

March 2026 Council Finance Report

FINANCIAL REPORT AT MARCH 31, 2026

REVENUE	BUDGET		CASH RECEIVED	OVER/(UNDER) BUDGET	
Administration	157,286.00		120,348.33	(36,937.67)	76.52%
Finance	3,845,491.14		3,501,046.84	(344,444.30)	91.04%
Public Safety	339,500.00		143,767.69	(195,732.31)	42.35%
Code Enforcement	428,650.00		377,415.91	(51,234.09)	88.05%
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		58,076.63	(91,923.37)	38.72%
Reimbursable Expenses	93,738.00		54,761.14	(38,976.86)	58.42%
Total General Fund	5,032,365.14		4,314,387.74	(717,977.40)	85.73%
EXPENSE	BUDGET		CASH EXPENDED	(OVER)/UNDER BUDGET	
Administration	537,060.57		506,812.07	30,248.50	94.37%
Finance	390,316.14		287,554.45	102,761.69	73.67%
Council Operations	16,630.00		13,971.40	2,658.60	84.01%
Public Safety	1,858,005.00		1,341,774.13	516,230.87	72.22%
Code Enforcement	318,226.95		228,705.49	89,521.46	71.87%
Public Works	476,900.23		360,480.25	116,419.98	75.59%
Sanitation	855,996.00		641,846.79	214,149.21	74.98%
Parks & Recreation	99,877.00		111,505.48	(11,628.48)	111.64%
Voluntary Assessment Center	105,149.00		23,755.65	81,393.35	22.59%
Reimbursable Expenses	22,000.00		17,892.71	4,107.29	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		3,640,530.72	1,391,834.42	72.34%
Total All Expenditures**	6,303,190.99		3,836,070.02	2,467,120.97	60.86%
STRAIGHT LINE =	75.0000%		Contingency Total	247,625.29	

*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 = 75.00%		
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	-		-	-		
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		3,450.23	(549.77)	86.26	
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		47,838.10	(9,567.90)	83.33	
01-04-10-0120-0002	Rental Income-Basement	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		6,000.00	(1,200.00)	83.33	
01-04-10-8511-0000	Gain on Sale of Fixed Assets	-		-	-		
	Administration Total	157,286.00		120,348.33	(36,937.67)	76.52	
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	3,106,141.35	(177,249.79)	94.60	*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		29,506.30	(40,493.70)	42.15	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 lien*
01-04-11-0001-STLP	Special Tax Assessment-Prior Years	-		-	-		
01-04-11-0010-0000	Taxes - Penalties & Interest	20,000.00		12,736.28	(7,263.72)	63.68	
01-04-11-0011-0000	Interest Income	60,000.00		33,583.07	(26,416.93)	55.97	
01-04-11-0012-0000	Payment Plan Application Fee	-		-	-		
01-04-11-0080-0000	Franchise Fees	72,000.00		57,482.50	(14,517.50)	79.84	Verizon Issues Quarterly / Comcast Annually (April)
01-04-11-0090-0000	Transfer Taxes	340,000.00		261,597.32	(78,402.68)	76.94	
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		3,501,046.84	(253,941.78)	93.24	

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REVENUE					STRAIGHT LINE = 75.00%		
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		81,114.03	(143,885.97)	36.05	
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	Next payment anticipated June 2026
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		8,250.00	(7,750.00)	51.56	
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		143,767.69	(195,732.31)	42.35	Trending lower than budget and historic
Account Id	Description	Adopted	Amended	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-25-0000-0001	VAC - Administrative Fees	75,000.00		28,859.40	(46,140.60)	38.48	Trending lower than budget and historic
01-04-25-0000-0002	VAC - State of Delaware Fees	75,000.00		29,217.23	(45,782.77)	38.96	Trending lower than budget and historic
01-04-25-0110-0000	VAC - Other Income	-		-	-	Non-Budget	
	VAC Total	150,000.00		58,076.63	(91,923.37)	38.72	Trending lower than budget and historic
Account Id	Description	Adopted	Amended	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-04-30-0020-0000	Permit Fees	61,500.00		60,006.82	(1,493.18)	97.57	
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	Trending lower than budget and historic
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		63,825.00	(10,175.00)	86.25	
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		241,100.00	(13,900.00)	94.55	
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		377,415.91	(51,234.09)	88.05	
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 = 75.00%		
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	*Skewed due to insurance reimbursement; w/o reimb March 2026 = 99.05%
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		4,030.00	2,235.00	180.31	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	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		5,611.71	(1,929.29)	74.42	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-2070-0002	Reimbursable- Manchester Republic Costs	7,541.00		5,611.71	(1,929.29)	74.42	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		14,590.35	(5,015.65)	74.42	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-2070-0004	Reimbursable- Parklynn Republic Costs	17,215.00		12,814.11	(4,400.89)	74.44	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		54,761.14	(10,995.98)	58.42	

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EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
Administration Department						
01-01-10-0005-0000	Payroll Clearing Account	0.00	0.00	-	0	
01-01-10-0260-0000	Prepaid Insurance	0.00	0.00	-	0	
01-01-10-0270-0000	Prepaid Expenses	0.00	0.00	-	0	
01-01-10-0602-0000	Grant Fund Receivable Account	0.00	0.00	-	0	
01-02-10-2300-0000	Pension Refund Account	0.00	0.00	-	0	
01-05-10-0110-0001	General Fund Commitment	0.00	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	217,147.57	153,955.17	71%	
01-05-10-1001-0000	Overtime	1,000.00	1,000.00	1,676.13	168%	Emerg Command Ctr Costs*Recommend Line Transfer / FD to eval Salary line forecasting*
01-05-10-1010-0000	Payroll Taxes	21,715.00	21,715.00	12,256.98	56%	
01-05-10-1015-0000	Employee Incentive Program	0.00	0.00	-		
01-05-10-1025-0000	Employee Longevity Benefit	4,434.00	4,434.00	4,433.36	100%	One-time expense, No further activity through FYE
01-05-10-1030-0000	Payroll Expenses	4,000.00	4,000.00	2,820.35	71%	
01-05-10-1075-0000	Pension Expenses	0.00	0.00	-		
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	5,000.00	5,000.00	100%	
01-05-10-2070-0000	Contracted Professional Services	33,559.00	33,559.00	38,071.56	113%	
01-05-10-2070-0001	CPS General Code Update	3,000.00	3,000.00	2,136.00	71%	
01-05-10-2070-0002	CPS Elevator Maintenance	1,525.00	1,525.00	2,250.00	148%	
01-05-10-2070-0003	CPS Fire & Security Monitoring	1,100.00	1,100.00	840.00	76%	
01-05-10-2070-0004	CPS Pest Control Services	500.00	500.00	450.00	90%	
01-05-10-2070-0005	CPS Comprehensive Plan Update	12,500.00	12,500.00	6,769.45	54%	
01-05-10-2070-0006	CPS HVAC Maintenance Contract	3,500.00	3,500.00	5,094.00	146%	
01-05-10-2070-0007	CPS HR Connection - Benefits Software	0.00	0.00	-		
01-05-10-2070-0008	CPS Fire Extinguisher Inspections	1,300.00	1,300.00	855.00	66%	
01-05-10-2070-0009	CPS Non-Contracted Services	5,500.00	5,500.00	1,705.00	31%	
01-05-10-2070-0010	CPS Town Engineers	1,500.00	1,500.00	15,939.22	1063%	
01-05-10-2070-0011	CPS Telephone System Maintenance	250.00	250.00	-	0%	
01-05-10-2070-0012	CPS iSolved - Timekeeper Software	2,070.00	2,070.00	1,380.00	67%	
01-05-10-2070-0013	CPS Drinking Water Town Hall	250.00	250.00	194.73	78%	
01-05-10-2070-0014	CPS Comcast Cable TV	564.00	564.00	458.16	81%	
01-05-10-2071-0000	Computer Operation	21,670.00	21,670.00	19,740.90	91%	
01-05-10-2071-0001	IT Contracts	11,670.00	11,670.00	7,755.36		
01-05-10-2071-0002	IT Software	7,600.00	7,600.00	8,219.83		Civics Plus and Edmunds Contract Increase
01-05-10-2071-0003	IT Maintenance Operations	100.00	100.00	-		
01-05-10-2071-0004	IT Upgrades	1,000.00	1,000.00	2,864.99		
01-05-10-2071-0005	IT Internet Costs	1,300.00	1,300.00	900.72		
01-05-10-2081-0000	Discretionary Funds	2,500.00	2,500.00	3,581.89	143.28	Recommend Line Item Transfer for Budget

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EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
01-05-10-2100-0000	Dues/Subscriptions/Meetings	5,200.00	5,200.00	5,631.40	108.30	
01-05-10-2100-0001	Dues Expense	4,200.00	4,200.00	4,830.00		Recommend Line Item Transfer for Budget - DLLG Dues Increase
01-05-10-2100-0002	Meeting Expense	500.00	500.00	529.15		
01-05-10-2100-0003	Subscription Expenses	500.00	500.00	272.25		
01-05-10-2120-0000	Electricity/Gas	42,284.00	42,284.00	33,396.85	78.98	
01-05-10-2120-0001	Delmarva-5500-6161-537-Gas-(11 Poplar)	2,320.00	2,320.00	1,542.43		
01-05-10-2120-0002	Delmarva-5500-0543-573-Brier-(non-MSA)	2,690.00	2,690.00	1,958.40		
01-05-10-2120-0005	Delmarva-5500-6161-941-Electric(19 pop)	16,651.00	16,651.00	12,790.36		
01-05-10-2120-0008	Delmarva-5500-6161-131-HVAC Supply acct	20,623.00	20,623.00	17,105.66		
01-05-10-2122-0000	Emergency Operations	0.00	0.00	-		
01-05-10-2124-0000	Water/Sewer	4,450.00	4,450.00	3,207.45	72.08	
01-05-10-2124-0001	Water - Town Hall	2,350.00	2,350.00	1,724.02		
01-05-10-2124-0002	Sewer - Town Hall	2,100.00	2,100.00	1,483.43		
01-05-10-2160-0000	Insurance - Business	33,460.00	0.00	36,173.96	108.11	Increase directly related to payroll
01-05-10-2161-0000	Insurance - Auto	0.00	33,460.00	-		
01-05-10-2170-0000	Insurance - Health/Dental/Vision/Life	77,697.00	77,697.00	54,117.29	69.65	
01-05-10-2170-0001	Insurance - Health	77,697.00	0.00	53,949.44		
01-05-10-2170-0002	Insurance - Dental	0.00	77,697.00	24.46		Employee Cost / Non-Budget
01-05-10-2170-0003	Insurance - Vision	0.00		11.24		Employee Cost / Non-Budget
01-05-10-2170-0004	Insurance - AFLAC	0.00		-		Employee Cost / Non-Budget
01-05-10-2170-0005	Insurance - Colonial Life	0.00		132.15		Employee Cost / Non-Budget
01-05-10-2180-0000	Insurance - Life/Disability	4,169.00	4,169.00	1,956.61	46.93	
01-05-10-2181-0000	Workers Compensation	1,125.00	1,125.00	1,277.92	113.59	Billed more than the anticipated expense given by Insurer
01-05-10-2266-0000	Legal/Published Notices	2,000.00	2,000.00	299.62	14.98	
01-05-10-2270-0000	Legal Expenses	24,000.00	24,000.00	29,209.50	121.71	
01-05-10-2270-0001	Legal - Code Issues	0.00	0.00	72.00		
01-05-10-2270-0002	Legal - Litigation	0.00	0.00	-		
01-05-10-2270-0003	Legal - Police Issues	0.00	0.00	8,887.50		Recommend Line Item Transfer for Budget
01-05-10-2270-0004	Legal - Tax Issues	0.00	0.00	-		
01-05-10-2270-0010	Legal - Town Issues	24,000.00	24,000.00	20,250.00		
01-05-10-2270-0011	Legal - Other Expenses	0.00	0.00	-		
01-05-10-2270-0012	Legal - Sheriff Sale Costs	0.00	0.00	-		(Reimbursable Lines Used)
01-05-10-2280-0000	Postage	150.00	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	11,500.00	32,136.16	279.44	
01-05-10-2290-0001	Bldg - General Repairs	7,500.00	7,500.00	30,055.21		Basement Repairs - Recommend Line Item Transfer for Budget
01-05-10-2290-0002	Bldg - General Upkeep	1,500.00	1,500.00	138.95		
01-05-10-2290-0003	Bldg - Improvement Projects	2,500.00	2,500.00	1,942.00		
01-05-10-2370-0000	Telephone	2,150.00	2,150.00	1,539.59	71.61	
01-05-10-2370-0001	Telephone - Cell Phone Expenses	550.00	550.00	345.18		
01-05-10-2370-0002	Telephone - Landline Expenses	1,600.00	1,600.00	1,194.41		
01-05-10-2390-0000	Training	1,400.00	1,400.00	875.00	62.50	

March 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
01-05-10-3140-0000	Vehicle Services	500.00	500.00	321.38	64.28	
01-05-10-3140-0001	Town Manager Gas Account	500.00	500.00	321.38		
01-05-10-3330-0000	Materials/Supplies	2,000.00	2,000.00	6,651.54	332.58	
01-05-10-3340-0000	Miscellaneous	500.00	750.00	1,870.00	249.33	Recommend Line Item Transfer; Hometown Hero Banner; Veterans Bricks; Council Polo Shirts/Embroidery (Amended budget, council reimbursements moved line budget to admin misc +250- new budget 750.00)
01-05-10-3350-0000	Office Supplies	3,500.00	3,500.00	2,838.76	81.11	
01-05-10-4100-0000	Civil Remediations	1,000.00	1,000.00	-	-	
01-05-10-7046-0000	Homeland Security	6,000.00	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	2,700.00	1,955.16	72.41	
Administration Department Total		536,810.57	537,060.57	506,812.07	94.37	Modified Admin Budget +250.00 (Council -250.00)

March 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
Finance Department						
01-05-11-0005-0000	Refunds of Overpayment	2,500.00	2,500.00	12,848.09	513.92	Recommend Line Item Transfer / Increase in tax overpayment refund due to re-assessment
01-05-11-1000-0000	Salary	183,131.14	183,131.14	113,173.22	61.80	
01-05-11-1001-0000	Overtime	1,000.00	1,000.00	1,301.41	130.14	FD to eval Salary line forecasting*
01-05-11-1010-0000	Payroll Taxes	18,313.00	18,313.00	8,991.23	49.10	
01-05-11-1025-0000	Employee Longevity Benefit	3,067.00	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	40,000.00	21,842.98	54.61	
01-05-11-1050-0001	Banking Services - General Checking	40,000.00	40,000.00	15,374.57		
01-05-11-1050-0002	Banking Services - General MM	0.00	0.00	1,804.73		
01-05-11-1050-0003	Banking Services - Contingency	0.00	0.00	315.00		
01-05-11-1050-0004	Banking Services - Contingency MM	0.00	0.00	3,088.96		
01-05-11-1050-0005	Banking Services - State Tx Holding	0.00	0.00	89.96		
01-05-11-1050-0006	Banking Services - Due To	0.00	0.00	450.00		
01-05-11-1050-0007	Banking Services - Misc	0.00	0.00	49.00		
01-05-11-1050-0008	Banking Services - Long Term Planning	0.00	0.00	670.76		
01-05-11-2050-0000	Audit	55,000.00	55,000.00	40,553.70	73.73	Final 3/31/26
01-05-11-2071-0000	Computer Operations	17,350.00	17,350.00	19,724.51	113.69	
01-05-11-2071-0001	IT Contracts	8,000.00	8,000.00	9,510.86		
01-05-11-2071-0002	IT Software	7,500.00	7,500.00	7,813.94		Civics Plus and Edmunds Contract Increase
01-05-11-2071-0003	IT Maintenance Operations	100.00	100.00	-		
01-05-11-2071-0004	IT Upgrades	500.00	500.00	1,498.99		
01-05-11-2071-0005	IT Internet Costs	1,250.00	1,250.00	900.72		
01-05-11-2100-0000	Dues/Subscriptions/Meetings	800.00	800.00	303.58	37.95	
01-05-11-2122-0000	Emergency Operations	0.00	0.00	-	-	
01-05-11-2160-0000	Insurance - Business	22,900.00	22,900.00	26,503.20	115.73	Billed more than the anticipated expense given by Insurer/Increase directly related to payroll
01-05-11-2170-0000	Insurance - Health/Dental/Vision/Life	34,216.00	34,216.00	28,102.94	82.13	
01-05-11-2170-0001	Insurance - Health	34,216.00	34,216.00	27,997.79		
01-05-11-2170-0002	Insurance - Dental	0.00	0.00	62.32		Employee Cost / Non-Budget
01-05-11-2170-0003	Insurance - Vision	0.00	0.00	0.23		Employee Cost / Non-Budget
01-05-11-2170-0004	Insurance - AFLAC	0.00	0.00	(26.08)		Employee Cost / Non-Budget
01-05-11-2170-0005	Insurance - Colonial Life	0.00	0.00	68.68		Employee Cost / Non-Budget
01-05-11-2180-0000	Insurance - Life/Disability	3,614.00	3,614.00	1,368.12	37.86	
01-05-11-2181-0000	Workers Compensation Insurance	975.00	975.00	1,064.94	109.22	
01-05-11-2280-0000	Postage	1,500.00	1,500.00	2,179.35	145.29	Increased mailing for Senior Exemption / Increased cost for certified mailing and regular postage
01-05-11-2370-0000	Telephone - Landline Expenses	1,450.00	1,450.00	1,166.20	80.43	
01-05-11-2390-0000	Training	1,500.00	1,500.00	1,563.60	104.24	
01-05-11-3340-0000	Miscellaneous	0.00	0.00	171.00	-	
01-05-11-3350-0000	Office Supplies	3,000.00	3,000.00	3,629.70	120.99	
Finance Department Total		390,316.14	390,316.14	287,554.45	73.67	

March 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
Council Department						
01-05-15-1000-0000	Salary - Council	7,200.00	7,200.00	5,149.83	71.53	
01-05-15-1010-0000	Payroll Taxes	680.00	680.00	483.33	71.08	
01-05-15-2071-0000	Computer Operations	4,850.00	4,850.00	5,308.16	109.45	
01-05-15-2071-0001	iPads Expense	3,400.00	3,400.00	4,155.81		Increased expense due to new iPad transition; FY27 anticipating savings
01-05-15-2071-0002	IT Contracts	1,450.00	1,450.00	1,152.35		
01-05-15-2100-0000	Dues/Subscriptions/Meetings	400.00	400.00	-	-	
01-05-15-2110-0000	Election Expenses	500.00	500.00	189.90	37.98	
01-05-15-2160-0000	Insurance - Business (Bond)	2,500.00	2,500.00	2,500.00	100.00	
01-05-15-2370-0000	Telephone	500.00	500.00	340.18	68.04	
01-05-15-2370-0001	Mayor's Cell Phone	500.00	500.00	340.18		
01-05-15-2500-0000	Council Reimbursements	250.00	0.00	-	-	Council Reimbursements line item change to Admin Miscellaneous (250.00) - New Budget Council Reimbursements 0.00
Council Department Total		16,880.00	16,630.00	13,971.40	84.01	Modified Council Budget -250.00 (Admin Misc +250.00)

March 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
Public Safety Department						
01-05-20-0025-0000	Police Pension Passthrough - payments	80,000.00	80,000.00	46,538.66	58.17	Next payment anticipated June 2026
01-05-20-1000-0000	Salary	1,002,253.00	951,353.00	665,399.17	69.94	Amended Line item at 1/8/26 Council Meeting - 50,900 (Fund Dept Exp Accts as noted)
01-05-20-1000-0001	Salary - Part-Time Patrol	4,000.00	4,000.00	1,235.00	30.88	
01-05-20-1001-0000	Overtime	30,000.00	52,000.00	28,575.44	54.95	Amended Line item at 1/8/26 Council Meeting + 22,000 (PS Salary)
01-05-20-1002-0000	Salary - Police Clerical	67,606.00	67,606.00	49,340.00	72.98	
01-05-20-1003-0000	Holiday	26,600.00	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	38,000.00	22,120.31	58.21	
01-05-20-1010-0001	Payroll Taxes - Part-Time Patrol	440.00	440.00	109.30	24.84	
01-05-20-1020-0000	Police Pension Expense	141,530.00	128,280.00	85,684.22	60.54	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	4,400.00	100.00	One-time expense, No further activity through FYE
01-05-20-2071-0000	Computer Operation	4,000.00	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	2,500.00	3,560.22	142.41	
01-05-20-2100-0000	Dues/Subscriptions/Mtgs	25,000.00	25,000.00	15,104.69	60.42	
01-05-20-2120-0000	Delmarva-5002-4177-235-LPR	700.00	700.00	260.05	37.15	
01-05-20-2120-0001	Delmarva- 5504-0852-042 101 Baltimore	0.00	1,200.00	597.74	49.81	Amended Line item at 1/8/26 Council Meeting + 1,200 (PS Salary)
01-05-20-2122-0000	Emergency Operations	0.00	0.00	-	No Budget	
01-05-20-2160-0000	Insurance-Business	53,875.00	53,875.00	56,314.32	104.53	Quarterly Billing/Increase directly related to payroll
01-05-20-2161-0000	Insurance-Vehicles	22,000.00	22,000.00	23,370.74	106.23	Quarterly Billing
01-05-20-2170-0000	Insurance - Health/Dental/Vision	162,230.00	162,230.00	113,682.25	70.07	
01-05-20-2170-0001	Insurance - AFLAC	0.00	0.00	-		
01-05-20-2170-0002	Insurance - Colonial Life	0.00	0.00	-		
01-05-20-2180-0000	Insurance-Life/Disability	19,696.00	19,696.00	8,068.49	40.97	
01-05-20-2181-0000	Insurance - Workers Compensation	49,700.00	49,700.00	55,376.53	111.42	Billed more than the anticipated expense given by Insurer/increase directly related to CBA/increased payroll
01-05-20-2280-0000	Postage	500.00	500.00	115.33	23.07	
01-05-20-2290-0000	Building Maintenance	6,000.00	20,500.00	21,128.41	103.07	Amended Line item at 1/8/26 Council Meeting + 14,500 (PS Salary)
01-05-20-2300-0000	Equipment Contracts	15,500.00	15,500.00	9,323.33	60.15	
01-05-20-2310-0000	Maintenance/Repair	1,000.00	1,000.00	1,645.80	164.58	Unexpected HVAC Repairs
01-05-20-2320-0000	Maintenance -Vehicle	15,000.00	35,250.00	34,908.38	99.03	Amended Line item at 1/8/26 Council Meeting + 7,000 (PS Salary)
01-05-20-2320-3501	Vehicle Maintenance 35-01	0.00	0.00	146.93		
01-05-20-2320-3502	Vehicle Maintenance 35-02	0.00	0.00	702.78		
01-05-20-2320-3503	Vehicle Maintenance 35-03	0.00	0.00	280.91		
01-05-20-2320-3504	Vehicle Maintenance 35-04	0.00	0.00	604.77		
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	0.00	10,162.05		
01-05-20-2320-3507	Vehicle Maintenance 35-07	0.00	0.00	1,826.57		
01-05-20-2320-3508	Vehicle Maintenance 35-08	0.00	0.00	3,855.26		
01-05-20-2320-3509	Vehicle Maintenance 35-09	0.00	0.00	200.00		
01-05-20-2320-3510	Vehicle Maintenance 35-10	0.00	0.00	105.93		
01-05-20-2320-3511	Vehicle Maintenance 35-11	0.00	0.00	69.95		
01-05-20-2320-3512	Vehicle Maintenance 35-12	0.00	0.00	3,703.23		

March 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
01-05-20-2331-0000	Medical Costs	2,500.00	2,500.00	3,462.00	138.48	
01-05-20-2350-0000	Seized Vehicle Expenses	0.00	0.00	-	No Budget	
01-05-20-2360-0000	Evidence Processing Cost	1,500.00	1,500.00	605.52	40.37	
01-05-20-2370-0000	Telephone	13,075.00	13,075.00	8,785.63	67.19	
01-05-20-2370-0001	Telephone - MDT expenses	10,000.00	10,000.00	6,721.85		
01-05-20-2370-2001	Telephone - Landline expenses	3,075.00	3,075.00	2,063.78		
01-05-20-2372-0000	Telephone - Cell phone expenses	3,000.00	3,000.00	1,763.06	58.77	
01-05-20-2390-0000	Training	6,500.00	6,500.00	7,068.88	108.75	
01-05-20-3140-0000	Gas/Oil Vehicles	30,000.00	30,000.00	19,013.26	63.38	
01-05-20-3141-0000	Firearms/Supplies	7,500.00	7,500.00	-	-	
01-05-20-3330-0000	Materials/Supplies	8,000.00	13,000.00	18,022.01	138.63	Amended Line item at 1/8/26 Council Meeting + 5,000 (PS Salary)
01-05-20-3340-0000	Miscellaneous Purchases	500.00	500.00	362.91	72.58	
01-05-20-3350-0000	Office Supplies	3,500.00	3,500.00	1,670.09	47.72	
01-05-20-3360-0000	Body Worn Cameras (Reimbursable)	0.00	0.00	-	No Budget	SOD Reimbursable Expense
01-05-20-3400-0000	Uniforms	5,000.00	5,000.00	2,156.18	-	
01-05-20-3401-0000	Uniforms Cleaning	500.00	500.00	-	-	
01-05-20-7510-0000	Grant Award Passthrough	0.00	0.00	-	No Budget	
01-05-20-8250-0000	Lease/Office Equipment	3,900.00	3,900.00	1,955.16	50.13	
	Public Safety Total	1,858,005.00	1,858,005.00	1,341,774.13	72.22	

March 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
	Voluntary Assessment Center (VAC)					
01-05-25-0000-0001	VAC - Refund of Ticket Payment	0.00	0.00	-	-	
01-05-25-0000-0002	VAC - State of Delaware Fees	75,000.00	75,000.00	20,429.80	27.24	
01-05-25-1000-0000	VAC - Salary Reimbursement	23,099.00	23,099.00	-	-	To issue April 2026
01-05-25-1050-0000	VAC - Banking Services	400.00	400.00	-	-	
01-05-25-2071-0000	VAC - Computer Operations	3,500.00	3,500.00	2,025.78	57.88	
01-05-25-2160-0000	Insurance - Business	250.00	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	1,850.00	831.02	44.92	
01-05-25-3340-0000	VAC - Miscellaneous	50.00	50.00	-	-	
01-05-25-3350-0000	VAC - Office Supplies	1,000.00	1,000.00	254.82	25.48	
	VAC Total	105,149.00	105,149.00	23,755.65	22.59	A large part of this budget is SOD fees, revenue is lower therefore expense is lower

March 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
Code Enforcement Department						
01-05-30-0005-0000	Refunds of Fees and Charges	200.00	200.00	50.00	25.00	
01-05-30-1000-0000	SALARY	149,722.95	149,722.95	111,086.73	74.19	
01-05-30-1001-0000	Overtime	3,000.00	3,000.00	4,717.36	157.25	Emerg Command Ctr Costs*Recommend Line Item Transfer for Budget/FD to eval Salary line forecasting*
01-05-30-1010-0000	Payroll Taxes	14,972.00	14,972.00	9,564.16	63.88	
01-05-30-1025-0000	Employee Longevity Benefit	3,109.00	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	35,000.00	13,665.01	39.04	BIU Inspection Services Costs
01-05-30-2071-0000	Computer Operations	14,950.00	14,950.00	12,673.12	84.77	
01-05-30-2071-0001	IT Contracts	6,000.00	6,000.00	3,958.37		
01-05-30-2071-0002	IT Software	7,500.00	7,500.00	7,813.94		Civics Plus and Edmunds Contract Increase
01-05-30-2071-0003	IT Maintenance Operations	100.00	100.00	-		
01-05-30-2071-0004	IT Upgrades	150.00	150.00	-		
01-05-30-2071-0005	IT Internet Costs	1,200.00	1,200.00	900.81		
01-05-30-2100-0000	Dues/Subscriptions/Meetings	350.00	350.00	32.25	9.21	
01-05-30-2122-0000	Emergency Operations	0.00	0.00	-	-	
01-05-30-2160-0000	Insurance - Business	23,725.00	23,725.00	26,585.90	112.06	Quarterly Billing/Increase directly related to payroll
01-05-30-2161-0000	Insurance - Auto	3,010.00	3,010.00	4,064.48	135.03	Quarterly Billing
01-05-30-2170-0000	Insurance - Health/Dental/Vision/Life	52,407.00	52,407.00	28,101.19	53.62	
01-05-30-2170-0001	Insurance - Health	52,407.00	52,407.00	27,920.96		
01-05-30-2170-0002	Insurance - Dental	0.00	0.00	76.48		Employee Cost / Non-Budget
01-05-30-2170-0003	Insurance - Vision	0.00	0.00	13.50		Employee Cost / Non-Budget
01-05-30-2170-0005	Insurance - Colonial Life	0.00	0.00	90.25		Employee Cost / Non-Budget
01-05-30-2180-0000	Insurance - Life/Disability	3,294.00	3,294.00	1,800.96	54.67	
01-05-30-2181-0000	Insurance - Workers Compensation	2,187.00	2,187.00	2,484.84	113.62	Billed more than the anticipated expense given by Insurer
01-05-30-2280-0000	Postage	1,500.00	1,500.00	1,453.90	96.93	Increased postage expense associated with licenses and delinquent licenses
01-05-30-2320-0000	Vehicle Maintenance	1,600.00	1,600.00	1,005.65	62.85	
01-05-30-2320-0001	Vehicle Maintenance - Code #1	800.00	800.00	923.15		
01-05-30-2320-0002	Vehicle Maintenance - Code #2	800.00	800.00	82.50		
01-05-30-2370-0000	Telephone	2,500.00	2,500.00	1,846.55	73.86	
01-05-30-2370-0001	Telephone - Cell Phone Expenses	1,100.00	1,100.00	680.36		
01-05-30-2370-0002	Telephone - Landline Expenses	1,400.00	1,400.00	1,166.19		
01-05-30-2390-0000	Training	1,000.00	1,000.00	495.00	49.50	
01-05-30-3140-0000	Gas - Vehicles	1,000.00	1,000.00	781.64	78.16	
01-05-30-3330-0000	Materials/Supplies	500.00	500.00	123.95	24.79	
01-05-30-3340-0000	Miscellaneous	200.00	200.00	226.00	113.00	
01-05-30-3350-0000	Office Supplies	3,000.00	3,000.00	3,537.45	117.92	Custom printed license envelopes contributing to overspend
01-05-30-3400-0000	Uniforms	1,000.00	1,000.00	1,301.00	130.10	
Code Enforcement Total		318,226.95	318,226.95	228,705.49	71.87	

March 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
	Public Works Department					
01-05-40-1000-0000	Salary	180,139.23	180,139.23	105,717.70	58.69	
01-05-40-1001-0000	Overtime	4,300.00	4,300.00	7,428.66	172.76	Storm Events* FD to eval Salary line forecasting*
01-05-40-1010-0000	Payroll Taxes	18,515.00	18,515.00	9,070.37	48.99	
01-05-40-1020-0000	Pension Expense	0.00	0.00	-	-	
01-05-40-1025-0000	Employee Longevity Benefit	4,100.00	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	927.00	810.00	87.38	
01-05-40-2070-0004	CPS General Services	927.00	927.00	810.00	87.38	Annual Security Monitoring Fee; Pest Services; on track for FY
01-05-40-2071-0000	Computer Operations	7,915.00	7,915.00	5,996.64	75.76	
01-05-40-2071-0001	IT Contracts	4,415.00	4,415.00	2,568.23		
01-05-40-2071-0002	IT Software	1,750.00	1,750.00	1,823.26		
01-05-40-2071-0003	IT Maintenance Operations	0.00	0.00	-		
01-05-40-2071-0004	IT Upgrades	0.00	0.00	-		
01-05-40-2071-0005	IT Internet Costs	1,750.00	1,750.00	1,605.15		
01-05-40-2100-0000	Dues/Subscriptions/Meetings	200.00	200.00	32.25	16.13	
01-05-40-2120-0000	Electricity/Gas	2,150.00	2,150.00	1,640.00	76.28	
01-05-40-2121-0000	Heating Oil	7,600.00	7,600.00	8,494.18	111.77	
01-05-40-2122-0000	Emergency Operations	0.00	0.00	-	-	
01-05-40-2124-0000	Water/Sewer	850.00	850.00	760.26	89.44	
01-05-40-2160-0000	Insurance - Business	38,871.00	38,871.00	28,978.43	74.55	Quarterly Billing/Increase directly related to payroll
01-05-40-2161-0000	Insurance-Auto	23,632.00	23,632.00	23,370.74	98.89	Quarterly Billing
01-05-40-2170-0000	Insurance - Health/Dental/Vision/Life	67,265.00	67,265.00	31,450.63	46.76	
01-05-40-2170-0001	Insurance - Health	67,265.00	67,265.00	31,511.91		
01-05-40-2170-0002	Insurance - Dental	0.00	0.00	(65.56)		Employee Cost / Non-Budget
01-05-40-2170-0003	Insurance - Vision	0.00	0.00	(20.80)		Employee Cost / Non-Budget
01-05-40-2170-0004	Insurance - AFLAC	0.00	0.00	-		Employee Cost / Non-Budget
01-05-40-2170-0005	Insurance - Colonial Life	0.00	0.00	25.08		Employee Cost / Non-Budget
01-05-40-2180-0000	Insurance - Life/Disability	4,046.00	4,046.00	1,744.84	43.13	
01-05-40-2181-0000	Insurance - Workers Compensation	9,500.00	9,500.00	10,791.32	113.59	Billed more than the anticipated expense given by Insurer
01-05-40-2290-0000	Maintenance - Building	1,000.00	1,000.00	7,698.25	769.83	
01-05-40-2300-0000	Maintenance - Equipment	8,300.00	8,300.00	20,583.28	247.99	Unexpected Repairs - Recommend Line Transfer for Budget
01-05-40-2300-0001	Spreader Maintenance	3,000.00	3,000.00	11,201.03		
01-05-40-2300-0002	Plow Maintenance	1,700.00	1,700.00	1,740.00		
01-05-40-2300-0003	Loader Maintenance	2,000.00	2,000.00	5,079.80		
01-05-40-2300-0004	Mower Maintenance	1,000.00	1,000.00	1,876.00		
01-05-40-2300-0005	Miscellaneous Equipment Maintenance	600.00	600.00	686.45		
01-05-40-2320-0000	Maintenance-Vehicle	10,000.00	10,000.00	13,757.20	137.57	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	2,500.00	1,920.00		
01-05-40-2320-0PW3	VM - PW/3 (F-450 Dump w/Plow - 2010)	0.00	0.00	-		
01-05-40-2320-0PW4	VM - PW/4 (F-350 Pick-up w/plow- 2016)	2,500.00	2,500.00	5,160.84		
01-05-40-2320-0PW5	VM - PW/5 (F-350 Pick-Up w/plow - 2012)	2,500.00	2,500.00	4,468.24		
01-05-40-2320-0PW6	VM - PW/6 (F-250 Pick-Up w/plow - 2022)	2,500.00	2,500.00	2,208.12		
01-05-40-2370-0000	Telephone	1,040.00	1,040.00	1,718.53	165.24	
01-05-40-2370-0001	Telephone - Cell Phones	550.00	550.00	1,360.72		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	490.00	357.81		

March 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
01-05-40-2390-0000	Training	2,000.00	2,000.00	-	-	
01-05-40-3140-0000	Gas - Vehicles/Equipment	6,500.00	6,500.00	4,225.31	65.00	
01-05-40-3251-0000	Maintenance Streets	67,500.00	67,500.00	70,391.73	104.28	*Pending Grant Reimbursements; Finance Director Monitoring
01-05-40-3330-0000	Materials/Supplies	7,000.00	7,000.00	1,234.13	17.63	
01-05-40-3330-0001	M & S - PW Building	1,300.00	1,300.00	-		
01-05-40-3330-0002	M & S - Equipment	2,500.00	2,500.00	268.91		
01-05-40-3330-0003	M & S - Street Maintenance	1,500.00	1,500.00	325.86		
01-05-40-3330-0004	M & S - Shop Supplies	1,700.00	1,700.00	575.68		
01-05-40-3330-0005	M & S - Abatements	0.00	0.00	63.68		
01-05-40-3340-0000	Miscellaneous	250.00	250.00	201.00	80.40	
01-05-40-3350-0000	Office Supplies	100.00	100.00	10.11	10.11	
01-05-40-3400-0000	Uniforms	3,200.00	3,200.00	774.69	24.21	
	Public Works Total	486,127.23	486,127.23	360,480.25	74.15	

March 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
Sanitation Department						
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation
01-05-43-2070-0000	SANITATION	855,796.00	855,796.00	641,846.79	75.00	
01-05-43-2230-0000	Landfill Fees	200.00	200.00	-	-	
Sanitation Total		855,996.00	855,996.00	641,846.79	74.98	
NPDES Compliance						
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation
01-05-45-2010-0000	NPDES Compliance	23,000.00	23,000.00	12,232.30	53.18	*Annual Stormwater License Fee, Sweeper Debris Weight, Oil Spill

March 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
Parks and Recreation Department						
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation
01-05-47-2070-0000	CPS - Landscape Maint for Town Parks	66,720.00	66,720.00	41,335.00	61.95	
01-05-47-2115-0000	Public Events	23,332.00	23,332.00	15,636.61	67.02	
01-05-47-2115-1000	Clean-up Day - Total Expense	1,800.00	1,800.00	0.00		
01-05-47-2115-1010	Clean-up Day - Overtime - Admin Dept	475.00	475.00	-		
01-05-47-2115-1011	Clean-up Day - Overtime - Finance Dept	200.00	200.00	-		
01-05-47-2115-1020	Clean-up Day - Overtime - Police Dept	0.00	0.00	-		
01-05-47-2115-1030	Clean-up Day - Overtime - Code Dept	375.00	375.00	-		
01-05-47-2115-1040	Clean-up Day - Overtime - Public Wk Dept	500.00	500.00	-		
01-05-47-2115-1050	Clean-up Day - Event Expense	250.00	250.00	-		
01-05-47-2115-2000	Non-Budgeted Event - Total Expense	1,990.00	1,990.00	1,087.72		
01-05-47-2115-2010	Non-Budgeted Event - Overtime - Admin	125.00	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	125.00	118.22		Impact Trunk-or-Treat
01-05-47-2115-2020	Non-Budgeted Event - Overtime - Police	0.00	0.00	-		
01-05-47-2115-2030	Non-Budgeted Event - Overtime - Code	125.00	125.00	-		
01-05-47-2115-2040	Non-Budgeted Event - Overtime - PW	315.00	315.00	523.67		Movie in the Park in July
01-05-47-2115-2050	Non-Budgeted Event - Event Expense	1,300.00	1,300.00	89.71		Impact Trunk-or-Treat
01-05-47-2115-3000	Easter Egg Hunt - Total Expense	2,128.00	2,128.00	1,400.00		
01-05-47-2115-3010	Easter Egg Hunt - Overtime - Admin Dept	100.00	100.00	-		
01-05-47-2115-3011	Easter Egg Hunt - Overtime - Finance Dep	64.00	64.00	-		
01-05-47-2115-3020	Easter Egg Hunt - Overtime - Police Dept	0.00	0.00	-		
01-05-47-2115-3030	Easter Egg Hunt - Overtime - Code Dept	64.00	64.00	-		
01-05-47-2115-3040	Easter Egg Hunt - Overtime - Pub Wks Dep	500.00	500.00	-		
01-05-47-2115-3050	Easter Egg Hunt - Event Expense	1,400.00	1,400.00	1,400.00		
01-05-47-2115-4000	Best Decorated House - Total Expense	425.00	425.00	208.00		
01-05-47-2115-4050	Best Decorated Home - Prize Expense	425.00	425.00	208.00		
01-05-47-2115-5000	Halloween Spooktacular - Total Expense	1,100.00	1,100.00	757.31		
01-05-47-2115-5010	Halloween Spooktacular-Overtime- Admin	150.00	150.00	106.16		
01-05-47-2115-5011	Halloween Spooktacular-Overtime- Finance	100.00	100.00	127.31		
01-05-47-2115-5020	Halloween Spooktacular-Overtime- Police	0.00	0.00	-		
01-05-47-2115-5030	Halloween Spooktacular-Overtime- Code	150.00	150.00	139.60		
01-05-47-2115-5040	Halloween Spooktacular-Overtime- PW	0.00	0.00	-		
01-05-47-2115-5050	Halloween Spooktacular - Event Expense	700.00	700.00	384.24		
01-05-47-2115-6000	Holiday Parade - Total Expense	2,200.00	2,200.00	72.00		
01-05-47-2115-6010	Holiday Parade - Overtime - Admin Dept	300.00	300.00	-		
01-05-47-2115-6011	Holiday Parade - Overtime - Finance Dept	0.00	0.00	-		
01-05-47-2115-6020	Holiday Parade - Overtime - Police Dept	0.00	0.00	-		
01-05-47-2115-6030	Holiday Parade - Overtime - Code Dept	250.00	250.00	-		
01-05-47-2115-6040	Holiday Parade - Overtime - Pub Wk Dept	850.00	850.00	-		
01-05-47-2115-6050	Holiday Parade - Event Expense	800.00	800.00	72.00		
01-05-47-2115-7000	Holiday Tree Lighting - Total Expense	3,405.00	3,405.00	3,367.46		
01-05-47-2115-7010	Tree Lighting - Overtime - Admin Dept	375.00	375.00	286.41		
01-05-47-2115-7011	Tree Lighting - Overtime - Finance Dept	250.00	250.00	163.69		
01-05-47-2115-7020	Tree Lighting - Overtime - Police Dept	0.00	0.00	-		
01-05-47-2115-7030	Tree Lighting - Overtime - Code Dept	330.00	330.00	408.52		
01-05-47-2115-7040	Tree Lighting - Overtime - Public Works	450.00	450.00	477.96		
01-05-47-2115-7050	Tree Lighting - Event Expense	2,000.00	2,000.00	2,030.88		

March 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
01-05-47-2115-8000	Town Yard Sale - Total Expense	200.00	200.00	0.00		
01-05-47-2115-8050	Town Yard Sale - Materials & Supplies	200.00	200.00	-		
01-05-47-2115-9000	Fall Festival - Total Expense	10,084.00	10,084.00	8,744.12		
01-05-47-2115-9010	Fall Festival - Overtime - Admin Dept	330.00	330.00	186.01		
01-05-47-2115-9011	Fall Festival - Overtime - Finance Dept	250.00	250.00	139.44		
01-05-47-2115-9020	Fall Festival - Overtime - Police Dept	0.00	0.00	-		
01-05-47-2115-9030	Fall Festival - Overtime - Code Dept	706.00	706.00	434.66		
01-05-47-2115-9040	Fall Festival - Overtime - Public Works	798.00	798.00	269.16		
01-05-47-2115-9050	Fall Festival - Event Expense	8,000.00	8,000.00	7,714.85		
01-05-47-3252-0000	Park Management	9,825.00	9,825.00	54,533.87	555.05	Skewed due to insurance claim/vandalism expense
01-05-47-3252-0001	PM - General Maintenance	1,500.00	1,500.00	437.00		
01-05-47-3252-0002	PM - Damage Repairs	500.00	500.00	-		
01-05-47-3252-0003	PM - New Equipment Purchases	0.00	0.00	-		
01-05-47-3252-0004	PM - Materials & Supplies	2,000.00	2,000.00	1,202.28		
01-05-47-3252-0005	PM - CPS/Park Restrooms	400.00	400.00	-		
01-05-47-3252-0006	PM - Veterans Park	250.00	250.00	16.99		
01-05-47-3252-0007	PM - Municipal Park (Rt 100/2)	250.00	250.00	-		
01-05-47-3252-0008	PM - Junction St. Park	0.00	0.00	-		
01-05-47-3252-0009	PM - Dick Moore Park	625.00	625.00	278.49		
01-05-47-3252-0010	PM - Dog Park	750.00	750.00	278.49		
01-05-47-3252-0011	PM - Vilone Park	1,200.00	1,200.00	2,302.65		
01-05-47-3252-0012	PM - Fairgrounds Park	950.00	950.00	976.24		
01-05-47-3252-0013	PM - Walling Park	200.00	200.00	53.51		
01-05-47-3252-0014	PM - Bryan Martin Park	0.00	0.00	-		
01-05-47-3252-0015	PM - Maple Avenue Park	200.00	200.00	2,924.00		
01-05-47-3252-0016	PM - Water Bibs (Non Park Locations)	500.00	500.00	194.22		
01-05-47-3252-0017	PM - Vandalism Expenses	500.00	500.00	45,870.00		Insurance Claim (Rev/Reimbursement 01-04-47-0136-0005; 44,295.00)
	Parks and Recreation Total	146,541.00	146,541.00	111,505.48	76.09	Skewed due to insurance claim

March 2026 Council Finance Report

EXPENSE				STRAIGHT LINE = 75.00%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
Reimbursable Expenses (Expense)						
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation
01-05-70-0130-0000	Reimbursable- Code Engineering Costs	1,000.00	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	15,000.00	12,022.71	80.15	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	6,000.00	1,840.00	30.67	Reimbursable to the exact revenue. At times this can cross FY's.
Reimbursable Expenses (Expense)		22,000.00	22,000.00	17,892.71	81.33	
Long Term Planning Department						
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation
01-05-80-0027-0010	Original Police Pension Plan Allocation	35,750.00	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		0.00	-	-	
01-05-80-0027-0020	Capital Depreciation Allocation	25,750.00	25,750.00	-	-	
01-05-80-0027-0021	Capital Deprec. Alloc. - P/Y Carry Over	164,023.71	164,023.71	-	-	
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	304,640.05	304,640.05	-	-	
01-05-80-0027-0050	Capital Building Allocation	15,750.00	15,750.00	-	-	
01-05-80-0027-0051	Capital Bldg Allocation-P/Y Carry Over	153,530.75	153,530.75	-	-	
01-05-80-0027-0060	Contingency Fund Allocation	10,300.00	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	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	0.00	0.00	-	-	
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)		1,256,527.58	1,347,030.10	154,984.00	12.33	
Current Year Budget Total (FY26)		238,701.73	0.00	94,000.00	39.38	
Prior Year (Prior Budget(s) not current)		1,017,825.85		60,984.00	5.99	