



CITY OF DELAWARE CITY

*Fiscal Year 2024
Budget*

Operating Budget

Proposed Budget June 12, 2023

G/L Account Legend		
Fund Account Code	Description	Short Desc
01	General Fund	GF
02	Water Fund	WF
03	Special Revenue Funds	SRF
04	Long Term Debt	LTD
05	Fixed Asset Fund	FAF
Sub Account Code	Description	Short Desc
000	General Administration	GA
050	Code Enforcement	CE
100	Public Safety	PS
200	Community Center	CC
300	Public Works	PW
350	Sanitation	SN
360	Yard Waste Collection	YW
380	Stormwater Management	SW
400	Streets	ST
450	Drainage	DR
500	Parks	PK
550	Trees	TR
560	Recycling	RC
600	Debt Service	DS
Main Account Code	Description	Short Desc
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.

General Fund Revenues FY2024

Account Id	Account Description	FY2024 Budget
01-000-4000	REAL ESTATE TAXES	911,101
01-000-4005	INTEREST INCOME	5,000
01-000-4020	LICENSES AND PERMITS	62,000
01-000-4035	SALES - GA	50
03-110-4040	REAL ESTATE TRANSFER TAXES	137,000
01-000-4045	RENTAL PROPERTY	36,000
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000
01-000-4055	AAT (CNS) LEASES	17,384
01-000-4060	CABLE FRANCHISE FEE	15,000
01-000-4065	PILOT	300,000
01-000-4090	RENTAL TAXES	5,390
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	2,400
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	23,750
01-200-4900	GRANT-IN-AID-CC	35,000
01-350-4000	SANITATION FEES	8,376
01-000-4907	ARPA OPERATING SUPPORT	81,529
GENERAL FUND Revenue Total		1,715,980

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General Fund Expenses FY2024

Account Id	Account Description	FY2024 Budget
01-000-5000	SALARIES - GENERAL ADMINISTRATION	261,177
01-000-5005	SALARIES - MAYOR & COUNCIL	750
01-000-5006	SALARIES - CITY SECRETARY	3,600
01-000-5010	PAYROLL TAXES - GA	23,896
01-000-5020	RETIREMENT PLAN - GA	6,788
01-000-5035	ADVERTISING - GA	500
01-000-5040	ASSESSOR - GA	2,500
01-000-5050	AUDIT - GA	23,000
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	25,000
01-000-5095	GIFTS AND AWARDS	300
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500
01-000-5110	ELECTION EXPENSE - GA	735
01-000-5120	ELECTRICITY - GA	58,000
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250
01-000-5135	FEES/INTEREST/PENALTIES - GA	3,000
01-000-5140	GAS & OIL/VEHICLE - GA	2,600
01-000-5150	HEATING FUEL - GA	2,000
01-000-5160	INSURANCE / GENERAL - GA	75,000
01-000-5170	INSURANCE / HEALTH - GA	13,500
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	4,100
01-000-5270	LEGAL - GA	65,000
01-000-5280	MAILINGS / POSTAGE - GA	3,000
01-000-5290	MAINTENANCE / BUILDING - GA	25,000
01-000-5300	MAINTENANCE / EQUIPMENT - GA	200
01-000-5320	MAINTENANCE/VEHICLE - GA	2,000
01-000-5330	MATERIALS & SUPPLIES - GA	1,000
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	300
01-000-5350	OFFICE SUPPLIES - GA	3,000
01-000-5355	PLANNING & INSPECTIONS - GA	35,000
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	450
01-000-5370	TELEPHONE - GA	9,500
01-000-5390	TRAINING, TRAVEL, FOOD - GA	2,000
01-000-5500	WATER-ARTESIAN	450
01-000-8000	OPERATING TRANSFERS - GA	437,905
01-200-0000	COMMUNITY CENTER:	
01-200-5000	SALARIES - CC	6,000
01-200-5010	PAYROLL TAXES - CC	600
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000

General Fund Expenses FY2024

Account Id	Account Description	FY2024 Budget
01-200-5120	ELECTRICITY - CC	12,000
01-200-5150	HEATING FUEL - CC	16,000
01-200-5290	MAINTENANCE / BUILDING - CC	15,000
01-200-5330	MATERIALS & SUPPLIES - CC	400
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	1,000
01-200-5370	TELEPHONE - CC	1,900
01-300-0000	PUBLIC WORKS:	
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	45,000
01-300-5300	MAINTENANCE / EQUIPMENT - PW	500
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	5,000
01-350-0000	SANITATION:	
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	192,000
01-360-0000	YARD WASTE COLLECTION:	
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000
01-380-0000	STORMWATER MANAGEMENT:	
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	2,500
01-380-5120	ELECTRICITY - SW	2,400
01-400-0000	STREETS:	
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	20,000
01-400-5120	ELECTRICITY - ST	3,000
01-400-5310	MAINTENANCE / STREETS - ST	4,000
01-400-5330	MATERIALS & SUPPLIES - ST	6,000
01-450-0000	DRAINAGE:	
01-450-5310	MAINTENANCE / REPAIR - DR	2,500
01-451-5070	CONTRACTUAL SERVICES - DR (ARPA)	40,000
01-500-0000	PARKS:	
01-500-5310	MAINTENANCE / PARKS - PK	45,000
01-500-5330	MATERIALS & SUPPLIES - PK	1,500
01-550-0000	TREES:	
01-550-5310	MAINTENANCE / TREES - TR	31,250
01-560-0000	RECYCLING COLLECTION:	
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	31,500
01-600-0000	DEBT SERVICE	61,400
01-001-5000	SALARIES (ARPA)	5,072
01-011-5010	PAYROLL TAXES (ARPA)	457
01-011-5070	CONTRACTUAL SERVICES - GA (ARPA)	36,000
GENERAL FUND Expenditure Total		1,715,980

Public Safety FY2024

Account Id	Account Description	FY2024 Budget
Revenues:		
01-050-4010	FINES/FEES/PENALTIES - CE	10,000
01-100-4010	FINES - PS	6,000
01-100-4810	Operating Transfer- PS	437,905
01-000-4907	ARPA Operating Support	6,840
PUBLIC SAFETY Revenue Total		460,745
Expenditures:		
01-050-0000	CODE ENFORCEMENT:	
01-050-5000	SALARIES - CE	15,000
01-050-5010	PAYROLL TAXES - CE	1,350
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	200
01-050-5140	GAS & OIL / VEHICLE - CE	600
01-050-5340	MISCELLANEOUS EXPENDITURES	100
01-100-0000	PUBLIC SAFETY:	
01-100-5000	SALARIES- PS	252,505
01-100-5010	PAYROLL TAXES - PS	22,726
01-100-5020	RETIREMENT PLANS - PS	8,145
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	1,950
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	5,000
01-100-5100	DUES/SUBSCRIPTIONS - PS	300
01-100-5120	ELECTRICITY - PS (40% Allocation from town hall)	16,000
01-100-5140	GAS & OIL / VEHICLE - PS	16,000
01-100-5150	HEATING FUEL - PS (40% Allocation from town hall)	1,000
01-100-5170	INSURANCE / HEALTH - PS	64,915
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	4,300
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	14,914
01-100-5290	MAINTENANCE / BUILDING - PS	4,500
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250
01-100-5320	MAINTENANCE / VEHICLE - PS	10,000
01-100-5330	MATERIALS & SUPPLIES - PS	1,000
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	50
01-100-5350	OFFICE SUPPLIES - PS	500
01-100-5390	TRAINING, TRAVEL & FOOD - PS	1,000
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	5,000
01-100-6000	FIRE & RESCUE IMPACT FEES	6,600
01-104-5000	Salaries- PS (ARPA)	6,275
01-104-5010	Payroll Taxes (ARPA)	565
PUBLIC SAFETY Expenditure Total		460,745