GF FY26 DRAFT BUDGET - Revenues

Account Num	Account Description	FY25 Budget	Working 1st Draft	First Reading	Public Workshop/2nd Reading	3rd Reading
01-000-0000	**GENERAL FUND REVENUES:**	-				
01-410-0000	**TAX REVENUE**	-				
01-410-4100	Residential Property Taxes	795,941.00	1,162,561.00	1,162,561.00		
01-410-4110	Property Taxes (Conversion Acct)	10,000.00	10,000.00	10,000.00		
01-410-4115	Senior (Discount) Property Taxes	97,000.00	99,000.00	99,000.00		
01-410-4200	Commercial Property Taxes	595,000.00	1,117,766.00	1,117,766.00		
01-410-4400	Trash	600,974.00	615,000.00	615,000.00		
01-410-4401	Trash-Yard Waste Toter	150.00	75.00	75.00		
01-410-4950	All Penalty Charges - Taxes	5,000.00	5,000.00	5,000.00		
	410 TAX REVENUE	2,104,065.00	3,009,402.00	3,009,402.00	-	-
01-412-4125	Franchise Fee - Comcast	57,000.00	50,190.00	50,190.00		
	412 FRANCHISE FEES	57,000.00	50,190.00	50,190.00	-	-
01-415-4150	Business Licenses	105,000.00	105,000.00	105,000.00		
01-415-4160	Rental Licenses	95,000.00	107,400.00	107,400.00		
01-415-4950	Penalty Charges - Business Licenses	1,000.00	1,000.00	1,000.00		
01-415-4951	Penalty Charges - Rental Licenses	1,000.00	1,000.00	1,000.00		
	415 LICENSES	202,000.00	214,400.00	214,400.00	-	-
01-416-4161	Rental Income - Other	46,320.00	46,320.00	46,320.00		
01-416-4162	Reimbursement of Tenant Expense	14,760.00	14,760.00	14,760.00		
	416 RENTAL REVENUE	61,080.00	61,080.00	61,080.00	-	-
01-417-0000	BUILDING AND CODE ENFORCEMENT REVENUE	-	-	-	-	-
01-417-4150	Code Enf.Violations - Housing Code (AR)	-	-	-	-	-
01-417-4160	Code Enf.Violations-Ord Violation (AR)	14,000.00	14,000.00	14,000.00		
01-417-4165	Code Enforcement - Penalty Charges (AR)					
01-417-4170	Building Permits	110,137.00	43,036.00	43,036.00		
01-417-4250	Hearings/Application Fees	1,000.00	1,000.00	1,000.00		
01-417-4350	Site Review Fees	1,000.00	1,000.00	1,000.00		
	417 BUILDING AND CODE ENFORCEMENT REVENUE	126,137.00	59,036.00	59,036.00	-	-
01-450-4510	Fine & Court Revenue	30,000.00	36,000.00	36,000.00		
01-450-4515	Highway Safety	8,000.00	8,000.00	8,000.00		
01-450-4520	Accident Report Fee	4,000.00	4,000.00	4,000.00		
01-450-4525	Alarm Revenue	1,000.00	1,000.00	1,000.00		
01-450-4530	Grant Pension	67,790.00	65,000.00	65,000.00		
01-450-4535	Special Duty Patrol	8,000.00	8,000.00	8,000.00		
01-450-4565	Miscellaneous Revenue	-				

DRAFT

GF FY26 DRAFT BUDGET - Revenues

Account Num	Account Description	FY25 Budget	Working 1st Draft	First Reading	Public Workshop/2nd Reading	3rd Reading
01-000-0000	**GENERAL FUND REVENUES:**	**-**				
01-450-4800	Grant Income	-	65,295.00	65,295.00		
01-450-4810	Grant income- FCVC GRANT	-				
	450 POLICE REVENUE	118,790.00	187,295.00	187,295.00	-	-
01-460-4105	Return Check Fee	-				
01-460-4305	Restitution-Mark Moore	600.00	600.00	600.00		
01-460-4306	ARPA	-				
	460 MISCELLANEOUS REVENUE	600.00	600.00	600.00	-	-
01-471-7100	Interest Income - Other	131,624.00	100,000.00	100,000.00		
	471 Total	131,624.00	100,000.00	100,000.00	-	-
01-472-4100	Use of Fund Balance for Budget	66,000.00	-	-		
01-472-4200	Sale of Fixed Assets	220,300.00	-	-		
01-472-7245	Miscellaneous Income	-				
01-472-7247	Vacant Property Registration Fee	1,000.00	1,000.00	1,000.00		
	472 Total	287,300.00	1,000.00	1,000.00	-	-
	GENERAL FUND Revenue Totals	3,088,596.00	3,683,003.00	3,683,003.00	-	-

DRAFT

GF FY26 DRAFT BUDGET - Expenditures

Account Nur	Account Description	FY25 Budget	Working 1st Draft	First Reading	Public Workshop/2nd Reading	3rd Reading
01-000-000	GENERAL FUND EXPENSES:	-				
01-120-000	ADMINISTRATION	-				
01-120-100	ADMIN SALARIES:	-				
01-120-110	Admin Salaries	184,475.00	202,326.00	202,326.00		
01-120-111	Admin Salaries Part-Time	31,270.00	29,952.00	29,952.00		
01-120-200	ADMIN BENEFITS:					
01-120-210	Admin (Town) Social Security Tax	13,376.00	14,401.00	14,401.00		
01-120-220	Admin (Town) Medicare Tax	3,128.00	3,368.00	3,368.00		
01-120-230	Admin (Town) Unemployment Tax	792.00	956.00	956.00		
01-120-231	Admin (Town) Delaware Paid Leave	-	743.00	743.00		
01-120-240	Admin (Town) Health Insurance	41,764.00	36,626.00	36,626.00		
01-120-250	Admin (Town) Pension	10,515.00	11,087.00	11,087.00		
01-120-270	Admin-(Town)Disability	2,075.00	1,557.00	1,557.00		
01-120-280	Admin-(Town)Deferred Compensation	1,800.00	1,200.00	1,200.00		
01-120-300	ADMIN OTHER EXPENSES:	-				
01-120-304	Admin Bank Service Fees	-				
01-120-305	ARPA	-				
01-120-306	BOND & CAPITAL IMPROVEMENT	66,000.00				
01-120-308	Admin Cleaning Supplies	-				
01-120-322	Admin Computer & Supplies	650.00	20,650.00	20,650.00		
01-120-328	Admin Membership Dues	2,500.00	2,500.00	2,500.00		
01-120-336	Admin (Town) Fuel	-				
01-120-360	Admin Miscellaneous	-				
01-120-362	Admin Supplies	7,800.00	7,800.00	7,800.00		
01-120-364	Admin Training	1,000.00	1,000.00	1,000.00		
01-120-367	Community Outreach Events - Town Share	1,500.00	1,500.00	1,500.00		
01-120-370	Admin-Credit Card Processing Fees	-				
01-120-400	ADMIN CONTRACTUAL SERVICES:	-				
01-120-414	Admin Contr Serv - Outside Trash Vendor	482,000.00	530,985.00	530,985.00		
01-120-416	Admin Contr Serv - Audit/Accounting Fees	36,500.00	39,875.00	39,875.00		
01-120-417	Admin Contr Serv - Finance Officer	23,000.00	20,000.00	20,000.00		

DRAFT

GF FY26 DRAFT BUDGET - Expenditures

Account Nur	Account Description	FY25 Budget	Working 1st Draft	First Reading	Public Workshop/2nd Reading	3rd Reading
01-000-000	GENERAL FUND EXPENSES:	-				
01-120-418	Admin Contr Serv - Legal Fees	20,000.00	10,000.00	10,000.00		
01-120-419	Admin Contr Serv - Computer Consulting	5,000.00	5,000.00	5,000.00		
01-120-421	Admin Contr Serv - Engineer	1,675.00	1,675.00	1,675.00		
01-120-422	Admin Contr Serv - HVAC Maint. Agrmt	6,380.00	6,380.00	6,380.00		
01-120-423	Admin Contr Serv -Fire Sprinkler	675.00	810.00	810.00		
01-120-424	Admin Contr Serv - Elevator Inspection	1,285.00	1,349.00	1,349.00		
01-120-425	Admin Contr Serv - Pest Services	580.00	580.00	580.00		
01-120-428	Admin Contr Serv - Accounting Software	12,321.00	13,187.00	13,187.00		
01-120-429	Admin Contr Serv - Copiers	5,000.00	5,000.00	5,000.00		
01-120-430	Admin Contr Serv - Cleaning	18,900.00	21,260.00	21,260.00		
01-120-431	Admin Contr Serv - Generator	600.00	600.00	600.00		
01-120-432	Admin Contr Serv- Security	20,000.00	20,000.00	20,000.00		
01-120-500	ADMIN INSURANCE:	-				
01-120-542	Admin Insurance - Package Liability	62,091.00	69,193.00	69,193.00		
01-120-546	Admin Insurance - Public Official	11,197.00	12,348.00	12,348.00		
01-120-552	Admin Insurance - Workers' Compensatior	278.00	222.00	222.00		
01-120-600	ADMIN UTILITIES:					
01-120-670	Admin Utilities - Telephone	6,500.00	7,512.00	7,512.00		
01-120-672	Admin Utilities - Cellular Telephone	900.00	900.00	900.00		
01-120-674	Admin Utilities - Office Heat & Hot Wate	7,964.00	7,000.00	7,000.00		
01-120-676	Admin Utilities - Sewer & Water	10,000.00	7,300.00	7,300.00		
01-120-677	Admin Utilities - Communication	2,900.00	3,400.00	3,400.00		
01-120-678	Admin Utilities - Electric	30,820.00	27,000.00	27,000.00		
01-120-800	ADMIN MUNICIPAL EXPENSES:					
01-120-802	Admin Municipal Mortgage Expense	65,000.00	70,000.00	70,000.00		
01-120-803	Admin Municipal Building Interest	65,085.00	64,400.00	64,400.00		
01-120-804	Admin Maint Building/Town Properties	10,000.00	15,000.00	15,000.00		
01-120-805	Admin HVAC Maint/Parts	5,000.00	5,000.00	5,000.00		
	120 Admin	**1,280,296.00**	**1,301,642.00**	**1,301,642.00**	**-**	**-**
01-140-000	CODE ENFORCEMENT	-				

DRAFT

GF FY26 DRAFT BUDGET - Expenditures

Account Nur	Account Description	FY25 Budget	Working 1st Draft	First Reading	Public Workshop/2nd Reading	3rd Reading
01-000-000	GENERAL FUND EXPENSES:	-				
01-140-300	CODE ENFORCEMENT OTHER EXPEN	-				
01-140-360	Code Enforcement Miscellaneous	10,000.00	10,000.00	10,000.00		
	140 Code Enforcemen	**10,000.00**	**10,000.00**	**10,000.00**	-	-
01-145-300	COUNCIL OTHER EXPENSES:	-				
01-145-306	Council Election Expense	500.00	500.00	500.00		
01-145-358	Council Business Meetings	400.00	400.00	400.00		
01-145-382	Council Public Notices	1,000.00	1,000.00	1,000.00		
	145 Council	**1,900.00**	**1,900.00**	**1,900.00**	-	-
01-150-000	PUBLIC WORKS	-				
01-150-100	PUBLIC WORKS SALARIES:	-				
01-150-110	Public Works Salaries	85,523.00	117,380.00	117,380.00		
01-150-200	Public Works BENEFITS:					
01-150-210	Public Works (TOWN) Social Security Tax	5,302.00	7,278.00	7,278.00		
01-150-220	Public Works (TOWN) Medicare Tax	1,240.00	1,702.00	1,702.00		
01-150-230	Public Works (TOWN) Unemployment Tax	396.00	594.00	594.00		
01-150-231	Public Works (TOWN) Delaware Paid Leav	-	376.00	376.00		
01-150-240	Public Works (TOWN) Health Insurance	12,222.00	12,735.00	12,735.00		
01-150-250	Public Works (TOWN) Pension	3,092.00	3,355.00	3,355.00		
01-150-251	Public Works-Disability	509.00	509.00	509.00		
01-150-252	Public Works-(TOWN) Workers Comp	2,676.00	9,629.00	9,629.00		
01-150-280	Public Works-(TOWN)Deferred Compensa	-				
01-150-300	PUBLIC WORKS OTHER EXPENSES:					
01-150-330	Public Works Equipment	5,100.00	5,100.00	5,100.00		
01-150-333	Public Works Snow Supplies	7,225.00	7,225.00	7,225.00		
01-150-336	Public Works Fuel	8,000.00	8,000.00	8,000.00		
01-150-356	Public Works Maintenance & Repairs	500.00	500.00	500.00		
01-150-357	Public Works Street Maint & Repairs	22,000.00	22,000.00	22,000.00		
01-150-362	Public Works Supplies	5,000.00	5,000.00	5,000.00		
01-150-364	Public Works Training	500.00	500.00	500.00		
01-150-368	Public Works Uniforms - Purchased	1,000.00	1,000.00	1,000.00		

DRAFT

GF FY26 DRAFT BUDGET - Expenditures

Account Nur	Account Description	FY25 Budget	Working 1st Draft	First Reading	Public Workshop/2nd Reading	3rd Reading
01-000-000	GENERAL FUND EXPENSES:	-				
01-150-381	Public Works Grounds Upkeep					
01-150-600	Public Works UTILITIES:					
01-150-672	Public Works Cellular Telephone	700.00	700.00	700.00		
01-150-674	Public Works Office Heat & Hot Water	1,700.00	1,900.00	1,900.00		
01-150-676	Public Works Sewer & Water	700.00	700.00	700.00		
01-150-677	Public Works Utilities - Communication	1,400.00	1,400.00	1,400.00		
01-150-678	Public Works Electric	3,100.00	3,100.00	3,100.00		
01-150-700	PUBLIC WORKS VEHICLE MAINTENANCE:					
01-150-702	Public Works Street Sweeper	1,000.00	1,000.00	1,000.00		
01-150-704	Public Works Tractor & Mower	1,000.00	2,000.00	2,000.00		
01-150-706	Public Works Plow & Sander	1,000.00	1,000.00	1,000.00		
01-150-708	Pub Wks Veh - 2003 Chev Dump Truck - 4	1,000.00	1,000.00	1,000.00		
01-150-720	Pub Wks Veh - 2005 Chev Pkup - 7	-				
01-150-721	Public Works 2019 GMC Sierra - 10	1,000.00	1,000.00	1,000.00		
01-150-722	Pub Wks Veh - 2024 Chev Silverado Pkup	500.00	500.00	500.00		
01-150-723	Pub Wks Veh - 2005 Chev Pkup 9	500.00	500.00	500.00		
01-150-727	Pub Wks Veh - 2006 GMC Dump Truck #2	1,000.00	1,000.00	1,000.00		
01-150-728	Pub Wks Veh - 2024 Chevy Dump Truck #	500.00	500.00	500.00		
01-150-729	Pub Wks Veh - 2024 Chevy Pkup Truck #2	500.00	500.00	500.00		
01-120-804	Public Wks Maint Building/Town Properties	3,000.00	3,000.00	3,000.00		
01-120-805	Public Works Street Lights	10,000.00				
	150 Public Works	**188,885.00**	**222,683.00**	**222,683.00**	**-**	**-**
01-160-000	POLICE	-				
01-160-100	POLICE SALARIES:	-				
01-160-110	Police Salaries	878,331.00	1,215,598.00	1,215,598.00		
01-160-111	Admin Police Salaries	63,473.00	70,611.00	70,611.00		
01-160-113	Police Special Duty	8,000.00	8,000.00	8,000.00		
01-160-114	Police Special Duty (Town)	6,000.00	4,000.00	4,000.00		
01-160-115	Police Salaries Overtime	27,000.00	40,000.00	40,000.00		

DRAFT

GF FY26 DRAFT BUDGET - Expenditures

Account Nur	Account Description	FY25 Budget	Working 1st Draft	First Reading	Public Workshop/2nd Reading	3rd Reading
01-000-000	GENERAL FUND EXPENSES:	-				
01-160-116	Police Court Overtime	2,000.00	4,000.00	4,000.00		
01-160-117	Police Highway Safety Overtime	8,000.00	8,000.00	8,000.00		
01-160-121	Police Night Shift	7,800.00	10,662.00	10,662.00		
01-160-200	Police BENEFITS:					
01-160-210	Police (TOWN) Social Security Tax	62,037.00	79,658.00	79,658.00		
01-160-220	Police (TOWN) Medicare Tax	14,509.00	18,630.00	18,630.00		
01-160-230	Police (TOWN) Unemployment Tax	2,574.00	2,580.00	2,580.00		
01-160-231	Police (TOWN) Delaware Paid Leave		4,111.00	4,111.00		
01-160-240	Police (TOWN) Health Insurance	200,639.00	257,249.00	257,249.00		
01-160-250	Police (TOWN) Pension	135,028.00	188,427.00	188,427.00		
01-160-251	Admin Police (TOWN) Pension	3,618.00	3,869.00	3,869.00		
01-160-252	Police-Disability	6,315.00	8,194.00	8,194.00		
01-160-253	Police-(TOWN) Workers Comp	26,316.00	36,988.00	36,988.00		
01-160-254	Police-(TOWN) Police Liability Insur	17,675.00	22,877.00	22,877.00		
01-160-280	Police-(TOWN)Deferred Compensation	3,600.00	3,600.00	3,600.00		
01-160-300	POLICE OTHER EXPENSES:					
01-160-330	Police Equipment	12,000.00	12,000.00	12,000.00		
01-160-336	Police Fuel	35,000.00	35,000.00	35,000.00		
01-160-362	Police Supplies	20,000.00	20,000.00	20,000.00		
01-160-364	Police Training	8,000.00	12,000.00	12,000.00		
01-160-366	Police Uniforms - Cleaning	1,200.00	1,200.00	1,200.00		
01-160-368	Police Uniforms - Purchased	10,000.00	12,000.00	12,000.00		
01-160-369	Police FCVC GRANT					
01-160-372	Police-Medical Testing	3,000.00	3,000.00	3,000.00		
01-160-374	Police-Computer Maintenance	16,000.00	18,000.00	18,000.00		
01-160-375	Police-Reimbursable Expenses					
01-160-600	Police UTILITIES:					
01-160-672	Police Cellular Telephone	6,800.00	7,224.00	7,224.00		
01-160-677	Police Utilities - Communication	4,600.00	5,300.00	5,300.00		
01-160-700	POLICE VEHICLE MAINTENANCE:					

DRAFT

GF FY26 DRAFT BUDGET - Expenditures

Account Nur	Account Description	FY25 Budget	Working 1st Draft	First Reading	Public Workshop/2nd Reading	3rd Reading
01-000-000	GENERAL FUND EXPENSES:	-				
01-160-735	Police Veh - 2013 Ford Explorer #121	1,000.00	1,000.00	1,000.00		
01-160-737	Police-2015 Chevrolet Tahoe #123	1,000.00	1,000.00	1,000.00		
01-160-738	Police-2015 Chevrolet Tahoe #124	-	1,500.00	1,500.00		
01-160-740	Police Veh - 2016 Chevrolet Tahoe #126	1,000.00	3,000.00	3,000.00		
01-160-741	Police Veh - 2017 Chev Tahoe #127	1,000.00				
01-160-742	Police Veh - 2018 Chev Tahoe #128	1,000.00				
01-160-743	Police Veh - 2018 Chev Tahoe #129	1,000.00	3,000.00	3,000.00		
01-160-744	Police Veh - 2019 Chev Tahoe #130	1,000.00	3,000.00	3,000.00		
01-160-745	Police Veh - 2019 Chev Tahoe #131	1,000.00	3,000.00	3,000.00		
01-160-746	Police - Dump Truck (military) #132	1,000.00	2,000.00	2,000.00		
01-160-747	Police - Forklift (military) #133	1,000.00	2,000.00	2,000.00		
01-160-748	Police Veh - 2021 Chev Silverado #134	1,000.00	2,000.00	2,000.00		
01-160-749	Police Veh - 2021 Chev Tahoe #135	1,000.00	2,000.00	2,000.00		
01-160-750	Police Veh - 2021 Chev Tahoe #136	1,000.00	2,000.00	2,000.00		
01-160-751	Police Veh - 2023 Chev Tahoe #137	1,000.00	2,000.00	2,000.00		
01-160-752	Police Veh - 2023 Chev Tahoe #138	1,000.00	2,000.00	2,000.00		
01-160-753	Police Veh - 2023 Chev Tahoe - #139	1,000.00	2,000.00	2,000.00		
01-160-754	POLICE VEH - HUMVEE	2,000.00	2,500.00	2,500.00		
	160 Police	1,607,515.00	2,146,778.00	2,146,778.00	-	-
	GENERAL FUND Expenditure Totals	3,088,596.00	3,683,003.00	3,683,003.00	-	-
		-	-	-	-	-

DRAFT

GF FY26 DRAFT BUDGET - Expenditures

Account Nur	Account Description	FY25 Budget	Working 1st Draft	First Reading	Public Workshop/2nd Reading	3rd Reading
01-000-000	GENERAL FUND EXPENSES:	-				

DRAFT