

Town of Dagsboro--General Fund

2025-2026 BUDGET

Adopted FY25-26

Ordinary Income/Expense

Income

4000 - Comprehensive Sign Plan

4001 - Change of Use Fee

4001.1 Board of Adjustment

4001 Change of Use - Other

Total 4001 Change of Use Fee

4002 - Certificate of Compliance Fee

4003 - Subdivision Fee

4004 - Site Plan Review Fee	\$	2,000.00
-----------------------------	----	----------

4005 Annexation

4006.1 - Credit Card Service Fee	\$	-
----------------------------------	----	---

4008 Survey/Plat Certification Fee

Total Fees	\$	2,000.00
------------	----	----------

4010 - Building Permit

4010.1 - New Home/Townhouse	\$	60,000.00
-----------------------------	----	-----------

4010.10 - Addition	\$	500.00
--------------------	----	--------

4010.11 Miscellaneous	\$	-
-----------------------	----	---

4010.12 Sidewalk/Ramp	\$	-
-----------------------	----	---

4010.13 Renewal	\$	50.00
-----------------	----	-------

4010.14 - Roof	\$	250.00
----------------	----	--------

4010.15 - Pole Building	\$	750.00
-------------------------	----	--------

4010.16 - Concrete Patio	\$	100.00
--------------------------	----	--------

4010.2 New Commercial Structure	\$	80,000.00
---------------------------------	----	-----------

4010.3 Garage	\$	-
---------------	----	---

4010.4 - Fit-Out	\$	300.00
------------------	----	--------

4010.5 - Sign Permit	\$	200.00
----------------------	----	--------

4010.6 - Shed	\$	500.00
---------------	----	--------

4010.7 - Demolition	\$	50.00
---------------------	----	-------

4010.8 - Deck/Fence/Pool	\$	500.00
--------------------------	----	--------

4010.9 - Reconstruct existing building	\$	300.00
--	----	--------

4019 - Fire/Ambulance. impact fees	\$	5,000.00
------------------------------------	----	----------

Total 4010 - Building Permit	\$	148,500.00
------------------------------	----	------------

4012- Code Violations

Adopted FY25-26

4013- Mortgage Income

4014 · Contract Labor–Work Completed

4015 · Business License

4015.1 · Outside Contractor	\$	11,000.00
4015.10 · Late Fee	\$	100.00
4015.2 · Resident Merchant	\$	4,500.00
4015.20 Additional License Charges	\$	-
4015.3 · Rental License	\$	6,000.00
4015.4 · Vendor License	\$	100.00
4015.5 · Prior Year Business License	\$	-
Total 4015 · Business License	\$	21,700.00

4016 · Franchise Fees

4016.1 · Mediacom	\$	7,418.00
4016.2-Natural Gas	\$	-
Total 4016 · Franchise Fees	\$	7,418.00

4017 · Public Service Impact Fee	\$	25,000.00
Total 4017	\$	25,000.00

4018 · Copies-Fax-Notary	\$	50.00
Total 4018	\$	50.00

4020 · Court

4021-Common Pleas/Prothonotary		
4022-Prothonotary		
4023 · Superior	\$	500.00
4024 · V.A.C./J.P./CCP Fines	\$	85,000.00
4025-Family Court		
Total 4020 · Court	\$	85,500.00

4030 · Donation

4030.1 · XMAS Parade Sponsorship	\$	3,000.00
4030.2-XMAS Parade Donation		
4030.3-Kate Helm Park Donations		
4030.4 · Easter Egg Hunt Sponsor	\$	3,000.00
4030.6 · Night Out	\$	1,200.00
4030.8-Christmas Family		
4030.9-No Shave November		
4030.10 · Dagsboro Police Dept	\$	5,918.18
4030.11 · K-9 Donations	\$	6,000.00

Adopted FY25-26	
Total 4030 · Donation	\$ 19,118.18
4045-Gazebo/Pavilion Rental	
4045.1-Rental Security Deposit	\$ -
Total 4045-Gazebo/Pavilion Rental	\$ -
4050 · Grants	
4050.6 · OHS/Dept of Transportation	\$ 26,000.00
4050.7-County Grant	\$ 35,000.00
4050.8-FCVC	\$ 15,000.00
4050.9-SALLE	\$ 4,200.00
4050.10-EIDE	\$ 3,600.00
4050.12-State DE Bond Bill Funds	
4050.17 BJAG Grant #3434	
4050.22 BJAG Grant #3320	
4050.26 BJAG Grant #3380	
Total 4050-Grants	\$ 83,800.00
4090 · Police Pension	\$ 25,000.00
Total 4090 Pension	\$ 25,000.00
4095 · Planning & Zoning	
4097 · Re-Zoning Fee	\$ 500.00
Total 4095 · Planning & Zoning	\$ 500.00
4100 · Police Income	
4101 · Reports	\$ 500.00
4102 · Drug Enforcement Income	\$ -
4105 · Other Police Income	\$ -
Total 4100 · Police Income	\$ 500.00
4200 · Tax Revenue	
4201 · Property	\$ 371,704.00
4202 · Property Transfer Tax	\$ 75,000.00
4203 · Interest	\$ -
4204-Penalty	\$ -
4205 · Discounts	\$ -
4206 · Gross Rental Receipts	\$ 60,000.00
4207 · Overpayments	\$ -
4208 · Prior Year Taxes Receivable	\$ 500.00
Total 4200 · Tax Revenue	\$ 507,204.00

Adopted FY25-26

4221 · Transfer from Water Fund

4223-Transfer from Transfer Tax Account	\$	200,000.00
Total 4223	\$	200,000.00

4301 · Reimburse General from Escrow

4650-Return Check Fee

Other Income/Expenses

7010-Interest Income	\$	20,000.00
7015-Sale of Assets	\$	-
7025-Unrealized loss (gain)	\$	3,000.00
7030-Miscellaneous Income	\$	-
Total Other Income	\$	23,000.00

7031 · Payroll Reimbursement--Police

7031.1 · HSI--Overtime Reimbursement	\$	-
7031.2 · Overtime for Other Agencies	\$	-
Total 7031 · Payroll Reimbursement--Police	\$	-

TOTAL INCOME	\$	1,149,290.18
---------------------	-----------	---------------------

Expense

6015 · Grant Expense

6015.1 · SALLE

6015.2 · EIDE

6015.3 · BJAG

6015.6 · OHS

6015.7 · K-9--BJAG#3162

6015.8 · County Grant

6015.9 FCVC

Total 6015 · Grant Expense

6016 · Drug Enforcement Expenses

Total 6016

6017 · Donation Expense

6017.1 · K-9 Expenses

6017.2 · Dagsboro Police Department

Total 6017 · Donation Expense

	Adopted FY25-26
6019 · Impact Fees - Fire/Ambulance	\$ 5,000.00
Total 6019	\$ 5,000.00
6020 · Advertising/Printing	\$ 850.00
Total 6020	\$ 850.00
6060 · Bank Service Charges	
6060.1 · Credit Card Processing Fees	\$ 3,500.00
6060 · Bank Service Charges - Other	\$ 25.00
Total 6060 · Bank Service Charges	\$ 3,525.00
6065 · Transfer to General Checking	
6070-Capital Expenditures	
Total 6070	
6071 · Cap. Expenditures-Public Safety	\$ 100,000.00
Total 6071	\$ 100,000.00
6170 · Contract Labor	\$ -
Total 6170	
6180 · Contributions	\$ 500.00
Total 6180	\$ 500.00
6220 · Dues and Subscriptions	\$ 1,200.00
Total 6220	\$ 1,200.00
6221 · Annual Maintenance Contracts	\$ 1,500.00
Total 6221	\$ 1,500.00
6225 · Document Management	
6225.1 · Subscription Fee	\$ 250.00
6225.2 · Document Upload Fee	\$ 750.00
Total 6225 · Document Management	\$ 1,000.00
6380 · Insurance	
6381 · Commercial Insurance	\$ 36,324.00
6384 · Workers' Compensation	\$ 16,980.00
6385 · Installment Fees	\$ -

Adopted FY25-26

6386 · Health Insurance - Admin	\$	37,825.80
6387-Admin Fees	\$	500.00
Total 6380 · Insurance	\$	91,629.80
6500 · Meeting Expense	\$	1,000.00
Total 6500	\$	1,000.00
6530 · Mowing Services	\$	14,725.00
Total 6530	\$	14,725.00
6531-Snow Plowing	\$	2,000.00
Total 6531	\$	2,000.00
6532 · Town Maintenance/Repairs		
6532.1 · Town Equipment/Supplies	\$	500.00
6532.2-Town Maintenance	\$	5,000.00
6532.3 · Vehicle Maintenance	\$	100.00
6532.4 Mileage Reim Maintenance		
6532.5-Repairs		
Total 6532 · Town Maintenance/Repairs	\$	5,600.00
6540 · Office Cleaning	\$	4,800.00
Total 6540	\$	4,800.00
6544 · Events Expense		
6544.2 Event Services	\$	950.00
6544.1 · Supplies	\$	2,700.00
Total 6544 · Events Expense	\$	3,650.00
6545 · Computer Maintenance		
6545.1-Internet Expense		
6545.2-Computer Supplies/Equipment		
6545.3 · Computer Maint/Software	\$	2,500.00
Total 6545 · Computer Maintenance	\$	2,500.00
6548 · Park Expenses		
6548.1 · Maintenance	\$	1,000.00
6548.2-Equipment/Improvements	\$	-
6548.3 · Supplies	\$	500.00
Total 6548 · Park Expenses	\$	1,500.00
6550 · Office Supplies		

Adopted FY25-26

6550.1 · Office Equipment	
6550.2 · Office Supplies	\$ 3,000.00
6550.3 · Items for employees/volunteers	\$ 500.00
Total 6550 · Office Supplies	\$ 3,500.00
6560 · Payroll Wages-Administrative	\$ 136,468.30
Total 6560	\$ 136,468.30
6570 · Payroll Taxes-Admin & Police	\$ 39,491.75
Total 6570	\$ 39,491.75
6590 · Pension Expense	\$ 64,173.05
Total 6590	\$ 64,173.05
6600 · Police	
6601 · Police - Health insurance	\$ 90,781.92
Total 6601	\$ 90,781.92
6605 Retirement Expense	\$ -
Total 6605	\$ -
6606 · Dues	
6606.2 Shooting Range	\$ 1,584.00
6606 Dues Other	\$ 250.00
Total 6606	\$ 1,834.00
6607 · Equipment/equipment repair	
6607.1-Police Vehicle Up-Fit	\$ -
6608 · Gasoline	\$ 20,000.00
6609 · Maintenance	\$ 6,000.00
6612 · DUI Testing	\$ 4,000.00
6614 · Supplies	\$ 1,000.00
6616 · Training	\$ 1,500.00
6618 · Uniforms	\$ 1,000.00
6619 · Wireless Phone/Computer	\$ 5,652.00
6621-New Hire Expenses	\$ 500.00
Total 6600 · Police Expense	\$ 39,652.00
6613-Police Salaries	
6613-Regular	\$ 410,671.98
6613.3 Police Salaries OT	\$ -
6613.2-Cost of Living Bonus	\$ -
Total 6613-Police Salaries	\$ 410,671.98

Adopted FY25-26

6620 · Postage and Delivery	\$	800.00
Total 6620	\$	800.00

6640 · Professional Fees		
6640.1 · Accounting	\$	9,000.00
6640.2 · Assessment Service	\$	6,000.00
6640.3 · Legal Fees	\$	8,000.00
Total 6640 · Professional Fees	\$	23,000.00

6644 · Codification of Code		
6644.1 · Annual Maintenance Fee	\$	1,350.00
6644 · Codification of Code - Other	\$	3,000.00
Total 6644 · Codification of Code	\$	4,350.00

6645 · Planning Fees		
6645.1 · Building Inspection Fees	\$	-
6645.5 · General Services	\$	60,000.00
Total 6645 · Planning Fees	\$	60,000.00

6690 · Voting Machines	\$	150.00
Total 6690	\$	150.00

6820 · Town Ditch Tax	\$	1,130.00
Total 6820	\$	1,130.00

6905 · Trash Collection	\$	504.00
Total 6905	\$	504.00

6940 · Utilities		
6940.1 · Electric	\$	15,000.00
6940.2 · Sewer	\$	1,020.00
6940.3-Water		
6940.4 · Heating	\$	600.00
Total 6940 · Utilities	\$	16,620.00

6944 · Telephone		
6944.1 · Cell Phones	\$	600.00
6944.2 · Telephone	\$	3,168.00
Total 6944 · Telephone	\$	3,768.00

	Adopted FY25-26
TOTAL EXPENSES	\$ 1,137,874.83
TOTAL INCOME	\$ 1,149,290.18
Net Ordinary Income	\$ 11,415.35

Town of Dagsboro --- Water Fund FY2025-2026 Budget**Adopted FY25-26****INCOME**

4200 - User Fees	
4200.1 - Prior Year user fees (prior FY)	\$ 46,000.00
4200 - User Fees	\$ 500,000.00
4201 - Meter Fee	\$ 4,000.00
4202 - Return Check Fee	\$ -
4203 - Settlement Read Fee	\$ 300.00
4210 -Reconnection Fee - Water	\$ 50.00
4211- New water Service Connections	\$ 13,000.00
4212 - Maintenance Income	\$ -
4400 - Interest Income	\$ 1,900.00
4500 - Impact Fees	\$ 15,000.00
4701 - Transfer from General Acct	\$ -
Total Income	\$ 580,250.00

EXPENSE

6000- Admin Salaries	
6000.1 - Payroll Taxes	\$ 4,101.31
6000.2 - Health Ins Admin	\$ 7,565.16
6000 - Admin Salaries	\$ 53,612.00
Total 6000 - Admin Salaries	\$ 65,278.47

6102 - Dues/Subscriptions	\$ 3,572.00
Total	\$ 3,572.00

6103 - Computer Software - Water System	\$ 3,850.00
Total 6103	\$ 3,850.00

6104 - Open New Bank Acct (withdrawal Funds to transfer to another bank to open new acct)	\$ -
Total 6104	\$ -

6200 Legal Fees	\$ 2,000.00
Total 6200	\$ 2,000.00

6201 - Professional Fee	
6201.1 - Reconciliation Review	\$ -
6202 Audit Accounting	\$ 9,000.00
6203 - Computers	\$ -
Total 6201 - Professional Fees	\$ 9,000.00

6300 - Office Supplies	
6301 - Postage	\$ 4,200.00
6300 - Office Supplies - Other	\$ 1,000.00
Total 6300 - Office Supplies	\$ 5,200.00
6303 - Advertising	\$ 500.00
Total 6303	\$ 500.00
6350 - Insurance	
6350.1 - Commerical Insurance (tank/bldg)	\$ 6,175.00
6350.2 - Liability Insurance	\$ -
Total 6350 - Insurance	\$ 6,175.00
6400 - Inspection Fees	
6400.1 - Hydrocorp (fees due for hydrocorp inspections)	\$ 11,052.00
Total 6400 Inspection Fees	\$ 11,052.00
6500 - Insterest Expense - Notes	\$ 24,340.45
6500.1 - Principal pmt - notes	\$ 79,211.19
6500 - Interest Expense Notes-Other	\$ -
Total 6500 - Interest Expense Notes	\$ 103,551.64
6610 - New Water service	\$ 13,000.00
Total 6610	\$ 13,000.00
6700 - Operation/Maintenance	
6701 - Utility Tickets Received	\$ 2,000.00
6701.1 - One Call Concepts Fee	\$ 200.00
6701.3 - Tank Maintenance	\$ 21,843.00
6701.4 - Contracted Services/Artesian	\$ 14,184.00
6701.5 - Additional Water Testing (Artesian Water Fees)	\$ 125.00
Total 6700 - Operations/Maintenance	\$ 38,352.00
6702 - Vehicle Gas	\$ 500.00
Total 6702	\$ 500.00
6704 - Equipment	\$ 1,000.00
Total 6704	\$ 1,000.00
6705 - Water Use Charges	\$ 95,000.00
Total 6705	\$ 95,000.00
6708 - Mileage Reimbursement	\$ 50.00

Total 6708	\$ 50.00
6709 - Cell Phone	\$ 600.00
Total 6709	<u>\$ 600.00</u>
6711 - Bank Service Charges	\$ -
Total 6711	<u>\$ -</u>
6714 Repairs	\$ -
Total 6714	<u>\$ -</u>
7950 - Transfer to General Acct	\$ -
Total 7950	<u>\$ -</u>
Total Expenses	\$ 358,681.11
Total Income	\$ 580,250.00
Total Expenses	\$ 358,681.11
Net Ordinary Income	\$ 221,568.89

TOD - MSA FY2025-2026

	Adopted FY25-26	
Ordinary Income/Expense		
Income		
4320 · Grants		
Prev FY Leftover		
4321 · State of DE - Street Repairs	\$	22,150.90
Total 4320 · Grants	\$	22,150.90
7010 · Interest Income	\$	10.00
Total 9010	\$	10.00
Total Income	\$	22,160.90
Expense		
6060-Bank Service Charges	\$	-
6800 Supplies	\$	-
6940 · Utilities	\$	22,150.90
6999 Uncategorized Expenses	\$	-
7000 Open/Close Acct	\$	-
Total Expense	\$	22,150.90
TOTAL INCOME	\$	22,160.90
TOTAL EXPENSES	\$	22,150.90
NET ORDINARY INCOME	\$	10.00

TOD- Prince George's Cemetery FY 2025-2026

Adopted FY25-26

Ordinary Income/Expense

Income

3910 · Donations	\$	1,000.00
4300 · Plot Purchase	\$	-
4310 · Burial Permit Fees	\$	600.00
4320 · Corner Marker Fee	\$	800.00
4320.1 Reimbursement	\$	-
4330 Reimbursement (Ins)	\$	-

Other Income

7000 - Insurance Proceeds	\$	-
7010 - Interest Income	\$	5,400.00

Total Income

\$	7,800.00
----	----------

Expense

6060 · Bank Service Charges	\$	-
6532 · Cemetery Maintenance	\$	700.00
6533 · Corner Marker Expense	\$	600.00
6533.1 Corner Marker Reimbursement	\$	-
6550 · Registration Fee	\$	-
6710 · Repairs	\$	-
6800 - Supplies	\$	-
7020 - Insurance - Repairs	\$	-

Total Expenses

\$	1,300.00
----	----------

Total Income

\$	7,800.00
----	----------

Total Expenses

\$	1,300.00
----	----------

Net Ordinary Income

\$	6,500.00
----	----------