

Town of Elkton Budget

FY 2025 (July 1, 2024 - June 30, 2025)

REVENUE	
GENERAL GOVT	\$ 4,386,478.00
ELECTRIC	\$ 2,674,575.00
WATER	\$ 844,084.00
SEWER	\$ 1,168,000.00
CEMETERY	\$ 70,000.00
TOTAL:	\$ 9,143,137.00

EXPENDITURES	
COUNCIL	\$ 47,000.00
GENERAL GOVT	\$ 1,726,200.00
COMMUNITY CENTER	\$ 432,905.00
STREET MAINTENANCE	\$ 757,170.00
SANITATION	\$ 220,000.00
RECREATION	\$ 247,599.00
POLICE	\$ 943,537.00
PLANNING COMMISSION	\$ 12,067.00
ELECTRIC	\$ 2,674,575.00
WATER	\$ 844,084.00
SEWER	\$ 1,168,000.00
CEMETERY	\$ 70,000.00
TOTAL:	\$ 9,143,137.00

REVENUES	\$ 9,143,137.00
EXPENDITURES	\$ 9,143,137.00
DIFFERENCE	\$ -

MASTER REVENUE

8/16/2024

REVENUE CODES	REVENUE SOURCES	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)	\$ 374,643.00										\$374,643.00
(10) 311-0200	Real Estate Taxes (Del)	\$ 75,000.00										\$75,000.00
(10) 311-0300	Personal Property Tax (Del)	\$ 78,000.00										\$78,000.00
(10) 311-0400	Personal Property Tax (Current)	\$ 248,000.00										\$248,000.00
(10) 311-0500	Penalties Taxes	\$ 9,000.00										\$9,000.00
(10) 311-0600	Interest/Penalties Taxes	\$ 10,000.00										\$10,000.00
(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)	\$ 250,000.00										\$250,000.00
(10) 313-0100	Community Ctr Revenue											\$0.00
(10) 313-0105	Community Center Memberships		\$ 71,500.00									\$71,500.00
(10) 313-0106	Community Center Retail Sales		\$ -									\$0.00
(10) 313-0107	Community Center Programs/Classes		\$ 2,500.00									\$2,500.00
(10) 313-0110	Comm Ctr Rental		\$ 60,000.00									\$60,000.00
(10) 313-0115	Comm Ctr Commission		\$ -									\$0.00
(10) 313-0116	Comm Ctr Vend Revenue		\$ 2,500.00									\$2,500.00
(10) 330-0300	Credit Card Fees		\$ 2,200.00									\$2,200.00
(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	\$ 7,000.00										\$7,000.00
(10) 315-0600	Wholesalers	\$ 3,000.00										\$3,000.00
(10) 315-0700	Carnivals/Amusement	\$ 100.00										\$100.00
(10) 315-0800	Peddlers	\$ 30.00										\$30.00
(10) 315-0900	Telephone License	\$ -										\$0.00
(10) 315-1000	Short Term Rentals	\$ 650.00										\$650.00
(10) 316-0100	Reimbursements	\$ -										\$0.00
(10) 319-0100	Land Rent	\$ 3,221.00										\$3,221.00
(10) 319-0200	Sale of Land	\$ 250,000.00										\$250,000.00
(10) 320-0100	Bank Franchise Tax	\$ 82,000.00										\$82,000.00
(10) 322-0100	Meals Tax	\$ 1,275,000.00										\$1,275,000.00
(10) 323-0000	Cigarette Tax	\$ 66,000.00										\$66,000.00
(10) 324-0100	Game of Skill Tax	\$ -										\$0.00
(10) 326-0100	Tourism Grant (Rockingham County)											\$0.00
(10) 327-0100	Fines - Court						\$ 10,000.00					\$10,000.00
(10) 327-0200	Fines - Parking Fees						\$ 650.00					\$650.00

MASTER REVENUE

8/16/2024

REVENUE CODES	REVENUE SOURCES	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) 327-0300	Grants - Law Enforcement						\$ 59,336.00					\$59,336.00
(10) 327-0400	Grants- Equipment											\$0.00
(10) 332-0100	Equipment/Car Sales											\$0.00
(10) 336-0100	Refuse Removal				\$ 261,000.00							\$261,000.00
(10) 340-0100	Permits (Bldg/Zoning etc)	\$ 7,500.00										\$7,500.00
(10) 342-0100	Dance Studio					\$ 7,000.00						\$7,000.00
(10) 342-0103	Shelter Rental					\$ 10,000.00						\$10,000.00
(10) 342-0106	Gymnastics					\$ 71,500.00						\$71,500.00
(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	VDFP Grant (Fire Department)	\$ 15,000.00										\$15,000.00
(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			\$ 1,000.00								\$1,000.00
(10) 370-0100	Rolling Stock Tax	\$ 3,700.00										\$3,700.00
(10) 400-1000	Rec Donation Account											\$0.00
(10) 400-2000	Kings Dom Ticket Acct											\$0.00
(10) 400-3000	Law Enf Small Grants (ROLL OVER ACCTS)											\$0.00
(21) 301-0100	Electric Revenue						\$ 2,575,000.00					\$2,575,000.00
(21) 303-0100	Revenue Late Charges & Interest						\$ 60,000.00					\$60,000.00
(21) 304-0100	Vapor Lights											\$0.00
(21) 305-0100	Service Charges						\$ 17,000.00					\$17,000.00
(21) 306-0100	Reconnect Fees						\$ 9,000.00					\$9,000.00
(21) 307-0100	Connection Fees						\$ 6,400.00					\$6,400.00
(21) 309-0100	Local Consumption Tax											\$0.00
(21) 316-0100	Reimbursements											\$0.00
(21) NEW LINE	Cable Pole Rent							7,175.00				\$7,175.00
(31) 301-0100	Water Revenues							\$ 507,084.00				\$507,084.00
(31) 303-0100	Revenue Late Charges & Interest							\$ -				\$0.00
(31) 305-0100	Service Charge							\$ 3,000.00				\$3,000.00
(31) 306-0100	Reconnect Fees							\$ 10,000.00				\$10,000.00
(31) 307-0100	Water Connections							\$ 224,000.00				\$224,000.00
(31) 308-0100	Water Haulers							\$ 100,000.00				\$100,000.00

MASTER REVENUE

8/16/2024

REVENUE CODES	REVENUE SOURCES FY 2025	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
(31) 309-0100	Downey Knolls Proffers								\$ -			\$0.00
(41) 301-0100	Sewer Revenue									\$ 925,000.00		\$925,000.00
(41) 303-0100	Sewer Revenue Late Charge									\$ -		\$0.00
(41) 305-0100	Revenue Late Charges & Interest									\$ -		\$0.00
(41) 306-0100	Reconnect Fees											\$0.00
(41) 307-0100	Connection Fees									\$ 240,000.00		\$240,000.00
(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										\$ 30,000.00	\$30,000.00
(52) 301-0000	Sale of Niche										\$ 5,000.00	\$5,000.00
(52) 300-0400	Opening/Closing Graves										\$ 35,000.00	\$35,000.00
\$9,143,137.00												
TOTAL		\$ 3,178,844.00	138,700.00	640,448.00	261,000.00	97,500.00	69,986.00	2,674,575.00	844,084.00	1,168,000.00	70,000.00	\$ 9,143,137.00

REVENUE CODES	REVENUE SOURCES FY 2025	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
8/16/2024

EXPENSE CODES	EXPENDITURES	10-220	10-420	10-430	10-442	10-445	10-472	10-510	10-520	21-830	31-810	41-820	52-490	TOTALS
	FY 2025	COUNCIL	GEN GOV	COMMUNITY CTR	PUBLIC WORKS	SANITATION	PARKS & REC	POLICE	PLANNING COMMISSION	ELECTRIC	WATER	SEWER	CEMETERY	
1101	Salaries: Full-time	\$26,400.00	\$445,849.00	\$54,500.00	\$203,238.00		\$54,500.00	\$556,000.00	\$8,400.00	\$150,748.00	\$174,000.00	\$197,500.00		\$1,871,135.00
1201	Salaries: Overtime		\$1,200.00	\$500.00	\$10,000.00		\$500.00	\$40,000.00		\$7,000.00	\$20,000.00	\$20,000.00		\$99,200.00
1301	Salaries: Part-time		\$14,040.00	\$85,176.00			\$48,466.00	\$35,200.00						\$182,882.00
1302	Salaries: PT Gymnastics						\$34,160.00							\$34,160.00
2101	Social Security	\$1,700.00	\$28,588.00	\$8,691.00	\$13,187.00		\$8,533.00	\$40,000.00	\$521.00	\$9,800.00	\$10,912.00	\$15,485.00		\$137,417.00
2102	Medicare	\$400.00	\$6,686.00	\$2,033.00	\$3,085.00		\$2,000.00	\$10,000.00	\$122.00	\$2,300.00	\$2,552.00	\$3,354.00		\$32,532.00
2210	Retirement		\$37,500.00	\$3,500.00	\$21,000.00		\$3,500.00	\$45,000.00		\$12,000.00	\$8,100.00	\$13,500.00		\$144,100.00
2211	Deferred Compensation		\$5,000.00											\$5,000.00
2301	Health Insurance		\$96,770.00	\$11,040.00	\$50,160.00		\$11,040.00	\$93,954.00		\$27,600.00	\$44,160.00	\$46,978.00		\$381,702.00
2401	Group Life Insurance		\$2,500.00	\$600.00	\$1,500.00		\$600.00	\$4,500.00		\$1,000.00	\$500.00	\$720.00		\$11,920.00
2402	Vehicle Allowance		\$2,400.00											\$2,400.00
2403	Supplemental Benefits		\$7,500.00											\$7,500.00
2500	Garnishment													\$0.00
2710	Self-Insured													\$0.00
2810	Line of Duty (PD)													\$0.00
3110	Advertising	\$3,500.00		\$800.00	\$500.00				\$2,000.00				\$300.00	\$7,100.00
3200	Professional Services - Legal		\$130,000.00											\$130,000.00
3201	Professional Services - Financial		\$60,000.00											\$60,000.00
3202	Professional Services - Other		\$35,000.00	\$6,200.00	\$2,500.00					\$500.00				\$44,200.00
3310	Repairs & Maintenance: Facility		\$6,500.00	\$7,200.00	\$20,000.00		\$20,000.00				\$5,000.00	\$500.00	\$3,000.00	\$62,200.00
3311	Repairs & Maintenance: Auto		\$1,000.00		\$5,000.00			\$15,000.00		\$2,500.00	\$1,500.00	\$1,500.00		\$26,500.00
3312	Repairs & Maintenance: Equipment			\$4,300.00	\$10,000.00			\$2,000.00		\$10,000.00	\$20,000.00	\$25,000.00		\$71,300.00
3320	Maintenance/Service Contracts		\$600.00	\$43,000.00		\$175,000.00		\$15,000.00		\$5,000.00			\$41,740.00	\$280,340.00
3400	Computer System Support		\$52,000.00	\$2,000.00				\$4,000.00			\$5,000.00	\$15,000.00		\$78,000.00
3401	Software Applications		\$1,100.00				\$8,000.00	\$4,000.00						\$13,100.00
3500	Printing & Binding		\$6,500.00											\$6,500.00
3801	Permit Fees										\$10,000.00	\$5,000.00		\$15,000.00
3900	Water Testing										\$5,000.00	\$40,000.00		\$45,000.00
4000	Miss Utility									\$500.00	\$500.00	\$500.00		\$1,500.00
4300	Codification	\$5,000.00												\$5,000.00
4500	Economic Development		\$30,000.00											\$30,000.00
4505	Donation Expense		\$400.00											\$400.00
4600	Purchased Power									\$2,308,000.00				\$2,308,000.00
5000	Utilities: Electrical Services				\$2,500.00						\$27,000.00			\$29,500.00
5202	Insurance: General Liability		\$198,326.00											\$198,326.00
5203	Insurance: Flood											\$17,000.00		\$17,000.00
5210	Postage		\$25,000.00											\$25,000.00
5230	Telephone/Internet Services	\$2,600.00	\$5,000.00	\$5,305.00	\$1,500.00		\$1,800.00	\$3,000.00			\$2,000.00	\$4,100.00		\$25,305.00
5231	Cell Phone Services		\$4,500.00	\$480.00	\$2,000.00		\$480.00	\$2,000.00		\$1,200.00	\$1,000.00	\$1,200.00		\$12,860.00
5500	Loan: Principal		\$62,000.00	\$116,699.00							\$28,309.00	\$582,240.00		\$789,248.00
5501	Loan: Interest		\$19,600.00	\$13,381.00							\$6,982.00			\$39,963.00
5510	Conferences: Mileage	\$500.00	\$500.00				\$250.00							\$1,250.00
5530	Conferences: Subsistence & Lodging	\$3,500.00	\$2,500.00		\$3,500.00		\$1,500.00	\$2,500.00		\$2,500.00		\$2,500.00		\$18,500.00
5540	Conferences: Education & Training	\$3,000.00	\$5,000.00		\$3,500.00		\$1,500.00	\$2,500.00		\$2,500.00		\$2,500.00		\$20,500.00
5600	Lease: Property/Equipment	\$2,500.00	\$7,000.00				\$620.00	\$883.00	\$1,024.00			\$5,000.00		\$17,027.00
5700	Landfill Charges					\$45,000.00						\$17,000.00		\$62,000.00
5810	Dues & Memberships		\$2,040.00		\$500.00		\$400.00	\$6,500.00						\$9,440.00
5811	Books & Subscriptions		\$1,000.00				\$250.00	\$6,000.00						\$7,250.00

MASTER EXPENSES
8/16/2024

EXPENSE	EXPENDITURES	10-220	10-420	10-430	10-442	10-445	10-472	10-510	10-520	21-830	31-810	41-820	52-490	TOTALS
CODES	FY 2025	COUNCIL	GEN GOV	COMMUNITY CTR	PUBLIC WORKS	SANITATION	PARKS & REC	POLICE	PLANNING COMMISSION	ELECTRIC	WATER	SEWER	CEMETERY	TOTALS
5847	Uniforms		\$1,200.00		\$1,000.00		\$500.00	\$9,000.00			\$1,000.00	\$1,000.00		\$13,700.00
5860	Special Events			\$1,000.00			\$5,000.00	\$4,000.00						\$10,000.00
6000	Investigation Expenses (PD)							\$2,500.00						\$2,500.00
6001	Supplies: Office/Breakroom	\$500.00	\$10,000.00	\$1,500.00	\$500.00		\$1,500.00	\$2,500.00				\$1,000.00		\$17,500.00
6005	Supplies: Maintenance/Janitorial		\$2,500.00	\$6,500.00	\$2,000.00									\$11,000.00
6007	Supplies: Operating			\$500.00			\$500.00	\$2,500.00						\$3,500.00
6008	Vehicle & Equipment Fuels		\$600.00		\$20,000.00			\$23,000.00		\$2,500.00	\$25,000.00	\$3,000.00		\$74,100.00
6009	Lawn Care & Supplies													\$0.00
6010	Canine Replacement & Supplies							\$10,000.00						\$10,000.00
6027	Small Tool/Equipment Replacement							\$2,000.00					\$300.00	\$2,300.00
6037	Equipment & Supplies				\$50,000.00					\$40,000.00	\$55,000.00	\$45,000.00		\$190,000.00
6047	Street Repairs & Maintenance (NEW)				\$15,000.00									\$15,000.00
6057	Generator Maintenance									\$20,000.00	\$5,000.00	\$10,000.00		\$35,000.00
6802	Programs			\$2,000.00			\$2,000.00							\$4,000.00
6888	VDFP Funds - Pass Through		\$15,000.00											\$15,000.00
7110	Refunds		\$5,000.00											\$5,000.00
7000	Miscellaneous (copies, reports, etc.)													\$0.00
7500	Employee Relations		\$10,000.00											\$10,000.00
7600	Resale Vending		\$2,000.00	\$4,500.00										\$6,500.00
7700	Marketing													\$0.00
7900	Bank Fees		\$300.00											\$300.00
8001	Capital: Machinery & Equipment			\$30,000.00	\$15,000.00					\$40,000.00	\$50,000.00			\$135,000.00
8002	Capital: Furniture & Fixtures													\$0.00
8003	Capital: Computer Equipment			\$1,500.00										\$1,500.00
8004	Capital: Projects				\$300,000.00		\$60,000.00			\$20,000.00	\$50,000.00			\$430,000.00
8007	Capital: Cultural Projects/I&I											\$40,000.00		\$40,000.00
	Infrastructure Contingency (NEW)		\$373,401.00							\$8,927.00	\$285,569.00	\$51,423.00	\$24,660.00	\$743,980.00
	TOTAL	\$49,600.00	\$1,723,600.00	\$412,905.00	\$757,170.00	\$220,000.00	\$267,599.00	\$943,537.00	\$12,067.00	\$2,674,575.00	\$844,084.00	\$1,168,000.00	\$70,000.00	\$9,143,137.00

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 2024	COUNCIL	GEN GOV	COMMUNITY CTR	ST MAINT	SANITATION	PARKS & REC	POLICE	PLANNING COMMISSION	ELECTRIC	WATER	SEWER	CEMETERY	TOTALS