and materials basis in accordance with Fee Schedule of rates adopted by the Borough. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize the Borough Engineer to assist in the preparation of the 2027 Sewer Rate Study at a cost not to exceed $6,500 on a time and materials basis in accordance with Fee Schedule of rates adopted by the Borough. The motion passed unanimously.

Update on PennDOT I-80 Sewer Trunk Main Replacement Project Status: Mr. Scott explained they are working on the easements for the Sewer Line under I-80.

REPORTS:
Public Works Report: distributed via email and in packet
A motion was made by Mr. Shemansky and seconded by Mr. Garris to accept the Public Works Report as distributed and attach to the minutes. The motion passed unanimously.

COMMITTEES:
Operations Committee: *No meeting.* The last meeting was August 10, 2026 and agenda was included in the packet.

Zoning and Planning Committee (ZAP): *No meeting.* The last meeting was September 8, 2026 and agenda was included in the packet.

Community Relations Committee: The last meeting was October 5, 2026 and agenda was included in the packet. Ms. Panepinto added the Trunk or Treat parking spots would be free for this year. Ms. Panepinto continued on to state that sign-ups would be done by Stroud Region Open Space and Recreation Commission (SROSRC) and that they will assign the spots for Trunk or Treat.

Correspondence: Ms. Panepinto read that in the packet was a letter dated September 28, 2026 regarding Karen & Company Greeting Cards, Inc. voluntary dissolution.

Mayor Victor Brozusky: Mayor Brozusky brought up and asked for it to be passed to the Codes Department, about the lot behind Brewskies that they are working on an awful lot of dirt bikes, more than if just a regular rider. Mayor Brozusky stated he is concerned and worried about the solid numbers from SARPD and whether the 6% increase may be more than originally stated. Mr. Lewis stated that he has a meeting regarding the SARPD Budget and the formula already set-up.

Jane Gagliardo: Ms. Gagliardo thanked Lee and his department for starting to pick-up the sticks and stated it was very clean. Ms. Gagliardo stated with the year coming to a close to say thank you to everyone and the staff, for we often forget to say thank-you.

Paul Shemansky: Mr. Shemansky inquired when the paving would be starting. Mr. Lewis stated October 13, 2026 the paving is scheduled to start. Mr. Lewis thanked Hamilton Township for allowing us to use their sign boards. Mr. Lewis went on to thank Russ Scott for getting things done last Friday night. Mr. Philips added that the plan is to keep tractor trailers on Courtland Street.

Charles Garris: Mr. Garris spoke about the stack of checks that require two signatures and how the process was the same when he sat there over 30 years ago. Mr. Garris stated there is a way to get a computer print-out sheet that has all the bills listed on them and Council could then take a look at the sheet and see if there is anything out of the ordinary and ask Kelly or Layla to explain it. Mr. Garris continued on by stating he would like to have management bring a method to Council for paying bills into the 21st Century.

Carrie Panepinto: Ms. Panepinto spoke about a pothole on Burson Street.

Lauren Peterson: Nothing to report.

Solicitor's Report: Solicitor Prevoznik asked for a firm of McNees, Wallace, & Burick to be added to the agenda.

VOTE TO AMENDA AGENDA: A motion was made by Ms. Gagliardo and seconded by Mr. Garris to amend the agenda by adding the firm of McNees, Wallace, & Nurick to the agenda. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to retain the firm of McNees, Wallace, and Nurick, LLC. for 4400 per hour to assist in personnel and environmental matters contingent upon receipt of engagement letter. Upon receipt of engagement letter, the Borough Manager and/or the Council President may execute and deliver the engagement letter. The motion passed unanimously.

Manager's Report: Mr. Lewis announced that he has a meeting with the Railroad Authority scheduled for tomorrow to which there are 19 issues being addressed. Mr. Lewis stated he plans on asking for a quarterly meeting with the Railroad Authority going forward.

Mr. Lewis reminded everyone that Yard Waste collection ends at the end of this week and the leaf pickup begins and ends on December 13th, 2026. Mr. Lewis thanked Ms. Richard-Rau for her work on the 2025 Audit.

Manager's Follow-Up Report: Mr. Lewis announced he was on-top of the many issues and would have a more informative report at the October 20th, 2026 Council Meeting.

Information Items: Ms. Panepinto read the Smithfield Township Land Development Application and Mr. Lewis explained he was in receipt of such application and would forward to Borough Council for review. Mr. Lewis explained it is for Franklin Hill Road and Route 447 for new land development with approximately 116 units.

Mr. Lewis read that the Monroe County Control Center September 2026 Overdose Statistics were also included in the packet.

Public Comments – New Business & Non-Agenda items: There were comments from Facebook. Ms. Decker read Noel Vasquez stated Walmart is a safe haven for truckers. Kathleen Warner stated there has been a lot going on and thank you to the Borough Members for all you have been tending to.

2027 Budget Presentation: Kelly Lewis, Borough Manager: Mr. Lewis gave a PowerPoint presentation on the 2027 Proposed Budget. The presentation included the 2027 Proposed Capital, along with the 2027 Trash Fund. A discussion took place regarding the Trash Fund and it was asked for a breakout of the costs for each size of trash cans. Mr. Garris brought up about using the forester for the land we own. Mr. Lewis explained on October 20, 2026 there will be a more detailed presentation on the Trsh Fund, Water Fund, and also the Fee Schedule.

Ratification of Bills Payable: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the Warrant List #261006 as presented. The motion passed unanimously.

Executive Session: There was none, for it was held before the meeting.

Adjournment: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to adjourn the meeting. The meeting ended at 9:45 PM. The motion passed unanimously.

UTRS
Civil & Environmental Engineering

EAST STROUDSBURG BOROUGH COUNCIL MEETING
ENGINEER'S REPORT

Prepared for October 6, 2026

1. **Borough of East Stroudsburg FY 2026 CDBG Application –** Update: The Grant Application must be submitted by October 30, 2026. The Executive Director for the Monroe County Redevelopment Authority has provided a calendar of activities, which calls for public notices and hearings to be held on **September 1** and **October 6** at the Borough Municipal Building. A Borough Resolution and supporting documentation will be required for this application.

2. **CDBG East Stroudsburg 2026 Paving Project (Maple Avenue and Berwick Heights Road)-** All construction is complete. The Contractor is preparing the contract closeout documents.

   ACTION ITEM: Consider a motion to approve Change Order No. 1 – Final, which represents a reconciliation in quantities as bid vs. quantities actually installed, and an escalation in the asphalt cement index since the time of bid opening ($3,525.57), for a net deduct to the Contract price of $32,740.57. Once approved, the final Contract Amount will be $125,816.64. This Change Order also includes an increase in Contract time of 6 days to achieve Substantial Completion by August 7, 2026. There is no change to the Final Completion date of August 15, 2026.

3. **Levee Culvert 2 –**The field work for the survey on Oakland Avenue was completed. A draft E&S Control Plan has been prepared for approval by DEP / US ACOE.

   ACTION ITEM: Consider a motion to submit the E&S Control Plan to DEP/US ACOE for approval to allow the Borough DPW to install an inlet over the existing 12" RCP storm sewer within the Borough Right-of-Way of Oakland Avenue.

4. **East Stroudsburg Dam Outlet Inspection -** In their August 5, 2026 letter, Pennsylvania Department of Environmental Protection Division of Dam Safety (PA DEP Dam Safety) is requiring an inspection of the outlet drawdown system for East Stroudsburg (Upper) Dam.

   ACTION ITEM: Consider a motion to authorize the Borough Engineer to coordinate the effort to obtain price quotes from commercial divers to perform the inspection, schedule inspection with diver contracted with Borough, and prepare the report to PA DEP at a cost not to exceed $6,000 on a time and materials basis in accordance with Fee Schedule rates adopted by the Borough, subject to Borough Manager review and oversight.

5. **Well No, 3 and 4 Iron and Manganese Filter Upgrades**.

   ACTION ITEM: Consider a motion to authorize the Borough Manager to sign and submit the Sewage Planning Mailer and Exemption Request and supporting documents to PADEP for the backwash wastewater discharge connection to the Borough Sewer System, based upon the recommendation of Borough Engineer.

   ACTION ITEM: Consider a motion to authorize the Borough Manager to provide a letter to the Delaware River Basin Commission (DRBC) notifying the Commission of the Borough's

intent to upgrade the filter system at the Well Control Building. There is no increase in water allocation nor expansion of water service area, as authorized under the current DRBC Docket, proposed as a result of this project.

6. **2027 Water and Sewer Rate Studies**.

   ACTION ITEM: Consider a motion to authorize the Borough Engineer to assist in the preparation of the 2027 Water Rate Study at a cost not to exceed $6,500 on a time and materials basis in accordance with Fee Schedule of rates adopted by the Borough.

   ACTION ITEM: Consider a motion to authorize the Borough Engineer to assist in the preparation of the 2027 Sewer Rate Study at a cost not to exceed $6,500 on a time and materials basis in accordance with Fee Schedule of rates adopted by the Borough.

East Stroudsburg Borough
Financial Scorecard
As of 10/01/2026

CASH

	General	General Restricted	Water	Water Restricted	Sewer	Sewer Restricted	Refuse	Highway	All Other Restricted	Total
ESSA	494,408.24		374,886.53		206,381.62		372,098.71	17,360.60	350,418.32	1,815,554.02
1st Northern	104,793.15	476,058.75		3,522,648.44						4,103,500.34
PLGIT	1,439,219.00	1,126,244.00	110,726.64	594,807.04	1,085,242.76	1,051,827.05		292,785.29	192,439.50	5,893,291.28
	2,038,420.39	**1,602,302.75**	**485,613.17**	**4,117,455.48**	**1,291,624.38**	**1,051,827.05**	**372,098.71**	**310,145.89**	**542,857.82**	**11,812,345.64**

Note: Cash balances do not include the proposed transfers or Warrant listing to be approved at this meeting.
Note: Cash Balances "All other Restricted" are restricted to certain spending limits and **cannot** be spent on General Fund or Other Fund expenses
Note: Int Rate 1st Northern Bank 4.11% ; Int rate 7 day yield PLGIT =3.68% class & Prime 3.95%

Accounts' Receivable

As of	Water/Sewer	Trash	Res Rental Lic	Total
10/3/2025	1,151,881.29	241,378.87	141,114.00	1,534,374.16
10/17/2025	645,547.85	238,171.21	82,656.00	966,375.06
10/31/2025	503,908.54	234,853.58	79,884.00	818,646.12
11/14/2025	464,572.77	226,802.55	73,676.00	765,051.32
11/26/2025	361,982.96	214,754.32	68,612.00	645,349.28
12/13/2025	340,400.65	212,643.20	72,052.00	625,095.85
1/2/2026	1,199,604.13	207,398.54	64,922.00	1,471,924.67
1/16/2026	947,507.09	205,935.92	68,106.00	1,221,549.01
1/30/2026	755,810.16	1,405,562.23	65,451.00	2,226,823.39
2/13/2026	694,560.40	1,357,573.43	67,655.00	2,119,788.83
3/13/2026	486,347.55	799,914.64	67,385.00	1,353,647.19
3/31/2026	1,073,425.87	738,732.57	66,395.00	1,878,553.44
4/17/2026	1,400,682.41	694,620.29	65,553.00	2,160,855.70
5/1/2026	747,841.55	486,706.58	62,176.50	1,296,724.63
5/14/2026	682,326.65	458,403.04	60,704.50	1,201,434.19
6/2/2026	625,051.21	434,963.34	61,105.90	1,121,120.45
6/11/2026	505,539.99	398,184.48	62,793.90	966,518.37
7/1/2026	1,628,081.32	367,243.58	60,690.90	2,056,015.80
7/16/2026	1,510,859.50	356,457.39	60,450.40	1,927,767.29
7/30/2026	626,940.01	340,998.14	57,147.40	1,025,085.55
8/13/2026	588,137.77	328,357.88	195,650.66	1,112,146.31
8/28/2026	595,977.75	336,191.76	245,951.90	1,178,121.41
9/11/2026	497,796.36	304,247.79	216,191.90	1,018,236.05
10/1/2026	1,478,436.70	301,567.70	156,336.90	1,936,341.30

Recorded Lien's Receivable

As of	Recorded Liens
10/3/2025	246,709.92
11/17/2025	238,171.21
10/31/2025	242,740.11
11/14/2025	243,795.99
11/26/2025	243,795.99
12/13/2025	253,331.08
1/2/2026	246,977.22
1/16/2026	248,049.77
1/30/2026	244,205.44
2/13/2026	245,378.81
3/13/2026	245,412.59
3/31/2026	223,775.10
4/17/2026	212,821.60
5/1/2026	199,123.37
5/14/2026	196,601.44
6/2/2026	196,491.97
6/11/2026	197,288.14
7/1/2026	197,931.71
7/16/2026	194,248.07
7/30/2026	193,980.66
8/13/2026	194,808.51
8/28/2026	192,818.06
9/11/2026	183,999.26
10/1/2026	183,546.45

NOTES:

Water/Sewer:

Water/Sewer billing for 3rd quarter were sent out last week the total billing was $1,115,070.
Water/Sewer bills are due 10/08/2026

Trash:

Past due notices will be mailed 9/15/2026

Residential Rental License:

Residential Rental License were mailed out in July the current balance is due in October 2026. Past Due notices will be sent out 9/14/2026 for all balances due prior to the current billing

Liens: Lien interest was posted

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D 9/30/2026	Y-T-D 9/30/2025	Variance	%	Budget 12/31/2026	Variance	%
Revenues							
TAXES							
301-1000 Property Tax-Current Year	3,606,529.08	2,997,252.98	609,276.10	0.20	3,995,499.00	(388,969.92)	(0.10)
301-2000 Property Tax-Prior Year	0.00	0.00	0.00	0.00	100.00	(100.00)	(1.00)
301-3000 Property Tax-Interim	13.79	466.01	(452.22)	(0.97)	800.00	(786.21)	(0.98)
301-4000 Property Tax - Delinquent	151,872.86	121,764.19	30,108.67	0.25	130,000.00	21,872.86	0.17
TOTAL TAXES	**3,758,415.73**	**3,119,483.18**	**638,932.55**	**0.20**	**4,126,399.00**	**(367,983.27)**	**(0.09)**
ACT 511 TAXES							
310-1000 Real Estate Transfer Tax	166,797.46	116,408.11	50,389.35	0.43	195,000.00	(28,202.54)	(0.14)
310-2000 Earned Income Tax	673,703.20	861,426.68	(187,723.48)	(0.22)	1,225,000.00	(551,296.80)	(0.45)
310-5000 Municipal Service Tax	257,694.96	252,133.32	5,561.64	0.02	325,000.00	(67,305.04)	(0.21)
TOTAL ACT 511 TAXES	**1,098,195.62**	**1,229,968.11**	**(131,772.49)**	**(0.11)**	**1,745,000.00**	**(646,804.38)**	**(0.37)**
BUSINESS LICENSES/PERMITS							
321-2000 Health/Restaurant Licenses	6,254.80	13,603.37	(7,348.57)	(0.54)	18,000.00	(11,745.20)	(0.65)
321-6100 Rental License	250,235.00	214,223.67	36,011.33	0.17	220,000.00	30,235.00	0.14
321-6110 Short-Term Rental Lic.	0.00	0.00	0.00	0.00	3,225.00	(3,225.00)	(1.00)
321-7000 Liens Rental License	1,148.50	0.00	1,148.50	0.00	0.00	1,148.50	0.00
321-7100 Lien Interest Rental	244.01	0.00	244.01	0.00	0.00	244.01	0.00
321-8000 Cable TV Franchise Tax	34,509.78	37,547.45	(3,037.67)	(0.08)	85,000.00	(50,490.22)	(0.59)
TOTAL LICENSES/PERMITS	**292,392.09**	**265,374.49**	**27,017.60**	**0.10**	**326,225.00**	**(33,832.91)**	**(0.10)**
NON-BUSINESS PERMITS							
322-8100 Event Permit Fee	2,407.00	1,449.00	958.00	0.66	1,935.00	472.00	0.24
322-8200 Street Opening Permits	6,438.89	16,973.99	(10,535.10)	(0.62)	20,000.00	(13,561.11)	(0.68)
322-9400 Misc Permits	746.00	1,813.50	(1,067.50)	(0.59)	2,580.00	(1,834.00)	(0.71)
TOTAL NON-BUSINESS PERMITS	**9,591.89**	**20,236.49**	**(10,644.60)**	**(0.53)**	**24,515.00**	**(14,923.11)**	**(0.61)**
FINES							
331-1100 Vehicle Code Violations	191,766.67	86,944.79	104,821.88	1.21	180,000.00	11,766.67	0.07
331-1200 Violation of Zoning Ord & Statutes	43,002.66	24,236.43	18,766.23	0.77	30,000.00	13,002.66	0.43
TOTAL FINES	**234,769.33**	**111,181.22**	**123,588.11**	**1.11**	**210,000.00**	**24,769.33**	**0.12**
INTEREST							
TOTAL INTEREST	**251,238.09**	**240,883.20**	**10,354.89**	**0.04**	**290,000.00**	**(38,761.91)**	**(0.13)**
RENTS							
342-4700 Borough Property Rental	0.00	1.00	(1.00)	(1.00)	1.00	(1.00)	(1.00)
342-5310 Royalties - Cell Tower	21,199.82	23,212.59	(2,012.77)	(0.09)	40,000.00	(18,800.18)	(0.47)
TOTAL RENTS	**21,199.82**	**23,213.59**	**(2,013.77)**	**(0.09)**	**40,001.00**	**(18,801.18)**	**(0.47)**
STATE GRANT PROGRAM							
354-1200 Performance Grant - Twin Boroughs	0.00	0.00	0.00	0.00	22,000.00	(22,000.00)	(1.00)
354-1220 LSA Grant	0.00	0.00	0.00	0.00	137,000.00	(137,000.00)	(1.00)
354-1260 American Recovery Funds	0.00	3,460.74	(3,460.74)	(1.00)	0.00	0.00	0.00
354-1500 Recycling/Act 101	0.00	44,470.91	(44,470.91)	(1.00)	0.00	0.00	0.00
TOTAL STATE GRANTS	**0.00**	**47,931.65**	**(47,931.65)**	**(1.00)**	**159,000.00**	**(159,000.00)**	**(1.00)**
STATE SHARED REVENUE							
355-0020 Liquid Fuels	240,988.80	244,818.84	(3,830.04)	(0.02)	235,799.00	5,189.80	0.02
355-0030 Turnback Allocation	6,040.00	6,040.00	0.00	0.00	6,040.00	0.00	0.00
355-0100 Public Utility Realty/Bev Tax	1,000.00	3,500.00	(2,500.00)	(0.71)	3,875.00	(2,875.00)	(0.74)
355-0500 Foreign Cas Ins Pre (Pension Aide)	111,778.85	219,967.07	(108,188.22)	(0.49)	170,000.00	(58,221.15)	(0.34)
355-0700 Foreign Fire Ins Premium Tax	51,885.05	53,080.19	(1,195.14)	(0.02)	46,750.00	5,135.05	0.11
TOTAL STATE SHARED REVENUE	**411,692.70**	**527,406.10**	**(115,713.40)**	**(0.22)**	**462,464.00**	**(50,771.30)**	**(0.11)**
PMT IN LIEU OF TAXES							
359-0010 Housing Authority PILOT	263.29	10,109.33	(9,846.04)	(0.97)	10,000.00	(9,736.71)	(0.97)
TOTAL PILOT	**263.29**	**10,109.33**	**(9,846.04)**	**(0.97)**	**10,000.00**	**(9,736.71)**	**(0.97)**
GENERAL GOVERNMENT							
361-1110 Closing Report Fee	13,303.00	9,067.00	4,236.00	0.47	11,330.00	1,973.00	0.17
361-3300 Permits - Zoning - Gen Government	36,821.95	27,770.27	9,051.68	0.33	55,000.00	(18,178.05)	(0.33)
361-3310 Building Permits	105,457.66	187,288.78	(81,831.12)	(0.44)	180,000.00	(74,542.34)	(0.41)
361-3320 Resale Inspections	17,349.99	14,442.00	2,907.99	0.20	20,000.00	(2,650.01)	(0.13)

Borough of East Stroudsburg
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September 30, 2026

Account # & Title	Y-T-D 9/30/2026	Y-T-D 9/30/2025	Variance	%	Budget 12/31/2026	Variance	%
361-3400 Zoning Plan Review	65,174.66	101,789.99	(36,615.33)	(0.36)	75,000.00	(9,825.34)	(0.13)
TOTAL GENERAL GOVERNMENT	**238,107.26**	**340,358.04**	**(102,250.78)**	**(0.30)**	**341,330.00**	**(103,222.74)**	**(0.30)**
PUBLIC SAFETY							
362-4710 Rental Unit Reinspection Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
TOTAL PUBLIC SAFETY	**0.00**	**0.00**	**0.00**	**0.00**	**2,000.00**	**(2,000.00)**	**(1.00)**
HIGHWAYS & STREETS							
363-2100 Meter Revenue	78,806.38	66,901.92	11,904.46	0.18	100,000.00	(21,193.62)	(0.21)
363-2200 Parking Permits	25,151.00	18,834.54	6,316.46	0.34	25,800.00	(649.00)	(0.03)
363-2210 Residential Parking Permit	6,017.00	426.00	5,591.00	13.12	3,870.00	2,147.00	0.55
363-2300 Meter Bags	216.00	0.00	216.00	0.00	1,097.00	(881.00)	(0.80)
363-5100 PennDOT Snow Removal	10,677.21	0.00	10,677.21	0.00	25,000.00	(14,322.79)	(0.57)
363-5200 Borough DPW Services	0.00	0.00	0.00	0.00	750.00	(750.00)	(1.00)
TOTAL HIGHWAYS & STREETS	**120,867.59**	**86,162.46**	**34,705.13**	**0.40**	**156,517.00**	**(35,649.41)**	**(0.23)**
SANITATION							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	(1.00)
364-2010 Sewer Rents	1,174,147.20	1,123,074.11	51,073.09	0.05	2,100,000.00	(925,852.80)	(0.44)
364-2020 Lien Sewer Rents	3,183.41	11,440.44	(8,257.03)	(0.72)	8,500.00	(5,316.59)	(0.63)
364-3010 Solid Waste User Fees	1,191,224.21	1,013,243.85	177,980.36	0.18	1,423,693.00	(232,468.79)	(0.16)
364-3020 Solid Waste Fees Penalties	27,047.97	23,842.85	3,205.12	0.13	29,975.00	(2,927.03)	(0.10)
364-3030 Solid Waste Bulk Items and Bags	9,912.56	9,281.27	631.29	0.07	18,360.00	(8,447.44)	(0.46)
364-3150 Lien Rents Solid Waste	2,744.01	15,448.59	(12,704.58)	(0.82)	1,500.00	1,244.01	0.83
364-3160 Lien Interest & Cost	20,464.18	8,252.71	12,211.47	1.48	8,500.00	11,964.18	1.41
364-6010 Stroud SA Rentals	16,054.96	16,054.96	0.00	0.00	42,500.00	(26,445.04)	(0.62)
364-7010 Smithfield SA Rentals	70,302.36	70,302.36	0.00	0.00	170,000.00	(99,697.64)	(0.59)
364-9000 EDU Connection Fees	40,583.50	3,795.00	36,788.50	9.69	80,000.00	(39,416.50)	(0.49)
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	(1.00)
364-9200 Penalties	33,581.87	39,056.26	(5,474.39)	(0.14)	45,000.00	(11,418.13)	(0.25)
TOTAL SANITATION	**2,589,246.23**	**2,333,792.40**	**255,453.83**	**0.11**	**3,953,528.00**	**(1,364,281.77)**	**(0.35)**
GOLF							
PMT FROM WATER CO							
378-1110 Water Service-Turn on/off	2,967.00	1,825.50	1,141.50	0.63	150.00	2,817.00	18.78
378-2100 Water Rents	1,908,607.90	1,730,600.59	178,007.31	0.10	2,950,000.00	(1,041,392.10)	(0.35)
378-2110 Lien Rents	8,429.15	16,544.22	(8,115.07)	(0.49)	25,000.00	(16,570.85)	(0.66)
378-2120 Lien Interest - Water	7,470.02	3,507.99	3,962.03	1.13	2,000.00	5,470.02	2.74
378-2130 Hydrant Fees	350.00	515.00	(165.00)	(0.32)	36,000.00	(35,650.00)	(0.99)
378-4300 Water Sales Bulk	47,303.82	42,077.18	5,226.64	0.12	147,510.00	(100,206.18)	(0.68)
378-9000 EDU Connection Fees	21,181.00	0.00	21,181.00	0.00	95,000.00	(73,819.00)	(0.78)
378-9200 Penalties	54,932.51	54,279.51	653.00	0.01	50,000.00	4,932.51	0.10
378-9300 Sale of Meters & Supplies	0.00	3,395.00	(3,395.00)	(1.00)	0.00	0.00	0.00
378-9400 Water Dept. Services	422.00	0.00	422.00	0.00	1,850.00	(1,428.00)	(0.77)
TOTAL PMT FROM WATER CO	**2,051,663.40**	**1,852,744.99**	**198,918.41**	**0.11**	**3,307,510.00**	**(1,255,846.60)**	**(0.38)**
MISCELLANEOUS REVENUES							
380-0900 Miscellaneous Income	1,555.14	0.00	1,555.14	0.00	0.00	1,555.14	0.00
380-1000 Stroudsburg Share- TB Employee	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	77,075.66	45,138.68	31,936.98	0.71	117,448.00	(40,372.34)	(0.34)
380-1070 Miscellaneous Income	7,335.09	7,196.18	138.91	0.02	5,000.00	2,335.09	0.47
380-5100 Shopping Cart Fees	4,618.00	4,810.00	(192.00)	(0.04)	2,000.00	2,618.00	1.31
TOTAL MISC. REVENUES	**90,583.89**	**57,144.86**	**33,439.03**	**0.59**	**133,448.00**	**(42,864.11)**	**(0.32)**
CONTB. FROM PRIVATE							
SALE OF ASSETS							
391-0020 Damage to Borough Property	3,848.00	9,165.80	(5,317.80)	(0.58)	15,000.00	(11,152.00)	(0.74)
TOTAL SALE OF ASSETS	**3,848.00**	**9,165.80**	**(5,317.80)**	**(0.58)**	**15,000.00**	**(11,152.00)**	**(0.74)**
TRANSFERS							
392-0060 Transfer from Water	149,414.79	0.00	149,414.79	0.00	0.00	149,414.79	0.00
TOTAL TRANSFERS	**149,414.79**	**0.00**	**149,414.79**	**0.00**	**0.00**	**149,414.79**	**0.00**
CAPITAL PROCEEDS							
393-1200 Proceeds of GO Bond Series of 2025	2,298,830.00	127,821.54	2,171,008.46	16.98	0.00	2,298,830.00	0.00
393-1201 Subsidy Payments	1,664,670.00	0.00	1,664,670.00	0.00	0.00	1,664,670.00	0.00
TOTAL CAPITAL PROCEEDS	**3,963,500.00**	**127,821.54**	**3,835,678.46**	**30.01**	**0.00**	**3,963,500.00**	**0.00**

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D 9/30/2026	Y-T-D 9/30/2025	Variance	%	Budget 12/31/2026	Variance	%
DIVIDENDS							
395-2000 Dividends Received - General Liability	36,263.21	0.00	36,263.21	0.00	18,000.00	18,263.21	1.01
395-3000 Dividends Received - Health Insurance	1,100.52	98,552.72	(97,452.20)	(0.99)	0.00	1,100.52	0.00
TOTAL DIVIDENDS	**37,363.73**	**98,552.72**	**(61,188.99)**	**(0.62)**	**18,000.00**	**19,363.73**	**1.08**
Total Revenues	**15,322,353.45**	**10,501,530.17**	**4,820,823.28**	**0.46**	**15,320,937.00**	**1,416.45**	**0.00**
Expenses							
LEGISLATIVE							
400-1100 Council Salary	11,251.16	11,162.05	(89.11)	(0.01)	15,000.00	3,748.84	0.25
400-1120 Mayor Salary	3,748.69	3,666.70	(81.99)	(0.02)	5,000.00	1,251.31	0.25
400-1610 FICA - Legislative	929.97	935.90	5.93	0.01	1,240.00	310.03	0.25
400-1630 Medicare - Legislative	217.44	218.83	1.39	0.01	290.00	72.56	0.25
400-3110 Training/Conferences	0.00	0.00	0.00	0.00	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	2,367.41	3,855.61	1,488.20	0.39	4,500.00	2,132.59	0.47
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL LEGISLATIVE	**18,514.67**	**19,839.09**	**1,324.42**	**0.07**	**28,530.00**	**10,015.33**	**0.35**
GENERAL GOVERNMENT							
401-1210 Manager Salary	125,146.21	111,353.91	(13,792.30)	(0.12)	174,000.00	48,853.79	0.28
401-1220 DPW Director Salary -Admin	73,747.74	72,220.89	(1,526.85)	(0.02)	106,600.00	32,852.26	0.31
401-1400 Admin Staff Salary	54,868.26	78,264.89	23,396.63	0.30	124,629.00	69,760.74	0.56
401-1610 FICA - Admin	15,620.25	16,258.06	637.81	0.04	28,920.00	13,299.75	0.46
401-1630 Medicare - Admin	3,679.51	3,832.40	152.89	0.04	6,764.00	3,084.49	0.46
401-2100 Office Expense - Administration	16,831.80	19,564.93	2,733.13	0.14	18,000.00	1,168.20	0.06
401-2130 Office Equipment/Furniture	1,627.80	2,419.83	792.03	0.33	3,000.00	1,372.20	0.46
401-2140 IT Expenses	34,589.24	36,891.10	2,301.86	0.06	45,000.00	10,410.76	0.23
401-2150 Computer Equipment/Supplies-Gen Government	7,793.25	22,251.28	14,458.03	0.65	15,000.00	7,206.75	0.48
401-2160 Equipment Maintenance	0.00	693.75	693.75	1.00	2,700.00	2,700.00	1.00
401-2300 Vehicle Expense	0.00	0.00	0.00	0.00	8,500.00	8,500.00	1.00
401-3110 Data Storage software	0.00	5,880.00	5,880.00	1.00	15,000.00	15,000.00	1.00
401-3210 Telephone - Gen Government	11,795.06	10,078.12	(1,716.94)	(0.17)	12,000.00	204.94	0.02
401-3250 Postage - Payroll Processing Fee	20,702.30	22,112.27	1,409.97	0.06	20,000.00	(702.30)	(0.04)
401-3310 Travel- Gen Government	0.00	0.00	0.00	0.00	3,200.00	3,200.00	1.00
401-3400 Advertising/Printing - Gen Government	10,900.93	8,292.68	(2,608.25)	(0.31)	15,000.00	4,099.07	0.27
401-3450 Contracted Admin Services	7,496.50	2,372.83	(5,123.67)	(2.16)	7,000.00	(496.50)	(0.07)
401-4200 Association Dues/Subscriptions	37,392.31	17,305.30	(20,087.01)	(1.16)	18,000.00	(19,392.31)	(1.08)
401-4600 Training/Conference - General Government	180.00	349.00	169.00	0.48	4,996.00	4,816.00	0.96
TOTAL GENERAL GOVT	**422,371.16**	**430,141.24**	**7,770.08**	**0.02**	**628,309.00**	**205,937.84**	**0.33**
FINANCIAL ADMINISTRATION							
402-1000 Finance Director	75,368.32	73,692.28	(1,676.04)	(0.02)	108,942.00	33,573.68	0.31
402-1400 Finance - Staff Salaries	135,943.03	115,252.42	(20,690.61)	(0.18)	208,473.00	72,529.97	0.35
402-1610 Fica	12,842.40	11,679.79	(1,162.61)	(0.10)	19,679.00	6,836.60	0.35
402-1630 Medicare	3,077.39	2,548.60	(528.79)	(0.21)	4,603.00	1,525.61	0.33
402-1830 Finance Staff Salaries - Overtime	921.77	23.40	(898.37)	(38.39)	1,000.00	78.23	0.08
402-2130 Office Furniture/Equipment	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
402-3100 Trustee Chg Bond Payment	1,044.93	4,207.00	3,162.07	0.75	12,000.00	10,955.07	0.91
402-3110 Audit Services	44,290.00	0.00	(44,290.00)	0.00	60,000.00	15,710.00	0.26
402-3120 Accounting Services	814.37	0.00	(814.37)	0.00	0.00	(814.37)	0.00
402-3160 Billing Software	16,474.72	17,734.32	1,259.60	0.07	25,000.00	8,525.28	0.34
402-3170 Accounting Software	2,569.50	7,518.00	4,948.50	0.66	26,900.00	24,330.50	0.90
402-3210 Credit Card Fees	37,542.26	32,531.68	(5,010.58)	(0.15)	70,000.00	32,457.74	0.46
402-4600 Conferences/Training	0.00	0.00	0.00	0.00	4,000.00	4,000.00	1.00
TOTAL FINANCIAL ADMIN	**330,888.69**	**265,187.49**	**(65,701.20)**	**(0.25)**	**541,597.00**	**210,708.31**	**0.39**
TAX COLLECTION							
403-1140 Salary of Tax Collector	6,004.00	5,940.80	(63.20)	(0.01)	8,532.00	2,528.00	0.30
403-1610 FICA	372.22	371.43	(0.79)	0.00	529.00	156.78	0.30

Borough of East Stroudsburg
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Account # & Title	Y-T-D 9/30/2026	Y-T-D 9/30/2025	Variance	%	Budget 12/31/2026	Variance	%
403-1630 Medicare	87.03	86.84	(0.19)	0.00	124.00	36.97	0.30
403-2100 Materials & Supplies	550.33	6.75	(543.58)	(80.53)	3,200.00	2,649.67	0.83
403-3150 Commissions Del. RE Taxes	4,212.02	6,088.01	1,875.99	0.31	6,500.00	2,287.98	0.35
403-3170 Commission Local Ser. Tax	5,099.91	3,708.20	(1,391.71)	(0.38)	5,000.00	(99.91)	(0.02)
403-3180 Commission Earned Income Tax	12,271.48	12,618.06	346.58	0.03	18,000.00	5,728.52	0.32
403-3190 Commission Deed Transfer Tax	4,414.19	2,328.17	(2,086.02)	(0.90)	2,000.00	(2,414.19)	(1.21)
TOTAL TAX COLLECTION	**33,011.18**	**31,148.26**	**(1,862.92)**	**(0.06)**	**43,885.00**	**10,873.82**	**0.25**
LEGAL SERVICES							
404-3140 Solicitor Retainer & Fees	88,004.49	99,061.53	11,057.04	0.11	125,000.00	36,995.51	0.30
404-3160 Legal Services - WTP	187,293.65	195,204.73	7,911.08	0.04	200,000.00	12,706.35	0.06
404-3200 Legal Services - WWTP	13,140.06	26,782.48	13,642.42	0.51	85,000.00	71,859.94	0.85
TOTAL LEGAL SERVICES	**288,438.20**	**321,048.74**	**32,610.54**	**0.10**	**410,000.00**	**121,561.80**	**0.30**
ENGINEERING							
408-3130 Engineering	407,582.43	261,147.00	(146,435.43)	(0.56)	280,000.00	(127,582.43)	(0.46)
TOTAL ENGINEERING	**407,582.43**	**261,147.00**	**(146,435.43)**	**(0.56)**	**280,000.00**	**(127,582.43)**	**(0.46)**
MUNICIPAL BUILDINGS (70/15/15)							
409-2360 Materials & Supplies - Mun Bldg	564.07	455.85	(108.22)	(0.24)	1,000.00	435.93	0.44
409-3610 Electricity-Mun. Bldg.	10,041.88	8,922.05	(1,119.83)	(0.13)	14,000.00	3,958.12	0.28
409-3620 Electric Annex	2,850.73	2,567.47	(283.26)	(0.11)	3,000.00	149.27	0.05
409-3640 Gas (heat) - Annex	2,828.28	1,673.35	(1,154.93)	(0.69)	3,000.00	171.72	0.06
409-3730 Maintenance & Repair Annex	14,276.54	9,598.18	(4,678.36)	(0.49)	6,500.00	(7,776.54)	(1.20)
409-3740 Maintenance & Repairs	14,654.42	15,729.03	1,074.61	0.07	100,000.00	85,345.58	0.85
TOTAL MUNICIPAL BUILDING	**45,215.92**	**38,945.93**	**(6,269.99)**	**(0.16)**	**127,500.00**	**82,284.08**	**0.65**
POLICE DEPARTMENT							
410-7600 SARP Regional Costs	2,435,292.72	2,299,869.73	(135,422.99)	(0.06)	3,247,057.00	811,764.28	0.25
TOTAL POLICE	**2,435,292.72**	**2,299,869.73**	**(135,422.99)**	**(0.06)**	**3,247,057.00**	**811,764.28**	**0.25**
FIRE DEPARTMENT							
411-2100 Auxiliary Donation - Fire Dept	0.00	15,000.00	15,000.00	1.00	15,000.00	15,000.00	1.00
411-2500 Vehicle Maint/Supplies- Fire Dept	7,272.56	15,180.11	7,907.55	0.52	17,500.00	10,227.44	0.58
411-2600 Small Tools/ Equipment	2,801.51	3,421.18	619.67	0.18	5,500.00	2,698.49	0.49
411-3210 Telephone - Fire Dept	613.60	632.26	18.66	0.03	2,500.00	1,886.40	0.75
411-3270 Radio Maintenance	375.00	655.45	280.45	0.43	10,000.00	9,625.00	0.96
411-3620 Electricity	8,125.70	9,873.32	1,747.62	0.18	11,500.00	3,374.30	0.29
411-3630 Gas (heat)	5,511.58	387.67	(5,123.91)	(13.22)	5,000.00	(511.58)	(0.10)
411-3730 Equipment Testing	14,377.95	5,474.85	(8,903.10)	(1.63)	10,000.00	(4,377.95)	(0.44)
411-4200 Building Maintenance- Fire Dept	10,504.17	28,381.32	17,877.15	0.63	15,000.00	4,495.83	0.30
411-4600 Contracted Services	126.00	1,112.44	986.44	0.89	2,500.00	2,374.00	0.95
411-5300 Contribution	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1.00
411-7400 Pumper Lease	16,562.43	16,562.43	0.00	0.00	23,924.00	7,361.57	0.31
TOTAL FIRE DEPARTMENT	**66,270.50**	**96,681.03**	**30,410.53**	**0.31**	**119,424.00**	**53,153.50**	**0.45**
CODE ENFORCEMENT							
413-1220 Code Enforcement Office Salary	0.00	6,018.08	6,018.08	1.00	0.00	0.00	0.00
413-1400 Staff Salary	39,372.18	43,679.01	4,306.83	0.10	56,650.00	17,277.82	0.30
413-1610 FICA - Code Enforcement	2,441.03	3,131.00	689.97	0.22	3,512.00	1,070.97	0.30
413-1630 Medicare - Code Enforcement	570.86	732.24	161.38	0.22	821.00	250.14	0.30
413-1830 Overtime	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
413-2000 Zoning & Codes	131,249.97	132,701.70	1,451.73	0.01	180,000.00	48,750.03	0.27
413-2100 Materials & Supplies - Codes	850.50	167.94	(682.56)	(4.06)	3,000.00	2,149.50	0.72
413-2150 Computer Equipment/Supplies-Code Enforcement	1,125.73	3,958.18	2,832.45	0.72	2,000.00	874.27	0.44
413-2160 Uniforms	0.00	1,155.50	1,155.50	1.00	2,500.00	2,500.00	1.00
413-2300 Vehicle Operation - Code Enforcement	1,767.57	216.79	(1,550.78)	(7.15)	1,500.00	(267.57)	(0.18)
413-2500 Vehicle Maintenance	420.30	506.25	85.95	0.17	750.00	329.70	0.44
413-3150 Software License	0.00	1,188.00	1,188.00	1.00	8,000.00	8,000.00	1.00
413-3210 Codes - Cell Phone	341.20	0.00	(341.20)	0.00	0.00	(341.20)	0.00
413-3400 Advertising Expense	355.10	823.81	468.71	0.57	6,000.00	5,644.90	0.94
413-4200 Assoc. Dues/Subscriptions	1,004.27	252.00	(752.27)	(2.99)	350.00	(654.27)	(1.87)
413-4600 Training/Conference Expense	0.00	150.00	150.00	1.00	750.00	750.00	1.00
TOTAL CODE ENFORCEMENT	**179,498.71**	**194,680.50**	**15,181.79**	**0.08**	**267,333.00**	**87,834.29**	**0.33**
PLANNING/ZONING							
414-3130 Engineering	950.00	1,858.60	908.60	0.49	15,000.00	14,050.00	0.94

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Account # & Title	Y-T-D 9/30/2026	Y-T-D 9/30/2025	Variance	%	Budget 12/31/2026	Variance	%
414-3140 Legal Services - Planning/Zoning	0.00	653.85	653.85	1.00	5,500.00	5,500.00	1.00
414-4500 Zoning & Codes Permitting	99,458.99	153,229.42	53,770.43	0.35	150,000.00	50,541.01	0.34
TOTAL PLANNING/ZONING	**100,408.99**	**155,741.87**	**55,332.88**	**0.36**	**170,500.00**	**70,091.01**	**0.41**
EMERGENCY SERVICES							
415-5300 Control Center Payment	67,869.63	61,699.68	(6,169.95)	(0.10)	90,493.00	22,623.37	0.25
TOTAL EMERGENCY SERVICES	**67,869.63**	**61,699.68**	**(6,169.95)**	**(0.10)**	**90,493.00**	**22,623.37**	**0.25**
COVID 19 EXPENSES							
HEALTH DEPARTMENT							
421-1220 Salaries & Wages-Health	9,888.10	8,517.30	(1,370.80)	(0.16)	15,169.00	5,280.90	0.35
421-1610 FICA - Health Dept	613.06	532.20	(80.86)	(0.15)	940.00	326.94	0.35
421-1630 Medicare - Health Dept	143.40	124.48	(18.92)	(0.15)	220.00	76.60	0.35
421-2100 Supplies	205.00	0.00	(205.00)	0.00	200.00	(5.00)	(0.03)
TOTAL HEALTH DEPARTMENT	**10,849.56**	**9,173.98**	**(1,675.58)**	**(0.18)**	**16,529.00**	**5,679.44**	**0.34**
SANITATION (RECYCLING)							
426-1400 Staff Salaries	113,733.45	104,413.55	(9,319.90)	(0.09)	219,870.00	106,136.55	0.48
426-1610 FICA	7,071.83	6,534.20	(537.63)	(0.08)	13,632.00	6,560.17	0.48
426-1630 Medicare	1,653.90	1,528.15	(125.75)	(0.08)	3,188.00	1,534.10	0.48
426-1830 Overtime	327.78	348.62	20.84	0.06	3,000.00	2,672.22	0.89
426-1910 Uniforms	0.00	4,509.47	4,509.47	1.00	8,500.00	8,500.00	1.00
426-2270 Supplies	2,462.86	2,815.11	352.25	0.13	4,000.00	1,537.14	0.38
426-2500 Recycling Grant to Twin Boros	0.00	44,470.91	44,470.91	1.00	25,000.00	25,000.00	1.00
426-4600 Conferences/Training	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
TOTAL SANITATION	**125,249.82**	**164,620.01**	**39,370.19**	**0.24**	**280,190.00**	**154,940.18**	**0.55**
SOLID WASTE							
427-3130 Landfill Engineering	5,651.02	12,336.62	6,685.60	0.54	15,000.00	9,348.98	0.62
427-4700 Refuse Coll/Disp Contract	675,685.37	677,292.02	1,606.65	0.00	989,576.00	313,890.63	0.32
427-4710 WM Extra Bags and Tags	2,922.50	7,486.50	4,564.00	0.61	7,500.00	4,577.50	0.61
TOTAL SOLID WASTE	**684,258.89**	**697,115.14**	**12,856.25**	**0.02**	**1,012,076.00**	**327,817.11**	**0.32**
SANITARY SEWER							
429-1400 Sewer Staff Salaries	239,046.38	248,722.60	9,676.22	0.04	335,000.00	95,953.62	0.29
429-1610 Social Security- Sewer Fund	13,820.07	15,368.37	1,548.30	0.10	23,165.00	9,344.93	0.40
429-1630 Medicare - Sanitary Sewer	3,312.50	3,673.96	361.46	0.10	5,418.00	2,105.50	0.39
429-1830 Sewer Overtime	1,494.20	2,546.85	1,052.65	0.41	4,000.00	2,505.80	0.63
429-2100 Office Expense	2,432.11	1,351.61	(1,080.50)	(0.80)	4,120.00	1,687.89	0.41
429-2110 Chemicals	26,250.77	32,746.23	6,495.46	0.20	66,800.00	40,549.23	0.61
429-2120 Safety Supplies	468.24	1,064.89	596.65	0.56	3,000.00	2,531.76	0.84
429-2150 Computer Equip & Supplies	2,482.67	0.00	(2,482.67)	0.00	2,000.00	(482.67)	(0.24)
429-2200 Materials & Supplies- WWTP	9,375.51	8,390.04	(985.47)	(0.12)	14,000.00	4,624.49	0.33
429-2300 Fuel Oil	20,756.14	15,450.93	(5,305.21)	(0.34)	27,800.00	7,043.86	0.25
429-2310 Vehicle Operation (Fuel/oil)	2,365.14	760.32	(1,604.82)	(2.11)	1,200.00	(1,165.14)	(0.97)
429-2380 Uniforms	692.02	12,013.90	11,321.88	0.94	2,500.00	1,807.98	0.72
429-2600 Small Tools/Minor Equipment	1,257.14	459.83	(797.31)	(1.73)	4,000.00	2,742.86	0.69
429-3160 Laboratory Fees	41,190.50	45,149.44	3,958.94	0.09	66,000.00	24,809.50	0.38
429-3200 Telephone - Sewer	1,844.58	1,598.63	(245.95)	(0.15)	3,500.00	1,655.42	0.47
429-3610 Electric - Sewer	84,744.44	75,585.53	(9,158.91)	(0.12)	113,500.00	28,755.56	0.25
429-3700 Pump Station Maint & Repair	0.00	0.00	0.00	0.00	30,000.00	30,000.00	1.00
429-3710 WWTP Maint & Repairs	22,142.02	22,157.78	15.76	0.00	40,000.00	17,857.98	0.45
429-3720 Collection System Maintenance	20,874.94	39,473.56	18,598.62	0.47	35,000.00	14,125.06	0.40
429-3730 WWTP Building-Maint & Repair	71.07	4,952.69	4,881.62	0.99	40,000.00	39,928.93	1.00
429-3740 Equipment Maintenance Collections	1,825.52	2,826.51	1,000.99	0.35	7,500.00	5,674.48	0.76
429-4100 Sewer Backup Expenses	0.00	1,828.00	1,828.00	1.00	2,500.00	2,500.00	1.00
429-4200 Dues/Subscriptions-Sewer	4,941.23	4,514.00	(427.23)	(0.09)	8,000.00	3,058.77	0.38
429-4500 Contracted Line Maintenance	231.55	6,694.12	6,462.57	0.97	85,500.00	85,268.45	1.00
429-4600 Training - Sanitary Sewer	933.00	412.00	(521.00)	(1.26)	3,000.00	2,067.00	0.69
429-4700 Sludge Disposal	70,394.35	86,885.18	16,490.83	0.19	113,500.00	43,105.65	0.38
429-7400 Equipment Lease/Purchase	525,000.00	0.00	(525,000.00)	0.00	0.00	(525,000.00)	0.00
429-7410 Capital Improvements	215,057.50	0.00	(215,057.50)	0.00	0.00	(215,057.50)	0.00
TOTAL COLLECTION SYSTEM	**1,313,003.59**	**634,626.97**	**(678,376.62)**	**(1.07)**	**1,041,003.00**	**(272,000.59)**	**(0.26)**
STREET DEPARTMENT (35/30/30/05)							
430-1220 Salary - DPW Foreman	91,580.84	58,465.58	(33,115.26)	(0.57)	88,000.00	(3,580.84)	(0.04)
430-1300 Salaries & Wages - DPW	366,494.58	427,618.88	61,124.30	0.14	616,000.00	249,505.42	0.41

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Account # & Title	Y-T-D 9/30/2026	Y-T-D 9/30/2025	Variance	%	Budget 12/31/2026	Variance	%
430-1610 FICA - Street Dept	28,447.12	30,913.42	2,466.30	0.08	43,648.00	15,200.88	0.35
430-1630 Medicare - Street Dept	5,195.10	5,290.38	95.28	0.02	10,209.00	5,013.90	0.49
430-1830 Street Department - Overtime	21,587.68	16,819.90	(4,767.78)	(0.28)	15,000.00	(6,587.68)	(0.44)
430-2100 Office Expense - Street Dept	1,562.70	2,111.44	548.74	0.26	2,500.00	937.30	0.37
430-2120 Safety Equipment	1,599.14	2,042.33	443.19	0.22	3,000.00	1,400.86	0.47
430-2150 Computer Equipment/Supplies - Street Dept	450.00	669.00	219.00	0.33	551.00	101.00	0.18
430-2160 Office Equip /Furniture - Street Dept	0.00	0.00	0.00	0.00	251.00	251.00	1.00
430-2300 Vehicle Operation (fuel, oil, fluids)	34,311.05	31,135.51	(3,175.54)	(0.10)	50,000.00	15,688.95	0.31
430-2380 Uniforms & Clothing	2,738.45	17,993.32	15,254.87	0.85	10,000.00	7,261.55	0.73
430-2500 Vehicle Maint/Repair- Street Dept	10,747.63	7,223.73	(3,523.90)	(0.49)	20,000.00	9,252.37	0.46
430-2600 Minor Equipment	5,142.85	2,968.73	(2,174.12)	(0.73)	8,000.00	2,857.15	0.36
430-3150 Drug Testing	713.00	560.00	(153.00)	(0.27)	1,000.00	287.00	0.29
430-3210 Telephone - Street	2,108.70	1,218.12	(890.58)	(0.73)	1,600.00	(508.70)	(0.32)
430-3260 Radio Purchase/Maintenance	0.00	0.00	0.00	0.00	50,000.00	50,000.00	1.00
430-3310 Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
430-3610 Electricity -DPW Garage	1,760.40	2,755.60	995.20	0.36	4,000.00	2,239.60	0.56
430-3620 Gas Heat -DPW Garage	7,049.39	4,530.02	(2,519.37)	(0.56)	7,000.00	(49.39)	(0.01)
430-3730 Building Maintenance	5,093.84	2,219.05	(2,874.79)	(1.30)	10,000.00	4,906.16	0.49
430-3740 Equipment Maint & Repairs - Street Dept	15,286.34	12,751.25	(2,535.09)	(0.20)	20,000.00	4,713.66	0.24
430-4600 Training - Street	278.07	815.00	536.93	0.66	6,000.00	5,721.93	0.95
430-7400 Capital Improvements	564,023.50	71,320.05	(492,703.45)	(6.91)	0.00	(564,023.50)	0.00
TOTAL STREET DEPARTMENT	**1,166,170.38**	**699,421.31**	**(466,749.07)**	**(0.67)**	**967,259.00**	**(198,911.38)**	**(0.21)**
STREET CLEANING							
431-3740 Machinery Maintenance/Supplies	490.69	4,114.36	3,623.67	0.88	5,000.00	4,509.31	0.90
TOTAL STREET CLEANING	**490.69**	**4,114.36**	**3,623.67**	**0.88**	**5,000.00**	**4,509.31**	**0.90**
SNOW & ICE REMOVAL							
432-2210 Snow & Ice Removal	83,752.27	65,957.61	(17,794.66)	(0.27)	80,000.00	(3,752.27)	(0.05)
432-4500 Contracted Snow Removal	0.00	275.00	275.00	1.00	3,000.00	3,000.00	1.00
TOTAL SNOW/ICE REMOVAL	**83,752.27**	**66,232.61**	**(17,519.66)**	**(0.26)**	**83,000.00**	**(752.27)**	**(0.01)**
TRAFFIC SIGNS/SIGNALS							
433-3610 Electricity-Signals	3,148.64	4,668.53	1,519.89	0.33	15,000.00	11,851.36	0.79
433-3720 Misc Supplies- Traffic Signals	14,353.90	15,466.59	1,112.69	0.07	30,000.00	15,646.10	0.52
TOTAL TRAFFIC SIGNALS	**17,502.54**	**20,135.12**	**2,632.58**	**0.13**	**45,000.00**	**27,497.46**	**0.61**
STREET LIGHTING							
434-3610 Electric-St. Lighting	88,993.52	87,490.25	(1,503.27)	(0.02)	125,000.00	36,006.48	0.29
434-3720 Street Light Repair	2,869.20	129.32	(2,739.88)	(21.19)	1,000.00	(1,869.20)	(1.87)
434-3730 Operations/Maintenance	645.02	0.00	(645.02)	0.00	750.00	104.98	0.14
TOTAL STREET LIGHTING	**92,507.74**	**87,619.57**	**(4,888.17)**	**(0.06)**	**126,750.00**	**34,242.26**	**0.27**
STORM SEWERS & DRAINS							
436-2450 Materials & Supplies	20,445.48	19,902.44	(543.04)	(0.03)	60,000.00	39,554.52	0.66
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	100,000.00	100,000.00	1.00
436-7500 Equipment Rental	0.00	4,600.00	4,600.00	1.00	20,000.00	20,000.00	1.00
TOTAL STORM SEWER	**20,445.48**	**24,502.44**	**4,056.96**	**0.17**	**180,000.00**	**159,554.52**	**0.89**
STREET MAINTENANCE							
438-2450 Materials & Supplies St Maintenance	9,417.60	7,565.30	(1,852.30)	(0.24)	15,000.00	5,582.40	0.37
438-3720 Street Paving	0.00	487,381.20	487,381.20	1.00	100,000.00	100,000.00	1.00
TOTAL STREET MAINTENANCE	**9,417.60**	**494,946.50**	**485,528.90**	**0.98**	**115,000.00**	**105,582.40**	**0.92**
PARKING FACILITIES							
445-1300 Parking Enforcement Officer	74,249.19	31,501.48	(42,747.71)	(1.36)	165,055.00	90,805.81	0.55
445-1610 FICA - Parking	4,772.18	1,969.00	(2,803.18)	(1.42)	10,233.00	5,460.82	0.53
445-1630 Medicare - Parking	1,116.07	460.51	(655.56)	(1.42)	2,393.00	1,276.93	0.53
445-1830 Overtime	2,721.62	0.00	(2,721.62)	0.00	1,850.00	(871.62)	(0.47)
445-1910 Uniforms/Drug Test	166.56	1,358.30	1,191.74	0.88	2,000.00	1,833.44	0.92
445-2150 Computer equipment	2,782.68	297.73	(2,484.95)	(8.35)	1,500.00	(1,282.68)	(0.86)
445-2210 Snow Removal Supplies	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1.00
445-2410 Vehicle Registration/Maintenance	3,319.94	940.40	(2,379.54)	(2.53)	5,000.00	1,680.06	0.34
445-2490 Meter Purchase- Parking Facilities	0.00	0.00	0.00	0.00	300.00	300.00	1.00

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Account # & Title	Y-T-D 9/30/2026	Y-T-D 9/30/2025	Variance	%	Budget 12/31/2026	Variance	%
445-3130 Parking Permits Etc.	810.79	0.00	(810.79)	0.00	16,000.00	15,189.21	0.95
445-3150 Software (Up Safety)	13,148.23	12,600.00	(548.23)	(0.04)	2,000.00	(11,148.23)	(5.57)
445-3160 Up Safety Lookups	1,061.70	520.00	(541.70)	(1.04)	500.00	(561.70)	(1.12)
445-3260 Radio	0.00	0.00	0.00	0.00	3,000.00	3,000.00	1.00
445-3400 Advertising/Printing-Parking Facilities	0.00	612.62	612.62	1.00	500.00	500.00	1.00
445-3710 Parking Lot Maintenance-Parking Facilities	595.88	50.87	(545.01)	(10.71)	6,000.00	5,404.12	0.90
445-3720 Meter Repair/Main Supplies	990.61	988.98	(1.63)	0.00	0.00	(990.61)	0.00
TOTAL PARKING FACILITIES	**105,735.45**	**51,299.89**	**(54,435.56)**	**(1.06)**	**217,831.00**	**112,095.55**	**0.51**
FLOOD CONTROL							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	10,500.00	10,500.00	1.00
446-3710 Levee Maintenance	2,015.23	18,447.06	16,431.83	0.89	85,000.00	82,984.77	0.98
446-3730 Equipment Maintenance/Repair	3,958.76	30,057.09	26,098.33	0.87	35,000.00	31,041.24	0.89
TOTAL FLOOD CONTROL	**5,973.99**	**48,504.15**	**42,530.16**	**0.88**	**130,500.00**	**124,526.01**	**0.95**
WATER							
448-1300 Water Staff Salaries	323,488.05	339,077.13	15,589.08	0.05	465,819.00	142,330.95	0.31
448-1610 FICA - Water	19,487.87	21,201.38	1,713.51	0.08	28,881.00	9,393.13	0.33
448-1630 Medicare - Water	4,722.24	5,031.30	309.06	0.06	6,754.00	2,031.76	0.30
448-1830 Water Overtime	2,183.15	4,570.94	2,387.79	0.52	5,500.00	3,316.85	0.60
448-2100 Office Expense	0.00	2,508.53	2,508.53	1.00	1,500.00	1,500.00	1.00
448-2110 Chemicals - Water	89,676.11	86,684.62	(2,991.49)	(0.03)	140,000.00	50,323.89	0.36
448-2120 Safety Supplies	863.77	1,871.52	1,007.75	0.54	3,000.00	2,136.23	0.71
448-2150 Computer Equipment & Supplies	2,482.67	0.00	(2,482.67)	0.00	2,500.00	17.33	0.01
448-2200 Materials & Supplies	5,608.26	10,061.07	4,452.81	0.44	15,000.00	9,391.74	0.63
448-2300 Fuel Oil	9,426.39	11,789.27	2,362.88	0.20	17,000.00	7,573.61	0.45
448-2310 Vehicle Operation (Fuel/oil)	7,211.78	1,858.59	(5,353.19)	(2.88)	2,500.00	(4,711.78)	(1.88)
448-2380 Uniforms	576.26	5,792.90	5,216.64	0.90	5,000.00	4,423.74	0.88
448-2400 Meter M&R Supplies (Radio Reads)	375.31	23,343.90	22,968.59	0.98	25,000.00	24,624.69	0.98
448-2600 Small Tools/Minor Equipment - Water	6,131.10	3,446.34	(2,684.76)	(0.78)	15,000.00	8,868.90	0.59
448-3110 Meter Replacement Contractor	0.00	19,716.95	19,716.95	1.00	0.00	0.00	0.00
448-3160 Laboratory Fees - Water	28,986.48	21,953.27	(7,033.21)	(0.32)	45,000.00	16,013.52	0.36
448-3200 Telephone- Water	2,616.56	1,193.01	(1,423.55)	(1.19)	3,500.00	883.44	0.25
448-3400 Printing & Advertising	1,510.00	165.80	(1,344.20)	(8.11)	1,000.00	(510.00)	(0.51)
448-3610 Electric- WTP, Wells,Dist.	41,919.67	35,423.41	(6,496.26)	(0.18)	60,000.00	18,080.33	0.30
448-3700 Well Maint & Repair	2,264.98	23,278.88	21,013.90	0.90	40,000.00	37,735.02	0.94
448-3720 Distribution System- Maint. & Repairs	52,855.89	96,230.93	43,375.04	0.45	150,000.00	97,144.11	0.65
448-3730 Building Maintenance	8,577.44	6,771.94	(1,805.50)	(0.27)	15,000.00	6,422.56	0.43
448-3740 WTP Maintenance & Repair	16,417.54	14,092.98	(2,324.56)	(0.16)	20,000.00	3,582.46	0.18
448-3750 Dist Contracted Services	38,619.85	38,769.85	150.00	0.00	45,000.00	6,380.15	0.14
448-4200 Dues/Subscriptions - Water	4,163.00	6,669.00	2,506.00	0.38	6,000.00	1,837.00	0.31
448-4500 Contracted Line Maint - Water	8,667.77	303.62	(8,364.15)	(27.55)	20,000.00	11,332.23	0.57
448-4600 Training/conferences - Water	214.00	1,219.13	1,005.13	0.82	3,000.00	2,786.00	0.93
448-4700 Sludge Removal	35,950.30	49,088.67	13,138.37	0.27	65,000.00	29,049.70	0.45
448-4910 Permits	23,701.00	20,000.00	(3,701.00)	(0.19)	21,000.00	(2,701.00)	(0.13)
448-7400 Capital Improvements	82,871.05	14,112.41	(68,758.64)	(4.87)	0.00	(82,871.05)	0.00
448-7410 Capital purchase (UTV)	59,805.00	0.00	(59,805.00)	0.00	0.00	(59,805.00)	0.00
TOTAL WATER FACILITIES	**881,373.49**	**866,227.34**	**(15,146.15)**	**(0.02)**	**1,227,954.00**	**346,580.51**	**0.28**
RECREATION							
452-2602 Building Maintenance/Repair (Pool) 67/33	4,778.53	932.65	(3,845.88)	(4.12)	1,250.00	(3,528.53)	(2.82)
452-2610 Pool Maintenance/Repair	54.79	2,189.38	2,134.59	0.97	2,500.00	2,445.21	0.98
452-2622 Small Tools & Equipment (Pool)	0.00	6,509.16	6,509.16	1.00	500.00	500.00	1.00
452-2630 Materials & Supplies- Recreation	0.00	219.43	219.43	1.00	500.00	500.00	1.00
452-3612 Electricity (Pool)	7,084.36	6,837.64	(246.72)	(0.04)	11,000.00	3,915.64	0.36
452-3622 Gas (Pool)	1,339.22	263.02	(1,076.20)	(4.09)	1,250.00	(89.22)	(0.07)
452-3742 Maintenance & Repairs (Pool)	19.17	0.00	(19.17)	0.00	750.00	730.83	0.97
452-4540 Stewartship Contribution	183,237.15	138,867.45	(44,369.70)	(0.32)	194,646.00	11,408.85	0.06
TOTAL RECREATION	**196,513.22**	**155,818.73**	**(40,694.49)**	**(0.26)**	**212,396.00**	**15,882.78**	**0.07**
DONATIONS							

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D 9/30/2026	Y-T-D 9/30/2025	Variance	%	Budget 12/31/2026	Variance	%
PARKS							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	20,000.00	20,000.00	1.00
454-2700 Parks M & R Supplies	0.00	100.00	100.00	1.00	100.00	100.00	1.00
454-3200 Telephone Expense	1,870.21	1,806.46	(63.75)	(0.04)	1,850.00	(20.21)	(0.01)
454-3610 Electricity	2,653.60	1,958.07	(695.53)	(0.36)	1,500.00	(1,153.60)	(0.77)
454-3710 Land Maintenance	3,280.21	6,387.65	3,107.44	0.49	10,000.00	6,719.79	0.67
454-3720 Equipment Maintenance	643.38	2,852.46	2,209.08	0.77	4,000.00	3,356.62	0.84
454-3730 Building Maintenance & Repairs	2,146.95	5,043.31	2,896.36	0.57	20,000.00	17,853.05	0.89
454-4700 Portable Toilets Rental Service	2,030.00	1,885.00	(145.00)	(0.08)	3,000.00	970.00	0.32
454-7400 CAP Purchase/Machinery	16,109.00	6,921.48	(9,187.52)	(1.33)	0.00	(16,109.00)	0.00
TOTAL PARKS	**28,733.35**	**26,954.43**	**(1,778.92)**	**(0.07)**	**60,450.00**	**31,716.65**	**0.52**
SHADE TREES							
455-2460 Materials & Supplies	1,213.51	372.78	(840.73)	(2.26)	1,000.00	(213.51)	(0.21)
455-3720 Maintenance	4,217.58	16,850.00	12,632.42	0.75	23,550.00	19,332.42	0.82
455-7200 Shade Tree - New Planting	628.00	996.50	368.50	0.37	3,000.00	2,372.00	0.79
TOTAL SHADE TREES	**6,059.09**	**18,219.28**	**12,160.19**	**0.67**	**27,550.00**	**21,490.91**	**0.78**
GRANT- SPECIAL PROJECTS							
456-4700 PMVB Grant Expense	4,394.91	2,702.85	(1,692.06)	(0.63)	0.00	(4,394.91)	0.00
456-4800 Multimodal Pedestrian Crosswalk-Grant Expense	58,467.29	0.00	(58,467.29)	0.00	0.00	(58,467.29)	0.00
TOTAL GRANT -SPECIAL PROJECTS	**62,862.20**	**2,702.85**	**(60,159.35)**	**(22.26)**	**0.00**	**(62,862.20)**	**0.00**
ECONOMIC DEVELOPMENTt							
463-3020 IBW Remediation	0.00	2,050.23	2,050.23	1.00	1,500.00	1,500.00	1.00
463-3100 Comprehensive Plan Implementation	0.00	0.00	0.00	0.00	5,000.00	5,000.00	1.00
TOTAL ECONOMIC DEVELOPMENT	**0.00**	**2,050.23**	**2,050.23**	**1.00**	**6,500.00**	**6,500.00**	**1.00**
DOWNTOWN DISTRICT							
465-3740 Maintenance/Repair (Decorations)	0.00	2,114.58	2,114.58	1.00	8,000.00	8,000.00	1.00
465-5400 Contribution - ECA	7,500.00	7,500.00	0.00	0.00	10,000.00	2,500.00	0.25
TOTAL DOWNTOWN DISTRICT	**7,500.00**	**9,614.58**	**2,114.58**	**0.22**	**18,000.00**	**10,500.00**	**0.58**
DEBT SERVICE							
471-1000 Principal - GF Loans	0.00	0.00	0.00	0.00	144,500.00	144,500.00	1.00
471-1100 Principal- 2016 Loan	170,210.00	193,730.00	23,520.00	0.12	170,211.00	1.00	0.00
471-1110 Penn Vest Waterline	33,249.60	36,504.88	3,255.28	0.09	50,087.00	16,837.40	0.34
471-1120 Penn Vest Dam	27,790.68	30,372.70	2,582.02	0.09	41,897.00	14,106.32	0.34
471-1130 ESSA GO 2021	34,650.00	33,800.00	(850.00)	(0.03)	34,650.00	0.00	0.00
471-1160 Deb Princ Taxable Series 2025 GO	80,000.00	0.00	(80,000.00)	0.00	80,000.00	0.00	0.00
TOTAL DEBT SERVICE	**345,900.28**	**294,407.58**	**(51,492.70)**	**(0.17)**	**521,345.00**	**175,444.72**	**0.34**
DEBT INTEREST							
472-1000 Interest - GF Loans	7,948.73	9,363.05	1,414.32	0.15	18,000.00	10,051.27	0.56
472-1100 Interest- 2016 Loan	111,737.38	96,093.73	(15,643.65)	(0.16)	96,500.00	(15,237.38)	(0.16)
472-1110 Penn Vest Water Line	3,522.64	4,863.89	1,341.25	0.28	5,071.00	1,548.36	0.31
472-1120 Penn Vest Dam	5,815.32	7,434.05	1,618.73	0.22	8,512.00	2,696.68	0.32
472-1130 Interest - 2021 Loan	55,929.67	72,229.17	16,299.50	0.23	76,000.00	20,070.33	0.26
472-1140 Debt Interest Series AA 2025 GO Note	99,806.62	71,343.25	(28,463.37)	(0.40)	133,076.00	33,269.38	0.25
472-1150 2025 GO Note	64,187.50	34,411.63	(29,775.87)	(0.87)	64,188.00	0.50	0.00
472-1160 Interest - Taxable Series of 2025 Bond	13,950.00	7,478.75	(6,471.25)	(0.87)	13,950.00	0.00	0.00
TOTAL DEBT INTEREST	**362,897.86**	**303,217.52**	**(59,680.34)**	**(0.20)**	**415,297.00**	**52,399.14**	**0.13**
INTER-GOVNMTAL EXPENSES							
481-5200 Firemans Relief Fund	51,885.05	53,080.19	1,195.14	0.02	46,750.00	(5,135.05)	(0.11)
TOTAL INTER-GOVNMTAL EXPENSES	**51,885.05**	**53,080.19**	**1,195.14**	**0.02**	**46,750.00**	**(5,135.05)**	**(0.11)**
INSURANCE							
486-3510 Property-Liability Insurance	160,963.50	153,448.06	(7,515.44)	(0.05)	155,000.00	(5,963.50)	(0.04)
486-3530 Workers Comp Insurance	99,955.00	125,583.00	25,628.00	0.20	48,501.00	(51,454.00)	(1.06)
486-3531 Workers Comp - Fire Department	15,074.00	21,447.00	6,373.00	0.30	30,000.00	14,926.00	0.50
486-3550 Deductible	0.00	0.00	0.00	0.00	10,000.00	10,000.00	1.00
486-4010 Public Officials Liability	15,165.00	15,165.00	0.00	0.00	20,000.00	4,835.00	0.24
TOTAL INSURANCE	**291,157.50**	**315,643.06**	**24,485.56**	**0.08**	**263,501.00**	**(27,656.50)**	**(0.10)**

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D 9/30/2026	Y-T-D 9/30/2025	Variance	%	Budget 12/31/2026	Variance	%
EMPLOYEE BENEFITS/INS							
487-1580 Life/Disability Insurance	22,734.25	24,622.14	1,887.89	0.08	41,176.00	18,441.75	0.45
487-1590 Major Medical (BC/BS)	811,732.58	711,762.90	(99,969.68)	(0.14)	1,177,277.00	365,544.42	0.31
487-1591 Health Ins Buyout/HRA	4,500.00	6,627.52	2,127.52	0.32	6,000.00	1,500.00	0.25
487-5310 N/U Pension MMO	286,630.97	295,492.45	8,861.48	0.03	322,071.00	35,440.03	0.11
TOTAL EMPLOYEE BENEFITS	**1,125,597.80**	**1,038,505.01**	**(87,092.79)**	**(0.08)**	**1,546,524.00**	**420,926.20**	**0.27**
EMPLOYER FICA EXPENSES							
488-1620 Unemployment Compensation	12,153.31	12,913.10	759.79	0.06	29,000.00	16,846.69	0.58
TOTAL EMPLOYER FICA EXPENSES	**12,153.31**	**12,913.10**	**759.79**	**0.06**	**29,000.00**	**16,846.69**	**0.58**
TRANSFERS							
492-0850 Trans to Debt Service	149,414.79	0.00	(149,414.79)	0.00	0.00	(149,414.79)	0.00
TOTAL TRANSFERS	**149,414.79**	**0.00**	**(149,414.79)**	**0.00**	**0.00**	**(149,414.79)**	**0.00**
Total Expenses	**11,552,768.74**	**10,277,796.51**	**(1,274,972.23)**	**(0.12)**	**14,550,033.00**	**2,997,264.26**	**0.21**
Excess Revenue Over(Under) Expenditures	**3,769,584.71**	**223,733.66**	**3,545,851.05**	**(15.85)**	**770,904.00**	**2,998,680.71**	**(3.89)**

Borough of East Stroudsburg
Variance Report
September 30, 2026

Account # & Title	Y-T-D 9/30/2026	Y-T-D 9/30/2025	Variance	Budget 12/31/2026	Variance	Memo
Expenses						
401-3250 Postage - Payroll Processing Fee	20,702.30	22,112.27	1,409.97	20,000.00	(702.30)	Budget Modification Needed
401-3450 Contracted Admin Services	7,496.50	2,372.83	(5,123.67)	7,000.00	(496.50)	Budget Modification Needed
401-4200 Association Dues/Subscriptions	37,392.31	17,305.30	(20,087.01)	18,000.00	(19,392.31)	TextmyGov & Microsoft subscriptions
402-3120 Accounting Services	814.37	0.00	(814.37)	0.00	(814.37)	Budget Modification Needed
403-3170 Commission Local Ser. Tax	5,099.91	3,708.20	(1,391.71)	5,000.00	(99.91)	Commission on revenue collected
403-3190 Commission Deed Transfer Tax	4,414.19	2,328.17	(2,086.02)	2,000.00	(2,414.19)	Commission on revenue collected
408-3130 Engineering	407,582.43	261,147.00	(146,435.43)	280,000.00	(127,582.43)	Includes reimburseable expenses from Debt
409-3730 Maintenance & Repair Annex	14,276.54	9,598.18	(4,678.36)	6,500.00	(7,776.54)	Budget Modification needed
411-3630 Gas (heat)	5,511.58	387.67	(5,123.91)	5,000.00	(511.58)	Budget Modification needed
411-3730 Equipment Testing	14,377.95	5,474.85	(8,903.10)	10,000.00	(4,377.95)	Budget Modification needed
413-2300 Vehicle Operation - Code Enforcement	1,767.57	216.79	(1,550.78)	1,500.00	(267.57)	Overage to due repairs
413-3210 Codes - Cell Phone	341.20	0.00	(341.20)	0.00	(341.20)	Budget Modification needed, Cell for Res Rental Insp
413-4200 Assoc. Dues/Subscriptions	1,004.27	252.00	(752.27)	350.00	(654.27)	Microsoft and Adobe for zoning
421-2100 Supplies	205.00	0.00	(205.00)	200.00	(5.00)	Budget modification
429-2150 Computer Equip & Supplies	2,482.67	0.00	(2,482.67)	2,000.00	(482.67)	Budget Modification needed, necessary upgrades
429-2310 Vehicle Operation (Fuel/oil)	2,365.14	760.32	(1,604.82)	1,200.00	(1,165.14)	Budget Modification needed
429-7400 Equipment Lease/Purchase	525,000.00	0.00	(525,000.00)	0.00	(525,000.00)	Approved Capital Purchase
429-7410 Capital Improvements	215,057.50	0.00	(215,057.50)	0.00	(215,057.50)	Approved Capital Purchase
430-1220 Salary - DPW Foreman	91,580.84	58,465.58	(33,115.26)	88,000.00	(3,580.84)	Budget Modification needed
430-1830 Street Department - Overtime	21,587.68	16,819.90	(4,767.78)	15,000.00	(6,587.68)	Increase due to inclement weather
430-3210 Telephone - Street	2,108.70	1,218.12	(890.58)	1,600.00	(508.70)	Budget Mofidication needed
430-3620 Gas Heat -DPW Garage	7,049.39	4,530.02	(2,519.37)	7,000.00	(49.39)	Increase due to inclement weather
430-7400 Capital Improvements	564,023.50	71,320.05	(492,703.45)	0.00	(564,023.50)	Approved Capital Purchase
432-2210 Snow & Ice Removal	83,752.27	65,957.61	(17,794.66)	80,000.00	(3,752.27)	Increase due to inclement weather
434-3720 Street Light Repair	2,869.20	129.32	(2,739.88)	1,000.00	(1,869.20)	Necessary repairs to traffic signals due to accidents & other maintnance needed
445-1830 Overtime	2,721.62	0.00	(2,721.62)	1,850.00	(871.62)	Increase due to approval by Manager for coverage & adminstrative duties due to reduced staffing
445-2150 Computer equipment	2,782.68	297.73	(2,484.95)	1,500.00	(1,282.68)	Approved Capital Purchase

Borough of East Stroudsburg
Variance Report
September 30, 2026

Account # & Title	Y-T-D 9/30/2026	Y-T-D 9/30/2025	Variance	Budget 12/31/2026	Variance	Memo
445-3150 Software (Up Safety)	13,148.23	12,600.00	(548.23)	2,000.00	(11,148.23)	License Plate looksups by T2 broken out from software expense
445-3720 Meter Repair/Main Supplies	990.61	988.98	(1.63)	0.00	(990.61)	Necessary repairs to parking meters
448-2310 Vehicle Operation (Fuel/oil)	7,211.78	1,858.59	(5,353.19)	2,500.00	(4,711.78)	$1,600 in unantcipated vehicle repairs & increase due to fuel costs
448-3400 Printing & Advertising	1,510.00	165.80	(1,344.20)	1,000.00	(510.00)	Increase due to additional mails required
448-4910 Permits	23,701.00	20,000.00	(3,701.00)	21,000.00	(2,701.00)	Increase in Permit fees
448-7400 Capital Improvements	82,871.05	14,112.41	(68,758.64)	0.00	(82,871.05)	Approved Capital Purchase
448-7410 Capital purchase (UTV)	59,805.00	0.00	(59,805.00)	0.00	(59,805.00)	Approved Capital Purchase
452-2602 Building Maintenance/Repair (Pool) 67/33	4,778.53	932.65	(3,845.88)	1,250.00	(3,528.53)	Necessary repairs
452-3622 Gas (Pool)	1,339.22	263.02	(1,076.20)	1,250.00	(89.22)	Budget Modification needed
454-3200 Telephone Expense	1,870.21	1,806.46	(63.75)	1,850.00	(20.21)	Approved Capital Purchase
454-3610 Electricity	2,653.60	1,958.07	(695.53)	1,500.00	(1,153.60)	Budget Modification needed
454-7400 CAP Purchase/Machinery	16,109.00	6,921.48	(9,187.52)	0.00	(16,109.00)	Approved Capital Purchase
455-2460 Materials & Supplies	1,213.51	372.78	(840.73)	1,000.00	(213.51)	Budget Modification needed
456-4800 Multimodal Pedestrian Crosswalk-Grant Expense	58,467.29	0.00	(58,467.29)	0.00	(58,467.29)	Grant Expense reimburseable
472-1100 Interest- 2016 Loan	111,737.38	96,093.73	(15,643.65)	96,500.00	(15,237.38)	Increase in policy expense
481-5200 Firemans Relief Fund	51,885.05	53,080.19	1,195.14	46,750.00	(5,135.05)	Increase due to increase in funds received
486-3510 Property-Liability Insurance	160,963.50	153,448.06	(7,515.44)	155,000.00	(5,963.50)	Increase in policy expense
486-3530 Workers Comp Insurance	99,955.00	125,583.00	25,628.00	48,501.00	(51,454.00)	Increase in policy expense
492-0850 Trans to Debt Service	149,414.79	0.00	(149,414.79)	0.00	(149,414.79)	Transfer to Debt Service for payments
Total	**2,893,992.06**	**1,034,587.13**			**(1,959,191.06)**	

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	2,685,988.08	2,965,584.00	(279,595.92)
301-2000 Real Estate Tax- Prior Year	0.00	79.00	(79.00)
301-3000 Real Estate Tax - Interim	13.79	632.00	(618.21)
301-4000 Real Estate Tax - Delinquent	130,165.86	102,700.00	27,465.86
TOTAL TAXES	**2,816,167.73**	**3,068,995.00**	**(252,827.27)**
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	166,797.46	195,000.00	(28,202.54)
310-2000 Earned Income Tax	673,703.20	1,225,000.00	(551,296.80)
310-5000 Municipal Service Tax	257,694.96	325,000.00	(67,305.04)
TOTAL ACT 511 TAXES	**1,098,195.62**	**1,745,000.00**	**(646,804.38)**
BUSINESS LICENSES/PERMITS			
321-2000 Health/Restaurant Licenses	6,254.80	18,000.00	(11,745.20)
321-6100 Rental License	250,235.00	220,000.00	30,235.00
321-6110 Short-Term Rental Lic.	0.00	3,225.00	(3,225.00)
321-7000 Lien Rental Lic	1,148.50	0.00	1,148.50
321-7100 Lien Interest Rental	244.01	0.00	244.01
321-8000 Cable TV Franchise Tax	34,509.78	85,000.00	(50,490.22)
TOTAL LICENSES/PERMITS	**292,392.09**	**326,225.00**	**(33,832.91)**
NON-BUSINESS PERMITS			
322-8100 Event Permit Fee	2,407.00	1,935.00	472.00
322-8200 Street Opening Permits	6,438.89	20,000.00	(13,561.11)
322-9400 Misc Permits	746.00	2,580.00	(1,834.00)
TOTAL NON-BUSINESS PERMITS	**9,591.89**	**24,515.00**	**(14,923.11)**
FINES			
331-1100 Vehicle Code Violations	191,766.67	180,000.00	11,766.67
331-1200 Violation of Zoning Ord & Statutes	43,002.66	30,000.00	13,002.66
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
TOTAL FINES	**234,769.33**	**210,000.00**	**24,769.33**
INTEREST			
341-0000 Interest Income	25.36	98,600.00	(98,574.64)
341-0110 Interest-Savings & C.D.	7,041.73	0.00	7,041.73
341-0210 Interest -P.L.G.I.T.	1,236.16	0.00	1,236.16
341-0211 Interest PLGIT Plus	25,746.73	0.00	25,746.73

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
TOTAL INTEREST	**34,049.98**	**98,600.00**	**(64,550.02)**
RENTS			
342-4700 Borough Property Rental	0.00	1.00	(1.00)
342-5310 Royalties - Cell Tower	21,199.82	40,000.00	(18,800.18)
TOTAL RENTS	**21,199.82**	**40,001.00**	**(18,801.18)**
STATE GRANT PROGRAM			
354-1200 Performance Grant - Twin Boroughs	0.00	22,000.00	(22,000.00)
354-1220 LSA Grant	0.00	100,000.00	(100,000.00)
354-1261 PMVB Grant	0.00	0.00	0.00
TOTAL STATE GRANTS	**0.00**	**122,000.00**	**(122,000.00)**
STATE SHARED REVENUE			
355-0100 Public Utility Realty/Bev Tax	1,000.00	3,875.00	(2,875.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	38,004.81	57,800.00	(19,795.19)
355-0700 Foreign Fire Ins Premium Tax	51,885.05	46,750.00	5,135.05
TOTAL STATE SHARED REVENUE	**90,889.86**	**108,425.00**	**(17,535.14)**
PMT IN LIEU OF TAXES			
359-0010 Housing Authority PILOT	263.29	10,000.00	(9,736.71)
TOTAL PILOT	**263.29**	**10,000.00**	**(9,736.71)**
GENERAL GOVERNMENT			
361-1110 Closing Report Fee	13,303.00	11,330.00	1,973.00
361-3300 Permits - Zoning - Gen Government	36,821.95	55,000.00	(18,178.05)
361-3310 Building Permits	105,457.66	180,000.00	(74,542.34)
361-3320 Resale Inspections	17,349.99	20,000.00	(2,650.01)
361-3400 Zoning Plan Review	65,174.66	75,000.00	(9,825.34)
TOTAL GENERAL GOVERNMENT	**238,107.26**	**341,330.00**	**(103,222.74)**
PUBLIC SAFETY			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
TOTAL PUBLIC SAFETY	**0.00**	**2,000.00**	**(2,000.00)**
HIGHWAYS & STREETS			
363-2100 Meter Revenue	78,806.38	100,000.00	(21,193.62)
363-2200 Parking Permits	25,151.00	25,800.00	(649.00)
363-2210 Residential Parking Permit	6,017.00	3,870.00	2,147.00
363-2300 Meter Bags	216.00	1,097.00	(881.00)
363-5100 PennDOT Snow Removal	10,677.21	25,000.00	(14,322.79)
363-5200 Borough DPW Services	0.00	750.00	(750.00)

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
TOTAL HIGHWAYS & STREETS	**120,867.59**	**156,517.00**	**(35,649.41)**
MISCELLANEOUS REVENUES			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	25,878.52	38,758.00	(12,879.48)
380-1070 Miscellaneous Income	6,371.79	5,000.00	1,371.79
380-5100 Shopping Cart Fees	4,618.00	2,000.00	2,618.00
TOTAL MISC. REVENUES	**36,868.31**	**54,758.00**	**(17,889.69)**
SALE OF ASSETS			
391-0020 Damage to Borough Property	3,848.00	15,000.00	(11,152.00)
TOTAL SALE OF ASSETS	**3,848.00**	**15,000.00**	**(11,152.00)**
CAPITAL PROCEEDS			
393-1200 Proceeds of GO Bond Series of 2026	1,664,670.00	**0.00**	1,664,670.00
TOTAL CAPITAL PROCEEDS	**1,664,670.00**	**0.00**	**1,664,670.00**
DIVIDENDS			
395-2000 Dividends Received - General Liability	36,263.21	18,000.00	18,263.21
395-3000 Dividends Received - Health Insurance	1,100.52	0.00	1,100.52
TOTAL DIVIDENDS	**37,363.73**	**18,000.00**	**19,363.73**
Total Revenues	**6,699,244.50**	**6,341,366.00**	**(1,306,791.50)**
Expenses			
LEGISLATIVE			
400-1100 Council Salary	11,251.16	15,000.00	3,748.84
400-1120 Mayor Salary	3,748.69	5,000.00	1,251.31
400-1610 FICA - Legislative	929.97	1,240.00	310.03
400-1630 Medicare - Legislative	217.44	290.00	72.56
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	2,367.41	4,500.00	2,132.59
400-3310 Misc/Travel	0.00	500.00	500.00
TOTAL LEGISLATIVE	**18,514.67**	**28,530.00**	**10,015.33**
GENERAL GOVERNMENT			
401-1210 Manager Salary	52,561.40	73,080.00	20,518.60
401-1220 Director-Public Works	19,911.91	28,782.00	8,870.09
401-1400 Admin Staff Salary	23,044.61	52,345.00	29,300.39
401-1610 FICA - Admin	5,809.19	12,146.00	6,336.81
401-1630 Medicare - Admin	1,384.98	2,841.00	1,456.02

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
401-2100 Office Supplies - Administration	7,340.53	7,560.00	219.47
401-2130 Office Equipment/Furniture	683.62	1,260.00	576.38
401-2140 IT Expenses	14,527.46	18,900.00	4,372.54

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
401-2150 Computer Equipment/Supplies-Gen Government	3,273.43	6,300.00	3,026.57
401-2160 Equipment Maintenance	0.00	1,134.00	1,134.00
401-2300 Vehicle Expense	0.00	3,570.00	3,570.00
401-3110 Data Storage software	0.00	6,300.00	6,300.00
401-3210 Telephone - Gen Government	5,170.78	5,040.00	(130.78)
401-3250 Postage - Payroll Processing Fee	7,205.93	8,400.00	1,194.07
401-3310 Travel - Gen Government	0.00	1,344.00	1,344.00
401-3400 Advertising/Printing - Gen Government	3,517.75	6,300.00	2,782.25
401-3450 Contracted Admin Services	3,148.50	2,940.00	(208.50)
401-4200 Association Dues/Subscriptions	9,336.83	7,560.00	(1,776.83)
401-4600 Training/Conference - General Government	51.60	2,100.00	2,048.40
TOTAL GENERAL GOVT	**156,968.52**	**247,902.00**	**90,933.48**
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	19,595.75	28,325.00	8,729.25
402-1400 Finance - Staff Salaries	35,345.19	54,203.00	18,857.81
402-1610 Fica	3,269.87	5,117.00	1,847.13
402-1630 Medicare	800.11	1,197.00	396.89
402-1830 Finance - Staff Salaries- Overtime	239.66	260.00	20.34
402-2130 Office/Furn. Equip	0.00	260.00	260.00
402-3100 Trustee Chg Bond Payment	294.19	3,120.00	2,825.81
402-3110 Auditing Services - General Fund	18,601.80	15,600.00	(3,001.80)
401-3120 Accounting Services	231.34	0.00	(231.34)
402-3160 Billing Software	7,009.65	6,500.00	(509.65)
402-3170 Accounting Software	668.07	6,994.00	6,325.93
402-3210 Credit Card Fees	10,113.23	18,200.00	8,086.77
402-4600 Conferences/Training	0.00	1,040.00	1,040.00
TOTAL FINANCIAL ADMIN	**96,168.86 #**	**140,816.00 #**	**44,647.14**
TAX COLLECTION			
403-1140 Tax Collector Salary	6,004.00	8,532.00	2,528.00
403-1610 FICA - Tax Collector	372.22	529.00	156.78
403-1630 Medicare - Tax Collector	87.03	124.00	36.97
403-2100 Materials & Supplies	550.33	3,200.00	2,649.67
403-3150 Commission Del. Real Estate Tax	4,212.02	6,500.00	2,287.98
403-3170 Commission Local Ser. Tax	5,099.91	5,000.00	(99.91)
403-3180 Commission Earned Income Tax	12,271.48	18,000.00	5,728.52
403-3190 Commission Deed Transfer Tax	4,414.19	2,000.00	(2,414.19)
TOTAL TAX COLLECTION	**33,011.18**	**43,885.00**	**10,873.82**

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
LEGAL SERVICES			
404-3140 Solicitor Retainer & Fees	87,535.49	125,000.00	37,464.51
TOTAL LEGAL SERVICES	**87,535.49**	**125,000.00**	**37,464.51**
ENGINEERING			
408-3130 Engineering Services - Gen Prof Services	147,696.58	39,200.00	(108,496.58)
TOTAL ENGINEERING	**147,696.58**	**39,200.00**	**(108,496.58)**
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	230.87	420.00	189.13
409-3610 Electricity-Mun. Bldg.	4,217.56	5,880.00	1,662.44
409-3620 Electric Annex	1,160.67	1,260.00	99.33
409-3640 Gas (heat) - Annex	1,187.80	1,260.00	72.20
409-3730 Maintenance & Repair Annex	6,067.20	2,730.00	(3,337.20)
409-3740 Maintenance & Repairs	6,051.50	42,000.00	35,948.50
TOTAL MUNICIPAL BUILDING	**18,915.60**	**53,550.00**	**34,634.40**
POLICE DEPARTMENT			
410-7600 SARP Regional Costs	2,435,292.72	3,247,057.00	811,764.28
TOTAL POLICE	**2,435,292.72**	**3,247,057.00**	**811,764.28**
FIRE DEPARTMENT			
411-2100 Auxiliary Donation - Fire Dept	0.00	15,000.00	15,000.00
411-2500 Vehicle Maint/Supplies- Fire Dept	7,272.56	17,500.00	10,227.44
411-2600 Small Tools/ Equipment	2,801.51	5,500.00	2,698.49
411-3210 Telephone - Fire Dept	613.60	2,500.00	1,886.40
411-3270 Radio Maintenance	375.00	10,000.00	9,625.00
411-3620 Electricity	8,125.70	11,500.00	3,374.30
411-3630 Gas (heat)	5,511.58	5,000.00	(511.58)
411-3730 Equipment Testing	14,377.95	10,000.00	(4,377.95)
411-4200 Building Maintenance- Fire Dept	10,504.17	15,000.00	4,495.83
411-4600 Contracted Services	126.00	2,500.00	2,374.00
411-5300 Contribution	0.00	1,000.00	1,000.00
TOTAL FIRE DEPARTMENT	**49,708.07**	**95,500.00**	**45,791.93**
CODE ENFORCEMENT			
413-1400 Staff Salary	39,372.18	56,650.00	17,277.82
413-1610 FICA - Code Enforcement	2,441.03	3,512.00	1,070.97
413-1630 Medicare - Code Enforcement	570.86	821.00	250.14
413-1830 Overtime	0.00	1,500.00	
413-2000 Zoning & Codes	131,249.97	180,000.00	48,750.03
413-2100 Materials & Supplies - Codes	850.50	3,000.00	2,149.50

Borough of East Stroudsburg
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September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
413-2150 Computer Equipment/Supplies-Code Enforcement	1,125.73	2,000.00	874.27
413-2160 Uniforms	0.00	2,500.00	2,500.00
413-2300 Vehicle Operation	0.00	1,500.00	1,500.00
413-2500 Vehicle Maintenance	1,767.57	750.00	(1,017.57)
413-3150 Software License	420.30	8,000.00	7,579.70
413-3210 Codes- Cell Phones	341.20	0.00	(341.20)
413-3400 Advertising Expense	355.10	6,000.00	5,644.90
413-4200 Assoc. Dues/Subscriptions	1,004.27	350.00	(654.27)
413-4600 Training/Conference Expense	0.00	750.00	750.00
TOTAL CODE ENFORCEMENT	**179,498.71**	**267,333.00**	**86,334.29**
PLANNING/ZONING			
414-3130 Legal Services -Engineering	950.00	15,000.00	14,050.00
414-3140 Legal Services - Planning/Zoning	0.00	5,500.00	5,500.00
414-4500 Contracted Permitting	99,458.99	150,000.00	50,541.01
TOTAL PLANNING/ZONING	**100,408.99**	**170,500.00**	**70,091.01**
EMERGENCY SERVICES			
415-5300 Control Center Payment	67,869.63 #	90,493.00 #	22,623.37
TOTAL EMERGENCY SERVICES	**67,869.63**	**90,493.00**	**22,623.37**
HEALTH DEPARTMENT			
421-1220 Salaries & Wages-Health	9,888.10	15,169.00	5,280.90
421-1610 FICA - Health Dept	613.06	940.00	326.94
421-1630 Medicare - Health Dept	143.40	220.00	76.60
421-2100 Supplies	205.00	200.00	(5.00)
TOTAL HEALTH DEPARTMENT	**10,849.56**	**16,529.00**	**5,679.44**
STREET DEPARTMENT			
430-1220 Salary - DPW Foreman	15,828.80	22,880.00	7,051.20
430-1300 Salaries & Wages - DPW	95,288.62	160,160.00	64,871.38
430-1610 FICA - Street Dept	6,337.23	11,348.00	5,010.77
430-1630 Medicare - Street Dept	1,717.64	2,654.00	936.36
430-1830 Street Department - Overtime	7,339.82	3,900.00	(3,439.82)
430-2100 Office Supplies - Street Dept	441.82	650.00	208.18
430-2120 Safety Equipment - Street Dept	437.56	780.00	342.44
430-2150 Computer Equipment/Supplies - Street Dept	78.00	143.00	65.00
430-2160 Office Equip Maint/Repair - Street Dept	0.00	65.00	65.00
430-2300 Vehicle Operation (fuel, oil, fluids)	8,924.88	13,000.00	4,075.12
430-2380 Uniforms & Clothing	792.97	2,600.00	1,807.03
430-2500 Vehicle Maint/Repair- Street Dept	2,835.09	5,200.00	2,364.91

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
430-2600 Minor Equipment	1,438.17	2,080.00	641.83
430-3150 Drug Testing	185.38	260.00	74.62
430-3210 Telephone - Street	598.54	416.00	(182.54)
430-3260 Radio Purchase/Maintenance	0.00	13,000.00	13,000.00
430-3310 Travel	0.00	130.00	130.00
430-3610 Electricity -DPW Garage	458.37	1,040.00	581.63
430-3620 Gas Heat -DPW Garage	1,832.85	1,820.00	(12.85)
430-3730 Building Maintenance	1,322.67	2,600.00	1,277.33
430-3740 Equipment Maint & Repairs - Street Dept	3,757.97	5,200.00	1,442.03
430-4600 Training - Street	72.30	1,560.00	1,487.70
430-7400 Capital Improvements	564,023.50		(564,023.50)
TOTAL STREET DEPARTMENT	**713,712.18**	**251,486.00**	**(462,226.18)**
STREET CLEANING			
431-3740 Machinery Maintenance/Supplies	490.69	5,000.00	4,509.31
TOTAL STREET CLEANING	**490.69**	**5,000.00**	**4,509.31**
SNOW & ICE REMOVAL			
432-2210 Snow & Ice Removal	3,898.35	4,000.00	101.65
TOTAL SNOW/ICE REMOVAL	**3,898.35**	**4,000.00**	**101.65**
TRAFFIC SIGNS/SIGNALS			
433-3720 Misc Supplies- Traffic Signals	9,324.34	15,000.00	5,675.66
TOTAL TRAFFIC SIGNALS	**9,324.34**	**15,000.00**	**5,675.66**
STREET LIGHTING			
434-3610 Electric	24,514.22	0.00	(24,514.22)
434-3720 Street Light Repair	718.62	250.00	(468.62)
434-3730 Operations/Maintenance	645.02	750.00	104.98
TOTAL STREET LIGHTING	**25,877.86**	**1,000.00**	**(24,877.86)**
STORM SEWERS & DRAINS			
436-2450 Materials & Supplies	20,445.48	3,000.00	(17,445.48)
436-3710 Storm Water Project MS4	0.00	100,000.00	100,000.00
436-7500 Equipment Rental	0.00	20,000.00	20,000.00
TOTAL STORM SEWER	**20,445.48**	**123,000.00**	**102,554.52**
STREET MAINTENANCE			
438-2450 Materials & Supplies St Maintenance	9,417.60	15,000.00	5,582.40
438-3720 Street Paving	0.00		0.00
TOTAL STREET MAINTENANCE	**9,417.60**	**15,000.00**	**5,582.40**

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
PARKING FACILITIES			
445-1300 Parking Enforcement Officer	74,249.19	165,055.00	90,805.81
445-1610 FICA - Parking	4,772.18	10,233.00	5,460.82
445-1630 Medicare - Parking	1,116.07	2,393.00	1,276.93
445-1830 Overtime	2,721.62	1,850.00	(871.62)
445-1910 Uniforms/Drug Test	166.56	2,000.00	1,833.44
445-2150 Computer Equipment	2,782.68	1,500.00	(1,282.68)
445-2210 Snow Removal Supplies	0.00	1,500.00	1,500.00
445-2410 Vehicle Registration/Maintenance	3,319.94	5,000.00	1,680.06
445-2490 Meter Purchase-Parking Facilities	0.00	300.00	300.00
445-3130 Parking Permits Ect.	810.79	16,000.00	15,189.21
445-3150 Software (UP Safety)	13,148.23	2,000.00	(11,148.23)
445-3160 UP Safety Lookups	1,061.70	500.00	(561.70)
445-3260 Raido	0.00	3,000.00	3,000.00
445-3400 Advertising/Printing-Parking Facilities	0.00	500.00	500.00
445-3710 Parking Lot Maintenance-Parking Facilities	595.88	6,000.00	5,404.12
445-3720 Meter Repaird/Maint Supplies	990.61	0.00	(990.61)
TOTAL PARKING FACILITIES	**105,735.45**	**217,831.00**	**112,095.55**
FLOOD CONTROL			
446-3130 Engineering Services	0.00	10,500.00	10,500.00
446-3710 Levee Maintenance	2,015.23	85,000.00	82,984.77
446-3730 Equipment Maintenance/Repair	3,958.76	35,000.00	31,041.24
TOTAL FLOOD CONTROL	**5,973.99**	**130,500.00**	**124,526.01**
SHADE TREES			
455-2460 Materials & Supplies	1,213.51	1,000.00	(213.51)
455-3720 Maintenance	4,217.58	23,550.00	19,332.42
455-7200 Shade Tree - New Planting	628.00	3,000.00	2,372.00
TOTAL SHADE TREES	**6,059.09**	**27,550.00**	**21,490.91**
Grant - Special Projects			
456-4700 PMVB Grant Expense	4,394.91	0.00	(4,394.91)
456-4800 Mutlimodal Pedestrian Crosswalk	58,467.29	0.00	(58,467.29)
Total Grant - Special Projects	**62,862.20**	**0.00**	**(62,862.20)**
ECONOMIC DEVELOPMENT			
463-3020 IBW Remediation	0.00	1,500.00	1,500.00
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
TOTAL ECONOMIC DEVELOPMENT	**0.00**	**6,500.00**	**6,500.00**
DOWNTOWN DISTRICT			

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
465-3740 Maintenance/Repair (Decorations)	0.00	8,000.00	8,000.00
465-5400 Contribution - ECA	7,500.00	10,000.00	2,500.00
TOTAL DOWNTOWN DISTRICT	**7,500.00**	**18,000.00**	**10,500.00**

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
INTER-GOVNMTAL EXPENSES			
481-5200 Firemans Relief Fund	51,885.05	46,750.00	5,135.05
TOTAL INTER-GOVNMTAL EXPENSES	**51,885.05**	**46,750.00**	**5,135.05**
INSURANCE			
486-3510 Property-Liability Insurance	36,672.38	38,750.00	2,077.62
486-3530 Workers Comp Insurance	24,988.74	12,125.00	(12,863.74)
486-3531 Workers Comp - Fire Department	3,798.66	7,500.00	3,701.34
486-3550 Deductible	0.00	2,500.00	2,500.00
486-4010 Public Officials Liability	3,791.24	5,000.00	1,208.76
TOTAL INSURANCE	**69,251.02**	**65,875.00**	**(3,376.02)**
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	5,683.60	10,294.00	4,610.40
487-1590 Major Medical (BC/BS)	202,935.29	294,319.00	91,383.71
487-1591 Health Ins Buyout/HRA	1,485.00	1,500.00	15.00
487-5310 N/U Pension MMO	63,081.71	70,856.00	7,774.29
TOTAL EMPLOYEE BENEFITS	**273,185.60**	**376,969.00**	**103,783.40**
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Compensation	3,156.55	7,250.00	4,093.45
TOTAL EMPLOYER FICA EXPENSES	**3,156.55**	**7,250.00**	**4,093.45**
Total Expenses	**4,771,214.03**	**5,878,006.00**	**1,106,791.97**
Excess Revenue Over(Under) Expenditures	**1,928,030.47**	**463,360.00**	**1,464,670.47**

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
Revenues			
INTEREST			
341-0000 Interest Income	0.00	98,600.00	(98,600.00)
341-0110 Interest-Savings & C D	1,144.60	0.00	1,144.60
341-0210 Interest Sewer PLGIT	0.08	0.00	0.08
341-0211 Int.-Sewer P Plus	76,992.87	0.00	76,992.87
341-0212 Interest PLGIT Sewer - 2026 Debt	21,057.05	0.00	21,057.05
TOTAL INTEREST	**99,194.60**	**98,600.00**	**594.60**
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	36,887.02	56,100.00	(19,212.98)
TOTAL STATE SHARED REVENUE	**36,887.02**	**56,100.00**	**(19,212.98)**
SANITATION			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	1,174,147.20	2,100,000.00	(925,852.80)
364-2020 Lien Sewer Rents	3,183.41	8,500.00	(5,316.59)
364-3160 Lien Interest & Cost	12,054.45	0.00	12,054.45
364-6010 Stroud SA Rentals	16,054.96	42,500.00	(26,445.04)
364-7010 Smithfield SA Rentals	70,302.36	170,000.00	(99,697.64)
364-9000 EDU Connection Fees	40,583.50	80,000.00	(39,416.50)
364-9100 Smithfield EDU Fees	0.00	17,500.00	(17,500.00)
364-9200 Penalties	33,581.87	45,000.00	(11,418.13)
TOTAL SANITATION	**1,349,907.75**	**2,471,500.00**	**(1,121,592.25)**
MISCELLANEOUS REVENUES			
380-0900 Miscellaneous Revenues	1,555.14	0.00	1,555.14
380-1010 Emp Cont Hlth Insr	25,598.57	39,345.00	(13,746.43)
380-1070 Miscellaneous Income	75.00	0.00	75.00
TOTAL MISC. REVENUES	**27,228.71**	**39,345.00**	**(12,116.29)**
CAPITAL PROCEEDS			
393-1200 Subsidy Payments	**1,664,670.00**	**-**	**1,664,670.00**
TOTAL CAPITAL PROCEEDS	**1,664,670.00**	**-**	**1,664,670.00**
Total Revenues	**3,177,888.08**	**2,665,545.00**	**512,343.08**
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	31,286.60	43,500.00	12,213.40
401-1220 DPW Director Salary-Sewer	23,968.01	34,645.00	10,676.99

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
401-1400 Admin Staff Salary	13,717.09	31,158.00	17,440.91
401-1610 FICA - Admin	4,276.21	7,230.00	2,953.79
401-1630 Medicare - Admin	1,000.08	1,691.00	690.92
401-2100 Office Supplies - Admin	3,920.18	4,500.00	579.82
401-2130 Office Equipment/Furniture - Admin	407.00	750.00	343.00
401-2140 IT Expenses	8,647.33	11,250.00	2,602.67
401-2150 Computer Equipment/Supplies - Admin	2,086.96	3,750.00	1,663.04
401-2160 Equipment Repair/Maintenance - Admin	0.00	675.00	675.00
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	0.00	3,750.00	3,750.00
401-3210 Telephone - Admin	2,867.08	3,000.00	132.92
401-3250 Postage - Payroll Processing Fee	3,680.35	5,000.00	1,319.65
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	1,067.66	3,750.00	2,682.34
401-3450 Contracted Admin Services	1,874.14	1,750.00	(124.14)
401-4200 Dues Subscriptions/Memberships - Admin	13,151.30	4,500.00	(8,651.30)
Government	57.00	1,246.00	1,189.00
TOTAL GENERAL GOVT	**112,006.99**	**165,070.00**	**53,063.01**
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	24,871.54	35,951.00	11,079.46
402-1400 Finance - Staff Salaries	44,861.21	68,796.00	23,934.79
402-1610 Fica	4,190.94	6,494.00	2,303.06
402-1630 Medicare	1,015.54	1,519.00	503.46
402-1830 Finance - Staff Salaries Overtime	304.19	330.00	25.81
402-2130 Office Furniture/Equip	0.00	330.00	330.00
402-3100 Trustee Chg Bond Payment	334.79	3,960.00	3,625.21
402-3110 Auditing Services - Sewer	16,480.00	19,800.00	3,320.00
402-3160 Billing Software	255.54	8,250.00	7,994.46
402-3170 Accounting Software	3,880.46	8,877.00	4,996.54
402-3210 Credit Card Fees	847.94	23,100.00	22,252.06
402-4600 Conferences/Training	12,169.01	1,320.00	(10,849.01)
TOTAL FINANCIAL ADMIN	**109,211.16**	**178,727.00**	**69,515.84**
LEGAL SERVICES			
404-3200 Legal Services - WWTP	13,140.06	85,000.00	71,859.94
TOTAL LEGAL SERVICES	**13,140.06**	**85,000.00**	**71,859.94**

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
ENGINEERING			
408-3130 Engineering	27,932.02	81,200.00	53,267.98
TOTAL ENGINEERING	**27,932.02**	**81,200.00**	**53,267.98**
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	144.54	250.00	105.46
409-3610 Electricity-Mun. Bldg.	2,511.09	3,500.00	988.91
409-3620 Electricity-Annex	711.27	750.00	38.73
409-3640 Gas - Annex	707.10	750.00	42.90
409-3730 Maintenance & Repair Annex	3,507.47	1,625.00	(1,882.47)
409-3740 Maintenance & Repairs	3,675.33	25,000.00	21,324.67
TOTAL MUNICIPAL BUILDING	**11,256.80**	**31,875.00**	**20,618.20**
SANITARY SEWER			
429-1400 Sewer Staff Salaries	239,046.38	335,000.00	95,953.62
429-1610 Social Security- Sewer Fund	13,820.07	23,165.00	9,344.93
429-1630 Medicare - Sanitary Sewer	3,312.50	5,418.00	2,105.50
429-1830 Sewer Overtime	1,494.20	4,000.00	2,505.80
429-2100 Office Supplies	2,432.11	4,120.00	1,687.89
429-2110 Chemicals	26,250.77	66,800.00	40,549.23
429-2120 Safety Supplies	468.24	3,000.00	2,531.76
429-2150 Computer Equip & Supplies	2,482.67	2,000.00	(482.67)
429-2200 Materials & Supplies- WWTP	9,375.51	14,000.00	4,624.49
429-2300 Fuel Oil	20,756.14	27,800.00	7,043.86
429-2310 Vehicle Operation	2,365.14	1,200.00	(1,165.14)
429-2380 Uniforms	692.02	2,500.00	1,807.98
429-2600 Small Tools/Minor Equipment	1,257.14	4,000.00	2,742.86
429-3160 Laboratory Fees	41,190.50	66,000.00	24,809.50
429-3200 Telephone - Sewer	1,844.58	3,500.00	1,655.42
429-3610 Electric - Sewer	84,744.44	113,500.00	28,755.56
429-3700 Pump Station Maint & Repair	0.00	30,000.00	30,000.00
429-3710 WWTP Maint & Repairs	22,142.02	40,000.00	17,857.98
429-3720 Collection System Maintenance	20,874.94	35,000.00	14,125.06
429-3730 WWTP Building & Repair	0.00	40,000.00	40,000.00
429-3740 Equipment Maintenance Collections	1,825.52	7,500.00	5,674.48
429-4100 Sewer Backup Expenses	0.00	2,500.00	2,500.00
429-4200 Dues/Subscriptions-Sewer	4,941.23	8,000.00	3,058.77
429-4500 Contracted Line Maintenance	231.55	85,500.00	85,268.45
429-4600 Training - Sanitary Sewer	933.00	3,000.00	2,067.00
429-4700 Sludge Disposal	70,394.35	113,500.00	43,105.65
419-7400 Equipment Purchase	525,000.00	0.00	(525,000.00)
429-7400 Equipment Lease/Purchase	215,057.50	0.00	(215,057.50)
TOTAL COLLECTION SYSTEM	**1,312,932.52**	**1,041,003.00**	**(271,929.52)**

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
STREET DEPARTMENT			
430-1220 Street Superindendent Salary	20,090.40	29,040.00	8,949.60
430-1300 Salaries & Wages - DPW - Sewer	120,943.21	203,280.00	82,336.79
430-1610 FICA - Street Dept	8,900.87	14,404.00	5,503.13
430-1630 Medicare - Street Dept	388.24	3,369.00	2,980.76
430-1830 Overtime - Street Dept	7,123.93	4,950.00	(2,173.93)
430-2100 Office Supplies - Street Dept	499.45	825.00	325.55
430-2120 Safety Equipment - Street Dept	527.83	990.00	462.17
430-2150 Computer Equipment/Supplies - Street Dept	99.00	182.00	83.00
430-2160 Office Equipment Maint/Repair- Street Dept	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	11,322.65	16,500.00	5,177.35
430-2380 Uniforms - Street Dept	885.76	3,300.00	2,414.24
430-2500 Vehicle Manitenance/Repair- Street Dept	3,625.45	6,600.00	2,974.55
430-2600 Small Tools/Minor Equip - Street Dept	1,661.03	2,640.00	978.97
430-3150 Drug Testing	235.29	330.00	94.71
430-3210 Telephone - Street Dept	742.17	528.00	(214.17)
430-3260 Radio Purchase	0.00	16,500.00	16,500.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	580.60	1,320.00	739.40
430-3620 Gas - Street Dept	2,326.29	2,310.00	(16.29)
430-3730 Building Maintenance - Street Dept	1,679.77	3,300.00	1,620.23
430-3740 Equipment Maint & Repair - Street	5,040.42	6,600.00	1,559.58
430-4600 Conferences/Training - Street Dept	91.76	1,980.00	1,888.24
TOTAL STREET DEPARTMENT	**186,764.12**	**319,196.00**	**132,431.88**
INSURANCE			
486-3510 Property-Liability Insurance	63,414.98	51,925.00	(11,489.98)
486-3530 Workers Comp Insurance	33,484.93	16,248.00	(17,236.93)
486-3550 Deductible	5,141.91	10,050.00	
486-3531 Workers Comp - Fire Department	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,080.28	6,700.00	1,619.72
TOTAL INSURANCE	**107,122.10**	**88,273.00**	**(18,849.10)**
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	7,615.95	13,794.00	6,178.05
487-1590 Major Medical (BC/BS)	271,929.34	394,388.00	122,458.66
487-1591 Health Ins. Buy-out/HRA Cont	1,507.50	2,010.00	502.50
487-5310 N/U Pension MMO	86,020.56	96,621.00	10,600.44

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
TOTAL EMPLOYEE BENEFITS	**367,073.35**	**506,813.00**	**139,739.65**
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Comp PSAB	4,071.35	9,715.00	5,643.65
TOTAL EMPLOYER FICA EXPENSES	**4,071.35**	**9,715.00**	**5,643.65**
TRANSFERS			
Total Expenses	**2,251,510.47**	**2,506,872.00**	**255,361.53**
Excess Revenue Over(Under) Expenditures	**926,377.61**	**158,673.00**	**(767,704.61)**

Borough of East Stroudsburg
Water Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
Revenues			
INTEREST			
341-0000 Interest Income	0.00	92,800.00	(92,800.00)
341-0110 Interest-Savings	1,379.30	0.00	1,379.30
341-0210 Interest-Water-PLGIT	0.63	0.00	0.63
341-0211 Interest-Water-P Plus	8,338.56	0.00	8,338.56
341-0212 Interest-Water-P 2025	11,629.22	0.00	11,629.22
341-0213 Interest - First Northern Water 2025 Debt	84,027.81	0.00	84,027.81
TOTAL INTEREST	**105,375.52**	**92,800.00**	**12,575.52**
STATE GRANT PROGRAM			
354-1200 LSA Grant	0.00	37,000.00	(37,000.00)
354-1261 NEWF - Lower Grant Dam	0.00	0.00	0.00
	0.00	**37,000.00**	**(37,000.00)**
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	36,887.02	56,100.00	(19,212.98)
TOTAL STATE SHARED REVENUE	**36,887.02**	**56,100.00**	**(19,212.98)**
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	2,967.00	150.00	2,817.00
378-2100 Water Rents	1,908,607.90	2,950,000.00	(1,041,392.10)
378-2110 Lien Rents	8,429.15	25,000.00	(16,570.85)
378-2120 Lien Costs & Interest	7,470.02	2,000.00	5,470.02
378-4300 Hydrant Fees	350.00	36,000.00	(35,650.00)
378-4300 Water Sales Bulk	47,303.82	147,510.00	(100,206.18)
378-9000 EDU Connection Fees	21,181.00	95,000.00	(73,819.00)
378-9200 Penalties	54,932.51	50,000.00	4,932.51
378-9400 Water Dept. Services	422.00	1,850.00	(1,428.00)
TOTAL PMT FROM WATER CO	**2,051,663.40**	**3,307,510.00**	**(1,255,846.60)**
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	25,598.57	39,345.00	(13,746.43)
TOTAL MISC. REVENUES	**25,598.57**	**39,345.00**	**(13,746.43)**
CAPITAL PROCEEDS			
393-1200 Subsidy Payments	634,160.00	0.00	634,160.00
TOTAL CAPITAL PROCEEDS	**634,160.00**	**0.00**	**634,160.00**
SALE OF ASSETS			
391-0020 Damage to Borough Property	0.00	0.00	0.00

Borough of East Stroudsburg
Water Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
TOTAL SALE OF ASSETS	**0.00**	**0.00**	**0.00**
Total Revenues	**2,853,684.51**	**3,532,755.00**	**(679,070.49)**
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	31,286.60	43,500.00	12,213.40
401-1220 DPW Director Salary - Water	23,968.01	34,645.00	10,676.99
401-1400 Admin Staff Salary - Water	13,717.09	31,156.00	17,438.91
401-1610 FICA - Admin	4,276.21	7,230.00	2,953.79
401-1630 Medicare - Admin	1,000.08	1,691.00	690.92
401-2100 Office Supplies - Admin	4,097.40	4,500.00	402.60
401-2130 Office Equipment/Furniture - Admin	407.00	750.00	343.00
401-2140 IT Expenses	8,647.33	11,250.00	2,602.67
401-2150 Computer Equipment/Supplies	1,948.30	3,750.00	1,801.70
401-2160 Equipment Repair/ Maint.	0.00	675.00	675.00
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage Software	0.00	3,750.00	3,750.00
401-3210 Telephone - Admin	2,875.29	3,000.00	124.71
401-3250 Postage - Payroll Processing Fee	6,393.00	5,000.00	(1,393.00)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	6,021.92	3,750.00	(2,271.92)
401-3450 Contracted Admin Service	1,874.14	1,750.00	(124.14)
401-4200 Dues Subscriptions/Memberships - Admin	13,151.30	4,500.00	(8,651.30)
401-4600 Training/Conferences - General Government	57.00	1,250.00	1,193.00
TOTAL GENERAL GOVT	**119,720.67**	**165,072.00**	**45,351.33**
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	24,871.54	35,951.00	11,079.46
402-1400 Finance - Staff salaries	44,861.20	68,796.00	23,934.80
402-1610 Finance - Fica	4,328.90	6,494.00	2,165.10
402-1630 Finance -Medicare	1,015.54	1,519.00	503.46
402-1830 Finance - Staff salaries Overtime	304.19	330.00	25.81
402-2130 Office/Furn. Equip	0.00	330.00	330.00
402-3100 Trustee Chg Bond Payment	334.79	3,960.00	3,625.21
402-3110 Auditing Services - Water	6,909.34	19,800.00	12,890.66
402-3160 Billing Software	3,749.20	8,250.00	4,500.80

Borough of East Stroudsburg
Water Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
402-3170 Accounting Software	847.94	8,877.00	8,029.06
402-3210 Credit Card Fees	12,259.01	23,100.00	10,840.99
402-4600 Conferences/Training	0.00	1,320.00	1,320.00
TOTAL FINANCIAL ADMIN	**99,481.65**	**178,727.00**	**79,245.35**
LEGAL SERVICES			
404-3160 Legal Services - WTP	187,293.65	200,000.00	12,706.35
TOTAL LEGAL SERVICES	**187,293.65**	**200,000.00**	**12,706.35**
ENGINEERING			
408-3130 Engineering	231,953.83	159,600.00	(72,353.83)
TOTAL ENGINEERING	**231,953.83**	**159,600.00**	**(72,353.83)**
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	144.54	250.00	105.46
409-3610 Electricity-Mun. Bldg.	2,511.09	3,500.00	988.91
409-3620 Electricity-Annex	711.27	750.00	38.73
409-3640 Gas - Annex	707.10	750.00	42.90
409-3730 Maintenance & Repair Annex	3,594.66	1,625.00	(1,969.66)
409-3740 Maintenance & Repairs	3,675.33	25,000.00	21,324.67
TOTAL MUNICIPAL BUILDING	**11,343.99**	**31,875.00**	**20,531.01**
STREET DEPARTMENT			
430-1220 Street Superintendent Salary	20,090.40	29,040.00	8,949.60
430-1300 Salaries & Wages - DPW - Water	120,943.21	203,280.00	82,336.79
430-1610 FICA - Street Dept	9,185.77	14,404.00	5,218.23
430-1630 Medicare - Street Dept	2,148.31	3,369.00	1,220.69
430-1830 Overtime - Street Department	7,123.93	4,950.00	(2,173.93)
430-2100 Office Supplies - Street Dept	499.45	825.00	325.55
430-2120 Safety Equipment	527.93	990.00	462.07
430-2150 Computer Equipment/Supplies	99.00	182.00	83.00
430-2160 Office Equipment Maint/Repair	0.00	83.00	83.00
430-2300 Vehicle Operation (fuel, oil, fluids)	11,322.65	16,500.00	5,177.35
430-2380 Uniforms - Street Dept	862.71	3,300.00	2,437.29
430-2500 Vehicle Manitenance/Repair- Street	3,359.51	6,600.00	3,240.49
430-2600 Small Tools/Minor Equip - Street Dept	1,654.53	2,640.00	985.47
430-3150 Drug Testing	235.29	330.00	94.71
430-3210 Telephone - Street Dept	663.46	528.00	(135.46)
430-3260 Radio Purchase	0.00	16,500.00	16,500.00

Borough of East Stroudsburg
Water Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	580.60	1,320.00	739.40
430-3620 Gas - Street Dept	2,326.29	2,310.00	(16.29)
430-3730 Building Maintenance- Street Dept	1,680.98	3,300.00	1,619.02
430-3740 Equipment Maint & Repair - Street Dept	5,044.46	6,600.00	1,555.54
430-4600 Conferences/Training - Street Dept	91.76	1,980.00	1,888.24
TOTAL STREET DEPARTMENT	**188,440.24**	**319,196.00**	**130,755.76**
WATER			
448-1300 Water Staff Salaries	323,488.05	465,819.00	142,330.95
448-1610 FICA - Water	19,487.87	28,881.00	9,393.13
448-1630 Medicare - Water	4,722.24	6,754.00	2,031.76
448-1830 Water Overtime	2,183.15	5,500.00	3,316.85
448-2100 Office Supplies	0.00	1,500.00	1,500.00
448-2110 Chemicals - Water	89,676.11	140,000.00	50,323.89
448-2120 Safety Supplies	863.77	3,000.00	2,136.23
448-2150 Computer Equipt & Supplies	2,482.67	2,500.00	17.33
448-2200 Materials & Supplies	5,608.26	15,000.00	9,391.74
448-2300 Fuel Oil	9,426.39	17,000.00	7,573.61
448-2310 Vehicle Operation	7,211.78	2,500.00	(4,711.78)
448-2380 Uniforms/Boot Allowance	576.26	5,000.00	4,423.74
448-2400 Meter M&R Supplies (New Radio Read)	375.31	25,000.00	24,624.69
448-2600 Small Tools/Minor Equipment - Water	6,102.11	15,000.00	8,897.89
448-3160 Laboratory Fees - Water	28,986.48	45,000.00	16,013.52
448-3200 Telephone- Water	2,616.56	3,500.00	883.44
448-3400 Printing & Advertising	1,510.00	1,000.00	(510.00)
448-3610 Electric- WTP, Wells, Dist	41,919.67	60,000.00	18,080.33
448-3700 Well Maint & Repair	2,264.98	40,000.00	37,735.02
448-3720 Distribution System- Maint. & Repairs	52,855.89	150,000.00	97,144.11
448-3730 Building Maintenance	8,577.44	15,000.00	6,422.56
448-3740 WTP Maint & Repairs	16,417.54	20,000.00	3,582.46
448-3750 Dist Contracted Services	38,619.85	45,000.00	6,380.15

Borough of East Stroudsburg
Water Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
448-4200 Dues/Subscriptions - Water	4,163.00	6,000.00	1,837.00
448-4500 Contracted Line Maint - Water	8,667.77	20,000.00	11,332.23
448-4600 Training/conferences - Water	214.00	3,000.00	2,786.00
448-4700 Sludge Removal	35,950.30	65,000.00	29,049.70
448-4910 Permits	23,701.00	21,000.00	(2,701.00)
448-7400 Capital Improvements	82,871.05	0.00	(82,871.05)
448-7410 Capital purchase	59,805.00	0.00	(59,805.00)
TOTAL WATER FACILITIES	**881,344.50**	**1,227,954.00**	**346,609.50**
DEBT SERVICE			
471-1100 Principal 2016 Loan	59,573.50	59,574.00	0.50
471-1110 Penn Vest Water Line	33,249.60	50,087.00	16,837.40
471-1120 Penn Vest Dam	27,790.68	41,897.00	14,106.32
471-1130 ESSA GO 2021	34,650.00	34,650.00	0.00
TOTAL DEBT SERVICE	**155,263.78**	**186,208.00**	**30,944.22**
DEBT INTEREST			
472-1100 Interest - 2016 Loan	66,163.92	96,500.00	30,336.08
472-1110 Penn Vest Water Line - Interest	3,522.64	5,071.00	1,548.36
472-1120 Penn Vest Dam - Interest	5,815.32	8,512.00	2,696.68
472-1130 interest -2021 Loan	18,626.09	76,000.00	57,373.91
472-1140	33,268.87	133,076.00	99,807.13
TOTAL DEBT INTEREST	**127,396.84**	**319,159.00**	**191,762.16**
INSURANCE			
486-3510 Property-Liability Insurance	49,140.98	51,925.00	2,784.02
486-3530 Workers Comp Insurance	33,484.93	16,248.00	(17,236.93)
486-3531 Workers Comp - Fire Department	5,034.71	10,050.00	5,015.29
486-3550 Deductible	0.00	3,350.00	3,350.00
486-4010 Public Officials Liability	5,080.28	6,700.00	1,619.72
TOTAL INSURANCE	**92,740.90**	**88,273.00**	**(4,467.90)**
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	7,615.95	13,794.00	6,178.05
487-1590 Major Medical (BC/BS)	271,929.34	394,388.00	122,458.66
487-1591 Health Ins. Buy-out/HRA Cont	1,507.50	2,010.00	502.50
487-5310 N/U Pension MMO	86,020.56	96,621.00	10,600.44
TOTAL EMPLOYEE BENEFITS	**367,073.35**	**506,813.00**	**139,739.65**

Borough of East Stroudsburg
Water Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Comp PSAB	4,071.35	9,715.00	5,643.65
TOTAL EMPLOYER FICA EXPENSES	**4,071.35**	**9,715.00**	**5,643.65**
TRANSFERS			
492-0850 Trans to Debt Service	149,414.79	0.00	(149,414.79)
TOTAL TRANSFERS	**149,414.79**	**0.00**	**(149,414.79)**
Total Expenses	**2,615,539.54**	**3,392,592.00**	**926,467.25**
Excess Revenue Over(Under) Expenditures	**238,144.97**	**140,163.00**	**(97,981.97)**

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
Revenues			
Interest	1,820.82	-	1820.82
SANITATION			
364-3010 Solid Waste User Fees	1,191,224.21	1,423,693.00	(232,468.79)
364-3020 Solid Waste Fees Penalties	27,047.97	29,975.00	(2,927.03)
364-3030 Solid Waste Bulk Items and Bags	9,912.55	18,360.00	(8,447.45)
364-3150 Lien Rents Solid Waste	2,744.01	1,500.00	1,244.01
364-3160 Lien Interest & Cost	8,409.73	8,500.00	(90.27)
TOTAL SANITATION	1,239,338.47	1,482,028.00	(242,689.53)
MISCELLANEOUS REVENUES			
380-1070 Misc Inc - Can Exchange	354.30	-	354.30
TOTAL MISC. REVENUES	354.30	-	354.30
Total Revenues	**1,241,513.59**	**1,482,028.00**	**(240,514.41)**
Expenses			
LEGISLATIVE			
GENERAL GOVERNMENT			
401-1210 Manager Salary	10,011.61	13,920.00	3,908.39
401-1220 DPW Director Salary -Admin	5,899.81	8,528.00	2,628.19
401-1400 Admin Staff Salary	4,389.47	9,970.00	5,580.53
401-1610 FICA - Admin	1,258.64	2,314.00	1,055.36
401-1630 Medicare - Admin	294.37	541.00	246.63
401-2100 Office Supplies - Administration	1,473.69	1,440.00	(33.69)
401-2130 Office Equipment/Furniture	130.18	240.00	109.82
401-2140 IT Expenses	2,767.12	3,600.00	832.88
401-2150 Computer Equipment/Supplies-Gen Government	484.56	1,200.00	715.44
401-2160 Equipment Maintenance	-	216.00	216.00
401-2300 Vehicle Expense	-	680.00	680.00
401-3110 Data Storage Software	-	1,200.00	1,200.00
401-3210 Telephone - Gen Government	881.91	960.00	78.09
401-3250 Postage-Payroll Processing Fee	3,423.02	1,600.00	(1,823.02)
401-3310 Travel	-	256.00	256.00

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
401-3400 Advertising/Printing-Gen Government	293.60	1,200.00	906.40
401-3450 Contracted Admin Services	599.72	560.00	(39.72)
401-4200 Association Dues/Subscriptions	1,752.88	1,440.00	(312.88)
401-4600 Training/Conference - General Government	14.40	400.00	385.60
TOTAL GENERAL GOVT	**33,674.98**	**50,265.00**	**16,590.02**
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	6,029.49	8,715.00	2,685.51
402-1400 Finance - Staff Salaries	10,875.43	16,678.00	5,802.57
402-1610 Fica	1,052.69	1,574.00	521.31
402-1630 Medicare	246.20	368.00	121.80
402-1830 Finance Staff Overtime	73.73	80.00	6.27
402-2130 Office Furniture/Equip	-	80.00	80.00
402-3100 Trustee Chg Bond Payment	81.16	960.00	878.84
402-3110 Auditing Services - Trash	2,554.40	4,800.00	2,245.60
402-3110 Credit Card Fees	71.95	-	(71.95)
402-3160 Billing Software	1,835.41	2,000.00	164.59
402-3170 Accounting Services	205.55	2,152.00	1,946.45
402-3210 Credit Card Fees	3,001.01	5,600.00	2,598.99
402-4600 Conferences/Training	-	320.00	320.00
TOTAL FINANCIAL ADMIN	**26,027.02**	**43,327.00**	**17,299.98**
LEGAL SERVICES			
404-3140 Solicitor Retainer & Fee	469.00	-	(469.00)
TOTAL LEGAL SERVICE	**469.00**	**-**	**(469.00)**
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	44.12	80.00	35.88
409-3610 Electricity-Mun Bldg	802.14	1,120.00	317.86
409-3620 Electric - Annex	267.52	240.00	(27.52)
409-3640 Gas (heat) - Annex	226.28	240.00	13.72
409-3730 Maintenance & Repair Annex	1,107.21	520.00	(587.21)
409-3740 Maintenance & Repairs	1,337.56	8,000.00	6,662.44
TOTAL MUNICIPAL BUILDING	**3,784.83**	**10,200.00**	**6,415.17**
SANITATION (RECYCLING)			
426-1400 Staff Salaries	113,733.45	219,870.00	106,136.55

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
426-1610 FICA	7,071.83	13,632.00	6,560.17
426-1630 Medicare	1,653.90	3,188.00	1,534.10
426-1830 Overtime	327.78	3,000.00	2,672.22
426-1910 Uniforms	-	8,500.00	8,500.00
426-2270 Supplies	2,462.86	4,000.00	1,537.14
426-2500 Recycling Grant to Twin Boros	-	25,000.00	25,000.00
426-4600 Conferences/Training Subscriptions	-	3,000.00	3,000.00
TOTAL SANITATION	**125,249.82**	**280,190.00**	**154,940.18**
SOLID WASTE			
427-3130 Landfill Engineering	5,651.02	15,000.00	9,348.98
427-4700 Refuse Coll/Disp Contract	675,685.37	989,576.00	313,890.63
427-4710 WM Extra Bags and Tags	2,922.50	7,500.00	4,577.50
TOTAL SOLID WASTE	**684,258.89**	**1,012,076.00**	**327,817.11**
SANITARY SEWER			
STREET DEPARTMENT			
430-1220 Salary - DPW Foreman	35,571.24	7,040.00	(28,531.24)
430-1300 Salaries & Wages - DPW	29,319.54	49,280.00	19,960.46
430-1610 FICA - Street Dept	4,023.25	3,492.00	(531.25)
430-1630 Medicare - St Dept	940.91	817.00	(123.91)
430-1830 Street Dept - OT	-	1,200.00	1,200.00
430-2100 Office Supplies - Street Dept	121.98	200.00	78.02
430-2120 Safety Equipment	105.92	240.00	134.08
430-2150 Computer Equip/Supplies Street Dept	174.00	44.00	(130.00)
430-2160 Office Equip/Furn - Street Dept	-	20.00	20.00
430-2300 Vehicle Operation (fuels, oil, fluilds)	2,740.87	4,000.00	1,259.13
430-2380 Uniforms & Clothing	197.01	800.00	602.99
430-2500 Vehicle Maint/Repair- Street Dept	854.24	1,600.00	745.76
430-2600 Minor Equipment	389.12	640.00	250.88
430-3150 Drug Testing	57.04	80.00	22.96
430-3210 Telephone - Street	104.53	128.00	23.47
430-3260 Radio Purchase/Maintenance	-	4,000.00	4,000.00
430-3310 Travel	-	40.00	40.00
430-3610 Electric DPW Garage	140.83	320.00	179.17
430-3620 Gas Heat - DPW Garage	563.96	560.00	(3.96)

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual Preliminary
September 30, 2026

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
430-3730 Building Maintenance	410.42	800.00	389.58
430-3740 Equipment Maint & Repairs - Street Dept	1,443.49	1,600.00	156.51
430-4600 Training Street	22.25	480.00	457.75
TOTAL STREET DEPARTMENT	**77,180.60**	**77,381.00**	**200.40**
INSURANCE			
486-3510 Property-Liability Insurance	11,735.16	12,400.00	664.84
486-3530 Workers Comp Insurance	7,996.40	3,880.00	(4,116.40)
486-3531 Workers Comp Fire Dept	1,098.72	2,400.00	1,301.28
486-3550 Deductible	-	800.00	800.00
486-4010 Pub off Liab	1,213.20	1,600.00	386.80
TOTAL INSURANCE	**22,043.48**	**21,080.00**	**(963.48)**
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	1,818.75	3,294.00	1,475.25
487-1590 Major Medical (BC/BS)	64,938.61	94,182.00	29,243.39
487-1591 Health Ins Buyout/HRA	-	480.00	480.00
487-5310 N/U Pension MMO	22,834.60	25,766.00	2,931.40
TOTAL EMPLOYEE BENEFITS	**89,591.96**	**123,722.00**	**34,130.04**
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Compensation	844.46	2,320.00	1,475.54
TOTAL EMPLOYER FICA EXPENSES	**844.46**	**2,320.00**	**1,475.54**
TRANSFERS			
Total Expenses	**1,063,125.04**	**1,620,561.00**	**557,904.96**
Excess Revenue Over(Under) Expenditures	**178,388.55**	**(138,533.00)**	**316,921.55**

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/16/2026 to 10/31/2026

ESSA General

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0072213	9/28/2026	[8137] ABOUT TIME RESTORATIONS LLC	10409-3740	Maintenance & Repairs	143.00	550.00
			40409-3740	Maintenance & Repairs	181.50	
			60409-3740	Maintenance & Repairs	181.50	
			70409-3740	Maintenance & Repairs	44.00	
0072214	9/28/2026	[0172] ACE TRUCKING & REPAIRS INC	10430-2500	Vehicle Maint/Repair- Street D	106.46	409.47
			40430-2500	Vehicle Manitenance/Repair- St	135.13	
			60430-2500	Vehicle Manitenance/Repair- St	135.13	
			70430-2500	Vehicle Maint/Repair- Street D	32.75	
0072215	9/28/2026	[7764] BLUE RIDGE LUMBER - Invoices 513761, 517025	10430-3740	Equipment Maint & Repairs - St	14.15	120.58
			10456-4700	PMVB Grant Expense	66.11	
			40430-3740	Equipment Maint & Repair - Str	17.98	
			60430-3740	Equipment Maint & Repair - Str	17.98	
			70430-3740	Equipment Maint & Repairs - St	4.36	
0072216	9/28/2026	[7272] CLAUDE S CYPHERS INC	10430-2600	Minor Equipment	4.86	18.65
			40430-2600	Small Tools/Minor Equip - Stre	6.15	
			60430-2600	Small Tools/Minor Equip - Stre	6.15	
			70430-2600	Minor Equipment	1.49	
0072217	9/28/2026	[0027] DEMPSEY UNIFORMS & LINEN SUPPLY	10409-3740	Maintenance & Repairs	35.82	85.30
			40409-3740	Maintenance & Repairs	21.33	
			60409-3740	Maintenance & Repairs	21.33	
			70409-3740	Maintenance & Repairs	6.82	
0072218	9/28/2026	[0031] EHRLICH - STROUDSBURG	11452-2602	Building Maintenance/Repair (P	281.07	281.07
0072219	9/28/2026	[0850] ENCORE FIRE PROTECTION - Invoices 13648296, 13648909, 13649024, 13649050, 13649091, 13678128	10409-3730	Maintenance & Repair Annex	206.13	2,974.39
			10409-3740	Maintenance & Repairs	108.58	
			10430-3730	Building Maintenance	382.63	
			11454-3730	Building Maint & Repair	309.54	
			40409-3730	Maintenance & Repair Annex	122.67	
			40409-3740	Maintenance & Repairs	64.66	
			40430-3730	Building Maintenance - Street	485.66	
			60409-3730	Maintenance & Repair Annex	122.67	
			60409-3740	Maintenance & Repairs	64.66	
			60430-3730	Building Maintenance- Street D	485.66	
			70409-3730	Maintenance & Repair Annex	39.25	
			70409-3740	Maintenance & Repairs	20.67	
			70426-2270	Supplies	443.88	
			70430-3730	Building Maintenance	117.73	
0072220	9/28/2026	[0030] EUREKA STONE QUARRY INC	10438-2450	Materials & Supplies St Mainte	72.23	72.23
0072221	9/28/2026	[8067] FIRSTLIGHT FIBER	10401-3210	Telephone - Gen Government	234.64	558.70
			40401-3210	Telephone - Admin	139.68	
			60401-3210	Telephone - Admin	139.68	
			70401-3210	Telephone - Gen Government	44.70	

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/16/2026 to 10/31/2026

ESSA General

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0072222	9/28/2026	[7467] FRASER	10401-2100	Office Expense - Administratio	4.20	10.00
			40401-2100	Office Expense - Admin	2.50	
			60401-2100	Office Expense - Admin	2.50	
			70401-2100	Office Expense - Administratio	0.80	
0072223	9/28/2026	[7434] FRASER ADVANCED INFORMATION SYSTEMS	10401-2150	Computer Equipment/Supplies-Ge	366.04	871.53
			40401-2150	Computer Equipment/Supplies -	287.61	
			60401-2150	Computer Equipment/Supplies -	217.88	
0072224	9/28/2026	[8071] JASON GETZ - BOOTS	10430-2380	Uniforms & Clothing	65.00	250.00
			40430-2380	Uniforms - Street Dept	82.50	
			60430-2380	Uniforms - Street Dept	82.50	
			70430-2380	Uniforms & Clothing	20.00	
0072225	9/28/2026	[7574] JOHN MOORE - BOOTS	10430-2380	Uniforms & Clothing	65.00	250.00
			40430-2380	Uniforms - Street Dept	82.50	
			60430-2380	Uniforms - Street Dept	102.50	
0072226	9/28/2026	[7513] MUNI-LINK, LLC	10402-3160	Billing Software	626.97	1,492.79
			40402-3160	Billing Software	373.20	
			60402-3160	Billing Software	373.20	
			70402-3160	Billing Software	119.42	
0072227	9/28/2026	[0046] PPL ELECTRIC UTILITIES - Invoices 01281-23008, 06328-25060	11454-3610	Electric	148.60	148.60
0072228	9/28/2026	[0164] SERVICE TIRE TRUCK CENTER INC	10430-3740	Equipment Maint & Repairs - St	397.19	1,527.64
			40430-3740	Equipment Maint & Repair - Str	504.12	
			60430-3740	Equipment Maint & Repair - Str	504.12	
			70430-3740	Equipment Maint & Repairs - St	122.21	
0072229	9/28/2026	[7497] SMARTBILL	10401-3250	Postage - Payroll Processing F	520.32	1,555.09
			10402-3160	Billing Software	436.46	
			40401-3250	Postage - Payroll Processing F	146.92	
			40402-3160	Billing Software	80.44	
			60401-3250	Postage - Payroll Processing F	239.70	
			60402-3160	Billing Software	131.25	
0072230	9/28/2026	[7774] STEELE'S HARDWARE, INC.	10438-2450	Materials & Supplies St Mainte	89.48	89.48
0072231	9/28/2026	[0500] UGI - CENTRAL PENN GAS - Invoices 411007147258, 411007290025, 411007534216	10409-3640	Gas (heat) - Annex	31.36	524.34
			11452-3622	Gas (Pool)	449.64	
			40409-3640	Gas - Annex	18.68	
			60409-3640	Gas - Annex	18.68	
			70409-3640	Gas (heat) - Annex	5.98	
0072232	9/28/2026	[7560] WILSON PRODUCTS COMPRESSED GAS	10430-2600	Minor Equipment	78.00	300.00
			40430-2600	Small Tools/Minor Equip - Stre	99.00	
			60430-2600	Small Tools/Minor Equip - Stre	99.00	
			70430-2600	Minor Equipment	24.00	
0072233	9/28/2026	[8141] ADS ENVIRONMENTAL, INC - 41 SPANGENBURG	10361-3310	Building Permits	29.50	29.50

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/16/2026 to 10/31/2026

ESSA General

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0072234	9/28/2026	[0850] ENCORE FIRE PROTECTION	10411-3730	Equipment Testing	294.00	294.00
0072235	9/28/2026	[0376] MONROE CTY TREASURERS OFFICE	10400-3210	Dues/Subscriptions	1312.19	1,312.19
0072236	9/28/2026	[0062] SIGNAL SERVICE INC	10255-2195	Escrow - Nauman 60 Washington	3508.00	3,508.00
0072237	10/06/2026	[0203] ACME HOSE FIRE COMPANY	04411-7400	Pumper Lease	1840.27	1,840.27
0072238	10/06/2026	[0220] ACME HOSE VOLUNTEER FIRE RELIEF ASS	10481-5200	Firemans Relief Fund	51885.05	51,885.05
0072239	10/06/2026	[8141] ADS ENVIRONMENTAL, INC - 41 SPANGENBURG	10361-3310	Building Permits	29.50	29.50
0072240	10/06/2026	[0722] ADVANCED AUTO PARTS - Invoices 6952625455010, 6952625555046	10411-2500	Vehicle Maint/Supplies- Fire D	89.62	89.62
0072241	10/06/2026	[0741] AMERICAN UNITED LIFE INS CO - GROUP	10487-1580	Life/Disability Insurance	613.35	2,453.40
			40487-1580	Life/Disability Insurance	821.89	
			60487-1580	Life/Disability Insurance	821.89	
			70487-1580	Life/Disability Insurance	196.27	
0072242	10/06/2026	[8138] AUTOZONE	10430-2500	Vehicle Maint/Repair- Street D	43.30	166.55
			40430-2500	Vehicle Manitenance/Repair- St	54.96	
			60430-2500	Vehicle Manitenance/Repair- St	54.96	
			70430-2500	Vehicle Maint/Repair- Street D	13.33	
0072243	10/06/2026	[0392] BFMC, LLC	10401-2100	Office Expense - Administratio	47.22	112.43
			40401-2100	Office Expense - Admin	28.11	
			60401-2100	Office Expense - Admin	28.11	
			70401-2100	Office Expense - Administratio	8.99	
0072244	10/06/2026	[0011] BIROS UTILITIES INC. - Invoices 103787, 103788	11454-4700	Portable Toilet Rentals	290.00	290.00
0072245	10/06/2026	[0012] BLUE RIDGE COMMUNICATIONS - LENOX	10430-3210	Telephone - Street	41.83	160.90
			40430-3210	Telephone - Street Dept	53.10	
			60430-3210	Telephone - Street Dept	53.10	
			70430-3210	Telephone - Street	12.87	
0072246	10/06/2026	[7764] BLUE RIDGE LUMBER - Invoices 512839, 517745	10255-2105	A/R - Twin Boro's Recycling Bi	3.69	435.73
			10436-2450	Materials & Supplies	432.04	
0072247	10/06/2026	[0020] CANFIELD'S PET & FARM - Invoices 147018, 147039	10430-2600	Minor Equipment	5.98	33.99
			10438-2450	Materials & Supplies St Mainte	11.00	
			40430-2600	Small Tools/Minor Equip - Stre	7.59	
			60430-2600	Small Tools/Minor Equip - Stre	7.59	
			70430-2600	Minor Equipment	1.83	
0072248	10/06/2026	[0082] CCP INDUSTRIES - Invoices IN5993628, INV5965950	10430-2100	Office Expense - Street Dept	40.19	264.53
			10430-2120	Safety Equipment	28.60	
			40430-2100	Office Expense - Street Dept	50.99	
			40430-2120	Safety Equipment	36.30	
			60430-2100	Office Expense - Street Dept	50.99	
			60430-2120	Safety Equipment	36.30	
			70430-2100	Office Expense - Street Dept	12.36	
			70430-2120	Safety Equipment	8.80	

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/16/2026 to 10/31/2026

ESSA General

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0072249	10/06/2026	[8059] CEAERA MCDERMOTT	10401-3450	Contracted Admin Services	426.30	1,015.00
			40401-3450	Contracted Admin Services	253.75	
			60401-3450	Contracted Admin Services	253.75	
			70401-3450	Contracted Admin Services	81.20	
0072250	10/06/2026	[7272] CLAUDE S CYPHERS INC - Invoices 771830, 772058	10430-2500	Vehicle Maint/Repair- Street D	467.70	2,115.43
			10430-2600	Minor Equipment	7.53	
			40430-2500	Vehicle Manitenance/Repair- St	593.62	
			40430-2600	Small Tools/Minor Equip - Stre	9.57	
			60430-2500	Vehicle Manitenance/Repair- St	593.62	
			60430-2600	Small Tools/Minor Equip - Stre	9.57	
			60448-2600	Small Tools/Minor Equipment -	287.60	
			70430-2500	Vehicle Maint/Repair- Street D	143.90	
			70430-2600	Minor Equipment	2.32	
0072251	10/06/2026	[0027] DEMPSEY UNIFORMS & LINEN SUPPLY	10409-3740	Maintenance & Repairs	35.82	85.30
			40409-3740	Maintenance & Repairs	21.33	
			60409-3740	Maintenance & Repairs	21.33	
			70409-3740	Maintenance & Repairs	6.82	
0072252	10/06/2026	[7697] DIVAL SAFETY EQUIPMENT, INC. - Invoices 3964384 CREDIT, 4024818, 4024823, 4025598, 4026257	10411-3730	Equipment Testing	1561.75	1,561.75
0072253	10/06/2026	[0219] EASTBURG COMMUNITY ALLIANCE	10465-5400	Contribution - ECA	2500.00	2,500.00
0072254	10/06/2026	[7467] FRASER	10401-2100	Office Expense - Administratio	982.32	2,338.87
			40401-2100	Office Expense - Admin	584.72	
			60401-2100	Office Expense - Admin	584.72	
			70401-2100	Office Expense - Administratio	187.11	
0072255	10/06/2026	[0924] GRAY CHEVROLET - Invoices 708228/1, 708228/2, 708233/1, 708234/1	10413-2300	Vehicle Operation - Code Enfor	1767.57	2,768.76
			10445-2410	Vehicle Registration/Maintenan	1001.19	
0072256	10/06/2026	[0240] HANOVER ENGINEERING ASSOCIATES INC - Invoices 207855, 207856, 207857	10255-2199	Escrow - 112 N Courtland / Nau	629.00	10,196.63
			10255-2200	Escrow - 25 S Courtland / Nau	3404.00	
			10255-2241	Escrow - 214 Washington	6163.63	
0072257	10/06/2026	[8125] HUNTER TRUCK SALES & SERVICE, LLC - Invoices X210384808.02, X210384808.1	10430-2500	Vehicle Maint/Repair- Street D	404.32	1,555.09
			40430-2500	Vehicle Manitenance/Repair- St	513.18	
			60430-2500	Vehicle Manitenance/Repair- St	513.18	
			70430-2500	Vehicle Maint/Repair- Street D	124.41	
0072258	10/06/2026	[0238] LINDA MCINTOSH	10200-2003	Employee HRA Balances	2583.21	2,583.21
0072259	10/06/2026	[7661] LVPG	10430-3150	Drug Testing	69.42	267.00
			40430-3150	Drug Testing	88.11	
			60430-3150	Drug Testing	88.11	
			70430-3150	Drug Testing	21.36	

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/16/2026 to 10/31/2026

ESSA General

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0072260	10/06/2026	[7846] MAINLINE CLEANING SERVICE	10409-3730	Maintenance & Repair Annex	73.50	900.00
			10409-3740	Maintenance & Repairs	304.50	
			40409-3730	Maintenance & Repair Annex	43.75	
			40409-3740	Maintenance & Repairs	181.25	
			60409-3730	Maintenance & Repair Annex	43.75	
			60409-3740	Maintenance & Repairs	181.25	
			70409-3730	Maintenance & Repair Annex	14.00	
			70409-3740	Maintenance & Repairs	58.00	
0072261	10/06/2026	[8003] MARKI ROLLOFF CONTAINER, INC. - Invoices 17434, 17435	10456-4700	PMVB Grant Expense	2292.30	2,292.30
0072262	10/06/2026	[7489] MARSHALL MACHINERY INC - Invoices 21825S CREDIT, 24558S	10430-2600	Minor Equipment	35.86	166.08
			40430-2600	Small Tools/Minor Equip - Stre	58.07	
			60430-2600	Small Tools/Minor Equip - Stre	58.07	
			70430-2600	Minor Equipment	14.08	
0072263	10/06/2026	[0041] MONROE COUNTY CONTROL CENTER	10415-5300	Control Center Payment	7541.07	7,541.07
0072264	10/06/2026	[7813] MUNICIPAL CODE SOLUTION, LLC - Invoices ESB2609-BUILDING COD, ESB2609-ZONING & COD	10413-2000	Zoning & Codes	14583.33	30,312.62
			10414-4500	Zoning & Codes Permitting	15729.29	
0072265	10/06/2026	[0400] P & S GARAGE	10430-2500	Vehicle Maint/Repair- Street D	87.96	338.30
			40430-2500	Vehicle Manitenance/Repair- St	111.64	
			60430-2500	Vehicle Manitenance/Repair- St	111.64	
			70430-2500	Vehicle Maint/Repair- Street D	27.06	
0072266	10/06/2026	[0223] PENNSYLVANIA MUNICIPAL RETIREMENT S - Invoices 2026 Pension Plan 45, 2026 Pension Plan 45, 2026 Pension	10487-5310	N/U Pension MMO	45959.32	208,906.00
			40487-5310	N/U Pension MMO	62671.80	
			60487-5310	N/U Pension MMO	62671.80	
			65487-5310	N/U Pension MMO	20890.60	
			70487-5310	N/U Pension MMO	16712.48	
0072267	10/06/2026	[0849] PENTELEDATA - `	10401-3210	Telephone - Gen Government	48.69	115.95
			40401-3210	Telephone - Admin	28.99	
			60401-3210	Telephone - Admin	28.99	
			70401-3210	Telephone - Gen Government	9.28	
0072268	10/06/2026	[0199] PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	10401-2130	Office Equipment/Furniture	68.36	162.78
			40401-2130	Office Equipment/Furniture - A	40.70	
			60401-2130	Office Equipment/Furniture - A	40.70	
			70401-2130	Office Equipment/Furniture	13.02	
0072269	10/06/2026	[7599] PMG SM HOLDINGS LLC	10438-2450	Materials & Supplies St Mainte	700.00	700.00
0072270	10/06/2026	[0565] PMHIC	10487-1590	Major Medical (BC/BS)	21643.98	86,575.89
			40487-1590	Major Medical (BC/BS)	29002.92	
			60487-1590	Major Medical (BC/BS)	29002.92	
			70487-1590	Major Medical (BC/BS)	6926.07	

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/16/2026 to 10/31/2026

ESSA General

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0072271	10/06/2026	[0157] PSATS	10430-3150	Drug Testing	62.40	240.00
			40430-3150	Drug Testing	79.20	
			60430-3150	Drug Testing	79.20	
			70430-3150	Drug Testing	19.20	
0072272	10/06/2026	[7497] SMARTBILL	10401-3250	Postage - Payroll Processing F	520.32	1,555.09
			10402-3160	Billing Software	436.46	
			40401-3250	Postage - Payroll Processing F	146.92	
			40402-3160	Billing Software	80.44	
			60401-3250	Postage - Payroll Processing F	239.70	
			60402-3160	Billing Software	131.25	
0072273	10/06/2026	[0634] STATE WORKERS' INSURANCE FUND	10486-3531	Workers Comp - Fire Department	335.00	1,340.00
			40486-3531	Workers Comp - Fire Department	897.80	
			70486-3531	Workers Comp Fire Dept	107.20	
0072274	10/06/2026	[7774] STEELE'S HARDWARE, INC.	10430-2600	Minor Equipment	47.30	181.93
			40430-2600	Small Tools/Minor Equip - Stre	60.04	
			60430-2600	Small Tools/Minor Equip - Stre	60.04	
			70430-2600	Minor Equipment	14.55	
0072275	10/06/2026	[0058] STROUD AREA REGIONAL POLICE DEPT.	10410-7600	SARP Regional Costs	270588.08	270,588.08
0072276	10/06/2026	[0467] TRI-WORKS INC	10409-3740	Maintenance & Repairs	432.73	1,030.32
			40409-3740	Maintenance & Repairs	257.58	
			60409-3740	Maintenance & Repairs	257.58	
			70409-3740	Maintenance & Repairs	82.43	
0072277	10/06/2026	[0500] UGI - CENTRAL PENN GAS - Invoices 41100624973, 41105513485	10411-3630	Gas (heat)	138.09	180.62
			10430-3620	Gas Heat -DPW Garage	11.07	
			40430-3620	Gas - Street Dept	14.03	
			60430-3620	Gas - Street Dept	14.03	
			70430-3620	Gas Heat - DPW Garage	3.40	
0072278	10/06/2026	[0700] UTRS, INC. - Invoices 151828, 151834, 151839, 151841, 151853, 151855, 151856, 151857, 151861, 151864,	10255-2101	Clearing -Landfill Bills	227.12	39,306.51
			10255-2152	Review Fees-ESU Info Commons	11815.89	
			10255-2180	Escrow - U-Haul Hannig Site #	2491.75	
			10255-2197	Escrow - Pocono Mountain Chris	225.00	
			10255-2198	Escrow- 187 Grand / Kessel	3245.00	
			10255-2220	Escrow - 631 N. Courtland	600.00	
			10255-2230	727 Milford-Eagle Landing Prop	265.11	
			10408-3130	Engineering Services - Gen Pro	20323.07	
			70427-3130	Landfill Engineering	113.57	
0072279	10/06/2026	[8008] VESTIS	10411-4200	Building Maintenance- Fire Dep	286.62	286.62
0072280	10/06/2026	[0201] WHITMORES GARAGE - Invoices 83862, 83868, 83869, 83873, 83875	10411-2500	Vehicle Maint/Supplies- Fire D	847.06	847.06

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/16/2026 to 10/31/2026

ESSA General

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0072281	10/06/2026	[7627] WRIGHTS ELECTRIC LLC	10409-3740	Maintenance & Repairs	446.24	977.50
			40409-3740	Maintenance & Repairs	265.63	
			60409-3740	Maintenance & Repairs	265.63	
				Total Checks	**756,527.28**	**756,527.28**

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/16/2026 to 10/31/2026

ESSA Water Checking

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0016289	9/28/2026	[0012] BLUE RIDGE COMMUNICATIONS	60448-3200	Telephone- Water	68.85	68.85
0016290	9/28/2026	[7764] BLUE RIDGE LUMBER	60448-3730	Building Maintenance	88.98	88.98
0016291	9/28/2026	[7272] CLAUDE S CYPHERS INC	60448-2600	Small Tools/Minor Equipment -	140.18	140.18
0016292	9/28/2026	[0850] ENCORE FIRE PROTECTION	60448-3730	Building Maintenance	317.19	317.19
0016293	9/28/2026	[0249] GRAINGER	60448-2120	Safety Supplies	297.31	297.31
0016294	9/28/2026	[0866] HAWK MTN LABS INC - Invoices 79631, 79704, 79727	60448-3160	Laboratory Fees - Water	381.95	381.95
0016295	10/06/2026	[8138] AUTOZONE	60448-2600	Small Tools/Minor Equipment -	18.01	18.01
0016296	10/06/2026	[7980] CASELLA	60448-3740	WTP Maint & Repairs	301.91	301.91
0016297	10/06/2026	[0082] CCP INDUSTRIES	60448-2120	Safety Supplies	360.97	360.97
0016298	10/06/2026	[0029] COOPER ELECTRIC	60448-3730	Building Maintenance	136.13	136.13
0016299	10/06/2026	[0025] COYNE CHEMICAL - Invoices 484422, 484628	60140-1141	Container Deposit Receivable	-1000.00	4,510.20
			60448-2110	Chemicals - Water	5510.20	
0016300	10/06/2026	[0031] EHRLICH - STROUDSBURG	60448-3730	Building Maintenance	320.33	320.33
0016301	10/06/2026	[0108] HACH COMPANY	60448-3730	Building Maintenance	623.40	623.40
0016302	10/06/2026	[0866] HAWK MTN LABS INC	60448-3160	Laboratory Fees - Water	169.00	169.00
0016303	10/06/2026	[0115] JCI JONES CHEMICAL, INC	60448-2110	Chemicals - Water	2203.00	2,203.00
0016304	10/06/2026	[7275] L/B WATER SERVICE INC	60448-3720	Distribution System- Maint. &	2512.94	2,512.94
0016305	10/06/2026	[0679] MANKO GOLD KATCHER FOX LLP	60404-3160	Legal Services - WTP	108.00	108.00
0016306	10/06/2026	[7371] MARSHALLS CREEK PLUMBING - Invoices 21577,	60448-2600	Small Tools/Minor Equipment -	28.99	809.42
		21583, 21584, 21592, 523679	60448-3730	Building Maintenance	780.43	
0016307	10/06/2026	[0045] MET-ED - Invoices 019213675, 019342029, 019593019, 019598661, 134317161, 139179491	60448-3610	Electric- WTP, Wells,Dist.	2952.95	2,952.95
0016308	10/06/2026	[8078] SAXTON & STUMP LLC	60404-3160	Legal Services - WTP	13767.35	13,767.35
0016309	10/06/2026	[7774] STEELE'S HARDWARE, INC.	60448-2600	Small Tools/Minor Equipment -	28.99	28.99
0016310	10/06/2026	[0700] UTRS, INC. - Invoices 151847, 151849, 151858,	40408-3130	Engineering	476.42	14,805.86
		151860, 151874, 151875, 151876, 151877, 151879, 151880,	60408-3130	Engineering	14329.44	
0016311	10/06/2026	[7359] VERIZON (W)	60448-3200	Telephone- Water	71.75	71.75
				Total Checks	**44,994.67**	**44,994.67**

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/16/2026 to 10/31/2026

ESSA Highway

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0003834	9/28/2026	[0046] PPL ELECTRIC UTILITIES - Invoices 12501-24005, 46061-30012, 58534-03009, 59111-29019, 65328-24067,	10434-3610	Electric-St. Lighting	238.83	746.87
			35433-3610	Electricity - Traffic Signals	44.42	
			35434-3610	Electric-Street Lighting	463.62	
0003835	10/06/2026	[0029] COOPER ELECTRIC - Invoices S060401889.001, S063239515.001, S063401889.001	10434-3720	Street Light Repair	54.93	214.43
			35434-3720	Street Light Repair	159.50	
0003836	10/06/2026	[0046] PPL ELECTRIC UTILITIES - Invoices 90700-24000, 90900-24006, 92694-77008	10434-3610	Electric-St. Lighting	25.39	161.79
			35433-3610	Electricity - Traffic Signals	87.10	
			35434-3610	Electric-Street Lighting	49.30	
				Total Checks	**1,123.09**	**1,123.09**

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/16/2026 to 10/31/2026

ESSA Sewer Checking

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0012142	9/28/2026	[7764] BLUE RIDGE LUMBER	40429-3710	WWTP Maint & Repairs	59.99	59.99
0012143	9/28/2026	[0289] GUY BRINK - WASTE WATER COURSES	40429-4600	Training - Sanitary Sewer	492.00	492.00
0012144	9/28/2026	[0661] NORTHEAST PARTS GROUP	40429-3710	WWTP Maint & Repairs	6.29	6.29
0012145	9/28/2026	[8140] PETER VERNACCHIA - BOOTS	40429-2380	Uniforms	250.00	250.00
0012146	10/06/2026	[7764] BLUE RIDGE LUMBER	40429-3730	WWTP Building & Repair	71.07	71.07
0012147	10/06/2026	[0025] COYNE CHEMICAL	40429-2110	Chemicals	2033.11	2,033.11
0012148	10/06/2026	[0797] EUROFINS LANCASTER LABORATORIES ENVIROMENT TESTING LLC. - Invoices 4100430603, 4100433933,	40429-3160	Laboratory Fees	603.00	603.00
0012149	10/06/2026	[0249] GRAINGER	40429-2200	Materials & Supplies- WWTP	951.85	951.85
0012150	10/06/2026	[0866] HAWK MTN LABS INC - Invoices 79743, 79799, 79918, 80001, 80052	40429-3160	Laboratory Fees	1409.50	1,409.50
0012151	10/06/2026	[0863] MASCARO & SONS	40429-4700	Sludge Disposal	5145.87	5,145.87
0012152	10/06/2026	[0045] MET-ED - SEWER PLANT	40429-3610	Electric - Sewer	7254.68	7,254.68
0012153	10/06/2026	[8110] MIDWAY INDUSTRIAL SUPPLY	40429-7410	Capital Improvements equipment	30050.00	30,050.00
0012154	10/06/2026	[7632] STROUD MEDIA LLC	40429-3200	Telephone - Sewer	65.00	65.00
0012155	10/06/2026	[0700] UTRS, INC. - Invoices 151850, 151859, 151872	10408-3130	Engineering Services - Gen Pro	225.00	3,178.53
			40408-3130	Engineering	2953.53	
0012156	10/06/2026	[8008] VESTIS	40429-2380	Uniforms	192.02	192.02
				Total Checks	**51,762.91**	**51,762.91**

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/16/2026 to 10/31/2026

ESSA Payroll

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0001649	10/06/2026	[8066] AFLAC	10210-2000	Payroll Tax Liability	322.00	322.00
0001650	10/06/2026	[7806] MISSIONSQUARE-306472	10210-2000	Payroll Tax Liability	1317.16	1,317.16
0001651	10/06/2026	[0223] PENNSYLVANIA MUNICIPAL RETIREMENT S	10210-2000	Payroll Tax Liability	2618.87	2,618.87
				Total Checks	**4,258.03**	**4,258.03**

East Stroudsburg Borough
Cash Transfer
As of 10/06/2026

Amount	From	To	Description
$ 319.15	**ESSA** - **General** xxxx2326	ESSA - **HIGHWAY** xxxx2342	For Accounts' Payable
$ 120,000.00	**ESSA** - **Sewer** xxxx7772	PLGIT **Sewer** PRIME xxxx27021	Investment
$ 27,500.00	**PLGIT General Classic** xxxx27047	PLGIT General PRIME xxxx27047	Investment
$ 345,000.00	**PLGIT General Prime** xxxx27047	ESSA - **General** xxxx2326	For Accounts Payable
$ 30,050.00	**PLGIT Sewer** 2026Debt xxxx27338	**ESSA - Sewer** xxxx7772	Midway Supply-Scum Tubes
$ 125,000.00	ESSA - **Water** xxxx2350	**PLGIT Wate**r PRIME xxxx7047	Investment

BOROUGH OF EAST STROUDSBURG 2027 BUDGET BRIEFING

2027 BUDGET REVIEW – OCTOBER 6, 2026 – 3RD BUDGET PRESENTATION

UPDATED BUDGET MEETING CALENDAR

- 6 PM, Monday, September 28, 2026,
- 6 PM, Tuesday, October 6, 2026,
- 6 PM, Tuesday, October 20, 2026,
- 6 PM, Monday, October 26, 2026

2027 MILLAGE COMPARISON WITH STROUDSBURG

	East Stroudsburg	Stroudsburg
2023	5.1747 Mills	8.990 Mills
2024	6.1747 Mills	9.824 Mills
2025	7.9654 Mills	11.315 Mills
2026	8.9654 Mills	10.315 Mills
2027 Assessed Value	$432,287,891 (dropping 3% in 2027)	$402,664,850
Non-Taxable Properties:	ESU, Pocono Hospital, & Fed Housing	Monroe County Courthouse
2027 SARPD Share	$3,441,880	$2,263,115
Borough Roads	23.7 miles of Borough roads	14.69 miles of Borough roads
Residents	9,345	5,897

ASSESSMENT VERSUS MARKET VALUES

- **For a home assessed at $125,000 (market value = $274,000)**

- **For a home assessed at $200,000 (market value = $450,000)**

Most Homes in the Borough are valued between $274,000 and $450,000

REVIEW OF TOTAL MUNICIPAL COSTS

Compared to nearby municipalities and Stroudsburg Borough, East Stroudsburg Borough's total cost of municipal services is considerably lower.

2026 REVIEW OF TOTAL MUNICIPAL COSTS

2026 Tax Year

Municipality (Assessed Value)	Water	Sewer	Trash	Property Tax	Total Annual Cost
East Stroudsburg ($125,000)	$ 446	$ 288	$ 479	$ 1,121	$ 2,334
East Stroudsburg ($200,000)	$ 817	$ 503	$ 646	$ 1,793	$ 3,759
Stroudsburg ($200,000)	$ 853	$ 522	$ 500	$ 2,263	$ 4,138
Mount Pocono ($200,000)	$ 1,709	$ 1,160	$ 395	$ 1,301	$ 4,565
Nazareth ($200,000)	$ 1,709	$ 1,230	$ 500	$ 1,344	$ 4,783
Easton ($200,000)	$ 900	$ 1,200	$ 456	$ 2,096	$ 4,652
Bethlehem ($200,000)	$ 1,200	$ 1,200	$ 605	$ 1,649	$ 4,654
Allentown ($200,000)	$ 1,000	$ 1,200	$ 605	$ 1,680	$ 4,485

2026 MILLAGE ALLOCATIONS

	01-General	04-New Fire Apparatus	10-Recreation	65-Pension	85-Debt Service	Total
2026 Mill Rate	6.6544	0.0575	0.4464	0.1107	1.6965	8.9654
2026 Millage Revenue	$2,965,584	25,612	198,922	49,323	756,058	$3,995,498

2027 SARPD expense, $3,441,880, is more than the General Fund property tax revenue

2027 PROPOSED BUDGET – CURRENT REVENUE PLAN

Fund Balance Summary As of September 30, 2026	10	23	60	40	70
East Stroudsburg Borough	**General Fund**	**Debt Service Fund**	**Water Fund**	**Sewer Fund**	**Trash Fund**
2024 Ending Fund Balances - Audited	**($185,765)**	$188	$7,336,930	$6,621,619	$0
2025 Ending Fund Balance - Draft Audit	$1,207,387	$171,995	$6,830,471	$6,397,602	$93,320
2026 Projected Revenue	$6,244,289	$689,213	$3,524,673	$2,652,017	$1,265,659
2026 Projected Expense	$5,914,603	$554,829	$3,774,534	$2,553,985	$1,549,841
2026 Projected Rollover Income/(Deficit)	$329,686	$134,384	**($249,862)**	$98,032	**($284,181)**
2026 Projected Ending Fund Balances	$1,537,073	$306,379	$6,580,609	$6,495,634	**($190,861)**
2027 Proposed Revenue (without any increases)	$6,313,577	$733,376	$3,492,855	$2,665,545	$1,471,731
2027 Proposed Expense	$6,597,921	$584,820	$3,954,864	$2,685,674	$1,536,253
2027 Proposed Rollover Income/(Deficit)	**($284,344)**	$148,556	**($462,009)**	**($20,129)**	**($64,522)**

WHAT THE 2025 FUND BALANCES MEAN

GENERAL FUND — $1,207,387

The 2025 draft audit reports a total General Fund balance of $1,207,387. Of that amount, $464,500 is restricted for road improvements, $102,411 is nonspendable, and $640,476 is unassigned. The 2025 increase was also significantly affected by $1,904,000 of long-term debt proceeds. Accordingly, the ending balance should not be interpreted as a recurring operating surplus available to eliminate future structural budget gaps.

TRASH FUND — $93,320

The Trash Fund was reclassified as an enterprise fund for 2025, changing the accounting presentation and beginning net position. The restated beginning balance should not be interpreted as a new operating surplus. The Trash Fund decreased by $92,054 during 2025 and is projected to remain under significant operating pressure in 2026 and 2027.

WATER & SEWER — LARGE CAPITAL NEEDS

2027 OPERATING POSITION

Technically, the Sewer Fund balance can absorb the currently projected 2027 operating shortfalls. That is different from concluding that the systems have excess resources or no need for future revenue. The Water Fund requires a 4-year plan to keep pace with operating shortfalls and capital requirements.

LONG-TERM INFRASTRUCTURE REALITY

Much of the Borough's water and sewer infrastructure is 60–120 years old. Modernization and replacement needs are mounting and exceed $50 million. Fund balance must therefore be evaluated together with capital needs, debt capacity, grants, borrowing, and the long-term rate structure.

2027 CAPITAL BUDGET
$8.4 MILLION CAPITAL NEEDS

- **$5,200,000 - I-80 Sewer Line Replacement – Sewer Fund**
- **$1,200,000 – Spangenburg Avenue Water Line Replacement - Water Fund**
- **$ 500,000 – 214 Washington Street – Stormwater Line Replacement – General Fund**
- **$ 200,000 – Levee Culvert Repairs – General Fund**
- **$1,300,000 – King Street Water Line Replacement – Water Fund**

Total = $8,400,000

2027 CAPITAL BUDGET
EXISTING DEBT STRUCTURE

- Existing Debt @ December 31, 2026 - - - - - - - $17,499,781.41
- Non-Electoral Borrowing capacity - - - - - - - - - $13,887,763.59

2027 BUDGET – REVENUE NEEDS

GENERAL FUND - With projected operating shortfalls, we recommend a one-mill property tax increase to raise ~ $445,000, plus a selected 3% Fee Schedule increase and a 3% credit card fee to raise ~ $72,500

TRASH FUND - With the DueTo/DueFrom balance over $228,000 and projected operating deficit, we recommend a three-year revenue plan to increase the trash cart fee by 15%, and/or a $100 Recycling Services fee to raise ~$100,000-$260,000 annually.

WATER FUND – We recommend a 4-year revenue plan to increase water rates by 11% to cover operating shortfalls and necessary capital for 120-year infrastructure and a 60-year water plant.

SEWER FUND – We recommend NO increase – strongest Fund – major modernization needs.

QUESTIONS

Boyer & Ritter LLC

East Stroudsburg Borough Auditor's Report

Presented by:

Senahid Zahirovic, CPA | Principal

James Farano, CPA | Manager

Audit Process

- Audit Planning Process
  - Internal controls evaluation & testing
  - Evaluation of risk of misstatements
  - Plan response to risks of misstatements
- Execute audit plan - audit all significant areas
  - Audit procedures for assets, liabilities, revenues, and expenses
  - Evaluate audit report and notes to the financial statements
- Reporting

Scope of the Audit

Fund Financial Statements

Report the daily activity of the Borough's operations through various funds:

General	Capital Projects	NonMajor Governmental
Water	Sewer	Trash

Scope of the Audit

Government-Wide Financial Statements

Report the long-term assets and liabilities of the Borough at the Governmental Activities and Business-Type Activities level:

Governmental Activities

Business-Type Activities

Independent Auditor's Report

- Opinions – Unmodified
- Basis for Opinions – GAAS
- Management's Responsibilities
- Emphasis of Matter
- Auditor's Responsibilities
- Required Supplementary Information
- Supplementary Information
- Other Information



Financial Statements at a Glance

- Pages 4-14, Management's Discussion and Analysis
- Pages 15-16, Government-Wide Statements
- Pages 17-20 Governmental Funds Statements
- Pages 21-23 Proprietary Fund Statements
- Pages 24 through 51 Footnotes
  - Note 2 – Deposits and Investments - pg. 33
  - Note 6 – Capital Assets – pg. 36-37
  - Note 7 – Long-Term Obligations – pg. 37-40
  - Note 8 – Pension Plans – pg. 41-49
  - Note 11 – Restatement of Beginning Net Position and Fund Balance – pg. 51
- Pages 52-55 – RSI – Budget to Actual, Pension Plans
- Pages 56-65 – SI – Budgets, Nonmajor statements
- Pages 66-69 - Statistics

Restatement of Net Position and Fund Balance

Boyer & Ritter LLC

	12/31/2024 Fund Balance/ Net Position As Previously Reported	Change within the Financial Reporting Entity	Change in Accounting Principle	12/31/2024 Fund Balance/ Net Position As Restated
Government-Wide				
Governmental Activities	$ 8,981,472	$ 105,891	$ (291,265)	$ 8,796,098
Business-Type Activities	13,958,549	(105,891)	291,265	14,143,923
Total Primary Government	$ 22,940,021	$ -	$ -	$ 22,940,021
Governmental Funds				
Major Funds:				
General Fund	$ (185,765)	$ 105,891	$ -	$ (79,874)
Proprietary Funds				
Major Funds:				
Trash Fund	$ -	$ (105,891)	$ 291,265	$ 185,374

Financial Statements at a Glance

Boyer & Ritter LLC

GENERAL FUND RESULTS			
	2025 Actual	2025 Budget	2024
Taxes	$ 4,337,556	$ 4,700,891	$ 3,559,243
Licenses and permits	736,159	421,250	481,501
Fines, forfeits, and costs	150,342	205,000	254,680
Intergovernmental revenues	144,412	118,695	671,200
Charges for services	204,053	220,767	1,122,869
Investment, Rent and Miscellaneous	346,391	403,984	585,229
Total Revenues	$ 5,918,913	$ 6,070,587	$ 6,674,722
General government	$ 934,838	$ 908,770	$ 880,520
Public safety	3,875,145	3,817,202	3,620,765
Public works - sanitation	59,048	70,858	1,137,729
Public works - highway and streets	1,121,487	513,875	593,266
Public works - other	182,252	324,267	141,997
Other	88,279	175,351	35,365
Total Expenditures	$ 6,261,049	$ 5,810,323	$ 6,409,642
Operating transfers	$ (274,603)	$ -	$ 2,734
Proceeds from long term debt	1,904,000	-	-
Other financing sources (uses), net	$ 1,629,397	$ -	$ 2,734
Change in fund balance	$ 1,287,261	$ 260,264	$ 267,814
Ending fund balance	$ 1,207,387	$ -	$ (185,765)

Financial Statements at a Glance

Sewer Fund			
	2025 Actual	2025 Budget	2024
Operating Revenues	$ 2,018,673	$ 2,080,156	$ 2,219,776
Operating expenditures	$ 2,434,426	$ 2,167,177	$ 2,160,131
Nonoperating revenues	$ 191,736	$ 94,715	$ 161,930
Interfund transfers	$ -	$ -	$ (22,257)
Change in fund balance	$ (224,017)	$ 7,694	$ 199,318
Ending fund balance	$ 6,397,602	$ -	$ 6,621,619

Financial Statements at a Glance

Water Fund			
	2025 Actual	2025 Budget	2024
Operating Revenues	$ 2,999,742	$ 3,115,375	$ 2,603,436
Operating expenditures	$ 3,271,346	$ 2,693,966	$ 3,045,616
Nonoperating revenues (expenses)	$ (107,033)	$ (108,373)	$ 1,137,314
Interfund transfers	$ (127,822)	$ (287,833)	$ (535,133)
Change in fund balance	$ (506,459)	$ 25,203	$ 160,001
Ending fund balance	$ 6,830,471	$ -	$ 7,336,930

Financial Statements at a Glance

Trash Fund						
		2025 Actual		2025 Budget		2024
Operating Revenues	$	1,103,190	$	1,227,756	$	967,956
Operating expenditures	$	1,239,716	$	1,210,805	$	1,094,327
Nonoperating revenues	$	44,472	$	-	$	20,481
Change in fund balance	$	(92,054)	$	16,951	$	(105,890)
Ending fund balance	$	59,820			$	(105,891)

Financial Statements at a Glance

GOVERNMENT-WIDE ASSETS & LIABILITIES				
		2025		2024
Cash and investments	$	10,397,225	$	5,465,108
Capital assets	$	23,864,479	$	24,262,632
Total assets	$	37,881,316	$	32,776,489
Bonds and notes payable	$	12,963,000	$	8,392,938
Total liabilities	$	14,764,191	$	10,394,287

Other Points of Interest

Management Comments Letter

- Interfund Balances
- Financial Reporting Improvements

Required Communication Letter

- No uncorrected misstatements
- No disagreements with management
- No significant issues discussed
- No significant difficulties encountered

Boyer & Ritter LLC

Thank you

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James Farano, CPA | Manager

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2026 Halloween Parade and Truck or Treat

Official Borough reference • for directional use

Parade
Truck or Treat
Explore
Local

N

Lenox Ave

South Courtland St / Business Route 209

North Kistler St

Yetter Alley

Borough Hall
24 Analomink Street

Analomink St

Crystal Street

Dansbury Terrace

South Kistler St

DANSBURY DEPOT

209

POLICE

Stroud Area Regional Police Department (SARPD)

East Stroudsburg Methodist Church

Trackside Grill & Bar

Asian Market

Day St

Dansbury Park

Rudy's Tavern

Washington Street

Washington Street

Miller Park

Municipal Parking Lots

1. **South Kistler Street Municipal Parking Lot**
   (next to historic Dansbury Depot)
2. **North Kistler Street Municipal Parking Lot**
   (next to Yetter Alley)
3. **South Courtland Street Municipal Parking Lot**
   (across from East Stroudsburg)
4. **South Courtland Street Municipal Parking Lot**
   (adjacent to East Stroudsburg Methodist Church)
5. **Day Street Municipal Parking Lot**
   (behind the Asian Market; limited public parking, most spaces reserved for the Asian Market)



THE BOROUGH OF
EAST STROUDSBURG
PENNSYLVANIA

PARK | DINE | SHOP | EXPLORE

Please obey all posted parking restrictions. Some spaces may be reserved.
Illustrated map, not to scale.