



**TOWN OF BOONSBORO, MARYLAND
GENERAL FUND
FISCAL YEAR 2018 BUDGET**

REVENUES	FY2016 Actual	FY2017	YTD	VARIANCE	DRAFT FY2018
TAXES					
Real Property CY Rate 0.3591	942,342	960,366	1,001,826.59	41,460.59	1,007,202
Personal Property - Incorporated	72,273	70,000	64,501.12	(5,498.88)	70,000
Personal Property - Unincorporated	4,126	1,500	3,940.15	2,440.15	2,500
Penalties & Interest	2,608	4,500	2,471.67	(2,028.33)	4,500
Less Discounts & Abatements	-12,598	-13,500	-13,385.36	114.64	-13,500
TOTAL LOCAL PROPERTY TAX & INTEREST	1,008,751	1,022,866	1,059,354.17	36,269.06	1,070,702
LICENSES & PERMITS					
Licenses & Permit - Trader	4,242	4,000	789.29	(3,210.71)	3,500
Alcohol & Beverage	536	500	(536.00)	(1,036.00)	500
TOTAL LICENSES & PERMITS	4,778	4,500	253.29	(4,246.71)	4,000
PLANNING & ZONING					
Building Permits	27,170	14,000	9,720.75	(4,279.25)	14,000
Town Permits	1,338	700	2,125.00	1,425.00	700
Zoning Use Permits	1,200	700	600.00	(100.00)	700
Legal Notices	825	1,000	140.00	(860.00)	1,000
BZA-Variances-Exceptions	2,830	900	150.00	(750.00)	750
Development Review Fees	3,165	5,000	17,054.40	12,054.40	7,500
Technology Fee	315	500	450.00	(50.00)	500
Developer Engineering Review Fees	2,194	2,500	0.00	(2,500.00)	2,500
TOTAL PLANNING & ZONING	39,037	25,300	30,240.45	4,940.45	27,650
GRANTS & SHARED TAXES					
State Shared Income Tax	360,616	315,000	202,845.75	(112,154.25)	315,000
Admissions & Amusement Tax	11,562	8,000	12,243.07	4,243.07	10,000
MD State Aid for Police Protection	28,913	30,373	22,779.75	(7,593.25)	30,373
State Shared Highway User Revenues	117,776	122,912	87,661.62	(35,250.38)	121,617
Grant - Project Open Space	140,556	204,500	140,552.51	(63,947.49)	60,000
Rev. of Lieu of Bank Share	951	950	951.04	1.04	950
Parking Fees	135	300	165.00	(135.00)	300
Elderly Housing Contribution	3,217	4,000	6,434.00	2,434.00	4,000
Hotel/Motel Tax Share	30,310	28,000	11,350.34	(16,649.66)	28,000
TOTAL GRANTS & SHARED TAX	694,036	714,035	484,983.08	(229,051.92)	570,240
SANITATION CHARGES					
Sanitation Charges (\$20/home per quarter)	(1230 hh)	(1250 hh)			(1250 hh)
Sanitation Charges (\$20/home per quarter)	76,456	100,000	73,379.00	(26,621.00)	100,000
TOTAL SANITATION CHARGES	76,456	100,000	73,379.00	(26,621.00)	100,000
OTHER REVENUE					
Interest & Dividends	21,033	12,000	2,829.20	(9,170.80)	15,000
Park/Rental Income	11,265	8,000	5,625.00	(2,375.00)	9,500
Cable Television Fees	22,282	21,000	11,011.71	(9,988.29)	21,000
Notes Receivable	0	0	0.00	-	0
Miscellaneous Income	12,816	500	7.32	(492.68)	500
TOTAL OTHER REVENUES	67,396	41,500	19,473.23	(22,026.77)	46,000
Prior Year Reserves Avail for Current Year Expenses	0	120,050	0.00	(120,050.00)	
TOTAL ALL REVENUES	1,927,401	\$2,028,251	1,667,683.22	(360,567.78)	1,818,592

EXPENSES	FY2016	FY2017	FY2017 YTD	Variance	DRAFT FY18
MAYOR & COUNCIL					
Mayor Salary	3,600	3,600	2,700.00	(900.00)	3,600
Council Salary	7,200	7,200	5,100.00	2,100.00	7,200
Contributions/Donations	1,550	1,000	400.00	(600.00)	1,000
MML Dues	3,340	3,220	3,464.18	244.18	3,500
MML Meetings Educational Stipend	3,392	8,400	691.00	(7,709.00)	8,400
Convention Expense	0	0	0.00	-	0
TOTAL MAYOR & COUNCIL	19,082	23,420	12,355.18	(11,064.82)	23,700
ADMINISTRATION					
Salaries - Administration	112,638	94,752	57,061.62	(37,690.38)	97,000
Treasurer	1,000	1,000	750.00	(250.00)	1,000
Training	2,935	500	343.00	(157.00)	500
Advertising	3,824	1,500	1,481.84	(18.16)	1,500
Postage	4,531	3,500	2,182.29	(1,317.71)	3,500
Office Supplies	3,237	3,500	1,785.94	(1,714.06)	3,500
Office Equipment	1,213	750	(100.00)	(850.00)	750
Office Equipment Maintenance	7,382	4,500	6,223.72	1,723.72	4,500
Telephone	5,374	4,500	4,011.73	488.27	4,500
TOTAL ADMINISTRATION	142,134	114,502	73,740.14	(40,761.86)	116,750
ELECTIONS					
Operating Expenses	1,069	0	0.00	-	300
TOTAL ELECTIONS	1,069	0	0.00	-	300
	FY2016	FY17	FY2017 YTD	Variance	FY18
LEGAL & AUDIT					
Attorney Fees	3,690	10,000	7,105.00	(2,895.00)	10,000
Audit Services	6,200	8,800	6,333.34	(2,466.66)	8,800
Retirement Administration	927	750	740.00	(10.00)	750
TOTAL LEGAL & AUDIT	10,817	19,550	14,178.34	(5,371.66)	19,550
PLANNING, ZONING & ENGINEERING					
P&Z Meeting Expense	830	1,000	320.00	(680.00)	1,000
Planning, Zoning & Engineering Supplies	0	1,000	0.00	(1,000.00)	1,000
Legal Notices	1,092	900	487.31	(412.69)	900
Bldg Permits-County (75%)	17,233	10,500	6,337.29	(4,162.71)	10,500
Planning, Zoning & Engineering Miscellaneous	550	700	265.83	(434.17)	700
GIS Implementation	400	400	0.00	(400.00)	400
TOTAL PLANNING, ZONING, & ENGINEERING	20,105	14,500	7,410.43	(7,089.57)	14,500
ECONOMIC DEVELOPMENT COMMISSION					
Meetings	718	1,600	974.00	(626.00)	1,500
Sponsorships-Business Support	1,508	7,870	3,273.18	(4,596.82)	8,050
Revitalization Support	7,752	7,150	514.51	(6,635.49)	8,000
MML Main Street	725	1,600	1,250.41	(349.59)	1,650
TOTAL EDC	10,703	18,220	6,012.10	(12,207.90)	19,200
ENVIRONMENTAL COMMISSION					
Meetings	710	1,200	310.00	(890.00)	1,200
Special Projects	4,706	7,000	1,401.25	(5,598.75)	7,000
Miscellaneous Expenses	0	600	169.58	(430.42)	600
Public Education	30	1,200	1,136.00	(64.00)	1,200
Total Environmental Commission	5,446	10,000	3,016.83	(6,983.17)	10,000

	FY2016	FY2017	FY2017 YTD	Variance	DRAFT FY18	
PUBLIC SAFETY						
Public Safety Comm-Meeting Expense	520	700	270.00	(430.00)	700	
Night Out Program	1,568	1,250	226.23	(1,023.77)	1,250	
Ambulance Service Contribution	21,000	22,000	11,000.00	(11,000.00)	23,000	
Fire Department Contribution	21,000	22,000	11,000.00	(11,000.00)	23,000	
Fire Hydrants	11,450	7,000	7,120.00	120.00	7,000	
PSC Special Projects	-	2,500	0.00	-	2,500	
TOTAL PUBLIC SAFETY	55,538	55,450	29,616.23	(25,833.77)	57,450	
PUBLIC WORKS						
Salaries for Public Utilities	65,861	55,000	43,892.91	(11,107.09)	65,000	
Overtime for Public Utilities	4,508	4,000	3,085.41	(914.59)	4,000	
Special OT	9,283	6,000	7,905.68	1,905.68		
Uniforms	2,173	3,500	894.04	(2,605.96)	2,000	
Cell Phones	4,067	3,000	2,148.99	(851.01)	3,000	
HIGHWAY & STREETS						
Vehicle Maintenance & Repair	23,627	17,000	3,977.76	(13,022.24)	10,000	
Vehicle Gas	8,295	12,000	6,046.85	(5,953.15)	12,000	
Equipment Maintenance & Repair	6,785	10,000	6,939.85	(3,060.15)	10,000	
Small Equipment Expense	5,709	10,000	303.45	(9,696.55)	8,000	
Supplies & Materials	3,189	8,000	3,314.85	(4,685.15)	5,000	
Street Maintenance & Repair	11,835	11,000	2,274.40	(8,725.60)	12,500	
Snow Removal	60,236	10,000	13,654.10	3,654.10	11,500	
			Snow OT (Not budgeted)	4,515	3,891.32	3,891.32
			Snow Special OT (Not budgeted)	1,589	379.70	379.70
Street Lighting	53,722	50,000	41,951.40	(8,048.60)	52,000	
Street Cleaning	3,646	3,500	2,800.00	(700.00)	3,600	
Yard Debris Lot	9,049	14,000	12,272.00	(1,728.00)	8,500	
TOTAL HIGHWAY & STREETS	278,089	217,000	155,732.71	(61,267.29)	207,100	
SANITATION						
Sanitation/Recycling	166,224	170,000	121,402.69	(48,597.31)	170,000	
TOTAL SANITATION	166,224	170,000	121,402.69	(48,597.31)	170,000	
MUNICIPAL BUILDINGS AND GROUNDS						
Maintenance Buildings	19,795	15,000	13,905.49	(1,094.51)	15,000	
Maintenance Grounds	31,725	25,000	20,164.29	(4,835.71)	25,000	
Heating	5,379	10,000	3,776.07	(6,223.93)	10,000	
Electric	18,355	9,000	11,479.95	2,479.95	9,000	
TOTAL BUILDINGS AND GROUNDS	75,254	59,000	49,325.80	(9,674.20)	59,000	
PARKS, RECREATION AND EVENTS						
Park Facilities Maintenance	13,907	12,000	6,547.19	(5,452.81)	10,000	
Park Grounds Maintenance	21,678	13,000	14,800.19	1,800.19	15,000	
Park Equipment	1,040	7,500	(34.48)	(7,534.48)	5,000	
Park Board Meetings	770	770	390.00	(380.00)	770	
EVENTS						
Green Fest	-150	1,000	75.00	(925.00)	1,000	
Concerts	2,191	1,500	1,879.87	379.87	1,500	
Fishing Derby	-168	1,000	(100.00)	(1,100.00)	1,000	
Independence Day Event	6,228	6,800	6,183.16	(616.84)	6,800	
Old Tyme Cmas	4,172	3,500	2,801.64	(698.36)	1,500	
Wagon Train Event	208	500	0.00	-	500	
Miscellaneous Park Events	424	250	109.99	(140.01)	250	
Movie Events					2,000	
TOTAL PARKS, RECREATION & EVENTS	50,300	47,820	32,652.56	(15,167.44)	45,320	

	FY2016	FY2017	FY2017 YTD	Variance	DRAFT FY18
MUNICIPAL POLICE DEPARTMENT					
Salaries for Police Dept	308,532	265,000	204,866.94	(60,133.06)	304,818
Overtime for Police Officers	5,257	6,000	3,690.40	(2,309.60)	3,000
Police Equipment	5,345	16,000	5,516.88	(10,483.12)	12,000
Police Fees (licenses, dues, web)	7,862	12,000	5,128.57	(6,871.43)	12,000
Police Supplies	3,160	3,000	1,105.90	(1,894.10)	3,000
Police Telephone	3,136	2,500	2,408.41	(91.59)	3,000
Police Cell Phones	2,894	3,600	2,775.00	(825.00)	3,600
Police Building Maint-Utilities	10,276	20,000	6,265.75	(13,734.25)	15,000
Police Uniforms	1,893	3,000	1,827.41	(1,172.59)	3,000
Police Training	285	2,500	300.00	(2,200.00)	2,500
Police Vehicle Maintenance	13,695	8,000	5,023.83	(2,976.17)	6,000
Police Vehicle Gas	13,631	18,000	7,361.63	(10,638.37)	18,000
Police Capital Expense (CIP)	11,951	65,000	58,389.09	(6,610.91)	0
TOTAL MUNICIPAL POLICE DEPT	387,917	424,600	304,659.81	(119,940.19)	385,918
NON-DEPARTMENTAL EXPENSES					
Property & Liability Insurance	17,076	15,000	12,755.71	(2,244.29)	15,000
Payroll Taxes & FICA	41,413	38,000	37,393.39	(606.61)	38,000
Employee Pension	41,381	40,000	34,472.21	(5,527.79)	40,000
Health/Life/STD Insurance	107,687	100,000	64,263.25	(35,736.75)	100,000
Workers Comp. Insurance	23,097	12,000	13,847.04	1,847.04	12,000
Banquet/Christmas Expenses	3,993	3,000	2,886.73	(113.27)	3,000
Contingency Fund	0	16,727	1,562.30	(15,164.70)	15,687
Misc	5,074	1,500	1,468.17	(31.83)	1,500
TOTAL NON-DEPARTMENTAL EXPENSES	239,721	226,227	168,648.80	(57,578.20)	225,187
LONG TERM CAPITAL IMPROVEMENTS	FY2016	FY2017	FY2017 YTD	Variance	FY2018
Street, drainage and overlay programs	215,000	122,912	2,600.00	(120,312.00)	121,617
National Road Heritage Museum	15,000	15,000	15,000.00	-	15,000
Shafer Park -Project Open Space	90,000	204,500	205,251.32	751.32	60,000
TOTAL LONG TERM CAP IMPROVEMENT	441,424	342,412	223,521.32	118,890.68	196,617
CAPITAL IMPROVEMENTS					
Dump Truck	77,000				
Maintenance Shop Heating	21,500				
Salt Storage Facility	40,000				
Annex Retrofit	35,000				
Backhoe	33,000				
Town Hall Building Security	10,000				
Video Cameras/License Plate Reader	12,000				
2004 F350 Truck Replacement		18,350	17,097.80	(1,252.20)	
Bobcat		6,700			
2006 Ford Escape Vehicle Replacement		50,000	Police CIP		
Video Cameras		15,000	Police CIP		
Town Hall Heating Replacement		30,000			
Utility Truck Replacement					17,500
Police Station Garage Roof					15,000
Town Tree Trimming Maintenance					15,000
Planning and Zoning Regulations Updates					40,000
TOTAL CAPITAL IMPROVEMENTS	241,580	55,050	17,097.80	(37,952.20)	87,500
DEBT SERVICE					
New Park Development Loan Payment	169,332	165,000	252,469.89	87,469.89	165,000
Mortgage wellhead protection property	15,500	15,500	15,500.00	-	15,500
Loan Interest FY15CIP	50,000	50,000	912.00	(49,088.00)	0
TOTAL DEBT SERVICE	234,832	230,500	268,881.89	38,381.89	180,500
TOTAL ALL EXPENSES	2,416,291	2,028,251	1,488,642.63	(539,608.67)	1,818,592
TOTAL REVENUES	1,927,401	2,028,251	1,667,683.22	(360,567.78)	1,818,592
EXCESS REVENUES OVER EXPENSES	-488,890	0	179,040.59		0