

# TOWN OF MIDDLETOWN

The seal of the Town of Middletown, Delaware, is a circular emblem. It features a central figure of an eagle with its wings spread, perched atop a tall, ornate column. The column is supported by a base. The entire scene is enclosed within a double-lined circular border. The words "TOWN OF MIDDLETOWN" are written in a serif font along the top inner edge of the circle, and "DELAWARE" is written along the bottom inner edge. Two small dots separate the top and bottom text on the left and right sides.

**FY 2026 OPERATING BUDGET**

**APPROVED**

**JULY 7, 2025**

# Budget Forecast by Department (CC)

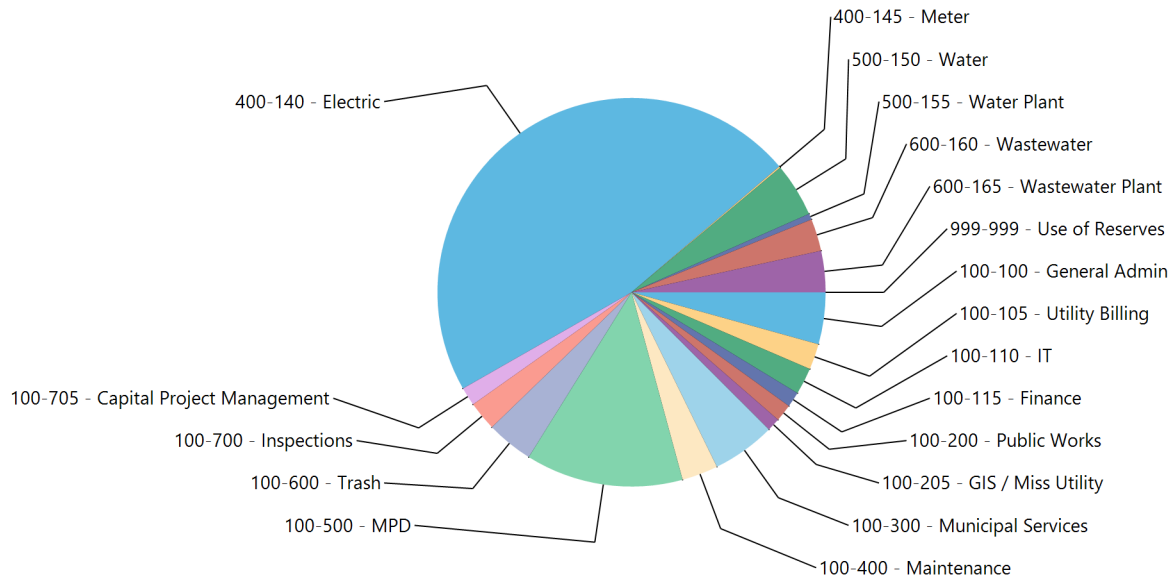
Full City Middletown, De

	2025 Budget	2026 Budget	Change	% Change
<b>Revenues</b>				
100-100 - General Admin	4,826,289	4,969,989	143,700	2.98%
100-105 - Utility Billing	0	0	0	0.00%
100-300 - Municipal Services	734,375	777,729	43,354	5.90%
100-500 - MPD	395,000	481,000	86,000	21.77%
100-600 - Trash	2,700,000	2,815,000	115,000	4.26%
100-700 - Inspections	1,352,000	1,396,000	44,000	3.25%
400-140 - Electric	38,540,000	41,939,283	3,399,283	8.82%
400-145 - Meter	0	0	0	0.00%
500-150 - Water	4,145,000	4,562,811	417,811	10.08%
600-160 - Wastewater	5,480,000	7,276,471	1,796,471	32.78%
999-999 - Use of Reserves	0	2,364,985	2,364,985	100.00%
<b>Total Revenues</b>	<b>58,172,664</b>	<b>66,583,268</b>	<b>8,410,604</b>	<b>14.46%</b>
<b>Expenses</b>				
100-100 - General Admin	2,791,671	2,872,740	81,069	2.90%
100-105 - Utility Billing	1,336,579	1,427,751	91,172	6.82%
100-110 - IT	1,365,579	1,483,003	117,424	8.60%
100-115 - Finance	882,898	844,243	(38,655)	-4.38%
100-200 - Public Works	1,442,232	955,718	(486,514)	-33.73%
100-205 - GIS / Miss Utility	0	727,111	727,111	100.00%
100-300 - Municipal Services	3,047,466	3,509,628	462,161	15.17%
100-400 - Maintenance	1,920,383	2,004,246	83,863	4.37%
100-500 - MPD	7,954,962	8,738,552	783,590	9.85%
100-600 - Trash	2,500,000	2,592,500	92,500	3.70%
100-700 - Inspections	1,661,462	1,615,538	(45,924)	-2.76%
100-705 - Capital Project Management	951,334	1,029,441	78,108	8.21%
400-140 - Electric	27,897,780	31,312,095	3,414,316	12.24%
400-145 - Meter	35,000	81,000	46,000	131.43%
500-150 - Water	2,604,371	2,985,483	381,112	14.63%
500-155 - Water Plant	120,479	332,850	212,371	176.27%
600-160 - Wastewater	1,745,046	1,784,912	39,866	2.28%
600-165 - Wastewater Plant	1,838,672	2,286,456	447,784	24.35%
999-999 - Use of Reserves	(6,133,004)	0	6,133,004	-100.00%
<b>Total Expenses</b>	<b>53,962,910</b>	<b>66,583,268</b>	<b>12,620,358</b>	<b>23.39%</b>
<b>Net Total</b>	<b>4,209,754</b>	<b>0</b>	<b>(4,209,754)</b>	<b>18.75%</b>

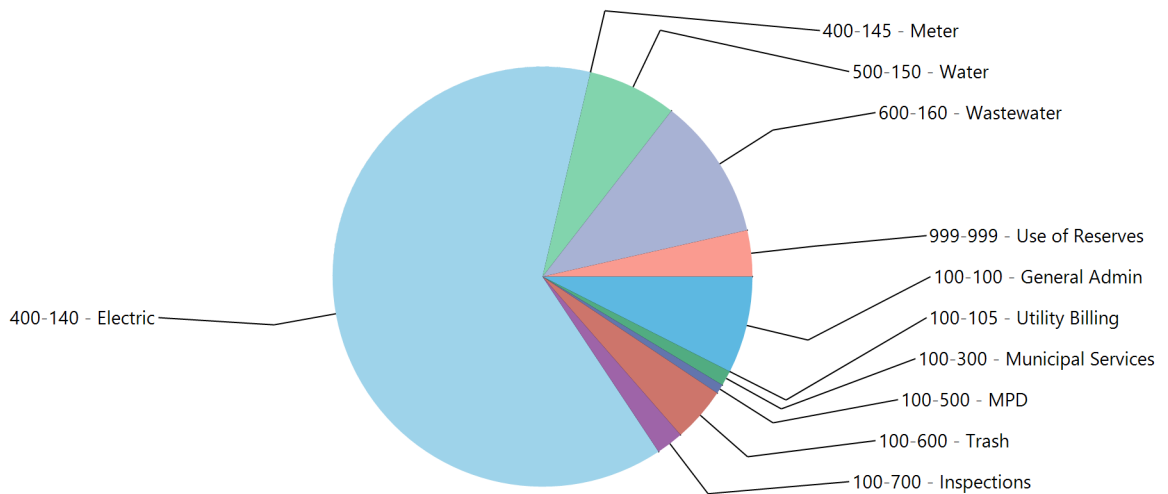
# Budget Forecast by Department (CC)

Full City Middletown, De

**Middletown, De  
2026 Expenses by Department (CC)**



**Middletown, De  
2026 Department (CC) Revenues**



# Operating Account Summary

Budget Year: 2026

From Stage: All To Stage: All

Account	Department (CC)	2026 Budget
Revenues		
4000 - TAX REVENUE		
4000 - REAL ESTATE TAXES		2,350,000
4030 - TRANSFER TAXES		2,160,000
4293 - LODGING TAX		250,000
Total 4000 - TAX REVENUE		4,760,000
4020 - MISC. REVENUE		
4021 - COURT/MISC. FINES		50,000
4040 - RETURNED CHECK FEES		10,000
4055 - RECORD FEES		16,000
4060 - REIMBURSEMENT REVENUE		57,729
4200 - MISC. REVENUE		26,000
4203 - MISC. REVENUE		3,000
Total 4020 - MISC. REVENUE		162,729
4206 - USER FEE REVENUES		
4206 - CUSTOMER CHARGE		5,431,618
4207 - STREET MAINTENANCE FEE		710,000
Total 4206 - USER FEE REVENUES		6,141,618
4235 - OTHER REVENUES		
4205 - POLICE PENSION FUNDING		340,000
4290 - WATERTOWER LEASE PROCEEDS		88,389
4291 - PROPERTY RENTAL		25,000
4529 - PNC CREDIT CARD REBATES		8,000
Total 4235 - OTHER REVENUES		461,389
4270 - COMMUNITY REVENUES		
4050 - MPD EXTRA DUTY REVENUE		75,000
4270 - FIELD/PAVILLION RENTAL		6,000
Total 4270 - COMMUNITY REVENUES		81,000
4300 - UTILITY REVENUES		
4303 - TRASH SALES		2,815,000
4304 - ELECTRIC SALES		40,389,329
4305 - WATER SALES		2,938,795
4306 - SEWER SALES		4,788,823
Total 4300 - UTILITY REVENUES		50,931,947
4520 - NEW DEVELOPMENT REVENUES		
4250 - FILING FEES		3,600
4520 - NEW DEVELOPMENT MATERIAL INCOME		175,000
4525 - NEW DEVELOPMENT LABOR INCOME		25,000
4640 - DEVELOPER REVIEW FEES		80,000
Total 4520 - NEW DEVELOPMENT REVENUES		283,600

# Operating Account Summary

Budget Year: 2026

From Stage: All To Stage: All

<b>Account</b>	<b>Department (CC)</b>	<b>2026 Budget</b>
4600 - PERMIT & INSPECTION REVENUES		
4610 - BUILDING PERMITS		100,000
4625 - COMMERCIAL INSPECTION FEES		250,000
4630 - RESIDENTIAL INSPECTION FEES		16,000
4635 - RENTAL INSPECTION FEES		30,000
Total 4600 - PERMIT & INSPECTION REVENUES		396,000
4620 - BUSINESS LICENSE REVENUES		
4620 - BUSINESS LICENSE		1,000,000
Total 4620 - BUSINESS LICENSE REVENUES		1,000,000
4999 - USE OF RESERVE FUNDS		
4999 - USE OF RESERVES		2,364,985
Total 4999 - USE OF RESERVE FUNDS		2,364,985
Total Revenues		66,583,268
Expenses		
5000 - PERSONNEL		
5005 - REGULAR WAGES		14,467,087
5010 - OVERTIME WAGES		745,000
5015 - EXTRA DUTY OVERTIME		80,000
5017 - PUBLIC SERVICE OVERTIME		100,000
5020 - STANDBY WAGES		106,719
5030 - FIREWORKS OVERTIME		6,000
5035 - SNOW REMOVAL OVERTIME		31,000
5040 - MAYOR & COUNCIL WAGES		18,000
5105 - FICA		898,075
5110 - MEDICARE		210,034
5115 - PAID FAMILY MEDICAL LEAVE		104,293
5120 - STATE UNEMPLOYMENT		10,000
5205 - HEALTH INSURANCE		4,069,123
5206 - HEALTH INSURANCE HRA		182,250
5210 - DENTAL BENEFITS		238,352
5220 - DISABILITY INSURANCE		91,445
5230 - INCENTIVE AWARDS		1,000
5240 - PENSION EXPENSE		602,665
5245 - MPD PENSION		557,846
5260 - EYECARE BENEFITS		25,317
5270 - OTHER EMPLOYEE BENEFITS		444,600
5271 - OTHER EMPLOYEE BENEFITS		150,000
5280 - SAFETY AWARDS		4,400
5301 - WORKMENS COMP INSURANCE		300,000

# Operating Account Summary

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From Stage: All To Stage: All

Account	Department (CC)	<u>2026 Budget</u>
5302 - GENERAL LIAB. INSURANCE		609,431
6005 - UNIFORMS		156,000
6006 - SAFETY SHOES/SUPPLIES		82,720
6007 - MEDICAL EXPENSE		96,075
6008 - TRAINING & EDUCATIONAL		155,000
Total 5000 - PERSONNEL		<u>24,542,431</u>
6000 - OPERATIONS & MAINTENANCE		
6001 - BUSINESS EXPENSE		67,900
6002 - OFFICE SUPPLIES		42,000
6003 - OFFICE FURNITURE/EQUIPMENT		53,600
6004 - POSTAGE		30,600
6009 - DUES & ASSOCIATIONS		26,375
6010 - COMMUNICATIONS		200,537
6011 - NETWORK MAINTENANCE		102,178
6012 - LICENSING & SUPPORT		530,494
6013 - MISS UTILITY		8,000
6014 - AFTER HOURS ANSWERING SERVICE		18,000
6015 - MISCELLANEOUS EXPENSE		6,000
6017 - PUBLIC WORKS EXPENSE		7,500
6020 - GROUNDS MAINTENANCE		44,500
6030 - BUILDING MAINTENANCE		168,500
6031 - MAINTENANCE CONTRACTS		811,706
6032 - ALARM EXPENSE		117,161
6033 - JANITORIAL SUPPLIES		22,000
6035 - LANDSCAPE MAINTENANCE		25,000
6041 - SNOW REMOVAL		40,000
6043 - TRANSFORMER EXPENSE		8,000
6044 - STREET LIGHT MAINTENANCE		30,000
6045 - STORM WATER MAINTENANCE		160,000
6050 - SYSTEM MAINTENANCE		1,468,000
6054 - TOOLS		93,050
6055 - CHEMICALS		611,250
6056 - TESTING & SAMPLING		10,000
6057 - TRASH COLLECTION/LANDFILL		2,540,000
6058 - ROLL OFFS/DUMPSTERS		176,468
6060 - VEHICLE MAINTENANCE		333,447
6061 - VEHICLE FUEL		456,770
6065 - EQUIPMENT MAINTENANCE		70,500
6067 - EQUIPMENT RENTAL		17,500
Total 6000 - OPERATIONS & MAINTENANCE		<u>8,297,034</u>

# Operating Account Summary

Budget Year: 2026

From Stage: All To Stage: All

Account	Department (CC)	2026 Budget
6052 - YARD WASTE		
6052 - YARD WASTE		15,000
Total 6052 - YARD WASTE		15,000
6100 - PLANNING & DEVELOPMENT		
6101 - DEVELOPER REVIEW FEES		60,000
6103 - COMMERCIAL INSPECTION FEES		50,000
6104 - RESIDENTIAL INSPECTION FEES		10,000
6203 - CONSULTING FEES		382,000
6708 - NEW DEVELOPMENT EXPENSE		165,000
Total 6100 - PLANNING & DEVELOPMENT		667,000
6200 - ADMIN EXPENSES		
6202 - ACCOUNTING & AUDITING		125,000
6204 - LEGAL EXPENSES		90,000
6210 - COLLECTION EXPENSE		5,000
6214 - ADVERTISEMENT & PUBLICA		35,000
Total 6200 - ADMIN EXPENSES		255,000
6400 - COMMUNITY		
6401 - PUBLIC SERVICE DONATION		40,000
6405 - COMMISSION MTG EXPENSE		22,500
6410 - FIREWORKS		45,000
6411 - PORTABLE TOILETS		26,000
6412 - CHRISTMAS LIGHTING		1,000
6413 - ELECTION EXPENSE		2,000
Total 6400 - COMMUNITY		136,500
6500 - POLICE OPERATIONS		
6501 - AMMUNITION		35,000
6502 - WEAPONS		10,000
6503 - POLICE EQUIPMENT		30,500
6504 - CANINE CARE/MAINTENANCE		6,300
6505 - POLICE OPERATIONS		106,558
Total 6500 - POLICE OPERATIONS		188,358
6600 - PLANT OPERATIONS		
6601 - WASTEWATER PLANT		1,001,603
6604 - NCCO SEWER CONTRACT		28,000
Total 6600 - PLANT OPERATIONS		1,029,603
6800 - UTILITY EXPENSES		
6810 - UTILITY PURCHASED		29,750,000
6820 - TRAFFIC LIGHTS - FM		510
6830 - STREET LIGHTS - FM		1,082
6840 - LIFT STATION - FM		107,111

# Operating Account Summary

Budget Year: 2026

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Account	Department (CC)	2026 Budget
6860 - MUNICIPAL PARKS FM		16,223
6865 - WASTEWATER PLANT FM		588,135
6870 - COMMUNITY - FM		66,307
6880 - TOWN HALL - FM		70,000
6881 - MPD HEADQUARTERS - FM		42,000
6885 - SUBSTATION - FM		30,300
6890 - PUBLIC WORKS - FM		30,603
6895 - WATER & WELLS - FM		105,000
Total 6800 - UTILITY EXPENSES		30,807,269
6900 - INTEREST / DEBT SERVICE		
6908 - BANK CHARGES & TRUST FEE		5,000
6931 - LEASED VEHICLE EXPENSE		640,072
Total 6900 - INTEREST / DEBT SERVICE		645,072
Total Expenses		66,583,268
<b>Net Total</b>		<b>-</b>