

Town of Henlopen Acres

Approved Operating Budget

2026 - 2027

	2025 - 2026 APPROVED BUDGET	2026 - 2027 APPROVED BUDGET	BUDGET INCREASE (DECREASE)
Ordinary Revenue/Expense			
Revenue			
Business Licenses	31,000.00	52,500.00	21,500.00
County Grant	20,000.00	20,000.00	0.00
Dividend Income	500.00	500.00	0.00
Fines & Violations	750.00	700.00	(50.00)
FOIA Requests	150.00	150.00	0.00
Franchise Tax	13,000.00	13,000.00	0.00
General Misc./Resident Holiday Bonus	20,000.00	29,000.00	9,000.00
Gross Receipts Rental	43,000.00	45,000.00	2,000.00
Interest/Earnings-unrestricted	12,000.00	12,000.00	0.00
Maintenance Billing	1,000.00	1,000.00	0.00
Marina - Kayak Revenue	2,700.00	2,550.00	(150.00)
Marina Electric Use	500.00	450.00	(50.00)
Marina Slip Rental	149,000.00	147,000.00	(2,000.00)
North Shores Mosquito	750.00	275.00	(475.00)
North Shores Security	172,500.00	180,500.00	8,000.00
Property Taxes	552,788.00	553,000.00	212.00
Property Taxes (late fees)	500.00	300.00	(200.00)
Surety Bond Review Fees	0.00	750.00	750.00
Water - Interest/Earnings	15,000.00	20,000.00	5,000.00
Water Connect/Disconnect	1,000.00	1,400.00	400.00
Water Service Fees	111,150.00	121,400.00	10,250.00
Zoning - BOA/Variances	1,250.00	2,000.00	750.00
Zoning - Construction Fees	235,000.00	225,000.00	(10,000.00)
Zoning - Tree Removal	6,500.00	2,000.00	(4,500.00)
Total Revenue	\$1,390,038.00	\$1,430,475.00	\$40,437.00

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Expenses			
GENERAL & ADMINISTRATIVE			
Audit	14,875.00	15,925.00	1,050.00
Bank Fees	600.00	500.00	(100.00)
Bonus	4,800.00	6,800.00	2,000.00
Building Inspector	75,000.00	75,000.00	0.00
Code Codification	2,000.00	2,000.00	0.00
Dues, Donations, Education	8,000.00	16,000.00	8,000.00
Health Insurance	56,500.00	43,900.00	(12,600.00)
Information Technology	13,000.00	13,000.00	0.00
Insurance	19,200.00	20,800.00	1,600.00
Investment Fees Expense	2,000.00	2,000.00	0.00
Legal	25,000.00	62,000.00	37,000.00
Appeal/Litigation	46,500.00	10,000.00	(36,500.00)
Board of Adjustment	3,500.00	3,000.00	(500.00)
Total Legal	\$75,000.00	\$75,000.00	\$0.00
Office Equipment-Copier	2,500.00	2,500.00	0.00
Office Supplies	3,000.00	3,000.00	0.00
Payroll	154,500.00	159,100.00	4,600.00
Temporary Help	2,500.00	2,500.00	0.00
Total Payroll	\$157,000.00	\$161,600.00	\$4,600.00
Payroll Taxes	14,500.00	15,400.00	900.00
Unemploy Comp. Tax			0.00
Total Payroll Taxes	\$14,500.00	\$15,400.00	\$900.00
Payroll-457, Life Insurance	3,900.00	4,000.00	100.00
Record Management & Archiving	1,500.00	500.00	(1,000.00)
Sanitary Sewer Fees	470.00	500.00	30.00
Stamps and Postage	1,900.00	2,500.00	600.00
Sundry Expenses	2,000.00	2,000.00	0.00
Meeting Materials	500.00	500.00	0.00
Meeting Meals	500.00	500.00	0.00
Total Sundry Expenses	\$3,000.00	\$3,000.00	\$0.00
Surety Bond Review Services	0.00	750.00	750.00
Town Event Expense	0.00	5,000.00	5,000.00
Town Hall Cleaning/Supplies	6,000.00	6,000.00	0.00
Town Hall Electric	2,500.00	2,500.00	0.00
Town Hall Maintenance	5,000.00	3,000.00	(2,000.00)
Town Hall Security/Communications	300.00	300.00	0.00
Town Hall Telephone	3,200.00	3,600.00	400.00
Total GENERAL & ADMINISTRATIVE	\$475,745.00	\$485,075.00	\$9,330.00

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MARINA			
Bonus	1,000.00	1,800.00	800.00
Electric/Power	1,350.00	1,300.00	(50.00)
Health Insurance	18,200.00	16,200.00	(2,000.00)
Insurance	6,800.00	7,400.00	600.00
Payroll	41,500.00	42,600.00	1,100.00
Payroll Taxes	3,300.00	3,400.00	100.00
Payroll-457, Life Insurance	1,600.00	1,600.00	0.00
Repair & Maintenance	5,000.00	5,000.00	0.00
Sewer Tax	645.00	670.00	25.00
Trash Collection	500.00	1,400.00	900.00
Total MARINA	\$79,895.00	\$81,370.00	\$1,475.00
SECURITY			
Bonus	7,200.00	14,800.00	7,600.00
Cellular & Telephone	1,300.00	1,400.00	100.00
Gas and Oil	5,500.00	5,000.00	(500.00)
Health Insurance	62,000.00	63,300.00	1,300.00
Insurance	9,400.00	10,100.00	700.00
Office Supplies	250.00	250.00	0.00
Patrol Car Maintenance	3,000.00	3,000.00	0.00
Payroll	202,500.00	211,000.00	8,500.00
Payroll Taxes	16,100.00	17,300.00	1,200.00
Payroll-457, Life Insurance	2,700.00	2,800.00	100.00
Supplies & Equipment	2,000.00	2,000.00	0.00
Training	500.00	500.00	0.00
Uniforms	1,000.00	1,000.00	0.00
Total SECURITY	\$313,450.00	\$332,450.00	\$19,000.00

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STREETS			
Bonus	5,500.00	10,400.00	4,900.00
Easements & Right of Ways	3,000.00	3,000.00	0.00
Electric and Power	3,000.00	3,000.00	0.00
Equipment Maint & Repair	6,000.00	8,000.00	2,000.00
Gas and Oil	10,000.00	10,000.00	0.00
Health Insurance	66,000.00	67,100.00	1,100.00
Insurance	12,300.00	13,300.00	1,000.00
Maintenance on Shop	1,500.00	1,000.00	(500.00)
Materials, Supplies, Safety	1,500.00	1,500.00	0.00
Mosquito Control	1,500.00	1,000.00	(500.00)
Payroll	193,000.00	197,500.00	4,500.00
Payroll Taxes	15,200.00	15,900.00	700.00
Payroll-457, Life Insurance	9,300.00	9,600.00	300.00
Propane	3,500.00	4,000.00	500.00
Security Street Lighting	3,000.00	3,000.00	0.00
Security/Communications	1,500.00	1,000.00	(500.00)
Shop Telephone	800.00	800.00	0.00
Small Equipment	1,500.00	1,500.00	0.00
Storm Drains	3,000.00	3,000.00	0.00
Storm Response & Snow Removal	0.00	2,000.00	2,000.00
Street Beautification	3,000.00	3,000.00	0.00
Trash Collection	5,200.00	5,400.00	200.00
Tree Maint & Planting	30,000.00	30,000.00	0.00
Tree Certification	8,000.00	0.00	(8,000.00)
Tree Surveys	2,000.00	500.00	(1,500.00)
Total Tree Maint & Planting	\$40,000.00	\$30,500.00	(\$9,500.00)
Uniforms	1,000.00	1,200.00	200.00
Total STREETS	\$390,300.00	\$396,700.00	\$6,400.00

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WATER PLANT			
Bonus	1,500.00	2,700.00	1,200.00
Chemicals & Testing	2,500.00	2,500.00	0.00
Communications	3,400.00	3,400.00	0.00
Dues/Fees/Training	2,800.00	2,500.00	(300.00)
Electric/Power	12,000.00	12,000.00	0.00
Health Insurance	21,100.00	21,600.00	500.00
Insurance	11,900.00	12,900.00	1,000.00
Maintenance	10,500.00	10,500.00	0.00
Payroll	56,900.00	58,500.00	1,600.00
Payroll Taxes	4,500.00	4,700.00	200.00
Payroll-457, Life Insurance	2,700.00	2,800.00	100.00
Total WATER PLANT	\$129,800.00	\$134,100.00	\$4,300.00
Total Expenses	\$1,389,190.00	\$1,429,695.00	\$40,505.00
Operating Margin	\$848.00	\$780.00	-\$68.00