

COUNCIL REPORT AT DECEMBER 31, 2025

REVENUE	BUDGET		CASH RECEIVED	OVER/(UNDER) BUDGET	
Administration	157,286.00		81,485.70	(75,800.30)	51.81%
Finance	3,845,491.14		3,320,003.91	(525,487.23)	86.33%
Public Safety	339,500.00		115,367.84	(224,132.16)	33.98%
Code Enforcement	428,650.00		351,464.10	(77,185.90)	81.99%
Public Works	11,600.00		6,542.77	(5,057.23)	56.40%
Parks & Recreation	6,100.00		50,925.00	44,825.00	834.84%
Voluntary Assessment Center	150,000.00		41,083.01	(108,916.99)	27.39%
Reimbursable Expenses	93,738.00		34,916.38	(58,821.62)	37.25%
Total General Fund	5,032,365.14		4,001,788.71	(1,030,576.43)	79.52%
EXPENSE	BUDGET		CASH EXPENDED	(OVER)/UNDER BUDGET	
Administration	536,810.57		292,248.51	244,562.06	54.44%
Finance	390,316.14		199,112.34	191,203.80	51.01%
Council Operations	16,880.00		8,121.96	8,758.04	48.12%
Public Safety	1,858,005.00		941,471.64	916,533.36	50.67%
Code Enforcement	318,226.95		155,701.56	162,525.39	48.93%
Public Works	476,900.23		249,647.45	227,252.78	52.35%
Sanitation	855,996.00		427,897.86	428,098.14	49.99%
Parks & Recreation	99,877.00		108,624.81	(8,747.81)	108.76%
Voluntary Assessment Center	105,149.00		11,914.59	93,234.41	11.33%
Reimbursable Expenses	22,000.00		3,595.20	18,404.80	0.00%
Long Term Planning Current Year	329,204.25		35,750.00	293,454.25	10.86%
Long Term Planning Prior Year*	1,017,825.85		60,984.00	956,841.85	5.99%
Long Term Planning Total	1,347,030.10		96,734.00	1,250,296.10	7.18%
NPDES	23,000.00		5,757.70	17,242.30	25.033%
Total General Fund	5,032,365.14		2,439,843.62	2,592,521.52	48.483%
Total All Expenditures**	6,303,190.99		2,564,162.32	3,739,028.67	40.68%
STRAIGHT LINE =	50.0000%		Contingency Total	247,613.71	

*Total excluded from the Total General Fund Amount (Budget Total)

**Total All Expenditures Includes Long Term Planning Prior Year Carry Over Totals

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REVENUE				STRAIGHT LINE = 50.00%		
Account Id	Description	Adopted	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
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	-	-	-		
Account Id	Description	Adopted	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-10-0013-0000	Invoice Overpayment Account	-	-	-		
01-04-10-0110-0000	Other Income- Administration	4,000.00	739.03	(3,260.97)	18.48	
01-04-10-0110-0001	General Fund Commitment	-	-	-		
01-04-10-0115-0000	Local Election Registration Fee	180.00	60.00	(120.00)	33.33	
01-04-10-0116-0000	Bid Revenue Fee	-	-	-		
01-04-10-0120-0000	Rental Income	-	-	-		
01-04-10-0120-0001	Rental Income-Library	57,406.00	33,486.67	(23,919.33)	58.33	
01-04-10-0120-0002	Rental Income-Basement (Impact Life)	88,500.00	42,000.00	(46,500.00)	47.46	
01-04-10-0120-0003	Rental Income-Other Sources	-	-	-		
01-04-10-0120-0004	Rental Income-Recreation Center	-	-	-		
01-04-10-0121-0000	Elevator Reimbursement	-	-	-		
01-04-10-0135-0000	Homeland Security Income	-	-	-		
01-04-10-0150-0000	Abandoned Property Revitalization Income	7,200.00	5,200.00	(2,000.00)	72.22	
01-04-10-8511-0000	Gain on Sale of Fixed Assets	-	-	-		
	Administration Total	157,286.00	81,485.70	(75,800.30)	51.81	
Account Id	Description	Adopted/Amended	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-11-0001-0000	Real Estate Taxes	3,283,391.14	3,079,799.42	(203,591.72)	93.80	*Amended Budget at 9/11/25 Council Meeting
01-04-11-0001-4STL	Original Rev Account used for Spec Tax	-	-	-		
01-04-11-0001-STLC	Special Tax Assessment-Current Year	70,000.00	16,944.84	(53,055.16)	24.21	
01-04-11-0001-STLP	Special Tax Assessment-Prior Years	-	-	-		
01-04-11-0010-0000	Taxes - Penalties & Interest	20,000.00	10,876.97	(9,123.03)	54.38	
01-04-11-0011-0000	Interest Income	60,000.00	25,362.26	(34,637.74)	42.27	
01-04-11-0012-0000	Payment Plan Application Fee	-	-	-		
01-04-11-0080-0000	Franchise Fees	72,000.00	13,252.58	(58,747.42)	18.41	Verizon Issues Quarterly / Comcast Annually (April)
01-04-11-0090-0000	Transfer Taxes	340,000.00	173,767.82	(166,232.18)	51.11	
01-04-11-0110-0000	Other Income - Finance	100.00	0.02	(99.98)	0.02	
01-04-11-0110-0001	Other Income - Returned Check Fee	-	-	-		
01-04-11-0111-0000	Lien Fee - Delinquent Taxes	-	-	-		
	Finance Total	3,845,491.14	3,320,003.91	(525,487.23)	86.33	

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REVENUE				STRAIGHT LINE = 50.00%		
Account Id	Description	Adopted	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
Account Id	Description	Adopted	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-20-0015-0000	VAC Fines (Voluntary Assessment)	225,000.00	56,664.18	(168,335.82)	25.18	
01-04-20-0016-0000	Other Courts CCP	2,000.00	170.00	(1,830.00)	8.50	
01-04-20-0017-0000	Accident Reports	8,000.00	2,525.00	(5,475.00)	31.56	
01-04-20-0026-0000	Police Pension Passthru Receipts	80,000.00	46,538.66	(33,461.34)	58.17	
01-04-20-0110-0000	Other Income- Public Safety	1,500.00	50.00	(1,450.00)	3.33	
01-04-20-0110-0001	Other Income- Seized Property Sales	-	-	-		
01-04-20-0110-0002	Other Income- Towing	16,000.00	5,750.00	(10,250.00)	35.94	
01-04-20-0110-0003	Other Income- Grant Passthrough	-	-	-		
01-04-20-0130-0000	Extra-Duty Surcharge	-	-	-		
01-04-20-0130-0001	Extra-duty admin surcharge	1,000.00	51.00	(949.00)	5.10	
01-04-20-0130-0002	Extra Duty - Vehicle Surcharge *New 9/2025	-	-	-		
01-04-20-0130-0005	Extra-duty Pension Surcharge	1,000.00	119.00	(881.00)	11.90	
01-04-20-8511-0000	Gain on Sale of Fixed Assets	5,000.00	3,500.00	(1,500.00)	70.00	
	Public Safety Total	339,500.00	115,367.84	(224,132.16)	33.98	
Account Id	Description	Adopted	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-25-0000-0001	VAC - Administrative Fees	75,000.00	20,623.71	(54,376.29)	27.50	
01-04-25-0000-0002	VAC - State of Delaware Fees	75,000.00	20,459.30	(54,540.70)	27.28	
01-04-25-0110-0000	VAC - Other Income	-	-	-	Non-Budget	
	VAC Total	150,000.00	41,083.01	(108,916.99)	27.39	
Account Id	Description	Adopted	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-30-0020-0000	Permit Fees	61,500.00	44,955.01	(16,544.99)	73.10	
01-04-30-0020-0001	Permit Penalty Fines	-	-	-		
01-04-30-0021-0000	Code Violations (Total)	31,500.00	9,909.09	(21,590.91)	31.46	
01-04-30-0021-0001	Code Violations - Citation Invoiced	-	3,400.00			
01-04-30-0021-0003	Code Violations - Nuisance Fines Issued	-	6,459.09			
01-04-30-0060-0000	Board of Adjustment	1,000.00	200.00	(800.00)	20.00	
01-04-30-0065-0000	Vacant Property Registration Fee	500.00	-	(500.00)	0.00	
01-04-30-0070-0000	Business Licenses	74,000.00	57,950.00	(16,050.00)	78.31	
01-04-30-0070-0001	Business Licenses - Penalties	2,000.00	150.00	(1,850.00)	7.50	
01-04-30-0075-0000	Rental Licenses	255,000.00	237,150.00	(17,850.00)	93.00	
01-04-30-0075-0001	Rental Licenses - Penalties	2,500.00	1,000.00	(1,500.00)	40.00	
01-04-30-0077-0000	Signage Receipt Account	100.00	-	(100.00)	0.00	
01-04-30-0080-0000	Home Occupation Lic/Permit	300.00	100.00	(200.00)	33.33	
01-04-30-0110-0000	Other Income - Code Enforcement	100.00	-	(100.00)	0.00	
01-04-30-0110-0030	Zoning Verification Fees	150.00	50.00	(100.00)	33.33	
	Code Enforcement Total	428,650.00	351,464.10	(77,185.90)	81.99	
Account Id	Description	Adopted	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-40-0110-0000	Other Income - Public Works	100.00	-	(100.00)	0.00	
01-04-40-0110-0001	Other Income - Property Abatements	1,000.00	347.77	(652.23)	34.78	
01-04-40-0110-0002	Other Income - Recycling	-	195.00	195.00		Scrap Metal
01-04-40-8511-0000	Gain of Sale of Fixed Assets	10,500.00	6,000.00	(4,500.00)	57.14	
	Public Works Total	11,600.00	6,542.77	(5,057.23)	56.40	

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REVENUE				STRAIGHT LINE = 50.00%		
Account Id	Description	Adopted	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
Account Id	Description	Adopted	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-47-0136-0000	Other Income - Events/Doncaster/Parks	-	-	-	-	
01-04-47-0136-0001	Other Income - Doncaster	5,000.00	5,000.00	-	100.00	Funds Rec'd 9/5/25
01-04-47-0136-0002	Other Income - Donations	1,000.00	1,000.00	-	100.00	
01-04-47-0136-0003	Other Income - Fall Festival	-	-	-	-	
01-04-47-0136-0004	Other Income - Vandalism Restitution	-	-	-	-	
01-04-47-0136-0005	Other Income - Park Management	-	44,925.00	44,925.00	-	*Insurance Claim Reimbursement less deductible
01-04-47-0136-0006	Other Income - Town Events	100.00	-	(100.00)	0.00	
	Parks/Recreation Total	6,100.00	50,925.00	44,825.00	834.84	

Account Id	Description	Adopted	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-70-0130-CODE	Reimbursable- Code Engineering Costs	2,235.00	-	2,235.00	0.00	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-0134-0000	Reimbursable- Purchased Gasoline	-	-	-	-	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-0135-0000	Reimbursable- Sheriff Sale Legal Fees	25,000.00	4,858.26	7,399.14	19.43	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-0136-0000	Reimbursable- Lessee Utilities (Impact)	6,000.00	3,000.00	(3,000.00)	50.00	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-0137-0000	Reimbursable- EPD Training Agreement	500.00	600.00	100.00	120.00	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-0142-0000	Reimbursable- Extra Duty	8,000.00	1,105.00	(6,895.00)	13.81	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-2070-0001	Reimbursable- Green Brier Republic Costs	7,541.00	3,682.68	(3,858.32)	48.84	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-2070-0002	Reimbursable- Manchester Republic Costs	7,541.00	3,682.68	(3,858.32)	48.84	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-2070-0003	Reimbursable- Maple Walk Republic Costs	19,606.00	9,574.92	(10,031.08)	48.84	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-2070-0004	Reimbursable- Parklynn Republic Costs	17,215.00	8,412.84	(8,802.16)	48.87	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-2330-0001	Reimbursable- Landfill Fees	100.00	-	(100.00)	0.00	Reimbursable to the exact expense. At times this can cross FY's.
	Reimbursable Expenses (Revenue)	93,738.00	34,916.38	(26,810.74)	37.25	

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EXPENSE		STRAIGHT LINE = 50.00%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Expended Curr % Realized	
	Administration Department			
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	217,147.57	109,402.92 50.38	
01-05-10-1001-0000	Overtime	1,000.00	166.71 16.67	
01-05-10-1010-0000	Payroll Taxes	21,715.00	8,356.24 38.48	
01-05-10-1015-0000	Employee Incentive Program	0.00	-	
01-05-10-1025-0000	Employee Longevity Benefit	4,434.00	4,433.36 99.99	
01-05-10-1030-0000	Payroll Expenses	4,000.00	1,640.00 41.00	
01-05-10-1075-0000	Pension Expenses	-	-	
01-05-10-1075-0001	Pension Expenses - Employee Plan	0.00	-	
01-05-10-1075-0002	Pension Expenses - Secondary Police Plan	0.00	-	
01-05-10-1075-0003	Pension Expenses - Original Police Plan	0.00	-	
01-05-10-2060-0000	Contributions	5,000.00	-	
01-05-10-2070-0000	Contracted Professional Services	33,559.00	11,457.88 34.14	
01-05-10-2070-0001	CPS General Code Update	3,000.00	2,136.00	
01-05-10-2070-0002	CPS Elevator Maintenance	1,525.00	1,790.00	
01-05-10-2070-0003	CPS Fire & Security Monitoring	1,100.00	840.00	
01-05-10-2070-0004	CPS Pest Control Services	500.00	300.00	
01-05-10-2070-0005	CPS Comprehensive Plan Update	12,500.00	-	
01-05-10-2070-0006	CPS HVAC Maintenance Contract	3,500.00	3,370.00	
01-05-10-2070-0007	CPS HR Connection - Benefits Software	0.00	-	
01-05-10-2070-0008	CPS Fire Extinguisher Inspections	1,300.00	-	
01-05-10-2070-0009	CPS Non-Contracted Services	5,500.00	1,705.00	
01-05-10-2070-0010	CPS Town Engineers	1,500.00	-	
01-05-10-2070-0011	CPS Telephone System Maintenance	250.00	-	
01-05-10-2070-0012	CPS iSolved - Timekeeper Software	2,070.00	862.50	
01-05-10-2070-0013	CPS Drinking Water Town Hall	250.00	161.28	
01-05-10-2070-0014	CPS Comcast Cable TV	564.00	293.10	
01-05-10-2071-0000	Computer Operation	21,670.00	12,704.52 58.63	
01-05-10-2071-0001	IT Contracts	11,670.00	4,225.10	
01-05-10-2071-0002	IT Software	7,600.00	7,813.95	Civics Plus and Edmunds Contract Increase
01-05-10-2071-0003	IT Maintenance Operations	100.00	-	
01-05-10-2071-0004	IT Upgrades	1,000.00	64.99	
01-05-10-2071-0005	IT Internet Costs	1,300.00	600.48	
01-05-10-2081-0000	Discretionary Funds	2,500.00	1,147.15 45.89	

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EXPENSE			STRAIGHT LINE = 50.00%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Expended Curr	% Realized	
01-05-10-2100-0000	Dues/Subscriptions/Meetings	5,200.00	5,396.40	103.78	
01-05-10-2100-0001	Dues Expense	4,200.00	4,780.00		DLLG Dues Increase
01-05-10-2100-0002	Meeting Expense	500.00	344.15		
01-05-10-2100-0003	Subscription Expenses	500.00	272.25		
01-05-10-2120-0000	Electricity/Gas	42,284.00	19,158.05	45.31	
01-05-10-2120-0001	Delmarva-5500-6161-537-Gas-(11 Poplar)	2,320.00	1,019.97		
01-05-10-2120-0002	Delmarva-5500-0543-573-Brier-(non-MSA)	2,690.00	1,305.60		
01-05-10-2120-0005	Delmarva-5500-6161-941-Electric(19 pop)	16,651.00	7,715.01		
01-05-10-2120-0008	Delmarva-5500-6161-131-HVAC Supply acct	20,623.00	9,117.47		
01-05-10-2122-0000	Emergency Operations	0.00	-		
01-05-10-2124-0000	Water/Sewer	4,450.00	2,092.49	47.02	
01-05-10-2124-0001	Water - Town Hall	2,350.00	1,099.25		
01-05-10-2124-0002	Sewer - Town Hall	2,100.00	993.24		
01-05-10-2160-0000	Insurance - Business	33,460.00	22,903.12	68.45	
01-05-10-2161-0000	Insurance - Auto	0.00	-		
01-05-10-2170-0000	Insurance - Health/Dental/Vision/Life	77,697.00	38,608.19	49.69	
01-05-10-2170-0001	Insurance - Health	77,697.00	38,979.99		
01-05-10-2170-0002	Insurance - Dental	0.00	(234.66)		
01-05-10-2170-0003	Insurance - Vision	0.00	0.06		
01-05-10-2170-0004	Insurance - AFLAC	0.00	-		
01-05-10-2170-0005	Insurance - Colonial Life	0.00	(137.20)		
01-05-10-2180-0000	Insurance - Life/Disability	4,169.00	1,028.45	24.67	
01-05-10-2181-0000	Workers Compensation	1,125.00	1,252.84	111.36	
01-05-10-2266-0000	Legal/Published Notices	2,000.00	299.62	14.98	
01-05-10-2270-0000	Legal Expenses	24,000.00	20,775.00	86.56	
01-05-10-2270-0001	Legal - Code Issues	0.00	-		
01-05-10-2270-0002	Legal - Litigation	0.00	-		
01-05-10-2270-0003	Legal - Police Issues	0.00	8,775.00		Recommend Line Item Transfer for Budget
01-05-10-2270-0004	Legal - Tax Issues	0.00	-		
01-05-10-2270-0010	Legal - Town Issues	24,000.00	12,000.00		
01-05-10-2270-0011	Legal - Other Expenses	0.00	-		
01-05-10-2270-0012	Legal - Sheriff Sale Costs	0.00	-		
01-05-10-2280-0000	Postage	150.00	430.38	286.92	
01-05-10-2290-0000	Maintenance/Building	11,500.00	12,481.04	108.53	
01-05-10-2290-0001	Bldg - General Repairs	7,500.00	10,400.09		Recommend Line Item Transfer for Budget
01-05-10-2290-0002	Bldg - General Upkeep	1,500.00	138.95		
01-05-10-2290-0003	Bldg - Improvement Projects	2,500.00	1,942.00		
01-05-10-2370-0000	Telephone	2,150.00	1,021.73	47.52	
01-05-10-2370-0001	Telephone - Cell Phone Expenses	550.00	232.77		
01-05-10-2370-0002	Telephone - Landline Expenses	1,600.00	788.96		
01-05-10-2390-0000	Training	1,400.00	875.00	62.50	

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EXPENSE			STRAIGHT LINE = 50.00%		
Account Id	Description	Adopted Budget	Expended Curr	% Realized	Variance Explanation / Notes
01-05-10-3140-0000	Vehicle Services	500.00	272.97	54.59	
01-05-10-3140-0001	Town Manager Gas Account	500.00	272.97		
01-05-10-3330-0000	Materials/Supplies	2,000.00	5,080.45	254.02	
01-05-10-3340-0000	Miscellaneous	500.00	1,390.00	278.00	Recommend Line Item Transfer; Hometown Hero Banner; Veterans Bricks; Council Polo Shirts/Embroidery
01-05-10-3350-0000	Office Supplies	3,500.00	2,203.20	62.95	
01-05-10-4100-0000	Civil Remediations	1,000.00	-	-	
01-05-10-7046-0000	Homeland Security	6,000.00	6,367.36	106.12	Code Red Notification Service Contract Increase
01-05-10-8250-0000	Lease/Office Equipment	2,700.00	1,303.44	48.28	
	Administration Department Total	536,810.57	292,248.51	54.44	

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EXPENSE			STRAIGHT LINE = 50.00%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Expended Curr	% Realized	
Finance Department					
01-05-11-0005-0000	Refunds of Overpayment	2,500.00	12,543.50	501.74	Recommend Line Item Transfer / Increase in tax overpayment refund due to re-assessment
01-05-11-1000-0000	Salary	183,131.14	77,924.18	42.55	
01-05-11-1001-0000	Overtime	1,000.00	296.26	29.63	
01-05-11-1010-0000	Payroll Taxes	18,313.00	6,078.82	33.19	
01-05-11-1025-0000	Employee Longevity Benefit	3,067.00	3,066.68	99.99	
01-05-11-1050-0000	Banking Services	40,000.00	14,783.22	36.96	
01-05-11-1050-0001	Banking Services - General Checking	40,000.00	10,263.26		
01-05-11-1050-0002	Banking Services - General MM	0.00	1,192.31		
01-05-11-1050-0003	Banking Services - Contingency	0.00	210.00		
01-05-11-1050-0004	Banking Services - Contingency MM	0.00	2,271.67		
01-05-11-1050-0005	Banking Services - State Tx Holding	0.00	58.48		
01-05-11-1050-0006	Banking Services - Due To	0.00	300.00		
01-05-11-1050-0007	Banking Services - Misc	0.00	-		
01-05-11-1050-0008	Banking Services - Long Term Planning	0.00	487.50		
01-05-11-2050-0000	Audit	55,000.00	32,043.90	58.26	
01-05-11-2071-0000	Computer Operations	17,350.00	11,166.97	64.36	
01-05-11-2071-0001	IT Contracts	8,000.00	2,752.55		
01-05-11-2071-0002	IT Software	7,500.00	7,813.94		Civics Plus and Edmunds Contract Increase
01-05-11-2071-0003	IT Maintenance Operations	100.00	-		
01-05-11-2071-0004	IT Upgrades	500.00	-		
01-05-11-2071-0005	IT Internet Costs	1,250.00	600.48		
01-05-11-2100-0000	Dues/Subscriptions/Meetings	800.00	188.61	23.58	
01-05-11-2122-0000	Emergency Operations	0.00	-	-	
01-05-11-2160-0000	Insurance - Business	22,900.00	15,972.36	69.75	
01-05-11-2170-0000	Insurance - Health/Dental/Vision/Life	34,216.00	16,804.99	49.11	
01-05-11-2170-0001	Insurance - Health	34,216.00	17,034.23		
01-05-11-2170-0002	Insurance - Dental	0.00	(203.16)		
01-05-11-2170-0003	Insurance - Vision	0.00	0.92		
01-05-11-2170-0004	Insurance - AFLAC	0.00	(26.08)		
01-05-11-2170-0005	Insurance - Colonial Life	0.00	(0.92)		
01-05-11-2180-0000	Insurance - Life/Disability	3,614.00	684.97	18.95	
01-05-11-2181-0000	Workers Compensation Insurance	975.00	1,044.03	107.08	
01-05-11-2280-0000	Postage	1,500.00	1,367.64	91.18	
01-05-11-2370-0000	Telephone - Landline Expenses	1,450.00	773.38	53.34	
01-05-11-2390-0000	Training	1,500.00	1,373.60	91.57	
01-05-11-3340-0000	Miscellaneous	0.00	-	-	
01-05-11-3350-0000	Office Supplies	3,000.00	2,999.23	99.97	
Finance Department Total		390,316.14	199,112.34	51.01	

December 2025 Council Finance Report

EXPENSE			STRAIGHT LINE = 50.00%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Expended Curr	% Realized	
	Council Department				
01-05-15-1000-0000	Salary - Council	7,200.00	3,349.89	46.53	
01-05-15-1010-0000	Payroll Taxes	680.00	324.00	47.65	
01-05-15-2071-0000	Computer Operations	4,850.00	4,030.40	83.10	
01-05-15-2071-0001	iPads Expense	3,400.00	3,394.65		
01-05-15-2071-0002	IT Contracts	1,450.00	635.75		
01-05-15-2100-0000	Dues/Subscriptions/Meetings	400.00	-	-	
01-05-15-2110-0000	Election Expenses	500.00	189.90	37.98	
01-05-15-2160-0000	Insurance - Business (Bond)	2,500.00	-	-	
01-05-15-2370-0000	Telephone	500.00	152.83	30.57	
01-05-15-2370-0001	Mayor's Cell Phone	500.00	227.77		
01-05-15-2500-0000	Council Reimbursements	250.00	-	-	
	Council Department Total	16,880.00	8,121.96	48.12	

December 2025 Council Finance Report

EXPENSE		STRAIGHT LINE = 50.00%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Expended Curr % Realized	
	Public Safety Department			
01-05-20-0025-0000	Police Pension Passthrough - payments	80,000.00	46,538.66 58.17	
01-05-20-1000-0000	Salary	1,002,253.00	450,725.10 44.97	
01-05-20-1000-0001	Salary - Part-Time Patrol	4,000.00	1,235.00 30.88	
01-05-20-1001-0000	Overtime	30,000.00	23,537.02 78.46	Recommend Line Transfer for Budget
01-05-20-1002-0000	Salary - Police Clerical	67,606.00	33,740.00 49.91	
01-05-20-1003-0000	Holiday	26,600.00	25,600.00 96.24	
01-05-20-1010-0000	Payroll Taxes	38,000.00	14,182.56 37.32	
01-05-20-1010-0001	Payroll Taxes - Part-Time Patrol	440.00	109.30 24.84	
01-05-20-1020-0000	Police Pension Expense	141,530.00	48,650.18 34.37	
01-05-20-1025-0000	Employee Longevity Benefit	4,400.00	4,400.00 100.00	
01-05-20-2071-0000	Computer Operation	4,000.00	3,408.78 85.22	
01-05-20-2071-0001	IT Internet Costs Cameras (Fios)*New 11/2025	0.00	614.71 No Budget	Recommend Line Transfer for Budget
01-05-20-2081-0000	Discretionary Fund	2,500.00	1,161.61 46.46	
01-05-20-2100-0000	Dues/Subscriptions/Mtgs	25,000.00	14,665.30 58.66	
01-05-20-2120-0000	Delmarva-5002-4177-235-LPR	700.00	172.49 24.64	
01-05-20-2120-0001	Delmarva- 5504-0852-042 101 Baltimore	0.00	525.22 No Budget	Recommend Line Transfer for Budget
01-05-20-2122-0000	Emergency Operations	0.00	- No Budget	
01-05-20-2160-0000	Insurance-Business	53,875.00	35,239.92 65.41	Quarterly Billing
01-05-20-2161-0000	Insurance-Vehicles	22,000.00	14,081.76 64.01	Quarterly Billing
01-05-20-2170-0000	Insurance - Health/Dental/Vision	162,230.00	75,136.86 46.32	
01-05-20-2170-0001	Insurance - AFLAC	0.00	-	
01-05-20-2170-0002	Insurance - Colonial Life	0.00	-	
01-05-20-2180-0000	Insurance-Life/Disability	19,696.00	4,257.41 21.62	
01-05-20-2181-0000	Insurance - Workers Compensation	49,700.00	54,289.56 109.23	
01-05-20-2280-0000	Postage	500.00	95.85 19.17	
01-05-20-2290-0000	Building Maintenance	6,000.00	19,680.41 328.01	Recommend Line Transfer for Budget
01-05-20-2300-0000	Equipment Contracts	15,500.00	8,004.58 51.64	
01-05-20-2310-0000	Maintenance/Repair	1,000.00	1,137.00 113.70	
01-05-20-2320-0000	Maintenance -Vehicle	15,000.00	19,828.53 132.19	Recommend Line Transfer for Budget
01-05-20-2320-3501	Vehicle Maintenance 35-01	0.00	146.93	
01-05-20-2320-3502	Vehicle Maintenance 35-02	0.00	702.78	
01-05-20-2320-3503	Vehicle Maintenance 35-03	0.00	280.91	
01-05-20-2320-3504	Vehicle Maintenance 35-04	0.00	544.82	
01-05-20-2320-3505	Vehicle Maintenance 35-05	0.00	-	
01-05-20-2320-3506	Vehicle Maintenance 35-06	0.00	10,119.57	
01-05-20-2320-3507	Vehicle Maintenance 35-07	0.00	1,804.47	
01-05-20-2320-3508	Vehicle Maintenance 35-08	0.00	3,855.26	
01-05-20-2320-3509	Vehicle Maintenance 35-09	0.00	200.00	
01-05-20-2320-3510	Vehicle Maintenance 35-10	0.00	105.93	
01-05-20-2320-3511	Vehicle Maintenance 35-11	0.00	-	
01-05-20-2320-3512	Vehicle Maintenance 35-12	0.00	2,067.86	

December 2025 Council Finance Report

EXPENSE			STRAIGHT LINE = 50.00%		
Account Id	Description	Adopted Budget	Expended Curr	% Realized	Variance Explanation / Notes
01-05-20-2331-0000	Medical Costs	2,500.00	860.00	34.40	
01-05-20-2350-0000	Seized Vehicle Expenses	0.00	-	No Budget	
01-05-20-2360-0000	Evidence Processing Cost	1,500.00	-	-	
01-05-20-2370-0000	Telephone	13,075.00	6,657.10	50.91	
01-05-20-2370-0001	Telephone - MDT expenses	10,000.00	5,061.31		
01-05-20-2370-2001	Telephone - Landline expenses	3,075.00	1,595.79		
01-05-20-2372-0000	Telephone - Cell phone expenses	3,000.00	1,388.36	46.28	
01-05-20-2390-0000	Training	6,500.00	5,050.18	77.70	
01-05-20-3140-0000	Gas/Oil Vehicles	30,000.00	11,662.21	38.87	
01-05-20-3141-0000	Firearms/Supplies	7,500.00	-	-	
01-05-20-3330-0000	Materials/Supplies	8,000.00	10,687.60	133.60	Recommend Line Transfer for Budget
01-05-20-3340-0000	Miscellaneous Purchases	500.00	-	-	
01-05-20-3350-0000	Office Supplies	3,500.00	970.83	27.74	
01-05-20-3360-0000	Body Worn Cameras (Reimbursable)	0.00	-	No Budget	SOD Reimbursable Expense
01-05-20-3400-0000	Uniforms	5,000.00	1,874.11	-	
01-05-20-3401-0000	Uniforms Cleaning	500.00	-	-	
01-05-20-7510-0000	Grant Award Passthrough	0.00	-	No Budget	
01-05-20-8250-0000	Lease/Office Equipment	3,900.00	1,303.44	33.42	
	Public Safety Total	1,858,005.00	941,471.64	50.67	

December 2025 Council Finance Report

EXPENSE			STRAIGHT LINE = 50.00%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Expended Curr	% Realized	
	Voluntary Assessment Center (VAC)				
01-05-25-0000-0001	VAC - Refund of Ticket Payment	-	-	-	
01-05-25-0000-0002	VAC - State of Delaware Fees	75,000.00	10,082.80	13.44	
01-05-25-1000-0000	VAC - Salary Reimbursement	23,099.00	-	-	
01-05-25-1050-0000	VAC - Banking Services	400.00	-	-	
01-05-25-2071-0000	VAC - Computer Operations	3,500.00	1,117.10	31.92	
01-05-25-2160-0000	Insurance - Business	250.00	214.23	85.69	
01-05-25-2280-0000	VAC - Postage	1,850.00	500.46	27.05	
01-05-25-3340-0000	VAC - Miscellaneous	50.00	-	-	
01-05-25-3350-0000	VAC - Office Supplies	1,000.00	-	-	
	VAC Total	105,149.00	11,914.59	11.33	

December 2025 Council Finance Report

EXPENSE			STRAIGHT LINE = 50.00%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Expended Curr	% Realized	
	Code Enforcement Department				
01-05-30-0005-0000	Refunds of Fees and Charges	200.00	50.00	25.00	
01-05-30-1000-0000	SALARY	149,722.95	76,047.59	50.79	
01-05-30-1001-0000	Overtime	3,000.00	2,745.25	91.51	
01-05-30-1010-0000	Payroll Taxes	14,972.00	6,384.52	42.64	
01-05-30-1025-0000	Employee Longevity Benefit	3,109.00	3,108.35	99.98	
01-05-30-2070-0000	Contracted Professional Services	35,000.00	12,750.01	36.43	BIU Inspection Services Costs
01-05-30-2071-0000	Computer Operations	14,950.00	10,613.58	70.99	
01-05-30-2071-0001	IT Contracts	6,000.00	2,199.10		
01-05-30-2071-0002	IT Software	7,500.00	7,813.94		Civics Plus and Edmunds Contract Increase
01-05-30-2071-0003	IT Maintenance Operations	100.00	-		
01-05-30-2071-0004	IT Upgrades	150.00	-		
01-05-30-2071-0005	IT Internet Costs	1,200.00	600.54		
01-05-30-2100-0000	Dues/Subscriptions/Meetings	350.00	32.25	9.21	
01-05-30-2122-0000	Emergency Operations	0.00	-	-	
01-05-30-2160-0000	Insurance - Business	23,725.00	16,615.06	70.03	Quarterly Billing
01-05-30-2161-0000	Insurance - Auto	3,010.00	2,449.00	81.36	Quarterly Billing
01-05-30-2170-0000	Insurance - Health/Dental/Vision/Life	52,407.00	15,044.26	28.71	
01-05-30-2170-0001	Insurance - Health	52,407.00	15,060.01		
01-05-30-2170-0002	Insurance - Dental	0.00	46.10		
01-05-30-2170-0003	Insurance - Vision	0.00	(0.02)		
01-05-30-2170-0005	Insurance - Colonial Life	0.00	(61.83)		
01-05-30-2180-0000	Insurance - Life/Disability	3,294.00	903.80	27.44	
01-05-30-2181-0000	Insurance - Workers Compensation	2,187.00	2,436.07	111.39	
01-05-30-2280-0000	Postage	1,500.00	1,386.71	92.45	
01-05-30-2320-0000	Vehicle Maintenance	1,600.00	1,005.65	62.85	
01-05-30-2320-0001	Vehicle Maintenance - Code #1	800.00	923.15		
01-05-30-2320-0002	Vehicle Maintenance - Code #2	800.00	82.50		
01-05-30-2370-0000	Telephone	2,500.00	1,228.91	49.16	
01-05-30-2370-0001	Telephone - Cell Phone Expenses	1,100.00	455.54		
01-05-30-2370-0002	Telephone - Landline Expenses	1,400.00	773.37		
01-05-30-2390-0000	Training	1,000.00	145.00	14.50	
01-05-30-3140-0000	Gas - Vehicles	1,000.00	459.03	45.90	
01-05-30-3330-0000	Materials/Supplies	500.00	41.99	8.40	
01-05-30-3340-0000	Miscellaneous	200.00	75.00	37.50	
01-05-30-3350-0000	Office Supplies	3,000.00	1,463.60	48.79	
01-05-30-3400-0000	Uniforms	1,000.00	715.93	71.59	
	Code Enforcement Total	318,226.95	155,701.56	48.93	

December 2025 Council Finance Report

EXPENSE			STRAIGHT LINE = 50.00%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Expended Curr	% Realized	
	Public Works Department				
01-05-40-1000-0000	Salary	180,139.23	72,992.88	40.52	
01-05-40-1001-0000	Overtime	4,300.00	2,213.05	51.47	
01-05-40-1010-0000	Payroll Taxes	18,515.00	5,864.59	31.67	
01-05-40-1020-0000	Pension Expense	0.00	-	-	
01-05-40-1025-0000	Employee Longevity Benefit	4,100.00	3,600.00	87.80	
01-05-40-2070-0000	Contracted Professional Services	927.00	720.00	77.67	
01-05-40-2070-0004	CPS General Services	927.00	720.00	77.67	Annual Security Monitoring Fee; Pest Services
01-05-40-2071-0000	Computer Operations	7,915.00	4,387.21	55.43	
01-05-40-2071-0001	IT Contracts	4,415.00	1,493.85		
01-05-40-2071-0002	IT Software	1,750.00	1,823.26		
01-05-40-2071-0003	IT Maintenance Operations	0.00	-		
01-05-40-2071-0004	IT Upgrades	0.00	-		
01-05-40-2071-0005	IT Internet Costs	1,750.00	1,070.10		
01-05-40-2100-0000	Dues/Subscriptions/Meetings	200.00	32.25	16.13	
01-05-40-2120-0000	Electricity/Gas	2,150.00	934.64	43.47	
01-05-40-2121-0000	Heating Oil	7,600.00	1,540.88	20.27	
01-05-40-2122-0000	Emergency Operations	0.00	-	-	
01-05-40-2124-0000	Water/Sewer	850.00	467.20	54.96	
01-05-40-2160-0000	Insurance - Business	38,871.00	19,007.59	48.90	Quarterly Billing
01-05-40-2161-0000	Insurance-Auto	23,632.00	14,081.76	59.59	Quarterly Billing
01-05-40-2170-0000	Insurance - Health/Dental/Vision/Life	67,265.00	21,055.05	31.30	
01-05-40-2170-0001	Insurance - Health	67,265.00	21,357.89		
01-05-40-2170-0002	Insurance - Dental	0.00	(255.52)		
01-05-40-2170-0003	Insurance - Vision	0.00	(30.16)		
01-05-40-2170-0004	Insurance - AFLAC	0.00	-		
01-05-40-2170-0005	Insurance - Colonial Life	0.00	(17.16)		
01-05-40-2180-0000	Insurance - Life/Disability	4,046.00	869.71	21.50	
01-05-40-2181-0000	Insurance - Workers Compensation	9,500.00	10,579.50	111.36	
01-05-40-2290-0000	Maintenance - Building	1,000.00	569.25	56.93	
01-05-40-2300-0000	Maintenance - Equipment	8,300.00	15,427.25	185.87	Recommend Line Transfer for Budget
01-05-40-2300-0001	Spreader Maintenance	3,000.00	8,483.49		
01-05-40-2300-0002	Plow Maintenance	1,700.00	-		
01-05-40-2300-0003	Loader Maintenance	2,000.00	4,511.81		
01-05-40-2300-0004	Mower Maintenance	1,000.00	1,876.00		
01-05-40-2300-0005	Miscellaneous Equipment Maintenance	600.00	555.95		
01-05-40-2320-0000	Maintenance-Vehicle	10,000.00	2,318.68	23.19	
01-05-40-2320-0PW2	VM - PW/2 (Elgin Street Sweeper - 2019)	2,500.00	1,260.00		
01-05-40-2320-0PW3	VM - PW/3 (F-450 Dump w/Plow - 2010)	0.00	-		
01-05-40-2320-0PW4	VM - PW/4 (F-350 Pick-up w/plow- 2016)	2,500.00	-		
01-05-40-2320-0PW5	VM - PW/5 (F-350 Pick-Up w/plow - 2012)	2,500.00	833.70		
01-05-40-2320-0PW6	VM - PW/6 (F-250 Pick-Up w/plow - 2022)	2,500.00	224.98		

December 2025 Council Finance Report

EXPENSE		STRAIGHT LINE = 50.00%			
Account Id	Description	Adopted Budget	Expended Curr	% Realized	Variance Explanation / Notes
01-05-40-2370-0000	Telephone	1,040.00	1,148.53	110.44	
01-05-40-2370-0001	Telephone - Cell Phones	550.00	911.08		Recommend Line Transfer for Budget
01-05-40-2370-0002	Telephone - Landlines	490.00	237.45		
01-05-40-2390-0000	Training	2,000.00	-	-	
01-05-40-3140-0000	Gas - Vehicles/Equipment	6,500.00	2,594.45	39.91	
01-05-40-3251-0000	Maintenance Streets	67,500.00	51,584.96	76.42	
01-05-40-3330-0000	Materials/Supplies	7,000.00	843.17	12.05	
01-05-40-3330-0001	M & S - PW Building	1,300.00	-		
01-05-40-3330-0002	M & S - Equipment	2,500.00	220.90		
01-05-40-3330-0003	M & S - Street Maintenance	1,500.00	195.87		
01-05-40-3330-0004	M & S - Shop Supplies	1,700.00	426.40		
01-05-40-3330-0005	M & S - Abatements	0.00	-		
01-05-40-3340-0000	Miscellaneous	250.00	50.00	20.00	
01-05-40-3350-0000	Office Supplies	100.00	2.86	2.86	
01-05-40-3400-0000	Uniforms	3,200.00	614.74	19.21	
	Public Works Total	486,127.23	249,647.45	51.35	

December 2025 Council Finance Report

EXPENSE			STRAIGHT LINE = 50.00%		
Account Id	Description	Adopted Budget	Expended Curr	% Realized	Variance Explanation / Notes
Sanitation Department					
Account Id	Description	Adopted Budget	Expended Curr	% Realized	Variance Explanation
01-05-43-2070-0000	SANITATION	855,796.00	427,897.86	50.00	
01-05-43-2230-0000	Landfill Fees	200.00	-	-	
Sanitation Total		855,996.00	427,897.86	49.99	
NPDES Compliance					
Account Id	Description	Adopted Budget	Expended Curr	% Realized	Variance Explanation
01-05-45-2010-0000	NPDES Compliance	23,000.00	5,757.70	25.03	*Annual Stormwater License Fee, Sweeper Debris Weight, Oil Spill

December 2025 Council Finance Report

EXPENSE			STRAIGHT LINE = 50.00%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Expended Curr	% Realized	
Parks and Recreation Department					
Account Id	Description	Adopted Budget	Expended Curr	% Realized	Variance Explanation
01-05-47-2070-0000	CPS - Landscape Maint for Town Parks	66,720.00	41,335.00	61.95	
01-05-47-2115-0000	Public Events	23,332.00	14,021.25	60.09	
01-05-47-2115-1000	Clean-up Day - Total Expense	1,800.00	0.00		
01-05-47-2115-1010	Clean-up Day - Overtime - Admin Dept	475.00	-		
01-05-47-2115-1011	Clean-up Day - Overtime - Finance Dept	200.00	-		
01-05-47-2115-1020	Clean-up Day - Overtime - Police Dept	0.00	-		
01-05-47-2115-1030	Clean-up Day - Overtime - Code Dept	375.00	-		
01-05-47-2115-1040	Clean-up Day - Overtime - Public Wk Dept	500.00	-		
01-05-47-2115-1050	Clean-up Day - Event Expense	250.00	-		
01-05-47-2115-2000	Non-Budgeted Event - Total Expense	1,990.00	1,087.72		
01-05-47-2115-2010	Non-Budgeted Event - Overtime - Admin	125.00	356.12		Movie in the Park in July & EPD/Impact Trunk-or-Treat
01-05-47-2115-2011	Non-Budgeted Event - Overtime - Finance	125.00	118.22		Impact Trunk-or-Treat
01-05-47-2115-2020	Non-Budgeted Event - Overtime - Police	0.00	-		
01-05-47-2115-2030	Non-Budgeted Event - Overtime - Code	125.00	-		
01-05-47-2115-2040	Non-Budgeted Event - Overtime - PW	315.00	523.67		Movie in the Park in July
01-05-47-2115-2050	Non-Budgeted Event - Event Expense	1,300.00	89.71		Impact Trunk-or-Treat
01-05-47-2115-3000	Easter Egg Hunt - Total Expense	2,128.00	0.00		
01-05-47-2115-3010	Easter Egg Hunt - Overtime - Admin Dept	100.00	-		
01-05-47-2115-3011	Easter Egg Hunt - Overtime - Finance Dep	64.00	-		
01-05-47-2115-3020	Easter Egg Hunt - Overtime - Police Dept	0.00	-		
01-05-47-2115-3030	Easter Egg Hunt - Overtime - Code Dept	64.00	-		
01-05-47-2115-3040	Easter Egg Hunt - Overtime - Pub Wks Dep	500.00	-		
01-05-47-2115-3050	Easter Egg Hunt - Event Expense	1,400.00	-		
01-05-47-2115-4000	Best Decorated House - Total Expense	425.00	8.00		
01-05-47-2115-4050	Best Decorated Home - Prize Expense	425.00	8.00		
01-05-47-2115-5000	Halloween Spooktacular - Total Expense	1,100.00	757.31		
01-05-47-2115-5010	Halloween Spooktacular-Overtime- Admin	150.00	106.16		
01-05-47-2115-5011	Halloween Spooktacular-Overtime- Finance	100.00	127.31		
01-05-47-2115-5020	Halloween Spooktacular-Overtime- Police	0.00	-		
01-05-47-2115-5030	Halloween Spooktacular-Overtime- Code	150.00	139.60		
01-05-47-2115-5040	Halloween Spooktacular-Overtime- PW	0.00	-		
01-05-47-2115-5050	Halloween Spooktacular - Event Expense	700.00	384.24		
01-05-47-2115-6000	Holiday Parade - Total Expense	2,200.00	72.00		
01-05-47-2115-6010	Holiday Parade - Overtime - Admin Dept	300.00	-		
01-05-47-2115-6011	Holiday Parade - Overtime - Finance Dept	0.00	-		
01-05-47-2115-6020	Holiday Parade - Overtime - Police Dept	0.00	-		
01-05-47-2115-6030	Holiday Parade - Overtime - Code Dept	250.00	-		
01-05-47-2115-6040	Holiday Parade - Overtime - Pub Wk Dept	850.00	-		
01-05-47-2115-6050	Holiday Parade - Event Expense	800.00	72.00		
01-05-47-2115-7000	Holiday Tree Lighting - Total Expense	3,405.00	3,352.10		

December 2025 Council Finance Report

EXPENSE			STRAIGHT LINE = 50.00%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Expended Curr	% Realized	
01-05-47-2115-7010	Tree Lighting - Overtime - Admin Dept	375.00	286.41		
01-05-47-2115-7011	Tree Lighting - Overtime - Finance Dept	250.00	163.69		
01-05-47-2115-7020	Tree Lighting - Overtime - Police Dept	0.00	-		
01-05-47-2115-7030	Tree Lighting - Overtime - Code Dept	330.00	408.52		
01-05-47-2115-7040	Tree Lighting - Overtime - Public Works	450.00	477.96		
01-05-47-2115-7050	Tree Lighting - Event Expense	2,000.00	2,015.52		
01-05-47-2115-8000	Town Yard Sale - Total Expense	200.00	0.00		
01-05-47-2115-8050	Town Yard Sale - Materials & Supplies	200.00	-		
01-05-47-2115-9000	Fall Festival - Total Expense	10,084.00	8,744.12		
01-05-47-2115-9010	Fall Festival - Overtime - Admin Dept	330.00	186.01		
01-05-47-2115-9011	Fall Festival - Overtime - Finance Dept	250.00	139.44		
01-05-47-2115-9020	Fall Festival - Overtime - Police Dept	0.00	-		
01-05-47-2115-9030	Fall Festival - Overtime - Code Dept	706.00	434.66		
01-05-47-2115-9040	Fall Festival - Overtime - Public Works	798.00	269.16		
01-05-47-2115-9050	Fall Festival - Event Expense	8,000.00	7,714.85		
01-05-47-3252-0000	Park Management	9,825.00	53,268.56	542.17	Skewed due to insurance claim/vandalism expense
01-05-47-3252-0001	PM - General Maintenance	1,500.00	437.00		
01-05-47-3252-0002	PM - Damage Repairs	500.00	-		
01-05-47-3252-0003	PM - New Equipment Purchases	0.00	-		
01-05-47-3252-0004	PM - Materials & Supplies	2,000.00	641.73		
01-05-47-3252-0005	PM - CPS/Park Restrooms	400.00	-		
01-05-47-3252-0006	PM - Veterans Park	250.00	16.99		
01-05-47-3252-0007	PM - Municipal Park (Rt 100/2)	250.00	-		
01-05-47-3252-0008	PM - Junction St. Park	0.00	-		
01-05-47-3252-0009	PM - Dick Moore Park	625.00	202.00		
01-05-47-3252-0010	PM - Dog Park	750.00	202.00		
01-05-47-3252-0011	PM - Vilone Park	1,200.00	2,167.57		
01-05-47-3252-0012	PM - Fairgrounds Park	950.00	593.23		
01-05-47-3252-0013	PM - Walling Park	200.00	53.51		
01-05-47-3252-0014	PM - Bryan Martin Park	0.00	-		
01-05-47-3252-0015	PM - Maple Avenue Park	200.00	2,924.00		
01-05-47-3252-0016	PM - Water Bibs (Non Park Locations)	500.00	160.53		
01-05-47-3252-0017	PM - Vandalism Expenses	500.00	45,870.00		Insurance Claim (Rev/Reimbursement 01-04-47-0136-0005; 44,295.00)
	Parks and Recreation Total	146,541.00	108,624.81	74.13	Skewed due to insurance claim

December 2025 Council Finance Report

EXPENSE			STRAIGHT LINE = 50.00%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Expended Curr	% Realized	
Reimbursable Expenses (Expense)					
Account Id	Description	Adopted Budget	Expended Curr	% Realized	Variance Explanation
01-05-70-0130-0000	Reimbursable- Code Engineering Costs	1,000.00	1,720.00	172.00	Reimbursable to the exact revenue. At times this can cross FY's.
01-05-70-0135-0000	Reimbursable- Sheriff Sale Legal Reim.	15,000.00	1,875.20	12.50	Reimbursable to the exact revenue. At times this can cross FY's.
01-05-70-1011-0000	Reimbursable- Extra Duty Labor Expense	6,000.00	-	-	Reimbursable to the exact revenue. At times this can cross FY's.
Reimbursable Expenses (Expense)			22,000.00	3,595.20	16.34

Long Term Planning Department					Variance Explanation
Account Id	Description	opted/Amended Budget	Expended Curr	% Realized	
01-05-80-0027-0010	Original Police Pension Plan Allocation	35,750.00	35,750.00	100.00	*Annual LTP Cont to Original Police Pension Processed 12/16/25
01-05-80-0027-0011	Carryover from prior year		-	-	
01-05-80-0027-0020	Capital Depreciation Allocation	25,750.00	-	-	
01-05-80-0027-0021	Capital Deprec. Alloc. - P/Y Carry Over	164,023.71	-	-	
01-05-80-0027-0040	Infrastructure Maintenance Allocation	53,330.00	-	-	
01-05-80-0027-0041	Infrastructure Maint-P/Y Carry Over	304,640.05	-	-	
01-05-80-0027-0050	Capital Building Allocation	15,750.00	-	-	
01-05-80-0027-0051	Capital Bldg Allocation-P/Y Carry Over	153,530.75	-	-	
01-05-80-0027-0060	Contingency Fund Allocation	10,300.00	-	-	
01-05-80-0027-0070	Future Project Allocation	188,324.25	-	-	*Amended Budget at 9/11/25 Council Meeting
01-05-80-0027-0071	Future Project Allocation-P/Y Carry Over	165,631.34	60,984.00	36.82	60,984.00 for new PW truck; app'd at 10/9/25 Mtg
01-05-80-0027-0080	Salary Enhancement Allocation	-	-	-	
01-05-80-0027-0081	Salary Enhancement Allocation- P/Y Carry Over	230,000.00	-	-	
Long Term Planning Total (Includes P/Y Carry Over)		1,347,030.10	96,734.00	7.18	
Current Year Budget Total (FY26)		329,204.25	35,750.00	10.86	
Prior Year (Prior Budget(s) not current)		1,017,825.85	60,984.00	5.99	