

**Town of Boonsboro  
Fiscal Year 2027 Budget**

**General Fund**

As of 1/31/26    As of 10.30.25    As of 1/31/26

2027 Budget	2027 YTD	2027 Variance
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2026 Budget	2026 YTD	2026 YTD	2026 Variance
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**Revenues**

**Local Prop Tax & Interest**

Taxes - Real Property (CY Rate \$0.3591)	1,604,386		
Taxes - Pers Prop - Incorp (\$0.87)	60,000		
Taxes - Pers Prop - Unincorp (\$0.87)	1,000		
Taxes - Public Utility Property Tax	25,000		
Taxes - Penalties & Int (CY)	1,700		
Taxes - Discounts	(4,800)		
<b>Total Local Prop Tax &amp; Interest</b>	<b>1,687,286</b>	<b>0</b>	<b>0</b>

1,490,973	\$ 1,511,679	1,512,895	20,706
60,000	\$ 53,602	53,517	(6,398)
1,200	\$ 615	196	(585)
22,900	\$ 25,530	0	2,630
3,000	\$ 1,189	237	(1,811)
(4,400)	\$ (4,792)	(4,711)	(392)
<b>1,573,673</b>	<b>\$ 1,587,823</b>	<b>1,562,135</b>	<b>14,150</b>

**Licenses, Permits, & Planning**

License & Permit-Trader	1,000		
Town Permits	250		
County Building Permits	5,000		
Zoning Use Permits	800		
BZA/Exceptions/Variances	600		
Development Review Fees	0		
Developer Engineer Review Fees	0		
Developer Legal Review Fees	0		
<b>Total Licenses, Permits, &amp; Planning</b>	<b>7,650</b>	<b>0</b>	<b>0</b>

4,500	\$ 845	845	(3,655)
1,000	\$ 150	150	(850)
0	\$ 5,832	5,187	5,832
0	\$ 1,050	750	1,050
1,000	\$ 300	300	(700)
5,000	\$ 900	800	(4,100)
0			0
0			0
<b>11,500</b>	<b>\$ 9,077</b>	<b>8,031</b>	<b>(2,423)</b>

**Grants & Shared Taxes**

State Shared & Local Inc Tax	600,000		
Taxes - Admissions & Amusement	28,000		
MD State Aid Police Protection	24,916		
Police Report Fees & Infractions	50		
State Shared Highway User Rev	284,194		
Revenue in Lieu of Bank Share	951		
Elderly Housing Contribution	1,800		
County Permit Excise Tax	25,000		
Hotel/Motel Tax Share	40,000		
<b>Total Grants &amp; Shared Taxes</b>	<b>1,004,911</b>	<b>0</b>	<b>0</b>

550,000	\$ 174,827	88,035	(375,173)
25,000	\$ 9,419	0	(15,581)
43,000	\$ 16,392	8,196	(26,608)
50	\$ 31	124	(19)
298,424	\$ 78,317	0	(220,106)
951	\$ 951	951	0
1,800	\$ -	0	(1,800)
30,000	\$ 14,780	10,803	(15,220)
40,000	\$ 18,008	7,265	(21,992)
<b>989,225</b>	<b>312,725</b>	<b>115,374</b>	<b>(676,500)</b>

**Sanitation Charges (1389 EDU'S)**

Sanitation Charges (\$40/EDU)	222,240		
<b>Total Sanitation Charges</b>	<b>222,240</b>	<b>0</b>	<b>0</b>

194,040	\$ 97,547	48,734	(96,493)
<b>194,040</b>	<b>\$ 97,547</b>	<b>48,734</b>	<b>(96,493)</b>

**Other Revenue**

American Rescue Plan	0		
Grants- See SP Sheet for Detail	0		
Interest & Dividends	191,000		
Park Rental Income	8,000		
Town Farm Rental	3,000		
Cable Television Fees	30,000		
EDC Sponsorships	0		
EDC Meetings & Networking	1,000		
MML Meetings & Dinners	0		
EDC Food Truck Festival Vendor Fees	0		
BEC Compost Bins	0		
BEC Farmers Market Vendor Fees	2,000		
BEC Community Garden	60		
PSC NationalNightOut Donations	1,000		
Park Board Event Donations	0		

0	\$ -		
		306,786	
100,000	\$ 143,522	65,744	43,522
10,000	\$ 4,580	2,920	(5,420)
3,000	\$ 200	200	(2,800)
29,000	\$ 8,444	0	(20,556)
0	\$ -		0
1,000	\$ -	0	(1,000)
	\$ 795	585	795
0	\$ -		0
0	\$ 20	20	20
2,000	\$ 915	735	(1,085)
50	\$ -	0	(50)
1,000	\$ 1,290	1,290	290
0			0

Returned Check Fee	0			0			0
Municipal Infraction Fees	0			0	\$ 100		100
Municipal Infraction Expenses	(500)			0	\$ 500	500	500
Reimburs. for Carnival Damages	0			0			0
Insurance Claim Reimbursements	0			0			0
Gain on Sale of Assets	0			0			0
Miscellaneous Income	12,000			12,000	\$ 33,279	27,544	21,279
<b>Total Other Revenue</b>	<b>247,560</b>	<b>0</b>	<b>0</b>	<b>158,050</b>	<b>193,645</b>	<b>406,324</b>	<b>35,595</b>

<b>Total Revenues</b>	<b>3,169,646.84</b>	<b>0</b>	<b>0</b>	<b>2,926,488.00</b>	<b>\$ 2,200,817</b>	<b>2,140,597</b>	<b>(725,671)</b>
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<b>Expenses</b>	<b>2027</b>	<b>2027</b>	<b>2027</b>	<b>2026</b>		<b>2026</b>	<b>2026</b>
<b>Mayor And Council</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>		<b>YTD</b>	<b>Variance</b>
Mayor's Salary	3,600			3,600	\$ 1,800	900	(1,800)
Council's Salary	7,200			7,200	\$ 3,300	1,800	(3,900)
Treasurer's Salary	1,000			1,000	\$ 500	250	(500)
MML Dues	5,200			5,200	\$ 5,100	5,100	(100)
M&C Education / Conference Stipend	6,000			6,000	\$ 1,349	1,349	(4,651)
Convention & WCML Expense	7,600			7,600	\$ 3,005	2,585	(4,595)
Contributions/Donations	1,000			1,000	\$ 400	400	(600)
Ambulance Service Contribution	30,000			28,000	\$ 14,000		(14,000)
Fire Department Contribution	30,000			28,000	\$ 14,000		(14,000)
<b>Total Mayor &amp; Council</b>	<b>91,600</b>	<b>0</b>	<b>0</b>	<b>87,600</b>	<b>\$ 43,454</b>	<b>12,384</b>	<b>(44,146)</b>

<b>Administration</b>							
Town Manager - Salary	52,901			49,868	\$ 28,777	15,348	(21,091)
Town Clerk - Salary	36,582			35,308	\$ 19,906	10,485	(15,402)
Town Planner - Salary	50,151			47,268	\$ 27,060	14,834	(20,208)
Office Manager - Salary	43,469			40,966	\$ 24,816	13,075	(16,149)
Payroll Processing Fee	4,285			3,500	\$ 2,661	1,238	(839)
Training/Dues/Meetings	7,000			7,000	\$ -	0	(7,000)
Payroll Taxes & FICA - Admin	14,007			13,266	\$ 8,962	4,844	(4,304)
Employee Pension - Admin	12,817			12,139	\$ 8,644	0	(3,494)
Health/Life/STD Insur - Admin	89,000			70,000	\$ 43,219	25,117	(26,781)
Workers' Comp Ins Exp - Admin	3,200			1,800	\$ 1,504	1,089	(296)
Insurance - Property/Liability	19,000			18,000	\$ 11,279	7,874	(6,721)
Advertising	700			2,000	\$ 373	237	(1,627)
Postage	1,700			1,500	\$ 1,096	1,033	(404)
Office Supplies	4,000			6,000	\$ 1,960	1,599	(4,041)
Office Equipment	3,000			4,500	\$ -	0	(4,500)
Office Equipment Maintenance	1,000			1,000	\$ 100	100	(900)
Software/Subscriptions	21,000			21,000	\$ 12,482	9,248	(8,518)
Employee Appreciation	11,670			10,600	\$ 9,878	1,335	(722)
Telephone	1,700			1,650	\$ 411	439	(1,239)
<b>Total Administration</b>	<b>377,182</b>	<b>0</b>	<b>0</b>	<b>347,364</b>	<b>\$ 203,129</b>	<b>107,896</b>	<b>(144,235)</b>

<b>Elections</b>							
Election Expenses	8,000			8,000	\$ -	0	(8,000)
<b>Total Elections</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>\$ -</b>	<b>0</b>	<b>(8,000)</b>

<b>Professional Services</b>							
Attorney Fees	22,000			26,000	\$ 14,039	7,594	(11,961)
Audit Services	18,250			18,250	\$ 8,765	0	(9,485)
Accounting Services	15,000			15,000	\$ 6,740	6,740	(8,260)
Circuit Rider	3,000			3,000	\$ 1,500	750	(1,500)
Lobbyist	0			0	\$ -	0	0
Retirement Administration	2,200			2,200	\$ 1,227	314	(973)
<b>Total Professional Services</b>	<b>60,450</b>	<b>0</b>	<b>0</b>	<b>64,450</b>	<b>\$ 32,271</b>	<b>15,398</b>	<b>(32,179)</b>

<b>Planning &amp; Zoning</b>
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Planning, Zoning & Engineering Supplies	500			1,500	\$ 342	91	(1,158)
Planning, Zoning & Engineering Misc	150			150	\$ -	0	(150)
Planning & Zoning Meeting Expense	2,600			2,600	\$ 950	0	(1,650)
Legal Notices	900			2,200	\$ 197	47	(2,003)
Bldg Permits/Excise Tax - WC	25,000			22,500	\$ 12,285	6,045	(10,215)
Comp Plan Updates	60,000			20,000	\$ 51,668	34,369	31,668
Engineering Fees	22,000			22,000	\$ 20,007	14,732	(1,993)
MS4 Permitting	22,000			0	\$ 15,167	5,252	15,167
GIS	15,000			18,000	\$ 11,221	6,013	(6,779)
<b>Total Planning &amp; Zoning</b>	<b>148,150</b>	<b>0</b>	<b>0</b>	<b>88,950</b>	<b>\$ 111,837</b>	<b>66,547</b>	<b>22,887</b>

<b>Economic Dev Commission</b>							
EDC Meetings/Networking	3,640			3,640	\$ 909	334	(2,731)
EDC Sponsorships/Business Support	7,080			7,080	\$ 2,364	2,045	(4,716)
EDC Revitalization Support	0			3,600	\$ -	0	(3,600)
EDC Promotional Items (was MML Main St Conv)	0			2,000	\$ -	0	(2,000)
EDC Tourism Development/Promotion	12,370			8,420	\$ 3,935	3,355	(4,485)
EDC Main Street Maryland Program	0			0	\$ -	0	0
<b>Total Economic Dev Comm</b>	<b>23,090</b>	<b>0</b>	<b>0</b>	<b>24,740</b>	<b>\$ 7,208</b>	<b>5,734</b>	<b>(17,532)</b>

<b>Environmental Commission</b>							
BEC Meetings	2,700			2,700	\$ 1,450	0	(1,250)
BEC Special Projects	13,156			13,290	\$ 4,181	3,494	(9,109)
BEC Public Education	460			460	\$ -	0	(460)
Community Garden Expenses	1,700			600	\$ 600	600	0
Farmer's Market Stipend	1,500			1,500	\$ 1,500	1,500	0
Farmer's Market Expenses	1,195			1,195	\$ 400	400	(795)
<b>Total Environmental Comm</b>	<b>20,711</b>	<b>0</b>	<b>0</b>	<b>19,745</b>	<b>\$ 8,131</b>	<b>5,994</b>	<b>(11,614)</b>

<b>Police &amp; Public Safety</b>							
Police Chief - Salary	113,485			107,000	\$ 60,516	32,076	(46,484)
Assistant Chief / Lieutenant - Salary	95,461						
Police Operations Mgr - Salary	65,095			61,500	\$ 34,644	18,399	(26,856)
Police Officer - Salary	248,310			330,000	\$ 176,940	95,251	(153,060)
Police - Overtime	10,000			4,000	\$ 3,739	1,750	(261)
Police - Holiday Pay	16,500			16,500	\$ 6,910	0	(9,590)
Payroll Taxes & FICA - Police	41,987			39,704	\$ 23,869	12,602	(15,834)
Employee Pension - Police	41,359			36,330	\$ 9,246	0	(27,084)
Health/Life/STD Insur - Police	40,000			35,000	\$ 17,725	11,655	(17,275)
Workers' Comp Ins Exp - Police	29,000			26,000	\$ 20,675	14,471	(5,325)
Insurance-Police Vehicle/Equip	16,500			15,500	\$ 10,554	7,245	(4,946)
Police Dept Equipment	20,000			29,000	\$ 1,206	1,106	(27,794)
Police Fees-Lic/Dues/Web	15,000			15,000	\$ 9,034	4,134	(5,966)
Police Dept Uniforms	6,000			6,000	\$ 2,885	2,885	(3,115)
Police Dept Supplies	5,000			5,000	\$ 2,392	1,421	(2,609)
Police Dept-Cell Phones	2,100			2,100	\$ 1,050	600	(1,050)
Police Dept Training	6,000			6,000	\$ 680	0	(5,320)
Police Building Maintenance	10,000			10,000	\$ 5,067	1,961	(4,933)
Police Dept Capital Outlay	84,500			70,000	\$ 143,357	134,872	73,357
Police Dept Vehicle Maint	9,000			18,000	\$ 2,633	1,050	(15,367)
Police Dept Vehicle Gas	20,000			25,000	\$ 7,094	3,610	(17,906)
National Night Out Stipend	0			0	\$ -	0	0
National Night Out Expenses	4,000			2,500	\$ 3,722	3,722	1,222
Police Dept Contingency	10,000			25,000	\$ -	0	(25,000)
<b>Total Police &amp; Public Safety</b>	<b>909,295</b>	<b>0</b>	<b>0</b>	<b>885,134</b>	<b>\$ 543,939</b>	<b>348,809</b>	<b>(341,194)</b>

<b>Highways &amp; Streets</b>							
Public Works - Salary	150,225			144,298	\$ 83,606	45,560	(98,738)
Public Works - Overtime	22,000			19,000	\$ 12,431	10,161	(8,839)
Public Works - SpOvertime	7,500			6,500	\$ 3,717	2,402	(4,098)

Public Works - Part Time Park	37,801			26,520	\$ 15,759	8,405	(18,115)
Payroll Taxes & FICA - PW	16,641			15,018	\$ 9,646	5,685	(9,334)
Employee Pension - PW	12,581			11,886	\$ 12,038	0	(11,886)
Health/Life/STD Insur - PW	105,000			110,000	\$ 49,899	28,869	(81,131)
Workers' Comp Ins Exp - PW	7,000			6,000	\$ 4,397	3,131	(2,869)
Insurance - Building/Equipment	3,500			3,500	\$ 2,320	1,547	(1,953)
Uniforms + Boots	2,800			3,100	\$ 1,614	1,118	(1,982)
Employee Cell Phones	2,000			2,000	\$ 536	380	(1,620)
Employee Cell Phone Stipend	3,000			2,400	\$ 1,750	1,000	(1,400)
Vehicle Gas	14,000			18,000	\$ 5,603	2,978	(15,022)
Vehicle Maint & Repair	15,500			16,000	\$ 3,634	2,198	(13,803)
Small Equipment (weed Eater, small equip)	6,000			2,500	\$ 2,608	7,482	4,982
Equipment Maint & Repair	15,000			14,000	\$ 8,746	3,620	(10,380)
Maintenance/Supplies	12,000			10,000	\$ 4,269	2,440	(7,560)
Street Maint & Repair	24,000			130,000	\$ 129,295	1,574	(128,426)
Street Cleaning	5,750			5,750	\$ -	0	(5,750)
Snow-Overtime	5,000			5,000	\$ 887	0	(5,000)
Snow Removal Contractor	10,000			10,000	\$ -	0	(10,000)
Snow-Sp Overtime	23,000			30,250	\$ 13,620	0	(30,250)
Snow Melt Salt	20,000			25,000	\$ 15,681	15,681	(9,319)
Yard Debris Grinding Contractor	8,500			8,500	\$ 7,574	0	(8,500)
Street Lighting	72,000			70,000	\$ 36,440	18,019	(51,981)
Capital Outlay	20,000			137,000	\$ 415,530	125,530	(11,470)
<b>Total Highways &amp; Streets</b>	<b>620,798</b>	<b>0</b>	<b>0</b>	<b>832,222</b>	<b>\$ 841,602</b>	<b>287,779</b>	<b>(532,973)</b>

<b>Sanitation</b>							
Sanitation/Recycling	228,007			219,294	\$ 127,922	73,098	(146,196)
Sanitation Tipping Fes	52,000			60,000	\$ 28,723	12,773	(47,227)
<b>Total Sanitation</b>	<b>280,007</b>	<b>0</b>	<b>0</b>	<b>279,294</b>	<b>\$ 156,644</b>	<b>85,871</b>	<b>(193,423)</b>

<b>Municipal Owned Buildings</b>							
Municipal Building Maintenance	30,000			25,000	\$ 10,400	4,808	(20,192)
Municipal Grounds Maintenance	34,000			34,000	\$ 20,573	14,130	(19,870)
Heating	15,000			14,000	\$ 5,609	0	(14,000)
Electric	20,000			20,000	\$ 8,242	3,295	(16,705)
<b>Total Municipal Owned Buildings</b>	<b>99,000</b>	<b>0</b>	<b>0</b>	<b>93,000</b>	<b>\$ 44,825</b>	<b>22,234</b>	<b>(70,766)</b>

<b>Parks, Recreation, &amp; Events</b>							
Interest on Leased Assets	0			0			
Park Grounds Maintenance	34,000			30,000	\$ 21,924	10,331	(19,669)
Park Facilities Maintenance	35,000			14,000	\$ 10,813	5,791	(8,209)
Park Equipment	10,750			16,015	\$ 719	719	(15,296)
Park Board Meetings	2,275			2,275	\$ 950	0	(2,275)
Insurance - Park Build/Equip	3,000			2,200	\$ 1,988	1,325	(875)
Concerts	7,000			7,000	\$ 6,748	6,748	(252)
Olde Tyme Christmas	2,540			1,665	\$ 3,108	0	(1,665)
Wagon Train Event	1,100			1,050	\$ 475	0	(1,050)
Fishing Derby and Treasure Hunt	1,500			1,500	\$ 33	33	(1,467)
Independence Day Event	22,490			14,440	\$ 15,775	15,775	1,335
Park Movie Event	2,500			2,500	\$ 970	970	(1,530)
<b>Total Parks, Recreation, &amp; Events</b>	<b>122,155</b>	<b>0</b>	<b>0</b>	<b>92,645</b>	<b>\$ 63,503</b>	<b>41,692</b>	<b>(50,953)</b>

<b>Non-Departmental Expense</b>							
Contingency Fund	10,000			10,000	\$ -	0	(10,000)
<b>Total Non-Departmental Expense</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>\$ -</b>	<b>0</b>	<b>(10,000)</b>

<b>Capital Improvements</b>							
Long Term Capital Improvements	344,208						
Special Projects Grant Spending- See SP Sheet	55,000					575,004	
CIP Reserves	0			93,344	\$ -	0	

<b>Total Capital Improvements</b>	399,208	0	0	93,344		575,004	0
<b>Debt Service</b>							
GF Loan to Sewer Fund	0	0		0	\$ -	0	
<b>Total Debt Service</b>	0	0	0	0	\$ -	0	0
<b>Total Expenses</b>	3,169,646.84	0	(3,169,647)	2,926,488.00	2,056,543	1,575,341	(869,945)
<b>Total Revenues</b>	3,169,646.84	0	(3,169,647)	2,926,488.00	2,200,817	2,140,597	(725,671)
<b>Net Income</b>	(0.00)	0	0	(0.00)		565,256	0

**Town of Boonsboro**  
**Fiscal Year 2027 Budget**  
**Water Fund**

As of 01/31/2026 As of 10/30/2025 As of 01/31/2026

<b>Revenues</b>	<b>2027</b>	<b>2027</b>	<b>2027</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>
<b>Operating Revenues</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>YTD</b>	<b>YTD</b>	<b>Variance</b>
Water Charges-Boonsboro	896,555		(896,555)	880,718	422,792	222,847	(457,926)
Debt Service Charge-Alt 40	24,080		(24,080)	24,080	13,064	23	(11,016)
Keedysville Admin. Charges	100,000		(100,000)	100,000	51,632	25,816	(48,368)
Connection Fees (\$10,550 each)	137,150		(137,150)	242,650	158,250	158,250	(84,400)
Meter & Installation Fees	0		0	0	26,271	26,271	26,271
Well Development Fees	0		0	0	628	628	628
Credit Card Fees	18,000		(18,000)	18,000	11,015	4,014	(6,985)
<b>Total Operating Revenues</b>	<b>1,175,785</b>	<b>0</b>	<b>(1,175,785)</b>	<b>1,265,448</b>	<b>683,652</b>	<b>437,849</b>	<b>(581,796)</b>
<b>Other Revenues</b>							
Interest Income	5,986		(5,986)	150,000	44,740	22,993	(105,261)
Grant Income-Reservoir	0		0	0	344,610	344,610	344,610
Returned Check Fees	0		0	0	0	0	0
Gain on Sale of Assets	0		0	0	0	0	0
Keedysville Contributions	0		0	0	0	0	0
Prior Year Reserves/User Fees	0		0	0	0	0	0
<b>Total Other Revenues</b>	<b>5,986</b>	<b>0</b>	<b>(5,986)</b>	<b>150,000</b>	<b>389,349</b>	<b>367,603</b>	<b>239,349</b>
<b>Total Revenues</b>	<b>1,181,771</b>	<b>0</b>	<b>(1,181,771)</b>	<b>1,415,448</b>	<b>1,073,001</b>	<b>805,452</b>	<b>(342,447)</b>
<b>Expenses</b>	<b>2027</b>	<b>2027</b>	<b>2027</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>
<b>Administrative Salary</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>YTD</b>	<b>YTD</b>	<b>Variance</b>
Salaries - Administrative	144,827.42		(144,827)	137,000.20	78,407	43,523	(58,593)
Payroll Taxes - Administrative	11,079.29		(11,079)	10,480.52	6,407	3,627	(4,073)
Health/Life/STD - Administrative	111,000		(111,000)	51,500	54,188	31,655	2,688
Workers Comp - Administrative	500		(500)	450	263	150	(188)
Pension - Administrative	10,137.91		(10,138)	9,590.01	7,520	0	(2,070)
<b>Total Administrative Salary</b>	<b>277,544.62</b>	<b>0</b>	<b>(277,545)</b>	<b>209,020.73</b>	<b>146,785</b>	<b>78,956</b>	<b>(62,236)</b>
<b>Operations Salary</b>							
Salaries - Operations	253,754.81		(253,755)	234,377.33	122,018	61,796	(112,359)
Salaries - OT Operations (1.5x)	23,000		(23,000)	19,500	12,316	7,029	(7,184)
Salaries - SpOT Operations (2x)	8,100		(8,100)	7,650	7,571	3,817	(79)
Payroll Taxes - Operations	21,791.39		(21,791)	20,006.84	12,191	6,299	(7,815)
Health/Life/STD - Operations	157,500		(157,500)	148,000	75,607	40,319	(72,393)
Workers Comp - Operations	7,500		(7,500)	5,600	4,317	2,954	(1,283)
Pension - Operations	19,939.83		(19,940)	18,306.91	19,938	0	1,632
<b>Total Operations Salary</b>	<b>491,586.03</b>	<b>0</b>	<b>(491,586)</b>	<b>453,441.08</b>	<b>253,958</b>	<b>122,213</b>	<b>(199,483)</b>
<b>Administrative Expenses</b>							
Insurance - Property/Vehicles	9,100		(9,100)	8,000	6,070	4,118	(1,930)
Audit Fees	9,125		(9,125)	9,125	4,382	0	(4,743)
Legal Fees	0		0	3,000	0	0	(3,000)
Advertising	450		(450)	600	81	0	(519)
Meeting Expense	650		(650)	1,000	288	0	(713)
Training/Certification	2,600		(2,600)	2,500	200	200	(2,300)
Miscellaneous	0		0	0	0	0	0
Bank Fees	50		(50)	50	15	0	(35)
Credit Card Fees	14,000		(14,000)	13,000	6,853	3,248	(6,147)
Office Supplies	15,000		(15,000)	18,000	5,420	2,558	(12,580)
Postage	5,000		(5,000)	5,500	2,410	1,505	(3,090)
Software/Subscriptions	18,000		(18,000)	13,450	13,096	9,330	(354)
Telephone	6,000		(6,000)	6,000.00	3,029	1,772	(2,971)
<b>Total Administrative Expenses</b>	<b>79,975</b>	<b>0</b>	<b>(79,975)</b>	<b>80,225</b>	<b>41,843</b>	<b>22,730</b>	<b>(38,382)</b>

<b>Maintenance Expenses</b>							
Testing	1,050		(1,050)	1,500	734	486	(766)
Major Repair Expense	30,000		(30,000)	25,000	29,432	29,432	4,432
Maintenance & Repair	94,700		(94,700)	40,000	23,899	16,773	(16,101)
Uniforms	1,300		(1,300)	1,000	655	486	(345)
Employee Cell Phones	1,200		(1,200)	1,200	411	224	(789)
Electricity	74,000		(74,000)	70,000	43,065	22,659	(26,935)
Vehicle Expense	10,000		(10,000)	10,000	3,970	3,254	(6,030)
Vehicle Gas	7,100		(7,100)	6,200	4,022	2,134	(2,178)
Major Equipment Expense	20,000		(20,000)	32,700	7,840	7,840	(24,860)
Annual Leak Detection Expense	8,550		(8,550)	7,500	6,429	6,429	(1,071)
Chemicals	32,000		(32,000)	32,000	18,799	17,249	(13,201)
Maintenance Supplies	3,500		(3,500)	3,500	972	663	(2,528)
Annual Fire Hydrant Maintenance	2,500		(2,500)	2,200	944	411	(1,256)
Annual Water Meter Replacements	25,000		(25,000)	25,000	0	0	(25,000)
Capital Outlay	0		0	0	0	0	0
<b>Total Maintenance Expenses</b>	<b>310,900</b>	<b>0</b>	<b>(310,900)</b>	<b>257,800</b>	<b>141,172</b>	<b>108,041</b>	<b>(116,628)</b>
<b>Debt Service</b>							
Loan Interest Alt40 Waterline	196.82		(197)	458.03	294	0	(164)
MDE Alt40 Waterline Loan	21,568.89		(21,569)	21,309.74	20,306	0	(1,003)
Reservoir Loan Payment	0		0	0	0	0	0
<b>Total Debt Service</b>	<b>21,765.71</b>	<b>0</b>	<b>(21,766)</b>	<b>21,767.77</b>	<b>20,600</b>	<b>0</b>	<b>(1,168)</b>
<b>Capital Improvement</b>							
Special Projects Funding	0		0	10,000	0	0	(10,000)
Water Reservoir Replacement	0		0	0	2,104,755	2,104,755	2,104,755
Crestview Pressure Project	0		0	0	23,493	14,535	23,493
CIP Reserves	0		0	373,193	0	0	(373,193)
Contingency Fund	0		0	10,000	0	0	(10,000)
<b>Total Capital Improvement</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>393,193</b>	<b>2,128,248</b>	<b>2,119,290</b>	<b>1,735,054</b>
<b>Total Expenses</b>	<b>1,181,771</b>	<b>0</b>	<b>(1,181,771)</b>	<b>1,415,448</b>	<b>2,732,606</b>	<b>2,451,230</b>	<b>1,317,158</b>
<b>Total Revenues</b>	<b>1,181,771</b>	<b>0</b>	<b>(1,181,771)</b>	<b>1,415,448</b>	<b>1,073,001</b>	<b>805,452</b>	<b>(342,447)</b>
<b>Net Income</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(0.00)</b>	<b>(1,659,605)</b>	<b>(1,645,777)</b>	<b>(1,659,605)</b>

**Town of Boonsboro  
Fiscal Year 2027 Budget**

**Sewer Fund**

As of 01/31/2026 As of 10/30/2025 As of 01/31/2026

<b>Revenues</b>	<b>2027 Budget</b>	<b>2027 YTD</b>	<b>2027 Variance</b>	<b>2026 Budget</b>	<b>2026 YTD</b>	<b>2026 YTD</b>	<b>2026 Variance</b>
<b>Operating Revenues</b>							
Sewer Charges	1,244,816		(1,244,816)	1,186,710	606,285	308,386	(580,425)
Bay Restoration Fund	104,610		(104,610)	106,560	52,767	26,322	(53,793)
Connection Fees (\$15,500/each)	201,500		(201,500)	356,500	0	62,000	(356,500)
Other Income	0		0	0	115,925	115,925	115,925
Grant Income	0		0	0	35,364	35,364	35,364
Interest Income	22,600		(22,600)	14,000	10,757	4,648	(3,243)
<b>Total Operating Revenues</b>	<b>1,573,526</b>	<b>0</b>	<b>(1,573,526)</b>	<b>1,663,770</b>	<b>821,098</b>	<b>552,645</b>	<b>(842,672)</b>
<b>Other Revenues</b>							
Returned Check Fee	0	0	0	0	0	0	0
Gain/Loss on Disposal of Asset	0	0	0	0	0	0	0
<b>Total Other Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>1,573,526</b>	<b>0</b>	<b>(1,573,526)</b>	<b>1,663,770</b>	<b>821,098</b>	<b>552,645</b>	<b>(842,672)</b>
<b>Expenses</b>							
<b>Administrative Salary</b>							
Salaries - Administrative	96,551.61		(96,552)	91,333.47	51,761	28,505	(39,573)
Payroll Taxes - Administrative	7,386.19		(7,386)	6,987.01	4,232	2,379	(2,755)
Health/Life/STD - Administrat	73,500		(73,500)	34,000	35,866	21,052	1,866
Workers Comp - Administrative	250		(250)	200	117	67	(83)
Pension - Administrative	6,758.61		(6,759)	6,393.34	5,013	0	(1,380)
<b>Total Administrative Salary Expenses</b>	<b>184,446.41</b>	<b>0</b>	<b>(184,446)</b>	<b>138,913.82</b>	<b>96,989</b>	<b>52,003</b>	<b>(41,925)</b>
<b>Operations Salary</b>							
Salaries - Operations	169,169.87		(169,170)	156,251.55	81,734	41,585	(74,517)
Salaries - OT Operations (1.5x)	16,000		(16,000)	15,800	7,207	3,732	(8,593)
Salaries - SpOT Operations (2x)	9,000		(9,000)	8,475	3,809	2,800	(4,666)
Payroll Taxes - Operations	14,853.99		(14,854)	13,810.28	7,967	4,168	(5,843)
Health/Life/STD - Operations	106,000		(106,000)	95,000	50,598	26,947	(44,402)
Workers Comp - Operations	2,600		(2,600)	2,000	2,080	1,534	80
Pension - Operations	13,591.89		(13,592)	10,937.61	13,292	0	2,355
<b>Total Operations Salary Expenses</b>	<b>331,215.75</b>	<b>0</b>	<b>(331,216)</b>	<b>302,274.44</b>	<b>166,688</b>	<b>80,766</b>	<b>(135,586)</b>
<b>Administrative Expenses</b>							
Insurance - Property	27,000		(27,000)	27,000	19,645	13,167	(7,355)
Audit Fees	9,125		(9,125)	9,125	4,382	0	(4,743)
Legal Fees	0		0	0	0	0	0
Advertising	1,000		(1,000)	500	917	0	417
Meeting Expense	1,000		(1,000)	1,000	288	0	(713)
Training-Certification	1,000		(1,000)	500	100	100	(400)
Office Supplies	7,000		(7,000)	12,500	2,900	1,216	(9,600)
Postage	2,525		(2,525)	2,600	1,285	694	(1,315)
Software/Subscriptions	10,000		(10,000)	9,300	4,480	3,374	(4,820)
<b>Total Administrative Expenses</b>	<b>58,650</b>	<b>0</b>	<b>(58,650)</b>	<b>62,525</b>	<b>33,996</b>	<b>18,552</b>	<b>(28,529)</b>
<b>Operating Expenses</b>							
Testing - WWTP	30,000		(30,000)	30,000	19,033	11,430	(10,967)
Major Repair Expense	60,000		(60,000)	61,000	32,225	15,565	(28,775)
Maintenance & Repair- Pump Stations	25,000		(25,000)	25,000	15,345	9,552	(9,655)
Maintenance & Repair - WWTP	53,500		(53,500)	28,000	20,094	23,728	(7,907)

Uniforms	1,500		(1,500)	1,000	445	324	(555)
Employee Cell Phones	900		(900)	800	274	149	(526)
Electricity	125,000		(125,000)	125,000	72,505	35,596	(52,495)
Vehicle Expense	5,000		(5,000)	5,000	2,631	2,124	(2,369)
Vehicle Gas	5,000		(5,000)	4,000	2,525	1,331	(1,475)
Equipment Expense	35,100		(35,100)	37,000	11,559	4,639	(25,441)
Biosolids Removal - WWTP	40,000		(40,000)	15,000	36,560	34,378	21,560
Chemicals - WWTP	86,000		(86,000)	86,000	42,970	24,249	(43,030)
Maintenance Supplies	2,500		(2,500)	2,500	1,005	580	(1,495)
Telephone/Internet - WWTP	4,000		(4,000)	4,000	1,902	1,121	(2,098)
Capital Outlay	95,000		(95,000)	0	26,680	2,915	26,680
<b>Total Operating Expenses</b>	<b>568,500</b>	<b>0</b>	<b>(568,500)</b>	<b>424,300</b>	<b>285,751</b>	<b>167,683</b>	<b>(138,549)</b>
<b>Debt Service</b>							
Loan Interest	0	0	0	0	0	0	0
WWTP Loan Interest	162,482		(162,482)	166,007	83,003	83,003	(83,004)
Loan-WWTP CDA Bond	146,500		(146,500)	143,000	0	0	(143,000)
General Fund Loan Payments	0		0	0	0	0	0
<b>Total Debt Service</b>	<b>308,982</b>	<b>0</b>	<b>(308,982)</b>	<b>309,007</b>	<b>83,003</b>	<b>83,003</b>	<b>(226,004)</b>
<b>Capital Improvement</b>							
Special Project Funding	0		0	250,000	0	0	(250,000)
Contingency	20,500		(20,500)	10,000	0	0	(10,000)
Bay Restoration Fund Payment	101,232		(101,232)	101,232	50,288	25,110	(50,944)
CIP Reserves	0.00		0	65,517.74	0	0	(65,518)
<b>Total Capital Improvement</b>	<b>121,732.00</b>	<b>0</b>	<b>(121,732)</b>	<b>426,749.74</b>	<b>50,288</b>	<b>25,110</b>	<b>(376,462)</b>
<b>Total Expenses</b>	<b>1,573,526</b>	<b>0</b>	<b>(1,573,526)</b>	<b>1,663,770</b>	<b>716,716</b>	<b>427,117</b>	<b>(947,054)</b>
<b>Total Revenues</b>	<b>1,573,526</b>	<b>0</b>	<b>(1,573,526)</b>	<b>1,663,770</b>	<b>821,098</b>	<b>552,645</b>	<b>(842,672)</b>
<b>Net Income</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(0.00)</b>	<b>104,382</b>	<b>125,528</b>	<b>104,382</b>

**Town of Boonsboro**  
**Fiscal Year 2027 Budget**  
**Special Projects**

<b>Revenues</b>	<b>2027</b>
<b>Chase Six Intersection</b>	
Board of County Commissioners	204,205
FY24 State Grant (23-293)	500,000
FY23 Capital Grant (22-417)	200,000
FY25 GF Subsidy (in Restricted Funds)	200,000
FY27 GF Subsidy	55,000
<b>Total Chase Six Intersection</b>	<b>1,159,205</b>
<hr style="border: 1px solid black;"/>	
<b>Total Revenues</b>	<b>1,159,205</b>
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<b>Expenses</b>	<b>2027</b>
<b>Chase Six Intersection</b>	
Construction	1,661,324
Construction Management & Inspection	78,680
15% Contingency	249,199
<b>Total Chase Six Intersection</b>	<b>1,989,203</b>
<hr style="border: 1px solid black;"/>	
<b>Total Expenses</b>	<b>1,989,203</b>
<hr style="border: 1px solid black;"/>	
<b>Total Revenues</b>	<b>1,159,205</b>
<hr style="border: 1px solid black;"/>	
<b>Deficit/Surplus</b>	<b>-829,998</b>

**FY24 Capital Projects compiled by BMUC Chair 12/6/23**

- Reservoir replacement
- Drinking water system lead removal and replacement
- Alt. 40 waterline looping
- WRA model sewer line replacement
- WWTP Lagoon Dredging & Excavation
- Fletchers Grove well and treatment plant
- Crestview water pressure reduction and bypass
- Drinking water security system
- Utilities assets ledger
- Electronic meter reading system
- Software integration

**FY26 Priorities according to the BMUC on 2/19/25**

- ADVANCED/ZONED METERING - can be done in increments
- Chlorine Booster Pump Station
- Engineering for Master Meter
- Lead Removal & Replacement - incrementally until CY2034
- Inflow & Infiltration - Phase III

**Previously identified projects lacking funding**

Security System Upgrade	\$100,000
Alt 40 Gravity Sewer	\$1,087,867
Dean South Looping	