City of Chester Financial Statements
May-26

A few comments to help explain the numbers.

All Results and interpretations of results are in context of $40+ million in combined unpaid pension costs for the three plans.

The City continues to have sufficient cash balances for general purposes and for dedicated uses. This is especially true while the main debt service is not required to be paid. A new feature is the presentation of cash balances from last year, to allow the reader to compare broadly how this important component of fiscal health is tracking. At the end of December the City intentionally transferred $3.5M out of General Fund Operating Cash to address i) $2M toward the unpaid Fire Pension Fund to pay off that funds unpaid MMO, and ii) $1.5M to the Capital Fund to address severely deferred large project maintenance. This is the second December in a row a supplemental pension payment was transferred ($2.5M in 2024). The May Operating balance is 4.1% lower than the same period last year.

Results must be assessed in context. The net positive $4.3 Million balance between revenues and expenses is slightly lower than the $4.4 Million budgeted by $43 Thousand. May results were favorable.

Revenues are broadly favorable throughout the groupings, with larger favorable variances in tax collections, host fees, business privilege taxes and permit fees (as part of departmental revenues).The Tax revenues have been paid at a slightly higher rate than last year. It is too early to see if this is a timing issue or if more tax payers are paying earlier to avoid being delinquent. Either is a positive development. Business Privilege taxes are being researched to determine if these are more compliant current year payers or if these are prior year cases with payments. Again, either is a positive development. The favorable permit fees receipts result is unfavorable permit fee costs as part of the expenses.

Expenses are favorable to budget in Compensation and Other Expenditures. Benefits are substantially unfavorable to budget.

Compensation is favorable largely due to vacancies, offset by elevated overtime. Overtime is unfavorable, largely due to the end of January major snow event for streets and parks departments, and recurring coverage in fire and police departments for vacancies and a few employees out for injuries. Except for the one-time snow event, the net favorable trend of vacancies exceeding overtime is expected to continue. In June Police will add four Patrol Officers and send three more to the academy. Fire is in the process of selecting candidates to send to their academy.

Benefits are unfavorable, A small favorable portion attributable to vacancies is being overshadowed by a large timing difference for police pension payments. The budget anticipated a 1,6M pension transfer in June. The second quarter medical claims through mid June have not been as high as projected earlier in the year.

Total Other Costs, which are vendor expenditures, are net favorable. As mentioned under Revenue, the Permit Fees are substantially unfavorable, but proportionate to the larger favorable Permit Revenue. Further, this group includes the large one-time costs incurred thru March. Other expenditures throughout departments are favorable enough to offset these negatives.

City of Chester

May-26 **5/31/2026** Portio of Year: **41.7%**

(Unaudited)

	YTD Actual	YTD Budget	YTD Variance	% YTD	Total Budget	Total Variance	% Total
General Fund (01)							
Revenues	28,629,345	27,537,386	1,091,959	104.0%	62,199,011	(33,569,666)	46.0%
Expenditures	24,311,466	23,176,193	(1,135,273)	104.9%	62,199,011	37,887,545	39.1%
Net Surplus (Deficit)	**4,317,879**	**4,361,193**	**(43,314)**	**-1.0%**	-	**4,317,879**	**N/A**
Liquid Fuels (02)							
Revenues	822,794	806,222	16,572	102.1%	884,222	(61,428)	93.1%
Expenditures	114,524	374,465	259,941	30.6%	898,236	783,712	12.7%
Net Surplus (Deficit)	**708,270**	**431,757**	**276,513**	**164.0%**	**(14,014)**	**722,284**	**5154.0%**
Capital Reserve (04)							
Revenues	2,134,561	5,000	2,129,561	42691.2%	3,642,064	(1,507,503)	58.6%
Expenditures	2,296,534	694,860	(1,601,674)	330.5%	4,663,902	2,367,368	49.2%
Net Surplus (Deficit)	**(161,973)**	**(689,860)**	**527,887**	**23.5%**	**(1,021,838)**	**859,865**	**N/A**
Solid Waste (08)							
Revenues	2,638,251	2,712,011	(73,760)	97.3%	3,814,650	(1,176,399)	69.2%
Expenditures	2,060,000	2,214,047	154,047	93.0%	4,383,804	2,323,804	47.0%
Net Surplus (Deficit)	**578,251**	**497,964**	**80,287**	**116.1%**	**(569,154)**	**1,147,405**	**-101.6%**
ARPA Federal Funds (10)							
Revenues	1,984,188	3,404,227	(1,420,039)	58.3%	9,165,908	(7,181,720)	21.6%
Expenditures	1,877,804	3,404,227	1,526,423	55.2%	9,165,908	7,288,104	20.5%
Net Surplus (Deficit)	**106,384**	-	**106,384**		-	**106,384**	**N/A**
Rental Inspection (14)							
Revenues	652,790	318,750	334,040	204.8%	765,000	(112,210)	85.3%
Expenditures	235,310	211,729	(23,581)	111.1%	730,255	494,945	32.2%
Net Surplus (Deficit)	**417,480**	**107,021**	**310,459**	**390.1%**	**34,745**	**382,735**	**-1101.6%**
Special Events Fund (42)							
Revenues	41,260	40,000	1,260	103.2%	65,000	(23,740)	63.5%
Expenditures	6,620	10,000	3,380	66.2%	65,000	58,380	10.2%
Net Surplus (Deficit)	**34,640**	**30,000**	**4,640**	**115.5%**	-	**34,640**	**N/A**

City of Chester Monthly Budget Report

May-26 **41.7%** Percent of Year Elapsed

		January	February	March	April	May
	Cash: Bank Accounts					
	Operating - General Fund					
Santander	General Fund	12,673,789	17,235,587	15,213,885	19,533,809	23,680,702
Santander	Disbursement	-	-	-	-	-
WSFS	Debit Card Account	20,719	18,816	25,049	27,388	25,054
Santander	Special Revenue	358,365	548,649	-	-	-
Santander	Payroll	-	-	-	-	-
Santander	Medical Contributions	-	-	-	-	-
Santander	Solicitor	10,036	10,036	10,036	10,036	10,036
Santander	City Items		-	-	-	-
PLGIT+Santander :	Other Misc Accounts	19,628	24,635	24,695	4,952	24,162
	Total Operating Fund Cash	13,082,537	17,837,722	15,273,665	19,576,185	23,739,954
	Total Operating Fund Cash - Prior Year	13,032,870	17,039,704	16,638,012	18,747,066	24,748,790
	Percent Change Prior Year (Operating Only)	0.4%	4.7%	-8.2%	4.4%	-4.1%
	Special Funds	-				
Santander	ARPA	3,694,726	3,472,079	3,102,046	2,800,729	1,809,793
WSFS	ARPA	5,416,133	5,428,428	5,422,073	5,455,310	5,469,023
Santander	Grant Fundings Account	502,690	502,690	502,690	502,690	502,690
Santander	Capital Fund	1,503,119	1,481,086	975,237	942,729	884,877
Included in Santar	Rubbish Fund	1,250,521	1,129,785	2,231,320	1,974,602	2,283,944
Included in Santar	Rental Fund	197,387	298,897	331,760	471,270	636,710
WSFS	Liquid Fuels Account	36,558	47,714	48,312	1,476	788,775
Santander	Special Events Fund	82,004	82,004	79,449	4,225	44,915
WSFS/ Santander	Police associated accounts (mostly forfeiture)	601,745	616,507	616,532	616,557	616,582
US Bank	Bankruptcy Accounts	3,388,292	3,397,591	3,406,187	3,415,707	3,424,707
		16,673,175	16,456,781	16,715,606	16,185,295	16,462,016
	Total Special Purpose Fund Cash - Prior Year	15,806,343	15,646,613	18,120,313	19,249,454	18,496,759
	Percent Change Prior Year (Special Only)	5.5%	5.2%	-7.8%	-15.9%	-11.0%
	Fiduciary Funds ("Escrows")					
Santander	Chester Land Bldg Escrow	1,097,425	1,104,425	1,133,030	1,262,665	1,271,665
Santander	Security Account	718,716	718,716	906,492	906,492	906,492
TD	Recovery Fund: - Fire Escrow	649,507	673,107	753,084	753,084	792,797
PNC	Pension: Police (liability $130.3M @12/23)	26,741,938	26,950,941	26,768,492	28,431,740	29,380,333
PNC	Pension: Fire (liability $53.8M @ 12/23)	42,857,167	43,091,598	40,747,984	43,293,938	44,766,174
PNC	Pension: Other (liability $8.1M @ 12/23)	5,495,076	5,524,865	5,229,635	5,552,058	5,707,775
	Pensions include cash and investment balances					
	Total Fiduciary Fund Cash and Investments	77,559,830	78,069,652	75,538,717	80,199,977	82,825,236
	Total Fiduciary Fund Cash and Investments - Prior Year	62,339,183	62,041,352	61,392,998	60,916,251	62,333,446
	Percent Change Prior Year (Fiduciary Only)	24.4%	25.8%	23.0%	31.7%	32.9%
	TOTAL CASH and INVESTMENTS	107,315,542	112,358,156	107,527,988	115,961,457	123,027,206
	TOTAL CASH and INVESTMENTS - Prior Year	91,178,395	94,721,669	96,151,323	98,912,771	105,578,996
		17.7%	18.6%	11.8%	17.2%	16.5%
	Total Payments (Checks + Wires + Payroll) (see detail)	5,291,165	5,367,269	9,518,831	4,143,782	5,991,662
	Past Due Balances (Includes penalties and interest)					
	RE Taxes - per E*Collect	4,721,608	5,368,294	4,366,684	4,239,961	4,188,714
	Library Taxes - per E*Collect (pre 2025 included in RE Tax)	124,357	122,242	112,276	107,629	105,923
	Rubbish Fees - per E*Collect	4,136,276	4,092,634	3,958,564	3,849,067	3,786,448
	Total Delinquent Balances	8,982,242	9,583,170	8,437,524	8,196,657	8,081,085
	Past Due Collections					
	RE Taxes - per E*Collect	34,769	106,282	291,634	155,866	76,642
	Library Taxes - per E*Collect	646	2,638	10,614	5,448	2,459
	Rubbish Fees - per E*Collect	43,713	57,826	62,810	121,069	72,338
	Total Delinquent Collections	79,128	166,746	365,058	282,383	151,439
	Staffing Related					
	Total Staff as of last payroll in month	212	212.5	212.5	210	207
	Total FT Staff Vacancies as of last payroll in month (active searches)	18.5	17	17	19	22
	Employees on Workers Comp	11	11	9	9	8
	OPEB liability $341M as of 12/31/2022					
	Pension Liability $128M as of 12/31/2022					

City of Chester Monthly Budget Report

May, 2026- Period 5 of 12 **41.7%** Percent of Year Elapsed

(Unaudited)

Revenue	YTD	YTD Budget	YTD Budget $ Variance	YTD Budget % Variance	Projection	Budget	Projected Budget $ Variance	Projected Budget % Variance
RE Taxes: Current	7,226,184	6,625,000	601,184	9.1%	7,700,000	7,700,000	-	0.0%
RE Taxes: Prior	626,562	800,000	(173,438)	-21.7%	2,100,000	2,100,000	-	0.0%
RE Taxes: Penalties & Interest	1,219	40,000	(38,781)	-97.0%	95,000	95,000	-	0.0%
	7,853,965	**7,465,000**	**388,965**	**5.2%**	**9,895,000**	**9,895,000**	**-**	**0.0%**
Host Fees								
Covanta	1,384,747	1,200,000	184,747	15.4%	5,600,000	5,600,000	-	0.0%
Casino	2,634,383	2,590,000	44,383	1.7%	10,708,000	10,708,000	-	0.0%
	4,019,130	**3,790,000**	**229,130**	**6.0%**	**16,308,000**	**16,308,000**	**-**	**0.0%**
Library Tax Revenue	308,477	296,500	11,977	4.0%	340,000	340,000	-	0.0%
Business Privilege Tax	1,504,281	1,010,000	494,281	48.9%	1,600,000	1,400,000	200,000	14.3%
PILOT		-	-	N/A	379,000	379,000	-	0.0%
Transfer Tax	272,056	208,335	63,721	30.6%	600,000	500,000	100,000	20.0%
Parking	61,542	158,335	(96,793)	-61.1%	500,000	705,000	(205,000)	-29.1%
Local Muni Tax	211,330	222,000	(10,670)	-4.8%	500,000	500,000	-	0.0%
Earned income Tax	7,009,593	7,250,000	(240,407)	-3.3%	15,000,000	15,000,000	-	0.0%
Distressed Pension EIT	4,376,107	4,411,000	(34,893)	-0.8%	9,211,000	9,211,000	-	0.0%
State Pension Aid	-	-	-	N/A	2,307,000	2,307,000	-	0.0%
ARPA (Ops Replacement)	60,486	37,500	22,986	61.3%	150,000	150,000	-	0.0%
Department Revenues	1,540,045	1,086,115	453,930	41.8%	2,806,015	2,592,168	213,847	8.2%
Interest Income	115,755	166,665	(50,910)	-30.5%	300,000	400,000	(100,000)	-25.0%
Grant Revenue	85,000	268,195	(183,195)	-68.3%	400,000	643,660	(243,660)	-37.9%
Allocated Cost	1,074,291	988,746	85,545	8.7%	1,500,000	1,465,187	34,813	2.4%
Other Income	137,287	178,995	(41,708)	-23.3%	402,996	402,996	-	0.0%
	16,756,250	**16,282,386**	473,864	2.9%	**35,996,011**	**35,996,011**	**-**	**0.0%**
Total General Fund Revenues	**28,629,345**	**27,537,386**	**1,091,959**	**4.0%**	**62,199,011**	**62,199,011**	**-**	**0.0%**
		-						
Expenditures Total	**24,311,466**	**23,176,193**	**(1,135,273)**		62,199,011	62,199,011	-	
	4,317,879	**4,361,193**	**(43,314)**		-	-	-	

**** Not including $40+ Million in unpaid pension contributions.***

City of Chester Monthly Budget Report
May, 2026- Period 5 of 12 **41.7%** Percent of Year Elapsed
(Unaudited)

Expenditures	YTD Actual	YTD Budget	Annual Budget	YTD Budget $ Variance (unfav)	YTD Budget % Variance (unfav)	Percent of Annual Budget	Projection
CC& Admin							
Wages	322,009	330,627	781,482	8,618	2.6%	41.2%	739,000
PR Taxes & Benefits	24,122	25,294	59,783	1,172	4.6%	40.3%	55,000
Other	138,943	106,455	475,490	(32,488)	-30.5%	29.2%	475,000
Legal							
Wages	86,734	86,735	205,007	1	0.0%	42.3%	210,000
PR Taxes & Benefits	6,112	6,634	15,683	522	7.9%	39.0%	16,000
Outside Legal	554,182	833,335	2,000,000	279,153	33.5%	27.7%	1,800,000
Other	4,343	3,950	9,480	(393)	-9.9%	45.8%	14,000
Finance							
Wages	431,417	437,392	1,033,836	5,975	1.4%	0.0%	1,030,000
PR Taxes & Benefits	31,757	33,462	79,088	1,705	5.1%	545.5%	78,000
P&L Insurance	1,796,697	1,825,000	1,840,000	28,303	1.6%	1.7%	1,840,000
Other	111,730	327,145	715,160	215,415	65.8%	251.2%	325,000
Controller's Office							
Wages	21,154	21,153	50,000	(1)	0.0%	42.3%	50,000
PR Taxes & Benefits	1,618	1,617	3,825	(1)	-0.1%	42.3%	3,825
Other	-	1,750	4,200	1,750	100.0%	0.0%	4,200
Human Resources							
Wages	126,793	133,012	314,389	6,219	4.7%	40.3%	305,000
PR Taxes & Benefits	9,464	10,175	24,051	711	7.0%	39.3%	24,000
Citywide Benefits	5,820,824	6,063,554	17,833,712	242,730	4.0%	32.6%	18,500,000
Other	18,983	14,705	35,300	(4,278)	-29.1%	53.8%	35,300
Technology							
Wages	74,728	96,228	227,449	21,500	81.9%	32.9%	205,000
PR Taxes & Benefits	5,602	7,360	17,400	1,758	87.5%	32.2%	15,000
IT Consultant	115,701	50,000	120,000	(65,701)	-657.0%	96.4%	200,000
Upgrades & Software	115,636	121,165	281,288	5,529	59.2%	41.1%	275,000
Other	39,965	36,820	88,363	(3,145)	-42.7%	45.2%	100,000
Public Works							
Wages	597,801	632,226	1,494,357	34,425	5.4%	40.0%	1,475,000
PR Taxes & Benefits	44,613	48,367	114,319	3,754	7.8%	39.0%	110,000
Other	400,660	212,620	499,476	(188,040)	-88.4%	80.2%	700,000
Parks & Rec							
Wages	356,560	432,822	1,089,773	76,262	17.6%	32.7%	1,050,000
PR Taxes & Benefits	26,279	35,271	83,367	8,992	25.5%	31.5%	80,000
Other	206,595	189,010	457,620	(17,585)	-9.3%	45.1%	475,000

City of Chester Monthly Budget Report

May, 2026- Period 5 of 12 **41.7%** Percent of Year Elapsed

(Unaudited)

Expenditures	YTD Actual	YTD Budget	Annual Budget	YTD Budget $ Variance (unfav)	YTD Budget % Variance (unfav)	Percent of Annual Budget	Projection
Police							
Wages	2,825,618	3,192,028	7,642,066	366,410	11.5%	37.0%	7,000,000
PR Taxes & Benefits	4,436,157	2,394,155	7,415,936	(2,042,002)	-85.3%	59.8%	7,500,000
Other	589,287	661,875	1,396,935	72,588	11.0%	42.2%	1,400,000
Fire							
Wages	2,646,675	2,636,839	6,238,895	(9,836)	-0.4%	42.4%	6,300,000
PR Taxes & Benefits	174,179	201,922	3,733,701	27,743	13.7%	4.7%	3,750,000
Other	103,906	120,895	760,160	16,989	14.1%	13.7%	760,000
L&I							
Wages	429,174	451,336	1,066,794	22,162	4.9%	40.2%	1,050,000
PR Taxes & Benefits	31,963	34,529	81,610	2,566	7.4%	39.2%	80,000
Other	854,835	663,915	1,260,067	(190,920)	-28.8%	67.8%	1,500,000
Planning							
Wages	96,008	100,304	237,081	4,296	4.3%	40.5%	230,000
PR Taxes & Benefits	7,246	7,673	18,137	427	5.6%	40.0%	17,500
Other	19,503	20,775	49,860	1,272	6.1%	39.1%	49,000
Public Health							
Wages	39,755	47,895	113,210	8,140	17.0%	35.1%	110,000
PR Taxes & Benefits	2,991	3,663	8,661	672	18.3%	34.5%	8,000
Other	7,299	2,295	5,500	(5,004)	-218.0%	132.7%	200,000
Utilities	221,721	253,960	609,500	32,239	12.7%	36.4%	600,000
Interfund Transfers /Library	333,547	257,000	1,380,000	(76,547)	-29.8%	24.2%	1,228,186
Debt Service and TRAN	580	1,250	227,000	670	53.6%	0.3%	227,000
Totals	**24,311,466**	**23,176,193**	**62,199,011**	**(1,135,273)**	**-526%**	**2561%**	**62,199,011**
Total Compensation	8,054,426	8,598,597	20,494,339	544,171	6.3%	39.3%	19,754,000
Total Benefits	10,622,927	8,873,676	29,489,273	(1,749,251)	-19.7%	36.0%	30,237,325
Total Other	5,634,113	5,703,920	12,215,399	69,807	1.2%	46.1%	12,207,686
Totals by Function	**24,311,466**	**23,176,193**	**62,199,011**	**(1,135,273)**	**-4.9%**	**39.1%**	**62,199,011**

**** Not including $40+ Million in unpaid pension contributions.***

(Note: For Comp - January and July are the months with 3 pay periods in 2026; other 10 have 2)

Accounts Payable Summary
May 31, 2026

Fund		Batch ID	Check Date	Subtotals	Amount
General		-			$ 1,462,056.79
	No.	-	May	1,462,056.79	
Liquid Fuels Fund					$ 187,246.05
	No.		May	187,246.05	
		-			
ARPA					$ 791,132.29
	No.		May	791,132.29	
Solid Waste Fund					$ 325,642.88
	No.		May	325,642.88	
Capital Reserve Fund					$ 430,154.44
	No.		May	430,154.44	
Police Equipment Fund					
	No.				
CHECKS TOTAL					**$3,196,232.45**
Gross Payroll					$ 1,439,732.31
	4/20/26 - 5/8/26		5/8/2026	716,614.37	
	5/4/26 - 5/17/26		5/22/2026	722,826.25	
	5/4/26 - 5/17/26		5/22/2026	291.69	
Vendor					$ 1,355,697.20
BOIES SCHILLER FLEXNER LLP	Legal Bankruptcy		5/20/2026	11,282.63	
BRI	Health insurance admin		5/11/2026	2,352.08	
BRI	Health insurance admin		5/15/2026	11,093.02	
BRI	Health insurance admin		5/26/2026	2,302.08	
BRI	Health insurance admin		5/29/2026	202.50	
CPUCTSPACS	Lighting Project		5/26/2026	64.38	
CPUCTSPACS	Lighting Project		5/29/2026	228.01	
Eyemed	Vision		5/15/2026	2,039.50	
Eyemed	Vision		5/15/2026	2,713.50	
FLASTER GREENBERG, PC	Legal Bankruptcy		5/20/2026	5,112.36	
FTI CONSULTING, INC.	Legal Bankruptcy		5/20/2026	41,700.11	
HERRICK, FEINSTEIN LLP	legal services for retirees		5/20/2026	37,951.47	
MERITAIN HEALTH	Health insurance		5/12/2026	113,516.89	
MERITAIN HEALTH	Health insurance		5/7/2026	116,497.75	
MERITAIN HEALTH	Health insurance		5/14/2026	179,878.41	
MERITAIN HEALTH	Health insurance		5/21/2026	151,756.77	
MERITAIN HEALTH	Health insurance		5/28/2026	144,556.73	
New York Life	Life insurance		5/13/2026	4,466.80	
PNC	ACT 205 Police pension		5/6/2026	360,249.49	
WSFS	Credit Card Account replenishment		5/29/2026	4,380.87	
The Segal Company	Legal Bankruptcy		5/20/2026	3,953.43	
Crozer Library	library fund transfer		5/6/2026	126,900.56	
UNITED CONCORDIA COMPANY	Dental		5/15/2026	955.45	
UNITED CONCORDIA COMPANY	Dental		5/29/2026	67.90	
UNITED CONCORDIA COMPANY	Dental		5/29/2026	31,474.51	
DISBURSEMENTS TOTAL					**$5,991,661.96**

Generl Fund

Check #	5/31/2026	Vendor Name	Amount
87370	5/1/2026	ROBERT C. GIFFORD JR.	1,435.00
87371	5/1/2026	ROB'S AUTOMOTIVE & COLLISION C	690.00
87372	5/1/2026	V. RICHARD ROEDER, PH.D.	2,100.00
87373	5/1/2026	SAFE CORRIDORS	22,542.25
87374	5/1/2026	SALERNO TIRE CORP	3,857.91
87375	5/1/2026	SEAN BURKE LANSCAPING, INC.	647.80
87376	5/1/2026	SIRCHIE ACQUISITION CO., LLC	2,085.00
87377	5/1/2026	SPIRIT MEDIA GROUP, INC	148.00
87378	5/1/2026	STAPLES	0
87379	5/1/2026	STAPLES	0.00
87380	5/1/2026	STAPLES	1,684.74
87381	5/1/2026	STRAIGHT TO THE POINT CLEANING	2,250.00
87382	5/1/2026	STRYKER SALES, LLC	1,595.88
87383	5/1/2026	SWIF	256,237.00
87384	5/1/2026	THOMAS CHEVROLET OF MEDIA, INC	501.95
87385	5/1/2026	TOLLS BY MAIL PAYMENT PROCESS	12.03
87386	5/1/2026	TRAISR LLC	5,055.00
87387	5/1/2026	VECTOR SECURITY	402.02
87388	5/1/2026	W.B. MASON CO., INC.	67.58
87389	5/1/2026	WILLIAM CASEY	223.48
87390	5/1/2026	WITMER PUBLIC SAFETY GROUP, IN	120.00
87391	5/14/2026	BIG VAR'S WATER ICE & ICE CREA	1,000.00
87392	5/14/2026	BOUNCING & BEYOND FAMILY ENT	265.00
87393	5/14/2026	JUSTIN TIBBELS	919.13
87394	5/14/2026	NASIR LEACH	250.00
87395	5/14/2026	NATHANIEL BURRELL	400.00
87396	5/14/2026	SAFE CORRIDORS	18,556.89
87397	5/14/2026	WALNUT ST. DELI	800.00
87398	5/15/2026	ADRIENE IRVING	335.29
87399	5/15/2026	INTERSTATE SPRING ALIGNMENT	6,359.12
87400	5/15/2026	AMERICAN PEST MGMT SERVICE LLC	178.00
87401	5/15/2026	ANTHONY M POLITES JR	2,996.00
87402	5/15/2026	ANTHONY S. PINNIE	750.00
87403	5/15/2026	ANTON PLUMBING & HEATING INC	5,858.00
87404	5/15/2026	APK SERVICES LLC	3,526.00
87405	5/15/2026	AT&T MOBILITY	2,824.34
87406	5/15/2026	AT&T MOBILITY	2,092.39
87407	5/15/2026	AT&T MOBILITY	333.07
87408	5/15/2026	AT&T MOBILITY	333.11
87409	5/15/2026	BJM PAINTING, LLC	5,200.00
87410	5/15/2026	BLUETRITON BRANDS INC	111.28
87411	5/15/2026	BOCELLI & ASSOCIATES, LLC	2,500.00
87412	5/15/2026	BODE TECHNOLOGY	917.00
87413	5/15/2026	BROOKHAVEN AUTO WASH	456.00
87414	5/15/2026	CHESTER WATER AUTHORITY	607.20
87415	5/15/2026	CLARKE GALLAGHER BARBIERO AMUS	3,741.00
87416	5/15/2026	COLLIERS ENGINEERING & DESIGN	0.00
87417	5/15/2026	COLLIERS ENGINEERING & DESIGN	8,618.26
87418	5/15/2026	COMCAST CABLEVISION	253.85
87419	5/15/2026	COMCAST CABLEVISION	253.85
87420	5/15/2026	COMCAST CABLEVISION	215.39
87421	5/15/2026	COMCAST CABLEVISION	154.57
87422	5/15/2026	COMCAST CABLEVISION	154.85
87423	5/15/2026	COMCAST CABLEVISION	154.85
87424	5/15/2026	COMCAST CABLEVISION	253.85
			373,023.93

Generl Fund

Check #	5/31/2026	Vendor Name	Amount
87425	5/15/2026	COMCAST	7,343.70
87426	5/15/2026	PHL GAS CONVENIENCE	263.58
87427	5/15/2026	CROSS COUNTRY	382.00
87428	5/15/2026	DANIELLA SUAREZ	140.00
87429	5/15/2026	KYLE C. DAVIS	1,200.00
87430	5/15/2026	DIONNA DAVIS	389.36
87431	5/15/2026	DONALD SOLES JR.	685.54
87432	5/15/2026	DRUGSCAN, INC	1,325.00
87433	5/15/2026	EJM ADVISORY FIRM, LLC	1,000.00
87434	5/15/2026	FIDELITY SECURITY LIFE INS. CO	4,753.00
87435	5/15/2026	FILE BANK INC	498.46
87436	5/15/2026	GLS PROFESSIONAL SERVICES, LLC	2,450.00
87437	5/15/2026	GRAINGER	135.18
87438	5/15/2026	THOMSON REUTERS-WEST PAYMENT G	1,490.56
87439	5/15/2026	HANGLEY ARONCHICK SEGAL PUDLIN	636.50
87440	5/15/2026	HEALTH MATS CO.	206.70
87441	5/15/2026	HILYARD'S BUSINESS SOLUTIONS	123.77
87442	5/15/2026	INTERSTATE AUTO ELECTRIC	788.35
87443	5/15/2026	JEFFREY DZIELAK	60.05
87444	5/15/2026	JOE'S BLDG & PLMBG SUPPLY INC.	232.82
87445	5/15/2026	KERR CREATIVE DBA FASTSIGNS	377.79
87446	5/15/2026	KESIA THOMAS	350.00
87447	5/15/2026	KILKENNY LAW, LLC	7,829.92
87448	5/15/2026	KML TRANSPORT LLC	632.45
87449	5/15/2026	LAW OFFICE OF CARL W. EWALD, P	836.00
87450	5/15/2026	LEXIPOL, LLC	26,408.56
87451	5/15/2026	MANO'S AUTO REPAIR	6,186.34
87452	5/15/2026	MARDINLY INDUSTRIAL POWER	508.00
87453	5/15/2026	MES SERVICE COMPANY LLC	660.00
87454	5/15/2026	MEX A MEX	0
87455	5/15/2026	NJ E-ZPASS	190.10
87456	5/15/2026	NORTHWESTERN UNIVERSITY	4,500.00
87457	5/15/2026	OCCUPATIONAL HEALTH CENTERS	187.00
87458	5/15/2026	ORKIN, LLC	235.42
87459	5/15/2026	PATRIOT BLUEPRINTING SYSTEMS	345.34
87460	5/15/2026	PA TURNPIKE TOLL BY PLATE	61.58
87461	5/15/2026	PECO	2,104.56
87462	5/15/2026	R. JOHNSTON & SONS, INC	660.00
87463	5/15/2026	SARGENTS COURT REPORTING SERVI	310.70
87464	5/15/2026	SHAPIRO FIRE PROTECTION CO.	439.30
87465	5/15/2026	SHERWIN-WILLIAMS	163.15
87466	5/15/2026	JOHN-PAUL SHIRLEY	1,166.08
87467	5/15/2026	SPECIALIZED ELEVATOR CORP.	13,760.02
87468	5/15/2026	SPIRIT MEDIA GROUP, INC	374.80
87469	5/15/2026	STAPLES	77.67
87470	5/15/2026	STEFAN ROOTS	268.07
87471	5/15/2026	STORMWATER AUTHORITY OF CHESTE	403.20
87472	5/15/2026	STRAIGHT TO THE POINT CLEANING	4,500.00
87473	5/15/2026	TECHGUIDES, INC	0.00
87474	5/15/2026	TECHGUIDES, INC	51,960.03
87475	5/15/2026	TELESYSTEM	3,413.89
87476	5/15/2026	T. FRANK MCCALL'S INC	80.61
87477	5/15/2026	THOMAS HUGHES JR.	651.45
87478	5/15/2026	TRIPLE ""R"" TRUCK PARTS	13.95
87479	5/15/2026	UNITED CONCORDIA COMPANY	955.45
			154,716.00

Generl Fund

Check #	5/31/2026	Vendor Name	Amount
87425	5/15/2026	COMCAST	7,343.70
87426	5/15/2026	PHL GAS CONVENIENCE	263.58
87427	5/15/2026	CROSS COUNTRY	382.00
87428	5/15/2026	DANIELLA SUAREZ	140.00
87429	5/15/2026	KYLE C. DAVIS	1,200.00
87430	5/15/2026	DIONNA DAVIS	389.36
87431	5/15/2026	DONALD SOLES JR.	685.54
87432	5/15/2026	DRUGSCAN, INC	1,325.00
87433	5/15/2026	EJM ADVISORY FIRM, LLC	1,000.00
87434	5/15/2026	FIDELITY SECURITY LIFE INS. CO	4,753.00
87435	5/15/2026	FILE BANK INC	498.46
87436	5/15/2026	GLS PROFESSIONAL SERVICES, LLC	2,450.00
87437	5/15/2026	GRAINGER	135.18
87438	5/15/2026	THOMSON REUTERS-WEST PAYMENT G	1,490.56
87439	5/15/2026	HANGLEY ARONCHICK SEGAL PUDLIN	636.50
87440	5/15/2026	HEALTH MATS CO.	206.70
87441	5/15/2026	HILYARD'S BUSINESS SOLUTIONS	123.77
87442	5/15/2026	INTERSTATE AUTO ELECTRIC	788.35
87443	5/15/2026	JEFFREY DZIELAK	60.05
87444	5/15/2026	JOE'S BLDG & PLMBG SUPPLY INC.	232.82
87445	5/15/2026	KERR CREATIVE DBA FASTSIGNS	377.79
87446	5/15/2026	KESIA THOMAS	350.00
87447	5/15/2026	KILKENNY LAW, LLC	7,829.92
87448	5/15/2026	KML TRANSPORT LLC	632.45
87449	5/15/2026	LAW OFFICE OF CARL W. EWALD, P	836.00
87450	5/15/2026	LEXIPOL, LLC	26,408.56
87451	5/15/2026	MANO'S AUTO REPAIR	6,186.34
87452	5/15/2026	MARDINLY INDUSTRIAL POWER	508.00
87453	5/15/2026	MES SERVICE COMPANY LLC	660.00
87454	5/15/2026	MEX A MEX	0
87455	5/15/2026	NJ E-ZPASS	190.10
87456	5/15/2026	NORTHWESTERN UNIVERSITY	4,500.00
87457	5/15/2026	OCCUPATIONAL HEALTH CENTERS	187.00
87458	5/15/2026	ORKIN, LLC	235.42
87459	5/15/2026	PATRIOT BLUEPRINTING SYSTEMS	345.34
87460	5/15/2026	PA TURNPIKE TOLL BY PLATE	61.58
87461	5/15/2026	PECO	2,104.56
87462	5/15/2026	R. JOHNSTON & SONS, INC	660.00
87463	5/15/2026	SARGENTS COURT REPORTING SERVI	310.70
87464	5/15/2026	SHAPIRO FIRE PROTECTION CO.	439.30
87465	5/15/2026	SHERWIN-WILLIAMS	163.15
87466	5/15/2026	JOHN-PAUL SHIRLEY	1,166.08
87467	5/15/2026	SPECIALIZED ELEVATOR CORP.	13,760.02
87468	5/15/2026	SPIRIT MEDIA GROUP, INC	374.80
87469	5/15/2026	STAPLES	77.67

87470	5/15/2026	STEFAN ROOTS	268.07
87471	5/15/2026	STORMWATER AUTHORITY OF CHESTE	403.20
87472	5/15/2026	STRAIGHT TO THE POINT CLEANING	4,500.00
87473	5/15/2026	TECHGUIDES, INC	0.00
87474	5/15/2026	TECHGUIDES, INC	51,960.03
87475	5/15/2026	TELESYSTEM	3,413.89
87476	5/15/2026	T. FRANK MCCALL'S INC	80.61
87477	5/15/2026	THOMAS HUGHES JR.	651.45
87478	5/15/2026	TRIPLE ""R"" TRUCK PARTS	13.95
87479	5/15/2026	UNITED CONCORDIA COMPANY	955.45
			154,716.00

Generl Fund

Check #	5/31/2026	Vendor Name	Amount
87480	5/15/2026	WILLIAM S. YETKE	1,800.00
87481	5/15/2026	WITMER PUBLIC SAFETY GROUP, IN	3,362.97
87482	5/15/2026	XEROX FINANCIAL SERVICES	3,030.00
87483	5/28/2026	HOME DEPOT CREDIT SERVICES	799.00
87484	5/28/2026	LERETA, LLC	1,999.14
87485	5/28/2026	TEAMSTERS LOCAL 107	2,868.66
87486	5/29/2026	911 SAFETY EQUIPMENT LLC	844.36
87487	5/29/2026	AMAZON CAPITAL SERVICES	109.39
87488	5/29/2026	AMERICAN PEST MGMT SERVICE LLC	296.00
87489	5/29/2026	ANGEL COLLISION & AUTO RESTORE	1,583.92
87490	5/29/2026	ANISE MILLER	31.00
87491	5/29/2026	ANTHONY M POLITES JR	2,996.00
87492	5/29/2026	ANTON PLUMBING & HEATING INC	345.00
87493	5/29/2026	BALLARD SPAHR, LLP	4,495.00
87494	5/29/2026	BENNETT, BRICKLIN & SALTZBURG	692.00
87495	5/29/2026	BESTCO HARTFORD	100,353.55
87496	5/29/2026	BOCELLI & ASSOCIATES, LLC	227,986.80
87497	5/29/2026	BROOKHAVEN AUTO WASH	100.00
87498	5/29/2026	BROOMALL TRUCK & AUTO	0.00
87499	5/29/2026	BROOMALL TRUCK & AUTO	0.00
87500	5/29/2026	BROOMALL TRUCK & AUTO	35,106.73
87501	5/29/2026	CONNER STRONG & BUCKELEW	100.00
87502	5/29/2026	C&E BUSINESS SOLUTIONS LLC	2,880.00
87503	5/29/2026	CHESAPEAKE SERVICE CENTER, LLC	4,995.00
87504	5/29/2026	CHESTER WATER AUTHORITY	733.43
87505	5/29/2026	CLARKE GALLAGHER BARBIERO AMUS	2,028.00
87506	5/29/2026	COLLIERS ENGINEERING & DESIGN	2,120.24
87507	5/29/2026	COMCAST CABLEVISION	10.43
87508	5/29/2026	COMCAST CABLEVISION	233.06
87509	5/29/2026	COMCAST CABLEVISION	154.57
87510	5/29/2026	COYLE, LYNCH & COMPANY	487.21
87511	5/29/2026	DTB FIRE PROTECTION INC	295.00
87512	5/29/2026	ROBERT & SHERRY FERGUSON	550.00
87513	5/29/2026	FILE BANK INC	498.46
87514	5/29/2026	GLICK FIRE EQUIPMENT CO., INC.	168.75
87515	5/29/2026	GOODYEAR TIRE & RUBBER	668.18
87516	5/29/2026	GRAINGER	236.18
87517	5/29/2026	THOMSON REUTERS-WEST PAYMENT G	843.78
87518	5/29/2026	HARDWARE & SUPPLY COMPANY	638.12
87519	5/29/2026	HILYARD'S BUSINESS SOLUTIONS	154.85
87520	5/29/2026	HOME DEPOT CREDIT SERVICES	1,219.47
87521	5/29/2026	HOMELAND INDUSTRIAL SUPPLY	1,405.00
87522	5/29/2026	MICHAEL HURST, JR.	558.17
87523	5/29/2026	J & K TRASH REMOVAL INC.	157.41
87524	5/29/2026	JOE'S BLDG & PLMBG SUPPLY INC.	649.56
87525	5/29/2026	KERR CREATIVE DBA FASTSIGNS	292.30
87526	5/29/2026	MAILLIE LLP	11,730.00
87527	5/29/2026	MANO'S AUTO REPAIR	632.85
87528	5/29/2026	MCDONALD UNIFORMS, INC	6,558.44
87529	5/29/2026	MG ENGINEERING ASSOCIATES, LLC	800.00
87530	5/29/2026	MUNRO PRINTING & GRAPHIC DESIG	198.50
87531	5/29/2026	NORTHEAST FENCE & IRON WORKS	1,239.50
87532	5/29/2026	OCCUPATIONAL HEALTH CENTERS	1,549.00
87533	5/29/2026	ORKIN, LLC	235.42
87534	5/29/2026	PA STATE ASSOCIATION OF BOROUG	150.00
			433,970.40

Generl Fund

Check #	5/31/2026	Vendor Name	Amount
87535	5/29/2026	PECO	852.85
87536	5/29/2026	PECO	220.62
87537	5/29/2026	PREMIUM PARKING SERVICE, LLC	12,954.38
87538	5/29/2026	QUADIENT FINANCE USA, INC	3,000.10
87539	5/29/2026	REIT LUBRICANTS COMPANY	657.50
87540	5/29/2026	REVIVE PRESSURE WASHING LLC	4,500.00
87541	5/29/2026	V. RICHARD ROEDER, PH.D.	3,150.00
87542	5/29/2026	SAFE CORRIDORS	24,583.43
87543	5/29/2026	SEAN BURKE LANSCAPING, INC.	0.00
87544	5/29/2026	SEAN BURKE LANSCAPING, INC.	1,390.55
87545	5/29/2026	SECURITAS TECHNOLOGY CORP.	791.18
87546	5/29/2026	SPIRIT MEDIA GROUP, INC	730.00
87547	5/29/2026	STAPLES	269.92
87548	5/29/2026	STAR ARMY NAVY	1,449.00
87549	5/29/2026	STRAIGHT TO THE POINT CLEANING	2,250.00
87550	5/29/2026	SWIF	218,244.00
87551	5/29/2026	UNITED CONCORDIA COMPANY	67.90
87552	5/29/2026	WILLIAM CASEY	1,993.90
			277,105.33

GF1	223,241.13
GF2	373,023.93
GF3	154,716.00
GF4	433,970.40
GF5	277,105.33
	1,462,056.79

	Check #	Check Date	Vendor	Amount
ARPA	1250	5/14/2026	AKC MECHANICAL, LLC	104,179.50
	1251	5/14/2026	COLLIERS ENGINEERING & DESIGN	32,743.34
	1252	5/14/2026	DAVID BLACKMORE & ASSOCIATES	7,239.33
	1253	5/14/2026	KYLE C. DAVIS	3,500.00
	1254	5/14/2026	GENERAL CODE	1,195.00
	1255	5/14/2026	GLS PROFESSIONAL SERVICES, LLC	12,950.00
	1256	5/14/2026	JAMES G. DAVIS CONSTRUCTION	529,948.70
	1257	5/14/2026	MG ENGINEERING ASSOCIATES, LLC	6,215.00
	1258	5/14/2026	NEW ROAD CONSTRUCTION MGMT INC	25,000.00
	1259	5/14/2026	UHY ADVISORS, INC	950.00
	1260	5/28/2026	APK SERVICES LLC	63,535.00
	1261	5/28/2026	BROWDEL MAINTENANCE	3,201.42
	1262	5/28/2026	COLLIERS ENGINEERING & DESIGN	475.00
				791,132.29
Liquid Fuels				
	1341	5/14/2026	EASTERN SALT COMPANY	8,198.30
	1342	5/14/2026	KEEN COMPRESSED GAS	79.16
	1343	5/14/2026	KEEN COMPRESSED GAS	585.32
	1344	5/14/2026	KEEN COMPRESSED GAS	69.24
	1345	5/14/2026	LENNI ELECTRIC	5,781.59
	1346	5/14/2026	PA MUNICIPAL, INC.	4,334.14
	1347	5/14/2026	PECO ENERGY COMPANY	243.16
	1348	5/14/2026	SIGNAL SERVICE INC.	0.00
	1349	5/14/2026	SIGNAL SERVICE INC.	14,829.04
	1350	5/28/2026	H&K GROUP, INC	4,211.68
	1351	5/28/2026	LENNI ELECTRIC	63.00
	1352	5/28/2026	PA MUNICIPAL, INC.	96.00
	1353	5/28/2026	PECO ENERGY COMPANY	245.40
	1354	5/28/2026	PECO ENERGY COMPANY	147,682.72
	1355	5/28/2026	SIGNAL SERVICE INC.	827.30
				187,246.05

	Check #	Check Date	Vendor	Amount
Capital Improvement				
	1051	5/14/2026	BRENEMAN FORD	290,585.00
	1052	5/14/2026	IF IT'S WATER, INC.	19,651.88
	1053	5/21/2026	CEDA	72,199.45
	1054	5/28/2026	APK SERVICES LLC	5,700.00
	1055	5/28/2026	DELL MARKETING L.P.	19,512.90
	1056	5/28/2026	RADIO MAINTENANCE INC.	22,505.21
				430,154.44
Solid Waste				
	1043	5/14/2026	WASTE MASTERS SOLUTIONS	661.33
	1044	5/28/2026	DELAWARE COUNTY SOLID WASTE	324,981.55
				325,642.88