

FINANCIAL REPORT AT FEBRUARY 28, 2026

REVENUE	BUDGET		CASH RECEIVED	OVER/(UNDER) BUDGET	
Administration	157,286.00		109,880.71	(47,405.29)	69.86%
Finance	3,845,491.14		3,425,803.26	(419,687.88)	89.09%
Public Safety	339,500.00		131,885.46	(207,614.54)	38.85%
Code Enforcement	428,650.00		371,809.66	(56,840.34)	86.74%
Public Works	11,600.00		8,004.22	(3,595.78)	69.00%
Parks & Recreation	6,100.00		50,966.98	44,866.98	835.52%
Voluntary Assessment Center	150,000.00		51,025.77	(98,974.23)	34.02%
Reimbursable Expenses	93,738.00		48,026.22	(45,711.78)	51.23%
Total General Fund	5,032,365.14		4,197,402.28	(834,962.86)	83.41%
EXPENSE	BUDGET		CASH EXPENDED	(OVER)/UNDER BUDGET	
Administration	536,810.57		443,786.64	93,023.93	82.67%
Finance	390,316.14		250,372.60	139,943.54	64.15%
Council Operations	16,880.00		10,262.41	6,617.59	60.80%
Public Safety	1,858,005.00		1,208,789.91	649,215.09	65.06%
Code Enforcement	318,226.95		204,202.70	114,024.25	64.17%
Public Works	476,900.23		326,203.81	150,696.42	68.40%
Sanitation	855,996.00		570,530.48	285,465.52	66.65%
Parks & Recreation	99,877.00		111,215.35	(11,338.35)	111.35%
Voluntary Assessment Center	105,149.00		23,007.02	82,141.98	21.88%
Reimbursable Expenses	22,000.00		6,945.20	15,054.80	0.00%
Long Term Planning Current Year	329,204.25		94,000.00	235,204.25	28.55%
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		154,984.00	1,192,046.10	11.51%
NPDES	23,000.00		12,232.30	10,767.70	53.184%
Total General Fund	5,032,365.14		3,261,548.42	1,770,816.72	64.81%
Total All Expenditures**	6,303,190.99		3,457,087.72	2,846,103.27	54.85%
STRAIGHT LINE =	66.6667%		Contingency Total	247,592.12	

*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 = 66.67%		
Account Id	Description	Adopted	Amended	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	-	-	-	-	-	
Administration Total							
		157,286.00		109,880.71	(47,405.29)	69.86	
Account Id	Description	Adopted	Amended	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	-	3,350.23	(649.77)	83.76	
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	-	38,270.48	(19,135.52)	66.67	
01-04-10-0120-0002	Rental Income-Basement (Impact Life)	88,500.00	-	63,000.00	(25,500.00)	71.19	
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		109,880.71	(47,405.29)	69.86	
Account Id	Description	Adopted	Amended	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-11-0001-0000	Real Estate Taxes	3,192,888.62	3,283,391.14	3,102,443.90	(180,947.24)	94.49	*Amended Budget at 9/11/25 Council Meeting + 90,502.52 (LTP)
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	-	25,516.50	(44,483.50)	36.45	This is a direct result of unpaid code citations/fines; if fines are paid on time they are recognized as code citation revenue (which is also trending lower) lower issuance of fines lower issuance likely of tax lein*
01-04-11-0001-STLP	Special Tax Assessment-Prior Years	-	-	-	-	-	
01-04-11-0010-0000	Taxes - Penalties & Interest	20,000.00	-	12,528.97	(7,471.03)	62.64	
01-04-11-0011-0000	Interest Income	60,000.00	-	31,913.97	(28,086.03)	53.19	
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	-	240,147.32	(99,852.68)	70.63	
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							
		3,754,988.62		3,425,803.26	(329,185.36)	91.23	

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REVENUE					STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted	Amended	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
Account Id	Description	Adopted	Amended	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-20-0015-0000	VAC Fines (Voluntary Assessment)	225,000.00		69,981.80	(155,018.20)	31.10	
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		3,780.00	(4,220.00)	47.25	
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		7,500.00	(8,500.00)	46.88	
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		116.00	(884.00)	11.60	
01-04-20-0130-0002	Extra Duty - Vehicle Surcharge *New 9/2025	-		65.00	65.00		
01-04-20-0130-0005	Extra-duty Pension Surcharge	1,000.00		184.00	(816.00)	18.40	
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		131,885.46	(207,614.54)	38.85	
Account Id	Description	Adopted	Amended	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-25-0000-0001	VAC - Administrative Fees	75,000.00		25,509.47	(49,490.53)	34.01	Trending lower than budget and historic
01-04-25-0000-0002	VAC - State of Delaware Fees	75,000.00		25,516.30	(49,483.70)	34.02	Trending lower than budget and historic
01-04-25-0110-0000	VAC - Other Income	-		-	-	Non-Budget	
	VAC Total	150,000.00		51,025.77	(98,974.23)	34.02	
Account Id	Description	Adopted	Amended	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-30-0020-0000	Permit Fees	61,500.00		57,025.57	(4,474.43)	92.72	
01-04-30-0020-0001	Permit Penalty Fines	-		-	-		
01-04-30-0021-0000	Code Violations (Total)	31,500.00		10,509.09	(20,990.91)	33.36	
01-04-30-0021-0001	Code Violations - Citation Invoiced	-		4,000.00			
01-04-30-0021-0003	Code Violations - Nuisance Fines Issued	-		6,459.09			
01-04-30-0060-0000	Board of Adjustment	1,000.00		250.00	(750.00)	25.00	
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		62,100.00	(11,900.00)	83.92	
01-04-30-0070-0001	Business Licenses - Penalties	2,000.00		225.00	(1,775.00)	11.25	
01-04-30-0075-0000	Rental Licenses	255,000.00		240,200.00	(14,800.00)	94.20	
01-04-30-0075-0001	Rental Licenses - Penalties	2,500.00		1,300.00	(1,200.00)	52.00	
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		150.00	(150.00)	50.00	
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		371,809.66	(56,840.34)	86.74	
Account Id	Description	Adopted	Amended	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		1,809.22	809.22	180.92	
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		8,004.22	(3,595.78)	69.00	

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REVENUE					STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted	Amended	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
Account Id	Description	Adopted	Amended	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	-	41.98	(58.02)	41.98	
	Parks/Recreation Total	6,100.00	-	50,966.98	44,866.98	835.52	
Account Id	Description	Adopted	Amended	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-70-0130-CODE	Reimbursable- Code Engineering Costs	2,235.00	-	1,720.00	2,235.00	76.96	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- Leasee Utilities (Impact)	6,000.00	-	4,500.00	(1,500.00)	75.00	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	-	2,145.00	(5,855.00)	26.81	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	-	4,968.70	(2,572.30)	65.89	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-2070-0002	Reimbursable- Manchester Republic Costs	7,541.00	-	4,968.70	(2,572.30)	65.89	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	-	12,918.54	(6,687.46)	65.89	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-2070-0004	Reimbursable- Parklynn Republic Costs	17,215.00	-	11,347.02	(5,867.98)	65.91	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	-	48,026.22	(15,420.90)	51.23	

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EXPENSE				STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation / Notes
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	
01-05-10-0110-0001	General Fund Commitment	0.00	-	45,000.00	0	*EPD Vehicle Purchase G/F 2/12/26 Council Mtg
01-05-10-1000-0000	Salary	217,147.57	-	139,612.50	64.29	
01-05-10-1001-0000	Overtime	1,000.00	-	728.85	72.89	
01-05-10-1010-0000	Payroll Taxes	21,715.00	-	11,060.70	50.94	
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	One-time expense, No further activity through FYE
01-05-10-1030-0000	Payroll Expenses	4,000.00	-	2,544.00	63.60	
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	-	27,142.46	80.88	
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	-	2,135.00	-	
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	-	400.00	-	
01-05-10-2070-0005	CPS Comprehensive Plan Update	12,500.00	-	6,427.09	-	
01-05-10-2070-0006	CPS HVAC Maintenance Contract	3,500.00	-	5,094.00	-	
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	-	6,604.00	-	
01-05-10-2070-0011	CPS Telephone System Maintenance	250.00	-	-	-	
01-05-10-2070-0012	CPS iSolved - Timekeeper Software	2,070.00	-	1,207.50	-	
01-05-10-2070-0013	CPS Drinking Water Town Hall	250.00	-	190.73	-	
01-05-10-2070-0014	CPS Comcast Cable TV	564.00	-	403.14	-	
01-05-10-2071-0000	Computer Operation	21,670.00	-	18,110.98	83.58	
01-05-10-2071-0001	IT Contracts	11,670.00	-	6,225.52	-	
01-05-10-2071-0002	IT Software	7,600.00	-	8,219.83	-	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	-	2,864.99	-	
01-05-10-2071-0005	IT Internet Costs	1,300.00	-	800.64	-	
01-05-10-2081-0000	Discretionary Funds	2,500.00	-	3,352.80	134.11	Recommend Line Item Transfer for Budget

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EXPENSE				STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation / Notes
01-05-10-2100-0000	Dues/Subscriptions/Meetings	5,200.00	-	5,516.40	106.08	
01-05-10-2100-0001	Dues Expense	4,200.00		4,780.00		Recommend Line Item Transfer for Budget - DLLG Dues Increase
01-05-10-2100-0002	Meeting Expense	500.00		464.15		
01-05-10-2100-0003	Subscription Expenses	500.00		272.25		
01-05-10-2120-0000	Electricity/Gas	42,284.00	-	29,224.62	69.12	
01-05-10-2120-0001	Delmarva-5500-6161-537-Gas-(11 Poplar)	2,320.00		1,369.50		
01-05-10-2120-0002	Delmarva-5500-0543-573-Brier-(non-MSA)	2,690.00		1,740.80		
01-05-10-2120-0005	Delmarva-5500-6161-941-Electric(19 pop)	16,651.00		11,366.99		
01-05-10-2120-0008	Delmarva-5500-6161-131-HVAC Supply acct	20,623.00		14,747.33		
01-05-10-2122-0000	Emergency Operations	0.00	-	-		
01-05-10-2124-0000	Water/Sewer	4,450.00	-	2,999.22	67.40	
01-05-10-2124-0001	Water - Town Hall	2,350.00		1,515.79		
01-05-10-2124-0002	Sewer - Town Hall	2,100.00		1,483.43		
01-05-10-2160-0000	Insurance - Business	33,460.00	-	29,538.54	88.28	
01-05-10-2161-0000	Insurance - Auto	0.00	-	-		
01-05-10-2170-0000	Insurance - Health/Dental/Vision/Life	77,697.00	-	47,248.97	60.81	
01-05-10-2170-0001	Insurance - Health	77,697.00		47,113.10		
01-05-10-2170-0002	Insurance - Dental	0.00		9.38		
01-05-10-2170-0003	Insurance - Vision	0.00		7.86		
01-05-10-2170-0004	Insurance - AFLAC	0.00		-		
01-05-10-2170-0005	Insurance - Colonial Life	0.00		118.63		
01-05-10-2180-0000	Insurance - Life/Disability	4,169.00	-	1,631.95	39.14	
01-05-10-2181-0000	Workers Compensation	1,125.00	-	1,252.84	111.36	Billed more than the anticipated expense given by Insurer
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	-	26,959.50	112.33	
01-05-10-2270-0001	Legal - Code Issues	0.00		72.00		
01-05-10-2270-0002	Legal - Litigation	0.00		-		
01-05-10-2270-0003	Legal - Police Issues	0.00		8,887.50		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		18,000.00		
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	-	450.18	300.12	Recommend Line Item Transfer for Budget - Increase in postage usage compared to historical value
01-05-10-2290-0000	Maintenance/Building	11,500.00	-	26,033.04	226.37	
01-05-10-2290-0001	Bldg - General Repairs	7,500.00		23,952.09		Basement Repairs - 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	-	1,365.73	63.52	
01-05-10-2370-0001	Telephone - Cell Phone Expenses	550.00		307.71		
01-05-10-2370-0002	Telephone - Landline Expenses	1,600.00		1,058.02		
01-05-10-2390-0000	Training	1,400.00	-	875.00	62.50	

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EXPENSE				STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation / Notes
01-05-10-3140-0000	Vehicle Services	500.00	-	321.38	64.28	
01-05-10-3140-0001	Town Manager Gas Account	500.00		321.38		
01-05-10-3330-0000	Materials/Supplies	2,000.00	-	6,165.11	308.26	
01-05-10-3340-0000	Miscellaneous	500.00	-	1,534.00	306.80	Recommend Line Item Transfer; Hometown Hero Banner; Veterans Bricks;
01-05-10-3350-0000	Office Supplies	3,500.00	-	2,279.61	65.13	Council Polo Shirts/Embroidery
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	-	1,737.92	64.37	
	Administration Department Total	536,810.57	0.00	443,786.64	82.67	

February 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation / Notes
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	-	99,088.48	54.11	
01-05-11-1001-0000	Overtime	1,000.00	-	623.63	62.36	
01-05-11-1010-0000	Payroll Taxes	18,313.00	-	7,927.79	43.29	
01-05-11-1025-0000	Employee Longevity Benefit	3,067.00	-	3,066.68	99.99	One-time expense, No further activity through FYE
01-05-11-1050-0000	Banking Services	40,000.00	-	19,572.69	48.93	
01-05-11-1050-0001	Banking Services - General Checking	40,000.00	-	13,728.96		
01-05-11-1050-0002	Banking Services - General MM	0.00	-	1,517.38		
01-05-11-1050-0003	Banking Services - Contingency	0.00	-	280.00		
01-05-11-1050-0004	Banking Services - Contingency MM	0.00	-	2,836.63		
01-05-11-1050-0005	Banking Services - State Tx Holding	0.00	-	89.96		
01-05-11-1050-0006	Banking Services - Due To	0.00	-	400.00		
01-05-11-1050-0007	Banking Services - Misc	0.00	-	49.00		
01-05-11-1050-0008	Banking Services - Long Term Planning	0.00	-	670.76		
01-05-11-2050-0000	Audit	55,000.00	-	39,543.90	71.90	
01-05-11-2071-0000	Computer Operations	17,350.00	-	14,022.65	80.82	
01-05-11-2071-0001	IT Contracts	8,000.00	-	4,008.07		
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	-	1,400.00		
01-05-11-2071-0005	IT Internet Costs	1,250.00	-	800.64		
01-05-11-2100-0000	Dues/Subscriptions/Meetings	800.00	-	278.59	34.82	
01-05-11-2122-0000	Emergency Operations	0.00	-	-	-	
01-05-11-2160-0000	Insurance - Business	22,900.00	-	20,957.78	91.52	Billed more than the anticipated expense given by Insurer
01-05-11-2170-0000	Insurance - Health/Dental/Vision/Life	34,216.00	-	22,796.87	66.63	
01-05-11-2170-0001	Insurance - Health	34,216.00	-	22,764.03		
01-05-11-2170-0002	Insurance - Dental	0.00	-	(9.88)		
01-05-11-2170-0003	Insurance - Vision	0.00	-	4.48		
01-05-11-2170-0004	Insurance - AFLAC	0.00	-	(26.08)		
01-05-11-2170-0005	Insurance - Colonial Life	0.00	-	64.32		
01-05-11-2180-0000	Insurance - Life/Disability	3,614.00	-	1,111.29	30.75	
01-05-11-2181-0000	Workers Compensation Insurance	975.00	-	1,044.03	107.08	
01-05-11-2280-0000	Postage	1,500.00	-	2,138.44	142.56	
01-05-11-2370-0000	Telephone - Landline Expenses	1,450.00	-	1,035.12	71.39	
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	-	3,247.56	108.25	Increased per item postage costs for regular mail and certified mailing
Finance Department Total		390,316.14	0.00	250,372.60	64.15	

February 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation / Notes
Council Department						
01-05-15-1000-0000	Salary - Council	7,200.00	-	4,549.85	63.19	
01-05-15-1010-0000	Payroll Taxes	680.00	-	430.26	63.27	
01-05-15-2071-0000	Computer Operations	4,850.00	-	4,789.69	98.76	
01-05-15-2071-0001	iPads Expense	3,400.00		3,895.64		Increased expense due to new iPad transition; FY27 anticipating savings
01-05-15-2071-0002	IT Contracts	1,450.00		894.05		
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	-	302.71	60.54	
01-05-15-2370-0001	Mayor's Cell Phone	500.00		302.71		
01-05-15-2500-0000	Council Reimbursements	250.00	-	-	-	
Council Department Total		16,880.00	0.00	10,262.41	60.80	

February 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation / Notes
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	951,353.00	595,262.81	62.57	Amended Line item at 1/8/26 Council Meeting - 50,900 (Fund Dept Exp Act
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	62,000.00	27,094.39	43.70	Amended Line item at 1/8/26 Council Meeting + 32,000 (PS Salary)
01-05-20-1002-0000	Salary - Police Clerical	67,606.00		44,140.00	65.29	
01-05-20-1003-0000	Holiday	26,600.00		25,600.00	96.24	One-time expense, No further activity through FYE
01-05-20-1010-0000	Payroll Taxes	38,000.00		19,985.63	52.59	
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		76,426.56	54.00	Amended Line item at 2/12/26 Council Meeting - 13,250 (Vehicle 35-05)
01-05-20-1025-0000	Employee Longevity Benefit	4,400.00		4,400.00	100.00	One-time expense, No further activity through FYE
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)	0.00	1,200.00	1,042.27	86.86	Amended Line item at 1/8/26 Council Meeting + 1,200 (PS Salary)
01-05-20-2081-0000	Discretionary Fund	2,500.00		1,426.57	57.06	
01-05-20-2100-0000	Dues/Subscriptions/Mtgs	25,000.00		15,041.56	60.17	
01-05-20-2120-0000	Delmarva-5002-4177-235-LPR	700.00		231.37	33.05	
01-05-20-2120-0001	Delmarva- 5504-0852-042 101 Baltimore	0.00	1,200.00	573.68	47.81	Amended Line item at 1/8/26 Council Meeting + 1,200 (PS Salary)
01-05-20-2122-0000	Emergency Operations	0.00		-	No Budget	
01-05-20-2160-0000	Insurance-Business	53,875.00		46,560.32	86.42	Quarterly Billing
01-05-20-2161-0000	Insurance-Vehicles	22,000.00		18,726.25	85.12	Quarterly Billing
01-05-20-2170-0000	Insurance - Health/Dental/Vision	162,230.00		100,957.15	62.23	
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		6,798.13	34.52	
01-05-20-2181-0000	Insurance - Workers Compensation	49,700.00		54,289.56	109.23	Billed more than the anticipated expense given by Insurer
01-05-20-2280-0000	Postage	500.00		101.35	20.27	
01-05-20-2290-0000	Building Maintenance	6,000.00	20,500.00	19,980.41	97.47	Amended Line item at 1/8/26 Council Meeting + 14,500 (PS Salary)
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	Unexpected HVAC Repairs
01-05-20-2320-0000	Maintenance -Vehicle	15,000.00	35,250.00	34,804.23	98.74	Amended Line item at 1/8/26 Council Meeting + 7,000 (PS Salary)
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	13,250.00	13,250.00		Amended Line item at 2/12/26 Council Meeting + 13,250 (Pension Exp)
01-05-20-2320-3506	Vehicle Maintenance 35-06	0.00		10,162.05		
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		69.95		
01-05-20-2320-3512	Vehicle Maintenance 35-12	0.00		3,681.13		

February 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation / Notes
01-05-20-2331-0000	Medical Costs	2,500.00		1,968.00	78.72	
01-05-20-2350-0000	Seized Vehicle Expenses	0.00		-	No Budget	
01-05-20-2360-0000	Evidence Processing Cost	1,500.00		133.20	8.88	
01-05-20-2370-0000	Telephone	13,075.00	-	7,950.05	60.80	
01-05-20-2370-0001	Telephone - MDT expenses	10,000.00		5,891.57		
01-05-20-2370-2001	Telephone - Landline expenses	3,075.00		2,058.48		
01-05-20-2372-0000	Telephone - Cell phone expenses	3,000.00		1,575.71	52.52	
01-05-20-2390-0000	Training	6,500.00		6,249.79	96.15	
01-05-20-3140-0000	Gas/Oil Vehicles	30,000.00		16,150.24	53.83	
01-05-20-3141-0000	Firearms/Supplies	7,500.00		-	-	
01-05-20-3330-0000	Materials/Supplies	8,000.00	13,000.00	15,575.30	119.81	Amended Line item at 1/8/26 Council Meeting + 5,000 (PS Salary)
01-05-20-3340-0000	Miscellaneous Purchases	500.00		362.91	72.58	
01-05-20-3350-0000	Office Supplies	3,500.00		1,150.89	32.88	
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		2,060.34	-	
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		1,737.92	44.56	
	Public Safety Total	1,858,005.00	1,062,503.00	1,208,789.91	65.06	

February 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation / Notes
	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	-	20,429.80	27.24	
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	-	1,563.94	44.68	
01-05-25-2160-0000	Insurance - Business	250.00	-	214.23	85.69	Billed more than the anticipated expense given by Insurer
01-05-25-2280-0000	VAC - Postage	1,850.00	-	773.41	41.81	
01-05-25-3340-0000	VAC - Miscellaneous	50.00	-	-	-	
01-05-25-3350-0000	VAC - Office Supplies	1,000.00	-	25.64	2.56	
	VAC Total	105,149.00		23,007.02	21.88	

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EXPENSE				STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation / Notes
	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	-	99,643.65	66.55	
01-05-30-1001-0000	Overtime	3,000.00	-	4,086.13	136.20	Recommend Line Item Transfer for Budget
01-05-30-1010-0000	Payroll Taxes	14,972.00	-	8,506.53	56.82	
01-05-30-1025-0000	Employee Longevity Benefit	3,109.00	-	3,108.35	99.98	One-time expense, No further activity through FYE
01-05-30-2070-0000	Contracted Professional Services	35,000.00	-	13,665.01	39.04	BIU Inspection Services Costs
01-05-30-2071-0000	Computer Operations	14,950.00	0.00	11,693.40	78.22	
01-05-30-2071-0001	IT Contracts	6,000.00	-	3,078.74		
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	-	800.72		
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	-	21,600.48	91.05	Quarterly Billing
01-05-30-2161-0000	Insurance - Auto	3,010.00	-	3,256.74	108.20	Quarterly Billing
01-05-30-2170-0000	Insurance - Health/Dental/Vision/Life	52,407.00	0.00	24,948.61	47.61	
01-05-30-2170-0001	Insurance - Health	52,407.00	-	24,787.58		
01-05-30-2170-0002	Insurance - Dental	0.00	-	74.26		
01-05-30-2170-0003	Insurance - Vision	0.00	-	6.02		
01-05-30-2170-0005	Insurance - Colonial Life	0.00	-	80.75		
01-05-30-2180-0000	Insurance - Life/Disability	3,294.00	-	1,502.28	45.61	
01-05-30-2181-0000	Insurance - Workers Compensation	2,187.00	-	2,436.07	111.39	Billed more than the anticipated expense given by Insurer
01-05-30-2280-0000	Postage	1,500.00	-	1,452.42	96.83	Increased postage expense associated with licenses and delinquent licenses
01-05-30-2320-0000	Vehicle Maintenance	1,600.00	0.00	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	0.00	1,640.53	65.62	
01-05-30-2370-0001	Telephone - Cell Phone Expenses	1,100.00	-	605.42		
01-05-30-2370-0002	Telephone - Landline Expenses	1,400.00	-	1,035.11		
01-05-30-2390-0000	Training	1,000.00	-	145.00	14.50	
01-05-30-3140-0000	Gas - Vehicles	1,000.00	-	695.98	69.60	
01-05-30-3330-0000	Materials/Supplies	500.00	-	81.97	16.39	
01-05-30-3340-0000	Miscellaneous	200.00	-	226.00	113.00	
01-05-30-3350-0000	Office Supplies	3,000.00	-	3,234.64	107.82	Custom printed license envelopes contributing to overspend
01-05-30-3400-0000	Uniforms	1,000.00	-	1,191.01	119.10	
	Code Enforcement Total	318,226.95	0.00	204,202.70	64.17	

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EXPENSE				STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation / Notes
Public Works Department						
01-05-40-1000-0000	Salary	180,139.23	-	94,928.06	52.70	
01-05-40-1001-0000	Overtime	4,300.00	-	5,353.36	124.50	
01-05-40-1010-0000	Payroll Taxes	18,515.00	-	8,010.39	43.26	
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	One-time expense, No further activity through FYE
01-05-40-2070-0000	Contracted Professional Services	927.00	-	780.00	84.14	
01-05-40-2070-0004	CPS General Services	927.00	-	780.00	84.14	Annual Security Monitoring Fee; Pest Services; on track for FY
01-05-40-2071-0000	Computer Operations	7,915.00	0.00	5,331.45	67.36	
01-05-40-2071-0001	IT Contracts	4,415.00	-	2,081.39		
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	-	1,426.80		
01-05-40-2100-0000	Dues/Subscriptions/Meetings	200.00	-	32.25	16.13	
01-05-40-2120-0000	Electricity/Gas	2,150.00	-	1,378.27	64.11	
01-05-40-2121-0000	Heating Oil	7,600.00	-	6,328.36	83.27	
01-05-40-2122-0000	Emergency Operations	0.00	-	-	-	
01-05-40-2124-0000	Water/Sewer	850.00	-	651.98	76.70	
01-05-40-2160-0000	Insurance - Business	38,871.00	-	23,993.01	61.72	Quarterly Billing
01-05-40-2161-0000	Insurance-Auto	23,632.00	-	18,726.25	79.24	Quarterly Billing
01-05-40-2170-0000	Insurance - Health/Dental/Vision/Life	67,265.00	0.00	27,401.49	40.74	
01-05-40-2170-0001	Insurance - Health	67,265.00	-	27,480.39		
01-05-40-2170-0002	Insurance - Dental	0.00	-	(77.42)		
01-05-40-2170-0003	Insurance - Vision	0.00	-	(23.92)		
01-05-40-2170-0004	Insurance - AFLAC	0.00	-	-		
01-05-40-2170-0005	Insurance - Colonial Life	0.00	-	22.44		
01-05-40-2180-0000	Insurance - Life/Disability	4,046.00	-	1,453.13	35.92	
01-05-40-2181-0000	Insurance - Workers Compensation	9,500.00	-	10,579.50	111.36	Billed more than the anticipated expense given by Insurer
01-05-40-2290-0000	Maintenance - Building	1,000.00	-	7,698.25	769.83	
01-05-40-2300-0000	Maintenance - Equipment	8,300.00	0.00	19,453.28	234.38	Unexpected Repairs - Recommend Line Transfer for Budget
01-05-40-2300-0001	Spreader Maintenance	3,000.00	-	11,201.03		
01-05-40-2300-0002	Plow Maintenance	1,700.00	-	660.00		
01-05-40-2300-0003	Loader Maintenance	2,000.00	-	5,079.80		
01-05-40-2300-0004	Mower Maintenance	1,000.00	-	1,876.00		
01-05-40-2300-0005	Miscellaneous Equipment Maintenance	600.00	-	636.45		
01-05-40-2320-0000	Maintenance-Vehicle	10,000.00	0.00	13,097.20	130.97	Unexpected Repairs - Recommend Line Transfer for Budget
01-05-40-2320-0PW1	VM - PW/1 (F-250 Pick-up w/ Plow 2026)	0.00	-	-		
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	-	5,160.84		
01-05-40-2320-0PW5	VM - PW/5 (F-350 Pick-Up w/plow - 2012)	2,500.00	-	4,468.24		
01-05-40-2320-0PW6	VM - PW/6 (F-250 Pick-Up w/plow - 2022)	2,500.00	-	2,208.12		
01-05-40-2370-0000	Telephone	1,040.00	0.00	1,528.53	146.97	
01-05-40-2370-0001	Telephone - Cell Phones	550.00	-	1,210.84		Recommend Line Transfer for Budget*Intention was to cancel cell phones for staff aside from the Supervisor; the plans have not been cancelled
01-05-40-2370-0002	Telephone - Landlines	490.00	-	317.69		

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EXPENSE				STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation / Notes
01-05-40-2390-0000	Training	2,000.00	-	-	-	
01-05-40-3140-0000	Gas - Vehicles/Equipment	6,500.00	-	3,743.09	57.59	
01-05-40-3251-0000	Maintenance Streets	67,500.00	-	70,391.73	104.28	*Pending Grant Reimbursements; Finance Director Monitoring
01-05-40-3330-0000	Materials/Supplies	7,000.00	0.00	1,070.94	15.30	
01-05-40-3330-0001	M & S - PW Building	1,300.00		-		
01-05-40-3330-0002	M & S - Equipment	2,500.00		268.91		
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		542.48		
01-05-40-3330-0005	M & S - Abatements	0.00		63.68		
01-05-40-3340-0000	Miscellaneous	250.00	-	50.00	20.00	
01-05-40-3350-0000	Office Supplies	100.00	-	8.55	8.55	
01-05-40-3400-0000	Uniforms	3,200.00	-	614.74	19.21	
	Public Works Total	486,127.23	0.00	326,203.81	67.10	

February 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation / Notes
Sanitation Department						
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation
01-05-43-2070-0000	SANITATION	855,796.00	-	570,530.48	66.67	
01-05-43-2230-0000	Landfill Fees	200.00	-	-	-	
	Sanitation Total	855,996.00		570,530.48	66.65	
NPDES Compliance						
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation
01-05-45-2010-0000	NPDES Compliance	23,000.00	-	12,232.30	53.18	*Annual Stormwater License Fee, Sweeper Debris Weight, Oil Spill

February 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation / Notes
Parks and Recreation Department						
Account Id	Description	Adopted Budget	Amended 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	0.00	15,636.61	67.02	
01-05-47-2115-1000	Clean-up Day - Total Expense	1,800.00	0.00	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	0.00	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	1,400.00		
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		1,400.00		
01-05-47-2115-4000	Best Decorated House - Total Expense	425.00	0.00	208.00		
01-05-47-2115-4050	Best Decorated Home - Prize Expense	425.00		208.00		
01-05-47-2115-5000	Halloween Spooktacular - Total Expense	1,100.00	0.00	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	0.00	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	0.00	3,367.46		
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		2,030.88		

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EXPENSE			STRAIGHT LINE = 66.67%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	
01-05-47-2115-8000	Town Yard Sale - Total Expense	200.00	0.00	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	0.00	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	0.00	54,243.74	552.10 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		1,202.28	
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		243.88	
01-05-47-3252-0010	PM - Dog Park	750.00		243.88	
01-05-47-3252-0011	PM - Vilone Park	1,200.00		2,248.51	
01-05-47-3252-0012	PM - Fairgrounds Park	950.00		843.16	
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		111,215.35	75.89 Skewed due to insurance claim

February 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 66.67%		
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation / Notes
Reimbursable Expenses (Expense)						
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation
01-05-70-0130-0000	Reimbursable- Code Engineering Costs	1,000.00	-	4,030.00	403.00	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	-	1,040.00	17.33	Reimbursable to the exact revenue. At times this can cross FY's.
Reimbursable Expenses (Expense)		22,000.00		6,945.20	31.57	
Long Term Planning Department						
Account Id	Description	Adopted Budget	Amended Budget	Expended Curr	% Realized	Variance Explanation
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	97,821.73	188,324.25	58,250.00	59.55	Amended Budget at 9/11/25 Council Meeting + 90,502.52 (RE Tax Rev) / 2/12/26 Council Meeting Approved Purchase EPD Tahoe
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)		1,256,527.58		154,984.00	12.33	
Current Year Budget Total (FY26)		238,701.73		94,000.00	39.38	
Prior Year (Prior Budget(s) not current)		1,017,825.85		60,984.00	5.99	