

**Fiscal Year 2025-2026  
Financial Report at May 31, 2026**



Revenue	FY 25-26 Approved/Amended Budget	% of Budget	Cash Received	Difference Over/ (Under) Budget	% Realized
Administration	157,286.00	3.13%	125,982.14	(31,303.86)	80.10%
Finance	3,845,491.14	76.42%	3,585,455.63	(260,035.51)	93.24%
Public Safety	339,500.00	6.75%	174,346.23	(165,153.77)	51.35%
Voluntary Assessment Center	150,000.00	2.98%	70,115.89	(79,884.11)	46.74%
Code Enforcement	428,650.00	8.52%	398,807.43	(29,842.57)	93.04%
Public Works	11,600.00	0.23%	9,127.22	(2,472.78)	78.68%
Parks & Recreation	6,100.00	0.12%	50,966.98	44,866.98	835.52%
Reimbursable Expenses	93,738.00	1.86%	65,253.99	(28,484.01)	69.61%
<b>Total Revenues</b>	<b>5,032,365.14</b>	<b>100%</b>	<b>4,480,055.51</b>	<b>(552,309.63)</b>	<b>89.02%</b>

Expense	FY 25-26 Approved/Amended Budget	% of Budget	Cash Expended	Difference Over/ (Under) Budget	% Realized
Administration	537,060.57	10.67%	609,143.19	72,082.62	113.42%
Finance	390,316.14	7.76%	341,418.69	(48,897.45)	87.47%
Council Operations	16,630.00	0.33%	15,910.51	(719.49)	95.67%
Public Safety	1,858,005.00	36.92%	1,621,076.26	(236,928.74)	87.25%
Voluntary Assessment Center	105,149.00	2.09%	56,389.13	(48,759.87)	53.63%
Code Enforcement	318,226.95	6.32%	289,901.26	(28,325.69)	91.10%
Public Works	476,900.23	9.48%	415,099.68	(61,800.55)	87.04%
Sanitation	855,996.00	17.01%	784,479.41	(71,516.59)	91.65%
NPDES	23,000.00	0.46%	21,188.35	(1,811.65)	92.12%
Parks & Recreation	99,877.00	1.98%	139,431.97	39,554.97	0.00%
Reimbursable Expenses	22,000.00	0.44%	18,912.71	(3,087.29)	85.97%
Long Term Planning Current Expense	329,204.25	6.54%	154,984.00	(174,220.25)	47.08%
<b>Total Expenses</b>	<b>5,032,365.14</b>	<b>100%</b>	<b>4,467,935.16</b>	<b>(564,429.98)</b>	<b>88.78%</b>

<b>Final Position of the Town</b>	<b>12,120.35</b>	<b>Percentage Variance</b>	<b>0.24%</b>
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<b>Straight Line:</b>	<b>91.6667%</b>	<b>Contingency Total :</b>	<b>247,672.89</b>
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May 2026 Council Finance Report

Revenue					Straight Line: 91.67%		
Account Id	Description	Adopted	Amended	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
01-00-00-0000-0000	GENERAL FUND	-		-	-		
01-01-10-0201-0000	Accounts Receivable - Returned Checks	-		-	-		
01-04-00-0001-0000	Future Year's Tax Receipts	-		-	-		
01-04-00-0002-0000	Future Years Miscellaneous Receipts	-		-	-		
01-04-00-0100-0000	Refund of Prior Year's Exp	-		-	-		
01-04-00-0120-0000	Refund of Prior Year Expense - Police	-		-	-		

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		3,500.23	(499.77)	87.51	
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		52,621.91	(4,784.09)	91.67	
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		6,800.00	(400.00)	94.44	
01-04-10-8511-0000	Gain on Sale of Fixed Assets	-		-	-		
	<b>Administration Total</b>	<b>157,286.00</b>		<b>125,982.14</b>	<b>(31,303.86)</b>	<b>80.10</b>	

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	3,121,028.77	(162,362.37)	95.06	*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		30,556.30	(39,443.70)	43.65	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		13,544.76	(6,455.24)	67.72	
01-04-11-0011-0000	Interest Income	60,000.00		39,065.12	(20,934.88)	65.11	
01-04-11-0012-0000	Payment Plan Application Fee	-		-	-		
01-04-11-0080-0000	Franchise Fees	72,000.00		62,979.84	(9,020.16)	87.47	Verizon Issues Quarterly / Comcast Annually (April)
01-04-11-0090-0000	Transfer Taxes	340,000.00		318,280.82	(21,719.18)	93.61	
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	-		-	-		
	<b>Finance Total</b>	<b>3,754,988.62</b>		<b>3,585,455.63</b>	<b>(169,532.99)</b>	<b>95.49</b>	

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Revenue					Straight Line: 91.67%		
Account Id	Description	Adopted	Amended	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
<b>Account Id</b>	<b>Description</b>	<b>Adopted</b>	<b>Amended</b>	<b>YTD Cash</b>	<b>Over/(Under) Budget</b>	<b>% Realized</b>	<b>Variance Explanation</b>
01-04-20-0015-0000	VAC Fines (Voluntary Assessment)	225,000.00		96,879.53	(128,120.47)	43.06	
01-04-20-0016-0000	Other Courts CCP	2,000.00		219.50	(1,780.50)	10.98	
01-04-20-0017-0000	Accident Reports	8,000.00		5,000.00	(3,000.00)	62.50	
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		7,193.54	5,693.54	479.57	
01-04-20-0110-0001	Other Income- Seized Property Sales	-		-	-		
01-04-20-0110-0002	Other Income- Towing	16,000.00		9,000.00	(7,000.00)	56.25	
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		166.00	(834.00)	16.60	
01-04-20-0130-0002	Extra Duty - Vehicle Surcharge *New 9/2025	-		115.00	115.00		
01-04-20-0130-0005	Extra-duty Pension Surcharge	1,000.00		234.00	(766.00)	23.40	
01-04-20-8511-0000	Gain on Sale of Fixed Assets	5,000.00		9,000.00	4,000.00	180.00	
	<b>Public Safety Total</b>	<b>339,500.00</b>		<b>174,346.23</b>	<b>(165,153.77)</b>	<b>51.35</b>	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		34,803.48	(40,196.52)	46.40	Trending lower than budget and historic
01-04-25-0000-0002	VAC - State of Delaware Fees	75,000.00		35,312.41	(39,687.59)	47.08	Trending lower than budget and historic
01-04-25-0110-0000	VAC - Other Income	-		-	-	Non-Budget	
	<b>VAC Total</b>	<b>150,000.00</b>		<b>70,115.89</b>	<b>(79,884.11)</b>	<b>46.74</b>	Trending lower than budget and historic

Account Id	Description	Adopted	Amended	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
<b>01-04-30-0020-0000</b>	<b>Permit Fees</b>	<b>61,500.00</b>		<b>75,523.34</b>	<b>14,023.34</b>	<b>122.80</b>	
01-04-30-0020-0001	Permit Penalty Fines	-		-	-		
<b>01-04-30-0021-0000</b>	<b>Code Violations (Total)</b>	<b>31,500.00</b>		<b>11,809.09</b>	<b>(19,690.91)</b>	<b>37.49</b>	Trending lower than budget and historic
01-04-30-0021-0001	Code Violations - Citation Invoiced	-		4,300.00			
01-04-30-0021-0003	Code Violations - Nuisance Fines Issued	-		7,459.09			
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	
<b>01-04-30-0070-0000</b>	<b>Business Licenses</b>	<b>74,000.00</b>		<b>66,850.00</b>	<b>(7,150.00)</b>	<b>90.34</b>	
01-04-30-0070-0001	Business Licenses - Penalties	2,000.00		225.00	(1,775.00)	11.25	
<b>01-04-30-0075-0000</b>	<b>Rental Licenses</b>	<b>255,000.00</b>		<b>242,650.00</b>	<b>(12,350.00)</b>	<b>95.16</b>	
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	
	<b>Code Enforcement Total</b>	<b>428,650.00</b>		<b>398,807.43</b>	<b>(29,842.57)</b>	<b>93.04</b>	

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	-		1,318.00	1,318.00		Scrap Metal
01-04-40-8511-0000	Gain on Sale of Fixed Assets	10,500.00		6,000.00	(4,500.00)	57.14	
	<b>Public Works Total</b>	<b>11,600.00</b>		<b>9,127.22</b>	<b>(2,472.78)</b>	<b>78.68</b>	

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Revenue					Straight Line: 91.67%		
Account Id	Description	Adopted	Amended	YTD Cash	Over/(Under) Budget	% Realized	Variance Explanation
<b>Account Id</b>	<b>Description</b>	<b>Adopted</b>	<b>Amended</b>	<b>YTD Cash</b>	<b>Over/(Under) Budget</b>	<b>% Realized</b>	<b>Variance Explanation</b>
<b>01-04-47-0136-0000</b>	<b>Other Income - Events/Doncaster/Parks</b>	-		-	-		
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	
	<b>Parks/Recreation Total</b>	<b>6,100.00</b>		<b>50,966.98</b>	<b>44,866.98</b>	<b>835.52</b>	*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		5,058.26	7,399.14	20.23	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		2,945.00	(5,055.00)	36.81	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		7,540.74	(0.26)	100.00	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-2070-0002	Reimbursable- Manchester Republic Costs	7,541.00		6,897.73	(643.27)	91.47	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		17,933.97	(1,672.03)	91.47	Reimbursable to the exact expense. At times this can cross FY's.
01-04-70-2070-0004	Reimbursable- Parklynn Republic Costs	17,215.00		15,748.29	(1,466.71)	91.48	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.
	<b>Reimbursable Expenses (Revenue)</b>	<b>93,738.00</b>		<b>65,253.99</b>	<b>(703.13)</b>	<b>69.61</b>	

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Expense				Straight Line: 91.67%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	
	<b>Administration Department</b>					
01-01-10-0005-0000	Payroll Clearing Account	0.00	0.00	-	0	Temporary Partial PR Clearing/Crosses Month End April 2026
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	195,838.36	90%	
01-05-10-1001-0000	Overtime	1,000.00	1,000.00	2,354.17	235%	Emerg Command Ctr Costs*
01-05-10-1010-0000	Payroll Taxes	21,715.00	21,715.00	15,464.05	71%	
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	3,443.05	86%	
<b>01-05-10-1075-0000</b>	<b>Pension Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>		
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%	
<b>01-05-10-2070-0000</b>	<b>Contracted Professional Services</b>	<b>33,559.00</b>	<b>33,559.00</b>	<b>48,211.13</b>	<b>144%</b>	
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	2,480.00	163%	
01-05-10-2070-0003	CPS Fire & Security Monitoring	1,100.00	1,100.00	1,130.00	103%	
01-05-10-2070-0004	CPS Pest Control Services	500.00	500.00	550.00	110%	
01-05-10-2070-0005	CPS Comprehensive Plan Update	12,500.00	12,500.00	11,000.00	88%	
01-05-10-2070-0006	CPS HVAC Maintenance Contract	3,500.00	3,500.00	6,779.00	194%	
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	2,268.76	41%	
01-05-10-2070-0010	CPS Town Engineers	1,500.00	1,500.00	18,439.22	1229%	
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	1,725.00	83%	
01-05-10-2070-0013	CPS Drinking Water Town Hall	250.00	250.00	279.95	112%	
01-05-10-2070-0014	CPS Comcast Cable TV	564.00	564.00	568.20	101%	
<b>01-05-10-2071-0000</b>	<b>Computer Operation</b>	<b>21,670.00</b>	<b>21,670.00</b>	<b>21,893.32</b>	<b>101%</b>	
01-05-10-2071-0001	IT Contracts	11,670.00	11,670.00	9,655.50		
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	1,153.00		
01-05-10-2081-0000	Discretionary Funds	2,500.00	2,500.00	3,796.23	151.85	Recommend Line Item Transfer for Budget
<b>01-05-10-2100-0000</b>	<b>Dues/Subscriptions/Meetings</b>	<b>5,200.00</b>	<b>5,200.00</b>	<b>5,631.40</b>	<b>108.30</b>	
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		
<b>01-05-10-2120-0000</b>	<b>Electricity/Gas</b>	<b>42,284.00</b>	<b>42,284.00</b>	<b>40,057.14</b>	<b>94.73</b>	
01-05-10-2120-0001	Delmarva-5500-6161-537-Gas-(11 Poplar)	2,320.00	2,320.00	1,877.89		
01-05-10-2120-0002	Delmarva-5500-0543-573-Brier-(non-MSA)	2,690.00	2,690.00	2,393.60		
01-05-10-2120-0005	Delmarva-5500-6161-941-Electric(19 pop)	16,651.00	16,651.00	15,286.09		
01-05-10-2120-0008	Delmarva-5500-6161-131-HVAC Supply acct	20,623.00	20,623.00	20,499.56		

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Expense				Straight Line: 91.67%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	
01-05-10-2122-0000	Emergency Operations	0.00	0.00	-		
<b>01-05-10-2124-0000</b>	<b>Water/Sewer</b>	<b>4,450.00</b>	<b>4,450.00</b>	<b>4,097.74</b>	<b>92.08</b>	
01-05-10-2124-0001	Water - Town Hall	2,350.00	2,350.00	2,124.12		
01-05-10-2124-0002	Sewer - Town Hall	2,100.00	2,100.00	1,973.62		
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	-		
<b>01-05-10-2170-0000</b>	<b>Insurance - Health/Dental/Vision/Life</b>	<b>77,697.00</b>	<b>77,697.00</b>	<b>64,415.30</b>	<b>82.91</b>	
01-05-10-2170-0001	Insurance - Health	77,697.00	0.00	64,287.47		
01-05-10-2170-0002	Insurance - Dental	0.00	77,697.00	(35.84)		Employee Cost / Non-Budget
01-05-10-2170-0003	Insurance - Vision	0.00		(2.28)		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		165.95		Employee Cost / Non-Budget
01-05-10-2180-0000	Insurance - Life/Disability	4,169.00	4,169.00	2,605.93	62.51	
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	
<b>01-05-10-2270-0000</b>	<b>Legal Expenses</b>	<b>24,000.00</b>	<b>24,000.00</b>	<b>37,691.00</b>	<b>157.05</b>	
01-05-10-2270-0001	Legal - Code Issues	0.00	0.00	536.00		
01-05-10-2270-0002	Legal - Litigation	0.00	0.00	-		
01-05-10-2270-0003	Legal - Police Issues	0.00	0.00	10,035.00		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	27,120.00		
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	491.75	327.83	Recommend Line Item Transfer for Budget - Increase in postage usage compared to historical value
<b>01-05-10-2290-0000</b>	<b>Maintenance/Building</b>	<b>11,500.00</b>	<b>11,500.00</b>	<b>43,345.38</b>	<b>376.92</b>	
01-05-10-2290-0001	Bldg - General Repairs	7,500.00	7,500.00	40,830.18		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	2,376.25		
<b>01-05-10-2370-0000</b>	<b>Telephone</b>	<b>2,150.00</b>	<b>2,150.00</b>	<b>1,882.19</b>	<b>87.54</b>	
01-05-10-2370-0001	Telephone - Cell Phone Expenses	550.00	550.00	420.09		
01-05-10-2370-0002	Telephone - Landline Expenses	1,600.00	1,600.00	1,462.10		
01-05-10-2390-0000	Training	1,400.00	1,400.00	875.00	62.50	
<b>01-05-10-3140-0000</b>	<b>Vehicle Services</b>	<b>500.00</b>	<b>500.00</b>	<b>359.85</b>	<b>71.97</b>	
01-05-10-3140-0001	Town Manager Gas Account	500.00	500.00	359.85		
01-05-10-3330-0000	Materials/Supplies	2,000.00	2,000.00	10,235.01	511.75	
01-05-10-3340-0000	Miscellaneous	500.00	750.00	2,081.95	277.59	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	3,431.38	98.04	
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	2,389.64	88.51	
<b>Administration Department Total</b>		<b>536,810.57</b>	<b>537,060.57</b>	<b>609,143.19</b>	<b>113.42</b>	Modified Admin Budget +250.00 (Council -250.00)

May 2026 Council Finance Report

Expense				Straight Line: 91.67%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	
<b>Finance Department</b>						
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	148,747.87	81.22	
01-05-11-1001-0000	Overtime	1,000.00	1,000.00	1,337.79	133.78	FD to eval Salary line forecasting*
01-05-11-1010-0000	Payroll Taxes	18,313.00	18,313.00	11,780.66	64.33	
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
<b>01-05-11-1050-0000</b>	<b>Banking Services</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>26,635.60</b>	<b>66.59</b>	
01-05-11-1050-0001	Banking Services - General Checking	40,000.00	40,000.00	18,655.11		
01-05-11-1050-0002	Banking Services - General MM	0.00	0.00	2,326.07		
01-05-11-1050-0003	Banking Services - Contingency	0.00	0.00	385.00		
01-05-11-1050-0004	Banking Services - Contingency MM	0.00	0.00	3,633.31		
01-05-11-1050-0005	Banking Services - State Tx Holding	0.00	0.00	91.79		
01-05-11-1050-0006	Banking Services - Due To	0.00	0.00	550.00		
01-05-11-1050-0007	Banking Services - Misc	0.00	0.00	-		
01-05-11-1050-0008	Banking Services - Long Term Planning	0.00	0.00	994.32		
01-05-11-2050-0000	Audit	55,000.00	55,000.00	40,553.70	73.73	Final 3/31/26
<b>01-05-11-2071-0000</b>	<b>Computer Operations</b>	<b>17,350.00</b>	<b>17,350.00</b>	<b>20,984.30</b>	<b>120.95</b>	
01-05-11-2071-0001	IT Contracts	8,000.00	8,000.00	10,466.25		
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	1,205.12		
01-05-11-2100-0000	Dues/Subscriptions/Meetings	800.00	800.00	353.56	44.20	
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
<b>01-05-11-2170-0000</b>	<b>Insurance - Health/Dental/Vision/Life</b>	<b>34,216.00</b>	<b>34,216.00</b>	<b>36,027.20</b>	<b>105.29</b>	
01-05-11-2170-0001	Insurance - Health	34,216.00	34,216.00	35,972.76		
01-05-11-2170-0002	Insurance - Dental	0.00	0.00	(1.12)		Employee Cost / Non-Budget
01-05-11-2170-0003	Insurance - Vision	0.00	0.00	2.06		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	79.58		Employee Cost / Non-Budget
01-05-11-2180-0000	Insurance - Life/Disability	3,614.00	3,614.00	1,881.78	52.07	
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	2,394.24	159.62	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	1,427.50	98.45	
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	382.94	-	
01-05-11-3350-0000	Office Supplies	3,000.00	3,000.00	3,865.04	128.83	
<b>Finance Department Total</b>		<b>390,316.14</b>	<b>390,316.14</b>	<b>341,418.69</b>	<b>87.47</b>	

May 2026 Council Finance Report

Expense				Straight Line: 91.67%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
	<b>Council Department</b>					
01-05-15-1000-0000	Salary - Council	7,200.00	7,200.00	6,349.79	88.19	
01-05-15-1010-0000	Payroll Taxes	680.00	680.00	588.31	86.52	
<b>01-05-15-2071-0000</b>	<b>Computer Operations</b>	<b>4,850.00</b>	<b>4,850.00</b>	<b>5,867.42</b>	<b>120.98</b>	
01-05-15-2071-0001	iPads Expense	3,400.00	3,400.00	4,456.77		Increased expense due to new iPad transition; FY27 anticipating savings
01-05-15-2071-0002	IT Contracts	1,450.00	1,450.00	1,410.65		
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	
<b>01-05-15-2370-0000</b>	<b>Telephone</b>	<b>500.00</b>	<b>500.00</b>	<b>415.09</b>	<b>83.02</b>	
01-05-15-2370-0001	Mayor's Cell Phone	500.00	500.00	415.09		
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
	<b>Council Department Total</b>	<b>16,880.00</b>	<b>16,630.00</b>	<b>15,910.51</b>	<b>95.67</b>	Modified Council Budget -250.00 (Admin Misc +250.00)

May 2026 Council Finance Report

Expense				Straight Line: 91.67%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	
<b>Public Safety Department</b>						
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	838,608.37	88.15	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	35,682.07	68.62	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	62,340.00	92.21	
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	27,181.77	71.53	
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	104,199.54	73.62	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	1,664.35	138.70	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	3,704.50	148.18	
01-05-20-2100-0000	Dues/Subscriptions/Mtgs	25,000.00	25,000.00	20,290.95	81.16	
01-05-20-2120-0000	Delmarva-5002-4177-235-LPR	700.00	700.00	316.56	45.22	
01-05-20-2120-0001	Delmarva- 5504-0852-042 101 Baltimore	0.00	1,200.00	645.86	53.82	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	61,314.32	113.81	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	138,488.07	85.37	
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	10,570.91	53.67	
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	193.33	38.67	
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	10,118.33	65.28	
01-05-20-2310-0000	Maintenance/Repair	1,000.00	1,000.00	1,645.80	164.58	Unexpected HVAC Repairs
<b>01-05-20-2320-0000</b>	<b>Maintenance -Vehicle</b>	<b>15,000.00</b>	<b>35,250.00</b>	<b>35,741.90</b>	<b>101.40</b>	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	10,855.67		
01-05-20-2320-3507	Vehicle Maintenance 35-07	0.00	0.00	1,896.52		
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	139.90		
01-05-20-2320-3512	Vehicle Maintenance 35-12	0.00	0.00	3,703.23		
01-05-20-2331-0000	Medical Costs	2,500.00	2,500.00	4,535.00	181.40	
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	

May 2026 Council Finance Report

Expense				Straight Line: 91.67%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
<b>01-05-20-2370-0000</b>	<b>Telephone</b>	<b>13,075.00</b>	<b>13,075.00</b>	<b>10,746.40</b>	<b>82.19</b>	
01-05-20-2370-0001	Telephone - MDT expenses	10,000.00	10,000.00	7,993.81		
01-05-20-2370-2001	Telephone - Landline expenses	3,075.00	3,075.00	2,752.59		
01-05-20-2372-0000	Telephone - Cell phone expenses	3,000.00	3,000.00	2,137.66	71.26	
01-05-20-2390-0000	Training	6,500.00	6,500.00	8,446.57	129.95	
01-05-20-3140-0000	Gas/Oil Vehicles	30,000.00	30,000.00	25,376.55	84.59	
01-05-20-3141-0000	Firearms/Supplies	7,500.00	7,500.00	4,640.65	61.88	
01-05-20-3330-0000	Materials/Supplies	8,000.00	13,000.00	18,750.11	144.23	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	3,794.40	108.41	
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	5,416.80	-	
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	2,389.64	61.27	
	<b>Public Safety Total</b>	<b>1,858,005.00</b>	<b>1,858,005.00</b>	<b>1,621,076.26</b>	<b>87.25</b>	

May 2026 Council Finance Report

Expense				Straight Line: 91.67%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
	<b>Voluntary Assessment Center (VAC)</b>					
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	29,187.73	38.92	
01-05-25-1000-0000	VAC - Salary Reimbursement	23,099.00	23,099.00	23,099.00	100.00	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	2,454.94	70.14	
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	999.31	54.02	
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	433.92	43.39	
	<b>VAC Total</b>	<b>105,149.00</b>	<b>105,149.00</b>	<b>56,389.13</b>	<b>53.63</b>	A large part of this budget is SOD fees, revenue is lower therefore expense is lower

May 2026 Council Finance Report

Expense				Straight Line: 91.67%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	
<b>Code Enforcement Department</b>						
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	138,897.01	92.77	
01-05-30-1001-0000	Overtime	3,000.00	3,000.00	5,664.73	188.82	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	11,912.66	79.57	
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	34,081.26	97.38	BIU Inspection Services Costs
<b>01-05-30-2071-0000</b>	<b>Computer Operations</b>	<b>14,950.00</b>	<b>14,950.00</b>	<b>13,735.26</b>	<b>91.87</b>	
01-05-30-2071-0001	IT Contracts	6,000.00	6,000.00	4,820.33		
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	1,100.99		
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
<b>01-05-30-2170-0000</b>	<b>Insurance - Health/Dental/Vision/Life</b>	<b>52,407.00</b>	<b>52,407.00</b>	<b>34,547.60</b>	<b>65.92</b>	
01-05-30-2170-0001	Insurance - Health	52,407.00	52,407.00	34,267.30		
01-05-30-2170-0002	Insurance - Dental	0.00	0.00	156.78		Employee Cost / Non-Budget
01-05-30-2170-0003	Insurance - Vision	0.00	0.00	9.52		Employee Cost / Non-Budget
01-05-30-2170-0005	Insurance - Colonial Life	0.00	0.00	114.00		Employee Cost / Non-Budget
01-05-30-2180-0000	Insurance - Life/Disability	3,294.00	3,294.00	2,397.41	72.78	
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	1,669.13	111.28	Increased postage expense associated with licenses and delinquent licenses
<b>01-05-30-2320-0000</b>	<b>Vehicle Maintenance</b>	<b>1,600.00</b>	<b>1,600.00</b>	<b>1,005.65</b>	<b>62.85</b>	
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		
<b>01-05-30-2370-0000</b>	<b>Telephone</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,257.67</b>	<b>90.31</b>	
01-05-30-2370-0001	Telephone - Cell Phone Expenses	1,100.00	1,100.00	830.18		
01-05-30-2370-0002	Telephone - Landline Expenses	1,400.00	1,400.00	1,427.49		
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	1,197.53	119.75	
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	298.67	149.34	
01-05-30-3350-0000	Office Supplies	3,000.00	3,000.00	3,832.94	127.76	Custom printed license envelopes contributing to overspend
01-05-30-3400-0000	Uniforms	1,000.00	1,000.00	1,458.97	145.90	Two new employees needing full uniforms; upfront uniform cost greater
<b>Code Enforcement Total</b>		<b>318,226.95</b>	<b>318,226.95</b>	<b>289,901.26</b>	<b>91.10</b>	

May 2026 Council Finance Report

Expense				Straight Line: 91.67%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	
<b>Public Works Department</b>						
01-05-40-1000-0000	Salary	180,139.23	180,139.23	137,521.52	76.34	
01-05-40-1001-0000	Overtime	4,300.00	4,300.00	7,704.35	179.17	Storm Events* Likley Reimbursement from FEMA next FY
01-05-40-1010-0000	Payroll Taxes	18,515.00	18,515.00	11,622.91	62.78	
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
<b>01-05-40-2070-0000</b>	<b>Contracted Professional Services</b>	<b>927.00</b>	<b>927.00</b>	<b>1,413.75</b>	<b>152.51</b>	
01-05-40-2070-0004	CPS General Services	927.00	927.00	1,413.75	152.51	
<b>01-05-40-2071-0000</b>	<b>Computer Operations</b>	<b>7,915.00</b>	<b>7,915.00</b>	<b>7,085.56</b>	<b>89.52</b>	
01-05-40-2071-0001	IT Contracts	4,415.00	4,415.00	3,144.09		
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	2,118.21		
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	2,016.77	93.80	
01-05-40-2121-0000	Heating Oil	7,600.00	7,600.00	8,910.70	117.25	
01-05-40-2122-0000	Emergency Operations	0.00	0.00	-	-	
01-05-40-2124-0000	Water/Sewer	850.00	850.00	890.90	104.81	
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
<b>01-05-40-2170-0000</b>	<b>Insurance - Health/Dental/Vision/Life</b>	<b>67,265.00</b>	<b>67,265.00</b>	<b>42,859.20</b>	<b>63.72</b>	
01-05-40-2170-0001	Insurance - Health	67,265.00	67,265.00	42,972.00		
01-05-40-2170-0002	Insurance - Dental	0.00	0.00	(145.74)		Employee Cost / Non-Budget
01-05-40-2170-0003	Insurance - Vision	0.00	0.00	(33.29)		Employee Cost / Non-Budget
01-05-40-2170-0004	Insurance - AFLAC	0.00	0.00	34.55		Employee Cost / Non-Budget
01-05-40-2170-0005	Insurance - Colonial Life	0.00	0.00	31.68		Employee Cost / Non-Budget
01-05-40-2180-0000	Insurance - Life/Disability	4,046.00	4,046.00	2,396.09	59.22	
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	6,984.00	698.40	
<b>01-05-40-2300-0000</b>	<b>Maintenance - Equipment</b>	<b>8,300.00</b>	<b>8,300.00</b>	<b>22,054.77</b>	<b>265.72</b>	Unexpected Repairs
01-05-40-2300-0001	Spreader Maintenance	3,000.00	3,000.00	11,501.03		
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	3,047.49		
01-05-40-2300-0005	Miscellaneous Equipment Maintenance	600.00	600.00	686.45		
<b>01-05-40-2320-0000</b>	<b>Maintenance-Vehicle</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>13,832.74</b>	<b>138.33</b>	Unexpected Repairs
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	5,167.77		
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	2,276.73		

May 2026 Council Finance Report

Expense				Straight Line: 91.67%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	
<b>01-05-40-2370-0000</b>	<b>Telephone</b>	<b>1,040.00</b>	<b>1,040.00</b>	<b>2,145.11</b>	<b>206.26</b>	
01-05-40-2370-0001	Telephone - Cell Phones	550.00	550.00	1,660.36		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	484.75		
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	4,762.79	73.27	
01-05-40-3251-0000	Maintenance Streets	67,500.00	67,500.00	72,209.33	106.98	
<b>01-05-40-3330-0000</b>	<b>Materials/Supplies</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>1,651.96</b>	<b>23.60</b>	
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	993.51		
01-05-40-3330-0005	M & S - Abatements	0.00	0.00	63.68		
01-05-40-3340-0000	Miscellaneous	250.00	250.00	214.99	86.00	
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	2,039.39	63.73	
	<b>Public Works Total</b>	<b>486,127.23</b>	<b>486,127.23</b>	<b>415,099.68</b>	<b>85.39</b>	

May 2026 Council Finance Report

Expense				Straight Line: 91.67%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
<b>Sanitation Department</b>						
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation
01-05-43-2070-0000	SANITATION	855,796.00	855,796.00	784,479.41	91.67	
01-05-43-2230-0000	Landfill Fees	200.00	200.00	-	-	
	<b>Sanitation Total</b>	<b>855,996.00</b>	<b>855,996.00</b>	<b>784,479.41</b>	<b>91.65</b>	
<b>NPDES Compliance</b>						
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	21,188.35	92.12	*Annual Stormwater License Fee, Sweeper Debris Weight, Oil Spill

May 2026 Council Finance Report

Expense				Straight Line: 91.67%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	
<b>Parks and Recreation Department</b>						
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	62,755.00	94.06	
<b>01-05-47-2115-0000</b>	<b>Public Events</b>	<b>23,332.00</b>	<b>23,332.00</b>	<b>21,534.82</b>	<b>92.30</b>	
<b>01-05-47-2115-1000</b>	<b>Clean-up Day - Total Expense</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>4,509.11</b>		
01-05-47-2115-1010	Clean-up Day - Overtime - Admin Dept	475.00	475.00	554.97		
01-05-47-2115-1011	Clean-up Day - Overtime - Finance Dept	200.00	200.00	404.13		
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	582.87		
01-05-47-2115-1040	Clean-up Day - Overtime - Public Wk Dept	500.00	500.00	919.63		
01-05-47-2115-1050	Clean-up Day - Event Expense	250.00	250.00	2,047.51		
<b>01-05-47-2115-2000</b>	<b>Non-Budgeted Event - Total Expense</b>	<b>1,990.00</b>	<b>1,990.00</b>	<b>1,237.72</b>		
01-05-47-2115-2010	Non-Budgeted Event - Overtime - Admin	125.00	125.00	356.12		Movie in the Park in June & 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 June
01-05-47-2115-2050	Non-Budgeted Event - Event Expense	1,300.00	1,300.00	239.71		Impact Trunk-or-Treat
<b>01-05-47-2115-3000</b>	<b>Easter Egg Hunt - Total Expense</b>	<b>2,128.00</b>	<b>2,128.00</b>	<b>2,639.10</b>		
01-05-47-2115-3010	Easter Egg Hunt - Overtime - Admin Dept	100.00	100.00	320.18		
01-05-47-2115-3011	Easter Egg Hunt - Overtime - Finance Dep	64.00	64.00	127.31		
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	318.48		
01-05-47-2115-3050	Easter Egg Hunt - Event Expense	1,400.00	1,400.00	1,873.13		
<b>01-05-47-2115-4000</b>	<b>Best Decorated House - Total Expense</b>	<b>425.00</b>	<b>425.00</b>	<b>208.00</b>		
01-05-47-2115-4050	Best Decorated Home - Prize Expense	425.00	425.00	208.00		
<b>01-05-47-2115-5000</b>	<b>Halloween Spooktacular - Total Expense</b>	<b>1,100.00</b>	<b>1,100.00</b>	<b>757.31</b>		
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		
<b>01-05-47-2115-6000</b>	<b>Holiday Parade - Total Expense</b>	<b>2,200.00</b>	<b>2,200.00</b>	<b>72.00</b>		
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		
<b>01-05-47-2115-7000</b>	<b>Holiday Tree Lighting - Total Expense</b>	<b>3,405.00</b>	<b>3,405.00</b>	<b>3,367.46</b>		
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		

May 2026 Council Finance Report

Expense				Straight Line: 91.67%		Variance Explanation / Notes
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	
<b>01-05-47-2115-8000</b>	<b>Town Yard Sale - Total Expense</b>	<b>200.00</b>	<b>200.00</b>	<b>0.00</b>		
01-05-47-2115-8050	Town Yard Sale - Materials & Supplies	200.00	200.00	-		
<b>01-05-47-2115-9000</b>	<b>Fall Festival - Total Expense</b>	<b>10,084.00</b>	<b>10,084.00</b>	<b>8,744.12</b>		
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		
<b>01-05-47-3252-0000</b>	<b>Park Management</b>	<b>9,825.00</b>	<b>9,825.00</b>	<b>55,142.15</b>	<b>561.24</b>	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	363.71		
01-05-47-3252-0010	PM - Dog Park	750.00	750.00	380.07		
01-05-47-3252-0011	PM - Vilone Park	1,200.00	1,200.00	2,446.85		
01-05-47-3252-0012	PM - Fairgrounds Park	950.00	950.00	1,143.55		
01-05-47-3252-0013	PM - Walling Park	200.00	200.00	79.20		
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	278.50		
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)
	<b>Parks and Recreation Total</b>	<b>146,541.00</b>	<b>146,541.00</b>	<b>139,431.97</b>	<b>95.15</b>	Skewed due to insurance claim

May 2026 Council Finance Report

Expense				Straight Line: 91.67%		
Account Id	Description	Adopted Budget	Modified Budget	Expended Curr	% Realized	Variance Explanation / Notes
<b>Reimbursable Expenses (Expense)</b>						
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	4,250.00	425.00	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	2,640.00	44.00	Reimbursable to the exact revenue. At times this can cross FY's.
<b>Reimbursable Expenses (Expense)</b>		<b>22,000.00</b>	<b>22,000.00</b>	<b>18,912.71</b>	<b>85.97</b>	
<b>Long Term Planning Department</b>						
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	-	-	
<b>Long Term Planning Total (includes P/Y Carry Over)</b>		<b>1,256,527.58</b>	<b>1,347,030.10</b>	<b>154,984.00</b>	<b>12.33</b>	
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	