



# City of Delaware City

## *Fiscal Year 2018*

Operating Budget,  
Capital Budget  
and  
Five-Year Capital Plan

*Adopted, June 19, 2017*

**G/L Account Legend**

<b>Main Account Code</b>	<b>Description</b>	<b>Short Desc</b>
0000	Current Assets	Assets
1500	Fixed Assets	Assets
1800	Other Assets	Assets
2000	Current Liabilities	Liabilities
2300	Grants	Liabilities
2400	Other Liabilities	Liabilities
2500	Long-Term Liabilities	Liabilities
2600	Escrow Liabilities	Liabilities
3000	Equity	Equity
4000	Revenue	Revenue
5000	Operating Expenses	Expense
9500	Other Income & Expense	Other Inc. & Exp.
<b>Fund Account Code</b>	<b>Description</b>	<b>Short Desc</b>
01	General Fund	GF
02	Water Fund	WF
03	Municipal Aid Fund	MAF
04	Long Term Debt	LTD
05	Fixed Asset Fund	FAF
06	Operating Grants	OG
07	Capital Fund	CF
08	Capital Grants	CG
<b>Sub Account Code</b>	<b>Description</b>	<b>Short Desc</b>
000	General Administration	GA
050	Code Enforcement	CE
100	Public Safety	PS
150	Solar Energy	SE
200	Community Center	CC
300	Public Works	PW
320	Docks	DK
350	Sanitation	SN
360	Yard Waste Collection	YW
380	Storm Water Management	SW
400	Streets	ST
450	Drainage	DR
500	Parks	PK
550	Trees	TR
800	Library	LB
900	Standing Committees	CO

**GENERAL FUND****REVENUES**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>
4000-01-000	Real Estate Taxes	738,000.00
4000-01-200	Membership Fees - CC	0.00
4000-01-350	Sanitation Fees	6,200.00
4005-01-000	Interest Income	0.00
4010-01-000	Fines/Admin Fees - GA	100.00
4015-01-000	Donations - GA	0.00
4015-01-200	Donations - CC	0.00
4015-01-900	Donations - CO	0.00
4020-01-000	Licenses and Permits	80,000.00
4025-01-000	Miscellaneous Revenue	0.00
4030-01-000	Public Assistance - DEMA	0.00
4035-01-000	Sales - GA	500.00
4035-01-200	Sales - CC	0.00
4040-01-000	Real Estate Transfer Taxes	75,000.00
4045-01-000	Rental Property	18,000.00
4045-01-200	Event/Activity Rental - CC	500.00
4046-01-200	Maintenance Surcharge - CC	1,500.00
4050-01-000	Cell Tower Lease - Ballfield	82,000.00
4055-01-000	AAT (CNS) Leases	82,000.00
4060-01-000	Cable Franchise Fee	20,000.00
4065-01-000	Payments-in-Lieu-of-Taxes	200,000.00
4070-01-000	Surplus Equipment Sales	0.00
4075-01-000	Surplus Real Estate Sales	0.00
4080-01-000	Public Service Contracts	0.00
4800-01-000	Restricted Balances - GA	0.00
4810-01-000	Operating Transfer - GA	0.00
4815-01-000	Unobligated Equity Carry Frwd.	0.00
	<b>TOTAL GF REVENUES=</b>	<b>1,303,800.00</b>

**GENERAL FUND****EXPENSES**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>
5000-01-000	Salaries - GA	171,786.00
5005-01-000	M&C/Secy/Treas - GA	3,465.00
5010-01-000	Payroll Taxes - GA	14,216.16
5020-01-000	Retirement Plan - GA	4,053.00
5035-01-000	Advertising - GA	1,000.00
5040-01-000	Assessor - GA	2,500.00
5050-01-000	Audit - GA	11,200.00
5065-01-000	Cell Phones - GA	600.00
5070-01-000	Contract/Prof. Services - GA	4,500.00
5070-01-200	Contract/Prof. Services - CC	1,000.00
5070-01-300	Contract/Prof. Services - PW	16,170.00
5070-01-350	Contract/Prof. Services - SN	153,000.00
5070-01-360	Contract/Prof. Services - YW	27,765.00
5070-01-380	Contract/Prof. Services - SW	2,900.00
5070-01-400	Con/Pro Serv-Snow Removal - ST	35,000.00
5070-01-450	Contract/Prof. Services - DR	0.00
5070-01-550	Prof Serv/Trees - TR	2,000.00
5070-01-560	Con/Pro Serv-Recycling Collect	18,600.00
5090-01-000	Donations - GA	500.00
5095-01-000	Gifts and Awards	300.00
5100-01-000	Dues/Subscriptions/Mtgs - GA	1,200.00
5110-01-000	Election Expenses - GA	600.00
5120-01-000	Electricity - GA	32,500.00
5120-01-200	Electricity - CC	0.00
5120-01-400	Electricity - ST	12,000.00
5130-01-000	Entertainment/Activities - GA	0.00
5135-01-000	Fees/Interest/Penalties - GA	1,500.00
5140-01-300	Gas & Oil/ Vehicle - PW	100.00
5150-01-000	Heating Fuel - GA	2,000.00
5160-01-000	Insurance/ General - GA	36,400.00
5170-01-000	Insurance/ Health - GA	37,667.00
5190-01-000	Insurance/Pub. Off. Liab. - GA	2,443.00
5220-01-000	Interest Expense - GA	0.00
5240-01-000	Lease-Purchase/Building - GA	0.00
5250-01-000	Lease-Purchase/Equipment - GA	3,128.00
5250-01-200	Lease-Purchase/Equipment - CC	0.00
5250-01-300	Lease-Purch./Equip.&Tools - PW	0.00
5250-01-380	Lease-Purchase/Equipment - SW	0.00
5260-01-400	Lease-Purchase/Veh.&Equip - ST	0.00
5270-01-000	Legal - GA	30,100.00
5280-01-000	Mailings/ Postage - GA	2,000.00
5290-01-000	Maintenance/ Building - GA	3,000.00
5290-01-200	Maintenance/ Building - CC	8,500.00
5290-01-300	Maintenance/ Building - PW	500.00
5300-01-000	Maintenance/ Equipment - GA	100.00
5300-01-300	Maintenance/ Equip.&Tools - PW	500.00
5310-01-000	Maint. & Repair/ System - GA	3,500.00
5310-01-300	Maint. & Repair/ System - PW	0.00
5310-01-320	Maint. & Repair/ Docks	1,000.00
5310-01-380	Maint. & Repair/ System - SW	1,000.00
5310-01-400	Maint. & Repair/ Streets - ST	3,000.00
5310-01-450	Maint. & Repair/ Drainage - DR	0.00
5310-01-500	Maint. & Repair/ Parks - PK	40,300.00

**GENERAL FUND****EXPENSES - Continued**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>
5310-01-550	Maint. & Repair/ Trees - TR	2,000.00
5320-01-300	Maintenance/ Veh.&Equip. - PW	0.00
5330-01-000	Materials & Supplies - GA	2,500.00
5330-01-200	Materials & Supplies - CC	500.00
5330-01-350	Materials & Supplies - SN	500.00
5330-01-380	Materials & Supplies - SW	1,200.00
5330-01-400	Materials & Supplies/ ST	7,000.00
5330-01-900	Materials & Supplies - CO	0.00
5340-01-000	Miscellaneous Expenses - GA	0.00
5340-01-300	Miscellaneous Expenses - PW	0.00
5340-01-900	Miscellaneous Expenses - CO	0.00
5350-01-000	Office Supplies - GA	2,450.00
5353-01-300	Operations/Expenses-Storms PW	20,000.00
5355-01-000	Planning - GA	8,000.00
5360-01-000	Purchase Discounts	0.00
5365-01-000	Sewer Charges NCC - GA	600.00
5370-01-000	Telephone - GA	2,555.00
5390-01-000	Training, Travel, Food - GA	2,500.00
5400-01-000	Uniform & Personal Equip. - GA	0.00
5800-01-000	Budget Reserve - GA	65,190.00
5905-01-000	Debt Service - Community Center	15,024.00
5930-01-000	Debt Service - Street Bond	21,985.20
5950-01-000	Debt Service - Line of Credit	0.00
8000-01-000	Operating Transfers - GA	458,202.64
	<b>TOTAL GF EXPENSES=</b>	<b>1,303,800.00</b>
	<b>INCOME OVER (UNDER) REVENUE=</b>	<b>0.00</b>

**REVENUES**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>
4010-01-050	Fines/Fees/Penalties - CE	15,000.00
4010-01-100	Fines - PS	12,000.00
4015-01-100	Donations - PS	0.00
4035-01-100	Sales - PS / Seized Assets	0.00
4810-01-100	Operating Transfer - PS	449,318.05
<b>TOTAL PS/CE REVENUES=</b>		<b>476,318.05</b>

**EXPENSES**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>
5000-01-050	Salaries - CE	41,200.00
5000-01-100	Salaries - PS	288,447.00
5010-01-050	Payroll Taxes - CE	3,467.00
5010-01-100	Payroll Taxes - PS	24,897.00
5020-01-050	Retirement Plan - CE	1,236.00
5020-01-100	Retirement Plan - PS	3,539.00
5065-01-050	Cell Phones - CE	860.00
5065-01-100	Cell Phones/Jetpaks - PS	1,600.00
5070-01-050	Contract/Prof. Services - CE	2,000.00
5070-01-100	Contract/Prof. Services - PS	500.00
5120-01-100	Electricity - PS	1,500.00
5140-01-100	Gas & Oil/ Vehicle - PS	11,000.00
5150-01-100	Heating Fuel - PS	1,500.00
5170-01-050	Insurance/ Health - CE	9,883.00
5170-01-100	Insurance/ Health - PS	42,990.00
5190-01-100	Insurance/ Police Liab. - PS	4,500.00
5250-01-100	Lease-Purchase/Equipment - PS	2,000.00
5260-01-100	Lease-Purchase/ Vehicle - PS	0.00
5290-01-100	Maintenance/ Building - PS	500.00
5300-01-100	Maintenance/ Equipment - PS	1,000.00
5320-01-100	Maintenance/ Vehicle - PS	4,000.00
5330-01-100	Materials & Supplies - PS	2,000.00
5340-01-100	Miscellaneous Expenses - PS	500.00
5350-01-100	Office Supplies - PS	2,000.00
5370-01-100	Telephone - PS	3,200.00
5390-01-050	Training, Travel & Development - CE	500.00
5390-01-100	Training & Development - PS	500.00
5400-01-050	Uniform & Personal Equip. - CE	500.00
5400-01-100	Uniform & Personal Equip. PS	2,000.00
5915-01-100	Debt Service - Police Vehicles	9,716.74
TBD	Debt Service - Police Vehicles	8,782.31
<b>TOTAL PS/CE EXPENSES=</b>		<b>476,318.05</b>

**INCOME OVER (UNDER) REVENUE= 0.00**

**REVENUES**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>
4000-02-000	Water Utility Fees	285,000.00
4020-02-000	Other Water Revenue	1,000.00
4035-02-000	Contract Sales - WF	0.00
4040-02-000	Refinery Water Utility Fees	3,500.00
4810-02-000	Operating Transfer - WF	8,884.59
<b>TOTAL WF REVENUES=</b>		<b>298,384.59</b>

**EXPENSES**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>
5000-02-000	Salaries - WF	75,108.00
5010-02-000	Payroll Taxes - WF	6,093.21
5020-02-000	Retirement Plan - WF	1,737.00
5050-02-000	Audit - WF	4,800.00
5070-02-000	Contract/Prof. Services - WF	57,930.00
5100-02-000	Dues/ Meetings - WF	500.00
5120-02-000	Electricity - WF	17,000.00
5135-02-000	Fees/Interest/Penalties - WF	100.00
5140-02-000	Gas & Oil/ Vehicle - WF	0.00
5150-02-000	Heating Fuel - WF	1,000.00
5160-02-000	Insurance / General - WF	15,600.00
5170-02-000	Insurance/ Health - WF	16,143.00
5190-02-000	Insurance/Pub.Off.Liab. - WF	1,047.00
5220-02-000	Interest Expense - WF	0.00
5250-02-000	Lease-Purchase/Equipment - WF	1,340.00
5270-02-000	Legal - WF	12,900.00
5280-02-000	Mailings/ Postage - WF	200.00
5290-02-000	Maintenance/ Building - WF	2,000.00
5300-02-000	Maint.& Oper./ Equip.&Tools-WF	0.00
5310-02-000	Maint. & Repair/ System - WF	7,000.00
5330-02-000	Materials & Supplies - WF	3,000.00
5340-02-000	Miscellaneous Expenses - WF	0.00
5350-02-000	Office Supplies - WF	1,050.00
5365-02-000	Sewer Charges NCC - WF	530.00
5370-02-000	Telephone - WF	2,190.00
5380-02-000	Testing - WF	400.00
5390-02-000	Training & Development - WF	0.00
5400-02-000	Uniform & Personal Equip. - WF	0.00
5800-02-000	Budget Reserve - WF	14,475.00
5900-02-000	Debt Service - G/O Water Bond	23,700.66
5940-02-000	Debt Service - Well 5 Filters (SRF)	4,376.72
8000-02-000	Operating Transfer - WF	0.00
<b>TOTAL WF OPERATING EXPENSES=</b>		<b>270,220.59</b>

**EXPENSES - Continued**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>
<b><u>ANNUAL L/T DEBT PRINCIPAL PAYMENTS</u></b>		
2500-02-000	G/O Water Bond Payable	14,671.34
2540-02-000	2006 G/O Bond - Well 5 Project (SRF)	13,492.66
		<b>28,164.00</b>
	<b>TOTAL WF EXPENSES=</b>	<b>298,384.59</b>
	<b>INCOME OVER (UNDER)REVENUE=</b>	<b>0.00</b>



**MUNICIPAL AID FUND**

**REVENUES**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>
4000-03-000	MAF State of Delaware	42,000.00
4005-03-000	MAF Interest Income	0.00
<b>TOTAL MAF REVENUES=</b>		<b>42,000.00</b>

**EXPENSES**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>
5060-03-000	Capital Outlays - MAF	5,000.00
5120-03-000	Electricity/Streets - MAF	22,750.00
5310-03-000	Street Maint. & Repair - MAF	3,255.00
5900-03-000	Debt Service - G/O Street Bond	10,995.00
<b>TOTAL MAF EXPENSES=</b>		<b>42,000.00</b>
<b>INCOME OVER (UNDER) REVENUE=</b>		<b>0.00</b>

**REVENUES**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>
4900-06-111	EIDE D-16-17 - PS	2,751.64
4900-06-112	EIDE D-01-16 - PS	1,024.19
4900-06-119	SALLE S-40-15 - PS	1,372.57
4900-06-121	S.L.E.A.F. - PS	0.00
4900-06-140	OHS - Misc Driving Projects	1,134.64
4900-06-201	Grant In Aid - CC	40,000.00
4900-06-202	Ft. DuPont/DNREC SWMPG 16-05 (Surface Water)	18,451.30
4900-06-203	Ft. DuPont/DNREC WMPG 2016-01 (Waste Water)	2,285.00
4900-06-204	Ft. DuPont/DHSS/DNREC DWMPG 16-383 (Drinking Water)	26,838.00
<b>TOTAL GRANT REVENUES=</b>		<b>93,857.34</b>

**EXPENSES**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>
5000-06-111	OT Salaries/EIDE (D-16-17) PS	2,751.64
5000-06-112	OT Salaries/EIDE (D-01-16) PS	1,024.19
5000-06-140	Salaries - OHS Distracted Driving	1,134.64
5000-06-201	Salaries (GIA) CC	6,000.00
5010-06-201	Payroll Taxes (GIA) CC	650.00
5070-06-201	Con/Prof. Services (GIA) CC	2,350.00
5070-06-202	Con/Prof Serv. Ft. DuPont DNREC/SWMPG 16-05 (Surface Water)	18,451.30
5070-06-203	Con/Prof Serv. Ft. DuPont DNREC/WMPG 2016-01 (Waste Water)	2,285.00
5070-06-204	Con/Prof Serv. Ft. DuPont DHSS/DNREC/DWMPG 16-383 (Drinking Water)	26,838.00
5120-06-201	Electric - (GIA) CC	14,800.00
5150-06-201	Heating Fuel - (GIA) CC	9,000.00
5250-06-112	Lease-Purch/Equip-(D-01-16) PS	0.00
5250-06-119	Lease-Purch/Equip-(S-40-15) PS	1,372.57
5353-06-201	Operations/Maintenance (GIA) CC	5,000.00
5370-06-201	Telephone (GIA) CC	2,200.00
5390-06-201	Travel (GIA) CC	0.00
<b>TOTAL GRANT EXPENSES=</b>		<b>93,857.34</b>
<b>INCOME OVER (UNDER) EXPENSES</b>		<b>0.00</b>

FISCAL YEAR	FY 18			FY 19			FY 20			FY 21			FY22			5YR TOTAL	
	TOTAL COST	CITY	OTHER	YR TOT	CITY	OTHER	YR TOT	CITY	OTHER	YR TOT	CITY	OTHER	YR TOT	CITY	OTHER		YR TOT
Repair City Owned Sidewalks	60,000	3,920		3,920		5,000	5,000			0			0				8,920
Replace/Install Traffic Signs	1,200	400		400	300		300			0			0				700
General Repairs - Community Center (MB)	5,000			0			0			0			0				0
Repave City Streets (CTF)	400,000		60,000	60,000		110,000	110,000	60,000	60,000	12,200	60,000	72,200					302,200
Seal Coat/Stripe Parking Lot - Community Center	5,500			0	2,900		2,900			0			0				2,900
Improve Exterior Lighting - Community Center	20,000			0	6,000		6,000	2,200		2,200			0				8,200
Replace Carpet - Town Hall	8,000			0			0			0			0				0
Roof Replacement - Community Center	150,000			0			0	60,000		60,000	60,000	60,000					120,000
New Sign - Community Center	30,000	5,000		5,000	5,000		5,000	10,000		10,000			0				20,000
Interior Paint - Town Hall	5,000			0			0			0			0				0
Replace (1) Roof Top HVAC Unit - Community Ctr	226,130	57,880		57,880	58,000		58,000			0			0				115,880
				0			0			0			0				0
<b>TOTAL</b>	<b>910,830</b>	<b>67,200</b>	<b>60,000</b>	<b>127,200</b>	<b>72,200</b>	<b>115,000</b>	<b>187,200</b>	<b>72,200</b>	<b>60,000</b>	<b>132,200</b>	<b>72,200</b>	<b>60,000</b>	<b>132,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>578,800</b>