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| COUNCIL REPORT AT JANUARY 31, 2025 |
|-------------------------------------------|

| REVENUE | BUDGET | | CASH RECEIVED | OVER/(UNDER) BUDGET | |
|---------------------------------|---------------------|--|--------------------------|--------------------------------|----------------|
| Administration | 165,325.72 | | 111,483.40 | (53,842.32) | 67.43% |
| Finance | 3,588,988.62 | | 3,328,286.95 | (260,701.67) | 92.74% |
| Public Safety | 293,500.00 | | 147,429.17 | (146,070.83) | 50.23% |
| Code Enforcement | 451,200.00 | | 360,974.82 | (90,225.18) | 80.00% |
| Public Works | 19,000.00 | | 83.68 | (18,916.32) | 0.44% |
| Parks & Recreation | 6,100.00 | | 5,118.47 | (981.53) | 83.91% |
| Voluntary Assessment Center | 145,000.00 | | 87,677.88 | (57,322.12) | 60.47% |
| Reimbursable Expenses | 66,746.00 | | 51,750.81 | (14,995.19) | 77.53% |
| | | | | | |
| Total General Fund | 4,735,860.34 | | 4,092,805.18 | (643,055.16) | 86.42% |
| | | | | | |
| EXPENSE | BUDGET | | CASH EXPENDED | (OVER)/UNDER BUDGET | |
| Administration | 494,060.00 | | 323,812.88 | 170,247.12 | 65.54% |
| Finance | 341,815.00 | | 215,250.92 | 126,564.08 | 62.97% |
| Council Operations | 22,305.00 | | 7,579.26 | 14,725.74 | 33.98% |
| Public Safety | 1,752,865.00 | | 893,386.54 | 859,478.46 | 50.97% |
| Code Enforcement | 287,145.00 | | 153,213.31 | 133,931.69 | 53.36% |
| Public Works | 452,553.00 | | 228,471.70 | 224,081.30 | 50.49% |
| Sanitation | 815,243.00 | | 475,441.89 | 339,801.11 | 58.32% |
| Parks & Recreation | 104,446.00 | | 69,127.16 | 35,318.84 | 66.18% |
| Voluntary Assessment Center | 118,910.00 | | 43,016.49 | 75,893.51 | 36.18% |
| Reimbursable Expenses | 16,000.00 | | 26,687.12 | (10,687.12) | 0.00% |
| Long Term Planning Current Year | 306,518.34 | | 17,591.67 | 288,926.67 | 5.74% |
| Long Term Planning Prior Year | 757,358.51 | | 0.00 | 757,358.51 | 0.00% |
| Long Term Planning Total | 1,063,876.85 | | 17,591.67 | 1,046,285.18 | 1.654% |
| NPDES | 24,000.00 | | 7,743.45 | 16,256.55 | 32.264% |
| | | | | | |
| Total General Fund | 4,735,860.34 | | 2,461,322.39 | 2,274,537.95 | 51.972% |
| | | | | | |
| Total All Expenditures* | 5,757,218.85 | | 2,546,500.34 | 3,210,718.51 | 44.23% |
| | | | | | |
| STRAIGHT LINE = | 58.3333% | | Contingency Total | 237,335.85 | |

*Includes Long Term Planning Prior Year Carry Over Totals

January 2025 Council Finance Report

REVENUE

| | | | | STRAIGHT LINE = 58.33% | |
|--------------------|---------------------------------------|---------|----------|------------------------|------------|
| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized |
| 01-00-00-0000-0000 | GENERAL FUND | - | - | - | |
| 01-01-10-0201-0000 | Accounts Receivable - Returned Checks | - | - | - | |
| 01-04-00-0001-0000 | Future Year's Tax Receipts | - | - | - | |
| 01-04-00-0002-0000 | Future Years Miscellaneous Receipts | - | - | - | |
| 01-04-00-0100-0000 | Refund of Prior Year's Exp | - | - | - | |
| 01-04-00-0120-0000 | Refund of Prior Year Expense - Police | - | - | - | |

Note

| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized |
|--------------------|------------------------------------------|-------------------|-------------------|---------------------|------------|
| 01-04-10-0013-0000 | Invoice Overpayment Account | - | - | - | 0 |
| 01-04-10-0110-0000 | Other Income- Administration | 6,000.00 | 27,300.92 | 21,300.92 | 455.02 |
| 01-04-10-0110-0001 | General Fund Commitment | - | - | - | 0 |
| 01-04-10-0115-0000 | Local Election Registration Fee | 420.00 | 312.00 | (108.00) | 74.29 |
| 01-04-10-0116-0000 | Bid Revenue Fee | - | - | - | 0 |
| 01-04-10-0120-0000 | Rental Income | - | - | - | 0 |
| 01-04-10-0120-0001 | Rental Income-Library | 57,405.72 | 38,270.48 | (19,135.24) | 58.33 |
| 01-04-10-0120-0002 | Rental Income-Basement (Impact Life) | 84,000.00 | 42,000.00 | (42,000.00) | 58.33 |
| 01-04-10-0120-0003 | Rental Income-Recreation Center | - | - | - | 0 |
| 01-04-10-0120-0004 | Rental Income- Other Sources | - | - | - | 0 |
| 01-04-10-0121-0000 | Elevator Reimbursement | - | - | - | 0 |
| 01-04-10-0135-0000 | Homeland Security Income | - | - | - | 0 |
| 01-04-10-0150-0000 | Abandoned Property Revitalization Income | 17,500.00 | 3,600.00 | (13,900.00) | 20.57 |
| 01-04-10-8511-0000 | Gain on Sale of Fixed Assets | - | - | - | 0 |
| | Administration Total | 165,325.72 | 111,483.40 | (53,842.32) | |

*Insurance Limit Pay out (Basement Repairs)

R-1

| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized |
|--------------------|----------------------------------------|---------------------|---------------------|---------------------|------------|
| 01-04-11-0001-0000 | Real Estate Taxes | 3,012,888.62 | 2,949,308.70 | (63,579.92) | 98.74 |
| 01-04-11-0001-45TL | Original Rev Account used for Spec Tax | - | - | - | 0 |
| 01-04-11-0001-STLC | Special Tax Assessment-Current Year | 100,000.00 | 88,536.69 | (11,463.31) | 88.54 |
| 01-04-11-0001-STLP | Special Tax Assessment-Prior Years | - | - | - | 0 |
| 01-04-11-0010-0000 | Taxes - Penalties & Interest | 16,000.00 | 18,177.67 | 2,177.67 | 106.34 |
| 01-04-11-0011-0000 | Interest Income | 55,000.00 | 38,467.90 | (16,532.10) | 69.94 |
| 01-04-11-0012-0000 | Payment Plan Application Fee | - | - | - | 0 |
| 01-04-11-0080-0000 | Franchise Fees | 80,000.00 | 14,347.38 | (65,652.62) | 17.93 |
| 01-04-11-0090-0000 | Transfer Taxes | 325,000.00 | 219,348.31 | (105,651.69) | 67.49 |
| 01-04-11-0110-0000 | Other Income - Finance | 100.00 | 100.30 | 0.30 | 100.5 |
| 01-04-11-0110-0001 | Other Income - Returned Check Fee | - | - | - | 0 |
| 01-04-11-0111-0000 | Lien Fee - Delinquent Taxes | - | - | - | 0 |
| | Finance Total | 3,588,988.62 | 3,328,286.95 | (260,701.67) | |

R-2

| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized |
|--------------------|-------------------------------------|-------------------|-------------------|---------------------|------------|
| 01-04-20-0015-0000 | VAC Fines (Voluntary Assessment) | 200,000.00 | 128,115.97 | (71,884.03) | 64.06 |
| 01-04-20-0016-0000 | Other Courts CCP | 1,000.00 | 626.50 | (373.50) | 62.65 |
| 01-04-20-0017-0000 | Accident Reports | 8,000.00 | 5,125.00 | (2,875.00) | 64.06 |
| 01-04-20-0026-0000 | Police Pension Passthru Receipts | 60,000.00 | - | (60,000.00) | 0 |
| 01-04-20-0110-0000 | Other Income- Public Safety | 1,500.00 | 3,811.70 | 2,311.70 | 254.11 |
| 01-04-20-0110-0001 | Other Income- Seized Property Sales | - | - | - | 0 |
| 01-04-20-0110-0002 | Other Income- Towing | 16,000.00 | 9,750.00 | (6,250.00) | 60.94 |
| 01-04-20-0110-0003 | Other Income- Grant Passthrough | - | - | - | 0 |
| 01-04-20-0130-0000 | Extra-Duty Surcharge | - | - | - | 0 |
| 01-04-20-0130-0001 | Extra-duty admin surcharge | 1,000.00 | - | (1,000.00) | 112.35 |
| 01-04-20-0130-0005 | Extra-duty Pension Surcharge | 1,000.00 | - | (1,000.00) | 0 |
| 01-04-20-8511-0000 | Gain on Sale of Fixed Assets | 5,000.00 | - | (5,000.00) | 0 |
| | Public Safety Total | 293,500.00 | 147,429.17 | (146,070.83) | |

R-3

January 2025 Council Finance Report

| REVENUE | | | | STRAIGHT LINE = 58.33% | |
|--------------------|------------------------------------------|-------------------|-------------------|------------------------|------------|
| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized |
| 01-04-25-0000-0001 | VAC - Administrative Fees | 55,000.00 | 44,236.66 | (10,763.34) | 80.43 |
| 01-04-25-0000-0002 | VAC - State of Delaware Fees | 90,000.00 | 43,441.22 | (46,558.78) | 48.27 |
| 01-04-25-0110-0000 | VAC - Other Income | - | - | - | 0 |
| | VAC Total | 145,000.00 | 87,677.88 | (57,322.12) | |
| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized |
| 01-04-30-0020-0000 | Permit Fees | 70,000.00 | 33,309.82 | (36,690.18) | 47.59 |
| 01-04-30-0020-0001 | Permit Penalty Fines | - | 200.00 | 200.00 | 0 |
| 01-04-30-0021-0000 | Code Violations (Total) | 27,000.00 | 24,175.00 | (2,825.00) | 89.54 |
| 01-04-30-0021-0001 | Code Violations - Citation Invoiced | - | 4,500.00 | | |
| 01-04-30-0021-0003 | Code Violations - Nuisance Fines Issued | - | 15,000.00 | | |
| 01-04-30-0060-0000 | Board of Adjustment | 2,500.00 | 150.00 | (2,350.00) | 6 |
| 01-04-30-0065-0000 | Vacant Property Registration Fee | 1,000.00 | - | (1,000.00) | 0 |
| 01-04-30-0070-0000 | Business Licenses | 85,000.00 | 61,600.00 | (23,400.00) | 74.15 |
| 01-04-30-0075-0000 | Rental Licenses | 265,000.00 | 241,500.00 | (23,500.00) | 91.58 |
| 01-04-30-0077-0000 | Signage Receipt Account | 200.00 | - | (200.00) | 0 |
| 01-04-30-0080-0000 | Home Occupation Lic/Permit | 250.00 | 250.00 | - | 100 |
| 01-04-30-0110-0000 | Other Income - Code Enforcement | 100.00 | - | (100.00) | 0 |
| 01-04-30-0110-0030 | Zoning Verification Fees | 150.00 | (10.00) | (160.00) | 0 |
| | Code Enforcement Total | 451,200.00 | 360,974.82 | (90,225.18) | |
| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized |
| 01-04-40-0110-0000 | Other Income - Public Works | 100.00 | - | (100.00) | 0 |
| 01-04-40-0110-0001 | Other Income - Property Abatements | 1,000.00 | 58.68 | (941.32) | 5.87 |
| 01-04-40-0110-0002 | Other Income - Recycling | - | - | - | 0 |
| 01-04-40-8511-0000 | Gain of Sale of Fixed Assets | 17,900.00 | 25.00 | (17,875.00) | 0.14 |
| | Public Works Total | 19,000.00 | 83.68 | (18,916.32) | |
| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized |
| 01-04-47-0136-0000 | Other Income - Events/Doncaster/Parks | - | - | - | 0 |
| 01-04-47-0136-0001 | Other Income - Doncaster | 5,000.00 | 5,000.00 | - | 100 |
| 01-04-47-0136-0002 | Other Income - Donations | 1,000.00 | - | (1,000.00) | 0 |
| 01-04-47-0136-0003 | Other Income - Fall Festival | - | - | - | 0 |
| 01-04-47-0136-0004 | Other Income - Vandalism Restitution | - | - | - | 0 |
| 01-04-47-0136-0005 | Other Income - Park Management | - | 60.00 | 60.00 | 0 |
| 01-04-47-0136-0006 | Other Income - Town Events | 100.00 | 58.47 | (41.53) | 58.47 |
| | Park/Recreation Total | 6,100.00 | 5,118.47 | (981.53) | |
| 01-04-70-0130-CODE | Reimbursable- Code Engineering Costs | - | 2,235.00 | 2,235.00 | 0 |
| 01-04-70-0134-0000 | Reimbursable- Purchased Gasoline | - | - | - | 0 |
| 01-04-70-0135-0000 | Reimbursable- Sheriff Sale Legal Fees | 10,000.00 | 25,066.85 | 7,399.14 | 173.99 |
| 01-04-70-0136-0000 | Reimbursable- Leasee Utilities (Impact) | 6,000.00 | 3,000.00 | (3,000.00) | 58.33 |
| 01-04-70-0137-0000 | Reimbursable- EPD Training Agreement | 1,200.00 | 700.00 | (500.00) | 0 |
| 01-04-70-0142-0000 | Reimbursable- Extra Duty | 8,000.00 | 1,040.00 | (6,960.00) | 13 |
| 01-04-70-2070-0001 | Reimbursable- Green Brier Republic Costs | 6,018.00 | 2,951.98 | (3,066.02) | 49.05 |
| 01-04-70-2070-0002 | Reimbursable- Manchester Republic Costs | 6,018.00 | 2,338.20 | (3,679.80) | 38.85 |
| 01-04-70-2070-0003 | Reimbursable- Maple Walk Republic Costs | 15,655.00 | 7,675.14 | (7,979.86) | 49.03 |
| 01-04-70-2070-0004 | Reimbursable- Parklynn Republic Costs | 13,755.00 | 6,743.64 | (7,011.36) | 49.03 |
| 01-04-70-2330-0001 | Reimbursable- Landfill Fees | 100.00 | - | (100.00) | 0 |
| | Reimbursable Expenses | 66,746.00 | 51,750.81 | (22,662.90) | |

R-4

R-5

R-6

R-7

R-8

R-9

January 2025 Council Finance Report

| EXPENSE | | | | | STRAIGHT LINE = 58.33% | | Note |
|----------------------|---------------------------------------|----------------|----------------|-----------------|------------------------|------------|------|
| Account Id | Description | Adopted Budget | Amended Budget | Modified Budget | Expended Curr | % Realized | |
| 01-01-10-0005-0000 | Payroll Clearing Account | 0.00 | - | | - | 0 | |
| 01-01-10-0260-0000 | Prepaid Insurance | 0.00 | - | | - | 0 | |
| 01-01-10-0270-0000 | Prepaid Expenses | 0.00 | - | | - | 0 | |
| 01-01-10-0602-0000 | Grant Fund Receivable Account | 0.00 | - | | - | 0 | |
| 01-02-10-2300-0000 | Pension Refund Account | 0.00 | - | | - | 0 | |
| 01-05-10-1000-0000 | Salary | 193,764.00 | - | 193,764.00 | 129,885.50 | 67.03 | |
| 01-05-10-1001-0000 | Overtime | 2,000.00 | - | 2,000.00 | 304.60 | 15.23 | |
| 01-05-10-1010-0000 | Payroll Taxes | 17,803.00 | - | 17,803.00 | 9,228.25 | 51.84 | |
| 01-05-10-1015-0000 | Employee Incentive Program | 0.00 | - | 0.00 | - | 0 | |
| 01-05-10-1025-0000 | Employee Longevity Benefit | 2,900.00 | - | 2,900.00 | 3,000.00 | 103.45 | E-1 |
| 01-05-10-1030-0000 | Payroll Expenses | 4,000.00 | - | 4,000.00 | 2,013.45 | 50.34 | |
| 01-05-10-1075-0000 | Pension Expenses | 3,500.00 | - | 3,500.00 | 1,500.00 | 42.86 | |
| 01-05-10-2060-0000 | Contributions | 5,000.00 | - | 5,000.00 | - | 0 | |
| 01-05-10-2070-0000 | Contracted Professional Services | 23,531.00 | - | 23,531.00 | 16,761.20 | 71.23 | |
| 01-05-10-2071-0000 | Computer Operation | 20,000.00 | - | 20,000.00 | 14,765.67 | 73.83 | |
| 01-05-10-2081-0000 | Discretionary Funds | 2,500.00 | - | 2,500.00 | 2,235.11 | 89.4 | E-2 |
| 01-05-10-2100-0000 | Dues/Subscriptions/Meetings | 5,300.00 | - | 5,300.00 | 588.64 | 11.11 | |
| 01-05-10-2120-0000 | Electricity/Gas | 39,350.00 | - | 39,350.00 | 22,293.53 | 56.65 | |
| 01-05-10-2122-0000 | Emergency Operations | 0.00 | - | 0.00 | - | 0 | |
| 01-05-10-2124-0000 | Water/Sewer | 4,700.00 | - | 4,700.00 | 2,893.92 | 61.57 | |
| 01-05-10-2160-0000 | Insurance - Business | 29,007.00 | - | 29,007.00 | 26,222.92 | 90.4 | E-3 |
| 01-05-10-2161-0000 | Insurance - Auto | 0.00 | - | 0.00 | - | 0 | |
| 01-05-10-2170-0000 | Insurance - Health/Dental/Vision/Life | 74,065.00 | - | 74,065.00 | 43,596.66 | 58.86 | |
| 01-05-10-2180-0000 | Insurance - Life/Disability | 2,090.00 | - | 2,090.00 | 1,237.54 | 59.21 | |
| 01-05-10-2181-0000 | Workers Compensation | 800.00 | - | 800.00 | 1,082.86 | 135.36 | E-4 |
| 01-05-10-2266-0000 | Legal/Published Notices | 5,500.00 | - | 5,500.00 | 1,259.53 | 22.9 | |
| 01-05-10-2270-0000 | Legal Expenses | 24,000.00 | - | 24,000.00 | 20,531.75 | 85.55 | E-5 |
| 01-05-10-2280-0000 | Postage | 150.00 | - | 150.00 | 161.24 | 107.49 | E-6 |
| 01-05-10-2290-0000 | Maintenance/Building | 12,500.00 | - | 12,500.00 | 12,032.62 | 93.53 | E-7 |
| 01-05-10-2370-0000 | Telephone | 2,200.00 | - | 2,200.00 | 1,108.96 | 50.41 | |
| 01-05-10-2390-0000 | Training | 1,700.00 | - | 1,700.00 | 550.00 | 32.35 | |
| 01-05-10-3140-0000 | Vehicle Services | 500.00 | - | 500.00 | 199.56 | 39.91 | |
| 01-05-10-3330-0000 | Materials/Supplies | 2,000.00 | - | 2,000.00 | 607.14 | 30.36 | |
| 01-05-10-3340-0000 | Miscellaneous | 500.00 | - | 500.00 | 219.00 | 43.8 | |
| 01-05-10-3350-0000 | Office Supplies | 4,000.00 | - | 4,000.00 | 1,469.91 | 36.75 | |
| 01-05-10-4100-0000 | Civil Remediations | 1,000.00 | - | 1,000.00 | - | 0 | |
| 01-05-10-7046-0000 | Homeland Security | 6,000.00 | - | 6,000.00 | 5,950.80 | 99.18 | E-8 |
| 01-05-10-8250-0000 | Lease/Office Equipment | 3,700.00 | - | 3,700.00 | 2,112.52 | 57.1 | |
| Administration Total | | 494,060.00 | | 494,060.00 | 323,812.88 | | |

January 2025 Council Finance Report

EXPENSE

| EXPENSE | | | | | STRAIGHT LINE = 58.33% | |
|--------------------|---------------------------------------|----------------|----------------|-----------------|------------------------|------------|
| Account Id | Description | Adopted Budget | Amended Budget | Modified Budget | Expended Curr | % Realized |
| 01-05-11-0005-0000 | Refunds of Overpayment | 2,500.00 | - | 2,500.00 | 2,635.81 | 105.43 |
| 01-05-11-1000-0000 | Salary | 181,841.00 | - | 181,841.00 | 104,869.76 | 57.67 |
| 01-05-11-1001-0000 | Overtime | 1,000.00 | - | 1,000.00 | - | 0 |
| 01-05-11-1010-0000 | Payroll Taxes | 15,335.00 | - | 15,335.00 | 8,360.62 | 54.52 |
| 01-05-11-1025-0000 | Employee Longevity Benefit | 4,399.00 | - | 4,399.00 | 4,599.96 | 104.57 |
| 01-05-11-1050-0000 | Banking Services | 15,000.00 | - | 15,000.00 | 21,034.69 | 140.23 |
| 01-05-11-2050-0000 | Audit | 40,000.00 | - | 40,000.00 | 14,241.25 | 35.6 |
| 01-05-11-2071-0000 | Computer Operations | 16,700.00 | - | 16,700.00 | 12,385.57 | 74.17 |
| 01-05-11-2100-0000 | Dues/Subscriptions/Meetings | 600.00 | - | 600.00 | 44.75 | 7.46 |
| 01-05-11-2122-0000 | Emergency Operations | 0.00 | - | 0.00 | - | 0 |
| 01-05-11-2160-0000 | Insurance - Business | 18,700.00 | - | 18,700.00 | 17,292.97 | 92.48 |
| 01-05-11-2170-0000 | Insurance - Health/Dental/Vision/Life | 35,376.00 | - | 35,376.00 | 24,335.19 | 68.79 |
| 01-05-11-2180-0000 | Insurance - Life/Disability | 1,925.00 | - | 1,925.00 | 1,156.65 | 60.09 |
| 01-05-11-2181-0000 | Workers Compensation Insurance | 719.00 | - | 719.00 | 902.38 | 125.5 |
| 01-05-11-2280-0000 | Postage | 2,000.00 | - | 2,000.00 | 1,142.59 | 57.13 |
| 01-05-11-2370-0000 | Telephone - Landline Expenses | 1,220.00 | - | 1,220.00 | 768.00 | 62.95 |
| 01-05-11-2390-0000 | Training | 1,500.00 | - | 1,500.00 | - | 0 |
| 01-05-11-3340-0000 | Miscellaneous | 0.00 | - | 0.00 | - | 0 |
| 01-05-11-3350-0000 | Office Supplies | 3,000.00 | - | 3,000.00 | 1,480.73 | 49.36 |
| | Finance Total | 341,815.00 | | 341,815.00 | 215,250.92 | |

January 2025 Council Finance Report

| EXPENSE | | | | | STRAIGHT LINE = 58.33% | |
|----------------------|-----------------------------|-----------------------|-----------------------|------------------------|-------------------------------|-------------------|
| Account Id | Description | Adopted Budget | Amended Budget | Modified Budget | Expended Curr | % Realized |
| 01-05-15-1000-0000 | Salary - Council | 7,200.00 | - | 7,200.00 | 4,199.86 | 58.33 |
| 01-05-15-1010-0000 | Payroll Taxes | 680.00 | - | 680.00 | 371.73 | 54.67 |
| 01-05-15-2071-0000 | Computer Operations | 4,615.00 | - | 4,615.00 | 2,724.54 | 59.04 |
| 01-05-15-2100-0000 | Dues/Subscriptions/Meetings | 560.00 | - | 560.00 | - | 0 |
| 01-05-15-2110-0000 | Election Expenses | 6,000.00 | - | 6,000.00 | - | 0 |
| 01-05-15-2160-0000 | Insurance - Business (Bond) | 2,500.00 | - | 2,500.00 | - | 0 |
| 01-05-15-2370-0000 | Telephone | 500.00 | - | 500.00 | 283.13 | 56.63 |
| 01-05-15-2500-0000 | Council Reimbursements | 250.00 | - | 250.00 | - | 0 |
| Council Total | | 22,305.00 | | 22,305.00 | 7,579.26 | |

January 2025 Council Finance Report

EXPENSE

| | | | | | STRAIGHT LINE = | 58.33% |
|--------------------|---------------------------------------|---------------------|----------------|---------------------|-------------------|------------|
| Account Id | Description | Adopted Budget | Amended Budget | Modified Budget | Expended Curr | % Realized |
| 01-05-20-0025-0000 | Police Pension Passthrough - payments | 60,000.00 | - | 60,000.00 | - | 0 |
| 01-05-20-0110-0000 | Grant Award Passthrough | 0.00 | - | 0.00 | - | 0 |
| 01-05-20-0500-0000 | CAPITAL PURCHASE NON-BUDGET | 0.00 | - | 0.00 | - | 0 |
| 01-05-20-1000-0000 | Salary | 971,399.00 | (13,000.00) | 958,399.00 | 446,225.48 | 53.75 |
| 01-05-20-1001-0000 | Overtime | 20,000.00 | 16,200.00 | 36,200.00 | 24,643.26 | 75.14 |
| 01-05-20-1002-0000 | Salary - Police Clerical | 65,006.00 | - | 65,006.00 | 32,446.44 | 57.6 |
| 01-05-20-1003-0000 | Holiday | 33,000.00 | (3,200.00) | 29,800.00 | 29,800.00 | 100 |
| 01-05-20-1010-0000 | Payroll Taxes | 27,537.00 | - | 27,537.00 | 13,885.07 | 61.25 |
| 01-05-20-1020-0000 | Police Pension Expense | 108,575.00 | - | 108,575.00 | 50,217.12 | 51.39 |
| 01-05-20-1025-0000 | Employee Longevity Benefit | 4,400.00 | - | 4,400.00 | 4,399.92 | 100 |
| 01-05-20-2071-0000 | Computer Operation | 4,000.00 | - | 4,000.00 | 1,180.07 | 29.5 |
| 01-05-20-2081-0000 | Discretionary Fund | 2,000.00 | - | 2,000.00 | 916.88 | 47.11 |
| 01-05-20-2100-0000 | Dues/Subscriptions/Mtgs | 20,500.00 | - | 20,500.00 | 18,019.27 | 90.04 |
| 01-05-20-2120-0000 | Delmarva-5002-4177-235-Camera | 350.00 | - | 350.00 | 150.87 | 50.35 |
| 01-05-20-2122-0000 | Emergency Operations | 0.00 | - | 0.00 | - | 0 |
| 01-05-20-2160-0000 | Insurance-Business | 45,600.00 | - | 45,600.00 | 32,794.46 | 88.49 |
| 01-05-20-2161-0000 | Insurance-Vehicles | 22,629.00 | - | 22,629.00 | 13,856.40 | 81.64 |
| 01-05-20-2170-0000 | Insurance - Health/Dental/Vision | 193,605.00 | - | 193,605.00 | 102,077.07 | 60.81 |
| 01-05-20-2180-0000 | Insurance-Life/Disability | 10,500.00 | - | 10,500.00 | 3,786.62 | 51.22 |
| 01-05-20-2181-0000 | Insurance - Workers Compensation | 37,839.00 | - | 37,839.00 | 46,924.02 | 124.01 |
| 01-05-20-2280-0000 | Postage | 450.00 | - | 450.00 | 168.45 | 37.43 |
| 01-05-20-2290-0000 | Building Maintenance | 6,000.00 | - | 6,000.00 | 237.13 | 22.15 |
| 01-05-20-2300-0000 | Equipment Contracts | 15,500.00 | - | 15,500.00 | 7,440.26 | 56.03 |
| 01-05-20-2310-0000 | Maintenance/Repair | 1,000.00 | - | 1,000.00 | - | 0 |
| 01-05-20-2320-0000 | Maintenance -Vehicle | 15,000.00 | - | 15,000.00 | 10,365.64 | 69.77 |
| 01-05-20-2331-0000 | Medical Costs | 5,000.00 | - | 5,000.00 | - | 0 |
| 01-05-20-2350-0000 | Seized Vehicle Expenses | 0.00 | - | 0.00 | - | 0 |
| 01-05-20-2360-0000 | Evidence Processing Cost | 1,500.00 | - | 1,500.00 | - | 0 |
| 01-05-20-2370-0000 | Telephone | 9,575.00 | - | 9,575.00 | 5,845.94 | 73.89 |
| 01-05-20-2372-0000 | Telephone - Cell phone expenses | 3,000.00 | - | 3,000.00 | 1,364.00 | 56.1 |
| 01-05-20-2390-0000 | Training | 8,000.00 | - | 8,000.00 | 903.95 | 11.3 |
| 01-05-20-3140-0000 | Gas/Oil Vehicles | 30,000.00 | - | 30,000.00 | 11,929.90 | 50.74 |
| 01-05-20-3141-0000 | Firearms/Supplies | 9,500.00 | - | 9,500.00 | - | 0 |
| 01-05-20-3330-0000 | Materials/Supplies | 8,000.00 | - | 8,000.00 | 10,001.71 | 135.68 |
| 01-05-20-3340-0000 | Miscellaneous Purchases | 500.00 | - | 500.00 | 1,375.96 | 289.29 |
| 01-05-20-3350-0000 | Office Supplies | 3,500.00 | - | 3,500.00 | 771.77 | 26.74 |
| 01-05-20-3360-0000 | Body Worn Cameras (Reimbursable) | 0.00 | - | 0.00 | 15,248.96 | 0 |
| 01-05-20-3400-0000 | Uniforms | 5,000.00 | - | 5,000.00 | 4,844.41 | 86.84 |
| 01-05-20-3401-0000 | Uniforms Cleaning | 500.00 | - | 500.00 | 149.57 | 29.91 |
| 01-05-20-7510-0000 | Grant Award Passthrough | 0.00 | - | 0.00 | - | 0 |
| 01-05-20-8250-0000 | Lease/Office Equipment | 3,900.00 | - | 3,900.00 | 1,415.94 | 41.88 |
| | Public Safety | 1,752,865.00 | | 1,752,865.00 | 893,386.54 | |

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January 2025 Council Finance Report

| EXPENSE | | | | | STRAIGHT LINE = 58.33% | |
|--------------------|--------------------------------|-------------------|----------------|-------------------|------------------------|------------|
| Account Id | Description | Adopted Budget | Amended Budget | Modified Budget | Expended Curr | % Realized |
| 01-05-25-0000-0000 | VOLUNTARY ASSESSMENT CENTER | - | - | - | - | |
| 01-05-25-0000-0001 | VAC - Refund of Ticket Payment | - | - | - | - | |
| 01-05-25-0000-0002 | VAC - State of Delaware Fees | 90,000.00 | - | 90,000.00 | 39,041.97 | 43.38 |
| 01-05-25-1000-0000 | VAC - Salary Reimbursement | 22,210.00 | - | 22,210.00 | - | 0 |
| 01-05-25-1050-0000 | VAC - Banking Services | 400.00 | - | 400.00 | - | 0 |
| 01-05-25-2071-0000 | VAC - Computer Operations | 3,700.00 | - | 3,700.00 | 1,913.13 | 51.71 |
| 01-05-25-2160-0000 | Insurance - Business | 0.00 | - | 0.00 | 214.23 | 0 |
| 01-05-25-2280-0000 | VAC - Postage | 1,550.00 | - | 1,550.00 | 1,415.60 | 91.33 |
| 01-05-25-3340-0000 | VAC - Miscellaneous | 50.00 | - | 50.00 | - | 0 |
| 01-05-25-3350-0000 | VAC - Office Supplies | 1,000.00 | - | 1,000.00 | 431.56 | 43.16 |
| | VAC Total | 118,910.00 | | 118,910.00 | 43,016.49 | |

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January 2025 Council Finance Report

EXPENSE

| | | | | | STRAIGHT LINE = 58.33% | |
|--------------------|---------------------------------------|-------------------|----------------|-------------------|------------------------|------------|
| Account Id | Description | Adopted Budget | Amended Budget | Modified Budget | Expended Curr | % Realized |
| 01-05-30-0005-0000 | Refunds of Fees and Charges | 200.00 | - | 200.00 | 50.00 | 25 |
| 01-05-30-1000-0000 | SALARY | 147,548.00 | - | 147,548.00 | 73,881.36 | 50.07 |
| 01-05-30-1001-0000 | Overtime | 4,427.00 | - | 4,427.00 | 731.73 | 16.53 |
| 01-05-30-1010-0000 | Payroll Taxes | 12,150.00 | - | 12,150.00 | 5,966.87 | 49.11 |
| 01-05-30-1025-0000 | Employee Longevity Benefit | 2,425.00 | - | 2,425.00 | 2,566.68 | 105.84 |
| 01-05-30-2070-0000 | Contracted Professional Services | 35,000.00 | - | 35,000.00 | 17,170.00 | 49.06 |
| 01-05-30-2071-0000 | Computer Operations | 16,640.00 | - | 16,640.00 | 11,592.40 | 69.67 |
| 01-05-30-2100-0000 | Dues/Subscriptions/Meetings | 525.00 | - | 525.00 | 44.75 | 8.52 |
| 01-05-30-2122-0000 | Emergency Operations | 0.00 | - | 0.00 | - | 0 |
| 01-05-30-2160-0000 | Insurance - Business | 18,700.00 | - | 18,700.00 | 17,935.67 | 95.91 |
| 01-05-30-2161-0000 | Insurance - Auto | 3,455.00 | - | 3,455.00 | 2,875.11 | 83.22 |
| 01-05-30-2170-0000 | Insurance - Health/Dental/Vision/Life | 28,648.00 | - | 28,648.00 | 12,566.52 | 43.87 |
| 01-05-30-2180-0000 | Insurance - Life/Disability | 1,900.00 | - | 1,900.00 | 887.57 | 46.71 |
| 01-05-30-2181-0000 | Insurance - Workers Compensation | 1,677.00 | - | 1,677.00 | 2,105.57 | 125.56 |
| 01-05-30-2280-0000 | Postage | 2,150.00 | - | 2,150.00 | 1,439.55 | 66.96 |
| 01-05-30-2320-0000 | Vehicle Maintenance | 1,600.00 | - | 1,600.00 | - | 0 |
| 01-05-30-2370-0000 | Telephone | 3,400.00 | - | 3,400.00 | 1,386.18 | 40.77 |
| 01-05-30-2390-0000 | Training | 1,000.00 | - | 1,000.00 | - | 0 |
| 01-05-30-3140-0000 | Gas - Vehicles | 1,000.00 | - | 1,000.00 | 412.77 | 41.28 |
| 01-05-30-3330-0000 | Materials/Supplies | 500.00 | - | 500.00 | - | 0 |
| 01-05-30-3340-0000 | Miscellaneous | 200.00 | - | 200.00 | - | 0 |
| 01-05-30-3350-0000 | Office Supplies | 3,000.00 | - | 3,000.00 | 1,526.08 | 50.87 |
| 01-05-30-3400-0000 | Uniforms | 1,000.00 | - | 1,000.00 | 74.50 | 7.45 |
| Code Total | | 287,145.00 | | 287,145.00 | 153,213.31 | |

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January 2025 Council Finance Report

EXPENSE

| | | | | | STRAIGHT LINE = | 58.33% |
|---------------------------|---------------------------------------|-------------------|----------------|-------------------|-------------------|------------|
| Account Id | Description | Adopted Budget | Amended Budget | Modified Budget | Expended Curr | % Realized |
| 01-05-40-1000-0000 | Salary | 167,219.00 | - | 167,219.00 | 95,192.46 | 56.93 |
| 01-05-40-1001-0000 | Overtime | 4,300.00 | - | 4,300.00 | 2,790.70 | 64.9 |
| 01-05-40-1010-0000 | Payroll Taxes | 14,560.00 | - | 14,560.00 | 7,877.39 | 54.1 |
| 01-05-40-1020-0000 | Pension Expense | 0.00 | - | 0.00 | - | 0 |
| 01-05-40-1025-0000 | Employee Longevity Benefit | 1,500.00 | - | 1,500.00 | 1,800.00 | 120 |
| 01-05-40-2070-0000 | Contracted Professional Services | 950.00 | - | 950.00 | 750.00 | 78.95 |
| 01-05-40-2071-0000 | Computer Operations | 8,655.00 | - | 8,655.00 | 5,534.83 | 63.95 |
| 01-05-40-2100-0000 | Dues/Subscriptions/Meetings | 200.00 | - | 200.00 | 44.75 | 22.38 |
| 01-05-40-2120-0000 | Electricity/Gas | 1,900.00 | - | 1,900.00 | 1,042.66 | 54.88 |
| 01-05-40-2121-0000 | Heating Oil | 9,500.00 | - | 9,500.00 | 2,776.22 | 29.22 |
| 01-05-40-2122-0000 | Emergency Operations | 0.00 | - | 0.00 | - | 0 |
| 01-05-40-2124-0000 | Water/Sewer | 900.00 | - | 900.00 | 537.42 | 59.71 |
| 01-05-40-2160-0000 | Insurance - Business | 41,159.00 | - | 41,159.00 | 30,523.11 | 74.16 |
| 01-05-40-2161-0000 | Insurance-Auto | 23,412.00 | - | 23,412.00 | 18,091.29 | 77.27 |
| 01-05-40-2170-0000 | Insurance - Health/Dental/Vision/Life | 62,762.00 | - | 62,762.00 | 25,293.53 | 40.3 |
| 01-05-40-2180-0000 | Insurance - Life/Disability | 2,200.00 | - | 2,200.00 | 1,318.24 | 59.92 |
| 01-05-40-2181-0000 | Insurance - Workers Compensation | 7,486.00 | - | 7,486.00 | 9,144.17 | 122.15 |
| 01-05-40-2290-0000 | Maintenance - Building | 1,000.00 | - | 1,000.00 | 700.55 | 70.06 |
| 01-05-40-2300-0000 | Maintenance - Equipment | 5,800.00 | - | 5,800.00 | 5,891.71 | 101.58 |
| 01-05-40-2320-0000 | Maintenance-Vehicle | 7,000.00 | - | 7,000.00 | 5,259.52 | 75.14 |
| 01-05-40-2370-0000 | Telephone | 2,450.00 | - | 2,450.00 | 1,404.61 | 57.33 |
| 01-05-40-2390-0000 | Training | 5,000.00 | - | 5,000.00 | 2,957.00 | 59.14 |
| 01-05-40-3140-0000 | Gas - Vehicles/Equipment | 7,500.00 | - | 7,500.00 | 3,696.73 | 49.29 |
| 01-05-40-3251-0000 | Maintenance Streets | 67,500.00 | - | 67,500.00 | 1,391.00 | 2.06 |
| 01-05-40-3330-0000 | Materials/Supplies | 5,600.00 | - | 5,600.00 | 1,855.90 | 33.14 |
| 01-05-40-3340-0000 | Miscellaneous | 500.00 | - | 500.00 | 156.99 | 31.4 |
| 01-05-40-3350-0000 | Office Supplies | 500.00 | - | 500.00 | 54.47 | 10.89 |
| 01-05-40-3400-0000 | Uniforms | 3,000.00 | - | 3,000.00 | 2,386.45 | 79.55 |
| Public Works Total | | 452,553.00 | | 452,553.00 | 228,471.70 | |

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January 2025 Council Finance Report

EXPENSE

| | | | | | STRAIGHT LINE = 58.33% | |
|--------------------|-------------------------|-------------------|----------------|-------------------|------------------------|------------|
| Account Id | Description | Adopted Budget | Amended Budget | Modified Budget | Expended Curr | % Realized |
| 01-05-43-2070-0000 | SANITATION | 815,043.00 | - | 815,043.00 | 475,441.89 | 58.33 |
| 01-05-43-2230-0000 | Landfill Fees | 200.00 | - | 200.00 | - | 0 |
| | Sanitation Total | 815,243.00 | | 815,243.00 | 475,441.89 | |

| | | | | | | |
|--------------------|-------------------------|------------------|----------|------------------|-----------------|--------------|
| 01-05-45-2010-0000 | NPDES Compliance | 24,000.00 | - | 24,000.00 | 7,743.45 | 32.26 |
|--------------------|-------------------------|------------------|----------|------------------|-----------------|--------------|

| | | | | | | |
|--------------------|--------------------------------------|-------------------|---|-------------------|------------------|-------|
| 01-05-47-2070-0000 | CPS - Landscape Maint for Town Parks | 67,000.00 | - | 67,000.00 | 50,280.00 | 75.04 |
| 01-05-47-2115-0000 | Public Events | 27,046.00 | - | 27,046.00 | 15,647.29 | 57.85 |
| 01-05-47-3252-0000 | Park Management | 10,400.00 | - | 10,400.00 | 3,199.87 | 30.77 |
| | Parks and Recreation Total | 104,446.00 | | 104,446.00 | 69,127.16 | |

| | | | | | | |
|--------------------|----------------------------------------|------------------|---|------------------|------------------|--------|
| 01-05-70-0130-0000 | Reimbursable- Code Engineering Costs | 0.00 | - | 0.00 | 1,025.00 | 0 |
| 01-05-70-0135-0000 | Reimbursable- Sheriff Sale Legal Reim. | 10,000.00 | - | 10,000.00 | 12,095.74 | 120.96 |
| 01-05-70-1011-0000 | Reimbursable- Extra Duty Labor Expense | 6,000.00 | - | 6,000.00 | 13,566.38 | 226.11 |
| 01-05-70-2330-0000 | Reimbursable- Landfill Fees | 0.00 | - | 0.00 | - | 0 |
| 01-05-70-7043-0000 | Reimbursable- Gasoline Purchases | 0.00 | - | 0.00 | - | 0 |
| 01-05-70-8060-0000 | Reimbursable- Capital Expenses | 0.00 | - | 0.00 | - | 0 |
| | Reimbursable Totals | 16,000.00 | | 16,000.00 | 26,687.12 | |

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| | | | | | | |
|--------------------|-----------------------------------------------------------|---------------------|---|---------------------|------------------|------|
| 01-05-80-0027-0000 | Long Term Planning Department | | - | | | |
| 01-05-80-0027-0010 | Original Police Pension Plan Allocation | 35,753.00 | - | 35,753.00 | - | |
| 01-05-80-0027-0011 | Carryover from prior year | - | - | - | - | |
| 01-05-80-0027-0020 | Capital Depreciation Allocation | 25,753.00 | - | 25,753.00 | - | |
| 01-05-80-0027-0021 | Capital Deprec. Alloc. - P/Y Carry Over | 138,270.71 | - | 138,270.71 | - | |
| 01-05-80-0027-0040 | Infrastructure Maintenance Allocation | 53,330.00 | - | 53,330.00 | - | |
| 01-05-80-0027-0041 | Infrastructure Maint-P/Y Carry Over | 251,310.05 | - | 251,310.05 | - | |
| 01-05-80-0027-0050 | Capital Building Allocation | 15,753.00 | - | 15,753.00 | - | |
| 01-05-80-0027-0051 | Capital Bldg Allocation-P/Y Carry Over | 137,777.75 | - | 137,777.75 | - | |
| 01-05-80-0027-0060 | Contingency Fund Allocation | 10,298.00 | - | 10,298.00 | - | |
| 01-05-80-0027-0070 | Future Project Allocation | 165,631.34 | - | 165,631.34 | 17,591.67 | 1.65 |
| 01-05-80-0027-0080 | Salary Enhancement Allocation | - | - | - | - | |
| 01-05-80-0027-0081 | Salary Enhancement Allocation- P/Y Carry Over | 230,000.00 | - | 230,000.00 | - | |
| | Long Term Planning Total (includes P/Y Carry Over) | 1,063,876.85 | | 1,063,876.85 | 17,591.67 | |
| | Current Year Budget Total (FY25) | 306,518.34 | | | 17,591.67 | |
| | Prior Year | 757,358.51 | | | - | |

| | | | | | | |
|--------------------|----------------------------------|------|--|--|---|--|
| 01-05-99-0000-0000 | Payment of Prior Year's Expenses | 0.00 | | | 0 | |
| 01-05-99-0602-0001 | Refund of Tax Overpayments | 0.00 | | | 0 | |

REVENUE**Accounts less than straight line value of 58.33% at 1/31/25**

| Note Reference # | S/L Account Description | Note |
|------------------|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| R-1 | Abandoned Property Revitalization Income | This revenue is generated by our existing agreement with the HERA Registry. The budgeted amount was derived from historic revenue. This is a moving target and directly related to the number of homes not registered as vacant. At this time it is lower than historical revenue. It is recommended to decrease this budget line in FY26. |
| R-2 | Franchise Fees | This revenue is generated via existing Franchise agreements in place with Comcast, Verizon and Crown Castle. At this time we are pending our annual Comcast Franchise Fees. In addition to 2 quarters of Verizon Franchise Fees. I anticipate our year end position to be at roughly 90%; but not 100%. Consideration to adjust in FY26 is recommended. |
| R-3 | Extra-Duty Pension Surcharge | This revenue line is directly related to Extra Duty jobs; it is a moving target based on requests. At 1/31/25 the current outstanding receivable is \$481.50. Which will result in this line at 51%+ |
| R-4 | VAC - State of Delaware Fees | This revenue line is the State agency fees the VAC collects on ticket payments. This is a wash with the State of Delaware Fees returned to the State of Delaware (S/L Expense Account). The final position will be considered in the FY26 budget, but it is anticipated to be 90%+ by FYE. |
| R-5 | Signage Receipt Account | This revenue is dependent upon the need for Code issues. This is a wash revenue account as it is a deposit that is returned when the signs are returned to Town Hall in good condition. |
| R-6 | Reimbursable- Green Brier Republic Costs | The cost sharing contract increased CY January 2025; therefore the account is appearing to reflect at 49% until the increased payment is recorded over the next 5 months. This is anticipated to be realized at 100% at FYE. |
| R-7 | Reimbursable- Manchester Republic Costs | Late Payment at 1/31/24; Rec'd Early February. Account is now current at reporting 49.03% which is the anticipated receivable at this time in the contract. The cost sharing contract increased CY January 2025; therefore the account is appearing to reflect at 49% until the increased payment is recorded over the next 5 months. This is anticipated to be realized at 100% at FYE. |
| R-8 | Reimbursable- Maple Walk Republic Costs | The cost sharing contract increased CY January 2025; therefore the account is appearing to reflect at 49% until the increased payment is recorded over the next 5 months. This is anticipated to be realized at 100% at FYE. |
| R-9 | Reimbursable- Parklynn Republic Costs | The cost sharing contract increased CY January 2025; therefore the account is appearing to reflect at 49% until the increased payment is recorded over the next 5 months. This is anticipated to be realized at 100% at FYE. |

| | |
|------|-----------------------------|
| CY | Calendar Year |
| FY26 | 2025-2026 |
| FYE | Fiscal Year End |
| S/L | Sub-Ledger |
| VAC | Voluntary Assessment Center |

EXPENSE**Accounts greater than 80% spent at 1/31/25**

| Note Reference # | S/L Account Description | Note |
|------------------|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| E-1 | Employee Longevity Benefit (Administration) | This expense line is disbursed as a one-time annual payment. There is no additional anticipated expense this FY. It is recommended to adjust rounding to ensure the account is accurate as this is an expense the Town can plan for exactly in a FY. |
| E-2 | Discretionary Funds | This expense line contains the costs for the annual Town Christmas party and unexpected expenses at the Town Managers discretion. A large part of the expense is the annual party and snow storm costs. It is recommended to monitor spending on this account through FYE, or consider an expense line transfer. |
| E-3 | Insurance - Business (Administration) | Business insurance was estimated with a 6% increase. (We do not have final numbers in time for the budget). The aggregate increase was >15%. As of 1/31/25 it is at 90% spent and there is still one quarterly payment due before FYE; I anticipate the final position to be around 111%. |
| E-4 | Workers Compensation (Administration) | Workman's Comp was estimated with a 6% increase. It increased >25% after premium increase and audit adjustment (based on claims dating 5 years back) compared to FY24. There are no further payments due. It is recommended to budget the new value + 6%; insurance is unfortunately a moving target. It is known that FY25 reflects a substantial insurance premium across all policies, we hope to not see such a significant increase in FY26, but it is unfortunately beyond our control. |
| E-5 | Legal Expenses | This line is reflecting greater than normal due to non-budgeted police legal expenses related to the collective bargaining agreement. Consideration for expense line transfer is recommended if the Town Manager foresees additional legal expenses. |
| E-6 | Postage (Administration) | Postage for this department varies over the years; and we are subject to stamp values changing. The Town is currently reviewing another vendor for cost savings in this line. Consideration for an expense line transfer is recommended. |
| E-7 | Maintenance/Building | This line is reflecting greater than normal due to basement repairs and the atrium pipe repair. In future reporting the expenses related directly with the basement will reflect in their own line for a quick view of the expenses relative to the basement space/lease. Due to the age of the building and need for recurrent repair it is recommended to budget greater in this line moving forward and consideration for an expense line transfer is recommended. |
| E-8 | Homeland Security | This line is reflecting >80% however this line is budgeted for the one-time Code Red Notification system contract fee. Therefore no action is necessary. |
| E-9 | Refunds of Overpayment | This expense line is budgeted for the tax overpayment refunds. This does wash with the tax revenue line, as it is overstated due to this overpayment. We budgeted for these cases since they are an expense, but it also an overstated revenue. No action is necessary on this line. |
| E-10 | Employee Longevity Benefit (Finance) | This expense line is disbursed as a one-time annual payment. There is no additional anticipated expense this FY. It is recommended to adjust rounding to ensure the account is accurate as this is an expense the Town can plan for exactly in a FY. |
| E-11 | Banking Services | The costs associated with our accounts can vary month to month based on account activity. Our banking fees do generally wash with Interest revenue (see monthly reports). While fees are beyond our control, the Town does have the ability to adjust account sweeps on interest gains to offset the banking costs. Considering this, no action is necessary to the budgeting on this line. |

| Note Reference # | S/L Account Description | Note |
|------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| E-12 | Insurance - Business (Finance) | Business insurance was estimated with a 6% increase. (We do not have final numbers in time for the budget). The aggregate increase was >15%. As of 1/31/25 it is at 90% spent and there is still one quarterly payment due before FYE; I anticipate the final position to be around 111%. |
| E-13 | Workers Compensation (Finance) | Workman's Comp was estimated with a 6% increase. It increased >25% after premium increase and audit adjustment (based on claims dating 5 years back) compared to FY24. There are no further payments due. It is recommended to budget the new value + 6%; insurance is unfortunately a moving target. It is known that FY25 reflects a substantial insurance premium across all policies, we hope to not see such a significant increase in FY26, but it is unfortunately beyond our control. |
| E-14 | Dues/Subscriptions/Meetings (Public Safety) | This expense line is reflecting greater than >80% spent. At this time is it not overspent, but should be monitored for expense line transfer if additional funding is necessary for Dues/Subscriptions/Meetings. |
| E-15 | Insurance - Business (Public Safety) | Business insurance was estimated with a 6% increase. (We do not have final numbers in time for the budget). The aggregate increase was >15%. As of 1/31/25 it is at 90% spent and there is still one quarterly payment due before FYE; I anticipate the final position to be around 111%. |
| E-16 | Insurance - Vehicle (Public Safety) | Auto Insurance was estimated with a 6% increase. (We do not have final numbers in time for the budget). The aggregate increase was >15% across all policy packages. As of 1/31/25 it is reflecting greater than 80% spent and there is still one quarterly payment due before FYE; I anticipate the final position to be around 102%. |
| E-17 | Insurance - Workers Compensation (Public Safety) | Workman's Comp was estimated with a 6% increase. It increased >25% after premium increase and audit adjustment (based on claims dating 5 years back) compared to FY24. There are no further payments due. It is recommended to budget the new value + 6%; insurance is unfortunately a moving target. It is known that FY25 reflects a substantial insurance premium across all policies, we hope to not see such a significant increase in FY26, but it is unfortunately beyond our control. |
| E-18 | Materials/Supplies | This account is overspent >130%. Consideration for an expense line transfer is recommended. |
| E-19 | Miscellaneous Purchases | This account is in part reflecting >289% overspent due to reimbursable purchases. The true expense percentage is around 100%. Some expenses in this line have been reimbursed to the Other Income - Public Safety Line. There are additional expenses in this line pending reimbursement from the Needy Family Fund. Considering this, no action to the budget is recommended at this time. |
| E-20 | Uniforms | This expense line is reflecting great than 80% spent. If there is a need for additional expense beyond the budgeted amount before FYE, the consideration for line transfer recommended. Otherwise, the department should monitor expenses in this line moving forward. |
| E-21 | VAC - Postage | Postage for this department varies over the years; and we are subject to stamp values changing. The Town is currently reviewing another vendor for cost savings in this line. Consideration for an expense line transfer is recommended and/or it is recommended the Town budget additional postage for this department in FY26. |
| E-22 | Employee Longevity Benefit (Code) | This expense line is disbursed as a one-time annual payment. There is no additional anticipated expense this FY. It is recommended to adjust rounding to ensure the account is accurate as this is an expense the Town can plan for exactly in a FY. |
| E-23 | Insurance - Business (Code) | Business insurance was estimated with a 6% increase. (We do not have final numbers in time for the budget). The aggregate increase was >15%. As of 1/31/25 it is at 90% spent and there is still one quarterly payment due before FYE; I anticipate the final position to be around 111%. |

| Note Reference # | S/L Account Description | Note |
|------------------|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| E-24 | Insurance - Auto (Code) | Auto Insurance was estimated with a 6% increase. (We do not have final numbers in time for the budget). The aggregate increase was >15% across all policy packages. As of 1/31/25 it is reflecting greater than 80% spent and there is still one quarterly payment due before FYE; I anticipate the final position to be around 102%. |
| E-25 | Insurance - Workers Compensation (Code) | Workman's Comp was estimated with a 6% increase. It increased >25% after premium increase and audit adjustment (based on claims dating 5 years back) compared to FY24. There are no further payments due. It is recommended to budget the new value + 6%; insurance is unfortunately a moving target. It is known that FY25 reflects a substantial insurance premium across all policies, we hope to not see such a significant increase in FY26, but it is unfortunately beyond our control. |
| E-26 | Insurance - Workers Compensation (Public Works) | Workman's Comp was estimated with a 6% increase. It increased >25% after premium increase and audit adjustment (based on claims dating 5 years back) compared to FY24. There are no further payments due. It is recommended to budget the new value + 6%; insurance is unfortunately a moving target. It is known that FY25 reflects a substantial insurance premium across all policies, we hope to not see such a significant increase in FY26, but it is unfortunately beyond our control. |
| E-27 | Maintenance - Equipment | This expense line is reflecting >100% aggregately at 1/31/25. This is due to unexpected costly salt spreader and loader (Kobota) repairs. This does not allow for expense availability in the future for mower repairs/maintenance the Town will incur before FYE. Therefore it is recommended an expense line transfer is made to allow for additional equipment maintenance expenses. |
| E-28 | Reimbursable - Sheriff Sale Legal Reimbursement | Although this expense line is reflecting >80% this is a 100% reimbursable line and it's expense is dependent on the Towns need for Sheriff Sale proceedings. This account is off-set with the Reimbursable Sheriff Sale Revenue line which is currently >170% over budget. It is recommended for consideration in the FY26 budget to increase this reimbursable expense and revenue based on historical values. |
| E-29 | Reimbursable - Extra Duty Labor Reimbursement | Although this expense line is reflecting >80% this is a 100% reimbursable line and it's expense is dependent on the need for Extra Duty (Paid) Police contracts. It is reimbursed to the revenue extra duty reimbursable line, in addition to pension and admin surcharge revenue lines reflected in the Public Safety Department. At this time there is no recommendation for budgeting changes in FY26. |

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| CY | Calendar Year |
| FY26 | 2025-2026 |
| FYE | Fiscal Year End |
| S/L | Sub-Ledger |
| VAC | Voluntary Assessment Center |