



Borough Council Meeting Public Hearing
November 19, 2025 @ 6:30 PM
This meeting is recorded for public record.

| | | |
|--------------------------------|------------------|------------------------|
| Patrick McCoy, President | Member, 1st Ward | Term Expires: 12/31/25 |
| Nicole Scimone, Vice President | Member, 4th Ward | Term Expires: 12/31/27 |
| Bryan Travis | Member, 2nd Ward | Term Expires: 12/31/27 |
| Brian McGinnis | Member, 3rd Ward | Term Expires: 12/31/25 |
| Sheila Vaccaro | Member, 5th Ward | Term Expires: 12/31/25 |
| Bernie Flynn | Member, 6th Ward | Term Expires: 12/31/27 |
| Lisa Dorsey | Member, 7th Ward | Term Expires: 12/31/25 |

Mayor: Lillian L. DeBaptiste

Borough Manager: Sean Metrick

Borough Council Meeting:

I. Public Hearings

- A. AN ORDINANCE OF THE BOROUGH OF WEST CHESTER, CHESTER COUNTY, PENNSYLVANIA, AMENDING THE CODE OF THE BOROUGH OF WEST CHESTER, CHAPTER 112 TITLED “ZONING” TO AMEND SECTION 112-602.P REGARDING PARKING AREAS FOR THREE OR MORE VEHICLES.

AN ORDINANCE OF THE BOROUGH OF WEST CHESTER, CHESTER COUNTY, PENNSYLVANIA, AMENDING CHAPTER 112 OF THE CODE OF THE BOROUGH OF WEST CHESTER, TITLED, “ZONING”, SPECIFICALLY SECTION 112- 202, TITLED DEFINITIONS, TO ADD DEFINITIONS OF “ALLEY” AND “UNIFIED RESIDENTIAL DEVELOPMENT; SECTION 112-304, TITLED PERMITTED USES, TO ADD UNIFIED RESIDENTIAL DEVELOPMENT AS A PERMITTED PRINCIPAL USE BY RIGHT IN THE TC TOWN CENTER DISTRICT; TO AMEND FOOTNOTE 1 IN SECTION 112-304.A; AND TO ADD A NEW SECTION 112-916 TO ADD STANDARDS FOR UNIFIED RESIDENTIAL DEVELOPMENT.

AN ORDINANCE OF THE BOROUGH OF WEST CHESTER, CHESTER COUNTY, PENNSYLVANIA, AMENDING CHAPTER 112 OF THE CODE OF THE BOROUGH OF WEST CHESTER, TITLED, “ZONING”, SPECIFICALLY TO AMEND SECTION 112-309.B TO REVISE THE DIMENSIONAL REQUIREMENTS IN THE TC TOWN CENTER DISTRICT.

- B. Adoption of the 2026 West Chester Borough Budget

Visit www.west-chester.com for access to all attachments.

Agendas are posted to www.west-chester.com by noon 3 business days prior to the meeting.

NOTICE IS GIVEN that on **November 19, 2025 at 6:30 p.m.**, prevailing time, Council for the Borough of West Chester, Chester County, Pennsylvania, will hold a public hearing as part of the regularly scheduled public meeting at the Borough of West Chester's municipal building located at 401 East Gay Street, West Chester, Pennsylvania, to consider the adoption of, and if approved, Borough Council will adopt the following ordinances with the following titles and summaries:

AN ORDINANCE OF THE BOROUGH OF WEST CHESTER, CHESTER COUNTY, PENNSYLVANIA, AMENDING THE CODE OF THE BOROUGH OF WEST CHESTER, CHAPTER 112 TITLED "ZONING" TO AMEND SECTION 112-602.P REGARDING PARKING AREAS FOR THREE OR MORE VEHICLES.

AN ORDINANCE OF THE BOROUGH OF WEST CHESTER, CHESTER COUNTY, PENNSYLVANIA, AMENDING CHAPTER 112 OF THE CODE OF THE BOROUGH OF WEST CHESTER, TITLED, "ZONING", SPECIFICALLY SECTION 112- 202, TITLED DEFINITIONS, TO ADD DEFINITIONS OF "ALLEY" AND "UNIFIED RESIDENTIAL DEVELOPMENT; SECTION 112-304, TITLED PERMITTED USES, TO ADD UNIFIED RESIDENTIAL DEVELOPMENT AS A PERMITTED PRINCIPAL USE BY RIGHT IN THE TC TOWN CENTER DISTRICT; TO AMEND FOOTNOTE 1 IN SECTION 112-304.A; AND TO ADD A NEW SECTION 112-916 TO ADD STANDARDS FOR UNIFIED RESIDENTIAL DEVELOPMENT.

AN ORDINANCE OF THE BOROUGH OF WEST CHESTER, CHESTER COUNTY, PENNSYLVANIA, AMENDING CHAPTER 112 OF THE CODE OF THE BOROUGH OF WEST CHESTER, TITLED, "ZONING", SPECIFICALLY TO AMEND SECTION 112-309.B TO REVISE THE DIMENSIONAL REQUIREMENTS IN THE TC TOWN CENTER DISTRICT.

The full text of the Ordinances are available on the Borough's website www.west-chester.com. In addition, a certified copy of the proposed Ordinances are on file at the offices of the *Daily Local News* by calling (215) 648-1066 and the Chester County Law Library, Chester County Justice Center, Suite 2400, 201 West Market Street, West Chester, Pennsylvania 19380.

Those individuals with disabilities and ADA accommodations for effective participation in the meeting should call 610-692-7574 at least two days prior to the meeting. All attempts will be made for reasonable accommodations.

Kristin S. Camp, Esquire
Borough Solicitor

PLEASE ADVERTISE ON NOVEMBER 4, 2025 AND NOVEMBER 11, 2025

BOROUGH OF WEST CHESTER
CHESTER COUNTY, PENNSYLVANIA

ORDINANCE NO.

AN ORDINANCE OF THE BOROUGH OF WEST CHESTER, CHESTER COUNTY, PENNSYLVANIA, AMENDING CHAPTER 112 OF THE CODE OF THE BOROUGH OF WEST CHESTER, TITLED, "ZONING", SPECIFICALLY SECTION 112-202, TITLED DEFINITIONS, TO ADD DEFINITIONS OF "ALLEY" AND "UNIFIED RESIDENTIAL DEVELOPMENT; SECTION 112-304, TITLED PERMITTED USES, TO ADD UNIFIED RESIDENTIAL DEVELOPMENT AS A PERMITTED PRINCIPAL USE BY RIGHT IN THE TC TOWN CENTER DISTRICT; TO AMEND FOOTNOTE 1 IN SECTION 112-304.A; AND TO ADD A NEW SECTION 112-916 TO ADD STANDARDS FOR UNIFIED RESIDENTIAL DEVELOPMENT.

BE IT ENACTED AND ORDAINED, and it is hereby enacted by authority of the Council of the Borough of West Chester that the Code of the Borough of West Chester, specifically, Chapter 112, titled, "Zoning", is hereby amended as follows:

SECTION 1. Section 112-202, titled, "Definitions" is amended to add the following new definitions:

ALLEY – Land over which there is a right-of-way, municipally or privately owned, ordinarily serving as a secondary means of access to two or more lots. "Alleys" in the Borough are typically located to the rear of a building, occasionally on the side of a building, and rarely in the front of a building.

UNIFIED RESIDENTIAL DEVELOPMENT – A residential land development consisting of only single-family semidetached, single-family attached, two-family detached, two-family semidetached, two-family attached, quadrplex, and/or triplex dwelling units which utilizes common architectural and design principles and shares common pedestrian and vehicular access and parking.

SECTION 2. The Table set forth in Section 112-304.A, titled "Principal Uses", is amended to add "Unified Residential Development" as a principal use by right in the TC Town Center District.

SECTION 3. Footnote [1] of Section 112-304.A is amended as follows:

[1] Residential uses are not permitted on first floor in the TC District except in a Unified Residential Development.

SECTION 4. A new Section 112-916 titled “Standards for Unified Residential Development” is added as follows:

§ 112-916. **Standards for Unified Residential Development.**

- A. The following standards shall apply to a Unified Residential Development which is a use permitted by right in the TC Town Center District. The standards of this Section 112-916 shall supersede conflicting or different standards set forth in this Chapter 112 applicable in the TC District.
- B. Area and bulk regulations. The following area and bulk regulations shall apply to a Unified Residential Development.
 - (1) Maximum gross tract area: three (3) acres.
 - (2) Tract location: tract must be adjacent to a lot or tract located in the NC-2, NC-3 or CS Zoning Districts; provided, however, the tract must not be located in or adjacent to a lot or tract located in the Retail Overlay District as defined in Section 112-405.
 - (3) Maximum density: 40 dwelling units per acre
 - (4) Minimum tract width at the street line of at least one street: 100 feet.
 - (5) Building setback line/front yard - minimum - zero (0) feet; maximum five (5) feet
 - (6) Side yard - minimum - five (5) feet.
 - (7) Rear yard - minimum - five (5) feet.
 - (8) Distance between exterior walls of buildings - minimum – fifteen (15) feet.
 - (9) Maximum tract building coverage: 90%.
 - (10) Maximum tract impervious coverage: 95%.
 - (11) Minimum tract green area: 5%.
 - (12) Maximum building height: 45 feet.
 - (13) Uncovered stoops and steps may project a maximum of four (4) feet into the right- of way of a dedicated street. Provided, however, in no case shall the width of the sidewalk be less than four (4) feet to maintain an accessible route for pedestrians.
- C. Design standards for a Unified Residential Development.
 - (1) Unified Residential Development shall comply with all of the requirements and design standards of Section 112-916. Applicants seeking land development approval for a Unified Residential Development shall provide conceptual architectural plans and sufficient documentation to demonstrate compliance with

all of the said requirements and design standards. The plans and documentation shall be submitted with the preliminary land development application.

- (a) The front façade of all dwelling units shall face and abut a dedicated street, a private green area, or private common open space.
- (b) Garages and parking spaces shall face alleys or private driveways located in the rear of dwelling units.
- (c) Alleys and private driveways serving more than one dwelling unit shall have a minimum of twelve (12) feet in cartway width. A minimum right-of-way width is not required for alleys constructed as part of the Unified Residential Development, and such alleys shall not be dedicated to the Borough and shall be maintained by an association of the owners of the dwelling units.
- (d) Dwelling units shall be a minimum of fifteen (15) feet and a maximum of twenty-four (24) feet from side wall to side wall.
- (e) The Design Guidelines for the West Chester Historic District, July 2002, as amended from time to time, shall be used for the design elements of the buildings, structures and the overall development, including but not limited to massing, scale, proportion, rhythm, building materials, roofs, windows, and streetscapes. Existing Borough 18th and 19th century residential buildings of a scale similar to the proposed new buildings shall be used as architectural models for the proposed new buildings in the Unified Residential Development. To the extent the Design Guidelines may be inconsistent with or contrary to the requirements of this Section 112-916, the requirements of Section 112-916 shall prevail. The preliminary land development application shall include plans, conceptual building elevations, diagrams, photographs, and other documentation to demonstrate compliance with the Design Guidelines. The preliminary plan and forgoing documentation shall be sent by the Borough to the Borough Historic Architect for review and comment and a determination of compliance with the Design Guidelines and the standards of Section 112-916.
- (f) The following specific design and material specifications shall apply:
 - [1] Vinyl or aluminum siding and fabricated plastic building components shall not be used.
 - [2] The use of window shutters is preferred. If shutters are used, each shutter must be half the width of the window opening.
 - [3] Existing brick sidewalks along streets and alleys shall be preserved to the greatest extent feasible. Repairs to and reconstruction of existing sidewalks and the construction of new sidewalks shall utilize salvaged or new red clay brick pavers. Concrete pavers shall not be utilized.

- (2) All preliminary land development plans shall be accompanied by a landscaping plan which shall be approved by Council as part of the land development decision.
- (3) Parking shall be provided as follows: two off-street parking spaces shall be provided for each dwelling unit, at least one of which shall be located inside a garage and one of which may be located directly adjacent to the dwelling unit that the space serves. Parking spaces for the same dwelling unit may be stacked behind garages or other parking spaces.

SECTION 5. Severability. The provisions of this Ordinance are severable, and if any article, section, subsection, clause, sentence or part thereof shall be held or declared illegal, invalid or unconstitutional by any court of competent jurisdiction, the decision shall not affect or impair any of the remaining articles, sections, subsections, clauses, sentences or parts thereof of this Ordinance. It is hereby declared to be the intent of the Borough Council that this Ordinance would have been enacted if such illegal, invalid, or unconstitutional article, section, subsection, clause, sentence, or part thereof had not been included herein.

SECTION 6. Repealer. All ordinances or parts of ordinances inconsistent herewith are hereby repealed to the extent of any such inconsistency.

SECTION 7. Effective Date. This Ordinance shall become effective upon enactment as by law provided.

ENACTED AND ORDAINED THIS _____ DAY OF _____, 2025.

ATTEST:

**COUNCIL FOR THE BOROUGH
OF WEST CHESTER**

Sean Metrick, Secretary

By: _____
Patrick McCoy, President

APPROVED THIS _____ DAY OF _____, 2025.

Lillian L. DeBaptiste, Mayor

BOROUGH OF WEST CHESTER
CHESTER COUNTY, PENNSYLVANIA

ORDINANCE NO. _____

AN ORDINANCE OF THE BOROUGH OF WEST CHESTER, CHESTER COUNTY, PENNSYLVANIA, AMENDING CHAPTER 112 OF THE CODE OF THE BOROUGH OF WEST CHESTER, TITLED, "ZONING", SPECIFICALLY TO AMEND SECTION 112-309.B TO REVISE THE DIMENSIONAL REQUIREMENTS IN THE TC TOWN CENTER DISTRICT.

BE IT ENACTED AND ORDAINED, and it is hereby enacted by authority of the Council of the Borough of West Chester that the Code of the Borough of West Chester, specifically, Chapter 112, titled, "Zoning", is hereby amended as follows:

SECTION 1. Section 112-309, titled, "TC Town Center District", subsection "B" shall be deleted, and the following shall be added:

B. Dimensional requirements.

| | |
|---|-------------------|
| Lot area, minimum | 2,500 square feet |
| Lot width, minimum | 20 feet |
| Building setback line/front yard, minimum | 0 feet * |
| Side yard, minimum | 0 feet |
| Rear yard, minimum | 5 feet |
| Height, maximum | 45 feet** |
| Impervious coverage, maximum | 95% |
| Building coverage, maximum | 90% |

*The building setback line/front yard, minimum for buildings, structures, or parts thereof with a building height over 45 feet permitted in the HO-60 or HO-75 Height Option Overlay Districts shall be 10 feet.

**Except as may be permitted in the HO-60 or HO-75 Height Option Overlay Districts.

SECTION 2. Severability. The provisions of this Ordinance are severable, and if any article, section, subsection, clause, sentence or part thereof shall be held or declared illegal, invalid or unconstitutional by any court of competent jurisdiction, the decision shall not affect or impair any of the remaining articles, sections, subsections, clauses,

sentences or parts thereof of this Ordinance. It is hereby declared to be the intent of the Borough Council that this Ordinance would have been enacted if such illegal, invalid, or unconstitutional article, section, subsection, clause, sentence, or part thereof had not been included herein.

SECTION 3. Repealer. All ordinances or parts of ordinances inconsistent herewith are hereby repealed to the extent of any such inconsistency.

SECTION 4. Effective Date. This Ordinance shall become effective upon enactment as by law provided.

ENACTED AND ORDAINED THIS _____ DAY OF _____, 2025.

ATTEST:

**COUNCIL FOR THE BOROUGH
OF WEST CHESTER**

Sean Metrick, Secretary

By: _____
Patrick McCoy, President

APPROVED THIS _____ DAY OF _____, 2025.

Lillian L. DeBaptiste, Mayor

ORDINANCE NO. ___ - 2025

BOROUGH OF WEST CHESTER

CHESTER COUNTY, PENNSYLVANIA

AN ORDINANCE OF THE BOROUGH OF WEST CHESTER, CHESTER COUNTY, PENNSYLVANIA, AMENDING THE CODE OF THE BOROUGH OF WEST CHESTER, CHAPTER 112 TITLED "ZONING" TO AMEND SECTION 112-602.P REGARDING PARKING AREAS FOR THREE OR MORE VEHICLES.

BE IT ENACTED AND ORDAINED and it is hereby enacted by authority of the Council of the Borough of West Chester as follows:

SECTION 1. Chapter 112 of the Code of the Borough of West Chester, titled "Zoning", Section 112-602.P shall be amended as follows:

"§112-602.P. In addition to the requirements set forth under § 112-602O, the following shall apply whenever an off-street parking area has a required capacity for three or more motor vehicles:

- (1) Any such parking area shall be screened and landscaped in accordance with this chapter.
- (2) Any such parking area shall be physically separated from any street by a raised-concrete or other approved curb, except where entrance or exit drives cross street lines. In the case where the parking area abuts an alley, the Zoning Officer may waive the requirement for a curb upon recommendation from the Borough Public Works Director or Fire Department that due to the width of the alley a curb may create a potential hazard or damage to pedestrians or vehicles."

SECTION 2. SEVERABILITY. If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts hereof. It is hereby declared as the intent of Council of the Borough of West Chester that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included therein.

SECTION 3. REPEALER. All Ordinances or parts of Ordinances conflicting with any provision of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

SECTION 4. EFFECTIVE DATE. This Ordinance shall become effective upon enactment as provided by law.

ENACTED AND ORDAINED THIS _____ DAY OF _____, 2025.

ATTEST:

**COUNCIL FOR THE BOROUGH
OF WEST CHESTER**

Sean Metrick, Secretary

By: _____
Patrick McCoy, President

APPROVED THIS _____ DAY OF _____, 2025.

Lillian L. DeBaptiste, Mayor



Borough of West Chester
401 East Gay St West Chester PA 19382
www.west-chester.com

Borough Council

Patrick McCoy, President
Nicole Scimone, Vice President
Bryan Travis
Brian McGinnis
Sheila Vaccaro
Bernie Flynn

Mayor

Lillian L. DeBaptiste

Borough Manager

Sean Metrick

November 7, 2025

To: Borough Council and Mayor
From: Sean Metrick, Borough Manager
Re: Changes to 2026 preliminary budget
Cc: Barbara Lioni, Director of Finance
Ramsey Reiner, Assistant Borough Manager

Staff has been working on directions from Council to revise the preliminary budget summarized in an email to Council from the Borough Manager dated October 16, 2025. We have included a summary of all changes to the preliminary budget on page 2 of a document posted as an attachment to the November 12, 2025 Finance committee agenda.

Summary of Changes

- Addition of funding requested by GFAC not previously included in the budget.
- The proposed new rental license fee will be \$66 per unit – a 50% increase of the previous year's fees. We are confident that with careful time accounting in our payroll system we can successfully defend legal challenges. We think this is a conservative fee that is in line with what other municipalities charge for similar services, although that is not a sufficient reason to raise the fee. Legal counsel has been thoroughly involved.
- Delay and/or phasing of capital projects in Recreation, Police, and Public Works.
- Careful review of how we are accounting for garage-related income and expenses in the Parking fund. Eliminated garage expense line item and will book net revenue as reported by Colonial. Increase garage maintenance to account for processing fees creating overage in 2025 budget. Decreased capital outlay in Parking to make up difference. No change to transfer to GF.
- Additional year one accounting software expense in operating that we expect to pay sometime in late October 2026, assuming a 9-month implementation of software. We previously thought

we would be charged monthly but their proposal bills for one year at time implantation is complete. Software expense will decrease in 2027 with the removal of two instances of Munibilling and Abila.

- A written request to WCU has been drafted asking for reimbursement of percentage basis of prior 12 months EMS calls to locations within the Borough on WCU property. The GFAC contract can be revised to reflect a reduction in cost for any revenue acquired in this way from nontaxable entities. This does not affect the budget for 2026 but will help with downward pressure in future years.

Impact on Tax and Sewer Rates

- The budget as presented maintains the current millage rate of 8.09. The second year of no change to the tax rate- having last been raised in the 2024 budget. Council will likely need to raise the tax rate for the 2027 budget.
- The wastewater budget includes a proposed 3% rate increase to fund future capital projects for compliance with the discharge permit renewal of Goose Creek WWTP.

Options for Council to Consider

- Establish a dedicated EMS tax of 0.386 mills to fund GFAC operations, increase the debt tax rate millage to reflect actual principal and interest payments, and reduce the general millage rate so that the total property tax rate remains 8.09.
- Increase the Library tax rate from 0.15 to 0.22 to create additional \$50,000 in revenue that would be banked for future capital maintenance and repair, subject to approval of Borough Council. The existing 0.15 tax revenue generates approximately \$115,000 in revenue included in the budget as a direct payment to the WCPL, which they use to fund operations. Adding .07 to the millage rate would increase the overall millage rate to 8.16 which is 0.8% increase (less than 1%).

Cash Reserves and Taxes

The Borough has done a good job of raising revenue and controlling expenses over the last four years, leading to positive experience in yearend budget v actuals (profit and loss). Council now has the flexibility to allocate cash reserves to expenses that it didn't in years past. In my opinion, Council should use cash reserves to plug one-time operating gaps, fund capital projects where bids come in higher than expected, take advantage of positive windfalls, and weather unexpected financial crises. The EMS and Library expense burdens do not fit these categories and should be addressed through recurring taxes which create reliable revenue for the future.

Future Councils should be discussing how to best employ cash reserves going forward to mitigate tax increases and fully fund the Borough's capital program. The Public Works facilities looms large in the Borough's immediate future as well as a significant amount of non-grant eligible capital needs. Politically speaking I think it will be increasingly difficult to justify tax increases while the Borough maintains robust and growing reserves.



Borough of West Chester 2026 Preliminary Budget Adopted 10/15/2025

Summary of Changes Made since 10/15/2025 Adoption of Preliminary Budget:

| Department | G/L | | Revenue | Expense |
|-------------------|-------------|-------------------------------|--------------------|--------------------|
| GF-Admin | 01-30115-90 | Real Estate Tax Revenue | 12,688 | |
| GF-Admin | 01-40045-90 | Good Fellowship Ambulance | | 130,705 |
| GF-Admin | 01-40745-90 | Software Expense | | 45,935 |
| GF-Admin | 01-40649-90 | Human Resource Expense | | 6,501 |
| GF-Police | 01-49210-90 | Transfer to Capital | | (35,000) |
| GF-Police | 01-42010-40 | Uniform Expense | | 15,000 |
| GF-Housing | 01-36136-50 | Rental Reinspection Revenue | (123,500) | |
| GF-Housing | 01-36245-50 | Licenses/Permits- Rental | (37,000) | |
| GF-Public Works | 01-45630-80 | Library Maintenance Expense | | 15,000 |
| GF-Public Works | 01-43720-80 | Equipment Repair Expense | | 15,000 |
| GF-Public Works | 01-45430-80 | Park Maintenance | | (2,953) |
| GF-Public Works | 01-49210-80 | Transfer to Capital | | (330,000) |
| GF-Recreation | 01-49210-07 | Transfer to Capital | | (8,000) |
| | | Total | <u>(147,812)</u> | <u>(147,812)</u> |
| WasteWater | 08-29600-08 | Fund Balance | 26,284 | |
| WasteWater | 08-48700-08 | Insurance Expense-Medical | | 1,034 |
| WasteWater | 08-48330-08 | NU Defined Contb Expense | | 1,250 |
| WasteWater | 08-45728-08 | Alum Sulfate Expense | | 24,000 |
| | | Total | <u>26,284</u> | <u>26,284</u> |
| Parking | 09-36323-09 | Parking Garage Revenue | (600,000) | |
| Parking | 09-44545-09 | Parking Garage Maint. Expense | | 85,000 |
| Parking | 09-44549-09 | Parking Garage Mgmt Expense | | (600,000) |
| Parking | 09-43013-09 | Capital Expense | | (85,000) |
| | | Total | <u>(600,000)</u> | <u>(600,000)</u> |
| Capital | 10-29600-10 | Fund Balance-Hoopes Park | | (27,000) |
| Capital | 10-35410-10 | Trf from GF | | (373,000) |
| Capital | 10-43013-10 | Capital Expense-Police | (35,000) | |
| Capital | 10-43013-10 | Capital Expense-Rec | (35,000) | |
| Capital | 10-43013-10 | Capital Expense- PW | (330,000) | |
| | | Total | <u>(400,000)</u> | <u>(400,000)</u> |
| Liquid Fuels | 15-36735-15 | Liquid Fuels Revenue | (15,844) | |
| Liquid Fuels | 15-49515 | Road Paving Project | | (15,844) |
| | | Total | <u>(15,844)</u> | <u>(15,844)</u> |
| | | Total | <u>(1,137,372)</u> | <u>(1,137,372)</u> |

SUMMARY BY FUND:

| FUND | Department | REVENUES | EXPENSES | VARIANCE |
|-------------------|-------------------|--------------------------|--------------------------|-------------------|
| General | Administration | 20,059,129 | 4,364,607 | 15,694,522 |
| General | Police | 2,402,703 | 12,083,612 | (9,680,909) |
| General | Housing | 911,000 | 1,003,530 | (92,530) |
| General | IT | - | 616,498 | (616,498) |
| General | Public Works | 261,000 | 5,299,423 | (5,038,423) |
| General | Recreation | 181,000 | 447,161 | (266,161) |
| | | <u>23,814,832</u> | <u>23,814,832</u> | <u>0</u> |
| Fire | Fire | <u>1,411,727</u> | <u>1,411,727</u> | <u>-</u> |
| Sewer | Waste Water | <u>8,911,974</u> | <u>8,911,974</u> | <u>(0)</u> |
| Parking | Parking | <u>5,794,600</u> | <u>5,794,600</u> | <u>(0)</u> |
| Capital | Capital | <u>2,732,414</u> | <u>2,732,414</u> | <u>-</u> |
| Liquid Fuels | Liquid Fuels | <u>413,506</u> | <u>413,506</u> | <u>-</u> |
| Stream Protection | Stream Protection | <u>1,517,105</u> | <u>1,517,105</u> | <u>-</u> |
| Total | | <u><u>44,596,158</u></u> | <u><u>44,596,158</u></u> | <u><u>(0)</u></u> |

Adminstration

OPERATING REVENUE

| FUND | G/L CODE | DEPT | Account Name | 2025 Projected Actuals | 2026 Budget | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|--------------------------------|----------|------|--|------------------------|-------------------|--------------------------|-------------------|---------------------|--------------------|
| 01 | 30110 | 90 | Real Estate Tax Revenue-CY Levy | 6,065,098 | 6,229,440 | 164,342 | 6,180,098 | 49,342 | 1% |
| 01 | 30120 | 90 | Real Estate Tax Revenue-PY Levy | 105,000 | 110,000 | 5,000 | 110,000 | - | 0% |
| 01 | 31020 | 90 | Earned Income Tax | 6,600,000 | 6,706,325 | 106,325 | 6,510,996 | 195,329 | 3% |
| 01 | 31010 | 90 | Real Estate Transfer Tax | 650,000 | 630,000 | (20,000) | 530,000 | 100,000 | 19% |
| 01 | 31050 | 90 | Local Services Tax | 700,000 | 700,000 | - | 700,000 | - | 0% |
| 01 | 31030 | 90 | Business Privilege Tax | 150,000 | 140,000 | (10,000) | 144,000 | (4,000) | -3% |
| 01 | 34100 | 90 | Interest Income | 180,000 | 145,000 | (35,000) | 100,000 | 45,000 | 45% |
| 01 | 36561 | 90 | Library/BID Medical Ins. Reimbursement | 105,153 | 100,487 | (4,666) | 105,153 | (4,666) | -4% |
| 01 | 36562 | 90 | PHMIC Refund | 145,704 | 275,000 | 129,296 | 200,000 | 75,000 | 38% |
| 01 | 35505 | 90 | Gen Mun Pension-State Aid | 1,133,172 | 1,191,169 | 57,997 | 995,170 | 195,999 | 20% |
| 01 | 38902 | 90 | Misc Revenue | 18,900 | 20,000 | 1,100 | 18,900 | 1,100 | 6% |
| 01 | 35600 | 90 | Payment in Lieu of Taxes | 14,000 | 14,000 | - | 14,000 | - | 0% |
| 01 | 36165 | 90 | Certification Fees | 65,484 | 67,000 | 1,516 | 45,000 | 22,000 | 49% |
| 01 | 32180 | 90 | Cell Tower/Cable Franchise Revenue | 252,000 | 250,000 | (2,000) | 245,000 | 5,000 | 2% |
| 01 | 38030 | 90 | Ucomp Reimbursement | 5,075 | 3,000 | (2,075) | 3,300 | (300) | -9% |
| TOTAL OPERATING REVENUE | | | | 16,189,586 | 16,581,421 | 391,835 | 15,901,617 | 679,804 | 4% |

TRANSFERS IN

| FUND | G/L CODE | DEPT | Account Name | 2025 Projected Actuals | 2026 Budget | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|---------------------------|----------|------|---------------------------------|------------------------|------------------|--------------------------|------------------|---------------------|--------------------|
| 01 | 39208 | 90 | Trf from Sewer Fund | 600,000 | 600,000 | - | 600,000 | - | 0% |
| 01 | 39209 | 90 | Trf from Parking Fund | 2,132,100 | 2,217,384 | 85,284 | 2,132,100 | 85,284 | 4% |
| 01 | 39218 | 90 | Trf from Capital Operating Fund | 189,078 | 143,646 | (45,432) | 189,078 | (45,432) | -24% |
| 01 | 39216 | 90 | Trf from Stream Protection Fund | 242,632 | 262,815 | 20,183 | 242,632 | 20,183 | 8% |
| 01 | 39217 | 90 | Trf from OPEB | 64,931 | 192,755 | 127,824 | 64,931 | 127,824 | 197% |
| 01 | 39205 | 90 | Trf from Fire Fund | 59,328 | 61,108 | 1,780 | 59,328 | 1,780 | 3% |
| TOTAL TRANSFERS IN | | | | 3,288,069 | 3,477,708 | 189,639 | 3,288,069 | 189,639 | 6% |

TOTAL REVENUE

| | | | | | | | | | |
|----------------------|--|--|--|-------------------|-------------------|----------------|-------------------|----------------|-----------|
| TOTAL REVENUE | | | | 19,477,655 | 20,059,129 | 581,474 | 19,189,686 | 869,443 | 5% |
|----------------------|--|--|--|-------------------|-------------------|----------------|-------------------|----------------|-----------|

EXPENSE

SALARY EXPENSE

| FUND | G/L CODE | DEPT | Account Name | 2025 Projected Actuals | 2026 Budget | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|------|----------|------|---------------------------------|------------------------|-------------|--------------------------|-------------|---------------------|--------------------|
| 01 | 40005 | 90 | Salary Expense- Mayor/Council | 33,000 | 33,000 | - | 33,000 | - | 0% |
| 01 | 40612 | 90 | Salary Expense- Administration | 420,704 | 458,030 | 37,326 | 430,774 | 27,256 | 6% |
| 01 | 40212 | 90 | Salary Expense- Finance | 245,283 | 271,986 | 26,703 | 267,699 | 4,287 | 2% |
| 01 | 40110 | 90 | Salary Expense- Borough Manager | 157,715 | 176,391 | 18,676 | 169,223 | 7,168 | 4% |
| 01 | 48400 | 90 | WC Insurance Expense | 19,191 | 9,151 | (10,040) | 19,191 | (10,040) | -52% |
| 01 | 48330 | 90 | NU Defined Contribution Expense | 25,141 | 33,249 | 8,108 | 31,990 | 1,259 | 4% |

Administration

| | | | | | | | | | |
|-----------------------------|-------|----|----------------------------|------------------|------------------|----------------|------------------|---------------|-----------|
| 01 | 48700 | 90 | Insurance Expense- Medical | 250,461 | 358,445 | 107,984 | 350,037 | 8,408 | 2% |
| 01 | 48110 | 90 | FICA Expense | 53,473 | 71,865 | 18,392 | 68,903 | 2,962 | 4% |
| TOTAL SALARY EXPENSE | | | | 1,204,968 | 1,412,116 | 207,149 | 1,370,817 | 41,299 | 3% |

OPERATING EXPENSES

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|---------------------------------|----------|------|--|------------------|------------------|-----------------|------------------|----------------|------------|
| | | | | Projected | Actuals | Budget | Variance | Budget | Variance |
| 01 | 40621 | 90 | Office Supplies Expense | 5,919 | 6,000 | 81 | 10,000 | (4,000) | -40% |
| 01 | 40124 | 90 | Postage and Printing Expense | 20,266 | 23,500 | 3,234 | 25,000 | (1,500) | -6% |
| 01 | 40649 | 90 | Human Resource Dept. Expense | 29,476 | 22,500 | (6,976) | 41,900 | (19,400) | -46% |
| 01 | 40124 | 90 | Lease Expense | 12,171 | 5,130 | (7,041) | 8,139 | (3,009) | -37% |
| 01 | 48660 | 90 | Fidelity Bond Expense-Mgr/Treas | 1,619 | 1,700 | 81 | 1,800 | (100) | -6% |
| 01 | 40133 | 90 | Admin Expense | 22,307 | 4,000 | (18,307) | 2,500 | 1,500 | 60% |
| 01 | 40550 | 90 | Codification Expense | 11,236 | 12,000 | 764 | 10,000 | 2,000 | 20% |
| 01 | 40639 | 90 | Bank Fees | 36,603 | 16,050 | (20,553) | 15,000 | 1,050 | 7% |
| 01 | 40345 | 90 | Collection Fees-Berkheimer | 8,112 | 13,000 | 4,888 | 13,000 | - | 0% |
| 01 | 40349 | 90 | Qualifying Volunteer Tax Credit Expense | 12,000 | 12,000 | - | 12,000 | - | 0% |
| 01 | 40431 | 90 | Legal Fees | 91,437 | 124,000 | 32,563 | 130,000 | (6,000) | -5% |
| 01 | 40449 | 90 | Legal Fees- Employment | 100,000 | 60,000 | (40,000) | 30,000 | 30,000 | 100% |
| 01 | 40931 | 90 | Utilities Expense | 51,661 | 50,000 | (1,661) | 30,603 | 19,397 | 63% |
| 01 | 40936 | 90 | Fire Hydrants Expense | 81,046 | 83,000 | 1,954 | 90,000 | (7,000) | -8% |
| 01 | 40685 | 90 | Stenographer Expense | 425 | 1,200 | 775 | 1,000 | 200 | 20% |
| 01 | 40634 | 90 | Advertising Expense | 8,157 | 8,000 | (157) | 5,500 | 2,500 | 45% |
| 01 | 43031 | 90 | Fuel Expense | 432 | - | (432) | 1,000 | (1,000) | -100% |
| 01 | 40745 | 90 | Software Expense | 123,343 | 132,132 | 8,789 | 105,684 | 26,448 | 25% |
| 01 | 40245 | 90 | Payroll Processing Expense | 66,666 | 68,000 | 1,334 | 62,400 | 5,600 | 9% |
| 01 | 40150 | 90 | Boards and Commissions Expense | 5,000 | 10,000 | 5,000 | 10,000 | - | 0% |
| 01 | 40049 | 90 | Library Allocation | 110,000 | 110,000 | - | 110,000 | - | 0% |
| 01 | 40231 | 90 | Audit Expense | 60,000 | 60,000 | - | 50,000 | 10,000 | 20% |
| 01 | 40686 | 90 | Off Site Storage Expense | 2,529 | 4,100 | 1,571 | 4,000 | 100 | 3% |
| 01 | 40646 | 90 | Training Expense | 15,000 | 30,320 | 15,320 | 789 | 29,531 | 3743% |
| 01 | 40654 | 90 | Tuition Reimbursement Expense | 1,800 | 3,600 | 1,800 | 3,600 | - | 0% |
| 01 | 47121 | 90 | Principal -2014 Energy | 47,000 | 49,000 | 2,000 | 48,000 | 1,000 | 2% |
| 01 | 47122 | 90 | Principal -2016 Building | 250,000 | 260,000 | 10,000 | 250,000 | 10,000 | 4% |
| 01 | 47123 | 90 | Principal -2016 Stream Protection | 55,000 | 60,000 | 5,000 | 55,000 | 5,000 | 9% |
| 01 | 47124 | 90 | Principal -2016 Fire Truck | 120,000 | 125,000 | 5,000 | 120,000 | 5,000 | 4% |
| 01 | 47222 | 90 | Interest Expense- 2016 Building | 141,936 | 131,936 | (10,000) | 141,936 | (10,000) | -7% |
| 01 | 47223 | 90 | Interest Expense- 2016 Fire Truck | 121,826 | 57,026 | (64,800) | 121,826 | (64,800) | -53% |
| 01 | 47220 | 90 | Interest Expense- 2014 Energy | 47,250 | 42,885 | (4,365) | 47,250 | (4,365) | -9% |
| 01 | 47225 | 90 | Interest Expense- 2016 Stream Protection | 55,983 | 53,783 | (2,201) | 55,983 | (2,201) | -4% |
| 01 | 48610 | 90 | Liab/Cas/Auto Insurance Expense | 41,428 | 55,000 | 13,572 | 41,428 | 13,572 | 33% |
| 01 | 40045 | 90 | Good Fellowship Ambulance Co Alloc | 167,510 | 298,215 | 130,705 | 167,510 | 130,705 | 78% |
| TOTAL OPERATING EXPENSES | | | | 1,925,138 | 1,993,077 | 67,939 | 1,822,848 | 170,229 | 9% |

Adminstration
TRANSFERS OUT

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|----------------------------|----------|------|--------------------------------|-------------------|------------------|-----------------|------------------|----------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 01 | 49265 | 90 | Trf to NonUniform Pension Fund | 297,543 | 232,321 | (65,222) | 297,543 | (65,222) | -22% |
| 01 | 49210 | 90 | Trf to Capital | - | 115,000 | 115,000 | - | 115,000 | #DIV/0! |
| 01 | 49205 | 90 | Trf to Fire Fund | 541,708 | 559,987 | 18,279 | 541,708 | 18,279 | 3% |
| 01 | 49216 | 90 | Trf to Stream Protection | 60,695 | 52,105 | (8,590) | 60,695 | (8,590) | -14% |
| TOTAL TRANSFERS OUT | | | | 899,946 | 959,413 | 59,467 | 899,946 | 59,467 | 7% |
| TOTAL EXPENSE | | | | 4,030,052 | 4,364,607 | 334,556 | 4,093,611 | 270,996 | 7% |

POLICE DEPARTMENT

OPERATING REVENUE

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|--------------------------------|----------|------|--------------------------------|------------------|------------------|-----------------|------------------|---------------|------------|
| | | | | Projected | Actuals | Budget | Variance | Budget | Variance |
| 01 | 33112 | 40 | Ordinance Violations | 239,584 | 280,000 | 40,416 | 310,000 | (30,000) | -9.7% |
| 01 | 36213 | 40 | Alarm Revenue | 29,370 | 30,000 | 630 | 18,335 | 11,665 | 63.6% |
| 01 | 35810 | 40 | EBT Police Protection Contract | 1,828,454 | 1,911,053 | 82,599 | 1,828,454 | 82,599 | 4.5% |
| 01 | 36210 | 40 | Police Services O/T Reimb | 155,922 | 155,920 | (2) | 120,000 | 35,920 | 29.9% |
| 01 | 38002 | 40 | Restitution Payments | 16,676 | 16,670 | (6) | 20,000 | (3,330) | -16.7% |
| 01 | 36211 | 40 | Police Records | 9,059 | 9,060 | 1 | 6,700 | 2,360 | 35.2% |
| TOTAL OPERATING REVENUE | | | | 2,279,065 | 2,402,703 | 123,638 | 2,303,489 | 99,214 | 4% |

EXPENSE

SALARY EXPENSE

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|-----------------------------|----------|------|-------------------------------------|------------------|------------------|-----------------|------------------|----------------|------------|
| | | | | Projected | Actuals | Budget | Variance | Budget | Variance |
| 01 | 41010 | 40 | Salary Expenses- LTS | 559,788 | 561,699 | 1,911 | 535,369 | 26,330 | 5% |
| 01 | 41012 | 40 | Salary Expenses- Police Officers | 4,801,365 | 5,451,894 | 650,529 | 4,947,276 | 504,618 | 10% |
| 01 | 41014 | 40 | Salary Expense- Dispatch/Pol. Admin | 714,180 | 881,232 | 167,052 | 819,320 | 61,912 | 8% |
| 01 | 41015 | 40 | Salary Expense- Police Chief | 195,870 | 195,619 | (251) | 187,076 | 8,543 | 5% |
| 01 | 41018 | 40 | Salary Expense- OT | 445,606 | 372,500 | (73,106) | 350,000 | 22,500 | 6% |
| 01 | 48400 | 40 | WC Insurance Expense | 408,360 | 374,177 | (34,183) | 408,360 | (34,183) | -8% |
| 01 | 48700 | 40 | Insurance Expense- Medical | 1,511,817 | 1,551,378 | 39,561 | 1,585,378 | (34,000) | -2% |
| 01 | 48330 | 40 | NU Defined Contribution Expense | 9,929 | 13,663 | 3,734 | 12,152 | 1,511 | 12% |
| 01 | 48110 | 40 | FICA Expense | 141,673 | 162,849 | 21,176 | 149,964 | 12,885 | 9% |
| TOTAL SALARY EXPENSE | | | | 8,788,588 | 9,565,011 | 776,423 | 8,994,895 | 570,116 | 6% |

OPERATING EXPENSES

| Fund | G/L Code | Dept | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|------|----------|------|------------------------------|-----------|---------|-----------------|----------|------------|------------|
| | | | | Projected | Actuals | Budget | Variance | Budget | Variance |
| 01 | 40121 | 40 | Office Supplies Expense | 4,048 | 5,000 | 952 | 10,700 | (5,700) | -53% |
| 01 | 40122 | 40 | Postage and Printing Expense | 4,558 | 6,062 | 1,504 | 6,420 | (358) | -6% |
| 01 | 40133 | 40 | Admin Expense | 1,158 | 3,000 | 1,842 | 5,350 | (2,350) | -44% |
| 01 | 40280 | 40 | Civil Service | 18,049 | 20,000 | 1,951 | 25,000 | (5,000) | -20% |
| 01 | 40931 | 40 | Utilities Expense | 59,941 | 56,776 | (3,165) | 61,175 | (4,399) | -7% |
| 01 | 41023 | 40 | Small Equipment Expense | 24,868 | 23,000 | (1,868) | 23,190 | (190) | -1% |
| 01 | 40124 | 40 | Lease Expense | 142,741 | 159,500 | 16,759 | 108,480 | 51,020 | 47% |
| 01 | 41031 | 40 | Contract Expenses | 46,408 | 116,453 | 70,045 | 105,866 | 10,587 | 10% |
| 01 | 41032 | 40 | Cell Block Expense | 870 | 2,000 | 1,130 | 6,000 | (4,000) | -67% |

POLICE DEPARTMENT

| | | | | | | | | | |
|---------------------------------|-------|----|---------------------------------|----------------|----------------|----------------|----------------|---------------|-----------|
| 01 | 41033 | 40 | False Arrest Insurance Expense | 15,054 | 27,625 | 12,571 | 25,579 | 2,046 | 8% |
| 01 | 42010 | 40 | Uniform Expense | 32,762 | 65,000 | 32,238 | 75,000 | (10,000) | -13% |
| 01 | 43031 | 40 | Fuel Expense | 54,077 | 58,000 | 3,923 | 60,000 | (2,000) | -3% |
| 01 | 43822 | 40 | Software Expense | 28,125 | 20,500 | (7,625) | 19,260 | 1,240 | 6% |
| 01 | 45300 | 40 | Donations Expense | - | 500 | 500 | 500 | - | 0% |
| 01 | 45655 | 40 | Armory Expense | 35,242 | 33,700 | (1,542) | 32,100 | 1,600 | 5% |
| 01 | 45712 | 40 | Informant Fees | 5,000 | 5,000 | - | 5,000 | - | 0% |
| 01 | 45756 | 40 | Medical Services Expense | 11,059 | 11,770 | 711 | 10,700 | 1,070 | 10% |
| 01 | 45760 | 40 | Off Site Storage Expense | 784 | - | (784) | 1,605 | (1,605) | -100% |
| 01 | 45762 | 40 | Mayor's Expense | 3,407 | 5,000 | 1,593 | 6,955 | (1,955) | -28% |
| 01 | 45772 | 40 | Unit Expenses | 94,247 | 92,250 | (1,997) | 85,150 | 7,100 | 8% |
| 01 | 45774 | 40 | Training Expense | 59,856 | 70,000 | 10,144 | 64,200 | 5,800 | 9% |
| 01 | 45800 | 40 | SPCA Expense | 13,831 | 15,000 | 1,169 | 20,000 | (5,000) | -25% |
| 01 | 45810 | 40 | Translation Expense | 2,065 | 2,500 | 435 | 3,210 | (710) | -22% |
| 01 | 48620 | 40 | Liab/Cas/Auto Insurance Expense | 96,935 | 95,064 | (1,871) | 96,935 | (1,871) | -2% |
| TOTAL OPERATING EXPENSES | | | | 755,085 | 893,699 | 138,614 | 858,375 | 35,324 | 4% |

TRANSFERS OUT

| Fund | G/L Code | Dept | Account Name | 2025 Projected Actuals | 2026 Budget | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|----------------------------|----------|------|--------------------------------|------------------------|-------------------|--------------------------|-------------------|---------------------|--------------------|
| 01 | 49210 | 40 | Trf to Capital | 77,081 | 115,000 | 37,919 | 77,081 | 37,919 | 49% |
| 01 | 49260 | 40 | Trf to Pension-Police Pens MMO | 1,362,661 | 1,424,902 | 62,241 | 1,362,661 | 62,241 | 5% |
| 01 | 49217 | 40 | Trf to OPEB | 85,000 | 85,000 | - | 85,000 | - | 0% |
| TOTAL TRANSFERS OUT | | | | 1,524,742 | 1,624,902 | 100,160 | 1,524,742 | 100,160 | 7% |
| TOTAL EXPENSES | | | | 11,068,415 | 12,083,612 | 1,015,197 | 11,378,012 | 705,600 | 6% |

HOUSING DEPARTMENT

OPERATING REVENUE

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|--------------------------------|----------|------|----------------------------------|-------------------|----------------|-----------------|------------------|------------------|-------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 01 | 33112 | 50 | Ordinance Violations | 103,396 | 70,000 | (33,396) | 20,000 | 50,000 | 250% |
| 01 | 36242 | 50 | Licenses/Permits-Electrical | 57,789 | 30,000 | (27,789) | 40,000 | (10,000) | -25% |
| 01 | 36241 | 50 | Licenses/Permits-Building | 315,537 | 300,000 | (15,537) | 600,000 | (300,000) | -50% |
| 01 | 32176 | 50 | Licenses/Permits-Mechanical | - | 60,000 | 60,000 | 35,000 | 25,000 | 71% |
| 01 | 36243 | 50 | Licenses/Permits- Plumbing | 36,480 | 20,000 | (16,480) | 50,000 | (30,000) | -60% |
| 01 | 36134 | 50 | Zoning Hearing Board Review Fees | 34,613 | 40,000 | 5,387 | 10,000 | 30,000 | 300% |
| 01 | 36135 | 50 | Zoning Site Inspections | - | 3,000 | 3,000 | - | 3,000 | #DIV/0! |
| 01 | 32178 | 50 | Land Development Reimb. | 3,040 | - | (3,040) | 2,000 | (2,000) | -100% |
| 01 | 36245 | 50 | Licenses/Permits- Rental | 299,547 | 388,000 | 88,453 | 258,280 | 129,720 | 50% |
| TOTAL OPERATING REVENUE | | | | 850,402 | 911,000 | 60,598 | 1,015,280 | (104,280) | -10% |

SALARY EXPENSE

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|-----------------------------|----------|------|---------------------------------|-------------------|----------------|-----------------|----------------|--------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 01 | 40612 | 50 | Salary Expense- Housing | 332,158 | 517,024 | 184,866 | 512,560 | 4,464 | 1% |
| 01 | 40618 | 50 | Salary Expense- O/T | 1,690 | 1,500 | (190) | 1,500 | - | 0% |
| 01 | 48400 | 50 | WC Insurance Expense | 6,728 | 5,484 | (1,244) | 6,728 | (1,244) | -18% |
| 01 | 48700 | 50 | Insurance Expense- Medical | 96,638 | 205,447 | 108,809 | 201,605 | 3,842 | 2% |
| 01 | 48330 | 50 | NU Defined Contribution Expense | 16,035 | 25,851 | 9,816 | 25,628 | 223 | 1% |
| 01 | 48110 | 50 | FICA Expense | 25,539 | 39,667 | 14,128 | 39,326 | 341 | 1% |
| TOTAL SALARY EXPENSE | | | | 478,788 | 794,972 | 316,184 | 787,347 | 7,625 | 1% |

OPERATING EXPENSES

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|------|----------|------|---------------------------------------|-------------------|--------|-----------------|--------|------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 01 | 40122 | 50 | Postage and Printing Expense | 312 | 3,000 | 2,688 | 2,500 | 500 | 20% |
| 01 | 40124 | 50 | Lease Expense | 7,169 | 9,558 | 2,389 | 4,065 | 5,493 | 135% |
| 01 | 43612 | 50 | DCED Filing Fees | 3,000 | 3,000 | - | 3,000 | - | 0% |
| 01 | 40931 | 50 | Utilities Expense | 6,651 | 4,000 | (2,651) | 4,000 | - | 0% |
| 01 | 41331 | 50 | Zoning Hearing Expense | 78,627 | 50,000 | (28,627) | 20,000 | 30,000 | 150% |
| 01 | 41331 | 50 | Electrical Inspector Fees | 13,750 | 15,000 | 1,250 | 15,000 | - | 0% |
| 01 | 41333 | 50 | Mechanical Inspector Fees | 3,848 | 20,000 | 16,152 | 20,000 | - | 0% |
| 01 | 41339 | 50 | Third Party Rental Inspection Expense | - | - | - | 65,000 | (65,000) | -100% |

HOUSING DEPARTMENT

| | | | | | | | | |
|---------------------------------|----------|--------------------------------------|----------------|------------------|-----------------|------------------|------------------|-------------|
| 01 | 41340 50 | Other Third Party Inspection Expense | 89,993 | 75,000 | (14,993) | 240,000 | (165,000) | -69% |
| 01 | 43031 50 | Fuel Expense | 1,375 | 1,500 | 125 | 3,000 | (1,500) | -50% |
| 01 | 45716 50 | Land Development Expense | 10,586 | - | (10,586) | - | - | #DIV/0! |
| 01 | 45760 50 | Off Site Storage Expense | 5,418 | 3,500 | (1,918) | 3,500 | - | 0% |
| 01 | 45774 50 | Training Expense | 1,763 | 24,000 | 22,237 | 8,000 | 16,000 | 200% |
| TOTAL OPERATING EXPENSES | | | <u>222,492</u> | <u>208,558</u> | <u>(13,934)</u> | <u>388,065</u> | <u>(179,507)</u> | <u>-46%</u> |
| TOTAL EXPENSES | | | <u>701,280</u> | <u>1,003,530</u> | <u>302,250</u> | <u>1,175,412</u> | <u>(171,882)</u> | <u>-15%</u> |

IT DEPARTMENT

EXPENSE

SALARY EXPENSE

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|-----------------------------|----------|------|---------------------------------|-------------------|----------------|-----------------|----------------|--------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 01 | 40712 | 70 | Salary Expense- IT | 183,335 | 189,476 | 6,141 | 183,335 | 6,141 | 3% |
| 01 | 48400 | 70 | WC Insurance Expense | 2,753 | 1,922 | (831) | 2,753 | (831) | -30% |
| 01 | 48330 | 70 | NU Defined Contribution Expense | 2,993 | 3,212 | 219 | 3,115 | 97 | 3% |
| 01 | 48700 | 70 | Insurance Expense- Medical | 70,634 | 70,280 | (354) | 68,824 | 1,456 | 2% |
| 01 | 48110 | 70 | FICA Expense | 14,025 | 14,495 | 470 | 14,025 | 470 | 3% |
| TOTAL SALARY EXPENSE | | | | 273,740 | 279,384 | 5,644 | 272,052 | 7,332 | 3% |

OPERATING EXPENSES

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|---------------------------------|----------|------|---------------------------------|-------------------|----------------|-----------------|----------------|---------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 01 | 45659 | 70 | Backup/ Support Service Expense | 44,103 | 54,000 | 9,897 | 48,000 | 6,000 | 13% |
| 01 | 40931 | 70 | Utilities Expense | 3,078 | 2,700 | (378) | 2,700 | - | 0% |
| 01 | 45722 | 70 | Licenses Expense | 6,255 | - | (6,255) | 6,000 | (6,000) | -100% |
| 01 | 45766 | 70 | Parts Expense | 22,163 | 30,000 | 7,837 | 20,000 | 10,000 | 50% |
| 01 | 45782 | 70 | Remote Access Points Expense | 3,334 | 4,000 | 666 | 4,000 | - | 0% |
| 01 | 45792 | 70 | Services Expense | 8,465 | - | (8,465) | 6,000 | (6,000) | -100% |
| 01 | 45798 | 70 | Software Expense | 10,734 | 24,000 | 13,266 | 8,000 | 16,000 | 200% |
| 01 | 45802 | 70 | Advanced Threat Expense | 80,982 | 80,000 | (982) | 72,000 | 8,000 | 11% |
| 01 | 45820 | 70 | Website Expense | 24,615 | 25,000 | 385 | 25,000 | - | 0% |
| 01 | 45774 | 70 | Training Expense | 3,446 | 10,000 | 6,554 | 7,000 | 3,000 | 43% |
| 01 | 43829 | 70 | Microsoft Expense | 30,047 | 45,000 | 14,953 | 40,000 | 5,000 | 13% |
| TOTAL OPERATING EXPENSES | | | | 237,222 | 274,700 | 37,478 | 238,700 | 36,000 | 15% |

TRANSFERS OUT

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|----------------------------|----------|------|----------------|-------------------|---------------|-----------------|---------------|---------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 01 | 49210 | 70 | Trf to Capital | 50,817 | 62,414 | 11,597 | 50,817 | 11,597 | 23% |
| TOTAL TRANSFERS OUT | | | | 50,817 | 62,414 | 11,597 | 50,817 | 11,597 | 23% |

TOTAL EXPENSES

| | | | | | |
|----------------|----------------|---------------|----------------|---------------|------------|
| 561,779 | 616,498 | 54,719 | 561,569 | 54,929 | 10% |
|----------------|----------------|---------------|----------------|---------------|------------|

PW DEPARTMENT

OPERATING REVENUE

| FUND | G/L CODE | DEPT | Account Name | 2025 Projected Actuals | 2026 Budget | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|--------------------------------|----------|------|---------------------------------|------------------------|----------------|--------------------------|----------------|---------------------|--------------------|
| 01 | 36481 | 80 | Dumpster Fees | 1,156 | 5,000 | 3,844 | 5,000 | - | 0% |
| 01 | 35500 | 80 | Grant Revenue- Recycling | - | 60,000 | 60,000 | - | 60,000 | #DIV/0! |
| 01 | 35510 | 80 | Winter Maintenance | 33,000 | 33,000 | - | 33,000 | - | 0% |
| 01 | 36451 | 80 | Recycling Revenue | 16,967 | 10,000 | (6,967) | 10,000 | - | 0% |
| 01 | 32280 | 80 | Street Opening/Sidewalk Permits | 165,130 | 125,000 | (40,130) | 60,000 | 65,000 | 108% |
| 01 | 36482 | 80 | Trash Bag Fees | 28,943 | 28,000 | (943) | 20,000 | 8,000 | 40% |
| TOTAL OPERATING REVENUE | | | | 245,196 | 261,000 | 15,804 | 128,000 | 133,000 | 104% |

EXPENSE

SALARY EXPENSE

| FUND | G/L CODE | DEPT | Account Name | 2025 Projected Actuals | 2026 Budget | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|-----------------------------|----------|------|---------------------------------|------------------------|------------------|--------------------------|------------------|---------------------|--------------------|
| 01 | 43012 | 80 | Salary Expense- PW | 1,943,769 | 2,030,035 | 86,266 | 2,018,046 | 11,989 | 1% |
| 01 | 43018 | 80 | Salary Expense- O/T | 78,597 | 50,000 | (28,597) | 50,000 | - | 0% |
| 01 | 48400 | 80 | WC Insurance Expense | 176,966 | 183,137 | 6,171 | 176,966 | 6,171 | 3% |
| 01 | 48700 | 80 | Insurance Expense- Medical | 667,012 | 733,961 | 66,949 | 729,696 | 4,265 | 1% |
| 01 | 48330 | 80 | NU Defined Contribution Expense | 42,982 | 42,342 | (640) | 47,032 | (4,690) | -10% |
| 01 | 48110 | 80 | FICA Expense | 154,711 | 159,123 | 4,412 | 158,206 | 917 | 1% |
| TOTAL SALARY EXPENSE | | | | 3,064,037 | 3,198,597 | 134,560 | 3,179,946 | 18,651 | 1% |

OPERATING EXPENSES

| FUND | G/L CODE | DEPT | Account Name | 2025 Projected Actuals | 2026 Budget | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|------|----------|------|---------------------------------|------------------------|-------------|--------------------------|-------------|---------------------|--------------------|
| 01 | 40121 | 80 | Office Supplies Expense | 1,921 | 2,000 | 79 | 2,000 | - | 0% |
| 01 | 40122 | 80 | Postage and Printing Expense | 2,025 | 3,000 | 975 | 3,000 | - | 0% |
| 01 | 40124 | 80 | Lease Expense | 65,721 | 63,332 | (2,389) | 59,013 | 4,319 | 7% |
| 01 | 40133 | 80 | Admin Expense | 1,251 | 5,500 | 4,249 | 5,500 | - | 0% |
| 01 | 40920 | 80 | Materials and Supplies Expense | 24,555 | 22,000 | (2,555) | 25,000 | (3,000) | -12% |
| 01 | 40931 | 80 | Utilities Expense | 87,845 | 67,000 | (20,845) | 63,337 | 3,663 | 6% |
| 01 | 43400 | 80 | Street Lighting Utility Expense | 108,476 | 108,486 | 10 | 110,000 | (1,514) | -1% |
| 01 | 40940 | 80 | Repair/Maint Buildings Expense | 110,405 | 130,000 | 19,595 | 115,000 | 15,000 | 13% |

PW DEPARTMENT

| | | | | | | | | | |
|---------------------------------|-------|----|---------------------------------|------------------|------------------|----------------|------------------|---------------|-----------|
| 01 | 41400 | 80 | Landscape Maintenance Expense | 46,223 | 76,000 | 29,777 | 83,000 | (7,000) | -8% |
| 01 | 42000 | 80 | Advertising Expense | 7,075 | - | (7,075) | 5,000 | (5,000) | -100% |
| 01 | 42010 | 80 | Uniform Expense | 20,468 | 21,000 | 532 | 24,000 | (3,000) | -13% |
| 01 | 42011 | 80 | Consultants Expense | 102,790 | 90,000 | (12,790) | 117,000 | (27,000) | -23% |
| 01 | 42730 | 80 | Trash Expense | 218,605 | 232,000 | 13,395 | 240,000 | (8,000) | -3% |
| 01 | 42732 | 80 | Recycling Expense | 76,671 | 81,000 | 4,329 | 92,000 | (11,000) | -12% |
| 01 | 43031 | 80 | Fuel Expense | 106,896 | 110,000 | 3,104 | 115,000 | (5,000) | -4% |
| 01 | 43720 | 80 | Equipment Repair Expense | 240,223 | 255,000 | 14,777 | 220,000 | 35,000 | 16% |
| 01 | 43725 | 80 | Tools Expense | 34,812 | 23,100 | (11,712) | 22,000 | 1,100 | 5% |
| 01 | 43800 | 80 | Alleys Expense | 9,758 | 10,000 | 242 | 10,000 | - | 0% |
| 01 | 45430 | 80 | Park Maintenance | - | 47,047 | 47,047 | - | 47,047 | #DIV/0! |
| 01 | 45540 | 80 | Tree Expense | 169,107 | 225,000 | 55,893 | 235,000 | (10,000) | -4% |
| 01 | 45630 | 80 | Library Maintenance Expense | 18,883 | 30,000 | 11,117 | 15,000 | 15,000 | 100% |
| 01 | 45774 | 80 | Training Expense | 3,935 | 7,500 | 3,565 | 7,500 | - | 0% |
| 01 | 48610 | 80 | Liab/Cas/Auto Insurance Expense | 60,061 | 92,360 | 32,299 | 60,061 | 32,299 | 54% |
| TOTAL OPERATING EXPENSES | | | | 1,517,706 | 1,701,325 | 183,620 | 1,628,411 | 72,914 | 4% |

TRANSFERS OUT

| FUND | G/L CODE | DEPT | Account Name | 2025 Projected | 2026 Actuals | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|----------------------------|----------|------|----------------|------------------|------------------|--------------------------|------------------|---------------------|--------------------|
| 01 | 49210 | 80 | Trf to Capital | 322,702 | 399,500 | 76,798 | 322,702 | 76,798 | 24% |
| TOTAL TRANSFERS OUT | | | | 322,702 | 399,500 | 76,798 | 322,702 | 76,798 | 24% |
| TOTAL EXPENSES | | | | 4,904,445 | 5,299,423 | 394,978 | 5,131,059 | 168,364 | 3% |

RECREATION DEPARTMENT

OPERATING REVENUE

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|--------------------------------|----------|------|--------------------------|----------------|----------------|-----------------|----------------|--------------|------------|
| | | | | Projected | Actuals | Budget | Variance | Budget | Variance |
| 01 | 36732 | 07 | Special Event Fee | 45,367 | 50,000 | 4,633 | 20,000 | 30,000 | 150% |
| 01 | 36733 | 07 | Rest. Festival Revenue | 23,464 | 30,000 | 6,536 | 45,000 | (15,000) | -33% |
| 01 | 34325 | 07 | Small Event Revenue | 234 | - | (234) | 2,000 | (2,000) | |
| 01 | 36734 | 07 | Turks Head Fest. Revenue | 10,643 | 11,000 | 357 | 16,000 | (5,000) | -31% |
| 01 | 36731 | 07 | Sponsorship Revenue | 8,050 | 30,000 | 21,950 | 30,200 | (200) | -1% |
| 01 | 36738 | 07 | Park Rental Fees | 3,405 | 7,000 | 3,595 | 10,000 | (3,000) | -30% |
| 01 | 36739 | 07 | Trip and Class Revenue | 48,747 | 53,000 | 4,253 | 55,000 | (2,000) | -4% |
| TOTAL OPERATING REVENUE | | | | 139,910 | 181,000 | 41,090 | 178,200 | 2,800 | 2% |

EXPENSE

SALARY EXPENSE

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|-----------------------------|----------|------|---------------------------------|----------------|----------------|-----------------|----------------|-----------------|------------|
| | | | | Projected | Actuals | Budget | Variance | Budget | Variance |
| 01 | 43820 | 07 | Salary Expense- Recreation | 174,373 | 180,673 | 6,300 | 175,078 | 5,595 | 3% |
| 01 | 48400 | 07 | WC Insurance Expense | 2,151 | 1,922 | (229) | 2,151 | (229) | -11% |
| 01 | 48700 | 07 | Insurance Expense- Medical | 49,924 | 50,191 | 267 | 68,348 | (18,157) | -27% |
| 01 | 48330 | 07 | NU Defined Contribution Expense | 2,888 | 3,053 | 165 | 2,750 | 303 | 11% |
| 01 | 48110 | 07 | FICA Expense | 13,340 | 13,821 | 482 | 13,393 | 428 | 3% |
| TOTAL SALARY EXPENSE | | | | 242,676 | 249,661 | 6,986 | 261,720 | (12,059) | -5% |

OPERATING EXPENSES

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|------|----------|------|-----------------------------|-----------|---------|-----------------|----------|------------|------------|
| | | | | Projected | Actuals | Budget | Variance | Budget | Variance |
| 01 | 42000 | 07 | Advertising Expense | 21,000 | 21,000 | - | 21,000 | - | 0% |
| 01 | 45798 | 07 | Software Expense | - | 6,500 | 6,500 | 4,000 | 2,500 | 63% |
| 01 | 45430 | 07 | Park Maintenance Expense | 38,099 | - | (38,099) | 51,000 | (51,000) | -100% |
| 01 | 45432 | 07 | Trip and Class Expense | 71,842 | 53,000 | (18,842) | 76,000 | (23,000) | -30% |
| 01 | 45436 | 07 | Restaurant Festival Expense | 39,000 | 40,000 | 1,000 | 39,000 | 1,000 | 3% |
| 01 | 45450 | 07 | Turks Head Festival Expense | 31,403 | 20,000 | (11,403) | 19,500 | 500 | 3% |
| 01 | 45452 | 07 | Touch Truck Event Expense | 3,552 | 5,000 | 1,448 | 4,000 | 1,000 | 25% |
| 01 | 45457 | 07 | Halloween Parade Expense | 4,586 | 6,000 | 1,414 | 4,000 | 2,000 | 50% |
| 01 | 45458 | 07 | 250 America Event Expense | - | 20,000 | 20,000 | - | 20,000 | #DIV/0! |
| 01 | 45480 | 07 | Small Event Expense | 12,866 | 22,000 | 9,134 | 16,500 | 5,500 | 33% |

RECREATION DEPARTMENT

| | | | | | | | | | |
|--------------------------------|-------|----|------------------|----------------|----------------|-----------------|----------------|-----------------|-------------|
| 01 | 45774 | 07 | Training Expense | 2,259 | 4,000 | 1,741 | 4,000 | - | 0% |
| TOTAL OPERATING EXPENSE | | | | 224,607 | 197,500 | (27,107) | 239,000 | (41,500) | -17% |

TRANSFERS OUT

| FUND | G/L CODE | DEPT | Account Name | 2025 Projected | 2026 Budget | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|----------------------------|----------|------|----------------|----------------|----------------|--------------------------|----------------|---------------------|--------------------|
| 01 | 49210 | 07 | Trf to Capital | 130,635 | - | (130,635) | 130,635 | (130,635) | -100% |
| TOTAL TRANSFERS OUT | | | | 130,635 | - | (130,635) | 130,635 | (130,635) | -100% |
| TOTAL EXPENSE | | | | 597,918 | 447,161 | (150,756) | 631,355 | (184,194) | -29% |

FIRE DEPARTMENT

OPERATING REVENUE

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|--------------------------------|----------|------|------------------------------------|-------------------|----------------|-----------------|----------------|---------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 05 | 34100 | 05 | Interest Income | 29,490 | 33,075 | 3,585 | 31,500 | 1,575 | 5% |
| 05 | 36202 | 05 | Contracted Fire Protection Revenue | 791,491 | 818,665 | 27,174 | 791,941 | 26,724 | 3% |
| TOTAL OPERATING REVENUE | | | | 820,981 | 851,740 | 30,759 | 823,441 | 28,299 | 3% |

TRANSFERS

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|------------------------|----------|------|------------------|-------------------|----------------|-----------------|----------------|---------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 05 | 39201 | 05 | Transfer from GF | 541,708 | 559,987 | 18,279 | 541,708 | 18,279 | 3% |
| TOTAL TRANSFERS | | | | 541,708 | 559,987 | 18,279 | 541,708 | 18,279 | 3% |

TOTAL REVENUE

| | | | | | |
|------------------|------------------|---------------|------------------|---------------|-----------|
| 1,362,689 | 1,411,727 | 49,038 | 1,365,149 | 46,578 | 3% |
|------------------|------------------|---------------|------------------|---------------|-----------|

OPERATING EXPENSES

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|--------------------------------|----------|------|----------------------------------|-------------------|----------------|-----------------|----------------|---------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 05 | 40133 | 05 | Admin Expense | 13,500 | 23,764 | 10,264 | 23,072 | 692 | 3% |
| 05 | 40931 | 05 | Utilities | 60,289 | 97,490 | 37,201 | 93,740 | 3,750 | 4% |
| 05 | 41110 | 05 | Officer Stipends | 10,609 | 10,927 | 318 | 10,609 | 318 | 3% |
| 05 | 41120 | 05 | Equipment Maintenance and Repair | 58,739 | 37,662 | (21,077) | 36,565 | 1,097 | 3% |
| 05 | 41150 | 05 | Allocation to Fire Companies | 336,600 | 343,332 | 6,732 | 336,600 | 6,732 | 2% |
| 05 | 43031 | 05 | Fuel Expense | 33,548 | 40,495 | 6,947 | 38,938 | 1,557 | 4% |
| 05 | 43720 | 05 | Vehicle Repairs | 142,362 | 162,240 | 19,878 | 156,000 | 6,240 | 4% |
| 05 | 48610 | 05 | Insurance Expense | 142,297 | 147,989 | 5,692 | 142,297 | 5,692 | 4% |
| TOTAL OPERATING EXPENSE | | | | 797,944 | 863,899 | 65,955 | 837,821 | 26,078 | 3% |

CAPITAL EXPENSE

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|------------------------------|----------|------|-----------------|-------------------|----------------|-----------------|----------------|---------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 05 | 43013 | 05 | Capital Expense | 66,218 | 486,720 | 420,502 | 468,000 | 18,720 | 4% |
| TOTAL CAPITAL EXPENSE | | | | 66,218 | 486,720 | 420,502 | 468,000 | 18,720 | 4% |

TRANSFERS

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|------------------------|----------|------|--------------|-------------------|---------------|-----------------|---------------|--------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 05 | 49201 | 05 | Trf to GF | 59,328 | 61,108 | 1,780 | 59,328 | 1,780 | 3% |
| TOTAL TRANSFERS | | | | 59,328 | 61,108 | 1,780 | 59,328 | 1,780 | 3% |

FIRE DEPARTMENT

TOTAL EXPENSE

out of balance by:

| | | | | | |
|---------|-----------|---------|-----------|--------|----|
| 923,490 | 1,411,727 | 488,237 | 1,365,149 | 46,578 | 3% |
|---------|-----------|---------|-----------|--------|----|

WW DEPARTMENT

OPERATING REVENUE

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|--------------------------------|----------|------|---------------------------------------|-------------------|------------------|------------------|------------------|------------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 08 | 29600 | 08 | Fund Balance | - | 1,969,968 | 1,969,968 | - | 1,969,968 | #DIV/0! |
| 08 | 34100 | 08 | Interest Income | 121,818 | 90,000 | (31,818) | 70,000 | 20,000 | 29% |
| 08 | 34332 | 08 | Sewer Revenue- CCH/Sartomer | 145,839 | 200,000 | 54,161 | 160,000 | 40,000 | 25% |
| 08 | 35701 | 08 | Grant Revenue | 225,000 | 900,000 | 675,000 | - | 900,000 | #DIV/0! |
| 08 | 36401 | 08 | Sewer Revenue- Tap In Fees | - | 25,000 | 25,000 | - | 25,000 | #DIV/0! |
| 08 | 37811 | 08 | Sewer Revenue- Residential/Commercial | 5,581,837 | 5,317,006 | (264,831) | 5,301,421 | 15,585 | 0% |
| 08 | 36460 | 08 | Outside Hauling Revenue | 285,399 | 410,000 | 124,601 | 410,000 | - | 0% |
| TOTAL OPERATING REVENUE | | | | 6,359,893 | 8,911,974 | 2,552,081 | 5,941,421 | 2,970,553 | 50% |

EXPENSE

SALARY EXPENSE

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|-----------------------------|----------|------|---------------------------------|-------------------|------------------|-----------------|------------------|----------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 08 | 42913 | 08 | Salary Expense- WW | 1,093,333 | 1,170,596 | 77,263 | 1,114,621 | 55,975 | 5% |
| 08 | 41018 | 08 | Salary Expense- O/T | 11,483 | 20,000 | 8,517 | 32,000 | (12,000) | -38% |
| 08 | 48400 | 08 | WC Insurance Expense | 161,352 | 75,818 | (85,534) | 161,352 | (85,534) | -53% |
| 08 | 48700 | 08 | Insurance Expense- Medical | 429,338 | 436,026 | 6,688 | 406,034 | 29,992 | 7% |
| 08 | 48330 | 08 | NU Defined Contribution Expense | 24,210 | 27,652 | 3,442 | 24,376 | 3,276 | 13% |
| 08 | 48110 | 08 | FICA Expense | 84,518 | 91,081 | 6,562 | 87,716 | 3,365 | 4% |
| TOTAL SALARY EXPENSE | | | | 1,804,234 | 1,821,172 | 16,938 | 1,826,099 | (4,927) | 0% |

OPERATING EXPENSES

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|------|----------|------|---|-------------------|---------|-----------------|---------|------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 08 | 40121 | 08 | Office Supplies Expense | 5,997 | 7,000 | 1,003 | 6,000 | 1,000 | 17% |
| 08 | 40940 | 08 | Service Contracts Expense | 13,072 | 11,500 | (1,572) | 11,880 | (380) | -3% |
| 08 | 42007 | 08 | Engineering Fees | 42,828 | 80,000 | 37,172 | 80,000 | - | 0% |
| 08 | 42010 | 08 | Uniform Expense | 4,755 | 9,000 | 4,245 | 9,000 | - | 0% |
| 08 | 42922 | 08 | Lab Supplies Expense | 33,278 | 50,000 | 16,722 | 50,000 | - | 0% |
| 08 | 42925 | 08 | Sewer Maintenance Inflow and Infiltration Program Expense | 45,614 | 75,000 | 29,386 | 75,000 | - | 0% |
| 08 | 42933 | 08 | Sludge Removal Expense | 809,032 | 980,000 | 170,968 | 960,000 | 20,000 | 2% |
| 08 | 43031 | 08 | Fuel Expense | 6,514 | 10,000 | 3,486 | 10,000 | - | 0% |
| 08 | 40931 | 08 | Utilities Expense | 385,778 | 405,400 | 19,622 | 343,518 | 61,882 | 18% |
| 08 | 45691 | 08 | Utilities Expense- Pump Stations | 22,448 | 30,600 | 8,152 | 22,866 | 7,734 | 34% |
| 08 | 45705 | 08 | Equipment Expense- Pumping Stations | 21,700 | 30,000 | 8,300 | 30,000 | - | 0% |
| 08 | 45702 | 08 | Heating Oil Expense | 58,054 | 43,000 | (15,054) | 35,000 | 8,000 | 23% |
| 08 | 45708 | 08 | Grit Removal Expense | 13,286 | 42,550 | 29,264 | 12,000 | 30,550 | 255% |
| 08 | 45724 | 08 | Pump Station Repairs Expense | 203 | 8,000 | 7,797 | 8,000 | - | 0% |
| 08 | 45728 | 08 | Alum Sulfate Expense | 139,723 | 360,000 | 220,277 | 270,000 | 90,000 | 33% |
| 08 | 45730 | 08 | Chlorine Expense | 12,002 | 13,000 | 998 | 13,000 | - | 0% |
| 08 | 45736 | 08 | Liquid Bio Expense | 2,129 | 3,000 | 871 | 2,000 | 1,000 | 50% |
| 08 | 45738 | 08 | Equipment Expense- Pumping Stations | 60,783 | 70,000 | 9,217 | 70,000 | - | 0% |
| 08 | 45740 | 08 | Polymer Expense | 9,394 | 10,000 | 606 | 25,000 | (15,000) | -60% |

WW DEPARTMENT

| | | | | | | | | | |
|--------------------------------|-------|----|---------------------------------|------------------|------------------|----------------|------------------|----------------|-----------|
| 08 | 45744 | 08 | Soda Ash Expense | 56,158 | 60,000 | 3,842 | 70,000 | (10,000) | -14% |
| 08 | 45748 | 08 | Sodium Bi Expense | 3,074 | 6,000 | 2,926 | 6,000 | - | 0% |
| 08 | 45750 | 08 | Sulphur Di Expense | 3,750 | 5,000 | 1,250 | 6,000 | (1,000) | -17% |
| 08 | 45751 | 08 | State Application Fees | 12,032 | 13,000 | 968 | 13,000 | - | 0% |
| 08 | 45778 | 08 | Lab Professional Fees | 22,567 | 34,000 | 11,433 | 32,000 | 2,000 | 6% |
| 08 | 45794 | 08 | Aqua Sewer Billing Expense | - | - | - | 132,000 | (132,000) | -100% |
| 08 | 45822 | 08 | Plant Repairs | 80,705 | 120,000 | 39,295 | 120,000 | - | 0% |
| 08 | 45826 | 08 | Generator Maintenance Expense | - | 6,000 | 6,000 | 7,000 | (1,000) | -14% |
| 08 | 45828 | 08 | HVAC Maintenance Expense | - | 10,000 | 10,000 | 13,000 | (3,000) | -23% |
| 08 | 45830 | 08 | Instrumentation Expense | 3,034 | 7,500 | 4,466 | 5,000 | 2,500 | 50% |
| 08 | 45774 | 08 | Training Expense | 4,901 | 10,000 | 5,099 | 10,000 | - | 0% |
| 08 | 47115 | 08 | Emergency Contingency Expense | 20,000 | 30,000 | 10,000 | 30,000 | - | 0% |
| 08 | 48620 | 08 | Liab/Cas/Auto Insurance Expense | 39,797 | 112,704 | 72,907 | 39,797 | 72,907 | 183% |
| TOTAL OPERATING EXPENSE | | | | 1,932,608 | 2,652,254 | 719,646 | 2,517,061 | 135,193 | 5% |

CAPITAL EXPENSE

| FUND | G/L CODE | DEPT | Account Name | 2025 Projected Actuals | 2026 Budget | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|------------------------------|----------|------|-----------------|------------------------|------------------|--------------------------|----------------|---------------------|--------------------|
| 08 | 43013 | 08 | Capital Expense | 394,080 | 3,776,000 | 3,381,920 | 918,153 | 2,857,847 | 311% |
| TOTAL CAPITAL EXPENSE | | | | 394,080 | 3,776,000 | 3,381,920 | 918,153 | 2,857,847 | 311% |

TRANSFERS OUT

| FUND | G/L CODE | DEPT | Account Name | 2025 Projected Actuals | 2026 Budget | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|----------------------------|----------|------|--------------------|------------------------|----------------|--------------------------|----------------|---------------------|--------------------|
| 08 | 49201 | 08 | Trf GF | 600,000 | 600,000 | - | 600,000 | - | 0% |
| 08 | 49265 | 08 | Trf Pension-NU MMO | 80,108 | 62,548 | (17,560) | 80,108 | (17,560) | -22% |
| TOTAL TRANSFERS OUT | | | | 680,108 | 662,548 | (17,560) | 680,108 | (17,560) | -3% |

TOTAL EXPENSE

| | | | | | |
|------------------|------------------|------------------|------------------|------------------|------------|
| 4,811,030 | 8,911,974 | 4,100,944 | 5,941,421 | 2,970,553 | 50% |
|------------------|------------------|------------------|------------------|------------------|------------|

out of balance by:

(0)

PARKING DEPARTMENT

OPERATING REVENUE

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|--------------------------------|----------|------|-------------------------------------|-------------------|------------------|------------------|------------------|------------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 09 | 29600 | 09 | Fund Balance | 110,999 | - | (110,999) | 110,999 | (110,999) | -100% |
| 09 | 33114 | 09 | Parking Ticket Revenue | 1,346,446 | 1,200,000 | (146,446) | 1,161,456 | 38,544 | 3% |
| 09 | 33112 | 09 | Ordinance Violations | 150,779 | 150,000 | (779) | 146,000 | 4,000 | 3% |
| 09 | 33110 | 09 | Server Fee Revenue-Constables | 45,617 | 45,600 | (17) | 50,000 | (4,400) | -9% |
| 09 | 34100 | 09 | Interest Income | 41,902 | 35,000 | (6,902) | 50,000 | (15,000) | -30% |
| 09 | 36321 | 09 | Parking Meter Revenue | 1,873,034 | 2,028,000 | 154,966 | 1,950,000 | 78,000 | 4% |
| 09 | 36311 | 09 | Parking Permit Revenue | 275,099 | 200,000 | (75,099) | 145,000 | 55,000 | 38% |
| 09 | 36324 | 09 | Parking Garage Revenue-Net | 2,205,695 | 2,000,000 | (205,695) | 2,500,000 | (500,000) | -20% |
| 09 | 36325 | 09 | Parking Garage Leased Space Revenue | 122,485 | 122,000 | (485) | 90,530 | 31,470 | 35% |
| 09 | 38900 | 09 | Solar/EV Charging Revenue | 14,136 | 14,000 | (136) | 8,500 | 5,500 | 65% |
| TOTAL OPERATING REVENUE | | | | 6,186,192 | 5,794,600 | (391,592) | 6,212,485 | (417,885) | -7% |

EXPENSE

SALARY EXPENSE

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|-----------------------------|----------|------|---------------------------------|-------------------|----------------|-----------------|----------------|----------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 09 | 44512 | 09 | Salary Expense- Parking | 585,048 | 692,248 | 107,200 | 690,730 | 1,518 | 0% |
| 09 | 44518 | 09 | Salary Expense- O/T | 18,734 | 30,000 | 11,266 | 30,000 | - | 0% |
| 09 | 48400 | 09 | WC Insurance Expense | 22,755 | 8,189 | (14,566) | 22,755 | (14,566) | -64% |
| 09 | 48700 | 90 | Insurance Expense- Medical | 176,143 | 167,655 | (8,488) | 159,691 | 7,964 | 5% |
| 09 | 48330 | 09 | NU Defined Contribution Expense | 11,461 | 12,853 | 1,392 | 13,884 | (1,031) | -7% |
| 09 | 48110 | 09 | FICA Expense | 46,189 | 55,252 | 9,063 | 55,136 | 116 | 0% |
| TOTAL SALARY EXPENSE | | | | 860,330 | 966,197 | 105,866 | 972,196 | (5,999) | -1% |

OPERATING EXPENSE

| FUND | G/L CODE | DEPT | Account Name | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|------|----------|------|-------------------------------|-------------------|---------|-----------------|---------|------------|------------|
| | | | | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 09 | 40121 | 09 | Office Supplies Expene | 9,413 | 7,000 | (2,413) | 6,000 | 1,000 | 17% |
| 09 | 40122 | 09 | Postage Expense | 26,257 | 20,000 | (6,257) | 14,000 | 6,000 | 43% |
| 09 | 40124 | 09 | Lease Payments | 14,358 | 4,779 | (9,579) | 9,558 | (4,779) | -50% |
| 09 | 40133 | 09 | Admin Expense | 450 | 3,000 | 2,550 | 3,000 | - | 0% |
| 09 | 40139 | 09 | Bank Fees | 311,591 | 310,000 | (1,591) | 250,000 | 60,000 | 24% |
| 09 | 40400 | 09 | Legal Expense | 14 | 10,000 | 9,986 | 20,000 | (10,000) | -50% |
| 09 | 40616 | 09 | Server Fee Expense-Constables | 42,653 | 60,000 | 17,347 | 50,000 | 10,000 | 20% |
| 09 | 40931 | 09 | Utilities Expense | 53,035 | 55,553 | 2,518 | 75,231 | (19,678) | -26% |

PARKING DEPARTMENT

| | | | | | | | | | |
|--------------------------------|-------|----|------------------------------------|------------------|------------------|----------------|------------------|------------------|-------------|
| 09 | 42007 | 09 | Professional Fees | 5,690 | 60,000 | 54,310 | 40,000 | 20,000 | 50% |
| 09 | 42010 | 09 | Uniform Expense | 4,508 | 4,000 | (508) | 4,000 | - | 0% |
| 09 | 43031 | 09 | Fuel Expense | 1,825 | 1,800 | (25) | 2,000 | (200) | -10% |
| 09 | 43832 | 09 | EV Charging Expense | 3,720 | 4,000 | 280 | 4,000 | - | 0% |
| 09 | 44518 | 09 | WC BID Allocation Expense | 100,000 | 100,000 | - | 100,000 | - | 0% |
| 09 | 44521 | 09 | Enforcement Software Expense | 24,613 | 42,000 | 17,387 | 42,000 | - | 0% |
| 09 | 44525 | 09 | Parking Meter Maintenance Expense | 3,913 | 20,000 | 16,087 | 20,000 | - | 0% |
| 09 | 44545 | 09 | Parking Garage Maintenance Expense | 186,455 | 230,000 | 43,545 | 145,000 | 85,000 | 59% |
| 09 | 44549 | 09 | Parking Garage Management Expense | - | - | - | 536,000 | (536,000) | -100% |
| 09 | 44922 | 09 | Armored Car Service Expense | 8,112 | 8,200 | 88 | 6,000 | 2,200 | 37% |
| 09 | 45758 | 09 | Parking Meter Software Expense | 175,663 | 154,000 | (21,663) | 138,000 | 16,000 | 12% |
| 09 | 45760 | 09 | Off Site Storage Expense | 1,900 | - | (1,900) | 275 | (275) | -100% |
| 09 | 45774 | 09 | Training Expense | 15,000 | 18,000 | 3,000 | 18,000 | - | 0% |
| 09 | 48620 | 09 | Liab/Cas/Auto Insurance Expense | 74,324 | 62,313 | (12,011) | 74,324 | (12,011) | -16% |
| 09 | 47110 | 09 | Principal Payments | 525,000 | 550,000 | 25,000 | 525,000 | 25,000 | 5% |
| 09 | 47291 | 09 | Int Expense- 2011 Chestnut | 21,123 | 20,873 | (251) | 21,123 | (251) | -1% |
| 09 | 47296 | 09 | Int Expense- 2016 2010 Refund | 339,108 | 330,708 | (8,401) | 339,108 | (8,401) | -2% |
| 09 | 47299 | 09 | Int Expense- 2013 Bicentennial | 20,906 | 14,375 | (6,531) | 20,906 | (6,531) | -31% |
| TOTAL OPERATING EXPENSE | | | | 1,969,631 | 2,090,600 | 120,969 | 2,463,525 | (372,925) | -15% |

CAPITAL EXPENSE

| FUND | G/L CODE | DEPT | Account Name | 2025 Projected Actuals | 2026 Budget | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|------------------------------|----------|------|-----------------|------------------------|----------------|--------------------------|----------------|---------------------|--------------------|
| 09 | 43013 | 09 | Capital Expense | 291,717 | 466,807 | 175,090 | 576,000 | (109,193) | -19% |
| TOTAL CAPITAL EXPENSE | | | | 291,717 | 466,807 | 175,090 | 576,000 | (109,193) | -19% |

TRANSFERS OUT

| FUND | G/L CODE | DEPT | Account Name | 2025 Projected Actuals | 2026 Budget | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|------------------------|----------|------|-----------------------|------------------------|------------------|--------------------------|------------------|---------------------|--------------------|
| 09 | 49201 | 09 | Trf to GF | 2,060,000 | 2,217,384 | 157,384 | 2,132,100 | 85,284 | 4% |
| 09 | 49265 | 09 | Trf to Pension-NU MMO | 59,913 | 53,613 | (6,300) | 68,664 | (15,051) | -22% |
| TOTAL TRANSFERS | | | | 2,119,913 | 2,270,997 | 151,084 | 2,200,764 | 70,233 | 3% |

TOTAL EXPENSE

| | | | | | |
|------------------|------------------|----------------|------------------|------------------|------------|
| 5,241,591 | 5,794,600 | 553,009 | 6,212,485 | (417,885) | -7% |
|------------------|------------------|----------------|------------------|------------------|------------|

out of balance by:

(0)

CAPITAL FUND-GF

OPERATING REVENUE

| FUND | G/L CODE | DEPT | Account Name | 2026 Budget | 2025 Budget | Variance | Inc/Dec over P/Y |
|--------------------------------|-----------------|-------------|---|--------------------|--------------------|-----------------|-------------------------|
| 10 | 29600 | 10 | Rec in Lieu Cash Reserve | 95,000 | 95,000 | - | 0% |
| 10 | 29600 | 10 | Cash Reserve-Gay Street | 318,596 | - | 318,596 | #DIV/0! |
| 10 | 29600 | 10 | Cash Reserve- Hoopes Park | 58,000 | - | 58,000 | |
| 10 | 35500 | 10 | Grant Revenue- Body Cameras | 125,000 | 125,000 | - | 0% |
| 10 | 35500 | 10 | Grant Revenue- Hoopes Park | - | 277,300 | (277,300) | -100% |
| 10 | 35500 | 10 | Grant Revenue- Chester County Gay Street | 677,798 | 677,798 | - | 0% |
| 10 | 35500 | 10 | Grant Revenue- Chester County Gay Street II | 425,000 | - | 425,000 | #DIV/0! |
| 10 | 35500 | 10 | Grant Revenue- VPP Rec Plan | - | 38,000 | (38,000) | -100% |
| 10 | 35500 | 10 | Grant Revenue- Bus shelter | 12,500 | 12,500 | - | 0% |
| 10 | 29600 | 10 | Grant Revenue- ARPA West Chester Borough | 328,606 | 262,000 | 66,606 | 25% |
| 10 | 35500 | 10 | Grant Revenue- PADEP Recycle Truck | - | 200,000 | (200,000) | -100% |
| 10 | 35410 | 10 | Trf from GF | 691,914 | 581,235 | 110,679 | 19% |
| TOTAL OPERATING REVENUE | | | | 2,732,414 | 2,268,833 | 463,581 | 20% |

CAPITAL EXPENSE

| FUND | G/L CODE | DEPT | Account Name | 2026 Budget | 2025 Budget | Variance | Inc/Dec over P/Y |
|------------------------------|-----------------|-------------|------------------------|--------------------|--------------------|-----------------|-------------------------|
| 10 | 43013 | 10 | Capital Expense-Police | 240,000 | 242,081 | (2,081) | -0.008596 |
| 10 | 43013 | 10 | Capital Expense-Rec | 153,000 | 500,935 | (347,935) | -0.694571 |
| 10 | 43013 | 10 | Capital Expense-IT | 62,414 | 50,817 | 11,597 | 0.2282156 |
| 10 | 43013 | 90 | Capital Expense- Admin | 115,000 | - | 115,000 | #DIV/0! |
| 10 | 43013 | 10 | Capital Expense-PW | 2,162,000 | 1,475,000 | 687,000 | 0.4657627 |
| TOTAL CAPITAL EXPENSE | | | | 2,732,414 | 2,268,833 | 463,581 | 20% |

out of balance by:

-

LIQUID FUELS

REVENUE

| Fund | G/L Code | Dept | Account Name | 2025 | | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|----------------------|----------|------|----------------------|-----------|---------|---------|-----------------|---------|------------|------------|
| | | | | Projected | Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 15 | 34100 | 15 | Interest Income | - | | 1,200 | 1,200 | 2,500 | (1,300) | -52% |
| 15 | 36735 | 15 | Liquid Fuels Revenue | 428,077 | | 412,306 | (15,771) | 419,499 | (7,193) | -2% |
| TOTAL REVENUE | | | | 428,077 | | 413,506 | (14,571) | 421,999 | (8,493) | -2% |

EXPENSES

OPERATING EXPENSES

| Fund | G/L Code | Dept | Account Name | 2025 | | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|---------------------------------|----------|------|---------------------------|-----------|---------|---------|-----------------|---------|------------|------------|
| | | | | Projected | Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
| 15 | 43200 | 15 | Winter Maintenance | 3,395 | | 50,000 | 46,605 | 50,000 | - | 0% |
| 15 | 43331 | 15 | Traffic Light Maintenance | 62,108 | | 46,300 | (15,808) | 46,300 | - | 0% |
| 15 | 43333 | 15 | Traffic Control Devices | 9,318 | | 10,000 | 682 | 10,000 | - | 0% |
| 15 | 43800 | 15 | Road Maintenance | - | | - | - | 15,699 | (15,699) | -100% |
| 15 | 49515 | 15 | Road Paving Project | 275,000 | | 307,206 | 32,206 | 300,000 | 7,206 | 2% |
| TOTAL OPERATING EXPENSES | | | | 349,821 | | 413,506 | 63,685 | 421,999 | (8,493) | -2% |

out of balance by: -

STREAM PROTECTION

OPERATING REVENUE

| FUND | G/L CODE | Dept | Account Name | 2025 Projected | 2026 Actuals | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|--------------------------------|----------|------|---------------------------|------------------|------------------|--------------------------|------------------|---------------------|--------------------|
| 16 | 34100 | 16 | Interest Income | 35,271 | 40,000 | 4,729 | 25,000 | 15,000 | 60% |
| 16 | 35500 | 16 | Grant Revenue | 750,000 | 225,000 | (525,000) | 750,000 | (525,000) | -70% |
| 16 | 38015 | 16 | Stream Protection Revenue | 1,245,000 | 1,200,000 | (45,000) | 1,100,000 | 100,000 | 9% |
| TOTAL OPERATING REVENUE | | | | 2,030,271 | 1,465,000 | (565,271) | 1,875,000 | (410,000) | -22% |

TRANSFERS IN

| FUND | G/L CODE | Dept | Account Name | 2025 Projected | 2026 Actuals | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|---------------------------|----------|------|--------------|----------------|---------------|--------------------------|---------------|---------------------|--------------------|
| 16 | 39216 | 16 | Trf from GF | 60,695 | 52,105 | (8,590) | 60,695 | (8,590) | -14% |
| TOTAL TRANSFERS IN | | | | 60,695 | 52,105 | (8,590) | 60,695 | (8,590) | -14% |

TOTAL REVENUE

| | | | | | |
|------------------|------------------|------------------|------------------|------------------|-------------|
| 2,090,966 | 1,517,105 | (573,861) | 1,935,695 | (418,590) | -22% |
|------------------|------------------|------------------|------------------|------------------|-------------|

EXPENSE

OPERATING EXPENSE

| Fund | G/L Code | Dept | Account Name | 2025 Projected | 2026 Actuals | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|--------------------------------|----------|------|------------------------|----------------|----------------|--------------------------|----------------|---------------------|--------------------|
| 16 | 40133 | 16 | Admin Expense | 45,025 | 37,000 | (8,025) | 38,000 | (1,000) | -3% |
| 16 | 42007 | 16 | Professional Fees | 40,045 | 93,000 | 52,955 | 95,500 | (2,500) | -3% |
| 16 | 45540 | 16 | Tree Planting | 25,000 | 25,000 | - | 25,000 | - | 0% |
| 16 | 40410 | 16 | Legal | 15,000 | 75,000 | 60,000 | 75,000 | - | 0% |
| 16 | 43620 | 16 | Stormwater Maintenance | 220,000 | 274,290 | 54,290 | 244,563 | 29,727 | 12% |
| TOTAL OPERATING EXPENSE | | | | 345,070 | 504,290 | 159,220 | 478,063 | 26,227 | 5% |

CAPITAL EXPENSE

| Fund | G/L Code | Dept | Account Name | 2025 Projected | 2026 Actuals | Proj vs. Budget Variance | 2025 Budget | YoY Budget Variance | YoY Budget Inc/Dec |
|------------------------------|----------|------|-----------------|----------------|----------------|--------------------------|------------------|---------------------|--------------------|
| 16 | 43013 | 16 | Capital Expense | 366,892 | 750,000 | 383,108 | 1,215,000 | (465,000) | -38% |
| TOTAL CAPITAL EXPENSE | | | | 366,892 | 750,000 | 383,108 | 1,215,000 | (465,000) | -38% |

TRANSFERS OUT

| Account | 2025 | 2026 | Proj vs. Budget | 2025 | YoY Budget | YoY Budget |
|---------|------|------|-----------------|------|------------|------------|
|---------|------|------|-----------------|------|------------|------------|

STREAM PROTECTION

| Fund | G/L Code | Dept | Name | Projected Actuals | Budget | Variance | Budget | Variance | Inc/Dec |
|----------------------------|-----------------|-------------|-------------|--------------------------|---------------|-----------------|---------------|-----------------|----------------|
| 16 | 49201 | 16 | Trf to GF | 242,632 | 262,815 | 20,183 | 242,632 | 20,183 | 8% |
| TOTAL TRANSFERS OUT | | | | 242,632 | 262,815 | 20,183 | 242,632 | 20,183 | 8% |
| TOTAL EXPENSE | | | | 954,594 | 1,517,105 | 562,511 | 1,935,695 | (418,590) | -22% |

out of balance by:

-

2026 Capital Projects by Department:

| Dept | Project Description | Total Budget | Grant/Cash Reserve | Net Capital Expense |
|--------------|---|---------------------|---------------------------|--------------------------------|
| Police | Body Cams/Mobile Video Recoding Systems | 145,000 | 125,000 | 20,000 |
| Police | Vehicle Upfitting (4 vehicles) | 95,000 | - | 95,000 |
| | Total | 240,000 | 125,000 | 115,000 |
| Admin | Accounting Software Upgrade | 115,000 | - | 115,000 |
| | Total | 115,000 | - | 115,000 |
| IT | Workstations | 20,000 | - | 20,000 |
| IT | Cameras | 15,000 | - | 15,000 |
| IT | Council Chamber Audio | 12,414 | - | 12,414 |
| IT | Servers | 15,000 | - | 15,000 |
| | Total | 62,414 | - | 62,414 |
| Public Works | Gay Street-Phase I | 1,844,000 | 1,750,000 | 94,000 |
| Public Works | Gay Street Intersection Repair | 135,000 | - | 135,000 |
| Public Works | South High Street Streetscape | 75,000 | - | 75,000 |
| Public Works | Borough Hall HVAC | 73,000 | - | 73,000 |
| Public Works | Bus Shelter | 25,000 | 12,500 | 12,500 |
| Public Works | Big Belly replacements | 10,000 | - | 10,000 |
| | Total | 2,162,000 | 1,762,500 | 399,500 |
| Recreation | JOG Splashpad Phase 1 | 118,000 | 110,000 | 8,000 |
| Recreation | JOG Splashpad Phase 2 | 15,000 | 15,000 | - |
| Recreation | Hoopes Park Rennovations | 20,000 | 20,000 | - |
| | Total | 153,000 | 145,000 | 8,000 |
| WasteWater | Goose Creek Electrical Substaion- 2025 | 1,000,000 | 1,000,000 | - |

| Dept | Project Description | Total Budget | Grant/Cash Reserve | Net Capital Expense |
|-------------------|--|------------------|--------------------|---------------------|
| WasteWater | Goose Creek Electrical Substaion- 2026 | 1,200,000 | 900,000 | 300,000 |
| WasteWater | Goose Creek Sludge Dewatering System | 200,000 | 200,000 | - |
| WasteWater | Goose Creek Digester Gate | 30,000 | | 30,000 |
| WasteWater | College Ave Pump Station Pump backup | 52,000 | - | 52,000 |
| WasteWater | New St Pump Staion Pump backup | 32,000 | - | 32,000 |
| WasteWater | Taylor Run- replace driveway | 150,000 | - | 150,000 |
| WasteWater | Technology upgadres to both plants | 20,000 | - | 20,000 |
| WasteWater | Capacity Upgrade-Maple Alley-2025 | 1,092,000 | 1,092,000 | - |
| | Total | 3,776,000 | 3,192,000 | 584,000 |
| Parking | Chestnut Garage Solar Inverter | 65,000 | - | 65,000 |
| Parking | Camera Upgrades for garages | 84,000 | - | 84,000 |
| Parking | Wayfinding signage | 20,000 | - | 20,000 |
| Parking | Elevator upgrades | 197,807 | - | 197,807 |
| Parking | Lot paving | 100,000 | | 100,000 |
| | Total | 466,807 | - | 466,807 |
| Stream Protection | Brick sewer relining | 400,000 | - | 400,000 |
| Stream Protection | Taylor Run Restoration | 350,000 | 225,000 | 125,000 |
| | Total | 750,000 | 225,000 | 525,000 |

GF Capital Expense (Admin/PW/Police/Rec)

| | | | |
|---------------|-----------|---------------|-----------|
| Grant/Cash | 2,032,500 | Cap Exp | 2,732,414 |
| Trf from GF | 699,914 | | |
| Total Revenue | 2,732,414 | Total Expense | 2,732,414 |