

TOWN OF ELSMERE
FISCAL YEAR 2024 - 2025
APPROVED OPERATING BUDGET

		FY 24-25	FY 23-24			Difference
		APPROVED	APPROVED			OVER / (UNDER FY 23-24)
	ADMINISTRATION	494,060.00	450,287.00			43,773.00
	CODE ENFORCEMENT	287,145.00	291,205.00			(4,060.00)
	FINANCE	341,815.00	336,947.62			4,867.38
	PUBLIC SAFETY	1,752,865.00	1,616,051.57			136,813.43
	PUBLIC WORKS	452,553.00	385,471.00			67,082.00
	PUBLIC WORKS SANITATION	815,243.00	767,200.00			48,043.00
	NPDES COMPLIANCE EXPENSE	24,000.00	25,000.00			(1,000.00)
	PARKS AND RECREATION	104,446.00	110,125.00			(5,679.00)
	LONG TERM PLANNING	306,518.34	165,887.00			140,631.34
	REIMBURSABLES *NEW	16,000.00	0.00			16,000.00
	COUNCIL OPERATIONS	22,305.00	19,502.00			2,803.00
	VAC CENTER	118,910.00	178,504.00			(59,594.00)
	TOTAL EXPENSES	4,735,860.34	4,346,180.19			
	ADMINISTRATION	165,325.72	110,000.00			55,325.72
	CODE ENFORCEMENT	451,200.00	383,500.00			67,700.00
	FINANCE	3,588,988.62	3,200,800.00			388,188.62
	PUBLIC SAFETY	293,500.00	388,750.00			(95,250.00)
	PUBLIC WORKS	19,000.00	11,100.00			7,900.00
	PARKS AND RECREATION	6,100.00	5,000.00			1,100.00
	REIMBURSABLES *NEW	66,746.00	0.00			66,746.00
	VAC CENTER	145,000.00	250,000.00			(105,000.00)
	TOTAL REVENUES	4,735,860.34	4,349,150.00			
	Capital Budget Request	<u>0.00</u>	<u>0.00</u>			
	Total Requested Expenses	4,735,860.34	4,346,180.19			
	Total Requested Revenues	4,735,860.34	4,349,150.00			
	Result	<u>0.00</u>	<u>2,969.81</u>			
	Subtract The Amount Needed for The Capital Budget	0.00	0.00			
	Final Position of The Town	<u>0.00</u>	<u>2,969.81</u>			

ADMINISTRATION DEPARTMENT'S FY 24-25 APPROVED OPERATING BUDGET					
Revenue Line Items		FY 24-25 APPROVED	FY 23-24 APPROVED		Difference OVER / (UNDER FY 23-24)
01-04-10-0110-0000	Other Income	6,000.00	15,000.00		(9,000.00)
01-04-10-0115-0000	Local Election Registration Fee	420.00			420.00
01-04-10-0120-0000	Rental Income	141,405.72	85,000.00		56,405.72
01-04-10-0120-0001	Library	57,405.72			
01-04-10-0120-0002	Basement	84,000.00			
01-04-10-0120-0003	Rec Center	0.00			
01-04-10-0120-0004	Other Sources	0.00			
01-04-10-0150-0000	Abandoned Property Revitalization Income	17,500.00	10,000.00		7,500.00
	Total Administration Income	165,325.72	110,000.00		55,325.72
Expense Line Items		FY 24-25 APPROVED	FY 23-24 APPROVED		Difference OVER / (UNDER FY 23-24)
01-05-10-1000-0000	Salary	193,764.00	188,060.00		5,704.00
01-05-10-1001-0000	Overtime	2,000.00	1,500.00		500.00
01-05-10-1010-0000	Payroll Taxes	17,803.00	17,803.00		0.00
01-05-10-1025-0000	Employee Longevity Benefit	2,900.00	3,400.00		(500.00)
01-05-10-1030-0000	Payroll Expenses	4,000.00	4,000.00		0.00
01-05-10-1075-0000	Pension Expenses	3,500.00	3,000.00		500.00
01-05-10-1075-0001	Pension Expenses - Employee Plan	1,500.00			
01-05-10-1075-0002	Pension Expenses - Secondary Police Plan	1,500.00			
01-05-10-1075-0003	Pension Expenses - Original Police Plan	500.00			
01-05-10-2060-0000	Contributions	5,000.00	10,000.00		(5,000.00)
01-05-10-2070-0000	Cont./Pro. Services	23,531.00	26,515.00		(2,984.00)
01-05-10-2070-0001	CPS General Code Update	3,000.00			
01-05-10-2070-0002	CPS Elevator Maintenance	1,455.00			
01-05-10-2070-0003	CPS Fire & Security Monitoring	1,100.00			
01-05-10-2070-0004	CPS Pest Control Services	500.00			
01-05-10-2070-0005	CPS Comprehensive Plan Update	0.00			
01-05-10-2070-0006	CPS HVAC Maintenance Contract	7,360.00			
01-05-10-2070-0007	CPS HR Connection - Benefits Software	0.00			
01-05-10-2070-0008	CPS Fire Extinguisher Inspections	1,300.00			
01-05-10-2070-0009	CPS Non-Contracted Services	435.00			
01-05-10-2070-0010	CPS Town Engineers	5,000.00			
01-05-10-2070-0011	CPS Telephone System Maintenance	350.00			
01-05-10-2070-0012	CPS iSolved - Timekeeper Software	2,250.00			
01-05-10-2070-0013	CPS Drinking Water Town Hall	225.00			
01-05-10-2070-0014	CPS Comcast Cable TV	556.00			
01-05-10-2071-0000	Computer Operations	20,000.00	24,200.00		(4,200.00)
01-05-10-2071-0001	IT Contracts	10,500.00			
01-05-10-2071-0002	IT Software	7,000.00			
01-05-10-2071-0003	IT Maintenance Operations	200.00			
01-05-10-2071-0004	IT Upgrades	1,000.00			
01-05-10-2071-0005	IT Internet Costs	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	5,300.00	6,700.00		(1,400.00)
01-05-10-2100-0001	Dues Expense	4,200.00			
01-05-10-2100-0002	Meeting Expense	600.00			
01-05-10-2100-0003	Subscription Expenses	500.00			
01-05-10-2120-0000	Electricity/Gas	39,350.00	32,400.00		6,950.00
01-05-10-2120-0001	Delmarva-5500-6161-537-Gas-(11 Poplar)	1,600.00			
01-05-10-2120-0002	Delmarva-5500-0543-573-Brier-(non-MSA)	2,600.00			
01-05-10-2120-0005	Delmarva-5500-6161-941-Electric (19 pop) Reim for 6K from Impact Life	16,250.00			
01-05-10-2120-0008	Delmarva-5500-6161-131-HVAC Supply acct	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			
01-05-10-2122-0002	Emergency Operations - Overtime Costs	0.00			
01-05-10-2122-0003	Emergency Operations - Miscellaneous	0.00			
01-05-10-2124-0000	Water/Sewer	4,700.00	4,700.00		0.00
01-05-10-2124-0001	Water - Town Hall	2,500.00			
01-05-10-2124-0002	Sewer - Town Hall	2,200.00			
01-05-10-2160-0000	Insurance-Business	29,007.00	20,575.00		8,432.00
01-05-10-2170-0000	Insurance-Health/Dental/Vision/Life	74,065.00	41,000.00		33,065.00
01-05-10-2170-0001	Insurance - Health	74,065.00			
01-05-10-2170-0002	Insurance - Dental	0.00	Non-Budget		
01-05-10-2170-0003	Insurance - Vision	0.00	Non-Budget		
01-05-10-2170-0004	Insurance - AFLAC	0.00	Non-Budget		

01-05-10-2170-0005	Insurance - Colonial Life	0.00	Non-Budget			
01-05-10-2180-0000	Insurance-Life/Disability	2,090.00	2,200.00			(110.00)
01-05-10-2181-0000	Workers Compensation	800.00	684.00			116.00
01-05-10-2266-0000	Legal Notices	5,500.00	1,700.00			3,800.00
01-05-10-2270-0000	Legal	24,000.00	25,500.00			(1,500.00)
01-05-10-2270-0001	Legal - Code Issues	0.00				
01-05-10-2270-0002	Legal - Litigation	0.00				
01-05-10-2270-0003	Legal - Police Issues	0.00				
01-05-10-2270-0004	Legal - Tax Issues	0.00				
01-05-10-2270-0010	Legal - Town Issues	24,000.00				
01-05-10-2270-0011	Legal - Other Expenses	0.00				
01-05-10-2270-0012	Legal - Sheriff Sale Costs	0.00				
01-05-10-2280-0000	Postage	150.00	850.00			(700.00)
01-05-10-2290-0000	Maintenance-Building	12,500.00	11,000.00			1,500.00
01-05-10-2290-0001	Bldg - General Repairs	5,000.00				
01-05-10-2290-0002	Bldg - General Upkeep	2,500.00				
01-05-10-2290-0003	Bldg - Improvement Projects	5,000.00				
01-05-10-2370-0000	Telephone	2,200.00	2,300.00			(100.00)
01-05-10-2370-0001	Telephone - Cell Phone Expenses	1,100.00				
01-05-10-2370-0002	Telephone - Landline Expenses	1,100.00				
01-05-10-2390-0000	Training	1,700.00	1,700.00			0.00
01-05-10-3140-0000	Vehicle Services	500.00	500.00			0.00
01-05-10-3140-0001	Town Manager Gas Account	500.00				
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	4,000.00	4,000.00			0.00
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	3,700.00	4,000.00			(300.00)
	Total Administrative Expenses	494,060.00	450,287.00			43,773.00

**CODE ENFORCEMENT DEPARTMENT'S
FY 24-25 APPROVED OPERATING BUDGET**

<u>Revenue Line Items</u>		FY 24-25 APPROVED	FY 23-24 APPROVED	Difference OVER / (UNDER FY 23-24)
01-04-30-0020-0000	Permit Fees	70,000.00	65,000.00	5,000.00
01-04-30-0021-0000	Code Violations	27,000.00	35,000.00	(8,000.00)
01-04-30-0060-0000	Board of Adjustment	2,500.00	1,500.00	1,000.00
01-04-30-0065-0000	Vacant Property Registration Fees	1,000.00	1,800.00	(800.00)
01-04-30-0070-0000	Business Licenses	85,000.00	80,000.00	5,000.00
01-04-30-0075-0000	Rental Licenses	265,000.00	200,000.00	65,000.00
01-04-30-0077-0000	Signage Receipt Account	200.00		
01-04-30-0080-0000	Home Occupation Lic/Permit	250.00	100.00	150.00
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		
	Total Code Enforcement Revenue	451,200.00	383,500.00	67,350.00
<u>Expense Line Items</u>		FY 24-25 APPROVED	FY 23-24 APPROVED	Difference OVER / (UNDER FY 23-24)
01-05-30-0005-0000	Refunds of Fees and Charges	200.00	200.00	0.00
01-05-30-1000-0000	Salary	147,548.00	148,700.00	(1,152.00)
01-05-30-1001-0000	Overtime	4,427.00	3,500.00	927.00
01-05-30-1010-0000	Payroll Taxes	12,150.00	13,000.00	(850.00)
01-05-30-1025-0000	Employee Longevity Benefit	2,425.00	4,100.00	(1,675.00)
01-05-30-2070-0000	Contracted Professional Services Expenses	35,000.00	43,000.00	(8,000.00)
01-05-30-2071-0000	Computer Operations	16,640.00	17,750.00	(1,110.00)
01-05-30-2071-0001	IT Contracts	8,000.00		
01-05-30-2071-0002	IT Software	7,090.00		
01-05-30-2071-0003	IT Maintenance Operations	100.00		
01-05-30-2071-0004	IT Upgrades	150.00		
01-05-30-2071-0005	IT Internet Costs	1,300.00		
01-05-30-2100-0000	Dues/Subscriptions/Meetings	525.00	400.00	125.00
01-05-30-2122-0000	Emergency Operations	0.00	0.00	0.00
01-05-30-2160-0000	Insurance Business	18,700.00	15,551.00	3,149.00
01-05-30-2161-0000	Insurance-Auto	3,455.00	4,402.00	(947.00)
01-05-30-2170-0000	Insurance-Health/Dental/Vision/Life	28,648.00	23,600.00	5,048.00
01-05-30-2170-0001	Insurance - Health	28,648.00		
01-05-30-2170-0002	Insurance - Dental	Non-Budget		
01-05-30-2170-0003	Insurance - Vision	Non-Budget		
01-05-30-2170-0005	Insurance - Colonial Life	Non-Budget		
01-05-30-2180-0000	Insurance-Life/Disability	1,900.00	1,900.00	0.00
01-05-30-2181-0000	Workers Compensation	1,677.00	1,102.00	575.00
01-05-30-2280-0000	Postage	2,150.00	2,000.00	150.00
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		
01-05-30-2320-0002	Vehicle Maintenance - Code #2	800.00		
01-05-30-2370-0000	Telephone	3,400.00	3,400.00	0.00
01-05-30-2370-0001	Telephone - Cell Phone Expenses	2,200.00		
01-05-30-2370-0002	Telephone - Landline Expenses	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	1,000.00	(500.00)
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	287,145.00	291,205.00	(4,260.00)

FINANCE DEPARTMENT'S FY 24-25 APPROVED OPERATING BUDGET						
Revenue Line Items		FY 24-25 APPROVED	FY 23-24 APPROVED			Difference OVER / (UNDER FY 23-24)
01-04-11-0001-0000	Real Estate Taxes (109.23 per household)	3,012,888.62	2,707,700.00			305,188.62
01-04-11-0001-STLC	Special Tax Liens - Current Year	100,000.00	95,000.00			5,000.00
01-04-11-0010-0000	Taxes - Penalties & Interest	16,000.00	18,000.00			(2,000.00)
01-04-11-0011-0000	Interest Income	55,000.00	20,000.00			35,000.00
01-04-11-0080-0000	Franchise Fees	80,000.00	100,000.00			(20,000.00)
01-04-11-0090-0000	Transfer Taxes	325,000.00	260,000.00			65,000.00
01-04-11-0110-0000	Other Income Finance	100.00	100.00			0.00
	Total Finance Revenue	3,588,988.62	3,200,800.00			388,188.62
Expense Line Items		FY 24-25 APPROVED	FY 23-24 APPROVED			Difference
01-05-11-0005-0000	Refunds of Overpayment	2,500.00	2,500.00			0.00
01-05-11-1000-0000	Salary	181,841.00	178,617.00			3,224.00
01-05-11-1001-0000	Overtime	1,000.00	750.00			250.00
01-05-11-1010-0000	Payroll Taxes	15,335.00	14,900.00			435.00
01-05-11-1025-0000	Employee Longevity Benefit	4,399.00	3,900.00			499.00
01-05-11-1050-0000	Banking Services	15,000.00	6,500.00			8,500.00
01-05-11-1050-0001	Banking Services - General Checking	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	40,000.00	30,000.00			10,000.00
01-05-11-2071-0000	Computer Operations	16,700.00	17,500.00			(800.00)
01-05-11-2071-0001	IT Contracts	7,725.00				
01-05-11-2071-0002	IT Software	7,100.00				
01-05-11-2071-0003	IT Maintenance Operations	100.00				
01-05-11-2071-0004	IT Upgrades	500.00				
01-05-11-2071-0005	IT Internet Costs	1,275.00				
01-05-11-2100-0000	Dues/Subscriptions/Meetings	600.00	200.00			400.00
01-05-11-2122-0000	Emergency Operations	0.00	0.00			0.00
01-05-11-2160-0000	Insurance Business	18,700.00	19,688.00			(988.00)
01-05-11-2170-0000	Insurance-Health/Dental/Vision/Life	35,376.00	52,360.00			(16,984.00)
01-05-11-2170-0001	Insurance - Health	35,376.00				
01-05-11-2170-0002	Insurance - Dental	Non-Budget				
01-05-11-2170-0003	Insurance - Vision	Non-Budget				
01-05-11-2170-0004	Insurance - AFLAC	Non-Budget				
01-05-11-2170-0005	Insurance - Colonial Life	Non-Budget				
01-05-11-2180-0000	Insurance-Life/Disability	1,925.00	2,050.00			(125.00)
01-05-11-2181-0000	Workers Compensation	719.00	682.62			36.38
01-05-11-2280-0000	Postage	2,000.00	2,000.00			0.00
01-05-11-2370-0000	Telephone	1,220.00	1,300.00			(80.00)
01-05-11-2390-0000	Training	1,500.00	1,000.00			500.00
01-05-11-3350-0000	Office Supplies	3,000.00	3,000.00			0.00
	Total Finance Expenses	341,815.00	336,947.62			4,867.38

PUBLIC SAFETY DEPARTMENT'S FY 24-25 APPROVED OPERATING BUDGET						
Revenue Line Items		FY 24-25 APPROVED	FY 23-24 APPROVED			Difference OVER / (UNDER FY 23-24)
01-04-20-0015-0000	Fines	200,000.00	300,000.00			(100,000.00)
01-04-20-0016-0000	Other Courts CCP	1,000.00	2,000.00			(1,000.00)
01-04-20-0017-0000	Accident Reports	8,000.00	6,500.00			1,500.00
01-04-20-0026-0000	Police Pension Passthru - Receipts	60,000.00	60,000.00			0.00
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	18,750.00			(2,750.00)
01-04-20-0130-0000	Extra Duty Surcharge *NEW to Budget	2,000.00	0.00			2,000.00
01-04-20-0130-0001	Extra Duty Surcharge- Admin	1,000.00				
01-04-20-0130-0002	Extra Duty Surcharge- Pension	1,000.00				
01-04-20-8511-0000	Gain on Sale of Fixed Assets	5,000.00	0.00			5,000.00
	Total Public Safety Revenue	293,500.00	388,750.00			(95,250.00)
Expense Line Items		FY 24-25 APPROVED	FY 23-24 APPROVED			Difference OVER / (UNDER FY 23-24)
01-05-20-0025-0000	Police Pension Passthru - Payments	60,000.00	60,000.00			0.00
01-05-20-1000-0000	Salary	967,899.00	907,565.00			60,334.00
01-05-20-1000-0001	Salary - Part Time Patrol	3,500.00	3,500.00			0.00
01-05-20-1001-0000	Overtime	20,000.00	15,000.00			5,000.00
01-05-20-1002-0000	Salary - Police Clerical	65,006.00	62,207.00			2,799.00
01-05-20-1003-0000	Holiday	33,000.00	21,450.00			11,550.00
01-05-20-1010-0000	Payroll Taxes	27,168.00	30,429.00			(3,261.00)
01-05-20-1010-0001	Payroll Taxes - Part-Time Patrol	369.00	369.00			0.00
01-05-20-1020-0000	Police Pension Expense	108,575.00	90,961.00			17,614.00
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	2,000.00	2,000.00			0.00
01-05-20-2100-0000	Dues/Subscriptions/Meetings	20,500.00	15,000.00			5,500.00
01-05-20-2120-0000	Delmarva - Camera	350.00	350.00			0.00
01-05-20-2122-0000	Emergency Operations	0.00	0.00			0.00
01-05-20-2160-0000	Insurance-Business	45,600.00	42,222.00			3,378.00
01-05-20-2161-0000	Insurance-Vehicles	22,629.00	26,411.15			(3,782.15)
01-05-20-2170-0000	Insurance-Health	193,605.00	165,542.00			28,063.00
01-05-20-2180-0000	Insurance-Life/Disability	10,500.00	10,595.00			(95.00)
01-05-20-2181-0000	Workers Compensation	37,839.00	32,825.42			5,013.58
01-05-20-2280-0000	Postage	450.00	250.00			200.00
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	10,500.00			5,000.00
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	5,000.00	5,000.00			0.00
01-05-20-2360-0000	Evidence Processing	1,500.00	1,500.00			0.00
01-05-20-2370-0001	Telephone - MDT Expenses	6,500.00	6,500.00			0.00
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	7,000.00			(4,000.00)
01-05-20-2390-0000	Training	8,000.00	6,500.00			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	9,500.00	6,000.00			3,500.00
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	6,000.00			(1,000.00)
01-05-20-3401-0000	Uniform Cleaning	500.00	1,000.00			(500.00)
01-05-20-8250-0000	Lease - Office Equipment	3,900.00	3,900.00			0.00
	Total Public Safety Expenses	1,752,865.00	1,616,051.57			136,813.43

PUBLIC WORKS DEPARTMENT'S FY 24-25 APPROVED OPERATING BUDGET					
Revenue Line Items		FY 24-25 APPROVED	FY 23-24 APPROVED		Difference OVER / (UNDER FY 23-24)
01-04-40-0110-0000	Other Income Public Works	100.00	10,000.00		(9,900.00)
01-04-40-0110-0001	Other Income Public Works Abatement Payments	1,000.00	1,100.00		(100.00)
01-04-40-8511-0000	Gain on the Sale of Fixed Assets(New)	17,900.00	0.00		17,900.00
	Total Public Works Revenue	19,000.00	11,100.00		7,900.00
Expense Line Items		FY 24-25 APPROVED	FY 23-24 APPROVED		Difference
01-05-40-1000-0000	Salary	167,219.00	167,594.00		(375.00)
01-05-40-1001-0000	Overtime	4,300.00	4,000.00		300.00
01-05-40-1010-0000	Payroll Taxes	14,560.00	15,000.00		(440.00)
01-05-40-1025-0000	Employee Longevity Benefit	1,500.00	3,600.00		(2,100.00)
01-05-40-2070-0000	Contracted Professional Services	950.00	950.00		0.00
01-05-40-2070-0004	CPS General Services	950.00			
01-05-40-2071-0000	Computer Operations	8,655.00	8,000.00		655.00
01-05-40-2071-0001	IT Contracts	4,700.00			
01-05-40-2071-0002	IT Software	1,655.00			
01-05-40-2071-0003	IT Maintenance Operations	0.00			
01-05-40-2071-0004	IT Upgrades	0.00			
01-05-40-2071-0005	IT Internet Costs	2,300.00			
01-05-40-2100-0000	Dues/Subscriptions/Meetings	200.00	200.00		0.00
01-05-40-2120-0000	Electricity/Gas	1,900.00	2,500.00		(600.00)
01-05-40-2121-0000	Heating Oil	9,500.00	8,000.00		1,500.00
01-05-40-2122-0000	Emergency Operations	0.00	0.00		0.00
01-05-40-2122-0001	Emergency Operations - General	0.00			
01-05-40-2122-0002	Emergency Operations - Snow Removal	0.00			
01-05-40-2124-0000	Water/Sewer	900.00	1,500.00		(600.00)
01-05-40-2160-0000	Insurance-Business	41,159.00	30,898.00		10,261.00
01-05-40-2161-0000	Insurance-Auto	23,412.00	18,097.00		5,315.00
01-05-40-2170-0000	Insurance-Health/Dental/Vision/Life	62,762.00	60,914.00		1,848.00
01-05-40-2170-0001	Insurance - Health	62,762.00			
01-05-40-2170-0002	Insurance - Dental	Non-Budget			
01-05-40-2170-0003	Insurance - Vision	Non-Budget			
01-05-40-2170-0004	Insurance - AFLAC	Non-Budget			
01-05-40-2170-0005	Insurance - Colonial Life	Non-Budget			
01-05-40-2180-0000	Insurance-Life/Disability	2,200.00	2,225.00		(25.00)
01-05-40-2181-0000	Workers Compensation	7,486.00	5,943.00		1,543.00
01-05-40-2290-0000	Maintenance-Building	1,000.00	2,500.00		(1,500.00)
01-05-40-2300-0000	Maintenance-Equipment	5,800.00	3,000.00		2,800.00
01-05-40-2300-0001	Spreader Maintenance	2,500.00			
01-05-40-2300-0002	Plow Maintenance	1,200.00			
01-05-40-2300-0003	Loader Maintenance	1,000.00			
01-05-40-2300-0004	Mower Maintenance	500.00			
01-05-40-2300-0005	Miscellaneous Equipment Maintenance	600.00			
01-05-40-2320-0000	Maintenance-Vehicle	7,000.00	10,200.00		(3,200.00)
01-05-40-2320-0PW2	VM - PW/2 (Elgin Street Sweeper - 2019)	2,000.00			
01-05-40-2320-0PW3	VM - PW/3 (F-450 Dump w/Plow - 2010)	0.00			
01-05-40-2320-0PW4	VM - PW/4 (F-350 Pick-up w/plow- 2016)	2,000.00			
01-05-40-2320-0PW5	VM - PW/5 (F-350 Pick-Up w/plow - 2012)	2,500.00			
01-05-40-2320-0PW6	VM - PW/6 (F-250 Pick-Up w/plow - 2022)	500.00			
01-05-40-2370-0000	Telephone	2,450.00	2,550.00		(100.00)
01-05-40-2370-0001	Telephone - Cell Phones	2,000.00			
01-05-40-2370-0002	Telephone - Landlines	450.00			
01-05-40-2390-0000	Training	5,000.00	1,000.00		4,000.00
01-05-40-3140-0000	Gas/Oil Vehicles	7,500.00	9,200.00		(1,700.00)
01-05-40-3251-0000	Maintenance/Streets	67,500.00	17,500.00		50,000.00
01-05-40-3330-0000	Materials/Supplies	5,600.00	6,100.00		(500.00)
01-05-40-3330-0001	M & S - PW Building	500.00			
01-05-40-3330-0002	M & S - Equipment	2,000.00			
01-05-40-3330-0003	M & S - Street Maintenance	2,000.00			
01-05-40-3330-0004	M & S - Shop Supplies	1,100.00			
01-05-40-3330-0005	M & S - Abatements	0.00			
01-05-40-3340-0000	Miscellaneous	500.00	500.00		0.00
01-05-40-3350-0000	Office Supplies	500.00	500.00		0.00
01-05-40-3400-0000	Uniforms	3,000.00	3,000.00		0.00
	Total Public Works Expense	452,553.00	385,471.00		67,082.00

SANITATION DEPARTMENT						
FY 24-25 APPROVED OPERATING BUDGET						
Expense Line Items			FY 24-25	FY 23-24		Difference
			APPROVED	APPROVED		OVER / (UNDER FY 23-24)
01-05-43-2070-0001	Republic Services Costs		815,043.00	767,000.00		48,043.00
01-05-43-2230-0000	Landfill Fees		200.00	200.00		0.00
	Total Public Works Sanitation Expense		815,243.00	767,200.00		48,043.00

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

VOLUNTARY ASSESSMENT CENTER						
FY 24-25 APPROVED OPERATING BUDGET						
Revenue Line Items			FY 24-25	FY 23-24		Difference
			APPROVED	APPROVED		OVER / (UNDER FY 23-24)
01-04-25-0000-0001	Costs (Administrative Fees)		55,000.00	100,000.00		(45,000.00)
01-04-25-0000-0002	State of Delaware Fees		90,000.00	150,000.00		(60,000.00)
	<u>Total VAC Revenue</u>		<u>145,000.00</u>	<u>250,000.00</u>		<u>(105,000.00)</u>
Expense Line Items			FY 24-25	FY 23-24		Difference
			APPROVED	APPROVED		OVER / (UNDER FY 23-24)
01-05-25-0000-0002	State of Delaware Fees		90,000.00	150,000.00		(60,000.00)
01-05-25-1000-0000	Salary Reimbursement		22,210.00	21,254.00		956.00
01-05-25-1050-0000	Banking Services		400.00	400.00		0.00
01-05-25-2071-0000	Computer Operations		3,700.00	4,000.00		(300.00)
01-05-25-2280-0000	Postage		1,550.00	1,550.00		0.00
01-05-25-3340-0000	Miscellaneous		50.00	100.00		(50.00)
01-05-25-3350-0000	Office Supplies		1,000.00	1,200.00		(200.00)
	<u>Total VAC Expenses</u>		<u>118,910.00</u>	<u>178,504.00</u>		<u>(59,594.00)</u>

PARKS AND RECREATION						
FY 24-25 APPROVED OPERATING BUDGET						
Revenue Line Items			FY 24-25 APPROVED	FY 23-24 APPROVED		Difference OVER / (UNDER FY 23-24)
01-04-47-0136-0000	Other Income - Events/Doncaster/Parks		6,100.00	5,000.00		1,100.00
01-04-47-0136-0001	Other Income - Doncaster		5,000.00			
01-04-47-0136-0002	Other Income - Donations		1,000.00			
01-04-47-0136-0003	Other Income - Fall Festival		0.00			
01-04-47-0136-0004	Other Income - Vandalism Restitution		0.00			
01-04-47-0136-0005	Other Income - Park Management		0.00			
01-04-47-0136-0006	Other Income - Town Events		100.00			
	Total Parks and Recreation Revenue		6,100.00	5,000.00		1,100.00
Expense Line Items			FY 24-25 APPROVED	FY 23-24 APPROVED		Difference OVER / (UNDER FY 23-24)
01-05-47-2070-0000	Landscape Maintenance Contract		67,000.00	65,000.00		2,000.00
01-05-47-2115-0000	Public Events		27,046.00	32,375.00		(5,329.00)
01-05-47-2115-1000	Clean-up Day - Total Expense		1,696.00	2,400.00		
01-05-47-2115-1010	Clean-up Day - Overtime - Admin Dept		471.00			
01-05-47-2115-1011	Clean-up Day - Overtime - Finance Dept		200.00			
01-05-47-2115-1020	Clean-up Day - Overtime - Police Dept (\$1950)		0.00			
01-05-47-2115-1030	Clean-up Day - Overtime - Code Dept		375.00			
01-05-47-2115-1040	Clean-up Day - Overtime - Public Wk Dept		400.00			
01-05-47-2115-1050	Clean-up Day - Event Expense		250.00			
01-05-47-2115-2000	Non-Budgeted Event - Total Expense		1,790.00	0.00		
01-05-47-2115-2010	Non-Budgeted Event - Overtime - Admin		125.00			
01-05-47-2115-2011	Non-Budgeted Event - Overtime - Finance		125.00			
01-05-47-2115-2020	Non-Budgeted Event - Overtime - Police (\$260)		0.00			
01-05-47-2115-2030	Non-Budgeted Event - Overtime - Code		125.00			
01-05-47-2115-2040	Non-Budgeted Event - Overtime - PW		315.00			
01-05-47-2115-2050	Non-Budgeted Event - Event Expense		1,100.00			
01-05-47-2115-3000	Easter Egg Hunt - Total Expense		2,365.00	4,500.00		
01-05-47-2115-3010	Easter Egg Hunt - Overtime - Admin Dept		100.00			
01-05-47-2115-3011	Easter Egg Hunt - Overtime - Finance Dep		64.00			
01-05-47-2115-3020	Easter Egg Hunt - Overtime - Police Dept (\$195)		0.00			
01-05-47-2115-3030	Easter Egg Hunt - Overtime - Code Dept		64.00			
01-05-47-2115-3040	Easter Egg Hunt - Overtime - Pub Wks Dep		366.00			
01-05-47-2115-3050	Easter Egg Hunt - Event Expense		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			
01-05-47-2115-5000	Halloween Spooktacular - Total Expense		1,176.00	800.00		
01-05-47-2115-5010	Halloween Spooktacular-Overtime- Admin		123.00			
01-05-47-2115-5011	Halloween Spooktacular-Overtime- Finance		0.00			
01-05-47-2115-5020	Halloween Spooktacular-Overtime- Police (\$520)		0.00			
01-05-47-2115-5030	Halloween Spooktacular-Overtime- Code		315.00			
01-05-47-2115-5040	Halloween Spooktacular-Overtime- PW		0.00			
01-05-47-2115-5050	Halloween Spooktacular - Event Expense		738.00			
01-05-47-2115-6000	Holiday Parade - Total Expense		1,600.00	3,000.00		
01-05-47-2115-6010	Holiday Parade - Overtime - Admin Dept		0.00			
01-05-47-2115-6011	Holiday Parade - Overtime - Finance Dept		0.00			
01-05-47-2115-6020	Holiday Parade - Overtime - Police Dept (\$5265)		0.00			
01-05-47-2115-6030	Holiday Parade - Overtime - Code Dept		350.00			
01-05-47-2115-6040	Holiday Parade - Overtime - Pub Wk Dept		450.00			
01-05-47-2115-6050	Holiday Parade - Event Expense		800.00			
01-05-47-2115-7000	Holiday Tree Lighting - Total Expense		3,595.00	4,800.00		
01-05-47-2115-7010	Tree Lighting - Overtime - Admin Dept		375.00			
01-05-47-2115-7011	Tree Lighting - Overtime - Finance Dept		250.00			
01-05-47-2115-7020	Tree Lighting - Overtime - Police Dept (\$585)		0.00			
01-05-47-2115-7030	Tree Lighting - Overtime - Code Dept		330.00			
01-05-47-2115-7040	Tree Lighting - Overtime - Public Works		590.00			
01-05-47-2115-7050	Tree Lighting - Event Expense		2,050.00			
01-05-47-2115-8000	Town Yard Sale - Total Expense		225.00	225.00		
01-05-47-2115-8050	Town Yard Sale - Materials & Supplies		225.00			
01-05-47-2115-9000	Fall Festival - Total Expense		14,174.00	16,000.00		
01-05-47-2115-9010	Fall Festival - Overtime - Admin Dept		330.00			
01-05-47-2115-9011	Fall Festival - Overtime - Finance Dept		250.00			
01-05-47-2115-9020	Fall Festival - Overtime - Police Dept (\$2340)		0.00			
01-05-47-2115-9030	Fall Festival - Overtime - Code Dept		706.00			
01-05-47-2115-9040	Fall Festival - Overtime - Public Works		798.00			
01-05-47-2115-9050	Fall Festival - Event Expense		12,090.00			

01-05-47-3252-0000	Maintenance-Parks	10,400.00	12,750.00			(2,350.00)
01-05-47-3252-0001	PM - General Maintenance	2,000.00				
01-05-47-3252-0002	PM - Damage Repairs	1,000.00				
01-05-47-3252-0003	PM - New Equipment Purchases	0.00				
01-05-47-3252-0004	PM - Materials & Supplies	2,000.00				
01-05-47-3252-0005	PM - CPS/Park Restrooms	0.00				
01-05-47-3252-0006	PM - Veterans Park	0.00				
01-05-47-3252-0007	PM - Municipal Park (Rt 100/2)	500.00				
01-05-47-3252-0008	PM - Junction St. Park	0.00				
01-05-47-3252-0009	PM - Dick Moore Park	1,000.00				
01-05-47-3252-0010	PM - Dog Park	750.00				
01-05-47-3252-0011	PM - Vilone Park	1,000.00				
01-05-47-3252-0012	PM - Fairgrounds Park	950.00				
01-05-47-3252-0013	PM - Walling Park	200.00				
01-05-47-3252-0014	PM - Bryan Martin Park	0.00				
01-05-47-3252-0015	PM - Maple Avenue Park	0.00				
01-05-47-3252-0016	PM - Water Bibs (Non Park Locations)	500.00				
01-05-47-3252-0017	PM - Vandalism Expenses	500.00				
	Total Parks and Recreation Expenses	104,446.00	110,125.00			(3,329.00)

REIMBURSABLE DEPARTMENT *NEW						
FY 24-25 APPROVED OPERATING BUDGET						
Revenue Line Items			FY 24-25			
			APPROVED			
01-04-70-0135-0000	Reimbursable- Sheriff Sale Legal Fees		10,000.00			
01-04-70-0136-0000	Reimbursable- Lessee Utilities (Impact)		6,000.00			
01-04-70-0137-0000	Reimbursable- EPD Training Agreement		1,200.00			
01-04-70-0142-0000	Reimbursable- EPD Extra Duty		8,000.00			
01-04-70-2070-0001	Reimbursable- Green Brier Republic Costs		6,018.00			
01-04-70-2070-0002	Reimbursable- Manchester Republic Costs		6,018.00			
01-04-70-2070-0003	Reimbursable- Maple Walk Republic Costs		15,655.00			
01-04-70-2070-0004	Reimbursable- Parklynn Republic Costs		13,755.00			
01-04-70-2330-0001	Reimbursable- Landfill Fees		100.00			
	Total Reimbursable Revenue		66,746.00			
01-05-70-0135-0000	Reimbursable- Extra Duty Labor Expense		6,000.00			
01-05-70-1011-0000	Reimbursable- Sheriff Sale Legal Fees *NEW		10,000.00			
	Total Reimbursable Expense		16,000.00			

LONG TERM PLANNING						
FY 24-25 APPROVED OPERATING BUDGET						
Expense Line Items			FY 24-25 APPROVED	FY 23-24 APPROVED		Difference OVER / (UNDER FY 23-24)
01-05-80-0027-0010		ORIGINAL POLICE PENSION PLAN ALLOCATION	35,753.00	35,753.00		0.00
01-05-80-0027-0020		CAPITAL DEPRECIATION ALLOCATION	25,753.00	25,753.00		0.00
01-05-80-0027-0040		INFRASTRUCTURE MAINTENANCE ALLOCATION	53,330.00	53,330.00		0.00
01-05-80-0027-0050		CAPITAL BUILDING ALLOCATION	15,753.00	15,753.00		0.00
01-05-80-0027-0060		CONTINGENCY FUND ALLOCATION	10,298.00	10,298.00		0.00
01-05-80-0027-0070		FUTURE PROJECT ALLOCATION	165,631.34	0.00		165,631.34
01-05-80-0027-0080		SALARY ENHANCEMENT ALLOCATION	0.00	25,000.00		(25,000.00)
		Total Long Term Planning Expense	306,518.34	165,887.00		140,631.34

COUNCIL OPERATIONS						
FY 24-25 APPROVED OPERATING BUDGET						
Expense Line Items			FY 24-25 APPROVED	FY 23-24 APPROVED		Difference OVER / (UNDER FY 23-24)
01-05-15-1000-0000		Council Salaries	7,200.00	7,200.00		0.00
01-05-15-1010-0000		Payroll Taxes	680.00	752.00		(72.00)
01-05-15-2071-0000		Computer Operations	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	1,215.00	1,050.00		165.00
01-05-15-2100-0000		Dues/Subscriptions/Meetings	560.00			
01-05-15-2100-0001		DLLG Meetings	560.00	560.00		0.00
01-05-15-2110-0000		Election Expenses	6,000.00	3,000.00		3,000.00
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	540.00		(40.00)
01-05-15-2500-0000		Council Reimbursements	250.00	500.00		(250.00)
		Total Council Operations Expense	22,305.00	19,502.00		2,803.00

TOWN OF ELSMERE						
FISCAL YEAR 2024-2025						
FY 24-25 APPROVED CAPITAL IMPROVEMENT BUDGET						
			FY 24-25	FY 23-24		Difference
			APPROVED	APPROVED		OVER / (UNDER FY 23-24)
	<u>ADMINISTRATION</u>					
			0.00	0.00		0.00
	<u>TOTAL ADMINISTRATION</u>		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
	<u>PUBLIC SAFETY</u>					
						0.00
						0.00
	<u>TOTAL PUBLIC SAFETY</u>		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
	<u>PUBLIC WORKS</u>					
			0.00	0.00		0.00
	<u>TOTAL PUBLIC WORKS</u>		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
	<u>TOTAL APPROVED CAPITAL EXPENSES</u>		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>

01-05-80-0027-0010	
01-05-80-0027-0020	
01-05-80-0027-0021	
01-05-80-0027-0040	
01-05-80-0027-0041	
01-05-80-0027-0050	
01-05-80-0027-0051	
01-05-80-0027-0060	
01-05-80-0027-0070	
01-05-80-0027-0080	
01-05-80-0027-0081	

ORIGINAL POLICE PENSION PLAN ALLOCATION
CAPITAL DEPRECIATION ALLOCATION
CAPITAL DEPRECIATION ALLOCATION-P/Y CARRY OVER
INFRASTRUCTURE MAINTENANCE ALLOCATION
INFRASTRUCTURE MAINTENANCE ALLOCATION-P/Y CARRY OVER
CAPITAL BUILDING ALLOCATION
CAPITAL BUILDING ALLOCATION-P/Y CARRY OVER
CONTINGENCY FUND ALLOCATION
FUTURE PROJECT ALLOCATION *INCLUDES FY25 TAX INCREASE
SALARY ENHANCEMENT ALLOCATION
SALARY ENHANCEMENT ALLOCATION-P/Y CARRY OVER
Total Long Term Planning

35,753.00
25,753.00
138,270.71
53,330.00
251,310.05
15,753.00
137,777.75
10,298.00
157,573.72
25,000.00
230,000.00
<u>1,080,819.23</u>