

			FY27- ANNUAL - General Fund								Water Fund	Sewer Fund			
			100-Reg	101-Reg	200-Reg	300-Reg	600-Reg	700-Reg	Total		400-Reg	500-Reg	Total	check	%
Line		GL	Admin	Council	Police	Streets	PZ	Trash			Water	Sewer			
1	REVENUES														
2	Property Tax	3100	\$ 2,961,028	\$ -	\$ -	\$ 130,000	\$ -	\$ -	\$ 3,091,028		\$ -	\$ -	\$ 3,091,028	\$ -	26.85%
3	Franchise Fee	3320	\$ 56,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,500		\$ -	\$ -	\$ 56,500	\$ -	0.49%
4	Parking Meters	3345	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000		\$ -	\$ -	\$ 32,000	\$ -	0.28%
5	Parking Fines	3420	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000		\$ -	\$ -	\$ 12,000	\$ -	0.10%
6	Tax Penalty Revenue	3430	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000		\$ -	\$ -	\$ 17,000	\$ -	0.15%
7	Court House Mun.	3450	\$ 1,521,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,521,000		\$ -	\$ -	\$ 1,521,000	\$ -	13.21%
8	Accomodations Tax	3470	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,000		\$ -	\$ -	\$ 190,000	\$ -	1.65%
9	State-County Seat in Lieu of Taxes	3500	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,000		\$ -	\$ -	\$ 48,000	\$ -	0.42%
10	Verizon Land Lease Agreement	3480	\$ 30,407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,407		\$ -	\$ -	\$ 30,407	\$ -	0.26%
11	Misc. Revenue	3635	\$ 9,000	\$ -	\$ 82,695	\$ -	\$ -	\$ -	\$ 91,695		\$ 3,000	\$ 5,000	\$ 99,695	\$ -	0.87%
12	Police Services	3355	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000		\$ -	\$ -	\$ 30,000	\$ -	0.26%
13	Police Fine Revenue	3410	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000		\$ -	\$ -	\$ 75,000	\$ -	0.65%
14	Grant Receipts/Police Pension	3540	\$ -	\$ -	\$ 152,000	\$ -	\$ -	\$ -	\$ 152,000		\$ -	\$ -	\$ 152,000	\$ -	1.32%
15	Misc Grant/Sussex County	3600	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000		\$ -	\$ -	\$ 45,000	\$ -	0.39%
16	Grant Receipts/Victim Services (205)	3515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
17	Real Estate Transfer Tax	3120	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000		\$ -	\$ -	\$ 700,000	\$ -	6.08%
18	Project Inspections	3365	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000		\$ -	\$ -	\$ 4,000	\$ -	0.03%
19	Grant Receipts/Municipal Street	3535	\$ -	\$ -	\$ -	\$ 162,500	\$ -	\$ -	\$ 162,500		\$ -	\$ -	\$ 162,500	\$ -	1.41%
20	Building Permits	3210	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ -	\$ 325,000		\$ -	\$ -	\$ 325,000	\$ -	2.82%
21	Business License	3215	\$ -	\$ -	\$ -	\$ -	\$ 245,000	\$ -	\$ 245,000		\$ -	\$ -	\$ 245,000	\$ -	2.13%
22	Planning Commission Fee	3350	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000		\$ -	\$ -	\$ 15,000	\$ -	0.13%
23	Solid Waste Collection Fee	3325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 548,500	\$ 548,500		\$ -	\$ -	\$ 548,500	\$ -	4.76%
24	Certificate of Occupancy	3213	\$ -	\$ -	\$ -	\$ -	\$ 2,800	\$ -	\$ 2,800		\$ -	\$ -	\$ 2,800	\$ -	0.02%
25	Utility Service Charge	3365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,500,000	\$ 2,303,370	\$ 3,803,370	\$ -	33.04%
26	Debt Reduction Fee (2025 GO Bond)	3375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 150,950	\$ 98,067	\$ 249,017	\$ -	2.16%
27	Utility Penalty	3440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500		\$ 13,500	\$ 19,000	\$ 40,000	\$ -	0.35%
28	State Service Center R&M Income	3630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 18,000	\$ 18,000	\$ -	0.16%
29	Total Revenue		\$ 4,876,935	\$ -	\$ 384,695	\$ 996,500	\$ 587,800	\$ 556,000	\$ 7,401,930		\$ 1,667,450	\$ 2,443,437	\$ 11,512,817	\$ -	100.00%

			FY27- ANNUAL - General Fund								Water Fund	Sewer Fund	Total	check	%
			100-Reg	101-Reg	200-Reg	300-Reg	600-Reg	700-Reg	Total		400-Reg	500-Reg			
Line		GL	Admin	Council	Police	Streets	PZ	Trash			Water	Sewer			
30	EXPENSES														
31	Salary & Wage Expense														
32	Salaries	4100	\$ 207,036	\$ 3,000	\$ 3,017,521	\$ 273,793	\$ 118,202	\$ -	\$ 3,619,552		\$ 658,712	\$ 623,566	\$ 4,901,830	\$ -	39.80%
33	Salaries/Other	4116	\$ 572	\$ -	\$ 8,446	\$ 862	\$ 356	\$ -	\$ 10,236		\$ 1,971	\$ 1,974	\$ 14,182	\$ -	0.12%
34	Salaries/Overtime	4120	\$ -	\$ -	\$ 125,000	\$ 6,500	\$ 250	\$ -	\$ 131,750		\$ 8,750	\$ 6,000	\$ 146,500	\$ -	1.19%
35	Salaries/Overtime/Court	4125	\$ -	\$ -	\$ 22,500	\$ -	\$ -	\$ -	\$ 22,500		\$ -	\$ -	\$ 22,500	\$ -	0.18%
36	Total Salaries & Wages		\$ 207,608	\$ 3,000	\$ 3,173,467	\$ 281,155	\$ 118,808	\$ -	\$ 3,784,038		\$ 669,433	\$ 631,540	\$ 5,085,011	\$ 0	41.29%
37														\$ -	
38	Benefit Expense														
39	Soc Sec/Med (7.65%)	4130	\$ 15,882	\$ 230	\$ 242,770	\$ 21,508	\$ 9,089	\$ -	\$ 289,479		\$ 51,212	\$ 48,313	\$ 389,003		3.16%
40	DE Paid Family Medical Leave	4132	\$ 1,661	\$ -	\$ 25,388	\$ 2,249	\$ 950	\$ -	\$ 30,248		\$ 5,355	\$ 5,052	\$ 40,656		0.33%
41	Pension	4135	\$ 12,519	\$ -	\$ 471,421	\$ 16,954	\$ 7,164	\$ -	\$ 508,058		\$ 40,367	\$ 38,082	\$ 586,507	\$ -	4.76%
42	Worker's Compensation	4145	\$ 544	\$ -	\$ 100,161	\$ 6,806	\$ 232	\$ -	\$ 107,742		\$ 11,032	\$ 10,638	\$ 129,412	\$ -	1.05%
43	Health Care	4140	\$ 30,871	\$ -	\$ 656,269	\$ 66,862	\$ 31,000	\$ -	\$ 785,002		\$ 179,856	\$ 158,466	\$ 1,123,323	\$ -	9.12%
44	Health Care Retirement HRA	4140	\$ -	\$ -	\$ 30,000	\$ 12,000	\$ -	\$ -	\$ 42,000		\$ -	\$ -	\$ 42,000	\$ -	0.34%
45	Principle Life Insurance	4140	\$ 343	\$ -	\$ 7,027	\$ 676	\$ 279	\$ -	\$ 8,325		\$ 1,546	\$ 1,548	\$ 11,419	\$ -	0.09%
46	Total Benefit Expenses		\$ 61,818	\$ 230	\$ 1,533,036	\$ 127,056	\$ 48,714	\$ -	\$ 1,770,854		\$ 289,367	\$ 262,098	\$ 2,322,320	\$ -	18.86%
47															
48	Subtotal Salaries & Benefits		\$ 269,426	\$ 3,230	\$ 4,706,504	\$ 408,211	\$ 167,522	\$ -	\$ 5,554,893		\$ 958,800	\$ 893,638	\$ 7,407,331	\$ -	60.14%
49			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	

			FY27- ANNUAL - General Fund								Water Fund	Sewer Fund			
			100-Reg	101-Reg	200-Reg	300-Reg	600-Reg	700-Reg	Total	400-Reg	500-Reg	Total	check	%	
Line		GL	Admin	Council	Police	Streets	PZ	Trash		Water	Sewer				
50	Operating Expense														
51	Solid Waste Collection Fee	4520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 548,500	\$ 548,500	\$ -	\$ -	\$ 548,500	\$ -	4.45%	
52	Utilities	4205	\$ 16,000	\$ -	\$ 10,000	\$ 165,000	\$ -	\$ -	\$ 191,000	\$ 65,000	\$ 180,000	\$ 436,000	\$ -	3.54%	
53	Utilities State Pump	4207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.00%	
54	Gasoline	4210	\$ 1,000	\$ -	\$ 60,000	\$ 10,000	\$ -	\$ -	\$ 71,000	\$ 4,000	\$ 8,000	\$ 83,000	\$ -	0.67%	
55	Chemicals	4215	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 98,000	\$ 67,000	\$ 175,000	\$ -	1.42%	
56	Telephone	4220	\$ 8,500	\$ -	\$ 17,000	\$ 5,000	\$ 1,800	\$ -	\$ 32,300	\$ 6,500	\$ 6,000	\$ 44,800	\$ -	0.36%	
57	Office Expense	4240	\$ 22,500	\$ -	\$ 75,000	\$ 8,000	\$ 17,000	\$ -	\$ 122,500	\$ 12,000	\$ 30,000	\$ 164,500	\$ -	1.34%	
58	Professional Expense	4250	\$ 32,000	\$ 2,000	\$ 100,000	\$ 10,000	\$ 30,262	\$ -	\$ 174,262	\$ 25,000	\$ 15,000	\$ 214,262	\$ -	1.74%	
59	Professional/Contracted Services	4260	\$ 145,000	\$ -	\$ 125,000	\$ 75,000	\$ 113,335	\$ -	\$ 458,335	\$ 105,000	\$ 550,000	\$ 1,113,335	\$ -	9.04%	
60	Council Meetings & Conferences	4325	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ -	\$ 9,000	\$ -	0.07%	
61	General Liability	4270	\$ 14,667	\$ -	\$ 140,851	\$ 33,542	\$ 4,297	\$ -	\$ 193,356	\$ 23,834	\$ 41,075	\$ 258,266	\$ -	2.10%	
62	Maintenance & Supplies/Buildings	4280	\$ 13,000	\$ -	\$ 10,000	\$ 12,000	\$ -	\$ -	\$ 35,000	\$ 10,000	\$ 4,000	\$ 49,000	\$ -	0.40%	
63	Maintenance & Supplies/vehicles	4281	\$ -	\$ -	\$ 35,000	\$ 15,000	\$ -	\$ -	\$ 50,000	\$ 4,000	\$ 6,000	\$ 60,000	\$ -	0.49%	
64	Maintenance & Supplies/equipment	4282	\$ -	\$ -	\$ 25,000	\$ 20,000	\$ -	\$ -	\$ 45,000	\$ 20,000	\$ 20,000	\$ 85,000	\$ -	0.69%	
65	Maintenance & Supplies/street	4283	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 8,000	\$ 1,000	\$ 14,000	\$ -	0.11%	
66	Maintenance & Supplies/Wtr/Swr Lines	4284	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 20,000	\$ 2,500	\$ 23,500	\$ -	0.19%	
67	Maintenance & Supplies Pump Station	4285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	0.61%	
68	Maintenance & Supplies/Stage	4290	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.01%	
69	Sludge/Diposal Fees	4295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	2.03%	
70	Special Events	4300	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	0.02%	
71	Donations	4320	\$ 20,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,500	\$ -	\$ -	\$ 20,500	\$ -	0.17%	
72	Principal Payment - Town Hall & Annex	4531	\$ 50,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,987	\$ -	\$ -	\$ 50,987	\$ -	0.41%	
73	Interest Expense	4530	\$ 40,253	\$ -	\$ 500,400	\$ -	\$ -	\$ -	\$ 540,653	\$ 172,710	\$ 237,619	\$ 950,983	\$ -	7.72%	
74	Capital Expenditure	4700	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ 55,000	\$ 60,000	\$ -	0.49%	
75	Lease Expense	4900	\$ 4,034	\$ -	\$ 200,000	\$ 15,500	\$ -	\$ -	\$ 219,534	\$ -	\$ 372	\$ 219,906	\$ -	1.79%	
76	2% of Operating Budget		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
77												\$ -		0.00%	
78															
79	Subtotal Operating Expense		\$ 368,441	\$ 11,000	\$ 1,298,251	\$ 393,042	\$ 166,694	\$ 548,500	\$ 2,785,927	\$ 574,044	\$ 1,549,066	\$ 4,909,038	\$ -	39.86%	
80															
81	Total Expenses		\$ 637,867	\$ 14,230	\$ 6,004,754	\$ 801,253	\$ 334,216	\$ 548,500	\$ 8,340,820	\$ 1,532,844	\$ 2,442,705	\$ 12,316,369	\$ -	100.00%	
82															
83	Operating Surplus/(Deficit)		\$ 4,239,068	\$ (14,230)	\$ (5,620,059)	\$ 195,247	\$ 253,584	\$ 7,500	\$ (938,890)	\$ 134,606	\$ 732	\$ (803,552)			
84			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
85		%	7.65%	0.17%	71.99%	9.61%	4.01%	6.58%	100%						

			FY27- ANNUAL - General Fund								Water Fund	Sewer Fund			
			100-Reg	101-Reg	200-Reg	300-Reg	600-Reg	700-Reg	Total		400-Reg	500-Reg	Total	check	%
Line		GL	Admin	Council	Police	Streets	PZ	Trash			Water	Sewer			
86	Capital Expenditures														
87	Debt Retirement Principal														
88	2025 Bond - PW & PD Facility		\$ -	\$ -	\$ 114,000	\$ -	\$ -	\$ -	\$ 114,000		\$ 38,000	\$ 38,000	\$ 190,000		
89	Bond - WTC Refinanced 2021	4510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 32,495	\$ 382,497	\$ 414,992		
90	SRF-A	2101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 152,961	\$ 152,961		
91	SRF-C	2160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 5,873	\$ -	\$ 5,873		
92	SRF 2010 (S. Bedford Pump Station)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 24,343	\$ 24,343		
93	Total Capital Expenditures		\$ -	\$ -	\$ 114,000	\$ -	\$ -	\$ -	\$ 114,000		\$ 76,368	\$ 597,801	\$ 788,169	\$ -	\$ -
94	Total Expenses		\$ 637,867	\$ 14,230	\$ 6,118,754	\$ 801,253	\$ 334,216	\$ 548,500	\$ 8,454,820		\$ 1,609,212	\$ 3,040,506	\$ 13,104,538	\$ -	
95	Surplus/(Deficit)		\$ 4,239,068	\$ (14,230)	\$ (5,734,059)	\$ 195,247	\$ 253,584	\$ 7,500	\$ (1,052,890)		\$ 58,238	\$ (597,069)	\$ (1,591,721)		
96															
97	Check		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
98															
99	Interfund														
100	Real Estate Transfer Tax		\$ -	\$ -	\$ 355,000	\$ 5,000	\$ -	\$ -	\$ 360,000		\$ -	\$ 305,000	\$ 665,000		
101	Impact Cash Account		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 92,828	\$ 717,353	\$ 810,181		
102	Depreciation Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 5,300	\$ 20,000	\$ 25,300		
103	Reserve Account		\$ 91,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,240		\$ -	\$ -	\$ 91,240		
104	Total Fund Transfer		\$ 91,240	\$ -	\$ 355,000	\$ 5,000	\$ -	\$ -	\$ 451,240		\$ 98,128	\$ 1,042,353	\$ 1,591,721		
105													\$ 0		