



**Town of Townsend Finance Committee Meeting
March 27th, 2026 @ 9:00am
VIA Conference Call & Town Hall
141 Main St. Townsend, DE 19734**

9:00am Finance Committee Meeting

- I. Call to Order:
- II. Opening Ceremonies
 - a. Roll Call:
 - b. Pledge of Allegiance:
 - c. Recognition of Visitors:
 - d. Announcements:
- III. Citizens Comments & Participation.
- IV. Adoption of Agenda.
- V. **ACTION ITEM**- Discussion and Review of Committee Budget Presentations from last meeting.
- VI. **ACTION ITEM**- Discussion and Review of "Operating Reserve" policy Comments.
- VII. **ACTION ITEM**- Discussion and Review of FY27 Tax Rate.
- VIII. Ongoing Business Updates.
- IX. New Business.
- X. Discussion regarding next meeting date.
- XI. Adjourn.

Committee Meetings will be held both in person and in a virtual format.

Those wishing to attend virtually may dial **1(301)715-8592**. When directed, provide following meeting ID **827-6421-7575#** and then the following password **361631#** to enter the meeting. If you choose to access the meeting online click the following link:
<https://us02web.zoom.us/j/82764217575?pwd=aHI4RDhTZ0xjME1HV0ZOcHRxSHZ3QT09>

Residents will be able to view documents posted to the meeting tab on the Town website at <https://townsend.delaware.gov> or by joining the meeting via computer.

Town of Townsend

Operating Reserve Policy

Section 1. Purpose and Intent

The purpose of this Operating Reserve Policy is to establish a framework for the prudent accumulation, maintenance, and use of operating reserves for the Town of Townsend (the "Town"), consistent with the Town's Municipal Code and adopted financial management practices. Operating reserves are essential to ensure financial stability, mitigate the impact of revenue shortfalls or unanticipated expenditures, maintain essential services, and promote sound fiscal management in accordance with best practices for municipal governments.

This policy supports the Mayor and Town Council's responsibility to safeguard public funds and to ensure the Town's ability to respond to economic uncertainty, emergencies, and unforeseen operational needs without undue reliance on short-term borrowing or abrupt service reductions.

Section 2. Definition of Operating Reserve

The Operating Reserve is a portion of the Town's General Fund balance that is formally designated by action of Mayor and Town Council and set aside for specific financial stabilization purposes as outlined in this policy. The Operating Reserve is separate from:

- Capital reserves or capital improvement funds;
- Grant funds or restricted funds;
- Legally required reserves or trust funds; and
- Undesignated or unassigned fund balance.

Section 3. Policy Objectives

The objectives of the Operating Reserve Policy are to:

1. Maintain adequate liquidity to address unforeseen expenditures or revenue interruptions;
2. Provide a financial buffer during economic downturns or emergencies;
3. Support the Town's creditworthiness and long-term financial health;
4. Reduce the need for emergency tax increases, service reductions, or short-term debt issuance; and
5. Promote transparency and accountability in the use of public funds.

Section 4. Target Reserve Level

The Town shall maintain an Operating Reserve equal to **no less than 15 percent and no more than 25 percent** of annual General Fund operating expenditures, consistent with recommendations of the Government Finance Officers Association (GFOA).

- The minimum target (15 percent) represents the threshold necessary to ensure short-term fiscal stability.
- The maximum target (25 percent) reflects a balance between prudent savings and the responsible use of taxpayer resources.

The target range may be reviewed periodically by Town Council and adjusted by resolution based on changes in financial conditions, risk exposure, or best practices.

Section 5. Funding the Operating Reserve

The Operating Reserve may be funded through the following means, consistent with GFOA best practices:

- Annual operating surpluses at year-end;
- One-time or non-recurring revenues, when appropriate;
- Budgeted transfers approved by Town Council; and
- Other lawful sources as determined by Town Council.

Ongoing operating revenues should not be routinely relied upon to fund the Operating Reserve unless explicitly approved as part of the annual budget process.

Section 6. Authorized Uses of the Operating Reserve

The Operating Reserve may be used only for the following purposes:

1. Unanticipated or emergency expenditures that could not reasonably have been foreseen during the budget process;
2. Temporary revenue shortfalls caused by economic downturns, delays in revenue collection, or other external factors;
3. Cash flow stabilization to ensure continuity of essential Town services;
4. One-time expenditures that do not create ongoing operating obligations; and
5. Other uses deemed necessary to protect the financial integrity of the Town, as approved by Town Council.

Operating Reserve funds shall not be used to support recurring operating expenditures on an ongoing basis.

Section 7. Authorization and Use Procedures

- Use of the Operating Reserve requires formal approval by Mayor and Town Council.
- Any proposed use shall be accompanied by a written justification prepared by the Town Manager, detailing the purpose, amount, and anticipated impact on the reserve balance.
- The Town Manager, or designee as authorized by the Municipal Code, shall report all approved uses of the Operating Reserve to Mayor and Town Council in a timely manner.

Section 8. Replenishment of the Operating Reserve

If the Operating Reserve falls below the minimum target level, the Town shall develop and implement a replenishment plan.

The replenishment plan may include:

- Allocating future operating surpluses to the reserve;
- Budgeted transfers over multiple fiscal years; and/or
- Other fiscally responsible measures approved by Town Council.

The goal shall be to restore the Operating Reserve to at least the minimum target level within a reasonable timeframe, generally not to exceed three to five fiscal years, unless otherwise approved by Town Council.

Section 9. Reporting and Transparency

- The balance of the Operating Reserve shall be reported annually as part of the Town's budget and audited financial statements.
- Any changes to the reserve balance, including funding or authorized use, shall be clearly disclosed to Town Council and the public.

Section 10. Review and Amendments

This Operating Reserve Policy shall be reviewed periodically, but no less than every five (5) years, by the Town Manager and Mayor and Town Council to ensure consistency with the Town's financial condition, risk profile, Municipal Code, and recognized best practices.

Amendments to this policy require approval by Mayor and Town Council.

Section 11. Effective Date

This Operating Reserve Policy shall take effect upon adoption by the Mayor and Town Council of the Town of Townsend and shall remain in effect until amended or repealed.

Section 12. Best Practice References

This policy is intended to be consistent with the Government Finance Officers Association (GFOA) Best Practices, including but not limited to:

- *Appropriate Level of Unrestricted Fund Balance in the General Fund;*
- *Fund Balance Guidelines for the General Fund;* and
- *Financial Stabilization Policies.*

These best practices recommend that local governments maintain a formal policy establishing target reserve levels, clearly define appropriate uses, and include a strategy for replenishment following use.

Adopted by the Mayor and Town Council of the Town of Townsend on _____.

| Account Description | 2026 Budgeted | 2026 Actual | Estimated through June 2026 | Proposed FY27 Budget | |
|--|---------------|-------------|-----------------------------|----------------------|---|
| Town of Townsend | | | | | |
| FY27 Draft General Budget | | | | | |
| EXPENDITURES | | | | | |
| Account Description | 2026 Budgeted | 2026 Actual | Estimated through June 2026 | Proposed FY27 Budget | |
| Fire House Impact Fees | 15,000.00 | - | | 41,250.00 | 55 homes |
| Accounting Audit | 25,000.00 | 25,000.00 | 17,857.14 | 31,000.00 | emailed George for new quote |
| Credit Card Fees | - | 7.79 | 5.56 | 50.00 | paypal fees |
| Investments Fees | 27,000.00 | 15,674.22 | 11,195.87 | 29,700.00 | |
| Computer Support | 36,000.00 | 40,850.46 | 29,178.90 | 20,000.00 | 1251.76 x 12 |
| Software Support | 53,200.00 | 34,456.64 | 24,611.89 | 35,100.00 | Loop (additional feature of vialytics - \$1500), edmunds, municode, all traffic solutions, microoft lic, AI software (copilot pro - \$240), vialytics |
| Decorations | 1,000.00 | 192.06 | 137.19 | 6,000.00 | \$1k flags, \$5k upgrade holiday decor |
| Elections Expense | 1,000.00 | - | - | 1,000.00 | |
| Copier Maintenance Agreement | 1,300.00 | 751.10 | 536.50 | 1,300.00 | 107.30/month |
| Town Insurance (General Liab & Property) | 33,800.00 | 34,964.20 | | 40300 | increase 15% |
| Town Hall Cleaning/Pest Ctrl | 1,350.00 | 1,200.00 | 857.14 | 2,400.00 | \$1800 cleaning; \$600 pest control; |
| Membership Fees | 1,800.00 | 577.00 | | 1,100.00 | CMA \$100, MCC \$225, APWA \$252 (one year to see if value), ICMA \$500 |
| General Town Hall Expenses | 7,200.00 | 648.03 | 462.88 | 10,000.00 | Includes \$5k for parking lot sealing |
| Office Equipment | 500.00 | - | - | 1,000.00 | mini fridge; PA system |
| Security System @ 141 Main Street | 1,000.00 | 623.00 | 445.00 | 1,000.00 | |
| Office Supplies | 2,000.00 | 776.85 | 554.89 | 1,500.00 | |
| Code Red | 3,100.00 | 3,093.21 | | 3,100.00 | |
| Postage & Delivery | 4,000.00 | 800.77 | 571.98 | 4,000.00 | \$800 meter lease; \$200 ink; \$3k postage |
| General Engineering | 50,400.00 | 7,107.50 | 5,076.79 | 60000 | \$180/hr |
| General Legal | 35,000.00 | 25,454.05 | 18,181.46 | 63,200.00 | 12 council meetings (3 hrs each) \$14,220 , 2 planning comm mtgs a year (2 hours) \$1,580 plus 10 hours/month of legal service \$47,400 |
| New Hire/Urgent Care | 200.00 | 72.00 | 51.43 | 300.00 | based on 2 new hires |
| Board of Adjustment | - | - | - | 150.00 | advertising for boa meeting |
| Subscription Fee | 1,100.00 | - | - | 1,100.00 | \$800 nitro, \$150 prime, \$150 zoom |
| Training Classes | 2,500.00 | - | - | 2,500.00 | |
| Trash Collection Service | 256,600.00 | 147,899.10 | 105,642.21 | 270,500.00 | Currently 920 residents at \$24.50 |
| Travel & Entertainment | - | - | - | 500.00 | |
| Meeting Expenses | - | - | - | 200.00 | |
| Employee Appreciation | 1,000.00 | 154.44 | 110.31 | 1,000.00 | |
| Utilities - Town Hall: Internet | 1,800.00 | 1,043.00 | 745.00 | 1,800.00 | pending renewal rate 4/3/26 |
| Utilities - Town Hall: Electric | 3,900.00 | 2,461.96 | 1,758.54 | 4,300.00 | |

| Account Description | 2026 Budgeted | 2026 Actual | Estimated through June 2026 | Proposed FY27 Budget | |
|---|---------------|-------------|-----------------------------|----------------------|--|
| Utilities - Town Hall: Heating Fuel | 1,000.00 | 412.67 | 294.76 | 1,000.00 | |
| Utilities - Town Hall: Sewer fee | 100.00 | - | 412.67 | 500.00 | |
| Utilities - Town Hall: Telephones | 3,400.00 | 2,054.33 | 1,467.38 | 3,600.00 | |
| Utilities - Town Hall: Cell Phones | 2,800.00 | 1,357.80 | 969.86 | 2,800.00 | |
| Utilities - Wiggins: Electric | 2,000.00 | 1,368.06 | 977.19 | 2,500.00 | |
| Utilities - Town Hall: Water | 1,300.00 | 212.99 | 152.14 | 1,300.00 | |
| Payroll: Salaries & Hourly Overtime | 379,100.00 | 198,313.10 | 141,652.21 | 439,700.00 | 5% increase to all, TM adj (\$110k), PT admin \$23,400 (\$18/hr @ 25 hrs/week), PT seasonal (\$10k) |
| Payroll: FICA/Medicare - Company match | 29,000.00 | 14,861.44 | 10,615.31 | 33,600.00 | 1,400.00 3 days per pw employee (snow removal) |
| Payroll: Delaware Paid Leave | 900.00 | 452.14 | 322.96 | 800.00 | 7.65% |
| Payroll: Group Health Insurance | 58,200.00 | 46,268.33 | 33,048.81 | 69,350.00 | 2% increase |
| Payroll: Dental Insurance | 3,500.00 | 2,425.13 | 1,732.24 | 4,200.00 | |
| Payroll: Simple IRA | 7,300.00 | 3,595.10 | 2,567.93 | 20,100.00 | add 3% |
| Payroll: Companion Life Insurance | 5,400.00 | 2,726.97 | 1,947.84 | 5,400.00 | |
| Payroll: Workers Compensation Insurance | 4,000.00 | 2,754.38 | | 4,000.00 | |
| Payroll: Vision | 900.00 | 449.91 | 321.36 | 900.00 | |
| Payroll: Salaries & Hourly - Christmas B | 7,600.00 | 7,189.42 | 5,135.30 | 8,050.00 | 2% of salaries |
| Payroll: Unemployment Insurance Tax | 1,500.00 | 437.33 | 312.38 | 1,000.00 | |
| Payroll: Payroll/Check Processing | 2,500.00 | 1,304.66 | 931.90 | 2,500.00 | |
| Payroll: Mileage Reimbursement | - | - | - | 100.00 | |
| Street Lights: 400 Main Street | 270.00 | 138.71 | 99.08 | 300.00 | Actual plus 5% |
| Street Lights: Townsend Village I | 22,950.00 | 13,997.77 | 9,998.41 | 25,200.00 | Actual plus 5% |
| Street Lights: TVII East (Karins Blvd) | 46,350.00 | 30,125.70 | 21,518.36 | 54,300.00 | Actual plus 5% |
| Street Lights: TVII West (W Founds St) | 2,880.00 | 1,825.75 | 1,304.11 | 3,300.00 | Actual plus 5% |
| Street Lights: Old Town | 15,030.00 | 9,779.26 | 6,985.19 | 17,700.00 | Actual plus 5% |
| Street Lights: Townsend Stn(Brook Ramble) | 13,590.00 | 8,824.64 | 6,303.31 | 15,900.00 | Actual plus 5% |
| Code Enf/Inspections | 55,000.00 | 22,833.72 | 16,309.80 | 40,000.00 | |
| Lot Grading Reviews | 11,000.00 | - | - | | |
| Charter/Comp Plan Fees | 1,000.00 | - | - | 1000 | |
| Town Equipment Fuel | 4,000.00 | 1,839.58 | 1,313.99 | 4,500.00 | TM would suggest \$4k |
| Park Maintenance Expense | 36,000.00 | 21,634.13 | 15,452.95 | 35,385.00 | weed killer, trash bags, trash recepticals, seed/fertilizer, mulch, porta potty - added 20k for beautification (concrete pads) |
| Vehicle/Equipment Maintenance | 4,450.00 | 7,180.12 | 5,128.66 | 11,065.00 | spindels, blades, filters, oil, misc emergency repairs, oil changes, wiper blades, fluid, lights for F250, misc saw, blades drill, impact driver, other, compressor rental, spreader, pothole repair patch, ice melt, weed eater string, misc (soil, stone, sand, concrete), |
| Public Works Equipment | 500.00 | 495.72 | 354.09 | 9,610.00 | fuel storage tank |
| Public Works Uniforms | 1,800.00 | 513.41 | 366.72 | 1,750.00 | boots, PPE, shirts, pants, hats, jackets |
| Town Landscaping & Beautification | - | - | - | | |

| Account Description | 2026 Budgeted | 2026 Actual | Estimated through June 2026 | Proposed FY27 Budget | |
|---|---------------------|-------------------|-----------------------------|----------------------|--|
| Street, Sidewalk & Curb Maintenance | 30,500.00 | 14,012.96 | 10,009.26 | 35,000.00 | \$100 pothole repair, \$400 40 bags of ice melt, \$30k sidewalk repairs (1st of 3 years) |
| Snow Removal | 12,900.00 | 5,139.80 | 3,671.29 | 20,000.00 | |
| Community Relations | 500.00 | 500.00 | 357.14 | 500.00 | |
| Community Relations: Veterans | 650.00 | - | - | 650.00 | Change name from Veterans to community engagement |
| Community Events Expense | 4,000.00 | 1,806.07 | 1,290.05 | 6,800.00 | blessings box (1200), \$40 for 40 (1600) |
| Community Events: Town Fair | 7,000.00 | - | - | 7,000.00 | |
| Community Events: Christmas | 800.00 | 585.79 | 418.42 | 800.00 | |
| National Wildlife Foundation/Habitats | 600.00 | - | - | - | |
| Transfer Roadway & Sidewalk Impact Fees | | | | 178,750.00 | |
| General Fund Expenditure Totals | 1,349,020.00 | 771,224.27 | 521,723.73 | 1,707,660.00 | 256,149.00 |

| | | | | | |
|--|-------------------|-------------------|----------|-------------------|---|
| Public Works Capital Expense | 124,800.00 | 13,248.00 | | 377,000.00 | UTV, Utility Trailer, truck with plow, boom lift, pole barn |
| Capital Expenses | 210,000.00 | 102,811.00 | | 75,000.00 | ecbg; small park; moveable lights |
| General Fund Expenditure Totals | 334,800.00 | 116,059.00 | - | 452,000.00 | |

538,990.00

**Town of Townsend
FY27 Draft General Budget
REVENUE**

| Account Description | 2026 Budgeted | 2026 Actual | Estimated through June 2026 | Proposed FY27 Budget | |
|---|----------------------|--------------------|------------------------------------|-----------------------------|---|
| Fire House Impact Fees | 15,000.00 | (750.00) | | 41,250.00 | 55 homes |
| Franchise Fees | 18,000.00 | 11,877.52 | 4,000.00 | 18,000.00 | atlantic broadband decreased and Verizon increased in FY26 |
| Grants Revenue | 119,100.00 | 31,023.62 | | 65,000.00 | ECBG; small park |
| Interest Income - Investments | 115,000.00 | 72,808.27 | 52,005.91 | 115,000.00 | |
| Interest Income - Money Market | 35,000.00 | 26,929.00 | 19,235.00 | 24,700.00 | Balance and interest rate has decreased 3.5% FY26 and 2.75% |
| Interest Income - MSA | 3,500.00 | 3,645.31 | 2,603.79 | 3,500.00 | |
| Interest Income - Impact Fees | - | 447.37 | 319.55 | 200.00 | Balance lowered to \$5k at PNC currently earning 3.45% and \$307,947.37 moved to annuity earning 5.7% |
| Interest Income - Annuity (Impact Fees) | | | | 17,500.00 | Impact fee funds moved from PNC to annuity earning 5.7% |
| Miscellaneous Income | 60,150.00 | 152.92 | | 60,000.00 | TAP program |
| Property Information Requests | - | 1,910.00 | 1,364.29 | 3,000.00 | |
| Filing Fees | 500.00 | 800.00 | 571.43 | 1,000.00 | |
| Property Transfer Taxes | 300,000.00 | 178,919.62 | 127,799.73 | 300,000.00 | |
| Real Estate Property Tax | 834,200.00 | 847,275.79 | 605,196.99 | 1,139,400.00 | prop tax plus garbage tax at proposed FY27 rate .001941 and .006589 |
| Violations, Fines & Penalties | 2,500.00 | 1,100.00 | 785.71 | 1,800.00 | |
| Rental Registration Fee | 1,700.00 | 940.00 | | 1,000.00 | 20 rental licenses in FY26; decreased from prior year. Julie to speak on this |
| Impact Fees: General Impact Fees | 70,000.00 | 42,000.00 | 30,000.00 | 192,500.00 | 55 homes (hidden creek, cove and crossing) |
| Impact Fees: Roadway Impact Fees | 55,000.00 | 33,000.00 | 23,571.43 | 151,250.00 | Restricted |
| Impact Fees: Sidewalk Impact Fee | 10,000.00 | 6,000.00 | 4,285.71 | 27,500.00 | Restricted |
| Licenses & Fees: Certificate of Occupan | 5,000.00 | 2,625.00 | 1,875.00 | 6,800.00 | |
| Licenses & Fees: Administrative Fees | 12,000.00 | 5,000.00 | 3,571.43 | 16,300.00 | |
| Licenses & Fees: Plan Revision Fee | 200.00 | 600.00 | 428.57 | 500.00 | |
| Licenses & Fees: Inspections Fees | 600.00 | 1,400.00 | 1,000.00 | 600.00 | |
| Licenses & Fees: Contractors Licenses | 27,000.00 | 9,625.00 | 6,875.00 | 16,500.00 | Email Julie numbers for last 5 years. Julie wants to talk about this line |
| Licenses & Fees: Business Licenses | 15,000.00 | 15,171.11 | | 16,000.00 | |
| Licenses & Fees: Review Lines & Grades | 13,800.00 | 6,600.00 | 4,714.29 | 30,250.00 | based on 55 homes |
| Licenses and Fees: Variance Fee | - | 300.00 | | 600.00 | |
| Town Permits: Plumbing | 3,000.00 | 3,099.98 | 2,214.27 | 6,800.00 | |
| Town Permits: Sheds Permit | 500.00 | 828.51 | 591.79 | 500.00 | based off of 3 sheds |
| Town Permits: HVAC | 3,000.00 | 3,800.00 | 2,714.29 | 7,500.00 | |
| Town Permits: Fence Permit | 2,000.00 | 1,500.00 | 1,071.43 | 2,000.00 | |
| Town Permits: Driveways/Sidewalk permit | - | 47.64 | 34.03 | | |
| Town Permits: Deck Permit | 1,000.00 | 360.20 | 257.29 | 800.00 | |
| Town Permits: Patio permit | 600.00 | 902.44 | 644.60 | 1,000.00 | |
| Town Permits: Screen porch permit | 500.00 | - | - | | |
| Town Permits: Finished Basement | 500.00 | 768.75 | 549.11 | 500.00 | |

| Account Description | 2026 Budgeted | 2026 Actual | Estimated through June 2026 | Proposed FY27 Budget | |
|--------------------------------------|----------------------|---------------------|------------------------------------|-----------------------------|--|
| Town Permits: New Home Permit | 80,000.00 | 92,096.64 | 65,783.31 | 348,000.00 | avg new home permit of \$7,544 at 20 homes (Hidden Crk); \$5,655 at 30 homes (Crossing & Cove) |
| Town Permits: Remodel Permit | 1,000.00 | 100.00 | 71.43 | 500.00 | |
| Town Permits: Pools & Spas Permit | 600.00 | 2,225.00 | 1,589.29 | 2,500.00 | |
| Town Permits: Roof Permit | 6,000.00 | 4,730.12 | 3,378.66 | 6,000.00 | |
| Town Permits: Solar | 5,000.00 | 1,021.38 | 729.56 | 2,000.00 | |
| Town Permits: Hot Tubs | - | 175.00 | 125.00 | | |
| Miscellaneous Income PW | - | 227.00 | 162.14 | 500.00 | anticipate selling pw vehicle |
| Park rental | 2,000.00 | 425.00 | 303.57 | 2,000.00 | |
| Municipal Street Aid Grant | 59,800.00 | 57,602.36 | 41,144.54 | 59,800.00 | |
| Community Events: Donations | - | 480.00 | 342.86 | 1,600.00 | \$40 for 40 meals |
| Town Fair Donation | 5,000.00 | 20.00 | 14.29 | 1,500.00 | |
| Veterans & Social Services Donations | - | 134.00 | 95.71 | | remove line item - committee no longer |
| Community Events: Town Fair | 5,500.00 | 1,050.00 | 750.00 | 5,000.00 | |
| General Fund Revenue Totals | 1,889,250.00 | 1,470,994.55 | 1,012,770.99 | 2,698,650.00 | |

Town of Townsend
 FY27 Draft Police Budget
 REVENUE

| Account Description | 2026 Budgeted | 2026 Actual | Estimated through June 2026 | Proposed FY27 Budget | |
|------------------------------------|-------------------|-------------------|-----------------------------|----------------------|-------------------------|
| Impact Fees: Public Safety | 30,000.00 | 18,000.00 | | 82,500.00 | 55 homes |
| Fines - Police | 12,000.00 | 4,084.11 | | 6,600.00 | |
| Miscellaneous Income | 4,800.00 | 2,000.00 | | 4,800.00 | BWC |
| Transfers In | 199,970.00 | - | | 569,000.00 | Balance of PD expansion |
| General Fund Revenue Totals | 920,070.00 | 324,084.11 | - | 662,900.00 | |

EXPENDITURES

| Account Description | 2026 Budgeted | 2026 Actual | Estimated through June 2026 | Proposed FY27 Budget | |
|---|---------------------|-------------------|-----------------------------|----------------------|--|
| Repairs & Maint - Vehicles | 8,400.00 | 455.42 | | 6,400.00 | |
| Repairs & Maint - Equipment | 1,000.00 | 132.95 | | 1,000.00 | |
| Security System - 661 South St | 4,100.00 | - | | 5,700.00 | |
| Computer/Software Expense | 900.00 | 822.50 | | 3,000.00 | |
| PD Cleaning | 1,800.00 | 700.00 | | 1,800.00 | |
| PD Pest Control | 1,000.00 | 150.00 | | 1,000.00 | |
| PD Equipment | 3,700.00 | 569.89 | | 10,000.00 | furniture, copier lease, new bldg items (blinds) |
| Weapons Supplies | | | | 2,100.00 | ammo and targets |
| Postage & Delivery | 300.00 | 5.53 | | 100.00 | |
| Miscellaneous Expense | 100.00 | 2,200.89 | | 100.00 | |
| Prisoner Meals | 100.00 | - | | 100.00 | |
| Training Classes | 5,700.00 | 2,482.15 | | 8,100.00 | from 5600 to 8100 |
| Office Supplies | 1,000.00 | 294.83 | | 2,000.00 | |
| DUI Blood Draws | 100.00 | - | | 100.00 | |
| Memberships & Subscriptions | 400.00 | - | | 400.00 | |
| Fuel | 10,100.00 | 3,327.31 | | 10,100.00 | |
| Insurance - (Gen Liability & Property) | 11,200.00 | 11,949.29 | | 13,800.00 | increase 15% |
| Uniforms: PD | 3,400.00 | 1,326.44 | | 6,400.00 | |
| General Engineering | 1,000.00 | - | | 5,000.00 | |
| Legal Services | 2,000.00 | 197.50 | | 2,000.00 | |
| Utilities - PD: Cell Phones | 5,100.00 | 2,515.12 | | 5,100.00 | |
| Utilities - PD: Heating Fuel | 2,500.00 | 1,350.57 | | 2,500.00 | |
| Utilities - PD: Sewer | 200.00 | 53.00 | | 200.00 | |
| Utilities - PD: Water | 400.00 | 262.92 | | 600.00 | |
| Utilities - PD: Electric | 7,500.00 | 3,294.18 | | 7,500.00 | |
| Utilities - PD: Phone/Internet | 3,300.00 | 1,279.12 | | 6,000.00 | |
| Payroll: Gross Pay | 263,400.00 | 132,494.38 | | 329,000.00 | 4 officers, 3.5% increase |
| Payroll: Overtime | 10,000.00 | 2,447.73 | | 10,000.00 | |
| Payroll: Police Pension | 39,600.00 | 22,676.68 | | 56,800.00 | |
| Payroll: FICA | 20,000.00 | 11,565.40 | | 24,550.00 | |
| Payroll: Delaware Paid Leave | 700.00 | (27.65) | | 500.00 | |
| Payroll: Companion Life Insurance | 5,000.00 | 2,541.31 | | 5,000.00 | |
| Payroll: Workers Compensation Insurance | 7,400.00 | 6,651.46 | | 7,400.00 | |
| Payroll: Holiday Bonus/Luncheon | 5,300.00 | 4,150.00 | | 6,550.00 | 2% |
| Payroll: Unemployment Insurance Tax | 900.00 | 295.01 | | 500.00 | |
| Payroll: PMA Processing Fee | 1,000.00 | 463.72 | | 800.00 | |
| Capital Expense - PD | 673,300.00 | 111,631.40 | | 743,000.00 | PD building; 2 veh plus upfitting; old PD bldg renovations |
| General Fund Expenditure Totals | 1,120,200.00 | 337,710.24 | - | 1,285,200.00 | |

(622,300.00)