# MINUTES FOR THE REGULAR MEETING
# EAST STROUDSBURG BOROUGH COUNCIL
# TUESDAY, SEPTEMBER 1, 2026 – 6 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; Sonia Wolbert (joined at 6:34 PM); Lauren Peterson; Charles Garris; Jane Gagliardo; Sonia Wolbert (arrived at 6:34 PM); Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik (arrived at 6:34 PM); UTRS Engineer Russ Scott (arrived at 6:55 PM); Director of Public Works Lee Philips; Director of Finance Layla Richard-Rau; and Assistant to Borough Manager Danielle Decker.

**ABSENT:** Paul Shemansky;

Ms. Panepinto called the meeting to order at 6:10 PM and lead in the Pledge of Allegiance.

**Report on Executive Session:** Ms. Panepinto reported there was no Executive Session.

**2027 Budget Workshop:** Mr. Lewis gave a PowerPoint presentation on the 2027 Budget. Mr. Garris brought up about the credit card fees and charging a percentage, like mainly all establishments these days. Ms. Gagliardo asked for a breakdown of what it would be per household for the next budget meeting.

**Vote on Amend Agenda:** A motion was made by Ms. Panepinto and seconded by MS. Gagliardo to amend the agenda and add 2027-2029 Residential Garbage Collection and Disposal Contract to the agenda. The motion passed unanimously.

**2027-2029 Residential Garbage Collection & Disposal Contract:** A motion was made by Ms. Panepinto and seconded by Ms. Peterson to accept the bid results for the 2027-2029 Residential Garbage Collection & Disposal Contract; award a three (3) – year Contract, with two (2) additional one (1) – year renewal options, to Waste Management of Pennsylvania, Inc., as the lowest responsive and responsible bidder, at the three-year Base Bid amount of $2,635,703; and authorize the Council President, Vice President, and/or Borough Manager to execute and deliver the Contract and all related documents, subject to final review and approval as to form by the Borough Solicitor. The motion passed unanimously.

**Public Hearing on FFY2026 CDBG Application:** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to recess the Regular Council Meeting, and convene the Public Hearing for FFY2026 CDBG Application at 7:03 PM. The motion passed unanimously.

Jennifer Petersen, Executive Director of the Redevelopment Authority of the County of Monroe gave a PowerPoint presentation on the 1st 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 were no questions.

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

A motion was made by MS. Gagliardo and seconded by Ms. Panepinto to close the Public Hearing, and reconvene the Regular Council Meeting at 7:16 PM. The motion passed unanimously.

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

**August 4, 2026 Regular Council Meeting Minutes:** A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to approve the August 4, 2026 Regular Council Meeting Minutes. The motion passed unanimously.

**August 10, 2026 Continuation of the August 4, 2026 Council Meeting Minutes:** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve the August 10, 2026 Continuation of the August 4, 2026 Council Meeting Minutes. The motion passed unanimously.

**August 18, 2026 Regular Council Meeting Minutes:** A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to approve the August 18, 2026 Regular Council Meeting Minutes. The motion passed unanimously.

**Public Comments – Agenda Items:** David Lorenzo from Waste Management thanked everyone for another 3 years and he is looking forward to continue to work together. Mr. Lorenzo added he would look into the bulk item.

**Treasurer's Report:** distributed via email and in packet
**Cash and Accounts Receivable Report:** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to accept the Cash and Accounts Receivable Report as prepared by the Director of Finance. The motion passed unanimously.

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

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

**Finance Report:** A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto 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
**2026 Paving Project (Funded by Borough Street and Water Funds):** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the appropriate Borough Officers to execute the Modifications to UGI 2026 Borough Street Opening Permits document on behalf of the Borough. The motion passed unanimously.

**CDBG East Stroudsburg 2026 Paving Project (Maple Avenue and Berwick Heights Road):** A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to approve Payment Application No. 1 as submitted by H&K Group, Inc. in the amount of $116,176.53, for work completed through August 21, 2026 less 5% retainage, as recommended by the Engineer, contingent upon receipt and approval of the original application forms and Payroll certifications by the Redevelopment Authority of the County of Monroe for CDBG Funding. The motion passed unanimously.

**Acceptance of Grand Street, Warren Street, and Secor Ave. Quitclaim and Permanent Easements for Resolution 13-2026:** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to accept in fulfillment of the requirements of Resolution No. 13-2026, Condition 3 to include recording the

following three Quit-Claim easements and one Permanent Easement as granted by Mr. and Mrs. Kessel as part of the land development approval:

- Quit-Claim Public Utility Easement and Right of Way on the Unopened Portion of Grand Street.
- Quit-Claim Public Utility Easement and Right of Way on the Unopened Portion of Warren Street.
- Quit-Claim Public Utility Easement and Right of Way on the Unopened Portion of Secor Ave.
- Waterline Easements and Right of Way on Lands of Gregory and Jaclyn Kessel.

The motion passed unanimously.

**187 Grand St. and Development Agreement:** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Manager to execute the Development Agreement for improvements required for the 187 Grand Street Project, contingent upon favorable recommendation of the Borough Engineer and Borough Solicitor. The motion passed unanimously.

**Wells #3 & #4 Manganese and Iron Water Filtration Project Update:** Mr. Scott gave the following update on Wells #3 and #4 Manganese and Iron Water Filtration Project Update.

1. The Public Water Supply Permit Application has been resubmitted to PADEP and is under technical review.

2. The Chapter 106 Permit Application was issued by PADEP on August 4th.

3. A sewage planning exemption application must be submitted to PADEP.

**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 Ms. Gagliardo and seconded by Ms. Panepinto 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 August 11, 2026 and agenda was included in the packet.

**Community Relations Committee:** *No meeting.* The last meeting was August 17, 2026 and agenda was included in the packet.

**Correspondence:** Ms. Wolbert explained they received a letter from a resident, Laura Kessler, dated August 21, 2026 on a traffic/speed Study and on two proposed code amendments. Ms. Wolbert continued to state a letter was received from a resident, Laura Kessler dated August 26, 2026 on Outdoor Lighting and Night Sky Protection with proposed code amendments.

After some discussion, a motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to forward these letters to the Zoning and Planning (ZAP) Committee to review and make a recommendation, if any, to Council. The motion passed unanimously.

**Mayor Victor Brozusky:** Mayor Brozusky brought up about the traffic at JM Hill School and there being a new Principal. Mr. Lewis informed everyone he already has a meeting set with the new Principal to discuss. Mayor Brozusky inquired when the next yard waste was going to take place and asked if we received any type of report or update from Portnoff yet. Mayor Brozusky inquired about UGI paving. Mr. Lewis explained that he is getting UGI and the Project Manager together so they can hear what transpired. Mayor Brozusky announced there were some issues across the bridge from this past weekend.

**Jane Gagliardo:** Ms. Gagliardo inquired what is going on at Strawberry Fields. Ms. Gagliardo asked if there were any updates on the portion of the Sambo Creek renaming. Ms. Gagliardo asked what was going into the former East Stroudsburg Hardware Store and Ms. Wolbert replied a candy store. Ms. Gagliardo announced the barrels on Oak Street are now hidden behind a fence. Ms. Gagliardo suggested if possible during Budget time to see if more Stop Signs that light up could be purchased. Ms. Gagliardo asked if Mr. Lewis every considered having a meeting with people who ride the e-bikes. Ms. Gagliardo announced the Military Women's Museum is opening on Friday and everyone is invited.

**Charles Garris:** Mr. Garris suggested an Ordinance for riding electric bikes on sidewalks.

**Carrie Panepinto:** Nothing to report.

**Lauren Peterson:** Nothing to report.

**Sonia Wolbert:** Ms. Wolbert brought up about the Wal-Mart parking lot. Mr. Lewis explained he is asked Wal-Mart's Store Manger to attend the Council Meeting on September 15th, 2026. Ms. Wolbert stated she heard there is a camper riding around town and parking with people living in it.

**Solicitor's Report:** Solicitor Prevoznik asked for an Executive Session to discuss personnel matters before the end of the meeting.

**Manager's Report:** Mr. Lewis thanked the professional's for getting the agenda together and thanked the first responders who responded to the Elizabeth Street Fire.

**Distribution Box Truck: 2026 Debt Financing:** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize the Borough Council President, Borough Manager, and/or Director of Public Works to execute and deliver a contract for the purchase of a new 2027 E-series Cutaway Box Truck from Fred Beans Ford Mechanicsburg (COSTARS Vendor No. 138323) validated costars contract no. 025-E22-381 in an amount not to exceed $63,000. This purchase shall be paid by the Water Fund proceeds from the 2026 Debt Financing. The motion passed unanimously.

**Dansbury Park Playground Equipment:** A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to authorize the Borough Council President, the Borough Manager, and/or the Director of Public Works to execute and deliver all documents for the purchase, challengers play structure and installation COSTARS Vendor #152823, and validated COSTARS Contract No. 014-E23-299 in an amount not to exceed $32,218. Payment terms of fifty percent (50%) Deposit and the remaining balance due on Net 30 terms per the proposal. The funding for the full purchase price will consist of $25,000 in reimbursable amount from LSA Grant Contract number C000098679 and Borough match of $7,218. This purchase will replace broken playground equipment located at Dansbury Park. The motion passed unanimously.

**General Code (eCode360) Codification and Supplement Update:** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to table to authorize the Borough Manager to execute and deliver all documents to General Code to codify and supplement the legislation of 17 pieces of legislation, since 2022 for an update to the East Stroudsburg Code of Ordinances and 8 pieces of

legislation that do not need to be codified. The total cost not to exceed $6,965.00. This is the Ordinance as it appears on the Borough Website. The motion passed unanimously.

**Manager's Follow-Up Report:** Mr. Lewis announced Wal-Mart would be attending the September 15, 2026 Council Meeting and the auditors would be attending the October 6, 2026 Council Meeting. Mr. Lewis explained that LSA Grants are currently being worked upon.

**Informational Items:** Ms. Lewis explained someone offered to donate Outdoor AED Equipment and the logistics are currently being worked out before accepting, but wanted to inform Council about it.

**Public Comments – New Business & Non-Agenda items:** Laura Kessler of Analomink Street inquired if PennDOT required a study to be done and the Mayor informed her that it would be for only their roads. Ms. Kessler stated that the talking is very low during the Council Meetings and she has a hard time hearing, even though she is sitting right in front of Council Ms. Kessler suggested checking Ordinances for e-bikes in DC or New York Areas, etc. for they had them and that way we would not have to start from scratch. Ms. Kessler inquired when Zoning and Planning (ZAP) Committee Meetings were held.

**Ratification of Bills Payable:** A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to approve the Warrant List #260804 as presented. The motion passed unanimously.

**Executive Session** A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to go into an Executive Session at 8:15 PM. The motion passed unanimously.

A motion was made by MS. Panepinto and seconded by Ms. Gagliardo to reconvene the Regular Council Meeting at 8:51 PM. The motion passed unanimously.

Solicitor Prevoznik announced the Executive Meeting started at 8:15 PM and Ms. Wolbert, Ms. Panepinto, Mr. Garris, Ms. Peterson, Ms. Gagliardo, Mr. Lewis, Mayor Brozusky joined at 8:21 PM, and he were all in attendance. Solicitor Prevoznik stated two personnel matters and a property negation in regard to the IBW Property was discussed and no decisions were made. The meeting ended at 8:50 PM.

**Adjournment:** A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to adjourn the meeting. The meeting ended at 8:52 PM. The motion passed unanimously.

# DPW Weekly Activities Report

## August 31 through September 6, 2026

**Maintenance:**

**Mon.** Sweep streets, property maintenance, pick up trash on Crystal St, trim trees, empty trash cans at Vet's park, work on guardrail on Elk Street, Weed wack sides of street Mow Levee

**Tues**. Sweep streets, property maintenance, switch out trash cans, work on guardrail on Elk Street, Weed wack sides of streets, Water Shade Trees, Mow Levee.

**Wed.** Sweep streets, property maintenance, backflush pool, empty trash cans at Vet's park, work on guardrail on Elk Street, Mow Levee, Weed wack sides of street.

**Thur.** Sweep streets, property maintenance, Work on Elk Street guardrail, Mow Levee.

**Fri.** Sweep streets, property maintenance, empty trash cans at Vet's park, Weed wack sides of street, Water Shade Trees, work on Elk Street guardrail, Mow Levee.

---

**Water Distribution:**

**Every day** One calls, Meter alarms and Periodic Maintenance: locate and cleanout curb stops and watermain valve boxes.

Locate, cleanout, and repair valve boxes from paving project.

---

**Water Plant:**

**Mon.** Ph meter Calibration, Fe and Mn testing at plant, check reservoir elevations and record, time chemical pumps.

**Tues.** Plant generator log, PCH-180 being delivered to Water Plant.

**Wed.** Well Cl2 analyzer check, Well generator log, exercise wells 3 and 4, Meet Ryan from UTRS and Structural engineer at Well #3 to look at foundation for Filter system.

**Thur.** Clean NTU meters, prime PCH backup pump, Mow weedy around Plant.

**Fri.** Clean carbon machine, add Carbon, check fuel tank level, Property maintenance.

---

**Wastewater Plant:**

**Mon.** Clean up rags/grease/trash at pump station and around plant, Check and adjust manholes along paving route, adjust tank levels as needed for scum gutter installation.

**Tues. Wed. Thur.** Check and adjust risers for paving, collect data and relocate flow meters.

**Fri.** Finish up any of the above work and mow grass / clean-up around plant.

**Every weekday:** Read gauges. Check tanks, blowers and screens. Check pump station and back flush. Influent and Effluent testing. Run grit removal. Skim primary and secondary tanks. Skim T.F. and S.B.R. contact tanks. Clear telescopic valves on secondary. Clean strainers. Draw off sludge from primary tank and transfer to anaerobic digester #1. Clean tank. Repeat checking everything at the end of the day.

**Tuesday, Wednesday & Thursday are Lab Sample days.**

**Two days run the sludge press.**

---

**Twin Boroughs Recycling:**

**Mon.** Recycling Center open for drop off and clean up yard.

**Tues.** Stroudsburg pick up week and Recycling Center open for drop off.

**Wed.** Stroudsburg pick up week and Recycling Center open for drop off.

**Thur.** Stroudsburg pick up week and Recycling Center open for drop off.

**Fri.** Recycling Center open for drop off and clean up yard.

**Sat.** Recycling Center open for drop off and clean up yard.

**East Stroudsburg Borough**
**Financial Scorecard**
**As of 8/28/2026**

**CASH**

| | General | General Restricted | Water | Water Restricted | Sewer | Sewer Restricted | Refuse | Highway | All Other Restricted | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **ESSA** | 639,593.10 | - | 210,288.77 | - | 212,070.94 | - | 425,885.65 | 34,479.38 | 521,305.08 | 2,043,622.92 |
| **1st Northern** | 104,137.46 | 473,034.87 | 3,500,272.91 | - | - | - | - | - | - | 4,077,445.24 |
| **PLGIT** | 2,033,233.57 | 1,119,018.55 | 511,688.31 | 673,358.85 | 3,355,660.53 | 1,078,380.56 | - | 290,910.36 | 191,222.69 | 9,253,473.42 |
| | **2,776,964.13** | **1,592,053.42** | **4,222,249.99** | **673,358.85** | **3,567,731.47** | **1,078,380.56** | **425,885.65** | **325,389.74** | **712,527.77** | **15,374,541.58** |

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 expenses
Note: Int Rate 1st Northern Bank 3.74% ; Int rate 7 day yield PLGIT =3.48% class & Prime 3.74%

**Accounts' Receivable**

| As of | Water/Sewer | Trash | Res Rental Lic | Total |
|---|---|---|---|---|
| 8/28/2025 | 552,270.68 | 260,855.60 | 239,491.00 | 1,052,617.28 |
| 9/12/2025 | 1,576,418.41 | 251,321.25 | 213,996.00 | 2,041,735.66 |
| 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 |

**Recorded Lien's Receivable**

| As of | Recorded Liens |
|---|---|
| 8/28/2025 | 237,056.06 |
| 9/12/2025 | 247,453.13 |
| 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 |

**NOTES:**

**Water/Sewer:**

Water/Sewer billing for 3rd quarter will be sent out no later than 9/20/2026

**Trash:**

Past due notices were mailed

**Residential Rental License:**

Residential Rental License were mailed out in July

**Liens**: Lien interest was posted

**Borough of East Stroudsburg** — **Consolidated**

**Statement of Activity - Budget vs Actual**
**Preliminary August 31, 2026**

| Account # & Title | Y-T-D 8/31/2026 | Y-T-D 8/31/2025 | Variance | % | Budget 8/31/2026 | Variance | % |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| TAXES | | | | | | | |
| 301-1000 Property Tax-Current Year | 3,570,820.35 | 2,997,252.98 | 573,567.37 | 0.19 | 3,995,499.00 | (424,678.65) | (0.11) |
| 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 | 136,915.21 | 86,869.95 | 50,045.26 | 0.58 | 130,000.00 | 6,915.21 | 0.05 |
| **TOTAL TAXES** | **3,707,749.35** | **3,084,588.94** | **623,160.41** | **0.20** | **4,126,399.00** | **(418,649.65)** | **(0.10)** |
| ACT 511 TAXES | | | | | | | |
| 310-1000 Real Estate Transfer Tax | 159,889.46 | 104,707.72 | 55,181.74 | 0.53 | 195,000.00 | (35,110.54) | (0.18) |
| 310-2000 Earned Income Tax | 473,205.57 | 813,014.92 | (339,809.35) | (0.42) | 1,225,000.00 | (751,794.43) | (0.61) |
| 310-5000 Municipal Service Tax | 190,973.23 | 251,782.89 | (60,809.66) | (0.24) | 325,000.00 | (134,026.77) | (0.41) |
| **TOTAL ACT 511 TAXES** | **824,068.26** | **1,169,505.53** | **(345,437.27)** | **(0.30)** | **1,745,000.00** | **(920,931.74)** | **(0.53)** |
| BUSINESS LICENSES/PERMITS | | | | | | | |
| 321-2000 Health/Restaurant Licenses | 4,874.80 | 13,603.37 | (8,728.57) | (0.64) | 18,000.00 | (13,125.20) | (0.73) |
| 321-6100 Rental License | 37,585.50 | 212,693.53 | (175,108.03) | (0.82) | 220,000.00 | (182,414.50) | (0.83) |
| 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 | 224.96 | 0.00 | 224.96 | 0.00 | 0.00 | 224.96 | 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** | **78,343.54** | **263,844.35** | **(185,500.81)** | **(0.70)** | **326,225.00** | **(247,881.46)** | **(0.76)** |
| NON-BUSINESS PERMITS | | | | | | | |
| 322-8100 Event Permit Fee | 2,277.00 | 1,254.00 | 1,023.00 | 0.82 | 1,935.00 | 342.00 | 0.18 |
| 322-8200 Street Opening Permits | 5,038.89 | 16,973.99 | (11,935.10) | (0.70) | 20,000.00 | (14,961.11) | (0.75) |
| 322-9400 Misc Permits | 290.00 | 1,712.50 | (1,422.50) | (0.83) | 2,580.00 | (2,290.00) | (0.89) |
| **TOTAL NON-BUSINESS PERMITS** | **7,605.89** | **19,940.49** | **(12,334.60)** | **(0.62)** | **24,515.00** | **(16,909.11)** | **(0.69)** |
| FINES | | | | | | | |
| 331-1100 Vehicle Code Violations | 168,664.41 | 77,069.80 | 91,594.61 | 1.19 | 180,000.00 | (11,335.59) | (0.06) |
| 331-1200 Violation of Zoning Ord & Statutes | 39,134.47 | 21,212.55 | 17,921.92 | 0.84 | 30,000.00 | 9,134.47 | 0.30 |
| **TOTAL FINES** | **207,798.88** | **98,282.35** | **109,516.53** | **1.11** | **210,000.00** | **(2,201.12)** | **(0.01)** |
| INTEREST | | | | | | | |
| **TOTAL INTEREST** | **209,628.63** | **209,072.78** | **555.85** | **0.00** | **290,000.00** | **(80,371.37)** | **(0.28)** |
| 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 | 20,582.34 | 617.48 | 0.03 | 40,000.00 | (18,800.18) | (0.47) |
| **TOTAL RENTS** | **21,199.82** | **20,583.34** | **616.48** | **0.03** | **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 |
| 354-1261 PMVB - Grant | 23,500.05 | 0.00 | 23,500.05 | 0.00 | 0.00 | 23,500.05 | 0.00 |
| **TOTAL STATE GRANTS** | **23,500.05** | **3,460.74** | **20,039.31** | **5.79** | **159,000.00** | **(135,499.95)** | **(0.85)** |
| 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 | 1,200.00 | (200.00) | (0.17) | 3,875.00 | (2,875.00) | (0.74) |
| 355-0500 Foreign Cas Ins Pre (Pension Aide) | 0.00 | 0.00 | 0.00 | 0.00 | 170,000.00 | (170,000.00) | (1.00) |
| 355-0700 Foreign Fire Ins Premium Tax | 0.00 | 0.00 | 0.00 | 0.00 | 46,750.00 | (46,750.00) | (1.00) |
| **TOTAL STATE SHARED REVENUE** | **248,028.80** | **252,058.84** | **(4,030.04)** | **(0.02)** | **462,464.00** | **(214,435.20)** | **(0.46)** |
| PMT IN LIEU OF TAXES | | | | | | | |
| 359-0010 Housing Authority PILOT | 1,663.29 | 10,109.33 | (8,446.04) | (0.84) | 10,000.00 | (8,336.71) | (0.83) |
| **TOTAL PILOT** | **1,663.29** | **10,109.33** | **(8,446.04)** | **(0.84)** | **10,000.00** | **(8,336.71)** | **(0.83)** |
| GENERAL GOVERNMENT | | | | | | | |
| 361-1110 Closing Report Fee | 10,491.00 | 7,289.00 | 3,202.00 | 0.44 | 11,330.00 | (839.00) | (0.07) |
| 361-3300 Permits - Zoning - Gen Government | 31,156.43 | 24,516.27 | 6,640.16 | 0.27 | 55,000.00 | (23,843.57) | (0.43) |
| 361-3310 Building Permits | 80,856.10 | 176,345.15 | (95,489.05) | (0.54) | 180,000.00 | (99,143.90) | (0.55) |
| 361-3320 Resale Inspections | 14,640.99 | 12,707.00 | 1,933.99 | 0.15 | 20,000.00 | (5,359.01) | (0.27) |
| 361-3400 Zoning Plan Review | 52,088.78 | 94,306.54 | (42,217.76) | (0.45) | 75,000.00 | (22,911.22) | (0.31) |
| **TOTAL GENERAL GOVERNMENT** | **189,233.30** | **315,163.96** | **(125,930.66)** | **(0.40)** | **341,330.00** | **(152,096.70)** | **(0.45)** |

**Borough of East Stroudsburg** — **Consolidated**

**Statement of Activity - Budget vs Actual**
**Preliminary August 31, 2026**

| Account # & Title | Y-T-D 8/31/2026 | Y-T-D 8/31/2025 | Variance | % | Budget 8/31/2026 | Variance | % |
|---|---|---|---|---|---|---|---|
| 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 | 65,446.39 | 56,655.00 | 8,791.39 | 0.16 | 100,000.00 | (34,553.61) | (0.35) |
| 363-2200 Parking Permits | 24,506.00 | 18,505.54 | 6,000.46 | 0.32 | 25,800.00 | (1,294.00) | (0.05) |
| 363-2210 Residential Parking Permit | 3,171.00 | 328.50 | 2,842.50 | 8.65 | 3,870.00 | (699.00) | (0.18) |
| 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** | **104,016.60** | **75,489.04** | **28,527.56** | **0.38** | **156,517.00** | **(52,500.40)** | **(0.34)** |
| 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 | 890,995.95 | 832,112.45 | 58,883.50 | 0.07 | 2,100,000.00 | (1,209,004.05) | (0.58) |
| 364-2020 Lien Sewer Rents | 3,183.41 | 8,521.76 | (5,338.35) | (0.63) | 8,500.00 | (5,316.59) | (0.63) |
| 364-3010 Solid Waste User Fees | 1,190,702.06 | 1,013,402.26 | 177,299.80 | 0.17 | 1,423,693.00 | (232,990.94) | (0.16) |
| 364-3020 Solid Waste Fees Penalties | 27,223.52 | 23,937.43 | 3,286.09 | 0.14 | 29,975.00 | (2,751.48) | (0.09) |
| 364-3030 Solid Waste Bulk Items and Bags | 8,344.76 | 8,130.23 | 214.53 | 0.03 | 18,360.00 | (10,015.24) | (0.55) |
| 364-3150 Lien Rents Solid Waste | 3,845.11 | 12,490.28 | (8,645.17) | (0.69) | 1,500.00 | 2,345.11 | 1.56 |
| 364-3160 Lien Interest & Cost | 19,152.46 | 6,996.02 | 12,156.44 | 1.74 | 8,500.00 | 10,652.46 | 1.25 |
| 364-6010 Stroud SA Rentals | 8,027.48 | 8,027.48 | 0.00 | 0.00 | 42,500.00 | (34,472.52) | (0.81) |
| 364-7010 Smithfield SA Rentals | 70,302.36 | 35,151.18 | 35,151.18 | 1.00 | 170,000.00 | (99,697.64) | (0.59) |
| 364-9000 EDU Connection Fees | 5,646.40 | 0.00 | 5,646.40 | 0.00 | 80,000.00 | (74,353.60) | (0.93) |
| 364-9100 Smithfield EDU Fees | 0.00 | 0.00 | 0.00 | 0.00 | 17,500.00 | (17,500.00) | (1.00) |
| 364-9200 Penalties | 33,971.94 | 39,145.14 | (5,173.20) | (0.13) | 45,000.00 | (11,028.06) | (0.25) |
| **TOTAL SANITATION** | **2,261,395.45** | **1,987,914.23** | **273,481.22** | **0.14** | **3,953,528.00** | **(1,692,132.55)** | **(0.43)** |
| GOLF | | | | | | | |
| PMT FROM WATER CO | | | | | | | |
| 378-1110 Water Service-Turn on/off | 2,592.00 | 1,825.50 | 766.50 | 0.42 | 150.00 | 2,442.00 | 16.28 |
| 378-2100 Water Rents | 1,437,803.06 | 1,076,600.38 | 361,202.68 | 0.34 | 2,950,000.00 | (1,512,196.94) | (0.51) |
| 378-2110 Lien Rents | 8,429.15 | 13,454.25 | (5,025.10) | (0.37) | 25,000.00 | (16,570.85) | (0.66) |
| 378-2120 Lien Interest - Water | 6,399.36 | 2,927.53 | 3,471.83 | 1.19 | 2,000.00 | 4,399.36 | 2.20 |
| 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 | 3,410.50 | 0.00 | 3,410.50 | 0.00 | 95,000.00 | (91,589.50) | (0.96) |
| 378-9200 Penalties | 55,630.56 | 54,400.41 | 1,230.15 | 0.02 | 50,000.00 | 5,630.56 | 0.11 |
| 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** | **1,562,340.45** | **1,195,195.25** | **367,145.20** | **0.31** | **3,307,510.00** | **(1,745,169.55)** | **(0.53)** |
| 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 | 69,183.75 | 37,729.66 | 31,454.09 | 0.83 | 117,448.00 | (48,264.25) | (0.41) |
| 380-1070 Miscellaneous Income | 7,125.74 | 6,940.18 | 185.56 | 0.03 | 5,000.00 | 2,125.74 | 0.43 |
| 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** | **82,482.63** | **49,479.84** | **33,002.79** | **0.67** | **133,448.00** | **(50,965.37)** | **(0.38)** |
| 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 | 11,731.67 | 2,287,098.33 | 194.95 | 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** | **11,731.67** | **3,951,768.33** | **336.85** | **0.00** | **3,963,500.00** | **0.00** |
| DIVIDENDS | | | | | | | |
| 395-2000 Dividends Received - General Liability | 0.00 | 0.00 | 0.00 | 0.00 | 18,000.00 | (18,000.00) | (1.00) |

**Borough of East Stroudsburg** — **Consolidated**

**Statement of Activity - Budget vs Actual**
**Preliminary August 31, 2026**

| Account # & Title | Y-T-D 8/31/2026 | Y-T-D 8/31/2025 | Variance | % | Budget 8/31/2026 | Variance | % |
|---|---|---|---|---|---|---|---|
| 395-3000 Dividends Received - Health Insurance | 1,100.52 | 49,685.72 | (48,585.20) | (0.98) | 0.00 | 1,100.52 | 0.00 |
| **TOTAL DIVIDENDS** | **1,100.52** | **49,685.72** | **(48,585.20)** | **(0.98)** | **18,000.00** | **(16,899.48)** | **(0.94)** |
| **Total Revenues** | **13,646,918.25** | **8,825,272.20** | **4,821,646.05** | **0.55** | **15,320,937.00** | **(1,674,018.75)** | **(0.11)** |
| **Expenses** | | | | | | | |
| LEGISLATIVE | | | | | | | |
| 400-1100 Council Salary | 10,001.18 | 9,912.07 | (89.11) | (0.01) | 15,000.00 | 4,998.82 | 0.33 |
| 400-1120 Mayor Salary | 3,332.02 | 3,250.03 | (81.99) | (0.03) | 5,000.00 | 1,667.98 | 0.33 |
| 400-1610 FICA - Legislative | 826.64 | 832.57 | 5.93 | 0.01 | 1,240.00 | 413.36 | 0.33 |
| 400-1630 Medicare - Legislative | 193.28 | 194.67 | 1.39 | 0.01 | 290.00 | 96.72 | 0.33 |
| 400-3110 Training/Conferences | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 1.00 |
| 400-3210 Dues/Subscriptions | 1,055.22 | 3,519.61 | 2,464.39 | 0.70 | 4,500.00 | 3,444.78 | 0.77 |
| 400-3310 Misc/Travel | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 1.00 |
| **TOTAL LEGISLATIVE** | **15,408.34** | **17,708.95** | **2,300.61** | **0.13** | **28,530.00** | **13,121.66** | **0.46** |
| GENERAL GOVERNMENT | | | | | | | |
| 401-1210 Manager Salary | 111,761.59 | 99,507.75 | (12,253.84) | (0.12) | 174,000.00 | 62,238.41 | 0.36 |
| 401-1220 DPW Director Salary -Admin | 65,801.20 | 64,468.16 | (1,333.04) | (0.02) | 106,600.00 | 40,798.80 | 0.38 |
| 401-1400 Admin Staff Salary | 48,956.04 | 72,496.89 | 23,540.85 | 0.32 | 124,629.00 | 75,672.96 | 0.61 |
| 401-1610 FICA - Admin | 14,128.87 | 14,691.22 | 562.35 | 0.04 | 28,920.00 | 14,791.13 | 0.51 |
| 401-1630 Medicare - Admin | 3,325.46 | 3,464.58 | 139.12 | 0.04 | 6,764.00 | 3,438.54 | 0.51 |
| 401-2100 Office Supplies - Administration | 13,938.95 | 15,714.78 | 1,775.83 | 0.11 | 18,000.00 | 4,061.05 | 0.23 |
| 401-2130 Office Equipment/Furniture | 1,302.24 | 2,257.05 | 954.81 | 0.42 | 3,000.00 | 1,697.76 | 0.57 |
| 401-2140 IT Expenses | 29,328.45 | 31,931.60 | 2,603.15 | 0.08 | 45,000.00 | 15,671.55 | 0.35 |
| 401-2150 Computer Equipment/Supplies-Gen Government | 6,921.72 | 16,931.07 | 10,009.35 | 0.59 | 15,000.00 | 8,078.28 | 0.54 |
| 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 | 10,460.65 | 8,780.22 | (1,680.43) | (0.19) | 12,000.00 | 1,539.35 | 0.13 |
| 401-3250 Postage - Payroll Processing Fee | 18,353.03 | 19,682.90 | 1,329.87 | 0.07 | 20,000.00 | 1,646.97 | 0.08 |
| 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 | 10,807.99 | 6,416.89 | (4,391.10) | (0.68) | 15,000.00 | 4,192.01 | 0.28 |
| 401-3450 Contracted Admin Services | 6,481.50 | 2,260.33 | (4,221.17) | (1.87) | 7,000.00 | 518.50 | 0.07 |
| 401-4200 Association Dues/Subscriptions | 36,649.66 | 16,328.24 | (20,321.42) | (1.24) | 18,000.00 | (18,649.66) | (1.04) |
| 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** | **378,397.35** | **381,854.43** | **3,457.08** | **0.01** | **628,309.00** | **249,911.65** | **0.40** |
| FINANCIAL ADMINISTRATION | | | | | | | |
| 402-1000 Finance Director | 67,247.16 | 65,769.20 | (1,477.96) | (0.02) | 108,942.00 | 41,694.84 | 0.38 |
| 402-1400 Finance - Staff Salaries | 122,950.87 | 100,139.75 | (22,811.12) | (0.23) | 208,473.00 | 85,522.13 | 0.41 |
| 402-1610 Fica | 11,729.02 | 10,278.84 | (1,450.18) | (0.14) | 19,679.00 | 7,949.98 | 0.40 |
| 402-1630 Medicare | 2,801.72 | 2,214.57 | (587.15) | (0.27) | 4,603.00 | 1,801.28 | 0.39 |
| 402-1830 Finance Staff Salaries - Overtime | 666.80 | 23.40 | (643.40) | (27.50) | 1,000.00 | 333.20 | 0.33 |
| 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 | 33,990.00 | 0.00 | (33,990.00) | 0.00 | 60,000.00 | 26,010.00 | 0.43 |
| 402-3120 Accounting Services | 814.37 | 0.00 | (814.37) | 0.00 | 0.00 | (814.37) | 0.00 |
| 402-3160 Billing Software | 13,685.63 | 15,487.59 | 1,801.96 | 0.12 | 25,000.00 | 11,314.37 | 0.45 |
| 402-3170 Accounting Software | 2,569.50 | 5,638.50 | 3,069.00 | 0.54 | 26,900.00 | 24,330.50 | 0.90 |
| 402-3210 Credit Card Fees | 32,340.90 | 31,297.56 | (1,043.34) | (0.03) | 70,000.00 | 37,659.10 | 0.54 |
| 402-4600 Conferences/Training | 0.00 | 0.00 | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 1.00 |
| **TOTAL FINANCIAL ADMIN** | **289,840.90** | **235,056.41** | **(54,784.49)** | **(0.23)** | **541,597.00** | **251,756.10** | **0.46** |
| TAX COLLECTION | | | | | | | |
| 403-1140 Salary of Tax Collector | 5,372.00 | 5,308.80 | (63.20) | (0.01) | 8,532.00 | 3,160.00 | 0.37 |
| 403-1610 FICA | 333.04 | 332.25 | (0.79) | 0.00 | 529.00 | 195.96 | 0.37 |
| 403-1630 Medicare | 77.87 | 77.68 | (0.19) | 0.00 | 124.00 | 46.13 | 0.37 |
| 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 | 3,501.00 | 4,343.28 | 842.28 | 0.19 | 6,500.00 | 2,999.00 | 0.46 |
| 403-3170 Commission Local Ser. Tax | 4,077.55 | 3,704.68 | (372.87) | (0.10) | 5,000.00 | 922.45 | 0.18 |

**Borough of East Stroudsburg** — **Consolidated**

**Statement of Activity - Budget vs Actual**
**Preliminary August 31, 2026**

| Account # & Title | Y-T-D 8/31/2026 | Y-T-D 8/31/2025 | Variance | % | Budget 8/31/2026 | Variance | % |
|---|---|---|---|---|---|---|---|
| 403-3180 Commission Earned Income Tax | 9,170.55 | 11,947.00 | 2,776.45 | 0.23 | 18,000.00 | 8,829.45 | 0.49 |
| 403-3190 Commission Deed Transfer Tax | 4,276.03 | 2,094.16 | (2,181.87) | (1.04) | 2,000.00 | (2,276.03) | (1.14) |
| **TOTAL TAX COLLECTION** | **27,358.37** | **27,814.60** | **456.23** | **0.02** | **43,885.00** | **16,526.63** | **0.38** |
| LEGAL SERVICES | | | | | | | |
| 404-3140 Solicitor Retainer & Fees | 78,079.99 | 94,923.70 | 16,843.71 | 0.18 | 125,000.00 | 46,920.01 | 0.38 |
| 404-3160 Legal Services - WTP | 166,750.92 | 186,576.68 | 19,825.76 | 0.11 | 200,000.00 | 33,249.08 | 0.17 |
| 404-3200 Legal Services - WWTP | 13,027.56 | 22,703.80 | 9,676.24 | 0.43 | 85,000.00 | 71,972.44 | 0.85 |
| **TOTAL LEGAL SERVICES** | **257,858.47** | **304,204.18** | **46,345.71** | **0.15** | **410,000.00** | **152,141.53** | **0.37** |
| ENGINEERING | | | | | | | |
| 408-3130 Engineering | 377,925.91 | 223,015.79 | (154,910.12) | (0.69) | 280,000.00 | (97,925.91) | (0.35) |
| **TOTAL ENGINEERING** | **377,925.91** | **223,015.79** | **(154,910.12)** | **(0.69)** | **280,000.00** | **(97,925.91)** | **(0.35)** |
| 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. | 9,542.81 | 8,447.11 | (1,095.70) | (0.13) | 14,000.00 | 4,457.19 | 0.32 |
| 409-3620 Electric Annex | 2,508.29 | 2,339.68 | (168.61) | (0.07) | 3,000.00 | 491.71 | 0.16 |
| 409-3640 Gas (heat) - Annex | 2,753.58 | 1,614.39 | (1,139.19) | (0.71) | 3,000.00 | 246.42 | 0.08 |
| 409-3730 Maintenance & Repair Annex | 13,303.64 | 6,758.08 | (6,545.56) | (0.97) | 6,500.00 | (6,803.64) | (1.05) |
| 409-3740 Maintenance & Repairs | 10,817.28 | 14,198.09 | 3,380.81 | 0.24 | 100,000.00 | 89,182.72 | 0.89 |
| **TOTAL MUNICIPAL BUILDING** | **39,489.67** | **33,813.20** | **(5,676.47)** | **(0.17)** | **127,500.00** | **88,010.33** | **0.69** |
| POLICE DEPARTMENT | | | | | | | |
| 410-7600 SARP Regional Costs | 2,164,704.64 | 2,044,328.64 | (120,376.00) | (0.06) | 3,247,057.00 | 1,082,352.36 | 0.33 |
| **TOTAL POLICE** | **2,164,704.64** | **2,044,328.64** | **(120,376.00)** | **(0.06)** | **3,247,057.00** | **1,082,352.36** | **0.33** |
| 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 | 5,316.41 | 7,281.12 | 1,964.71 | 0.27 | 17,500.00 | 12,183.59 | 0.70 |
| 411-2600 Small Tools/ Equipment | 2,730.27 | 1,441.18 | (1,289.09) | (0.89) | 5,500.00 | 2,769.73 | 0.50 |
| 411-3210 Telephone - Fire Dept | 546.28 | 565.69 | 19.41 | 0.03 | 2,500.00 | 1,953.72 | 0.78 |
| 411-3270 Radio Maintenance | 375.00 | 655.45 | 280.45 | 0.43 | 10,000.00 | 9,625.00 | 0.96 |
| 411-3620 Electricity | 7,841.19 | 9,048.70 | 1,207.51 | 0.13 | 11,500.00 | 3,658.81 | 0.32 |
| 411-3630 Gas (heat) | 5,373.49 | 316.96 | (5,056.53) | (15.95) | 5,000.00 | (373.49) | (0.07) |
| 411-3730 Equipment Testing | 12,147.20 | 5,474.85 | (6,672.35) | (1.22) | 10,000.00 | (2,147.20) | (0.21) |
| 411-4200 Building Maintenance- Fire Dept | 10,217.55 | 32,250.29 | 22,032.74 | 0.68 | 15,000.00 | 4,782.45 | 0.32 |
| 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 | 14,722.16 | 14,722.16 | 0.00 | 0.00 | 23,924.00 | 9,201.84 | 0.38 |
| **TOTAL FIRE DEPARTMENT** | **59,395.55** | **87,868.84** | **28,473.29** | **0.32** | **119,424.00** | **60,028.45** | **0.50** |
| 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 | 35,148.18 | 39,533.25 | 4,385.07 | 0.11 | 56,650.00 | 21,501.82 | 0.38 |
| 413-1610 FICA - Code Enforcement | 2,206.06 | 2,873.96 | 667.90 | 0.23 | 3,512.00 | 1,305.94 | 0.37 |
| 413-1630 Medicare - Code Enforcement | 515.91 | 672.13 | 156.22 | 0.23 | 821.00 | 305.09 | 0.37 |
| 413-1830 Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 1.00 |
| 413-2000 Zoning & Codes | 102,083.31 | 118,118.37 | 16,035.06 | 0.14 | 180,000.00 | 77,916.69 | 0.43 |
| 413-2100 Materials & Supplies - Codes | 804.50 | 93.92 | (710.58) | (7.57) | 3,000.00 | 2,195.50 | 0.73 |
| 413-2150 Computer Equipment/Supplies-Code Enforcement | 1,125.73 | 1,994.85 | 869.12 | 0.44 | 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 | 0.00 | 104.29 | 104.29 | 1.00 | 1,500.00 | 1,500.00 | 1.00 |
| 413-2500 Vehicle Maintenance | 354.42 | 460.93 | 106.51 | 0.23 | 750.00 | 395.58 | 0.53 |
| 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 | 290.30 | 0.00 | (290.30) | 0.00 | 0.00 | (290.30) | 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** | **143,887.78** | **173,439.09** | **29,551.31** | **0.17** | **267,333.00** | **123,445.22** | **0.46** |
| PLANNING/ZONING | | | | | | | |
| 414-3130 Engineering | 39,548.85 | 1,858.60 | (37,690.25) | (20.28) | 15,000.00 | (24,548.85) | (1.64) |
| 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 | 68,000.41 | 151,804.72 | 83,804.31 | 0.55 | 150,000.00 | 81,999.59 | 0.55 |
| **TOTAL PLANNING/ZONING** | **107,549.26** | **154,317.17** | **46,767.91** | **0.30** | **170,500.00** | **62,950.74** | **0.37** |

**Borough of East Stroudsburg** — **Consolidated**

**Statement of Activity - Budget vs Actual**
**Preliminary August 31, 2026**

| Account # & Title | Y-T-D 8/31/2026 | Y-T-D 8/31/2025 | Variance | % | Budget 8/31/2026 | Variance | % |
|---|---|---|---|---|---|---|---|
| EMERGENCY SERVICES | | | | | | | |
| 415-5300 Control Center Payment | 60,328.56 | 54,844.16 | (5,484.40) | (0.10) | 90,493.00 | 30,164.44 | 0.33 |
| **TOTAL EMERGENCY SERVICES** | **60,328.56** | **54,844.16** | **(5,484.40)** | **(0.10)** | **90,493.00** | **30,164.44** | **0.33** |
| COVID 19 EXPENSES | | | | | | | |
| HEALTH DEPARTMENT | | | | | | | |
| 421-1220 Salaries & Wages-Health | 8,488.73 | 7,717.48 | (771.25) | (0.10) | 15,169.00 | 6,680.27 | 0.44 |
| 421-1610 FICA - Health Dept | 532.93 | 482.61 | (50.32) | (0.10) | 940.00 | 407.07 | 0.43 |
| 421-1630 Medicare - Health Dept | 124.66 | 112.88 | (11.78) | (0.10) | 220.00 | 95.34 | 0.43 |
| 421-2100 Supplies | 205.00 | 0.00 | (205.00) | 0.00 | 200.00 | (5.00) | (0.03) |
| **TOTAL HEALTH DEPARTMENT** | **9,351.32** | **8,312.97** | **(1,038.35)** | **(0.12)** | **16,529.00** | **7,177.68** | **0.43** |
| SANITATION (RECYCLING) | | | | | | | |
| 426-1400 Staff Salaries | 101,459.24 | 92,174.25 | (9,284.99) | (0.10) | 219,870.00 | 118,410.76 | 0.54 |
| 426-1610 FICA | 6,385.99 | 5,767.65 | (618.34) | (0.11) | 13,632.00 | 7,246.01 | 0.53 |
| 426-1630 Medicare | 1,493.50 | 1,348.88 | (144.62) | (0.11) | 3,188.00 | 1,694.50 | 0.53 |
| 426-1830 Overtime | 254.94 | 224.25 | (30.69) | (0.14) | 3,000.00 | 2,745.06 | 0.92 |
| 426-1910 Uniforms | 0.00 | 4,509.47 | 4,509.47 | 1.00 | 8,500.00 | 8,500.00 | 1.00 |
| 426-2270 Supplies | 2,018.98 | 2,719.11 | 700.13 | 0.26 | 4,000.00 | 1,981.02 | 0.50 |
| 426-2500 Recycling Grant to Twin Boros | 0.00 | 0.00 | 0.00 | 0.00 | 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** | **111,612.65** | **106,743.61** | **(4,869.04)** | **(0.05)** | **280,190.00** | **168,577.35** | **0.60** |
| SOLID WASTE | | | | | | | |
| 427-3130 Landfill Engineering | 5,537.45 | 12,336.62 | 6,799.17 | 0.55 | 15,000.00 | 9,462.55 | 0.63 |
| 427-4700 Refuse Coll/Disp Contract | 600,058.64 | 601,722.89 | 1,664.25 | 0.00 | 989,576.00 | 389,517.36 | 0.39 |
| 427-4710 WM Extra Bags and Tags | 2,922.50 | 4,700.50 | 1,778.00 | 0.38 | 7,500.00 | 4,577.50 | 0.61 |
| **TOTAL SOLID WASTE** | **608,518.59** | **618,760.01** | **10,241.42** | **0.02** | **1,012,076.00** | **403,557.41** | **0.40** |
| SANITARY SEWER | | | | | | | |
| 429-1400 Sewer Staff Salaries | 211,467.24 | 219,925.89 | 8,458.65 | 0.04 | 335,000.00 | 123,532.76 | 0.37 |
| 429-1610 Social Security- Sewer Fund | 12,439.18 | 13,634.86 | 1,195.68 | 0.09 | 23,165.00 | 10,725.82 | 0.46 |
| 429-1630 Medicare - Sanitary Sewer | 3,004.98 | 3,252.19 | 247.21 | 0.08 | 5,418.00 | 2,413.02 | 0.45 |
| 429-1830 Sewer Overtime | 1,494.20 | 2,256.39 | 762.19 | 0.34 | 4,000.00 | 2,505.80 | 0.63 |
| 429-2100 Office Supplies | 2,432.11 | 1,089.50 | (1,342.61) | (1.23) | 4,120.00 | 1,687.89 | 0.41 |
| 429-2110 Chemicals | 24,217.66 | 29,252.50 | 5,034.84 | 0.17 | 66,800.00 | 42,582.34 | 0.64 |
| 429-2120 Safety Supplies | 468.24 | 532.11 | 63.87 | 0.12 | 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 | 8,198.66 | 6,750.82 | (1,447.84) | (0.21) | 14,000.00 | 5,801.34 | 0.41 |
| 429-2300 Fuel Oil | 19,677.83 | 15,450.93 | (4,226.90) | (0.27) | 27,800.00 | 8,122.17 | 0.29 |
| 429-2310 Vehicle Operation (Fuel/oil) | 2,102.33 | 357.18 | (1,745.15) | (4.89) | 1,200.00 | (902.33) | (0.75) |
| 429-2380 Uniforms | 250.00 | 12,013.90 | 11,763.90 | 0.98 | 2,500.00 | 2,250.00 | 0.90 |
| 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 | 34,952.75 | 41,374.69 | 6,421.94 | 0.16 | 66,000.00 | 31,047.25 | 0.47 |
| 429-3200 Telephone - Sewer | 1,659.74 | 1,417.09 | (242.65) | (0.17) | 3,500.00 | 1,840.26 | 0.53 |
| 429-3610 Electric - Sewer | 69,063.24 | 69,069.32 | 6.08 | 0.00 | 113,500.00 | 44,436.76 | 0.39 |
| 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 | 13,637.69 | 16,142.46 | 2,504.77 | 0.16 | 40,000.00 | 26,362.31 | 0.66 |
| 429-3720 Collection System Maintenance | 20,431.66 | 34,436.56 | 14,004.90 | 0.41 | 35,000.00 | 14,568.34 | 0.42 |
| 429-3730 WWTP Building-Maint & Repair | 0.00 | 4,781.05 | 4,781.05 | 1.00 | 40,000.00 | 40,000.00 | 1.00 |
| 429-3740 Equipment Maintenance Collections | 1,831.81 | 1,611.35 | (220.46) | (0.14) | 7,500.00 | 5,668.19 | 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 | 4,370.00 | (571.23) | (0.13) | 8,000.00 | 3,058.77 | 0.38 |
| 429-4500 Contracted Line Maintenance | 231.55 | 2,094.12 | 1,862.57 | 0.89 | 85,500.00 | 85,268.45 | 1.00 |
| 429-4600 Training - Sanitary Sewer | 441.00 | 412.00 | (29.00) | (0.07) | 3,000.00 | 2,559.00 | 0.85 |
| 429-4700 Sludge Disposal | 62,437.87 | 77,865.26 | 15,427.39 | 0.20 | 113,500.00 | 51,062.13 | 0.45 |
| 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 | 185,007.50 | 0.00 | (185,007.50) | 0.00 | 0.00 | (185,007.50) | 0.00 |
| **TOTAL COLLECTION SYSTEM** | **1,209,128.28** | **560,378.00** | **(648,750.28)** | **(1.16)** | **1,041,003.00** | **(168,125.28)** | **(0.16)** |
| STREET DEPARTMENT (35/30/30/05) | | | | | | | |
| 430-1220 Salary - DPW Foreman | 80,297.64 | 52,065.58 | (28,232.06) | (0.54) | 88,000.00 | 7,702.36 | 0.09 |
| 430-1300 Salaries & Wages - DPW | 335,793.76 | 380,034.87 | 44,241.11 | 0.12 | 616,000.00 | 280,206.24 | 0.45 |
| 430-1610 FICA - Street Dept | 26,209.58 | 27,631.71 | 1,422.13 | 0.05 | 43,648.00 | 17,438.42 | 0.40 |
| 430-1630 Medicare - Street Dept | 4,766.55 | 4,726.26 | (40.29) | (0.01) | 10,209.00 | 5,442.45 | 0.53 |
| 430-1830 Street Department - Overtime | 19,933.34 | 16,195.90 | (3,737.44) | (0.23) | 15,000.00 | (4,933.34) | (0.33) |
| 430-2100 Office Supplies - Street Dept | 1,408.17 | 1,723.40 | 315.23 | 0.18 | 2,500.00 | 1,091.83 | 0.44 |

**Borough of East Stroudsburg** — **Consolidated**

**Statement of Activity - Budget vs Actual**
**Preliminary August 31, 2026**

| Account # & Title | Y-T-D 8/31/2026 | Y-T-D 8/31/2025 | Variance | % | Budget 8/31/2026 | Variance | % |
|---|---|---|---|---|---|---|---|
| 430-2120 Safety Equipment | 1,489.14 | 1,513.32 | 24.18 | 0.02 | 3,000.00 | 1,510.86 | 0.50 |
| 430-2150 Computer Equipment/Supplies - Street Dept | 450.00 | 189.00 | (261.00) | (1.38) | 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) | 30,970.03 | 28,040.73 | (2,929.30) | (0.10) | 50,000.00 | 19,029.97 | 0.38 |
| 430-2380 Uniforms & Clothing | 2,238.45 | 17,993.32 | 15,754.87 | 0.88 | 10,000.00 | 7,761.55 | 0.78 |
| 430-2500 Vehicle Maint/Repair- Street Dept | 6,479.38 | 6,434.90 | (44.48) | (0.01) | 20,000.00 | 13,520.62 | 0.68 |
| 430-2600 Minor Equipment | 3,374.37 | 2,823.77 | (550.60) | (0.19) | 8,000.00 | 4,625.63 | 0.58 |
| 430-3150 Drug Testing | 206.00 | 560.00 | 354.00 | 0.63 | 1,000.00 | 794.00 | 0.79 |
| 430-3210 Telephone - Street | 1,868.00 | 1,021.27 | (846.73) | (0.83) | 1,600.00 | (268.00) | (0.17) |
| 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 | 2,470.16 | 709.76 | 0.29 | 4,000.00 | 2,239.60 | 0.56 |
| 430-3620 Gas Heat -DPW Garage | 7,006.86 | 4,530.02 | (2,476.84) | (0.55) | 7,000.00 | (6.86) | 0.00 |
| 430-3730 Building Maintenance | 3,191.36 | 1,664.18 | (1,527.18) | (0.92) | 10,000.00 | 6,808.64 | 0.68 |
| 430-3740 Equipment Maint & Repairs - Street Dept | 13,691.98 | 11,839.25 | (1,852.73) | (0.16) | 20,000.00 | 6,308.02 | 0.32 |
| 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 | 6,223.65 | (557,799.85) | (89.63) | 0.00 | (564,023.50) | 0.00 |
| **TOTAL STREET DEPARTMENT** | **1,105,436.58** | **568,496.29** | **(536,940.29)** | **(0.94)** | **967,259.00** | **(138,177.58)** | **(0.14)** |
| 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 | 2,771.49 | 4,297.45 | 1,525.96 | 0.36 | 15,000.00 | 12,228.51 | 0.82 |
| 433-3720 Misc Supplies- Traffic Signals | 14,353.90 | 14,200.75 | (153.15) | (0.01) | 30,000.00 | 15,646.10 | 0.52 |
| **TOTAL TRAFFIC SIGNALS** | **17,125.39** | **18,498.20** | **1,372.81** | **0.07** | **45,000.00** | **27,874.61** | **0.62** |
| STREET LIGHTING | | | | | | | |
| 434-3610 Electric-St. Lighting | 77,694.70 | 77,670.64 | (24.06) | 0.00 | 125,000.00 | 47,305.30 | 0.38 |
| 434-3720 Street Light Repair | 2,654.77 | 129.32 | (2,525.45) | (19.53) | 1,000.00 | (1,654.77) | (1.65) |
| 434-3730 Operations/Maintenance | 645.02 | 0.00 | (645.02) | 0.00 | 750.00 | 104.98 | 0.14 |
| **TOTAL STREET LIGHTING** | **80,994.49** | **77,799.96** | **(3,194.53)** | **(0.04)** | **126,750.00** | **45,755.51** | **0.36** |
| STORM SEWERS & DRAINS | | | | | | | |
| 436-2450 Materials & Supplies | 19,989.46 | 18,314.44 | (1,675.02) | (0.09) | 60,000.00 | 40,010.54 | 0.67 |
| 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** | **19,989.46** | **22,914.44** | **2,924.98** | **0.13** | **180,000.00** | **160,010.54** | **0.89** |
| STREET MAINTENANCE | | | | | | | |
| 438-2450 Materials & Supplies St Maintenance | 8,005.49 | 7,446.04 | (559.45) | (0.08) | 15,000.00 | 6,994.51 | 0.47 |
| 438-3720 Street Paving | 0.00 | 207,456.48 | 207,456.48 | 1.00 | 100,000.00 | 100,000.00 | 1.00 |
| **TOTAL STREET MAINTENANCE** | **8,005.49** | **214,902.52** | **206,897.03** | **0.96** | **115,000.00** | **106,994.51** | **0.93** |
| PARKING FACILITIES | | | | | | | |
| 445-1300 Parking Enforcement Officer | 66,922.31 | 28,205.48 | (38,716.83) | (1.37) | 165,055.00 | 98,132.69 | 0.59 |
| 445-1610 FICA - Parking | 4,347.67 | 1,764.64 | (2,583.03) | (1.46) | 10,233.00 | 5,885.33 | 0.58 |
| 445-1630 Medicare - Parking | 1,016.80 | 412.71 | (604.09) | (1.46) | 2,393.00 | 1,376.20 | 0.58 |
| 445-1830 Overtime | 2,425.94 | 0.00 | (2,425.94) | 0.00 | 1,850.00 | (575.94) | (0.31) |
| 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 | 249.73 | (2,532.95) | (10.14) | 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 | 2,101.76 | 840.31 | (1,261.45) | (1.50) | 5,000.00 | 2,898.24 | 0.58 |
| 445-2490 Meter Purchase- Parking Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | 300.00 | 1.00 |
| 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 | 13,025.00 | (123.23) | (0.01) | 2,000.00 | (11,148.23) | (5.57) |
| 445-3160 Up Safety Lookups | 1,061.70 | 0.00 | (1,061.70) | 0.00 | 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 |

**Borough of East Stroudsburg** — **Consolidated**

**Statement of Activity - Budget vs Actual**
**Preliminary August 31, 2026**

| Account # & Title | Y-T-D 8/31/2026 | Y-T-D 8/31/2025 | Variance | % | Budget 8/31/2026 | Variance | % |
|---|---|---|---|---|---|---|---|
| 445-3720 Meter Repair/Main Supplies | 990.61 | 396.99 | (593.62) | (1.50) | 0.00 | (990.61) | 0.00 |
| **TOTAL PARKING FACILITIES** | **96,370.93** | **46,916.65** | **(49,454.28)** | **(1.05)** | **217,831.00** | **121,460.07** | **0.56** |
| 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 | 3,101.32 | 30,057.09 | 26,955.77 | 0.90 | 35,000.00 | 31,898.68 | 0.91 |
| **TOTAL FLOOD CONTROL** | **5,116.55** | **48,504.15** | **43,387.60** | **0.89** | **130,500.00** | **125,383.45** | **0.96** |
| WATER | | | | | | | |
| 448-1300 Water Staff Salaries | 288,244.77 | 306,900.77 | 18,656.00 | 0.06 | 465,819.00 | 177,574.23 | 0.38 |
| 448-1610 FICA - Water | 17,602.22 | 19,247.80 | 1,645.58 | 0.09 | 28,881.00 | 11,278.78 | 0.39 |
| 448-1630 Medicare - Water | 4,263.57 | 4,559.68 | 296.11 | 0.06 | 6,754.00 | 2,490.43 | 0.37 |
| 448-1830 Water Overtime | 2,122.56 | 4,221.81 | 2,099.25 | 0.50 | 5,500.00 | 3,377.44 | 0.61 |
| 448-2100 Office Supplies | 0.00 | 2,233.50 | 2,233.50 | 1.00 | 1,500.00 | 1,500.00 | 1.00 |
| 448-2110 Chemicals - Water | 73,661.61 | 68,239.82 | (5,421.79) | (0.08) | 140,000.00 | 66,338.39 | 0.47 |
| 448-2120 Safety Supplies | 205.49 | 1,823.04 | 1,617.55 | 0.89 | 3,000.00 | 2,794.51 | 0.93 |
| 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 | 5,151.22 | 5,508.29 | 357.07 | 0.06 | 15,000.00 | 9,848.78 | 0.66 |
| 448-2300 Fuel Oil | 9,426.39 | 11,454.45 | 2,028.06 | 0.18 | 17,000.00 | 7,573.61 | 0.45 |
| 448-2310 Vehicle Operation (Fuel/oil) | 6,644.82 | 1,535.34 | (5,109.48) | (3.33) | 2,500.00 | (4,144.82) | (1.66) |
| 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 | 21,181.40 | 20,806.09 | 0.98 | 25,000.00 | 24,624.69 | 0.98 |
| 448-2600 Small Tools/Minor Equipment - Water | 5,627.33 | 3,335.43 | (2,291.90) | (0.69) | 15,000.00 | 9,372.67 | 0.62 |
| 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 | 27,562.38 | 20,533.12 | (7,029.26) | (0.34) | 45,000.00 | 17,437.62 | 0.39 |
| 448-3200 Telephone- Water | 2,230.27 | 955.30 | (1,274.97) | (1.33) | 3,500.00 | 1,269.73 | 0.36 |
| 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. | 35,607.39 | 32,422.09 | (3,185.30) | (0.10) | 60,000.00 | 24,392.61 | 0.41 |
| 448-3700 Well Maint & Repair | 2,264.98 | 10,964.91 | 8,699.93 | 0.79 | 40,000.00 | 37,735.02 | 0.94 |
| 448-3720 Distribution System- Maint. & Repairs | 48,676.34 | 94,230.52 | 45,554.18 | 0.48 | 150,000.00 | 101,323.66 | 0.68 |
| 448-3730 Building Maintenance | 6,310.98 | 2,309.68 | (4,001.30) | (1.73) | 15,000.00 | 8,689.02 | 0.58 |
| 448-3740 WTP Maintenance & Repair | 14,885.63 | 12,424.62 | (2,461.01) | (0.20) | 20,000.00 | 5,114.37 | 0.26 |
| 448-3750 Dist Contracted Services | 38,619.85 | 38,619.85 | 0.00 | 0.00 | 45,000.00 | 6,380.15 | 0.14 |
| 448-4200 Dues/Subscriptions - Water | 4,163.00 | 6,381.00 | 2,218.00 | 0.35 | 6,000.00 | 1,837.00 | 0.31 |
| 448-4500 Contracted Line Maint - Water | 8,396.86 | 201.05 | (8,195.81) | (40.77) | 20,000.00 | 11,603.14 | 0.58 |
| 448-4600 Training/conferences - Water | 214.00 | 905.00 | 691.00 | 0.76 | 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** | **809,153.25** | **779,065.20** | **(30,088.05)** | **(0.04)** | **1,227,954.00** | **418,800.75** | **0.34** |
| RECREATION | | | | | | | |
| 452-2602 Building Maintenance/Repair (Pool) 67/33 | 4,497.46 | 932.65 | (3,564.81) | (3.82) | 1,250.00 | (3,247.46) | (2.60) |
| 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) | 5,323.66 | 6,159.69 | 836.03 | 0.14 | 11,000.00 | 5,676.34 | 0.52 |
| 452-3622 Gas (Pool) | 889.58 | 205.50 | (684.08) | (3.33) | 1,250.00 | 360.42 | 0.29 |
| 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** | **194,021.81** | **155,083.26** | **(38,938.55)** | **(0.25)** | **212,396.00** | **18,374.19** | **0.09** |
| DONATIONS | | | | | | | |
| 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 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 1.00 |
| 454-3200 Telephone Expense | 1,638.01 | 1,620.54 | (17.47) | (0.01) | 1,850.00 | 211.99 | 0.11 |
| 454-3610 Electricity | 1,836.15 | 1,679.11 | (157.04) | (0.09) | 1,500.00 | (336.15) | (0.22) |
| 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 | 636.38 | 2,852.46 | 2,216.08 | 0.78 | 4,000.00 | 3,363.62 | 0.84 |
| 454-3730 Building Maintenance & Repairs | 1,837.41 | 4,787.29 | 2,949.88 | 0.62 | 20,000.00 | 18,162.59 | 0.91 |
| 454-4700 Portable Toilets Rental Service | 1,450.00 | 1,450.00 | 0.00 | 0.00 | 3,000.00 | 1,550.00 | 0.52 |
| 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** | **26,787.16** | **25,698.53** | **(1,088.63)** | **(0.04)** | **60,450.00** | **33,662.84** | **0.56** |

**Borough of East Stroudsburg** — **Consolidated**

**Statement of Activity - Budget vs Actual**
**Preliminary August 31, 2026**

| Account # & Title | Y-T-D 8/31/2026 | Y-T-D 8/31/2025 | Variance | % | Budget 8/31/2026 | Variance | % |
|---|---|---|---|---|---|---|---|
| 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 | 2,036.50 | 2,702.85 | 666.35 | 0.25 | 0.00 | (2,036.50) | 0.00 |
| **TOTAL GRANT -SPECIAL PROJECTS** | **2,036.50** | **2,702.85** | **666.35** | **0.25** | **0.00** | **(2,036.50)** | **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 | 70.47 | 70.47 | 1.00 | 8,000.00 | 8,000.00 | 1.00 |
| 465-5400 Contribution - ECA | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 10,000.00 | 5,000.00 | 0.50 |
| **TOTAL DOWNTOWN DISTRICT** | **5,000.00** | **5,070.47** | **70.47** | **0.01** | **18,000.00** | **13,000.00** | **0.72** |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 170,211.00 | 170,211.00 | 1.00 |
| 471-1110 Penn Vest Waterline | 29,062.49 | 32,414.30 | 3,351.81 | 0.10 | 50,087.00 | 21,024.51 | 0.42 |
| 471-1120 Penn Vest Dam | 24,286.17 | 26,963.88 | 2,677.71 | 0.10 | 41,897.00 | 17,610.83 | 0.42 |
| 471-1130 ESSA GO 2021 | 0.00 | 0.00 | 0.00 | 0.00 | 34,650.00 | 34,650.00 | 1.00 |
| 471-1160 Deb Princ Taxable Series 2025 GO | 0.00 | 0.00 | 0.00 | 0.00 | 80,000.00 | 80,000.00 | 1.00 |
| **TOTAL DEBT SERVICE** | **53,348.66** | **59,378.18** | **6,029.52** | **0.10** | **521,345.00** | **467,996.34** | **0.90** |
| 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 | 45,573.46 | 52,426.80 | 6,853.34 | 0.13 | 96,500.00 | 50,926.54 | 0.53 |
| 472-1110 Penn Vest Water Line | 3,113.22 | 4,357.94 | 1,244.72 | 0.29 | 5,071.00 | 1,957.78 | 0.39 |
| 472-1120 Penn Vest Dam | 5,119.08 | 6,642.12 | 1,523.04 | 0.23 | 8,512.00 | 3,392.92 | 0.40 |
| 472-1130 Interest - 2021 Loan | 37,303.58 | 36,074.17 | (1,229.41) | (0.03) | 76,000.00 | 38,696.42 | 0.51 |
| 472-1140 Debt Interest Series AA 2025 GO Note | 66,537.75 | 0.00 | (66,537.75) | 0.00 | 133,076.00 | 66,538.25 | 0.50 |
| 472-1150 2025 GO Note | 32,093.75 | 0.00 | (32,093.75) | 0.00 | 64,188.00 | 32,094.25 | 0.50 |
| 472-1160 Interest - Taxable Series of 2025 Bond | 6,975.00 | 0.00 | (6,975.00) | 0.00 | 13,950.00 | 6,975.00 | 0.50 |
| **TOTAL DEBT INTEREST** | **204,664.57** | **108,864.08** | **(95,800.49)** | **(0.88)** | **415,297.00** | **210,632.43** | **0.51** |
| INTER-GOVNMTAL EXPENSES | | | | | | | |
| 481-5200 Firemans Relief Fund | 0.00 | 0.00 | 0.00 | 0.00 | 46,750.00 | 46,750.00 | 1.00 |
| **TOTAL INTER-GOVNMTAL EXPENSES** | **0.00** | **0.00** | **0.00** | **0.00** | **46,750.00** | **46,750.00** | **1.00** |
| 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 | 90,053.00 | 115,241.00 | 25,188.00 | 0.22 | 48,501.00 | (41,552.00) | (0.86) |
| 486-3531 Workers Comp - Fire Department | 13,734.00 | 21,447.00 | 7,713.00 | 0.36 | 30,000.00 | 16,266.00 | 0.54 |
| 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** | **279,915.50** | **305,301.06** | **25,385.56** | **0.08** | **263,501.00** | **(16,414.50)** | **(0.06)** |
| EMPLOYEE BENEFITS/INS | | | | | | | |
| 487-1580 Life/Disability Insurance | 20,320.16 | 22,150.93 | 1,830.77 | 0.08 | 41,176.00 | 20,855.84 | 0.51 |
| 487-1590 Major Medical (BC/BS) | 733,551.36 | 639,741.11 | (93,810.25) | (0.15) | 1,177,277.00 | 443,725.64 | 0.38 |
| 487-1591 Health Ins Buyout/HRA | 4,000.00 | 6,377.52 | 2,377.52 | 0.37 | 6,000.00 | 2,000.00 | 0.33 |
| 487-5310 N/U Pension MMO | 74,750.40 | 67,078.24 | (7,672.16) | (0.11) | 322,071.00 | 247,320.60 | 0.77 |
| **TOTAL EMPLOYEE BENEFITS** | **832,621.92** | **735,347.80** | **(97,274.12)** | **(0.13)** | **1,546,524.00** | **713,902.08** | **0.46** |
| EMPLOYER FICA EXPENSES | | | | | | | |
| 488-1620 Unemployment Compensation | 12,124.23 | 12,913.10 | 788.87 | 0.06 | 29,000.00 | 16,875.77 | 0.58 |
| **TOTAL EMPLOYER FICA EXPENSES** | **12,124.23** | **12,913.10** | **788.87** | **0.06** | **29,000.00** | **16,875.77** | **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** | **9,853,184.97** | **8,310,533.27** | **(1,542,651.70)** | **(0.19)** | **14,550,033.00** | **4,696,848.03** | **0.32** |

**Borough of East Stroudsburg** — **Consolidated**

**Statement of Activity - Budget vs Actual**
**Preliminary August 31, 2026**

| Account # & Title | Y-T-D 8/31/2026 | Y-T-D 8/31/2025 | Variance | % | Budget 8/31/2026 | Variance | % |
|---|---|---|---|---|---|---|---|
| Excess Revenue Over(Under) Expenditures | 3,793,733.28 | 514,738.93 | 3,278,994.35 | (6.37) | 770,904.00 | 3,022,829.28 | (3.92) |

**Borough of East Stroudsburg**
**Consolidated Statement of Activity - Budget vs Actual**
**Preliminary August 31, 2026**

| Account # & Title | Y-T-D 8/31/2026 | Y-T-D 8/31/2025 | Variance | Budget 8/31/2026 | Variance | Memo |
|---|---|---|---|---|---|---|
| 401-4200 Association Dues/Subscriptions | 36,649.66 | 16,328.24 | (20,321.42) | 18,000.00 | (18,649.66) | Budget Modification needed |
| 402-3120 Accounting Services | 814.37 | 0.00 | (814.37) | 0.00 | (814.37) | Budget Modification needed |
| 403-3190 Commission Deed Transfer Tax | 4,276.03 | 2,094.16 | (2,181.87) | 2,000.00 | (2,276.03) | Budget Modification needed |
| 408-3130 Engineering | 377,925.91 | 223,015.79 | (154,910.12) | 280,000.00 | (97,925.91) | Includes reimburseable expenses from Debt |
| 409-3730 Maintenance & Repair Annex | 13,303.64 | 6,758.08 | (6,545.56) | 6,500.00 | (6,803.64) | Budget Modification needed |
| 411-3630 Gas (heat) | 5,373.49 | 316.96 | (5,056.53) | 5,000.00 | (373.49) | Budget Modification needed |
| 411-3730 Equipment Testing | 12,147.20 | 5,474.85 | (6,672.35) | 10,000.00 | (2,147.20) | Budget Modification needed |
| 413-3210 Codes - Cell Phone | 290.30 | 0.00 | (290.30) | 0.00 | (290.30) | 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 |
| 414-3130 Engineering | 39,548.85 | 1,858.60 | (37,690.25) | 15,000.00 | (24,548.85) | Includes reimburseable expenses from Debt |
| 421-2100 Supplies | 205.00 | 0.00 | (205.00) | 200.00 | (5.00) | Budget Modification needed |
| 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) | 2,102.33 | 357.18 | (1,745.15) | 1,200.00 | (902.33) | Budget Mofidication 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 | 185,007.50 | 0.00 | (185,007.50) | 0.00 | (185,007.50) | Increase due to inclement weather |
| 430-1830 Street Department - Overtime | 19,933.34 | 16,195.90 | (3,737.44) | 15,000.00 | (4,933.34) | Approved Capital Purchase |
| 430-3210 Telephone - Street | 1,868.00 | 1,021.27 | (846.73) | 1,600.00 | (268.00) | Budget Mofidication needed |
| 430-3620 Gas Heat -DPW Garage | 7,006.86 | 4,530.02 | (2,476.84) | 7,000.00 | (6.86) | Increase due to inclement weather |
| 430-7400 Capital Improvements | 564,023.50 | 6,223.65 | (557,799.85) | 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 | 2,654.77 | 129.32 | (2,525.45) | 1,000.00 | (1,654.77) | Necessary repairs to traffic signals due to accidents & other maintnance needed |
| 445-1830 Overtime | 2,425.94 | 0.00 | (2,425.94) | 1,850.00 | (575.94) | Increase due to approval by Manager for coverage & adminstrative duties due to reduced staffing |
| 445-2150 Computer equipment | 2,782.68 | 249.73 | (2,532.95) | 1,500.00 | (1,282.68) | Approved Capital Purchase |
| 445-3150 Software (Up Safety) | 13,148.23 | 13,025.00 | (123.23) | 2,000.00 | (11,148.23) | License renewal |
| 445-3160 Up Safety Lookups | 1,061.70 | 0.00 | (1,061.70) | 500.00 | (561.70) | License Plate looksups by T2 broken out from software expense |
| 445-3720 Meter Repair/Main Supplies | 990.61 | 396.99 | (593.62) | 0.00 | (990.61) | Necessary repairs to parking meters |
| 448-2310 Vehicle Operation (Fuel/oil) | 6,644.82 | 1,535.34 | (5,109.48) | 2,500.00 | (4,144.82) | $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 |

**Borough of East Stroudsburg**
**Consolidated Statement of Activity - Budget vs Actual**
**Preliminary August 31, 2026**

| Account # & Title | Y-T-D 8/31/2026 | Y-T-D 8/31/2025 | Variance | Budget 8/31/2026 | Variance | Memo |
|---|---|---|---|---|---|---|
| 448-7410 Capital purchase | 59,805.00 | 0.00 | (59,805.00) | 0.00 | (59,805.00) | Approved Capital Purchase |
| 452-2602 Building Maintenance/Repair (Pool) 67/33 | 4,497.46 | 932.65 | (3,564.81) | 1,250.00 | (3,247.46) | Necessary repairs |
| 454-3610 Electricity | 1,836.15 | 1,679.11 | (157.04) | 1,500.00 | (336.15) | 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 |
| 456-4700 PMVB Grant Expense | 2,036.50 | 2,702.85 | 666.35 | 0.00 | (2,036.50) | Reimbursable expense |
| 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 | 90,053.00 | 115,241.00 | 25,188.00 | 48,501.00 | (41,552.00) | 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:** | **2,506,434.90** | | | **682,451.00** | **(1,823,983.90)** | |

**East Stroudsburg Borough**
**Cash Transfer**
**As of 09/01/26**

| Amount | From | To | Description |
|---|---|---|---|
| $ 950.59 | **ESSA** - **General** xxxx2326 | ESSA - **HIGHWAY** xxxx2342 | For Accounts' Payable |
| $ 20,000.00 | **PLGIT Wate**r PRIME xxxx7047 | ESSA - **Water** xxxx2350 | For Accounts Payable |
| $ 193,200.00 | **PLGIT General Classic** xxxx7047 | PLGIT General PRIME xxxx27047 | Investment |
| $ 353,000.00 | **PLGIT General Prime** xxxx27047 | ESSA - **General** xxxx2326 | For Accounts Payable |
| $ 63,000.00 | **PLGIT WATER 2025 Debt xxxx7312** | ESSA - **Water** xxxx2350 | Utility Service Van |
| $ 19,871.05 | **PLGIT WATER 2025 Debt xxxx7312** | ESSA - **Water** xxxx2350 | VFT Install Wells 3 & 4 |
| $ 78,900.00 | PLGIT **Sewer** PRIME xxxx27021 | **ESSA** - **Sewer** xxxx7772 | For Accounts Payable |
| $ 25,000.00 | PLGIT **Sewer** PRIME xxxx27021 | **ESSA** - **Sewer** xxxx7772 | For Accounts Payable |

# Borough of East Stroudsburg
## General Fund Stmt of Activity - Budget vs Actual
## Prelimary August 31, 2026

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| **Revenues** | | | |
| **TAXES** | | | |
| 301-1000 Real Estate Tax- Current Year | 2,657,138.35 | 2,965,584.00 | (308,445.65) |
| 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 | 118,193.21 | 102,700.00 | 15,493.21 |
| **TOTAL TAXES** | **2,775,345.35** | **3,068,995.00** | **(293,649.65)** |
| **ACT 511 TAXES** | | | |
| 310-1000 Real Estate Transfer Tax | 159,889.46 | 195,000.00 | (35,110.54) |
| 310-2000 Earned Income Tax | 473,205.57 | 1,225,000.00 | (751,794.43) |
| 310-5000 Municipal Service Tax | 190,973.23 | 325,000.00 | (134,026.77) |
| **TOTAL ACT 511 TAXES** | **824,068.26** | **1,745,000.00** | **(920,931.74)** |
| **BUSINESS LICENSES/PERMITS** | | | |
| 321-2000 Health/Restaurant Licenses | 4,874.80 | 18,000.00 | (13,125.20) |
| 321-6100 Rental License | 37,585.50 | 220,000.00 | (182,414.50) |
| 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 | 224.96 | 0.00 | 224.96 |
| 321-8000 Cable TV Franchise Tax | 34,509.78 | 85,000.00 | (50,490.22) |
| **TOTAL LICENSES/PERMITS** | **78,343.54** | **326,225.00** | **(247,881.46)** |
| **NON-BUSINESS PERMITS** | | | |
| 322-8100 Event Permit Fee | 2,277.00 | 1,935.00 | 342.00 |
| 322-8200 Street Opening Permits | 5,038.89 | 20,000.00 | (14,961.11) |
| 322-9400 Misc Permits | 290.00 | 2,580.00 | (2,290.00) |
| **TOTAL NON-BUSINESS PERMITS** | **7,605.89** | **24,515.00** | **(16,909.11)** |
| **FINES** | | | |
| 331-1100 Vehicle Code Violations | 168,664.41 | 180,000.00 | (11,335.59) |
| 331-1200 Violation of Zoning Ord & Statutes | 39,134.47 | 30,000.00 | 9,134.47 |
| 331-1210 Vehicle Boot Fines | 0.00 | 0.00 | 0.00 |
| **TOTAL FINES** | **207,798.88** | **210,000.00** | **(2,201.12)** |
| **INTEREST** | | | |
| 341-0000 Interest Income | 25.36 | 98,600.00 | (98,574.64) |
| 341-0110 Interest-Savings & C.D. | 4,911.41 | 0.00 | 4,911.41 |
| 341-0210 Interest -P.L.G.I.T. | 1,236.16 | 0.00 | 1,236.16 |
| 341-0211 Interest PLGIT Plus | 19,696.72 | 0.00 | 19,696.72 |
| **TOTAL INTEREST** | **25,869.65** | **98,600.00** | **(72,730.35)** |

# Borough of East Stroudsburg
## General Fund Stmt of Activity - Budget vs Actual
## Prelimary August 31, 2026

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| **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) | 0.00 | 57,800.00 | (57,800.00) |
| 355-0700 Foreign Fire Ins Premium Tax | 0.00 | 46,750.00 | (46,750.00) |
| **TOTAL STATE SHARED REVENUE** | **1,000.00** | **108,425.00** | **(107,425.00)** |
| | | | |
| **PMT IN LIEU OF TAXES** | | | |
| 359-0010 Housing Authority PILOT | 1,663.29 | 10,000.00 | (8,336.71) |
| **TOTAL PILOT** | **1,663.29** | **10,000.00** | **(8,336.71)** |
| | | | |
| **GENERAL GOVERNMENT** | | | |
| 361-1110 Closing Report Fee | 10,491.00 | 11,330.00 | (839.00) |
| 361-3300 Permits - Zoning - Gen Government | 31,156.43 | 55,000.00 | (23,843.57) |
| 361-3310 Building Permits | 80,856.10 | 180,000.00 | (99,143.90) |
| 361-3320 Resale Inspections | 14,640.99 | 20,000.00 | (5,359.01) |
| 361-3400 Zoning Plan Review | 52,088.78 | 75,000.00 | (22,911.22) |
| **TOTAL GENERAL GOVERNMENT** | **189,233.30** | **341,330.00** | **(152,096.70)** |
| | | | |
| **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 | 65,446.39 | 100,000.00 | (34,553.61) |
| 363-2200 Parking Permits | 24,506.00 | 25,800.00 | (1,294.00) |
| 363-2210 Residential Parking Permit | 3,171.00 | 3,870.00 | (699.00) |
| 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) |
| **TOTAL HIGHWAYS & STREETS** | **104,016.60** | **156,517.00** | **(52,500.40)** |

# Borough of East Stroudsburg
## General Fund Stmt of Activity - Budget vs Actual
## Prelimary August 31, 2026

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| **MISCELLANEOUS REVENUES** | | | |
| 380-1000 Stroudsburg Share- TB Employee | 0.00 | 9,000.00 | (9,000.00) |
| 380-1010 Emp Cont Hlth Insr | 23,274.19 | 38,758.00 | (15,483.81) |
| 380-1070 Miscellaneous Income | 6,293.24 | 5,000.00 | 1,293.24 |
| 380-5100 Shopping Cart Fees | 4,618.00 | 2,000.00 | 2,618.00 |
| **TOTAL MISC. REVENUES** | **34,185.43** | **54,758.00** | **(20,572.57)** |
| **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 | 0.00 | 18,000.00 | (18,000.00) |
| 395-3000 Dividends Received - Health Insurance | 1,100.52 | 0.00 | 1,100.52 |
| **TOTAL DIVIDENDS** | **1,100.52** | **18,000.00** | **(16,899.48)** |
| **Total Revenues** | **5,939,948.53** | **6,341,366.00** | **(2,066,087.47)** |
| **Expenses** | | | |
| **LEGISLATIVE** | | | |
| 400-1100 Council Salary | 10,001.18 | 15,000.00 | 4,998.82 |
| 400-1120 Mayor Salary | 3,332.02 | 5,000.00 | 1,667.98 |
| 400-1610 FICA - Legislative | 826.64 | 1,240.00 | 413.36 |
| 400-1630 Medicare - Legislative | 193.28 | 290.00 | 96.72 |
| 400-3110 Training/Conferences | 0.00 | 2,000.00 | 2,000.00 |
| 400-3210 Dues/Subscriptions | 1,055.22 | 4,500.00 | 3,444.78 |
| 400-3310 Misc/Travel | 0.00 | 500.00 | 500.00 |
| **TOTAL LEGISLATIVE** | **15,408.34** | **28,530.00** | **13,121.66** |
| **GENERAL GOVERNMENT** | | | |
| 401-1210 Manager Salary | 46,939.86 | 73,080.00 | 26,140.14 |
| 401-1220 Director-Public Works | 17,766.33 | 28,782.00 | 11,015.67 |
| 401-1400 Admin Staff Salary | 20,561.49 | 52,345.00 | 31,783.51 |
| 401-1610 FICA - Admin | 5,262.22 | 12,146.00 | 6,883.78 |
| 401-1630 Medicare - Admin | 1,251.79 | 2,841.00 | 1,589.21 |
| 401-2100 Office Supplies - Administration | 6,119.71 | 7,560.00 | 1,440.29 |
| 401-2130 Office Equipment/Furniture | 546.88 | 1,260.00 | 713.12 |
| 401-2140 IT Expenses | 12,317.93 | 18,900.00 | 6,582.07 |

# Borough of East Stroudsburg
## General Fund Stmt of Activity - Budget vs Actual
## Prelimary August 31, 2026

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| 401-2150 Computer Equipment/Supplies-Gen Government | 2,907.39 | 6,300.00 | 3,392.61 |
| 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 | 4,604.96 | 5,040.00 | 435.04 |
| 401-3250 Postage - Payroll Processing Fee | 5,795.23 | 8,400.00 | 2,604.77 |
| 401-3310 Travel - Gen Government | 0.00 | 1,344.00 | 1,344.00 |
| 401-3400 Advertising/Printing - Gen Government | 3,478.72 | 6,300.00 | 2,821.28 |
| 401-3450 Contracted Admin Services | 2,722.20 | 2,940.00 | 217.80 |
| 401-4200 Association Dues/Subscriptions | 8,975.33 | 7,560.00 | (1,415.33) |
| 401-4600 Training/Conference - General Government | 51.60 | 2,100.00 | 2,048.40 |
| **TOTAL GENERAL GOVT** | **139,301.64** | **247,902.00** | **108,600.36** |
| | | | |
| **FINANCIAL ADMINISTRATION** | | | |
| 402-1000 Finance Director | 17,484.25 | 28,325.00 | 10,840.75 |
| 402-1400 Finance - Staff Salaries | 31,967.22 | 54,203.00 | 22,235.78 |
| 402-1610 Fica | 2,995.59 | 5,117.00 | 2,121.41 |
| 402-1630 Medicare | 728.44 | 1,197.00 | 468.56 |
| 402-1830 Finance - Staff Salaries- Overtime | 173.37 | 260.00 | 86.63 |
| 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 | 14,275.80 | 15,600.00 | 1,324.20 |
| 401-3120 Accounting Services | 231.34 | 0.00 | (231.34) |
| 402-3160 Billing Software | 5,509.76 | 6,500.00 | 990.24 |
| 402-3170 Accounting Software | 668.07 | 6,994.00 | 6,325.93 |
| 402-3210 Credit Card Fees | 8,760.88 | 18,200.00 | 9,439.12 |
| 402-4600 Conferences/Training | 0.00 | 1,040.00 | 1,040.00 |
| **TOTAL FINANCIAL ADMIN** | **83,088.91 #** | **140,816.00 #** | **57,727.09** |
| | | | |
| **TAX COLLECTION** | | | |
| 403-1140 Tax Collector Salary | 5,372.00 | 8,532.00 | 3,160.00 |
| 403-1610 FICA - Tax Collector | 333.04 | 529.00 | 195.96 |
| 403-1630 Medicare - Tax Collector | 77.87 | 124.00 | 46.13 |
| 403-2100 Materials & Supplies | 550.33 | 3,200.00 | 2,649.67 |
| 403-3150 Commission Del. Real Estate Tax | 3,501.00 | 6,500.00 | 2,999.00 |
| 403-3170 Commission Local Ser. Tax | 4,077.55 | 5,000.00 | 922.45 |
| 403-3180 Commission Earned Income Tax | 9,170.55 | 18,000.00 | 8,829.45 |
| 403-3190 Commission Deed Transfer Tax | 4,276.03 | 2,000.00 | (2,276.03) |
| **TOTAL TAX COLLECTION** | **27,358.37** | **43,885.00** | **16,526.63** |
| | | | |
| **LEGAL SERVICES** | | | |
| 404-3140 Solicitor Retainer & Fees | 77,638.99 | 125,000.00 | 47,361.01 |

# Borough of East Stroudsburg
## General Fund Stmt of Activity - Budget vs Actual
## Prelimary August 31, 2026

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| **TOTAL LEGAL SERVICES** | **77,638.99** | **125,000.00** | **47,361.01** |
| | | | |
| **ENGINEERING** | | | |
| 408-3130 Engineering Services - Gen Prof Services | 135,799.45 | 39,200.00 | (96,599.45) |
| **TOTAL ENGINEERING** | **135,799.45** | **39,200.00** | **(96,599.45)** |
| | | | |
| **MUNICIPAL BUILDINGS** | | | |
| 409-2360 Materials & Supplies - Mun Bldg | 230.87 | 420.00 | 189.13 |
| 409-3610 Electricity-Mun. Bldg. | 4,007.96 | 5,880.00 | 1,872.04 |
| 409-3620 Electric Annex | 1,016.85 | 1,260.00 | 243.15 |
| 409-3640 Gas (heat) - Annex | 1,156.44 | 1,260.00 | 103.56 |
| 409-3730 Maintenance & Repair Annex | 5,658.55 | 2,730.00 | (2,928.55) |
| 409-3740 Maintenance & Repairs | 4,456.43 | 42,000.00 | 37,543.57 |
| **TOTAL MUNICIPAL BUILDING** | **16,527.10** | **53,550.00** | **37,022.90** |
| | | | |
| **POLICE DEPARTMENT** | | | |
| | | | |
| 410-7600 SARP Regional Costs | 2,164,704.64 | 3,247,057.00 | 1,082,352.36 |
| **TOTAL POLICE** | **2,164,704.64** | **3,247,057.00** | **1,082,352.36** |
| | | | |
| **FIRE DEPARTMENT** | | | |
| 411-2100 Auxiliary Donation - Fire Dept | 0.00 | 15,000.00 | 15,000.00 |
| 411-2500 Vehicle Maint/Supplies- Fire Dept | 5,316.41 | 17,500.00 | 12,183.59 |
| 411-2600 Small Tools/ Equipment | 2,730.27 | 5,500.00 | 2,769.73 |
| 411-3210 Telephone - Fire Dept | 546.28 | 2,500.00 | 1,953.72 |
| 411-3270 Radio Maintenance | 375.00 | 10,000.00 | 9,625.00 |
| 411-3620 Electricity | 7,841.19 | 11,500.00 | 3,658.81 |
| 411-3630 Gas (heat) | 5,373.49 | 5,000.00 | (373.49) |
| 411-3730 Equipment Testing | 12,147.20 | 10,000.00 | (2,147.20) |
| 411-4200 Building Maintenance- Fire Dept | 10,217.55 | 15,000.00 | 4,782.45 |
| 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** | **44,673.39** | **95,500.00** | **50,826.61** |
| | | | |
| **CODE ENFORCEMENT** | | | |
| 413-1400 Staff Salary | 35,148.18 | 56,650.00 | 21,501.82 |
| 413-1610 FICA - Code Enforcement | 2,206.06 | 3,512.00 | 1,305.94 |
| 413-1630 Medicare - Code Enforcement | 515.91 | 821.00 | 305.09 |
| 413-1830 Overtime | 0.00 | 1,500.00 | |
| 413-2000 Zoning & Codes | 102,083.31 | 180,000.00 | 77,916.69 |
| 413-2100 Materials & Supplies - Codes | 804.50 | 3,000.00 | 2,195.50 |
| 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 |

# Borough of East Stroudsburg
## General Fund Stmt of Activity - Budget vs Actual
## Prelimary August 31, 2026

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| 413-2300 Vehicle Operation | 0.00 | 1,500.00 | 1,500.00 |
| 413-2500 Vehicle Maintenance | 354.42 | 750.00 | 395.58 |
| 413-3150 Software License | 0.00 | 8,000.00 | 8,000.00 |
| 413-3210 Codes- Cell Phones | 290.30 | 0.00 | (290.30) |
| 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** | **143,887.78** | **267,333.00** | **121,945.22** |
| | | | |
| **PLANNING/ZONING** | | | |
| 414-3130 Legal Services -Engineering | 39,548.85 | 15,000.00 | (24,548.85) |
| 414-3140 Legal Services - Planning/Zoning | 0.00 | 5,500.00 | 5,500.00 |
| 414-4500 Contracted Permitting | 68,000.41 | 150,000.00 | 81,999.59 |
| **TOTAL PLANNING/ZONING** | **107,549.26** | **170,500.00** | **62,950.74** |
| | | | |
| **EMERGENCY SERVICES** | | | |
| 415-5300 Control Center Payment | 60,328.56 # | 90,493.00 # | 30,164.44 |
| **TOTAL EMERGENCY SERVICES** | **60,328.56** | **90,493.00** | **30,164.44** |
| | | | |
| **HEALTH DEPARTMENT** | | | |
| 421-1220 Salaries & Wages-Health | 8,488.73 | 15,169.00 | 6,680.27 |
| 421-1610 FICA - Health Dept | 532.93 | 940.00 | 407.07 |
| 421-1630 Medicare - Health Dept | 124.66 | 220.00 | 95.34 |
| 421-2100 Supplies | 205.00 | 200.00 | (5.00) |
| **TOTAL HEALTH DEPARTMENT** | **9,351.32** | **16,529.00** | **7,177.68** |
| | | | |
| **STREET DEPARTMENT** | | | |
| 430-1220 Salary - DPW Foreman | 14,123.20 | 22,880.00 | 8,756.80 |
| 430-1300 Salaries & Wages - DPW | 87,306.41 | 160,160.00 | 72,853.59 |
| 430-1610 FICA - Street Dept | 5,887.95 | 11,348.00 | 5,460.05 |
| 430-1630 Medicare - Street Dept | 1,590.99 | 2,654.00 | 1,063.01 |
| 430-1830 Street Department - Overtime | 6,777.34 | 3,900.00 | (2,877.34) |
| 430-2100 Office Supplies - Street Dept | 401.63 | 650.00 | 248.37 |
| 430-2120 Safety Equipment - Street Dept | 408.96 | 780.00 | 371.04 |
| 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) | 8,056.21 | 13,000.00 | 4,943.79 |
| 430-2380 Uniforms & Clothing | 662.97 | 2,600.00 | 1,937.03 |
| 430-2500 Vehicle Maint/Repair- Street Dept | 1,744.39 | 5,200.00 | 3,455.61 |
| 430-2600 Minor Equipment | 985.68 | 2,080.00 | 1,094.32 |
| 430-3150 Drug Testing | 53.56 | 260.00 | 206.44 |
| 430-3210 Telephone - Street | 529.59 | 416.00 | (113.59) |

# Borough of East Stroudsburg
## General Fund Stmt of Activity - Budget vs Actual
## Prelimary August 31, 2026

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| 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 | 1,821.78 | 1,820.00 | (1.78) |
| 430-3730 Building Maintenance | 828.03 | 2,600.00 | 1,771.97 |
| 430-3740 Equipment Maint & Repairs - Street Dept | 3,343.44 | 5,200.00 | 1,856.56 |
| 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** | **699,154.30** | **251,486.00** | **(447,668.30)** |
| | | | |
| **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 | 20,672.62 | 0.00 | (20,672.62) |
| 434-3720 Street Light Repair | 663.69 | 250.00 | (413.69) |
| 434-3730 Operations/Maintenance | 645.02 | 750.00 | 104.98 |
| **TOTAL STREET LIGHTING** | **21,981.33** | **1,000.00** | **(20,981.33)** |
| | | | |
| **STORM SEWERS & DRAINS** | | | |
| 436-2450 Materials & Supplies | 19,989.46 | 3,000.00 | (16,989.46) |
| 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** | **19,989.46** | **123,000.00** | **103,010.54** |
| | | | |
| **STREET MAINTENANCE** | | | |
| 438-2450 Materials & Supplies St Maintenance | 6,363.67 | 15,000.00 | 8,636.33 |
| 438-3720 Street Paving | 0.00 | | 0.00 |
| **TOTAL STREET MAINTENANCE** | **6,363.67** | **15,000.00** | **8,636.33** |
| | | | |
| **PARKING FACILITIES** | | | |
| 445-1300 Parking Enforcement Officer | 66,922.31 | 165,055.00 | 98,132.69 |
| 445-1610 FICA - Parking | 4,347.67 | 10,233.00 | 5,885.33 |
| 445-1630 Medicare - Parking | 1,016.80 | 2,393.00 | 1,376.20 |

# Borough of East Stroudsburg
## General Fund Stmt of Activity - Budget vs Actual
## Prelimary August 31, 2026

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| 445-1830 Overtime | 2,425.94 | 1,850.00 | (575.94) |
| 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 | 2,101.76 | 5,000.00 | 2,898.24 |
| 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** | **96,370.93** | **217,831.00** | **121,460.07** |
| | | | |
| **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 | 3,101.32 | 35,000.00 | 31,898.68 |
| **TOTAL FLOOD CONTROL** | **5,116.55** | **130,500.00** | **125,383.45** |
| | | | |
| **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 | 2,036.50 | 0.00 | (2,036.50) |
| **Total Grant - Special Projects** | **2,036.50** | **0.00** | **(2,036.50)** |
| | | | |
| **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** | | | |
| 465-3740 Maintenance/Repair (Decorations) | 0.00 | 8,000.00 | 8,000.00 |
| 465-5400 Contribution - ECA | 5,000.00 | 10,000.00 | 5,000.00 |
| **TOTAL DOWNTOWN DISTRICT** | **5,000.00** | **18,000.00** | **13,000.00** |
| | | | |
| **INTER-GOVNMTAL EXPENSES** | | | |
| 481-5200 Firemans Relief Fund | 0.00 | 46,750.00 | (46,750.00) |

# Borough of East Stroudsburg
## General Fund Stmt of Activity - Budget vs Actual
## Prelimary August 31, 2026

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| **TOTAL INTER-GOVNMTAL EXPENSES** | **0.00** | **46,750.00** | **(46,750.00)** |
| | | | |
| **INSURANCE** | | | |
| 486-3510 Property-Liability Insurance | 36,672.38 | 38,750.00 | 2,077.62 |
| 486-3530 Workers Comp Insurance | 22,513.24 | 12,125.00 | (10,388.24) |
| 486-3531 Workers Comp - Fire Department | 3,463.66 | 7,500.00 | 4,036.34 |
| 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** | **66,440.52** | **65,875.00** | **(565.52)** |
| | | | |
| **EMPLOYEE BENEFITS/INS** | | | |
| 487-1580 Life/Disability Insurance | 5,080.08 | 10,294.00 | 5,213.92 |
| 487-1590 Major Medical (BC/BS) | 183,389.99 | 294,319.00 | 110,929.01 |
| 487-1591 Health Ins Buyout/HRA | 1,320.00 | 1,500.00 | 180.00 |
| 487-5310 N/U Pension MMO | 16,258.29 | 70,856.00 | 54,597.71 |
| **TOTAL EMPLOYEE BENEFITS** | **206,048.36** | **376,969.00** | **170,920.64** |
| | | | |
| **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** | **4,177,048.39** | **5,878,006.00** | **1,700,957.61** |
| | | | |
| **Excess Revenue Over(Under) Expenditures** | **1,762,900.14** | **463,360.00** | **1,299,540.14** |

**Borough of East Stroudsburg**
**Sewer by Fund Stmt of Activity - Budget vs Actual**
**Prelminary Audust 31, 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 | 910.75 | 0.00 | 910.75 |
| 341-0210 Interest Sewer PLGIT | 0.07 | 0.00 | 0.07 |
| 341-0211 Int.-Sewer P Plus | 66,224.28 | 0.00 | 66,224.28 |
| 341-0212 Interest PLGIT Sewer - 2026 Debt | 17,610.56 | 0.00 | 17,610.56 |
| **TOTAL INTEREST** | **84,745.66** | **98,600.00** | **(13,854.34)** |
| **STATE SHARED REVENUE** | | | |
| 355-0500 Foreign Cas Ins Pre (Pension Aide) | 0.00 | 56,100.00 | (56,100.00) |
| **TOTAL STATE SHARED REVENUE** | **0.00** | **56,100.00** | **(56,100.00)** |
| **SANITATION** | | | |
| 364-1200 Pretreatment Revenues | 0.00 | 8,000.00 | (8,000.00) |
| 364-2010 Sewer Rents | 890,995.95 | 2,100,000.00 | (1,209,004.05) |
| 364-2020 Lien Sewer Rents | 3,183.41 | 8,500.00 | (5,316.59) |
| 364-3160 Lien Interest & Cost | 11,107.41 | 0.00 | 11,107.41 |
| 364-6010 Stroud SA Rentals | 8,027.48 | 42,500.00 | (34,472.52) |
| 364-7010 Smithfield SA Rentals | 70,302.36 | 170,000.00 | (99,697.64) |
| 364-9000 EDU Connection Fees | 5,646.40 | 80,000.00 | (74,353.60) |
| 364-9100 Smithfield EDU Fees | 0.00 | 17,500.00 | (17,500.00) |
| 364-9200 Penalties | 33,971.94 | 45,000.00 | (11,028.06) |
| **TOTAL SANITATION** | **1,023,234.95** | **2,471,500.00** | **(1,448,265.05)** |
| **MISCELLANEOUS REVENUES** | | | |
| 380-0900 Miscellaneous Revenues | 1,555.14 | 0.00 | 1,555.14 |
| 380-1010 Emp Cont Hlth Insr | 22,954.78 | 39,345.00 | (16,390.22) |
| 380-1070 Miscellaneous Income | 75.00 | 0.00 | 75.00 |
| **TOTAL MISC. REVENUES** | **24,584.92** | **39,345.00** | **(14,760.08)** |
| **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** | **2,797,235.53** | **2,665,545.00** | **131,690.53** |
| **Expenses** | | | |
| **GENERAL GOVERNMENT** | | | |
| 401-1210 Manager Salary | 27,940.44 | 43,500.00 | 15,559.56 |
| 401-1220 DPW Director Salary-Sewer | 21,385.39 | 34,645.00 | 13,259.61 |

**Borough of East Stroudsburg**
**Sewer by Fund Stmt of Activity - Budget vs Actual**
**Prelminary Audust 31, 2026**

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| 401-1400 Admin Staff Salary | 12,239.03 | 31,158.00 | 18,918.97 |
| 401-1610 FICA - Admin | 3,864.56 | 7,230.00 | 3,365.44 |
| 401-1630 Medicare - Admin | 903.81 | 1,691.00 | 787.19 |
| 401-2100 Office Supplies - Admin | 3,205.94 | 4,500.00 | 1,294.06 |
| 401-2130 Office Equipment/Furniture - Admin | 325.60 | 750.00 | 424.40 |
| 401-2140 IT Expenses | 7,332.13 | 11,250.00 | 3,917.87 |
| 401-2150 Computer Equipment/Supplies - Admin | 1,799.35 | 3,750.00 | 1,950.65 |
| 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 | 2,534.08 | 3,000.00 | 465.92 |
| 401-3250 Postage - Payroll Processing Fee | 3,315.25 | 5,000.00 | 1,684.75 |
| 401-3310 Travel - Admin | 0.00 | 800.00 | 800.00 |
| 401-3400 Advertising/Printing - Admin | 1,044.42 | 3,750.00 | 2,705.58 |
| 401-3450 Contracted Admin Services | 1,620.39 | 1,750.00 | 129.61 |
| 401-4200 Dues Subscriptions/Memberships - Admin | 12,987.01 | 4,500.00 | (8,487.01) |
| Government | 57.00 | 1,246.00 | 1,189.00 |
| **TOTAL GENERAL GOVT** | **100,554.40** | **165,070.00** | **64,515.60** |
| **FINANCIAL ADMINISTRATION** | | | |
| 402-1000 Finance Director | 22,191.56 | 35,951.00 | 13,759.44 |
| 402-1400 Finance - Staff Salaries | 40,573.80 | 68,796.00 | 28,222.20 |
| 402-1610 Fica | 3,834.15 | 6,494.00 | 2,659.85 |
| 402-1630 Medicare | 924.57 | 1,519.00 | 594.43 |
| 402-1830 Finance - Staff Salaries Overtime | 220.05 | 330.00 | 109.95 |
| 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 | 13,905.00 | 19,800.00 | 5,895.00 |
| 402-3160 Billing Software | 3,601.92 | 8,250.00 | 4,648.08 |
| 402-3170 Accounting Software | 847.94 | 8,877.00 | 8,029.06 |
| 402-3210 Credit Card Fees | 10,452.56 | 23,100.00 | 12,647.44 |
| 402-4600 Conferences/Training | 0.00 | 1,320.00 | 1,320.00 |
| **TOTAL FINANCIAL ADMIN** | **96,886.34** | **178,727.00** | **81,840.66** |
| **LEGAL SERVICES** | | | |
| 404-3200 Legal Services - WWTP | 13,027.56 | 85,000.00 | 71,972.44 |
| **TOTAL LEGAL SERVICES** | **13,027.56** | **85,000.00** | **71,972.44** |
| **ENGINEERING** | | | |
| 408-3130 Engineering | 24,502.07 | 81,200.00 | 56,697.93 |

**Borough of East Stroudsburg**
**Sewer by Fund Stmt of Activity - Budget vs Actual**
**Prelminary Audust 31, 2026**

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| **TOTAL ENGINEERING** | **24,502.07** | **81,200.00** | **56,697.93** |
| | | | |
| **MUNICIPAL BUILDINGS** | | | |
| 409-2360 Materials & Supplies - Mun Bldg | 144.54 | 250.00 | 105.46 |
| 409-3610 Electricity-Mun. Bldg. | 2,386.32 | 3,500.00 | 1,113.68 |
| 409-3620 Electricity-Annex | 625.65 | 750.00 | 124.35 |
| 409-3640 Gas - Annex | 688.42 | 750.00 | 61.58 |
| 409-3730 Maintenance & Repair Annex | 3,264.25 | 1,625.00 | (1,639.25) |
| 409-3740 Maintenance & Repairs | 2,629.43 | 25,000.00 | 22,370.57 |
| **TOTAL MUNICIPAL BUILDING** | **9,738.61** | **31,875.00** | **22,136.39** |
| | | | |
| **SANITARY SEWER** | | | |
| 429-1400 Sewer Staff Salaries | 211,467.24 | 335,000.00 | 123,532.76 |
| 429-1610 Social Security- Sewer Fund | 12,439.18 | 23,165.00 | 10,725.82 |
| 429-1630 Medicare - Sanitary Sewer | 3,004.98 | 5,418.00 | 2,413.02 |
| 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 | 24,217.66 | 66,800.00 | 42,582.34 |
| 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 | 8,198.66 | 14,000.00 | 5,801.34 |
| 429-2300 Fuel Oil | 19,677.83 | 27,800.00 | 8,122.17 |
| 429-2310 Vehicle Operation | 2,102.33 | 1,200.00 | (902.33) |
| 429-2380 Uniforms | 250.00 | 2,500.00 | 2,250.00 |
| 429-2600 Small Tools/Minor Equipment | 1,257.14 | 4,000.00 | 2,742.86 |
| 429-3160 Laboratory Fees | 34,952.75 | 66,000.00 | 31,047.25 |
| 429-3200 Telephone - Sewer | 1,659.74 | 3,500.00 | 1,840.26 |
| 429-3610 Electric - Sewer | 69,063.24 | 113,500.00 | 44,436.76 |
| 429-3700 Pump Station Maint & Repair | 0.00 | 30,000.00 | 30,000.00 |
| 429-3710 WWTP Maint & Repairs | 13,637.69 | 40,000.00 | 26,362.31 |
| 429-3720 Collection System Maintenance | 20,431.66 | 35,000.00 | 14,568.34 |
| 429-3730 WWTP Building & Repair | 0.00 | 40,000.00 | 40,000.00 |
| 429-3740 Equipment Maintenance Collections | 1,831.81 | 7,500.00 | 5,668.19 |
| 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 | 441.00 | 3,000.00 | 2,559.00 |
| 429-4700 Sludge Disposal | 62,437.87 | 113,500.00 | 51,062.13 |
| 419-7400 Equipment Purchase | 525,000.00 | 0.00 | (525,000.00) |
| 429-7400 Equipment Lease/Purchase | 185,007.50 | 0.00 | (185,007.50) |
| **TOTAL COLLECTION SYSTEM** | **1,209,128.28** | **1,041,003.00** | **(168,125.28)** |
| | | | |
| **STREET DEPARTMENT** | | | |

**Borough of East Stroudsburg**
**Sewer by Fund Stmt of Activity - Budget vs Actual**
**Prelminary Audust 31, 2026**

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| 430-1220 Street Superindendent Salary | 17,925.60 | 29,040.00 | 11,114.40 |
| 430-1300 Salaries & Wages - DPW - Sewer | 110,811.94 | 203,280.00 | 92,468.06 |
| 430-1610 FICA - Street Dept | 8,238.28 | 14,404.00 | 6,165.72 |
| 430-1630 Medicare - Street Dept | 349.61 | 3,369.00 | 3,019.39 |
| 430-1830 Overtime - Street Dept | 6,578.00 | 4,950.00 | (1,628.00) |
| 430-2100 Office Supplies - Street Dept | 448.46 | 825.00 | 376.54 |
| 430-2120 Safety Equipment - Street Dept | 491.53 | 990.00 | 498.47 |
| 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) | 10,220.11 | 16,500.00 | 6,279.89 |
| 430-2380 Uniforms - Street Dept | 720.76 | 3,300.00 | 2,579.24 |
| 430-2500 Vehicle Manitenance/Repair- Street Dept | 2,241.09 | 6,600.00 | 4,358.91 |
| 430-2600 Small Tools/Minor Equip - Street Dept | 1,074.16 | 2,640.00 | 1,565.84 |
| 430-3150 Drug Testing | 67.98 | 330.00 | 262.02 |
| 430-3210 Telephone - Street Dept | 662.73 | 528.00 | (134.73) |
| 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 | 2,312.26 | 2,310.00 | (2.26) |
| 430-3730 Building Maintenance - Street Dept | 1,051.95 | 3,300.00 | 2,248.05 |
| 430-3740 Equipment Maint & Repair - Street | 4,514.28 | 6,600.00 | 2,085.72 |
| 430-4600 Conferences/Training - Street Dept | 91.76 | 1,980.00 | 1,888.24 |
| **TOTAL STREET DEPARTMENT** | **168,480.10** | **319,196.00** | **150,715.90** |
| **INSURANCE** | | | |
| 486-3510 Property-Liability Insurance | 63,414.98 | 51,925.00 | (11,489.98) |
| 486-3530 Workers Comp Insurance | 30,167.76 | 16,248.00 | (13,919.76) |
| 486-3550 Deductible | 4,693.01 | 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** | **103,356.03** | **88,273.00** | **(15,083.03)** |
| **EMPLOYEE BENEFITS/INS** | | | |
| 487-1580 Life/Disability Insurance | 6,807.23 | 13,794.00 | 6,986.77 |
| 487-1590 Major Medical (BC/BS) | 245,738.63 | 394,388.00 | 148,649.37 |
| 487-1591 Health Ins. Buy-out/HRA Cont | 1,340.00 | 2,010.00 | 670.00 |
| 487-5310 N/U Pension MMO | 22,170.43 | 96,621.00 | 74,450.57 |
| **TOTAL EMPLOYEE BENEFITS** | **276,056.29** | **506,813.00** | **230,756.71** |

**Borough of East Stroudsburg**
**Sewer by Fund Stmt of Activity - Budget vs Actual**
**Prelminary Audust 31, 2026**

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| **EMPLOYER FICA EXPENSES** | | | |
| 488-1620 Unemployment Comp PSAB | 4,061.61 | 9,715.00 | 5,653.39 |
| TOTAL EMPLOYER FICA EXPENSES | **4,061.61** | **9,715.00** | **5,653.39** |
| **TRANSFERS** | | | |
| **Total Expenses** | **2,005,791.29** | **2,506,872.00** | **501,080.71** |
| **Excess Revenue Over(Under) Expenditures** | **791,444.24** | **158,673.00** | **(632,771.24)** |

# Borough of East Stroudsburg
## Water Fund Stmt of Activity - Budget vs Actual
## Prelminary August 31, 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 | 909.36 | 0.00 | 909.36 |
| 341-0210 Interest-Water-PLGIT | 0.55 | 0.00 | 0.55 |
| 341-0211 Interest-Water-P Plus | 6,695.46 | 0.00 | 6,695.46 |
| 341-0212 Interest-Water-P 2025 | 9,199.13 | 0.00 | 9,199.13 |
| 341-0213 Interest - First Northern Water 2025 Debt | 72,918.04 | 0.00 | 72,918.04 |
| **TOTAL INTEREST** | **89,722.54** | **92,800.00** | **(3,077.46)** |
| **STATE GRANT PROGRAM** | | | |
| **354-1200 LSA Grant** | **0.00** | **37,000.00** | (37,000.00) |
| 354-1261 NEWF - Lower Grant Dam | **23,500.05** | **0.00** | 23,500.05 |
| | **23,500.05** | **37,000.00** | **(13,499.95)** |
| **STATE SHARED REVENUE** | | | |
| 355-0500 Foreign Cas Ins Pre (Pension Aide) | 0.00 | 56,100.00 | (56,100.00) |
| **TOTAL STATE SHARED REVENUE** | **0.00** | **56,100.00** | **(56,100.00)** |
| **PMT FROM WATER CO** | | | |
| 378-1110 Water Service-Turn on/off | 2,592.00 | 150.00 | 2,442.00 |
| 378-2100 Water Rents | 1,437,803.06 | 2,950,000.00 | (1,512,196.94) |
| 378-2110 Lien Rents | 8,429.15 | 25,000.00 | (16,570.85) |
| 378-2120 Lien Costs & Interest | 6,399.36 | 2,000.00 | 4,399.36 |
| 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 | 3,410.50 | 95,000.00 | (91,589.50) |
| 378-9200 Penalties | 55,630.56 | 50,000.00 | 5,630.56 |
| 378-9400 Water Dept. Services | 422.00 | 1,850.00 | (1,428.00) |
| **TOTAL PMT FROM WATER CO** | **1,562,340.45** | **3,307,510.00** | **(1,745,169.55)** |
| **MISCELLANEOUS REVENUES** | | | |
| 380-1010 Emp Cont Hlth Insr | 22,954.78 | 39,345.00 | (16,390.22) |
| **TOTAL MISC. REVENUES** | **22,954.78** | **39,345.00** | **(16,390.22)** |
| **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
## Prelminary August 31, 2026

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| **TOTAL SALE OF ASSETS** | **0.00** | **0.00** | **0.00** |
| **Total Revenues** | **2,332,677.82** | **3,532,755.00** | **(1,200,077.18)** |
| **Expenses** | | | |
| **GENERAL GOVERNMENT** | | | |
| 401-1210 Manager Salary | 27,940.44 | 43,500.00 | 15,559.56 |
| 401-1220 DPW Director Salary - Water | 21,385.39 | 34,645.00 | 13,259.61 |
| 401-1400 Admin Staff Salary - Water | 12,239.03 | 31,156.00 | 18,916.97 |
| 401-1610 FICA - Admin | 3,864.56 | 7,230.00 | 3,365.44 |
| 401-1630 Medicare - Admin | 903.81 | 1,691.00 | 787.19 |
| 401-2100 Office Supplies - Admin | 3,368.16 | 4,500.00 | 1,131.84 |
| 401-2130 Office Equipment/Furniture - Admin | 325.60 | 750.00 | 424.40 |
| 401-2140 IT Expenses | 7,332.13 | 11,250.00 | 3,917.87 |
| 401-2150 Computer Equipment/Supplies | 1,730.42 | 3,750.00 | 2,019.58 |
| 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 | 2,542.29 | 3,000.00 | 457.71 |
| 401-3250 Postage - Payroll Processing Fee | 5,842.34 | 5,000.00 | (842.34) |
| 401-3310 Travel - Admin | 0.00 | 800.00 | 800.00 |
| 401-3400 Advertising/Printing - Admin | 5,998.68 | 3,750.00 | (2,248.68) |
| 401-3450 Contracted Admin Service | 1,620.39 | 1,750.00 | 129.61 |
| 401-4200 Dues Subscriptions/Memberships - Admin | 12,987.01 | 4,500.00 | (8,487.01) |
| 401-4600 Training/Conferences - General Government | 57.00 | 1,250.00 | 1,193.00 |
| **TOTAL GENERAL GOVT** | **108,137.25** | **165,072.00** | **56,934.75** |
| **FINANCIAL ADMINISTRATION** | | | |
| 402-1000 Finance Director | 22,191.56 | 35,951.00 | 13,759.44 |
| 402-1400 Finance - Staff salaries | 40,573.79 | 68,796.00 | 28,222.21 |
| 402-1610 Finance - Fica | 3,940.89 | 6,494.00 | 2,553.11 |
| 402-1630 Finance -Medicare | 924.57 | 1,519.00 | 594.43 |
| 402-1830 Finance - Staff salaries Overtime | 220.05 | 330.00 | 109.95 |
| 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 | 4,078.80 | 19,800.00 | 15,721.20 |

# Borough of East Stroudsburg
## Water Fund Stmt of Activity - Budget vs Actual
## Prelminary August 31, 2026

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| 402-3160 Billing Software | 255.54 | 8,250.00 | 7,994.46 |
| 402-3170 Accounting Software | 3,113.50 | 8,877.00 | 5,763.50 |
| 402-3210 Credit Card Fees | 847.94 | 23,100.00 | 22,252.06 |
| 402-4600 Conferences/Training | 10,542.56 | 1,320.00 | (9,222.56) |
| **TOTAL FINANCIAL ADMIN** | **87,023.99** | **178,727.00** | **91,703.01** |
| | | | |
| **LEGAL SERVICES** | | | |
| 404-3160 Legal Services - WTP | 166,750.92 | 200,000.00 | 33,249.08 |
| **TOTAL LEGAL SERVICES** | **166,750.92** | **200,000.00** | **33,249.08** |
| | | | |
| **ENGINEERING** | | | |
| 408-3130 Engineering | 217,624.39 | 159,600.00 | (58,024.39) |
| **TOTAL ENGINEERING** | **217,624.39** | **159,600.00** | **(58,024.39)** |
| | | | |
| **MUNICIPAL BUILDINGS** | | | |
| 409-2360 Materials & Supplies - Mun Bldg | 144.54 | 250.00 | 105.46 |
| 409-3610 Electricity-Mun. Bldg. | 2,386.32 | 3,500.00 | 1,113.68 |
| 409-3620 Electricity-Annex | 625.65 | 750.00 | 124.35 |
| 409-3640 Gas - Annex | 688.42 | 750.00 | 61.58 |
| 409-3730 Maintenance & Repair Annex | 3,339.47 | 1,625.00 | (1,714.47) |
| 409-3740 Maintenance & Repairs | 2,629.43 | 25,000.00 | 22,370.57 |
| **TOTAL MUNICIPAL BUILDING** | **9,813.83** | **31,875.00** | **22,061.17** |
| | | | |
| **STREET DEPARTMENT** | | | |
| 430-1220 Street Superintendent Salary | 17,925.60 | 29,040.00 | 11,114.40 |
| 430-1300 Salaries & Wages - DPW - Water | 110,811.94 | 203,280.00 | 92,468.06 |
| 430-1610 FICA - Street Dept | 8,508.84 | 14,404.00 | 5,895.16 |
| 430-1630 Medicare - Street Dept | 1,989.99 | 3,369.00 | 1,379.01 |
| 430-1830 Overtime - Street Department | 6,578.00 | 4,950.00 | (1,628.00) |
| 430-2100 Office Supplies - Street Dept | 448.46 | 825.00 | 376.54 |
| 430-2120 Safety Equipment | 491.53 | 990.00 | 498.47 |
| 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) | 10,220.11 | 16,500.00 | 6,279.89 |
| 430-2380 Uniforms - Street Dept | 677.71 | 3,300.00 | 2,622.29 |
| 430-2500 Vehicle Manitenance/Repair- Street | 1,975.25 | 6,600.00 | 4,624.75 |
| 430-2600 Small Tools/Minor Equip - Street Dept | 1,067.66 | 2,640.00 | 1,572.34 |
| 430-3150 Drug Testing | 67.98 | 330.00 | 262.02 |
| 430-3210 Telephone - Street Dept | 584.02 | 528.00 | (56.02) |

**Borough of East Stroudsburg**
**Water Fund Stmt of Activity - Budget vs Actual**
**Prelminary August 31, 2026**

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| 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 | 2,312.26 | 2,310.00 | (2.26) |
| 430-3730 Building Maintenance- Street Dept | 1,053.16 | 3,300.00 | 2,246.84 |
| 430-3740 Equipment Maint & Repair - Street Dept | 4,518.32 | 6,600.00 | 2,081.68 |
| 430-4600 Conferences/Training - Street Dept | 91.76 | 1,980.00 | 1,888.24 |
| **TOTAL STREET DEPARTMENT** | **170,002.19** | **319,196.00** | **149,193.81** |
| | | | |
| **WATER** | | | |
| 448-1300 Water Staff Salaries | 288,244.77 | 465,819.00 | 177,574.23 |
| 448-1610 FICA - Water | 17,602.22 | 28,881.00 | 11,278.78 |
| 448-1630 Medicare - Water | 4,263.57 | 6,754.00 | 2,490.43 |
| 448-1830 Water Overtime | 2,122.56 | 5,500.00 | 3,377.44 |
| 448-2100 Office Supplies | 0.00 | 1,500.00 | 1,500.00 |
| 448-2110 Chemicals - Water | 73,661.61 | 140,000.00 | 66,338.39 |
| 448-2120 Safety Supplies | 205.49 | 3,000.00 | 2,794.51 |
| 448-2150 Computer Equipt & Supplies | 2,482.67 | 2,500.00 | 17.33 |
| 448-2200 Materials & Supplies | 5,151.22 | 15,000.00 | 9,848.78 |
| 448-2300 Fuel Oil | 9,426.39 | 17,000.00 | 7,573.61 |
| 448-2310 Vehicle Operation | 6,644.82 | 2,500.00 | (4,144.82) |
| 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 | 5,627.33 | 15,000.00 | 9,372.67 |
| 448-3160 Laboratory Fees - Water | 27,562.38 | 45,000.00 | 17,437.62 |
| 448-3200 Telephone- Water | 2,230.27 | 3,500.00 | 1,269.73 |
| 448-3400 Printing & Advertising | 1,510.00 | 1,000.00 | (510.00) |
| 448-3610 Electric- WTP, Wells, Dist | 35,607.39 | 60,000.00 | 24,392.61 |
| 448-3700 Well Maint & Repair | 2,264.98 | 40,000.00 | 37,735.02 |
| 448-3720 Distribution System- Maint. & Repairs | 48,676.34 | 150,000.00 | 101,323.66 |
| 448-3730 Building Maintenance | 6,310.98 | 15,000.00 | 8,689.02 |
| 448-3740 WTP Maint & Repairs | 14,885.63 | 20,000.00 | 5,114.37 |
| 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
## Prelminary August 31, 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 | 8,396.86 | 20,000.00 | 11,603.14 |
| 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 (UTV) | 59,805.00 | 0.00 | (59,805.00) |
| **TOTAL WATER FACILITIES** | **809,153.25** | **1,227,954.00** | **418,800.75** |
| | | | |
| **DEBT SERVICE** | | | |
| 471-1100 Principal 2016 Loan | 0.00 | 59,574.00 | 59,574.00 |
| 471-1110 Penn Vest Water Line | 29,062.49 | 50,087.00 | 21,024.51 |
| 471-1120 Penn Vest Dam | 24,286.17 | 41,897.00 | 17,610.83 |
| 471-1130 ESSA GO 2021 | 0.00 | 34,650.00 | 34,650.00 |
| **TOTAL DEBT SERVICE** | **53,348.66** | **186,208.00** | **132,859.34** |
| | | | |
| **DEBT INTEREST** | | | |
| 472-1100 Interest - 2016 Loan | 0.00 | 96,500.00 | 96,500.00 |
| 472-1110 Penn Vest Water Line - Interest | 3,113.22 | 5,071.00 | 1,957.78 |
| 472-1120 Penn Vest Dam - Interest | 5,119.08 | 8,512.00 | 3,392.92 |
| 472-1130 interest -2021 Loan | 0.00 | 76,000.00 | 76,000.00 |
| 472-1140 | 0.00 | 133,076.00 | 133,076.00 |
| **TOTAL DEBT INTEREST** | **8,232.30** | **319,159.00** | **310,926.70** |
| | | | |
| **INSURANCE** | | | |
| 486-3510 Property-Liability Insurance | 49,140.98 | 51,925.00 | 2,784.02 |
| 486-3530 Workers Comp Insurance | 30,167.76 | 16,248.00 | (13,919.76) |
| 486-3531 Workers Comp - Fire Department | 4,585.81 | 10,050.00 | 5,464.19 |
| 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** | **88,974.83** | **88,273.00** | **(701.83)** |
| | | | |
| **EMPLOYEE BENEFITS/INS** | | | |
| 487-1580 Life/Disability Insurance | 6,807.23 | 13,794.00 | 6,986.77 |
| 487-1590 Major Medical (BC/BS) | 245,738.63 | 394,388.00 | 148,649.37 |
| 487-1591 Health Ins. Buy-out/HRA Cont | 1,340.00 | 2,010.00 | 670.00 |
| 487-5310 N/U Pension MMO | 22,170.43 | 96,621.00 | 74,450.57 |
| **TOTAL EMPLOYEE BENEFITS** | **276,056.29** | **506,813.00** | **230,756.71** |

# Borough of East Stroudsburg
## Water Fund Stmt of Activity - Budget vs Actual
## Prelminary August 31, 2026

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| **EMPLOYER FICA EXPENSES** | | | |
| 488-1620 Unemployment Comp PSAB | 4,061.61 | 9,715.00 | 5,653.39 |
| **TOTAL EMPLOYER FICA EXPENSES** | **4,061.61** | **9,715.00** | **5,653.39** |
| 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** | **2,148,594.30** | **3,392,592.00** | **1,393,412.49** |
| **Excess Revenue Over(Under) Expenditures** | **184,083.52** | **140,163.00** | **(43,920.52)** |

**Borough of East Stroudsburg**
**Trash Fund Stmt of Activity - Budget vs Actual**
**Prelminary August 31, 2026**

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| **Revenues** | | | |
| Interest | 452.99 | - | 452.99 |
| | | | |
| SANITATION | | | |
| 364-3010 Solid Waste User Fees | 1,190,702.06 | 1,423,693.00 | (232,990.94) |
| 364-3020 Solid Waste Fees Penalties | 27,223.52 | 29,975.00 | (2,751.48) |
| 364-3030 Solid Waste Bulk Items and Bags | 8,344.76 | 18,360.00 | (10,015.24) |
| 364-3150 Lien Rents Solid Waste | 3,845.11 | 1,500.00 | 2,345.11 |
| 364-3160 Lien Interest & Cost | 8,045.05 | 8,500.00 | (454.95) |
| TOTAL SANITATION | 1,238,160.50 | 1,482,028.00 | (243,867.50) |
| | | | |
| MISCELLANEOUS REVENUES | | | |
| 380-1070 Misc Inc - Can Exchange | 223.50 | - | 223.50 |
| TOTAL MISC. REVENUES | 223.50 | - | 223.50 |
| | | | |
| **Total Revenues** | **1,238,836.99** | **1,482,028.00** | **(243,191.01)** |
| | | | |
| **Expenses** | | | |
| LEGISLATIVE | | | |
| GENERAL GOVERNMENT | | | |
| 401-1210 Manager Salary | 8,940.85 | 13,920.00 | 4,979.15 |
| 401-1220 DPW Director Salary -Admin | 5,264.09 | 8,528.00 | 3,263.91 |
| 401-1400 Admin Staff Salary | 3,916.49 | 9,970.00 | 6,053.51 |
| 401-1610 FICA - Admin | 1,137.53 | 2,314.00 | 1,176.47 |
| 401-1630 Medicare - Admin | 266.05 | 541.00 | 274.95 |
| 401-2100 Office Supplies - Administration | 1,245.14 | 1,440.00 | 194.86 |
| 401-2130 Office Equipment/Furniture | 104.16 | 240.00 | 135.84 |
| 401-2140 IT Expenses | 2,346.26 | 3,600.00 | 1,253.74 |
| 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 | 779.32 | 960.00 | 180.68 |
| 401-3250 Postage-Payroll Processing Fee | 3,400.21 | 1,600.00 | (1,800.21) |
| 401-3310 Travel | - | 256.00 | 256.00 |
| 401-3400 Advertising/Printing-Gen Government | 286.17 | 1,200.00 | 913.83 |
| 401-3450 Contracted Admin Services | 518.52 | 560.00 | 41.48 |

**Borough of East Stroudsburg**
**Trash Fund Stmt of Activity - Budget vs Actual**
**Prelminary August 31, 2026**

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| 401-4200 Association Dues/Subscriptions | 1,700.31 | 1,440.00 | (260.31) |
| 401-4600 Training/Conference - General Government | 14.40 | 400.00 | 385.60 |
| TOTAL GENERAL GOVT | **30,404.06** | **50,265.00** | **19,860.94** |
| | | | |
| FINANCIAL ADMINISTRATION | | | |
| 402-1000 Finance Director | 5,379.79 | 8,715.00 | 3,335.21 |
| 402-1400 Finance - Staff Salaries | 9,836.06 | 16,678.00 | 6,841.94 |
| 402-1610 Fica | 958.39 | 1,574.00 | 615.61 |
| 402-1630 Medicare | 224.14 | 368.00 | 143.86 |
| 402-1830 Finance Staff Overtime | 53.33 | 80.00 | 26.67 |
| 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 | 1,730.40 | 4,800.00 | 3,069.60 |
| 402-3110 Credit Card Fees | 71.95 | - | (71.95) |
| 402-3160 Billing Software | 1,715.99 | 2,000.00 | 284.01 |
| 402-3170 Accounting Services | 205.55 | 2,152.00 | 1,946.45 |
| 402-3210 Credit Card Fees | 2,584.90 | 5,600.00 | 3,015.10 |
| 402-4600 Conferences/Training | - | 320.00 | 320.00 |
| TOTAL FINANCIAL ADMIN | **22,841.66** | **43,327.00** | **20,485.34** |
| | | | |
| LEGAL SERVICES | | | |
| 404-3140 Solicitor Retainer & Fee | 441.00 | - | (441.00) |
| TOTAL LEGAL SERVICE | **441.00** | **-** | **(441.00)** |
| | | | |
| **MUNICIPAL BUILDINGS** | | | |
| 409-2360 Materials & Supplies - Mun Bldg | 44.12 | 80.00 | 35.88 |
| 409-3610 Electricity-Mun Bldg | 762.21 | 1,120.00 | 357.79 |
| 409-3620 Electric - Annex | 240.14 | 240.00 | (0.14) |
| 409-3640 Gas (heat) - Annex | 220.30 | 240.00 | 19.70 |
| 409-3730 Maintenance & Repair Annex | 1,041.37 | 520.00 | (521.37) |
| 409-3740 Maintenance & Repairs | 1,101.99 | 8,000.00 | 6,898.01 |
| **TOTAL MUNICIPAL BUILDING** | **3,410.13** | **10,200.00** | **6,789.87** |
| | | | |
| SANITATION (RECYCLING) | | | |
| 426-1400 Staff Salaries | 101,459.24 | 219,870.00 | 118,410.76 |
| 426-1610 FICA | 6,385.99 | 13,632.00 | 7,246.01 |
| 426-1630 Medicare | 1,493.50 | 3,188.00 | 1,694.50 |
| 426-1830 Overtime | 254.94 | 3,000.00 | 2,745.06 |
| 426-1910 Uniforms | - | 8,500.00 | 8,500.00 |

**Borough of East Stroudsburg**
**Trash Fund Stmt of Activity - Budget vs Actual**
**Prelminary August 31, 2026**

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| 426-2270 Supplies | 2,018.98 | 4,000.00 | 1,981.02 |
| 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** | **111,612.65** | **280,190.00** | **168,577.35** |
| SOLID WASTE | | | |
| 427-3130 Landfill Engineering | 5,537.45 | 15,000.00 | 9,462.55 |
| 427-4700 Refuse Coll/Disp Contract | 600,058.64 | 989,576.00 | 389,517.36 |
| 427-4710 WM Extra Bags and Tags | 2,922.50 | 7,500.00 | 4,577.50 |
| **TOTAL SOLID WASTE** | **608,518.59** | **1,012,076.00** | **403,557.41** |
| SANITARY SEWER | | | |
| STREET DEPARTMENT | | | |
| 430-1220 Salary - DPW Foreman | 30,323.24 | 7,040.00 | (23,283.24) |
| 430-1300 Salaries & Wages - DPW | 26,863.47 | 49,280.00 | 22,416.53 |
| 430-1610 FICA - Street Dept | 3,574.51 | 3,492.00 | (82.51) |
| 430-1630 Medicare - St Dept | 835.96 | 817.00 | (18.96) |
| 430-1830 Street Dept - OT | - | 1,200.00 | 1,200.00 |
| 430-2100 Office Supplies - Street Dept | 109.62 | 200.00 | 90.38 |
| 430-2120 Safety Equipment | 97.12 | 240.00 | 142.88 |
| 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) | 2,473.60 | 4,000.00 | 1,526.40 |
| 430-2380 Uniforms & Clothing | 177.01 | 800.00 | 622.99 |
| 430-2500 Vehicle Maint/Repair- Street Dept | 518.65 | 1,600.00 | 1,081.35 |
| 430-2600 Minor Equipment | 246.87 | 640.00 | 393.13 |
| 430-3150 Drug Testing | 16.48 | 80.00 | 63.52 |
| 430-3210 Telephone - Street | 91.66 | 128.00 | 36.34 |
| 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 | 560.56 | 560.00 | (0.56) |
| 430-3730 Building Maintenance | 258.22 | 800.00 | 541.78 |
| 430-3740 Equipment Maint & Repairs - Street Dept | 1,315.94 | 1,600.00 | 284.06 |
| 430-4600 Training Street | 22.25 | 480.00 | 457.75 |
| **TOTAL STREET DEPARTMENT** | **67,799.99** | **77,381.00** | **9,581.01** |

**Borough of East Stroudsburg**
**Trash Fund Stmt of Activity - Budget vs Actual**
**Prelminary August 31, 2026**

| Account # & Title | Y-T-D | Budget 12/31/2026 | Variance |
|---|---|---|---|
| INSURANCE | | | |
| 486-3510 Property-Liability Insurance | 11,735.16 | 12,400.00 | 664.84 |
| 486-3530 Workers Comp Insurance | 7,204.24 | 3,880.00 | (3,324.24) |
| 486-3531 Workers Comp Fire Dept | 991.52 | 2,400.00 | 1,408.48 |
| 486-3550 Deductible | - | 800.00 | 800.00 |
| 486-4010 Pub off Liab | 1,213.20 | 1,600.00 | 386.80 |
| **TOTAL INSURANCE** | **21,144.12** | **21,080.00** | **(64.12)** |
| EMPLOYEE BENEFITS/INS | | | |
| 487-1580 Life/Disability Insurance | 1,625.62 | 3,294.00 | 1,668.38 |
| 487-1590 Major Medical (BC/BS) | 58,684.11 | 94,182.00 | 35,497.89 |
| 487-1591 Health Ins Buyout/HRA | - | 480.00 | 480.00 |
| 487-5310 N/U Pension MMO | 6,761.09 | 25,766.00 | 19,004.91 |
| **TOTAL EMPLOYEE BENEFITS** | **67,070.82** | **123,722.00** | **56,651.18** |
| 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** | **934,087.48** | **1,620,561.00** | **686,914.52** |
| **Excess Revenue Over(Under) Expenditures** | **304,749.51** | **(138,533.00)** | **443,282.51** |

# Borough of East Stroudsburg

## Check Listing with Accounting Distribution from 9/01/2026 to 9/01/2026

### ESSA General

| Check | Date | Vendor | Account | Account Description | Distribution Amount | Check Amount |
|---|---|---|---|---|---|---|
| 0072149 | 9/01/2026 | [0203] ACME HOSE FIRE COMPANY | 04411-7400 | Pumper Lease | 1840.27 | 1,840.27 |
| 0072150 | 9/01/2026 | [0011] BIROS UTILITIES INC. - Invoices 98898, 98901 | 11454-4700 | Portable Toilet Rentals | 290.00 | 290.00 |
| 0072151 | 9/01/2026 | [0012] BLUE RIDGE COMMUNICATIONS - LENOX | 10430-3210 | Telephone - Street | 43.64 | 167.85 |
| | | | 40430-3210 | Telephone - Street Dept | 55.39 | |
| | | | 60430-3210 | Telephone - Street Dept | 55.39 | |
| | | | 70430-3210 | Telephone - Street | 13.43 | |
| 0072152 | 9/01/2026 | [7764] BLUE RIDGE LUMBER - Invoices 44897, 44907, 44930, 505683, 505866, 506749, 507360, 507763, 71921 | 10430-3730 | Building Maintenance | 312.49 | 1,598.95 |
| | | | 10436-2450 | Materials & Supplies | 397.04 | |
| | | | 40430-3730 | Building Maintenance - Street | 395.43 | |
| | | | 60430-3730 | Building Maintenance- Street D | 396.64 | |
| | | | 70430-3730 | Building Maintenance | 97.35 | |
| 0072153 | 9/01/2026 | [8059] CEAERA MCDERMOTT | 10401-2100 | Office Supplies - Administrati | 124.63 | 586.73 |
| | | | 10401-3450 | Contracted Admin Services | 121.80 | |
| | | | 40401-2100 | Office Supplies - Admin | 74.18 | |
| | | | 40401-3450 | Contracted Admin Services | 72.50 | |
| | | | 60401-2100 | Office Supplies - Admin | 74.18 | |
| | | | 60401-3450 | Contracted Admin Services | 72.50 | |
| | | | 70401-2100 | Office Supplies - Administrati | 23.74 | |
| | | | 70401-3450 | Contracted Admin Services | 23.20 | |
| 0072154 | 9/01/2026 | [7272] CLAUDE S CYPHERS INC | 10411-2500 | Vehicle Maint/Supplies- Fire D | 35.85 | 35.85 |
| 0072155 | 9/01/2026 | [0383] COMMONWEALTH OF PA - PAG-13 MS4 PERMIT | 10401-4200 | Association Dues/Subscriptions | 500.00 | 500.00 |
| 0072156 | 9/01/2026 | [0429] CURTIS POWER SOLUTIONS | 10411-4200 | Building Maintenance- Fire Dep | 1228.69 | 1,228.69 |
| 0072157 | 9/01/2026 | [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 | |
| 0072158 | 9/01/2026 | [7569] DURNEY & WORTHINGTON LLC | 10404-3140 | Solicitor Retainer & Fees | 80.00 | 80.00 |
| 0072159 | 9/01/2026 | [0803] ENGLE-HAMBRIGHT & DAVIS INC - BLANKET INSURANCE | 10486-3510 | Property-Liability Insurance | 125.00 | 500.00 |
| | | | 40486-3510 | Property-Liability Insurance | 167.50 | |
| | | | 60486-3510 | Property-Liability Insurance | 167.50 | |
| | | | 70486-3510 | Property-Liability Insurance | 40.00 | |
| 0072160 | 9/01/2026 | [8067] FIRSTLIGHT FIBER | 10401-3210 | Telephone - Gen Government | 231.00 | 550.00 |
| | | | 40401-3210 | Telephone - Admin | 137.50 | |
| | | | 60401-3210 | Telephone - Admin | 137.50 | |
| | | | 70401-3210 | Telephone - Gen Government | 44.00 | |
| 0072161 | 9/01/2026 | [7831] GARY STORM - BOOTS | 10430-2380 | Uniforms & Clothing | 55.90 | 214.99 |
| | | | 40430-2380 | Uniforms - Street Dept | 70.95 | |
| | | | 60430-2380 | Uniforms - Street Dept | 70.95 | |
| | | | 70430-2380 | Uniforms & Clothing | 17.19 | |
| 0072162 | 9/01/2026 | [0538] GEORGE ELY ASSOCIATES INC | 11454-7400 | CAP Purchase/Machinery | 16109.00 | 16,109.00 |
| 0072163 | 9/01/2026 | [8113] H & K GROUP, INC. | 10438-2450 | Materials & Supplies St Mainte | 612.47 | 612.47 |

# Borough of East Stroudsburg

## Check Listing with Accounting Distribution from 9/01/2026 to 9/01/2026

### ESSA General

| Check | Date | Vendor | Account | Account Description | Distribution Amount | Check Amount |
|---|---|---|---|---|---|---|
| 0072164 | 9/01/2026 | [0037] HAJOCA CORPORATION - Invoices S039078974.001, S039080535.001 | 10430-3730 | Building Maintenance | 15.56 | 59.83 |
| | | | 40430-3730 | Building Maintenance - Street | 19.74 | |
| | | | 60430-3730 | Building Maintenance- Street D | 19.74 | |
| | | | 70430-3730 | Building Maintenance | 4.79 | |
| 0072165 | 9/01/2026 | [0240] HANOVER ENGINEERING ASSOCIATES INC - Invoices 207291, 207292 | 10255-2199 | Escrow - 112 N Courtland / Nau | 6586.00 | 12,298.84 |
| | | | 10255-2200 | Escrow - 25 S Courtland / Nau | 5712.84 | |
| 0072166 | 9/01/2026 | [8136] HOUSING AUTHORITY OF MONROE COUNTY - 179 LENOX | 10331-1200 | Violation of Zoning Ord & Stat | 50.00 | 50.00 |
| 0072167 | 9/01/2026 | [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 | |
| 0072168 | 9/01/2026 | [0041] MONROE COUNTY CONTROL CENTER | 10415-5300 | Control Center Payment | 7541.07 | 7,541.07 |
| 0072169 | 9/01/2026 | [0400] P & S GARAGE | 10430-2500 | Vehicle Maint/Repair- Street D | 286.61 | 1,102.34 |
| | | | 40430-2500 | Vehicle Manitenance/Repair- St | 363.77 | |
| | | | 60430-2500 | Vehicle Manitenance/Repair- St | 363.77 | |
| | | | 70430-2500 | Vehicle Maint/Repair- Street D | 88.19 | |
| 0072170 | 9/01/2026 | [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 | |
| 0072171 | 9/01/2026 | [0046] PPL ELECTRIC UTILITIES - Invoices 01281-23008, 06328-25060 | 11454-3610 | Electric | 190.87 | 190.87 |
| 0072172 | 9/01/2026 | [0634] STATE WORKERS' INSURANCE FUND | 10486-3531 | Workers Comp - Fire Department | 335.00 | 1,340.00 |
| | | | 40486-3531 | Workers Comp - Fire Department | 448.90 | |
| | | | 60486-3531 | Workers Comp - Fire Department | 448.90 | |
| | | | 70486-3531 | Workers Comp Fire Dept | 107.20 | |
| 0072173 | 9/01/2026 | [0058] STROUD AREA REGIONAL POLICE DEPT. | 10410-7600 | SARP Regional Costs | 270588.08 | 270,588.08 |
| 0072174 | 9/01/2026 | [0500] UGI - CENTRAL PENN GAS - Invoices 411006249733, 41105513485 | 10411-3630 | Gas (heat) | 101.22 | 145.59 |
| | | | 10430-3620 | Gas Heat -DPW Garage | 11.54 | |
| | | | 40430-3620 | Gas - Street Dept | 14.64 | |
| | | | 60430-3620 | Gas - Street Dept | 14.64 | |
| | | | 70430-3620 | Gas Heat - DPW Garage | 3.55 | |

# Borough of East Stroudsburg

## Check Listing with Accounting Distribution from 9/01/2026 to 9/01/2026

### ESSA General

| Check | Date | Vendor | Account | Account Description | Distribution Amount | Check Amount |
|---|---|---|---|---|---|---|
| 0072175 | 9/01/2026 | [0700] UTRS, INC. - Invoices 151317, 151318, 151319, 151328, 151330, 151341, 151345, 151347, 151351, 151352, | 10255-2101 | Clearing -Landfill Bills | 1820.00 | 32,496.61 |
| | | | 10255-2152 | Review Fees-ESU Info Commons | 802.95 | |
| | | | 10255-2196 | Escrow - Salvation Army | 186.24 | |
| | | | 10255-2220 | Escrow - 631 N. Courtland | 3900.66 | |
| | | | 10408-3130 | Engineering Services - Gen Pro | 24876.76 | |
| | | | 70427-3130 | Landfill Engineering | 910.00 | |
| 0072176 | 9/01/2026 | [8008] VESTIS | 10411-4200 | Building Maintenance- Fire Dep | 52.99 | 52.99 |
| | | | | **Total Checks** | **351,282.27** | **351,282.27** |

# Borough of East Stroudsburg

## Check Listing with Accounting Distribution from 9/01/2026 to 9/01/2026

### ESSA Water Checking

| Check | Date | Vendor | Account | Account Description | Distribution Amount | Check Amount |
|---|---|---|---|---|---|---|
| 0016254 | 9/01/2026 | [0012] BLUE RIDGE COMMUNICATIONS | 60448-3200 | Telephone- Water | 54.95 | 54.95 |
| 0016255 | 9/01/2026 | [7764] BLUE RIDGE LUMBER | 60448-3720 | Distribution System- Maint. & | 19.30 | 19.30 |
| 0016256 | 9/01/2026 | [7980] CASELLA | 60448-3740 | WTP Maint & Repairs | 287.91 | 287.91 |
| 0016257 | 9/01/2026 | [0383] COMMONWEALTH OF PA - 2026 OPERATOR REPORT PWSID # 2450023 | 60448-4910 | Permits | 150.00 | 150.00 |
| 0016258 | 9/01/2026 | [0029] COOPER ELECTRIC | 60448-3730 | Building Maintenance | 173.28 | 173.28 |
| 0016259 | 9/01/2026 | [0025] COYNE CHEMICAL - Invoices 482655, 482755 | 60448-2110 | Chemicals - Water | 2665.20 | 2,665.20 |
| 0016260 | 9/01/2026 | [8134] FRED BEANS FORD OF MECHANICSBURG - VIN-1FDWE3FN2VDD01526 | 60448-7400 | Capital Improvements | 63000.00 | 63,000.00 |
| 0016261 | 9/01/2026 | [0037] HAJOCA CORPORATION | 60448-3730 | Building Maintenance | 340.56 | 340.56 |
| 0016262 | 9/01/2026 | [0866] HAWK MTN LABS INC - Invoices 78482, 78555, 78615, 78653 | 60448-3160 | Laboratory Fees - Water | 894.95 | 894.95 |
| 0016263 | 9/01/2026 | [0191] KEN'S SERVICE CENTER PARTS & ACCESS | 60448-2310 | Vehicle Operation (Fuel/oil) | 1235.45 | 1,235.45 |
| 0016264 | 9/01/2026 | [0679] MANKO GOLD KATCHER FOX LLP | 60404-3160 | Legal Services - WTP | 3729.20 | 3,729.20 |
| 0016265 | 9/01/2026 | [0045] MET-ED - Invoices 019213782, 019593019, 019598661, 134317161, 139179491 | 60448-3610 | Electric- WTP, Wells,Dist. | 1828.75 | 1,828.75 |
| 0016266 | 9/01/2026 | [0408] MILLER'S PAINT & WALLPAPER STORE IN | 60448-3730 | Building Maintenance | 79.78 | 79.78 |
| 0016267 | 9/01/2026 | [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 | |
| 0016268 | 9/01/2026 | [8135] POWERHOUSE ELECTRICAL SOLUTIONS, LLC - VFD INSTALL AT WELLS 3 & 4 | 60448-7400 | Capital Improvements | 19871.05 | 19,871.05 |
| 0016269 | 9/01/2026 | [8078] SAXTON & STUMP LLC - RIGHT TO KNOW | 60404-3160 | Legal Services - WTP | 14386.15 | 14,386.15 |
| 0016270 | 9/01/2026 | [0081] STROUDSBURG ELECTRIC MOTOR SERVICE | 60448-2600 | Small Tools/Minor Equipment - | 410.99 | 410.99 |
| 0016271 | 9/01/2026 | [7682] SUBURBAN PROPANE-2753 - 423.5 GALLONS @ 4.1040 | 60448-2300 | Fuel Oil | 1738.89 | 1,738.89 |
| 0016272 | 9/01/2026 | [0700] UTRS, INC. - Invoices 151313, 151315, 151338, 151346, 151348, 151361, 151362, 151363, 151364, 151365 | 40408-3130 | Engineering | 699.38 | 12,193.82 |
| | | | 60408-3130 | Engineering | 11494.44 | |
| 0016273 | 9/01/2026 | [0879] WEST END EQUIPMENT | 60448-2600 | Small Tools/Minor Equipment - | 122.98 | 122.98 |
| | | | | **Total Checks** | **124,676.00** | **124,676.00** |

# Borough of East Stroudsburg

## Check Listing with Accounting Distribution from 9/01/2026 to 9/01/2026

## ESSA Sewer Checking

| Check | Date | Vendor | Account | Account Description | Distribution Amount | Check Amount |
|---|---|---|---|---|---|---|
| 0012122 | 9/01/2026 | [7764] BLUE RIDGE LUMBER | 40429-2600 | Small Tools/Minor Equipment | 115.97 | 115.97 |
| 0012123 | 9/01/2026 | [0020] CANFIELD'S PET & FARM | 40429-3720 | Collection System Maintenance | 89.99 | 89.99 |
| 0012124 | 9/01/2026 | [7514] EUROFINS ENVIRONMENTAL TESTING | 40429-3160 | Laboratory Fees | 201.00 | 201.00 |
| 0012125 | 9/01/2026 | [0866] HAWK MTN LABS INC | 40429-3160 | Laboratory Fees | 456.50 | 456.50 |
| 0012126 | 9/01/2026 | [0115] JCI JONES CHEMICAL, INC | 40429-2100 | Office Supplies | 2203.00 | 2,203.00 |
| 0012127 | 9/01/2026 | [0863] MASCARO & SONS | 40429-4700 | Sludge Disposal | 2754.69 | 2,754.69 |
| 0012128 | 9/01/2026 | [8110] MIDWAY INDUSTRIAL SUPPLY - Invoices IN338151, IN340431 | 40429-2200<br>40429-3710 | Materials & Supplies- WWTP<br>WWTP Maint & Repairs | 169.00<br>3536.31 | 3,705.31 |
| 0012129 | 9/01/2026 | [7682] SUBURBAN PROPANE-2753 - 557.20 GALLONS @ 4.5667 | 40429-2300 | Fuel Oil | 2544.57 | 2,544.57 |
| 0012130 | 9/01/2026 | [0700] UTRS, INC. - Invoices 151340, 151358 | 40408-3130 | Engineering | 225.00 | 225.00 |
| | | | | **Total Checks** | **12,296.03** | **12,296.03** |

# Borough of East Stroudsburg

## Check Listing with Accounting Distribution from 9/01/2026 to 9/01/2026

## ESSA Payroll

| Check | Date | Vendor | Account | Account Description | Distribution Amount | Check Amount |
|---|---|---|---|---|---|---|
| 0001642 | 9/01/2026 | [8066] AFLAC - SEPT 2026 | 10210-2000 | Payroll Tax Liability | 322.00 | 322.00 |
| 0001643 | 9/01/2026 | [7806] MISSIONSQUARE-306472 - Invoices 081426-1, 082626-2 | 10210-2000 | Payroll Tax Liability | 3104.30 | 3,104.30 |
| 0001644 | 9/01/2026 | [0223] PENNSYLVANIA MUNICIPAL RETIREMENT S - Invoices 081426- EMPLOYEE1, 081426- EMPLOYER1, 082626-2 | 10210-2000 | Payroll Tax Liability | 4732.94 | 12,587.67 |
| | | | 10487-5310 | N/U Pension MMO | 1728.04 | |
| | | | 40487-5310 | N/U Pension MMO | 2356.42 | |
| | | | 60487-5310 | N/U Pension MMO | 2356.42 | |
| | | | 65487-5310 | N/U Pension MMO | 785.48 | |
| | | | 70487-5310 | N/U Pension MMO | 628.37 | |
| 0001645 | 9/01/2026 | [8026] TEAMSTERS 773 - AUG 2026 DUES | 10210-2000 | Payroll Tax Liability | 637.00 | 637.00 |
| | | | | **Total Checks** | **16,650.97** | **16,650.97** |

# Borough of East Stroudsburg

## Check Listing with Accounting Distribution from 9/01/2026 to 9/01/2026

## ESSA Highway

| Check | Date | Vendor | Account | Account Description | Distribution Amount | Check Amount |
|---|---|---|---|---|---|---|
| 0003831 | 9/01/2026 | [0046] PPL ELECTRIC UTILITIES - Invoices 12501-24005, 46061-30012, 58534-03009, 59111-29019, 65328-24067, | 10434-3610 | Electric-St. Lighting | 290.27 | 950.59 |
| | | | 35433-3610 | Electricity - Traffic Signals | 96.87 | |
| | | | 35434-3610 | Electric-Street Lighting | 563.45 | |
| | | | | **Total Checks** | **950.59** | **950.59** |

UTRS
Civil & Environmental Engineering

# EAST STROUDSBURG BOROUGH COUNCIL MEETING
# ENGINEER'S REPORT

## Prepared for September 1, 2026

1. **2026 Paving Project (Funded by Borough Street and Water Funds) –** The Notice of Intent to Award was issued to M&J Excavation, Inc. on August 18. A Preconstruction Meeting is scheduled for the week of August 31. The Modification to the Street Opening Permits was signed and returned by UGI.

   **ACTION ITEM: Consider a motion to authorize the appropriate Borough Officers to execute the Wearing Course Restoration Modifications to UGI 2026 Borough Street Opening Permits document on behalf of the Borough.**

   **Motion by:_____, Seconded by: _____ to authorize the appropriate Borough Officers to execute the Wearing Course Restoration Modifications to UGI 2026 Borough Street Opening Permits document on behalf of the Borough.**

2. **CDBG East Stroudsburg 2026 Paving Project (Maple Avenue and Berwick Heights Road)-**

   **ACTION ITEM: Consider a motion to approve Payment Application No. 1 as submitted by H&K Group, Inc. in the amount of $116,176.53, for work completed through August 21, 2026 less 5% retainage, as recommended by the Engineer, contingent upon receipt and approval of the original application forms and Payroll certifications by the Redevelopment Authority of the County of Monroe for CDBG Funding.**

   **Motion by:_____, Seconded by: _____ to approve Payment Application No. 1 as submitted by H&K Group, Inc. in the amount of $116,176.53, for work completed through August 21, 2026 less 5% retainage, as recommended by the Engineer, contingent upon receipt and approval of the original application forms and Payroll certifications by the Redevelopment Authority of the County of Monroe for CDBG Funding.**

3. **Grand Street, Warren Street, and Secor Ave. Quitclaim Utility Easements** –

   **ACTION ITEM: Consider a motion to ratify and/or accept to include recording the following utility easements as granted by Mr. and Mrs. Kessel:**

   - **Quit-Claim Public Utility Easement and Right of Way on the Unopened Portion of Grand Street.**
   - **Quit-Claim Public Utility Easement and Right of Way on the Unopened Portion of Warren Street.**
   - **Quit-Claim Public Utility Easement and Right of Way on the Unopened Portion of Secor Ave.**
   - **Waterline Easements and Right of Way on Lands of Gregory and Jaclyn Kessel.**

   **Motion by:_____, Seconded by: _____ to ratify and/or accept to include recording the following utility easements granted by Mr. and Mrs. Kessel:**

   - **Quit-Claim Public Utility Easement and Right of Way on the Unopened Portion of Grand Street.**

DRAFT

- **Quit-Claim Public Utility Easement and Right of Way on the Unopened Portion of Warren Street.**
- **Quit-Claim Public Utility Easement and Right of Way on the Unopened Portion of Secor Ave.**
- **Waterline Easements and Rights of Way on Lands of Gregory and Jaclyn Kessel.**

4. **187 Grand St. Land Development Agreement –**
   **ACTION ITEM: Consider a motion to authorize the Borough Manager to execute the Development Agreement for improvements required for the 187 Grand Street Project, contingent upon favorable recommendation of the Borough Engineer and Borough Solicitor.**

   **Motion by:_____, Seconded by: _____ to authorize the Borough Manager to execute the Development Agreement for improvements required for the 187 Grand Street Project, contingent upon favorable recommendation of the Borough Engineer and Borough Solicitor.**

5. **Borough of East Stroudsburg FY 2026 CDBG Application –** Update: The Grant Application must be submitted in October 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 September 15 at the Borough Municipal Building.

6. **Well 3 and 4 Manganese and Iron Water Filtration Project – Update**

   a. The Public Water Supply Permit Application has been resubmitted to PADEP and is under technical review.

   b. The Chapter 106 Permit was issued by PADEP on August 4.

   c. A sewage planning exemption application must be submitted to PADEP.

| Borough of East Stroudsburg | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2026 Capital Purchases | | | | | | | | | | | | | | | |
| As of 8/17/2026 | | | | | | | | | | | | | | | |
| | | | Funds | | | | | | | | | | | | |
| | | | General | | | | WasteWater | | | | Water | | | | |
| Approval Date | Project | Request Title | Approved | Paid | Variance | Balance | Approved | Paid | Variance | Balance | Approved | Paid | Variance | Balance | Total Principal |
| | Debt Service Beginning Balances: | | | | | 1,664,670 | | | | 1,664,670 | | | | 634,160 | 3,963,500 |
| 4/7/2026 | 2026-2 | Street Sweeper ($100,000 LSA Grant) | 337,000 | 337,000 | - | 1,327,670 | - | - | - | 1,664,670 | - | - | - | 634,160 | 3,626,500 |
| 4/7/2026 | 2026-3 | Bucket Truck ($32,000 LSA) | 103,202 | - | - | 1,224,468 | - | - | - | 1,664,670 | - | - | - | 634,160 | 3,523,298 |
| 4/7/2026 | 2026-4 | Ford F-600 Upfitted | 74,165 | - | - | 1,150,303 | - | - | - | 1,664,670 | - | - | - | 634,160 | 3,449,133 |
| 4/7/2026 | | Upfit | 71,500 | - | - | 1,078,803 | - | - | - | 1,664,670 | - | - | - | 634,160 | 3,377,633 |
| 4/7/2026 | 2026-5 | Ford F-600 Upfitted | 73,990 | - | - | 1,004,813 | - | - | - | 1,664,670 | - | - | - | 634,160 | 3,303,643 |
| 4/7/2026 | | Upfit | 68,000 | - | - | 936,813 | - | - | - | 1,664,670 | - | - | - | 634,160 | 3,235,643 |
| 4/7/2026 | 2026-6 | Woodchipper ($52,000 under Grant) | 50,663 | 50,664 | - | 886,150 | - | - | - | 1,664,670 | - | - | - | 634,160 | 3,184,980 |
| 4/7/2026 | 2026-7 | F-350 | 56,005 | - | - | 830,145 | - | - | - | 1,664,670 | - | - | - | 634,160 | 3,128,975 |
| 4/7/2026 | | F-350 Upfit | 28,500 | - | - | 801,645 | - | - | - | 1,664,670 | - | - | - | 634,160 | 3,100,475 |
| 4/7/2026 | 2026-8 | Radios | 50,231 | - | - | 751,414 | - | - | - | 1,664,670 | - | - | - | 634,160 | 3,050,244 |
| 4/7/2026 | 2026-9 | Mini Wheel Loader | 171,595 | - | - | 579,819 | - | - | - | 1,664,670 | - | - | - | 634,160 | 2,878,649 |
| 4/7/2026 | | Attachement - Brush Cutter | 16,300 | - | - | 563,519 | - | - | - | 1,664,670 | - | - | - | 634,160 | 2,862,349 |
| 4/7/2026 | | Attachement - Snowblower | 13,765 | - | - | 549,754 | - | - | - | 1,664,670 | - | - | - | 634,160 | 2,848,584 |
| 4/7/2026 | | Attachment - Broom attachment | 4,700 | - | - | 545,054 | - | - | - | 1,664,670 | - | - | - | 634,160 | 2,843,884 |
| 4/7/2026 | 2026-10 | Peterbilt single-axle | 141,347 | - | - | 403,707 | - | - | - | 1,664,670 | - | - | - | 634,160 | 2,702,537 |
| 4/7/2026 | | Upfit | 98,000 | - | - | 305,707 | - | - | - | 1,664,670 | - | - | - | 634,160 | 2,604,537 |
| 4/7/2026 | 2026-4 | Jet Truck (replacing trailer previously asked for) | - | - | - | 305,707 | 526,000 | 525,000 | (1,000) | 1,137,670 | - | - | - | 634,160 | 2,077,537 |
| 5/19/2026 | 2026-17 | MH. Repair materials, paving | - | - | - | 305,707 | 14,000 | 14,000 | - | 1,123,670 | - | - | - | 634,160 | 2,063,537 |
| | 2026-10 | WasteWater Flex Rake | - | - | - | 305,707 | 522,840 | 522,840 | - | 600,830 | - | - | - | 634,160 | 1,540,697 |
| TBD | | 14" Boom Mower with 48" Fail Cutter | 27,000 | - | - | 278,707 | - | - | - | 600,830 | - | - | - | 634,160 | 1,513,697 |
| Tabled | 2026-7 | WasteWater Plant Scum Tubes | | | - | 278,707.00 | 30,050.00 | 30,050.00 | - | 570,780.00 | - | - | - | 634,160 | 1,483,647 |
| 8/18/2026 | 2026-2 | Variable Frequency Drives Wells 3 & 4 | | | - | 278,707.00 | | | - | 570,780.00 | 66,236.83 | | - | 567,923 | 1,417,410 |
| 8/18/2026 | | WTP Supernatant Backwash Trough Replacement | | | - | 278,707.00 | | | - | 570,780.00 | 45,000.00 | | - | 522,923 | 1,372,410 |
| 8/18/2026 | 2026-7 | Carbon Machine | | | - | 278,707.00 | | | - | 570,780.00 | 85,985.00 | | - | 436,938 | 1,286,425 |
| 8/18/2026 | 2026-2 | Leak Detection Equipment | | | - | 278,707.00 | | | - | 570,780.00 | 28,186.86 | | - | 408,751 | **1,258,238** |
| 8/18/2026 | 2026-4 | Chemical Containment | | | - | 278,707.00 | | | - | 570,780.00 | 20,564.50 | | - | 388,187 | **1,237,674** |
| 8/18/2026 | 2026-3 | Levee Maintenance - encumberance | 100,000.00 | | - | 178,707.00 | | | - | 570,780.00 | - | | - | 388,187 | **1,137,674** |
| 8/18/2026 | 2026-3 | Ford Water Distribution Truck | 63,000.00 | | - | 115,707.00 | | | - | 570,780.00 | 63,000.00 | | - | 325,187 | **1,011,674** |