

# TOWN OF FENWICK ISLAND

## FY2027 BUDGET COMPARISON

	FY2026			FY2027			FY2026	
	<u>BUDGET</u>	<u>FORECAST</u>		<u>BUDGET</u>	<u>FORECAST</u>		<u>BUDGET</u>	<u>FORECAST</u>
<b>REVENUES (INCL RTT XFER)</b>	<b>2,642,309</b>	<b>2,649,500</b>		<b>2,856,788</b>			<b>214,479</b>	<b>207,288</b>
								Property tax and Rental tax changes
<b>DEPARTMENT EXPENSES</b>								
<b>POLICE</b>	39.1%	1,098,642	1,110,000	1,160,762	37.6%		62,120	50,762
<b>PUBLIC WORKS</b>	14.1%	396,444	396,444	412,853	13.4%		16,409	16,409
<b>LIFEGUARDS</b>	16.6%	465,592	452,592	469,608	15.2%		4,016	17,016
<b>ADMIN</b>	10.0%	281,126	281,126	452,666	14.7%		171,540	171,540
<b>GENERAL GOV'T</b>	20.2%	565,891	659,991	593,714	19.2%		27,823	(66,277)
		<b>2,807,695</b>	<b>2,900,153</b>	<b>3,089,602</b>			<b>281,907</b>	<b>189,449</b>

**EXPENSES EXCEED REVENUES (165,386) (250,653) (232,814)**

**RTT REVENUES 350,000 415,000 350,000**  
 RTT transferred to General Ops 300,000 300,000 300,000

**TOWN OF FENWICK ISLAND  
FY27 BUDGET  
DETAILED REVENUES**

<u>Account Description</u>	<u>FY26 Budget</u>	<u>Projected FY26</u>	<u>Draft FY27 Budget</u>	<u>FY27 Budget vs FY26 Budget</u>	<u>FY27 Budget vs FY26 Forecast</u>	
Interest Income	30,000	46,000	35,000	5,000	(11,000)	Less cash and lower rates
Property Taxes	750,000	740,000	916,250	166,250	176,250	4 cent Mill Rate increase
Rental Receipt Tax	480,000	465,000	504,375	24,375	39,375	Increase LT rate (4%) to match ST rate(7.5%)
License Fees - OC	60,000	55,000	55,000	(5,000)	0	Match FY26 Forecast
License Fees - RU	18,000	15,000	15,000	(3,000)	0	Match FY26 Forecast
License Fees - RM	24,000	24,000	24,000	0	0	
Solid Waste Collection Fee	215,700	215,700	218,936	3,235	3,235	Match cost increase
Franchise Fees	36,836	33,000	33,000	(3,836)	0	Match FY26 Forecast
BBVFC Ambulance Service Fee - Property	48,960	49,100	55,614	6,654	6,514	10% Fee increase estimated
BBVFC Ambulance Service Fee	2,160	2,400	2,400	240	0	
Building Permit Fees	350,000	350,000	350,000	0	0	
Fines & Forfeitures	500	6,000	500	0	(5,500)	Eliminate non-recurring FY26 item
Traffic Fines	22,000	22,000	22,000	0	0	
Parking Violation Fees	25,000	20,000	32,500	7,500	12,500	Increase fines by \$25 and focused efforts
Bonfire Permits	8,000	8,000	8,000	0	0	
Parking Permits	50,000	55,000	55,000	5,000	0	Match FY26 Forecast
Lifeguard Chair Advertising	15,300	10,500	10,500	(4,800)	0	Match FY26 Forecast
Police Revenue--Pension	56,000	58,000	58,000	2,000	0	Match FY26 Forecast
Police Accident Report Fee	450	450	450	0	0	
Salary OT Reimb - HwySafety	11,100	11,100	11,100	0	0	
State Line Beach (State of DE)	64,303	63,650	65,564	1,261	1,914	Contractual
State Line Beach (Sussex Co DE)	15,000	15,000	15,000	0	0	
Sussex County Police Grant	35,000	45,000	45,000	10,000	0	Match FY26 Forecast
Junior Lifeguard	1,500	1,100	1,100	(400)	0	Match FY26 Forecast
Beach/Concession Services	12,500	12,500	12,500	0	0	
All other (insurance reimburse, equip sales, grants)	10,000	26,000	10,000	0	(16,000)	Match FY26 Budget - non-recurring FY26 items
<b>RECURRING REVENUES</b>	<b>2,342,309</b>	<b>2,349,500</b>	<b>2,556,788</b>	<b>214,479</b>	<b>207,288</b>	
Transfer from RTT	300,000	300,000	300,000			
<b>TOTAL REVENUES AND TRANSFERS</b>	<b>2,642,309</b>	<b>2,649,500</b>	<b>2,856,788</b>			

**DEPARTMENT EXPENSES  
FY2027 BUDGET COMPARISONS**

	<u>FY26Budget</u>	<u>FY26 Forecast</u>	<u>FY27 Budget</u>	<u>FY27B vs FY26F</u>	
<b>POLICE DEPARTMENT:</b>					
Police Salaries	666,191	655,049	710,591	55,542	Renew chief contract
Police Overtime	27,500	50,000	35,000	(15,000)	
Police Life Insurance	5,567	5,567	6,083	516	
Police Vision Care	853	853	1,037	184	
Police Health Insurance	129,888	129,888	119,851	(10,037)	New hire not on plan
Police Dental Insurance	2,404	2,404	3,210	806	
Police Payroll Taxes	59,330	59,330	64,361	5,031	
Police Pension Expense	83,862	83,862	90,973	7,111	
Police Workers' Comp	28,307	28,307	30,707	2,400	
	<u>1,003,902</u>	<u>1,015,260</u>	<u>1,061,812</u>	<u>46,552</u>	
Police Supplies	5,500	5,500	6,500	1,000	
Police Office Supplies	1,750	1,750	2,750	1,000	
Police Uniforms	6,500	6,500	7,000	500	
Police Vehicle Maintenance	15,000	15,000	15,000	0	
Police Fuel	21,000	21,000	24,000	3,000	
Police Communication Equipment	1,500	1,500	1,500	0	
Police Professional Dev/Accreditation	23,040	23,040	19,000	(4,040)	Accred done, includes ammo
Public Safety Bldg. Expenses	13,500	13,500	13,500	0	
Police Printing & Advertising	750	750	1,000	250	
Community outreach	1,200	1,200	1,200	0	
Police Mobile Computer Access	5,000	5,000	7,500	2,500	
	<u>1,098,642</u>	<u>1,110,000</u>	<u>1,160,762</u>	<u>50,762</u>	

	<u>FY26 Budget</u>	<u>FY26 Forecast</u>	<u>FY27 Budget</u>	<u>FY27B vs FY26F</u>
<b>LIFEGUARDS:</b>				
Lifeguard Salaries - Fenwick	385,000	375,000	390,000	15,000 4% incr for LGs
Lifeguard Payroll Taxes-Fenwick -Other	32,341	32,341	33,635	1,294
Lifeguard Workmans Comp	14,301	14,301	14,873	572
	<u>431,642</u>	<u>421,642</u>	<u>438,508</u>	<u>16,866</u>
Lifeguard Supp & Equip-Fenwick - Other	5,400	5,400	5,400	0
Lifeguard Uniforms - Other	7,500	7,500	7,500	0
Lifeguard Beach Vehicle Maint.	2,000	2,000	2,000	0
Lifeguard Fuel	900	900	1,050	150
Lifeguard Communication Equip	500	0	0	0
Lifeguard Professional Develop.	2,000	2,000	2,000	0
Lifeguard Utils	300	300	300	0
Lifeguard Telephone	850	850	850	0
Jr Lifeguard program	2,000	2,000	2,000	0
Lifeguard Employee Relations	2,000	2,000	2,000	0
Lifeguard Chair & Sign Maint	2,000	2,000	2,000	0
Lifeguard Awards & Competition	7,000	4,500	4,500	0
Lifeguard USLA Certification	1,500	1,500	1,500	0
<b>TOTAL LIFEGUARDS</b>	<u>465,592</u>	<u>452,592</u>	<u>469,608</u>	<u>17,016</u>

**PUBLIC WORKS DEPARTMENT:**

	<u>FY26 Budget</u>	<u>FY26 Forecast</u>	<u>FY27 Budget</u>	<u>FY27B vs FY26F</u>
Public Works Salaries	231,121	231,121	238,445	7,324
Public Works Overtime	3,000	5,500	3,000	(2,500)
Public Works Life Insurance	2,276	2,276	2,503	227
PW Vision Care	426	426	469	43
Public Works Health Insurance	64,175	64,175	65,577	1,402
Public Works Dental Insurance	1,166	1,166	1,201	35
Public Works Payroll Taxes	18,840	18,840	19,437	597
Public Works Pension Expense	18,048	18,048	18,620	572
Public Works Workers' Comp	8,937	8,937	9,220	283
	<u>347,989</u>	<u>350,489</u>	<u>358,473</u>	<u>7,984</u>
Public Works Shop Supplies	14,950	14,950	15,950	1,000
Public Works Shop Equipment	5,000	5,000	5,000	0
Public Works Safety Equipment	1,045	1,045	1,045	0
Public Works Uniforms	3,110	2,810	3,110	300
Public Works Vehicle Maintenance	4,600	4,600	6,000	1,400
Public Works Fuel	5,000	5,000	5,750	750
Public Works Bldg Maintenance	4,500	4,000	5,000	1,000
Public Works Utilities	6,500	7,400	7,475	75
Public Works Telephone	500	500	500	0
Public Works Yard Waste	250	150	250	100
Public Works Street Maintenance	2,000	350	2,000	1,650
Public Works Contract Services	1,000	150	2,300	2,150
	<u>396,444</u>	<u>396,444</u>	<u>412,853</u>	<u>16,409</u>

Inflation supplies  
and materials

	<u>FY26 Budget</u>	<u>FY26 Forecast</u>	<u>FY27 Budget</u>	<u>FY27B vs FY26F</u>
<b>ADMINISTRATION:</b>				
Admin Salaries	174,744	174,744	296,432	121,688 New Town Manager
Admin Overtime	1,500	1,500	500	(1,000)
Admin Life Insurance	1,645	1,645	2,232	587
Admin Vision Care	454	454	660	206
Admin Health Insurance	46,552	46,552	75,046	28,494 Town Manager
Admin Dental Insurance	1,417	1,417	2,247	830
Admin Payroll Taxes	14,866	14,866	25,218	10,352 Town Manager
Admin Pension Expense	18,027	18,027	30,581	12,554 Town Manager
Admin Workers Comp	271	271	1,000	729
	259,476	259,476	433,916	174,440
Admin Financial Services	8,600	8,600	6,000	(2,600)
Admin Office Supplies	6,100	6,100	7,200	1,100
Admin Personnel Supplies	1,200	1,200	750	(450)
Admin Printing & Advertising	1,300	1,300	750	(550)
Admin Office Equip Maintenance	1,000	1,000	1,350	350
Admin Vehicle Fuel/Maint	300	300	0	(300)
Admin Professional Development	1,100	1,100	1,000	(100)
Admin Telephone	1,050	1,050	1,200	150
Admin Travel Reimbursement	1,000	1,000	500	(500)
	281,126	281,126	452,666	171,540

	<u>FY26 Budget</u>	<u>FY26 Forecast</u>	<u>FY27 Budget</u>	<u>FY27B vs FY26F</u>
<b>GENERAL GOVERNMENT:</b>				
Gen Gov Insurance	123,600	123,600	135,000	11,400
Gen Gov Audit Services	17,400	19,000	19,500	500
Gen Gov Legal Services	25,000	115,000	50,000	(65,000) ACLU lawsuit currently
Gen Gov Appraisal	21,000	21,000	0	(21,000) Utilize Sussex County values
Gen Gov Postage	5,355	5,355	6,000	645
Gen Gov Printing & Advertising	2,100	2,100	2,500	400
Gen Gov Building Maintenance	7,731	7,731	7,000	(731)
Gen Gov Utilities	8,500	8,500	9,500	1,000
Gen Gov Recycling & Bulk Trash	182,000	182,000	185,550	3,550 Contract
Gen Gov Telephone & Internet	22,750	22,750	17,000	(5,750) New agreement - less expensive
Gen Gov Dues	1,835	1,835	3,000	1,165
Gen Gov IT Security & Website Services	43,080	43,080	50,000	6,920 QuickBase full year
Gen Gov-TH/PSB Copiers	4,500	4,500	4,500	0
Gen Gov Codification	1,500	1,500	2,000	500
Gen Gov Pension Administration	2,600	2,600	2,650	50
Gen Gov Government Liaison	1,000	10,000	1,000	(9,000) Windmill contrib in FY26
Municipal Streets Lighting Exp	19,200	19,200	21,000	1,800
Gen Gov Parking Permits	8,500	5,500	5,500	0
Gen Gov Community Projects	6,000	2,500	2,500	0
Gen Gov BBVFC Ambulance Service	52,740	52,740	58,014	5,274 Est 10% increase - pass thru
Gen Gov Employee Relations	4,500	4,500	5,500	1,000
Fenwick Flicks	5,000	5,000	6,000	1,000 Classic movie night added
	565,891	659,991	593,714	(66,277)

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

	<u>FY26 Budget</u>	<u>FY26 Forecast</u>	<u>FY27 Budget</u>	% of total
<b>Department expenses</b>				% of total
Police	1,098,642	1,110,000	1,160,762	37.6%
Public Works	396,444	396,444	412,853	13.4%
Lifeguards	465,592	452,592	469,608	15.2%
Administration	281,126	281,126	452,666	14.7%
General Gov't	565,891	659,991	593,714	19.2%
<b>Total Expenses</b>	<b>2,807,695</b>	<b>2,900,153</b>	<b>3,089,602</b>	

**SIGNIFICANT EXPENSE ANALYSIS**

	<u>Projected FY26</u>	<u>Proposed FY27Budget</u>	<u>Incr over Forecast</u>	<u>Incr over FY26 Budget</u>
<b>TOTAL EXPENSES</b>	<b>2,807,695</b>	<b>3,089,602</b>	<b>189,449</b>	<b>281,907</b>
Total payroll and OT	1,489,056	1,673,968		
Total benes/insurance/taxes/pension	553,953	618,740		
<b>TOTAL PAYROLL AND BENES</b>	<b>2,043,009</b>	<b>2,292,708</b>	<b>245,841</b>	<b>249,699</b>
Payroll/benes as % of total op expenses	72.8%	74.2%	(56,392)	32,208

**NON-PAYROLL RELATED SIGNIFICANT ITEMS**

Recycling & Bulk Trash	182,000	185,550	3,550	3,550
General Insurance	123,600	135,000	11,400	11,400
Appraisal Services	21,000	0	(21,000)	(21,000)
Legal Services	25,000	50,000	(65,000)	25,000

**ALL OTHER EXPENSES**

	413,086	411,686	426,344	14,658	13,258
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**FENWICK ISLAND  
FY27 CAP EXP BUDGET**

	<b>FY27</b>
<b>CAPITAL BUDGET</b>	<b>CAPITAL BUDGET</b>
RESILIENCY STUDY (started in FY26)	100,000
STREET MAINTENANCE - 10yr plan catch up	127,000
MVR CAMERAS - YEAR 3 PAYMENT ONLY	8,500 (2 years left)
MOBI MATS	12,500
NEW COMPUTER SERVER	12,000
BACKFLOW PREVENTERS	10,000
STRIPING OF ROADS	9,000
	<u>279,000</u>

**FY27 BUDGET  
ROLLFORWARD OF FUND BALANCES**

**PROJECTED BALANCES AS OF JULY 31, 2026**

Gen Ops	RTI	Dedicated Street	Resiliency Special	Municipal Street Aid	Beach Comite	Parks & Rec	Police grants	Total
815,950	1,409,127	763,071	101,204	145,571	43,824	10,517	8,342	3,297,607

**FY26 Budget**

Revenues	2,856,788
Expenses	3,089,602
<b>NET</b>	<b>(232,814)</b>

3,089,353  
non-committed

RTT Inflows	350,000	287,000	52,500	10,500				350,000
Non-operating interest		32,500	20,000	1,500				59,000
Aids/Grants		(52,000)	(97,000)	(100,000)				31,000
Capital expenditures								(30,000)

**PROJECTED BALANCES AS OF JULY 31, 2027**

583,136	1,376,627	738,571	13,204	151,571	43,824	10,517	8,342	2,925,793
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2,711,539  
non-committed

**Overall cash usage (371,814)**

**NUMBER OF MONTHS OF MTHLY EXPENSES AS OF 7/31/27**

Avg monthly expense	257,467	10.5
6 mths	1,544,801	
Over 6mths	1,166,738	

**NUMBER OF MONTHS OF MTHLY EXPENSES AS OF 7/31/26**

12.8