MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, SEPTEMBER 15, 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; Jane Gagliardo; Charles Garris; Lauren Peterson; Paul Shemansky; Sonia Wolbert (arrived at 6:15 PM); Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; UTRS Engineer Nate Oiler; Director of Public Works Lee Philips (arrived at 6:53 PM); Zoning Officer, Michael Manter (arrived at 7:06 PM); and Assistant to Borough Manager Danielle Decker.

ABSENT: Director of Finance Layla Richard-Rau;

Ms. Panepinto called the meeting to order at 6:07 PM and lead in the Pledge of Allegiance.

Report on Executive Session: Solicitor Prevoznik announced there was no Executive Session before the meeting.

September 1, 2026 Regular Council Meeting Minutes: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the September 1, 2026, Regular Council Meeting Minutes. The motion passed unanimously.

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

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

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

Review of the 12/31/2026 Adjusting Journal Entries Report prepared by the Director of Finance: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to approve the 12/31/2026 Adjusting Journal Entries Report prepared by the Director of Finance. The motion passed unanimously.

Cash Account Transfer Report: A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to accept the Cash Account Transfer Report for September 15, 2026, prepared by the Director of Finance. The motion passed unanimously.

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

Acme Hose Co. No. 1 Fire August 2026 Report: distributed via email and in packet

Engineer's Action Items: distributed via email and in packet

MS4 – The MS4 Annual Report is required by DEP to be submitted by September 30, 2026: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to authorize the Borough Manager to review the report and sign the MS4 Permittee Certification statement required in the report for submission to DEP. The motion passed unanimously.

Well 3 and 4 Manganese and Iron Water Filtration Project – Update: Mr. Oiler explained the Well 3 and 4 Manganese and Iron Water Filtration Project is still being reviewed for the DEP permit.

Update on PennDOT I-80 Sewer Trunk Main Replacement Project Status: Mr. Oiler stated that easements for properties adjoined are being prepared.

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

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

COMMITTEES:
Operations Committee: There was no meeting. Last meeting was 8.10.2026. Agenda included in packet. Mr. Lewis stated the top items were covered during the meeting.

Zoning and Planning Committee (ZAP): Last meeting 9.8.2026. Agenda included in packet

Community Relations Committee: There was no meeting. Last meeting 8.17.2026. Agenda included in packet.

Correspondence: Ms. Panepinto explained the correspondence received was an email on Municipal Pension Reporting Program from Brian D. Bowers of the Department of the Auditor General and secondly a resident letter dated 9.14.26 from Laura Kessler on Invasive Plant Species with proposed code amendment to Chapter 122. Ms. Decker explained Ms. Kessler was ill and that is the reason she is not at tonight's meeting. A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to refer the Resident Letter from Ms. Kessler regarding regulating invasive species to the Zoning and Planning (ZAP) Committee for further review. The motion passed unanimously.

Mayor Victor Brozusky: Mayor Brozusky brought up about the ESU Latin Festival being out of control with loud music and many experiencing items fallen off shelves. Mayor Brozusky suggested to maybe being able to tap into the ESU Warning System for only emergencies that effect the Borough and not all their notices.

Jane Gagliardo: Ms. Gagliardo asked where she would find Subdivision and Land Development information and Solicitor Prevoznik explained it can be found in the E-Code on the website. Ms. Gagliardo inquired where we stood with the lemonade stand on North Courtland Street. Mr. Lewis explained the Health Officer is involved with the grills they have on their porch and Mike Manter believes he has it shut down. Ms. Gagliardo inquired about Oak Street for she received correspondence from residents stating that it smells and Mr. Lewis stated Mike Manter went back to the property and extensively looked and no barrels were ever found. Ms. Gagliardo stated during Budget Season, when would Council be able to make suggestions.

Paul Shemansky: Mr. Shemansky inquired about the electric company and whether anyone who was on the grid with ESU and the hospital have been taken off for his neighborhood lost power a few times

in the past week or so. Mr. Shemansky asked when the paving would be starting and Mr. Lewis explained for Marguerite and Mary Streets the paving would begin the first week of October.

Charles Garris: Mr. Garris spoke about SARPD and their budget.

Carrie Panepinto: Nothing to report.

Lauren Peterson: Ms. Peterson inquired about the East Broad Street and Burson Street Railroad crossings and whether if they can be repaired. Mr. Lewis explained the materials are here, but the railroad needs to come and do it. Mr. Lewis stated they are trying to seek a meeting with the Railroad to discuss other items too. A motion was made by Ms. Peterson and seconded by Ms. Panepinto to have the Borough Manager send a formal letter to the Railroad Authority requesting a meeting for the safety issues around the Borough. The motion passed unanimously.

Ms. Peterson spoke about the intersection next to Wendy's and possibly putting in a right turn signal, for everyone cuts through Wendy's. Mr. Lewis explained they worked on that about 20 years ago and there is not enough space for a turn on red.

Sonia Wolbert: Nothing to report.

Solicitor's Report: Nothing to report.

Manager's Report: Mr. Lewis stated he had a good meeting with the Principal from JM Hill School and Siobhan about the drop-off and pick-up for kids at the school. Mr. Lewis continued to state that all curbs would be painted yellow and possibly in the near future a proposal for making a street not alternate parking. Mr. Lewis announced Beautification Day is Saturday, September 19 and the dumpsters would be at the Recycling Center again for residents and that we are still looking for volunteers for the event. Mr. Lewis announced that Leaf Collection would begin on October 13, 2026, the guard rail on Elk Street is now complete, and UGI Paving is complete.

Resolution 19-2026 for Borough's Non-Uniformed Pension Plans and 2027 Minimum Municipal Obligation (MMOS): A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve Resolution 19-2026 appointing the Borough Manager as the Chief Administrative Officer (CAO) for the Borough's Non-Uniformed Pension Plans. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to approve the 2027 Non-Uniformed Defined Contribution MMO in the amount of $117,052.00. The motion passed unanimously.

ESU 5K/Walk Fundraiser for Student Travel: A motion was made by Mr. Shemansky and seconded by Ms. Panepinto to approve ESU 5K/Walk Fundraiser for Student Travel on Sunday, September 27, 2026, beginning at 8 AM, starting at ESU Stadium to Ransberry Ave to Analomink St., Left on N. Green, Right on E. Broad, Left on Spring St, Right on State St., Right on Grand St, Left on N. Green, Left on Analomink St., Right on Smith St., Left on Highland, Left on Spangenburg, Right on Ellies, Right on Mary St., Left on Gwendolyn, Right on Normal St., Left on Smith St., Right on Center St., and ending at ESU Stadium, contingent upon all fees and insurance documents being received and coordination of police. The motion passed unanimously.

Project Extensions: The Borough Manager recommends two project-specific, conditional extensions for the September 15, 2026, deadline established under Resolution 5-2026. These extensions do not change the general deadline or extend any other property.

Consideration: For Pocono Mountain Christian School: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to grant Pocono Mountain Christian School, 135 Burson Street, a limited extension through October 26, 2026, to qualify for the EDU rates set forth in Resolution 5-2026,

conditioned upon completion of the required ADA crosswalk to the satisfaction of the appropriate Borough officials on or before October 26, 2026. If the required work is not completed by that date, the property shall be subject to the otherwise applicable EDU rates pursuant to Resolution 5-2026. This extension is specific to this property and the circumstances presented, and shall not constitute an amendment to, or general extension of, Resolution 5-2026. The motion passed unanimously.
Consideration: For Greg Kessel, 187 Grand Street: A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to grant Greg Kessel, applicant for 187 Grand Street, a limited extension through December 31, 2026, to qualify for the EDU rates set forth in Resolution 5-2026, conditioned upon completion of all of the following on or before the extended deadline: (1) submission of a complete building permit application; (2) issuance of a building permit; (3) submission and/or payment of the required bond in a form and amount acceptable to the Borough; (4) payment in full of the outstanding balance due under the Professional Services Agreement; and (5) payment in full of the applicable 2025 water and sewer EDU charges. Failure to satisfy any of these conditions by the extended deadline will subject the property to the otherwise applicable EDU rates pursuant to Resolution 5-2026. This extension is specific to this property and the circumstances presented, and shall not constitute an amendment to, or general extension of, Resolution 5-2026. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Peterson to authorize the Borough Manager to inform applications in writing of these extensions. The motion passed unanimously.

Tree City Certification for Arbor Day 2026: A motion was made by Ms. Panepinto and seconded by Ms. Peterson to approve the Mayor to sign the 2026 Tree City USA Application for Certification that the Borough of East Stroudsburg has an established Tree Board, named an Arbor Day date as 4/24/2026, and adopted an Arbor Day Proclamation. The motion passed unanimously.

LVHN-Pocono/ESU 26th Annual Pink Light Walk: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve LVHN-Pocono/ESU 26th Annual Pink Light Walk on Thursday, October 1, 2026, beginning at 5 PM, starting at ESU Science & Technology Center, walk up Normal St towards Smith St, turn right on Smith St, turn right on East Brown St, and end at Dale & Frances Hughes Cancer Center. All participants will be walking on sidewalks only and is contingent upon all fees and insurance documents being received and coordination of police. The motion passed unanimously.

Stroud Area Regional Police Department (SARPD) August 2026 Report: Ms. Decker explained the August SARPD Report would not be available for this meeting, because SARPD had rescheduled their monthly meeting from the 9th this month. Lieutenant Sampere asked if their were any questions. Mayor Brozusky inquired if there were any major issues with ESU starting back and Lieutenant Sampere responded with nothing like it use to be when they came back. Mr. Garris inquired about the marks left by cars (donuts) on Burson Street. Mayor Brozusky stated it use to be used by the high school for parking and Ms. Panepinto explained it was not being used anymore by the high school. Ms. Gagliardo thanked the police for keeping everyone safe and for watching the roads.

Manager's Follow-up Report: Mr. Lewis gave some Zoning and Planning (ZAP) Committee updates. The updates Mr. Lewis gave were: working on looking at protecting the parking spots for the Asian Market during big events; 81 N. Courtland Street received ten citations for high grass and solid waste and they cleaned up the property and brought it back into compliance; property by Hughes Printing, 34 North Courtland Street received a citation regarding the graffiti in the back; Zoning office has been in contact with CVS and their shrubbery, along with ESSA Bank; Oak Street

Public Comments – New Business & Non-Agenda Items: Benjamin Gotchel of Spangenburg Ave stated he appreciates everything the Council does and inquired if the entire council packet could be put up on the website. Mr. Gotchel asked about a map that delineates the wards and stated he is passionate about the community and wanted to thank-you. Mayor Brozusky stated there are vacancies on certain boards if Mr. Gotchel is interested in getting started to help with the Community. Mayor Brozusky explained he was on Planning Commission for several years.

Ms. Decker read the comments from Facebook: Peter Vernacchia Jr. stated he has been receiving ESU emergency notifications for years and they really only send out a couple a year. Mercy Shemandsky commented that they had not experienced their power go out as frequently as it has over the past 20 plus years. Kathleen Warner commented the Borough did a great job paving and a new building will be needed to buy tickets when the train comes to East Stroudsburg for longer travel. Ms. Warner commented the town is looking very good and thank-you to all who are active and making things happen.

Tracy Granger of Maple Ave spoke about the Walmart person responsible for collecting the carts from the parking lot at 5 AM is having a hard time being able to do so with the parking taking place in front of Walmart and surrounding areas.

Informational Items: Ms. Wolbert read the August 2026 Monroe County Control Center Overdose Statistics was in the packet.

Ratification of Bills Payable: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve the Warrant List #260915, as presented and attach to the minutes. The motion passed unanimously.

Mr. Shemansky spoke about Walmart carts that he found online. Mr. Shemansky spoke about some municipalities that charge them $400 per cart and other Walmart's have the electric type cart that doesn't allow their carts to leave their facility. Mr. Shemansky continued on to state that some communities that do not allow overnight parking, their Walmart's put up signs in their parking lots stating no overnight parking.

Executive Session: A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to go into an Executive Session at 7:11 PM. Solicitor Prevoznik announced there was an Executive Session that began at 7:12 PM and Ms. Wolbert, Ms. Panepinto, Mr. Garris, Ms. Gagliardo, Mr. Shemansky, Mayor Brozusky, Mr. Lewis, and himself were all in attendance. Solicitor Prevoznik reported employment issues and contract negotiations with regard to the IBW Property were discussed and no decisions were made during the session. Solicitor Prevoznik stated the Executive Session ended at 7:43 PM.

VOTE TO AMEND AGENDA: A motion was made by Ms. Panepinto and seconded by Ms. Peterson to amend the agenda to add an employment recission. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to ratify to rescind the employment offer to Wyatt Staples. The motion passed unanimously.

VOTE TO AMEND AGENDA: A motion was made by Ms. Panepinto and seconded by Ms. Peterson to amend the agenda to add start times for upcoming Council meetings to be changed. The motion passed unanimously.

A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to change back the Council meetings times for September 28th, October 6th, October 20th, and October 26th from 6 PM to 7 PM and to readvertise the change though a public notice. The motion passed unanimously.

Adjournment: A motion was made by Ms. Panepinto and seconded by Mr. Shemansky to adjourn the meeting. The meeting ended at 7:48 PM. The motion passed unanimously.

Acme Hose Co. No. 1 Chief's Report

August 2026

Number of Calls: 51

Total # of Firefighters: 318

Average # of Firefighters Per Call: 6

Midnight - 8:00 AM	8:00 AM - 4:00 PM	4:00 PM - Midnight
10	27	14

Number of Regular Calls: 26

Number of Cancellations: 24

Number Of Officer Calls 1

In-house Training Hours 118.50

Training Hours Outside of Station 16.00

Types Of Incidents For The Month

East Stroudsburg Boro	
AFA - Accidental Alarm	1
AFA - Malfunctiioning Alarm	10
Brush Fires	3
Building Fires	4
Cancelled	11
CO Alarm	1
Fire Alarm	2
Lift Assist	1
Officer Call - PSP Fire Marshall	1
Pole/Wire Fire	1
Vehicle Fires	1

Mutual Aid To	
Cancelled	13
Gas Leak	2

Total	***36***

Total	***15***

Events Attended:

8/22/2026 - Angels & Dragonflies Back to School Event
8/22/2026 - 308 Block Party at ESU
8/23/2026 - ESYA Football League Parade

List of Automatic Alarms For The Month

Date	Address	Reason For Alarm
8/8/2026	306 E Brown St	CO Detector Malfunction
8/13/2026	399 Race St, Basement	Malfunction
8/14/2026	34 N Crystal St, Advanced Door Technology	Malfunction
8/14/2026	34 N Crystal St, Advanced Door Technology	Malfunction
8/14/2026	78 Ridgeway St, St Matthew's Church	Malfunction
8/17/2026	608 N Courtland St	Malfunction
8/18/2026	43 Borough St	Accidental
8/19/2026	221 E Brown St, Saspphire Care & Rehab, Basement	Dryer Malfunction in Laundry Room
8/19/2026	235 Washington St	Malfunction
8/22/2026	345 Monroe St, Apt A	Malfunction
8/29/2026	312 Braeside Ave	Malfunction
8/30/2026	4 S Kistler St, Apt 214	Malfunction

East Stroudsburg Borough
Financial Scorecard
As of 9/11/2026

CASH

	General	General Restricted	Water	Water Restricted	Sewer	Sewer Restricted	Refuse	Highway	All Other Restricted	Total
ESSA	842,090.11		228,539.26		102,418.62		437,141.85	36,257.65	532,166.52	2,178,614.01
1st Northern	104,462.99	474,536.27		3,511,382.68						4,090,381.94
PLGIT	1,716,344.61	1,122,699.24	493,331.49	592,917.86	3,341,429.13	1,081,827.05	-	291,863.81	191,833.82	8,832,247.01
	2,662,897.71	**1,597,235.51**	**721,870.75**	**4,104,300.54**	**3,443,847.75**	**1,081,827.05**	**437,141.85**	**328,121.46**	**724,000.34**	**15,101,242.96**

Note: Cash balances do not include the proposed transfers or Warrant listing to be approved at this meeting.
Note: Cash Balances "All other Restricted" are restricted to certain spending limits and **cannot** be spent on General Fund or Other Fund expenses
Note: Int Rate 1st Northern Bank 3.74% ; Int rate 7 day yield PLGIT =3.51% class & Prime 3.77%

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
9/11/2026	497,796.36	304,247.79	216,191.90	1,018,236.05

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
9/11/2026	183,999.26

NOTES:
Water/Sewer:

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

Trash:

Past due notices will be mailed 9/15/2026

Residential Rental License:

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

Liens: Lien interest was posted

DPW Report

2026 Projects

As of 9-14-2026

A. **2026 Paving Schedule: Roads Bid Out - 1 Road from Water Main Replacement - 2 areas from leaks.**
B. **These roads may be changing due to the work being done by UGI.**
   1. **Funding: With UGI:** Analomink, Prospect, Ransberry, Fairview, Penn, North Kistler, Marguerite, Mary, East Brown, Lackawanna, Elk, Sopher, Warren, Federal, Hallet and Teeter
   2. **Liquid Fuels:**
   3. **CDBG: Paving Bid:** Maple, Berwick Heights - **COMPLETED**
   4. **Water:** Orchard, Center and Brodhead Intersection and South Courtland by Washington
   5. **PennDOT:** Paved Brodhead Ave from E. Brown to I80 and Orchard from Brodhead to Prospect

C. **Utility work is to be done on roads to be paved.**
   1. Clean and camera storm water and sanitary sewer lines to make sure no repairs are needed.
   2. Repair any utilities found to have an issue prior to paving.

D. **Levee:**
   1. Inspection scheduled for August 4th by DEP and the Army Corp of Engineers. **COMPLETED**
   2. Repairs on the flood gate imperfections **COMPLETED**
   3. Levee Culvert #2 on Oakland Ave repairs will be made ASAP.
   4. Levee Culvert #11 at Veterans Memorial Bridge: every avenue is being looked at to repair.
   5. Mowing is down every three weeks, any less would cause the mower to slide and damage the Levee.

E. **Storm Water:**
   1. 214 Washington Street**:** Demo bldg. and repair culvert pipe - **WAITING ON AGREEMENT**
   2. 144 Analomink Street inlet needs to be rebuilt across the roadway.
   3. Lincoln Ave by the Sewer Pump Station storm pipe clogs
   4. Chestnut Street by the Firehouse (Little Sambo grate clogs)
   5. Normal Street by the Koehler Field House College owned inlets
   6. West Broad Street to Lenox Ave across from Henry Street (Little Sambo grate clogs)
   7. King Street and Willow Street the inlet is too low for the water level.
   8. 224 and 222 East Broad Street debris washes down in front 214 and 212 issue possibly resolved after 224 paved part of their driveway where washout was occurring.
   9. Alley next to 240 Brodhead Ave gravel washes out of the Alley into Brodhead Ave
   10. 108 Marguerite Street
   11. East Broad Street and Spring Street puddles at crosswalk
   12. 108 Marguerite Street low area in roadway.
   13. 128 and 133 Berwick Heights poor drainage where new homes were built.
   14. Sambo Creek or Johanna Boston Creek rip rap around the Sewer Main by the High School.
   15. State Street, Spring Street and Neola Street need a Storm Sewer System
   16. Preventative Maintenance - Cleaning, inspecting, and replacing damaged Storm Inlets.

F. **Water:**
   1. Well #3 and #4 Filters - Upgrade the filtration system at the Wells for Manganese. Plans have been made and Permits are being processed.
   2. Water Main Replacement – Spangenberg Ave, State Street, Spring Street, Neola Street, King Street, Secor Avenue, West 4th Street, Henry Street, Brodhead Avenue, Center Street, Merten Street, Brookside Avenue, Barnum Street, Grove Street, North Green Street, Main Transmission Line from Water Plant

3. Preventative Maintenance - Locating all curb stops and inspecting to make sure they are operable. Replacing any damages.
4. Leak Detection – Loggers (leak detection monitors) are spread throughout town and monitored daily.
5. Hydrants - Hydrants are being maintained to get them to operate more smoothly. Non-repairable are replaced - Hydrant flushing and Flow Testing
6. More Security Cameras.

G. **Sewer:**
1. Sewer Main replacement or Lining – State Street, Spring Street, Neola Street, Orchard Street, South Courtland Street, Wendy's Parking Lot.
2. Sewer Infiltration Meters - Installing meters to determine flow rates and to hopefully find any water infiltration into the Sanitary Sewer Mains. Meters are in and trained on. Placement has begun and results are coming in with negative infiltration so far.
3. Preventative Maintenance - Locating and making sure every Manhole is accessible, cleaning and camera work on the Mains. Replacing any damages.
4. Security Cameras around the Plant.
5. Roof was replaced. **COMPLETED**

H. **Maintenance:**
1. Needs a new Roof
2. Needs a new Salt Shed location outside of the Aquafer Protection Zone.
3. Elk Street – Guardrail - **COMPLETED**

I. **Recycling Center:**
1. Trailer replacement – Plans are in place for the replacement of the Office Trailer.

J. **PennDOT: I-80 Project $Engineer Costs after minus a Percentage**
1. Water – **PennDOT**
2. Sanitary Sewer – **PennDOT**
3. Storm Sewer – **PennDOT**
4. Sanitary Sewer – Main replacement around U-Haul
5. Orchard Street Water Main Replacement: **COMPLETED**
6. Orchard Street Sewer Main Lining.

K. **U-Haul:**
1. Construction is under way.
2. Water is entering the property, and every avenue is being used to try and find the cause.

L. **UGI:**
1. Gas mains have been replaced on many roads throughout the Borough – **COMPLETED**
2. Working in the Chestnut Street area to upgrade the ageing system and to be able to pave Chestnut Street area next year.

M. **ESU:**
1. Demolition Part of Phase Two is underway.
2. Sidewalk along Normal Street is to start on August 24th.

N. **Eli Street Project:**
Demolition has begun on some of the buildings and preparation have begun to start demolition on the next building.

O. **PNC Bank Project:**
   1. Demolition has begun.

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

Q. **Traffic Lights:**
   1. A new traffic control box for Eagle Valley Corners at Weis Market.

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

S. **Leaf Collection:**
   1. Starts October 13th through December 11th. No leaf collection on the weekends or on the following Holidays; November 11, 26 and 27.

T. **Fencing: Total $74,000.00**
   1. Maintenance Yard: extending the fencing to be able to secure the equipment. **$22,900.00**
   2. Water: to repair and replace fencing around Wells 3 and 4 and to extend the fencing and put a gate at the Water Treatment Plant. **$39,200.00**
   3. Wastewater: Repair fencing and replace the gate at the wastewater Treatment Plant. **$9,800.00**
   4. Twin Boroughs Recycling: repair the gate. **$600.00**

U. **Parks:**
   1. Benches and picnic tables have been repaired in all the parks. **COMPLETED**
   2. Walking bridge at Zacharius Park has been rebuilt to be wider and stronger. **COMPLETED**
   3. The area around the walking bridge by the Salvation Army has been repaired. **COMPLETED**
   4. The Pool is closed for the winter after a very good Summer Session. **COMPLETED**
   5. Holes and low spots in the parks were filled with dirt and seeded. **COMPLETED**
   6. Community Center needs a new Roof.
   7. Pavilion needs a new Roof or total reconstruction.
   8. Tennis Courts need to be resurfaced.
   9. Parking lot needs Guardrails.
   10. Ballfield fence repair – waiting for parts.
   11. Pool – Leaks - waiting for quote.

V. **Shade Tree**:
   1. Bare Root Tree Grant has paid to plant 22 trees so far this year and are looking to plant another 20 more trees this Fall. The borough has plans to take down 10 dead trees on Borough properties through another Grant that will cover the cost and the Bidding. These trees are set to be cut down this fall.
   2. The crabapple trees on Cystal Street that were abused by the woodpecker are doing well and we will keep a close eye on them.

Borough of East Stroudsburg
Journal Entry Report - FYE 12.31.2026
Meeting Date for Approval 9.15.2026

Date:	ADJ #	Fund	Account	Account Description	DR	CR	Description
3/1/2026	2603-100	General	10380-1010	Emp Cont Hlth ins	91.22		Crrt posting error A/R
	2603-100	General	10395-3000	Dividends received - health ins		(91.22)	Crrt posting error A/R
3/31/2026	20603-101	General	10427-3130	Landfill Engineering Ser		(360.84)	Crt posting error A/P
	20603-101	Trash	70427-3130	Landfill Engineering Ser	360.84		Crt posting error A/P
	20603-101	Trash	70427-3130	Landfill Enginnering		(808.96)	Crt posting error A/P
	20603-101	General	10255-2101	Clearing - Landfill Bills	808.96		Crt posting error A/P
	20603-101	Trash	70130-1010	Due to/from trash	448.12		Crt posting error A/P
	20603-101	General	10130-1070	Due to/from trash		(448.12)	Crt posting error A/P
4/20/2026	2604-62	Water	60448-2110	Chemicals - Water	1,750.00		Crt posting error A/P
	2604-62	Water	60448-2100	Office Expense		(1,750.00)	Crt posting error A/P
4/30/2026	2604-63	Recreation	11454-3720	Equipment Maintenance	51.05		Crt posting error A/P
	2604-63	General	10454-3720	Equipment Maintenance		(51.05)	Crt posting error A/P
	2604-63	Recreation	11454-3710	Land Maintenance	421.74		Crt posting error A/P
	2604-63	General	10454-3710	Land Maintenance		(421.74)	Crt posting error A/P
	2604-63	Recreation	11130-1010	Due to/from General		(472.79)	Crt posting error A/P
	2604-63	General	10130-1011	Due to/from Recreation	472.79		Crt posting error A/P
5/29/2026	260529.1	General	10255-2180	Escrow - U-Haul Hannig St 1	4,061.25		Crt posting error A/P
	260529.1	General	10408-3130	Engineering Services - Gen Prof Services		(4,061.25)	Crt posting error A/P
5/31/2026	260531.2	Water	60408-3130	Engineering	2,575.80		Crt posting error A/P
	260531.2	General	10408-3130	Engineering Services - Gen Prof Services		(2,575.80)	Crt posting error A/P
	260531.2	Water	60130-1010	Due to/from General Fund		(2,575.80)	Crt posting error A/P
	260531.2	General	10130-1060	Due to/from Water Fund	2,575.80		Crt posting error A/P
5/31/2026	260531.3	Sewer	40408-3130	Engineering	6,493.75		Crt posting error A/P
	260531.3	Water	60408-3130	Engineering		(6,493.75)	Crt posting error A/P
	260531.3	Sewer	40130-1060	Due to/from Water fund		(6,493.75)	Crt posting error A/P
	260531.3	Water	60130-1040	Due to/from Sewer fund	6,493.75		Crt posting error A/P
6/30/2026	2606-65	Water	60448-4910	Permits	2,000.00		Crt posting error A/P
	2606-65	Water	60448-4200	Dues/Subscriptions - Water		(2,000.00)	Crt posting error A/P
6/30/2026	2606-66	General	10255-2152	Review fees - ESU info Commons	5,510.89		To record Admin fees - ESU Escrow
	2606-66	General	10380-1070	Miscellaneous income		(5,510.89)	To record Admin fees - ESU Escrow
7/31/2026	3010	General	10402-3120	Accounting Services	201.34		To crt A/P allocation posting error
	3010	General	10486-3531	Workers Comp - Fire Dpt	784.42		To crt A/P allocation posting error
	3010	General	10401-4200	Association dues/subscriptions	701.00		To crt A/P allocation posting error
	3010	General	10402-3100	Trustee Chg Bond Payment	212.94		To crt A/P allocation posting error
	3010	General	10155-1010	Prepaid Expenses		(1,899.69)	To crt A/P allocation posting error
	3010	Sewer	40402-3120	Accounting Services	255.54		To crt A/P allocation posting error
	3010	Sewer	40486-3531	Workers Comp - Fire Dpt	995.61		To crt A/P allocation posting error
	3010	Sewer	40401-4200	Dues/Subscriptions/Memberships - Admin	726.71		To crt A/P allocation posting error
	3010	Sewer	40402-3100	Trustee Chg Bond Payment	231.66		To crt A/P allocation posting error
	3010	Sewer	40155-1010	Prepaid Expenses		(2,209.52)	To crt A/P allocation posting error
	3010	Water	60402-3120	Accounting Services	255.54		To crt A/P allocation posting error
	3010	Water	60486-3531	Workers Comp - Fire Dpt	995.61		To crt A/P allocation posting error
	3010	Water	60401-4200	Dues/Subscriptions/Memberships - Admin	726.71		To crt A/P allocation posting error
	3010	Water	60402-3100	Trustee Chg Bond Payment	231.66		To crt A/P allocation posting error
	3010	Water	60155-1010	Prepaid Expenses		(2,209.52)	To crt A/P allocation posting error
	3010	Trash	70402-3120	Credit Card fees	61.95		To crt A/P allocation posting error
	3010	Trash	70486-3531	Workers Comp - Fire Dpt	241.36		To crt A/P allocation posting error
	3010	Trash	70401-4200	Association dues/subscriptions	634.88		To crt A/P allocation posting error
	3010	Trash	70402-3100	Trustee Chg Bond Payment	56.16		To crt A/P allocation posting error
	3010	Trash	70155-1010	Prepaid Expenses		(994.36)	To crt A/P allocation posting error
	3010	General	10130-1070	Due to/from Trash		(0.01)	To crt A/P allocation posting error
	3010	Trash	70130-1010	Due to/from Trash	0.01		To crt A/P allocation posting error
7/31/2026	3011	General	10400-3210	Dues/Subscriptons	755.42		To crt A/P allocation posting error
		General	10402-3100	Trustee Chg Bond Payment	81.25		To crt A/P allocation posting error

		General	10445-3150	Software (UpSafety)	13,148.23		To crt A/P allocation posting error
		General	10155-1010	Prepaid Expenses		(13,984.90)	To crt A/P allocation posting error
		Sewer	40402-3100	Trustee Chg Bond Payment	103.13		To crt A/P allocation posting error
		Sewer	40155-1010	Prepaid Expenses		(103.13)	To crt A/P allocation posting error
		Water	60402-3100	Trustee Chg Bond Payment	103.13		To crt A/P allocation posting error
		Water	60155-1010	Prepaid Expenses		(103.13)	To crt A/P allocation posting error
		Trash	70402-3100	Trustee Chg Bond Payment	25.00		To crt A/P allocation posting error
		Trash	70402-1010	Prepaid Expenses		(25.00)	To crt A/P allocation posting error
9/10/2026	260930.1	General	10438-2450	Materials & Supplies St Maint	545.69		To crt A/P posting to incorrect fund
	260930.1	General	10438-2450	Materials & Supplies St Maint	547.43		To crt A/P posting to incorrect fund
	260930.1	General	10438-2450	Materials & Supplies St Maint	548.70		To crt A/P posting to incorrect fund
	260930.1	Highway	35438-2450	Materials & Supplies St Maint		(545.69)	To crt A/P posting to incorrect fund
	260930.1	Highway	35438-2450	Materials & Supplies St Maint		(547.43)	To crt A/P posting to incorrect fund
	260930.1	Highway	35438-2450	Materials & Supplies St Maint		(548.70)	To crt A/P posting to incorrect fund
				Total	57,287.04	(57,287.04)	

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
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	166,797.46	104,707.72	62,089.74	0.59	195,000.00	(28,202.54)	(0.14)
310-2000 Earned Income Tax	669,535.68	813,014.92	(143,479.24)	(0.18)	1,225,000.00	(555,464.32)	(0.45)
310-5000 Municipal Service Tax	256,764.70	251,782.89	4,981.81	0.02	325,000.00	(68,235.30)	(0.21)
TOTAL ACT 511 TAXES	**1,093,097.84**	**1,169,505.53**	**(76,407.69)**	**(0.07)**	**1,745,000.00**	**(651,902.16)**	**(0.37)**
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	246,008.50	212,693.53	33,314.97	0.16	220,000.00	26,008.50	0.12
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	237.66	0.00	237.66	0.00	0.00	237.66	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	**286,779.24**	**263,844.35**	**22,934.89**	**0.09**	**326,225.00**	**(39,445.76)**	**(0.12)**
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	166,749.41	77,069.80	89,679.61	1.16	180,000.00	(13,250.59)	(0.07)
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	**205,883.88**	**98,282.35**	**107,601.53**	**1.09**	**210,000.00**	**(4,116.12)**	**(0.02)**
INTEREST							
TOTAL INTEREST	**236,799.11**	**209,072.78**	**27,726.33**	**0.13**	**290,000.00**	**(53,200.89)**	**(0.18)**
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	263.29	10,109.33	(9,846.04)	(0.97)	10,000.00	(9,736.71)	(0.97)
TOTAL PILOT	**263.29**	**10,109.33**	**(9,846.04)**	**(0.97)**	**10,000.00**	**(9,736.71)**	**(0.97)**
GENERAL GOVERNMENT							
361-1110 Closing Report Fee	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)**
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							

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

Account # & Title	Y-T-D 8/31/2026	Y-T-D 8/31/2025	Variance	%	Budget 8/31/2026	Variance	%
363-2100 Meter Revenue	73,637.90	56,655.00	16,982.90	0.30	100,000.00	(26,362.10)	(0.26)
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	**112,208.11**	**75,489.04**	**36,719.07**	**0.49**	**156,517.00**	**(44,308.89)**	**(0.28)**
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	739,981.59	832,112.45	(92,130.86)	(0.11)	2,100,000.00	(1,360,018.41)	(0.65)
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	1,191,224.21	1,013,402.26	177,821.95	0.18	1,423,693.00	(232,468.79)	(0.16)
364-3020 Solid Waste Fees Penalties	27,047.97	23,937.43	3,110.54	0.13	29,975.00	(2,927.03)	(0.10)
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	2,744.01	12,490.28	(9,746.27)	(0.78)	1,500.00	1,244.01	0.83
364-3160 Lien Interest & Cost	19,897.97	6,996.02	12,901.95	1.84	8,500.00	11,397.97	1.34
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	33,955.43	39,145.14	(5,189.71)	(0.13)	45,000.00	(11,044.57)	(0.25)
TOTAL SANITATION	**2,110,355.59**	**1,987,914.23**	**122,441.36**	**0.06**	**3,953,528.00**	**(1,843,172.41)**	**(0.47)**
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	1,199,300.26	1,076,600.38	122,699.88	0.11	2,950,000.00	(1,750,699.74)	(0.59)
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	7,198.18	2,927.53	4,270.65	1.46	2,000.00	5,198.18	2.60
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	55,570.12	54,400.41	1,169.71	0.02	50,000.00	5,570.12	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	**1,324,576.03**	**1,195,195.25**	**129,380.78**	**0.11**	**3,307,510.00**	**(1,982,933.97)**	**(0.60)**
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)**
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)
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	**13,767,626.24**	**8,825,272.20**	**4,942,354.04**	**0.56**	**15,320,937.00**	**(1,553,310.76)**	**(0.10)**

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

Account # & Title	Y-T-D 8/31/2026	Y-T-D 8/31/2025	Variance	%	Budget 8/31/2026	Variance	%
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 Expense - Administration	13,994.85	15,714.78	1,719.93	0.11	18,000.00	4,005.15	0.22
401-2130 Office Equipment/Furniture	1,465.02	2,257.05	792.03	0.35	3,000.00	1,534.98	0.51
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	18,863.92	19,682.90	818.98	0.04	20,000.00	1,136.08	0.06
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	36,735.16	16,328.24	(20,406.92)	(1.25)	18,000.00	(18,735.16)	(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	**379,212.42**	**381,854.43**	**2,642.01**	**0.01**	**628,309.00**	**249,096.58**	**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	44,290.00	0.00	(44,290.00)	0.00	60,000.00	15,710.00	0.26
402-3120 Accounting Services	814.37	0.00	(814.37)	0.00	0.00	(814.37)	0.00
402-3160 Billing Software	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	37,542.26	31,297.56	(6,244.70)	(0.20)	70,000.00	32,457.74	0.46
402-4600 Conferences/Training	0.00	0.00	0.00	0.00	4,000.00	4,000.00	1.00
TOTAL FINANCIAL ADMIN	**305,342.26**	**235,056.41**	**(70,285.85)**	**(0.30)**	**541,597.00**	**236,254.74**	**0.44**
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	5,099.91	3,704.68	(1,395.23)	(0.38)	5,000.00	(99.91)	(0.02)
403-3180 Commission Earned Income Tax	12,271.48	11,947.00	(324.48)	(0.03)	18,000.00	5,728.52	0.32
403-3190 Commission Deed Transfer Tax	4,414.19	2,094.16	(2,320.03)	(1.11)	2,000.00	(2,414.19)	(1.21)
TOTAL TAX COLLECTION	**31,619.82**	**27,814.60**	**(3,805.22)**	**(0.14)**	**43,885.00**	**12,265.18**	**0.28**
LEGAL SERVICES							

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

Account # & Title	Y-T-D 8/31/2026	Y-T-D 8/31/2025	Variance	%	Budget 8/31/2026	Variance	%
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	169,917.92	186,576.68	16,658.76	0.09	200,000.00	30,082.08	0.15
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	**261,025.47**	**304,204.18**	**43,178.71**	**0.14**	**410,000.00**	**148,974.53**	**0.36**
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.	10,041.89	8,447.11	(1,594.78)	(0.19)	14,000.00	3,958.11	0.28
409-3620 Electric Annex	2,920.65	2,339.68	(580.97)	(0.25)	3,000.00	79.35	0.03
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	10,832.78	14,198.09	3,365.31	0.24	100,000.00	89,167.22	0.89
TOTAL MUNICIPAL BUILDING	**40,416.61**	**33,813.20**	**(6,603.41)**	**(0.20)**	**127,500.00**	**87,083.39**	**0.68**
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	6,335.88	7,281.12	945.24	0.13	17,500.00	11,164.12	0.64
411-2600 Small Tools/ Equipment	2,801.51	1,441.18	(1,360.33)	(0.94)	5,500.00	2,698.49	0.49
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	8,125.70	9,048.70	923.00	0.10	11,500.00	3,374.30	0.29
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	12,522.20	5,474.85	(7,047.35)	(1.29)	10,000.00	(2,522.20)	(0.25)
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	**61,145.77**	**87,868.84**	**26,723.07**	**0.30**	**119,424.00**	**58,278.23**	**0.49**
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	116,666.64	118,118.37	1,451.73	0.01	180,000.00	63,333.36	0.35
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	420.30	460.93	40.63	0.09	750.00	329.70	0.44
413-3150 Software License	0.00	1,188.00	1,188.00	1.00	8,000.00	8,000.00	1.00
413-3210 Codes - Cell Phone	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	**158,536.99**	**173,439.09**	**14,902.10**	**0.09**	**267,333.00**	**108,796.01**	**0.41**
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	83,729.70	151,804.72	68,075.02	0.45	150,000.00	66,270.30	0.44
TOTAL PLANNING/ZONING	**123,278.55**	**154,317.17**	**31,038.62**	**0.20**	**170,500.00**	**47,221.45**	**0.28**
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**

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

Account # & Title	Y-T-D 8/31/2026	Y-T-D 8/31/2025	Variance	%	Budget 8/31/2026	Variance	%
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 Expense	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	8,423.66	6,750.82	(1,672.84)	(0.25)	14,000.00	5,576.34	0.40
429-2300 Fuel Oil	20,756.14	15,450.93	(5,305.21)	(0.34)	27,800.00	7,043.86	0.25
429-2310 Vehicle Operation (Fuel/oil)	2,365.14	357.18	(2,007.96)	(5.62)	1,200.00	(1,165.14)	(0.97)
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	39,178.00	41,374.69	2,196.69	0.05	66,000.00	26,822.00	0.41
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	77,489.76	69,069.32	(8,420.44)	(0.12)	113,500.00	36,010.24	0.32
429-3700 Pump Station Maint & Repair	0.00	0.00	0.00	0.00	30,000.00	30,000.00	1.00
429-3710 WWTP Maint & Repairs	22,075.74	16,142.46	(5,933.28)	(0.37)	40,000.00	17,924.26	0.45
429-3720 Collection System Maintenance	20,874.94	34,436.56	13,561.62	0.39	35,000.00	14,125.06	0.40
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	65,248.48	77,865.26	12,616.78	0.16	113,500.00	48,251.52	0.43
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	**1,235,038.11**	**560,378.00**	**(674,660.11)**	**(1.20)**	**1,041,003.00**	**(194,035.11)**	**(0.19)**
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 Expense - Street Dept	1,408.17	1,723.40	315.23	0.18	2,500.00	1,091.83	0.44
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

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

Account # & Title	Y-T-D 8/31/2026	Y-T-D 8/31/2025	Variance	%	Budget 8/31/2026	Variance	%
430-2160 Office Equip /Furniture - Street Dept	0.00	0.00	0.00	0.00	251.00	251.00	1.00
430-2300 Vehicle Operation (fuel, oil, fluids)	34,196.55	28,040.73	(6,155.82)	(0.22)	50,000.00	15,803.45	0.32
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	3,207.01	1,664.18	(1,542.83)	(0.93)	10,000.00	6,792.99	0.68
430-3740 Equipment Maint & Repairs - Street Dept	13,704.23	11,839.25	(1,864.98)	(0.16)	20,000.00	6,295.77	0.31
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	**1,108,691.00**	**568,496.29**	**(540,194.71)**	**(0.95)**	**967,259.00**	**(141,432.00)**	**(0.15)**
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	2,800.04	4,297.45	1,497.41	0.35	15,000.00	12,199.96	0.81
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	**17,153.94**	**18,498.20**	**1,344.26**	**0.07**	**45,000.00**	**27,846.06**	**0.62**
STREET LIGHTING							
434-3610 Electric-St. Lighting	85,179.68	77,670.64	(7,509.04)	(0.10)	125,000.00	39,820.32	0.32
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	**88,479.47**	**77,799.96**	**(10,679.51)**	**(0.14)**	**126,750.00**	**38,270.53**	**0.30**
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	8,289.41	7,446.04	(843.37)	(0.11)	15,000.00	6,710.59	0.45
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	**8,289.41**	**214,902.52**	**206,613.11**	**0.96**	**115,000.00**	**106,710.59**	**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	2,318.75	840.31	(1,478.44)	(1.76)	5,000.00	2,681.25	0.54
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
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	**96,587.92**	**46,916.65**	**(49,671.27)**	**(1.06)**	**217,831.00**	**121,243.08**	**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	3,608.05	30,057.09	26,449.04	0.88	35,000.00	31,391.95	0.90
TOTAL FLOOD CONTROL	**5,623.28**	**48,504.15**	**42,880.87**	**0.88**	**130,500.00**	**124,876.72**	**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 Expense	0.00	2,233.50	2,233.50	1.00	1,500.00	1,500.00	1.00
448-2110 Chemicals - Water	81,962.91	68,239.82	(13,723.09)	(0.20)	140,000.00	58,037.09	0.41
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)	7,211.78	1,535.34	(5,676.44)	(3.70)	2,500.00	(4,711.78)	(1.88)
448-2380 Uniforms	576.26	5,792.90	5,216.64	0.90	5,000.00	4,423.74	0.88
448-2400 Meter M&R Supplies (Radio Reads)	375.31	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	28,435.53	20,533.12	(7,902.41)	(0.38)	45,000.00	16,564.47	0.37
448-3200 Telephone- Water	2,297.85	955.30	(1,342.55)	(1.41)	3,500.00	1,202.15	0.34
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.	38,966.72	32,422.09	(6,544.63)	(0.20)	60,000.00	21,033.28	0.35
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	50,038.64	94,230.52	44,191.88	0.47	150,000.00	99,961.36	0.67
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	16,115.63	12,424.62	(3,691.01)	(0.30)	20,000.00	3,884.37	0.19
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	8,667.77	201.05	(8,466.72)	(42.11)	20,000.00	11,332.23	0.57
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	**825,184.78**	**779,065.20**	**(46,119.58)**	**(0.06)**	**1,227,954.00**	**402,769.22**	**0.33**
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)	7,084.36	6,159.69	(924.67)	(0.15)	11,000.00	3,915.64	0.36
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	**195,782.51**	**155,083.26**	**(40,699.25)**	**(0.26)**	**212,396.00**	**16,613.49**	**0.08**
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	2,505.00	1,679.11	(825.89)	(0.49)	1,500.00	(1,005.00)	(0.67)
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	1,740.00	1,450.00	(290.00)	(0.20)	3,000.00	1,260.00	0.42
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	**27,746.01**	**25,698.53**	**(2,047.48)**	**(0.08)**	**60,450.00**	**32,703.99**	**0.54**

Borough of East Stroudsburg
Consolidated Statement of Activity - Budget vs Actual
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	13,254.00	2,702.85	(10,551.15)	(3.90)	0.00	(13,254.00)	0.00
TOTAL GRANT -SPECIAL PROJECTS	**13,254.00**	**2,702.85**	**(10,551.15)**	**(3.90)**	**0.00**	**(13,254.00)**	**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	33,249.60	32,414.30	(835.30)	(0.03)	50,087.00	16,837.40	0.34
471-1120 Penn Vest Dam	27,790.68	26,963.88	(826.80)	(0.03)	41,897.00	14,106.32	0.34
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	**61,040.28**	**59,378.18**	**(1,662.10)**	**(0.03)**	**521,345.00**	**460,304.72**	**0.88**
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	3,522.64	4,357.94	835.30	0.19	5,071.00	1,548.36	0.31
472-1120 Penn Vest Dam	5,815.32	6,642.12	826.80	0.12	8,512.00	2,696.68	0.32
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	**205,770.23**	**108,864.08**	**(96,906.15)**	**(0.89)**	**415,297.00**	**209,526.77**	**0.50**
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**

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

Account # & Title	Y-T-D 8/31/2026	Y-T-D 8/31/2025	Variance	%	Budget 8/31/2026	Variance	%
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	**9,986,436.79**	**8,310,533.27**	**(1,675,903.52)**	**(0.20)**	**14,550,033.00**	**4,563,596.21**	**0.31**
Excess Revenue Over(Under) Expenditures	**3,781,189.45**	**514,738.93**	**3,266,450.52**	**(6.35)**	**770,904.00**	**3,010,285.45**	**(3.90)**

East Stroudsburg Borough
Cash Transfer
As of 09/15/2026

Amount	From	To	Description
$ 30,000.00	ESSA - **General** xxxx2326	ESSA - **Payroll** xxx2376	Payroll 10/09/26
$ 30,000.00	ESSA - **Water** xxxx2350	ESSA - **Payroll** xxx2376	Payroll 10/09/26
$ 30,000.00	ESSA - **Sewer** xxxx7772	ESSA - **Payroll** xxx2376	Payroll 10/09/26
$ 5,000.00	ESSA **Trash** xxxx5755	ESSA - **Payroll** xxx2377	Payroll 10/09/26
$ 30,000.00	ESSA - **General** xxxx2326	ESSA - **Payroll** xxx2376	Payroll 10/23/26
$ 30,000.00	ESSA - **Water** xxxx2350	ESSA - **Payroll** xxx2376	Payroll 10/23/26
$ 30,000.00	ESSA - **Sewer** xxxx7772	ESSA - **Payroll** xxx2376	Payroll 10/23/26
$ 5,000.00	ESSA - **Trash** xxxx5755	ESSA - **Payroll** xxx2377	Payroll 10/23/26
$ 1,641.82	**ESSA** - **General** xxxx2326	ESSA - **HIGHWAY** xxxx2342	General Fund Expenditure
$ 3,577.37	**ESSA** - **General** xxxx2326	ESSA - **HIGHWAY** xxxx2342	For Accounts' Payable
$ 105,000.00	**PLGIT Wate**r PRIME xxxx7047	ESSA - **Water** xxxx2350	For Accounts Payable
$ 30,098.00	**PLGIT General Classic** xxxx7047	PLGIT General PRIME xxxx27047	Investment
$ 80,000.00	**PLGIT General Prime** xxxx27047	ESSA - **General** xxxx2326	For Accounts Payable
$ 119,038.75	**PLGIT General Prime** xxxx27047	ESSA -DEBT xxxx2334	Loan Payment 1st Northern
$ 35,000.00	PLGIT **Sewer** PRIME xxxx27021	**ESSA** - **Sewer** xxxx7772	For Accounts Payable

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	2,657,669.41	2,965,584.00	(307,914.59)
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	118,932.21	102,700.00	16,232.21
TOTAL TAXES	**2,776,615.41**	**3,068,995.00**	**(292,379.59)**
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	166,797.46	195,000.00	(28,202.54)
310-2000 Earned Income Tax	673,703.20	1,225,000.00	(551,296.80)
310-5000 Municipal Service Tax	257,694.96	325,000.00	(67,305.04)
TOTAL ACT 511 TAXES	**1,098,195.62**	**1,745,000.00**	**(646,804.38)**
BUSINESS LICENSES/PERMITS			
321-2000 Health/Restaurant Licenses	5,559.80	18,000.00	(12,440.20)
321-6100 Rental License	246,008.50	220,000.00	26,008.50
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	237.66	0.00	237.66
321-8000 Cable TV Franchise Tax	34,509.78	85,000.00	(50,490.22)
TOTAL LICENSES/PERMITS	**287,464.24**	**326,225.00**	**(38,760.76)**
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	296.00	2,580.00	(2,284.00)
TOTAL NON-BUSINESS PERMITS	**7,611.89**	**24,515.00**	**(16,903.11)**
FINES			
331-1100 Vehicle Code Violations	168,614.41	180,000.00	(11,385.59)
331-1200 Violation of Zoning Ord & Statutes	39,359.47	30,000.00	9,359.47
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
TOTAL FINES	**207,973.88**	**210,000.00**	**(2,026.12)**
INTEREST			
341-0000 Interest Income	25.36	98,600.00	(98,574.64)
341-0110 Interest-Savings & C.D.	5,294.36	0.00	5,294.36
341-0210 Interest -P.L.G.I.T.	1,236.16	0.00	1,236.16
341-0211 Interest PLGIT Plus	25,746.73	0.00	25,746.73
TOTAL INTEREST	**32,302.61**	**98,600.00**	**(66,297.39)**

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
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	263.29	10,000.00	(9,736.71)
TOTAL PILOT	**263.29**	**10,000.00**	**(9,736.71)**
GENERAL GOVERNMENT			
361-1110 Closing Report Fee	11,453.00	11,330.00	123.00
361-3300 Permits - Zoning - Gen Government	31,510.43	55,000.00	(23,489.57)
361-3310 Building Permits	85,422.09	180,000.00	(94,577.91)
361-3320 Resale Inspections	16,188.99	20,000.00	(3,811.01)
361-3400 Zoning Plan Review	54,770.73	75,000.00	(20,229.27)
TOTAL GENERAL GOVERNMENT	**199,345.24**	**341,330.00**	**(141,984.76)**
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	73,637.90	100,000.00	(26,362.10)
363-2200 Parking Permits	24,691.00	25,800.00	(1,109.00)
363-2210 Residential Parking Permit	5,864.00	3,870.00	1,994.00
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	**115,086.11**	**156,517.00**	**(41,430.89)**

Borough of East Stroudsburg
General Fund Stmt of Activity - Budget vs Actual
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	6,295.04	5,000.00	1,295.04
380-5100 Shopping Cart Fees	4,618.00	2,000.00	2,618.00
TOTAL MISC. REVENUES	**34,187.23**	**54,758.00**	**(20,570.77)**
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	**6,450,863.86**	**6,341,366.00**	**(1,555,172.14)**
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	6,149.01	7,560.00	1,410.99
401-2130 Office Equipment/Furniture	615.26	1,260.00	644.74
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
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	6,140.79	8,400.00	2,259.21
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	9,060.83	7,560.00	(1,500.83)
401-4600 Training/Conference - General Government	51.60	2,100.00	2,048.40
TOTAL GENERAL GOVT	**139,830.38**	**247,902.00**	**108,071.62**
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	18,601.80	15,600.00	(3,001.80)
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	10,113.23	18,200.00	8,086.77
402-4600 Conferences/Training	0.00	1,040.00	1,040.00
TOTAL FINANCIAL ADMIN	**88,767.26 #**	**140,816.00 #**	**52,048.74**
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	5,099.91	5,000.00	(99.91)
403-3180 Commission Earned Income Tax	12,271.48	18,000.00	5,728.52
403-3190 Commission Deed Transfer Tax	4,414.19	2,000.00	(2,414.19)
TOTAL TAX COLLECTION	**31,619.82**	**43,885.00**	**12,265.18**
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
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.	4,217.56	5,880.00	1,662.44
409-3620 Electric Annex	1,160.67	1,260.00	99.33
409-3640 Gas (heat) - Annex	1,156.44	1,260.00	103.56
409-3730 Maintenance & Repair Annex	5,658.55	2,730.00	(2,928.55)
409-3740 Maintenance & Repairs	4,462.94	42,000.00	37,537.06
TOTAL MUNICIPAL BUILDING	**16,887.03**	**53,550.00**	**36,662.97**
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	6,335.88	17,500.00	11,164.12
411-2600 Small Tools/ Equipment	2,801.51	5,500.00	2,698.49
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	8,125.70	11,500.00	3,374.30
411-3630 Gas (heat)	5,373.49	5,000.00	(373.49)
411-3730 Equipment Testing	12,522.20	10,000.00	(2,522.20)
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	**46,423.61**	**95,500.00**	**49,076.39**
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	116,666.64	180,000.00	63,333.36
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
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	420.30	750.00	329.70
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	**158,536.99**	**267,333.00**	**107,296.01**
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	83,729.70	150,000.00	66,270.30
TOTAL PLANNING/ZONING	**123,278.55**	**170,500.00**	**47,221.45**
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)	8,895.11	13,000.00	4,104.89
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
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	832.10	2,600.00	1,767.90
430-3740 Equipment Maint & Repairs - Street Dept	3,346.63	5,200.00	1,853.37
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	**700,000.46**	**251,486.00**	**(448,514.46)**
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	23,217.52	0.00	(23,217.52)
434-3720 Street Light Repair	663.69	250.00	(413.69)
434-3730 Operations/Maintenance	645.02	750.00	104.98
TOTAL STREET LIGHTING	**24,526.23**	**1,000.00**	**(23,526.23)**
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	6,647.59	15,000.00	8,352.41
438-3720 Street Paving	0.00		0.00
TOTAL STREET MAINTENANCE	**6,647.59**	**15,000.00**	**8,352.41**
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
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	2,318.75	5,000.00	2,681.25
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	**96,587.92**	**217,831.00**	**121,243.08**
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	3,608.05	35,000.00	31,391.95
TOTAL FLOOD CONTROL	**5,623.28**	**130,500.00**	**124,876.72**
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	13,254.00	0.00	(13,254.00)
Total Grant - Special Projects	**13,254.00**	**0.00**	**(13,254.00)**
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
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	**4,235,621.78**	**5,878,006.00**	**1,642,384.22**
Excess Revenue Over(Under) Expenditures	**2,215,242.08**	**463,360.00**	**1,751,882.08**

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual
August 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	1,040.29	0.00	1,040.29
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	21,057.05	0.00	21,057.05
TOTAL INTEREST	**88,321.69**	**98,600.00**	**(10,278.31)**
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	739,981.59	2,100,000.00	(1,360,018.41)
364-2020 Lien Sewer Rents	3,183.41	8,500.00	(5,316.59)
364-3160 Lien Interest & Cost	11,825.89	0.00	11,825.89
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	33,955.43	45,000.00	(11,044.57)
TOTAL SANITATION	**872,922.56**	**2,471,500.00**	**(1,598,577.44)**
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	**2,650,499.17**	**2,665,545.00**	**(15,045.83)**
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
August 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	3,210.94	4,500.00	1,289.06
401-2130 Office Equipment/Furniture - Admin	366.30	750.00	383.70
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	3,386.51	5,000.00	1,613.49
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	**100,671.36**	**165,070.00**	**64,398.64**
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	16,735.54	19,800.00	3,064.46
402-3160 Billing Software	3,346.38	8,250.00	4,903.62
402-3170 Accounting Software	847.94	8,877.00	8,029.06
402-3210 Credit Card Fees	12,169.01	23,100.00	10,930.99
402-4600 Conferences/Training	0.00	1,320.00	1,320.00
TOTAL FINANCIAL ADMIN	**101,177.79**	**178,727.00**	**77,549.21**
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
August 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.	2,511.09	3,500.00	988.91
409-3620 Electricity-Annex	711.27	750.00	38.73
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	2,633.31	25,000.00	22,366.69
TOTAL MUNICIPAL BUILDING	**9,952.88**	**31,875.00**	**21,922.12**
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	8,423.66	14,000.00	5,576.34
429-2300 Fuel Oil	20,756.14	27,800.00	7,043.86
429-2310 Vehicle Operation	2,365.14	1,200.00	(1,165.14)
429-2380 Uniforms	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	39,178.00	66,000.00	26,822.00
429-3200 Telephone - Sewer	1,659.74	3,500.00	1,840.26
429-3610 Electric - Sewer	77,489.76	113,500.00	36,010.24
429-3700 Pump Station Maint & Repair	0.00	30,000.00	30,000.00
429-3710 WWTP Maint & Repairs	22,075.74	40,000.00	17,924.26
429-3720 Collection System Maintenance	20,874.94	35,000.00	14,125.06
429-3730 WWTP Building & Repair	0.00	40,000.00	40,000.00
429-3740 Equipment Maintenance Collections	1,831.81	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	65,248.48	113,500.00	48,251.52
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	**1,235,038.11**	**1,041,003.00**	**(194,035.11)**
STREET DEPARTMENT			

Borough of East Stroudsburg
Sewer by Fund Stmt of Activity - Budget vs Actual
August 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)	11,284.86	16,500.00	5,215.14
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	1,057.11	3,300.00	2,242.89
430-3740 Equipment Maint & Repair - Street	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	**169,554.05**	**319,196.00**	**149,641.95**
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
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			
Total Expenses	**2,037,397.75**	**2,506,872.00**	**469,474.25**
Excess Revenue Over(Under) Expenditures	**613,101.42**	**158,673.00**	**(454,428.42)**

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
Revenues			
Interest	889.37	-	889.37
SANITATION			
364-3010 Solid Waste User Fees	1,191,224.21	1,423,693.00	(232,468.79)
364-3020 Solid Waste Fees Penalties	27,047.97	29,975.00	(2,927.03)
364-3030 Solid Waste Bulk Items and Bags	8,632.96	18,360.00	(9,727.04)
364-3150 Lien Rents Solid Waste	2,744.01	1,500.00	1,244.01
364-3160 Lien Interest & Cost	8,072.08	8,500.00	(427.92)
TOTAL SANITATION	1,237,721.23	1,482,028.00	(244,306.77)
MISCELLANEOUS REVENUES			
380-1070 Misc Inc - Can Exchange	223.50	-	223.50
TOTAL MISC. REVENUES	223.50	-	223.50
Total Revenues	**1,238,834.10**	**1,482,028.00**	**(243,193.90)**
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	1,246.74	1,440.00	193.26
401-2130 Office Equipment/Furniture	117.16	240.00	122.84
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	3,423.02	1,600.00	(1,823.02)
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
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	**30,441.47**	**50,265.00**	**19,823.53**
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	2,554.40	4,800.00	2,245.60
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	3,001.01	5,600.00	2,598.99
402-4600 Conferences/Training	-	320.00	320.00
TOTAL FINANCIAL ADMIN	**24,081.77**	**43,327.00**	**19,245.23**
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	802.14	1,120.00	317.86
409-3620 Electric - Annex	267.52	240.00	(27.52)
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	1,103.22	8,000.00	6,896.78
TOTAL MUNICIPAL BUILDING	**3,478.67**	**10,200.00**	**6,721.33**
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
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)	2,731.72	4,000.00	1,268.28
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	259.48	800.00	540.52
430-3740 Equipment Maint & Repairs - Street Dept	1,316.92	1,600.00	283.08
430-4600 Training Street	22.25	480.00	457.75
TOTAL STREET DEPARTMENT	**68,060.35**	**77,381.00**	**9,320.65**

Borough of East Stroudsburg
Trash Fund Stmt of Activity - Budget vs Actual
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	**935,693.90**	**1,620,561.00**	**685,308.10**
Excess Revenue Over(Under) Expenditures	**303,140.20**	**(138,533.00)**	**441,673.20**

Borough of East Stroudsburg
Consolidated Statement of Activity - Variance Report
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	36,735.16	16,328.24	(20,406.92)	18,000.00	(18,735.16)	Budget Modification needed
402-3120 Accounting Services	814.37	0.00	(814.37)	0.00	(814.37)	Budget Modification needed
403-3170 Commission Local Ser. Tax	5,099.91	3,704.68	(1,395.23)	5,000.00	(99.91)	Budget Modification needed
403-3190 Commission Deed Transfer Tax	4,414.19	2,094.16	(2,320.03)	2,000.00	(2,414.19)	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	12,522.20	5,474.85	(7,047.35)	10,000.00	(2,522.20)	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)	2,365.14	357.18	(2,007.96)	1,200.00	(1,165.14)	Budget Modification needed
429-7400 Equipment Lease/Purchase	525,000.00	0.00	(525,000.00)	0.00	(525,000.00)	Approved Capital Purchase
429-7410 Capital Improvements	185,007.50	0.00	(185,007.50)	0.00	(185,007.50)	Approved Capital Purchase
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

Borough of East Stroudsburg
Consolidated Statement of Activity - Variance Report
August 31, 2026

Account # & Title	Y-T-D 8/31/2026	Y-T-D 8/31/2025	Variance	Budget 8/31/2026	Variance	Memo
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)	7,211.78	1,535.34	(5,676.44)	2,500.00	(4,711.78)	$1,600 in unantcipated vehicle repairs & increase due to fuel costs
448-3400 Printing & Advertising	1,510.00	165.80	(1,344.20)	1,000.00	(510.00)	Increase due to additional mails required
448-4910 Permits	23,701.00	20,000.00	(3,701.00)	21,000.00	(2,701.00)	Increase in Permit fees
448-7400 Capital Improvements	82,871.05	14,112.41	(68,758.64)	0.00	(82,871.05)	Approved Capital Purchase
448-7410 Capital purchase (UTV)	59,805.00	0.00	(59,805.00)	0.00	(59,805.00)	Approved Capital Purchase
452-2602 Building Maintenance/Repair (Pool) 67/33	4,497.46	932.65	(3,564.81)	1,250.00	(3,247.46)	Necessary repairs
454-3610 Electricity	2,505.00	1,679.11	(825.89)	1,500.00	(1,005.00)	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	13,254.00	2,702.85	(10,551.15)	0.00	(13,254.00)	$8000 PMVB Grant. Must spend $16,000 total to receive $8,000
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
	2,524,849.59	685,001.51		687,451.00	(1,837,398.59)	

Borough of East Stroudsburg
Water Fund Stmt of Activity - Budget vs Actual
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	1,157.98	0.00	1,157.98
341-0210 Interest-Water-PLGIT	0.63	0.00	0.63
341-0211 Interest-Water-P Plus	8,338.56	0.00	8,338.56
341-0212 Interest-Water-P 2025	11,629.22	0.00	11,629.22
341-0213 Interest - First Northern Water 2025 Debt	84,027.81	0.00	84,027.81
TOTAL INTEREST	**105,154.20**	**92,800.00**	**12,354.20**
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	1,199,300.26	2,950,000.00	(1,750,699.74)
378-2110 Lien Rents	8,429.15	25,000.00	(16,570.85)
378-2120 Lien Costs & Interest	7,198.18	2,000.00	5,198.18
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	55,570.12	50,000.00	5,570.12
378-9400 Water Dept. Services	422.00	1,850.00	(1,428.00)
TOTAL PMT FROM WATER CO	**1,324,576.03**	**3,307,510.00**	**(1,982,933.97)**
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
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	**2,110,345.06**	**3,532,755.00**	**(1,422,409.94)**
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	3,388.16	4,500.00	1,111.84
401-2130 Office Equipment/Furniture - Admin	366.30	750.00	383.70
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	5,913.60	5,000.00	(913.60)
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	**108,269.21**	**165,072.00**	**56,802.79**
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	6,909.34	19,800.00	12,890.66

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

Account # & Title	Y-T-D	Budget 12/31/2026	Variance
402-3160 Billing Software	3,113.50	8,250.00	5,136.50
402-3170 Accounting Software	847.94	8,877.00	8,029.06
402-3210 Credit Card Fees	12,259.01	23,100.00	10,840.99
402-4600 Conferences/Training	0.00	1,320.00	1,320.00
TOTAL FINANCIAL ADMIN	**91,315.44**	**178,727.00**	**87,411.56**
LEGAL SERVICES			
404-3160 Legal Services - WTP	169,917.92	200,000.00	30,082.08
TOTAL LEGAL SERVICES	**169,917.92**	**200,000.00**	**30,082.08**
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.	2,511.09	3,500.00	988.91
409-3620 Electricity-Annex	711.27	750.00	38.73
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	2,633.31	25,000.00	22,366.69
TOTAL MUNICIPAL BUILDING	**10,028.10**	**31,875.00**	**21,846.90**
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)	11,284.86	16,500.00	5,215.14
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
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	1,058.32	3,300.00	2,241.68
430-3740 Equipment Maint & Repair - Street Dept	4,522.36	6,600.00	2,077.64
430-4600 Conferences/Training - Street Dept	91.76	1,980.00	1,888.24
TOTAL STREET DEPARTMENT	**171,076.14**	**319,196.00**	**148,119.86**
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	81,962.91	140,000.00	58,037.09
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	7,211.78	2,500.00	(4,711.78)
448-2380 Uniforms/Boot Allowance	576.26	5,000.00	4,423.74
448-2400 Meter M&R Supplies (New Radio Read)	375.31	25,000.00	24,624.69
448-2600 Small Tools/Minor Equipment - Water	5,627.33	15,000.00	9,372.67
448-3160 Laboratory Fees - Water	28,435.53	45,000.00	16,564.47
448-3200 Telephone- Water	2,297.85	3,500.00	1,202.15
448-3400 Printing & Advertising	1,510.00	1,000.00	(510.00)
448-3610 Electric- WTP, Wells, Dist	38,966.72	60,000.00	21,033.28
448-3700 Well Maint & Repair	2,264.98	40,000.00	37,735.02
448-3720 Distribution System- Maint. & Repairs	50,038.64	150,000.00	99,961.36
448-3730 Building Maintenance	6,310.98	15,000.00	8,689.02
448-3740 WTP Maint & Repairs	16,115.63	20,000.00	3,884.37
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
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	8,667.77	20,000.00	11,332.23
448-4600 Training/conferences - Water	214.00	3,000.00	2,786.00
448-4700 Sludge Removal	35,950.30	65,000.00	29,049.70
448-4910 Permits	23,701.00	21,000.00	(2,701.00)
448-7400 Capital Improvements	82,871.05	0.00	(82,871.05)
448-7410 Capital purchase (UTV)	59,805.00	0.00	(59,805.00)
TOTAL WATER FACILITIES	**825,184.78**	**1,227,954.00**	**402,769.22**
DEBT SERVICE			
471-1100 Principal 2016 Loan	0.00	59,574.00	59,574.00
471-1110 Penn Vest Water Line	33,249.60	50,087.00	16,837.40
471-1120 Penn Vest Dam	27,790.68	41,897.00	14,106.32
471-1130 ESSA GO 2021	0.00	34,650.00	34,650.00
TOTAL DEBT SERVICE	**61,040.28**	**186,208.00**	**125,167.72**
DEBT INTEREST			
472-1100 Interest - 2016 Loan	0.00	96,500.00	96,500.00
472-1110 Penn Vest Water Line - Interest	3,522.64	5,071.00	1,548.36
472-1120 Penn Vest Dam - Interest	5,815.32	8,512.00	2,696.68
472-1130 interest -2021 Loan	0.00	76,000.00	76,000.00
472-1140	0.00	133,076.00	133,076.00
TOTAL DEBT INTEREST	**9,337.96**	**319,159.00**	**309,821.04**
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
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	**2,182,301.74**	**3,392,592.00**	**1,359,705.05**
Excess Revenue Over(Under) Expenditures	**(71,956.68)**	**140,163.00**	**212,119.68**

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/15/2026 to 9/15/2026

ESSA General

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0072180	9/15/2026	[0841] ARGS TECHNOLOGY	10401-2140	IT Expenses	2209.53	5,260.79
			40401-2140	IT Expenses	1315.20	
			60401-2140	IT Expenses	1315.20	
			70401-2140	IT Expenses	420.86	
0072181	9/15/2026	[8138] AUTOZONE - Invoices 10018365664, 10018369712, 10018369713	10409-3740	Maintenance & Repairs	6.51	146.53
			10446-3730	Equipment Maintenance/Repair	131.03	
			40409-3740	Maintenance & Repairs	3.88	
			60409-3740	Maintenance & Repairs	3.88	
			70409-3740	Maintenance & Repairs	1.23	
0072182	9/15/2026	[0011] BIROS UTILITIES INC. - Invoices 100778, 100779	11454-4700	Portable Toilet Rentals	290.00	290.00
0072183	9/15/2026	[7764] BLUE RIDGE LUMBER - Invoices 45371, 509649, 511024, 511713	10436-2450	Materials & Supplies	23.98	563.38
			10438-2450	Materials & Supplies St Mainte	539.40	
0072184	9/15/2026	[8128] BOYER & RITTER LLC	10402-3110	Auditing Services - General Fu	4326.00	10,300.00
			40402-3110	Auditing Services - Sewer	2575.00	
			60402-3110	Auditing Services - Water	2575.00	
			70402-3110	Auditing Services - Trash	824.00	
0072185	9/15/2026	[7337] CAMPBELL DURRANT, P.C.	10404-3140	Solicitor Retainer & Fees	1592.50	1,592.50
0072186	9/15/2026	[7272] CLAUDE S CYPHERS INC - Invoices 771299, 771300	10430-2300	Vehicle Operation (fuel, oil,	29.77	834.35
			10430-2600	Minor Equipment	187.16	
			40430-2300	Vehicle Operation (fuel, oil,	37.79	
			40430-2600	Small Tools/Minor Equip - Stre	237.55	
			60430-2300	Vehicle Operation (fuel, oil,	37.79	
			60430-2600	Small Tools/Minor Equip - Stre	237.55	
			70430-2300	Vehicle Operation (fuels, oil,	9.15	
			70430-2600	Minor Equipment	57.59	
0072187	9/15/2026	[0029] COOPER ELECTRIC	10430-3730	Building Maintenance	4.07	15.65
			40430-3730	Building Maintenance - Street	5.16	
			60430-3730	Building Maintenance- Street D	5.16	
			70430-3730	Building Maintenance	1.26	
0072188	9/15/2026	[7697] DIVAL SAFETY EQUIPMENT, INC.	10411-3730	Equipment Testing	375.00	375.00
0072189	9/15/2026	[7569] DURNEY & WORTHINGTON LLC	10404-3140	Solicitor Retainer & Fees	80.00	80.00
0072190	9/15/2026	[7543] ELIJAH ANGRADI - HRA	10200-2003	Employee HRA Balances	199.99	199.99
0072191	9/15/2026	[7674] ENCOVA INSURANCE	10486-3530	Workers Comp Insurance	2475.50	9,902.00
			40486-3530	Workers Comp Insurance	3317.17	
			60486-3530	Workers Comp Insurance	3317.17	
			70486-3530	Workers Comp Insurance	792.16	
0072192	9/15/2026	[7604] KUT KWICK CORPORATION	10446-3730	Equipment Maintenance/Repair	375.70	375.70
0072193	9/15/2026	[7489] MARSHALL MACHINERY INC	10446-3730	Equipment Maintenance/Repair	350.71	350.71

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/15/2026 to 9/15/2026

ESSA General

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0072194	9/15/2026	[0045] MET-ED - Invoices 017273762, 017273986, 017322437, 052535679, 054429244, 054430259, 057613430,	10409-3610	Electricity-Mun. Bldg.	209.60	3,414.55
			10409-3620	Electric Annex	84.60	
			10411-3620	Electricity	284.51	
			11452-3612	Electricity (Pool)	1760.70	
			11454-3610	Electric	668.85	
			40409-3610	Electricity-Mun. Bldg.	124.77	
			40409-3620	Electricity-Annex	50.36	
			60409-3610	Electricity-Mun. Bldg.	124.77	
			60409-3620	Electricity-Annex	50.36	
			70409-3610	Electricity - Mun Bldg	39.93	
			70409-3620	Electric - Annex	16.10	
0072195	9/15/2026	[7813] MUNICIPAL CODE SOLUTION, LLC - Invoices ESB2608 BUILDING COD, ESB2608 ZONING & COD	10413-2000	Zoning & Codes	14583.33	30,312.62
			10414-4500	Zoning & Codes Permitting	15729.29	
0072196	9/15/2026	[0109] NORTHERN SAFETY CO., INC.	10411-2600	Small Tools/ Equipment	71.24	71.24
0072197	9/15/2026	[0199] PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	10401-2130	Office Equipment/Furniture	68.38	162.78
			40401-2130	Office Equipment/Furniture - A	40.70	
			60401-2130	Office Equipment/Furniture - A	40.70	
			70401-2130	Office Equipment/Furniture	13.00	
0072198	9/15/2026	[8114] PRIMO BRANDS	10401-2100	Office Expense - Administratio	8.40	20.00
			40401-2100	Office Expense - Admin	5.00	
			60401-2100	Office Expense - Admin	5.00	
			70401-2100	Office Expense - Administratio	1.60	
0072199	9/15/2026	[8103] PYE-BARKER FIRE & SAFETY	10409-3740	Maintenance & Repairs	81.87	194.95
			40409-3740	Maintenance & Repairs	48.74	
			60409-3740	Maintenance & Repairs	48.74	
			70409-3740	Maintenance & Repairs	15.60	
0072200	9/15/2026	[8100] SIOBHAN DUNLEAVY	10445-1910	Uniforms/Drug Test	6.01	6.01
0072201	9/15/2026	[7774] STEELE'S HARDWARE, INC.	10430-2600	Minor Equipment	85.80	329.99
			40430-2600	Small Tools/Minor Equip - Stre	108.90	
			60430-2600	Small Tools/Minor Equip - Stre	108.90	
			70430-2600	Minor Equipment	26.39	
0072202	9/15/2026	[0069] TRAFFIC PLANNING & DESIGN INC	10456-4700	PMVB Grant Expense	11217.50	11,217.50
0072203	9/15/2026	[0706] VERIZON	10401-3210	Telephone - Gen Government	21.07	50.16
			40401-3210	Telephone - Admin	12.54	
			60401-3210	Telephone - Admin	12.54	
			70401-3210	Telephone - Gen Government	4.01	

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/15/2026 to 9/15/2026

ESSA General

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0072204	9/15/2026	[7783] WEX BANK	10255-2105	A/R - Twin Boro's Recycling Bi	891.56	6,250.19
			10411-2500	Vehicle Maint/Supplies- Fire D	1019.47	
			10413-2500	Vehicle Maintenance	65.88	
			10430-2300	Vehicle Operation (fuel, oil,	838.90	
			10445-2410	Vehicle Registration/Maintenan	216.99	
			40429-2310	Vehicle Operation (Fuel/oil)	262.81	
			40430-2300	Vehicle Operation (fuel, oil,	1064.75	
			60430-2300	Vehicle Operation (fuel, oil,	1064.75	
			60448-2310	Vehicle Operation (Fuel/oil)	566.96	
			70430-2300	Vehicle Operation (fuels, oil,	258.12	
0072205	9/15/2026	[7560] WILSON PRODUCTS COMPRESSED GAS	10430-3740	Equipment Maint & Repairs - St	3.19	12.25
			40430-3740	Equipment Maint & Repair - Str	4.04	
			60430-3740	Equipment Maint & Repair - Str	4.04	
			70430-3740	Equipment Maint & Repairs - St	0.98	
				Total Checks	**82,328.84**	**82,328.84**

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/15/2026 to 9/15/2026

ESSA Debt Service

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0001095	9/15/2026	[8084] FIRST NORTHERN BANK & TRUST - Invoices 593301, 593302	23471-1160	Deb Princ Taxable Series 2025	80000.00	119,068.75
			23472-1150	2025 GO Note - Interest	32093.75	
			23472-1160	Interest - Taxable Series of 2	6975.00	
				Total Checks	**119,068.75**	**119,068.75**

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/15/2026 to 9/15/2026

ESSA Highway

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0003832	9/15/2026	[0045] MET-ED - Invoices 017051424, 017277789, 017322353, 019241932, 081255987, 104633050	10434-3610	Electric-St. Lighting	1032.48	3,253.78
			35433-3610	Electricity - Traffic Signals	217.08	
			35434-3610	Electric-Street Lighting	2004.22	
0003833	9/15/2026	[0046] PPL ELECTRIC UTILITIES - Invoices 26535-75003, 86059-32007, 93601-80005	10434-3610	Electric-St. Lighting	2544.90	7,513.53
			35433-3610	Electricity - Traffic Signals	28.55	
			35434-3610	Electric-Street Lighting	4940.08	
				Total Checks	**10,767.31**	**10,767.31**

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/15/2026 to 9/15/2026

ESSA Water Checking

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0016274	9/15/2026	[7764] BLUE RIDGE LUMBER - Invoices 512525, 513037, 513454	60448-2200	Materials & Supplies	147.18	451.49
			60448-3720	Distribution System- Maint. &	304.31	
0016275	9/15/2026	[0610] EXETER SUPPLY CO INC	60448-3720	Distribution System- Maint. &	1062.06	1,062.06
0016276	9/15/2026	[8084] FIRST NORTHERN BANK & TRUST - 2025AA - INTEREST	60472-1140	Debt Interest Series AA 2025 G	66537.75	66,537.75
0016277	9/15/2026	[0037] HAJOCA CORPORATION	60448-2200	Materials & Supplies	309.86	309.86
0016278	9/15/2026	[0866] HAWK MTN LABS INC - Invoices 78761, 78821, 79129, 79236	60448-3160	Laboratory Fees - Water	873.15	873.15
0016279	9/15/2026	[0381] HOLLAND COMPANY INC.	60448-2110	Chemicals - Water	8301.30	8,301.30
0016280	9/15/2026	[8122] LENTIC ECOLOGICAL LLC - AUGUST LAKE MANAGEMENT	60448-3740	WTP Maint & Repairs	1230.00	1,230.00
0016281	9/15/2026	[0045] MET-ED - Invoices 017273846, 019213675, 019213782, 019342029, 071408981, 144314927	60448-3610	Electric- WTP, Wells,Dist.	3359.33	3,359.33
0016282	9/15/2026	[7992] OBERMAYER REBMANN MAXWELL & HIPPEL LLP	60404-3160	Legal Services - WTP	3167.00	3,167.00
0016283	9/15/2026	[0075] PA ONE CALL	60448-4500	Contracted Line Maint - Water	270.91	270.91
0016284	9/15/2026	[0170] VEN-MAR SALES INC	40429-3720	Collection System Maintenance	443.28	743.52
			60448-3720	Distribution System- Maint. &	300.24	
0016285	9/15/2026	[7359] VERIZON (W)	60448-3200	Telephone- Water	67.58	67.58
				Total Checks	**86,373.95**	**86,373.95**

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/15/2026 to 9/15/2026

ESSA Trash Checking

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0007008	9/15/2026	[0074] WASTE MANAGEMENT	70427-4700	Refuse Coll/Disp Contract	75626.73	75,626.73
				Total Checks	**75,626.73**	**75,626.73**

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/15/2026 to 9/15/2026

ESSA Sewer Checking

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0012131	9/15/2026	[7514] EUROFINS ENVIRONMENTAL TESTING - Invoices 4100425534, 4100426169, 4100429676	40429-3160	Laboratory Fees	617.00	617.00
0012132	9/15/2026	[0866] HAWK MTN LABS INC - Invoices 78694, 78822, 78965, 79076, 79280, 79421	40429-3160	Laboratory Fees	3608.25	3,608.25
0012133	9/15/2026	[0250] KAPPE ASSOCIATES INC - Invoices 26-366-M, 26-4237-J8	40429-2200	Materials & Supplies- WWTP	225.00	7,134.00
			40429-3710	WWTP Maint & Repairs	6909.00	
0012134	9/15/2026	[7611] KUSTOM CONTROL SOLUTIONS CORP	40429-3710	WWTP Maint & Repairs	1529.05	1,529.05
0012135	9/15/2026	[0863] MASCARO & SONS	40429-4700	Sludge Disposal	2810.61	2,810.61
0012136	9/15/2026	[0045] MET-ED - Invoices 017053016, 060921606	40429-3610	Electric - Sewer	1271.21	1,271.21
0012137	9/15/2026	[8114] PRIMO BRANDS	40140-1140	Account Receivable - Sewer Ser	50.59	50.59
0012138	9/15/2026	[7632] STROUD MEDIA LLC	40429-3200	Telephone - Sewer	65.00	65.00
0012139	9/15/2026	[7682] SUBURBAN PROPANE-2753	40429-2300	Fuel Oil	1078.31	1,078.31
				Total Checks	**18,164.02**	**18,164.02**

Borough of East Stroudsburg

Check Listing with Accounting Distribution from 9/15/2026 to 9/15/2026

ESSA Payroll

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0001646	9/15/2026	[7806] MISSIONSQUARE-306472	10210-2000	Payroll Tax Liability	1364.77	1,364.77
0001647	9/15/2026	[0223] PENNSYLVANIA MUNICIPAL RETIREMENT S - Invoices 091126-1 EMPLOYEE, 091126-1 EMPLOYER	10210-2000	Payroll Tax Liability	2496.22	6,423.98
			10487-5310	N/U Pension MMO	864.10	
			40487-5310	N/U Pension MMO	1178.33	
			60487-5310	N/U Pension MMO	1178.33	
			65487-5310	N/U Pension MMO	392.78	
			70487-5310	N/U Pension MMO	314.22	
0001648	9/15/2026	[8026] TEAMSTERS 773 - SEPT DUES	10210-2000	Payroll Tax Liability	637.00	637.00
				Total Checks	**8,425.75**	**8,425.75**

24 Analomink Street, East Stroudsburg, PA 18301

Phone: 570-421-8300 **Fax:** 570-421-5575 **Web:** www.eaststroudsburgboro.org

Zoning & Codes Department
Monthly Report to Council Reporting
Period: August 2026
Prepared by: Zoning & Codes Department
Date Presented: September 15, 2026

DEPARTMENT OVERVIEW

During August 2026, the Zoning & Codes Department continued its ongoing administration of the Borough's code enforcement, building and zoning permitting, rental inspection, and property compliance programs. Department activities remained focused on maintaining consistent enforcement practices, timely application processing, proactive property inspections, and responsive assistance to residents, property owners, contractors, and businesses. A continued priority during the month was achieving voluntary compliance whenever practical. Staff worked directly with property owners and responsible parties to identify violations, explain applicable requirements, establish corrective actions, and resolve outstanding issues before formal enforcement became necessary. Where voluntary efforts were unsuccessful, cases were advanced through the appropriate enforcement process to ensure violations were actively addressed and brought toward resolution.

PREVIOUS COUNCIL INQUIRIES ADDRESSED

The following provides an update on concerns previously raised by Borough Council:

1. **Asian Market – 125 S Courtland Street – Parking Spaces**
   A review of available Borough records did not identify an executed lease agreement for the use of Borough parking spaces associated with the property. However, records from the May 3, 2022 Borough Council meeting reference a discussion about a potential grocery store and its parking issues at 125 South Courtland Street. Mr. Nicholas was interested in buying the building to use as a grocery store and was requesting the Borough to lease his business eight parking spaces in the Day Street parking lot to accommodate his customers. The Borough's then long term lease parking ordinance allowed leasing spaces to individuals, not businesses. An amendment to the ordinance to allow leased spaces to individuals and businesses, and the businesses to regulate and control their spaces, not the Borough, was drafted, but no record of a related passed amendment was found.

2. **81 N Courtland Street – High Grass and Solid Waste**
   As a result of multiple tickets, some being paid and **ten (10) Non-Traffic Citations** filed with the District Magistrate, the property is cleaned up.

3. **Vacant Lot next to 81 N Courtland Street – High Grass**
   As a result of multiple tickets for High Grass and a site meeting with the Code Enforcement Officer, the property came into compliance.

Borough Manager – Kelly Lewis
Mayor – Victor Brozusky
Solicitor – John C. Prevoznik, Esquire
Engineer – UTRS, C.E.E.
Engineer, Sewer – UTRS, C.E.E.

President of Council – Sonia C. Wolbert (1st Ward)
Council Vice President – Carrie Panepinto (4th Ward)
Council Member – Charles A. Garris (3rd Ward)
Council Member – Paul Shemansky (2nd Ward)
Council Member – Jane Gagliardo (5th Ward)
Council Member – Lauren Peterson (6th Ward)

Finance Director – Layla Richard-Rau
DPW Director – Lee Philips
Zoning Officer – Michael P. Manter
Health Officer – Thomas Detweiler
Building Code Official – Municipal Code Solutions

24 Analomink Street, East Stroudsburg, PA 18301

Phone: 570-421-8300 **Fax:** 570-421-5575 **Web:** www.eaststroudsburgboro.org

4. **Graffiti – Hughes Printing - 34 N Crystal Street**

   On August 20, 2026, a Notice of Violation was issued to the property owner of record sent by both regular and certified mail regarding the graffiti located on the rear of the property. The notice established a compliance period for corrective action. If the violation remains unresolved, the Department will proceed with enforcement through the filing of a Non-Traffic Citation with the Magisterial District Court on or after September 19, 2026.

5. **CVS – Shrubbery**

   Shrubbery has been trimmed down. CVS has occupied the building since at least 1992. At this time, we cannot locate the landscaping plan to be able to ensure enforcement, but we will continue searching.

6. **Walmart – Parking Lot**

   There are only three recorded pages of the Land Development Plan on Landex. We have gone through all of the files that we have for Walmart (2 full cabinets) and we cannot find a copy of the Conditional Use Decision. Not allowing overnight parking would be a condition that would support our enforcement efforts to resolve the parking issues. Without the copy of the Conditional Use Decision, we cannot move forward with enforcement because there is currently no ordinance preventing overnight parking on private property.

7. **Oak Street –**

   The property has been cleaned up.

CODE ENFORCEMENT & COMPLIANCE ACTIVITY

I. VIOLATIONS ISSUED THROUGH TICKETING PROCESS

1. Ticket Enforcement

Code Enforcement staff issued **38 tickets** during the reporting period, bringing the 2026 year-to-date total to **618 tickets,** representing a significant increase over previous years.

Enforcement Action - Ticketing	Current Month	Previous Month	YTD Tickets Issued	Total Tickets 2025
Domestic Waste Above the Top of a Container	12	8	252	148
Storage of Mobile Carts	2	22	164	8
Solid Waste on a Sidewalk or Private Property	2	6	48	8
Snow Removal	0	0	53	44
High Grass	22	15	142	8
Total [1]	**38**	**57**	**658**	**262**

Borough Manager – Kelly Lewis
Mayor – Victor Brozusky
Solicitor – John C. Prevoznik, Esquire
Engineer – UTRS, C.E.E.
Engineer, Sewer – UTRS, C.E.E.

President of Council – Sonia C. Wolbert (1st Ward)
Council Vice President – Carrie Panepinto (4th Ward)
Council Member – Charles A. Garris (3rd Ward)
Council Member – Paul Shemansky (2nd Ward)
Council Member – Jane Gagliardo (5th Ward)
Council Member – Lauren Peterson (6th Ward)

Finance Director – Layla Richard-Rau
DPW Director – Lee Philips
Zoning Officer – Michael P. Manter
Health Officer – Thomas Detweiler
Building Code Official – Municipal Code Solutions

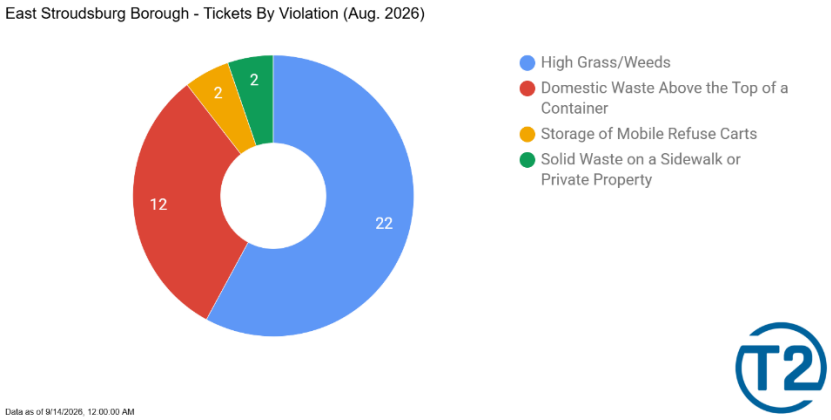
24 Analomink Street, East Stroudsburg, PA 18301

Phone: 570-421-8300 **Fax:** 570-421-5575 **Web:** www.eaststroudsburgboro.org

Total [1] - The total number of violations reflects all categories of violations for which tickets were issued during the reporting period. The violation types listed above represent the most frequently recurring violations encountered and enforced by the department.

Highlights:

- **High Grass:** Seasonal property-maintenance enforcement remained active, with **22 tickets issued**, compared with **15 last month**. The year-to-date total has reached **142 tickets**.
- **Domestic Waste Above Container:** Increased from **8 to 12 tickets** this month. The year-to-date total stands at **252**, making this one of the Department's most frequently addressed violations.
- **Storage of Mobile Carts:** Decreased significantly from 22 tickets last month to only 2 this month, representing a 91% month-over-month reduction.
- **Solid Waste on Sidewalks or Private Property:** Declined from 6 to 2 tickets, a 67% monthly reduction.



2. Ticket Data by Year

As of the close of the reporting period:

- **658 tickets** have been issued in 2026.
- **$23,380.00** in fines have been assessed.
- **467 tickets** have been paid.
- **$13,610.00** has been collected.
- **89 cases** have been filed with the District Magistrate.
- Remaining cases are either pending payment, under review, or resolved through warnings or administrative action.

These figures significantly exceed both 2025 and 2024 enforcement activity, demonstrating increased compliance monitoring and enforcement consistency.

Borough Manager – Kelly Lewis
Mayor – Victor Brozusky
Solicitor – John C. Prevoznik, Esquire
Engineer – UTRS, C.E.E.
Engineer, Sewer – UTRS, C.E.E.

President of Council – Sonia C. Wolbert (1st Ward)
Council Vice President – Carrie Panepinto (4th Ward)
Council Member – Charles A. Garris (3rd Ward)
Council Member – Paul Shemansky (2nd Ward)
Council Member – Jane Gagliardo (5th Ward)
Council Member – Lauren Peterson (6th Ward)

Finance Director – Layla Richard-Rau
DPW Director – Lee Philips
Zoning Officer – Michael P. Manter
Health Officer – Thomas Detweiler
Building Code Official – Municipal Code Solutions

24 Analomink Street, East Stroudsburg, PA 18301

Phone: 570-421-8300 **Fax:** 570-421-5575 **Web:** www.eaststroudsburgboro.org

Enforcement Action - Ticketing	Issued	Total Fees Assessed	Paid	Total Fees Collected	Filed with District Magistrate	Other Actions[2]
2026 Tickets (as of last day of Reporting Month)	**658**	**$23,380.00**	**467**	**$13,610.00**	**89**	**118**
2025 Tickets	262	$5,900.00	178	$3,950.00	26	58
2024 Tickets	221	$3,260.00	58	$1,515.00	56	165

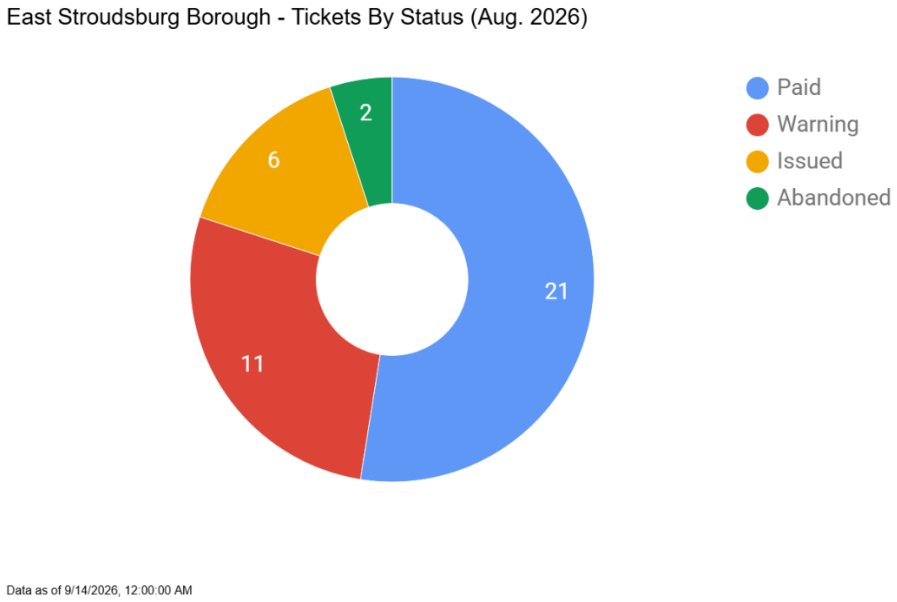
Other Actions [2] –

- Pending Payment – Tickets issued towards the end of the reporting month and/or pending to be filed with the District Magistrate

- Warning –
    - **First-Time High Grass Violations**: Properties receiving a first-time **High Grass** violation are provided a 48-hour Warning Ticket to correct the condition. If the violation remains after the warning period expires, the Department proceeds with the issuance of the applicable ticket; or,

    - Evidence received by the department that the violation resulted from misunderstanding, miscommunication, or lack of prior notice, and / or immediate compliance achieved shortly after issuance of the ticket and no prior enforcement history associated with the property.

- Dismissed, Void - Duplicate or overlapping enforcement action was identified by the department.



Borough Manager – Kelly Lewis
Mayor – Victor Brozusky
Solicitor – John C. Prevoznik, Esquire
Engineer – UTRS, C.E.E.
Engineer, Sewer – UTRS, C.E.E.

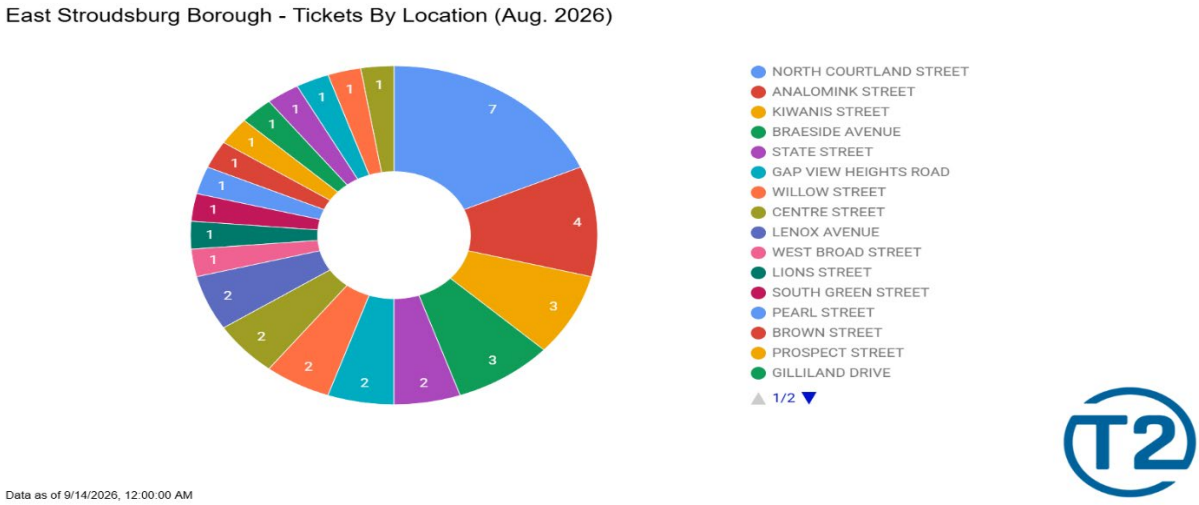
President of Council – Sonia C. Wolbert (1st Ward)
Council Vice President – Carrie Panepinto (4th Ward)
Council Member – Charles A. Garris (3rd Ward)
Council Member – Paul Shemansky (2nd Ward)
Council Member – Jane Gagliardo (5th Ward)
Council Member – Lauren Peterson (6th Ward)

Finance Director – Layla Richard-Rau
DPW Director – Lee Philips
Zoning Officer – Michael P. Manter
Health Officer – Thomas Detweiler
Building Code Official – Municipal Code Solutions

24 Analomink Street, East Stroudsburg, PA 18301

Phone: 570-421-8300 **Fax:** 570-421-5575 **Web:** www.eaststroudsburgboro.org

3. Ticket Data by Streets



II. OTHER VIOLATIONS

Beyond ticket enforcement, the Department continued proactive compliance efforts through **Notices of Violation** addressing Zoning, Rental Licensing, Uniform Construction Code violations, and Nuisance-related issues.

Category	This Month	Previous Month	Year-to-Date
UCC Violations	13	5	17
Zoning	5	3	13
Rental	40	0	30
Nuisances / Disruptive Conduct Reports	4	0	14

III. PERMIT & APPLICATIONS ACTIVITY

Category	This Month	Previous Month	Year-to-Date
Building Permits Issued - Residential	7	10	55
Building Permits Issued - Commercial	4	11	47
TOTAL BUILDING PERMITS ISSUED	**11**	**21**	**102**
Zoning Permits Issued - Residential	1	3	18

Borough Manager – Kelly Lewis
Mayor – Victor Brozusky
Solicitor – John C. Prevoznik, Esquire
Engineer – UTRS, C.E.E.
Engineer, Sewer – UTRS, C.E.E.

President of Council – Sonia C. Wolbert (1st Ward)
Council Vice President – Carrie Panepinto (4th Ward)
Council Member – Charles A. Garris (3rd Ward)
Council Member – Paul Shemansky (2nd Ward)
Council Member – Jane Gagliardo (5th Ward)
Council Member – Lauren Peterson (6th Ward)

Finance Director – Layla Richard-Rau
DPW Director – Lee Philips
Zoning Officer – Michael P. Manter
Health Officer – Thomas Detweiler
Building Code Official – Municipal Code Solutions

Zoning Permits Issued – Commercial	3	4	28
TOTAL ZONING PERMITS ISSUED	**4**	**7**	**46**
Short-Term Rental Permits	0	0	0

Notes:

- During the reporting period, the Department identified several Building and Zoning Permits that had been reviewed, approved, and issued but were never paid for and/or picked up by the applicants. Multiple attempts were made to contact the affected applicants by email and phone calls and provided opportunities to complete the permit process before expiration. Despite these efforts, **several permits remained unclaimed and subsequently expired**. Where inspections or field observations indicate that construction, alterations, or other regulated work was completed without the required valid permits, Notices of Violation are being issued to the responsible property owners. Because the previously issued permits have expired, they are no longer valid for the work performed, and the property owners are being directed to take the necessary steps to bring the property into compliance. This enforcement effort is intended to ensure that completed work is properly permitted, required inspections are performed, applicable Building and Zoning requirements are satisfied, and Department records accurately reflect the status of each property.

IV. Rental Inspection Program Performance

In 2025, the Zoning and Codes Department undertook a proactive initiative to inspect as many rental properties as possible that had not been inspected within the preceding two (2) years. This effort resulted in a significant increase in inspection activity and substantially reduced the number of overdue properties. As a result of this progress, the remaining inspection pool for 2026 is notably smaller. However, many of the outstanding properties are associated with owners who are difficult to contact or have not been responsive in coordinating inspections, which presents ongoing enforcement challenges. The Department's objective is to establish and **maintain a consistent two-year inspection cycle for all rental properties**. Once this cycle is fully achieved, annual inspection volumes are expected to stabilize, allowing for a more balanced workload while ensuring that all rental units remain compliant with applicable safety standards.

Activity Type	Current Month	Previous Month	YTD or Average	2025
Initial Inspections	20	12	210	1,202
Re-Inspections	9	5	87	577
Pass Rate	34.5%	35%	57.6%	-
Total Inspections	**29**	**17**	**584**	**1,779**

Highlights:

- Continue proactive outreach through telephone calls, emails, and reminders to improve inspection scheduling and owner compliance.

- Provide clear inspection guidance to property owners and property managers to help identify

requirements before inspections occur.

- Continue addressing properties that remain overdue for inspection or whose owners have not responded to scheduling efforts.

- Maintain progress toward a consistent two-year rental inspection cycle, with the goal of stabilizing annual inspection volumes while ensuring continued compliance with applicable safety requirements.

V. Customer Service & Public Outreach

The Department continues to experience substantial public interaction. Estimated monthly activity included:

Service Area	Total
Walk-in Inquiries	50+
Phone Calls	100+
Emails Processed	300+

Focus Areas:

- **High Volume of Public Interaction:** The Zoning & Codes Department continues to experience a high level of public interaction, with staff providing daily assistance to residents, property owners, contractors, businesses, and prospective applicants. In addition to permitting, inspections, rental administration, and enforcement responsibilities, a significant portion of staff time is dedicated to answering questions, providing technical guidance, and assisting the public in navigating Borough requirements.

- **Zoning Guidance**: Staff continued to provide preliminary guidance regarding permitted uses, conditional uses, accessory uses, dimensional requirements, and other zoning considerations to help property owners and applicants better understand applicable requirements before submitting applications or proceeding with projects.

- **Permit Education and Assistance:** Staff dedicated substantial time to explaining Building and Zoning Permit requirements, required supporting documentation, applicable review processes, and the approvals necessary before regulated work may begin.

- **Compliance Assistance:** The Department continued working directly with property owners, residents, businesses, and contractors to explain identified violations, clarify applicable requirements, and provide direction regarding corrective actions necessary to achieve compliance.

- **Emphasis on Customer Service:** Despite the significant volume of public inquiries, staff continues to prioritize professional, accessible, and timely assistance while balancing the Department's permitting, inspection, enforcement, rental licensing, and administrative responsibilities.

Borough Manager – Kelly Lewis
Mayor – Victor Brozusky
Solicitor – John C. Prevoznik, Esquire
Engineer – UTRS, C.E.E.
Engineer, Sewer – UTRS, C.E.E.

President of Council – Sonia C. Wolbert (1st Ward)
Council Vice President – Carrie Panepinto (4th Ward)
Council Member – Charles A. Garris (3rd Ward)
Council Member – Paul Shemansky (2nd Ward)
Council Member – Jane Gagliardo (5th Ward)
Council Member – Lauren Peterson (6th Ward)

Finance Director – Layla Richard-Rau
DPW Director – Lee Philips
Zoning Officer – Michael P. Manter
Health Officer – Thomas Detweiler
Building Code Official – Municipal Code Solutions

VI. Department Improvements & Initiatives

During the reporting period, the Department advanced several operational improvements designed to strengthen **efficiency, consistency, accountability, and public accessibility**.

- **Standardized Application & Review Processes:** Continued implementing standardized application checklists and internal workflows, establishing clearer submission requirements and a more consistent process for application intake and review. These improvements are intended to reduce incomplete submissions, repeated requests for documentation, and avoidable processing delays.

- **Strengthened Property Recordkeeping:** Advanced the reorganization of departmental records into a property/MAP number-based filing system, continued consolidating historical information under permanent parcel identifiers. This structure improves staff access to property histories and supports more efficient research, permitting, inspection, and enforcement activities.

- **Strengthened Enforcement & Case Follow-Up**: Refined enforcement procedures to establish more consistent case tracking and escalation. Violations are actively reviewed and followed through corrective action, voluntary compliance, or the appropriate formal enforcement process rather than remaining unresolved without documented follow-up.

- **Expanded Public Access to Department Information:** Created and published additional online resources for the Borough's Residential Rental, Short-Term Rental, and Zoning & Codes programs, providing property owners, applicants, contractors, and residents with greater access to application requirements, program procedures, forms, and departmental guidance.

VII. Challenges & Operational Considerations

The Department continues to manage several operational challenges that directly affect inspection scheduling, enforcement timelines, application processing, and staff workload. During the reporting period, the following areas required additional staff attention and follow-up:

- **Unresponsive Property Owners & Applicants:** A portion of rental property owners, applicants, and responsible parties remain difficult to contact or do not respond to inspection requests, application correspondence, or enforcement notices. These cases require repeated outreach and follow-up, extending the time necessary to complete inspections, obtain corrective action, and resolve outstanding matters.
- **Outdated Property & Contact Information:** Changes in ownership, outdated mailing addresses and contact information, and discrepancies among available property records continue to complicate communication. Staff must frequently conduct additional property research to identify responsible parties and ensure notices and official correspondence are directed appropriately.
- **Recurring Property Violations:** Certain properties continue to generate repeated violations involving solid waste, storage of mobile carts, high grass, and other property maintenance conditions. Recurring violations require additional inspections, documentation, correspondence, and progressive enforcement when voluntary compliance is not sustained.

Borough Manager – Kelly Lewis
Mayor – Victor Brozusky
Solicitor – John C. Prevoznik, Esquire
Engineer – UTRS, C.E.E.
Engineer, Sewer – UTRS, C.E.E.

President of Council – Sonia C. Wolbert (1st Ward)
Council Vice President – Carrie Panepinto (4th Ward)
Council Member – Charles A. Garris (3rd Ward)
Council Member – Paul Shemansky (2nd Ward)
Council Member – Jane Gagliardo (5th Ward)
Council Member – Lauren Peterson (6th Ward)

Finance Director – Layla Richard-Rau
DPW Director – Lee Philips
Zoning Officer – Michael P. Manter
Health Officer – Thomas Detweiler
Building Code Official – Municipal Code Solutions

Department Response

The Department continues to address these challenges through proactive communication, consistent follow-up, improved recordkeeping, standardized procedures, and progressive enforcement. Staff remains focused on achieving voluntary compliance whenever possible while advancing unresolved matters through appropriate enforcement procedures when necessary.

Despite these operational demands, the Department continues to provide consistent code enforcement, responsive customer service, efficient permit administration, and support for property owners, applicants, contractors, and businesses throughout the Borough.

VIII. Priorities for the Upcoming Period

During the next reporting period, the Department will focus on advancing unresolved cases, strengthening compliance, improving administrative systems, and expanding public access to information and services. Priority actions include:

- **Targeted Code Enforcement**: Direct enforcement resources toward recurring solid waste, property maintenance, and nuisance violations, with increased attention to properties demonstrating persistent or repeated noncompliance.
- **Resolution of Outstanding Cases:** Prioritize follow-up inspections and move unresolved violations toward documented resolution through compliance, case closure, or appropriate legal enforcement.
- **Borough-Wide Compliance:** Conduct proactive inspections and enforcement throughout the Borough, focusing resources on conditions affecting public health, safety, property conditions, and neighborhood quality.
- **Property & Ownership Data:** Verify and update property ownership and contact information as cases are reviewed, strengthening departmental records and improving the accuracy of communications, inspection scheduling, and enforcement actions.
- **Website & Public Resources:** Expand and refine online applications, instructions, program information, and departmental guidance to make requirements easier to locate and understand and to reduce avoidable application deficiencies and routine inquiries.

IX. **Conclusion**

The Zoning & Codes Department remains focused on delivering consistent enforcement, effective permit and zoning administration, rental property oversight, and responsive public service while supporting responsible residential and commercial development throughout the Borough. During the reporting period, the Department advanced efforts to strengthen case resolution, voluntary compliance, standardized processes, property records, and public access to information. These improvements support a more efficient and accountable operation while providing greater consistency for property owners, applicants, contractors, businesses, and residents.

Looking ahead, the Department will prioritize resolving outstanding enforcement matters, addressing

recurring violations, strengthening rental licensing compliance, modernizing departmental records and tracking systems, and improving access to applications and guidance. The Department's overall objective remains clear: protect public health and safety, promote sustained compliance, support responsible development, and provide consistent and transparent service to the Borough community.

Borough Manager – Kelly Lewis
Mayor – Victor Brozusky
Solicitor – John C. Prevoznik, Esquire
Engineer – UTRS, C.E.E.
Engineer, Sewer – UTRS, C.E.E.

President of Council – Sonia C. Wolbert (1st Ward)
Council Vice President – Carrie Panepinto (4th Ward)
Council Member – Charles A. Garris (3rd Ward)
Council Member – Paul Shemansky (2nd Ward)
Council Member – Jane Gagliardo (5th Ward)
Council Member – Lauren Peterson (6th Ward)

Finance Director – Layla Richard-Rau
DPW Director – Lee Philips
Zoning Officer – Michael P. Manter
Health Officer – Thomas Detweiler
Building Code Official – Municipal Code Solutions

DPW Weekly Activities Report

September 14 through September 20, 2026

Maintenance:

Mon. Pick trash on Crystal & empty trash cans at Vets Memorial - Sweep Streets-Replace top of storm inlet intersection of Spangenburg & Ellies - Cut grass alongside roads & guardrails - Finish cutting levee if needed.

Tues. Sweep streets - Put stone along edge of Berwick Heights - Look at leaf pickers - Clean out storm basins - Cut grass alongside roads.

Wed. Sweep streets - Clean out storm basins - Trim Trees - Mow grass around Boro properties

Thur. Sweep streets - Clean out storm basins - Trim trees - Door locks Annex

Fri. Sweep streets - Pick trash and empty trash cans - Finish mowing Boro properties if needed - Clean out storm basins - Trim trees.

Water Distribution:

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

Locate, clean out, and repair valve boxes from paving project.

Water Plant:

Mon. Ph meter calibration, Fe and Mn testing at plant, Check Reservoir levels 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. Working on Chemical piping infrastructure for PCH.

Thur. Clean NTU meters, Prime PCH backup pump.

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. Open manholes on Spangenberg (UTRS needs inverts)

Tues. Repair manholes on Elk St.

Wed. Repair manholes on Elk St.

Thur. Repair manhole on Ridgeway

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

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 of

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

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

UTRS
Civil & Environmental Engineering

EAST STROUDSBURG BOROUGH COUNCIL MEETING
ENGINEER'S REPORT

Prepared for September 15, 2026

1. **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 **October 6** at the Borough Municipal Building. The list of streets to be included are, West Broad Street from Elizabeth Street to Courtland Street, Gold Street, Oakland Avenue, Federal Street, Hallet Street, Teeter Street, Crystal Street, Normal Street and Smith Street. The CDBG funding will not cover the paving for all these streets, but they are included for flexibility with the Borough schedule and to confirm which Streets will be considered eligible by DCED for the CDBG funding. A Borough Resolution and project documentation is required for this application.

   ACTION ITEM: Consideration to approve the attached Resolution____ Authorizing the Board of Commissioners of Monroe County to Submit an Application for FY 2026 Community Development Block Grant Program Funds in the Amount of $155,079.00 on behalf of the Borough of East Stroudsburg, prepared by the Monroe County Redevelopment Authority, authorizing the Monroe County Commissioners to perform the required hearing and notices and submit the funding application for FY 2026 CDBG funds.

2. **MS4 Annual Report –**The MS4 Annual Report is required by DEP to be submitted by September 30, 2026**.** UTRS, CEE has assisted the Borough in the preparation of the MS4 Annual Report for submission to DEP.

   ACTION ITEM: Authorize the Borough Manager to review the report and sign the MS4 Permittee Certification statement required in the report for submission to DEP.

East Stroudsburg Borough
Cash Transfer
As of 09/15/2026

Amount	From	To	Description
$ 30,000.00	ESSA - **General** xxxx2326	ESSA - **Payroll** xxx2376	Payroll 10/09/26
$ 30,000.00	ESSA - **Water** xxxx2350	ESSA - **Payroll** xxx2376	Payroll 10/09/26
$ 30,000.00	ESSA - **Sewer** xxxx7772	ESSA - **Payroll** xxx2376	Payroll 10/09/26
$ 5,000.00	ESSA **Trash** xxxx5755	ESSA - **Payroll** xxx2377	Payroll 10/09/26
$ 30,000.00	ESSA - **General** xxxx2326	ESSA - **Payroll** xxx2376	Payroll 10/23/26
$ 30,000.00	ESSA - **Water** xxxx2350	ESSA - **Payroll** xxx2376	Payroll 10/23/26
$ 30,000.00	ESSA - **Sewer** xxxx7772	ESSA - **Payroll** xxx2376	Payroll 10/23/26
$ 5,000.00	ESSA - **Trash** xxxx5755	ESSA - **Payroll** xxx2377	Payroll 10/23/26
$ 1,641.82	**ESSA** - **General** xxxx2326	ESSA - **HIGHWAY** xxxx2342	General Fund Expenditure
$ 110,636.50	**PLGIT General Prime** xxxx27048	ESSA -DEBT xxxx2335	2016 Loan Payment
$ 140,164.25	**PLGIT Wate**r PRIME xxxx7047	ESSA - **Water** xxxx2350	2016 Loan Payment
$ 71,927.88	**PLGIT Wate**r PRIME xxxx7047	ESSA - **Water** xxxx2350	2021 Loan Payment
$ 3,577.37	**ESSA** - **General** xxxx2326	ESSA - **HIGHWAY** xxxx2342	For Accounts' Payable
$ 105,000.00	**PLGIT Wate**r PRIME xxxx7047	ESSA - **Water** xxxx2350	For Accounts Payable
$ 30,098.00	**PLGIT General Classic** xxxx7047	PLGIT General PRIME xxxx27047	Investment
$ 80,000.00	**PLGIT General Prime** xxxx27047	ESSA - **General** xxxx2326	For Accounts Payable
$ 119,038.75	**PLGIT General Prime** xxxx27047	ESSA -DEBT xxxx2334	Loan Payment 1st Northern
$ 66,537.75	**PLGIT Wate**r PRIME xxxx7047	ESSA - **Water** xxxx2350	Loan Series AA of 2025
$ 35,000.00	PLGIT **Sewer** PRIME xxxx27021	**ESSA** - **Sewer** xxxx7772	For Accounts Payable