

COUNCIL REPORT AT OCTOBER 31, 2025

| REVENUE | BUDGET | | CASH RECEIVED | OVER/(UNDER) BUDGET | |
|---------------------------------|---------------------|--|--------------------------|--------------------------------|----------------|
| Administration | 157,286.00 | | 47,868.08 | (109,417.92) | 30.43% |
| Finance | 3,845,491.14 | | 3,144,960.00 | (700,531.14) | 81.78% |
| Public Safety | 339,500.00 | | 44,744.51 | (294,755.49) | 13.18% |
| Code Enforcement | 428,650.00 | | 262,805.94 | (165,844.06) | 61.31% |
| Public Works | 11,600.00 | | 6,542.77 | (5,057.23) | 56.40% |
| Parks & Recreation | 6,100.00 | | 49,925.00 | 43,825.00 | 818.44% |
| Voluntary Assessment Center | 150,000.00 | | 28,234.91 | (121,765.09) | 18.82% |
| Reimbursable Expenses | 93,738.00 | | 24,765.34 | (68,972.66) | 26.42% |
| Total General Fund | 5,032,365.14 | | 3,609,846.55 | (1,422,518.59) | 71.73% |
| EXPENSE | BUDGET | | CASH EXPENDED | (OVER)/UNDER BUDGET | |
| Administration | 536,810.57 | | 199,858.30 | 336,952.27 | 37.23% |
| Finance | 390,316.14 | | 128,865.57 | 261,450.57 | 33.02% |
| Council Operations | 16,880.00 | | 4,337.34 | 12,542.66 | 25.70% |
| Public Safety | 1,858,005.00 | | 641,870.77 | 1,216,134.23 | 34.55% |
| Code Enforcement | 318,226.95 | | 116,325.86 | 201,901.09 | 36.55% |
| Public Works | 476,900.23 | | 138,583.41 | 338,316.82 | 29.06% |
| Sanitation | 855,996.00 | | 285,265.24 | 570,730.76 | 33.33% |
| Parks & Recreation | 99,877.00 | | 82,273.07 | 17,603.93 | 82.37% |
| Voluntary Assessment Center | 105,149.00 | | 11,419.55 | 93,729.45 | 10.86% |
| Reimbursable Expenses | 22,000.00 | | 1,875.20 | 20,124.80 | 0.00% |
| Long Term Planning Current Year | 329,204.25 | | 0.00 | 329,204.25 | 0.00% |
| Long Term Planning Prior Year* | 1,017,825.85 | | 0.00 | 1,017,825.85 | 0.00% |
| Long Term Planning Total | 1,347,030.10 | | - | 1,347,030.10 | 0.00% |
| NPDES | 23,000.00 | | 5,757.70 | 17,242.30 | 25.033% |
| Total General Fund | 5,032,365.14 | | 1,616,432.01 | 3,415,933.13 | 32.121% |
| Total All Expenditures** | 6,303,190.99 | | 1,679,766.71 | 4,623,424.28 | 26.65% |
| STRAIGHT LINE = | 33.3333% | | Contingency Total | 247,662.33 | |

*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 = 33.33% | | |
|--------------------|--|---------------------|---------------------|------------------------|--------------|---|
| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized | Variance Explanation |
| 01-00-00-0000-0000 | GENERAL FUND | - | - | - | - | |
| 01-01-10-0201-0000 | Accounts Receivable - Returned Checks | - | - | - | - | |
| 01-04-00-0001-0000 | Future Year's Tax Receipts | - | - | - | - | |
| 01-04-00-0002-0000 | Future Years Miscellaneous Receipts | - | - | - | - | |
| 01-04-00-0100-0000 | Refund of Prior Year's Exp | - | - | - | - | |
| 01-04-00-0120-0000 | Refund of Prior Year Expense - Police | - | - | - | - | |
| | | | | | | |
| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized | Variance Explanation |
| 01-04-10-0013-0000 | Invoice Overpayment Account | - | - | - | - | |
| 01-04-10-0110-0000 | Other Income- Administration | 4,000.00 | 489.03 | (3,510.97) | 12.23 | |
| 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 | 23,919.05 | (33,486.95) | 41.67 | |
| 01-04-10-0120-0002 | Rental Income-Basement (Impact Life) | 88,500.00 | 21,000.00 | (67,500.00) | 23.73 | Pending Qtr End 9/30/25 Reimbursement |
| 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 | 2,400.00 | (4,800.00) | 33.33 | |
| 01-04-10-8511-0000 | Gain on Sale of Fixed Assets | - | - | - | - | |
| | Administration Total | 157,286.00 | 47,868.08 | (109,417.92) | 30.43 | |
| Account Id | Description | Adopted/Amended | YTD Cash | Over/(Under) Budget | % Realized | Variance Explanation |
| 01-04-11-0001-0000 | Real Estate Taxes | 3,283,391.14 | 2,966,742.76 | (316,648.38) | 90.36 | *Amended Budget at 9/11/25 Council Meeting |
| 01-04-11-0001-4STL | Original Rev Account used for Spec Tax | - | - | - | - | |
| 01-04-11-0001-STLC | Special Tax Assessment-Current Year | 70,000.00 | 12,996.43 | (57,003.57) | 18.57 | |
| 01-04-11-0001-STLP | Special Tax Assessment-Prior Years | - | - | - | - | |
| 01-04-11-0010-0000 | Taxes - Penalties & Interest | 20,000.00 | 7,916.83 | (12,083.17) | 39.58 | |
| 01-04-11-0011-0000 | Interest Income | 60,000.00 | 16,175.20 | (43,824.80) | 26.96 | |
| 01-04-11-0012-0000 | Payment Plan Application Fee | - | - | - | - | |
| 01-04-11-0080-0000 | Franchise Fees | 72,000.00 | 7,353.96 | (64,646.04) | 10.21 | Verizon Issues Quarterly / Comcast Annually (April) |
| 01-04-11-0090-0000 | Transfer Taxes | 340,000.00 | 133,774.82 | (206,225.18) | 39.35 | |
| 01-04-11-0110-0000 | Other Income - Finance | 100.00 | - | (100.00) | 0.00 | |
| 01-04-11-0110-0001 | Other Income - Returned Check Fee | - | - | - | - | |
| 01-04-11-0111-0000 | Lien Fee - Delinquent Taxes | - | - | - | - | |
| | Finance Total | 3,845,491.14 | 3,144,960.00 | (700,531.14) | 81.78 | |

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| REVENUE | | | | STRAIGHT LINE = 33.33% | | |
|--------------------|--|-------------------|-------------------|----------------------------|-------------------|-----------------------------|
| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized | Variance Explanation |
| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized | Variance Explanation |
| 01-04-20-0015-0000 | VAC Fines (Voluntary Assessment) | 225,000.00 | 39,259.51 | (185,740.49) | 17.45 | |
| 01-04-20-0016-0000 | Other Courts CCP | 2,000.00 | | (1,850.00) | 7.50 | |
| 01-04-20-0017-0000 | Accident Reports | 8,000.00 | 1,740.00 | (6,260.00) | 21.75 | |
| 01-04-20-0026-0000 | Police Pension Passthru Receipts | 80,000.00 | - | (80,000.00) | 0.00 | |
| 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 | 3,375.00 | (12,625.00) | 21.09 | |
| 01-04-20-0110-0003 | Other Income- Grant Passthrough | - | - | - | | |
| 01-04-20-0130-0000 | Extra-Duty Surcharge | - | - | - | | |
| 01-04-20-0130-0001 | Extra-duty admin surcharge | 1,000.00 | 51.00 | (949.00) | 5.10 | |
| 01-04-20-0130-0002 | Extra Duty - Vehicle Surcharge *New 9/2025 | - | - | - | | |
| 01-04-20-0130-0005 | Extra-duty Pension Surcharge | 1,000.00 | 119.00 | (881.00) | 11.90 | |
| 01-04-20-8511-0000 | Gain on Sale of Fixed Assets | 5,000.00 | - | (5,000.00) | 0.00 | |
| | Public Safety Total | 339,500.00 | 44,744.51 | (294,755.49) | 13.18 | |
| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized | Variance Explanation |
| 01-04-25-0000-0001 | VAC - Administrative Fees | 75,000.00 | 14,235.31 | (60,764.69) | 18.98 | |
| 01-04-25-0000-0002 | VAC - State of Delaware Fees | 75,000.00 | 13,999.60 | (61,000.40) | 18.67 | |
| 01-04-25-0110-0000 | VAC - Other Income | - | - | - | Non-Budget | |
| | VAC Total | 150,000.00 | 28,234.91 | (121,765.09) | 18.82 | |
| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized | Variance Explanation |
| 01-04-30-0020-0000 | Permit Fees | 61,500.00 | 27,896.85 | (33,603.15) | 45.36 | |
| 01-04-30-0020-0001 | Permit Penalty Fines | - | - | - | | |
| 01-04-30-0021-0000 | Code Violations (Total) | 31,500.00 | 5,059.09 | (26,440.91) | 16.06 | |
| 01-04-30-0021-0001 | Code Violations - Citation Invoiced | - | 1,600.00 | | | |
| 01-04-30-0021-0003 | Code Violations - Nuisance Fines Issued | - | 3,459.09 | | | |
| 01-04-30-0060-0000 | Board of Adjustment | 1,000.00 | 200.00 | (800.00) | 20.00 | |
| 01-04-30-0065-0000 | Vacant Property Registration Fee | 500.00 | - | (500.00) | 0.00 | |
| 01-04-30-0070-0000 | Business Licenses | 74,000.00 | 47,150.00 | (26,850.00) | 63.72 | |
| 01-04-30-0070-0001 | Business Licenses - Penalties | 2,000.00 | - | (2,000.00) | 0.00 | |
| 01-04-30-0075-0000 | Rental Licenses | 255,000.00 | 182,350.00 | (72,650.00) | 71.51 | |
| 01-04-30-0075-0001 | Rental Licenses - Penalties | 2,500.00 | - | (2,500.00) | 0.00 | |
| 01-04-30-0077-0000 | Signage Receipt Account | 100.00 | - | (100.00) | 0.00 | |
| 01-04-30-0080-0000 | Home Occupation Lic/Permit | 300.00 | 100.00 | (200.00) | 33.33 | |
| 01-04-30-0110-0000 | Other Income - Code Enforcement | 100.00 | - | (100.00) | 0.00 | |
| 01-04-30-0110-0030 | Zoning Verification Fees | 150.00 | 50.00 | (100.00) | 33.33 | |
| | Code Enforcement Total | 428,650.00 | 262,805.94 | (165,844.06) | 61.31 | |
| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized | Variance Explanation |
| 01-04-40-0110-0000 | Other Income - Public Works | 100.00 | - | (100.00) | 0.00 | |
| 01-04-40-0110-0001 | Other Income - Property Abatements | 1,000.00 | 347.77 | (652.23) | 34.78 | |
| 01-04-40-0110-0002 | Other Income - Recycling | - | 195.00 | 195.00 | | Scrap Metal |
| 01-04-40-8511-0000 | Gain of Sale of Fixed Assets | 10,500.00 | 6,000.00 | (4,500.00) | 57.14 | |
| | Public Works Total | 11,600.00 | 6,542.77 | (5,057.23) | 56.40 | |

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| REVENUE | | | | STRAIGHT LINE = 33.33% | | |
|--------------------|---------------------------------------|-----------------|------------------|----------------------------|-------------------|--|
| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized | Variance Explanation |
| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized | Variance Explanation |
| 01-04-47-0136-0000 | Other Income - Events/Doncaster/Parks | - | - | - | - | |
| 01-04-47-0136-0001 | Other Income - Doncaster | 5,000.00 | 5,000.00 | - | 100.00 | Funds Rec'd 9/5/25 |
| 01-04-47-0136-0002 | Other Income - Donations | 1,000.00 | - | (1,000.00) | 0.00 | |
| 01-04-47-0136-0003 | Other Income - Fall Festival | - | - | - | - | |
| 01-04-47-0136-0004 | Other Income - Vandalism Restitution | - | - | - | - | |
| 01-04-47-0136-0005 | Other Income - Park Management | - | 44,925.00 | 44,925.00 | - | *Insurance Claim Reimbursement less deductible |
| 01-04-47-0136-0006 | Other Income - Town Events | 100.00 | - | (100.00) | 0.00 | |
| | Parks/Recreation Total | 6,100.00 | 49,925.00 | 43,825.00 | 818.44 | |

| Account Id | Description | Adopted | YTD Cash | Over/(Under) Budget | % Realized | Variance Explanation |
|--------------------|--|------------------|------------------|---------------------|--------------|--|
| 01-04-70-0130-CODE | Reimbursable- Code Engineering Costs | 2,235.00 | - | 2,235.00 | 0.00 | Reimbursable to the exact expense. At times this can cross FY's. |
| 01-04-70-0134-0000 | Reimbursable- Purchased Gasoline | - | - | - | - | Reimbursable to the exact expense. At times this can cross FY's. |
| 01-04-70-0135-0000 | Reimbursable- Sheriff Sale Legal Fees | 25,000.00 | 4,858.26 | 7,399.14 | 19.43 | Reimbursable to the exact expense. At times this can cross FY's. |
| 01-04-70-0136-0000 | Reimbursable- Leasee Utilities (Impact) | 6,000.00 | 1,500.00 | (4,500.00) | 25.00 | Reimbursable to the exact expense. At times this can cross FY's. |
| 01-04-70-0137-0000 | Reimbursable- EPD Training Agreement | 500.00 | 400.00 | (100.00) | 80.00 | Reimbursable to the exact expense. At times this can cross FY's. |
| 01-04-70-0142-0000 | Reimbursable- Extra Duty | 8,000.00 | 1,105.00 | (6,895.00) | 13.81 | Reimbursable to the exact expense. At times this can cross FY's. |
| 01-04-70-2070-0001 | Reimbursable- Green Brier Republic Costs | 7,541.00 | 2,455.12 | (5,085.88) | 32.56 | Reimbursable to the exact expense. At times this can cross FY's. |
| 01-04-70-2070-0002 | Reimbursable- Manchester Republic Costs | 7,541.00 | 2,455.12 | (5,085.88) | 32.56 | 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 | 6,383.28 | (13,222.72) | 32.56 | Reimbursable to the exact expense. At times this can cross FY's. |
| 01-04-70-2070-0004 | Reimbursable- Parklynn Republic Costs | 17,215.00 | 5,608.56 | (11,606.44) | 32.58 | 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 | 24,765.34 | (36,961.78) | 26.42 | |

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| EXPENSE | | STRAIGHT LINE = 33.33% | | | Variance Explanation / Notes |
|----------------------------------|--|------------------------|------------------|--------------|---|
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | |
| Administration Department | | | | | |
| 01-01-10-0005-0000 | Payroll Clearing Account | 0.00 | - | 0 | |
| 01-01-10-0260-0000 | Prepaid Insurance | 0.00 | - | 0 | |
| 01-01-10-0270-0000 | Prepaid Expenses | 0.00 | - | 0 | |
| 01-01-10-0602-0000 | Grant Fund Receivable Account | 0.00 | - | 0 | |
| 01-02-10-2300-0000 | Pension Refund Account | 0.00 | - | 0 | |
| 01-05-10-1000-0000 | Salary | 217,147.57 | 75,447.74 | 34.74 | |
| 01-05-10-1001-0000 | Overtime | 1,000.00 | 87.09 | 8.71 | |
| 01-05-10-1010-0000 | Payroll Taxes | 21,715.00 | 5,540.90 | 25.52 | |
| 01-05-10-1015-0000 | Employee Incentive Program | 0.00 | - | - | |
| 01-05-10-1025-0000 | Employee Longevity Benefit | 4,434.00 | - | - | |
| 01-05-10-1030-0000 | Payroll Expenses | 4,000.00 | 1,068.80 | 26.72 | |
| 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 | 9,357.12 | 27.88 | |
| 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 | 1,560.00 | | |
| 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 | 200.00 | | |
| 01-05-10-2070-0005 | CPS Comprehensive Plan Update | 12,500.00 | - | | |
| 01-05-10-2070-0006 | CPS HVAC Maintenance Contract | 3,500.00 | 3,370.00 | | |
| 01-05-10-2070-0007 | CPS HR Connection - Benefits Software | 0.00 | - | | |
| 01-05-10-2070-0008 | CPS Fire Extinguisher Inspections | 1,300.00 | - | | |
| 01-05-10-2070-0009 | CPS Non-Contracted Services | 5,500.00 | 445.00 | | |
| 01-05-10-2070-0010 | CPS Town Engineers | 1,500.00 | - | | |
| 01-05-10-2070-0011 | CPS Telephone System Maintenance | 250.00 | - | | |
| 01-05-10-2070-0012 | CPS iSolved - Timekeeper Software | 2,070.00 | 517.50 | | |
| 01-05-10-2070-0013 | CPS Drinking Water Town Hall | 250.00 | 93.22 | | |
| 01-05-10-2070-0014 | CPS Comcast Cable TV | 564.00 | 195.40 | | |
| 01-05-10-2071-0000 | Computer Operation | 21,670.00 | 11,598.66 | 53.52 | |
| 01-05-10-2071-0001 | IT Contracts | 11,670.00 | 3,379.39 | | |
| 01-05-10-2071-0002 | IT Software | 7,600.00 | 7,813.95 | | Civics Plus and Edmunds Contract Increase |
| 01-05-10-2071-0003 | IT Maintenance Operations | 100.00 | - | | |
| 01-05-10-2071-0004 | IT Upgrades | 1,000.00 | 5.00 | | |
| 01-05-10-2071-0005 | IT Internet Costs | 1,300.00 | 400.32 | | |
| 01-05-10-2081-0000 | Discretionary Funds | 2,500.00 | 734.70 | 29.39 | |

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| EXPENSE | | | STRAIGHT LINE = 33.33% | | |
|---------------------------|--|------------------|------------------------|--------------|------------------------------|
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation / Notes |
| 01-05-10-2100-0000 | Dues/Subscriptions/Meetings | 5,200.00 | 690.00 | 13.27 | |
| 01-05-10-2100-0001 | Dues Expense | 4,200.00 | 100.00 | | |
| 01-05-10-2100-0002 | Meeting Expense | 500.00 | 350.00 | | |
| 01-05-10-2100-0003 | Subscription Expenses | 500.00 | 240.00 | | |
| 01-05-10-2120-0000 | Electricity/Gas | 42,284.00 | 11,831.19 | 27.98 | |
| 01-05-10-2120-0001 | Delmarva-5500-6161-537-Gas-(11 Poplar) | 2,320.00 | 686.13 | | |
| 01-05-10-2120-0002 | Delmarva-5500-0543-573-Brier-(non-MSA) | 2,690.00 | 870.40 | | |
| 01-05-10-2120-0005 | Delmarva-5500-6161-941-Electric(19 pop) | 16,651.00 | 5,032.84 | | |
| 01-05-10-2120-0008 | Delmarva-5500-6161-131-HVAC Supply acct | 20,623.00 | 5,241.82 | | |
| 01-05-10-2122-0000 | Emergency Operations | 0.00 | - | | |
| 01-05-10-2124-0000 | Water/Sewer | 4,450.00 | 1,741.89 | 39.14 | |
| 01-05-10-2124-0001 | Water - Town Hall | 2,350.00 | 748.65 | | |
| 01-05-10-2124-0002 | Sewer - Town Hall | 2,100.00 | 993.24 | | |
| 01-05-10-2160-0000 | Insurance - Business | 33,460.00 | 22,903.12 | 68.45 | |
| 01-05-10-2161-0000 | Insurance - Auto | 0.00 | - | | |
| 01-05-10-2170-0000 | Insurance - Health/Dental/Vision/Life | 77,697.00 | 25,922.59 | 33.36 | |
| 01-05-10-2170-0001 | Insurance - Health | 77,697.00 | 25,871.11 | | |
| 01-05-10-2170-0002 | Insurance - Dental | 0.00 | (36.08) | | |
| 01-05-10-2170-0003 | Insurance - Vision | 0.00 | (7.30) | | |
| 01-05-10-2170-0004 | Insurance - AFLAC | 0.00 | - | | |
| 01-05-10-2170-0005 | Insurance - Colonial Life | 0.00 | 94.86 | | |
| 01-05-10-2180-0000 | Insurance - Life/Disability | 4,169.00 | 703.19 | 16.87 | |
| 01-05-10-2181-0000 | Workers Compensation | 1,125.00 | 1,239.66 | 110.19 | |
| 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 | 6,000.00 | 25.00 | |
| 01-05-10-2270-0001 | Legal - Code Issues | 0.00 | - | | |
| 01-05-10-2270-0002 | Legal - Litigation | 0.00 | - | | |
| 01-05-10-2270-0003 | Legal - Police Issues | 0.00 | - | | |
| 01-05-10-2270-0004 | Legal - Tax Issues | 0.00 | - | | |
| 01-05-10-2270-0010 | Legal - Town Issues | 24,000.00 | 6,000.00 | | |
| 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 | 365.15 | 243.43 | |
| 01-05-10-2290-0000 | Maintenance/Building | 11,500.00 | 11,245.91 | 97.79 | |
| 01-05-10-2290-0001 | Bldg - General Repairs | 7,500.00 | 9,164.96 | | Recommend Line Item Transfer |
| 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 | 679.35 | 31.60 | |
| 01-05-10-2370-0001 | Telephone - Cell Phone Expenses | 550.00 | 157.83 | | |
| 01-05-10-2370-0002 | Telephone - Landline Expenses | 1,600.00 | 521.52 | | |
| 01-05-10-2390-0000 | Training | 1,400.00 | 575.00 | 41.07 | |

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| EXPENSE | | | STRAIGHT LINE = 33.33% | | |
|---------------------------|--|-------------------|------------------------|--------------|---|
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation / Notes |
| 01-05-10-3140-0000 | Vehicle Services | 500.00 | 234.82 | 46.96 | |
| 01-05-10-3140-0001 | Town Manager Gas Account | 500.00 | 234.82 | | |
| 01-05-10-3330-0000 | Materials/Supplies | 2,000.00 | 1,461.58 | 73.08 | |
| 01-05-10-3340-0000 | Miscellaneous | 500.00 | 1,172.00 | 234.40 | Recommend Line Item Transfer; Hometown Hero Banner; Veterans Bricks; Council Polo Shirts/Embroidery |
| 01-05-10-3350-0000 | Office Supplies | 3,500.00 | 1,721.90 | 49.20 | |
| 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 | 868.96 | 32.18 | |
| | Administration Department Total | 536,810.57 | 199,858.30 | 37.23 | |

October 2025 Council Finance Report

| EXPENSE | | | STRAIGHT LINE = 33.33% | | |
|---------------------------------|--|-------------------|------------------------|--------------|--|
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation / Notes |
| Finance Department | | | | | |
| 01-05-11-0005-0000 | Refunds of Overpayment | 2,500.00 | 12,422.80 | 496.91 | Recommend Line Item Transfer / Increase in tax overpayment refund due to re-assessment |
| 01-05-11-1000-0000 | Salary | 183,131.14 | 57,008.44 | 31.13 | |
| 01-05-11-1001-0000 | Overtime | 1,000.00 | 296.26 | 29.63 | |
| 01-05-11-1010-0000 | Payroll Taxes | 18,313.00 | 4,289.84 | 23.43 | |
| 01-05-11-1025-0000 | Employee Longevity Benefit | 3,067.00 | - | - | |
| 01-05-11-1050-0000 | Banking Services | 40,000.00 | 9,894.09 | 24.74 | |
| 01-05-11-1050-0001 | Banking Services - General Checking | 40,000.00 | 6,610.38 | | |
| 01-05-11-1050-0002 | Banking Services - General MM | 0.00 | 954.14 | | |
| 01-05-11-1050-0003 | Banking Services - Contingency | 0.00 | 140.00 | | |
| 01-05-11-1050-0004 | Banking Services - Contingency MM | 0.00 | 1,606.59 | | |
| 01-05-11-1050-0005 | Banking Services - State Tx Holding | 0.00 | 58.48 | | |
| 01-05-11-1050-0006 | Banking Services - Due To | 0.00 | 200.00 | | |
| 01-05-11-1050-0007 | Banking Services - Misc | 0.00 | - | | |
| 01-05-11-1050-0008 | Banking Services - Long Term Planning | 0.00 | 324.50 | | |
| 01-05-11-2050-0000 | Audit | 55,000.00 | - | - | |
| 01-05-11-2071-0000 | Computer Operations | 17,350.00 | 10,416.30 | 60.04 | |
| 01-05-11-2071-0001 | IT Contracts | 8,000.00 | 2,202.04 | | |
| 01-05-11-2071-0002 | IT Software | 7,500.00 | 7,813.94 | | Civics Plus and Edmunds Contract Increase |
| 01-05-11-2071-0003 | IT Maintenance Operations | 100.00 | - | | |
| 01-05-11-2071-0004 | IT Upgrades | 500.00 | - | | |
| 01-05-11-2071-0005 | IT Internet Costs | 1,250.00 | 400.32 | | |
| 01-05-11-2100-0000 | Dues/Subscriptions/Meetings | 800.00 | 74.97 | 9.37 | |
| 01-05-11-2122-0000 | Emergency Operations | 0.00 | - | - | |
| 01-05-11-2160-0000 | Insurance - Business | 22,900.00 | 15,972.36 | 69.75 | |
| 01-05-11-2170-0000 | Insurance - Health/Dental/Vision/Life | 34,216.00 | 11,261.19 | 32.91 | |
| 01-05-11-2170-0001 | Insurance - Health | 34,216.00 | 11,304.43 | | |
| 01-05-11-2170-0002 | Insurance - Dental | 0.00 | (61.40) | | |
| 01-05-11-2170-0003 | Insurance - Vision | 0.00 | (2.64) | | |
| 01-05-11-2170-0004 | Insurance - AFLAC | 0.00 | (26.08) | | |
| 01-05-11-2170-0005 | Insurance - Colonial Life | 0.00 | 46.88 | | |
| 01-05-11-2180-0000 | Insurance - Life/Disability | 3,614.00 | 468.89 | 12.97 | |
| 01-05-11-2181-0000 | Workers Compensation Insurance | 975.00 | 1,033.05 | 105.95 | |
| 01-05-11-2280-0000 | Postage | 1,500.00 | 1,104.27 | 73.62 | |
| 01-05-11-2370-0000 | Telephone - Landline Expenses | 1,450.00 | 511.47 | 35.27 | |
| 01-05-11-2390-0000 | Training | 1,500.00 | 1,373.60 | 91.57 | |
| 01-05-11-3340-0000 | Miscellaneous | 0.00 | - | - | |
| 01-05-11-3350-0000 | Office Supplies | 3,000.00 | 2,738.04 | 91.27 | |
| Finance Department Total | | 390,316.14 | 128,865.57 | 33.02 | |

October 2025 Council Finance Report

| EXPENSE | | STRAIGHT LINE = 33.33% | | | |
|---------------------------|---------------------------------|------------------------|-----------------|--------------|------------------------------|
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation / Notes |
| | Council Department | | | | |
| 01-05-15-1000-0000 | Salary - Council | 7,200.00 | 2,149.93 | 29.86 | |
| 01-05-15-1010-0000 | Payroll Taxes | 680.00 | 217.80 | 32.03 | |
| 01-05-15-2071-0000 | Computer Operations | 4,850.00 | 1,626.88 | 33.54 | |
| 01-05-15-2071-0001 | iPads Expense | 3,400.00 | 1,120.28 | | |
| 01-05-15-2071-0002 | IT Contracts | 1,450.00 | 506.60 | | |
| 01-05-15-2100-0000 | Dues/Subscriptions/Meetings | 400.00 | - | - | |
| 01-05-15-2110-0000 | Election Expenses | 500.00 | 189.90 | 37.98 | |
| 01-05-15-2160-0000 | Insurance - Business (Bond) | 2,500.00 | - | - | |
| 01-05-15-2370-0000 | Telephone | 500.00 | 152.83 | 30.57 | |
| 01-05-15-2370-0001 | Mayor's Cell Phone | 500.00 | 152.83 | | |
| 01-05-15-2500-0000 | Council Reimbursements | 250.00 | - | - | |
| | Council Department Total | 16,880.00 | 4,337.34 | 25.70 | |

October 2025 Council Finance Report

| EXPENSE | | | STRAIGHT LINE = 33.33% | | |
|---------------------------------|---------------------------------------|------------------|------------------------|--------------|------------------------------------|
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation / Notes |
| Public Safety Department | | | | | |
| 01-05-20-0025-0000 | Police Pension Passthrough - payments | 80,000.00 | - | - | |
| 01-05-20-1000-0000 | Salary | 1,006,253.00 | 313,813.69 | 31.19 | |
| 01-05-20-1001-0000 | Overtime | 30,000.00 | 21,383.73 | 71.28 | Recommend Line Transfer for Budget |
| 01-05-20-1002-0000 | Salary - Police Clerical | 67,606.00 | 23,340.00 | 34.52 | |
| 01-05-20-1003-0000 | Holiday | 26,600.00 | 2,800.00 | 10.53 | |
| 01-05-20-1010-0000 | Payroll Taxes | 38,440.00 | 9,601.46 | 24.98 | |
| 01-05-20-1020-0000 | Police Pension Expense | 141,530.00 | 34,898.32 | 24.66 | |
| 01-05-20-1025-0000 | Employee Longevity Benefit | 4,400.00 | - | - | |
| 01-05-20-2071-0000 | Computer Operation | 4,000.00 | 2,511.13 | 62.78 | |
| 01-05-20-2081-0000 | Discretionary Fund | 2,500.00 | 934.61 | 37.38 | |
| 01-05-20-2100-0000 | Dues/Subscriptions/Mtgs | 25,000.00 | 13,919.67 | 55.68 | |
| 01-05-20-2120-0000 | Delmarva-5002-4177-235-Camera | 700.00 | 115.29 | 16.47 | |
| 01-05-20-2120-0001 | Delmarva- 5504-0852-042 101 Baltimore | 0.00 | 378.58 | No Budget | Recommend Line Transfer for Budget |
| 01-05-20-2122-0000 | Emergency Operations | 0.00 | - | No Budget | |
| 01-05-20-2160-0000 | Insurance-Business | 53,875.00 | 33,215.32 | 61.65 | Quarterly Billing |
| 01-05-20-2161-0000 | Insurance-Vehicles | 22,000.00 | 14,081.76 | 64.01 | Quarterly Billing |
| 01-05-20-2170-0000 | Insurance - Health/Dental/Vision | 162,230.00 | 49,946.55 | 30.79 | |
| 01-05-20-2180-0000 | Insurance-Life/Disability | 19,696.00 | 2,866.75 | 14.55 | |
| 01-05-20-2181-0000 | Insurance - Workers Compensation | 49,700.00 | 53,718.60 | 108.09 | |
| 01-05-20-2280-0000 | Postage | 500.00 | 93.13 | 18.63 | |
| 01-05-20-2290-0000 | Building Maintenance | 6,000.00 | 18,090.41 | 301.51 | Recommend Line Transfer for Budget |
| 01-05-20-2300-0000 | Equipment Contracts | 15,500.00 | 5,367.08 | 34.63 | |
| 01-05-20-2310-0000 | Maintenance/Repair | 1,000.00 | - | - | |
| 01-05-20-2320-0000 | Maintenance -Vehicle | 15,000.00 | 11,900.33 | 79.34 | |
| 01-05-20-2320-3501 | Vehicle Maintenance 35-01 | 0.00 | 59.95 | | |
| 01-05-20-2320-3502 | Vehicle Maintenance 35-02 | 0.00 | 702.78 | | |
| 01-05-20-2320-3503 | Vehicle Maintenance 35-03 | 0.00 | 210.96 | | |
| 01-05-20-2320-3504 | Vehicle Maintenance 35-04 | 0.00 | - | | |
| 01-05-20-2320-3505 | Vehicle Maintenance 35-05 | 0.00 | - | | |
| 01-05-20-2320-3506 | Vehicle Maintenance 35-06 | 0.00 | 7,185.71 | | |
| 01-05-20-2320-3507 | Vehicle Maintenance 35-07 | 0.00 | 243.26 | | |
| 01-05-20-2320-3508 | Vehicle Maintenance 35-08 | 0.00 | 3,033.95 | | |
| 01-05-20-2320-3509 | Vehicle Maintenance 35-09 | 0.00 | - | | |
| 01-05-20-2320-3510 | Vehicle Maintenance 35-10 | 0.00 | 59.95 | | |
| 01-05-20-2320-3511 | Vehicle Maintenance 35-11 | 0.00 | - | | |
| 01-05-20-2320-3512 | Vehicle Maintenance 35-12 | 0.00 | 403.77 | | |
| 01-05-20-2331-0000 | Medical Costs | 2,500.00 | 310.00 | 12.40 | |
| 01-05-20-2350-0000 | Seized Vehicle Expenses | 0.00 | - | No Budget | |
| 01-05-20-2360-0000 | Evidence Processing Cost | 1,500.00 | - | - | |

October 2025 Council Finance Report

| EXPENSE | | | STRAIGHT LINE = 33.33% | | |
|---------------------------|----------------------------------|---------------------|------------------------|--------------|------------------------------|
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation / Notes |
| 01-05-20-2370-0000 | Telephone | 13,075.00 | 4,525.28 | 34.61 | |
| 01-05-20-2370-0001 | Telephone - MDT expenses | 10,000.00 | 3,390.62 | | |
| 01-05-20-2370-2001 | Telephone - Landline expenses | 3,075.00 | 1,134.66 | | |
| 01-05-20-2372-0000 | Telephone - Cell phone expenses | 3,000.00 | 1,013.66 | 33.79 | |
| 01-05-20-2390-0000 | Training | 6,500.00 | 3,205.82 | 49.32 | |
| 01-05-20-3140-0000 | Gas/Oil Vehicles | 30,000.00 | 8,446.12 | 28.15 | |
| 01-05-20-3141-0000 | Firearms/Supplies | 7,500.00 | - | - | |
| 01-05-20-3330-0000 | Materials/Supplies | 8,000.00 | 9,104.96 | 113.81 | |
| 01-05-20-3340-0000 | Miscellaneous Purchases | 500.00 | - | - | |
| 01-05-20-3350-0000 | Office Supplies | 3,500.00 | 640.01 | 18.29 | |
| 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 | 779.55 | - | |
| 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 | 868.96 | 22.28 | |
| | Public Safety Total | 1,858,005.00 | 641,870.77 | 34.55 | |

October 2025 Council Finance Report

| EXPENSE | | STRAIGHT LINE = 33.33% | | | |
|--------------------|--|------------------------|------------------|--------------|------------------------------|
| Account Id | Description | Adopted 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 | 10,082.80 | 13.44 | |
| 01-05-25-1000-0000 | VAC - Salary Reimbursement | 23,099.00 | - | - | |
| 01-05-25-1050-0000 | VAC - Banking Services | 400.00 | - | - | |
| 01-05-25-2071-0000 | VAC - Computer Operations | 3,500.00 | 893.68 | 25.53 | |
| 01-05-25-2160-0000 | Insurance - Business | 250.00 | 214.23 | 85.69 | |
| 01-05-25-2280-0000 | VAC - Postage | 1,850.00 | 228.84 | 12.37 | |
| 01-05-25-3340-0000 | VAC - Miscellaneous | 50.00 | - | - | |
| 01-05-25-3350-0000 | VAC - Office Supplies | 1,000.00 | - | - | |
| | VAC Total | 105,149.00 | 11,419.55 | 10.86 | |

October 2025 Council Finance Report

| EXPENSE | | | STRAIGHT LINE = 33.33% | | |
|------------------------------------|--|-------------------|------------------------|--------------|---|
| Account Id | Description | Adopted 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 | 52,470.65 | 35.05 | |
| 01-05-30-1001-0000 | Overtime | 3,000.00 | 1,945.76 | 64.86 | |
| 01-05-30-1010-0000 | Payroll Taxes | 14,972.00 | 4,267.20 | 28.50 | |
| 01-05-30-1025-0000 | Employee Longevity Benefit | 3,109.00 | - | - | |
| 01-05-30-2070-0000 | Contracted Professional Services | 35,000.00 | 10,976.00 | 31.36 | BIU Inspection Services Costs |
| 01-05-30-2071-0000 | Computer Operations | 14,950.00 | 9,973.58 | 66.71 | |
| 01-05-30-2071-0001 | IT Contracts | 6,000.00 | 1,759.28 | | |
| 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 | 400.36 | | |
| 01-05-30-2100-0000 | Dues/Subscriptions/Meetings | 350.00 | - | - | |
| 01-05-30-2122-0000 | Emergency Operations | 0.00 | - | - | |
| 01-05-30-2160-0000 | Insurance - Business | 23,725.00 | 16,615.06 | 70.03 | Quarterly Billing |
| 01-05-30-2161-0000 | Insurance - Auto | 3,010.00 | 2,449.00 | 81.36 | Quarterly Billing |
| 01-05-30-2170-0000 | Insurance - Health/Dental/Vision/Life | 52,407.00 | 10,161.00 | 19.39 | |
| 01-05-30-2170-0001 | Insurance - Health | 52,407.00 | 10,046.97 | | |
| 01-05-30-2170-0002 | Insurance - Dental | 0.00 | 74.30 | | |
| 01-05-30-2170-0003 | Insurance - Vision | 0.00 | (3.02) | | |
| 01-05-30-2170-0005 | Insurance - Colonial Life | 0.00 | 42.75 | | |
| 01-05-30-2180-0000 | Insurance - Life/Disability | 3,294.00 | 619.58 | 18.81 | |
| 01-05-30-2181-0000 | Insurance - Workers Compensation | 2,187.00 | 2,410.45 | 110.22 | |
| 01-05-30-2280-0000 | Postage | 1,500.00 | 927.95 | 61.86 | |
| 01-05-30-2320-0000 | Vehicle Maintenance | 1,600.00 | 923.15 | 57.70 | |
| 01-05-30-2320-0001 | Vehicle Maintenance - Code #1 | 800.00 | 923.15 | | |
| 01-05-30-2320-0002 | Vehicle Maintenance - Code #2 | 800.00 | - | | |
| 01-05-30-2370-0000 | Telephone | 2,500.00 | 817.12 | 32.68 | |
| 01-05-30-2370-0001 | Telephone - Cell Phone Expenses | 1,100.00 | 305.66 | | |
| 01-05-30-2370-0002 | Telephone - Landline Expenses | 1,400.00 | 511.46 | | |
| 01-05-30-2390-0000 | Training | 1,000.00 | 145.00 | 14.50 | |
| 01-05-30-3140-0000 | Gas - Vehicles | 1,000.00 | 357.61 | 35.76 | |
| 01-05-30-3330-0000 | Materials/Supplies | 500.00 | 41.99 | 8.40 | |
| 01-05-30-3340-0000 | Miscellaneous | 200.00 | 75.00 | 37.50 | |
| 01-05-30-3350-0000 | Office Supplies | 3,000.00 | 760.78 | 25.36 | |
| 01-05-30-3400-0000 | Uniforms | 1,000.00 | 338.98 | 33.90 | |
| Code Enforcement Total | | 318,226.95 | 116,325.86 | 36.55 | |

October 2025 Council Finance Report

| EXPENSE | | | STRAIGHT LINE = 33.33% | | |
|--------------------------------|--|------------------|------------------------|--------------|------------------------------------|
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation / Notes |
| Public Works Department | | | | | |
| 01-05-40-1000-0000 | Salary | 180,139.23 | 52,511.08 | 29.15 | |
| 01-05-40-1001-0000 | Overtime | 4,300.00 | 753.73 | 17.53 | |
| 01-05-40-1010-0000 | Payroll Taxes | 18,515.00 | 3,946.53 | 21.32 | |
| 01-05-40-1020-0000 | Pension Expense | 0.00 | - | - | |
| 01-05-40-1025-0000 | Employee Longevity Benefit | 4,100.00 | - | - | |
| 01-05-40-2070-0000 | Contracted Professional Services | 927.00 | 660.00 | 71.20 | |
| 01-05-40-2071-0000 | Computer Operations | 7,915.00 | 3,731.74 | 47.15 | |
| 01-05-40-2071-0001 | IT Contracts | 4,415.00 | 1,195.08 | | |
| 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 | 713.40 | | |
| 01-05-40-2100-0000 | Dues/Subscriptions/Meetings | 200.00 | - | - | |
| 01-05-40-2120-0000 | Electricity/Gas | 2,150.00 | 592.21 | 27.54 | |
| 01-05-40-2121-0000 | Heating Oil | 7,600.00 | - | - | |
| 01-05-40-2122-0000 | Emergency Operations | 0.00 | - | - | |
| 01-05-40-2124-0000 | Water/Sewer | 850.00 | 363.92 | 42.81 | |
| 01-05-40-2160-0000 | Insurance - Business | 38,871.00 | 19,007.59 | 48.90 | Quarterly Billing |
| 01-05-40-2161-0000 | Insurance-Auto | 23,632.00 | 14,081.76 | 59.59 | Quarterly Billing |
| 01-05-40-2170-0000 | Insurance - Health/Dental/Vision/Life | 67,265.00 | 14,399.15 | 21.41 | |
| 01-05-40-2170-0001 | Insurance - Health | 67,265.00 | 14,548.53 | | |
| 01-05-40-2170-0002 | Insurance - Dental | 0.00 | (124.86) | | |
| 01-05-40-2170-0003 | Insurance - Vision | 0.00 | (36.40) | | |
| 01-05-40-2170-0004 | Insurance - AFLAC | 0.00 | - | | |
| 01-05-40-2170-0005 | Insurance - Colonial Life | 0.00 | 11.88 | | |
| 01-05-40-2180-0000 | Insurance - Life/Disability | 4,046.00 | 601.67 | 14.87 | |
| 01-05-40-2181-0000 | Insurance - Workers Compensation | 9,500.00 | 10,468.24 | 110.19 | |
| 01-05-40-2290-0000 | Maintenance - Building | 1,000.00 | 569.25 | 56.93 | |
| 01-05-40-2300-0000 | Maintenance - Equipment | 8,300.00 | 9,320.21 | 112.29 | Recommend Line Transfer for Budget |
| 01-05-40-2320-0000 | Maintenance-Vehicle | 10,000.00 | 2,318.68 | 23.19 | |
| 01-05-40-2320-0PW2 | VM - PW/2 (Elgin Street Sweeper - 2019) | 2,500.00 | 1,260.00 | | |
| 01-05-40-2320-0PW3 | VM - PW/3 (F-450 Dump w/Plow - 2010) | 0.00 | - | | |
| 01-05-40-2320-0PW4 | VM - PW/4 (F-350 Pick-up w/plow- 2016) | 2,500.00 | - | | |
| 01-05-40-2320-0PW5 | VM - PW/5 (F-350 Pick-Up w/plow - 2012) | 2,500.00 | 833.70 | | |
| 01-05-40-2320-0PW6 | VM - PW/6 (F-250 Pick-Up w/plow - 2022) | 2,500.00 | 224.98 | | |

October 2025 Council Finance Report

| EXPENSE | | | STRAIGHT LINE = 33.33% | | |
|---------------------------|----------------------------|-------------------|------------------------|--------------|------------------------------------|
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation / Notes |
| 01-05-40-2370-0000 | Telephone | 1,040.00 | 768.47 | 73.89 | |
| 01-05-40-2370-0001 | Telephone - Cell Phones | 550.00 | 611.32 | | Recommend Line Transfer for Budget |
| 01-05-40-2370-0002 | Telephone - Landlines | 490.00 | 157.15 | | |
| 01-05-40-2390-0000 | Training | 2,000.00 | - | - | |
| 01-05-40-3140-0000 | Gas - Vehicles/Equipment | 6,500.00 | 1,972.98 | 30.35 | |
| 01-05-40-3251-0000 | Maintenance Streets | 67,500.00 | 1,297.46 | 1.92 | |
| 01-05-40-3330-0000 | Materials/Supplies | 7,000.00 | 551.41 | 7.88 | |
| 01-05-40-3330-0001 | M & S - PW Building | 1,300.00 | - | | |
| 01-05-40-3330-0002 | M & S - Equipment | 2,500.00 | 139.96 | | |
| 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 | 215.58 | | |
| 01-05-40-3330-0005 | M & S - Abatements | 0.00 | - | | |
| 01-05-40-3340-0000 | Miscellaneous | 250.00 | 50.00 | 20.00 | |
| 01-05-40-3350-0000 | Office Supplies | 100.00 | 2.59 | 2.59 | |
| 01-05-40-3400-0000 | Uniforms | 3,200.00 | 614.74 | 19.21 | |
| | Public Works Total | 476,900.23 | 138,583.41 | 29.06 | |

October 2025 Council Finance Report

| EXPENSE | | | STRAIGHT LINE = 33.33% | | |
|------------------------------|------------------|-------------------|------------------------|--------------|--|
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation / Notes |
| Sanitation Department | | | | | |
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation |
| 01-05-43-2070-0000 | SANITATION | 855,796.00 | 285,265.24 | 33.33 | |
| 01-05-43-2230-0000 | Landfill Fees | 200.00 | - | - | |
| Sanitation Total | | 855,996.00 | 285,265.24 | 33.33 | |
| NPDES Compliance | | | | | |
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation |
| 01-05-45-2010-0000 | NPDES Compliance | 23,000.00 | 5,757.70 | 25.03 | *Annual Stormwater License Fee, Sweeper Debris Weight, Oil Spill |

October 2025 Council Finance Report

| EXPENSE | | | STRAIGHT LINE = 33.33% | | |
|--|---|------------------|------------------------|--------------|---|
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation / Notes |
| Parks and Recreation Department | | | | | |
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation |
| 01-05-47-2070-0000 | CPS - Landscape Maint for Town Parks | 66,720.00 | 22,255.00 | 33.36 | |
| 01-05-47-2115-0000 | Public Events | 23,332.00 | 9,700.75 | 41.58 | |
| 01-05-47-2115-1000 | Clean-up Day - Total Expense | 1,800.00 | 0.00 | | |
| 01-05-47-2115-1010 | Clean-up Day - Overtime - Admin Dept | 475.00 | - | | |
| 01-05-47-2115-1011 | Clean-up Day - Overtime - Finance Dept | 200.00 | - | | |
| 01-05-47-2115-1020 | Clean-up Day - Overtime - Police Dept | 0.00 | - | | |
| 01-05-47-2115-1030 | Clean-up Day - Overtime - Code Dept | 375.00 | - | | |
| 01-05-47-2115-1040 | Clean-up Day - Overtime - Public Wk Dept | 500.00 | - | | |
| 01-05-47-2115-1050 | Clean-up Day - Event Expense | 250.00 | - | | |
| 01-05-47-2115-2000 | Non-Budgeted Event - Total Expense | 1,990.00 | 998.01 | | |
| 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 | - | | |
| 01-05-47-2115-3000 | Easter Egg Hunt - Total Expense | 2,128.00 | 0.00 | | |
| 01-05-47-2115-3010 | Easter Egg Hunt - Overtime - Admin Dept | 100.00 | - | | |
| 01-05-47-2115-3011 | Easter Egg Hunt - Overtime - Finance Dep | 64.00 | - | | |
| 01-05-47-2115-3020 | Easter Egg Hunt - Overtime - Police Dept | 0.00 | - | | |
| 01-05-47-2115-3030 | Easter Egg Hunt - Overtime - Code Dept | 64.00 | - | | |
| 01-05-47-2115-3040 | Easter Egg Hunt - Overtime - Pub Wks Dep | 500.00 | - | | |
| 01-05-47-2115-3050 | Easter Egg Hunt - Event Expense | 1,400.00 | - | | |
| 01-05-47-2115-4000 | Best Decorated House - Total Expense | 425.00 | 0.00 | | |
| 01-05-47-2115-4050 | Best Decorated Home - Prize Expense | 425.00 | - | | |
| 01-05-47-2115-5000 | Halloween Spooktacular - Total Expense | 1,100.00 | 385.93 | | |
| 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 | 12.86 | | |
| 01-05-47-2115-6000 | Holiday Parade - Total Expense | 2,200.00 | 0.00 | | |
| 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 | - | | |

October 2025 Council Finance Report

| EXPENSE | | | STRAIGHT LINE = 33.33% | | |
|---------------------------|--|-------------------|------------------------|---------------|---|
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation / Notes |
| 01-05-47-2115-7000 | Holiday Tree Lighting - Total Expense | 3,405.00 | 0.00 | | |
| 01-05-47-2115-7010 | Tree Lighting - Overtime - Admin Dept | 375.00 | - | | |
| 01-05-47-2115-7011 | Tree Lighting - Overtime - Finance Dept | 250.00 | - | | |
| 01-05-47-2115-7020 | Tree Lighting - Overtime - Police Dept | 0.00 | - | | |
| 01-05-47-2115-7030 | Tree Lighting - Overtime - Code Dept | 330.00 | - | | |
| 01-05-47-2115-7040 | Tree Lighting - Overtime - Public Works | 450.00 | - | | |
| 01-05-47-2115-7050 | Tree Lighting - Event Expense | 2,000.00 | - | | |
| 01-05-47-2115-8000 | Town Yard Sale - Total Expense | 200.00 | 0.00 | | |
| 01-05-47-2115-8050 | Town Yard Sale - Materials & Supplies | 200.00 | - | | |
| 01-05-47-2115-9000 | Fall Festival - Total Expense | 10,084.00 | 8,316.81 | | |
| 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 | 7,287.54 | | |
| 01-05-47-3252-0000 | Park Management | 9,825.00 | 50,317.32 | 512.14 | 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 | 86.52 | | |
| 01-05-47-3252-0005 | PM - CPS/Park Restrooms | 400.00 | - | | |
| 01-05-47-3252-0006 | PM - Veterans Park | 250.00 | - | | |
| 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 | 138.92 | | |
| 01-05-47-3252-0010 | PM - Dog Park | 750.00 | 138.92 | | |
| 01-05-47-3252-0011 | PM - Vilone Park | 1,200.00 | 215.86 | | |
| 01-05-47-3252-0012 | PM - Fairgrounds Park | 950.00 | 382.58 | | |
| 01-05-47-3252-0013 | PM - Walling Park | 200.00 | 36.88 | | |
| 01-05-47-3252-0014 | PM - Bryan Martin Park | 0.00 | - | | |
| 01-05-47-3252-0015 | PM - Maple Avenue Park | 200.00 | 2,900.00 | | |
| 01-05-47-3252-0016 | PM - Water Bibs (Non Park Locations) | 500.00 | 110.64 | | |
| 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 | 82,273.07 | 56.14 | Skewed due to insurance claim |

October 2025 Council Finance Report

| EXPENSE | | | STRAIGHT LINE = 33.33% | | |
|------------|-------------|----------------|------------------------|------------|------------------------------|
| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation / Notes |

Reimbursable Expenses (Expense)

| Account Id | Description | Adopted Budget | Expended Curr | % Realized | Variance Explanation |
|--|--|------------------|-----------------|-------------|--|
| 01-05-70-0130-0000 | Reimbursable- Code Engineering Costs | 1,000.00 | - | - | Reimbursable to the exact revenue. At times this can cross FY's. |
| 01-05-70-0135-0000 | Reimbursable- Sheriff Sale Legal Reim. | 15,000.00 | 1,875.20 | 12.50 | Reimbursable to the exact revenue. At times this can cross FY's. |
| 01-05-70-1011-0000 | Reimbursable- Extra Duty Labor Expense | 6,000.00 | - | - | Reimbursable to the exact revenue. At times this can cross FY's. |
| Reimbursable Expenses (Expense) | | 22,000.00 | 1,875.20 | 8.52 | |

Long Term Planning Department

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