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TOWN OF FENWICK ISLAND FY2026 BUDGET COMPARISON

	FY2025		DRAFT FY2026	FY26 DRAFT COMP TO FY2025		
	BUDGET	FORECAST	BUDGET	BUDGET	FORECAST	
REVENUES (INCL RTT XFER)	2,630,005	2,984,802	2,642,309	12,304	(342,493)	Building permits
DEPARTMENT EXPENSES						
POLICE 35.6%	981,256	1,030,422	1,098,642 39.1%	117,386	68,220	Payroll
PUBLIC WORKS 13.9%	383,774	384,274	396,444 14.1%	12,670	12,170	General costs
LIFEGUARDS 16.4%	451,151	451,151	465,592 16.6%	14,441	14,441	Payroll
ADMIN 13.3%	365,144	300,122	281,126 10.0%	(84,018)	(18,996)	No town manager
GENERAL GOV'T 20.8%	572,849	566,499	565,891 20.2%	(6,958)	(608)	
	<u>2,754,175</u>	<u>2,732,469</u>	<u>2,807,696</u>	<u>53,521</u>	<u>75,227</u>	
EXPENSES EXCEED REVENUES	(124,170)	252,333	(165,387)	(41,217)	(417,720)	
RTT REVENUES	350,000	572,807	350,000	0	(222,807)	
RTT transferred to General Ops	300,000	300,000	300,000			

TOWN OF FENWICK ISLAND
FY25 BUDGET
SUMMARY REVENUES

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REVENUES	Projected		Draft
	<u>FY25 Budget</u>	<u>FY25</u>	<u>FY26 Budget</u>
Property Tax	745,000	749,268	750,000
Rental Receipt tax	510,000	475,000	480,000
Building permit fees	325,000	700,000	350,000
Trash collection fees	213,300	215,700	215,700
Total license fees	102,000	102,000	102,000
State and County Lifeguard support	76,500	77,430	79,303
Parking violations	35,000	20,000	25,000
Parking permits	35,000	42,500	50,000
Police state pension payments	54,000	55,596	56,000
BBVFC Ambulance fee - tax bill	51,420	51,120	51,120
Interest	40,000	40,000	30,000
All other	142,785	156,188	153,186
TOTAL REVENUES	<u>2,330,005</u>	<u>2,684,802</u>	<u>2,342,309</u>
RTT transfer	300,000	300,000	300,000
REVENUES PLUS RTT TRANSFER	<u><u>2,630,005</u></u>	<u><u>2,984,802</u></u>	<u><u>2,642,309</u></u>

**TOWN OF FENWICK ISLAND
REVISED FULL YEAR PROJECTIONS
SUMMARY EXPENSE ANALYSIS**

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		<u>FY25 Budget</u>	<u>FY25 Forecast</u>	<u>FY26 Budget</u>	
Department expenses	% of total				
Police	35.6%	981,256	1,030,422	1,098,642	
Public Works	13.9%	383,774	384,274	396,444	
Lifeguards	16.4%	451,151	451,151	465,592	
Administration	13.3%	365,144	300,122	281,126	No Town Manager
General Gov't	20.8%	572,849	566,499	565,891	
Total Expenses		2,754,175	2,732,469	2,807,696	

**DEPARTMENT EXPENSES
FY2026 BUDGET COMPARISONS**

	<u>FY25Budget</u>	<u>FY25 Forecast</u>	<u>FY26 Budget</u>
POLICE DEPARTMENT:			
Police Salaries	587,335	605,000	666,191
Police Overtime	27,500	48,000	27,500
Police Life Insurance	5,031	5,031	5,567
Police Vision Care	853	853	853
Police Health Insurance	124,954	124,954	129,888
Police Dental Insurance	2,334	2,334	2,404
Police Payroll Taxes	50,339	52,000	59,330
Police Pension Expense	74,262	77,500	83,862
Police Workers' Comp	20,909	24,000	28,307
	893,516	939,672	1,003,902
Police Supplies	5,500	4,500	5,500
Police Office Supplies	1,750	1,500	1,750
Police Uniforms	6,500	6,000	6,500
Police Vehicle Maintenance	15,000	15,000	15,000
Police Fuel	21,000	22,000	21,000
Police Communication Equipment	1,500	1,000	1,500
Police Professional Dev/Accreditation	16,040	20,000	23,040
Public Safety Bldg. Expenses	13,500	13,500	13,500
Police Printing & Advertising	750	750	750
Police Office Equip Maintenance	0	0	0
Community outreach	1,200	1,000	1,200
Police Mobile Computer Access	5,000	5,500	5,000
	981,256	1,030,422	1,098,642

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LIFEGUARDS:

	<u>FY25Budget</u>	<u>FY25 Forecast</u>	<u>FY26 Budget</u>
Lifeguard Salaries - Fenwick	372,500	372,500	385,000
Lifeguard Payroll Taxes-Fenwick -Other	32,769	32,769	32,341
Lifeguard Workmans Comp	11,932	11,932	14,301
Lifeguard Supp & Equip-Fenwick - Other	5,400	5,400	5,400
Lifeguard Uniforms - Other	7,500	7,500	7,500
Lifeguard Beach Vehicle Maint.	2,000	2,000	2,000
Lifeguard Fuel	900	900	900
Lifeguard Communication Equip	500	500	500
Lifeguard Professional Develop.	2,000	2,000	2,000
Lifeguard Utils	300	300	300
Lifeguard Telephone	850	850	850
Jr Lifeguard program	2,000	2,000	2,000
Lifeguard Employee Relations	2,000	2,000	2,000
Lifeguard Chair & Sign Maint	2,000	2,000	2,000
Lifeguard Awards & Competition	7,000	7,000	7,000
Lifeguard USLA Certification	1,500	1,500	1,500
TOTAL LIFEGUARDS	451,151	451,151	465,592

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PUBLIC WORKS DEPARTMENT:

	<u>FY25Budget</u>	<u>FY25 Forecast</u>	<u>FY26 Budget</u>
Public Works Salaries	220,455	220,455	231,121
Public Works Overtime	3,000	3,000	3,000
Public Works Life Insurance	2,038	2,038	2,276
PW Vision Care	426	426	426
Public Works Health Insurance	68,430	68,430	64,175
Public Works Dental Insurance	1,358	1,358	1,166
Public Works Payroll Taxes	17,636	17,636	18,840
Public Works Pension Expense	18,000	18,000	18,048
Public Works Workers' Comp	7,081	7,081	8,937
Public Works Shop Supplies	13,500	13,500	14,950
Public Works Shop Equipment	5,000	5,000	5,000
Public Works Safety Equipment	1,000	1,000	1,045
Public Works Uniforms	3,000	3,000	3,110
Public Works Vehicle Maintenance	4,100	4,100	4,600
Public Works Fuel	5,000	5,000	5,000
Public Works Bldg Maintenance	3,500	4,000	4,500
Public Works Utilities	6,500	6,500	6,500
Public Works Telephone	500	500	500
Public Works Yard Waste	250	250	250
Public Works Street Maintenance	2,000	2,000	2,000
Public Works Contract Services	1,000	1,000	1,000
	383,774	384,274	396,444

	<u>FY25 Budget</u>	<u>FY25 Forecast</u>	<u>FY26 Budget</u>
ADMINISTRATION:			
Admin Salaries	249,773	195,439	174,744
Admin Overtime	1,500	1,500	1,500
Admin Life Insurance	1,855	1,855	1,645
Admin Vision Care	606	606	454
Admin Health Insurance	44,783	44,783	46,552
Admin Dental Insurance	1,359	1,359	1,417
Admin Payroll Taxes	19,654	15,266	14,866
Admin Pension Expense	24,905	19,134	18,027
Admin Workers Comp	339	778	271
Admin Financial Services	5,500	7,232	8,600
Admin Office Supplies	5,870	5,870	6,100
Admin Personnel Supplies	1,200	1,200	1,200
Admin Printing & Advertising	1,500	1,500	1,300
Admin Office Equip Maintenance	1,000	1,000	1,000
Admin Vehicle Fuel/Maint	500	0	300
Admin Professional Development	2,500	1,000	1,100
Admin Telephone	1,100	1,100	1,050
Admin Travel Reimbursement	1,200	500	1,000
	<u>365,144</u>	<u>300,122</u>	<u>281,126</u>

	<u>FY25 Budget</u>	<u>FY25 Forecast</u>	<u>FY26 Budget</u>
GENERAL GOVERNMENT:			
Gen Gov Insurance	121,000	121,000	123,600
Gen Gov Audit Services	16,250	16,250	17,400
Gen Gov Legal Services	30,000	30,000	25,000
Gen Gov Appraisal	21,000	21,000	21,000
Gen Gov Postage	6,660	6,660	5,355
Gen Gov Printing & Advertising	3,575	3,575	2,100
Gen Gov Building Maintenance	7,970	7,970	7,731
Gen Gov Utilities	7,500	7,500	8,500
Gen Gov Sewer	1,064	1,064	0
Gen Gov Recycling & Bulk Trash	182,000	182,000	182,000
Gen Gov Telephone & Internet	18,500	20,000	22,750
Gen Gov Dues	5,390	5,390	1,835
Gen Gov IT Security & Website Services	30,000	32,500	43,080
Gen Gov-TH/PSB Copiers	5,600	5,600	4,500
Gen Gov Codification	15,000	7,500	1,500
Gen Gov Pension Administration	2,000	2,000	2,600
Gen Gov Government Liaison	1,600	750	1,000
Municipal Streets Lighting Exp	17,500	17,500	19,200
Gen Gov Parking Permits	6,000	6,000	8,500
Gen Gov Community Projects	6,000	6,000	6,000
Gen Gov BBVFC Ambulance Service	52,740	52,740	52,740
Gen Gov Employee Relations	5,500	5,500	4,500
Gen Gov Contract Services	5,000	3,000	0
Community outreach/events	5,000	5,000	5,000
	<u>572,849</u>	<u>566,499</u>	<u>565,891</u>
 TOTAL EXPENSES	 2,754,175	 2,732,469	 2,807,696

FENWICK ISLAND
FY26 CAP EXP BUDGET

	FY26
	<u>CAPITAL BUDGET</u>
RESILIENCY STUDY	325,000
STREET MAINTENANCE	82,000
POLICE VEHICLE	79,210
BACKFLOW PREVENTERS	15,000
MOBI MATS	12,500
3 OFFICE COMPUTERS	5,000
HOLIDAY LIGHTS/BANNER REPLACE	5,000
STONE RIP RAP/OTHER ROCKS	4,000
	<u>527,710</u>

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FY26 BUDGET ROLLFORWARD OF FUND BALANCES

		<u>Gen Ops</u>	<u>RTT</u>	<u>Dedicated Street</u>	<u>Municipal Street Aid</u>	<u>Beach Comte</u>	<u>Parks & Rec</u>	<u>Police grants</u>	<u>Total</u>
PROJECTED BALANCES AS OF JULY 31, 2025		<u>1,104,207</u>	<u>1,514,758</u>	<u>665,262</u>	<u>108,692</u>	<u>44,565</u>	<u>15,317</u>	<u>50,374</u>	<u>3,503,175</u>
FY26 Budget									
Revenues	2,642,309								
Expenses	<u>2,807,696</u>								
NET		(165,387)	(300,000)						(465,387)
RTT Inflows	350,000		297,500	52,500					350,000
Aids/Grants					37,000				37,000
Capital expenditures			(445,710)	(52,000)	(30,000)				(527,710)
PROJECTED BALANCES AS OF JULY 31, 2026		<u>938,820</u>	<u>1,066,548</u>	<u>665,762</u>	<u>115,692</u>	<u>44,565</u>	<u>15,317</u>	<u>50,374</u>	<u>2,897,078</u>
			2,671,130						
			non-committed						

NUMBER OF MONTHS OF MTHLY EXPENSES AS OF 7/31/26	11.4
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Avg monthly expense	233,975
6 mths	1,403,848
Over 6mths	1,267,282