

5/17/2023

Town of Elkton Budget FY 2024 (July 1, 2023 - June 30, 2024)

REVENUE	
GENERAL GOVT	\$ 4,151,213.00
ELECTRIC	\$ 2,318,336.00
WATER	\$ 400,529.00
SEWER	\$ 1,079,592.00
CEMETERY	\$ 45,000.00
TOTAL:	\$ 7,994,670.00

EXPENDITURES	
COUNCIL	\$ 46,655.00
GENERAL GOVT	\$ 1,340,331.00
STREET MAINTENANCE	\$ 949,046.00
SANITATION	\$ 215,000.00
RECREATION	\$ 646,495.00
POLICE	\$ 941,619.00
PLANNING COMMISSION	\$ 12,067.00
ELECTRIC	\$ 2,318,336.00
WATER	\$ 400,529.00
SEWER	\$ 1,079,592.00
CEMETERY	\$ 45,000.00
TOTAL:	\$ 7,994,670.00

REVENUES	\$ 7,994,670.00
EXPENDITURES	\$ 7,994,670.00
DIFFERENCE	\$ -

MASTER REVENUE

5/17/2023

REVENUE CODES	REVENUE SOURCES FY 2024	10-420 GEN GOV	10-430 COMM CTR	10-442 ST MAINT	10-445 SANITATION	10-472 REC	10-510 POLICE	21-830 ELECTRIC	31-810 WATER	41-820 SEWER	52-490 CEMETERY	TOTALS
(10) 311-0100	Real Estate Taxes (Current)	\$ 371,643.00										\$371,643.00
(10) 311-0200	Real Estate Taxes (Del)	\$ 19,490.00										\$19,490.00
(10) 311-0300	Personal Property Tax (Del)	\$ 12,076.00										\$12,076.00
(10) 311-0400	Personal Property Tax (Current)	\$ 247,501.00										\$247,501.00
(10) 311-0500	Penalties Taxes	\$ 8,000.00										\$8,000.00
(10) 311-0600	Interest/Penalties Taxes	\$ 6,000.00										\$6,000.00
(10) 311-0700	PPTRA											\$0.00
(10) 312-0100	Sales Tax (Local)	\$ 229,000.00										\$229,000.00
(10) 312-0200	Telephone & Vepco Utility Tax	\$ 46,000.00										\$46,000.00
(10) 312-0400	Interest Earned (First Bank)	\$ 222,000.00										\$222,000.00
(10) 313-0100	Community Ctr Revenue		\$ 6,700.00									\$6,700.00
(10) 313-0105	Community Center Memberships		\$ 65,000.00									\$65,000.00
(10) 313-0106	Community Center Retail Sales		\$ -									\$0.00
(10) 313-0107	Community Center Programs/Classes		\$ -									\$0.00
(10) 313-0110	Comm Ctr Rental		\$ 45,000.00									\$45,000.00
(10) 313-0115	Comm Ctr Commission		\$ -									\$0.00
(10) 313-0116	Comm Ctr Vend Revenue		\$ 2,500.00									\$2,500.00
(10) 315-0100	Contractors	\$ 20,000.00										\$20,000.00
(10) 315-0200	Retail	\$ 95,000.00										\$95,000.00
(10) 315-0300	Professional	\$ 18,000.00										\$18,000.00
(10) 315-0400	Repairs/Personal	\$ 10,000.00										\$10,000.00
(10) 315-0500	Lodging	\$ 3,000.00										\$3,000.00
(10) 315-0600	Wholesalers	\$ 2,700.00										\$2,700.00
(10) 315-0700	Carnivals/Amusement	\$ 100.00										\$100.00
(10) 315-0800	Peddlers	\$ -										\$0.00
(10) 315-0900	Telephone License	\$ -										\$0.00
(10) 315-1000	Short Term Rentals	\$ 525.00										\$525.00
(10) 316-0100	Reimbursements	\$ -										\$0.00
(10) 319-0100	Land Rent	\$ 3,221.00										\$3,221.00
(10) 319-0200	Sale of Land	\$ 150,000.00										\$150,000.00
(10) 320-0100	Bank Franchise Tax	\$ 108,000.00										\$108,000.00
(10) 322-0100	Meals Tax	\$ 1,265,000.00										\$1,265,000.00
(10) 323-0000	Cigarette Tax	\$ 66,000.00										\$66,000.00
(10) 324-0100	Game of Skill Tax	\$ -										\$0.00
(10) 325-0200	Cable Pole Rent	\$ 7,125.00										\$7,125.00
(10) 326-0100	Tourism Grant (Rockingham County)											\$0.00
(10) 327-0100	Fines - Court						\$ 14,000.00					\$14,000.00
(10) 327-0200	Fines - Parking Fees						\$ 250.00					\$250.00

MASTER REVENUE

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(10) 327-0300	Grants - Law Enforcement			\$	59,336.00		\$59,336.00
(10) 327-0400	Grants- Equipment			\$	-		\$0.00
(10) 330-0300	Credit Card Fees	\$	2,300.00				\$2,300.00
(10) 332-0100	Equipment/Car Sales						\$0.00
(10) 336-0100	Refuse Removal		\$	273,548.00			\$273,548.00
(10) 340-0100	Permits (Bldg/Zoning etc)	\$	7,500.00				\$7,500.00
(10) 342-0100	Activity Building			\$	10,000.00		\$10,000.00
(10) 342-0103	Shelter Rental			\$	10,000.00		\$10,000.00
(10) 342-0106	Gymnastics			\$	65,000.00		\$65,000.00
(10) 342-0107	Girls Basketball			\$	2,000.00		\$2,000.00
(10) 342-0108	Fall/Winter Sports			\$	3,500.00		\$3,500.00
(10) 342-0109	Rockingham Co Officials			\$	-		\$0.00
(10) 342-0110	Girls Volleyball			\$	3,500.00		\$3,500.00
(10) 342-0120	Trip Revenue			\$	-		\$0.00
(10) 357-0100	Miscellaneous (copies, PD reports)	\$	3,000.00				\$3,000.00
(10) 358-0100	Fire Department - VDFP Grant	\$	15,000.00				\$0.00
(10) 361-0100	Right of Way Use Fee	\$	-				\$0.00
(10) 364-0100	Highway Maintenance & Upkeep		\$	638,948.00			\$638,948.00
(10) 365-0100	Customer Mowing/Brush Grinding		\$	500.00			\$500.00
(10) 365-0105	Bulk Pick-up		\$	1,750.00			\$1,750.00
(10) 370-0100	Rolling Stock Tax	\$	3,500.00				\$3,500.00
(10) 400-1000	Rec Donation Account			\$	-		\$0.00
(10) 400-2000	Kings Dom Ticket Acct			\$	8,000.00		\$8,000.00
(10) 400-3000	Law Enf Small Grants (ROLL OVER ACCTS)						\$0.00
(21) 301-0100	Electric Revenue			\$	2,258,336.00		\$2,258,336.00
(21) 303-0100	Revenue Late Charges & Interest			\$	37,000.00		\$37,000.00
(21) 304-0100	Vapor Lights						\$0.00
(21) 305-0100	Service Charges			\$	6,000.00		\$6,000.00
(21) 306-0100	Reconnect Fees			\$	5,000.00		\$5,000.00
(21) 307-0100	Connection Fees			\$	6,000.00		\$6,000.00
(21) 309-0100	Local Consumption Tax			\$	6,000.00		\$6,000.00
(21) 316-0100	Reimbursements						\$0.00
(31) 301-0100	Water Revenues			\$	328,629.00		\$328,629.00
(31) 303-0100	Revenue Late Charges & Interest			\$	-		\$0.00
(31) 305-0100	Service Charge			\$	2,400.00		\$2,400.00
(31) 306-0100	Reconnect Fees			\$	4,500.00		\$4,500.00
(31) 307-0100	Water Connections			\$	15,000.00		\$15,000.00
(31) 308-0100	Water Haulers			\$	50,000.00		\$50,000.00
(31) 309-0100	Downey Knolls Proffers			\$	-		\$0.00
(41) 301-0100	Sewer Revenue			\$	921,292.00		\$921,292.00
(41) 303-0100	Sewer Revenue Late Charge			\$	-		\$0.00

MASTER REVENUE
5/17/2023

(41) 305-0100	Revenue Late Charges & Interest									\$ -	\$0.00	
(41) 306-0100	Reconnect Fees										\$0.00	
(41) 307-0100	Connection Fees									\$ 155,300.00	\$155,300.00	
(41) 308-0100	Sewer Revenue Misc									\$ -	\$0.00	
(41) 309-0100	Downey Knolls Proffers									\$ 3,000.00	\$3,000.00	
(41) 316-0100	Reimbursements (Grants)										\$0.00	
(52) 300-0000	Sale of Lots									\$ 5,000.00	\$14,000.00	
(52) 301-0000	Sale of Niche									\$ 5,000.00	\$50,000.00	
(52) 300-0400	Opening/Closing Graves									\$ 35,000.00	\$35,000.00	
		\$ 2,941,681.00	119,200.00	641,198.00	273,548.00	102,000.00	73,586.00	2,318,336.00	400,529.00	1,079,592.00	45,000.00	\$ 7,994,670.00

REVENUE CODES	REVENUE SOURCES FY 2023	10-420 GEN GOV	10-430 COMM CTR	10-442 ST MAINT	10-445 SANITATION	10-472 REC	10-510 POLICE	21-830 ELECTRIC	31-810 WATER	41-820 SEWER	52-490 CEMETERY	TOTALS
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MASTER EXPENSES
5/17/2023

EXPENSE CODES	EXPENDITURES FY 2023	10-220	10-420	10-442	10-445	10-472	10-510	10-520	21-830	31-810	41-820	52-490	TOTALS
		COUNCIL	GEN GOV	PUBLIC WORKS	SANITATION	PARKS & REC	POLICE	PLANNING COMMISSION	ELECTRIC	WATER	SEWER	CEMETERY	
1101	Salaries: Full-time	\$26,400.00	\$440,414.00	\$351,646.00		\$102,084.00	\$540,446.00	\$8,400.00	\$112,180.00		\$195,065.00		\$1,776,635.00
1201	Salaries: Overtime		\$1,200.00	\$7,000.00		\$1,000.00	\$40,000.00		\$7,000.00		\$26,336.00		\$82,536.00
1301	Salaries: Part-time			\$54,513.00		\$160,774.00	\$35,200.00						\$250,487.00
2101	Social Security	\$1,700.00	\$27,380.00	\$25,616.00		\$16,360.00	\$38,171.00	\$521.00	\$7,390.00		\$13,727.00		\$130,865.00
2102	Medicare	\$400.00	\$6,404.00	\$5,991.00		\$3,826.00	\$8,927.00	\$122.00	\$1,729.00		\$3,211.00		\$30,610.00
2210	Retirement		\$40,000.00	\$31,752.00		\$16,413.00	\$50,000.00		\$8,300.00		\$15,372.00		\$161,837.00
2211	Deferred Compensation		\$260.00										\$260.00
2301	Health Insurance		\$88,788.00	\$63,628.00		\$32,872.00	\$97,332.00		\$20,064.00		\$40,128.00		\$342,812.00
2401	Group Life Insurance		\$2,800.00	\$3,400.00		\$1,500.00	\$7,300.00		\$1,200.00		\$2,000.00		\$18,200.00
2402	Vehicle Allowance		\$2,400.00										\$2,400.00
2403	Supplemental Benefits		\$7,500.00										\$7,500.00
2500	Garnishment			\$6,000.00			\$3,000.00						\$9,000.00
2710	Self-Insured												\$0.00
2810	Line of Duty (PD)												\$0.00
3110	Advertising	\$3,500.00		\$500.00		\$786.00	\$1,000.00	\$2,000.00			\$1,000.00	\$300.00	\$9,086.00
3200	Professional Services - Legal		\$130,000.00								\$50,000.00		\$180,000.00
3201	Professional Services - Financial		\$50,000.00										\$50,000.00
3202	Professional Services - Other	\$0.00	\$50,000.00	\$2,500.00		\$1,078.00			\$500.00				\$54,078.00
3310	Repairs & Maintenance: Facility		\$6,000.00	\$20,000.00		\$27,162.00				\$5,000.00	\$0.00	\$3,000.00	\$61,162.00
3311	Repairs & Maintenance: Auto		\$1,000.00	\$5,000.00		\$500.00	\$10,000.00		\$3,000.00	\$1,500.00	\$1,500.00		\$22,500.00
3312	Repairs & Maintenance: Equipment			\$6,000.00		\$5,000.00	\$3,000.00		\$10,000.00	\$15,000.00	\$40,000.00		\$79,000.00
3320	Maintenance/Service Contracts				\$150,000.00		\$15,000.00		\$6,500.00			\$41,026.00	\$212,526.00
3400	Computer System Support		\$40,000.00			\$800.00	\$5,000.00			\$5,000.00	\$15,000.00		\$65,800.00
3401	Software Applications		\$1,100.00			\$16,000.00	\$4,400.00						\$21,500.00
3500	Printing & Binding (NEW LINE)		\$5,300.00										\$5,300.00
3801	Permit Fees									\$5,000.00	\$5,000.00		\$10,000.00
3900	Water Testing									\$5,000.00	\$15,000.00		\$20,000.00
4000	Miss Utility								\$50.00	\$500.00	\$500.00		\$1,050.00
4300	Codification	\$2,500.00											\$2,500.00
4500	Economic Development		\$30,000.00										\$30,000.00
4505	Donation Expense		\$5,000.00										\$5,000.00
4600	Purchased Power								\$2,000,000.00				\$2,000,000.00
5000	Utilities: Electrical Services			\$2,500.00						\$25,000.00			\$27,500.00
5202	Insurance: General Liability		\$150,000.00										\$150,000.00
5203	Insurance: Flood										\$17,000.00		\$17,000.00
5210	Postage		\$20,000.00										\$20,000.00
5230	Telephone/Internet Services	\$2,640.00				\$1,800.00	\$2,160.00			\$1,500.00			\$8,100.00
5231	Cell Phone Services		\$3,000.00	\$2,000.00		\$720.00	\$2,000.00		\$1,200.00		\$1,200.00		\$10,120.00
5500	Loan: Principal		\$60,000.00			\$137,000.00				\$27,777.00	\$463,044.00		\$687,821.00
5501	Loan: Interest		\$21,600.00							\$7,831.00			\$29,431.00
5510	Conferences: Mileage	\$500.00	\$500.00										\$1,000.00
5530	Conferences: Subsistence & Lodging	\$3,000.00	\$2,500.00	\$3,000.00		\$1,000.00	\$3,500.00		\$2,000.00		\$2,500.00		\$17,500.00
5540	Conferences: Education & Training	\$3,000.00	\$2,600.00	\$3,000.00		\$1,000.00	\$2,500.00		\$2,000.00		\$2,500.00		\$16,600.00
5600	Lease: Property/Equipment	\$2,515.00	\$6,200.00			\$620.00	\$883.00	\$1,024.00			\$5,000.00		\$16,242.00

MASTER EXPENSES
5/17/2023

5700	Landfill Charges				\$65,000.00						\$17,000.00		\$82,000.00
5810	Dues & Memberships		\$2,500.00	\$500.00		\$900.00	\$4,800.00						\$8,700.00
5811	Books & Subscriptions		\$1,040.00			\$250.00	\$6,000.00						\$7,290.00
5847	Uniforms		\$1,200.00	\$1,000.00		\$500.00	\$12,000.00				\$1,000.00		\$15,700.00
5860	Special Events		\$500.00			\$5,000.00	\$6,000.00						\$11,500.00
6000	Investigation Expenses (PD)						\$2,500.00						\$2,500.00
6001	Supplies: Office/Breakroom	\$500.00	\$12,900.00	\$500.00		\$2,100.00	\$2,000.00				\$300.00		\$18,300.00
6005	Supplies: Maintenance/Janitorial		\$4,500.00	\$2,000.00		\$6,500.00	\$500.00						\$13,500.00
6007	Supplies: Operating					\$2,000.00	\$3,000.00						\$5,000.00
6008	Vehicle & Equipment Fuels		\$600.00	\$20,000.00		\$250.00	\$23,000.00		\$5,000.00		\$5,000.00		\$53,850.00
6009	Lawn Care & Supplies												\$0.00
6010	Canine Replacement & Supplies						\$10,000.00						\$10,000.00
6027	Small Tool/Equipment Replacement		\$250.00			\$200.00	\$2,000.00					\$300.00	\$2,750.00
6037	Equipment & Supplies			\$26,000.00					\$25,000.00	\$50,000.00	\$30,000.00		\$131,000.00
6047	Street Repairs & Maintenance (NEW)			\$15,000.00									\$15,000.00
6057	Generator Maintenance								\$30,000.00	\$10,000.00			\$40,000.00
6802	Programs					\$4,000.00							\$4,000.00
6888	VDFP Funds for Volunteer Fire Department (Pass Thru)		\$15,000.00										\$15,000.00
7110	Refunds		\$5,000.00			\$500.00							\$5,500.00
7000	Miscellaneous (copies, reports, etc.)												\$0.00
7500	Employee Relations		\$35,000.00										\$35,000.00
7600	Resale Vending					\$4,500.00							\$2,500.00
7700	Marketing		\$2,500.00										\$0.00
7900	Bank Fees												\$0.00
8001	Capital: Machinery & Equipment		\$35,000.00	\$90,000.00		\$30,000.00			\$50,000.00	\$50,000.00	\$70,000.00		\$325,000.00
8002	Capital: Furniture & Fixtures												\$0.00
8003	Capital: Computer Equipment		\$22,395.00			\$1,500.00							\$23,895.00
8004	Capital: Projects			\$200,000.00		\$60,000.00			\$25,000.00	\$75,000.00			\$360,000.00
8007	Capital: Cultural Projects/I&I										\$40,000.00		\$40,000.00
	Infrastructure Contingency (NEW)								\$223.00	\$116,421.00	\$1,209.00	\$374.00	\$118,227.00
													\$0.00
		\$46,655.00	\$1,340,331.00	\$949,046.00	\$215,000.00	\$646,495.00	\$941,619.00	\$12,067.00	\$2,318,336.00	\$400,529.00	\$1,079,592.00	\$45,000.00	\$7,994,670.00

EXPENSE	EXPENDITURES	10-220	10-420	10-442	10-445	10-472	10-510	10-520	21-830	31-810	41-820	52-490	TOTALS
CODES	FY 2023	COUNCIL	GEN GOV	ST MAINT	SANITATION	PARKS & REC	POLICE	PLANNING COMMISSION	ELECTRIC	WATER	SEWER	CEMETERY	TOTALS

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\$4,151,213.00