

**TOWN OF SELBYVILLE**  
**Fiscal Year 2027 Budget Summary**  
**February 1, 2026 - January 31, 2027**

<b>Income:</b>		<b>Expenses:</b>	
Property Taxes	\$ 1,273,268	Salaries, Wages & Taxes - Admin	\$ 711,269
Tax Penalties	\$ 5,093	All Other Expenses - Admin	\$ 936,284
Transfer Taxes	\$ 1,065,000	Salaries, Wages & Taxes - Police	\$ 1,744,682
Interest Income	\$ 274,192	All Other Expenses - Police	\$ 1,545,410
Franchise Fees	\$ 83,000	Salaries, Wages & Taxes - Sewer	\$ 514,146
Licenses & Permits & Other	\$ 1,053,723	All Other Expenses - Sewer	\$ 1,997,159
<b>Total Admin Income</b>	<b><u>\$ 3,754,276</u></b>	Salaries, Wages & Taxes - Water	\$ 275,236
Grants - SALLE, EIDE & CVC	\$ 36,196	All Other Expenses - Water	\$ 2,253,136
Grants - County & SRO	\$ 127,000	Salaries, Wages & Taxes - Streets	\$ 208,457
Grants - Other	\$ 358,000	All Other Expenses - Streets	\$ 705,477
Mountaire Security Agreement	\$ 247,000	All Other Expenses - Garbage	\$ 615,653
Public Safety Impact Fees	\$ 250,000	All Other Expenses - MSA	\$ 87,706
Other Revenue	\$ 64,338	All Other Expenses - Industrial Park	\$ 250
<b>Total Police Dept. Income</b>	<b><u>\$ 1,082,534</u></b>	All Other Expenses - Museum/Recreation	\$ 192,250
Sewer Billings	\$ 1,028,216	<b>TOTAL PROJECTED EXPENSES</b>	<b>\$ 11,787,116</b>
Licenses & Permits & Other	\$ 508,782	UNFORSEEN MISC. EXPENSES	<u>\$ 104,463</u>
Large Commercial Users	\$ 1,255,652		<b><u>\$ 11,891,579</u></b>
Mountaire SRF Loan Payment	\$ 110,705		
<b>Total Sewer Income</b>	<b><u>\$ 2,903,355</u></b>		
Water Billings	\$ 1,395,056		
Water Meter Receipts & Other	\$ 1,667,630		
<b>Total Water Dept. Income</b>	<b><u>\$ 3,062,686</u></b>		
Mowing & Misc.	\$ 100,000		
<b>Total Street Dept. Income</b>	<b><u>\$ 100,000</u></b>		
Garbage Receipts	\$ 789,388		
<b>Total Garbage Income</b>	<b><u>\$ 789,388</u></b>		
Municipal Street Aid Receipts	\$ 87,706		
<b>Total MSA Income</b>	<b><u>\$ 87,706</u></b>		
Industrial Park Misc.	\$ 10,384		
<b>Total Industrial Park Income</b>	<b><u>\$ 10,384</u></b>		
Museum/Recreation	\$ 101,250		
<b>Total Recreation Income</b>	<b><u>\$ 101,250</u></b>		
<b>Carry Over - For Misc Projects</b>			
Sewer Impact Fee Account - S/E Sewer Project	\$ -		
	<u>\$ -</u>		
<b>TOTAL PROJECTED INCOME</b>	<b><u>\$ 11,891,579</u></b>		

**SURPLUS/DEFICIT** \$ -

APPROVED : March 2, 2026

**APPROVED**  
03/02/2026

**ADMINISTRATIVE REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>APPROVED FY27 Budget</u>
4020	Taxes - Real Estate	1,273,268
4025	Transfer Tax	1,065,000
4030	Gross Receipts Rental Tax	95,000
4035	Credit Card Service Fees	1,800
4100	Tax Penalties	5,093
4110	Administrative Fees - Mountaire	188,348
4120	Code Enforcement Income	-
4260	Interest Income	274,192
4270	Franchise Fees	83,000
4280	Licenses & Permits	751,875
4290	Application Fees	6,500
4295	Fire Co. / Library Impact Fees	100,000
4300	Misc. Income	7,000
4350	Misc. Donations	-
<b>TOTAL REVENUE</b>		<b>\$ 3,851,076</b>

**ADMINISTRATIVE EXPENSES**

5020	Salaries - Administrative	647,951
5060	Mayor & Council Fees	6,300
5100	Administrative Overtime	9,000
5150	Vacation Buy-back	7,000
6030	Advertising	5,000
6060	Donations	2,500
6100	Election Expenses	2,500
6110	Fire Co. / Library Impact Fees	100,000
6120	Electric Utility	13,500
6150	Town Hall Renovations	20,000
6160	Fixed Assets	121,453
6260	Insurance - General	22,977
6280	Employee Benefits	177,104
6320	Legal & Accounting	52,500
6330	Town Events	4,500
6335	Beautification/Economic Development	25,500
6340	Repairs & Maintenance	8,500
6360	Code Enforcement & Building Inspection Expenses	13,500
6380	Misc. Expense	20,500
6420	Office Expense	55,500
6425	Credit Card Fee Charges	1,800
6430	Computer Programs/Support	62,500
6435	Furniture	9,500
6460	Professional Fees - Engineering	12,500
6462	Professional Fees - Consultant	15,000
6580	Taxes - Payroll	48,018
6585	Employment Training	2,000
6590	Taxes - Ditch Tax (County)	750
6600	Telephone	9,700
6640	Dodge Caravan - Fuel & Maintenance	5,000
6645	2013 Interceptor - Code/Bldg. Dept.	7,200
6680	Christmas Lighting	5,500
6710	RESTRICTED Transfer Tax Account	150,000
6710	2012 Chevy Tahoe - Code/Bldg Dept.	2,300
<b>TOTAL EXPENSE</b>		<b>\$ 1,647,553</b>

**NET \$ 2,203,523**

**Franchise Fees:**

Mediacom	23,000.00
Comcast	25,000.00
Chesapeake Utilities	35,000.00
<b>Annual Total</b>	<b>\$ 83,000.00</b>

APPROVED  
03/02/2026

**GARBAGE REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>APPROVED FY27 Budget</u>
4260	Interest Income	700.00
4280	Garbage Receipts	788,688
4300	Misc. Income	-
<b>TOTAL REVENUE</b>		<b>\$ 789,388</b>

**GARBAGE EXPENSES**

6080	Garbage Service	615,653
6560	Supplies - Other	-
<b>TOTAL EXPENSE</b>		<b>\$ 615,653</b>

NET \$ 173,735

**APPROVED**  
03/02/2026

**POLICE DEPT. REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>APPROVED FY27 Budget</u>
4240	Fines Collected	25,000
4260	Interest Income	35,838
4300	Misc. Income	1,000
4310	Police/Accident Report	2,500
4330	Sussex County Police Revenue Sharing	45,000
4340	State of DE - Police Pension	75,000
4345	Grants - Highway Safety	8,000
4347	Community Reinvestment Grant Funds	275,000
4450	SRO-IRSD	82,000
4470	Public Safety Impact Fee	250,000
4600	Mountaire/SPD Agreement Income	247,000
06-4450	State Aid To Local Law Enforcement (SALLE)	4,864
06-4451	Fund to Combat Violent Crime (CVC)	27,359
06-4452	Emergency Illegal Drug Enforcement (EIDE)	3,973
<b>TOTAL REVENUE</b>		<b>\$ 1,082,534</b>

**POLICE DEPT. EXPENSES**

5010	Police Admin Salaries	64,117
5020	Police Salaries - Full Time	1,243,675
5021	Police Salaries - Part Time	3,000
5022	School Resource Officer Salary	82,000
5024	Mountaire Part Time Duty	156,000
5100	Police Overtime	50,000
5105	Shift Differential	1,500
5110	Police Overtime - EIDE	3,973
5120	Police Overtime - CVC	3,557
5130	Holiday Pay	27,500
5135	State Highway Safety Grant Expense	8,000
5140	Special Duty Assignments - MISC.	500
5150	Vacation Buy-back	10,000
6030	Advertising	1,000
6120	Electric & Gas	11,500
6160	Fixed Assets	242,400
6165	Police Dept. Project	275,000
6170	Grant Expenses - Sussex County Revenue Sharing	45,000
6260	Insurance	99,567
6280	Employee Benefits	501,577
6320	Legal & Accounting	35,000
6330	Potential Collective Bargaining Agreement	-
6340	Repairs & Maintenance	15,000
6380	Misc. Expense	15,000
6420	Office Expense	32,000
6425	Accreditation	10,000
6430	Computer Programs	20,000
6435	Furniture / Equipment	5,000
6560	Supplies - Other	12,000
6570	SRO Supplies	200
6580	Payroll Taxes	110,861
6600	Telephone Utility	7,500
6660	Uniforms	25,000
6680	Hiring & Training Expense	40,000
6682	P/Car 83-2 2020 Ford Interceptor - Dodson	10,000
6685	P/Car 83-4 2021 Ford Interceptor - O'Hern	10,000
6688	P/Car 83-6 2025 Chevy Tahoe	10,000
6690	P/Car 83-1 2019 Ford Interceptor - Bunting	4,000
6691	P/Car 83-8	-
6698	P/Car 83-9 2015 Ford Interceptor - Mountaire	2,500
6705	P/Car 83-7 2018 Ford Interceptor - Carothers	10,000
6710	P/Car 83-3 2025 Chevy Tahoe	10,000
6715	P/Car 83-12 - 2022 Chevy Tahoe - Wilson	4,500
6730	P/Car 83-5 2011 Chevy Tahoe - Mountaire	-
6742	P/Car 83-10 2016 Interceptor - Bruette	10,000
6745	P/Car 83-11	-
6750	P/Car 83-15 2022 Ford Interceptor - Klopp	7,500
6752	P/Car 83-16 2024 Chevy Tahoe - Foskey	10,000
6754	P/Car 83-17 2024 Chevy Tahoe - McKechnie	10,000
6755	P/Car 83-14 2023 Chevy Tahoe - Parsons	5,500
	Public Safety Impact Fee - Carry Over for Capital Improvements	-
06-6170	Grant Expenses - Restricted Funds	28,666
R - 6380	Misc. Expense	-
R - 6420	Office Expense	-
<b>TOTAL EXPENSE</b>		<b>\$ 3,290,093</b>

**NET \$ (2,207,558)**

**APPROVED**  
**03/02/2026**

**PARKS & REC REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>APPROVED FY27 Budget</u>
4260	Interest Income	-
4300	Misc. Income	-
4315	Recreation Grant Income	101,250
<b>TOTAL REVENUE</b>		<b>\$ 101,250</b>

**PARKS & REC EXPENSES**

6120	Electric - Park	2,500
6160	Fixed Asset - Recreation	145,000
6340	Repairs & Maintenance - Park	12,500
6380	Misc. Expense - Park	5,500
6440	Misc. Expense - Museum	4,000
6540	Security & Internet - Town Park	12,000
6550	Supplies Town Park	3,500
6570	Fixed Assets - Museum	4,000
6575	Ball Field Expenses	2,500
6600	Telephone & Alarm - R/R Museum	750
<b>TOTAL EXPENSE</b>		<b>\$ 192,250</b>

**NET \$ (91,000)**

**APPROVED**  
03/02/2026

**WASTEWATER REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>APPROVED FY27 Budget</u>
4140	Sewer Billings	1,028,216
4150	Mountaire Sewer Billings	1,255,652
4240	Sewer Impact Fees	450,000
4260	Interest Income	53,582
4280	Licenses & Permits - Sewer	4,200
4300	Misc. Income	1,000
4320	Mountaire Permit Violations	-
4330	Misc. Grant Income	-
4360	Mountaire Income - DE SRF Loan Payment	110,705
4370	Sewer Impact Fee Carry Over FY24	-
<b>TOTAL REVENUE</b>		<b>\$ 2,903,355</b>

**WASTEWATER EXPENSES**

5020	Sewer Salaries	452,355
5100	Sewer Overtime	30,000
5150	Vacation Buy-back	6,500
6030	Advertising	400
6120	Electric Utility	225,000
6160	Fixed Assets - Sewer	452,563
6240	South Coastal Maintenance Cost	45,000
6260	Insurance - General	81,696
6280	Employee Benefits	157,170
6300	Interest Expense	45,551
6310	Lab Tests & Lab Equipment	39,000
6320	Legal & Accounting	8,500
6340	Repairs & Maintenance	222,115
6380	Misc. Expenses	10,000
6420	Office Expenses	17,000
6460	Professional Fees - Engineering	17,000
6462	Professional Fees - Consultant	30,000
6510	USDA - Loan Principal Payment	38,865
6540	Supplies - Chemicals	365,000
6560	Supplies - Other	35,000
6580	Payroll Taxes	31,792
6600	Telephone Utility	12,500
6630	Tractor & Mower Expense	3,500
6640	Vehicle, Fuel & Generator	28,000
6650	Sludge Removal	150,000
6665	Uniforms	6,800
6675	Southeast Sewer Expansion Project	-
<b>TOTAL EXPENSE</b>		<b>\$ 2,511,305</b>

**NET \$ 392,050**

**Items Included in Repairs & Maintenance**

5 year Preventative Maintenance Agreement w/ Xylem for various pumps	\$ 7,614.50
Sewer Line Evaluations / Repairs / Jetting	\$ 50,000.00
Pista Grit Maintenance & Repairs	\$ 30,000.00
Oxidation Ditch Preventative Maintenance	\$ 10,000.00
Pump Station Repairs & Maintenance & Spare Pumps	\$ 55,000.00
Misc. Plant Repair & Maintenance Projects	\$ 12,000.00
Building Maintenance & Repairs	\$ 5,500.00
Chlorine System Equipment & Maintenance	\$ 12,000.00
	<b>\$ 182,114.50</b>

**APPROVED**  
03/02/2026

**STREET REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>APPROVED</u> <u>FY27 Budget</u>
4300	Misc. Income	-
4320	Mowing	-
4560	Grants - Streets	100,000
<b>TOTAL REVENUE</b>		<b>\$ 100,000</b>

**STREET EXPENSES**

5020	Salaries-Regular	178,883
5100	Salaries-Overtime	15,500
5150	Vacation Buy-Back	5,000
6030	Advertising	-
6040	Landscape Expense	37,275
6120	Electric	5,949
6160	Fixed Assets Streets	333,835
6170	Grant Expense - Streets	100,000
6260	Insurance-General	28,083
6280	Employee Benefits	70,335
6340	Repairs & Maintenance	50,000
6380	Miscellaneous Expense	7,500
6400	Mowing Expense	1,500
6420	Office Expense	14,500
6460	Prof. Fees - Engineering	1,500
6500	Street Spraying	4,000
6520	Street & Traffic Lights	11,000
6560	Supplies-Other	7,500
6580	Taxes-Payroll	14,074
6620	Traffic & Municipal Park Signs	4,500
6640	Equipment R & M and Fuel	19,500
6660	Uniforms	3,500
<b>TOTAL EXPENSE</b>		<b>\$ 913,934</b>

**NET \$ (813,934)**

**APPROVED**  
03/02/2026

**WATER DEPT. REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>APPROVED FY27 Budget</u>
4180	Water Billings	1,395,056
4210	Impact Fees	450,000
4230	Water Meter Receipts	350,000
4260	Interest Income	105,430
4280	Licenses & Permits - Water	4,200
4300	Miscellaneous Income	1,000
4330	Misc. Grant Income	50,000
	Tingle's Mobile Park - LSLR income	707,000
<b>TOTAL REVENUE</b>		<b>\$ 3,062,686</b>

**WATER DEPT. EXPENSES**

5020	Salaries-Regular	230,053
5100	Salaries-Overtime	30,000
5150	Vacation Buy-Back	5,000
6030	Advertising	1,500
6120	Electric	62,500
6160	Fixed Assets Water	39,134
6200	Heat	7,500
6260	Insurance-General	22,977
6280	Employee Benefits	92,473
6300	Interest Exp. Water Loans	72,870
6310	Lab Tests & Supplies	6,500
6320	Legal & Accounting	15,000
6330	Water Meter Supplies	318,000
6340	Repairs & Maintenance	90,000
6380	Miscellaneous Expenses	8,000
6420	Office Expenses	32,500
6460	Professional Fees Engineering	20,000
6462	Professional Fees - Consultant	-
6465	Artesian Interconnection	387,620
6475	Backwash Recovery Project	50,500
6500	Principal Payments All Loans	85,062
6540	Supplies-Chemicals	132,000
6560	Supplies-Other	18,000
6580	Taxes-Payroll	15,183
6600	Telephone	8,000
6630	Tractor & Generator Expenses	2,500
6640	Truck Expenses	15,000
6660	Uniforms	3,500
6665	Emerging Contaminants Grant Expenses	50,000
6670	Tingle's Mobile Park - LSLR Expense	707,000
<b>TOTAL EXPENSE</b>		<b>\$ 2,528,373</b>

**NET \$ 534,313**

**APPROVED**  
**03/02/2026**

**MUNICIPAL STREET AID REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>APPROVED</u> <u>FY27 Budget</u>
4260-MSA	Interest Income	1
4560-MSA	Grant - Municipal Street Aid	87,706
<b>TOTAL REVENUE</b>		<b>\$ 87,706</b>

**MUNICIPAL STREET AID EXPENSES**

6340	Repair & Maintenance	13,800
6380	Misc. Expense	-
6520	Traffic & Street Lights	72,906
6560	Supplies - Other	-
6620	Traffic & Street Signs	1,000
<b>TOTAL EXPENSE</b>		<b>\$ 87,706</b>

**NET \$ 0**

**Fixed Asset/Departmental Needs Request**

6160 Fixed Assets-Administrative	\$ 121,452.50
6160 Fixed Assets-Police	\$ 242,400.00
6160 Fixed Assets-Recreation	\$ 145,000.00
6160 Fixed Assets-Museum	\$ 4,000.00
6160 Fixed Assets-Streets	\$ 333,835.00
6160 Fixed Assets-Garbage	\$ -
6160 Fixed Assets-Wastewater	\$ 452,562.90
6160 Fixed Assets-Water	\$ 39,133.50
<b>Total Requested</b>	<b>\$ 1,338,384</b>

\*\*\*\* Council will decide on these requests on a case-by-case basis  
 \*\*\*\* These expenses appear on the Fixed Asset Item on each Department's Budget

<u>Dept.</u>	<u>Detail Listing</u>	
Admin	Security Upgrades - Town Hall - Front Door / Reception	\$ 40,000.00
Admin	New Software Building & Code	\$ 10,000.00
Admin	Portable Radios	\$ 1,897.50
Admin	Building/Code Vehicle	\$ 55,000.00
Admin	Safety Equipment - AED, First Aid Cabinet	\$ 2,700.00
Admin	Time Clock	\$ 500.00
Admin	Security Server & Network Switch Upgrade (approved FY2026)	\$ 11,355.00
<b>TOTAL</b>		<b>\$ 121,452.50</b>

Police	2026 - Chevy Tahoe (fully equipped)	\$ 88,500.00
Police	2026 - Chevy Tahoe (fully equipped)	\$ 88,500.00
Police	2 Portable Radios	\$ 14,000.00
Police	2 Tasers	\$ 10,000.00
Police	3 AEDs	\$ 7,500.00
Police	2 Rifles & 2 Handguns	\$ 7,500.00
Police	Computers (4 Desktops & 1 Laptop)	\$ 10,000.00
Police	1 Body Camera	\$ 1,400.00
Police	1 License Plate Readers/Camera	\$ 7,500.00
Police	Rear Door Replacement	\$ 7,500.00
<b>TOTAL</b>		<b>\$ 242,400.00</b>

Parks/Rec	Playground Upgrades - Phase 5	\$ 135,000.00
Parks/Rec	Security Monitoring - Phase 5	\$ 10,000.00
<b>TOTAL</b>		<b>\$ 145,000.00</b>

Museum	Museum Upgrades	\$ 4,000.00
<b>TOTAL</b>		<b>\$ 4,000.00</b>

PW/Streets	2026 Chevy Silverado 3500HD w/ Dump Body & Snow Plow	\$ 87,090.00
PW/Streets	Portable Radios	\$ 1,897.50
PW/Streets	7 X 20 Landscaping Trailer	\$ 3,147.50
PW/Streets	Street Paving - Williams St., E Railroad, Victoria Forest Entrance	\$ 220,000.00
PW/Streets	Safety Equipment - AED, First Aid Cabinet	\$ 2,700.00
PW/Streets	Portable Powerwasher	\$ 4,000.00
PW/Streets	Christmas Lights	\$ 15,000.00
<b>TOTAL</b>		<b>\$ 333,835.00</b>

W	Storz Fittings/Fire Hydrants/Automatic Flushers	\$ 15,000.00
W	Portable Powerwasher	\$ 4,000.00
W	Portable Radios	\$ 1,897.50
W	Time Clock	\$ 500.00
W	Safety Equipment - AED, First Aid Cabinet, Eyewash Station	\$ 2,736.00
W	Spare Pumps	\$ 15,000.00
<b>TOTAL</b>		<b>\$ 39,133.50</b>

WW	RAS Pump	\$ 35,000.00
WW	Time Clock	\$ 500.00
WW	Safety Equipment - AED, First Aid Cabinet, Eyewash Station	\$ 2,736.00
WW	Portable Radios	\$ 1,897.50
WW	Utility Water Repair (Approved FY2026)	\$ 40,000.00
WW	Misc. Spare Pumps	\$ 63,769.00
WW	Lighthouse Crossing Spare Pump	\$ 38,779.40
WW	Diffuser Replacements	\$ 195,500.00
WW	SCADA Monitoring System - Rt 113 North & Industrial Park Pump Stations	\$ 3,988.00
WW	Commercial Lawn Mower	\$ 16,499.00
WW	Heating & HVAC Install - Site A Garage	\$ 8,544.00
WW	Electronic Control Panel - Doyle's Pump Station	\$ 32,850.00
WW	Site A Building/Property Upgrades	\$ 12,500.00
<b>TOTAL</b>		<b>\$ 452,562.90</b>