



Town of Millsboro
Fiscal Year 2027 Budget Book

Town of
MILLSBORO
DELAWARE



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Transmittal Letter

Mayor McKee and Members of Council,

The annual budget is the Town's most important policy document. It assures our residents, businesses, and property owners that Millsboro's resources are being managed in an efficient, effective, and fiscally responsible manner. It also serves as a roadmap—clearly outlining the Town's priorities and the allocation of resources needed to support operations, maintain infrastructure, and plan for future growth.

In accordance with the Delaware Code and the Town of Millsboro Charter, I respectfully submit the proposed Operating and Capital Budget for Fiscal Year 2027, covering the period of July 1, 2026 through June 30, 2027. This budget was developed collaboratively by the Director of Finance and Technology, the Town Manager, and staff across all departments. Departmental submissions were reviewed and refined through public budget workshop sessions held on April 22, May 11, and May 18, 2026. I am grateful for the thoughtful input of Council, the dedication of our staff, and the collective effort that made it possible to present a balanced budget that reflects the needs and priorities of our community.

FY 2027 Budget Summary

	Operating Revenue	Prior Year / Restricted	Debt Proceeds	Operating Expense	Capital / Reserves	Surplus / (Deficit)
General Fund	7,829,500	438,678	0	7,374,002	894,176	0
Sewer Fund	3,862,000	3,662,000	13,940,000	4,637,700	16,826,300	0
Water Fund	2,268,000	554,000	0	2,216,000	606,000	0
Total Budget	13,959,500	4,654,678	13,940,000	14,227,702	18,326,476	0

Millsboro continues to maintain a strong financial position. In FY 2025, Council established the Asset Management and Finance Committee to support long-term financial planning and ensure continued fiscal stability. Over the past 18 months, the committee and staff have made significant progress, and the benefits of this work will begin to appear in next year's budget cycle.

Major Initiatives and Capital Investments

Water Meter Replacement Project

Following setbacks in FY 2026 related to the termination of the VEPO contract, the Town is now in the final stages of completing the water meter upgrade project.

- In FY 2024, the project was bid and awarded, meters were purchased, and two radio receivers were installed.
- In FY 2025, VEPO installed more than 80% of the meters.
- The remaining meters—primarily the more complex installations—will be completed in FY 2027 as Public Works secures a new vendor.

This project is fully funded through previously collected and reserved transfer tax revenue.



Wastewater Treatment Plant and Related Improvements

In FY 2027, the Town will move forward with the construction of a new wastewater treatment plant and associated piping on the Town-owned White Farm property.

- USDA is financing the project with a **40-year loan at 1.5% interest totaling \$15 million**, paired with **\$12.795 million in grant funding**.
- The Town has already contributed **\$2.6 million in ARPA funds**.

Additionally, the Town will pursue a State Revolving Fund (SRF) loan to convert the existing wastewater treatment plant into a pump station and to replace. Debt service for these projects will continue to be funded through sewer and water impact fees collected on new EDUs.

Use of Restricted Funds for FY 2027 Capital Projects

Not all capital needs require debt financing. In FY 2027, the Town will utilize previously collected restricted revenues as follows:

Sewer Fund – \$3,662,000 (Transfer Tax)

- Centrifuge conversion to mobile trailer unit – \$500,000
- Temporary membrane system infrastructure – \$300,000
- Temporary membrane system – \$860,000
- Membrane tubes – \$300,000
- White Street sewer replacement – \$312,000
- Used jet vac truck – \$133,000
- Sanitary sewer pipe replacement – \$800,000
- Ford F-250 – \$82,000
- Membrane tube cleaning – \$75,000
- WWTP conversion to pump station – \$300,000

General Fund – \$288,677.60 (Police Protection Impact Fees)

- Four new police vehicles
- Caustic paneling installation in the community room

Municipal Street Aid – \$150,000

- Street paving

Water Fund – \$554,000 (Transfer Tax)

- Insert valves/blow-offs – \$120,000
- Caustic feed pumps – \$100,000
- Water plant heaters – \$50,000
- Electrical improvements – \$100,000
- Settler valve and tank – \$20,000
- Two Ford F-250 trucks – \$82,000 each

Rate Adjustments for FY 2027

The General Fund will implement its first property tax increase in three years, raising the rate from **\$0.39 to \$0.44 per \$100 of assessed value**. The FY 2027 assessment roll was finalized on April 1, 2026 at **\$1,222,486,800**, a 2.8% increase



over the prior year.

Water and sewer service rates will increase by **2.47%**, consistent with the regional Consumer Price Index.

- Sewer rate: **\$1.39 per 100 gallons** (increase of \$0.03)
- Water rate: **\$0.69 per 100 gallons** (increase of \$0.02)
- New minimum quarterly bill: **\$156.00**

The Town is currently conducting a comprehensive rate study to evaluate long-term rate structures for both utilities. The results, expected this fall, may require a budget amendment to adjust revenue projections and reduce reliance on previously collected transfer tax funds.

Closing

I would like to again thank the Town Council, department directors, and staff for their dedication and collaboration throughout the FY 2027 budget process. Millsboro's continued financial strength is the direct result of thoughtful planning, responsible stewardship, and a shared commitment to serving our community. Together, we will ensure that Millsboro remains well-positioned for the future.

Sincerely,



Matthew T. Hall

Director of Finance & Technology

Basis of Budgeting

The Town of Millsboro prepares and adopts its annual budget in accordance with the Town Charter, Delaware Code, and generally accepted governmental budgeting practices. The budget serves as the Town's primary financial planning tool, establishing the legal authority for the expenditure of public funds and guiding the allocation of resources to meet community needs.

Budget Structure

The Town's budget is organized into three major funds:

- **General Fund** – Supports core governmental services such as police, administration, code enforcement, streets, parks, and community services.
- **Water Fund** – Accounts for the operation, maintenance, and capital needs of the municipal water system.
- **Sewer Fund** – Accounts for the operation, maintenance, and capital needs of the wastewater collection and treatment system.

Each fund is budgeted separately to ensure transparency, accountability, and compliance with legal and financial requirements.

Basis of Accounting vs. Basis of Budgeting

The Town of Millsboro uses the **modified accrual basis of accounting** for governmental funds and the **accrual basis** for proprietary funds (Water and Sewer). However, for budgeting purposes, the Town uses a **cash-modified accrual hybrid**, which includes the following principles:

- **Revenues** are budgeted when they are **measurable and expected to be received** during the fiscal year.
- **Expenditures** are budgeted when the related obligation is **expected to be incurred**, regardless of the exact timing of cash payment.
- **Capital projects** are budgeted on a **project-length basis**, but appropriations are authorized annually.
- **Depreciation** is **not** budgeted, although it is recorded for financial reporting purposes.

This approach ensures that the budget reflects the Town's true financial obligations and available resources for the fiscal year.

Balanced Budget Requirement

The Town Charter requires the adoption of a **balanced budget**, meaning:

- Total **appropriations** cannot exceed
- Total **estimated revenues, plus**
- **Available fund balances** or **restricted funds** legally authorized for use.

The FY2027 budget meets this requirement, with each fund individually balanced.

Use of Restricted and Committed Funds

Certain revenues—such as **transfer tax, impact fees, Municipal Street Aid**, and **grant funds**—are legally restricted for specific purposes. The Town budgets these revenues and related expenditures in accordance with:

- State law
- Grant agreements
- Town ordinances



- Long-term capital plans

Restricted funds are used only for eligible projects, such as water and sewer infrastructure, police vehicles, street paving, and capital improvements.

Budget Amendments

The Town Council may amend the budget during the fiscal year to:

- Reflect new grant awards
- Adjust for changes in revenue projections
- Authorize new capital projects
- Implement rate changes (e.g., water/sewer rate study outcomes)

All amendments require formal Council approval to ensure transparency and public accountability.

Long-Term Financial Planning

The Town incorporates multi-year planning into its annual budget process, including:

- Capital Improvement Program (CIP) planning
- Debt service forecasting
- Utility rate modeling
- Asset management and replacement schedules
- Evaluation of long-term operating impacts of new development

This forward-looking approach supports Millsboro's continued financial stability and ensures that infrastructure and service needs are met responsibly.

Budget Timeline

The Town of Millsboro develops its annual budget through a structured, transparent, and collaborative process involving Town staff, the Town Manager, the Director of Finance and Technology, and the Town Council. The process is guided by the Town Charter, Delaware Code, and generally accepted municipal budgeting practices. It is designed to ensure responsible stewardship of public funds, alignment with community priorities, and long-term financial sustainability.

Year-Round Budgeting Framework

In recent years, Millsboro has transitioned to a **year-round budgeting model**, reflecting the Town's rapid growth and increasing complexity of operations. Budget development now begins months before the start of the fiscal year and includes continuous monitoring, forecasting, and adjustment throughout the year.

1. Internal Kickoff and Departmental Preparation

Budget development begins in **late fall** (typically October/November), when the Town Manager and Director of Finance and Technology hold a kickoff meeting with all department heads.

During this phase:

- Departments review current-year spending and project year-end results.
- Personnel budgeting and capital project requests open for staff input.
- Departments submit operating needs, capital requests, and staffing proposals for the upcoming fiscal year.

This early start ensures adequate time for analysis, prioritization, and refinement.

2. Staff Review and Draft Budget Development

The Town Manager and Director of Finance and Technology review all departmental submissions and begin assembling the **first draft** of the operating and capital budgets.

This stage includes:

- Revenue forecasting for taxes, utility fees, grants, and other sources
- Evaluation of capital needs and long-term infrastructure planning
- Review of debt service obligations
- Identification of funding gaps or required adjustments
- Alignment with Council priorities and long-term financial strategies

The Finance Department plays a central role in coordinating financial data, preparing projections, and ensuring compliance with accounting and reporting standards.

3. Public Budget Workshops



Draft budget materials are presented to the Town Council during **public budget workshop sessions**, typically held in the spring. These workshops allow for detailed review, discussion, and refinement of the proposed budget.

Workshops include:

- Review of revenues and expenditures by fund
- Analysis of major projects and capital investments
- Discussion of staffing, equipment, and operational needs
- Updates on ongoing projects and grant-funded initiatives
- Public input and questions

Workshops are publicly noticed and open to residents, ensuring transparency and accountability.

4. Council Adoption

Following the workshop phase, the Town Council votes to adopt the annual budget and appropriate the funds at the next Council Meeting.

Adoption establishes:

- Legal spending authority for each fund
- Authorized staffing levels
- Approved capital projects
- Utility rates (unless adjusted later through a rate study)
- Use of restricted or committed funds

The adopted budget becomes effective on **July 1**, the start of the Town's fiscal year.

5. Ongoing Monitoring and Reporting

Budget management continues throughout the fiscal year. The Finance Department:

- Prepares monthly financial reports
- Tracks revenues and expenditures against budget
- Coordinates with departments on project status
- Provides updates to Council during regular meetings
- Works with auditors on annual financial statements

This continuous monitoring ensures that the Town remains financially stable and responsive to changing conditions.

6. Budget Amendments

If circumstances change—such as new grants, revised revenue projections, or rate adjustments—the Town Council may adopt **budget amendments** during the fiscal year.

Amendments may be required for:



- New capital projects
- Adjustments to utility rates (e.g., following a rate study)
- Reallocation of restricted funds
- Significant operational changes

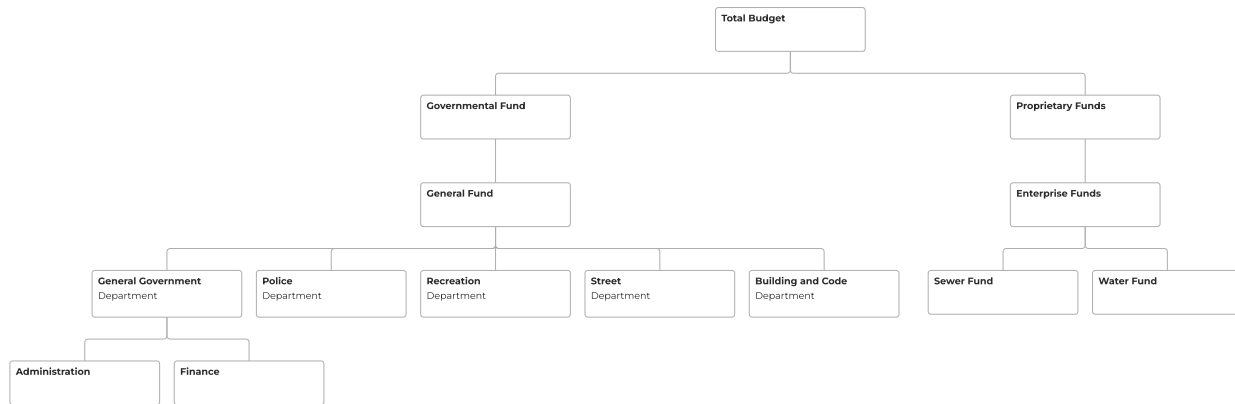
All amendments require Council approval to maintain transparency and legal compliance.

Summary of Millsboro's Budget Process

Stage	Key Activities	Timing
1. Kickoff	Staff meeting, instructions, capital & personnel inputs open	Oct–Nov
2. Drafting	Revenue forecasting, expenditure review, capital planning	Winter
3. Workshops	Public Council workshops, detailed review	Spring
4. Council Adoption	Final adjustments, Council vote	Late Spring/Early Summer
5. Monitoring	Monthly reporting, project tracking	Year-round
6. Amendments	Adjustments as needed	As required

Fund Structure

Chart Title



Organization Chart

THE COUNCIL

Mayor - Robert McKee - District 3

President Pro Tem - Ron O'Neal - District 2

Secretary - Mary D'Silva - District 1

Treasurer - Ron Mason - District 2

Councilwoman - Kimberley Kaan - District 1

Councilman - Marty Presley - At-Large

Councilman - Gary Mack - District 3

CITY OFFICIALS

Town Manager – Jamie Burk

Assistant Town Manager – Ashleigh Sander

Chief of Police – David Moyer

Director of Finance & Technology – Matthew T. Hall

Director of Public Works Wastewater – Richard Plack

Director of Public Works Water – John Lynn

Director of Building and Code — Mark Wellington

History of City

Millsboro's origins, like those of many historic towns, are rooted in geography. The town sits at the first point along the Indian River—moving upstream from its mouth—where the river narrows enough to allow the construction of an earthen dam and bridge using the technology available in the late 18th century. For this reason, Millsboro traditionally recognizes 1792 as its founding year, when Elisha Dickerson dammed the headwaters of the Indian River at a location known as *Rock Hole*, named for the annual spawning of rockfish.

Long before 1792, however, a thriving rural farming community had existed in the area for more than a century. Many of the early European settlers were second- or third-generation residents of the Maryland and Virginia Eastern Shore. When they arrived at what they called the “Head of Indian River,” the river itself served as the boundary between the Colony of Maryland and William Penn’s “Three Lower Counties Upon Delaware.”

Indigenous Presence and Early Settlement

The region's history extends far deeper than European settlement. The area had long been home to Indigenous peoples. As English settlement expanded into what is now Worcester County, the Indigenous groups originally known as the Assateagues gradually moved north-west during the mid- and late-1600s, first settling along Assawoman Bay and later near the Head of Indian River. Over time, they became known as the “Indian River Indians,” and it is likely that the river was named for them.

In 1711, the Maryland Colonial Assembly established a reservation for this community on the southwestern side of the river—land that today encompasses much of southwestern Millsboro. Over the years, members of the Burton family purchased this “Indian Land,” incorporating it into a large plantation. Their home farm stood just west of present-day U.S. 113 near Hickory Hill Road, and the farm road leading to their river landing eventually became the public road now known as Old Landing Road. Surviving members of the Indigenous community likely joined with other groups, including the Nanticokes, forming the early Indian River Hundred Nanticoke community.

Growth of Mills and Early Industry

Elisha Dickerson's grist mill and sawmill were only two of more than fifteen mills operating within a four-mile radius of Millsboro in the early 19th century. The name “Millsborough” originally applied only to the northeastern side of the river where Dickerson's mill stood. The name was adopted in 1809, replacing the earlier “Rock Hole Mills.” Meanwhile, the growing community on the southwestern side of the river was known as “Washington” until 1837, when the two villages united under the name Millsborough—later shortened to Millsboro.

The mills were soon joined by other industries, including a tannery, a major cypress shingle-making operation drawing from the nearby Great Cypress Swamp, and an iron furnace and foundry that utilized naturally occurring deposits of “bog iron” found in local streams. The foundry and forge, located at what is now Cupola Park, operated until after the Civil War. Another long-lasting industry was charcoal production, which continued until shortly before World War II. Throughout these changes, agriculture and timber remained the backbone of the local economy, just as they do today.

Railroad Era and Industrial Expansion

Because Millsboro had long served as a market center for the surrounding region, it was a natural choice for the railroad route developed after the Civil War. Rail access supported steady growth through the late 19th and early 20th centuries. In the 1890s, two large lumber mills opened, both involving members of the prominent Houston family. The Houston-White Company, led by William J. P. White, ultimately became Millsboro's largest industry, operating until the 1950s.

The early 20th century also saw the rise of several seasonal industries, including holly wreath manufacturing—distributed nationally from Millsboro—and strawberry cultivation, though not on the same scale as in Selbyville or Bridgeville. Tomato canneries were another important seasonal enterprise during this period.

Rise of the Poultry Industry

Beginning in the early 1930s, poultry became the dominant agricultural product in Millsboro and throughout Sussex County. Unlike many crops, poultry production could occur year-round, reducing risk and stabilizing farm income. The leading local company was Townsend's, Inc., whose family had long been involved in lumber, strawberries, orchards, and canneries. Between the mid-1930s and mid-1950s, the Townsends converted their vast Indian Swan Orchards east of Millsboro into poultry operations. By the 1940s, Townsend's had become the nation's first fully integrated poultry company, controlling every stage from egg hatching and feed production to processing and distribution. Although Townsend's was the largest, many other poultry companies also operated—and continue to operate—in the area.

Modern Era

In more recent decades, Millsboro has experienced sustained economic growth. One significant setback occurred when the National Cash Register (NCR) plant closed, but the facility was later purchased by First Omni Bank (now Allfirst Financial Center), which repurposed the building for banking operations.

Beginning in the late 20th century, Millsboro experienced steady population increases as Sussex County emerged as one of the fastest-growing counties on the East Coast. The town's strategic location—within easy reach of the Delaware beaches, major transportation corridors, and regional employment hubs—positioned it as an attractive place to live, work, and invest. Residential development expanded outward from the historic core, bringing new neighborhoods, commercial centers, and community amenities.

During this period, the poultry industry continued to anchor the regional economy, with Millsboro serving as a hub for processing, transportation, and agricultural support services. At the same time, the town saw growth in retail, banking, healthcare, and professional services, reflecting a shift toward a more balanced and resilient economic base.

Infrastructure investment also accelerated. The town expanded its water and sewer systems to support new development, upgraded roadways, and modernized public facilities. Improvements to parks, recreational amenities, and community spaces helped enhance quality of life for residents. The redevelopment of older industrial sites, including the former iron foundry area now known as Cupola Park, demonstrated Millsboro's commitment to preserving its heritage while adapting to contemporary needs.

In the early 21st century, Millsboro's growth continued at a rapid pace. The town became one of the most dynamic communities in Sussex County, attracting new businesses, restaurants, and service providers. Public-private partnerships supported redevelopment efforts, while long-term planning initiatives focused on managing growth responsibly, protecting natural resources, and maintaining the town's small-town character.

Today, Millsboro stands at the intersection of tradition and progress. Its historic roots remain visible in its neighborhoods, cultural identity, and community institutions, even as new residents, modern infrastructure, and expanding economic opportunities shape its future. As the town enters its fourth century, Millsboro continues to build on its legacy of resilience, innovation, and community spirit—positioning itself for sustained success in the decades ahead.

Demographics

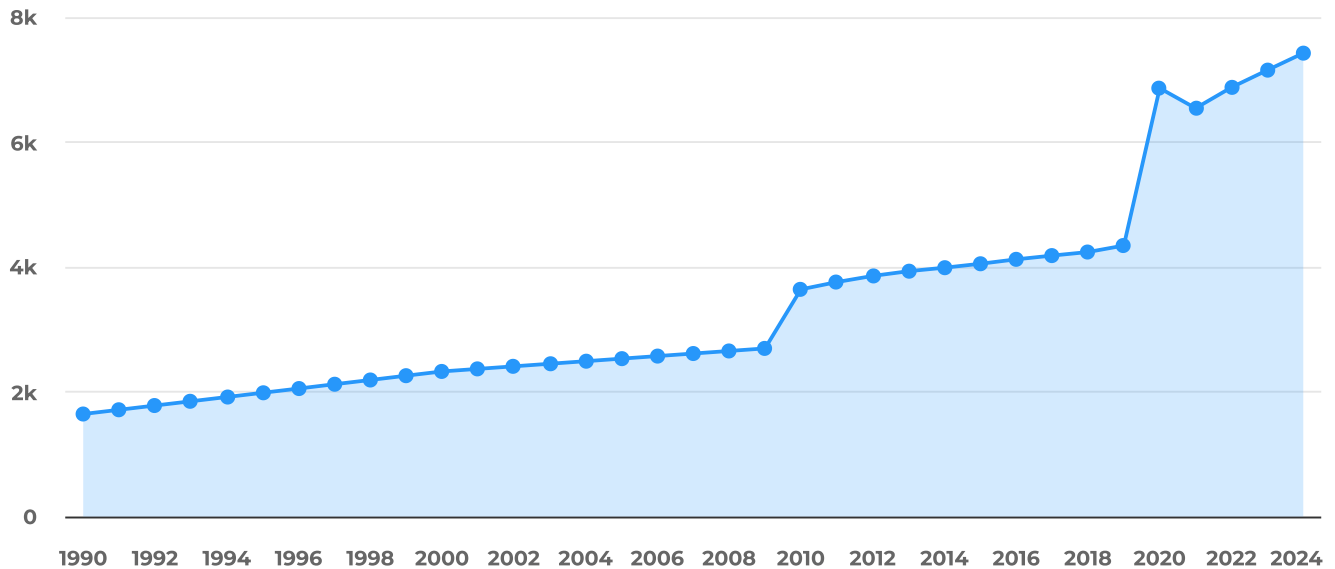
Population



TOTAL POPULATION

7,424**3.80%**
vs. 2023

GROWTH RANK

20 out of **58** Municipalities in Delaware

* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



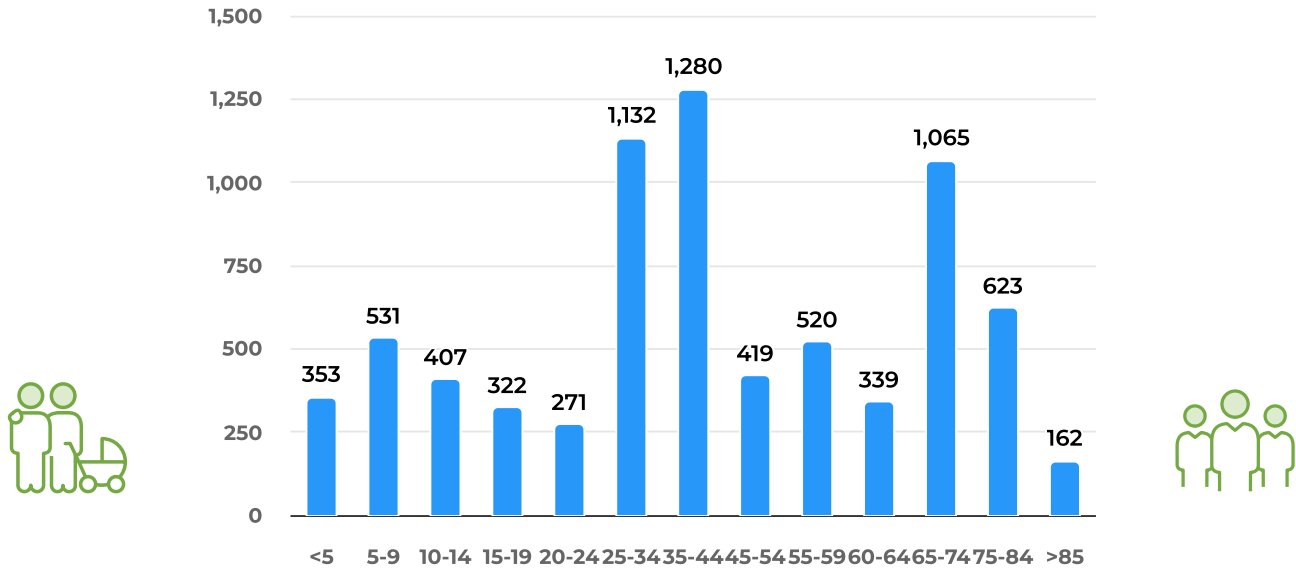
DAYTIME POPULATION

9,058

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

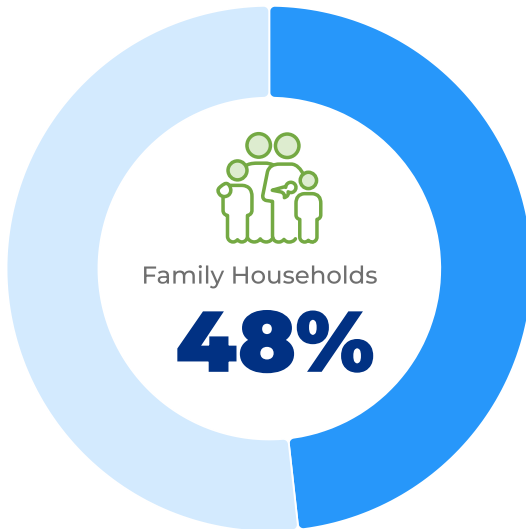
** Data Source: American Community Survey 5-year estimates*

Household

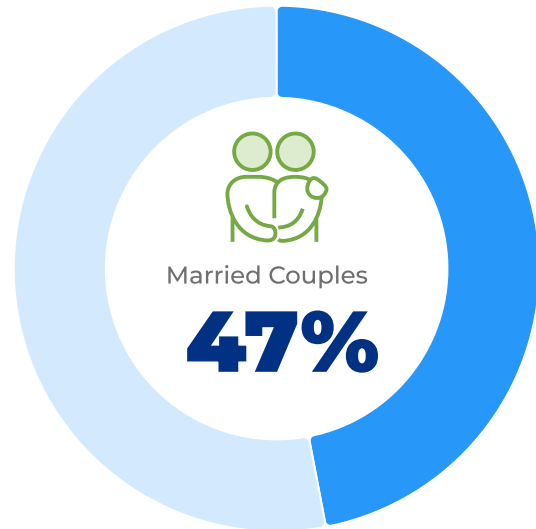
TOTAL HOUSEHOLDS

3,276

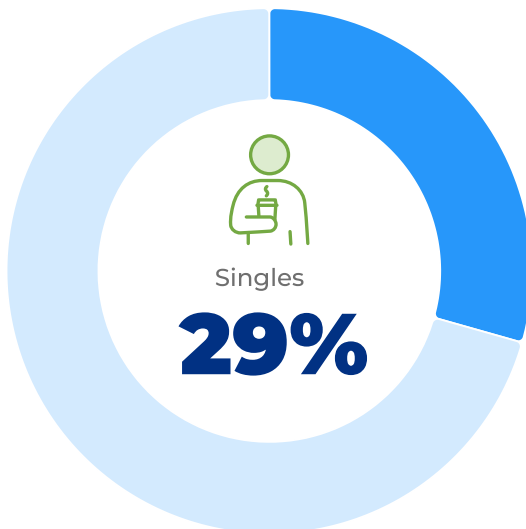
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.

**-11%**

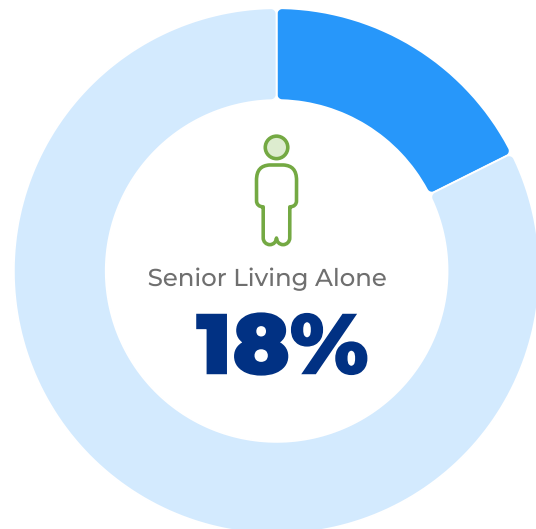
lower than state average

**-3%**

lower than state average

**8%**

higher than state average

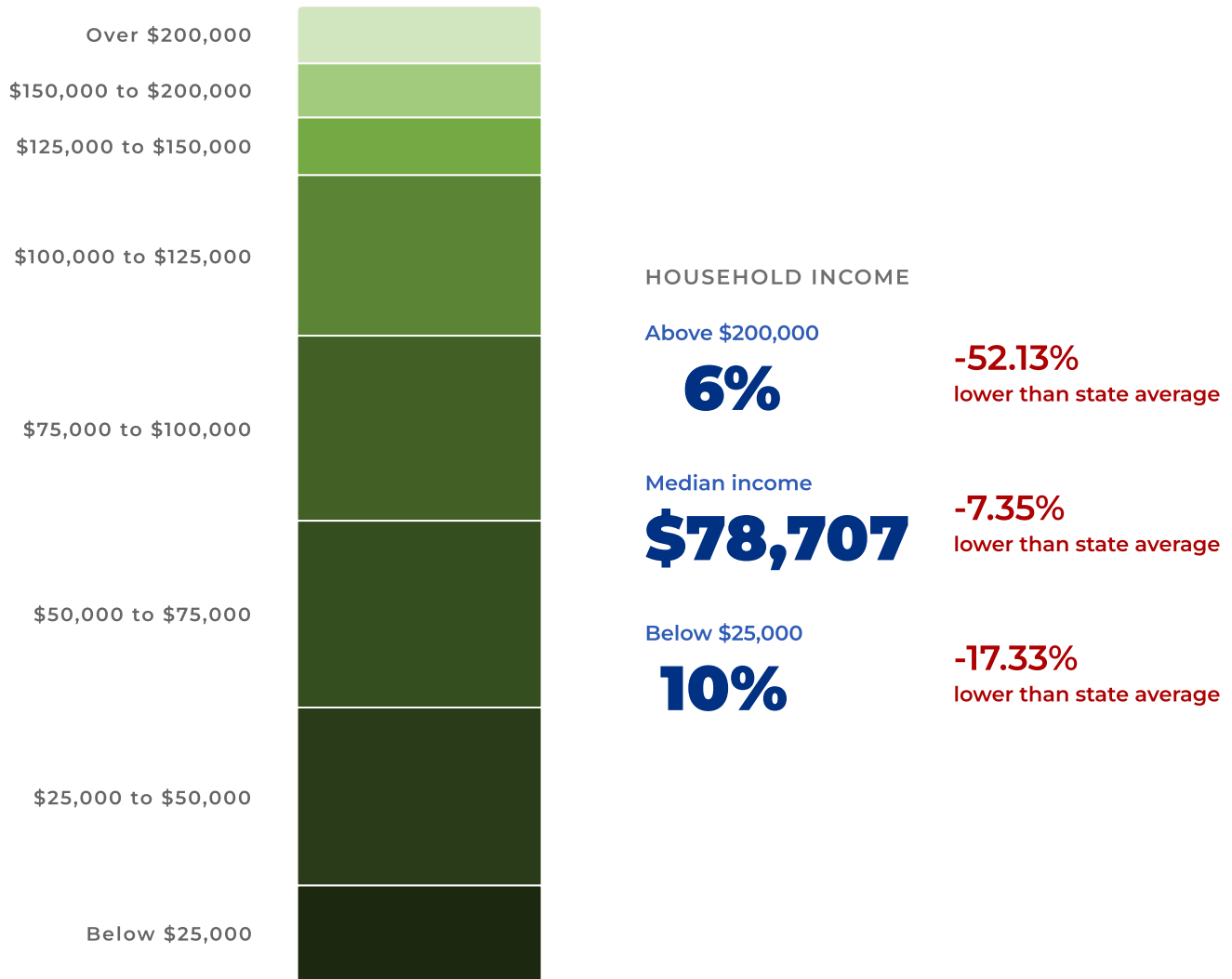
**36%**

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



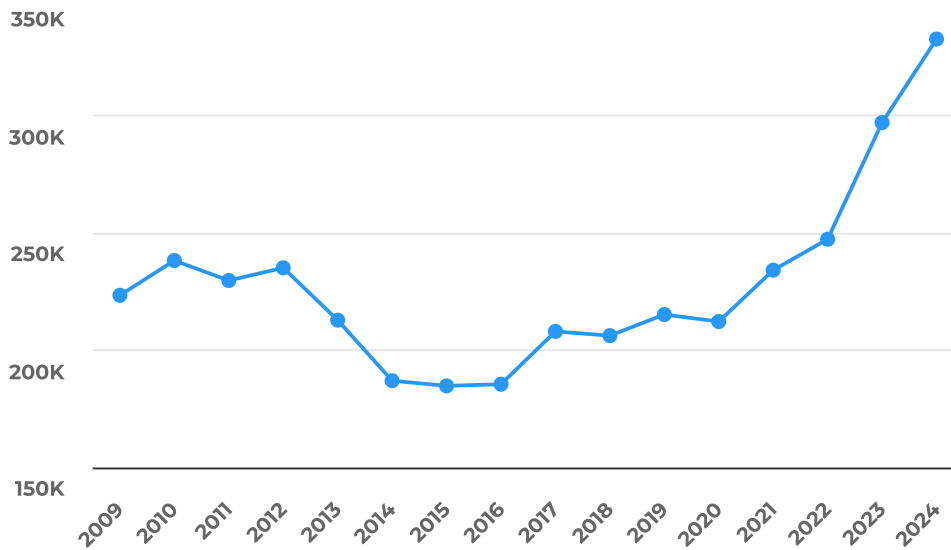
** Data Source: American Community Survey 5-year estimates*

Housing



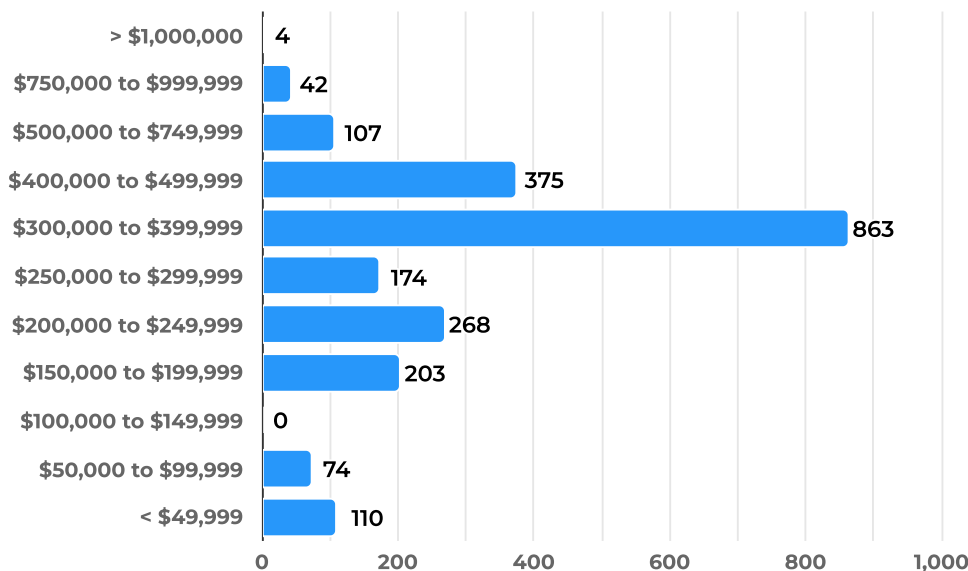
2024 MEDIAN HOME VALUE

\$332,600



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Millsboro

State Avg.



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

Executive Summary



New EDUs by Development by Calendar Year

Calendar Year	Total EDU's	Calendar Year - New Home Permits Issued												Commercial	
		Other Homes	Burton	Commons	Homestead	Alderleaf Meadows	Millwood	Westtown Village	Plantation Lakes	Retreat	St. Helen's	Wharton	Foster Commons	Penn Xing Com	Other Commercial
2004	13	13	0	0	0	0	0	0	0	0	0	0	0	0	0
2005	191	8	0	26	0	0	117	0	0	6	0	34	0	0	0
2006	169	6	16	38	0	0	29	0	17	51	6	6	0	0	0
2007	156	5	20	36	14	0	0	0	52	23	6	0	0	0	0
2008	147	1	0	2	16	0	3	0	22	12	6	30	0	54	1
2009	43	2	6	4	5	0	2	0	0	0	6	15	0	2	1
2010	41	1	6	1	9	0	1	0	2	0	0	11	0	10	0
2011	131	0	0	0	1	0	9	0	88	0	0	16	0	9	8
2012	98	0	6	0	0	0	16	0	53	0	0	6	0	8	9
2013	173.5	0	0	3	1	0	35	0	104	0	0	12	0	16.4	2.1
2014	136.63	0	0	2	6	0	17	0	98	0	0	0	0	0.2	13.429
2015	173.7	3	0	20	25	0	4	0	109	2	0	5	0	5.7	0
2016	236	4	6	32	11	0	28	0	155	0	0	0	0	0	0
2017	215	5.8	6	1	15	0	22	0	127	1	0	0	0	12.8	24.4
2018	201.46	44.777	0	0	31	0	0	0	88	1	24	0	0	1.5	11.182
2019	294.58	0	6	0	0	0	0	0	126	57.41	52	0	0	38.59	14.58
2020	232.02	6.2	12	0	0	0	0	3	131	43	18	0	0	19	0
2021	320.80	19.73	12	0	0	19	20	48	193	0	0	0	8	0	1
2022	437.19	2	0	0	1	50	10	41	256	0	0	0	61	0	16
2023	194.69	1	0	0	0	46	10	0	110	0	0	0	0	0	28
2024	132.00	0	0	1	0	52	0	58	0	0	0	0	0	0	21
2025	310.58	1	0	0	0	0	0	0	99	0	0	0	0	21	189
2026 YTD 4/21	4.00	2	0	0	0	0	0	0	2	0	0	0	0	0	0
Totals	4051.2	125.507	96	166	135	167	323	150	1832	196.41	118	135	69	198.26	339.982

Building Permits Issued by Calendar Year

Calendar Yr	The Town of Millsboro - Building Permits Issued								
	Residential					Commercial			Grand
	Renovation	New Home	Demolition	Other	Renewal	Renovation	New	Sign	Total
Total 2005	60	191	2	1	0	5	12	8	279
Total 2006	59	169	5	0	8	19	10	6	276
Total 2007	70	156	3	4	6	8	4	10	261
Total 2008	98	92	2	2	7	14	7	11	233
Total 2009	84	40	5	2	0	8	9	17	165
Total 2010	56	30	5	0	0	13	8	12	124
Total 2011	89	115	13	3	4	20	4	10	258
Total 2012	133	81	4	1	0	9	3	11	242
Total 2013	94	155	4	0	0	16	3	14	286
Total 2014	171	124	5	0		22	4	13	339
Total 2015	206	168	7	3	1	29	1	7	422
Total 2016	205	234	2	2	0	27	0	4	474
Total 2017	229	176	5	2	0	27	10	16	465
Total 2018	215	145	3	3	0	19	4	13	402
Total 2019	239	240	0	1	0	25	3	16	524
Total 2020	272	209*	0	1	0	14	3	9	508
Total 2021	445	297*	0	5	0	26	0	9	782
Total 2022	540	368*	5	2	0	12	3	14	944
Total 2023	474	167	3	0	0	12	2	15	673
Total 2024	571	260	0	0	0	23	5	10	869
Total 2025	601	124	1	1	0	21	3	15	766
YTD (4/21) 2026	83	4	0	0	0	3	0	3	93

2007 - New Commercial (4) IRSC, Advance Auto, Dunkin Donuts & Subway

2008 - New Commercial (7) All Towne Center - BJ's, Lowes, WSFS, Bldg 4

2009 - New Commercial (9) All Towne Center Bldg 4 Tennant Fit Outs

2010 - New Commercial (8) -4 bldg 4 fit out, Dollar Tree, Fresenius, Chesapeake eye, PK expansion

2011 - New Commercial (1) Chick-Fil-A (2) Peninsula Dental (1) Chimes

2012 - New Commercial (1) Quick Lube (1) Save a Lot (1) MCDonalds

2013 - New commercial (1) PetsMart (1) Burger King (1) Delmarva Health Pavilion

2014 - New commercial (1) Tutti Fruitti- fit out (1)Verizon Store (1)Giggle Bugs(F)First Shore Federal

2015 - New commercial Popeyes

2016 - New commercial

2017 - New commercial Preston, Best Vet, Farmer Bank, Lewes Dairy, Chickfila, Royal Farms

2018 - New commercial Dupont Plaza, Hardees, Tractor Supply RoFo Carwash

2019 - New commercial Ashley, Taco Bell, AVID

2020 - New commercial Grottos, Texas Roadhouse and PL GOLF Maint. / * one permit has 3 EDUs

2021 - New Commercial - / * one permit has 8 EDUs

2022 - New Commercial - Laundromat, PD station, & Aldi / *7 w/8 EDUs & 1 w/4 EDUs

2023 - New Commercial - Doctors office & Water Treatment Plant

2024 - New Commercial - EMS Station, Preston (2), Rise, and Merck

2025 - New Commercial - Tidal Health, Preston, and Weis



Transfer Tax Collections by Calendar Year

Calendar Year	Business Resales	developer	New Home	Resale	Grand Total
2006	\$ 26,940	\$ 198,031	\$ 503,496	\$ 74,071	\$ 802,539
2007	\$ 15,900	\$ 129,280	\$ 714,735	\$ 95,493	\$ 955,408
2008	\$ 185,670	\$ 12,469	\$ 538,418	\$ 55,246	\$ 791,802
2009	\$ 5,250	\$ 3,300	\$ 181,832	\$ 48,590	\$ 238,972
2010	\$ -	\$ 13,800	\$ 118,706	\$ 91,708	\$ 224,214
2011	\$ 13,830	\$ -	\$ 149,585	\$ 123,844	\$ 287,259
2012	\$ 15,000	\$ 72,424	\$ 253,679	\$ 84,369	\$ 425,472
2013	\$ 558,448	\$ 15,862	\$ 438,710	\$ 112,830	\$ 1,125,850
2014	\$ 634,500	\$ 33,008	\$ 439,036	\$ 167,323	\$ 1,273,867
2015	\$ 714,183	\$ 60,246	\$ 557,429	\$ 200,294	\$ 1,532,152
2016	\$ 544,737	\$ 47,468	\$ 754,171	\$ 222,308	\$ 1,568,684
2017	\$ 180,675	\$ 13,253	\$ 636,628	\$ 300,042	\$ 1,130,597
2018	\$ 41,070	\$ 26,759	\$ 647,559	\$ 359,766	\$ 1,075,153
2019	\$ 46,136	\$ -	\$ 587,651	\$ 468,045	\$ 1,101,831
2020	\$ 21,123	\$ 33,413	\$ 690,303	\$ 721,338	\$ 1,466,177
2021	\$ 471,764	\$ 7,875	\$ 1,113,584	\$ 1,053,242	\$ 2,646,465
2022	\$ 122,869	\$ 52,434	\$ 1,408,249	\$ 1,339,870	\$ 2,923,421
2023	\$ 714,975	\$ 93,059	\$ 1,571,337	\$ 865,276	\$ 3,244,647
2024	\$ 496,815	\$ 170,595	\$ 1,010,971	\$ 827,627	\$ 2,506,009
2025	\$ 134,595	\$ 688,500	\$ 804,766	\$ 946,260	\$ 2,574,121
2026 YTD 3/31	\$ -	\$ 97,146	\$ 178,609	\$ 237,564	\$ 513,319

Business Sales:

2006	Bonanza
2007	Hall's Heritage
2008	Green Valley Terrace, Millsboro Mediical Office Suites
2009	28466 & 28472 DuPont Blvd to William Pusey
2010	None
2011	Kersy to Chimes
2012	Nanitcoke to Mid Atlantic Prof
2013	Millsboro Towne center to Cole & McLinkrodt Vet to Intervet
2014	Cole to BRE DDE BR Peninsula (Peninsula Crossing)
2015	BRE to G&I (Pen Xing) Delmarva Health Pavillion to Delmarva Prof.
2016	Foodlion Shopping Center, Lots on 113 to Millsboro Auto, WSFS, Nursing Home
2017	Connect., MAAH, DHP 3 units, RoFo, Bodies, Walgreens, 148 Houston, Best Vet
2018	DHP 1 unit, Dupont Plaza, New Hardees
2019	DHP 2 units, House by Giggiebugs, Lot by FC, TB Lot, Meineke Lot
2020	Aliana's Salon, Intergrity Bldrs, Millsboro Town Cntr. Preston, Grottos
2021	BJ's, DQ, Connections, Rickards Resoration, Texas Roadhouse
2022	Wilgus, RDC, Richards Restoration, Patriots Bluff
2023	Watson's, Lencraft comm., Strip w/ Pappa John's, Millsboro Medical Bldg, & Nursing Home
2024	Great Wall/Dance Alley, Dialysis Center, Aldi, BJ's, & Integrety Builders
2025	Tractor Supply, Weis, Consignment Shop, Arby's
2026 YTD 3/31	

Developer: This is primaraly sales between developers of empty lots.

New Home: This reflects thefirst sale of a new home from the builder to the original homeowner.

Resale: This reflects the resale of an existing home from one homeowner to another.



Largest Real Estate Taxpayers in the Town of Millsboro

Fiscal Year 2027

Name	Property	Taxable Assessment	% of Total Taxable Assessment
LENCRAFT, LLC	Builder/Developer	\$ 32,345,700	2.6%
MILLROSE PROPERTIES DELAWARE, LLC	DEVELOPER	27,333,400	2.2%
MERCK	Manufacturer	27,206,200	2.2%
ALLFIRST BANK	Bank Processing Center	25,300,000	2.1%
C/O U.S.HOME, LLC, DRP GREENBOUGH 26, LLC	Builder/Developer	14,870,500	1.2%
REALTY INCOME CORPORATION	BJ's	11,662,300	1.0%
AGREE LIMITED PARTNERSHIP	Lowes's	10,913,500	0.9%
DELMARVA PROFESSIONAL CENTER, LLC	Medical Facility	10,329,600	0.8%
ROF MILLSBORO, LLC	Peninsula Crossing	7,319,700	0.6%
MILLSBORO RE LLC	Rehab & Healthcare	6,715,100	0.5%
		\$ 173,996,000	15.9%



Fiscal Year Taxable Assessments

July 1st	Taxable Assessment	Tax Rate	Tax Assessed	% Chg from Prior Yr
2027	\$ 1,222,486,800	\$ 0.44	\$ 5,378,942	116.0%
2026	\$ 1,188,746,200	\$ 0.39	\$ 4,636,110	108.9%
2025	\$ 1,091,314,000	\$ 0.39	\$ 4,256,125	106.2%
2024	\$ 1,027,618,600	\$ 0.39	\$ 4,007,713	111.2%
2023	\$ 948,475,000	\$ 0.38	\$ 3,604,205	113.6%
2022	\$ 881,579,300	\$ 0.36	\$ 3,173,685	112.5%
2021	\$ 829,562,400	\$ 0.34	\$ 2,820,512	113.1%
2020	\$ 755,682,300	\$ 0.33	\$ 2,493,752	102.2%
2019	\$ 739,339,000	\$ 0.33	\$ 2,439,819	104.0%
2018	\$ 710,923,000	\$ 0.33	\$ 2,346,046	104.5%
2017	\$ 680,114,848	\$ 0.33	\$ 2,244,379	110.2%
2016	\$ 363,635,662	\$ 0.56	\$ 2,036,360	106.9%
2015	\$ 340,015,462	\$ 0.56	\$ 1,904,087	107.4%
2014	\$ 316,652,962	\$ 0.56	\$ 1,773,257	105.2%
2013	\$ 301,086,549	\$ 0.56	\$ 1,686,085	104.3%
2012	\$ 288,608,749	\$ 0.56	\$ 1,616,209	102.1%
2011	\$ 282,625,279	\$ 0.56	\$ 1,582,702	113.4%
2010	\$ 273,718,779	\$ 0.51	\$ 1,395,966	114.7%
2009	\$ 238,700,979	\$ 0.51	\$ 1,217,375	132.0%
2008	\$ 180,843,798	\$ 0.51	\$ 922,303	115.2%
2007	\$ 156,982,232	\$ 0.51	\$ 800,609	123.7%
2006	\$ 140,656,913	\$ 0.46	\$ 647,022	102.5%
2005	\$ 137,190,230	\$ 0.46	\$ 631,075	106.1%
2004	\$ 129,341,087	\$ 0.46	\$ 594,969	100.1%
2003	\$ 129,200,180	\$ 0.46	\$ 594,321	102.0%
2002	\$ 126,643,311	\$ 0.46	\$ 582,559	118.2%
2001	\$ 107,179,654	\$ 0.46	\$ 493,026	



Historical Property Tax & Utility Rates

Fiscal Year	Property Assessment based on Market Value In	Property Tax Per \$100	Capitation per resident over 18	Water per 100 gallons	Sewer per 100 gallons	Minimum Gallons Billed Quarterly	Minimum Bill	CPI, Philadelphia-Camden-Wilmington - Feb. 2026	Change from Prior Year
2001	1992	\$ 0.46	\$ 10.00	\$ 0.17	\$ 0.39	7,500	42.00	175.8	
2002	1992	\$ 0.46	\$ 10.00	\$ 0.17	\$ 0.39	7,500	42.00	181.2	3.07%
2003	1992	\$ 0.46	\$ 10.00	\$ 0.17	\$ 0.39	7,500	42.00	183.1	1.05%
2004	1992	\$ 0.46	\$ 10.00	\$ 0.25	\$ 0.45	7,500	52.50	187.2	2.24%
2005	1992	\$ 0.46	\$ 10.00	\$ 0.25	\$ 0.45	7,500	52.50	194.8	4.06%
2006	1992	\$ 0.51	\$ 10.00	\$ 0.25	\$ 0.45	7,500	52.50	203.3	4.36%
2007	1992	\$ 0.51	\$ 10.00	\$ 0.25	\$ 0.45	7,500	52.50	211.6	4.08%
2008	1992	\$ 0.51	\$ 10.00	\$ 0.25	\$ 0.45	7,500	52.50	215.3	1.73%
2009	1992	\$ 0.51	\$ 10.00	\$ 0.30	\$ 0.60	7,500	67.50	223.622	3.88%
2010	1992	\$ 0.51	\$ 10.00	\$ 0.30	\$ 0.60	7,500	67.50	221.686	-0.87%
2011	1992	\$ 0.56	\$ 10.00	\$ 0.30	\$ 0.70	7,500	75.00	227.432	2.59%
2012	1992	\$ 0.56	\$ 10.00	\$ 0.30	\$ 0.80	7,500	82.50	233.143	2.51%
2013	1992	\$ 0.56	\$ 10.00	\$ 0.30	\$ 0.85	7,500	86.25	237.782	1.99%
2014	1992	\$ 0.56	\$ 10.00	\$ 0.30	\$ 0.90	7,500	90.00	240.345	1.08%
2015	1992	\$ 0.56	\$ 10.00	\$ 0.30	\$ 0.90	7,500	90.00	243.694	1.39%
2016	1992	\$ 0.56	\$ 10.00	\$ 0.30	\$ 0.90	7,500	90.00	243.717	0.01%
2017	2015	\$ 0.33	\$ 10.00	\$ 0.30	\$ 0.90	7,500	90.00	245.300	0.65%
2018	2015	\$ 0.33	\$ -	\$ 0.30	\$ 1.02	7,500	99.00	248.411	1.27%
2019	2015	\$ 0.33	\$ -	\$ 0.30	\$ 1.03	7,500	99.75	251.850	1.38%
2020	2015	\$ 0.33	\$ -	\$ 0.54	\$ 1.06	7,500	120.00	256.528	1.86%
2021	2015	\$ 0.34	\$ -	\$ 0.54	\$ 1.09	7,500	122.25	256.353	-0.07%
2022	2015	\$ 0.36	\$ -	\$ 0.56	\$ 1.13	7,500	126.75	265.355	3.51%
2023	2015	\$ 0.38	\$ -	\$ 0.59	\$ 1.20	7,500	134.25	281.402	6.05%
2024	2015	\$ 0.39	\$ -	\$ 0.63	\$ 1.28	7,500	143.25	300.882	6.92%
2025	2015	\$ 0.39	\$ -	\$ 0.65	\$ 1.32	7,500	147.75	311.227	3.44%
2026	2015	\$ 0.39	\$ -	\$ 0.67	\$ 1.36	7,500	152.25	320.935	3.12%
2027	2015	\$ 0.44	\$ -	\$ 0.69	\$ 1.39	7,500	156.00	328.861	2.47%



FY 2027 Schedule of Fees

<u>OFFICE ADMINISTRATION</u>	
Tax Rate, per one hundred dollars of assessed value	0.44
Hotel Tax	3.00%
Check return fee	40.00
Copies	0.25
Conditional Use application, one year	300.00
Conditional Use renewal, for two years	200.00
<u>WATER AND SEWER DEPARTMENT</u>	
Minimum Water/Sewer bill under 7,500 gallons	156.00
Additional water per one hundred gallons	0.69
Additional sewer per one hundred gallons	1.39
Quarterly charge when water is off (ready to serve charge)	104.25
Sprinkler System outside, once per year bill under 7500 gallons	51.75 plus
Additional water per one hundred gallons	0.69
Fire sprinkler system, inside, one a year	50.00
Pool Fillings (water)	
In Town per one hundred gallons	0.69
Out of Town per one hundred gallons	1.38
Out of town Minimum Water bill under 7,500 gallons	103.50
Additional water per one hundred gallons	1.38
Out of town Minimum Sewer bill under 7,500 gallons	208.50
Additional sewer per one hundred gallons	2.78
Untreated water – Bulk rate with agreement per one hundred gallons	0.35
Reclaimed Water (purple pipe) per one hundred gallons	0.18
Construction water use, per site, per month	100.00
Construction water, vendor/water tank admin fee	100.00 plus
Plus per one hundred gallons used	2.07
Service Charge (Late Fee)	10.00
Interest on water/sewer bills 30 days past due, per month	1.50%
Water cut on or off during regular work hours	50.00
After hours	120.00
Property transfer meter reading fee (per visit)	25.00
Meter and supplies	Cost plus 25%
<u>POLICE DEPARTMENT</u>	
Accident Reports	35.00
Accident Reports, fatal	75.00
False Burglar Alarms (see ordinance)	
Third-party Special Duty Hourly Rate (excludes OHS)	100.00
Community Room Rental Deposit (Fully/Partially Refundable)	100.00
<u>STREETS/PUBLIC WORKS</u>	
Grass cutting/Tree Trimming, per hour or any portion of an hour	Cost plus 50.00 w/ min. 200.00
Street Sweeper, per hour or any portion of an hour	300.00
Labor per hour	80.00
Labor, overtime, time and one-half, per hour	120.00
<u>LICENSE</u>	
Special Events Permit	50.00
Mobile Food Vendor or Parade Vendor One-Day Permit	50.00
Business License	50.00
Single Day License	12.50



Rental License –	
Motel, per room	25.00
Apartment	35.00
Single Family	65.00
<u>PARKS AND RECREATION</u>	
Boat Slips – per foot, 25 and 30 feet slips	12.00
Stage Rental – Weddings, presentations only	100.00
<u>BUILDING AND IMPACT FEES</u>	
Building Permits – (based on bldg. permit construction value – residential con. value calc. w/ ICC BVD table)	
< \$1,000	63.00
1,001-50,000	95.00 + 2.00/add. 1,000
50,001-100,000	431.00 + 3.00/add. 1,000
100,001-250,000	685.00 + 4.00/add. 1,000
250,001-500,000	1586.00 + 5.00/add. 1,000
500,001+	3465.00 + 6.00/add. 1,000
Construction without a permit	Double permit fee
Reinspection Fee (due before C/O or Final is issued)	
First occurrence	100.00
Second occurrence	150.00
Demolition Permit fee	63.00
Temporary Structure Permit Fee	63.00
Temporary Sign Permit Fee – use building permit calculation	
Moving Permit fee	100.00
Excavation permit	200.00
Permit – building plan review fee*	
Residential*	350.00
Commercial*	500.00
Comprehensive sign review application fee*	200.00
Board of Adjustment	900.00
Zoning amendment/change applications	600.00
Minor Subdivision Plan application and review*	500.00
Major Subdivision Plan application and review*	1,000.00
Site Plan Reviews*	
Single Site Residential*	500.00
Commercial/Residential Sub-Division*	750.00
Extension of preliminary/final site plan approvals	1,000.00
Water Impact Fee, per EDU	5,000.00
Sewer Impact Fee, per EDU	10,000.00
Bldg. fund impact fee, per EDU	1,659.00
Transportation/Stormwater Impact Fee, per EDU	1,106.00
Parks/Recreation Impact Fee, per EDU	580.00
Police Protection, Impact Fee (of bldg. permit construction value) (Max \$2,500)	0.25%
Fire Protection, Impact Fee (of bldg. permit construction value) (Max \$2,500)	0.25%
Ambulance Service, Impact Fee (of bldg. permit construction value) (Max \$2,500)	0.25%
Water tap	700.00
Sewer tap	700.00
<u>ANNEXATIONS*</u>	
Annexation Application	
One acre or less	500.00
Greater than one acre	1,000.00
Annex. Bldg. Fund comp., per acre+	4,214.00



Annex. Utility comp., per acre+	15,000.00
Water - \$3,000 Sewer - \$12,000	
Annexations also pay per EDU of existing buildings	
Water system impact fee, per EDU	5,000.00
Sewer system impact fee, per EDU	10,000.00
Bldg. fund impact fee, per EDU	1,659.00
Transportation/Stormwater Impact Fee, per EDU	1,106.00
Parks/Recreation Impact Fee, per EDU	580.00
*Professional and legal fees will be passed through with a 10% markup, Developers may be asked to deposit money upfront to be used as a review of their accounts +Excluding State and/or Federal certified wetlands if the land ever becomes buildable then annexation fees will be charged at that time All 30 day past due fees will be assessed 1.5% simple interest once a month.	

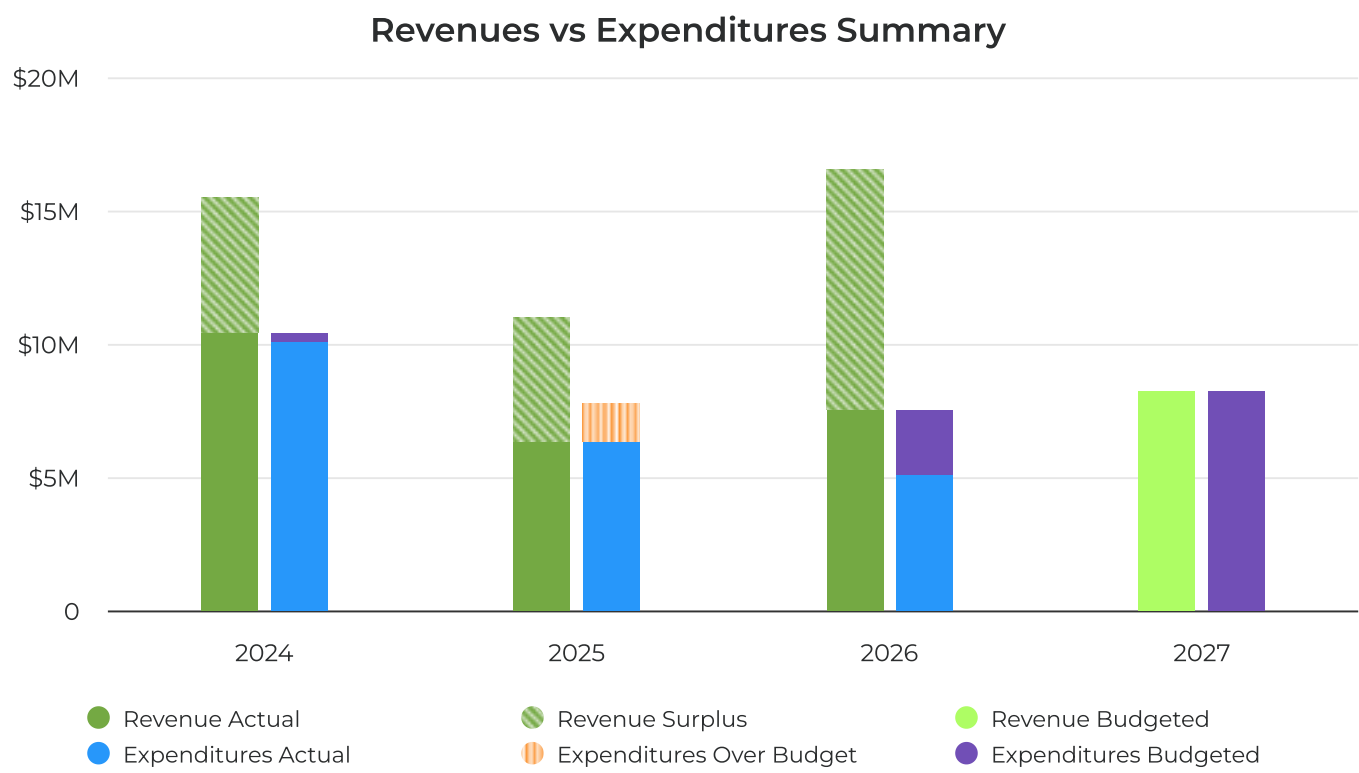


Funds Summary



Governmental

Summary



In 2027, the Governmental budget projects expenditures and revenues both at \$8.3 million, reflecting a 9.26% increase from the 2026 budgeted amounts of \$7.6 million for each category. This continues the trend of balanced budgeting between revenues and expenditures.

Comparing to 2026 actuals, the 2027 budgeted expenditures of \$8.3 million represent a significant increase from the \$5.1 million actual expenditures in 2026, which were 34.73% lower than the prior period and only 67% of the budgeted amount. Similarly, the 2027 budgeted revenues of \$8.3 million are notably lower than the 2026 actual revenues of \$16.5 million, which had increased by 50.54% from the prior period and were 218.43% of the budgeted amount.

Overall, the 2027 budget reflects a moderate increase over the previous budget year, with both revenues and expenditures rising by 9.26%, while aligning more closely with budgeted expectations compared to the significant variances observed in 2026 actuals.

Comprehensive Fund Summary

Comprehensive Fund Summary

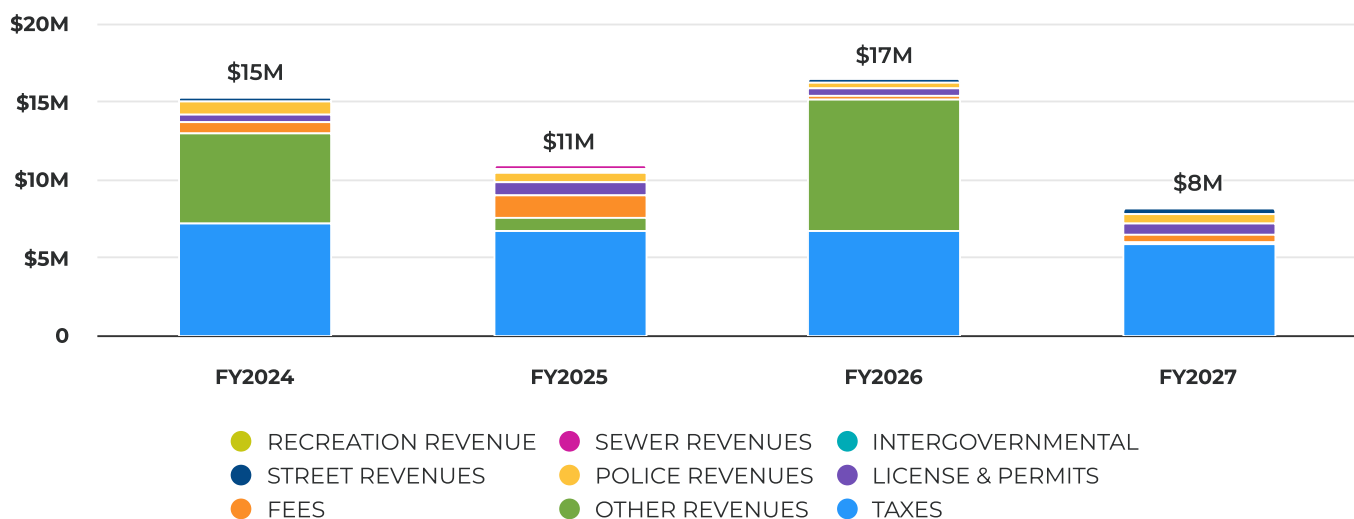
Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted
Beginning Fund Balance			
Revenues			



Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted
TAXES	\$6,627,586.34	\$5,134,000.00	\$5,795,000.00
LICENSE & PERMITS	\$468,157.00	\$800,000.00	\$700,000.00
FEES	\$242,230.65	\$732,000.00	\$525,000.00
INTERGOVERNMENTAL	\$67,692.61	\$145,000.00	\$145,000.00
OTHER REVENUES	\$8,450,141.83	\$131,170.00	\$132,020.00
POLICE REVENUES	\$406,353.91	\$475,400.00	\$616,477.60
RECREATION REVENUE	\$9,156.91	\$19,680.00	\$19,680.00
STREET REVENUES	\$194,504.97	\$130,000.00	\$335,000.00
SEWER REVENUES	\$63,074.23		
Total Revenues	\$16,528,898.45	\$7,567,250.00	\$8,268,177.60
Expenditures			
DUE TO ACCOUNTS	\$88,672.70		
PERSONNEL SERVICES	\$2,789,478.29	\$4,454,172.63	\$5,030,047.56
CONTRACTED SERVICE	\$612,022.52	\$862,504.74	\$615,004.45
GENERAL OPERATING	\$1,416,991.37	\$2,121,173.00	\$2,429,477.60
SUPPLIES & MATERIALS	\$54,589.66	\$96,449.65	\$80,700.00
CAPITAL OUTLAYS	\$13,021.86		\$43,498.00
CUPOLA	\$70,756.02	\$12,650.00	\$44,150.00
W.B. ATKINS MEMORIAL BALLPARK	\$24,306.24	\$20,300.00	\$25,300.00
Total Expenditures	\$5,069,838.66	\$7,567,250.02	\$8,268,177.61
Total Revenues Less Expenditures	\$11,459,059.79	-\$0.02	-\$0.01
Ending Fund Balance	\$11,459,059.79	-\$0.02	-\$0.01

Revenues by Revenue Source

Historical Revenue by Revenue Source



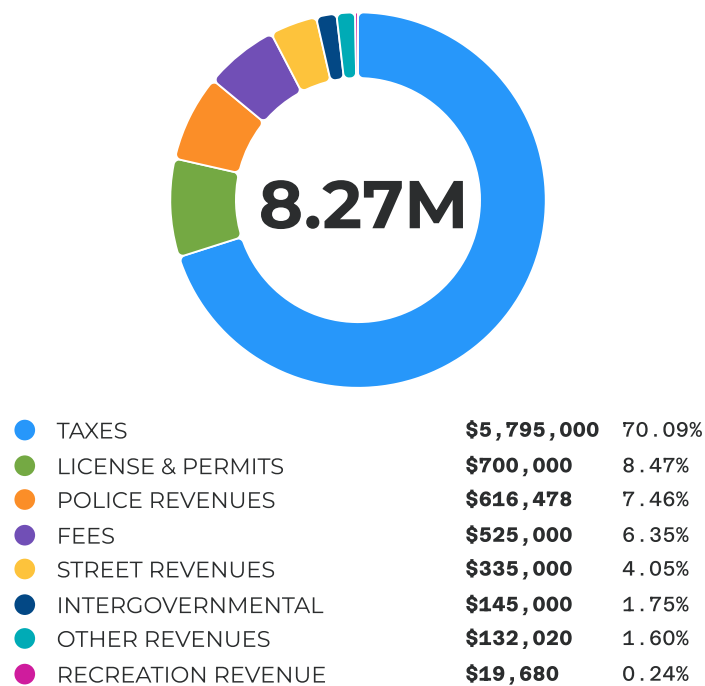
In FY2027, the total governmental revenue is budgeted at \$8.3 million, representing a 49.98% decrease from the previous year's \$16.5 million. The largest revenue source shifts to Taxes, which account for 70.09% of the total at \$5.8 million, despite a decrease of \$832,586 or 12.56% from FY2026.

License & Permits increase significantly by \$231,843 or 49.52%, reaching \$700,000 and making up 8.47% of total revenue. Police Revenues also rise by \$210,124 or 51.71% to \$616,478, comprising 7.46% of the total. Fees more than double, increasing by \$282,769 or 116.74% to \$525,000, which is 6.35% of the total revenue.

Street Revenues grow by \$140,495 or 72.23% to \$335,000, representing 4.05% of the total, while Intergovernmental revenues more than double with a \$77,307 increase or 114.2%, totaling \$145,000 and 1.75% of the budget. Recreation Revenue also more than doubles, increasing by \$10,523 or 114.92% to \$19,680, accounting for 0.24% of total revenue.

Conversely, Other Revenues experience a dramatic decline of \$8.3 million or 98.44%, dropping to \$132,020 and only 1.6% of the total. Sewer Revenues are eliminated entirely, decreasing by \$63,074 or 100% to zero.

FY27 Revenues by Revenue Source



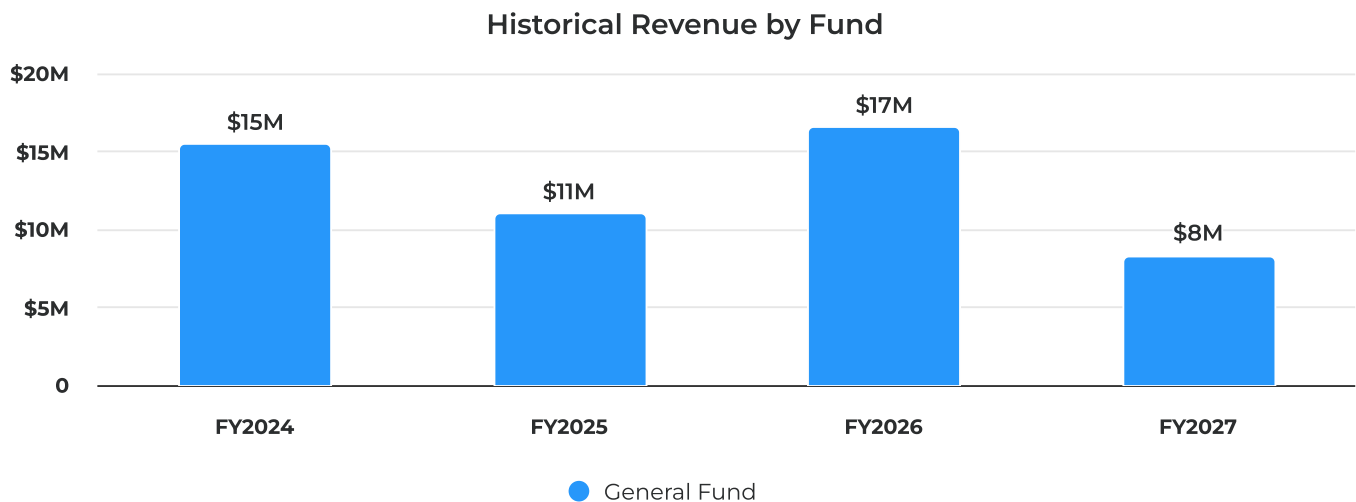
For the fiscal year, the Governmental fiscal year revenue by revenue source includes TAXES at \$5.8 million, representing 70.09% of the total. LICENSE & PERMITS contribute \$700,000, which is 8.47%. POLICE REVENUES account for \$616,478 or 7.46%. FEES amount to \$525,000, making up 6.35%. STREET REVENUES total \$335,000, representing 4.05%. INTERGOVERNMENTAL revenues are \$145,000, or 1.75%. OTHER REVENUES come to \$132,020, which is 1.6%. Lastly, RECREATION REVENUE is \$19,680, comprising 0.24% of the total revenue.

Revenues by Revenue Source

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
TAXES	\$6,627,586.34	\$5,134,000.00	\$5,795,000.00	12.87%
LICENSE & PERMITS	\$468,157.00	\$800,000.00	\$700,000.00	-12.50%
FEES	\$242,230.65	\$732,000.00	\$525,000.00	-28.28%

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
INTERGOVERNMENTAL	\$67,692.61	\$145,000.00	\$145,000.00	
OTHER REVENUES	\$8,450,141.83	\$131,170.00	\$132,020.00	0.65%
POLICE REVENUES	\$406,353.91	\$475,400.00	\$616,477.60	29.68%
RECREATION REVENUE	\$9,156.91	\$19,680.00	\$19,680.00	
STREET REVENUES	\$194,504.97	\$130,000.00	\$335,000.00	157.69%
SEWER REVENUES	\$63,074.23			
Total Revenues	\$16,528,898.45	\$7,567,250.00	\$8,268,177.60	9.26%

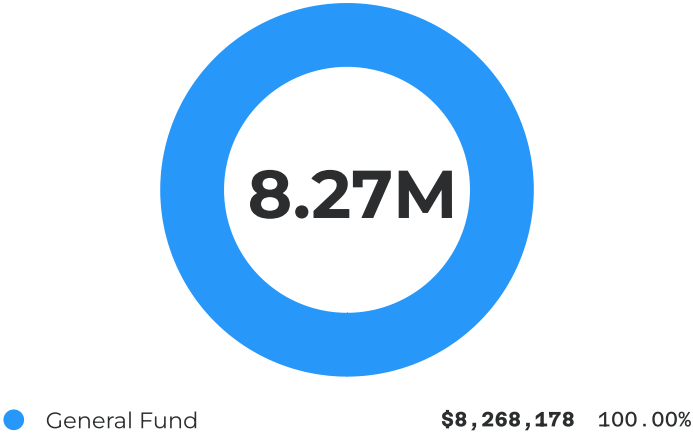
Revenues by Fund



In FY2027, the total governmental revenue by fund is budgeted at \$8.3 million, representing a significant decrease of 49.98% from the FY2026 total of \$16.5 million. The General Fund remains the largest and sole category, accounting for 100% of the total revenue in both years.

The General Fund revenue in FY2027 is \$8.3 million, which is a decrease of \$8.3 million or 49.98% compared to the previous year's \$16.5 million. This marks a substantial reduction following the prior year's increase of \$5.5 million or 50.54% in the General Fund.

FY27 Revenues by Fund

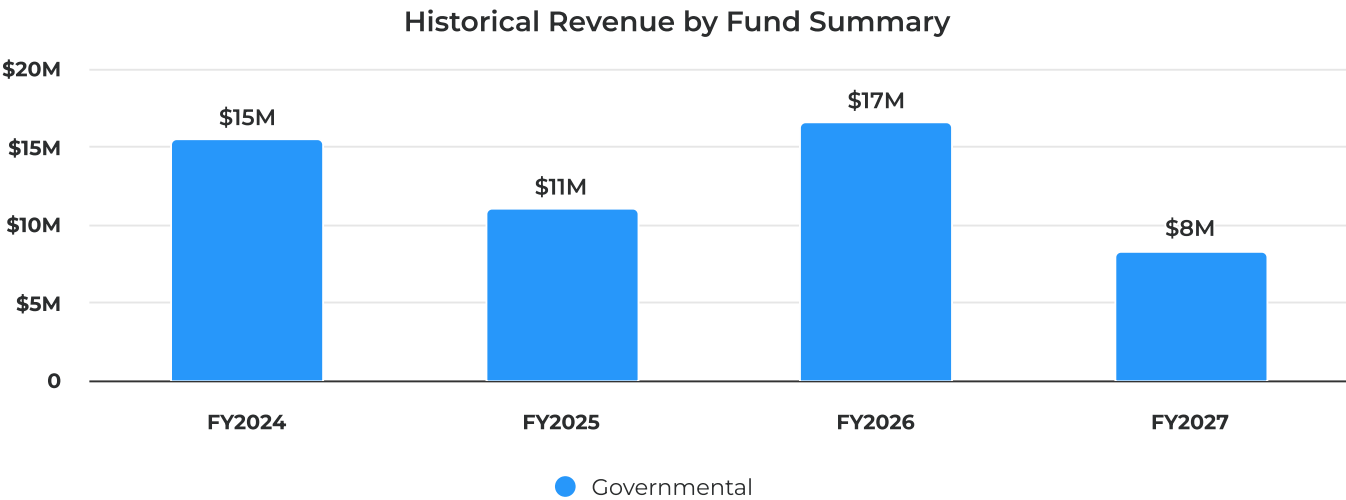


For the Governmental fiscal year revenue by fund, the General Fund accounts for \$8.3 million, representing 100% of the total revenue.

Revenues by Fund

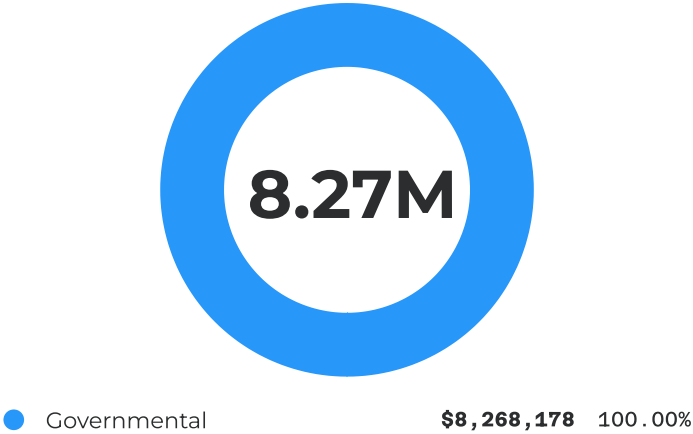
Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$16,528,898.45	\$7,567,250.00	\$8,268,177.60	9.26%
Total Revenues	\$16,528,898.45	\$7,567,250.00	\$8,268,177.60	9.26%

Revenues by Fund Summary



In FY2027, the total governmental revenue is budgeted at \$8.3 million, representing a 49.98% decrease from the FY2026 total of \$16.5 million. The governmental category remains the largest and sole contributor to the total revenue, accounting for 100% of the budget in both years. This marks a significant reduction of \$8.3 million compared to the previous year, reversing the prior year's increase of \$5.5 million or 50.54%. The FY2027 budget reflects a substantial decline in governmental revenue relative to FY2026.

FY27 Revenues by Fund Summary

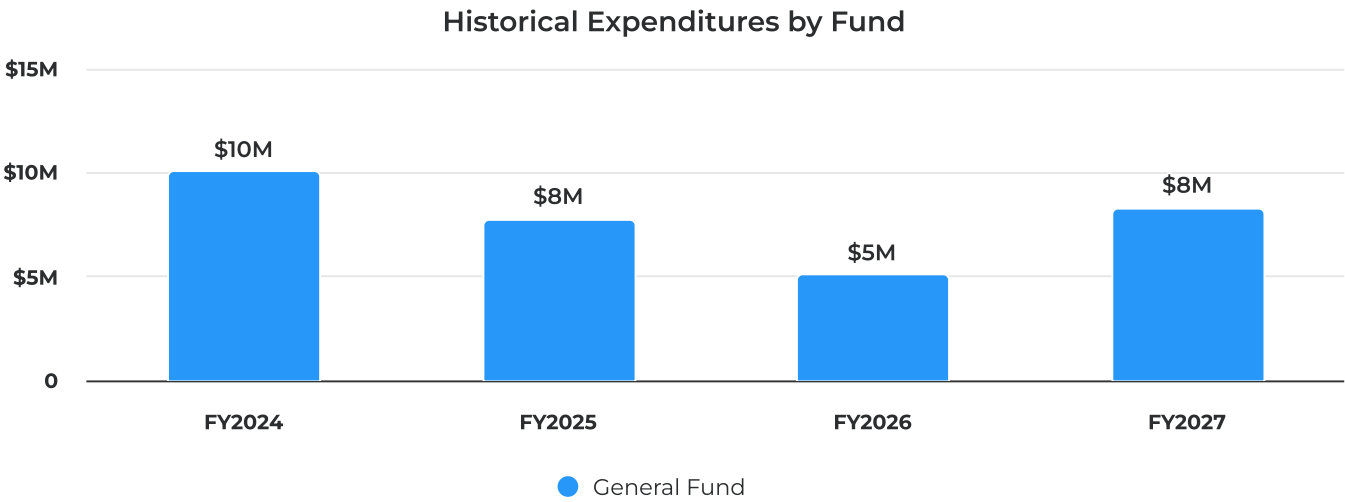


The Governmental fiscal year revenue totals \$8.3 million, representing 100% of the revenue by fund summary for the fiscal year.

Revenues by Fund Summary

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
Governmental	\$16,528,898.45	\$7,567,250.00	\$8,268,177.60	9.26%
Total Revenues	\$16,528,898.45	\$7,567,250.00	\$8,268,177.60	9.26%

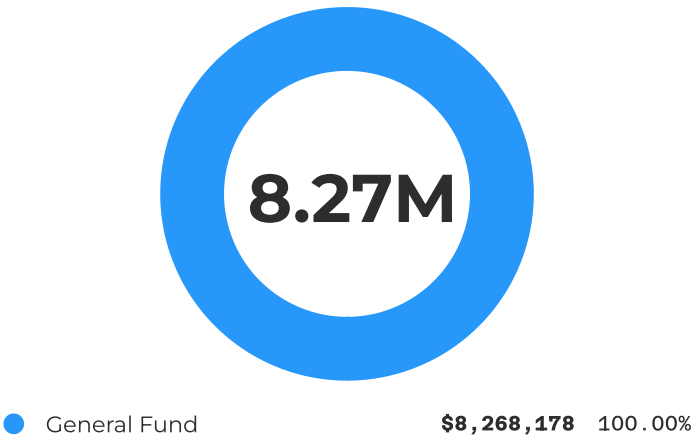
Expenditures by Fund



In FY2027, the total governmental expenditures by fund increased significantly to \$8.3 million, representing a 63.09% rise from the previous year's total of \$5.1 million in FY2026. The General Fund remained the largest category, accounting for 100% of the total expenditures in both years. Notably, the General Fund expenditure increased by \$3.2 million, or 63.09%, rising from \$5.1 million in FY2026 to \$8.3 million in FY2027. This marks a substantial reversal from the prior year's decrease of \$2.7 million, or 34.73%, in the General Fund. Overall, the FY2027 budget reflects a major increase in governmental expenditures concentrated entirely within the General Fund.



FY27 Expenditures by Fund

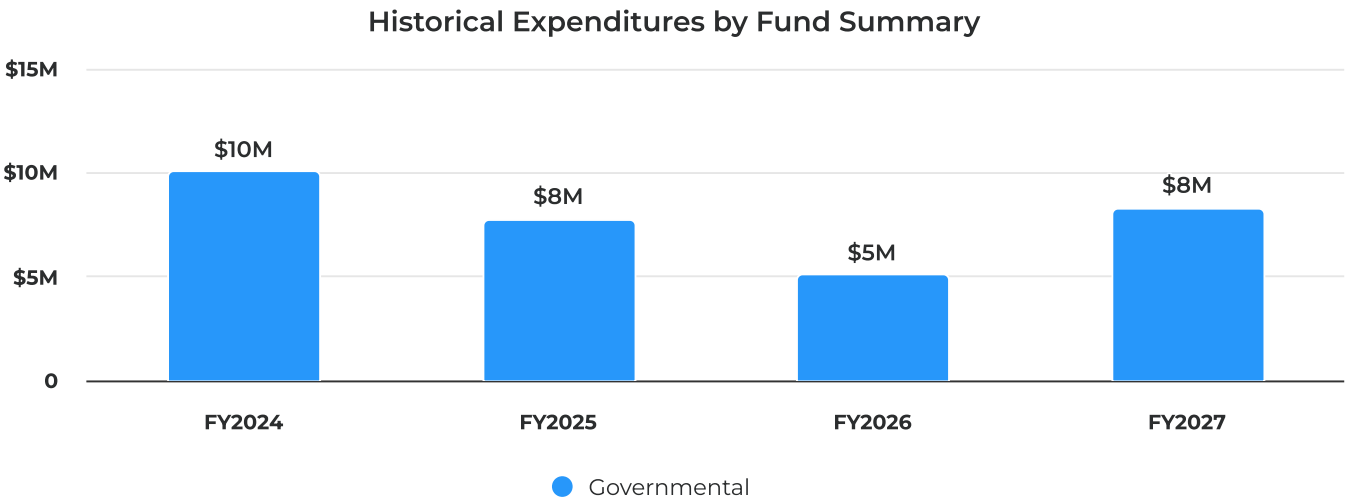


For the Governmental fiscal year expenditures by fund, the General Fund accounts for \$8.3 million, representing 100% of the total expenditures.

Expenditures by Fund

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$5,069,838.66	\$7,567,250.02	\$8,268,177.61	9.26%
Total Expenditures	\$5,069,838.66	\$7,567,250.02	\$8,268,177.61	9.26%

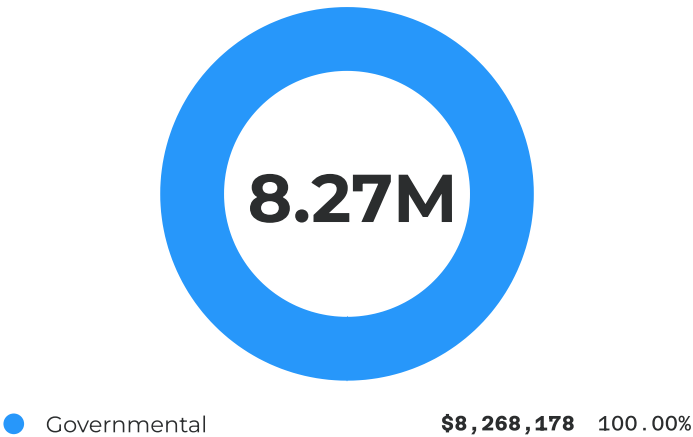
Expenditures by Fund Summary



In FY2027, the Governmental fund's expenditures total \$8.3 million, representing 100% of the total expenditures. This amount reflects a significant increase of \$3.2 million, or 63.09%, compared to the previous year's \$5.1 million.

Compared to FY2026, where the Governmental fund experienced a decrease of \$2.7 million (-34.73%), FY2027 shows a strong reversal with a substantial rise in expenditures. The Governmental fund remains the largest category by value, maintaining its full share of total expenditures in both years.

FY27 Expenditures by Fund Summary



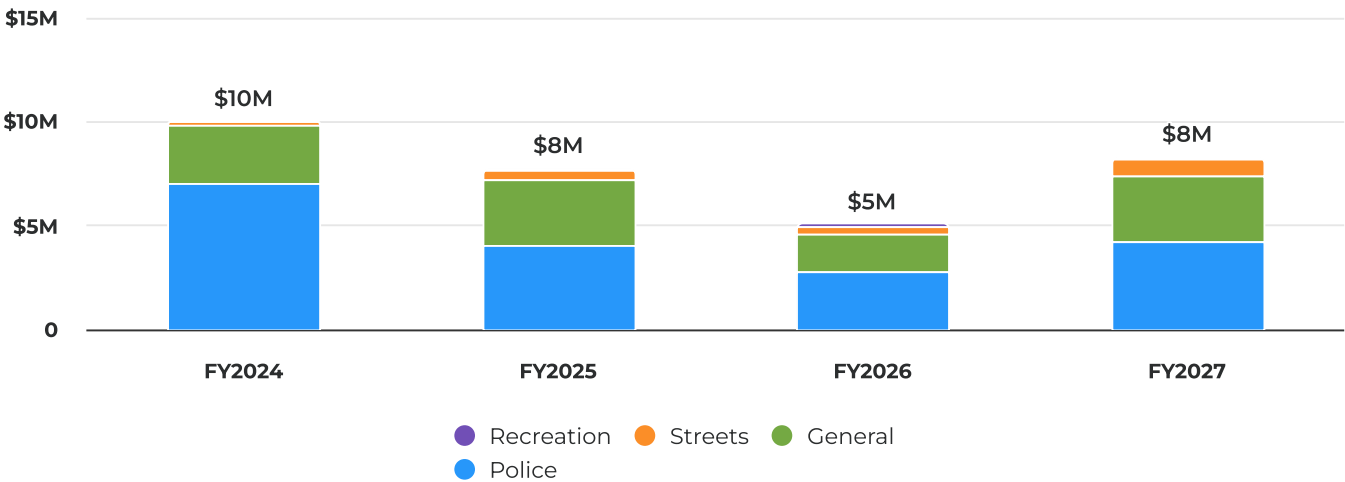
The Governmental fiscal year expenditures total \$8.3 million, representing 100% of the expenditures by fund summary for the fiscal year.

Expenditures by Fund Summary 1

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
Governmental	\$5,069,838.66	\$7,567,250.02	\$8,268,177.61	9.26%
Total Expenditures	\$5,069,838.66	\$7,567,250.02	\$8,268,177.61	9.26%

Expenditures by Department

Historical Expenditures by Department



The total governmental expenditures for FY2027 increased significantly to \$8.3 million, marking a 63.09% rise from the previous year's \$5.1 million. The Police department remains the largest expenditure category, accounting for 50.98% of the total with \$4.2 million, which is a \$1.5 million increase or 53.6% growth compared to FY2026.

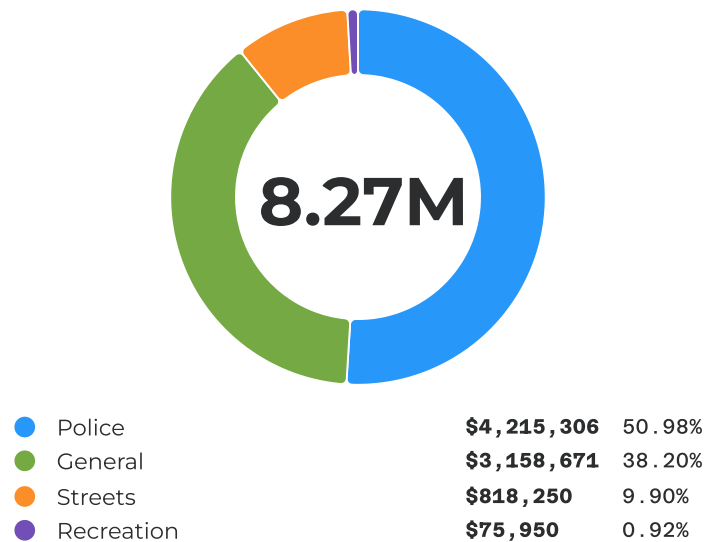


The General department also saw a substantial increase, rising by \$1.3 million or 73.6% to \$3.2 million, representing 38.2% of the total budget. Streets expenditures more than doubled, increasing by \$420,575 or 105.76% to \$818,250, now making up 9.9% of the total budget.

In contrast, Recreation expenditures decreased by \$32,387 or 29.89% to \$75,950, reducing its share to 0.92% of the total budget. This marks a notable decline following a previous modest increase.

Overall, the FY2027 budget reflects significant growth in the Police, General, and Streets departments, which together constitute nearly 99% of the total governmental expenditures, while Recreation experienced a marked decrease in funding.

FY27 Expenditures by Department

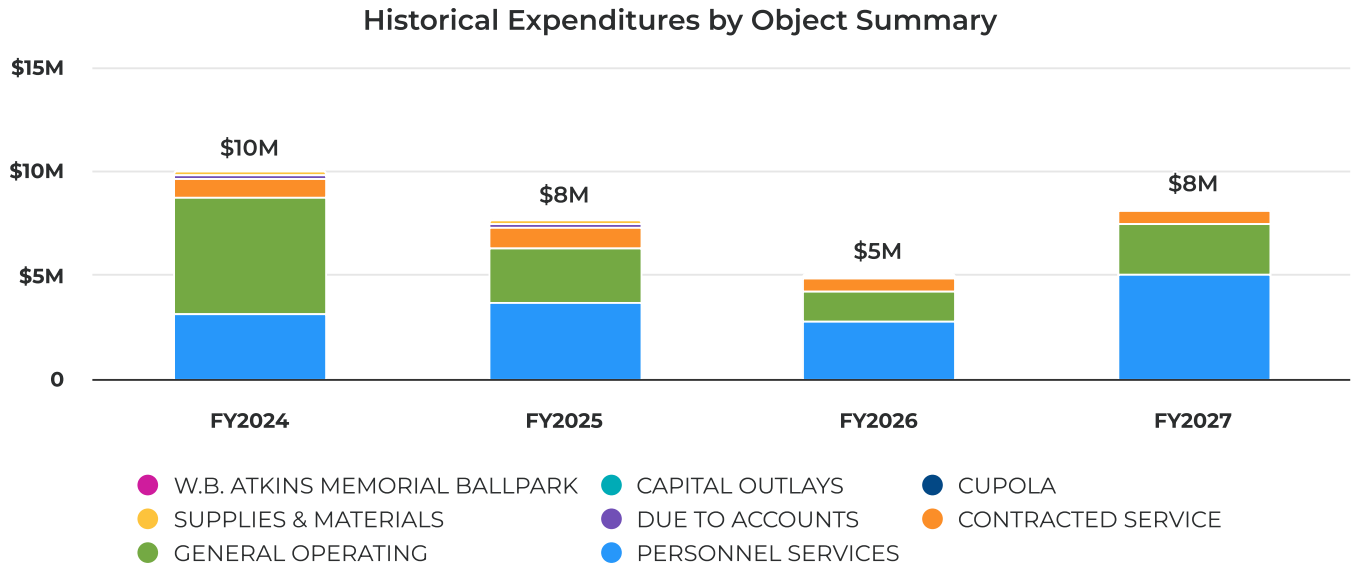


For the fiscal year expenditures by department under Governmental, Police accounts for \$4.2 million, representing 50.98% of the total. General expenditures total \$3.2 million, which is 38.2%. Streets expenses amount to \$818,250, making up 9.9%, and Recreation costs are \$75,950, comprising 0.92% of the expenditures.

Expenditures by Department

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
General	\$1,819,496.58	\$3,090,683.74	\$3,158,671.34	2.20%
Police	\$2,744,329.48	\$3,827,453.28	\$4,215,306.27	10.13%
Recreation	\$108,337.26	\$36,950.00	\$75,950.00	105.55%
Streets	\$397,675.34	\$612,163.00	\$818,250.00	33.67%
Total Expenditures	\$5,069,838.66	\$7,567,250.02	\$8,268,177.61	9.26%

Expenditures by Object Summary



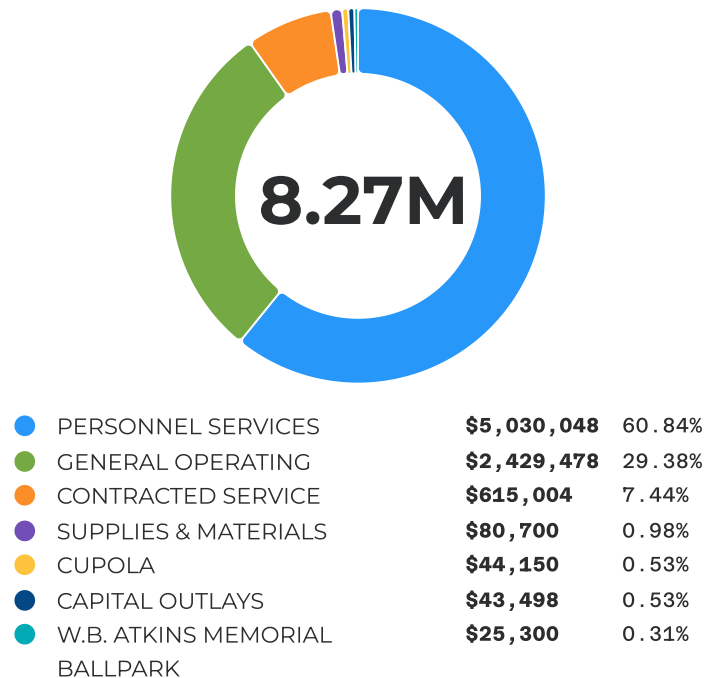
The total governmental expenditures for FY2027 increased significantly to \$8.3 million, marking a 63.09% rise from the previous year's \$5.1 million. Personnel Services remained the largest category, growing by \$2.2 million or 80.32% to \$5 million, now representing 60.84% of the total budget, up from 55.02% in FY2026.

General Operating expenses also saw a substantial increase of \$1 million or 71.45%, reaching \$2.4 million and accounting for 29.38% of the total budget, compared to 27.95% the prior year. Capital Outlays experienced the highest percentage increase, rising by \$30,476 or 234.04% to \$43,498, though it remains a smaller portion at 0.53% of the total.

Supplies & Materials increased by \$26,110 or 47.83% to \$80,700, while Contracted Service showed a modest rise of \$2,982 or 0.49% to \$615,004. The W.B. Atkins Memorial Ballpark category increased slightly by \$994 or 4.09% to \$25,300.

Conversely, the Due to Accounts category was eliminated entirely, decreasing by \$88,673 or 100% to \$0. The Cupola category decreased by \$26,606 or 37.6%, falling to \$44,150 and representing 0.53% of the total budget, down from 1.4% in FY2026.

FY27 Expenditures by Object Summary



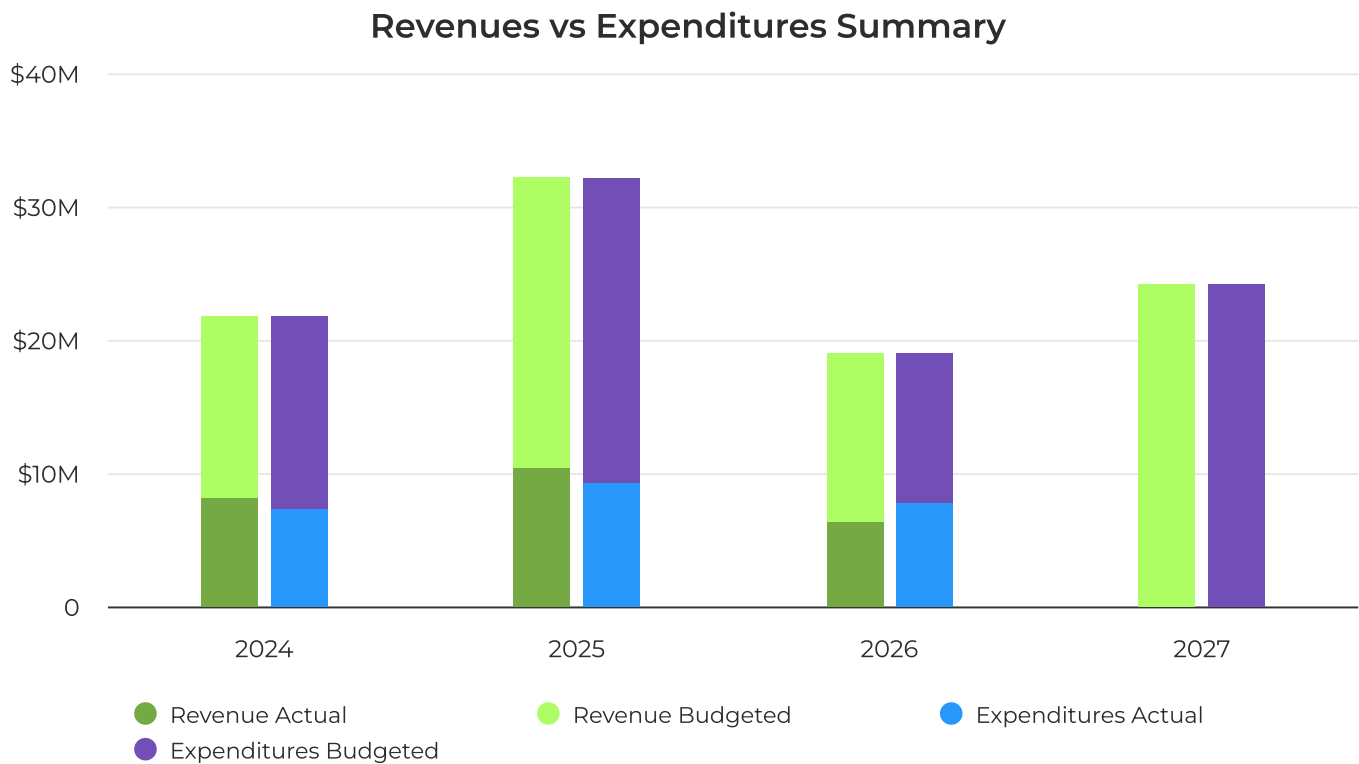
For the Governmental fiscal year expenditures by object summary, Personnel Services account for \$5 million, representing 60.84% of the total. General Operating expenses total \$2.4 million, making up 29.38%. Contracted Service expenditures are \$615,004, which is 7.44% of the total. Supplies & Materials amount to \$80,700, or 0.98%. The Cupola category includes \$44,150, equating to 0.53%. Capital Outlays are \$43,498, also 0.53%. Lastly, the W.B. Atkins Memorial Ballpark expenses are \$25,300, comprising 0.31% of the expenditures.

Expenditures by Object Summary

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
DUE TO ACCOUNTS	\$88,672.70			
PERSONNEL SERVICES	\$2,789,478.29	\$4,454,172.63	\$5,030,047.56	12.93%
CONTRACTED SERVICE	\$612,022.52	\$862,504.74	\$615,004.45	-28.70%
GENERAL OPERATING	\$1,416,991.37	\$2,121,173.00	\$2,429,477.60	14.53%
SUPPLIES & MATERIALS	\$54,589.66	\$96,449.65	\$80,700.00	-16.33%
CAPITAL OUTLAYS	\$13,021.86		\$43,498.00	
CUPOLA	\$70,756.02	\$12,650.00	\$44,150.00	249.01%
W.B. ATKINS MEMORIAL BALLPARK	\$24,306.24	\$20,300.00	\$25,300.00	24.63%
Total Expenditures	\$5,069,838.66	\$7,567,250.02	\$8,268,177.61	9.26%

Enterprise

Summary



In 2026, the Enterprise budget showed a significant reduction from the prior period, with expenditures budgeted at \$19 million, a 41.09% decrease, and revenue budgeted at \$19 million, down 41.29%. Actual revenue for 2026 was \$6.3 million, representing a 39.86% decrease from the prior period and only 33.08% of the budgeted amount. Actual expenditures were \$7.8 million, a 15.74% decrease from the prior period and 41.12% of the budgeted expenditures.

Looking ahead to 2027, the budgeted expenditures and revenues both increase to \$24.3 million, marking a 28.1% rise from the 2026 budgeted amounts. This increase reverses the prior year's significant reductions, with both expenditures and revenues planned to grow by the same percentage, maintaining a balanced budget approach for the Enterprise fund.

Comprehensive Fund Summary

Comprehensive Fund Summary

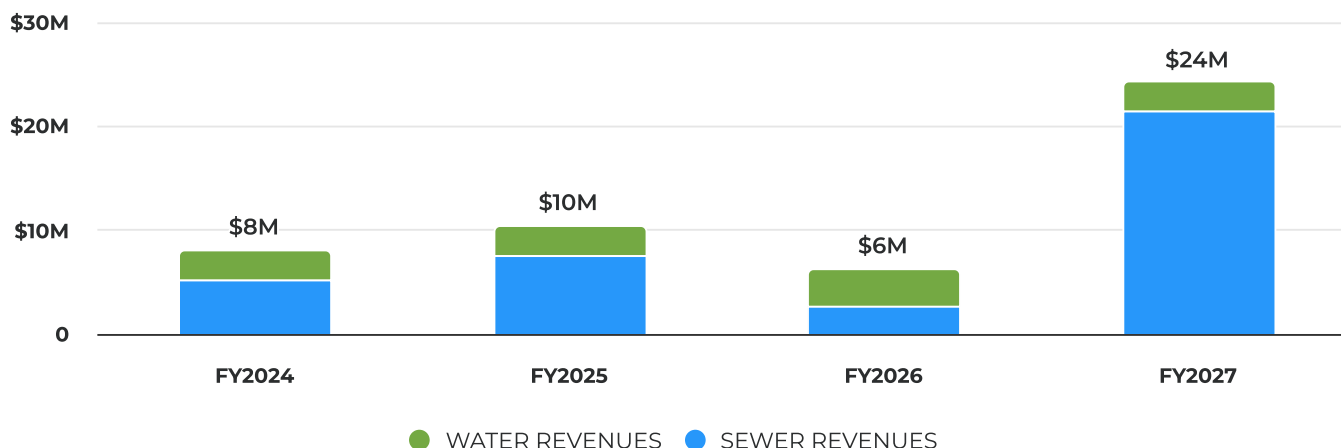
Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted
Beginning Fund Balance			
Revenues			
SEWER REVENUES	\$2,626,949.47	\$16,844,679.70	\$21,464,000.00
WATER REVENUES	\$3,645,379.09	\$2,114,000.00	\$2,822,000.00
Total Revenues	\$6,272,328.56	\$18,958,679.70	\$24,286,000.00



Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted
Expenditures			
DUE TO ACCOUNTS	\$419,931.30		
DEBT SERVICE	\$317,390.00		
PERSONNEL SERVICES	\$1,415,006.71	\$2,754,931.82	\$2,575,754.76
CONTRACTED SERVICE	\$119,121.97	\$297,345.25	\$182,345.25
GENERAL OPERATING	\$4,946,466.64	\$14,999,100.51	\$20,513,900.00
SUPPLIES & MATERIALS	\$577,362.56	\$809,500.00	\$1,014,000.00
CAPITAL OUTLAYS		\$97,802.11	
Total Expenditures	\$7,795,279.18	\$18,958,679.69	\$24,286,000.01
Total Revenues Less Expenditures	-\$1,522,950.62	\$0.01	-\$0.01
Ending Fund Balance	-\$1,522,950.62	\$0.01	-\$0.01

Revenues by Revenue Source

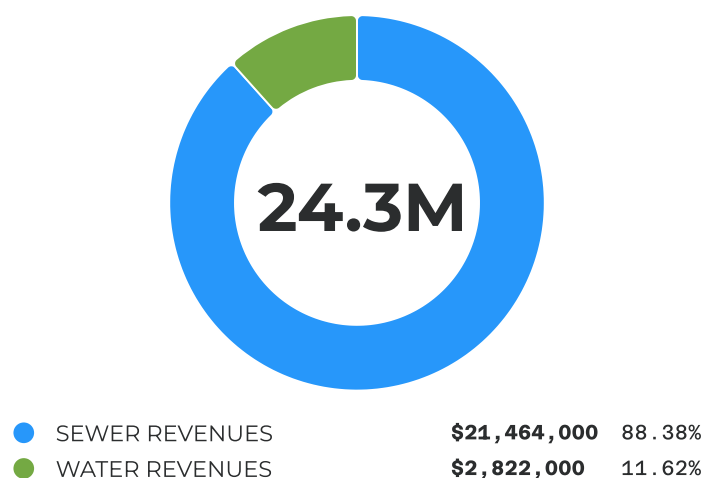
Historical Revenue by Revenue Source



In FY2027, the total enterprise revenue is budgeted at \$24.3 million, representing a significant increase of 287.19% compared to the FY2026 total of \$6.3 million. The largest revenue source in FY2027 is Sewer Revenues, which amount to \$21.5 million and constitute 88.38% of the total. This category shows a substantial increase of \$18.8 million, or 717.07%, from the previous year's \$2.6 million, which was 41.88% of the total.

Conversely, Water Revenues in FY2027 are budgeted at \$2.8 million, making up 11.62% of the total enterprise revenue. This represents a decrease of \$823,379, or 22.59%, from the FY2026 Water Revenues of \$3.6 million, which accounted for 58.12% of the total. The shift in revenue composition highlights a major increase in Sewer Revenues alongside a decline in Water Revenues compared to the prior year.

FY27 Revenues by Revenue Source



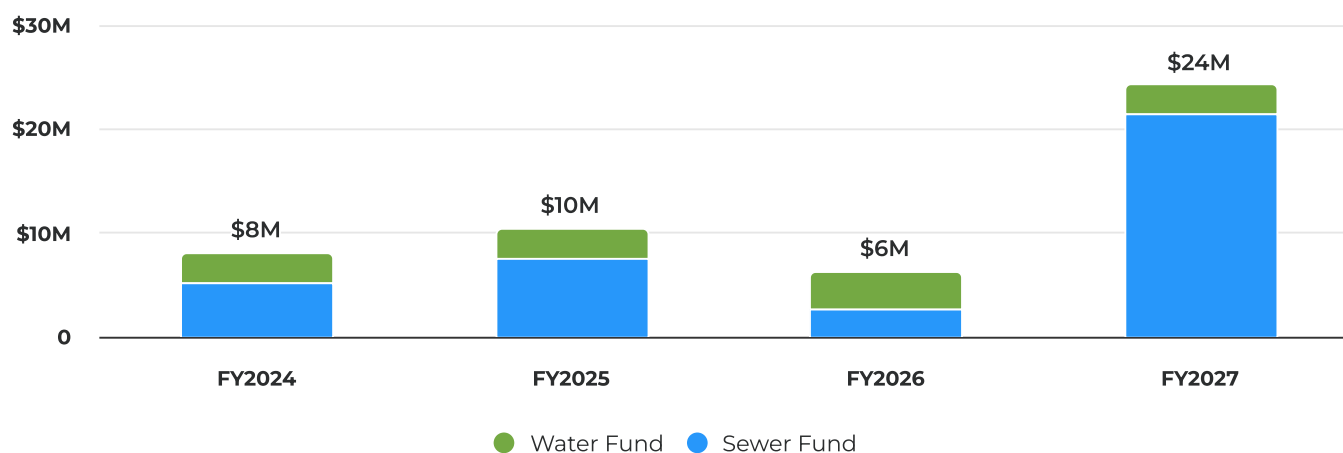
For the fiscal year, the Enterprise's revenue by source includes Sewer Revenues totaling \$21.5 million, which accounts for 88.38% of the total revenue. Water Revenues contribute \$2.8 million, representing 11.62% of the total revenue.

Revenues by Revenue Source

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
SEWER REVENUES	\$2,626,949.47	\$16,844,679.70	\$21,464,000.00	27.42%
WATER REVENUES	\$3,645,379.09	\$2,114,000.00	\$2,822,000.00	33.49%
Total Revenues	\$6,272,328.56	\$18,958,679.70	\$24,286,000.00	28.10%

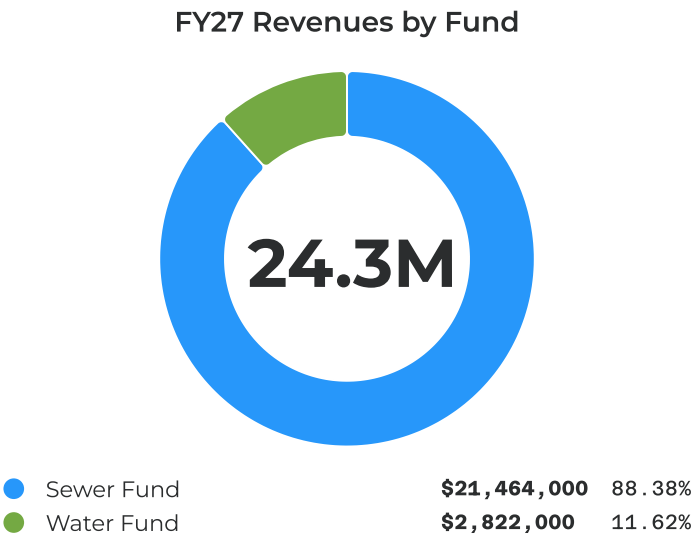
Revenues by Fund

Historical Revenue by Fund



In FY2027, the total revenue for the Enterprise fund is \$24.3 million, representing a significant increase of 287.19% compared to the FY2026 total of \$6.3 million. The largest contributor to this increase is the Sewer Fund, which rises dramatically to \$21.5 million, accounting for 88.38% of the total revenue. This is an increase of \$18.8 million or 717.07% from the previous year.

Conversely, the Water Fund decreases to \$2.8 million in FY2027, making up 11.62% of the total revenue. This reflects a decline of \$823,379 or 22.59% compared to FY2026. Notably, the Water Fund's share of total revenue drops from 58.12% in FY2026 to 11.62% in FY2027, while the Sewer Fund's share increases from 41.88% to 88.38% over the same period.

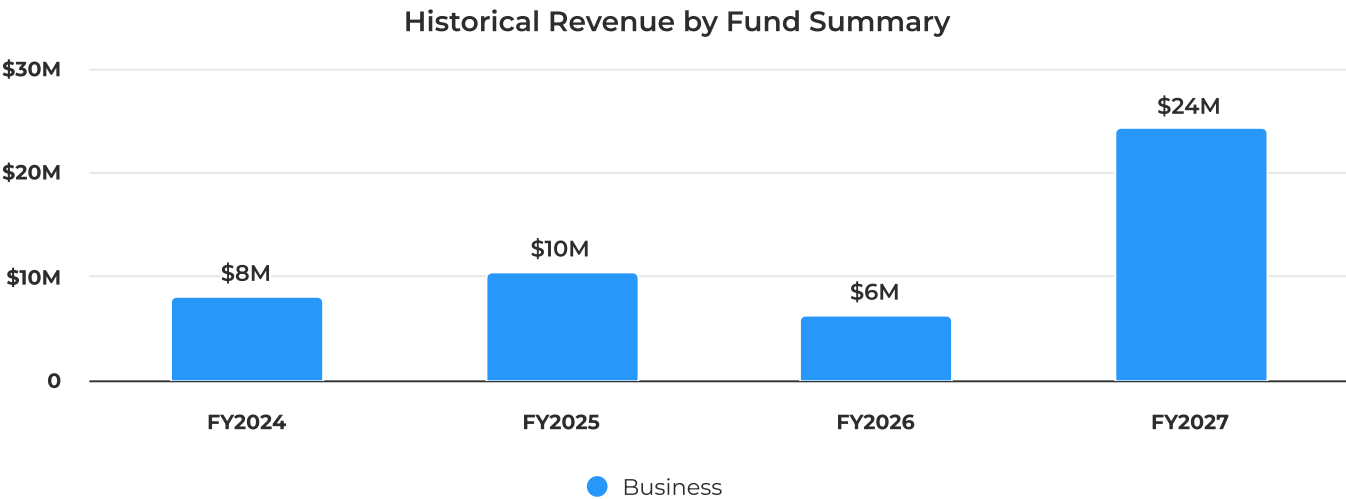


For the fiscal year, the Enterprise category's revenue by fund is primarily composed of the Sewer Fund, which accounts for \$21.5 million or 88.38% of the total revenue. The Water Fund contributes \$2.8 million, representing 11.62% of the total revenue.

Revenues by Fund

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (%) Change)
Sewer Fund	\$2,626,949.47	\$16,844,679.70	\$21,464,000.00	27.42%
Water Fund	\$3,645,379.09	\$2,114,000.00	\$2,822,000.00	33.49%
Total Revenues	\$6,272,328.56	\$18,958,679.70	\$24,286,000.00	28.10%

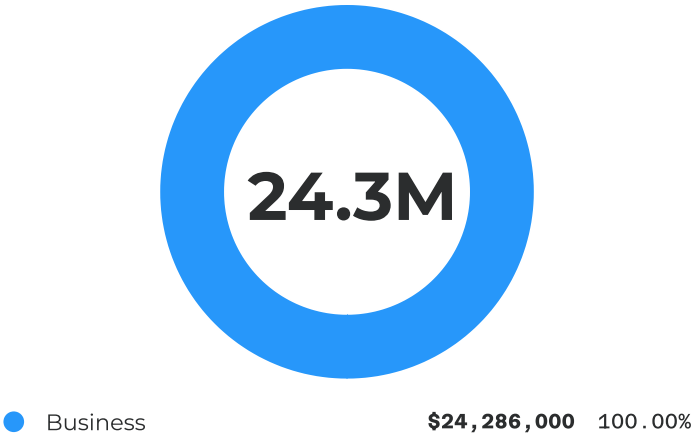
Revenues by Fund Summary



In FY2027, the total revenue for the Enterprise fund is budgeted at \$24.3 million, representing a significant increase of 287.19% compared to the FY2026 total of \$6.3 million. The Business category remains the largest revenue source, accounting for 100% of the total revenue in both years.

The Business category shows a substantial increase of \$18 million, or 287.19%, rising from \$6.3 million in FY2026 to \$24.3 million in FY2027. This increase in the Business category drives the overall growth in total revenue for the Enterprise fund.

FY27 Revenues by Fund Summary

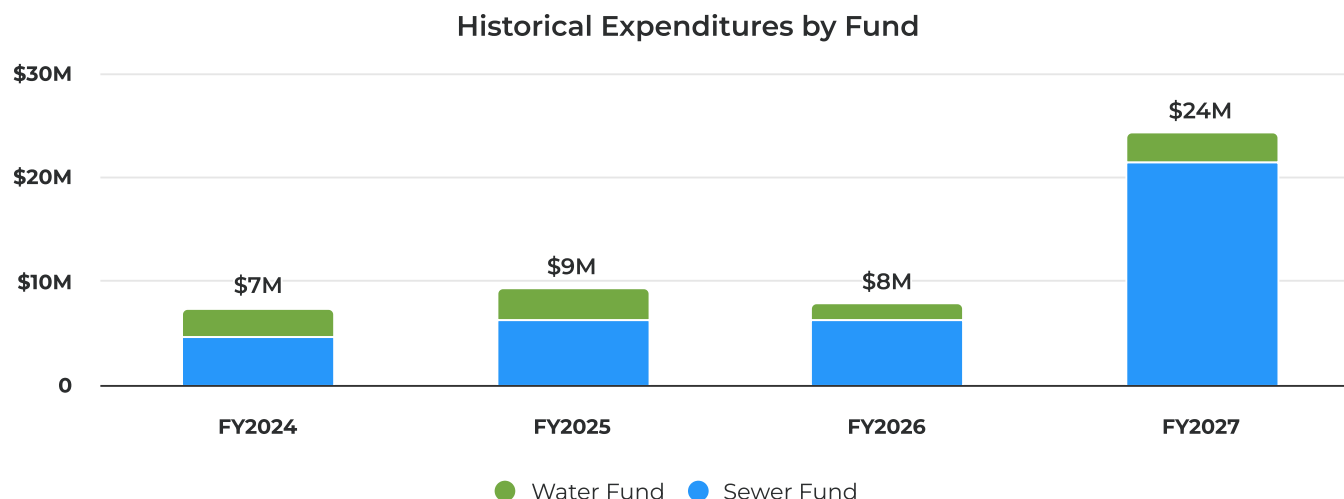


For the fiscal year, the Enterprise category's total revenue by fund summary amounts to \$24.3 million, representing 100% of the fiscal year revenue.

Revenues by Fund Summary

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
Business	\$6,272,328.56	\$18,958,679.70	\$24,286,000.00	28.10%
Total Revenues	\$6,272,328.56	\$18,958,679.70	\$24,286,000.00	28.10%

Expenditures by Fund

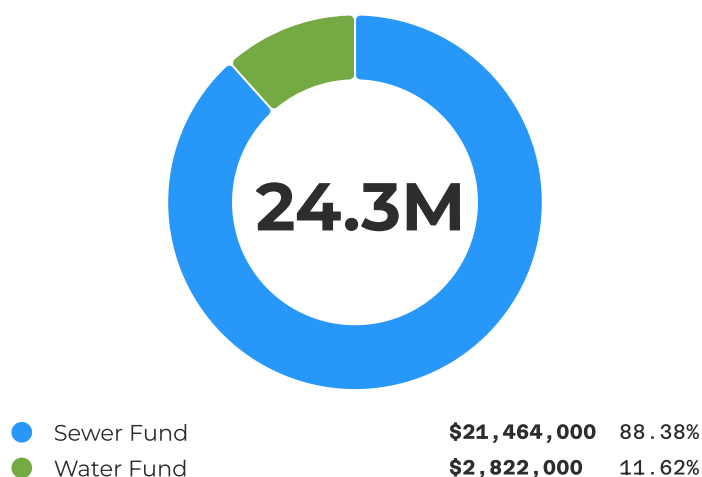


In FY2027, the total expenditures for the Enterprise fund increased significantly to \$24.3 million, representing a 211.55% rise from the FY2026 total of \$7.8 million. The Sewer Fund remained the largest category, accounting for 88.38% of the total expenditures with \$21.5 million. This amount reflects a substantial increase of \$15.1 million or 239.53% compared to FY2026.

The Water Fund also saw an increase in FY2027, with expenditures rising to \$2.8 million, which is 11.62% of the total. This represents a \$1.3 million increase or 91.51% growth from the previous year. Notably, the Water Fund had decreased by 51.85% in FY2026 but reversed to a significant increase in FY2027.

Overall, both the Sewer and Water Funds experienced large increases in FY2027, with the Sewer Fund showing the largest dollar and percentage growth, driving the total Enterprise expenditures to more than triple the previous year's amount.

FY27 Expenditures by Fund

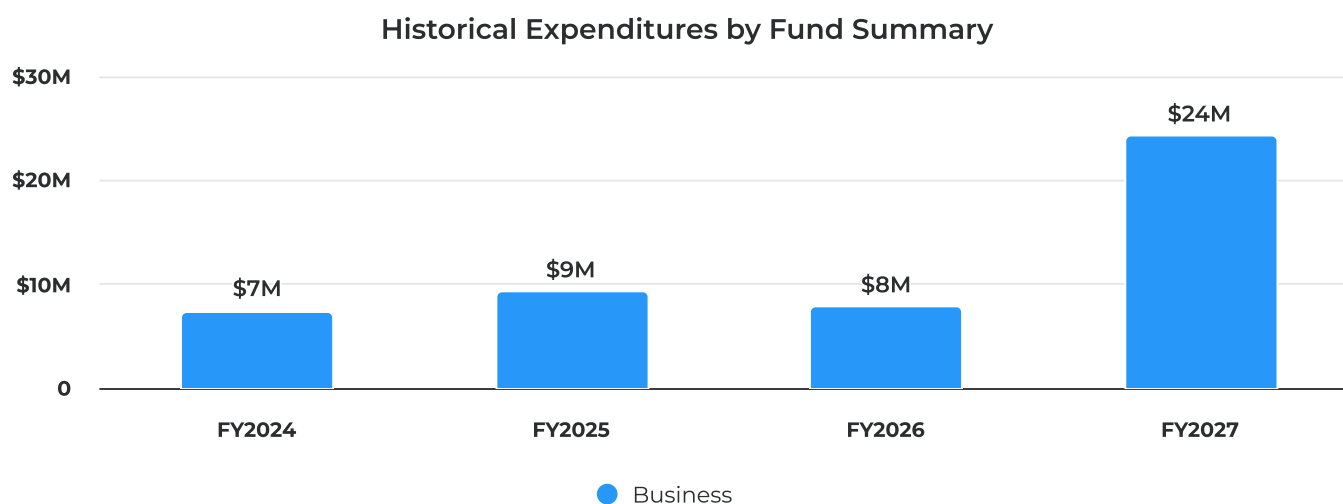


For the fiscal year expenditures by fund under Enterprise, the Sewer Fund accounts for \$21.5 million, representing 88.38% of the total expenditures. The Water Fund comprises \$2.8 million, which is 11.62% of the total expenditures.

Expenditures by Fund

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
Sewer Fund	\$6,321,708.78	\$16,844,679.69	\$21,464,000.00	27.42%
Water Fund	\$1,473,570.40	\$2,114,000.00	\$2,822,000.01	33.49%
Total Expenditures	\$7,795,279.18	\$18,958,679.69	\$24,286,000.01	28.10%

Expenditures by Fund Summary

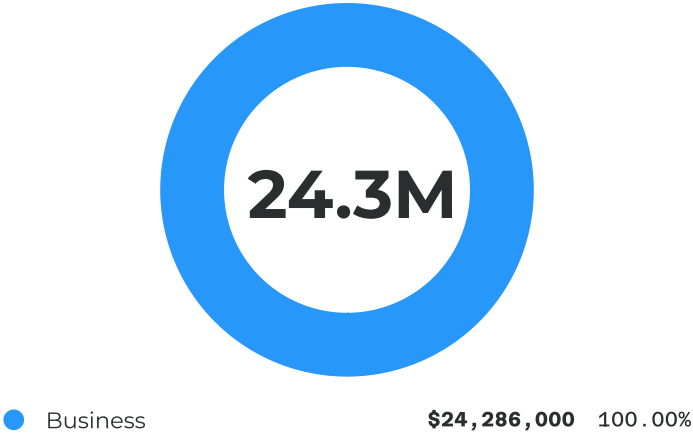


In FY2027, the total expenditures for the Enterprise fund are budgeted at \$24.3 million, representing a significant increase of 211.55% compared to the FY2026 total of \$7.8 million. The Business category remains the largest and sole category, accounting for 100% of the total expenditures in both years.

The Business category shows a substantial increase of \$16.5 million, or 211.55%, rising from \$7.8 million in FY2026 to \$24.3 million in FY2027. This marks a reversal from the previous year's decrease of \$1.5 million (-15.74%) in the same category.

Overall, the FY2027 budget reflects a major growth in expenditures within the Enterprise fund, driven entirely by the increase in the Business category.

FY27 Expenditures by Fund Summary

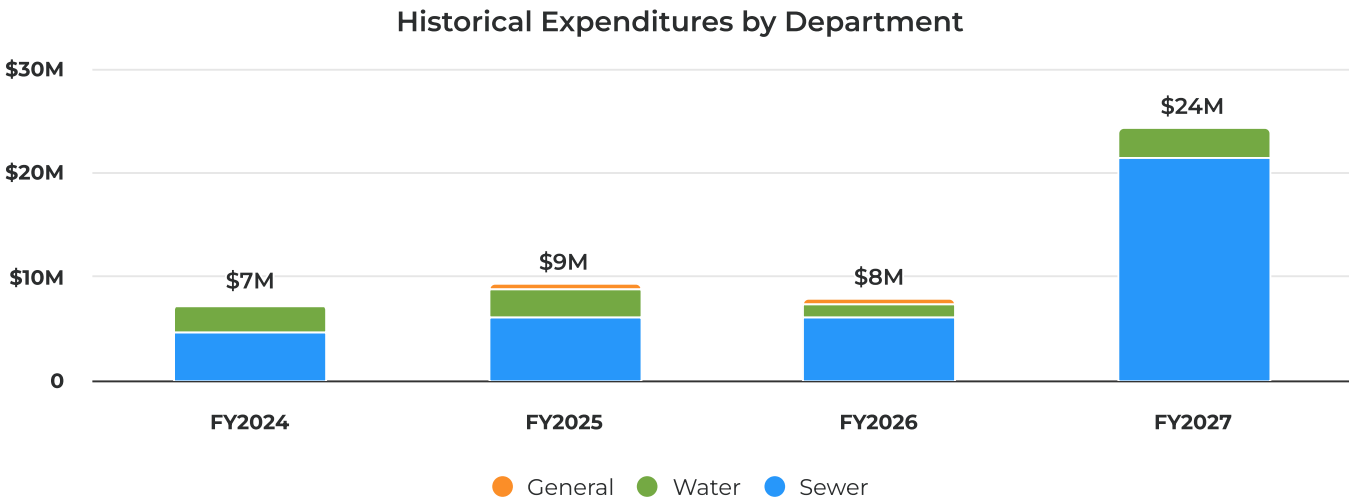


For the fiscal year, the Enterprise category's expenditures total \$24.3 million, representing 100% of the fiscal year expenditures by fund summary 1.

Expenditures by Fund Summary 1

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
Business	\$7,795,279.18	\$18,958,679.69	\$24,286,000.01	28.10%
Total Expenditures	\$7,795,279.18	\$18,958,679.69	\$24,286,000.01	28.10%

Expenditures by Department



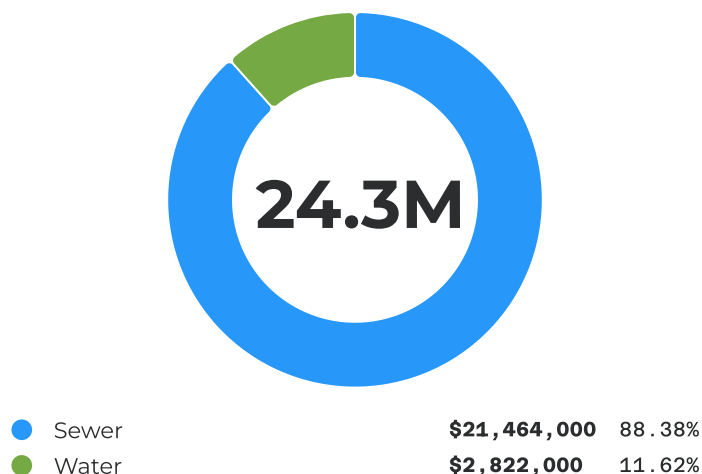
The total expenditures for the Enterprise department in FY2027 increased significantly to \$24.3 million, representing a 211.55% rise from the FY2026 total of \$7.8 million. The largest expenditure category in FY2027 is Sewer, which accounts for 88.38% of the total at \$21.5 million. This is a substantial increase of \$15.5 million or 258.3% compared to FY2026, when Sewer expenditures were \$6 million and made up 76.85% of the total.



The Water category also saw a notable increase, rising to \$2.8 million in FY2027, which is 11.62% of the total expenditures. This represents a \$1.4 million increase or 103.77% growth from the previous year's \$1.4 million, where Water accounted for 17.77% of the total.

Conversely, the General category experienced a complete decrease, dropping from \$419,931 (5.39% of total) in FY2026 to \$0 in FY2027, a 100% reduction. This change contributed to the overall shift in expenditure distribution within the Enterprise department.

FY27 Expenditures by Department

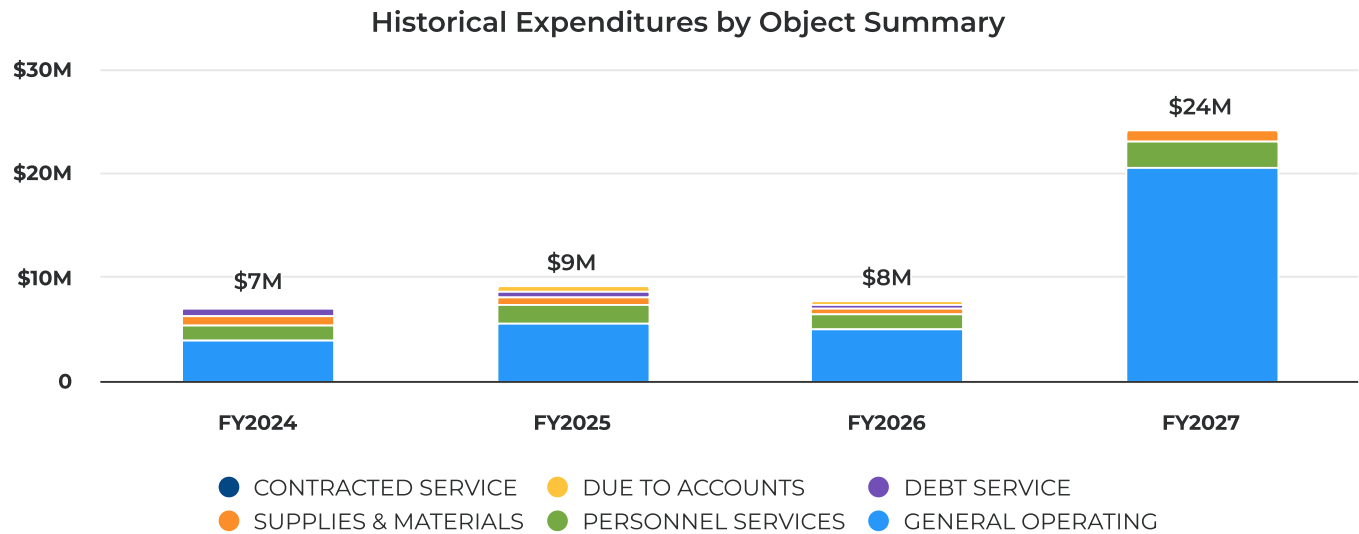


For the fiscal year, the Enterprise expenditures by department include Sewer, which accounts for \$21.5 million or 88.38% of the total, and Water, which accounts for \$2.8 million or 11.62% of the total.

Expenditures by Department

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
General	\$419,931.30			
Sewer	\$5,990,450.18	\$16,844,679.69	\$21,464,000.00	27.42%
Water	\$1,384,897.70	\$2,114,000.00	\$2,822,000.01	33.49%
Total Expenditures	\$7,795,279.18	\$18,958,679.69	\$24,286,000.01	28.10%

Expenditures by Object Summary

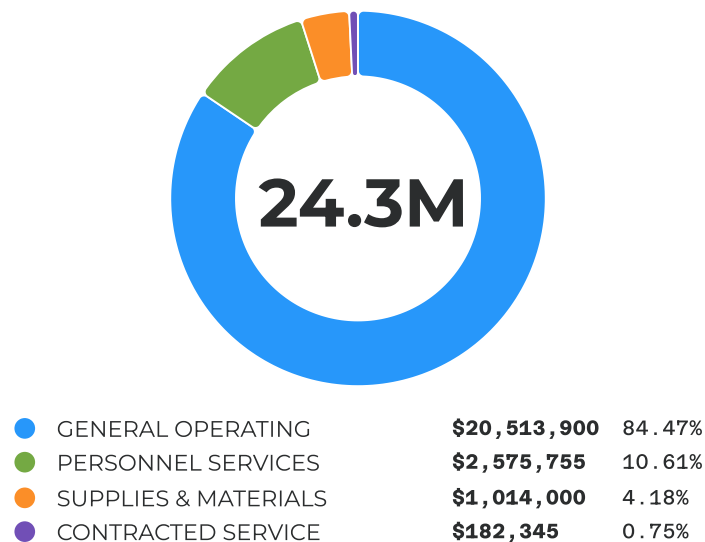


The total expenditures for the Enterprise in FY2027 are \$24.3 million, representing a significant increase of 211.55% compared to FY2026's total of \$7.8 million. The largest category, General Operating, increased by \$15.6 million or 314.72%, reaching \$20.5 million and accounting for 84.47% of the total budget, up from 63.45% in the previous year.

Personnel Services also saw a substantial rise, increasing by \$1.2 million or 82.03% to \$2.6 million, which is 10.61% of the total expenditures, compared to 18.15% in FY2026. Supplies & Materials grew by \$436,637 or 75.63%, totaling \$1 million and making up 4.18% of the budget, up from 7.41% previously.

Contracted Service expenditures increased by \$63,223 or 53.07%, reaching \$182,345 and representing 0.75% of the total budget, compared to 1.53% in FY2026. Notably, the categories Due to Accounts and Debt Service both decreased to \$0 in FY2027, reflecting 100% reductions from their previous amounts of \$419,931 and \$317,390 respectively.

FY27 Expenditures by Object Summary



For the Enterprise fiscal year expenditures by object summary, General Operating expenses account for \$20.5 million, representing 84.47% of the total. Personnel Services follow with \$2.6 million, making up 10.61%. Supplies & Materials

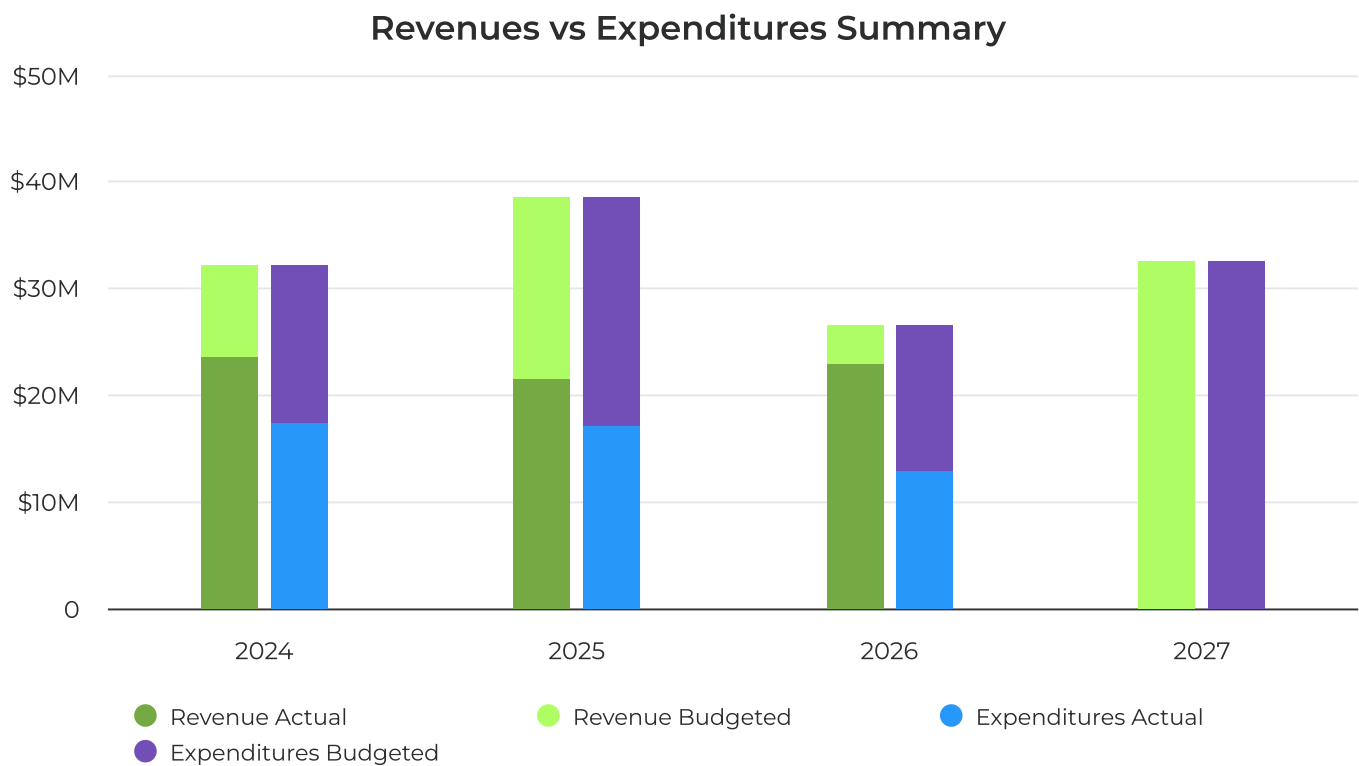
contribute \$1 million, which is 4.18%, and Contracted Service expenses total \$182,345, comprising 0.75% of the expenditures.

Expenditures by Object Summary 1

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
DUE TO ACCOUNTS	\$419,931.30			
DEBT SERVICE	\$317,390.00			
PERSONNEL SERVICES	\$1,415,006.71	\$2,754,931.82	\$2,575,754.76	-6.50%
CONTRACTED SERVICE	\$119,121.97	\$297,345.25	\$182,345.25	-38.68%
GENERAL OPERATING	\$4,946,466.64	\$14,999,100.51	\$20,513,900.00	36.77%
SUPPLIES & MATERIALS	\$577,362.56	\$809,500.00	\$1,014,000.00	25.26%
CAPITAL OUTLAYS		\$97,802.11		-100.00%
Total Expenditures	\$7,795,279.18	\$18,958,679.69	\$24,286,000.01	28.10%

Combined Town-Wide Budget

Summary



In 2027, the Combined Town-Wide Budget projects both expenditures and revenues at \$32.6 million, marking a 22.73% increase from the 2026 budgeted amounts of \$26.5 million for each category. This follows a 2026 fiscal year where actual revenues were \$22.8 million, which was 85.96% of the budgeted \$26.5 million and represented a 6.5% increase from the prior period. Meanwhile, actual expenditures in 2026 were \$12.9 million, only 48.5% of the budgeted \$26.5 million and decreased by 24.41% from the prior period.

The 2027 budget reflects a significant planned increase in both revenues and expenditures compared to the 2026 actuals, aligning the budgeted amounts back to a higher level than was realized in 2026. The equal budgeted values for revenues and expenditures in 2027 indicate a balanced approach, with both categories increasing by the same percentage from the previous budget year.

Comprehensive Fund Summary

Comprehensive Fund Summary

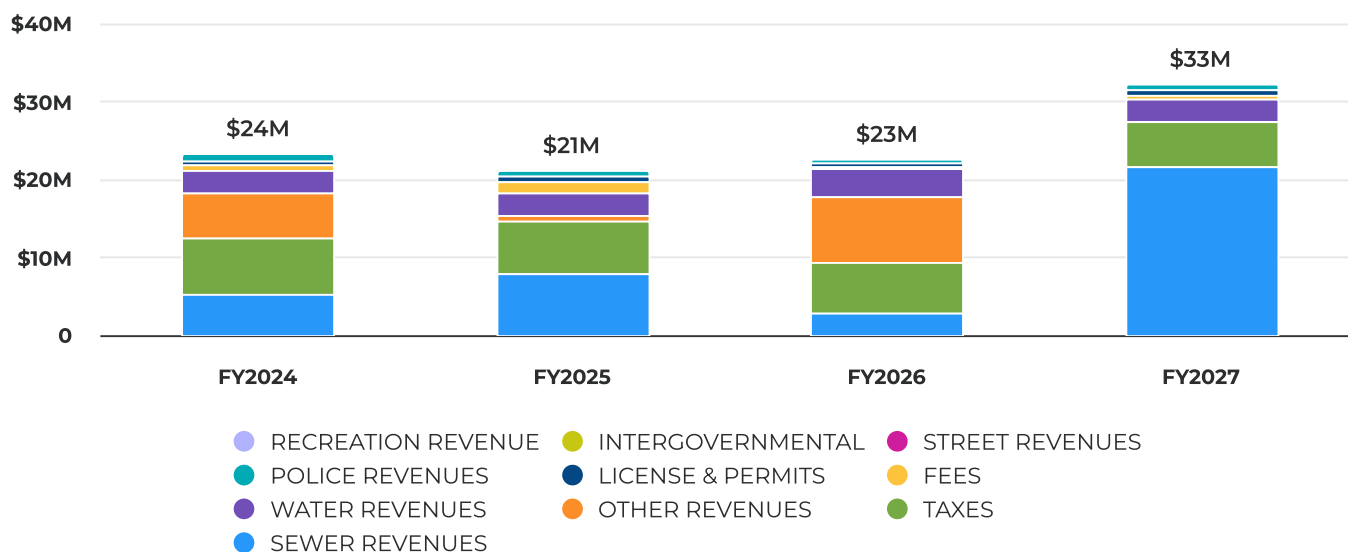
Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted
Beginning Fund Balance			
Revenues			
TAXES	\$6,627,586.34	\$5,134,000.00	\$5,795,000.00
LICENSE & PERMITS	\$468,157.00	\$800,000.00	\$700,000.00



Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted
FEES	\$242,230.65	\$732,000.00	\$525,000.00
INTERGOVERNMENTAL	\$67,692.61	\$145,000.00	\$145,000.00
OTHER REVENUES	\$8,450,141.83	\$131,170.00	\$132,020.00
POLICE REVENUES	\$406,353.91	\$475,400.00	\$616,477.60
RECREATION REVENUE	\$9,156.91	\$19,680.00	\$19,680.00
STREET REVENUES	\$194,504.97	\$130,000.00	\$335,000.00
SEWER REVENUES	\$2,690,023.70	\$16,844,679.70	\$21,464,000.00
WATER REVENUES	\$3,645,379.09	\$2,114,000.00	\$2,822,000.00
Total Revenues	\$22,801,227.01	\$26,525,929.70	\$32,554,177.60
Expenditures			
DUE TO ACCOUNTS	\$508,604.00		
DEBT SERVICE	\$317,390.00		
PERSONNEL SERVICES	\$4,204,485.00	\$7,209,104.45	\$7,605,802.32
CONTRACTED SERVICE	\$731,144.49	\$1,159,849.99	\$797,349.70
GENERAL OPERATING	\$6,363,458.01	\$17,120,273.51	\$22,943,377.60
SUPPLIES & MATERIALS	\$631,952.22	\$905,949.65	\$1,094,700.00
CAPITAL OUTLAYS	\$13,021.86	\$97,802.11	\$43,498.00
CUPOLA	\$70,756.02	\$12,650.00	\$44,150.00
W.B. ATKINS MEMORIAL BALLPARK	\$24,306.24	\$20,300.00	\$25,300.00
Total Expenditures	\$12,865,117.84	\$26,525,929.71	\$32,554,177.62
Total Revenues Less Expenditures	\$9,936,109.17	-\$0.01	-\$0.02
Ending Fund Balance	\$9,936,109.17	-\$0.01	-\$0.02

Revenues by Revenue Source

Historical Revenue by Revenue Source

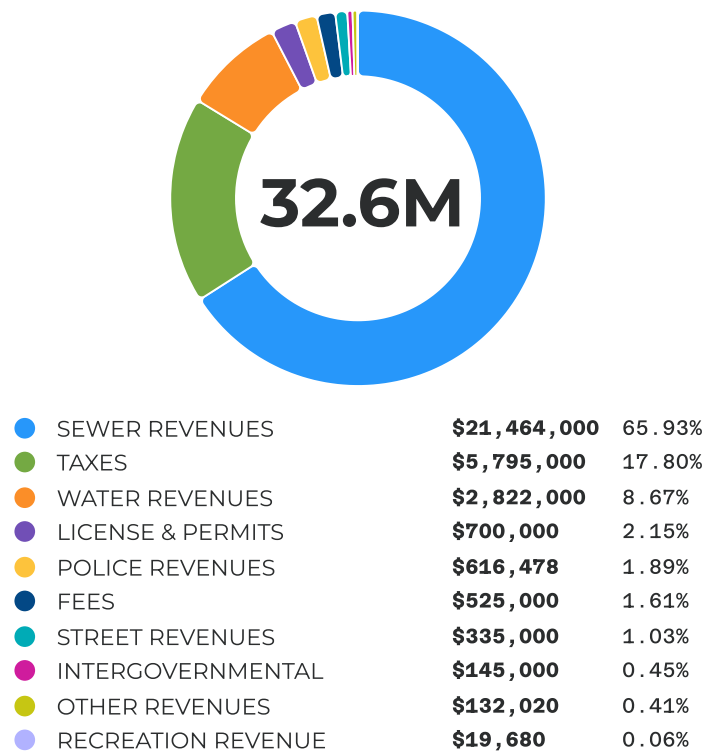


The Combined Town-Wide Budget for FY2027 totals \$32.6 million, marking a 42.77% increase from FY2026's \$22.8 million. The most notable change is in Sewer Revenues, which surged to \$21.5 million, representing 65.93% of the total budget and an increase of \$18.8 million or 697.91% from the previous year. This shift makes Sewer Revenues the largest revenue source, overtaking Other Revenues.

Other Revenues, which was the largest category in FY2026 at \$8.5 million (37.06% of total), dramatically decreased by \$8.3 million or 98.44% to \$132,020 in FY2027, now constituting only 0.41% of the total budget. Taxes declined by \$832,586 or 12.56% to \$5.8 million, reducing their share to 17.8% of the total. Water Revenues also decreased by \$823,379 or 22.59%, totaling \$2.8 million and accounting for 8.67% of the budget.

Several categories experienced significant increases: Fees rose by \$282,769 or 116.74% to \$525,000 (1.61% of total), License & Permits increased by \$231,843 or 49.52% to \$700,000 (2.15%), Police Revenues grew by \$210,124 or 51.71% to \$616,478 (1.89%), Street Revenues went up by \$140,495 or 72.23% to \$335,000 (1.03%), Intergovernmental revenues increased by \$77,307 or 114.2% to \$145,000 (0.45%), and Recreation Revenue rose by \$10,523 or 114.92% to \$19,680 (0.06%).

FY27 Revenues by Revenue Source



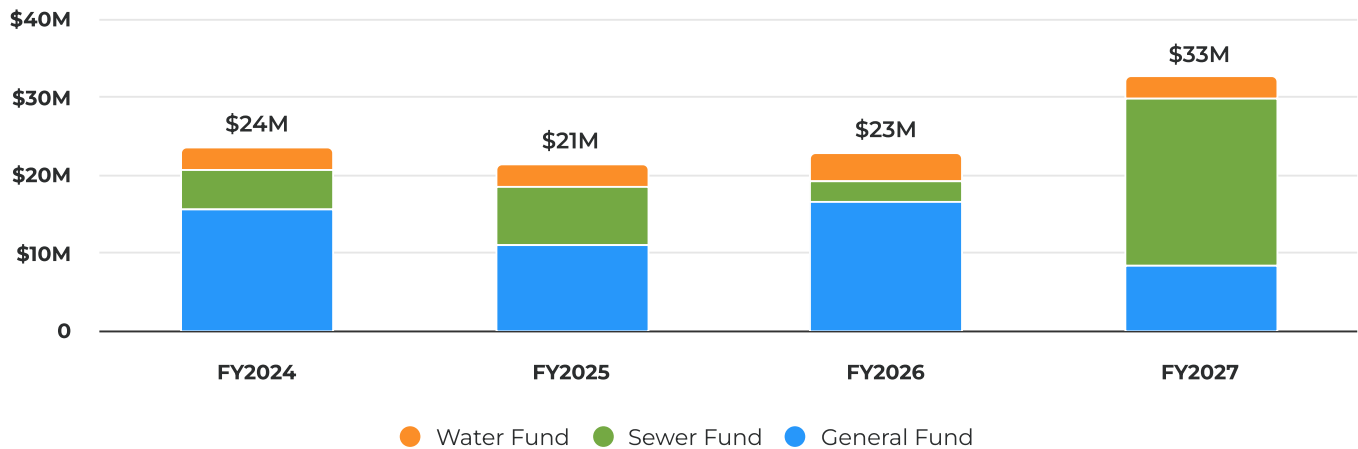
The Fiscal Year Revenue by Revenue Source for the Combined Town-Wide Budget includes SEWER REVENUES at \$21.5 million, representing 65.93% of the total. TAXES contribute \$5.8 million, or 17.8%. WATER REVENUES account for \$2.8 million, which is 8.67% of the revenue. LICENSE & PERMITS bring in \$700,000, making up 2.15%. POLICE REVENUES total \$616,478, or 1.89%. FEES amount to \$525,000, representing 1.61%. STREET REVENUES are \$335,000, which is 1.03%. INTERGOVERNMENTAL revenues are \$145,000, or 0.45%. OTHER REVENUES contribute \$132,020, equaling 0.41%. Lastly, RECREATION REVENUE is \$19,680, comprising 0.06% of the total revenue.

Revenues by Revenue Source

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
TAXES	\$6,627,586.34	\$5,134,000.00	\$5,795,000.00	12.87%
LICENSE & PERMITS	\$468,157.00	\$800,000.00	\$700,000.00	-12.50%
FEES	\$242,230.65	\$732,000.00	\$525,000.00	-28.28%
INTERGOVERNMENTAL	\$67,692.61	\$145,000.00	\$145,000.00	
OTHER REVENUES	\$8,450,141.83	\$131,170.00	\$132,020.00	0.65%
POLICE REVENUES	\$406,353.91	\$475,400.00	\$616,477.60	29.68%
RECREATION REVENUE	\$9,156.91	\$19,680.00	\$19,680.00	
STREET REVENUES	\$194,504.97	\$130,000.00	\$335,000.00	157.69%
SEWER REVENUES	\$2,690,023.70	\$16,844,679.70	\$21,464,000.00	27.42%
WATER REVENUES	\$3,645,379.09	\$2,114,000.00	\$2,822,000.00	33.49%
Total Revenues	\$22,801,227.01	\$26,525,929.70	\$32,554,177.60	22.73%

Revenues by Fund

Historical Revenue by Fund



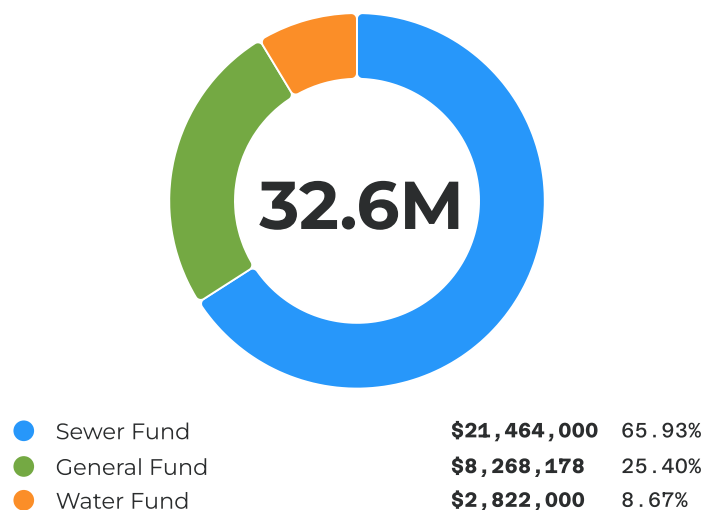
The Combined Town-Wide Budget for FY2027 shows a total revenue of \$32.6 million, which is a 42.77% increase from the FY2026 total of \$22.8 million. The largest fund by value in FY2027 is the Sewer Fund, accounting for \$21.5 million or 65.93% of the total budget. This represents a significant increase of \$18.8 million, or 717.07%, compared to FY2026.

In contrast, the General Fund decreased to \$8.3 million in FY2027, making up 25.4% of the total budget. This is a reduction of \$8.3 million, or 49.98%, from the previous year. Similarly, the Water Fund declined to \$2.8 million, representing 8.67% of the total, which is \$823,379 less than FY2026, a decrease of 22.59%.

Overall, the FY2027 budget reflects a major shift in revenue distribution, with the Sewer Fund becoming the dominant source of revenue due to its substantial increase, while both the General Fund and Water Fund experienced notable decreases in their budget shares and dollar amounts.



FY27 Revenues by Fund



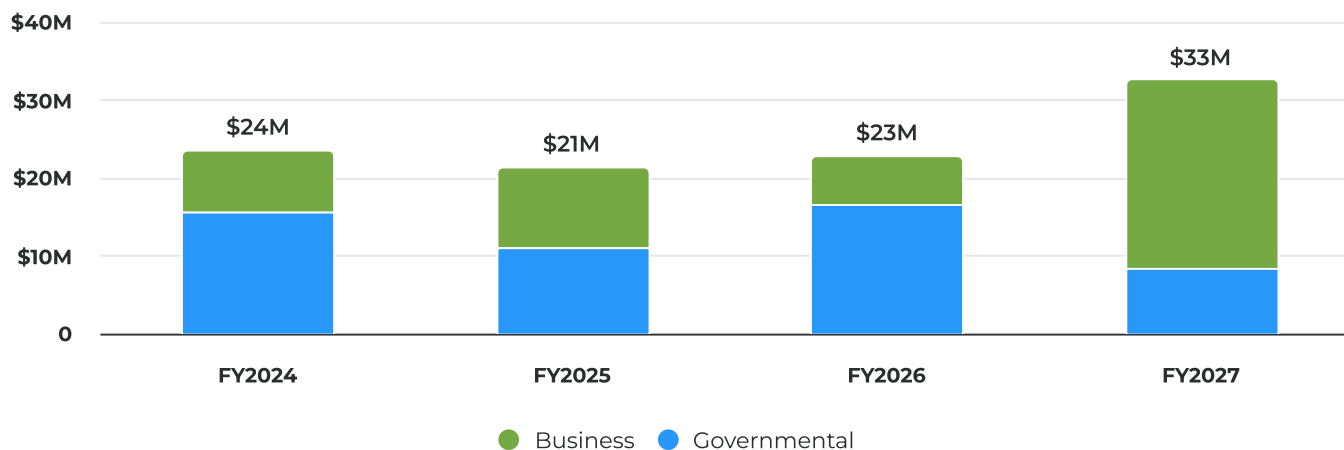
The Fiscal Year Revenue by Fund for the Combined Town-Wide Budget includes the Sewer Fund, which accounts for \$21.5 million or 65.93% of the total revenue. The General Fund contributes \$8.3 million, representing 25.4%. The Water Fund provides \$2.8 million, making up 8.67% of the revenue.

Revenues by Fund

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$16,528,898.45	\$7,567,250.00	\$8,268,177.60	9.26%
Sewer Fund	\$2,626,949.47	\$16,844,679.70	\$21,464,000.00	27.42%
Water Fund	\$3,645,379.09	\$2,114,000.00	\$2,822,000.00	33.49%
Total Revenues	\$22,801,227.01	\$26,525,929.70	\$32,554,177.60	22.73%

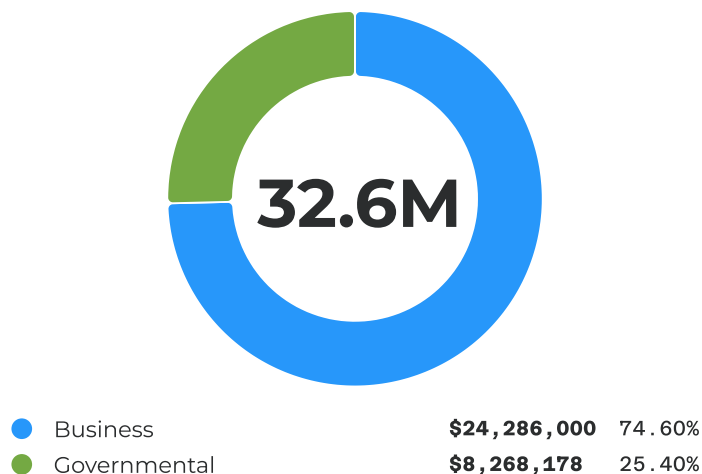
Revenues by Fund Summary

Historical Revenue by Fund Summary



In FY2027, the total combined town-wide budget revenue increased by 42.77% to \$32.6 million compared to FY2026's \$22.8 million. The largest category by value shifted from Governmental to Business funds. Business revenue rose significantly to \$24.3 million, representing 74.6% of the total and an increase of \$18 million or 287.19% from the previous year. Conversely, Governmental revenue decreased to \$8.3 million, accounting for 25.4% of the total and a decline of \$8.3 million or 49.98% from FY2026. This shift marks a notable reversal in the distribution of revenue sources between the two categories.

FY27 Revenues by Fund Summary

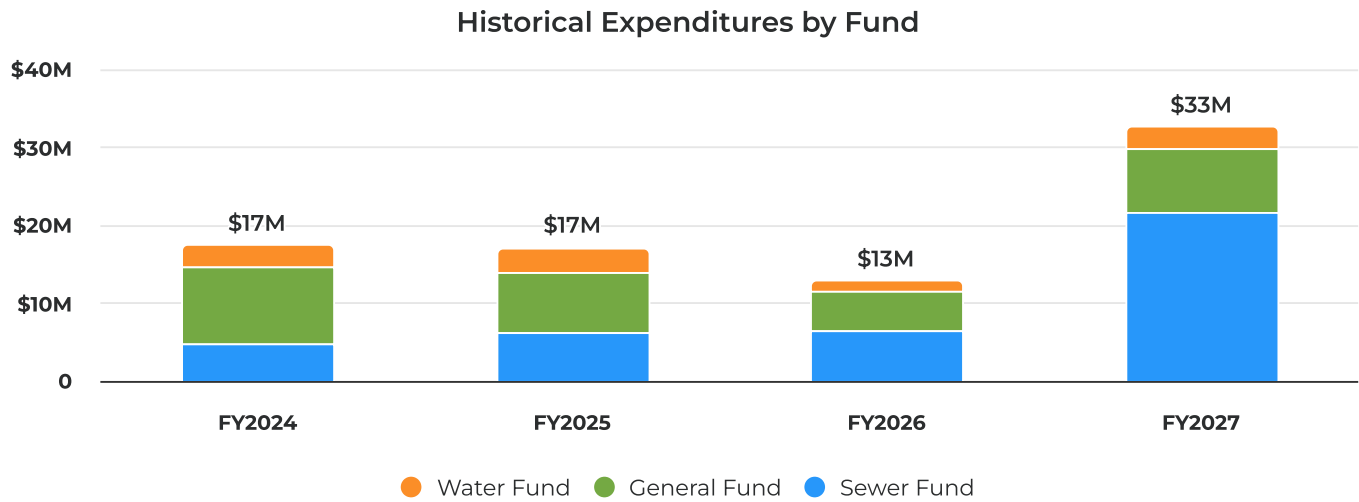


For the fiscal year, the Combined Town-Wide Budget's revenue by fund summary includes two categories. Business revenue amounts to \$24.3 million, representing 74.6% of the total. Governmental revenue totals \$8.3 million, accounting for 25.4% of the overall revenue.

Revenues by Fund Summary

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
Governmental	\$16,528,898.45	\$7,567,250.00	\$8,268,177.60	9.26%
Business	\$6,272,328.56	\$18,958,679.70	\$24,286,000.00	28.10%
Total Revenues	\$22,801,227.01	\$26,525,929.70	\$32,554,177.60	22.73%

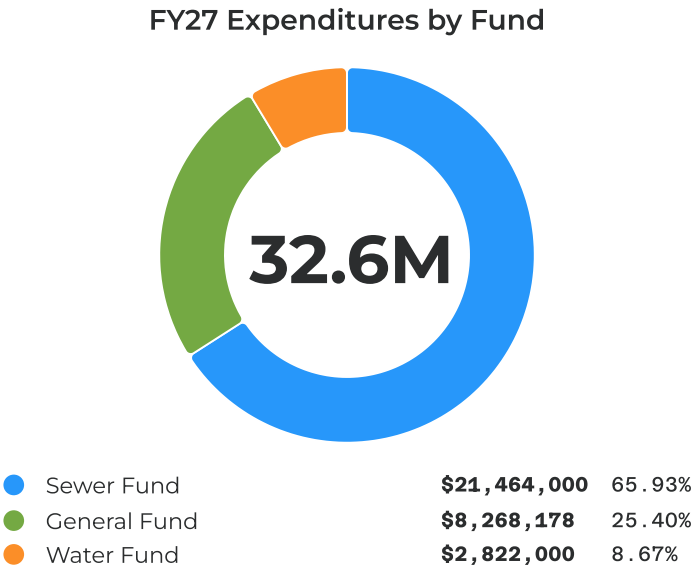
Expenditures by Fund



The Combined Town-Wide Budget for FY2027 shows a total expenditure of \$32.6 million, which is a significant increase of 153.04% compared to the FY2026 total of \$12.9 million. The largest fund by value is the Sewer Fund, accounting for \$21.5 million or 65.93% of the total budget. This represents a substantial increase of \$15.1 million, or 239.53%, from the previous year’s \$6.3 million.

The General Fund is the second largest, with expenditures of \$8.3 million, making up 25.4% of the total. This fund increased by \$3.2 million, or 63.09%, compared to FY2026’s \$5.1 million. The Water Fund is the third largest, with \$2.8 million allocated, representing 8.67% of the total budget. This is an increase of \$1.3 million, or 91.51%, from the prior year’s \$1.5 million.

All three major funds experienced notable increases in FY2027, with the Sewer Fund showing the most pronounced growth both in absolute dollars and percentage terms. The General Fund and Water Fund also saw significant rises, contributing to the overall 153.04% increase in total expenditures from FY2026 to FY2027.

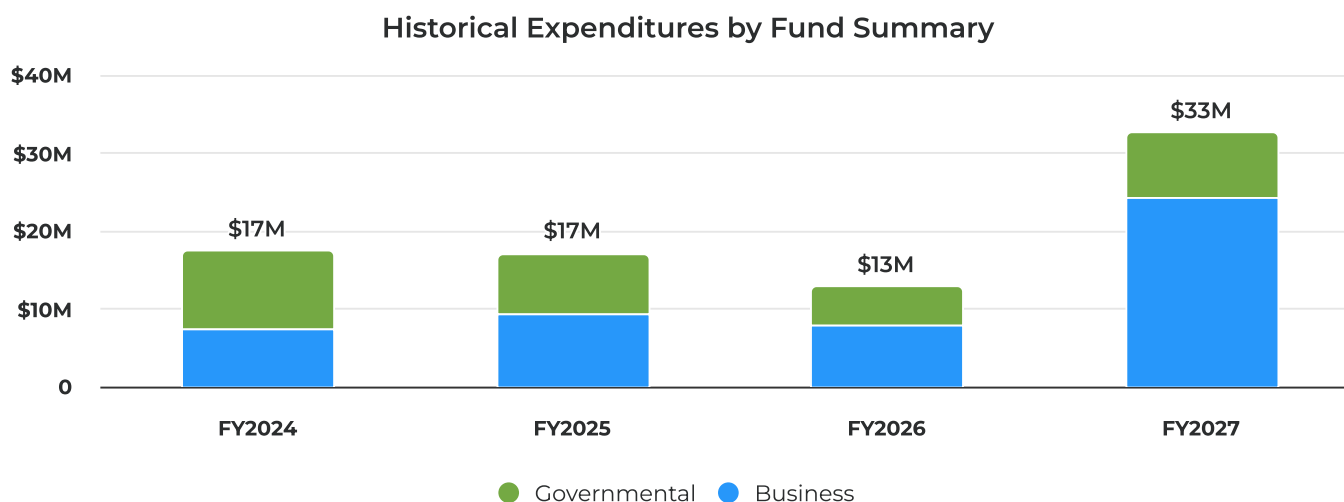


For the fiscal year expenditures by fund in the Combined Town-Wide Budget, the Sewer Fund accounts for \$21.5 million, representing 65.93% of the total expenditures. The General Fund follows with \$8.3 million, which is 25.4% of the expenditures. Lastly, the Water Fund comprises \$2.8 million, making up 8.67% of the total expenditures.

Expenditures by Fund

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$5,069,838.66	\$7,567,250.02	\$8,268,177.61	9.26%
Sewer Fund	\$6,321,708.78	\$16,844,679.69	\$21,464,000.00	27.42%
Water Fund	\$1,473,570.40	\$2,114,000.00	\$2,822,000.01	33.49%
Total Expenditures	\$12,865,117.84	\$26,525,929.71	\$32,554,177.62	22.73%

Expenditures by Fund Summary

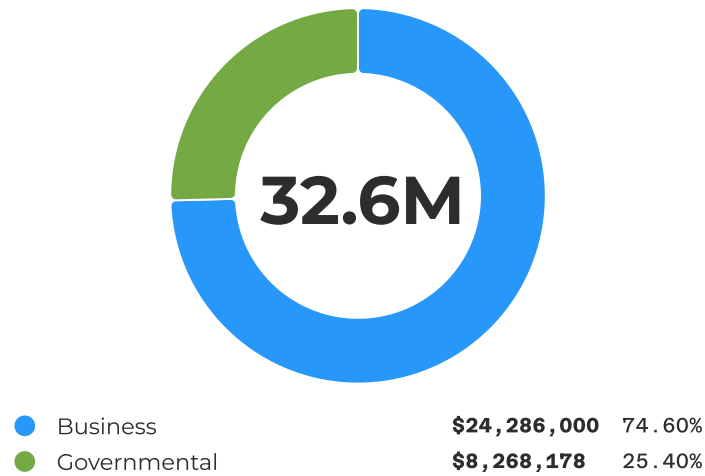


The Combined Town-Wide Budget for FY2027 shows a total expenditure of \$32.6 million, which is a significant increase of 153.04% compared to the FY2026 total of \$12.9 million. The Business fund remains the largest category, rising to \$24.3 million and representing 74.6% of the total budget. This is an increase of \$16.5 million or 211.55% from the previous year's \$7.8 million, which accounted for 60.59% of the total in FY2026.

The Governmental fund also increased, reaching \$8.3 million or 25.4% of the total budget in FY2027. This reflects a \$3.2 million increase or 63.09% growth from the FY2026 amount of \$5.1 million, which was 39.41% of the total. Notably, while the Governmental fund was the smaller portion of the budget in FY2027, it experienced a substantial increase in dollar value.

Overall, both major funds saw significant increases in FY2027, with the Business fund showing the largest absolute and percentage growth, contributing to the overall budget more than doubling from the previous year.

FY27 Expenditures by Fund Summary



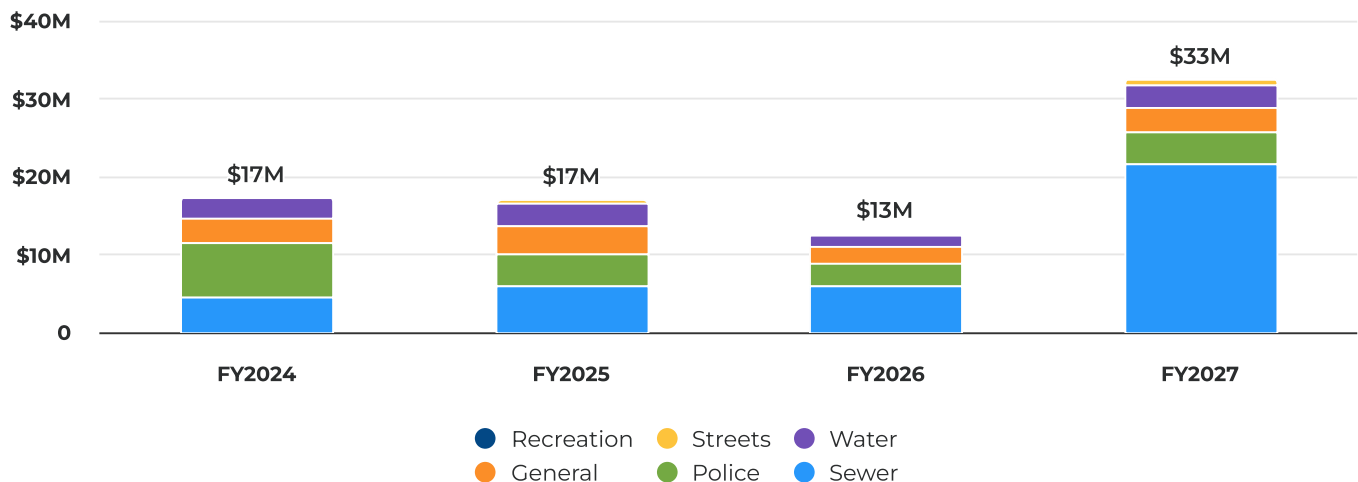
The Fiscal Year Expenditures by Fund Summary 1 for the Combined Town-Wide Budget shows that Business expenditures amount to \$24.3 million, representing 74.6% of the total. Governmental expenditures total \$8.3 million, accounting for 25.4% of the overall expenditures.

Expenditures by Fund Summary

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
Governmental	\$5,069,838.66	\$7,567,250.02	\$8,268,177.61	9.26%
Business	\$7,795,279.18	\$18,958,679.69	\$24,286,000.01	28.10%
Total Expenditures	\$12,865,117.84	\$26,525,929.71	\$32,554,177.62	22.73%

Expenditures by Department

Historical Expenditures by Department



The Combined Town-Wide Budget for FY2027 shows a total expenditure of \$32.6 million, marking a significant increase of 153.04% compared to FY2026's \$12.9 million. The largest department by expenditure remains Sewer, which

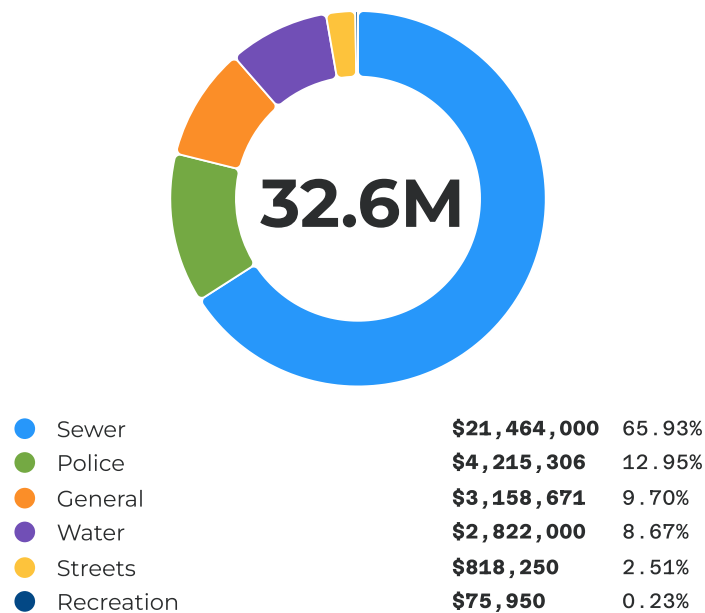


increased substantially by \$15.5 million or 258.3%, reaching \$21.5 million and representing 65.93% of the total budget.

Police expenditures rose by \$1.5 million or 53.6% to \$4.2 million, accounting for 12.95% of the total. The General department also saw a notable increase of \$919,243 or 41.05%, totaling \$3.2 million and making up 9.7% of the budget. Water department spending more than doubled, increasing by \$1.4 million or 103.77% to \$2.8 million, which is 8.67% of the total budget. Streets expenditures grew by \$420,575 or 105.76%, reaching \$818,250 and comprising 2.51% of the total.

In contrast, Recreation experienced a decrease of \$32,387 or 29.89%, with expenditures falling to \$75,950 and representing only 0.23% of the total budget. This marks the only significant reduction among the top departments in FY2027.

FY27 Expenditures by Department

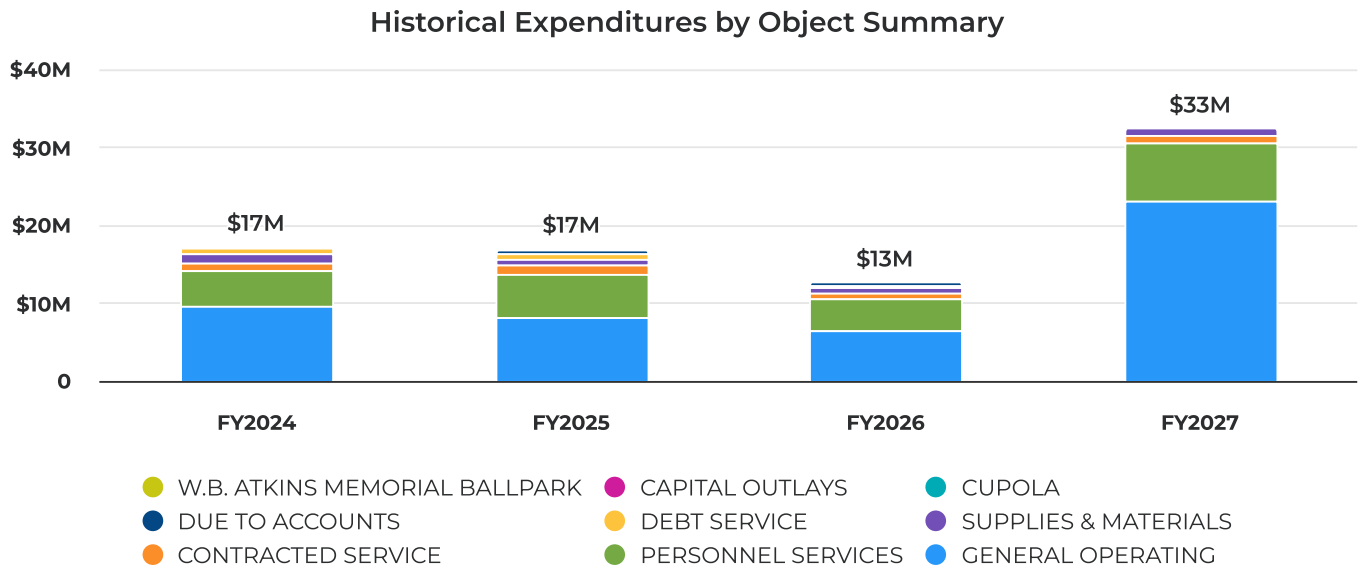


The Fiscal Year Expenditures by Department for the Combined Town-Wide Budget include Sewer at \$21.5 million, which accounts for 65.93% of the total expenditures. Police expenditures are \$4.2 million, representing 12.95%. The General category amounts to \$3.2 million, or 9.7%. Water expenses total \$2.8 million, making up 8.67%. Streets expenditures are \$818,250, which is 2.51%, and Recreation is \$75,950, comprising 0.23% of the budget.

Expenditures by Department

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
General	\$2,239,427.88	\$3,090,683.74	\$3,158,671.34	2.20%
Sewer	\$5,990,450.18	\$16,844,679.69	\$21,464,000.00	27.42%
Water	\$1,384,897.70	\$2,114,000.00	\$2,822,000.01	33.49%
Police	\$2,744,329.48	\$3,827,453.28	\$4,215,306.27	10.13%
Recreation	\$108,337.26	\$36,950.00	\$75,950.00	105.55%
Streets	\$397,675.34	\$612,163.00	\$818,250.00	33.67%
Total Expenditures	\$12,865,117.84	\$26,525,929.71	\$32,554,177.62	22.73%

Expenditures by Object Summary



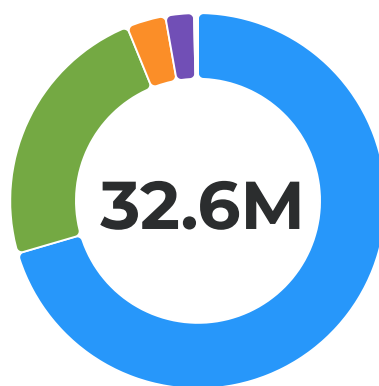
The total combined town-wide budget for FY2027 is \$32.6 million, representing a significant increase of 153.04% from the FY2026 total of \$12.9 million. The largest expenditure category in FY2027 is General Operating, which accounts for 70.48% of the total budget at \$22.9 million. This is a substantial increase of \$16.6 million or 260.55% compared to FY2026, where General Operating was \$6.4 million and 49.46% of the total.

Personnel Services is the second largest category in FY2027, comprising 23.36% of the budget at \$7.6 million. This reflects an increase of \$3.4 million or 80.9% from the previous year's \$4.2 million, which was 32.68% of the total. Supplies & Materials also increased notably to \$1.1 million, or 3.36% of the budget, up \$462,748 or 73.23% from \$631,952 in FY2026.

Contracted Service expenditures rose slightly by 9.06% to \$797,350, representing 2.45% of the FY2027 budget compared to \$731,144 (5.68%) in FY2026. Capital Outlays saw a significant increase of 234.04%, rising to \$43,498 or 0.13% of the total budget from \$13,022 (0.1%) the previous year. The W.B. Atkins Memorial Ballpark category increased marginally by 4.09% to \$25,300, now 0.08% of the total budget.

Several categories experienced decreases in FY2027. The Due to Accounts category was eliminated, dropping from \$508,604 (3.95%) in FY2026 to \$0. Debt Service also decreased from \$317,390 (2.47%) to \$0, representing a 100% reduction. The Cupola category declined by 37.6% to \$44,150, now 0.14% of the total budget compared to \$70,756 (0.55%) in FY2026.

FY27 Expenditures by Object Summary



● GENERAL OPERATING	\$22,943,378	70.48%
● PERSONNEL SERVICES	\$7,605,802	23.36%
● SUPPLIES & MATERIALS	\$1,094,700	3.36%
● CONTRACTED SERVICE	\$797,350	2.45%
● CUPOLA	\$44,150	0.14%
● CAPITAL OUTLAYS	\$43,498	0.13%
● W.B. ATKINS MEMORIAL BALLPARK	\$25,300	0.08%

The Fiscal Year Expenditures by Object Summary 1 for the Combined Town-Wide Budget includes GENERAL OPERATING at \$22.9 million, representing 70.48% of the total. PERSONNEL SERVICES account for \$7.6 million or 23.36%. SUPPLIES & MATERIALS total \$1.1 million, making up 3.36%. CONTRACTED SERVICE expenditures are \$797,350, which is 2.45%. CUPOLA expenses amount to \$44,150, or 0.14%. CAPITAL OUTLAYS are \$43,498, representing 0.13%. Lastly, W.B. ATKINS MEMORIAL BALLPARK costs are \$25,300, comprising 0.08% of the expenditures.

Expenditures by Object Summary

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
DUE TO ACCOUNTS	\$508,604.00			
DEBT SERVICE	\$317,390.00			
PERSONNEL SERVICES	\$4,204,485.00	\$7,209,104.45	\$7,605,802.32	5.50%
CONTRACTED SERVICE	\$731,144.49	\$1,159,849.99	\$797,349.70	-31.25%
GENERAL OPERATING	\$6,363,458.01	\$17,120,273.51	\$22,943,377.60	34.01%
SUPPLIES & MATERIALS	\$631,952.22	\$905,949.65	\$1,094,700.00	20.83%
CAPITAL OUTLAYS	\$13,021.86	\$97,802.11	\$43,498.00	-55.52%
CUPOLA	\$70,756.02	\$12,650.00	\$44,150.00	249.01%
W.B. ATKINS MEMORIAL BALLPARK	\$24,306.24	\$20,300.00	\$25,300.00	24.63%
Total Expenditures	\$12,865,117.84	\$26,525,929.71	\$32,554,177.62	22.73%

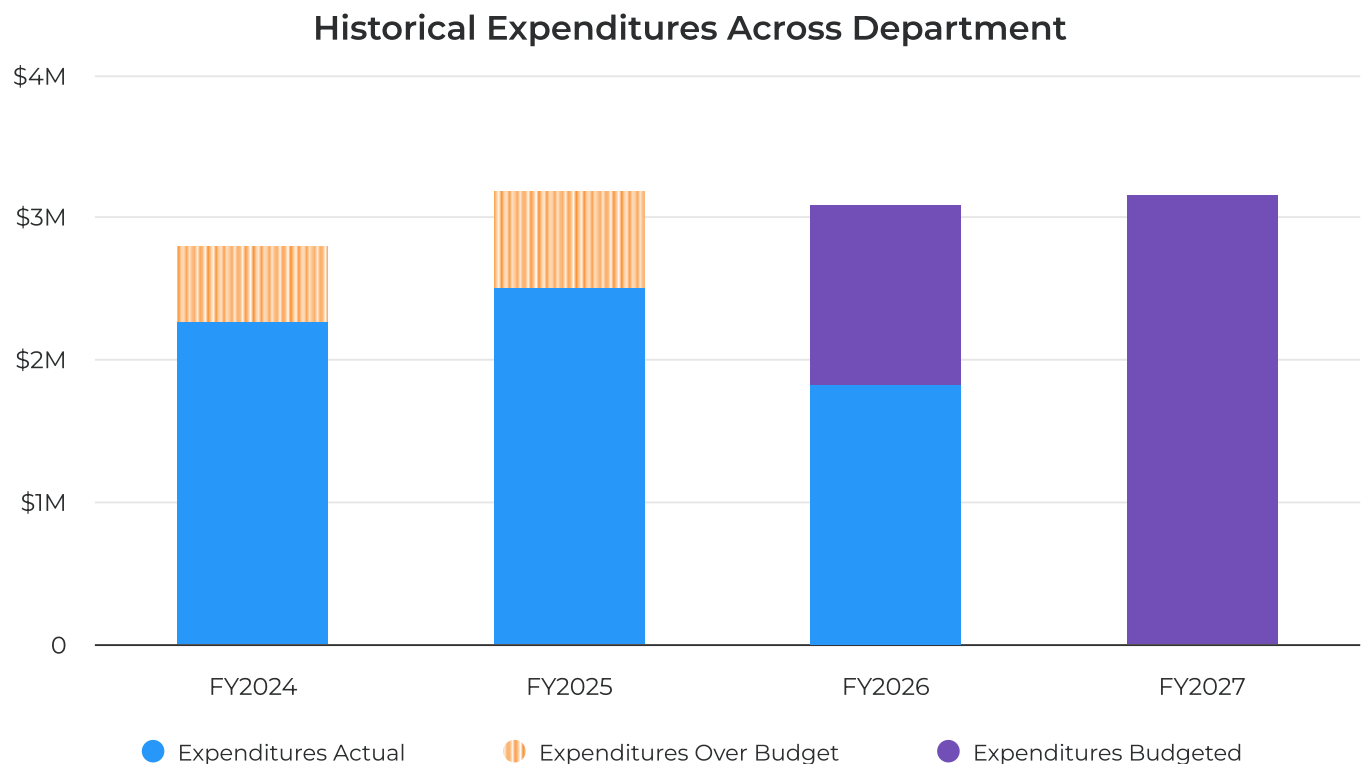


Departments Summary



General

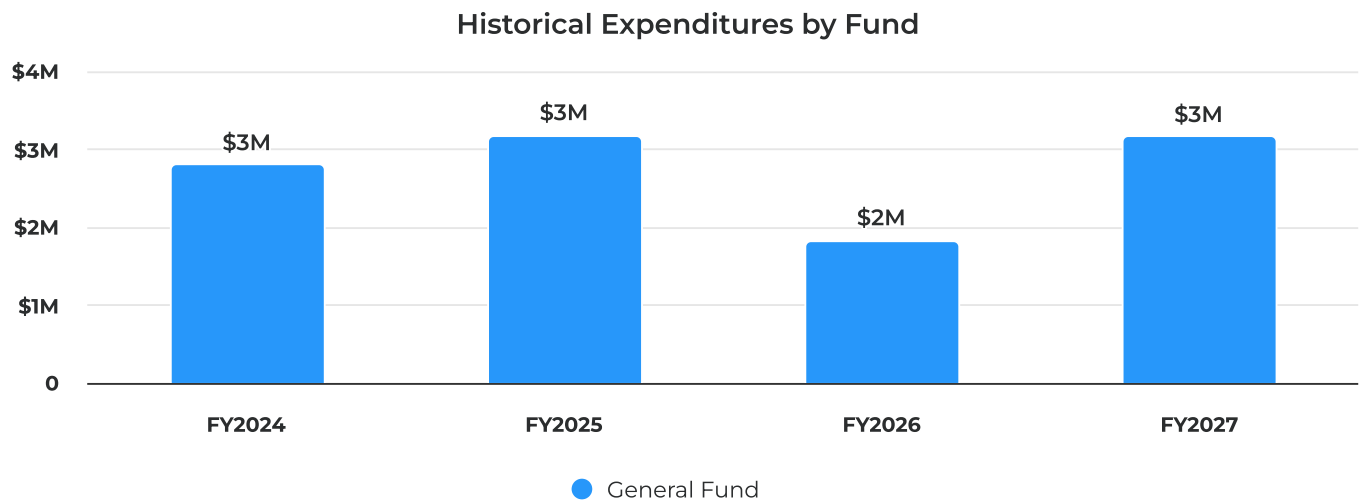
Expenditure Summary



In FY2026, the General Fund's expenditures budgeted increased significantly to \$3.1 million, marking a 23.53% rise from the previous period. However, the actual expenditures for FY2026 were \$1.8 million, which is a 42.77% decrease compared to the prior period's actuals.

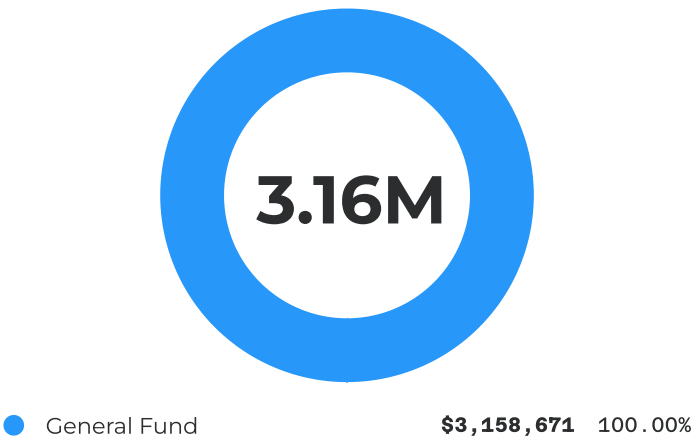
For FY2027, the expenditures budgeted are \$3.2 million, representing a modest increase of 2.2% from the FY2026 budgeted amount. There are no actual expenditure figures available yet for FY2027.

Expenditures by Fund



In FY2027, the total expenditures for the General Fund reached \$3.2 million, representing a 73.6% increase from the previous year's total of \$1.8 million. The General Fund remained the largest category, accounting for 100% of the total expenditures in both years. This increase of \$1.3 million in the General Fund contrasts with the prior year's decrease of \$1.4 million, highlighting a significant upward shift in spending for FY2027.

FY27 Expenditures by Fund



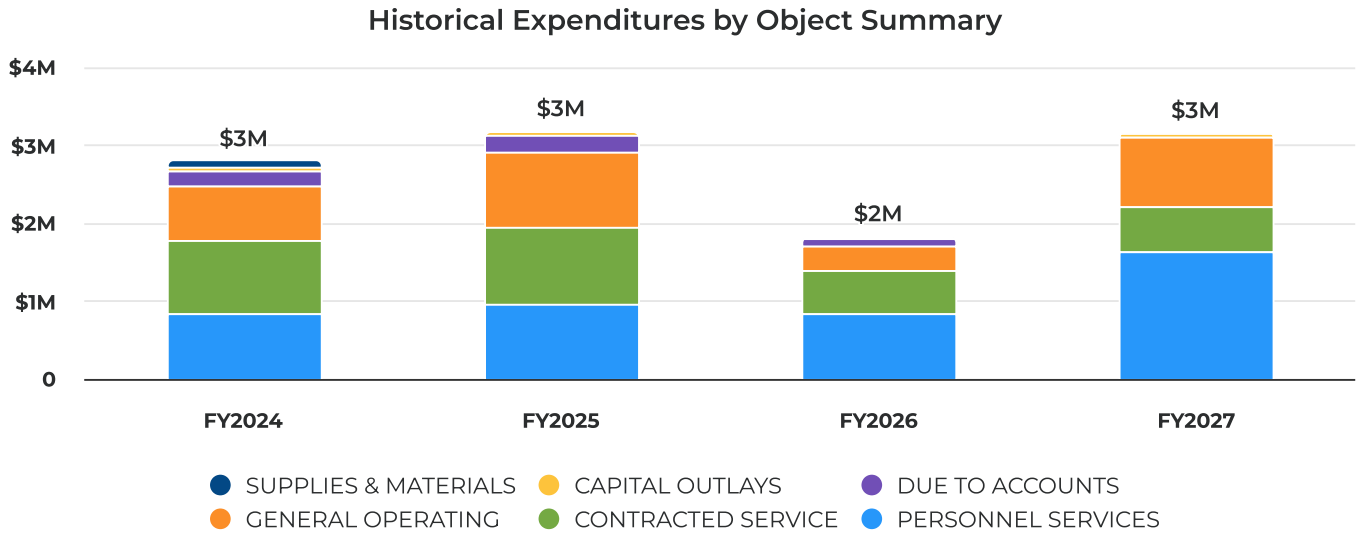
The General Fund's fiscal year expenditures total \$3.2 million, representing 100% of the fund's expenditures.

Expenditures by Fund

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$1,819,496.58	\$3,090,683.74	\$3,158,671.34	2.20%
Total Expenditures	\$1,819,496.58	\$3,090,683.74	\$3,158,671.34	2.20%



Expenditures by Object Summary

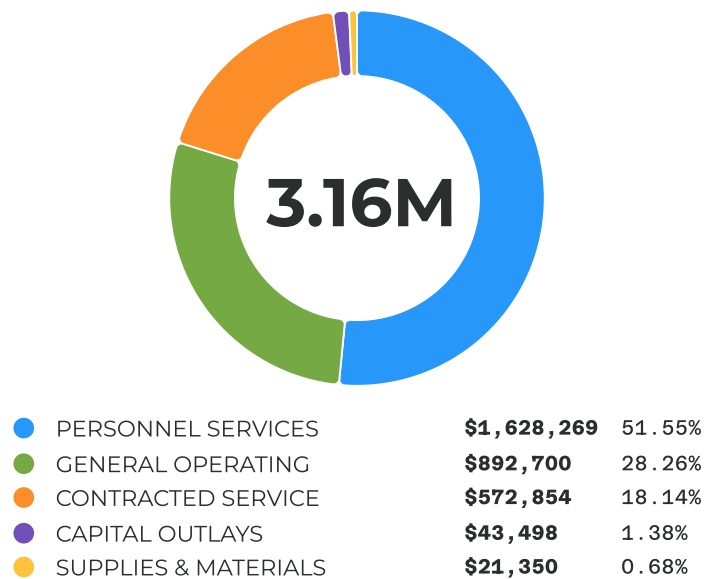


The total expenditures for FY2027 increased significantly to \$3.2 million, representing a 73.6% rise from the previous year's \$1.8 million. Personnel Services remained the largest category, growing by 98.56% to \$1.6 million and accounting for 51.55% of the total budget, up from 45.07% in FY2026. General Operating expenses also saw a substantial increase of 187.2%, rising to \$892,700 and making up 28.26% of the total, compared to 17.08% the prior year.

Contracted Service expenditures experienced a modest increase of 1.18%, reaching \$572,854 and representing 18.14% of the total budget, slightly down in proportion from 31.12% previously. Capital Outlays rose sharply by 234.04% to \$43,498, increasing their share to 1.38% from 0.72%. Supplies & Materials showed a small increase of 2.8%, totaling \$21,350 and comprising 0.68% of the budget.

The category Due to Accounts was eliminated entirely in FY2027, decreasing by 100% from \$88,673 to \$0. This removal contributed to the overall budget changes and category share adjustments observed in the target year.

FY27 Expenditures by Object Summary



For the fiscal year, the General category's expenditures by object are as follows: Personnel Services account for \$1.6 million, representing 51.55% of the total. General Operating expenses total \$892,700, which is 28.26%. Contracted Service costs amount to \$572,854, making up 18.14%. Capital Outlays are \$43,498, or 1.38%, and Supplies & Materials are \$21,350, comprising 0.68% of the expenditures.

Expenditures by Object Summary

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
DUE TO ACCOUNTS	\$88,672.70			
DUE TO FROM FUND 30	\$88,672.70			
PERSONNEL SERVICES	\$820,037.30	\$1,257,240.35	\$1,628,268.89	29.51%
Gen. Salaries	\$580,445.36	\$907,291.94	\$1,215,382.90	33.96%
Gen. Overtime			\$155.80	
Gen. Payroll Tax - FICA	\$47,254.77	\$67,810.93	\$92,976.79	37.11%
Gen. Payroll Tax - Unemployment	\$1,838.44	\$1,335.60	\$1,764.00	32.08%
Gen. Payroll Tax - Training	\$67.85	\$118.35	\$161.16	36.17%
Gen. Medical Ins. - Blue Cross/Blue Shield	\$143,753.96	\$204,061.90	\$229,854.27	12.64%
Gen. Dental Ins.	\$4,608.67	\$6,959.92	\$7,669.82	10.20%
Gen. Vision Ins.	\$1,258.72	\$1,716.94	\$2,050.37	19.42%
Gen. Pension- Deductions	\$33,921.17	\$57,944.75	\$63,253.77	9.16%
Gen. Education	\$6,888.36	\$10,000.00	\$15,000.00	50.00%
CONTRACTED SERVICE	\$566,167.00	\$825,783.74	\$572,854.45	-30.63%
Gen. Accounting	\$25,798.50	\$30,000.00	\$30,000.00	
Gen. Cleaning	\$5,352.00	\$14,000.00	\$14,000.00	
Gen. Computer Prog. & Maint.	\$66,356.47	\$193,083.74	\$124,654.45	-35.44%
Gen. Web Page Maint. Fee	\$5,130.00	\$5,200.00	\$5,200.00	
Gen. General Code Publishers	\$3,717.00	\$3,500.00	\$7,000.00	100.00%
Gen. Legal	\$87,874.67	\$60,000.00	\$120,000.00	100.00%
Gen. Spec.Dev.Dist./File# 265.1016	\$8,080.10	\$10,000.00	\$12,000.00	20.00%
Gen. Urs Engineers	\$157,960.58	\$350,000.00	\$100,000.00	-71.43%
Gen. Reassessment	\$35,910.75	\$60,000.00	\$60,000.00	
Gen. Professional Services/Pass Throughs	\$169,986.93	\$100,000.00	\$100,000.00	
GENERAL OPERATING	\$310,828.29	\$986,560.00	\$892,700.00	-9.51%



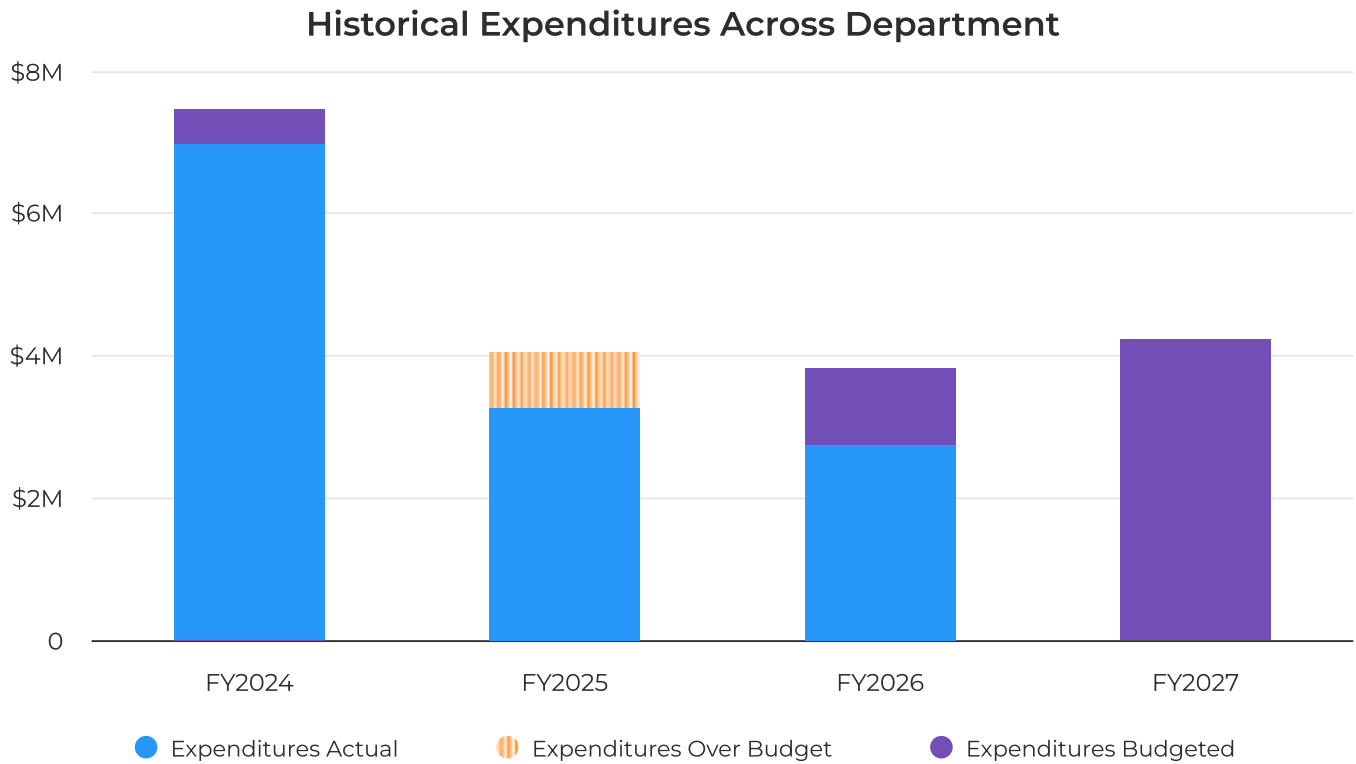
Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
Gen. Advertising	\$13,424.49	\$15,000.00	\$17,500.00	16.67%
Gen. Dues & Donations	\$16,382.00	\$87,500.00	\$99,500.00	13.71%
Gen. Town Electric	\$20,160.25	\$28,000.00	\$30,000.00	7.14%
Gen. Office Repairs		\$500.00	\$500.00	
Gen. Fees & Permits	\$2,583.17	\$3,000.00	\$4,000.00	33.33%
Gen. Gasoline	\$2,113.01	\$3,500.00	\$3,500.00	
Gen. Insurance	\$54,280.25	\$80,000.00	\$80,000.00	
Gen. Misc. Office Expense	\$7,038.57	\$30,000.00	\$32,000.00	6.67%
Gen. Postage	\$7,290.91	\$9,000.00	\$9,000.00	
Gen. Maintenance - Bldg.	\$5,426.86	\$4,000.00	\$8,000.00	100.00%
Gen. Museum Expense	\$44.49	\$460.00	\$100.00	-78.26%
Gen. Maintenance Miscellaneous	\$4,996.19	\$9,000.00	\$9,000.00	
Gen. R.R.Ave. Bldg. Maint.	\$1,100.01	\$1,000.00	\$1,000.00	
Gen. Decorations / Christmas	\$24,510.16	\$29,000.00	\$104,000.00	258.62%
Gen. Repairs & Maint.	\$13,119.21	\$13,000.00	\$17,000.00	30.77%
Gen. Repairs & Maint.- Vehicles & Equip	\$6,538.11	\$1,500.00	\$4,000.00	166.67%
Gen. Telephone and Internet	\$20,304.07	\$20,500.00	\$25,000.00	21.95%
Gen. Other Prof Service	\$24,119.91	\$35,000.00	\$30,000.00	-14.29%
GEN. GRASS CUTTING PASSTHROUGH	\$3,770.00	\$1,500.00	\$1,500.00	
Gen. Cvc Equip. Repairs	\$3,170.00	\$5,000.00	\$5,000.00	
Gen. Cvc. Electric	\$2,472.99	\$3,000.00	\$3,500.00	16.67%
Gen. Cvc. Maintenance		\$2,000.00	\$2,000.00	
Gen. Cvc. Misc.	\$12.60	\$100.00	\$100.00	
Gen. Cvc Rep. Main Hall		\$200.00	\$200.00	
Gen. Cvc. Dumpster	\$426.24	\$1,800.00	\$1,800.00	
Gen. Cvc. Building Repairs	\$3,330.00	\$3,000.00	\$4,500.00	50.00%
Gen. Fire Impact Fee Exp.	\$37,107.40	\$300,000.00	\$200,000.00	-33.33%
Gen. Ambulance Impact Fee Exp	\$37,107.40	\$300,000.00	\$200,000.00	-33.33%



Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
SUPPLIES & MATERIALS	\$20,769.43	\$21,099.65	\$21,350.00	1.19%
Gen. Office Supplies	\$8,834.49	\$14,999.65	\$15,000.00	
Gen. Computer and Technology Supplies	\$756.11	\$5,000.00	\$5,000.00	
PASS-THROUGH GRANTS	\$10,100.00			
Gen. Supplies - Maintenance	\$1,078.83	\$1,000.00	\$1,250.00	25.00%
Gen. Cvc Supplies		\$100.00	\$100.00	
CAPITAL OUTLAYS	\$13,021.86		\$43,498.00	
Gen. Capital	\$13,021.86		\$43,498.00	
Total Expenditures	\$1,819,496.58	\$3,090,683.74	\$3,158,671.34	2.20%

Police

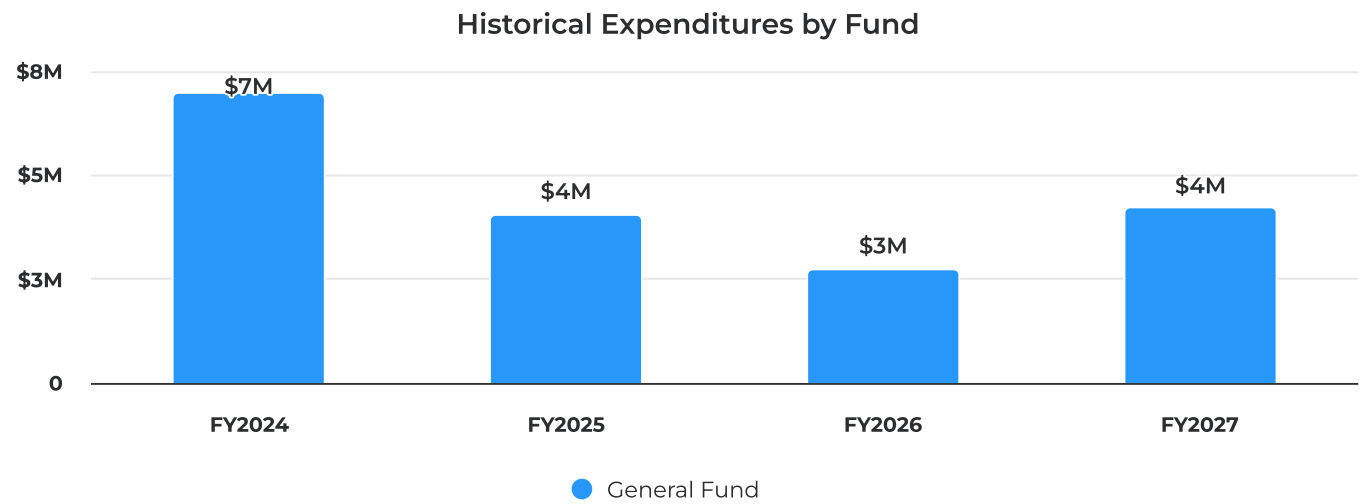
Expenditure Summary



In FY2026, the Police department's budgeted expenditures were \$3.8 million, reflecting a 17.27% increase from the previous period. However, actual expenditures for FY2026 were \$2.7 million, which is 32.19% lower than the prior period's actuals.

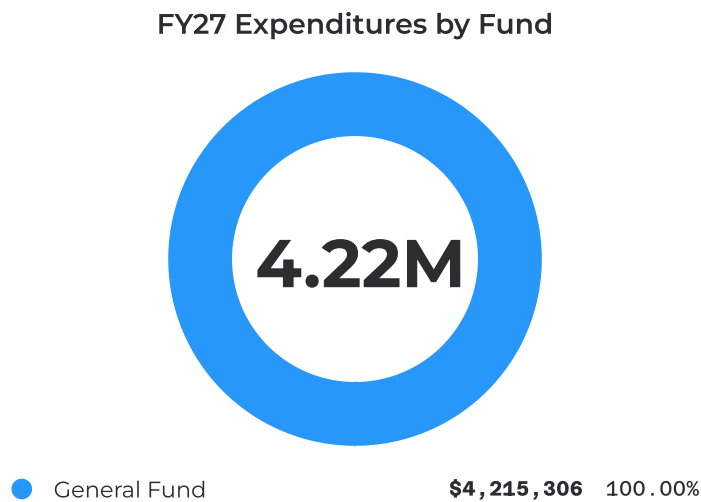
For FY2027, the budgeted expenditures are set at \$4.2 million, marking a 10.13% increase compared to the FY2026 budgeted amount. This continues the upward trend in budgeted expenditures following the previous year's increase.

Expenditures by Fund



In FY2027, the total historical expenditures for the Police increased to \$4.2 million, representing a 53.6% rise from the previous year's total of \$2.7 million in FY2026. The General Fund remained the largest and sole funding source, accounting for 100% of the total expenditures in both years.

The General Fund expenditure increased by \$1.5 million, or 53.6%, rising from \$2.7 million in FY2026 to \$4.2 million in FY2027. This marks a significant reversal from the prior year's decrease of \$1.3 million, or 32.19%, in the General Fund.



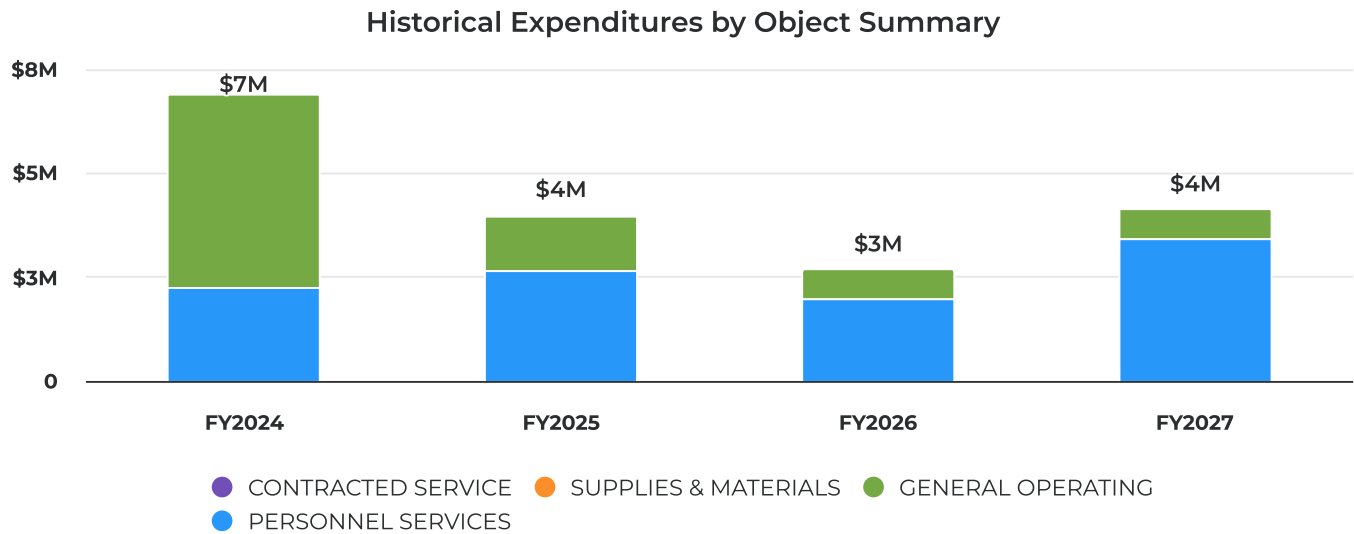
For the Police fiscal year expenditures by fund, the General Fund accounts for \$4.2 million, representing 100% of the total expenditures.

Expenditures by Fund

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$2,744,329.48	\$3,827,453.28	\$4,215,306.27	10.13%
Total Expenditures	\$2,744,329.48	\$3,827,453.28	\$4,215,306.27	10.13%



Expenditures by Object Summary

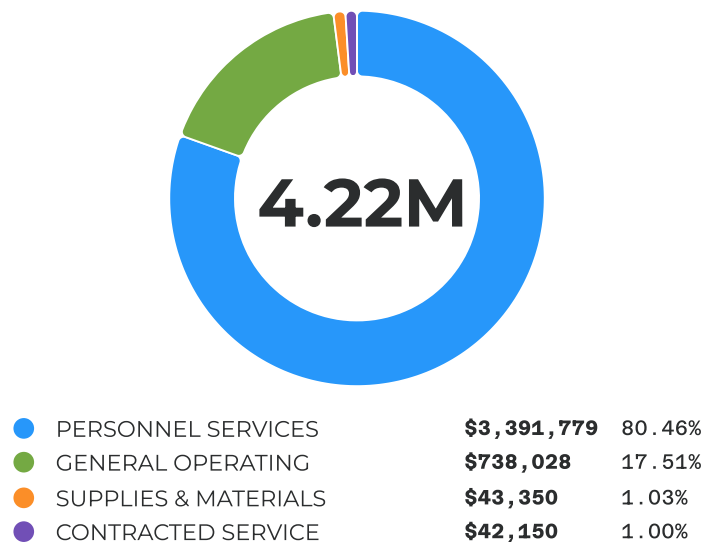


The FY2027 Police budget totals \$4.2 million, marking a 53.6% increase from the FY2026 total of \$2.7 million. The largest category, Personnel Services, rises significantly to \$3.4 million, which is 80.46% of the total budget and represents a \$1.4 million increase or 73.46% growth compared to FY2026.

General Operating expenses also increase slightly to \$738,028, accounting for 17.51% of the total and reflecting a \$19,803 or 2.76% rise from the previous year. Supplies & Materials see a notable increase to \$43,350, making up 1.03% of the budget and growing by \$18,414 or 73.85% from FY2026.

Conversely, Contracted Service decreases to \$42,150, which is 1% of the total budget, down by \$3,706 or 8.08% from the prior year. Overall, the budget shows substantial growth in Personnel Services and Supplies & Materials, with modest growth in General Operating and a slight reduction in Contracted Service.

FY27 Expenditures by Object Summary



For the Police Fiscal Year Expenditures by Object Summary 1, Personnel Services account for \$3.4 million, representing 80.46% of the total expenditures. General Operating expenses total \$738,028, making up 17.51%. Supplies & Materials expenditures are \$43,350, which is 1.03%, and Contracted Service costs are \$42,150, comprising 1% of the total.

Expenditures by Object Summary

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
PERSONNEL SERVICES	\$1,955,313.21	\$3,186,932.28	\$3,391,778.67	6.43%
Pol. Salaries	\$1,165,655.01	\$1,965,887.73	\$2,139,280.05	8.82%
Pol. Other Pay	\$5,560.00	\$1,559.67	\$1,586.41	1.71%
Pol. Special Duty	\$14,997.22	\$12,000.00	\$12,000.00	
Pol. Overtime	\$62,292.50	\$78,957.88	\$78,957.88	
Pol. Payroll Tax - FICA	\$95,273.45	\$150,509.73	\$163,776.28	8.81%
Pol. Payroll Tax - Unemployment	\$3,137.26	\$3,024.00	\$3,024.00	
Pol. Payroll Tax - Training	\$158.93	\$287.46	\$306.97	6.78%
Pol. Medical Ins. - Blue Cross/Blue Shield	\$421,216.39	\$603,822.30	\$632,261.91	4.71%
Pol. Dental Ins.	\$13,658.51	\$18,100.70	\$18,175.48	0.41%
Pol. Vision Ins.	\$2,819.55	\$4,126.37	\$3,887.93	-5.78%
Pol. Pension	\$163,693.13	\$335,656.44	\$314,521.76	-6.30%
Pol. Education	\$6,851.26	\$9,000.00	\$20,000.00	122.22%
Pol. Letn		\$4,000.00	\$4,000.00	
CONTRACTED SERVICE	\$45,855.52	\$36,721.00	\$42,150.00	14.78%
Pol. Cleaning	\$8,432.17	\$13,500.00	\$13,500.00	
Pol. Computer Prog. & Maint.	\$16,957.50	\$18,221.00	\$22,650.00	24.31%
Pol. Legal	\$20,465.85	\$4,000.00	\$5,000.00	25.00%
Pol. Interpreter		\$1,000.00	\$1,000.00	
GENERAL OPERATING	\$718,224.77	\$544,450.00	\$738,027.60	35.55%
Pol. Firearm Supplies	\$17,352.22	\$12,000.00	\$15,000.00	25.00%
Pol. Advertising		\$4,000.00	\$1,500.00	-62.50%
Pol. Eide Expenditures			\$4,800.00	
Pol. Electric	\$14,797.77	\$22,000.00	\$22,000.00	
Pol. Gasoline - Vehicles	\$26,998.78	\$36,000.00	\$42,000.00	16.67%
Pol. Heating Oil	\$2,824.47	\$2,000.00	\$3,500.00	75.00%
Pol. Insurance	\$132,654.23	\$150,000.00	\$200,000.00	33.33%
Pol. Postage	\$297.76	\$450.00	\$450.00	
Pol. Miscellaneous	\$24,926.03	\$25,000.00	\$35,000.00	40.00%
Pol. Other	\$1,808.72	\$1,000.00	\$2,000.00	100.00%
Pol. Equip. & Repairs	\$6,757.76	\$4,000.00	\$7,000.00	75.00%
Pol. Verizon Wireless	\$6,773.31	\$9,500.00	\$10,000.00	5.26%
Pol. Repairs & Maint.	\$5,881.22	\$1,000.00	\$1,500.00	50.00%

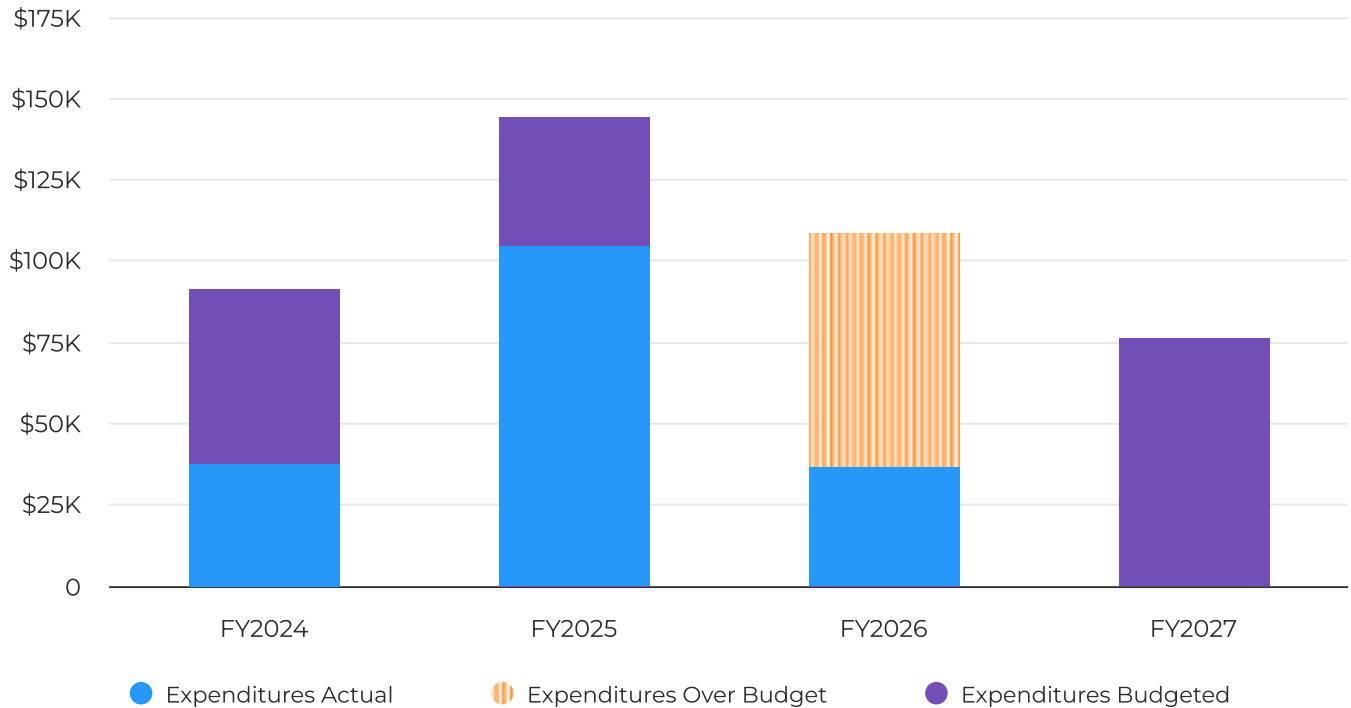


Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
Pol. Repairs & Maint./Vehicles	\$27,543.93	\$50,000.00	\$45,000.00	-10.00%
VIOLENT CRIME GRANT EXP	\$18,211.08		\$38,000.00	
Pol. Salle Expenditures			\$5,000.00	
Pol. Special Grants - Expenditures	\$97,907.52			
Pol. Telephone and Internet	\$14,314.05	\$13,500.00	\$12,600.00	-6.67%
Pol. Uniforms - Cleaning	\$1,628.00	\$4,000.00	\$4,000.00	
Pol. Vehicles Purchase	\$200,599.89	\$210,000.00	\$271,732.00	29.40%
POL. INTEREST EXPENSE	\$83,850.46			
Pol. Capital Expenditures	\$33,097.57		\$16,945.60	
SUPPLIES & MATERIALS	\$24,935.98	\$59,350.00	\$43,350.00	-26.96%
Pol. Supplies	\$4,747.03	\$14,350.00	\$12,350.00	-13.94%
Pol. Uniforms - Purchase	\$20,188.95	\$45,000.00	\$31,000.00	-31.11%
Total Expenditures	\$2,744,329.48	\$3,827,453.28	\$4,215,306.27	10.13%

Recreation

Expenditure Summary

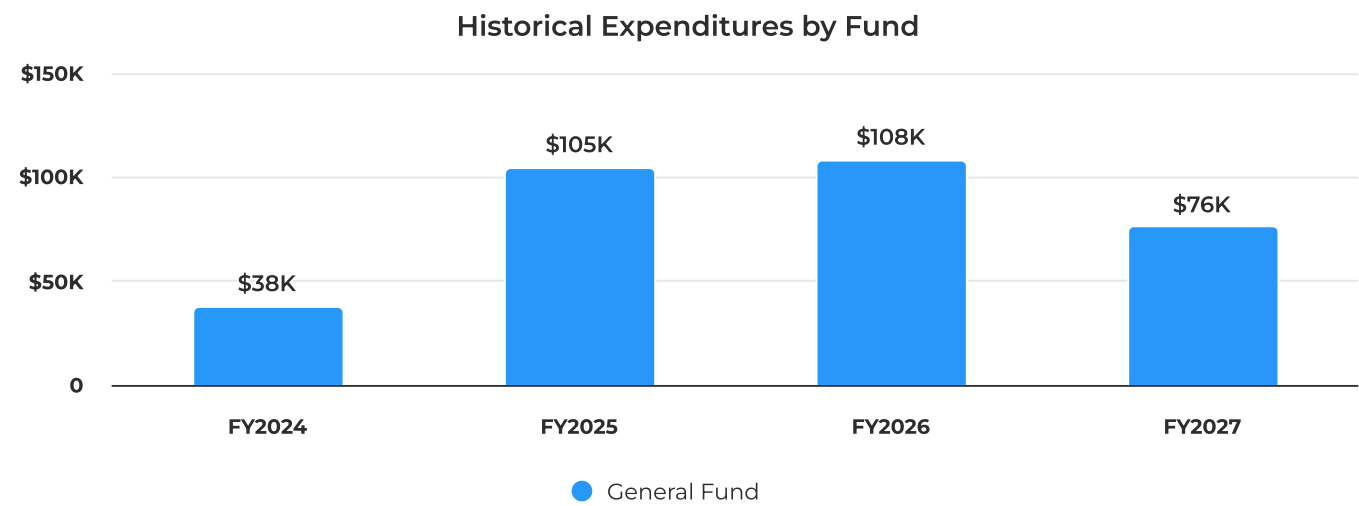
Historical Expenditures Across Department



In FY2026, the Recreation expenditures budgeted were \$36,950, representing a significant decrease of 74.37% from the prior period. However, the actual expenditures for FY2026 were \$108,337, which is a 3.67% increase from the previous period's actuals.

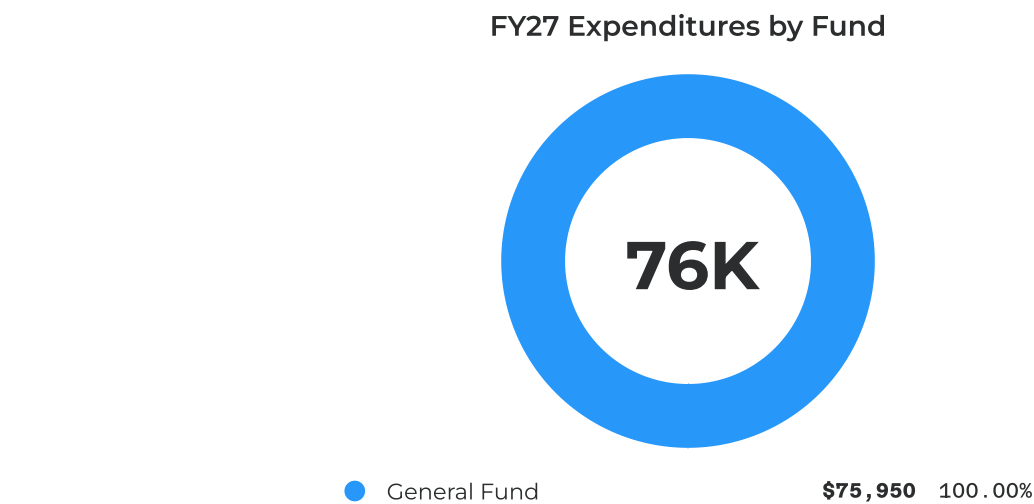
For FY2027, the Recreation expenditures budgeted increased substantially to \$75,950, marking a 105.55% increase from the FY2026 budgeted amount.

Expenditures by Fund



In FY2027, the total expenditures for Recreation are \$75,950, representing a decrease of 29.89% from the previous year's total of \$108,337 in FY2026. The General Fund remains the sole funding source, accounting for 100% of the total expenditures in both years.

The General Fund expenditure decreased by \$32,387, or 29.89%, from \$108,337 in FY2026 to \$75,950 in FY2027. This marks a significant reduction compared to the prior year, where the General Fund had increased by \$3,836 or 3.67%.

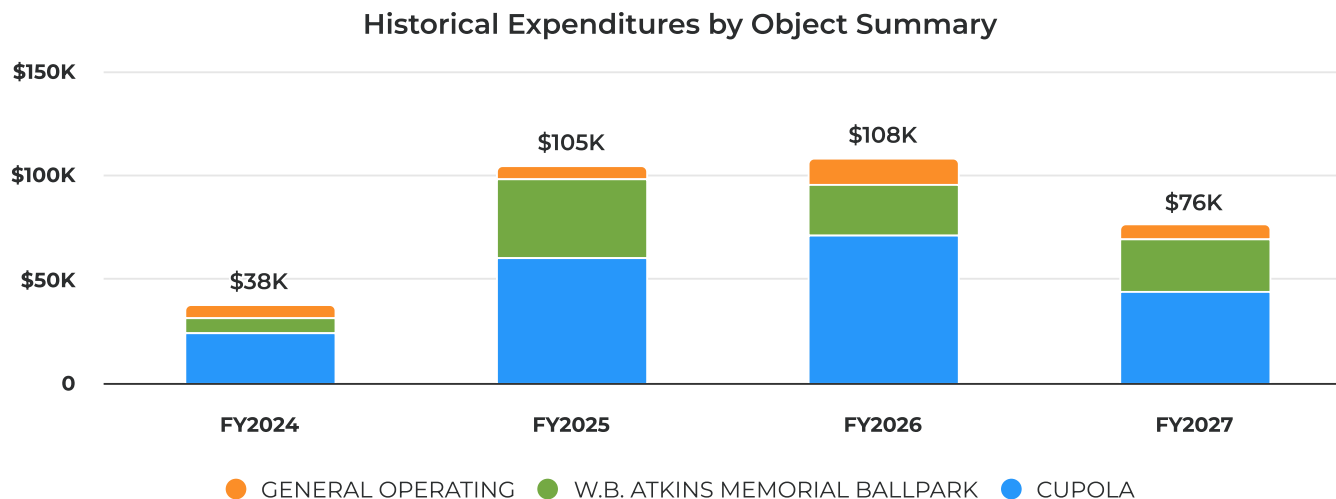


For the Recreation fiscal year expenditures by fund, the General Fund accounts for \$75,950, representing 100% of the total expenditures.

Expenditures by Fund

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$108,337.26	\$36,950.00	\$75,950.00	105.55%
Total Expenditures	\$108,337.26	\$36,950.00	\$75,950.00	105.55%

Expenditures by Object Summary

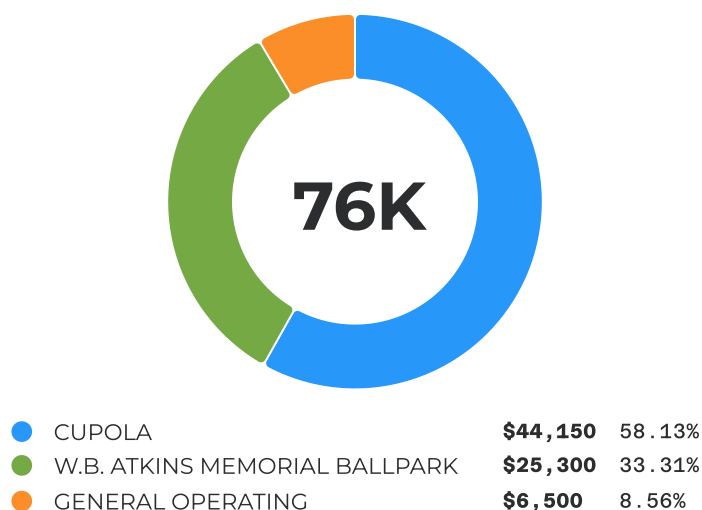


The total Recreation budget for FY2027 is \$75,950, representing a decrease of 29.89% compared to the FY2026 total of \$108,337. The largest expenditure category in FY2027 remains CUPOLA at \$44,150, which accounts for 58.13% of the total budget but has decreased by \$26,606 or 37.6% from the previous year.

The W.B. ATKINS MEMORIAL BALLPARK category increased slightly to \$25,300 in FY2027, making up 33.31% of the total budget. This is an increase of \$994 or 4.09% compared to FY2026. GENERAL OPERATING expenditures decreased significantly to \$6,500, representing 8.56% of the total and a reduction of \$6,775 or 51.04% from the prior year.

Overall, the FY2027 budget shows a notable reduction in total expenditures, driven primarily by decreases in the CUPOLA and GENERAL OPERATING categories, while the W.B. ATKINS MEMORIAL BALLPARK category experienced a modest increase.

FY27 Expenditures by Object Summary



For the Recreation fiscal year expenditures by object summary, the CUPOLA category accounts for \$44,150, representing 58.13% of the total. The W.B. ATKINS MEMORIAL BALLPARK category follows with \$25,300, which is 33.31%. Lastly, the GENERAL OPERATING category comprises \$6,500, making up 8.56% of the expenditures.

Expenditures by Object Summary

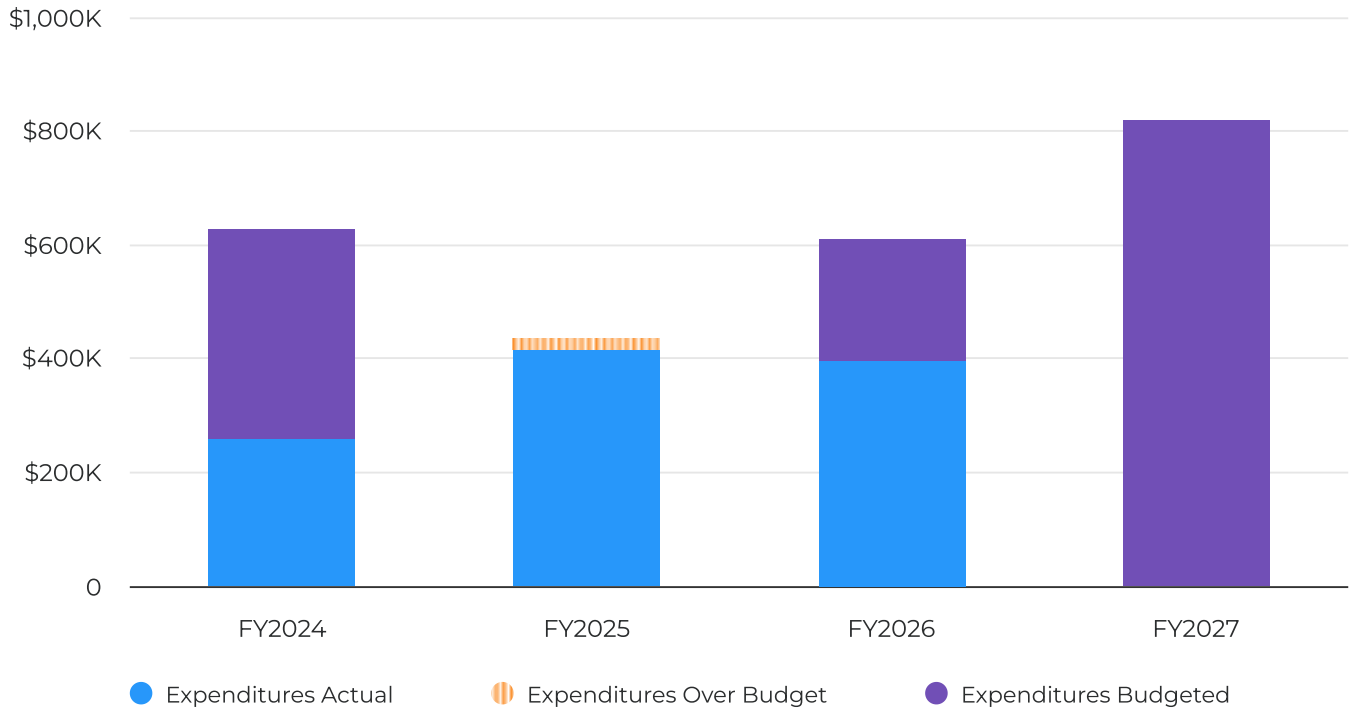
Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
GENERAL OPERATING	\$13,275.00	\$4,000.00	\$6,500.00	62.50%
Rec. Cupola Maintenance	\$173.10	\$1,500.00	\$4,000.00	166.67%
REC. OTHER - BRANDYWINE/DOG PARK	\$6,807.34			
Rec. Brandywine/Dog Park - Supplies	\$61.38	\$500.00	\$500.00	
Rec. Brandywine/Dog Park - Repairs and Maint.	\$6,233.18	\$2,000.00	\$2,000.00	
CUPOLA	\$70,756.02	\$12,650.00	\$44,150.00	249.01%
Rec. Cupola - Concerts in the Park	\$2,000.00	\$7,500.00	\$7,500.00	
Rec. Electric - Cupola	\$1,539.68	\$2,400.00	\$2,400.00	
Rec. Other - Cupola	\$42.81	\$500.00	\$500.00	
Rec. Repairs - Cupola	\$7,147.29	\$1,500.00	\$30,000.00	1,900.00%
Rec. Supplies - Cupola	\$502.24	\$750.00	\$750.00	
Rec. Capital	\$59,524.00		\$3,000.00	
W.B. ATKINS MEMORIAL BALLPARK	\$24,306.24	\$20,300.00	\$25,300.00	24.63%
Rec. Other - W.B. Atkins Park	\$24,293.24	\$20,000.00	\$25,000.00	25.00%
Rec. Repairs W.B. Atkins Ball Park		\$250.00	\$250.00	
Rec. Supplies - W.B. Atkins Ball Park	\$13.00	\$50.00	\$50.00	
Total Expenditures	\$108,337.26	\$36,950.00	\$75,950.00	105.55%



Streets

Expenditure Summary

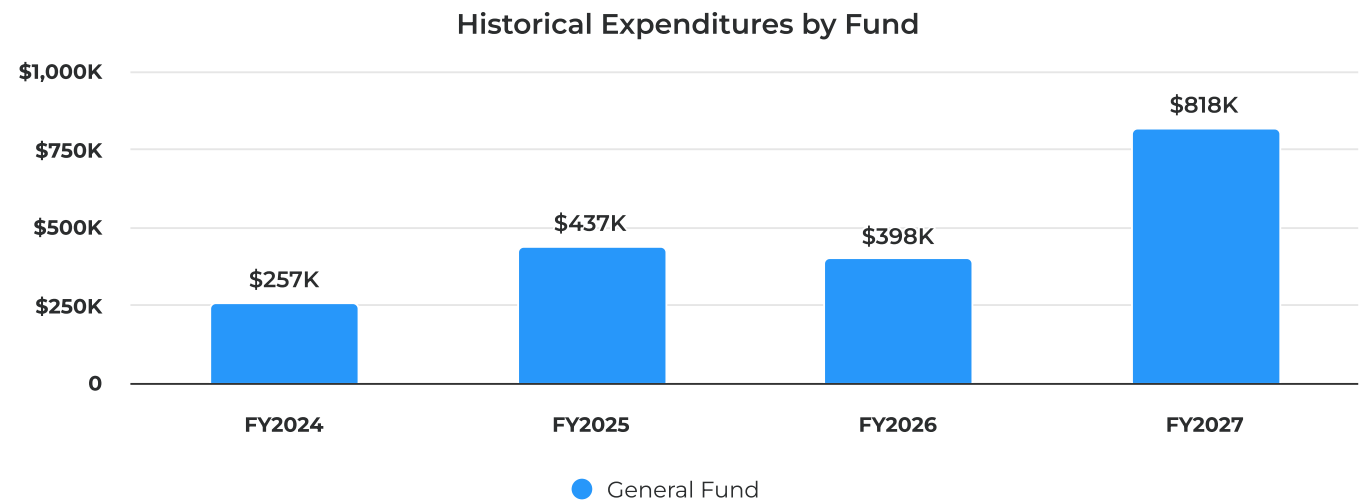
Historical Expenditures Across Department



In FY2026, the Streets expenditures budgeted were \$612,163, marking a significant increase of 47.66% from the prior period. However, the actual expenditures for FY2026 were \$397,675, which is 9% lower than the previous period's actuals.

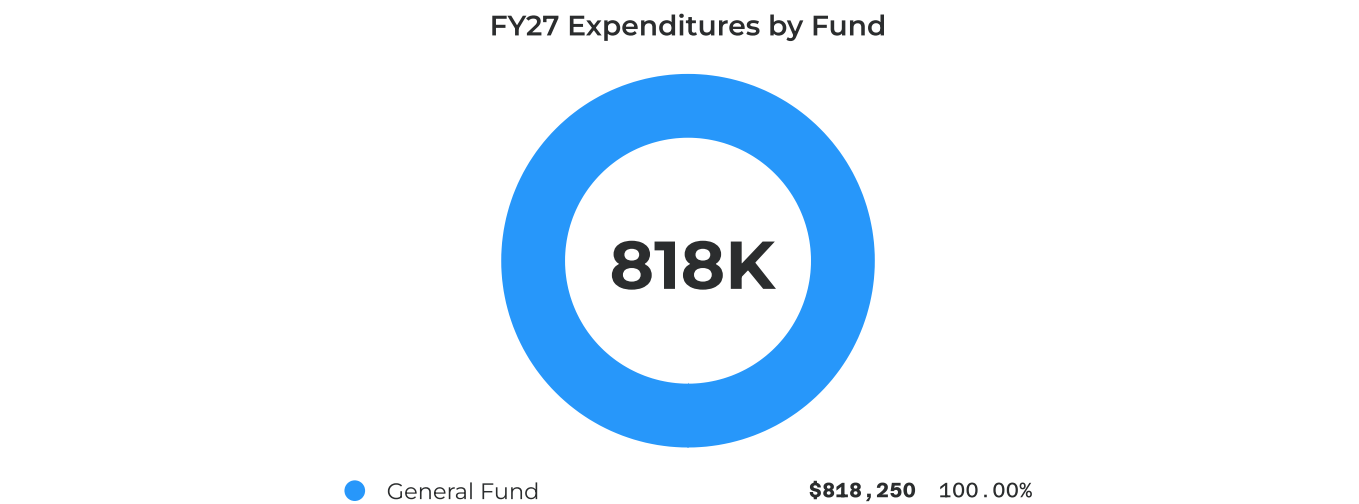
For FY2027, the budgeted expenditures for Streets further increased to \$818,250, representing a 33.67% rise compared to the FY2026 budgeted amount. This continues the trend of substantial budget growth in this category.

Expenditures by Fund



In FY2027, the total expenditures for Streets increased significantly to \$818,250, representing a 105.76% rise from the previous year's total of \$397,675 in FY2026. The General Fund remains the sole funding source, accounting for 100% of the total expenditures in both years.

The General Fund expenditure saw a substantial increase of \$420,575, or 105.76%, rising from \$397,675 in FY2026 to \$818,250 in FY2027. This marks a reversal from the prior year's decrease of \$39,316, or 9%, in the General Fund allocation.

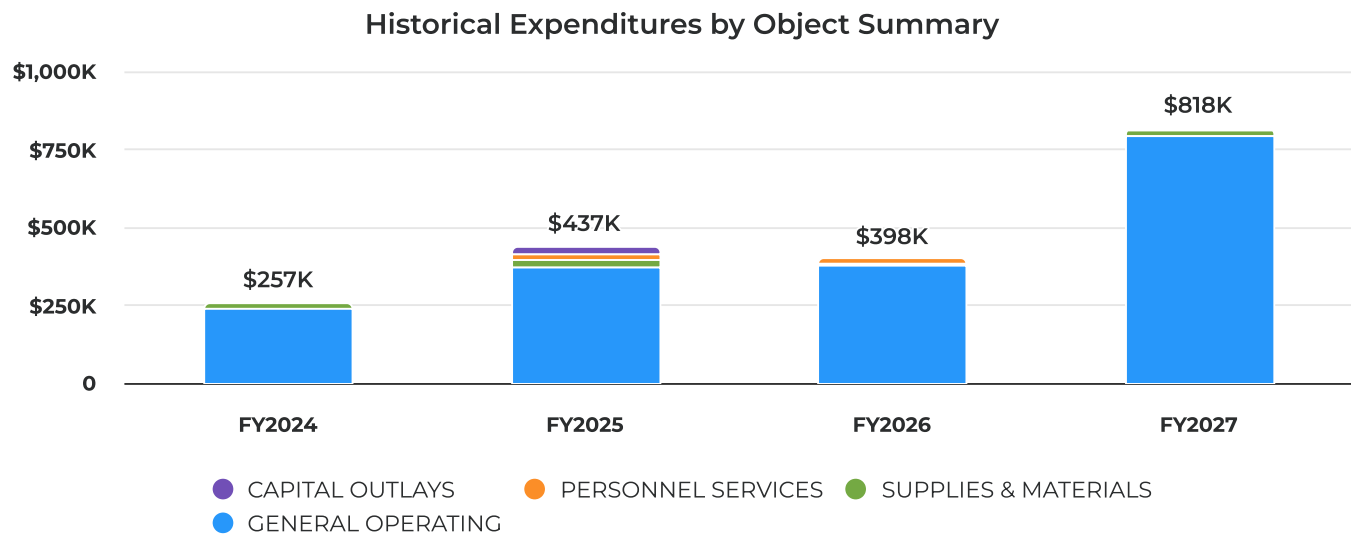


For the fiscal year, the Streets category's expenditures by fund consist solely of the General Fund, which amounts to \$818,250, representing 100% of the total expenditures.

Expenditures by Fund

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$397,675.34	\$612,163.00	\$818,250.00	33.67%
Total Expenditures	\$397,675.34	\$612,163.00	\$818,250.00	33.67%

Expenditures by Object Summary



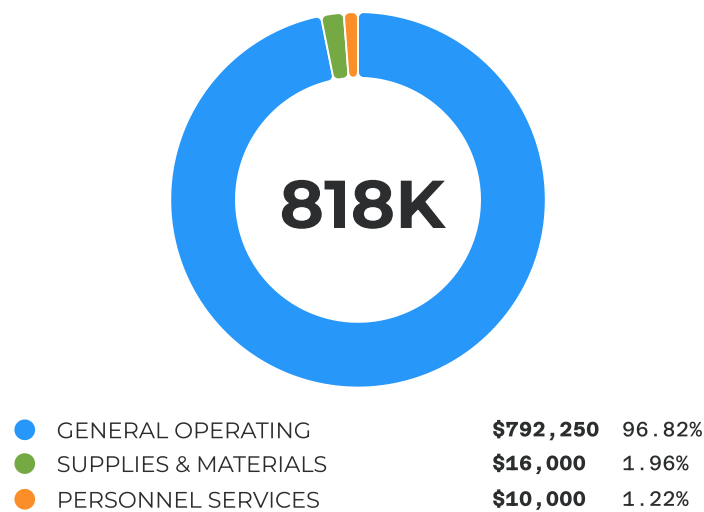
The total budget for Streets in FY2027 is \$818,250, representing a significant increase of 105.76% compared to the FY2026 total of \$397,675. The largest category, General Operating, accounts for \$792,250 or 96.82% of the FY2027 total, which is an increase of \$417,587 or 111.46% from the previous year's \$374,663 (94.21% of total).

Supplies & Materials also increased notably to \$16,000 in FY2027, making up 1.96% of the total budget. This is an increase of \$7,116 or 80.09% from \$8,884 in FY2026 (2.23% of total).

Personnel Services decreased to \$10,000 in FY2027, representing 1.22% of the total budget. This is a reduction of \$4,128 or 29.22% from \$14,128 in FY2026 (3.55% of total).

Capital Outlays remained at \$0 in FY2027, consistent with the previous year.

FY27 Expenditures by Object Summary



For the fiscal year, the "Streets" expenditures are primarily allocated to GENERAL OPERATING, totaling \$792,250, which represents 96.82% of the total. SUPPLIES & MATERIALS account for \$16,000, or 1.96%, while PERSONNEL SERVICES make up \$10,000, corresponding to 1.22% of the expenditures.

Expenditures by Object Summary

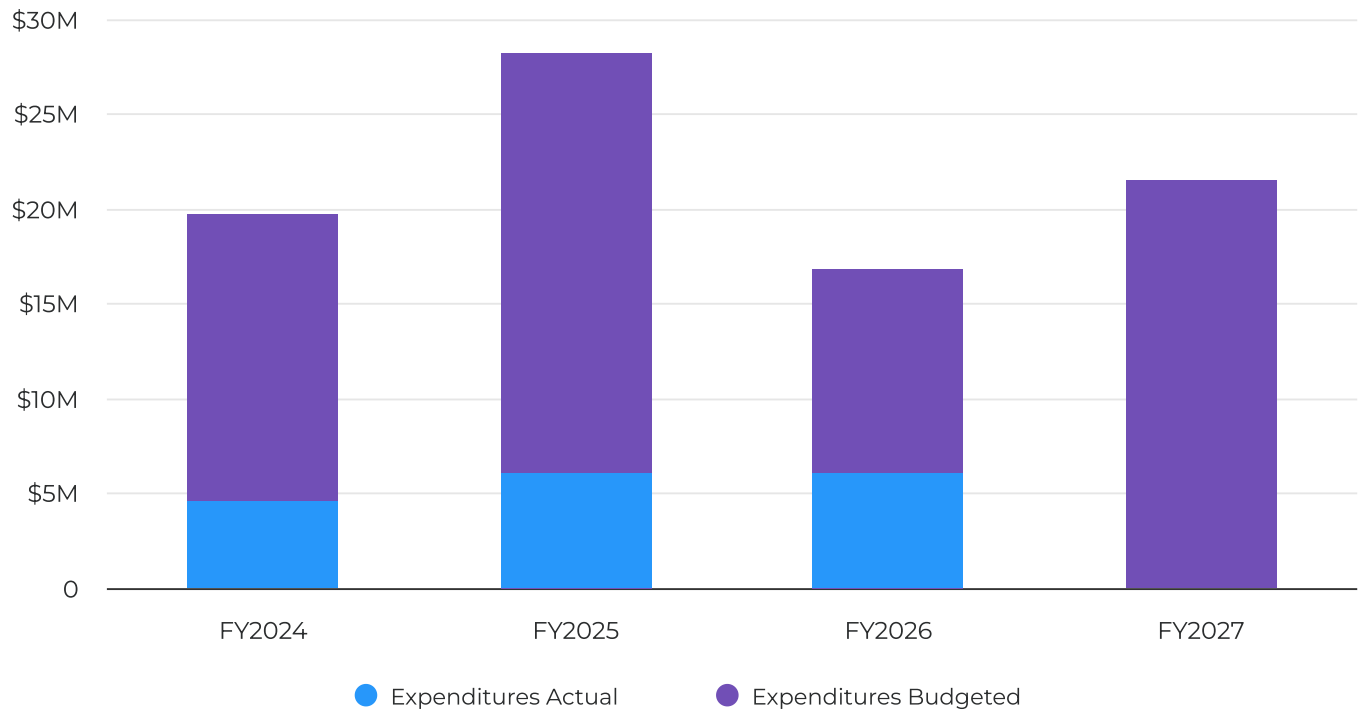
Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
PERSONNEL SERVICES	\$14,127.78	\$10,000.00	\$10,000.00	
Str. Salaries	\$7,135.62	\$10,000.00	\$10,000.00	
Str. Overtime	\$6,992.16			
GENERAL OPERATING	\$374,663.31	\$586,163.00	\$792,250.00	35.16%
Str. Insurance	\$12,003.36	\$14,000.00	\$18,000.00	28.57%
Str. Lights/Magnolia Meadows	\$6,089.08	\$7,500.00	\$8,500.00	13.33%
Str. Light Electric	\$57,074.42	\$74,000.00	\$85,000.00	14.86%
Str. Electric - Christmas Lights	\$2,105.18	\$2,500.00	\$2,500.00	
Str. R.R. Ave./Garage	\$436.79	\$500.00	\$750.00	50.00%
Str. Gasoline	\$2,711.12	\$5,000.00	\$5,000.00	
Str. Misc. Expense	\$1,554.92	\$6,500.00	\$66,500.00	923.08%
Str. Medium Strip Maint. Expense	\$9,810.00	\$15,000.00	\$15,000.00	
Str. Repairs & Maint.	\$30,284.60		\$20,000.00	
Str. Repairs & Maint. - Vehicles & Equip.	\$6,762.28	\$5,000.00	\$5,000.00	
Str. Repairs & Maint.-Sweeper	\$585.22	\$2,000.00	\$2,000.00	
Str. Trash Removal	\$3,151.44	\$3,300.00	\$5,000.00	51.52%
Str. Vehicle Purchase			\$164,000.00	
Str. CIP	\$242,094.90	\$450,863.00	\$395,000.00	-12.39%
SUPPLIES & MATERIALS	\$8,884.25	\$16,000.00	\$16,000.00	
Str. Signs	\$3,524.90	\$5,000.00	\$5,000.00	
Str. Supplies	\$5,359.35	\$11,000.00	\$11,000.00	
Total Expenditures	\$397,675.34	\$612,163.00	\$818,250.00	33.67%



Sewer

Expenditure Summary

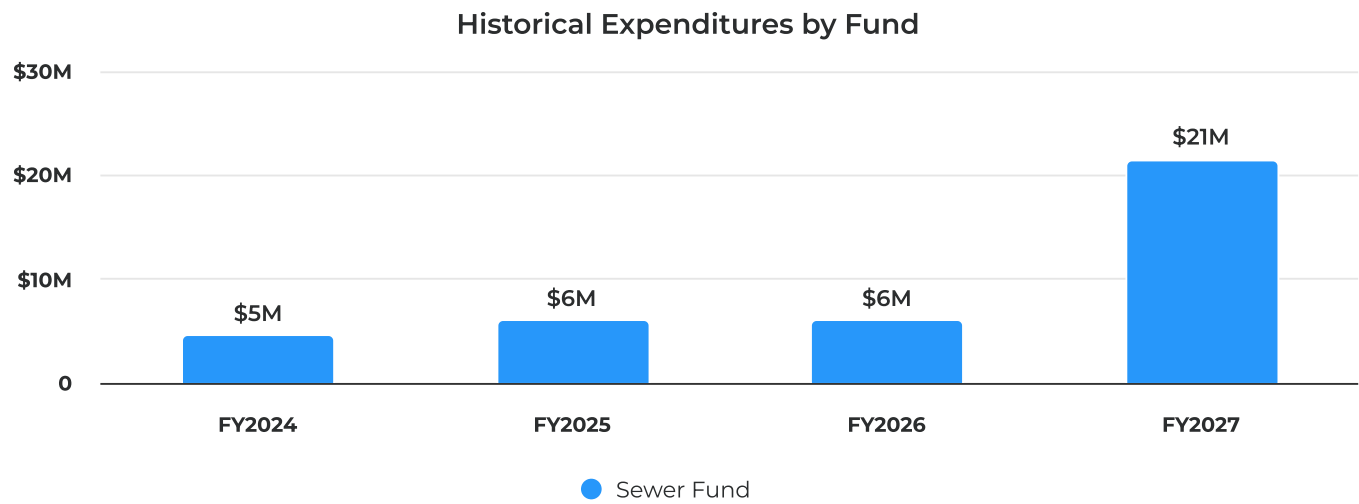
Historical Expenditures Across Department



In FY2026, the Sewer expenditures budgeted were \$16.8 million, representing a significant decrease of 40.28% from the prior period. The actual expenditures for FY2026 were \$6 million, showing a slight decrease of 0.21% compared to the previous period.

For FY2027, the budgeted expenditures increased to \$21.5 million, which is a 27.42% rise from the FY2026 budgeted amount. This marks a notable upward adjustment in the budget following the prior year's decrease.

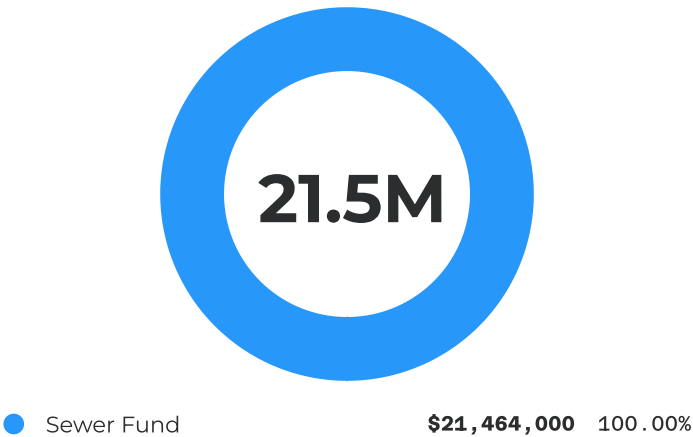
Expenditures by Fund



In FY2027, the total expenditures for the Sewer fund increased significantly to \$21.5 million, representing a 258.3% rise from the FY2026 total of \$6 million. The Sewer fund remained the sole category, accounting for 100% of the total expenditures in both years.

Compared to FY2026, when the Sewer fund saw a slight decrease of \$12,796 or 0.21%, FY2027 experienced a substantial increase of \$15.5 million, or 258.3%. This marks a major shift in spending within the Sewer fund from the previous year.

FY27 Expenditures by Fund



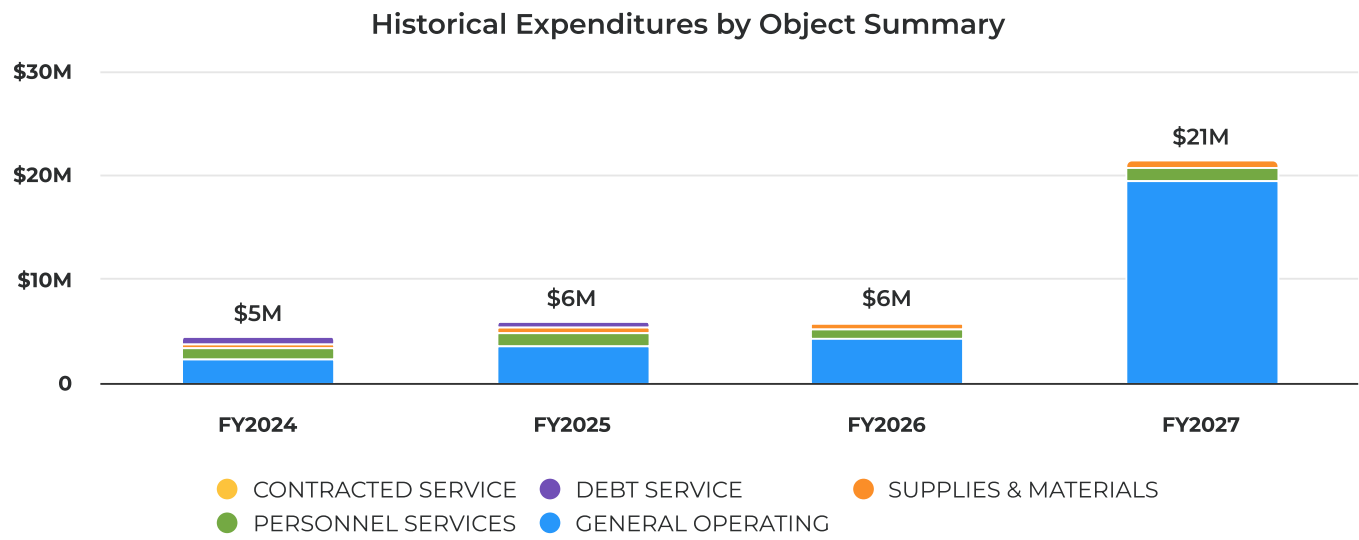
The Sewer Fund's fiscal year expenditures total \$21.5 million, representing 100% of the fund's expenditures.

Expenditures by Fund

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
Sewer Fund	\$5,990,450.18	\$16,844,679.69	\$21,464,000.00	27.42%
Total Expenditures	\$5,990,450.18	\$16,844,679.69	\$21,464,000.00	27.42%



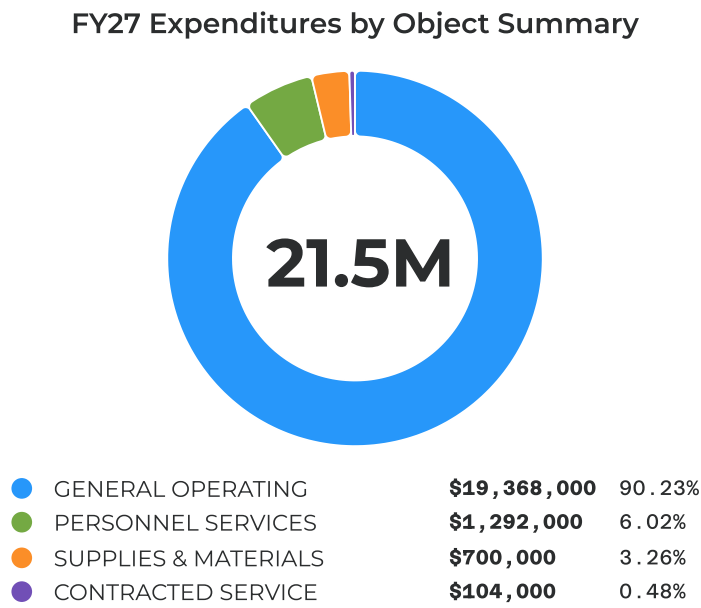
Expenditures by Object Summary



The FY2027 Sewer budget totals \$21.5 million, marking a significant increase of 258.3% from the FY2026 total of \$6 million. The largest category, General Operating, rises sharply to \$19.4 million, representing 90.23% of the total budget and an increase of \$15.2 million or 364.72% compared to the previous year’s \$4.2 million.

Personnel Services also increase to \$1.3 million, accounting for 6.02% of the total and growing by \$279,758 or 27.64% from \$1 million in FY2026. Supplies & Materials rise to \$700,000, which is 3.26% of the total budget, up by \$246,161 or 54.24% from \$453,839. Contracted Service expenditures increase to \$104,000, making up 0.48% of the budget and growing by \$44,229 or 74% from \$59,771.

Debt Service is eliminated in FY2027, dropping from \$296,890 in FY2026 to \$0, a 100% decrease. This category previously represented 4.96% of the budget but now accounts for no expenditures.



For the Sewer fiscal year expenditures by object summary, General Operating accounts for \$19.4 million, representing 90.23% of the total. Personnel Services amount to \$1.3 million, which is 6.02%. Supplies & Materials total \$700,000, making up 3.26%, and Contracted Service is \$104,000, comprising 0.48% of the expenditures.

Expenditures by Object Summary

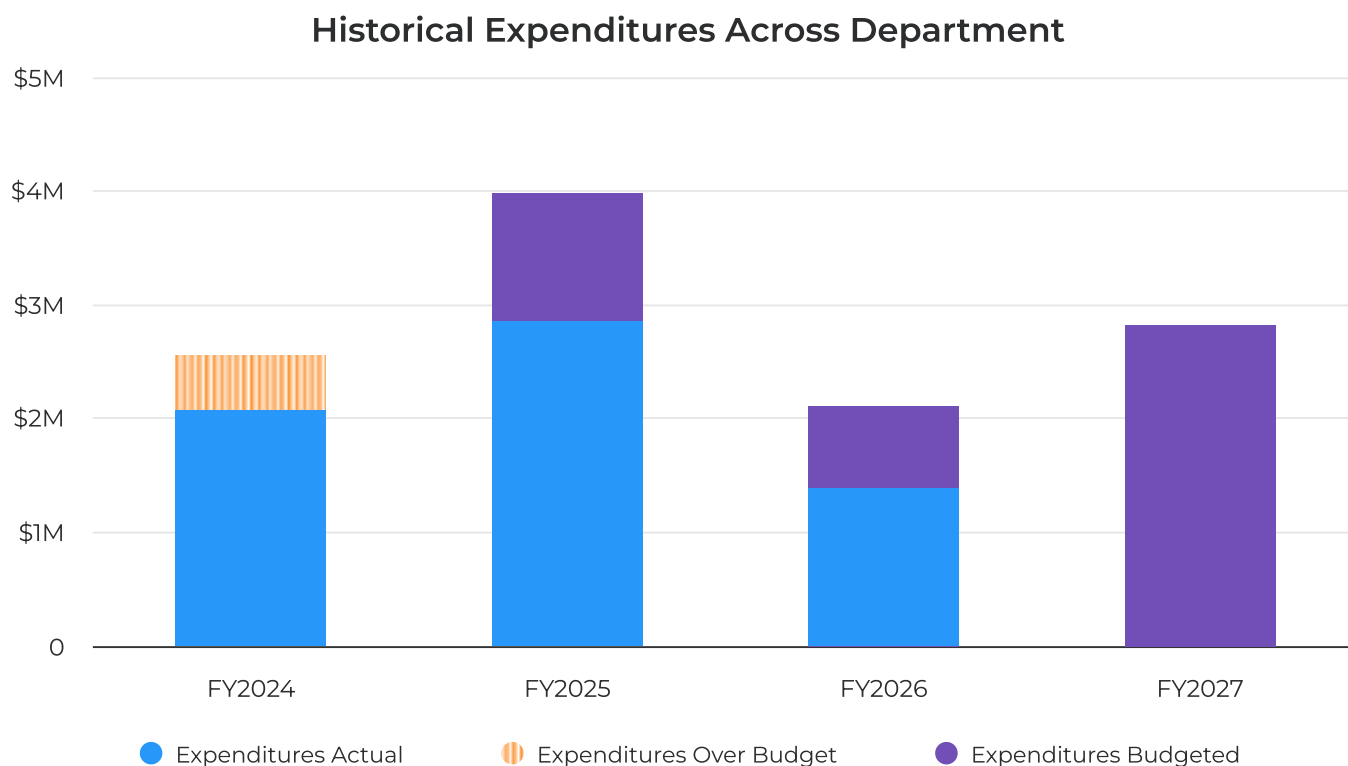
Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
DEBT SERVICE	\$296,890.00			
Swr. Sinking Expense	\$690.00			
Swr. Interest	\$296,200.00			
PERSONNEL SERVICES	\$1,012,242.14	\$1,985,416.95	\$1,292,000.00	-34.93%
Swr. Salaries	\$647,842.22	\$1,266,194.74	\$791,224.28	-37.51%
Swr. Overtime	\$46,118.47	\$18,000.00	\$49,112.82	172.85%
Swr. Payroll Tax - FICA	\$51,351.47	\$97,798.47	\$61,606.93	-37.01%
Swr. Payroll Tax - Unemployment	\$2,114.62	\$2,419.20	\$1,512.00	-37.50%
Swr. Payroll Tax - Training	\$70.15	\$180.39	\$114.37	-36.60%
Swr. Medical Ins. - BLue Cross/Blue Shield	\$215,843.55	\$507,906.55	\$294,707.49	-41.98%
Swr. Dental Ins.	\$7,951.48	\$16,491.83	\$10,133.61	-38.55%
Swr. Vision Ins.	\$1,465.89	\$3,952.86	\$2,463.19	-37.69%
Swr. Pension	\$36,500.55	\$69,472.91	\$73,125.31	5.26%
Swr. Education	\$2,983.74	\$3,000.00	\$8,000.00	166.67%
CONTRACTED SERVICE	\$59,771.25	\$204,000.00	\$104,000.00	-49.02%
Swr. Accounting	\$5,528.25	\$6,000.00	\$6,000.00	
Swr. Legal	\$612.50	\$5,000.00	\$5,000.00	
Swr. Engineering Lab	\$24,457.00	\$37,000.00	\$37,000.00	
Swr. Engineering Services	\$3,665.13	\$50,000.00	\$35,000.00	-30.00%
Swr. Equipment Contract		\$1,000.00	\$1,000.00	
Swr. Expansion	\$295.00			
Swr. Jet Vac	\$25,213.37	\$105,000.00	\$20,000.00	-80.95%
GENERAL OPERATING	\$4,167,707.80	\$14,091,762.75	\$19,368,000.00	37.44%
Swr. Generator Expenses	\$31,256.26	\$25,000.00	\$35,000.00	40.00%
Swr. Electric	\$207,656.65	\$250,000.00	\$300,000.00	20.00%
Swr. Fees & Permits	\$125.00	\$1,761.00	\$1,700.00	-3.46%
Swr. Postage	\$15,750.28	\$20,000.00	\$23,000.00	15.00%
Swr. Gasoline - Vehicles	\$12,817.43	\$20,000.00	\$20,000.00	
Swr. Insurance	\$87,938.01	\$100,000.00	\$130,000.00	30.00%
Swr. Wet Well Clean Outs		\$500.00		-100.00%
Swr. Computer	\$5,627.30	\$32,350.66	\$20,000.00	-38.18%



Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
Swr. Other Sewer Expense	\$8,531.64	\$20,000.00	\$20,000.00	
Swr. Repairs & Maint.	\$545,657.39	\$270,489.67	\$1,860,000.00	587.64%
Swr. Repairs & Maint.- Vehicles & Equip.	\$20,562.45	\$20,000.00	\$30,000.00	50.00%
Swr. Sludge - Landfill	\$35,025.90	\$70,000.00	\$70,000.00	
Swr. Telephone and Internet	\$15,680.00	\$20,000.00	\$22,000.00	10.00%
Swr. Communications/ Walkie Talkies	\$6,428.28	\$10,000.00	\$10,000.00	
Swr. Vehicles Purchase	\$108,425.00	\$122,000.00	\$215,000.00	76.23%
Swr. Imp. Cip	\$3,066,226.21	\$13,109,661.42	\$16,611,300.00	26.71%
SUPPLIES & MATERIALS	\$453,838.99	\$563,500.00	\$700,000.00	24.22%
Swr. Caustic	\$156,824.10	\$236,000.00	\$240,000.00	1.69%
Swr. Polymer	\$26,835.48	\$60,000.00	\$60,000.00	
SWR. SODIUM	\$85,204.11	\$103,500.00	\$130,000.00	25.60%
SWR. CITRIC	\$21,052.72	\$30,000.00	\$33,000.00	10.00%
SWR. CES PACL	\$132,159.84	\$100,000.00	\$200,000.00	100.00%
Swr. Supplies	\$24,650.17	\$25,000.00	\$25,000.00	
Swr. Uniforms - Purchase	\$7,112.57	\$9,000.00	\$12,000.00	33.33%
Total Expenditures	\$5,990,450.18	\$16,844,679.69	\$21,464,000.00	27.42%

Water

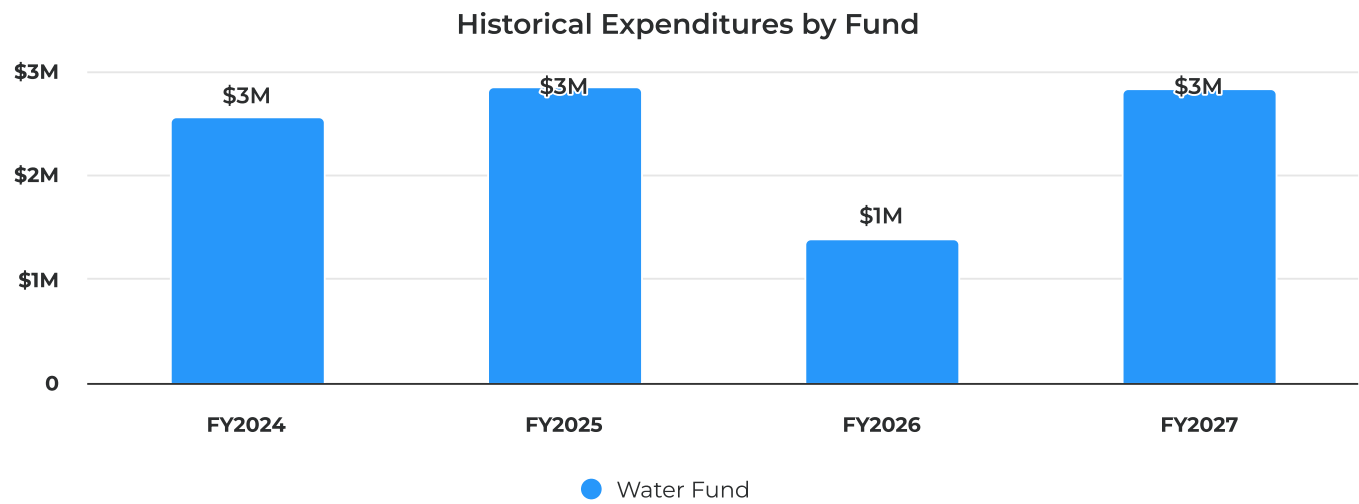
Expenditure Summary



In FY2026, the budgeted expenditures for Water were \$2.1 million, representing a significant decrease of 46.83% from the prior period. Actual expenditures for the same year were \$1.4 million, which is 51.41% lower than the previous period's actuals.

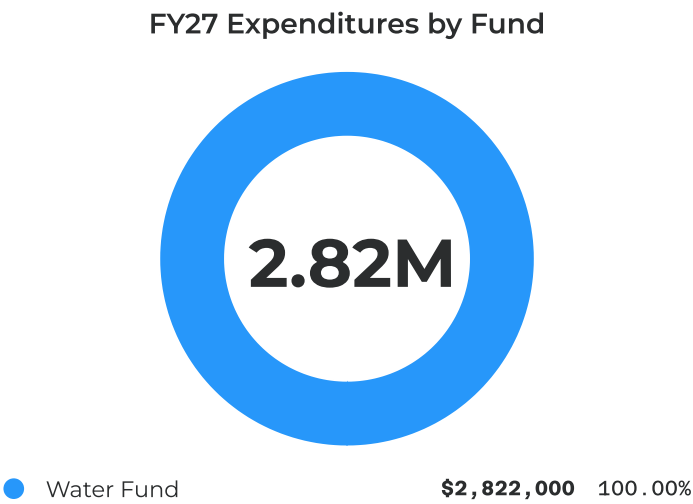
For FY2027, the budgeted expenditures increased to \$2.8 million, marking a 33.49% rise compared to the FY2026 budgeted amount. This indicates a notable upward adjustment in planned spending following the prior year's reductions.

Expenditures by Fund



In FY2027, the total expenditures for the Water fund increased significantly to \$2.8 million, representing a 103.77% increase from the previous year's total of \$1.4 million in FY2026. The Water Fund remains the sole category, accounting for 100% of the total expenditures in both years.

The Water Fund itself saw a substantial rise of \$1.4 million, doubling its previous amount from \$1.4 million in FY2026 to \$2.8 million in FY2027. This increase of 103.77% marks the largest change in the historical expenditures by fund for the Water category during this period.



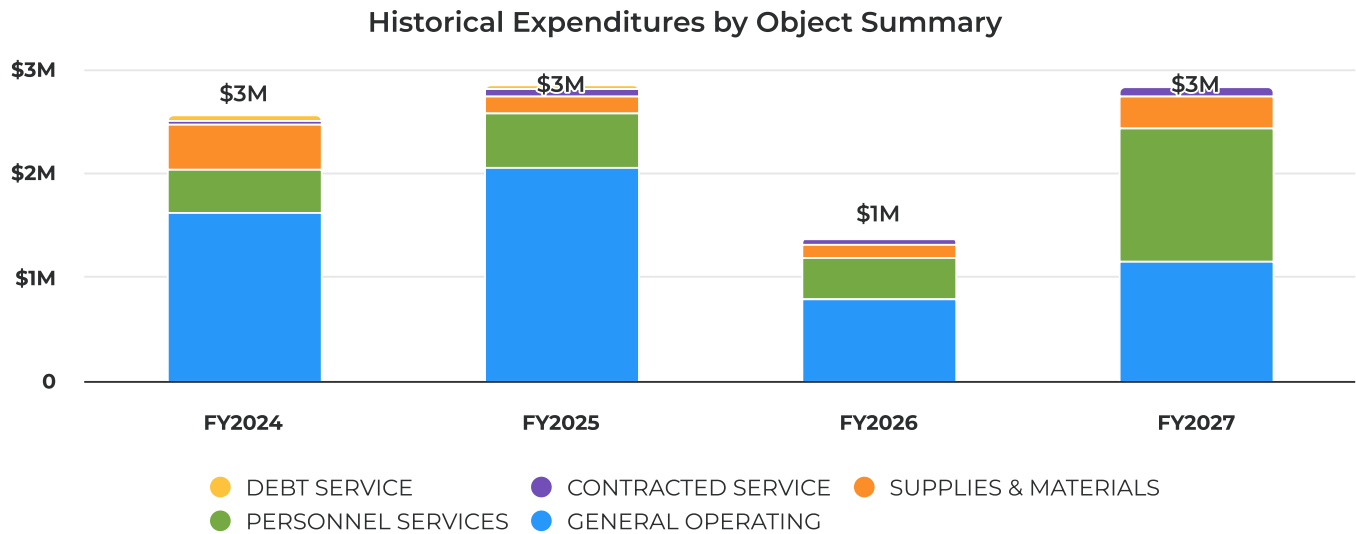
The Water Fund's fiscal year expenditures total \$2.8 million, representing 100% of the fund's expenditures.

Expenditures by Fund

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
Water Fund	\$1,384,897.70	\$2,114,000.00	\$2,822,000.01	33.49%
Total Expenditures	\$1,384,897.70	\$2,114,000.00	\$2,822,000.01	33.49%



Expenditures by Object Summary

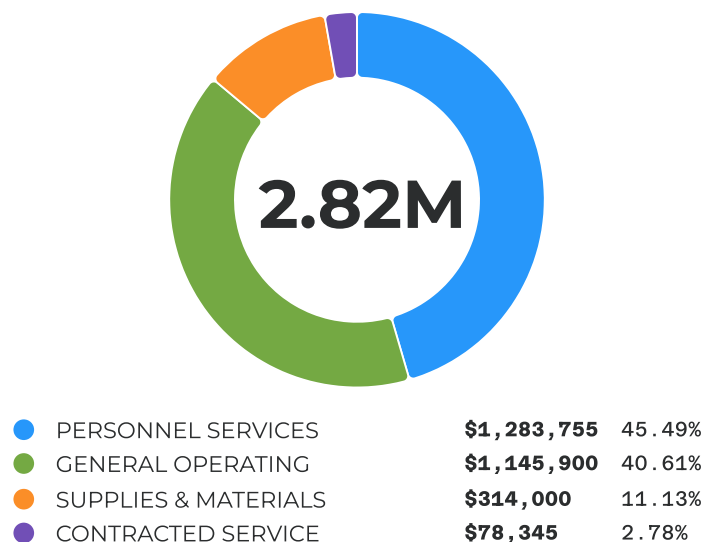


The total budget for Water in FY2027 is \$2.8 million, representing a significant increase of 103.77% compared to the FY2026 total of \$1.4 million. The largest expenditure category in FY2027 is Personnel Services, which amounts to \$1.3 million or 45.49% of the total budget. This category increased by \$880,990, a 218.74% rise from FY2026.

General Operating is the second largest category in FY2027, accounting for \$1.1 million or 40.61% of the total. This reflects an increase of \$367,141 or 47.14% from the previous year. Supplies & Materials also saw a notable increase to \$314,000, making up 11.13% of the budget and rising by \$190,476 or 154.2% compared to FY2026.

Contracted Service expenditures increased to \$78,345, which is 2.78% of the total budget and up by \$18,995 or 32% from the prior year. Debt Service was eliminated in FY2027, decreasing from \$20,500 in FY2026 to \$0, a 100% reduction.

FY27 Expenditures by Object Summary



For the Water fiscal year expenditures by object summary, Personnel Services account for \$1.3 million, representing 45.49% of the total. General Operating expenses are \$1.1 million, making up 40.61%. Supplies & Materials total \$314,000, which is 11.13%, and Contracted Service expenses are \$78,345, comprising 2.78% of the expenditures.

Expenditures by Object Summary

Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
DEBT SERVICE	\$20,500.00			
Wtr. Interest/Principal Bond	\$20,500.00			
PERSONNEL SERVICES	\$402,764.57	\$769,514.88	\$1,283,754.76	66.83%
Wtr. Salaries	\$254,416.28	\$492,561.61	\$779,469.62	58.25%
Wtr. Overtime	\$28,524.11	\$18,000.00	\$29,097.05	61.65%
Wtr. Payroll Tax - FICA	\$20,112.79	\$38,058.31	\$61,234.23	60.90%
Wtr. Payroll Tax - Unemployment	\$811.24	\$907.20	\$1,764.00	94.44%
Wtr. Payroll Tax - Training	\$32.97	\$69.65	\$113.22	62.55%
Wtr. Medical Ins. - Blue Cross/Blue Shield	\$80,793.76	\$185,326.19	\$322,955.83	74.26%
Wtr. Dental Ins.	\$2,658.63	\$6,077.27	\$10,265.71	68.92%
Wtr. Vision Ins.	\$502.57	\$1,460.70	\$2,495.73	70.86%
Wtr. Pension	\$14,912.22	\$27,053.95	\$76,359.36	182.25%
CONTRACTED SERVICE	\$59,350.72	\$93,345.25	\$78,345.25	-16.07%
Wtr. Accounting	\$5,528.25	\$6,000.00	\$6,000.00	
Wtr. Computer Prog. & Maint.	\$17,866.00	\$20,000.00	\$10,000.00	-50.00%
Wtr. Engineering Services	\$32,792.95	\$54,345.25	\$54,345.25	
Wtr. Legal	\$332.50	\$3,000.00	\$3,000.00	
Wtr. TCE Expense	\$2,831.02	\$10,000.00	\$5,000.00	-50.00%
GENERAL OPERATING	\$778,758.84	\$907,337.76	\$1,145,900.00	26.29%
Wtr. Electric	\$72,145.08	\$120,000.00	\$120,000.00	
Wtr. Postage	\$5,576.95	\$7,000.00	\$7,500.00	7.14%
Wtr. Gasoline	\$6,920.56	\$8,500.00	\$10,000.00	17.65%
Wtr. Insurance	\$32,848.63	\$45,000.00	\$45,000.00	
Wtr. Other Water Expense	\$16,446.27	\$44,221.76	\$30,000.00	-32.16%
Wtr. Repairs & Maint.	\$319,368.45	\$250,000.00	\$275,000.00	10.00%
Wtr. Repairs & Maint. - Vehocles & Equip.	\$3,807.98		\$6,000.00	
Wtr. Telephone and Internet	\$7,647.21	\$11,000.00	\$11,000.00	
Wtr. Uniforms - Purchase	\$7,579.09	\$8,000.00	\$12,000.00	50.00%
Wtr. Generator	\$20,039.15	\$17,500.00	\$21,000.00	20.00%



Category	FY 2026 Actual	FY 2026 FY26 Final Approve Budget	FY 2027 Budgeted	FY 2026 FY26 Final Approve Budget vs. FY 2027 Budgeted (% Change)
Wtr. Vehicles Purchase	\$213,863.25	\$246,000.00	\$164,000.00	-33.33%
Wtr. Upgrade Cip	\$70,849.13	\$147,816.00	\$442,000.00	199.02%
Wtr. Loan Fees	\$60.00			
Wtr. Communications/W alkie Talkies	\$1,607.09	\$2,300.00	\$2,400.00	4.35%
SUPPLIES & MATERIALS	\$123,523.57	\$246,000.00	\$314,000.00	27.64%
Wtr. Chlorine	\$54,173.54	\$100,000.00	\$90,000.00	-10.00%
WTR. FLOURIDE	\$2,750.00	\$4,000.00	\$4,000.00	
WTR. MAGNALOC	\$19,137.30	\$15,000.00	\$30,000.00	100.00%
WTR. LIME		\$7,000.00		-100.00%
Wtr. Meters and Parts	\$8,334.98	\$100,000.00	\$100,000.00	
Wtr. Supplies	\$39,127.75	\$20,000.00	\$90,000.00	350.00%
CAPITAL OUTLAYS		\$97,802.11		-100.00%
Wtr. Capital Imp Reserve		\$97,802.11		-100.00%
Total Expenditures	\$1,384,897.70	\$2,114,000.00	\$2,822,000.01	33.49%

Capital Improvement Plan



One Year Plan

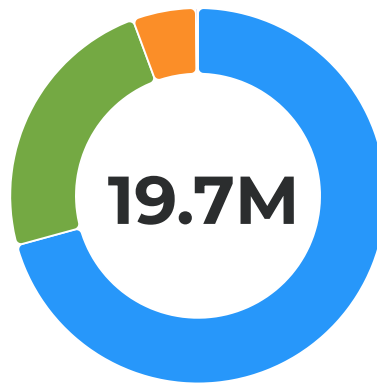
FY27 Total Capital Requested

\$19,705,821

FY27 Total Funding Requested

\$19,705,821

FY27 Total Funding Requested by Source



Debt	\$13,940,000	70.74%
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$4,654,678	23.62%
Cash on Hand / Current Year Revenue	\$1,076,143	5.46%
Grants	\$35,000	0.18%

FY27 Total Funding Requested by Department



Sewer	\$18,006,300	91.38%
Streets	\$694,000	3.52%
Water	\$640,345	3.25%
Police	\$288,678	1.46%
General	\$43,498	0.22%
Recreation	\$33,000	0.17%

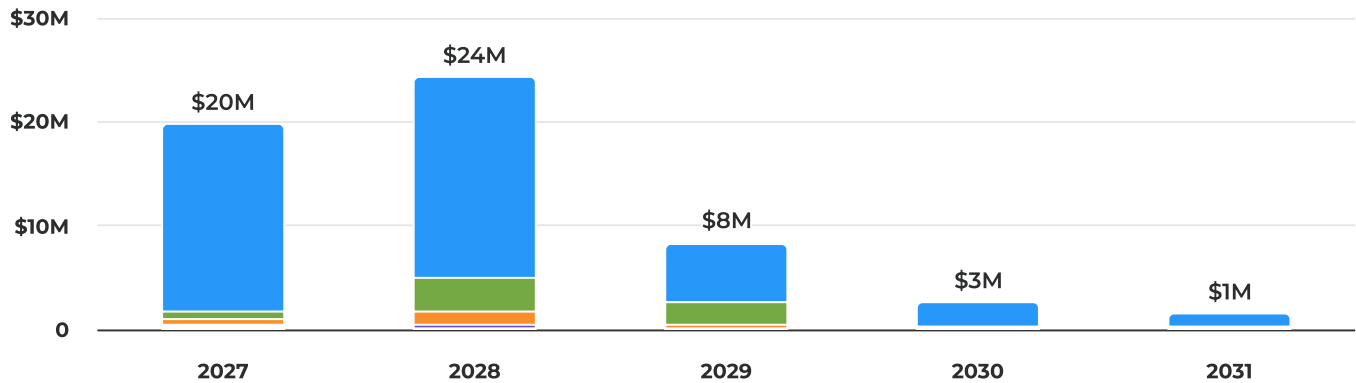
FY27 Capital Cost Breakdown



● Capital Costs	\$19,705,821	100.00%
● Operational Costs	\$0	0.00%

Capital Improvement Multi-Year Plan

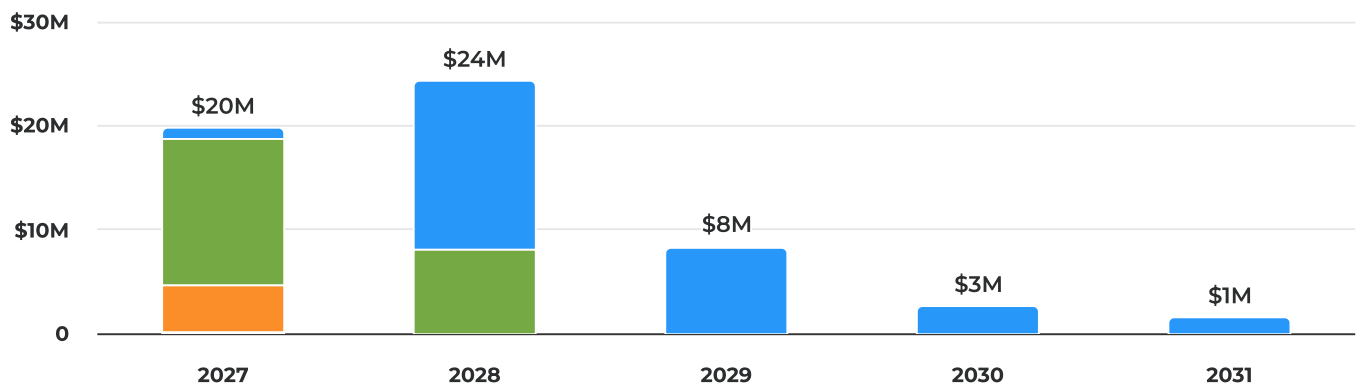
FY27 - FY31 Total Funding Requested by Department



Funding by Department Totals (all years)

● Sewer	\$46,288,300	82.37%
● Water	\$5,962,918	10.61%
● Streets	\$3,094,000	5.51%
● General	\$501,498	0.89%
● Police	\$288,678	0.51%
● Recreation	\$58,000	0.10%

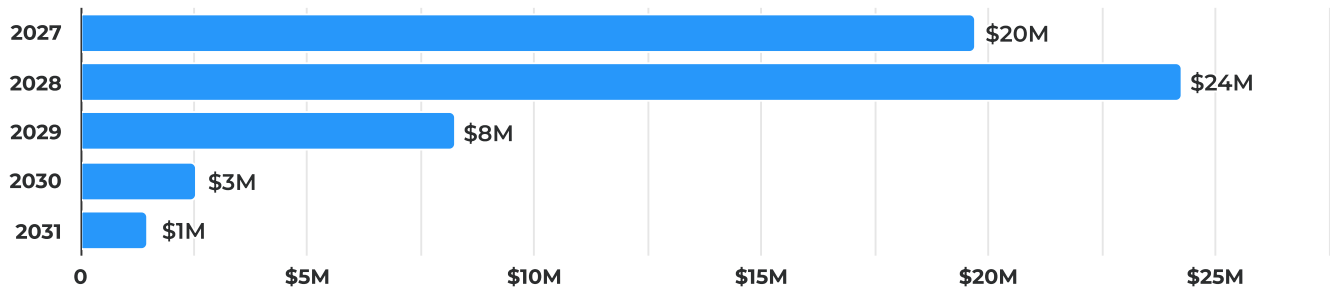
FY27 - FY31 Total Funding Requested by Source



Funding by Source Totals (all years)

● Cash on Hand / Current Year Revenue	\$29,563,716	52.61%
● Debt	\$21,940,000	39.04%
● Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$4,654,678	8.28%
● Grants	\$35,000	0.06%

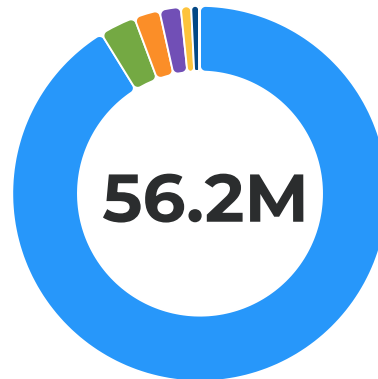
FY27 - FY31 Capital Cost Breakdown

*Capital Cost Totals (all years)*

● Capital Costs	\$56,193,394	100.00%
● Operational Costs	\$0	0.00%

Capital Improvement Plan - Project Types

FY27 - FY31 Capital Costs By Project Type



Water and Sewer	\$51,248,573	91.20%
Roadways	\$1,750,000	3.11%
Other Improvements	\$1,239,345	2.21%
Vehicles and Wheeled Equipment	\$1,027,232	1.83%
Building and Facilities	\$501,244	0.89%
Other Equipment	\$379,500	0.68%
Computer Software	\$24,000	0.04%
Additional Operating Funds Request	\$20,000	0.04%
Computers and Related Equipment	\$3,500	0.01%

Water and Sewer

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
-- White Farm Wastewater Treatment Plant	\$10,000,000	\$8,000,000	\$0	\$0	\$0	\$18,000,000
-- White Farm Southwest RIBs	\$0	\$2,500,000	\$2,500,000	\$1,000,000	\$0	\$6,000,000
-- Sanitary sewer pipe repair replace	\$800,000	\$1,000,000	\$1,000,000	\$1,100,000	\$1,100,000	\$5,000,000
-- Morris Street water main replacement.	\$0	\$2,048,200	\$2,048,200	\$0	\$0	\$4,096,400
-- White Farm FM & BRM	\$3,940,000	\$0	\$0	\$0	\$0	\$3,940,000
-- Wastewater treatment plant conversion to pump station or new pump station redirected to White farm WWTP	\$300,000	\$3,080,000	\$0	\$0	\$0	\$3,380,000
-- Temporary membrane	\$860,000	\$1,080,000	\$1,080,000	\$0	\$0	\$3,020,000

Project Types

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	system Expansion of Effluent Spray Disposal System at White Farm Wastewater Facility.	\$250,000	\$1,500,000	\$1,000,000	\$0	\$0	\$2,750,000
--	White street sewer replacement study, design, and construction	\$312,000	\$2,080,000	\$0	\$0	\$0	\$2,392,000
2024-3 045-2	Old Landing Road Water Main Replacement and Extension	\$0	\$1,076,173	\$0	\$0	\$0	\$1,076,173
--	Centrifuge conversion to a mobile trailer unit / Mobile Centrifuge	\$500,000	\$0	\$0	\$0	\$0	\$500,000
--	Temporary membrane system infrastructure improvements	\$300,000	\$0	\$0	\$0	\$0	\$300,000
--	Membrane tubes	\$300,000	\$0	\$0	\$0	\$0	\$300,000
--	Drip irrigation system for White Farm landscaping using treated wastewater.	\$0	\$0	\$90,000	\$90,000	\$0	\$180,000
--	Water System Model & Uni- Directional Flushing Plan (Engineering FY27)	\$0	\$0	\$150,000	\$0	\$0	\$150,000
--	Wastewater electrical and control repair upgrades	\$100,000	\$0	\$0	\$0	\$0	\$100,000
--	Water Geographic Information System (GIS) Mapping Updates (Engineering FY27) Copy	\$20,000	\$0	\$0	\$0	\$0	\$20,000
--	Sewer Geographic Information System (GIS) Mapping Updates (Engineering FY27)	\$20,000	\$0	\$0	\$0	\$0	\$20,000



Project Types

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
-- Streets Geographic Information System (GIS) Mapping Updates (Engineering FY27)	\$10,000	\$0	\$0	\$0	\$0	\$10,000
-- Water Rate Study FY27	\$7,000	\$0	\$0	\$0	\$0	\$7,000
-- Sewer Rate Study FY27	\$7,000	\$0	\$0	\$0	\$0	\$7,000
Total Water and Sewer	\$17,726,000	\$22,364,373	\$7,868,200	\$2,190,000	\$1,100,000	\$51,248,573

Roadways

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Paving	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000
Total Roadways	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000

Other Improvements

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
East and south west Stormwater management Improvements project	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Caustic Feed system for Church Street and Olney Way WTP.	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Seasonal Decorations, Electrical, Banners	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Hydrocorp. Backflow prevention compliance monitoring and inspection. 2 year proposal	\$34,345	\$0	\$0	\$0	\$0	\$34,345
Cupola park improvements	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Total Other Improvements	\$239,345	\$1,000,000	\$0	\$0	\$0	\$1,239,345

Vehicles and Wheeled Equipment

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Jet Vac truck Used	\$133,000	\$0	\$0	\$0	\$0	\$133,000
F250 pickup truck Streets 2 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
F250 pickup truck Water 1 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
F250 pickup truck Streets 1 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
F250 pickup truck Sewer 1 of 1	\$82,000	\$0	\$0	\$0	\$0	\$82,000
F250 pickup truck Sewer FY2028	\$0	\$82,000	\$0	\$0	\$0	\$82,000
F250 pickup truck Water 2 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
SUV replacement for Town Manager vehicle	\$0	\$70,500	\$0	\$0	\$0	\$70,500
2026 Ford Explorer 4	\$67,933	\$0	\$0	\$0	\$0	\$67,933



Project Types

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
2026 Ford Explorer 3	\$67,933	\$0	\$0	\$0	\$0	\$67,933
2026 Ford Explorer 2	\$67,933	\$0	\$0	\$0	\$0	\$67,933
2026 Ford Explorer 1	\$67,933	\$0	\$0	\$0	\$0	\$67,933
Street Sweepering	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Total Vehicles and Wheeled Equipment	\$874,732	\$152,500	\$0	\$0	\$0	\$1,027,232

Building and Facilities

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
-- Town Hall Roof	\$0	\$250,000	\$0	\$0	\$0	\$250,000
-- Electrical Improvements for WTP	\$100,000	\$0	\$0	\$0	\$0	\$100,000
-- Replace Oldest Town Hall HVAC Unit	\$43,498	\$0	\$0	\$0	\$0	\$43,498
-- Salt Barn at White Farm	\$35,000	\$0	\$0	\$0	\$0	\$35,000
-- Lights for Church St. Water Plant	\$25,000	\$0	\$0	\$0	\$0	\$25,000
-- Pole Barn at Rt. 24 Park	\$0	\$25,000	\$0	\$0	\$0	\$25,000
-- Acoustic Dampening for Training Room	\$16,946	\$0	\$0	\$0	\$0	\$16,946
replace Public Works Building shed roof replacement	\$3,000	\$0	\$0	\$0	\$0	\$3,000
-- Gas monitor and calibration station.	\$2,800	\$0	\$0	\$0	\$0	\$2,800
Total Building and Facilities	\$226,244	\$275,000	\$0	\$0	\$0	\$501,244

Other Equipment

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Insert Valves/Blow offs	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Town Hall Security Upgrades	\$0	\$110,000	\$0	\$0	\$0	\$110,000
Membrane tube Cleaning	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Heater for Church St Water Treatment Plant	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Settler Valve and tank improvements as well as air line replacement. for Church St WTP	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Manhole Lid Lifter	\$2,500	\$0	\$0	\$0	\$0	\$2,500
Portable Generator	\$2,000	\$0	\$0	\$0	\$0	\$2,000
Total Other Equipment	\$269,500	\$110,000	\$0	\$0	\$0	\$379,500

Computer Software

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
TextMyGov	\$0	\$0	\$9,000	\$7,500	\$7,500	\$24,000
Total Computer Software	\$0	\$0	\$9,000	\$7,500	\$7,500	\$24,000



Additional Operating Funds Request

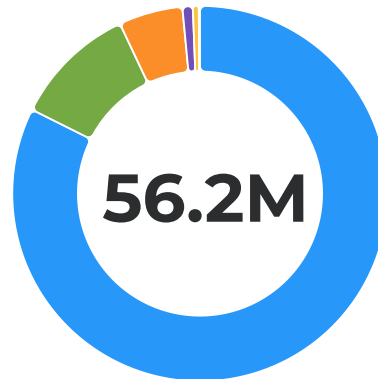
Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Collection system maintenance, cleaning and jetting services. adj.	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Total Additional Operating Funds Request	\$20,000	\$0	\$0	\$0	\$0	\$20,000

Computers and Related Equipment

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Computer Server	\$0	\$0	\$3,500	\$0	\$0	\$3,500
Total Computers and Related Equipment	\$0	\$0	\$3,500	\$0	\$0	\$3,500

Capital Improvement Plan - Departments

FY27 - FY31 Capital Costs by Department



● Sewer	\$46,288,300	82.37%
● Water	\$5,962,918	10.61%
● Streets	\$3,094,000	5.51%
● General	\$501,498	0.89%
● Police	\$288,678	0.51%
● Recreation	\$58,000	0.10%

Sewer

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
White Farm Wastewater Treatment Plant	\$10,000,000	\$8,000,000	\$0	\$0	\$0	\$18,000,000
White Farm Southwest RIBs	\$0	\$2,500,000	\$2,500,000	\$1,000,000	\$0	\$6,000,000
Sanitary sewer pipe repair replace	\$800,000	\$1,000,000	\$1,000,000	\$1,100,000	\$1,100,000	\$5,000,000
White Farm FM & BRM	\$3,940,000	\$0	\$0	\$0	\$0	\$3,940,000
Wastewater treatment plant conversion to pump station or new pump station redirected to White farm WWTP	\$300,000	\$3,080,000	\$0	\$0	\$0	\$3,380,000
Temporary membrane system	\$860,000	\$1,080,000	\$1,080,000	\$0	\$0	\$3,020,000
Expansion of Effluent Spray Disposal System at White Farm Wastewater Facility.	\$250,000	\$1,500,000	\$1,000,000	\$0	\$0	\$2,750,000
White street sewer replacement study, design, and construction	\$312,000	\$2,080,000	\$0	\$0	\$0	\$2,392,000
Centrifuge conversion to a mobile trailer unit / Mobile Centrifuge	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Temporary membrane system infrastructure improvements	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Membrane tubes	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Drip irrigation system for White Farm landscaping	\$0	\$0	\$90,000	\$90,000	\$0	\$180,000



Departments

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
using treated wastewater.						
Jet Vac truck Used	\$133,000	\$0	\$0	\$0	\$0	\$133,000
Wastewater electrical and control repair upgrades	\$100,000	\$0	\$0	\$0	\$0	\$100,000
F250 pickup truck Sewer 1 of 1	\$82,000	\$0	\$0	\$0	\$0	\$82,000
F250 pickup truck Sewer FY2028	\$0	\$82,000	\$0	\$0	\$0	\$82,000
Membrane tube Cleaning	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Collection system maintenance, cleaning and jetting services. adj.	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Sewer Geographic Information System (GIS) Mapping Updates (Engineering FY27)	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Sewer Rate Study FY27	\$7,000	\$0	\$0	\$0	\$0	\$7,000
Gas monitor and calibration station.	\$2,800	\$0	\$0	\$0	\$0	\$2,800
Manhole Lid Lifter	\$2,500	\$0	\$0	\$0	\$0	\$2,500
Portable Generator	\$2,000	\$0	\$0	\$0	\$0	\$2,000
Total Sewer	\$18,006,300	\$19,322,000	\$5,670,000	\$2,190,000	\$1,100,000	\$46,288,300

Water

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
-- Morris Street water main replacement.	\$0	\$2,048,200	\$2,048,200	\$0	\$0	\$4,096,400
2024-30 45-2 Old Landing Road Water Main Replacement and Extension	\$0	\$1,076,173	\$0	\$0	\$0	\$1,076,173
-- Water System Model & Uni-Directional Flushing Plan (Engineering FY27)	\$0	\$0	\$150,000	\$0	\$0	\$150,000
-- Insert Valves/Blow offs	\$120,000	\$0	\$0	\$0	\$0	\$120,000
-- Electrical Improvements for WTP	\$100,000	\$0	\$0	\$0	\$0	\$100,000
-- Caustic Feed system for Church Street and Olney Way WTP.	\$100,000	\$0	\$0	\$0	\$0	\$100,000
-- F250 pickup truck Water 1 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
-- F250 pickup truck Water 2 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
-- Heater for Church St Water Treatment Plant	\$50,000	\$0	\$0	\$0	\$0	\$50,000
-- Hydrocorp. Backflow prevention	\$34,345	\$0	\$0	\$0	\$0	\$34,345



Departments

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
-- compliance monitoring and inspection. 2 year proposal						
-- Lights for Church St. Water Plant	\$25,000	\$0	\$0	\$0	\$0	\$25,000
-- Water Geographic Information System (GIS) Mapping Updates (Engineering FY27) Copy	\$20,000	\$0	\$0	\$0	\$0	\$20,000
-- Settler Valve and tank improvements as well as air line replacement. for Church St WTP	\$20,000	\$0	\$0	\$0	\$0	\$20,000
-- Water Rate Study FY27	\$7,000	\$0	\$0	\$0	\$0	\$7,000
Total Water	\$640,345	\$3,124,373	\$2,198,200	\$0	\$0	\$5,962,918

Streets

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Paving	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000
East and south west Stormwater management Improvements project	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
F250 pickup truck Streets 2 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
F250 pickup truck Streets 1 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
Seasonal Decorations, Electrical, Banners	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Street Sweepering	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Salt Barn at White Farm	\$35,000	\$0	\$0	\$0	\$0	\$35,000
Streets Geographic Information System (GIS) Mapping Updates (Engineering FY27)	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Total Streets	\$694,000	\$1,350,000	\$350,000	\$350,000	\$350,000	\$3,094,000

General

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Town Hall Roof	\$0	\$250,000	\$0	\$0	\$0	\$250,000
Town Hall Security Upgrades	\$0	\$110,000	\$0	\$0	\$0	\$110,000
SUV replacement for Town Manager vehicle	\$0	\$70,500	\$0	\$0	\$0	\$70,500
Replace Oldest Town Hall HVAC Unit	\$43,498	\$0	\$0	\$0	\$0	\$43,498
TextMyGov	\$0	\$0	\$9,000	\$7,500	\$7,500	\$24,000
Computer Server	\$0	\$0	\$3,500	\$0	\$0	\$3,500
Total General	\$43,498	\$430,500	\$12,500	\$7,500	\$7,500	\$501,498



Police

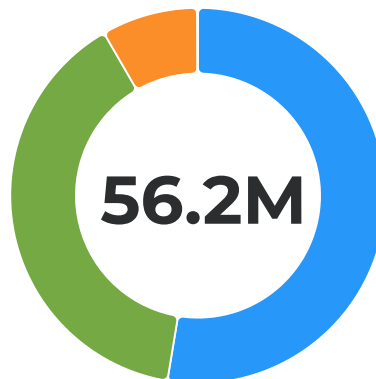
Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
2026 Ford Explorer 4	\$67,933	\$0	\$0	\$0	\$0	\$67,933
2026 Ford Explorer 3	\$67,933	\$0	\$0	\$0	\$0	\$67,933
2026 Ford Explorer 2	\$67,933	\$0	\$0	\$0	\$0	\$67,933
2026 Ford Explorer 1	\$67,933	\$0	\$0	\$0	\$0	\$67,933
Acoustic Dampening for Training Room	\$16,946	\$0	\$0	\$0	\$0	\$16,946
Total Police	\$288,678	\$0	\$0	\$0	\$0	\$288,678

Recreation

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
-- Cupola park improvements	\$30,000	\$0	\$0	\$0	\$0	\$30,000
-- Pole Barn at Rt. 24 Park	\$0	\$25,000	\$0	\$0	\$0	\$25,000
replace ment Public Works Building shed roof replacement	\$3,000	\$0	\$0	\$0	\$0	\$3,000
Total Recreation	\$33,000	\$25,000	\$0	\$0	\$0	\$58,000

Capital Improvement Plan - Expenditures

FY27 - FY31 Expenditures by Fund



● Cash on Hand / Current Year Revenue	\$29,563,716	52.61%
● Debt	\$21,940,000	39.04%
● Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$4,654,678	8.28%
● Grants	\$35,000	0.06%

Cash on Hand / Current Year Revenue

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
-- White Farm Southwest RIBs	\$0	\$2,500,000	\$2,500,000	\$1,000,000	\$0	\$6,000,000
-- Sanitary sewer pipe repair replace	\$0	\$1,000,000	\$1,000,000	\$1,100,000	\$1,100,000	\$4,200,000
-- Morris Street water main replacement.	\$0	\$2,048,200	\$2,048,200	\$0	\$0	\$4,096,400
-- Wastewater treatment plant conversion to pump station or new pump station redirected to White farm WWTP	\$0	\$3,080,000	\$0	\$0	\$0	\$3,080,000
-- Expansion of Effluent Spray Disposal System at White Farm Wastewater Facility.	\$250,000	\$1,500,000	\$1,000,000	\$0	\$0	\$2,750,000
-- Temporary membrane system	\$0	\$1,080,000	\$1,080,000	\$0	\$0	\$2,160,000
-- White street sewer replacement study, design, and construction	\$0	\$2,080,000	\$0	\$0	\$0	\$2,080,000

Expenditures

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Paving	\$200,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,600,000
2024-3	Old Landing	\$0	\$1,076,173	\$0	\$0	\$0	\$1,076,173
045-2	Road Water Main Replacement and Extension						
--	East and south west Stormwater management Improvements project	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
--	Town Hall Roof	\$0	\$250,000	\$0	\$0	\$0	\$250,000
--	Drip irrigation system for White Farm landscaping using treated wastewater.	\$0	\$0	\$90,000	\$90,000	\$0	\$180,000
--	Water System Model & Uni-Directional Flushing Plan (Engineering FY27)	\$0	\$0	\$150,000	\$0	\$0	\$150,000
--	Town Hall Security Upgrades	\$0	\$110,000	\$0	\$0	\$0	\$110,000
--	Wastewater electrical and control repair upgrades	\$100,000	\$0	\$0	\$0	\$0	\$100,000
--	F250 pickup truck Streets 2 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
--	F250 pickup truck Streets 1 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
--	F250 pickup truck Sewer FY2028	\$0	\$82,000	\$0	\$0	\$0	\$82,000
--	Seasonal Decorations, Electrical, Banners	\$75,000	\$0	\$0	\$0	\$0	\$75,000
--	SUV replacement for Town Manager vehicle	\$0	\$70,500	\$0	\$0	\$0	\$70,500
--	Street Sweepering	\$60,000	\$0	\$0	\$0	\$0	\$60,000
--	Replace Oldest Town Hall HVAC Unit	\$43,498	\$0	\$0	\$0	\$0	\$43,498
--	Hydrocorp. Backflow prevention compliance monitoring and	\$34,345	\$0	\$0	\$0	\$0	\$34,345



Expenditures

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
inspection. 2 year proposal						
-- Cupola park improvements	\$30,000	\$0	\$0	\$0	\$0	\$30,000
-- Lights for Church St. Water Plant	\$25,000	\$0	\$0	\$0	\$0	\$25,000
-- Pole Barn at Rt. 24 Park	\$0	\$25,000	\$0	\$0	\$0	\$25,000
-- TextMyGov	\$0	\$0	\$9,000	\$7,500	\$7,500	\$24,000
-- Collection system maintenance, cleaning and jetting services. adj.	\$20,000	\$0	\$0	\$0	\$0	\$20,000
-- Water Geographic Information System (GIS) Mapping Updates (Engineering FY27) Copy	\$20,000	\$0	\$0	\$0	\$0	\$20,000
-- Sewer Geographic Information System (GIS) Mapping Updates (Engineering FY27)	\$20,000	\$0	\$0	\$0	\$0	\$20,000
-- Streets Geographic Information System (GIS) Mapping Updates (Engineering FY27)	\$10,000	\$0	\$0	\$0	\$0	\$10,000
-- Water Rate Study FY27	\$7,000	\$0	\$0	\$0	\$0	\$7,000
-- Sewer Rate Study FY27	\$7,000	\$0	\$0	\$0	\$0	\$7,000
-- Computer Server	\$0	\$0	\$3,500	\$0	\$0	\$3,500
replace Public Works Building shed roof replacement	\$3,000	\$0	\$0	\$0	\$0	\$3,000
-- Gas monitor and calibration station.	\$2,800	\$0	\$0	\$0	\$0	\$2,800
-- Manhole Lid Lifter	\$2,500	\$0	\$0	\$0	\$0	\$2,500
-- Portable Generator	\$2,000	\$0	\$0	\$0	\$0	\$2,000
Total Cash on Hand / Current Year Revenue	\$1,076,143	\$16,251,873	\$8,230,700	\$2,547,500	\$1,457,500	\$29,563,716



Expenditures

Debt

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
White Farm Wastewater Treatment Plant	\$10,000,000	\$8,000,000	\$0	\$0	\$0	\$18,000,000
White Farm FM & BRM	\$3,940,000	\$0	\$0	\$0	\$0	\$3,940,000
Total Debt	\$13,940,000	\$8,000,000	\$0	\$0	\$0	\$21,940,000

Restricted Funds (Impacts Fees, Transfer Tax, etc.)

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Temporary membrane system	\$860,000	\$0	\$0	\$0	\$0	\$860,000
Sanitary sewer pipe repair replace	\$800,000	\$0	\$0	\$0	\$0	\$800,000
Centrifuge conversion to a mobile trailer unit / Mobile Centrifuge	\$500,000	\$0	\$0	\$0	\$0	\$500,000
White street sewer replacement study, design, and construction	\$312,000	\$0	\$0	\$0	\$0	\$312,000
Temporary membrane system infrastructure improvements	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Membrane tubes	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Wastewater treatment plant conversion to pump station or new pump station redirected to White farm WWTP	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Paving	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Jet Vac truck Used	\$133,000	\$0	\$0	\$0	\$0	\$133,000
Insert Valves/Blow offs	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Electrical Improvements for WTP	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Caustic Feed system for Church Street and Olney Way WTP.	\$100,000	\$0	\$0	\$0	\$0	\$100,000
F250 pickup truck Water 1 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
F250 pickup truck Sewer 1 of 1	\$82,000	\$0	\$0	\$0	\$0	\$82,000
F250 pickup truck Water 2 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
Membrane tube Cleaning	\$75,000	\$0	\$0	\$0	\$0	\$75,000
2026 Ford Explorer 4	\$67,933	\$0	\$0	\$0	\$0	\$67,933
2026 Ford Explorer 3	\$67,933	\$0	\$0	\$0	\$0	\$67,933
2026 Ford Explorer 2	\$67,933	\$0	\$0	\$0	\$0	\$67,933
2026 Ford Explorer 1	\$67,933	\$0	\$0	\$0	\$0	\$67,933
Heater for Church St Water Treatment Plant	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Settler Valve and tank improvements as well as air line replacement. for Church St WTP	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Acoustic Dampening for Training Room	\$16,946	\$0	\$0	\$0	\$0	\$16,946
White Farm FM & BRM	\$0	\$0	\$0	\$0	\$0	\$0



Expenditures

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$4,654,678	\$0	\$0	\$0	\$0	\$4,654,678

Grants

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Salt Barn at White Farm	\$35,000	\$0	\$0	\$0	\$0	\$35,000
Total Grants	\$35,000	\$0	\$0	\$0	\$0	\$35,000



Capital Projects

Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
-- White Farm Wastewater Treatment Plant	2027 - 2028	Sewer	Water and Sewer	\$18,000,000
-- White Farm Southwest RIBs	2028 - 2030	Sewer	Water and Sewer	\$6,000,000
-- Sanitary sewer pipe repair replace	2027 - 2031	Sewer	Water and Sewer	\$5,000,000
-- Morris Street water main replacement.	2028 - 2029	Water	Water and Sewer	\$4,096,400
-- White Farm FM & BRM	2027	Sewer	Water and Sewer	\$3,940,000
-- Wastewater treatment plant conversion to pump station or new pump station redirected to White farm WWTP	2027 - 2028	Sewer	Water and Sewer	\$3,380,000
-- Temporary membrane system	2027 - 2029	Sewer	Water and Sewer	\$3,020,000
-- Expansion of Effluent Spray Disposal System at White Farm Wastewater Facility.	2027 - 2029	Sewer	Water and Sewer	\$2,750,000
-- White street sewer replacement study, design, and construction	2027 - 2028	Sewer	Water and Sewer	\$2,392,000
-- Paving	2027 - 2031	Streets	Roadways	\$1,750,000
2024-30 45-2 Old Landing Road Water Main Replacement and Extension	2028	Water	Water and Sewer	\$1,076,173
-- East and south west Stormwater management Improvements project	2028	Streets	Other Improvements	\$1,000,000
-- Centrifuge conversion to a mobile trailer unit / Mobile Centrifuge	2027	Sewer	Water and Sewer	\$500,000
-- Temporary membrane	2027	Sewer	Water and Sewer	\$300,000



Project No. / Project Name	Years	Departments	Type	Total
system infrastructure improvements				
-- Membrane tubes	2027	Sewer	Water and Sewer	\$300,000
-- Town Hall Roof	2028	General	Building and Facilities	\$250,000
-- Drip irrigation system for White Farm landscaping using treated wastewater.	2029 - 2030	Sewer	Water and Sewer	\$180,000
-- Water System Model & Uni-Directional Flushing Plan (Engineering FY27)	2029	Water	Water and Sewer	\$150,000
-- Jet Vac truck Used	2027	Sewer	Vehicles and Wheeled Equipment	\$133,000
-- Insert Valves/Blow offs	2027	Water	Other Equipment	\$120,000
-- Town Hall Security Upgrades	2028	General	Other Equipment	\$110,000
-- Wastewater electrical and control repair upgrades	2027	Sewer	Water and Sewer	\$100,000
-- Electrical Improvements for WTP	2027	Water	Building and Facilities	\$100,000
-- Caustic Feed system for Church Street and Olney Way WTP.	2027	Water	Other Improvements	\$100,000
-- F250 pickup truck Streets 2 of 2	2027	Streets	Vehicles and Wheeled Equipment	\$82,000
-- F250 pickup truck Water 1 of 2	2027	Water	Vehicles and Wheeled Equipment	\$82,000
-- F250 pickup truck Streets 1 of 2	2027	Streets	Vehicles and Wheeled Equipment	\$82,000
-- F250 pickup truck Sewer 1 of 1	2027	Sewer	Vehicles and Wheeled Equipment	\$82,000
-- F250 pickup truck Sewer FY2028	2028	Sewer	Vehicles and Wheeled Equipment	\$82,000
-- F250 pickup truck Water 2 of 2	2027	Water	Vehicles and Wheeled Equipment	\$82,000
-- Seasonal Decorations, Electrical, Banners	2027	Streets	Other Improvements	\$75,000
-- Membrane tube Cleaning	2027	Sewer	Other Equipment	\$75,000
-- SUV replacement for Town Manager vehicle	2028	General	Vehicles and Wheeled Equipment	\$70,500
-- 2026 Ford Explorer 4	2027	Police	Vehicles and Wheeled Equipment	\$67,933
-- 2026 Ford Explorer 3	2027	Police	Vehicles and Wheeled Equipment	\$67,933

Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
-- 2026 Ford Explorer 2	2027	Police	Vehicles and Wheeled Equipment	\$67,933
-- 2026 Ford Explorer 1	2027	Police	Vehicles and Wheeled Equipment	\$67,933
-- Street Sweeping	2027	Streets	Vehicles and Wheeled Equipment	\$60,000
-- Heater for Church St Water Treatment Plant	2027	Water	Other Equipment	\$50,000
-- Replace Oldest Town Hall HVAC Unit	2027	General	Building and Facilities	\$43,498
-- Salt Barn at White Farm	2027	Streets	Building and Facilities	\$35,000
-- Hydrocorp. Backflow prevention compliance monitoring and inspection. 2 year proposal	2027	Water	Other Improvements	\$34,345
-- Cupola park improvements	2027	Recreation	Other Improvements	\$30,000
-- Lights for Church St. Water Plant	2027	Water	Building and Facilities	\$25,000
-- Pole Barn at Rt. 24 Park	2028	Recreation	Building and Facilities	\$25,000
-- TextMyGov	2029 - 2031	General	Computer Software	\$24,000
-- Collection system maintenance, cleaning and jetting services. adj.	2027	Sewer	Additional Operating Funds Request	\$20,000
-- Water Geographic Information System (GIS) Mapping Updates (Engineering FY27) Copy	2027	Water	Water and Sewer	\$20,000
-- Sewer Geographic Information System (GIS) Mapping Updates (Engineering FY27)	2027	Sewer	Water and Sewer	\$20,000
-- Settler Valve and tank improvements as well as air line replacement. for Church St WTP	2027	Water	Other Equipment	\$20,000
-- Acoustic Dampening for Training Room	2027	Police	Building and Facilities	\$16,946
-- Streets Geographic Information System	2027	Streets	Water and Sewer	\$10,000



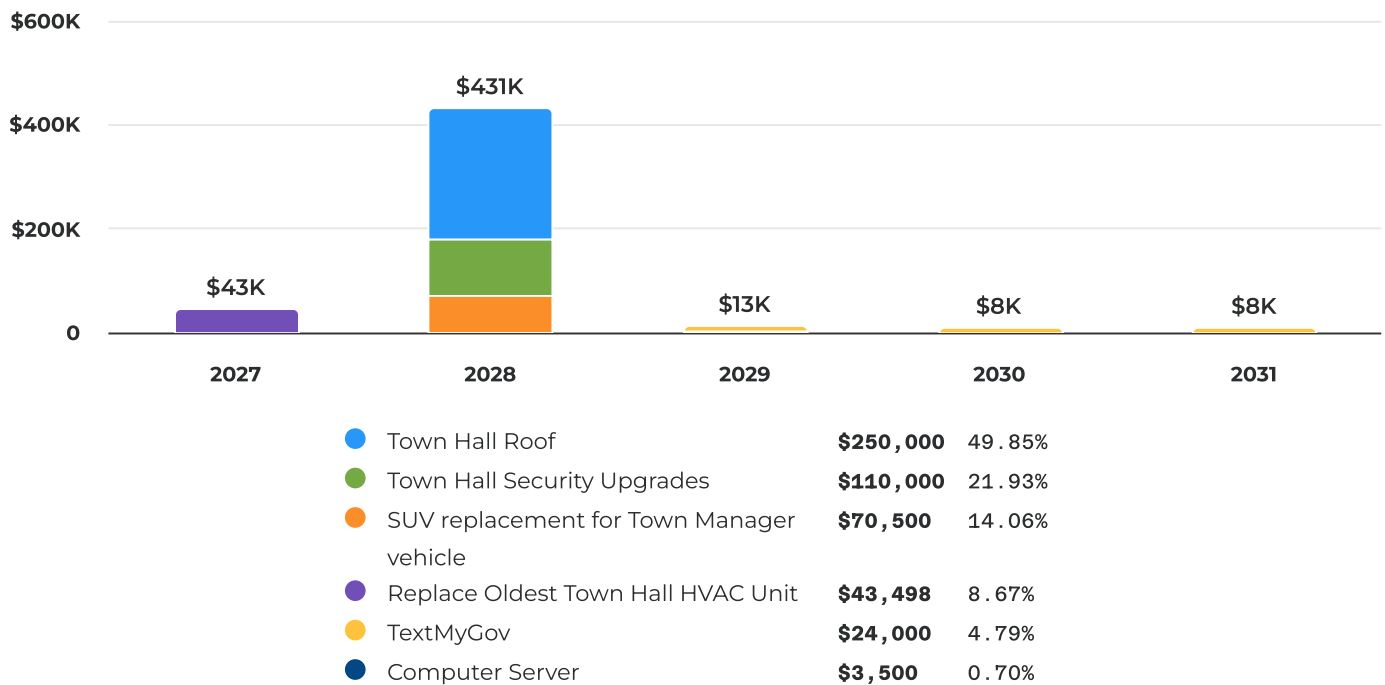
Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
--	(GIS)Mapping Updates (Engineering FY27)			
--	Water Rate Study 2027	Water	Water and Sewer	\$7,000
--	Sewer Rate Study 2027	Sewer	Water and Sewer	\$7,000
--	Computer Server 2029	General	Computers and Related Equipment	\$3,500
replace ment	Public Works 2027	Recreation	Building and Facilities	\$3,000
--	Building shed roof replacement			
--	Gas monitor and calibration station.	Sewer	Building and Facilities	\$2,800
--	Manhole Lid Lifter 2027	Sewer	Other Equipment	\$2,500
--	Portable Generator 2027	Sewer	Other Equipment	\$2,000



General

FY27 - FY31 General Projects



Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Town Hall Roof	\$0	\$250,000	\$0	\$0	\$0	\$250,000
Town Hall Security Upgrades	\$0	\$110,000	\$0	\$0	\$0	\$110,000
SUV replacement for Town Manager vehicle	\$0	\$70,500	\$0	\$0	\$0	\$70,500
Replace Oldest Town Hall HVAC Unit	\$43,498	\$0	\$0	\$0	\$0	\$43,498
TextMyGov	\$0	\$0	\$9,000	\$7,500	\$7,500	\$24,000
Computer Server	\$0	\$0	\$3,500	\$0	\$0	\$3,500
Total Summary of Requests	\$43,498	\$430,500	\$12,500	\$7,500	\$7,500	\$501,498

Computer Server

Overview

Request Owner	Matthew Hall, Director of Finance & Technology
Department	General
Type	Capital Equipment
Project Type	Computers and Related Equipment

Description

The Town's primary on-premises server, originally purchased in **2017**, is reaching the end of its reliable service life. Replacement is necessary to maintain secure, stable, and compliant operations across all departments, including finance, permitting, and document management.

1. End of Lifecycle and Performance Degradation

- Industry standards place the functional lifespan of a production server at **5–7 years**.
- At **nine years old**, the current unit is operating well beyond recommended lifecycle thresholds.
- Aging hardware increases the likelihood of component failure (power supply, drives, memory), which can result in extended downtime and costly emergency repairs.

2. Security and Compliance Requirements

- Older servers no longer receive full firmware, hardware, and security patch support.
- Running critical municipal systems on unsupported hardware increases cybersecurity exposure, including vulnerabilities that cannot be mitigated through software alone.
- Replacement supports compliance with state and local requirements for safeguarding financial, personnel, and public records.

3. Operational Reliability and Continuity of Government

- The server hosts essential applications and shared storage used daily by all departments.
- Hardware failure would disrupt operations such as payroll, utility billing, permitting, and document access.
- A planned replacement avoids unbudgeted emergency costs and ensures continuity of services to residents.

4. Cost Efficiency

- Continuing to maintain outdated hardware results in higher operating costs, including increased energy consumption and more frequent repairs.
- Replacement allows consolidation, virtualization improvements, and reduced maintenance costs.
- Modern servers provide significantly improved performance per dollar, extending the Town's long-term return on investment.

Recommendation

Allocate funding in the a future budget to replace the 2017 server with a modern, supported, energy-efficient unit that meets current security, performance, and reliability standards. This proactive investment protects municipal operations,

reduces risk, and ensures the Town can continue delivering uninterrupted services to the public.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$3.5K

Project Total

\$3.5K

Detailed Breakdown

Category

FY2029
Requested

Equipment

\$3,500

Total

\$3,500

Funding Sources

FY2027 Budget

\$0

Total Budget (all years)

\$3.5K

Project Total

\$3.5K

Detailed Breakdown

Category

FY2029
Requested

Cash on Hand / Current Year Revenue

\$3,500

Total

\$3,500

Replace Oldest Town Hall HVAC Unit

Overview

Request Owner	Matthew Hall, Director of Finance & Technology
Department	General
Type	Capital Improvement
Project Type	Building and Facilities
Estimated Start Date	07/1/2026
Estimated Completion Date	10/31/2026

Description

Remove and replace the 15-ton HVAC unit that was not replaced when the building was renovated in 2013. Unsure of age of unit. This unit services half of the Faye Lingo Reception Hall. If we split that portion of the hall off for more offices, it should be able to accommodate that change in space.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$43.5K	\$43.5K	\$43.5K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Repairs/Improvements	\$43,498
Total	\$43,498

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$43.5K	\$43.5K	\$43.5K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Cash on Hand / Current Year Revenue	\$43,498
Total	\$43,498



SUV replacement for Town Manager vehicle

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	General
Type	Capital Equipment
Project Type	Vehicles and Wheeled Equipment

Description

Replacement of the 2015 Ford Explorer with 97,000 miles used by the town manager. Upgrading to a larger SUV or truck to make for safer travel, while supporting onsite storm and emergency oversight, as requested by the Mayor and some council members. The explorer will be reassigned to another department for in-town use.

Details

New Purchase or Replacement: Replacement **Useful Life:** 10 or more years

New or Used Vehicle: New Vehicle

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$70.5K	\$70.5K

Detailed Breakdown

Category	FY2028 Requested
Vehicle Cost	\$70,500
Total	\$70,500

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$70.5K	\$70.5K

Detailed Breakdown

Category	FY2028 Requested
Cash on Hand / Current Year Revenue	\$70,500
Total	\$70,500



TextMyGov

Overview

Request Owner	Matthew Hall, Director of Finance & Technology
Department	General
Type	Capital Equipment
Project Type	Computer Software

Description

Overview

TextMyGov provides an efficient, resident-focused communication platform that allows municipalities to deliver information, receive service requests, and automate responses through text messaging. Investing in this system strengthens public engagement, reduces staff workload, and modernizes communication without requiring major infrastructure changes. This is a standalone software that residents would choose to opt into.

Justification

1. Meets Residents Where They Already Are

- Over 95% of adults use text messaging daily, making SMS the most accessible and immediate communication channel.
- TextMyGov ensures critical updates—emergency alerts, road closures, trash delays, event reminders—reach residents instantly.
- Reduces reliance on social media algorithms or website visits, which often miss large portions of the community.

2. Automates High-Volume, Low-Complexity Tasks

- Residents can text keywords to get answers 24/7 (e.g., “trash,” “permits,” “events”).
- Automation decreases call volume and walk-ins, freeing staff to focus on higher-value tasks.
- Reduces repetitive staff time spent answering the same questions, improving operational efficiency.

3. Streamlines Service Requests

- Residents can submit issues (potholes, code concerns, missed trash pickup) directly via text.
- Requests route to the correct department automatically, reducing delays and miscommunication.
- Creates a documented trail that improves accountability and response times.

4. Cost-Effective Compared to Alternatives

- No need for new hardware, app development, or complex IT integration.
- Lower cost than building or maintaining a custom mobile app.
- Reduces staff hours spent on manual communication, which translates into measurable savings over time.

5. Enhances Public Transparency and Trust

- Consistent, proactive communication helps residents feel informed and connected.
- Supports emergency notifications without requiring residents to download an app or check social media.
- Improves satisfaction with municipal services by offering a modern, convenient communication option.

6. Easy Implementation and Minimal Training

- Cloud-based system with simple onboarding.
- Staff can manage messages, keywords, and alerts without technical expertise.
- Integrates smoothly with existing workflows, reducing disruption.

7. Supports Strategic Goals

TextMyGov aligns with common municipal priorities:

- Improving customer service
- Increasing community engagement



- Modernizing operations
- Enhancing emergency preparedness
- Reducing administrative burden

Conclusion

Investing in TextMyGov is a cost-effective way to modernize communication, improve service delivery, and increase resident satisfaction. The platform's automation capabilities reduce staff workload while providing residents with fast, reliable access to information. The return on investment is realized through operational efficiencies, improved public engagement, and stronger community trust.

Details

New Purchase or Replacement: New

Supplemental Attachments

 [TextMyGov Slide Deck \(New\).pdf](#)

 [Town of Millsboro, DE TMG Service Agreement.pdf](#)

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$24K

Project Total

\$24K

Detailed Breakdown

Category	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Software	\$7,500	\$7,500	\$7,500	\$22,500
Installation	\$1,500	\$0	\$0	\$1,500
Total	\$9,000	\$7,500	\$7,500	\$24,000

Funding Sources

FY2027 Budget

\$0

Total Budget (all years)

\$24K

Project Total

\$24K

Detailed Breakdown

Category	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Cash on Hand / Current Year Revenue	\$9,000	\$7,500	\$7,500	\$24,000
Total	\$9,000	\$7,500	\$7,500	\$24,000



Town Hall Roof

Overview

Request Owner	Matthew Hall, Director of Finance & Technology
Department	General
Type	Capital Improvement
Project Type	Building and Facilities
Estimated Start Date	07/1/2026
Estimated Completion Date	07/31/2026

Description

The Town Hall roof has developed multiple leaks over the past several years, resulting in recurring maintenance costs around \$4,000 a year in roof repairs and increasing risk of damage to the building's interior, records, and electrical systems. A full reroofing is the most cost-effective long-term solution, preventing further deterioration and eliminating the need for repeated temporary repairs. Investing in a new roof now will protect the facility, reduce future maintenance expenses, and ensure the building remains safe and functional for staff and the public. This is a project that can be pushed off a little bit longer if needed.

Details

Type of Project: Refurbishment

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$250K	\$250K

Detailed Breakdown

Category	FY2028 <i>Requested</i>
Repairs/Improvements	\$250,000
Total	\$250,000



Funding Sources

FY2027 Budget

\$0

Total Budget (all years)

\$250K

Project Total

\$250K

Detailed Breakdown

Category

FY2028
Requested

Cash on Hand / Current Year Revenue

\$250,000

Total

\$250,000



Town Hall Security Upgrades

Overview

Request Owner	Matthew Hall, Director of Finance & Technology
Department	General
Type	Capital Equipment
Project Type	Other Equipment

Project Location



Description

1. Enhanced Security: Installing door access card readers and electronic locking systems significantly enhances the security of the premises. These systems ensure that only authorized personnel can access specific areas, reducing the risk of unauthorized entry and potential security breaches.

2. Access Control and Monitoring: The system allows for precise control over who can enter each door and at what times. This is particularly useful for sensitive areas that require restricted access. Additionally, the system provides detailed logs of entry and exit times, which can be invaluable for monitoring and auditing purposes.

3. Convenience and Efficiency: Electronic locking systems eliminate the need for traditional keys, which can be easily lost or duplicated. Access cards are more secure and can be quickly deactivated if lost or stolen. This improves overall efficiency in managing access credentials.

4. Scalability: The proposed system is scalable, we would be adding on to the other two phases we have already completed.

5. Integration with Other Systems: Modern access control systems can be integrated with other security systems such as CCTV, alarm systems, and building management systems. This integration provides a comprehensive security solution that enhances overall safety and operational efficiency.

6. Cost-Effectiveness: While the initial investment may seem substantial, the long-term benefits and savings from reduced theft, vandalism, and unauthorized access can outweigh the costs. Additionally, the system reduces the need for physical security personnel, leading to further cost savings.

7. Compliance: Installing access control systems can help ensure compliance with industry regulations and standards, which may require stringent access control measures for certain areas.

This is a project that when/if it is decided to move forward with it could be broken into stages.

Details

New Purchase or Replacement: New



Supplemental Attachments

 [13207-2-0 - Millsboro Town Hall - Access Control Expansion.pdf](#)

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$110K	\$110K

Detailed Breakdown

Category	FY2028 <i>Requested</i>
Equipment	\$110,000
Total	\$110,000

Funding Sources

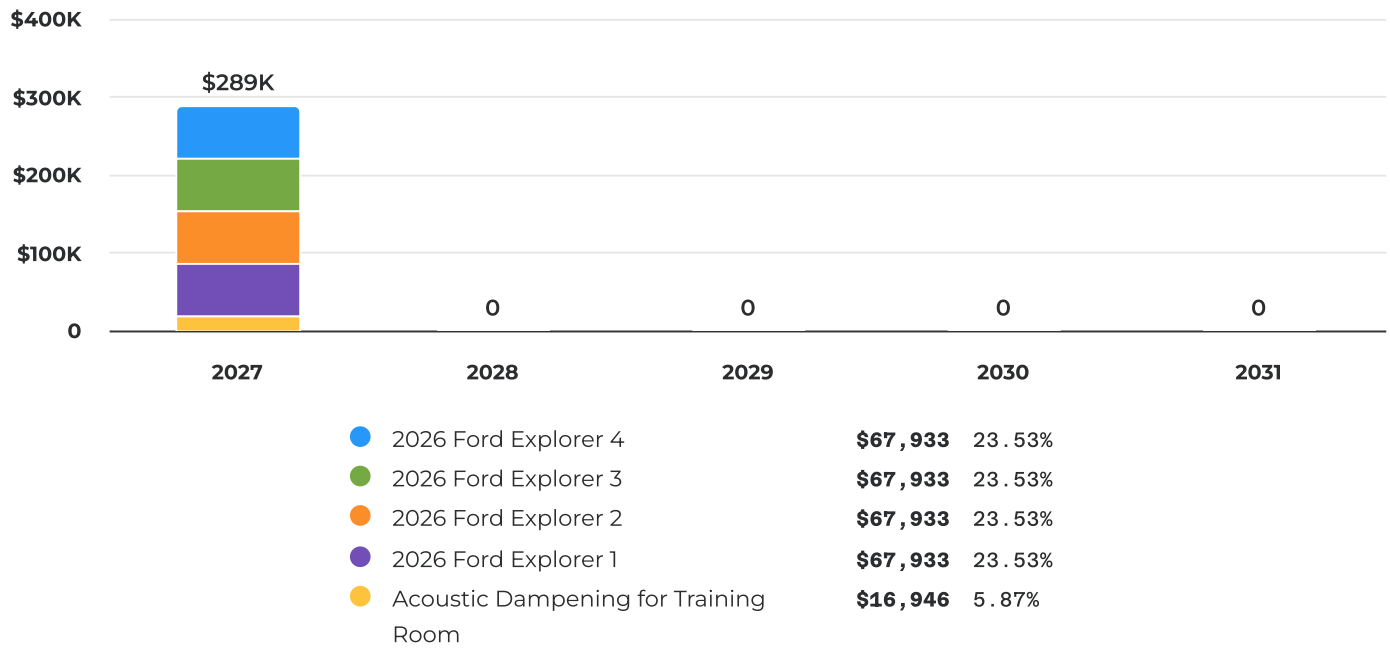
FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$110K	\$110K

Detailed Breakdown

Category	FY2028 <i>Requested</i>
Cash on Hand / Current Year Revenue	\$110,000
Total	\$110,000

Police

FY27 - FY31 Police Projects



Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
2026 Ford Explorer 4	\$67,933	\$0	\$0	\$0	\$0	\$67,933
2026 Ford Explorer 3	\$67,933	\$0	\$0	\$0	\$0	\$67,933
2026 Ford Explorer 2	\$67,933	\$0	\$0	\$0	\$0	\$67,933
2026 Ford Explorer 1	\$67,933	\$0	\$0	\$0	\$0	\$67,933
Acoustic Dampening for Training Room	\$16,946	\$0	\$0	\$0	\$0	\$16,946
Total Summary of Requests	\$288,678	\$0	\$0	\$0	\$0	\$288,678

2026 Ford Explorer 2

Overview

Request Owner	David Moyer, Police Chief
Department	Police
Type	Capital Equipment
Project Type	Vehicles and Wheeled Equipment

Description

The department also requires three additional patrol vehicles in order to remain consistent with Directive 56 of the Millsboro Police Department policies, which authorizes take-home vehicles for officers once they attain the rank of PFC.

Based on current staffing projections, five officers are expected to be promoted to PFC this year. Acquiring additional vehicles will allow the department to maintain adequate fleet rotation, support the take-home vehicle retention initiative, and ensure that operational readiness is not compromised.

Maintaining a properly sized and reliable fleet is essential for officer safety, response capability, and the continued success of our recruitment and retention efforts.

Details

New Purchase or Replacement:	Replacement	Useful Life:	5
New or Used Vehicle:	New Vehicle		

Supplemental Attachments

-  [Patrol Vehicle Purchase](#)
Hertrich Quote
-  [Upfit Quote](#)
Blue Tech Quote



Capital Cost

FY2027 Budget

\$67.9K

Total Budget (all years)

\$67.9K

Project Total

\$67.9K

Detailed Breakdown

Category

FY2027
Requested

Vehicle Cost

\$48,933

Upfit Cost

\$19,000**Total****\$67,933**

Funding Sources

FY2027 Budget

\$67.9K

Total Budget (all years)

\$67.9K

Project Total

\$67.9K

Detailed Breakdown

Category

FY2027
Requested

Restricted Funds (Impacts Fees, Transfer Tax, etc.)

\$67,933**Total****\$67,933**

2026 Ford Explorer 3

Overview

Request Owner	David Moyer, Police Chief
Department	Police
Type	Capital Equipment
Project Type	Vehicles and Wheeled Equipment

Description

The department also requires three additional patrol vehicles in order to remain consistent with Directive 56 of the Millsboro Police Department policies, which authorizes take-home vehicles for officers once they attain the rank of PFC.

Based on current staffing projections, five officers are expected to be promoted to PFC this year. Acquiring additional vehicles will allow the department to maintain adequate fleet rotation, support the take-home vehicle retention initiative, and ensure that operational readiness is not compromised.

Maintaining a properly sized and reliable fleet is essential for officer safety, response capability, and the continued success of our recruitment and retention efforts.

Details

New Purchase or Replacement: Replacement **Useful Life:** 5

New or Used Vehicle: New Vehicle

Supplemental Attachments



[Vehicle Purchas Quote](#)

Hertrich



[Upfit Quote](#)

Blue Tech

Capital Cost

FY2027 Budget

\$67.9K

Total Budget (all years)

\$67.9K

Project Total

\$67.9K

Detailed Breakdown

Category

FY2027
Requested

Vehicle Cost

\$48,933

Upfit Cost

\$19,000**Total****\$67,933**

Funding Sources

FY2027 Budget

\$67.9K

Total Budget (all years)

\$67.9K

Project Total

\$67.9K

Detailed Breakdown

Category

FY2027
Requested

Restricted Funds (Impacts Fees, Transfer Tax, etc.)

\$67,933**Total****\$67,933**

2026 Ford Explorer 4

Overview

Request Owner	David Moyer, Police Chief
Department	Police
Type	Capital Equipment
Project Type	Vehicles and Wheeled Equipment

Description

The department also requires three additional patrol vehicles in order to remain consistent with Directive 56 of the Millsboro Police Department policies, which authorizes take-home vehicles for officers once they attain the rank of PFC.

Based on current staffing projections, five officers are expected to be promoted to PFC this year. Acquiring additional vehicles will allow the department to maintain adequate fleet rotation, support the take-home vehicle retention initiative, and ensure that operational readiness is not compromised.

Maintaining a properly sized and reliable fleet is essential for officer safety, response capability, and the continued success of our recruitment and retention efforts.

Details

New Purchase or Replacement:	New	Useful Life:	5
New or Used Vehicle:	New Vehicle		

Supplemental Attachments

-  [Vehicle Purchase Quote](#)
Hertrich
-  [Upfit](#)
Blue Tech Quote



Capital Cost

FY2027 Budget

\$67.9K

Total Budget (all years)

\$67.9K

Project Total

\$67.9K

Detailed Breakdown

Category

FY2027
Requested

Vehicle Cost

\$48,933

Upfit Cost

\$19,000**Total****\$67,933**

Funding Sources

FY2027 Budget

\$67.9K

Total Budget (all years)

\$67.9K

Project Total

\$67.9K

Detailed Breakdown

Category

FY2027
Requested

Restricted Funds (Impacts Fees, Transfer Tax, etc.)

\$67,933**Total****\$67,933**

2026 Ford Explorer 1

Overview

Request Owner	David Moyer, Police Chief
Department	Police
Type	Capital Equipment
Project Type	Vehicles and Wheeled Equipment

Description

Replacement of Vehicle 8409

Vehicle 8409 is a 2016 model with approximately 70,000 miles. Over the course of its service life, the department has spent \$22,928.90 in maintenance and repair costs. The vehicle is now in need of a complete engine replacement, with an estimated cost exceeding \$15,000. Given the age of the vehicle and the cumulative maintenance costs already incurred, replacing the vehicle is the most fiscally responsible option rather than investing additional funds into a major repair.

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total
Cost	\$ 99.49	\$ 1,541.07	\$ 1,537.71	\$ 2,879.06	\$ 4,699.58	\$ 1,139.81	\$ 1,244.99	\$ 2,308.04	\$ 4,636.57	\$ 2,742.58		\$ 22,82

Details

New Purchase or Replacement:	Replacement	Useful Life:	5
New or Used Vehicle:	New Vehicle		

Supplemental Attachments

 [Vehicle Purchase Quote](#)
Hertrich

 [Upfit Quote](#)
Blue Tech Quote

Capital Cost

FY2027 Budget

\$67.9K

Total Budget (all years)

\$67.9K

Project Total

\$67.9K

Detailed Breakdown

Category

FY2027
Requested

Vehicle Cost

\$48,933

Upfit Cost

\$19,000**Total****\$67,933**

Funding Sources

FY2027 Budget

\$67.9K

Total Budget (all years)

\$67.9K

Project Total

\$67.9K

Detailed Breakdown

Category

FY2027
Requested

Restricted Funds (Impacts Fees, Transfer Tax, etc.)

\$67,933**Total****\$67,933**

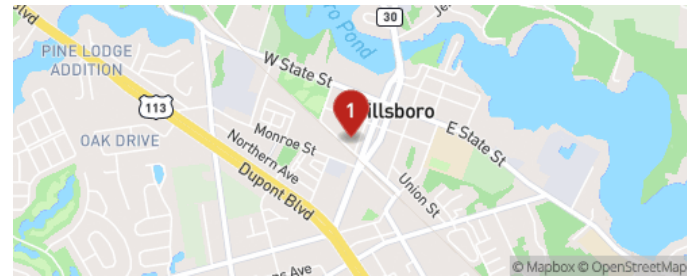
Acoustic Dampening for Training Room

Overview

Request Owner	David Moyer, Police Chief
Department	Police
Type	Capital Improvement
Project Type	Building and Facilities
Estimated Start Date	07/1/2026
Estimated Completion Date	08/31/2026

Project Location

120 Railroad Avenue



Description

Installation of Acoustic Dampening Panels in the Training Room of the Police Department to enhance the building's acoustic qualities. Quotes for project were provided by Midsouth Audio.

Supplemental Attachments


[Midsouth Audio Quote](#)

Sound Dampening Panels


[Midsouth Audio Quote 2](#)

dampening Panels

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$16.9K	\$16.9K	\$16.9K

Detailed Breakdown

Category	FY2027 Requested
Repairs/Improvements	\$16,946
Total	\$16,946



Funding Sources

FY2027 Budget

\$16.9K

Total Budget (all years)

\$16.9K

Project Total

\$16.9K

Detailed Breakdown

Category

FY2027
Requested

Restricted Funds (Impacts Fees, Transfer Tax, etc.)

\$16,946

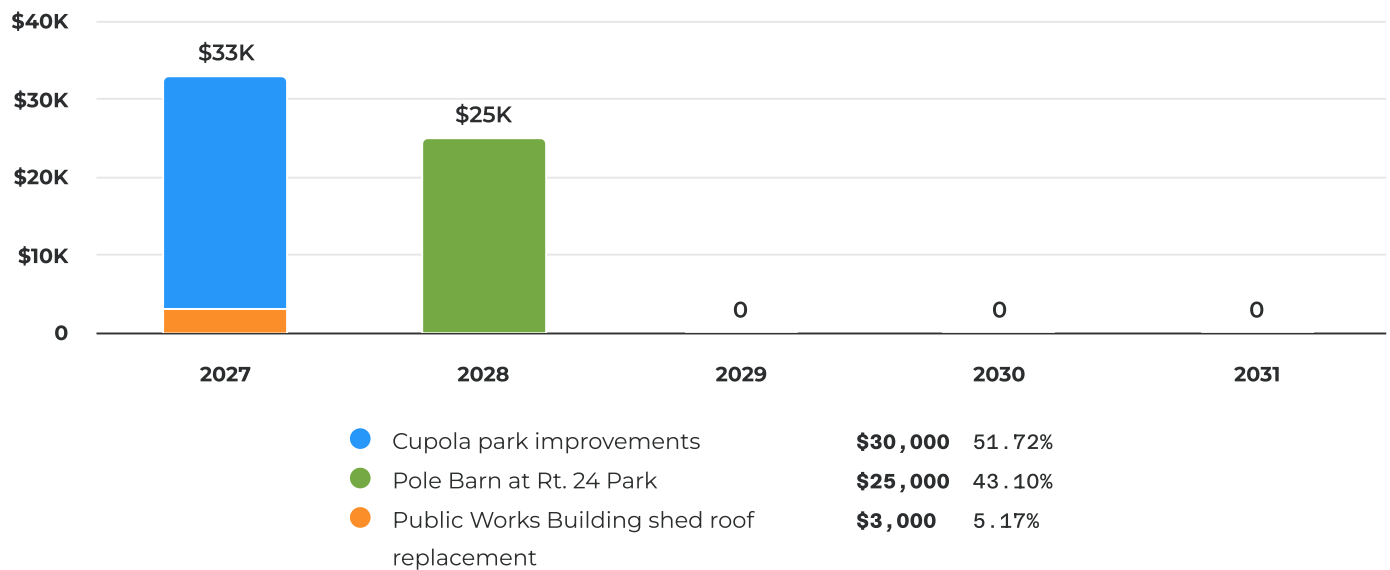
Total

\$16,946



Recreation

FY27 - FY31 Recreation Projects



Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
-- Cupola park improvements	\$30,000	\$0	\$0	\$0	\$0	\$30,000
-- Pole Barn at Rt. 24 Park	\$0	\$25,000	\$0	\$0	\$0	\$25,000
replace ment Public Works Building shed roof replacement	\$3,000	\$0	\$0	\$0	\$0	\$3,000
Total Summary of Requests	\$33,000	\$25,000	\$0	\$0	\$0	\$58,000

Cupola park improvements

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Recreation
Type	Capital Improvement
Project Type	Other Improvements

Project Location



Description

Replace the electrical system that was removed during the installation of the new picnic gazebo building. Replace the smaller gazebo roofs with metal. Repair railings and upgrade the mulch containment in the children's play area.

Details

Type of Project: Refurbishment

Benefit to Community

Improved park facilities.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$30K	\$30K	\$30K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$30,000
Total	\$30,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$30K	\$30K	\$30K

Detailed Breakdown

Category	FY2027 Requested
Cash on Hand / Current Year Revenue	\$30,000
Total	\$30,000



Pole Barn at Rt. 24 Park

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Recreation
Type	Capital Improvement
Project Type	Building and Facilities
Estimated Start Date	08/31/2026
Estimated Completion Date	10/30/2026

Description

To storing park maintenance and sports equipment.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$25K	\$25K

Detailed Breakdown

Category	FY2028 <i>Requested</i>
Construction/Maintenance	\$25,000
Total	\$25,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$25K	\$25K

Detailed Breakdown

Category	FY2028 <i>Requested</i>
Cash on Hand / Current Year Revenue	\$25,000
Total	\$25,000



Public Works Building shed roof replacement

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Recreation
Type	Capital Improvement
Project Type	Building and Facilities
Project Number	replacement
Estimated Start Date	07/1/2026
Estimated Completion Date	09/28/2026

Project Location



Description

Replace the deteriorating shingle roof on the existing shed at the Public Works Building with metal roof by contractor.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$3K	\$3K	\$3K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$3,000
Total	\$3,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$3K	\$3K	\$3K

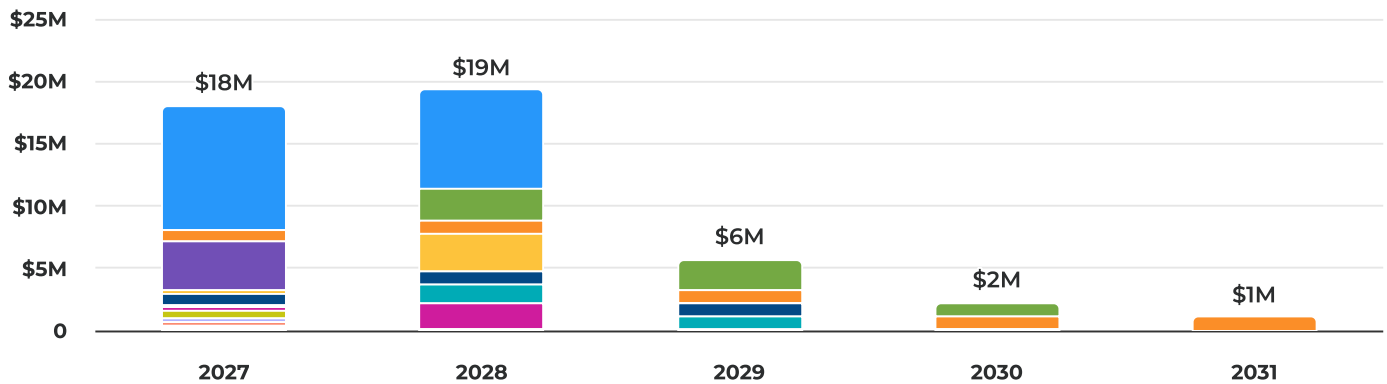
Detailed Breakdown

Category	FY2027 Requested
Cash on Hand / Current Year Revenue	\$3,000
Total	\$3,000



Sewer

FY27 - FY31 Sewer Projects



White Farm Wastewater Treatment Plant	\$18,000,000	38.89%
White Farm Southwest RIBs	\$6,000,000	12.96%
Sanitary sewer pipe repair replace	\$5,000,000	10.80%
White Farm FM & BRM	\$3,940,000	8.51%
Wastewater treatment plant conversion to pump station or new pump station redirected to White farm WWTP	\$3,380,000	7.30%
Temporary membrane system	\$3,020,000	6.52%
Expansion of Effluent Spray Disposal System at White Farm Wastewater Facility.	\$2,750,000	5.94%
White street sewer replacement study, design, and construction	\$2,392,000	5.17%
Centrifuge conversion to a mobile trailer unit / Mobile Centrifuge	\$500,000	1.08%
Temporary membrane system infrastructure improvements	\$300,000	0.65%
Membrane tubes	\$300,000	0.65%
Drip irrigation system for White Farm landscaping using treated wastewater.	\$180,000	0.39%
Jet Vac truck Used	\$133,000	0.29%
Wastewater electrical and control repair upgrades	\$100,000	0.22%
F250 pickup truck Sewer 1 of 1	\$82,000	0.18%
F250 pickup truck Sewer FY2028	\$82,000	0.18%
Membrane tube Cleaning	\$75,000	0.16%
Collection system maintenance, cleaning and jetting services. adj.	\$20,000	0.04%
Sewer Geographic Information System (GIS) Mapping Updates	\$20,000	0.04%

(Engineering FY27)

● Sewer Rate Study FY27	\$7,000	0.02%
● Gas monitor and calibration station.	\$2,800	0.01%
● Manhole Lid Lifter	\$2,500	0.01%
● Portable Generator	\$2,000	0.00%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
White Farm Wastewater Treatment Plant	\$10,000,000	\$8,000,000	\$0	\$0	\$0	\$18,000,000
White Farm Southwest RIBs	\$0	\$2,500,000	\$2,500,000	\$1,000,000	\$0	\$6,000,000
Sanitary sewer pipe repair replace	\$800,000	\$1,000,000	\$1,000,000	\$1,100,000	\$1,100,000	\$5,000,000
White Farm FM & BRM	\$3,940,000	\$0	\$0	\$0	\$0	\$3,940,000
Wastewater treatment plant conversion to pump station or new pump station redirected to White farm WWTP	\$300,000	\$3,080,000	\$0	\$0	\$0	\$3,380,000
Temporary membrane system	\$860,000	\$1,080,000	\$1,080,000	\$0	\$0	\$3,020,000
Expansion of Effluent Spray Disposal System at White Farm Wastewater Facility.	\$250,000	\$1,500,000	\$1,000,000	\$0	\$0	\$2,750,000
White street sewer replacement study, design, and construction	\$312,000	\$2,080,000	\$0	\$0	\$0	\$2,392,000
Centrifuge conversion to a mobile trailer unit/ Mobile Centrifuge	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Temporary membrane system infrastructure improvements	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Membrane tubes	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Drip irrigation system for White Farm landscaping using treated wastewater.	\$0	\$0	\$90,000	\$90,000	\$0	\$180,000
Jet Vac truck Used	\$133,000	\$0	\$0	\$0	\$0	\$133,000
Wastewater electrical and control repair upgrades	\$100,000	\$0	\$0	\$0	\$0	\$100,000
F250 pickup truck Sewer 1 of 1	\$82,000	\$0	\$0	\$0	\$0	\$82,000
F250 pickup truck Sewer FY2028	\$0	\$82,000	\$0	\$0	\$0	\$82,000
Membrane tube Cleaning	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Collection system maintenance, cleaning and jetting services. adj.	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Sewer Geographic Information System (GIS) Mapping Updates (Engineering FY27)	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Sewer Rate Study FY27	\$7,000	\$0	\$0	\$0	\$0	\$7,000



Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Gas monitor and calibration station.	\$2,800	\$0	\$0	\$0	\$0	\$2,800
Manhole Lid Lifter	\$2,500	\$0	\$0	\$0	\$0	\$2,500
Portable Generator	\$2,000	\$0	\$0	\$0	\$0	\$2,000
Total Summary of Requests	\$18,006,300	\$19,322,000	\$5,670,000	\$2,190,000	\$1,100,000	\$46,288,300

Centrifuge conversion to a mobile trailer unit / Mobile Centrifuge

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	07/1/2026
Estimated Completion Date	01/31/2027

Description

Mount the redundant centrifuge from Olney Way Water treatment plant to make a mobile unit that can provide redundant support for both the water plant's and wastewater treatment plant's solids handling needs.

Recommend purchasing the refurbished unit that should not need a rebuild for 5+ years of 5 days a week use, and purchasing a trailer and auxiliary equipment (fittings, hoses etc.)

Details

Type of Project: Improvement

Supplemental Attachments

 [used without trailer](#)
Used rebuilt centrifuge mounted on a skid needs trailer and hoses.

 [all new unit](#)
all new unit

Capital Cost

FY2027 Budget

\$500K

Total Budget (all years)

\$500K

Project Total

\$500K

Detailed Breakdown**Category****FY2027**
Requested

Planning

\$500,000**Total****\$500,000**

Funding Sources

FY2027 Budget

\$500K

Total Budget (all years)

\$500K

Project Total

\$500K

Detailed Breakdown**Category****FY2027**
Requested

Restricted Funds (Impacts Fees, Transfer Tax, etc.)

\$500,000**Total****\$500,000**

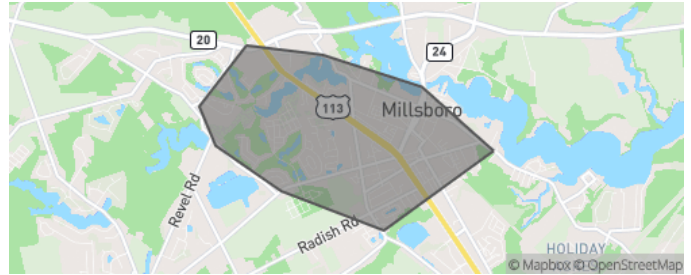


Collection system maintenance, cleaning and jetting services. adj.

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Other
Project Type	Additional Operating Funds Request

Project Location



Description

Routine cleaning of debris, grease, and grit from pump stations and the collection system to prolong equipment life, reduce downtime, and overtime.

If a vac truck is not purchased, it is to clean collection systems and pump stations. And the cost will increase to 75,000 this year.

If a vac truck is purchased, it will be used to clean the wastewater headworks pump station and support needs when the truck is out of service.

Contractor line cleaning is approximately \$6 per foot.

Supplemental Attachments

 [CES quote](#)
Quote for cleaning pump stations and headworks

 [McGovern Quote](#)
Quote for cleaning pump stations and headworks

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$20K	\$20K	\$20K

Detailed Breakdown

Category	FY2027 Requested
Other	\$20,000
Total	\$20,000



Funding Sources

FY2027 Budget

\$20K

Total Budget (all years)

\$20K

Project Total

\$20K

Detailed Breakdown

Category

FY2027
Requested

Cash on Hand / Current Year Revenue

\$20,000

Total

\$20,000



Drip irrigation system for White Farm landscaping using treated wastewater.

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer

Project Location



Description

Installation of a drip irrigation system at White Farm using treated wastewater for the tree buffer and landscaping for the new wastewater treatment plant. This is a placeholder from prior administration, subject to change based on cost benefit analysis.

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$180K

Project Total

\$180K

Detailed Breakdown

Category	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$90,000	\$90,000	\$180,000
Total	\$90,000	\$90,000	\$180,000

Funding Sources

FY2027 Budget

\$0

Total Budget (all years)

\$180K

Project Total

\$180K

Detailed Breakdown

Category	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Cash on Hand / Current Year Revenue	\$90,000	\$90,000	\$180,000
Total	\$90,000	\$90,000	\$180,000

Expansion of Effluent Spray Disposal System at White Farm Wastewater Facility.

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2028

Project Location



Description

Engineering design and construction for the expansion of the White Farm Wastewater Effluent Spray Disposal system to include the remaining non-irrigated areas of property, to provide additional spray disposal capacity using fixed and center pivot systems to maximize current property use.

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget

\$250K

Total Budget (all years)

\$2.75M

Project Total

\$2.75M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Construction/Maintenance	\$0	\$1,500,000	\$1,000,000	\$2,500,000
Design	\$250,000	\$0	\$0	\$250,000
Planning	\$0	\$0	\$0	\$0
Total	\$250,000	\$1,500,000	\$1,000,000	\$2,750,000

Funding Sources

FY2027 Budget

\$250K

Total Budget (all years)

\$2.75M

Project Total

\$2.75M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Cash on Hand / Current Year Revenue	\$250,000	\$1,500,000	\$1,000,000	\$2,750,000
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$0	\$0	\$0	\$0
Total	\$250,000	\$1,500,000	\$1,000,000	\$2,750,000



F250 pickup truck Sewer FY2028

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Equipment
Project Type	Vehicles and Wheeled Equipment

Description

Requesting a new truck to support the growing needs of the town for plowing and staff needs.

Details

New Purchase or Replacement:	Replacement	Useful Life:	10 or more years
New or Used Vehicle:	New Vehicle		

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$82K	\$82K

Detailed Breakdown

Category	FY2028 Requested
Vehicle Cost	\$72,000
Upfit Cost	\$10,000
Total	\$82,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$82K	\$82K

Detailed Breakdown

Category	FY2028 Requested
Cash on Hand / Current Year Revenue	\$82,000
Total	\$82,000



F250 pickup truck Sewer 1 of 1

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Equipment
Project Type	Vehicles and Wheeled Equipment

Description

Requesting a new truck to replace one that was totaled by a fire at the service garage.

Details

New Purchase or Replacement:	Replacement	Useful Life:	10 or more years
New or Used Vehicle:	New Vehicle		

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$82K	\$82K	\$82K

Detailed Breakdown

Category	FY2027 Requested
Vehicle Cost	\$72,000
Upfit Cost	\$10,000
Total	\$82,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$82K	\$82K	\$82K

Detailed Breakdown

Category	FY2027 Requested
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$82,000
Total	\$82,000



Gas monitor and calibration station.

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Sewer
Type	Capital Improvement
Project Type	Building and Facilities
Estimated Start Date	08/12/2026
Estimated Completion Date	11/26/2026

Project Location



Description

Additional gas monitor and calibration station for confined space safety. We are presently using the GX-3R 4 monitor.

Supplemental Attachments

 [Quote](#)

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$2.8K	\$2.8K	\$2.8K

Detailed Breakdown

Category	FY2027 Requested
Other	\$2,800
Total	\$2,800

Funding Sources

FY2027 Budget

\$2.8K

Total Budget (all years)

\$2.8K

Project Total

\$2.8K

Detailed Breakdown

Category

FY2027
Requested

Cash on Hand / Current Year Revenue

\$2,800

Total

\$2,800

Jet Vac truck Used

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Equipment
Project Type	Vehicles and Wheeled Equipment

Description

Purchase a used Jet Vac Truck for maintenance, cleaning, and emergency response to sewer backups of the town's collection system. Requires A CDL Driver with training (2 current sewer employees with prior operation experience). Would be stored at White farm.

Details

New Purchase or Replacement: New **Useful Life:** 7

New or Used Vehicle: Used Vehicle

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$133K	\$133K	\$133K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Vehicle Cost	\$125,000
Upfit Cost	\$8,000
Total	\$133,000



Funding Sources

FY2027 Budget

\$133K

Total Budget (all years)

\$133K

Project Total

\$133K

Detailed Breakdown

Category

FY2027
Requested

Restricted Funds (Impacts Fees, Transfer Tax, etc.)

\$133,000

Total

\$133,000

Manhole Lid Lifter

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Sewer
Type	Capital Equipment
Project Type	Other Equipment

Project Location



Description

A magnetic manhole lid lift to avoid bending, straining or lifting the manhole lid with hands.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$2.5K	\$2.5K	\$2.5K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$2,500
Total	\$2,500

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$2.5K	\$2.5K	\$2.5K

Detailed Breakdown

Category	FY2027 Requested
Cash on Hand / Current Year Revenue	\$2,500
Total	\$2,500



Membrane tube Cleaning

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Equipment
Project Type	Other Equipment

Project Location



Description

Annual to semi-annual maintenance is performed to restore the filter ability of a membrane tube by pressure washing the individual straws that make up the tube. This is the cost of removal, cleaning, and installation of 160 tubes by a contractor.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$75K	\$75K	\$75K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$75,000
Total	\$75,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$75K	\$75K	\$75K

Detailed Breakdown

Category	FY2027 Requested
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$75,000
Total	\$75,000



Membrane tubes

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	07/1/2026
Estimated Completion Date	12/1/2026

Project Location



Description

20 replacement membrane tubes to replace failing membranes. We keep 20 on hand as it is a 2–6 month lead time.

Details

Type of Project: Improvement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$300K	\$300K	\$300K

Detailed Breakdown

Category	FY2027 Requested
Planning	\$300,000
Total	\$300,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$300K	\$300K	\$300K

Detailed Breakdown

Category	FY2027 Requested
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$300,000
Total	\$300,000



Portable Generator

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Sewer
Type	Capital Equipment
Project Type	Other Equipment

Project Location



Description

To provide electricity during outages, emergencies or at remote job sites. Generator is 2000 watts and will be stored at WWTP.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$2K	\$2K	\$2K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$2,000
Total	\$2,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$2K	\$2K	\$2K

Detailed Breakdown

Category	FY2027 Requested
Cash on Hand / Current Year Revenue	\$2,000
Total	\$2,000



Sanitary sewer pipe repair replace

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2029

Project Location



Description

Replacement/repair of existing sanitary sewer based on camera evaluation recommendations (I & I Study). Targeting older infrastructure by priority ranking. Targeting the 1,600 ft + behind the cemetery and any additional area according to funding availability. Based on digging and replacing a non-paved area.

Details

Type of Project: Improvement

Capital Cost

FY2027 Budget

\$800K

Total Budget (all years)

\$5M

Project Total

\$5M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction/Maintenance	\$700,000	\$900,000	\$900,000	\$1,000,000	\$1,000,000	\$4,500,000
Engineering	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Total	\$800,000	\$1,000,000	\$1,000,000	\$1,100,000	\$1,100,000	\$5,000,000



Funding Sources

FY2027 Budget

\$800K

Total Budget (all years)

\$5M

Project Total

\$5M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Cash on Hand / Current Year Revenue	\$0	\$1,000,000	\$1,000,000	\$1,100,000	\$1,100,000	\$4,200,000
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$800,000	\$0	\$0	\$0	\$0	\$800,000
Total	\$800,000	\$1,000,000	\$1,000,000	\$1,100,000	\$1,100,000	\$5,000,000



Sewer Geographic Information System (GIS) Mapping Updates (Engineering FY27)

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	09/1/2026
Estimated Completion Date	06/30/2027

Description

Update the Sewer Geographic Information System(GIS) Map.

Details

Type of Project: Improvement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$20K	\$20K	\$20K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Engineering	\$20,000
Total	\$20,000



Funding Sources

FY2027 Budget

\$20K

Total Budget (all years)

\$20K

Project Total

\$20K

Detailed Breakdown

Category

FY2027
Requested

Cash on Hand / Current Year Revenue

\$20,000

Total

\$20,000



Sewer Rate Study FY27

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	07/1/2026
Estimated Completion Date	06/1/2027

Description

To have a rate study analysis performed to ensure proper sewer billing and fees.

Details

Type of Project: Improvement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$7K	\$7K	\$7K

Detailed Breakdown

Category	FY2027 Requested
Engineering	\$7,000
Total	\$7,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$7K	\$7K	\$7K

Detailed Breakdown

Category	FY2027 Requested
Cash on Hand / Current Year Revenue	\$7,000
Total	\$7,000



Temporary membrane system

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	10/1/2026
Estimated Completion Date	12/31/2027

Description

Mobile membrane unit to add additional filtration of treated wastewater to minimize bypassing. Final pricing has not come back yet, and we will update as soon as possible. The estimated rental cost is \$90,000 per month, and the initial startup fee is \$50,000.

Details

Type of Project: Improvement

Capital Cost

FY2027 Budget

\$860K

Total Budget (all years)

\$3.02M

Project Total

\$3.02M

Detailed Breakdown

Category	FY2027 Requested	FY2028 Requested	FY2029 Requested	Total
Planning	\$860,000	\$1,080,000	\$1,080,000	\$3,020,000
Total	\$860,000	\$1,080,000	\$1,080,000	\$3,020,000



Funding Sources

FY2027 Budget

\$860K

Total Budget (all years)

\$3.02M

Project Total

\$3.02M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Cash on Hand / Current Year Revenue	\$0	\$1,080,000	\$1,080,000	\$2,160,000
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$860,000	\$0	\$0	\$860,000
Total	\$860,000	\$1,080,000	\$1,080,000	\$3,020,000



Temporary membrane system infrastructure improvements

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	07/1/2026
Estimated Completion Date	11/30/2026

Description

Plumbing and electrical improvements to allow connection points to install the temporary membrane filtration system.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$300K	\$300K	\$300K

Detailed Breakdown

Category	FY2027 Requested
Planning	\$300,000
Total	\$300,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$300K	\$300K	\$300K

Detailed Breakdown

Category	FY2027 Requested
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$300,000
Total	\$300,000



Wastewater electrical and control repair upgrades

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	07/1/2026
Estimated Completion Date	04/30/2027

Project Location



Description

Replacement of electrical and control components, cleaning and tightening connections, and replacing wiring as needed. We will use the town electrician as available or a contractor as necessary.

Details

Type of Project: Improvement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$100K	\$100K	\$100K

Detailed Breakdown

Category	FY2027 Requested
Planning	\$100,000
Total	\$100,000



Funding Sources

FY2027 Budget

\$100K

Total Budget (all years)

\$100K

Project Total

\$100K

Detailed Breakdown

Category

FY2027
Requested

Cash on Hand / Current Year Revenue

\$100,000

Total

\$100,000



Wastewater treatment plant conversion to pump station or new pump station redirected to White farm WWTP

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	07/1/2026
Estimated Completion Date	05/31/2027

Project Location



Description

Engineering design and bidding of a pump station for the conveyance of wastewater to the new treatment plant at White Farm. This will prevent the operation of two wastewater treatment plants once the new one is ready for startup.

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$300K	\$3.38M	\$3.38M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$0	\$3,000,000	\$3,000,000
Design	\$300,000	\$0	\$300,000
Engineering	\$0	\$80,000	\$80,000
Total	\$300,000	\$3,080,000	\$3,380,000



Funding Sources

FY2027 Budget

\$300K

Total Budget (all years)

\$3.38M

Project Total

\$3.38M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Cash on Hand / Current Year Revenue	\$0	\$3,080,000	\$3,080,000
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$300,000	\$0	\$300,000
Total	\$300,000	\$3,080,000	\$3,380,000

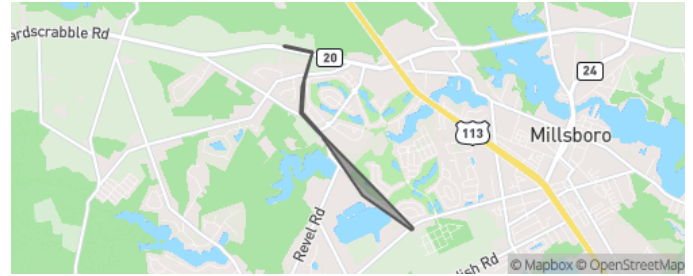


White Farm FM & BRM

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	03/23/2026
Estimated Completion Date	06/30/2027

Project Location



Description

Engineering Design and Construction of a new wastewater force main, and a beneficial reuse main from pump station 7A to serve the New Wastewater Treatment Plant to be built at White Farm. The project will be funded by USDA and ARPA, with interim financing provided by WSFS Bank.

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$3.94M	\$3.94M	\$3.94M

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$3,900,000
Engineering	\$40,000
Total	\$3,940,000

Funding Sources

FY2027 Budget

\$3.94M

Total Budget (all years)

\$3.94M

Project Total

\$3.94M

Detailed Breakdown

Category

FY2027

Requested

Debt

\$3,940,000

Restricted Funds (Impacts Fees, Transfer Tax, etc.)

\$0

Total

\$3,940,000

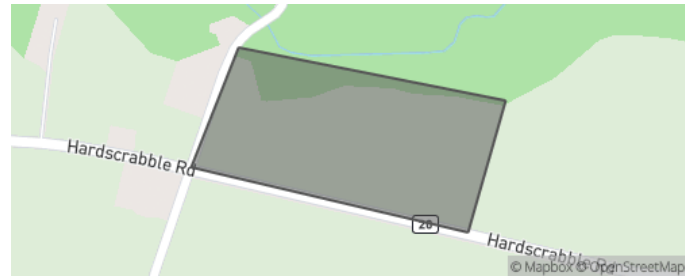


White Farm Southwest RIBs

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	09/1/2025
Estimated Completion Date	12/31/2027

Project Location



Description

The construction of new Rapid Infiltration Basins (RIBs) in the southwest area of White Farm. It will begin once financial approvals are obtained.

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$6M

Project Total

\$6M

Detailed Breakdown

Category	FY2028 Requested	FY2029 Requested	FY2030 Requested	Total
Construction/Maintenance	\$2,500,000	\$2,500,000	\$1,000,000	\$6,000,000
Total	\$2,500,000	\$2,500,000	\$1,000,000	\$6,000,000



Funding Sources

FY2027 Budget

\$0

Total Budget (all years)

\$6M

Project Total

\$6M

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Cash on Hand / Current Year Revenue	\$2,500,000	\$2,500,000	\$1,000,000	\$6,000,000
Total	\$2,500,000	\$2,500,000	\$1,000,000	\$6,000,000



White Farm Wastewater Treatment Plant

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	06/29/2026
Estimated Completion Date	09/30/2028

Description

Engineering design and construction of a new 1.7mgd wastewater treatment plant on the White Farm property. This project has secured a loan and grant package from USDA and interim financing through WSFS Bank.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$10M	\$18M	\$18M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$10,000,000	\$8,000,000	\$18,000,000
Total	\$10,000,000	\$8,000,000	\$18,000,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$10M	\$18M	\$18M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Debt	\$10,000,000	\$8,000,000	\$18,000,000
Total	\$10,000,000	\$8,000,000	\$18,000,000



White street sewer replacement study, design, and construction

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Sewer
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	07/1/2026
Estimated Completion Date	06/1/2029

Project Location



Description

Study and provide a preliminary engineering plan(possible grant funding 50K) to properly size piping from White Street to the interceptor manhole at the State Street wastewater plant to accommodate flows from the new M&T pump station 4 because the existing pipe is too small.

Capital Cost

FY2027 Budget

\$312K

Total Budget (all years)

\$2.39M

Project Total

\$2.39M

Detailed Breakdown

Category	FY2027 Requested	FY2028 Requested	Total
Construction/Maintenance	\$0	\$2,080,000	\$2,080,000
Design	\$212,000	\$0	\$212,000
Planning	\$100,000	\$0	\$100,000
Total	\$312,000	\$2,080,000	\$2,392,000



Funding Sources

FY2027 Budget

\$312K

Total Budget (all years)

\$2.39M

Project Total

\$2.39M

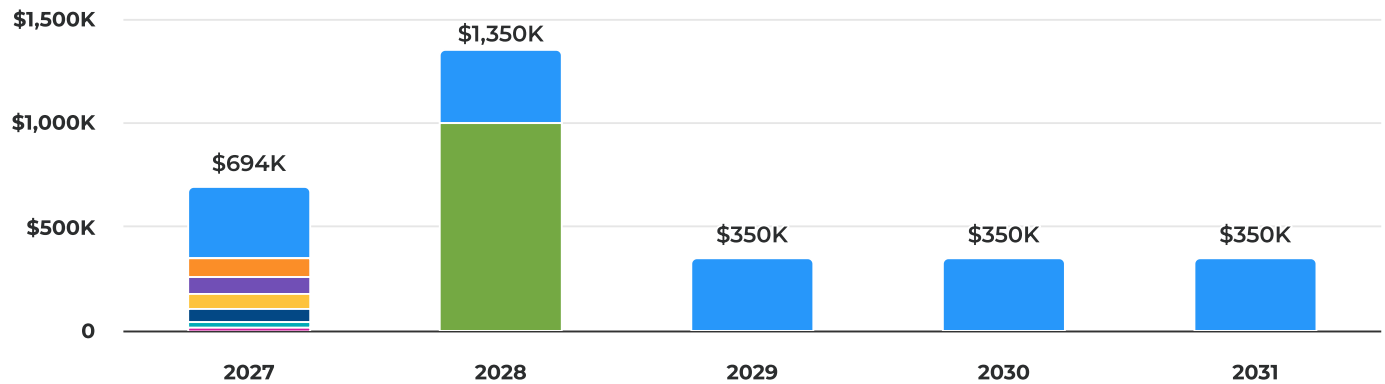
Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Cash on Hand / Current Year Revenue	\$0	\$2,080,000	\$2,080,000
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$312,000	\$0	\$312,000
Total	\$312,000	\$2,080,000	\$2,392,000



Streets

FY27 - FY31 Streets Projects



Paving	\$1,750,000	56.56%
East and south west Stormwater management Improvements project	\$1,000,000	32.32%
F250 pickup truck Streets 2 of 2	\$82,000	2.65%
F250 pickup truck Streets 1 of 2	\$82,000	2.65%
Seasonal Decorations, Electrical, Banners	\$75,000	2.42%
Street Sweeping	\$60,000	1.94%
Salt Barn at White Farm	\$35,000	1.13%
Streets Geographic Information System (GIS) Mapping Updates (Engineering FY27)	\$10,000	0.32%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Paving	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000
East and south west Stormwater management Improvements project	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
F250 pickup truck Streets 2 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
F250 pickup truck Streets 1 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
Seasonal Decorations, Electrical, Banners	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Street Sweeping	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Salt Barn at White Farm	\$35,000	\$0	\$0	\$0	\$0	\$35,000
Streets Geographic Information System (GIS) Mapping Updates (Engineering FY27)	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Total Summary of Requests	\$694,000	\$1,350,000	\$350,000	\$350,000	\$350,000	\$3,094,000



East and south west Stormwater management Improvements project

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Streets
Type	Capital Improvement
Project Type	Other Improvements
Estimated Start Date	07/1/2026
Estimated Completion Date	04/1/2027

Description

Coordinate with DELDOT to design stormwater management on the east side of town in the areas of Monroe St. and Houston Ave., and southwest, Old Landing Rd., Holly, Grace, and Cedar streets, in conjunction with the 113 widening project.

Details

Type of Project: Refurbishment

Benefit to Community

Identify and repair stormwater needs in Millsboro.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$1M	\$1M

Detailed Breakdown

Category	FY2028 Requested
Construction/Maintenance	\$1,000,000
Engineering	\$0
Total	\$1,000,000



Funding Sources

FY2027 Budget

\$0

Total Budget (all years)

\$1M

Project Total

\$1M

Detailed Breakdown

Category

FY2028
Requested

Cash on Hand / Current Year Revenue

\$1,000,000

Total

\$1,000,000



F250 pickup truck Streets 1 of 2

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Streets
Type	Capital Equipment
Project Type	Vehicles and Wheeled Equipment

Description

Requesting a new truck for snow plowing and street maintenance.

Details

New Purchase or Replacement:	Replacement	Useful Life:	10 or more years
New or Used Vehicle:	New Vehicle		

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$82K	\$82K	\$82K

Detailed Breakdown

Category	FY2027 Requested
Vehicle Cost	\$72,000
Upfit Cost	\$10,000
Total	\$82,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$82K	\$82K	\$82K

Detailed Breakdown

Category	FY2027 Requested
Cash on Hand / Current Year Revenue	\$82,000
Total	\$82,000



F250 pickup truck Streets 2 of 2

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Streets
Type	Capital Equipment
Project Type	Vehicles and Wheeled Equipment

Description

Requesting a new truck for snow plowing and street maintenance.

Details

New Purchase or Replacement:	Replacement	Useful Life:	10 or more years
New or Used Vehicle:	New Vehicle		

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$82K	\$82K	\$82K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Vehicle Cost	\$72,000
Upfit Cost	\$10,000
Total	\$82,000



Funding Sources

FY2027 Budget

\$82K

Total Budget (all years)

\$82K

Project Total

\$82K

Detailed Breakdown

Category

FY2027
Requested

Cash on Hand / Current Year Revenue

\$82,000

Total

\$82,000

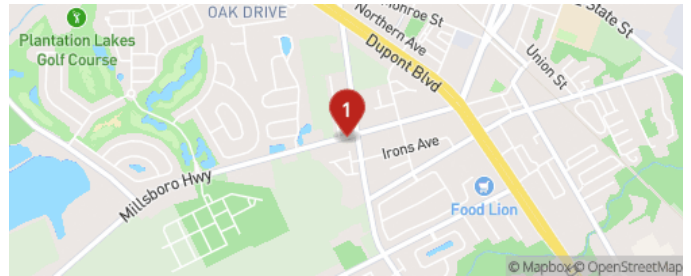


Paving

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Streets
Type	Capital Improvement
Project Type	Roadways

Project Location



Description

Repaving road with short service life. Attached is the updated cost estimate at \$40.00 per square.

Supplemental Attachments

 [Paving cost estimate](#)

Capital Cost

FY2027 Budget

\$350K

Total Budget (all years)

\$1.75M

Project Total

\$1.75M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Planning	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000
Total	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000

Funding Sources

FY2027 Budget

\$350K

Total Budget (all years)

\$1.75M

Project Total

\$1.75M

Detailed Breakdown

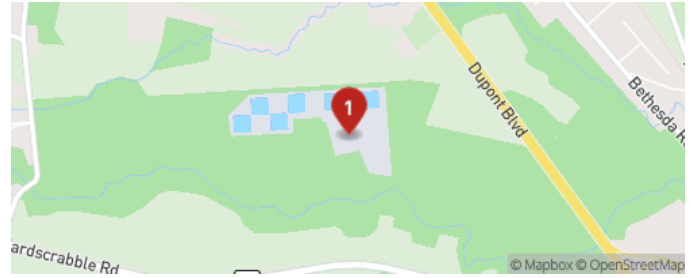
Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Cash on Hand / Current Year Revenue	\$200,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,600,000
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Total	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000

Salt Barn at White Farm

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Streets
Type	Capital Improvement
Project Type	Building and Facilities
Estimated Start Date	09/1/2025
Estimated Completion Date	09/12/2025

Project Location



Description

A standalone barn and concrete pads for storage of additional salt to support streets west of 113 (Plantation Lakes, and Somerton Chase, ect.) and ensure adequate salt supply for snow removal and maintenance. It is to be built at White Farm.

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$35K	\$35K	\$35K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$35,000
Total	\$35,000

Funding Sources

FY2027 Budget

\$35K

Total Budget (all years)

\$35K

Project Total

\$35K

Detailed Breakdown

Category

FY2027
Requested

Grants

\$35,000

Total

\$35,000

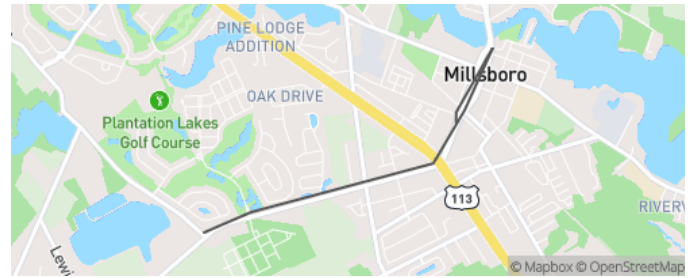


Seasonal Decorations, Electrical, Banners

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Streets
Type	Capital Improvement
Project Type	Other Improvements
Estimated Start Date	08/1/2026
Estimated Completion Date	11/1/2026

Project Location



Description

Replace additional seasonal decorations, banners, and electrical wiring for those that need updating or were removed due to DP&L pole relocation and replacement.

Details

Type of Project: Other improvement

Benefit to Community

A more pleasant holiday season

Capital Cost

FY2027 Budget

\$75K

Total Budget (all years)

\$75K

Project Total

\$75K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$75,000
Total	\$75,000



Funding Sources

FY2027 Budget

\$75K

Total Budget (all years)

\$75K

Project Total

\$75K

Detailed Breakdown

Category

FY2027
Requested

Cash on Hand / Current Year Revenue

\$75,000

Total

\$75,000



Street Sweepering

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Streets
Type	Capital Equipment
Project Type	Vehicles and Wheeled Equipment

Description

Contract out street sweeping

Details

New Purchase or Replacement:	Replacement	Useful Life:	10 or more years
New or Used Vehicle:	New Vehicle		

Supplemental Attachments

 [R6 sweeper quote](#)

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$60K	\$60K	\$60K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Vehicle Cost	\$60,000
Total	\$60,000



Funding Sources

FY2027 Budget

\$60K

Total Budget (all years)

\$60K

Project Total

\$60K

Detailed Breakdown

Category

FY2027
Requested

Cash on Hand / Current Year Revenue

\$60,000

Total

\$60,000



Streets Geographic Information System (GIS) Mapping Updates (Engineering FY27)

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Streets
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	09/1/2026
Estimated Completion Date	06/30/2027

Description

Update the Streets Geographic Information System (GIS) Map

Details

Type of Project: Improvement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$10K	\$10K	\$10K

Detailed Breakdown

Category	FY2027 Requested
Engineering	\$10,000
Total	\$10,000



Funding Sources

FY2027 Budget

\$10K

Total Budget (all years)

\$10K

Project Total

\$10K

Detailed Breakdown

Category

FY2027
Requested

Cash on Hand / Current Year Revenue

\$10,000

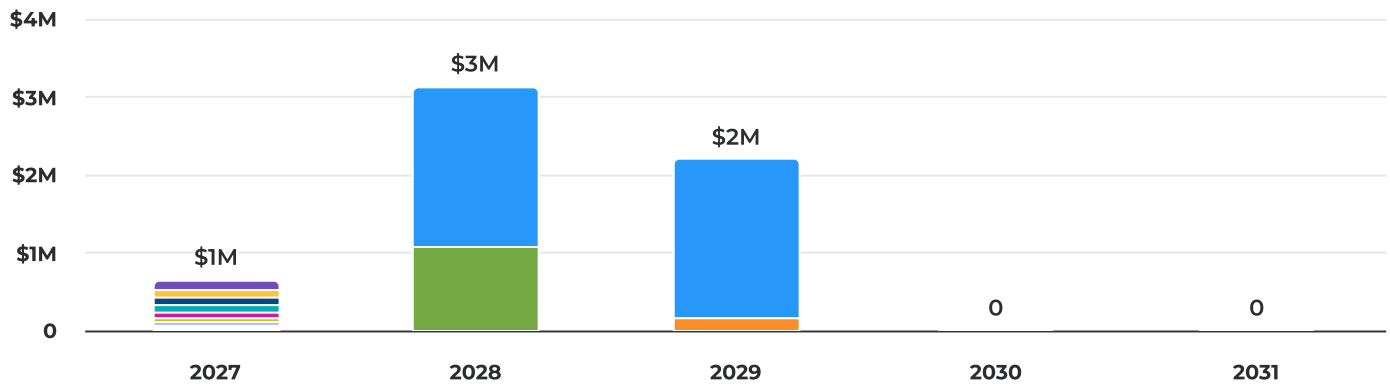
Total

\$10,000



Water

FY27 - FY31 Water Projects



● Morris Street water main replacement.	\$4,096,400	68.70%
● Old Landing Road Water Main Replacement and Extension	\$1,076,173	18.05%
● Water System Model & Uni-Directional Flushing Plan (Engineering FY27)	\$150,000	2.52%
● Insert Valves/Blow offs	\$120,000	2.01%
● Electrical Improvements for WTP	\$100,000	1.68%
● Caustic Feed system for Church Street and Olney Way WTP.	\$100,000	1.68%
● F250 pickup truck Water 1 of 2	\$82,000	1.38%
● F250 pickup truck Water 2 of 2	\$82,000	1.38%
● Heater for Church St Water Treatment Plant	\$50,000	0.84%
● Hydrocorp. Backflow prevention compliance monitoring and inspection. 2 year proposal	\$34,345	0.58%
● Lights for Church St. Water Plant	\$25,000	0.42%
● Water Geographic Information System (GIS) Mapping Updates (Engineering FY27) Copy	\$20,000	0.34%
● Settler Valve and tank improvements as well as air line replacement. for Church St WTP	\$20,000	0.34%
● Water Rate Study FY27	\$7,000	0.12%

Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
-- Morris Street water main replacement.	\$0	\$2,048,200	\$2,048,200	\$0	\$0	\$4,096,400



Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
2024-30 Old Landing Road	\$0	\$1,076,173	\$0	\$0	\$0	\$1,076,173
45-2 Water Main Replacement and Extension						
-- Water System Model & Uni-Directional Flushing Plan (Engineering FY27)	\$0	\$0	\$150,000	\$0	\$0	\$150,000
-- Insert Valves/Blow offs	\$120,000	\$0	\$0	\$0	\$0	\$120,000
-- Electrical Improvements for WTP	\$100,000	\$0	\$0	\$0	\$0	\$100,000
-- Caustic Feed system for Church Street and Olney Way WTP.	\$100,000	\$0	\$0	\$0	\$0	\$100,000
-- F250 pickup truck Water 1 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
-- F250 pickup truck Water 2 of 2	\$82,000	\$0	\$0	\$0	\$0	\$82,000
-- Heater for Church St Water Treatment Plant	\$50,000	\$0	\$0	\$0	\$0	\$50,000
-- Hydrocorp. Backflow prevention compliance monitoring and inspection. 2 year proposal	\$34,345	\$0	\$0	\$0	\$0	\$34,345
-- Lights for Church St. Water Plant	\$25,000	\$0	\$0	\$0	\$0	\$25,000
-- Water Geographic Information System (GIS) Mapping Updates (Engineering FY27) Copy	\$20,000	\$0	\$0	\$0	\$0	\$20,000
-- Settler Valve and tank improvements as well as air line replacement for Church St WTP	\$20,000	\$0	\$0	\$0	\$0	\$20,000
-- Water Rate Study FY27	\$7,000	\$0	\$0	\$0	\$0	\$7,000
Total Summary of Requests	\$640,345	\$3,124,373	\$2,198,200	\$0	\$0	\$5,962,918



Caustic Feed system for Church Street and Olney Way WTP.

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Water
Type	Capital Improvement
Project Type	Other Improvements

Project Location



Description

Switching from lime to caustic for pH control.

Details

Benefit to Community

Switching from lime to caustic soda is a more reliable and consistent chemical feed for pH control. Using caustic prevents pump breakdown due to chemical characteristics. A consistent pH and reliable feed system will prolong the life of the town's infrastructure.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$100K	\$100K	\$100K

Detailed Breakdown

Category	FY2027 Requested
Equipment/Vehicle/Furnishings	\$100,000
Total	\$100,000

Funding Sources

FY2027 Budget

\$100K

Total Budget (all years)

\$100K

Project Total

\$100K

Detailed Breakdown

Category

FY2027
Requested

Restricted Funds (Impacts Fees, Transfer Tax, etc.)

\$100,000

Total

\$100,000



Electrical Improvements for WTP

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Water
Type	Capital Improvement
Project Type	Building and Facilities
Estimated Start Date	11/2/2026
Estimated Completion Date	12/1/2026

Description

Electrical improvements for Church St. WTP

Supplemental Attachments

 [Church St Electrical Upgrades](#)

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$100K	\$100K	\$100K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$100,000
Total	\$100,000



Funding Sources

FY2027 Budget

\$100K

Total Budget (all years)

\$100K

Project Total

\$100K

Detailed Breakdown

Category

FY2027
Requested

Restricted Funds (Impacts Fees, Transfer Tax, etc.)

\$100,000

Total

\$100,000



F250 pickup truck Water 1 of 2

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Water
Type	Capital Equipment
Project Type	Vehicles and Wheeled Equipment

Description

Requesting a new truck to accommodate additional staff.

Details

New Purchase or Replacement: New

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Capital Cost

FY2027 Budget

\$82K

Total Budget (all years)

\$82K

Project Total

\$82K

Detailed Breakdown

Category	FY2027 Requested
Vehicle Cost	\$72,000
Upfit Cost	\$10,000
Total	\$82,000

Funding Sources

FY2027 Budget

\$82K

Total Budget (all years)

\$82K

Project Total

\$82K

Detailed Breakdown

Category	FY2027 Requested
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$82,000
Total	\$82,000



F250 pickup truck Water 2 of 2

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Water
Type	Capital Equipment
Project Type	Vehicles and Wheeled Equipment

Description

Requesting a new truck to accommodate additional staff.

Details

New Purchase or Replacement:	Replacement	Useful Life:	10 or more years
New or Used Vehicle:	New Vehicle		

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$82K	\$82K	\$82K

Detailed Breakdown

Category	FY2027 Requested
Vehicle Cost	\$72,000
Upfit Cost	\$10,000
Total	\$82,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$82K	\$82K	\$82K

Detailed Breakdown

Category	FY2027 Requested
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$82,000
Total	\$82,000



Heater for Church St Water Treatment Plant

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Water
Type	Capital Equipment
Project Type	Other Equipment

Project Location



Description

Replace failing heaters from Church St. WTP. Heaters are outdated and half do not work at all. Chemicals need a stable atmosphere in order to treat properly.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$50K	\$50K	\$50K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$50,000
Total	\$50,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$50K	\$50K	\$50K

Detailed Breakdown

Category	FY2027 Requested
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$50,000
Total	\$50,000



Hydrocorp. Backflow prevention compliance monitoring and inspection. 2 year proposal

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Water
Type	Capital Improvement
Project Type	Other Improvements
Estimated Start Date	07/31/2026
Estimated Completion Date	06/1/2027

Project Location



Description

Backflow prevention and inspection. Cross connection inspection and monitoring.

Images



Project Proposal – Residential Turn-Key Program – 5 year			
Number of Assessments	# of Months	Monthly Cost	Annual Cost
632/year	60	\$2,862.90	\$34,345.25
		\$54.34	

Project Proposal – Residential Turn-Key Program – 2 year			
Number of Assessments	# of Months	Monthly Cost	Annual Cost
632/year	24	\$1,096.81	\$36,207.75
		\$52.28	

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Details

Benefit to Community

Proper inspection and compliance of backflow prevention.

Capital Cost

FY2027 Budget

\$34.3K

Total Budget (all years)

\$34.3K

Project Total

\$34.3K

Detailed Breakdown

Category

FY2027*Requested*

Engineering

\$34,345**Total****\$34,345**

Funding Sources

FY2027 Budget

\$34.3K

Total Budget (all years)

\$34.3K

Project Total

\$34.3K

Detailed Breakdown

Category

FY2027*Requested*

Cash on Hand / Current Year Revenue

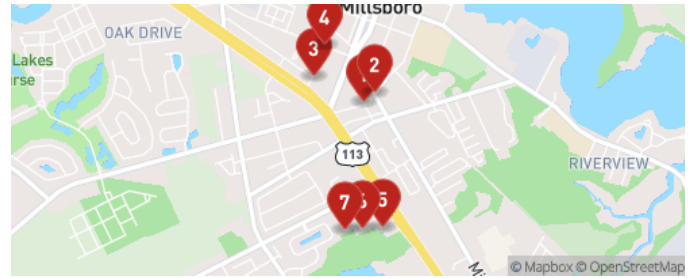
\$34,345**Total****\$34,345**

Insert Valves/Blow offs

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Water
Type	Capital Equipment
Project Type	Other Equipment

Project Location



Description

Installation of 6 valves and blow off assemblies for water main isolation and flushing.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$120K	\$120K	\$120K

Detailed Breakdown

Category	FY2027 Requested
Installation	\$60,000
Equipment	\$60,000
Total	\$120,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$120K	\$120K	\$120K

Detailed Breakdown

Category	FY2027 Requested
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$120,000
Total	\$120,000

Lights for Church St. Water Plant

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Water
Type	Capital Improvement
Project Type	Building and Facilities
Estimated Start Date	08/3/2026
Estimated Completion Date	09/3/2026

Project Location



Description

Replacing outdated, inefficient lighting to increase efficiency and reduce costs.

Supplemental Attachments

 [Church St Lighting Upgrades](#)

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$25K	\$25K	\$25K

Detailed Breakdown

Category	FY2027 Requested
Planning	\$25,000
Total	\$25,000

Funding Sources

FY2027 Budget

\$25K

Total Budget (all years)

\$25K

Project Total

\$25K

Detailed Breakdown

Category

FY2027
Requested

Cash on Hand / Current Year Revenue

\$25,000

Total

\$25,000



Morris Street water main replacement.

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Water
Type	Capital Improvement
Project Type	Water and Sewer

Project Location



Description

Replace old 4" water line with new 6" water line.

Details

Type of Project: Improvement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$4.1M	\$4.1M

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Construction/Maintenance	\$2,048,200	\$2,048,200	\$4,096,400
Total	\$2,048,200	\$2,048,200	\$4,096,400

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$4.1M	\$4.1M

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Cash on Hand / Current Year Revenue	\$2,048,200	\$2,048,200	\$4,096,400
Total	\$2,048,200	\$2,048,200	\$4,096,400



Old Landing Road Water Main Replacement and Extension

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Water
Type	Capital Improvement
Project Type	Water and Sewer
Project Number	2024-3045-2
Estimated Start Date	12/23/2024
Estimated Completion Date	06/30/2025

Project Location



Description

Replace 8 inch water main on Old Landing Rd from Irons Ave to Wharton St. Extend the 8-inch water main from Wharton St. to Delaware Ave.

Details

Type of Project: Improvement

Supplemental Attachments



[Old Landing Rd Water Main](#)

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$1.08M

Project Total

\$1.08M

Detailed Breakdown

Category

Construction/Maintenance

Engineering

Total

FY2028
Requested

\$1,010,173

\$66,000

\$1,076,173



Funding Sources

FY2027 Budget

\$0

Total Budget (all years)

\$1.08M

Project Total

\$1.08M

Detailed Breakdown

Category

FY2028

Requested

Cash on Hand / Current Year Revenue

\$1,076,173

Total

\$1,076,173



Settler Valve and tank improvements as well as air line replacement. for Church St WTP

Overview

Request Owner	Maria Beatriz Ferreira Monteiro Fraga, Public Works Administrator
Department	Water
Type	Capital Equipment
Project Type	Other Equipment

Project Location



Description

Replace malfunctioning settler valves for iron removal plate settler.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$20K	\$20K	\$20K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$20,000
Total	\$20,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$20K	\$20K	\$20K

Detailed Breakdown

Category	FY2027 Requested
Restricted Funds (Impacts Fees, Transfer Tax, etc.)	\$20,000
Total	\$20,000

Water Geographic Information System (GIS) Mapping Updates (Engineering FY27) Copy

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Water
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	09/1/2026
Estimated Completion Date	06/30/2027

Description

Update Water Geographic Information System (GIS) Map

Details

Type of Project: Improvement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$20K	\$20K	\$20K

Detailed Breakdown

Category	FY2027 Requested
Engineering	\$20,000
Total	\$20,000



Funding Sources

FY2027 Budget

\$20K

Total Budget (all years)

\$20K

Project Total

\$20K

Detailed Breakdown

Category

FY2027
Requested

Cash on Hand / Current Year Revenue

\$20,000

Total

\$20,000



Water Rate Study FY27

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Water
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Completion Date	01/8/2027

Description

Perform a rate study analysis for water fees and billing.

Details

Type of Project: Improvement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$7K	\$7K	\$7K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Engineering	\$7,000
Total	\$7,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$7K	\$7K	\$7K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Cash on Hand / Current Year Revenue	\$7,000
Total	\$7,000



Water System Model & Uni-Directional Flushing Plan (Engineering FY27)

Overview

Request Owner	Rich Plack, Director of Public Works - Sewer
Department	Water
Type	Capital Improvement
Project Type	Water and Sewer
Estimated Start Date	08/3/2026
Estimated Completion Date	02/15/2027

Project Location



Description

Creation of a Water System Model & Uni-Directional Flushing Plan

Details

Type of Project: Improvement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$150K	\$150K

Detailed Breakdown

Category	FY2029 Requested
Engineering	\$150,000
Total	\$150,000



Funding Sources

FY2027 Budget

\$0

Total Budget (all years)

\$150K

Project Total

\$150K

Detailed Breakdown

Category

FY2029
Requested

Cash on Hand / Current Year Revenue

\$150,000

Total

\$150,000



Debt Services



Sewer Related Debt

Date	Sewer Related			
	Principal	Interest	Semi-Annual Debt Service	Proposed FY Debt Service
11/1/2021	760,000	20,311	780,311	
5/1/2022	-	350,400	350,400	1,130,711
11/1/2022	845,000	350,400	1,195,400	
5/1/2023	-	333,500	333,500	1,528,900
11/1/2023	915,000	333,500	1,248,500	
5/1/2024	-	315,200	315,200	1,563,700
11/1/2024	950,000	315,200	1,265,200	
5/1/2025	-	296,200	296,200	1,561,400
11/1/2025	990,000	296,200	1,286,200	
5/1/2026	-	276,400	276,400	1,562,600
11/1/2026	1,030,000	276,400	1,306,400	
5/1/2027	-	255,800	255,800	1,562,200
11/1/2027	1,070,000	255,800	1,325,800	
5/1/2028	-	234,400	234,400	1,560,200
11/1/2028	1,115,000	234,400	1,349,400	
5/1/2029	-	212,100	212,100	1,561,500
11/1/2029	1,160,000	212,100	1,372,100	
5/1/2030	-	188,900	188,900	1,561,000
11/1/2030	1,210,000	188,900	1,398,900	
5/1/2031	-	164,700	164,700	1,563,600
11/1/2031	1,260,000	164,700	1,424,700	
5/1/2032	-	139,500	139,500	1,564,200
11/1/2032	1,310,000	139,500	1,449,500	
5/1/2033	-	113,300	113,300	1,562,800
11/1/2033	1,365,000	113,300	1,478,300	
5/1/2034	-	86,000	86,000	1,564,300
11/1/2034	1,420,000	86,000	1,506,000	
5/1/2035	-	57,600	57,600	1,563,600
11/1/2035	1,475,000	57,600	1,532,600	
5/1/2036	-	28,100	28,100	1,560,700
11/1/2036	1,405,000	28,100	1,433,100	
5/1/2037	-	-	-	1,433,100
Totals	18,280,000	6,124,511	24,404,511	24,404,511

Water Related Debt

Date	Water Related			
	Principal	Interest	Semi-Annual Debt Service	Proposed FY Debt Service
11/1/2021	135,000	1,861	136,861	
5/1/2022	-	30,800	30,800	167,661
11/1/2022	165,000	30,800	195,800	
5/1/2023	-	27,500	27,500	223,300
11/1/2023	170,000	27,500	197,500	
5/1/2024	-	24,100	24,100	221,600
11/1/2024	180,000	24,100	204,100	
5/1/2025	-	20,500	20,500	224,600
11/1/2025	185,000	20,500	205,500	
5/1/2026	-	16,800	16,800	222,300
11/1/2026	190,000	16,800	206,800	
5/1/2027	-	13,000	13,000	219,800
11/1/2027	200,000	13,000	213,000	
5/1/2028	-	9,000	9,000	222,000
11/1/2028	150,000	9,000	159,000	
5/1/2029	-	6,000	6,000	165,000
11/1/2029	100,000	6,000	106,000	
5/1/2030	-	4,000	4,000	110,000
11/1/2030	105,000	4,000	109,000	
5/1/2031	-	1,900	1,900	110,900
11/1/2031	20,000	1,900	21,900	
5/1/2032	-	1,500	1,500	23,400
11/1/2032	20,000	1,500	21,500	
5/1/2033	-	1,100	1,100	22,600
11/1/2033	25,000	1,100	26,100	
5/1/2034	-	600	600	26,700
11/1/2034	25,000	600	25,600	
5/1/2035	-	100	100	25,700
11/1/2035	5,000	100	5,100	
5/1/2036	-	-	-	5,100
11/1/2036	-	-	-	
5/1/2037	-	-	-	-
Totals	1,675,000	315,661	1,990,661	1,990,661

Total Enterprise Debt Service

	Total Debt Service				Remaining Debt Service Balance		
Date	Principal	Interest	Semi-Annual Debt Service	Proposed FY Debt Service	Water	Sewer	Total
11/1/2021	895,000	22,172.22	917,172.22		1,540,000.00	17,520,000.00	19,060,000.00
5/1/2022		381,200	381,200	1,298,372.22	1,540,000	17,520,000	19,060,000
11/1/2022	1,010,000	381,200	1,391,200		1,375,000	16,675,000	18,050,000
5/1/2023		361,000	361,000	1,752,200	1,375,000	16,675,000	18,050,000
11/1/2023	1,085,000	361,000	1,446,000		1,205,000	15,760,000	16,965,000
5/1/2024		339,300	339,300	1,785,300	1,205,000	15,760,000	16,965,000
11/1/2024	1,130,000	339,300	1,469,300		1,025,000	14,810,000	15,835,000
5/1/2025		316,700	316,700	1,786,000	1,025,000	14,810,000	15,835,000
11/1/2025	1,175,000	316,700	1,491,700		840,000	13,820,000	14,660,000
5/1/2026		293,200	293,200	1,784,900	840,000	13,820,000	14,660,000
11/1/2026	1,220,000	293,200	1,513,200		650,000	12,790,000	13,440,000
5/1/2027		268,800	268,800	1,782,000	650,000	12,790,000	13,440,000
11/1/2027	1,270,000	268,800	1,538,800		450,000	11,720,000	12,170,000
5/1/2028		243,400	243,400	1,782,200	450,000	11,720,000	12,170,000
11/1/2028	1,265,000	243,400	1,508,400		300,000	10,605,000	10,905,000
5/1/2029		218,100	218,100	1,726,500	300,000	10,605,000	10,905,000
11/1/2029	1,260,000	218,100	1,478,100		200,000	9,445,000	9,645,000
5/1/2030		192,900	192,900	1,671,000	200,000	9,445,000	9,645,000
11/1/2030	1,315,000	192,900	1,507,900		95,000	8,235,000	8,330,000
5/1/2031		166,600	166,600	1,674,500	95,000	8,235,000	8,330,000
11/1/2031	1,280,000	166,600	1,446,600		75,000	6,975,000	7,050,000
5/1/2032		141,000	141,000	1,587,600	75,000	6,975,000	7,050,000
11/1/2032	1,330,000	141,000	1,471,000		55,000	5,665,000	5,720,000
5/1/2033		114,400	114,400	1,585,400	55,000	5,665,000	5,720,000
11/1/2033	1,390,000	114,400	1,504,400		30,000	4,300,000	4,330,000
5/1/2034		86,600	86,600	1,591,000	30,000	4,300,000	4,330,000
11/1/2034	1,445,000	86,600	1,531,600		5,000	2,880,000	2,885,000
5/1/2035		57,700	57,700	1,589,300	5,000	2,880,000	2,885,000
11/1/2035	1,480,000	57,700	1,537,700			1,405,000	1,405,000
5/1/2036		28,100	28,100	1,565,800		1,405,000	1,405,000
11/1/2036	1,405,000	28,100	1,433,100				
5/1/2037				1,433,100			
Totals	19,955,000	6,440,172.22	26,395,172.22	26,395,172.22			



Police Related Debt

Loan		Poice Station				
Amount		7,660,000.00				
Rate		3.5%				
Payments		160.00				
Period		Quarterly				
Payment		89,162.00				
		Principal	Interest	Total	pmt	principal
Due Date	FY					bal
12/28/2025	2026	22,137.00	67,025.00	89,162.00	1	7,637,863.00
3/28/2026	2026	22,330.70	66,831.30	89,162.00	2	7,615,532.30
6/28/2026	2026	22,526.09	66,635.91	89,162.00	3	7,593,006.21
9/28/2026	2027	22,723.20	66,438.80	89,162.00	4	7,570,283.01
12/28/2026	2027	22,922.02	66,239.98	89,162.00	5	7,547,360.99
3/28/2027	2027	23,122.59	66,039.41	89,162.00	6	7,524,238.40
6/28/2027	2027	23,324.91	65,837.09	89,162.00	7	7,500,913.49
9/29/2027	2028	23,529.01	65,632.99	89,162.00	8	7,477,384.48
12/29/2027	2028	23,734.89	65,427.11	89,162.00	9	7,453,649.59
3/28/2028	2028	23,942.57	65,219.43	89,162.00	10	7,429,707.02
6/28/2028	2028	24,152.06	65,009.94	89,162.00	11	7,405,554.96
9/28/2028	2028	24,363.39	64,798.61	89,162.00	12	7,381,191.57
12/28/2028	2029	24,576.57	64,585.43	89,162.00	13	7,356,615.00
3/28/2029	2029	24,791.62	64,370.38	89,162.00	14	7,331,823.38
6/28/2029	2029	25,008.55	64,153.45	89,162.00	15	7,306,814.83
9/28/2029	2029	25,227.37	63,934.63	89,162.00	16	7,281,587.46
12/28/2029	2029	25,448.11	63,713.89	89,162.00	17	7,256,139.35
3/28/2030	2030	25,670.78	63,491.22	89,162.00	18	7,230,468.57
6/28/2030	2030	25,895.40	63,266.60	89,162.00	19	7,204,573.17
9/28/2030	2030	26,121.98	63,040.02	89,162.00	20	7,178,451.19
12/28/2030	2030	26,350.55	62,811.45	89,162.00	21	7,152,100.64
3/28/2031	2030	26,581.12	62,580.88	89,162.00	22	7,125,519.52
6/28/2031	2030	26,813.70	62,348.30	89,162.00	23	7,098,705.82
9/29/2031	2031	27,048.32	62,113.68	89,162.00	24	7,071,657.50
12/29/2031	2031	27,285.00	61,877.00	89,162.00	25	7,044,372.50
3/28/2032	2031	27,523.74	61,638.26	89,162.00	26	7,016,848.76
6/28/2032	2031	27,764.57	61,397.43	89,162.00	27	6,989,084.19
9/28/2032	2031	28,007.51	61,154.49	89,162.00	28	6,961,076.68
12/28/2032	2032	28,252.58	60,909.42	89,162.00	29	6,932,824.10
3/28/2033	2032	28,499.79	60,662.21	89,162.00	30	6,904,324.31
6/28/2033	2032	28,749.16	60,412.84	89,162.00	31	6,875,575.15
9/28/2033	2032	29,000.72	60,161.28	89,162.00	32	6,846,574.43
12/28/2033	2032	29,254.47	59,907.53	89,162.00	33	6,817,319.96
3/28/2034	2033	29,510.45	59,651.55	89,162.00	34	6,787,809.51
6/28/2034	2033	29,768.67	59,393.33	89,162.00	35	6,758,040.84
9/28/2034	2033	30,029.14	59,132.86	89,162.00	36	6,728,011.70
12/28/2034	2033	30,291.90	58,870.10	89,162.00	37	6,697,719.80
3/28/2035	2033	30,556.95	58,605.05	89,162.00	38	6,667,162.85
6/28/2035	2034	30,824.33	58,337.67	89,162.00	39	6,636,338.52
9/29/2035	2034	31,094.04	58,067.96	89,162.00	40	6,605,244.48

12/29/2035	2034	31,366.11	57,795.89	89,162.00	41	6,573,878.37
3/28/2036	2034	31,640.56	57,521.44	89,162.00	42	6,542,237.81
6/28/2036	2034	31,917.42	57,244.58	89,162.00	43	6,510,320.39
9/28/2036	2034	32,196.70	56,965.30	89,162.00	44	6,478,123.69
12/28/2036	2035	32,478.42	56,683.58	89,162.00	45	6,445,645.27
3/28/2037	2035	32,762.60	56,399.40	89,162.00	46	6,412,882.67
6/28/2037	2035	33,049.28	56,112.72	89,162.00	47	6,379,833.39
9/28/2037	2035	33,338.46	55,823.54	89,162.00	48	6,346,494.93
12/28/2037	2035	33,630.17	55,531.83	89,162.00	49	6,312,864.76
3/28/2038	2036	33,924.43	55,237.57	89,162.00	50	6,278,940.33
6/28/2038	2036	34,221.27	54,940.73	89,162.00	51	6,244,719.06
9/28/2038	2036	34,520.71	54,641.29	89,162.00	52	6,210,198.35
12/28/2038	2036	34,822.76	54,339.24	89,162.00	53	6,175,375.59
3/28/2039	2036	35,127.46	54,034.54	89,162.00	54	6,140,248.13
6/28/2039	2037	35,434.83	53,727.17	89,162.00	55	6,104,813.30
9/29/2039	2037	35,744.88	53,417.12	89,162.00	56	6,069,068.42
12/29/2039	2037	36,057.65	53,104.35	89,162.00	57	6,033,010.77
3/28/2040	2037	36,373.16	52,788.84	89,162.00	58	5,996,637.61
6/28/2040	2037	36,691.42	52,470.58	89,162.00	59	5,959,946.19
9/28/2040	2038	37,012.47	52,149.53	89,162.00	60	5,922,933.72
12/28/2040	2038	37,336.33	51,825.67	89,162.00	61	5,885,597.39
3/28/2041	2038	37,663.02	51,498.98	89,162.00	62	5,847,934.37
6/28/2041	2038	37,992.57	51,169.43	89,162.00	63	5,809,941.80
9/28/2041	2038	38,325.01	50,836.99	89,162.00	64	5,771,616.79
12/28/2041	2038	38,660.35	50,501.65	89,162.00	65	5,732,956.44
3/28/2042	2039	38,998.63	50,163.37	89,162.00	66	5,693,957.81
6/28/2042	2039	39,339.87	49,822.13	89,162.00	67	5,654,617.94
9/28/2042	2039	39,684.09	49,477.91	89,162.00	68	5,614,933.85
12/28/2042	2039	40,031.33	49,130.67	89,162.00	69	5,574,902.52
3/28/2043	2039	40,381.60	48,780.40	89,162.00	70	5,534,520.92
6/28/2043	2040	40,734.94	48,427.06	89,162.00	71	5,493,785.98
9/29/2043	2040	41,091.37	48,070.63	89,162.00	72	5,452,694.61
12/29/2043	2040	41,450.92	47,711.08	89,162.00	73	5,411,243.69
3/28/2044	2040	41,813.62	47,348.38	89,162.00	74	5,369,430.07
6/28/2044	2040	42,179.49	46,982.51	89,162.00	75	5,327,250.58
9/28/2044	2041	42,548.56	46,613.44	89,162.00	76	5,284,702.02
12/28/2044	2041	42,920.86	46,241.14	89,162.00	77	5,241,781.16
3/28/2045	2041	43,296.41	45,865.59	89,162.00	78	5,198,484.75
6/28/2045	2041	43,675.26	45,486.74	89,162.00	79	5,154,809.49
9/28/2045	2041	44,057.42	45,104.58	89,162.00	80	5,110,752.07
12/28/2045	2042	44,442.92	44,719.08	89,162.00	81	5,066,309.15
3/28/2046	2042	44,831.79	44,330.21	89,162.00	82	5,021,477.36
6/28/2046	2042	45,224.07	43,937.93	89,162.00	83	4,976,253.29
9/28/2046	2042	45,619.78	43,542.22	89,162.00	84	4,930,633.51
12/28/2046	2042	46,018.96	43,143.04	89,162.00	85	4,884,614.55
3/28/2047	2042	46,421.62	42,740.38	89,162.00	86	4,838,192.93
6/28/2047	2043	46,827.81	42,334.19	89,162.00	87	4,791,365.12
9/29/2047	2043	47,237.56	41,924.44	89,162.00	88	4,744,127.56
12/29/2047	2043	47,650.88	41,511.12	89,162.00	89	4,696,476.68
3/28/2048	2043	48,067.83	41,094.17	89,162.00	90	4,648,408.85
6/28/2048	2043	48,488.42	40,673.58	89,162.00	91	4,599,920.43
9/28/2048	2044	48,912.70	40,249.30	89,162.00	92	4,551,007.73

12/28/2048	2044	49,340.68	39,821.32	89,162.00	93	4,501,667.05
3/28/2049	2044	49,772.41	39,389.59	89,162.00	94	4,451,894.64
6/28/2049	2044	50,207.92	38,954.08	89,162.00	95	4,401,686.72
9/28/2049	2044	50,647.24	38,514.76	89,162.00	96	4,351,039.48
12/28/2049	2045	51,090.40	38,071.60	89,162.00	97	4,299,949.08
3/28/2050	2045	51,537.45	37,624.55	89,162.00	98	4,248,411.63
6/28/2050	2045	51,988.40	37,173.60	89,162.00	99	4,196,423.23
9/28/2050	2045	52,443.30	36,718.70	89,162.00	100	4,143,979.93
12/28/2050	2045	52,902.18	36,259.82	89,162.00	101	4,091,077.75
3/28/2051	2046	53,365.07	35,796.93	89,162.00	102	4,037,712.68
6/28/2051	2046	53,832.01	35,329.99	89,162.00	103	3,983,880.67
9/29/2051	2046	54,303.04	34,858.96	89,162.00	104	3,929,577.63
12/29/2051	2046	54,778.20	34,383.80	89,162.00	105	3,874,799.43
3/28/2052	2046	55,257.50	33,904.50	89,162.00	106	3,819,541.93
6/28/2052	2046	55,741.01	33,420.99	89,162.00	107	3,763,800.92
9/28/2052	2047	56,228.74	32,933.26	89,162.00	108	3,707,572.18
12/28/2052	2047	56,720.74	32,441.26	89,162.00	109	3,650,851.44
3/28/2053	2047	57,217.05	31,944.95	89,162.00	110	3,593,634.39
6/28/2053	2047	57,717.70	31,444.30	89,162.00	111	3,535,916.69
9/28/2053	2047	58,222.73	30,939.27	89,162.00	112	3,477,693.96
12/28/2053	2048	58,732.18	30,429.82	89,162.00	113	3,418,961.78
3/28/2054	2048	59,246.08	29,915.92	89,162.00	114	3,359,715.70
6/28/2054	2048	59,764.49	29,397.51	89,162.00	115	3,299,951.21
9/28/2054	2048	60,287.43	28,874.57	89,162.00	116	3,239,663.78
12/28/2054	2048	60,814.94	28,347.06	89,162.00	117	3,178,848.84
3/28/2055	2049	61,347.07	27,814.93	89,162.00	118	3,117,501.77
6/28/2055	2049	61,883.86	27,278.14	89,162.00	119	3,055,617.91
9/29/2055	2049	62,425.34	26,736.66	89,162.00	120	2,993,192.57
12/29/2055	2049	62,971.57	26,190.43	89,162.00	121	2,930,221.00
3/28/2056	2049	63,522.57	25,639.43	89,162.00	122	2,866,698.43
6/28/2056	2050	64,078.39	25,083.61	89,162.00	123	2,802,620.04
9/28/2056	2050	64,639.07	24,522.93	89,162.00	124	2,737,980.97
12/28/2056	2050	65,204.67	23,957.33	89,162.00	125	2,672,776.30
3/28/2057	2050	65,775.21	23,386.79	89,162.00	126	2,607,001.09
6/28/2057	2050	66,350.74	22,811.26	89,162.00	127	2,540,650.35
9/28/2057	2050	66,931.31	22,230.69	89,162.00	128	2,473,719.04
12/28/2057	2051	67,516.96	21,645.04	89,162.00	129	2,406,202.08
3/28/2058	2051	68,107.73	21,054.27	89,162.00	130	2,338,094.35
6/28/2058	2051	68,703.67	20,458.33	89,162.00	131	2,269,390.68
9/28/2058	2051	69,304.83	19,857.17	89,162.00	132	2,200,085.85
12/28/2058	2051	69,911.25	19,250.75	89,162.00	133	2,130,174.60
3/28/2059	2052	70,522.97	18,639.03	89,162.00	134	2,059,651.63
6/28/2059	2052	71,140.05	18,021.95	89,162.00	135	1,988,511.58
9/29/2059	2052	71,762.52	17,399.48	89,162.00	136	1,916,749.06
12/29/2059	2052	72,390.45	16,771.55	89,162.00	137	1,844,358.61
3/28/2060	2052	73,023.86	16,138.14	89,162.00	138	1,771,334.75
6/28/2060	2053	73,662.82	15,499.18	89,162.00	139	1,697,671.93
9/28/2060	2053	74,307.37	14,854.63	89,162.00	140	1,623,364.56
12/28/2060	2053	74,957.56	14,204.44	89,162.00	141	1,548,407.00
3/28/2061	2053	75,613.44	13,548.56	89,162.00	142	1,472,793.56
6/28/2061	2053	76,275.06	12,886.94	89,162.00	143	1,396,518.50
9/28/2061	2054	76,942.46	12,219.54	89,162.00	144	1,319,576.04

12/28/2061	2054	77,615.71	11,546.29	89,162.00	145	1,241,960.33
3/28/2062	2054	78,294.85	10,867.15	89,162.00	146	1,163,665.48
6/28/2062	2054	78,979.93	10,182.07	89,162.00	147	1,084,685.55
9/28/2062	2054	79,671.00	9,491.00	89,162.00	148	1,005,014.55
12/28/2062	2054	80,368.12	8,793.88	89,162.00	149	924,646.43
3/28/2063	2055	81,071.34	8,090.66	89,162.00	150	843,575.09
6/28/2063	2055	81,780.72	7,381.28	89,162.00	151	761,794.37
9/29/2063	2055	82,496.30	6,665.70	89,162.00	152	679,298.07
12/29/2063	2055	83,218.14	5,943.86	89,162.00	153	596,079.93
3/28/2064	2055	83,946.30	5,215.70	89,162.00	154	512,133.63
6/28/2064	2056	84,680.83	4,481.17	89,162.00	155	427,452.80
9/28/2064	2056	85,421.79	3,740.21	89,162.00	156	342,031.01
12/28/2064	2056	86,169.23	2,992.77	89,162.00	157	255,861.78
3/28/2065	2056	86,923.21	2,238.79	89,162.00	158	168,938.57
6/28/2065	2056	87,683.79	1,478.21	89,162.00	159	81,254.78
9/28/2065	2057	81,254.78	710.98	89,162.00	160	-

Appendix



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the



betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

- Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.
- Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.
- Financial Statements:** Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.
- Fiscal Year:** The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.
- Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.
- Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.
- Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.
- Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.
- Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.
- Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.
- GAAP:** Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.
- GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.
- GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.
- General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.



Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as



directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.