

**Town of Boonsboro
Fiscal Year 2025 Budget**

To Be Added

General Fund

As Of 3/18/2024

UNAUDITED

Revenues	2025	2025	2025	As Of 3/18/2024			UNAUDITED		
	Budget	YTD	Variance	2024 Budget	2024 YTD	2024 Variance	2023 Budget	2023 Actual	2023 Variance
Local Prop Tax & Interest									
Taxes - Real Property (CY Rate \$0.3591)	1,386,205			1,335,388	1,329,587	(5,801)	1,259,800	1,263,613	3,813
Taxes - Pers Prop - Incorp (\$0.87)	55,000			80,000	58,546	(21,454)	80,000	53,319	(26,681)
Taxes - Pers Prop - Unincorp (\$0.87)	4,500			4,500	148	(4,352)	4,500	1,902	(2,598)
Taxes - Public Utility Property Tax	25,000			0	24,739	24,739	0	23,958	23,958
Taxes - Penalties & Int (CY)	3,500			3,500	880	(2,620)	3,500	3,828	328
Taxes - Discounts	(3,500)			(3,500)	(4,344)	(844)	(3,500)	(3,698)	(198)
Total Local Prop Tax & Interest	1,470,705	0	0	1,419,888	1,409,556	(10,332)	1,344,300	1,342,923	(1,377)
Licenses, Permits, & Planning									
License & Permit-Trader	4,500			4,500	79	(4,421)	4,500	4,889	389
Town Permits	3,500			1,100	76	(1,024)	1,100	909	(191)
County Building Permits	0			8,000	3,786	(4,214)	3,300	10,611	7,311
Zoning Use Permits	0			500	0	(500)	330	495	165
BZA/Exceptions/Variations	500			570	0	(570)	550	0	(550)
Development Review Fees	7,500			3,000	0	(3,000)	5,500	2,343	(3,158)
Developer Engineer Review Fees	2,500			0	0	0	2,200	0	(2,200)
Total Licenses, Permits, & Planning	18,500	0	0	23,010	3,972	(19,038)	20,450	19,996	(454)
Grants & Shared Taxes									
State Shared & Local Inc Tax	500,000			385,000	382,142	(2,858)	385,000	589,897	204,897
Taxes - Admissions & Amusement	13,500			20,000	18,775	(1,225)	7,500	21,809	14,309
MD State Aid Police Protection	45,000			45,000	25,096	(19,904)	30,000	55,195	25,195
Police Report Fees	50			0	228	228	0	208	208
State Shared Highway User Rev	255,877			220,000	62,359	(157,641)	175,000	181,106	6,106
Revenue in Lieu of Bk Shr	950			0	951	951	0	0	0
Elderly Housing Contribtn	1,800			1,800	0	(1,800)	1,800	1,785	(15)
County Permit Excise Tax	35,000			5,000	1,330	(3,670)	5,000	15,161	10,161
Hotel/Motel Tax Share	25,000			25,000	20,573	(4,427)	25,000	42,490	17,490
Total Grants & Shared Taxes	877,177	0	0	2,924,772	531,127	(2,393,645)	1,041,800	1,160,624	118,824
Sanitation Charges (1372 EDU'S)									
Sanitation Charges (\$30/EDU)	164,640			138,000	70,214	(67,786)	144,100	139,540	(4,560)
Total Sanitation Charges	164,640	0	0	138,000	70,214	(67,786)	144,100	139,540	(4,560)
Other Revenue									
Interest & Dividends	60,000			140,600	273,394	132,794	7,500	224,568	217,068
Park Rental Income	10,000			9,000	6,380	(2,620)	6,500	11,640	5,140
Town Farm Rental	2,800			0	0	0	0	0	0
Cable Television Fees	30,000			25,000	15,864	(9,136)	25,000	39,331	14,331
EDC Sponsorships	7,500			0	7,671	7,671	0	10,514	10,514
EDC Meetings & Networking	2,000			0	657	657	0	1,774	1,774

EDC Food Truck Festival Vendor Fees	2,500			0	1,350	1,350	0	11,738	11,738
BEC Farmers Market Vendor Fees	3,000			0	0	0	0	3,364	3,364
BEC Community Garden	170			0	25	25	0	0	0
PSC NationalNightOut Donations	1,000			0	1,100	1,100	0	2,620	2,620
Park Board Event Donations	0			0	0	0	0	1,836	1,836
Returned Check Fee	0			0	0	0	0	54	54
Municipal Infraction Fees	0			0	100	100	0	0	0
Municipal Infraction Expenses	0			0	(3,575)	(3,575)	0	(300)	(300)
Reimburs. for Carnival Damages	0			0	0	0	0	0	0
Insurance Claim Reimbursements	0			0	4,609	4,609	0	7,190	7,190
Gain on Sale of Assets	0			0	0	0	0	0	0
Miscellaneous Income	10,000			10,000	7,650	(2,350)	10,000	15,540	5,540
Total Other Revenue	128,970	0	0	184,600	319,890	135,290	49,000	330,674	281,674

Total Revenues	2,659,992	0	0	4,690,270	2,334,759	(2,355,511)	2,599,650	2,993,757	394,107
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Expenses	2025	2025	2025	2024	2024	2024	2023	2023	2023
Mayor And Council	Budget	YTD	Variance	Budget	YTD	Variance	Budget	Actual	Variance
Mayor's Salary	3,600			3,600	2,700	(900)	3,600	3,600	0
Council's Salary	7,200			7,200	5,400	(1,800)	7,200	7,200	0
Treasurer's Salary	1,000			0	0	0	0	0	0
MML Dues	4,200			4,200	4,056	(144)	4,000	3,890	(110)
MML Dinners/Council Conference Stipend	7,200			5,000	2,075	(2,925)	3,000	2,213	(787)
Convention Expense	7,000			7,000	1,409	(5,591)	3,000	2,723	(277)
Contributions/Donations	1,000			1,000	720	280	1,000	1,500	500
Ambulance Service Contribution	28,000			0	0	0	0	0	0
Fire Department Contribution	28,000			0	0	0	0	0	0
Total Mayor & Council	87,200	0	0	28,000	16,360	(11,080)	21,800	21,126	(674)

Administration									
Town Manager - Salary	51,400			46,000	33,069	(12,931)	44,000	37,397	(6,603)
Town Clerk - Salary	33,586			29,000	19,266	(9,734)	26,000	26,279	279
Town Planner - Salary	44,105			60,000	28,948	(31,052)	46,000	38,659	(7,341)
Office Manager - Salary	31,231			35,000	22,722	(12,278)	34,000	31,215	(2,785)
Payroll Processing Fees	3,200			3,200	2,454	(746)	2,900	3,277	377
Training	7,000			8,000	4,820	(3,181)	7,000	3,251	(3,749)
Payroll Taxes & FICA - Admin	12,500			15,300	8,492	(6,808)	13,500	11,613	(1,887)
Employee Pension - Admin	12,800			11,900	9,114	(2,786)	9,550	10,576	1,026
Health/Life/STD Insur - Admin	66,000			60,000	36,354	(23,646)	50,000	42,114	(7,886)
Workers' Comp Ins Exp - Admin	500			250	470	220	220	205	(15)
Insurance - Property/Liability	17,000			15,700	10,076	(5,624)	15,525	12,037	(3,488)
Advertising	3,000			4,000	204	(3,796)	3,000	4,223	1,223
Postage	3,000			3,000	223	(2,777)	2,000	2,934	934
Office Supplies	6,000			6,000	3,269	(2,731)	6,000	5,037	(963)
Office Equipment	4,500			4,500	4,206	(294)	4,932	5,019	87
Office Equipment Maintenance	2,200			10,000	9,114	(886)	5,000	5,253	253

Software/Subscriptions	12,700			0	0	0	0	0	0
Employee Appreciation	7,000			6,000	4,952	(1,048)	5,000	13,734	8,734
Telephone	1,100			1,100	811	(289)	4,500	1,208	(3,292)
Total Administration	318,822	0	0	319,950	199,313	(120,637)	280,127	255,032	(25,095)

Elections									
Election Expenses	0	0		2,500	0	(2,500)	0	0	0
Total Elections	0	0	0	2,500	0	(2,500)	0	0	0

Professional Services									
Attorney Fees	20,000			20,000	16,800	(3,200)	20,000	18,852	(1,149)
Audit Services	10,750			21,500	0	(21,500)	6,750	6,840	90
Accounting Services	8,500			8,000	8,350	350	8,000	2,381	(5,620)
Circuit Rider	12,000						0	0	0
Lobbysit	48,000						0	0	0
Retirement Administration	2,100			2,075	1,928	(148)	1,800	1,767	(34)
Total Professional Services	101,350	0	0	51,575	27,078	(24,498)	36,550	29,838	(6,712)

Planning & Zoning									
Planning, Zoning & Engineering Supplies	2,200			1,200	880	(320)	1,200	769	(431)
Planning, Zoning & Engineering Misc	150			500	0	(500)	500	150	(350)
Planning & Zoning Meeting Expense	500			1,000	330	(670)	1,000	450	(550)
Legal Notices	2,300			1,000	325	(675)	2,000	2,149	149
Bldg Permits/Excise Tax - WC	25,200			6,000	1,871	(4,129)	3,000	20,666	17,666
Comp Plan Updates	25,000			60,000	67	(59,933)	25,000	0	(25,000)
Engineering Fees	2,500			3,000	578	(2,423)	3,000	1,613	(1,388)
GIS Implementation	15,000			20,000	2,565	(17,435)	10,000	16,266	6,266
Total Planning & Zoning	72,850	0	0	92,700	6,614	(86,086)	45,700	42,063	(3,637)

Economic Dev Commission									
EDC Meetings/Networking	3,750			3,000	3,434	434	2,000	4,472	2,472
EDC Sponsorships/Business Support	12,800			8,300	9,299	999	9,200	10,751	1,551
EDC Revitalization Support	7,500			7,500	4,083	(3,417)	8,900	7,918	(982)
EDC Promotional Items (was MML Main St Conv)	1,000			1,000	0	(1,000)	1,000	0	(1,000)
EDC Tourism Development/Promotion	18,100			17,500	6,334	(11,166)	9,000	11,162	2,162
EDC Main Street Maryland Program	12,800								
EDC Liaison	3,500								
Total Economic Dev Comm	59,450	0	0	37,300	24,229	(13,071)	32,100	36,303	4,203

Environmental Commission									
BEC Meetings	1,000			1,000	340	(660)	1,080	680	(400)
BEC Special Projects	7,000			10,000	22,496	12,496	12,500	14,461	1,961
BEC Public Education	250			500	0	(500)	500	367	(133)
Community Garden Expenses	170			0	0	0	0	0	0
Farmer's Market Stipend	1,500			1,500	1,770	270	500	659	159
Farmer's Market Expenses	3,000			0	0	0	0	0	0
Total Environmental Comm	12,920	0	0	13,000	24,606	11,606	14,580	16,167	1,587

Police & Public Safety

Police Chief - Salary	90,352			90,000	57,524	(32,476)	86,000	78,538	(7,462)
Police Admin Specialist-Salary	44,794			43,000	28,476	(14,524)	40,000	40,853	853
Police Officer - Salary	225,000			260,750	130,989	(129,761)	249,000	213,369	(35,631)
Police - Overtime	2,000			1,575	1,280	(295)	1,500	0	(1,500)
Payroll Taxes & FICA - Police	35,600			35,600	16,424	(19,176)	30,000	26,256	(3,744)
Employee Pension - Police	27,675			27,675	18,065	(9,610)	23,000	25,063	2,063
Health/Life/STD Insur - Police	89,000			79,800	62,341	(17,459)	70,000	83,527	13,527
Workers' Comp Ins Exp - Police	20,000			20,000	19,396	(604)	18,000	18,258	258
Insurance-Police Vehicle/Equip	14,000			14,000	9,040	(4,960)	12,000	11,171	(829)
Police Dept Equipment	12,000			11,800	3,169	(8,631)	5,000	6,436	1,436
Police Fees-Lic/Dues/Web	10,000			10,000	10,303	303	8,000	11,114	3,114
Police Dept Uniforms	2,000			1,500	517	(983)	1,500	786	(714)
Police Dept Supplies	2,500			2,000	2,265	265	2,000	3,056	1,056
Police Dept-Cell Phones	1,800			1,800	1,475	(325)	1,500	2,075	575
Police Dept Training	3,000			2,000	526	(1,474)	2,000	3,522	1,522
Police Building Maintenance	10,000			10,000	7,016	(2,984)	6,000	9,678	3,678
Police Dept Capital Outlay	70,000			70,000	0	(70,000)	70,000	66,069	(3,931)
Police Dept Vehicle Maint	15,000			15,000	9,846	(5,154)	10,000	17,165	7,165
Police Dept Vehicle Gas	20,000			25,000	8,477	(16,523)	25,000	17,676	(7,324)
National Night Out Stipend	1,250			1,250	4,088	2,838	1,250	2,674	1,424
National Night Out Expenses	1,000			0	0	0	0	0	0
Police Dept Contingency	25,000			25,000	2,178	(22,822)	50,000	10,890	(39,110)
Total Police & Public Safety	721,971	0	0	802,320	418,614	(383,706)	763,210	698,777	(64,433)

Highways & Streets

Public Works - Salary	124,100			131,250	78,050	(53,200)	125,000	109,711	(15,289)
Public Works - Overtime	15,000			21,000	8,725	(12,275)	20,000	8,562	(11,438)
Public Works - SpOvertime	3,000			3,150	2,009	(1,141)	3,000	5,361	2,361
Public Works - Part Time Park	15,000								
Payroll Taxes & FICA - PW	13,000			13,700	7,406	(6,294)	11,250	9,741	(1,509)
Employee Pension - PW	8,500			10,660	8,128	(2,532)	8,500	8,730	230
Health/Life/STD Insur - PW	99,000			90,000	52,576	(37,424)	79,000	45,245	(33,755)
Workers' Comp Ins Exp - PW	5,000			5,000	3,734	(1,266)	5,000	2,238	(2,762)
Insurance - Building/Equipment	3,500			3,600	1,915	(1,685)	3,600	1,553	(2,047)
Uniforms	1,200			1,000	1,208	208	2,000	942	(1,058)
Employee Cell Phones	2,000			4,000	2,853	(1,147)	3,500	4,322	822
Employee Cell Phone Stipend	2,400			0	0	0	0	0	0
Vehicle Gas	10,000			25,000	6,775	(18,225)	25,000	16,265	(8,735)
Vehicle Maint & Repair	15,000			15,000	9,243	(5,757)	7,500	18,097	10,597
Small Equipment (weed Eater, small equip)	2,500			12,792	5,630	(7,162)	7,000	3,407	(3,593)
Equipment Maint & Repair	10,000			10,000	4,072	(5,928)	37,000	14,271	(22,729)
Maintenance/Supplies	7,000			7,000	6,225	(775)	7,000	7,045	45
Street Maint & Repair	55,000			55,000	9,861	(45,139)	50,000	59,504	9,504
Street Cleaning	12,000			0	0	0	0	0	0
Snow-Overtime	7,000			7,000	6,479	(521)	7,000	1,407	(5,593)

Snow Removal Contractor	10,000			37,000	4,749	(32,251)	30,000	15,038	(14,962)
Snow-Sp Overtime	5,000			0	3,152	3,152	0	380	380
Snow Melt Salt	25,000			0	0	0	0	0	0
Yard Debris Grinding Contractor	8,000			8,000	7,559	(441)	8,000	6,115	(1,885)
Street Lighting	60,000			60,000	37,591	(22,409)	60,000	55,235	(4,765)
Total Highways & Streets	518,200	0	0	520,152	267,939	(252,213)	499,350	393,169	(106,181)

Sanitation									
Sanitation/Recycling	250,000			140,000	104,951	(35,049)	136,012	145,042	9,030
Sanitation Tipping Fes	60,000			60,000	33,839	(26,161)	60,000	54,695	(5,305)
Total Sanitation	310,000	0	0	200,000	138,790	(61,210)	196,012	199,737	3,725

Municipal Owned Buildings									
Municipal Building Maintenance	25,000			25,000	9,263	(15,737)	20,000	17,381	(2,619)
Municipal Grounds Maintenance	30,000			30,000	16,516	(13,484)	30,000	33,483	3,483
Heating	12,000			12,000	7,265	(4,735)	12,000	12,039	39
Electric	20,000			20,000	9,128	(10,872)	23,000	19,545	(3,455)
Total Municipal Owned Buildings	87,000	0	0	87,000	42,172	(44,828)	85,000	82,449	(2,551)

Parks, Recreation, & Events									
Interest on Leased Assets	0			0	0	0	0	395	395
Park Grounds Maintenance	30,000			35,000	14,715	(20,285)	30,000	29,683	(317)
Park Facilities Maintenance	15,000			12,000	8,594	(3,406)	15,000	12,902	(2,098)
Park Equipment	3,000			2,500	300	(2,200)	3,500	3,374	(126)
Park Board Meetings	960			960	480	(480)	960	946	(14)
Insurance - Park Build/Equip	2,000			2,500	1,636	(864)	2,000	1,181	(819)
Concerts	6,000			6,000	4,310	(1,690)	4,000	5,094	1,094
Olde Tyme Christmas	4,000			4,000	1,001	(2,999)	1,500	3,583	2,083
Wagon Train Event	1,000			1,000	725	(275)	500	450	(50)
Fishing Derby	1,000			1,000	0	(1,000)	1,000	555	(445)
Independence Day Event	15,000			15,000	12,617	(2,383)	10,000	11,300	1,300
Park Movie Event	3,250			3,250	1,410	(1,840)	3,250	1,845	(1,405)
Total Parks, Recreation, & Events	81,210	0	0	83,210	45,788	(37,422)	461,710	341,452	(120,258)

Non-Departmental Expense									
Contingency Fund				40,000	0	(40,000)	41,902	13,122	(28,780)
Total Non-Departmental Expense	0	0	0	40,000	0	(40,000)	41,902	13,122	(28,780)

Capital Improvements									
Special Projects Funding (Reservoir)	286,800								
Total Capital Improvements	286,800	0	0	2,340,622	300,328	(2,040,294)	53,000	82,503	29,503

Debt Service									
MDE-Wellhead Protection Loan	0			15,500	15,500	0	15,500	0	(15,500)
Reserve Funds	2,219			56,441	0	(56,441)	0	0	0
Total Debt Service	2,219	0	0	71,941	15,500	(56,441)	68,609	0	(68,609)

Total Expenses	2,659,992	0	0	4,690,270	1,527,331	(3,162,379)	2,599,650	2,211,737	(387,913)
Total Revenues	2,659,992	0	0	4,690,270	2,334,759	(2,355,511)	2,599,650	2,993,757	394,107
Net Income	0	0	0	0	807,428	807,428	0	782,020	782,020

Town of Boonsboro
Fiscal Year 2025 Budget
Water Fund

To Be Added

Revenues	2025	2025	2025	2024	2024	2024	2023	2023	2023
	Budget	YTD	Variance	Budget	YTD	Variance	Budget	YTD	Variance
Operating Revenues									
Water Charges-Boonsboro	822,000			708,000	388,362	(319,638)	650,000	671,493	21,493
Debt Service Charge-Alt 40	24,080			23,768	12,083	(11,685)	23,768	24,151	383
Keedysville Admin. Charges	50,000			100,000	55,288	(44,712)	72,000	129,483	57,483
Connection Fees (\$10,550/EDU)	274,300			9,550	0	(9,550)	9,550	10,550	1,000
Credit Card Fees	10,000			0	9,699	9,699	0	12,636	12,636
Total Operating Revenues	1,180,380	0	(1,180,380)	841,318	465,432	(375,886)	755,318	848,313	92,995
Other Revenues									
Interest Income	150,000			136,000	20,658	(115,342)	3,500	84,901	81,401
Returned Check Fees	0			0	0	0	0	0	0
Gain on Sale of Assets	0			0	0	0	0	0	0
Keedysville Contributions	30,000			128,000	0	(128,000)	150,600	0	(150,600)
Prior Year Reserves	0			0	0	0	0	0	0
Total Other Revenues	180,000	0	(180,000)	7,268,020	364,276	(6,903,744)	5,151,600	301,462	(4,850,138)
Total Revenues	1,360,380	0	(1,360,380)	8,109,338	829,708	(7,279,630)	5,906,918	1,149,775	(4,757,143)
Expenses									
Administrative Salary									
Salaries - Administrative	127,000			95,000	69,497	(25,503)	90,000	97,948	7,948
Payroll Taxes - Administrative	9,000			9,000	5,510	(3,490)	8,100	7,675	(425)
Health/Life/STD - Administrative	50,000			42,000	31,830	(10,170)	30,000	40,939	10,939
Workers Comp - Administrative	400			500	340	(160)	132	116	(16)
Pension - Administrative	7,000			7,000	6,044	(956)	5,730	5,303	(427)
Total Administrative Salary	193,400	0	(193,400)	153,500	113,220	(40,280)	133,962	151,981	18,019
Operations Salary									
Salaries - Operations	209,000			223,650	144,323	(79,327)	213,000	185,189	(27,811)
Salaries - OT Operations (1.5x)	14,400			0	0	0	0	0	0
Salaries - SpOT Operations (2x)	7,200			0	0	0	0	0	0
Payroll Taxes - Operations	21,000			20,130	10,580	(9,550)	18,750	14,835	(3,915)
Health/Life/STD - Operations	105,000			77,976	76,222	(1,754)	68,400	88,869	20,469
Workers Comp - Operations	5,000			5,000	2,901	(2,099)	8,400	2,966	(5,434)
Pension - Operations	16,000			16,000	15,786	(214)	14,700	8,891	(5,809)
Total Operations Salary	377,600	0	(377,600)	342,756	249,812	(92,944)	323,250	300,751	(22,499)
Administrative Expenses									
Insurance - Property/Vehicles	8,000			8,000	5,782	(2,218)	8,000	6,492	(1,508)
Audit Fees	5,375			6,000	0	(6,000)	4,000	3,415	(585)
Legal Fees	5,000			6,000	0	(6,000)	7,000	0	(7,000)
Advertising	1,000			1,000	0	(1,000)	1,000	410	(590)
Meeting Expense	1,000			1,200	462	(738)	1,200	180	(1,020)
Training/Certification	2,000			1,000	1,669	669	1,000	1,230	230
Miscellaneous	200			2,500	0	(2,500)	0	20,956	20,956
Bank Fees	0			0	0	0	0	45	45
Credit Card Fees	10,000			0	8,158	8,158	0	9,465	9,465
Office Supplies	15,000			15,000	10,698	(4,302)	12,432	18,031	5,599
Postage	4,000			4,500	2,348	(2,152)	3,000	4,034	1,034

Software/Subscriptions	4,455								
Total Administrative Expenses	56,030	0	(56,030)	58,200	32,985	(25,215)	50,632	70,057	19,425
Maintenance Expenses									
Testing	2,500			4,000	443	(3,557)	4,000	886	(3,114)
Major Repair Expense	30,000			30,000	29,857	(143)	30,000	4,007	(25,993)
Maintenance & Repair	40,000			40,000	33,372	(6,628)	40,000	40,918	918
Uniforms	1,100			1,500	916	(584)	3,000	761	(2,239)
Employee Cell Phones	1,200			0	0	0	0	0	0
Electricity	60,000			70,000	42,635	(27,365)	60,000	72,845	12,845
Vehicle Expense	8,000			15,000	6,683	(8,317)	20,000	12,839	(7,161)
Vehicle Gas	6,000			0	0	0	0	0	0
Major Equipment Expense	15,000			43,375	21,873	(21,502)	5,000	10,886	5,886
Annual Leak Detection Expense	7,500			0	6,400	6,400	0	0	0
Chemicals	25,000			21,600	22,244	644	18,000	23,438	5,438
Maintenance Supplies	4,000			4,000	2,180	(1,820)	6,000	6,336	336
Annual Fire Hydrant Maintenance	2,000								
Annual Water Meter Replacements	25,000			13,000	12,980	(20)	0	0	0
Total Maintenance Expenses	227,300	0	(227,300)	242,475	179,583	(62,892)	186,000	173,330	(12,670)
Debt Service									
Loan Interest Alt40 Waterline	1,070			789	548	(241)	0	2,222	2,222
MDE Alt40 Waterline Loan	20,361			15,465	19,799	4,334	21,404	19,551	(1,853)
Reservoir Loan Payment	204,944								
Total Debt Service	226,375	0	(226,375)	21,404	20,346	(1,058)	21,404	21,773	369
Capital Improvement									
Special Projects Funding	279,675			0	0	0	0	35,664	35,664
Contingency Fund	0			33,983	1,000	(32,983)	193,670	0	(193,670)
Total Capital Improvement	279,675	0	(279,675)	7,291,003	27,875	(7,263,128)	5,191,670	296,518	(4,895,152)
Total Expenses	1,360,380	0	(1,360,380)	8,109,338	623,821	(7,485,517)	5,906,918	1,014,410	(4,892,508)
Total Revenues	1,360,380	0	(1,360,380)	8,109,338	829,708	(7,279,630)	5,906,918	1,149,775	(4,757,143)
Net Income	0	0	0	0	205,887	205,887	0	135,365	135,365

Town of Boonsboro
Fiscal Year 2025 Budget
Sewer Fund

To Be Added

Revenues	2025	2025	2025	2024	2024	2024	2023	2023	2023
	Budget	YTD	Variance	Budget	YTD	Variance	Budget	Actual	Variance
Operating Revenues									
Sewer Charges	1,237,184			1,090,000	604,207	(485,793)	1,090,000	1,093,625	3,625
Bay Restoration Fund	106,560			102,000	52,441	(49,559)	102,000	103,008	1,008
Connection Fees (15,550 each)	480,500			0	0	0	15,500	15,500	0
Interest Income	15,000			19,650	6,737	(12,913)	500	10,217	9,717
Total Operating Revenues	1,839,244	0	(1,839,244)	1,211,650	663,386	(548,264)	1,208,000	1,222,349	14,349
Other Revenues									
Returned Check Fee	0			0	0	0	0	0	0
Gain/Loss on Disposal of Asset	0			0	0	0	0	0	0
Total Other Revenues	0	0	0	1,913,000	407,490	(1,505,510)	1,033,109	657,270	(375,839)
Total Revenues	1,839,244	0	(1,839,244)	3,124,650	1,070,876	(2,053,774)	2,241,109	1,879,619	(361,490)
Expenses									
Administrative Salary	Budget	YTD	Variance	Budget	YTD	Variance	Budget	Actual	Variance
Salaries - Administrative	84,630			63,000	40,464	(22,536)	60,000	54,857	(5,143)
Payroll Taxes - Administrative	5,600			5,600	3,225	(2,375)	5,400	4,318	(1,082)
Health/Life/STD - Administrat	23,500			22,800	21,417	(1,383)	20,000	21,674	1,674
Workers Comp - Administrative	200			200	143	(57)	88	105	17
Pension - Administrative	3,500			4,500	3,466	(1,034)	13,820	4,084	(9,736)
Total Administrative Salary Expenses	117,430	0	(117,430)	96,100	68,715	(27,385)	99,308	85,037	(14,271)
Operations Salary									
Salaries - Operations	139,500			149,100	96,592	(52,508)	142,000	128,014	(13,986)
Salaries - OT Operations (1.5x)	12,000			0	0	0	0	0	0
Salaries - SpOT Operations (2x)	3,000			0	0	0	0	0	0
Payroll Taxes - Operations	13,000			13,000	7,089	(5,911)	12,500	10,084	(2,416)
Health/Life/STD - Operations	80,000			51,984	48,902	(3,083)	45,600	59,723	14,123
Workers Comp - Operations	3,000			3,000	1,305	(1,695)	5,600	1,472	(4,128)
Pension - Operations	11,000			11,000	11,087	87	9,800	9,426	(374)
Total Operations Salary Expenses	261,500	0	(261,500)	228,084	164,974	(63,110)	215,500	208,719	(6,781)
Administrative Expenses									
Insurance - Property	25,000			25,000	18,903	(6,097)	25,000	23,108	(1,892)
Audit Fees	5,375			6,500	0	(6,500)	4,000	3,415	(585)
Legal Fees	5,000			6,500	0	(6,500)	7,000	0	(7,000)
Advertising	1,000			1,000	275	(725)	1,000	495	(505)
Meeting Expense	1,200			1,200	205	(995)	1,200	170	(1,030)
Training-Certification	1,000			1,000	250	(750)	1,000	300	(700)

Office Supplies	13,000			13,000	9,375	(3,625)	9,432	14,821	5,389
Postage	2,000			2,000	1,329	(671)	2,000	2,420	420
Total Administrative Expenses	53,575	0	(53,575)	63,200	32,388	(30,812)	57,632	44,729	(12,903)
Operating Expenses									
Testing - WWTP	30,000			30,000	15,803	(14,197)	30,000	28,631	(1,369)
Major Repair Expense	40,000			40,000	17,493	(22,508)	45,000	3,705	(41,295)
Maintenance & Repair- Pump Stations	20,000			20,000	11,020	(8,980)	55,000	46,063	(8,937)
Maintenance & Repair - WWTP	20,000			20,000	17,946	(2,054)	0	0	0
Uniforms	1,500			1,500	792	(708)	2,500	630	(1,870)
Employee Cell Phones	800			0	0	0	0	0	0
Electricity	95,000			120,000	63,344	(56,656)	115,000	138,169	23,169
Vehicle Expense	2,000			6,000	3,678	(2,322)	6,000	7,850	1,850
Vehicle Gas	6,000			0	0	0	0	0	0
Equipment Expense	10,000			12,000	4,593	(7,407)	2,000	3,921	1,921
Biosolids Removal - WWTP	70,000			120,000	113,229	(6,771)	200,000	201,773	1,773
Chemicals - WWTP	30,000			45,000	18,403	(26,597)	40,000	36,303	(3,697)
Maintenance Supplies	2,500			4,000	1,654	(2,346)	4,501	2,519	(1,982)
Telephone/Internet - WWTP	3,500			4,000	2,191	(1,809)	4,000	3,620	(380)
Total Operating Expenses	331,300	0	(331,300)	434,500	270,234	(164,266)	516,001	473,599	(42,402)
Debt Service									
Loan Interest	0			0	0	0	0	73	73
WWTP Loan Interest	169,177			171,981	0	(171,981)	0	168,293	168,293
MDE Park View Sewer Loan	0			427	7,393	6,966	7,930	388	(7,542)
Loan-WWTP CDA Bond	140,000			137,500	309,480	171,980	309,238	0	(309,238)
General Fund Loan Payments	430,500			5,000	0	(5,000)	500	0	(500)
Total Debt Service	739,677	0	(739,677)	314,908	316,873	1,965	317,668	168,754	(148,914)
Capital Improvement									
Special Project Funding	100,000			0	0	0	0	0	0
Contingency Fund	129,262			15,858	0	(15,858)	0	0	0
Bay Restoration Fund Payment	106,500			102,000	51,137	(50,863)	102,000	102,986	986
Total Capital Improvement	335,762	0	(335,762)	1,987,858	1,692,171	(295,687)	1,035,000	534,368	(500,632)
Total Expenses	1,839,244	0	(1,839,244)	3,124,650	2,545,356	(579,294)	2,241,109	1,515,207	(725,902)
Total Revenues	1,839,244	0	(1,839,244)	3,124,650	1,070,876	(2,053,774)	2,241,109	1,879,619	(361,490)
Net Income	0	0	0	0	(1,474,480)	(1,474,480)	0	364,413	364,413

Town of Boonsboro
Fiscal Year 2025 Budget
Special Projects

Revenues	2025	
Reservoir Replacement	10,750,000	
Board of County Commissioners	1,000,000	Cash In Hand
DGS 2023 PayGo (HB300/SB290)	1,000,000	Cash In Hand
Rural MD Economic Development Fund	100,000	Cash In Hand
EPA Grant	1,000,000	
American Rescue Plan	2,213,789	Cash in Hand, Need to Add Earned Interest
American Rescue Plan Interest	40,000	Check and Project
Water User Fee's (Unofficial ARPA Funds)	343,618	Cash In Hand
FY25 Senate Capital Budget	1,800,000	Roger
Reservoir General Fund Subsidy	286,800	
Reservoir Replacement Loan	2,965,793	
Total Reservoir Replacement	10,750,000	0
Sludge Dewatering Press	100,000	
Dewatering Press Funding #1		
Dewatering Press Funding #2		286,800 General Fund Subsidy
Dewatering Press Funding #3		100,000 Sewer Fund Subsidy
Dewatering Press Funding #4		279,675 Water Fund Subsidy
Dewatering Press Funding #5		
Dewatering Press Sewer Fund Subsidy	100,000	
Total Sludge Dewatering Press	100,000	666,475 Total Other Fund Subsidy
Crestview Water Pressure	1,200,000	
ARC-#	250,000	
Crestview Water Pressure Funding #2		
Crestview Water Pressure Funding #3		
Crestview Water Pressure Funding #4		
Crestview Water Pressure Funding #5		
Crestview Water Pressure Water Fund Subsidy	207,021	
Total Crestview Water Pressure	457,021	
Dean South/Chase Six Intersection	550,000	
Board of County Commissioners	500,000	Reimbursement Based
Chase Six Funding #2		
Chase Six Funding #3		
Chase Six Funding #4		
Chase Six Funding #5		
Chase Six General Fund Subsidy		
Total Dean South/Chase Six Intersection	500,000	
Lead Pipe Inventory	72,654	
Lead Pipe Inventory Water Fund Subsidy	72,654	
Total Lead Pipe Inventory	72,654	
Shafer Park Well	250,000	
ARC-16 (50% Match)	100,000	Reimbursement Based

Keedysville Contribution	40,000
Shafer Park Well Funding #3	
Shafer Park Well Funding #4	
Shafer Park Well Funding #5	
Shafer Park Well General Fund Subsidy	
Total Shafer Park Well	140,000

16% of Project Cost (Check True Up to Verify Percentage)

Security System Upgrade	100,000
Security System Updrage Funding #1	
Security System Updrage Funding #2	
Security System Updrage Funding #3	
Security System Updrage Funding #4	
Security System Updrage Funding #5	
Security System Updrage General Fund Subsidy	
Total Security System Upgrade	0

Total Revenues	12,019,675
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Expenses	2025
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Reservoir Replacement	10,750,000
Reservoir Expense #1	
Reservoir Expense #2	
Reservoir Expense #3	
Reservoir Expense #4	
Reservoir Expense #5	
Total Reservoir Replacement	0

Sludge Dewatering Press	100,000
Dewatering Press Expense #1	
Dewatering Press Expense #2	
Dewatering Press Expense #3	
Dewatering Press Expense #4	
Dewatering Press Expense #5	
Total Sludge Dewatering Press	0

Crestview Water Pressure	1,200,000
Crestview Water Pressure Expense #1	
Crestview Water Pressure Expense #2	
Crestview Water Pressure Expense #3	
Crestview Water Pressure Expense #4	
Crestview Water Pressure Expense #5	
Total Crestview Water Pressure	0

Dean South/Chase Six Intersection	550,000
Chase Six Expense #1	
Chase Six Expense #2	
Chase Six Expense #3	
Chase Six Expense #4	
Chase Six Expense #5	
Total Dean South/Chase Six Intersection	0

Lead Pipe Inventory	72,654
Lead Pipe Inventory Expense #1	
Total Lead Pipe Inventory	0
Shafer Park Well	
	250,000
Shafer Park Well Expense #1	
Shafer Park Well Expense #2	
Shafer Park Well Expense #3	
Shafer Park Well Expense #4	
Shafer Park Well Expense #5	
Total Shafer Park Well	0
Total Expenses	
	0
Total Revenues	
	12,019,675
Net Income	
	12,019,675