The Town of Elsmere

Approved Budget

Fiscal Year 2025 – 2026

Approved by the Mayor and Council on June 12, 2025

TOWN OF ELSMERE
FISCAL YEAR 2025 - 2026
APPROVED OPERATING BUDGET

	FY 25-26 APPROVED	FY 24-25 APPROVED	Difference OVER / (UNDER FY 24-25)
ADMINISTRATION	157,286.00	165,325.72	(8,039.72)
CODE ENFORCEMENT	428,650.00	451,200.00	(22,550.00)
FINANCE	3,754,988.62	3,588,988.62	166,000.00
PUBLIC SAFETY	339,500.00	293,500.00	46,000.00
PUBLIC WORKS	11,600.00	19,000.00	(7,400.00)
PARKS AND RECREATION	6,100.00	6,100.00	0.00
REIMBURSABLES	93,738.00	66,746.00	26,992.00
VAC CENTER	150,000.00	145,000.00	5,000.00
TOTAL REVENUES	4,941,862.62	4,735,860.34	
ADMINISTRATION	536,810.57	494,060.00	42,750.57
CODE ENFORCEMENT	318,226.95	287,145.00	31,081.95
FINANCE	390,316.14	341,815.00	48,501.14
PUBLIC SAFETY	1,858,005.00	1,752,865.00	105,140.00
PUBLIC WORKS	476,900.23	452,553.00	24,347.23
PUBLIC WORKS SANITATION	855,996.00	815,243.00	40,753.00
NPDES COMPLIANCE EXPENSE	23,000.00	24,000.00	(1,000.00)
PARKS AND RECREATION	99,877.00	104,446.00	(4,569.00)
LONG TERM PLANNING	238,701.73	306,518.34	(67,816.61)
REIMBURSABLES	22,000.00	16,000.00	6,000.00
COUNCIL OPERATIONS	16,880.00	22,305.00	(5,425.00)
VAC CENTER	105,149.00	118,910.00	(13,761.00)
TOTAL EXPENSES	4,941,862.62	4,735,860.34	
Capital Budget Request	0.00	0.00	
Total Requested Revenues	4,941,862.62	4,735,860.34	
Total Requested Expenses	4,941,862.62	4,735,860.34	
Result	(0.00)	0.00	
Subtract The Amount Needed for The Capital Budget	0.00	0.00	
Final Position of The Town	(0.00)	0.00	

ADMINISTRATION DEPARTMENT'S
FY 25-26 APPROVED OPERATING BUDGET

Revenue Line Items		**FY 25-26 APPROVED**	**FY 24-25 APPROVED**	**Difference** OVER / (UNDER FY 24-25)
01-04-10-0110-0000	**Other Income**	4,000.00	6,000.00	(2,000.00)
01-04-10-0115-0000	**Local Election Registration Fee**	180.00	420.00	(240.00)
01-04-10-0120-0000	**Rental Income**	**145,906.00**	**141,405.72**	4,500.28
01-04-10-0120-0001	Library	57,406.00	57,405.72	
01-04-10-0120-0002	Basement	88,500.00	84,000.00	
01-04-10-0120-0003	Rec Center	0.00	0.00	
01-04-10-0120-0004	Other Sources	0.00	0.00	
01-04-10-0150-0000	**Abandoned Property Revitalization Income**	7,200.00	17,500.00	(10,300.00)
	Total Administration Income	**157,286.00**	**165,325.72**	**(8,039.72)**
Expense Line Items				
		FY 25-26 APPROVED	**FY 24-25 APPROVED**	**Difference** OVER / (UNDER FY 24-25)
01-05-10-1000-0000	**Salary**	**217,147.57**	**193,764.00**	23,383.57
01-05-10-1001-0000	**Overtime**	**1,000.00**	**2,000.00**	(1,000.00)
01-05-10-1010-0000	**Payroll Taxes**	**21,715.00**	**17,803.00**	3,912.00
01-05-10-1025-0000	**Employee Longevity Benefit**	**4,434.00**	**2,900.00**	1,534.00
01-05-10-1030-0000	**Payroll Expenses**	**4,000.00**	**4,000.00**	0.00
01-05-10-1075-0000	**Pension Expenses**	**0.00**	**3,500.00**	(3,500.00)
01-05-10-1075-0001	Pension Expenses - Employee Plan	**0.00**	**1,500.00**	
01-05-10-1075-0002	Pension Expenses - Secondary Police Plan	**0.00**	**1,500.00**	
01-05-10-1075-0003	Pension Expenses - Original Police Plan	**0.00**	**500.00**	
01-05-10-2060-0000	**Contributions**	**5,000.00**	**5,000.00**	0.00
01-05-10-2070-0000	**Cont./Pro. Services**	**33,559.00**	**23,531.00**	10,028.00
01-05-10-2070-0001	CPS General Code Update	3,000.00	3,000.00	
01-05-10-2070-0002	CPS Elevator Maintenance	1,525.00	1,455.00	
01-05-10-2070-0003	CPS Fire & Security Monitoring	1,100.00	1,100.00	
01-05-10-2070-0004	CPS Pest Control Services	500.00	500.00	
01-05-10-2070-0005	CPS Comprehensive Plan Update	12,500.00	0.00	
01-05-10-2070-0006	CPS HVAC Maintenance Contract	3,500.00	7,360.00	
01-05-10-2070-0008	CPS Fire Extinguisher Inspections	1,300.00	1,300.00	
01-05-10-2070-0009	CPS Non-Contracted Services	5,500.00	435.00	
01-05-10-2070-0010	CPS Town Engineers	1,500.00	5,000.00	
01-05-10-2070-0011	CPS Telephone System Maintenance	250.00	350.00	
01-05-10-2070-0012	CPS iSolved - Timekeeper Software	2,070.00	2,250.00	
01-05-10-2070-0013	CPS Drinking Water Town Hall	250.00	225.00	
01-05-10-2070-0014	CPS Comcast Cable TV	564.00	556.00	
01-05-10-2071-0000	**Computer Operations**	**21,670.00**	**20,000.00**	1,670.00
01-05-10-2071-0001	IT Contracts	11,670.00	10,500.00	
01-05-10-2071-0002	IT Software	7,600.00	7,000.00	
01-05-10-2071-0003	IT Maintenance Operations	100.00	200.00	
01-05-10-2071-0004	IT Upgrades	1,000.00	1,000.00	
01-05-10-2071-0005	IT Internet Costs	1,300.00	1,300.00	
01-05-10-2081-0000	**Discretionary Funds**	**2,500.00**	**2,500.00**	0.00
01-05-10-2100-0000	**Dues/Subscriptions/Meetings**	**5,200.00**	**5,300.00**	(100.00)
01-05-10-2100-0001	Dues Expense	4,200.00	4,200.00	
01-05-10-2100-0002	Meeting Expense	500.00	600.00	
01-05-10-2100-0003	Subscription Expenses	500.00	500.00	
01-05-10-2120-0000	**Electricity/Gas**	**42,284.00**	**39,350.00**	2,934.00
01-05-10-2120-0001	Delmarva-5500-6161-537-Gas-(11 Poplar)	2,320.00	1,600.00	
01-05-10-2120-0002	Delmarva-5500-0543-573-Brier-(non-MSA)	2,690.00	2,600.00	
01-05-10-2120-0005	Delmarva-5500-6161-941-Electric (19 pop) Reim for 6K from Impact Life	16,651.00	16,250.00	
01-05-10-2120-0008	Delmarva-5500-6161-131-HVAC Supply acct	20,623.00	18,900.00	
01-05-10-2122-0000	**Emergency Operations**	**0.00**	**0.00**	0.00
01-05-10-2122-0001	Emergency Operations - Storm Costs	0.00	0.00	
01-05-10-2122-0002	Emergency Operations - Overtime Costs	0.00	0.00	
01-05-10-2122-0003	Emergency Operations – Miscellaneous	0.00	0.00	
01-05-10-2124-0000	**Water/Sewer**	**4,450.00**	**4,700.00**	(250.00)
01-05-10-2124-0001	Water - Town Hall	2,350.00	2,500.00	
01-05-10-2124-0002	Sewer - Town Hall	2,100.00	2,200.00	
01-05-10-2160-0000	**Insurance-Business**	**33,460.00**	**29,007.00**	4,453.00
01-05-10-2170-0000	**Insurance-Health/Dental/Vision/Life**	**77,697.00**	**74,065.00**	3,632.00
01-05-10-2170-0001	Insurance - Health	77,697.00	74,065.00	
01-05-10-2170-0002	Insurance - Dental	0.00	0.00	
01-05-10-2170-0003	Insurance - Vision	0.00	0.00	
01-05-10-2170-0004	Insurance - AFLAC	0.00	0.00	

01-05-10-2170-0005		Insurance - Colonial Life	0.00	0.00			
01-05-10-2180-0000		**Insurance-Life/Disability**	**4,169.00**	**2,090.00**			2,079.00
01-05-10-2181-0000		**Workers Compensation**	**1,125.00**	**800.00**			325.00
01-05-10-2266-0000		**Legal Notices**	**2,000.00**	**5,500.00**			(3,500.00)
01-05-10-2270-0000		**Legal**	**24,000.00**	**24,000.00**			0.00
01-05-10-2270-0001		Legal - Code Issues	0.00	0.00			
01-05-10-2270-0002		Legal - Litigation	0.00	0.00			
01-05-10-2270-0003		Legal - Police Issues	0.00	0.00			
01-05-10-2270-0004		Legal - Tax Issues	0.00	0.00			
01-05-10-2270-0010		Legal - Town Issues	24,000.00	24,000.00			
01-05-10-2270-0011		Legal - Other Expenses	0.00	0.00			
01-05-10-2270-0012		Legal - Sheriff Sale Costs	0.00	0.00			
01-05-10-2280-0000		**Postage**	**150.00**	**150.00**			0.00
01-05-10-2290-0000		**Maintenance-Building**	**11,500.00**	**12,500.00**			(1,000.00)
01-05-10-2290-0001		Bldg - General Repairs	7,500.00	5,000.00			
01-05-10-2290-0002		Bldg - General Upkeep	1,500.00	2,500.00			
01-05-10-2290-0003		Bldg - Improvement Projects	2,500.00	5,000.00			
01-05-10-2370-0000		**Telephone**	**2,150.00**	**2,200.00**			(50.00)
01-05-10-2370-0001		Telephone - Cell Phone Expenses	550.00	1,100.00			
01-05-10-2370-0002		Telephone - Landline Expenses	1,600.00	1,100.00			
01-05-10-2390-0000		**Training**	**1,400.00**	**1,700.00**			(300.00)
01-05-10-3140-0000		**Vehicle Services**	**500.00**	**500.00**			0.00
01-05-10-3140-0001		Town Manager Gas Account	500.00	500.00			
01-05-10-3330-0000		**Materials/Supplies**	**2,000.00**	**2,000.00**			0.00
01-05-10-3340-0000		**Miscellaneous**	**500.00**	**500.00**			0.00
01-05-10-3350-0000		**Office Supplies**	**3,500.00**	**4,000.00**			(500.00)
01-05-10-4100-0000		**Civil Remediations**	**1,000.00**	**1,000.00**			0.00
01-05-10-7046-0000		**Homeland Security**	**6,000.00**	**6,000.00**			0.00
01-05-10-8250-0000		**Lease/Purchase of Equipment**	**2,700.00**	**3,700.00**			(1,000.00)
		Total Administrative Expenses	**536,810.57**	**494,060.00**			**42,750.57**

CODE ENFORCEMENT DEPARTMENT'S					
FY 25-26 APPROVED OPERATING BUDGET					
Revenue Line Items		**FY 25-26**	**FY 24-25**	**Difference**
		APPROVED	**APPROVED**	**OVER / (UNDER FY 24-25)**
01-04-30-0020-0000	**Permit Fees**	**61,500.00**	**70,000.00**	(8,500.00)
01-04-30-0021-0000	**Code Violations**	**31,500.00**	**27,000.00**	4,500.00
01-04-30-0060-0000	**Board of Adjustment**	**1,000.00**	**2,500.00**	(1,500.00)
01-04-30-0065-0000	**Vacant Property Registration Fees**	**500.00**	**1,000.00**	(500.00)
01-04-30-0070-0000	**Business Licenses**	**76,000.00**	**85,000.00**	(9,000.00)
01-04-30-0070-0001	Business Licenses - Penalties *NEW	**2,000.00**		
01-04-30-0075-0000	**Rental Licenses**	**257,500.00**	**265,000.00**	(7,500.00)
01-04-30-0075-0001	Rental Licenses - Penalties *NEW	**2,500.00**		
01-04-30-0077-0000	**Signage Receipt Account**	**100.00**	**200.00**	
01-04-30-0080-0000	**Home Occupation Lic/Permit**	**300.00**	**250.00**	50.00
01-04-30-0110-0000	**Other Income Code Department**	**100.00**	**100.00**	0.00
01-04-30-0110-0030	**Zoning Verification Fees**	**150.00**	**150.00**	
	Total Code Enforcement Revenue	**428,650.00**	**451,200.00**	**(22,450.00)**
Expense Line Items		**FY 25-26**	**FY 24-25**	**Difference**
		APPROVED	**APPROVED**	**OVER / (UNDER FY 24-25)**
01-05-30-0005-0000	**Refunds of Fees and Charges**	**200.00**	**200.00**	0.00
01-05-30-1000-0000	**Salary**	**149,722.95**	**147,548.00**	2,174.95
01-05-30-1001-0000	**Overtime**	**3,000.00**	**4,427.00**	(1,427.00)
01-05-30-1010-0000	**Payroll Taxes**	**14,972.00**	**12,150.00**	2,822.00
01-05-30-1025-0000	**Employee Longevity Benefit**	**3,109.00**	**2,425.00**	684.00
01-05-30-2070-0000	**Contracted Professional Services Expenses**	**35,000.00**	**35,000.00**	0.00
01-05-30-2071-0000	**Computer Operations**	**14,950.00**	**16,640.00**	(1,690.00)
01-05-30-2071-0001	IT Contracts	6,000.00	8,000.00	
01-05-30-2071-0002	IT Software	7,500.00	7,090.00	
01-05-30-2071-0003	IT Maintenance Operations	100.00	100.00	
01-05-30-2071-0004	IT Upgrades	150.00	150.00	
01-05-30-2071-0005	IT Internet Costs	1,200.00	1,300.00	
01-05-30-2100-0000	**Dues/Subscriptions/Meetings**	**350.00**	**525.00**	(175.00)
01-05-30-2122-0000	**Emergency Operations**	**0.00**	**0.00**	0.00
01-05-30-2160-0000	**Insurance Business**	**23,725.00**	**18,700.00**	5,025.00
01-05-30-2161-0000	**Insurance-Auto**	**3,010.00**	**3,455.00**	(445.00)
01-05-30-2170-0000	**Insurance-Health/Dental/Vision/Life**	**52,407.00**	**28,648.00**	23,759.00
01-05-30-2170-0001	Insurance - Health	52,407.00	28,648.00	
01-05-30-2170-0002	Insurance - Dental	Non-Budget	Non-Budget	
01-05-30-2170-0003	Insurance - Vision	Non-Budget	Non-Budget	
01-05-30-2170-0005	Insurance - Colonial Life	Non-Budget	Non-Budget	
01-05-30-2180-0000	**Insurance-Life/Disability**	**3,294.00**	**1,900.00**	1,394.00
01-05-30-2181-0000	**Workers Compensation**	**2,187.00**	**1,677.00**	510.00
01-05-30-2280-0000	**Postage**	**1,500.00**	**2,150.00**	(650.00)
01-05-30-2320-0000	**Maintenance-Vehicle**	**1,600.00**	**1,600.00**	0.00
01-05-30-2320-0001	Vehicle Maintenance - Code #1	800.00	800.00	
01-05-30-2320-0002	Vehicle Maintenance - Code #2	800.00	800.00	
01-05-30-2370-0000	**Telephone**	**2,500.00**	**3,400.00**	(900.00)
01-05-30-2370-0001	Telephone - Cell Phone Expenses	1,100.00	2,200.00	
01-05-30-2370-0002	Telephone - Landline Expenses	1,400.00	1,200.00	
01-05-30-2390-0000	**Training**	**1,000.00**	**1,000.00**	0.00
01-05-30-3140-0000	**Gas/Oil Vehicles**	**1,000.00**	**1,000.00**	0.00
01-05-30-3330-0000	**Materials/Supplies**	**500.00**	**500.00**	0.00
01-05-30-3340-0000	**Miscellaneous**	**200.00**	**200.00**	0.00
01-05-30-3350-0000	**Office Supplies**	**3,000.00**	**3,000.00**	0.00
01-05-30-3400-0000	**Uniforms**	**1,000.00**	**1,000.00**	0.00
	Total Code Enforcement Expenses	**318,226.95**	**287,145.00**	**31,081.95**

FINANCE DEPARTMENT'S						
FY 25-26 APPROVED OPERATING BUDGET						
Revenue Line Items			FY 25-26	FY 24-25		Difference
			APPROVED	APPROVED		OVER / (UNDER FY 24-25)
01-04-11-0001-0000		**Real Estate Taxes**	**3,192,888.62**	**3,012,888.62**		180,000.00
01-04-11-0001-STLC		**Special Tax Liens - Current Year**	**70,000.00**	**100,000.00**		(30,000.00)
01-04-11-0010-0000		**Taxes - Penalties & Interest**	**20,000.00**	**16,000.00**		4,000.00
01-04-11-0011-0000		**Interest Income**	**60,000.00**	**55,000.00**		5,000.00
01-04-11-0080-0000		**Franchise Fees**	**72,000.00**	**80,000.00**		(8,000.00)
01-04-11-0090-0000		**Transfer Taxes**	**340,000.00**	**325,000.00**		15,000.00
01-04-11-0110-0000		**Other Income Finance**	**100.00**	**100.00**		0.00
		Total Finance Revenue	**3,754,988.62**	**3,588,988.62**		**166,000.00**
Expense Line Items			FY 24-25	FY 24-25		Difference
			APPROVED	APPROVED		
01-05-11-0005-0000		**Refunds of Overpayment**	**2,500.00**	**2,500.00**		0.00
01-05-11-1000-0000		**Salary**	**183,131.14**	**181,841.00**		1,290.14
01-05-11-1001-0000		**Overtime**	**1,000.00**	**1,000.00**		0.00
01-05-11-1010-0000		**Payroll Taxes**	**18,313.00**	**15,335.00**		2,978.00
01-05-11-1025-0000		**Employee Longevity Benefit**	**3,067.00**	**4,399.00**		(1,332.00)
01-05-11-1050-0000		**Banking Services**	**40,000.00**	**15,000.00**		25,000.00
01-05-11-1050-0001		Banking Services - General Checking	40,000.00	15,000.00		
01-05-11-1050-0002		Banking Services - General MM				
01-05-11-1050-0003		Banking Services - Contingency				
01-05-11-1050-0004		Banking Services - Contingency MM				
01-05-11-1050-0005		Banking Services - State Tx Holding				
01-05-11-1050-0006		Banking Services - Due To				
01-05-11-1050-0007		Banking Services - Misc				
01-05-11-1050-0008		Banking Services - Long Term Planning				
01-05-11-2050-0000		**Audit**	**55,000.00**	**40,000.00**		15,000.00
01-05-11-2071-0000		**Computer Operations**	**17,350.00**	**16,700.00**		650.00
01-05-11-2071-0001		IT Contracts	8,000.00	7,725.00		
01-05-11-2071-0002		IT Software	7,500.00	7,100.00		
01-05-11-2071-0003		IT Maintenance Operations	100.00	100.00		
01-05-11-2071-0004		IT Upgrades	500.00	500.00		
01-05-11-2071-0005		IT Internet Costs	1,250.00	1,275.00		
01-05-11-2100-0000		**Dues/Subscriptions/Meetings**	**800.00**	**600.00**		200.00
01-05-11-2122-0000		**Emergency Operations**	**0.00**	**0.00**		0.00
01-05-11-2160-0000		**Insurance Business**	**22,900.00**	**18,700.00**		4,200.00
01-05-11-2170-0000		**Insurance-Health/Dental/Vision/Life**	**34,216.00**	**35,376.00**		(1,160.00)
01-05-11-2170-0001		Insurance - Health	34,216.00	35,376.00		
01-05-11-2170-0002		Insurance - Dental	Non-Budget	Non-Budget		
01-05-11-2170-0003		Insurance - Vision	Non-Budget	Non-Budget		
01-05-11-2170-0004		Insurance - AFLAC	Non-Budget	Non-Budget		
01-05-11-2170-0005		Insurance - Colonial Life	Non-Budget	Non-Budget		
01-05-11-2180-0000		**Insurance-Life/Disability**	**3,614.00**	**1,925.00**		1,689.00
01-05-11-2181-0000		**Workers Compensation**	**975.00**	**719.00**		256.00
01-05-11-2280-0000		**Postage**	**1,500.00**	**2,000.00**		(500.00)
01-05-11-2370-0000		**Telephone**	**1,450.00**	**1,220.00**		230.00
01-05-11-2390-0000		**Training**	**1,500.00**	**1,500.00**		0.00
01-05-11-3350-0000		**Office Supplies**	**3,000.00**	**3,000.00**		0.00
		Total Finance Expenses	**390,316.14**	**341,815.00**		**48,501.14**

PUBLIC SAFETY DEPARTMENT'S
FY 25-26 APPROVED OPERATING BUDGET

Revenue Line Items		FY 25-26 APPROVED	FY 24-25 APPROVED	Difference OVER / (UNDER FY 24-25)
01-04-20-0015-0000	Fines	225,000.00	200,000.00	25,000.00
01-04-20-0016-0000	Other Courts CCP	2,000.00	1,000.00	1,000.00
01-04-20-0017-0000	Accident Reports	8,000.00	8,000.00	0.00
01-04-20-0026-0000	Police Pension Passthrough - Receipts	80,000.00	60,000.00	20,000.00
01-04-20-0110-0000	Other Income Public Safety	1,500.00	1,500.00	0.00
01-04-20-0110-0002	Towing	16,000.00	16,000.00	0.00
01-04-20-0130-0000	Extra Duty Surcharge *NEW to Budget	2,000.00	2,000.00	0.00
01-04-20-0130-0001	Extra Duty Surcharge- Admin	1,000.00	1,000.00	
01-04-20-0130-0002	Extra Duty Surcharge- Pension	1,000.00	1,000.00	
01-04-20-8511-0000	Gain on Sale of Fixed Assets	5,000.00	5,000.00	0.00
	Total Public Safety Revenue	339,500.00	293,500.00	46,000.00

Expense Line Items		FY 25-26 APPROVED	FY 24-25 APPROVED	Difference OVER / (UNDER FY 24-25)
01-05-20-0025-0000	Police Pension Passthrough - Payments	80,000.00	60,000.00	20,000.00
01-05-20-1000-0000	Salary	1,002,253.00	967,899.00	34,354.00
01-05-20-1000-0001	Salary - Part Time Patrol	4,000.00	3,500.00	500.00
01-05-20-1001-0000	Overtime	30,000.00	20,000.00	10,000.00
01-05-20-1002-0000	Salary - Police Clerical	67,606.00	65,006.00	2,600.00
01-05-20-1003-0000	Holiday	26,600.00	33,000.00	(6,400.00)
01-05-20-1010-0000	Payroll Taxes	38,000.00	27,168.00	10,832.00
01-05-20-1010-0001	Payroll Taxes - Part-Time Patrol	440.00	369.00	71.00
01-05-20-1020-0000	Police Pension Expense	141,530.00	108,575.00	32,955.00
01-05-20-1025-0000	Employee Longevity Benefit	4,400.00	4,400.00	0.00
01-05-20-2071-0000	Computer Operations	4,000.00	4,000.00	0.00
01-05-20-2081-0000	Discretionary Funds	2,500.00	2,000.00	500.00
01-05-20-2100-0000	Dues/Subscriptions/Meetings	25,000.00	20,500.00	4,500.00
01-05-20-2120-0000	Delmarva - Camera	700.00	350.00	350.00
01-05-20-2122-0000	Emergency Operations	0.00	0.00	0.00
01-05-20-2160-0000	Insurance-Business	53,875.00	45,600.00	8,275.00
01-05-20-2161-0000	Insurance-Vehicles	22,000.00	22,629.00	(629.00)
01-05-20-2170-0000	Insurance-Health	162,230.00	193,605.00	(31,375.00)
01-05-20-2180-0000	Insurance-Life/Disability	19,696.00	10,500.00	9,196.00
01-05-20-2181-0000	Workers Compensation	49,700.00	37,839.00	11,861.00
01-05-20-2280-0000	Postage	500.00	450.00	50.00
01-05-20-2290-0000	Building Maintenance	6,000.00	6,000.00	0.00
01-05-20-2300-0000	Equipment Contracts	15,500.00	15,500.00	0.00
01-05-20-2310-0000	Maintenance/Repair	1,000.00	1,000.00	0.00
01-05-20-2320-0000	Maintenance-Vehicle	15,000.00	15,000.00	0.00
01-05-20-2331-0000	Medical Costs	2,500.00	5,000.00	(2,500.00)
01-05-20-2360-0000	Evidence Processing	1,500.00	1,500.00	0.00
01-05-20-2370-0001	Telephone - MDT Expenses	10,000.00	6,500.00	3,500.00
01-05-20-2370-2001	Telephone - Landline	3,075.00	3,075.00	0.00
01-05-20-2372-0000	Telephone - Cell Phones	3,000.00	3,000.00	0.00
01-05-20-2390-0000	Training	6,500.00	8,000.00	(1,500.00)
01-05-20-3140-0000	Gas/Oil Vehicles	30,000.00	30,000.00	0.00
01-05-20-3141-0000	Firearms/Supplies	7,500.00	9,500.00	(2,000.00)
01-05-20-3330-0000	Materials/Supplies	8,000.00	8,000.00	0.00
01-05-20-3340-0000	Miscellaneous	500.00	500.00	0.00
01-05-20-3350-0000	Office Supplies	3,500.00	3,500.00	0.00
01-05-20-3400-0000	Uniforms	5,000.00	5,000.00	0.00
01-05-20-3401-0000	Uniform Cleaning	500.00	500.00	0.00
01-05-20-8250-0000	Lease - Office Equipment	3,900.00	3,900.00	0.00
	Total Public Safety Expenses	1,858,005.00	1,752,865.00	105,140.00

PUBLIC WWORKS						

PUBLIC WORKS DEPARTMENT'S

FY 25-26 APPROVED OPERATING BUDGET

Revenue Line Items		FY 25-26 APPROVED	FY 24-25 APPROVED	Difference OVER / (UNDER FY 24-25)
01-04-40-0110-0000	**Other Income Public Works**	**100.00**	**100.00**	0.00
01-04-40-0110-0001	**Other Income Public Works Abatement Payments**	**1,000.00**	**1,000.00**	0.00
01-04-40-8511-0000	**Gain on the Sale of Fixed Assets**	**10,500.00**	**17,900.00**	(7,400.00)
	Total Public Works Revenue	**11,600.00**	**19,000.00**	**(7,400.00)**

Expense Line Items		FY 25-26 APPROVED	FY 24-25 APPROVED	Difference
01-05-40-1000-0000	**Salary**	**180,139.23**	**167,219.00**	12,920.23
01-05-40-1001-0000	**Overtime**	**4,300.00**	**4,300.00**	0.00
01-05-40-1010-0000	**Payroll Taxes**	**18,515.00**	**14,560.00**	3,955.00
01-05-40-1025-0000	**Employee Longevity Benefit**	**4,100.00**	**1,500.00**	2,600.00
01-05-40-2070-0000	**Contracted Professional Services**	**927.00**	**950.00**	(23.00)
01-05-40-2070-0004	CPS General Services	927.00	950.00	
01-05-40-2071-0000	**Computer Operations**	**7,915.00**	**8,655.00**	(740.00)
01-05-40-2071-0001	IT Contracts	4,415.00	4,700.00	
01-05-40-2071-0002	IT Software	1,750.00	1,655.00	
01-05-40-2071-0003	IT Maintenance Operations	0.00	0.00	
01-05-40-2071-0004	IT Upgrades	0.00	0.00	
01-05-40-2071-0005	IT Internet Costs	1,750.00	2,300.00	
01-05-40-2100-0000	**Dues/Subscriptions/Meetings**	**200.00**	**200.00**	0.00
01-05-40-2120-0000	**Electricity/Gas**	**2,150.00**	**1,900.00**	250.00
01-05-40-2121-0000	**Heating Oil**	**7,600.00**	**9,500.00**	(1,900.00)
01-05-40-2122-0000	**Emergency Operations**	**0.00**	**0.00**	0.00
01-05-40-2122-0001	Emergency Operations - General	0.00	0.00	
01-05-40-2122-0002	Emergency Operations - Snow Removal	0.00	0.00	
01-05-40-2124-0000	**Water/Sewer**	**850.00**	**900.00**	(50.00)
01-05-40-2160-0000	**Insurance-Business**	**38,871.00**	**41,159.00**	(2,288.00)
01-05-40-2161-0000	**Insurance-Auto**	**23,632.00**	**23,412.00**	220.00
01-05-40-2170-0000	**Insurance-Health/Dental/Vision/Life**	**67,265.00**	**62,762.00**	4,503.00
01-05-40-2170-0001	Insurance - Health	67,265.00	62,762.00	
01-05-40-2170-0002	Insurance - Dental	Non-Budget	Non-Budget	
01-05-40-2170-0003	Insurance - Vision	Non-Budget	Non-Budget	
01-05-40-2170-0004	Insurance - AFLAC	Non-Budget	Non-Budget	
01-05-40-2170-0005	Insurance - Colonial Life	Non-Budget	Non-Budget	
01-05-40-2180-0000	**Insurance-Life/Disability**	**4,046.00**	**2,200.00**	1,846.00
01-05-40-2181-0000	**Workers Compensation**	**9,500.00**	**7,486.00**	2,014.00
01-05-40-2290-0000	**Maintenance-Building**	**1,000.00**	**1,000.00**	0.00
01-05-40-2300-0000	**Maintenance-Equipment**	**8,300.00**	**5,800.00**	2,500.00
01-05-40-2300-0001	Spreader Maintenance	3,000.00	2,500.00	
01-05-40-2300-0002	Plow Maintenance	1,700.00	1,200.00	
01-05-40-2300-0003	Loader Maintenance	2,000.00	1,000.00	
01-05-40-2300-0004	Mower Maintenance	1,000.00	500.00	
01-05-40-2300-0005	Miscellaneous Equipment Maintenance	600.00	600.00	
01-05-40-2320-0000	**Maintenance-Vehicle**	**10,000.00**	**7,000.00**	3,000.00
01-05-40-2320-0PW2	VM - PW/2 (Elgin Street Sweeper - 2019)	2,500.00	2,000.00	
01-05-40-2320-0PW3	VM - PW/3 (F-450 Dump w/Plow - 2010)	0.00	0.00	
01-05-40-2320-0PW4	VM - PW/4 (F-350 Pick-up w/plow- 2016)	2,500.00	2,000.00	
01-05-40-2320-0PW5	VM - PW/5 (F-350 Pick-Up w/plow - 2012)	2,500.00	2,500.00	
01-05-40-2320-0PW6	VM - PW/6 (F-250 Pick-Up w/plow - 2022)	2,500.00	500.00	
01-05-40-2370-0000	**Telephone**	**1,040.00**	**2,450.00**	(1,410.00)
01-05-40-2370-0001	Telephone - Cell Phones	550.00	2,000.00	
01-05-40-2370-0002	Telephone - Landlines	490.00	450.00	
01-05-40-2390-0000	**Training**	**2,000.00**	**5,000.00**	(3,000.00)
01-05-40-3140-0000	**Gas/Oil Vehicles**	**6,500.00**	**7,500.00**	(1,000.00)
01-05-40-3251-0000	**Maintenance/Streets**	**67,500.00**	**67,500.00**	0.00
01-05-40-3330-0000	**Materials/Supplies**	**7,000.00**	**5,600.00**	1,400.00
01-05-40-3330-0001	M & S - PW Building	1,300.00	500.00	
01-05-40-3330-0002	M & S - Equipment	2,500.00	2,000.00	
01-05-40-3330-0003	M & S - Street Maintenance	1,500.00	2,000.00	
01-05-40-3330-0004	M & S - Shop Supplies	1,700.00	1,100.00	
01-05-40-3330-0005	M & S - Abatements	0.00	0.00	
01-05-40-3340-0000	**Miscellaneous**	**250.00**	**500.00**	(250.00)
01-05-40-3350-0000	**Office Supplies**	**100.00**	**500.00**	(400.00)
01-05-40-3400-0000	**Uniforms**	**3,200.00**	**3,000.00**	200.00
	Total Public Works Expense	**476,900.23**	**452,553.00**	**24,347.23**

SANITATION DEPARTMENT						
FY 25-26 APPROVED OPERATING BUDGET						
Expense Line Items			FY 25-26	FY 24-25		Difference
			APPROVED	APPROVED		OVER / (UNDER FY 24-25)
01-05-43-2070-0001		Republic Services Costs	855,796.00	815,043.00		40,753.00
01-05-43-2230-0000		Landfill Fees	200.00	200.00		0.00
		Total Public Works Sanitation Expense	855,996.00	815,243.00		40,753.00

NPDES COMPLIANCE EXPENSES							
FY 25-26 APPROVED OPERATING BUDGET							
Expense Line Items			FY 25-26	FY 24-25			Difference
			APPROVED	APPROVED			OVER / (UNDER FY 24-25)
01-05-45-2010-0001		NPDES Compliance Expenses	23,000.00	24,000.00			(1,000.00)
		Total NPDES Compliance Expense	**23,000.00**	**24,000.00**			**(1,000.00)**

VOLUNTARY ASSESSMENT CENTER				
FY 25-26 APPROVED OPERATING BUDGET				
Revenue Line Items		**FY 25-26**	**FY 24-25**	**Difference**
		APPROVED	**APPROVED**	**OVER / (UNDER FY 24-25)**
01-04-25-0000-0001	**Costs (Administrative Fees)**	**75,000.00**	**55,000.00**	20,000.00
01-04-25-0000-0002	**State of Delaware Fees**	**75,000.00**	**90,000.00**	(15,000.00)
		.		
	Total VAC Revenue	**150,000.00**	**145,000.00**	**5,000.00**
Expense Line Items		**FY 25-26**	**FY 24-25**	**Difference**
		APPROVED	**APPROVED**	**OVER / (UNDER FY 24-25)**
01-05-25-0000-0002	**State of Delaware Fees**	**75,000.00**	90,000.00	(15,000.00)
01-05-25-1000-0000	**Salary Reimbursement**	**23,099.00**	22,210.00	889.00
01-05-25-1050-0000	**Banking Services**	**400.00**	400.00	0.00
01-05-25-2071-0000	**Computer Operations**	**3,500.00**	3,700.00	(200.00)
01-05-25-2160-0000	**Insurance - Business**	**250.00**	0.00	250.00
01-05-25-2280-0000	**Postage**	**1,850.00**	1,550.00	300.00
01-05-25-3340-0000	**Miscellaneous**	**50.00**	50.00	0.00
01-05-25-3350-0000	**Office Supplies**	**1,000.00**	1,000.00	0.00
	Total VAC Expenses	**105,149.00**	**118,910.00**	**(13,761.00)**

PARKS AND RECREATION

FY 25-26 APPROVED OPERATING BUDGET

Revenue Line Items		**FY 25-26**	**FY 24-25**	**Difference**
		APPROVED	**APPROVED**	**OVER / (UNDER FY 24-25)**
01-04-47-0136-0000	**Other Income - Events/Doncaster/Parks**	**6,100.00**	**6,100.00**	0.00
01-04-47-0136-0001	Other Income - Doncaster	5,000.00	5,000.00	
01-04-47-0136-0002	Other Income - Donations	1,000.00	1,000.00	
01-04-47-0136-0003	Other Income - Fall Festival	0.00	0.00	
01-04-47-0136-0004	Other Income - Vandalism Restitution	0.00	0.00	
01-04-47-0136-0005	Other Income - Park Management	0.00	0.00	
01-04-47-0136-0006	Other Income - Town Events	100.00	100.00	
	Total Parks and Recreation Revenue	**6,100.00**	**6,100.00**	**0.00**
Expense Line Items		**FY 25-26**	**FY 24-25**	**Difference**
		APPROVED	**APPROVED**	**OVER / (UNDER FY 23-24)**
01-05-47-2070-0000	**Landscape Maintenance Contract**	**66,720.00**	**67,000.00**	(280.00)
01-05-47-2115-0000	**Public Events**	**23,332.00**	**27,046.00**	(3,714.00)
01-05-47-2115-1000	**Clean-up Day - Total Expense**	**1,800.00**	**1,696.00**	
01-05-47-2115-1010	Clean-up Day - Overtime - Admin Dept	475.00	471.00	
01-05-47-2115-1011	Clean-up Day - Overtime - Finance Dept	200.00	200.00	
01-05-47-2115-1020	Clean-up Day - Overtime - Police Dept ($1950)	0.00	0.00	
01-05-47-2115-1030	Clean-up Day - Overtime - Code Dept	375.00	375.00	
01-05-47-2115-1040	Clean-up Day - Overtime - Public Wk Dept	500.00	400.00	
01-05-47-2115-1050	Clean-up Day - Event Expense	250.00	250.00	
01-05-47-2115-2000	**Non-Budgeted Event - Total Expense (Dinner & a Movie Night)**	**1,990.00**	**1,790.00**	
01-05-47-2115-2010	Non-Budgeted Event - Overtime - Admin	125.00	125.00	
01-05-47-2115-2011	Non-Budgeted Event - Overtime - Finance	125.00	125.00	
01-05-47-2115-2020	Non-Budgeted Event - Overtime - Police ($260)	0.00	0.00	
01-05-47-2115-2030	Non-Budgeted Event - Overtime - Code	125.00	125.00	
01-05-47-2115-2040	Non-Budgeted Event - Overtime - PW	315.00	315.00	
01-05-47-2115-2050	Non-Budgeted Event - Event Expense	1,300.00	1,100.00	
01-05-47-2115-3000	**Easter Egg Hunt - Total Expense**	**2,128.00**	**2,365.00**	
01-05-47-2115-3010	Easter Egg Hunt - Overtime - Admin Dept	100.00	100.00	
01-05-47-2115-3011	Easter Egg Hunt - Overtime - Finance Dep	64.00	64.00	
01-05-47-2115-3020	Easter Egg Hunt - Overtime - Police Dept ($0)	0.00	0.00	
01-05-47-2115-3030	Easter Egg Hunt - Overtime - Code Dept	64.00	64.00	
01-05-47-2115-3040	Easter Egg Hunt - Overtime - Pub Wks Dep	500.00	366.00	
01-05-47-2115-3050	Easter Egg Hunt - Event Expense	1,400.00	1,771.00	
01-05-47-2115-4000	**Best Decorated House - Total Expense**	**425.00**	**425.00**	
01-05-47-2115-4050	Best Decorated Home - Prize Expense	425.00	425.00	
01-05-47-2115-5000	**Halloween Spooktacular - Total Expense**	**1,100.00**	**1,176.00**	
01-05-47-2115-5010	Halloween Spooktacular-Overtime- Admin	150.00	123.00	
01-05-47-2115-5011	Halloween Spooktacular-Overtime- Finance	100.00	0.00	
01-05-47-2115-5020	Halloween Spooktacular-Overtime- Police ($520)	0.00	0.00	
01-05-47-2115-5030	Halloween Spooktacular-Overtime- Code	150.00	315.00	
01-05-47-2115-5040	Halloween Spooktacular-Overtime- PW	0.00	0.00	
01-05-47-2115-5050	Halloween Spooktacular - Event Expense	700.00	738.00	
01-05-47-2115-6000	**Holiday Parade - Total Expense**	**2,200.00**	**1,600.00**	
01-05-47-2115-6010	Holiday Parade - Overtime - Admin Dept	300.00	0.00	
01-05-47-2115-6011	Holiday Parade - Overtime - Finance Dept	0.00	0.00	
01-05-47-2115-6020	Holiday Parade - Overtime - Police Dept ($5265)	0.00	0.00	
01-05-47-2115-6030	Holiday Parade - Overtime - Code Dept	250.00	350.00	
01-05-47-2115-6040	Holiday Parade - Overtime - Pub Wk Dept	850.00	450.00	
01-05-47-2115-6050	Holiday Parade - Event Expense	800.00	800.00	
01-05-47-2115-7000	**Holiday Tree Lighting - Total Expense**	**3,405.00**	**3,595.00**	
01-05-47-2115-7010	Tree Lighting - Overtime - Admin Dept	375.00	375.00	
01-05-47-2115-7011	Tree Lighting - Overtime - Finance Dept	250.00	250.00	
01-05-47-2115-7020	Tree Lighting - Overtime - Police Dept ($585)	0.00	0.00	
01-05-47-2115-7030	Tree Lighting - Overtime - Code Dept	330.00	330.00	
01-05-47-2115-7040	Tree Lighting - Overtime - Public Works	450.00	590.00	
01-05-47-2115-7050	Tree Lighting - Event Expense	2,000.00	2,050.00	
01-05-47-2115-8000	**Town Yard Sale - Total Expense**	**200.00**	**225.00**	
01-05-47-2115-8050	Town Yard Sale - Materials & Supplies	200.00	225.00	
01-05-47-2115-9000	**Fall Festival - Total Expense**	**10,084.00**	**14,174.00**	
01-05-47-2115-9010	Fall Festival - Overtime - Admin Dept	330.00	330.00	
01-05-47-2115-9011	Fall Festival - Overtime - Finance Dept	250.00	250.00	
01-05-47-2115-9020	Fall Festival - Overtime - Police Dept ($2340)	0.00	0.00	
01-05-47-2115-9030	Fall Festival - Overtime - Code Dept	706.00	706.00	
01-05-47-2115-9040	Fall Festival - Overtime - Public Works	798.00	798.00	
01-05-47-2115-9050	Fall Festival - Event Expense	8,000.00	12,090.00	

01-05-47-3252-0000		**Maintenance-Parks**	**9,825.00**	**10,400.00**			(575.00)
01-05-47-3252-0001		PM - General Maintenance	1,500.00	2,000.00			
01-05-47-3252-0002		PM - Damage Repairs	500.00	1,000.00			
01-05-47-3252-0003		PM - New Equipment Purchases	0.00	0.00			
01-05-47-3252-0004		PM - Materials & Supplies	2,000.00	2,000.00			
01-05-47-3252-0005		PM - CPS/Park Restrooms	400.00	0.00			
01-05-47-3252-0006		PM - Veterans Park	250.00	0.00			
01-05-47-3252-0007		PM - Municipal Park (Rt 100/2)	250.00	500.00			
01-05-47-3252-0008		PM - Junction St. Park	0.00	0.00			
01-05-47-3252-0009		PM - Dick Moore Park	625.00	1,000.00			
01-05-47-3252-0010		PM - Dog Park	750.00	750.00			
01-05-47-3252-0011		PM - Vilone Park	1,200.00	1,000.00			
01-05-47-3252-0012		PM - Fairgrounds Park	950.00	950.00			
01-05-47-3252-0013		PM - Walling Park	200.00	200.00			
01-05-47-3252-0014		PM - Bryan Martin Park	0.00	0.00			
01-05-47-3252-0015		PM - Maple Avenue Park	200.00	0.00			
01-05-47-3252-0016		PM - Water Bibs (Non Park Locations)	500.00	500.00			
01-05-47-3252-0017		PM - Vandalism Expenses	500.00	500.00			
		Total Parks and Recreation Expenses	**99,877.00**	**104,446.00**			**(3,994.00)**

REIMBURSABLE DEPARTMENT		
FY 25-26 APPROVED OPERATING BUDGET		
Revenue Line Items	FY 25-26 APPROVED	FY 24-25 APPROVED

01-04-70-0130-0000	Reimbursable- Code Engineering Costs	2,235.00	0.00
01-04-70-0135-0000	Reimbursable- Sheriff Sale Legal Fees	25,000.00	10,000.00
01-04-70-0136-0000	Reimbursable- Lessee Utilities (Impact)	6,000.00	6,000.00
01-04-70-0137-0000	Reimbursable- EPD Training Agreement	500.00	1,200.00
01-04-70-0142-0000	Reimbursable- EPD Extra Duty	8,000.00	8,000.00
01-04-70-2070-0001	Reimbursable- Green Brier Republic Costs	7,541.00	6,018.00
01-04-70-2070-0002	Reimbursable- Manchester Republic Costs	7,541.00	6,018.00
01-04-70-2070-0003	Reimbursable- Maple Walk Republic Costs	19,606.00	15,655.00
01-04-70-2070-0004	Reimbursable- Parklynn Republic Costs	17,215.00	13,755.00
01-04-70-2330-0001	Reimbursable- Landfill Fees	100.00	100.00
	Total Reimbursable Revenue	93,738.00	66,746.00
01-05-70-0130-0000	Reimbursable- Code Engineering Costs	1,000.00	0.00
01-05-70-0135-0000	Reimbursable- Sheriff Sale Legal Fees *NEW	15,000.00	10,000.00
01-05-70-1011-0000	Reimbursable- Extra Duty Labor Expense	6,000.00	6,000.00
01-05-70-2330-0001	Reimbursable- Landfill Fees	0.00	0.00
	Total Reimbursable Expense	22,000.00	16,000.00

LONG TERM PLANNING							
FY 25-26 APPROVED OPERATING BUDGET							
Expense Line Items			FY 25-26	FY 24-25			Difference
			APPROVED	APPROVED			OVER / (UNDER FY 24-25)
01-05-80-0027-0010		ORIGINAL POLICE PENSION PLAN ALLOCATION	35,750.00	35,753.00			(3.00)
01-05-80-0027-0020		CAPITAL DEPRECIATION ALLOCATION	25,750.00	25,753.00			(3.00)
01-05-80-0027-0040		INFRASTRUCTURE MAINTENANCE ALLOCATION	53,330.00	53,330.00			0.00
01-05-80-0027-0050		CAPITAL BUILDING ALLOCATION	15,750.00	15,753.00			(3.00)
01-05-80-0027-0060		CONTINGENCY FUND ALLOCATION	10,300.00	10,298.00			2.00
01-05-80-0027-0070		FUTURE PROJECT ALLOCATION	97,821.73	165,631.34			(67,809.61)
01-05-80-0027-0080		SALARY ENHANCEMENT ALLOCATION	0.00	0.00			0.00
		Total Long Term Planning Expense	238,701.73	306,518.34			(67,816.61)

COUNCIL OPERATIONS				
FY 25-26 APPROVED OPERATING BUDGET				
Expense Line Items		FY 25-26 APPROVED	FY 24-25 APPROVED	Difference OVER / (UNDER FY 24-25)
01-05-15-1000-0000	Council Salaries	7,200.00	7,200.00	0.00
01-05-15-1010-0000	Payroll Taxes	680.00	680.00	0.00
01-05-15-2071-0000	Computer Operations	4,850.00	4,615.00	
01-05-15-2071-0001	Council iPads	3,400.00	3,400.00	0.00
01-05-15-2071-0002	IT Contracts	1,450.00	1,215.00	235.00
01-05-15-2100-0000	Dues/Subscriptions/Meetings	400.00	560.00	
01-05-15-2100-0001	DLLG Meetings	400.00	560.00	(160.00)
01-05-15-2110-0000	Election Expenses	500.00	6,000.00	(5,500.00)
01-05-15-2160-0000	Insurance - Business	2,500.00	2,500.00	0.00
01-05-15-2370-0001	Mayor's Cell Phone	500.00	500.00	0.00
01-05-15-2500-0000	Council Reimbursements	250.00	250.00	0.00
	Total Council Operations Expense	16,880.00	22,305.00	(5,425.00)

TOWN OF ELSMERE							
FISCAL YEAR 2025-2026							
FY 25-26 APPROVED CAPITAL IMPROVEMENT BUDGET							
			FY 24-25	FY 23-24			Difference
			APPROVED	APPROVED			OVER / (UNDER FY 23-24)
		ADMINISTRATION					
			0.00	0.00			0.00
		TOTAL ADMINISTRATION	0.00	0.00			0.00
		PUBLIC SAFETY					
							0.00
							0.00
		TOTAL PUBLIC SAFETY	0.00	0.00			0.00
		PUBLIC WORKS					
			0.00	0.00			0.00
		TOTAL PUBLIC WORKS	0.00	0.00			0.00
		TOTAL APPROVED CAPITAL EXPENSES	0.00	0.00			0.00