

**MAYOR AND COUNCIL OF BOONSBORO, MARYLAND  
ORDINANCE 2024-01;  
AN ORDINANCE to ADOPT THE FISCAL YEAR 2025 BUDGETS AND TAX RATES  
FOR THE TOWN OF BOONSBORO, MARYLAND**

**WHEREAS**, the Town of Boonsboro is a municipal corporation of the State of Maryland expressly authorized by Maryland Code Annotated, Local Government Article, Section 5-205(b)(1) to expend any municipal funds for any purpose deemed to be public and to affect the safety, health and general welfare of the municipality and its occupants; and

**WHEREAS**, the Charter of the Town of Boonsboro, Article VII, Finance prescribes the manner in which the Town shall submit, adopt and operate a budget for the fiscal year beginning July 1 and ending June 30; and

**WHEREAS**, this Ordinance is introduced for the purpose of adoption of the budget and to set the tax rates for the fiscal year beginning July 1, 2024 and ending June 30, 2025; and

**WHEREAS**, a public hearing was held on May 13, 2024 regarding the proposed budgets after notice was duly provided and advertised in a local newspaper of general circulation in the Town of Boonsboro.

**NOW THEREFORE** be it ordained by the Mayor and Council of the Town of Boonsboro that:

**Section 1. Fiscal Year 2025 Budgets.** That the Fiscal Year 2025 Budgets are hereby approved and/or as amended hereinafter, attached hereto as “Exhibit A”, providing the estimated and anticipated revenue and expenditures for the Governmental and Proprietary Funds for the period July 1, 2024 through June 30, 2025.

**Section 2. Real Property Tax Rate.** The tax rate on all real property located within the limits of the Town of Boonsboro is hereby set at \$0.3591 per \$100.00 of assessed property value. The assessed property values shall be those used for real estate tax purposes as determined by the Washington County office of the State Department of Assessments and Taxation.

**Section 3. Personal Property Tax Rate.** The tax rate applicable to personal property located within the limits of the Town of Boonsboro is hereby set at \$0.875 per \$100.00 of assessed personal property. The assessed property values shall be those used for personal property tax purposes as determined by the State Department of Assessments and Taxation.

**Section 4. Sanitation and Recycling Rates.** The sanitation and recycling rate established in the General Fund Budget shall be increased from \$25 to \$30 per quarter and charged and collected quarterly as set forth for Fiscal Year 2025.

**Section 5. Water and Sewer Fixed Fees.** The water and sewer rates established in the Water and Sewer Funds Budget shall be charged and collected quarterly as set forth for Fiscal Year 2025.

<b>Proposed Rates July 1, 2024</b>	<b>Residential</b>	<b>Commercial</b>	<b>Out of Town</b>
<b>Sewer Fixed Fee</b>	\$66.00 pe EDU	\$66.00 per EDU	----
1-18000 gallons waste water	\$9.00/1000gal	\$9.00/1000gal	----
18001+ gallons waste water	\$13.00/1000gal	\$13.00/1000gal	----
<b>Water Fixed Fee</b>	\$30.00 per EDU	\$30.00 per EDU	\$45.00
1-18000 gallons water	\$6.20/1000gal	\$6.20/1000gal	\$9.30/1000gal
18001+ gallons water	\$9.30/1000gal	\$9.30/1000gal	\$11.30/1000gal

**ATTEST:**

**BOONSBORO MAYOR AND TOWN COUNCIL:**

\_\_\_\_\_  
Bryan Wachtel, Town Clerk

\_\_\_\_\_  
Howard Long, Mayor

\_\_\_\_\_  
Anthony Nally, Assistant Mayor, Town Treasurer

\_\_\_\_\_  
Eric Kitchen, Council Member, Assistant Town Treasurer

\_\_\_\_\_  
Terri Hollingshead, Council Member

\_\_\_\_\_  
Marilee Kerns, Council Member

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Raymond Hanson, Council Member

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Ricky Weaver, Council Member

Date of Introduction: April 29, 2024

Date of Passage: May 13, 2024

Effective Date: July 1, 2024

**Town of Boonsboro**  
**Fiscal Year 2025 Budget**  
**General Fund**

To Be Added  
 Re-categorized

As Of 3/18/2024

Revenues	2025	2025	2025	2024	2024	2024	2023	2023	2023
	Budget	YTD	Variance	Budget	YTD	Variance	Budget	Actual	Variance
Local Prop Tax & Interest									
<b>Total Local Prop Tax &amp; Interest</b>	1,470,705	0	0	1,419,888	1,409,556	(10,332)	1,344,300	1,342,923	(1,377)
Licenses, Permits, & Planning									
<b>Total Licenses, Permits, &amp; Planning</b>	18,500	0	0	23,010	3,972	(19,038)	20,450	19,996	(454)
Grants & Shared Taxes									
<b>Total Grants &amp; Shared Taxes</b>	895,677	0	0	2,924,772	531,127	(2,393,645)	1,041,800	1,160,624	118,824
Sanitation Charges (1372 EDU'S)									
<b>Total Sanitation Charges</b>	164,640	0	0	138,000	70,214	(67,786)	144,100	139,540	(4,560)
Other Revenue									
<b>Total Other Revenue</b>	8,612,759	0	0	187,400	322,375	135,290	51,800	333,474	281,674
<b>Total Revenues</b>	11,162,281	0	0	4,693,070	2,337,244	(2,355,511)	2,602,450	2,996,557	394,107
<b>Expenses</b>									
Mayor And Council									
<b>Total Mayor &amp; Council</b>	87,200	0	0	79,000	67,360	(10,080)	72,800	72,126	(674)
Administration									
<b>Total Administration</b>	322,451	0	0	319,950	199,313	(120,637)	280,127	255,032	(25,095)
Elections									
<b>Total Elections</b>	0	0	0	2,500	0	(2,500)	0	0	0
Professional Services									
<b>Total Professional Services</b>	101,350	0	0	99,575	75,078	(24,498)	36,550	29,838	(6,712)
Planning & Zoning									
<b>Total Planning &amp; Zoning</b>	72,850	0	0	92,700	6,614	(86,086)	45,700	42,063	(3,637)
Economic Dev Commission									
<b>Total Economic Dev Comm</b>	59,450	0	0	37,300	24,229	(13,071)	32,100	36,303	4,203

<b>Environmental Commission</b>									
<b>Total Environmental Comm</b>	12,920	0	0	13,000	24,606	11,606	14,580	16,167	1,587
<b>Police &amp; Public Safety</b>									
<b>Total Police &amp; Public Safety</b>	722,488	0	0	803,320	419,614	(383,706)	764,210	699,777	(64,433)
<b>Highways &amp; Streets</b>									
<b>Total Highways &amp; Streets</b>	538,828	0	0	540,152	287,939	(252,213)	518,350	412,169	(106,181)
<b>Sanitation</b>									
<b>Total Sanitation</b>	270,885	0	0	200,000	138,790	(61,210)	196,012	199,737	3,725
<b>Municipal Owned Buildings</b>									
<b>Total Municipal Owned Buildings</b>	87,000	0	0	87,000	42,172	(44,828)	85,000	82,449	(2,551)
<b>Parks, Recreation, &amp; Events</b>									
<b>Total Parks, Recreation, &amp; Events</b>	81,210	0	0	83,210	45,788	(37,422)	461,710	341,452	(120,258)
<b>Non-Departmental Expense</b>									
<b>Total Non-Departmental Expense</b>	200	0	0	40,000	0	(40,000)	41,902	13,122	(28,780)
<b>Capital Improvements</b>									
<b>Total Capital Improvements</b>	8,805,449	0	0	2,340,622	300,328	(2,040,294)	53,000	82,503	29,503
<b>Debt Service</b>									
<b>Total Debt Service</b>	0	0	0	71,941	15,500	(56,441)	68,609	0	(68,609)
<b>Total Expenses</b>	11,162,281	0	0	4,810,270	1,647,331	(3,161,379)	2,670,650	2,282,737	(387,913)
<b>Total Revenues</b>	11,162,281	0	0	4,693,070	2,337,244	(2,355,826)	2,602,450	2,996,557	394,107
<b>Net Income</b>	0	0	0	(117,200)	689,913	807,113	(68,200)	713,820	782,020

**Town of Boonsboro**  
**Fiscal Year 2025 Budget**  
**Water Fund**

To Be Added

<b>Revenues</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>
Operating Revenues									
<b>Total Operating Revenues</b>	<b>1,180,380</b>	<b>0</b>	<b>(1,180,380)</b>	<b>841,318</b>	<b>465,432</b>	<b>(375,886)</b>	<b>755,318</b>	<b>848,313</b>	<b>92,995</b>
Other Revenues									
<b>Total Other Revenues</b>	<b>523,618</b>	<b>0</b>	<b>(523,618)</b>	<b>7,268,020</b>	<b>364,276</b>	<b>(6,903,744)</b>	<b>5,151,600</b>	<b>301,462</b>	<b>(4,850,138)</b>
<b>Total Revenues</b>	<b>1,703,998</b>	<b>0</b>	<b>(1,703,998)</b>	<b>8,109,338</b>	<b>829,708</b>	<b>(7,279,630)</b>	<b>5,906,918</b>	<b>1,149,775</b>	<b>(4,757,143)</b>
<b>Expenses</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>
Administrative Salary									
<b>Total Administrative Salary</b>	<b>203,646</b>	<b>0</b>	<b>(203,646)</b>	<b>153,500</b>	<b>113,220</b>	<b>(40,280)</b>	<b>133,962</b>	<b>151,981</b>	<b>18,019</b>
Operations Salary									
<b>Total Operations Salary</b>	<b>411,092</b>	<b>0</b>	<b>(411,092)</b>	<b>359,756</b>	<b>267,812</b>	<b>(91,944)</b>	<b>340,250</b>	<b>318,751</b>	<b>(21,499)</b>
Administrative Expenses									
<b>Total Administrative Expenses</b>	<b>53,530</b>	<b>0</b>	<b>(53,530)</b>	<b>58,200</b>	<b>32,985</b>	<b>(25,215)</b>	<b>50,632</b>	<b>70,057</b>	<b>19,425</b>
Maintenance Expenses									
<b>Total Maintenance Expenses</b>	<b>227,300</b>	<b>0</b>	<b>(227,300)</b>	<b>256,875</b>	<b>187,583</b>	<b>(69,292)</b>	<b>212,400</b>	<b>199,730</b>	<b>(12,670)</b>
Debt Service									
<b>Total Debt Service</b>	<b>214,160</b>	<b>0</b>	<b>(214,160)</b>	<b>21,404</b>	<b>21,096</b>	<b>(308)</b>	<b>21,404</b>	<b>21,773</b>	<b>369</b>
Capital Improvement									
<b>Total Capital Improvement</b>	<b>594,270</b>	<b>0</b>	<b>(594,270)</b>	<b>7,291,003</b>	<b>27,875</b>	<b>(7,263,128)</b>	<b>5,191,670</b>	<b>296,518</b>	<b>(4,895,152)</b>
<b>Total Expenses</b>	<b>1,703,998</b>	<b>0</b>	<b>(1,703,998)</b>	<b>8,140,738</b>	<b>650,571</b>	<b>(7,490,167)</b>	<b>5,950,318</b>	<b>1,058,810</b>	<b>(4,891,508)</b>
<b>Total Revenues</b>	<b>1,703,998</b>	<b>0</b>	<b>(1,703,998)</b>	<b>8,109,338</b>	<b>829,708</b>	<b>(7,279,630)</b>	<b>5,906,918</b>	<b>1,149,775</b>	<b>(4,757,143)</b>
<b>Net Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(31,400)</b>	<b>179,137</b>	<b>210,537</b>	<b>(43,400)</b>	<b>90,965</b>	<b>134,365</b>

**Town of Boonsboro**  
**Fiscal Year 2025 Budget**  
**Sewer Fund**

To Be Added

<b>Revenues</b>	<b>2025 Budget</b>	<b>2025 YTD</b>	<b>2025 Variance</b>	<b>2024 Budget</b>	<b>2024 YTD</b>	<b>2024 Variance</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2023 Variance</b>
Operating Revenues									
<b>Total Operating Revenues</b>	1,715,244	0	(1,715,244)	1,211,650	663,386	(548,264)	1,208,000	1,222,349	14,349
Other Revenues									
<b>Total Other Revenues</b>	0	0	0	1,913,000	407,490	(1,505,510)	1,033,109	657,270	(375,839)
<b>Total Revenues</b>	1,715,244	0	(1,715,244)	3,124,650	1,070,876	(2,053,774)	2,241,109	1,879,619	(361,490)
<b>Expenses</b>	<b>2025 Budget</b>	<b>2025 YTD</b>	<b>2025 Variance</b>	<b>2024 Budget</b>	<b>2024 YTD</b>	<b>2024 Variance</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2023 Variance</b>
Administrative Salary									
<b>Total Administrative Salary Expenses</b>	122,596	0	(122,596)	96,100	68,715	(27,385)	99,308	85,037	(14,271)
Operations Salary									
<b>Total Operations Salary Expenses</b>	283,245	0	(283,245)	240,084	176,974	(63,110)	227,500	220,719	(6,781)
Administrative Expenses									
<b>Total Administrative Expenses</b>	53,575	0	(53,575)	63,200	32,388	(30,812)	57,632	44,729	(12,903)
Operating Expenses									
<b>Total Operating Expenses</b>	361,300	0	(361,300)	440,300	276,034	(164,266)	521,801	479,399	(42,402)
Debt Service									
<b>Total Debt Service</b>	659,177	0	(659,177)	314,908	316,873	1,965	317,668	309,173	(8,495)
Capital Improvement									
<b>Total Capital Improvement</b>	235,351	0	(235,351)	1,987,858	1,692,171	(295,687)	1,035,000	534,368	(500,632)
<b>Total Expenses</b>	1,715,244	0	(1,715,244)	3,142,450	2,563,156	(579,294)	2,258,909	1,673,426	(585,483)
<b>Total Revenues</b>	1,715,244	0	(1,715,244)	3,124,650	1,070,876	(2,053,774)	2,241,109	1,879,619	(361,490)
<b>Net Income</b>	0	0	0	(17,800)	(1,492,280)	(1,474,480)	(17,800)	206,193	223,993

**Town of Boonsboro**  
**Fiscal Year 2025 Budget**  
**Special Projects**

321,660 General Fund Subsidy  
100,000 Sewer Fund Subsidy  
250,652 Water Fund Subsidy  
672,312 Total Other Fund Subsidy

<b>Revenues</b>	<b>2025</b>	
<b>(Estimated Cost) Reservoir Replacement</b>	11,000,000	
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	Being Handled by Eric & Tony
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 State Senate Capital Budget	1,500,000	
FY25 State Senate Capital Budget	300,000	Getting Clarification on Use
Washington County Commissioners Possible Funds	350,000	
Reservoir General Fund Subsidy	121,660	
Reservoir Replacement Loan	3,030,933	
<b>Total Reservoir Replacement</b>	<b>11,000,000</b>	
<b>Sludge Dewatering Press</b>	100,000	
Dewatering Press Funding #1		
Dewatering Press Funding #2		
Dewatering Press Funding #3		
Dewatering Press Funding #4		
Dewatering Press Funding #5		
Dewatering Press Sewer Fund Subsidy	100,000	Additional Fencing
<b>Total Sludge Dewatering Press</b>	<b>100,000</b>	
<b>Crestview Water Pressure</b>	1,200,000	
ARC-#	200,000	
Crestview Water Pressure Funding #2		
Crestview Water Pressure Funding #3		
Crestview Water Pressure Funding #4		
Possible Crestview Pressure Loan	792,979	
Crestview Water Pressure Water Fund Subsidy	225,652	
<b>Total Crestview Water Pressure</b>	<b>1,218,631</b>	
<b>Chase Six Intersection</b>	850,000	
Board of County Commissioners	520,000	Reimbursement Based
FY24 State Grant (Non-Matching)	500,000	Reimbursement Based
Chase Six Funding #3		
Chase Six Funding #4		
Chase Six Funding #5		
Chase Six General Fund Subsidy	200,000	Purchase McIlwe Home
<b>Total Chase Six Intersection</b>	<b>1,220,000</b>	

<b>Lead Pipe Inventory</b>	72,654	
Lead Pipe Inventory Water Fund Subsidy	25,000	
<b>Total Lead Pipe Inventory</b>	<b>25,000</b>	
<b>Shafer Park Well</b>		
	256,179	
ARC-16 (50% Match)	100,000	Reimbursement Based
Keedysville Contribution	40,989	16% of Project Cost
Shafer Park Well Funding #3	73,990	
Shafer Park Well Funding #4	12,708	
Shafer Park Well Funding #5	-62,497	
Shafer Park Well General Fund Subsidy	-50,000	
<b>Total Shafer Park Well</b>	<b>115,190</b>	
<b>Security System Upgrade (Not Yet Fully Funded)</b>		
	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		
<b>Total Security System Upgrade</b>	<b>0</b>	
<b>(Estimated Cost) Alt.40 Gravity Sewer</b>		
	1,400,000	
Senator Corderman Bond	500,000	
Alt.40 Gravity Sewer Funding #2		
Alt.40 Gravity Sewer Funding #3		
Alt.40 Gravity Sewer Funding #4		
Alt.40 Gravity Sewer Funding #5		
Alt. 40 Gravity Sewer Sewer Fund Subsidy		
<b>Total Alt. 40 Gravity Sewer</b>	<b>500,000</b>	
<b>Dean South Looping</b>		
	20,000	
Dean South Looping Funding #1		
Dean South Looping Funding #2		
Dean South Looping Funding #3		
Dean South Looping Funding #4		
Dean South Looping Funding #5		
Dean South Looping General Fund Subsidy		
<b>Total Dean South Looping</b>	<b>0</b>	
<b>Total Revenues</b>	<b>14,178,821</b>	
<b>Expenses</b>	<b>2025</b>	
<b>Reservoir Replacement</b>	11,000,000	
Reservoir Expense #1		
Reservoir Expense #2		



Reservoir Expense #3	
Reservoir Expense #4	
Reservoir Expense #5	
<b>Total Reservoir Replacement</b>	<b>0</b>

<b>Sludge Dewatering Press</b>	100,000
Dewatering Press Expense #1	
Dewatering Press Expense #2	
Dewatering Press Expense #3	
Dewatering Press Expense #4	
Dewatering Press Expense #5	
<b>Total Sludge Dewatering Press</b>	<b>0</b>

<b>Crestview Water Pressure</b>	1,200,000
Construction Costs	1,136,896
Crestview Water Pressure Expense #2	
Crestview Water Pressure Expense #3	
Crestview Water Pressure Expense #4	
Crestview Water Pressure Expense #5	
<b>Total Crestview Water Pressure</b>	<b>1,136,896</b>

<b>Dean South/Chase Six Intersection</b>	850,000
Chase Six Expense #1	
Chase Six Expense #2	
Chase Six Expense #3	
Chase Six Expense #4	
Chase Six Expense #5	
<b>Total Dean South/Chase Six Intersection</b>	<b>0</b>

<b>Lead Pipe Inventory</b>	72,654
Lead Pipe Inventory Expense #1	
<b>Total Lead Pipe Inventory</b>	<b>0</b>

<b>Shafer Park Well</b>	256,179
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	
<b>Total Shafer Park Well</b>	<b>0</b>

<b>Security System Upgrade</b>	100,000
Security System Updrage Expense #1	
Security System Updrage Expense #2	
Security System Updrage Expense #3	
Security System Updrage Expense #4	
Security System Updrage Expense #5	
Security System Updrage General Fund Subsidy	

<b>Total Security System Upgrade</b>	<b>0</b>
<b>Alt.40 Gravity Sewer</b>	500,000
Alt.40 Gravity Sewer Expense #1	
Alt.40 Gravity Sewer Expense #2	
Alt.40 Gravity Sewer Expense #3	
Alt.40 Gravity Sewer Expense #4	
Alt.40 Gravity Sewer Expense #5	
<b>Total Security System Upgrade</b>	<b>0</b>
<b>Dean South Looping</b>	20,000
Dean South Looping Expense #1	
Dean South Looping Expense #2	
Dean South Looping Expense #3	
Dean South Looping Expense #4	
Dean South Looping Expense #5	
Dean South Looping General Fund Subsidy	
<b>Total Dean South Looping</b>	<b>0</b>
<b>Total Expenses</b>	<b>1,136,896</b>
<b>Total Revenues</b>	<b>14,178,821</b>
<b>Deficit/Surplus</b>	<b>14,178,821</b>

**Town of Boonsboro**  
**Fiscal Year 2025 Budget**  
**General Fund**

To Be Added  
 Re-categorized

As Of 3/18/2024

<b>Revenues</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Local Prop Tax &amp; Interest</b>									
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)
<b>Total Local Prop Tax &amp; Interest</b>	<b>1,470,705</b>	<b>0</b>	<b>0</b>	<b>1,419,888</b>	<b>1,409,556</b>	<b>(10,332)</b>	<b>1,344,300</b>	<b>1,342,923</b>	<b>(1,377)</b>
<b>Licenses, Permits, &amp; Planning</b>									
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)
<b>Total Licenses, Permits, &amp; Planning</b>	<b>18,500</b>	<b>0</b>	<b>0</b>	<b>23,010</b>	<b>3,972</b>	<b>(19,038)</b>	<b>20,450</b>	<b>19,996</b>	<b>(454)</b>
<b>Grants &amp; Shared Taxes</b>									
State Shared & Local Inc Tax	500,000			385,000	382,142	(2,858)	385,000	589,897	204,897
Taxes - Admissions & Amusement	22,000			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	35,000			25,000	20,573	(4,427)	25,000	42,490	17,490
<b>Total Grants &amp; Shared Taxes</b>	<b>895,677</b>	<b>0</b>	<b>0</b>	<b>2,924,772</b>	<b>531,127</b>	<b>(2,393,645)</b>	<b>1,041,800</b>	<b>1,160,624</b>	<b>118,824</b>
<b>Sanitation Charges (1372 EDU'S)</b>									
<b>Total Sanitation Charges</b>	<b>164,640</b>	<b>0</b>	<b>0</b>	<b>138,000</b>	<b>70,214</b>	<b>(67,786)</b>	<b>144,100</b>	<b>139,540</b>	<b>(4,560)</b>
<b>Other Revenue</b>									
American Rescue Plan	2,213,789			0	0	0	0	0	0
Grants- See SP Sheet for Detail	6,270,000								
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			2,800	2,485	0	2,800	2,800	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
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
<b>Total Other Revenue</b>	<b>8,612,759</b>	<b>0</b>	<b>0</b>	<b>187,400</b>	<b>322,375</b>	<b>135,290</b>	<b>51,800</b>	<b>333,474</b>	<b>281,674</b>

<b>Total Revenues</b>	<b>11,162,281</b>	<b>0</b>	<b>0</b>	<b>4,693,070</b>	<b>2,337,244</b>	<b>(2,355,511)</b>	<b>2,602,450</b>	<b>2,996,557</b>	<b>394,107</b>
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<b>Expenses</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
<b>Mayor And Council</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
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			1,000	1,000	1,000	1,000	1,000	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			25,000	25,000	0	25,000	25,000	0
Fire Department Contribution	28,000			25,000	25,000	0	25,000	25,000	0
<b>Total Mayor &amp; Council</b>	<b>87,200</b>	<b>0</b>	<b>0</b>	<b>79,000</b>	<b>67,360</b>	<b>(10,080)</b>	<b>72,800</b>	<b>72,126</b>	<b>(674)</b>

<b>Administration</b>									
Town Manager - Salary	52,943			46,000	33,069	(12,931)	44,000	37,397	(6,603)
Town Clerk - Salary	32,311			29,000	19,266	(9,734)	26,000	26,279	279
Town Planner - Salary	45,429			60,000	28,948	(31,052)	46,000	38,659	(7,341)
Office Manager - Salary	32,168			35,000	22,722	(12,278)	34,000	31,215	(2,785)
Payroll Processing Fee	3,300			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	7,000			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)
<b>Total Administration</b>	<b>322,451</b>	<b>0</b>	<b>0</b>	<b>319,950</b>	<b>199,313</b>	<b>(120,637)</b>	<b>280,127</b>	<b>255,032</b>	<b>(25,095)</b>

<b>Elections</b>									
Election Expenses	0	0		2,500	0	(2,500)	0	0	0
<b>Total Elections</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>(2,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Professional Services</b>									
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			48,000	48,000		0	0	0
Retirement Administration	2,100			2,075	1,928	(148)	1,800	1,767	(34)
<b>Total Professional Services</b>	<b>101,350</b>	<b>0</b>	<b>0</b>	<b>99,575</b>	<b>75,078</b>	<b>(24,498)</b>	<b>36,550</b>	<b>29,838</b>	<b>(6,712)</b>

<b>Planning &amp; Zoning</b>									
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
<b>Total Planning &amp; Zoning</b>	<b>72,850</b>	<b>0</b>	<b>0</b>	<b>92,700</b>	<b>6,614</b>	<b>(86,086)</b>	<b>45,700</b>	<b>42,063</b>	<b>(3,637)</b>

<b>Economic Dev Commission</b>									
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								
<b>Total Economic Dev Comm</b>	<b>59,450</b>	<b>0</b>	<b>0</b>	<b>37,300</b>	<b>24,229</b>	<b>(13,071)</b>	<b>32,100</b>	<b>36,303</b>	<b>4,203</b>

<b>Environmental Commission</b>									
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
<b>Total Environmental Comm</b>	<b>12,920</b>	<b>0</b>	<b>0</b>	<b>13,000</b>	<b>24,606</b>	<b>11,606</b>	<b>14,580</b>	<b>16,167</b>	<b>1,587</b>

<b>Police &amp; Public Safety</b>									
Police Chief - Salary	93,063			90,000	57,524	(32,476)	86,000	78,538	(7,462)
Police Admin Specialist-Salary	46,138			43,000	28,476	(14,524)	40,000	40,853	853
Police Officer - Salary	214,762			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	12,000			10,000	10,303	303	8,000	11,114	3,114
Police Dept Uniforms	4,000			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	1,500			1,800	1,475	(325)	1,500	2,075	575
Police Dept Training	6,000			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			1,000	1,000	0	1,000	1,000	0
Police Dept Contingency	25,000			25,000	2,178	(22,822)	50,000	10,890	(39,110)
<b>Total Police &amp; Public Safety</b>	<b>722,488</b>	<b>0</b>	<b>0</b>	<b>803,320</b>	<b>419,614</b>	<b>(383,706)</b>	<b>764,210</b>	<b>699,777</b>	<b>(64,433)</b>

<b>Highways &amp; Streets</b>									
Public Works - Salary	128,448			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	17,280			0	0		0	0	
Payroll Taxes & FICA - PW	13,000			13,700	7,406	(6,294)	11,250	9,741	(1,509)
Employee Pension - PW	9,000			10,660	8,128	(2,532)	8,500	8,730	230
Health/Life/STD Insur - PW	90,000			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	20,000			25,000	6,775	(18,225)	25,000	16,265	(8,735)
Vehicle Maint & Repair	20,000			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	14,500			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			New Line Item	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			20,000	20,000	0	19,000	19,000	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)
<b>Total Highways &amp; Streets</b>	<b>538,828</b>	<b>0</b>	<b>0</b>	<b>540,152</b>	<b>287,939</b>	<b>(252,213)</b>	<b>518,350</b>	<b>412,169</b>	<b>(106,181)</b>

<b>Sanitation</b>									
Sanitation/Recycling (New Vendor J&J)	210,885			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)
<b>Total Sanitation</b>	<b>270,885</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>138,790</b>	<b>(61,210)</b>	<b>196,012</b>	<b>199,737</b>	<b>3,725</b>

<b>Municipal Owned Buildings</b>									
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)
<b>Total Municipal Owned Buildings</b>	<b>87,000</b>	<b>0</b>	<b>0</b>	<b>87,000</b>	<b>42,172</b>	<b>(44,828)</b>	<b>85,000</b>	<b>82,449</b>	<b>(2,551)</b>

<b>Parks, Recreation, &amp; Events</b>									
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)
<b>Total Parks, Recreation, &amp; Events</b>	<b>81,210</b>	<b>0</b>	<b>0</b>	<b>83,210</b>	<b>45,788</b>	<b>(37,422)</b>	<b>461,710</b>	<b>341,452</b>	<b>(120,258)</b>

<b>Non-Departmental Expense</b>									
Contingency Fund	200			40,000	0	(40,000)	41,902	13,122	(28,780)
<b>Total Non-Departmental Expense</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>(40,000)</b>	<b>41,902</b>	<b>13,122</b>	<b>(28,780)</b>

<b>Capital Improvements</b>									
American Resuce Plan	2,213,789								
Special Projects Grant Spending- See SP Sheet	6,270,000								
Special Projects Funding (Reservoir)	321,660								
<b>Total Capital Improvements</b>	<b>8,805,449</b>	<b>0</b>	<b>0</b>	<b>2,340,622</b>	<b>300,328</b>	<b>(2,040,294)</b>	<b>53,000</b>	<b>82,503</b>	<b>29,503</b>

<b>Debt Service</b>									
Reserve Funds	0			56,441	0	(56,441)	0	0	0
<b>Total Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,941</b>	<b>15,500</b>	<b>(56,441)</b>	<b>68,609</b>	<b>0</b>	<b>(68,609)</b>

<b>Total Expenses</b>	11,162,281	0	0	4,810,270	1,647,331	(3,161,379)	2,670,650	2,282,737	(387,913)
<b>Total Revenues</b>	11,162,281	0	0	4,693,070	2,337,244	(2,355,826)	2,602,450	2,996,557	394,107
<b>Net Income</b>	0	0	0	(117,200)	689,913	807,113	(68,200)	713,820	782,020



**Town of Boonsboro**  
**Fiscal Year 2025 Budget**  
**Water Fund**

To Be Added

<b>Revenues</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
<b>Operating Revenues</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>
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
<b>Total Operating Revenues</b>	<b>1,180,380</b>	<b>0</b>	<b>(1,180,380)</b>	<b>841,318</b>	<b>465,432</b>	<b>(375,886)</b>	<b>755,318</b>	<b>848,313</b>	<b>92,995</b>
<b>Other Revenues</b>									
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/User Fees	343,618			0	0	0	0	0	0
<b>Total Other Revenues</b>	<b>523,618</b>	<b>0</b>	<b>(523,618)</b>	<b>7,268,020</b>	<b>364,276</b>	<b>(6,903,744)</b>	<b>5,151,600</b>	<b>301,462</b>	<b>(4,850,138)</b>
<b>Total Revenues</b>	<b>1,703,998</b>	<b>0</b>	<b>(1,703,998)</b>	<b>8,109,338</b>	<b>829,708</b>	<b>(7,279,630)</b>	<b>5,906,918</b>	<b>1,149,775</b>	<b>(4,757,143)</b>
<b>Expenses</b>									
<b>Administrative Salary</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>
Salaries - Administrative	129,388			95,000	69,497	(25,503)	90,000	97,948	7,948
Payroll Taxes - Administrative	12,458			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	11,400			7,000	6,044	(956)	5,730	5,303	(427)
<b>Total Administrative Salary</b>	<b>203,646</b>	<b>0</b>	<b>(203,646)</b>	<b>153,500</b>	<b>113,220</b>	<b>(40,280)</b>	<b>133,962</b>	<b>151,981</b>	<b>18,019</b>
<b>Operations Salary</b>									
Salaries - Operations	239,992			223,650	144,323	(79,327)	213,000	185,189	(27,811)
Salaries - OT Operations (1.5x)	14,400			11,000	12,000	1,000	11,000	12,000	1,000
Salaries - SpOT Operations (2x)	7,200			6,000	6,000	0	6,000	6,000	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	18,500			16,000	15,786	(214)	14,700	8,891	(5,809)
<b>Total Operations Salary</b>	<b>411,092</b>	<b>0</b>	<b>(411,092)</b>	<b>359,756</b>	<b>267,812</b>	<b>(91,944)</b>	<b>340,250</b>	<b>318,751</b>	<b>(21,499)</b>
<b>Administrative Expenses</b>									
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	3,000			6,000	0	(6,000)	7,000	0	(7,000)
Advertising	500			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								

<b>Total Administrative Expenses</b>	<b>53,530</b>	<b>0</b>	<b>(53,530)</b>	<b>58,200</b>	<b>32,985</b>	<b>(25,215)</b>	<b>50,632</b>	<b>70,057</b>	<b>19,425</b>
<b>Maintenance Expenses</b>									
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			1,000	1,000	0	1,000	1,000	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			5,000	5,000	0	5,000	5,000	0
Major Equipment Expense	15,000			43,375	21,873	(21,502)	5,000	10,886	5,886
Annual Leak Detection Expense	7,500			6,400	6,400	0	6,400	6,400	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			2,000	2,000		2,000	2,000	
Annual Water Meter Replacements	25,000			13,000	12,980	(20)	12,000	12,000	0
<b>Total Maintenance Expenses</b>	<b>227,300</b>	<b>0</b>	<b>(227,300)</b>	<b>256,875</b>	<b>187,583</b>	<b>(69,292)</b>	<b>212,400</b>	<b>199,730</b>	<b>(12,670)</b>
<b>Debt Service</b>									
Loan Interest Alt40 Waterline	1,070			789	1,297	508	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	192,729								
<b>Total Debt Service</b>	<b>214,160</b>	<b>0</b>	<b>(214,160)</b>	<b>21,404</b>	<b>21,096</b>	<b>(308)</b>	<b>21,404</b>	<b>21,773</b>	<b>369</b>
<b>Capital Improvement</b>									
Special Projects Funding	250,652			0	0	0	0	35,664	35,664
Special Projects Funding/WF User Fees	343,618			0	0	0	0	0	0
Contingency Fund	0			33,983	1,000	(32,983)	193,670	0	(193,670)
<b>Total Capital Improvement</b>	<b>594,270</b>	<b>0</b>	<b>(594,270)</b>	<b>7,291,003</b>	<b>27,875</b>	<b>(7,263,128)</b>	<b>5,191,670</b>	<b>296,518</b>	<b>(4,895,152)</b>
<b>Total Expenses</b>	<b>1,703,998</b>	<b>0</b>	<b>(1,703,998)</b>	<b>8,140,738</b>	<b>650,571</b>	<b>(7,490,167)</b>	<b>5,950,318</b>	<b>1,058,810</b>	<b>(4,891,508)</b>
<b>Total Revenues</b>	<b>1,703,998</b>	<b>0</b>	<b>(1,703,998)</b>	<b>8,109,338</b>	<b>829,708</b>	<b>(7,279,630)</b>	<b>5,906,918</b>	<b>1,149,775</b>	<b>(4,757,143)</b>
<b>Net Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(31,400)</b>	<b>179,137</b>	<b>210,537</b>	<b>(43,400)</b>	<b>90,965</b>	<b>134,365</b>

**Town of Boonsboro**  
**Fiscal Year 2025 Budget**  
**Sewer Fund**

To Be Added

<b>Revenues</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
<b>Operating Revenues</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
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 (\$15,500/each)	356,500			0	0	0	15,500	15,500	0
Interest Income	15,000			19,650	6,737	(12,913)	500	10,217	9,717
<b>Total Operating Revenues</b>	<b>1,715,244</b>	<b>0</b>	<b>(1,715,244)</b>	<b>1,211,650</b>	<b>663,386</b>	<b>(548,264)</b>	<b>1,208,000</b>	<b>1,222,349</b>	<b>14,349</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>1,913,000</b>	<b>407,490</b>	<b>(1,505,510)</b>	<b>1,033,109</b>	<b>657,270</b>	<b>(375,839)</b>
<b>Total Revenues</b>	<b>1,715,244</b>	<b>0</b>	<b>(1,715,244)</b>	<b>3,124,650</b>	<b>1,070,876</b>	<b>(2,053,774)</b>	<b>2,241,109</b>	<b>1,879,619</b>	<b>(361,490)</b>
<b>Expenses</b>									
<b>Administrative Salary</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Salaries - Administrative	86,259			63,000	40,464	(22,536)	60,000	54,857	(5,143)
Payroll Taxes - Administrative	6,599			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	6,038			4,500	3,466	(1,034)	13,820	4,084	(9,736)
<b>Total Administrative Salary Expenses</b>	<b>122,596</b>	<b>0</b>	<b>(122,596)</b>	<b>96,100</b>	<b>68,715</b>	<b>(27,385)</b>	<b>99,308</b>	<b>85,037</b>	<b>(14,271)</b>
<b>Operations Salary</b>									
Salaries - Operations	159,995			149,100	96,592	(52,508)	142,000	128,014	(13,986)
Salaries - OT Operations (1.5x)	12,000			10,000	10,000	0	10,000	10,000	0
Salaries - SpOT Operations (2x)	3,000			2,000	2,000	0	2,000	2,000	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	12,250			11,000	11,087	87	9,800	9,426	(374)
<b>Total Operations Salary Expenses</b>	<b>283,245</b>	<b>0</b>	<b>(283,245)</b>	<b>240,084</b>	<b>176,974</b>	<b>(63,110)</b>	<b>227,500</b>	<b>220,719</b>	<b>(6,781)</b>
<b>Administrative Expenses</b>									
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
<b>Total Administrative Expenses</b>	<b>53,575</b>	<b>0</b>	<b>(53,575)</b>	<b>63,200</b>	<b>32,388</b>	<b>(30,812)</b>	<b>57,632</b>	<b>44,729</b>	<b>(12,903)</b>
<b>Operating Expenses</b>									
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			800	800	0	800	800	0
Electricity	125,000			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			5,000	5,000	0	5,000	5,000	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)
<b>Total Operating Expenses</b>	<b>361,300</b>	<b>0</b>	<b>(361,300)</b>	<b>440,300</b>	<b>276,034</b>	<b>(164,266)</b>	<b>521,801</b>	<b>479,399</b>	<b>(42,402)</b>
<b>Debt Service</b>									
WWTP Loan Interest	169,177			171,981	171,358	(623)	0	173,590	173,590
Loan-WWTP CDA Bond	140,000			137,500	138,122	622	309,238	135,122	(174,116)
General Fund Loan Payments	350,000			5,000	0	(5,000)	500	0	(500)
<b>Total Debt Service</b>	<b>659,177</b>	<b>0</b>	<b>(659,177)</b>	<b>314,908</b>	<b>316,873</b>	<b>1,965</b>	<b>317,668</b>	<b>309,173</b>	<b>(8,495)</b>
<b>Capital Improvement</b>									
Special Project Funding	100,000			0	0	0	0	0	0
Contingency Fund	28,851			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
<b>Total Capital Improvement</b>	<b>235,351</b>	<b>0</b>	<b>(235,351)</b>	<b>1,987,858</b>	<b>1,692,171</b>	<b>(295,687)</b>	<b>1,035,000</b>	<b>534,368</b>	<b>(500,632)</b>
<b>Total Expenses</b>	<b>1,715,244</b>	<b>0</b>	<b>(1,715,244)</b>	<b>3,142,450</b>	<b>2,563,156</b>	<b>(579,294)</b>	<b>2,258,909</b>	<b>1,673,426</b>	<b>(585,483)</b>
<b>Total Revenues</b>	<b>1,715,244</b>	<b>0</b>	<b>(1,715,244)</b>	<b>3,124,650</b>	<b>1,070,876</b>	<b>(2,053,774)</b>	<b>2,241,109</b>	<b>1,879,619</b>	<b>(361,490)</b>
<b>Net Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(17,800)</b>	<b>(1,492,280)</b>	<b>(1,474,480)</b>	<b>(17,800)</b>	<b>206,193</b>	<b>223,993</b>

**Town of Boonsboro**  
**Fiscal Year 2025 Budget**  
**Special Projects**

321,660 General Fund Subsidy  
100,000 Sewer Fund Subsidy  
250,652 Water Fund Subsidy  
672,312 Total Other Fund Subsidy

<b>Revenues</b>	<b>2025</b>	
<b>(Estimated Cost) Reservoir Replacement</b>	<b>11,000,000</b>	
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	Being Handled by Eric & Tony
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 State Senate Capital Budget	1,500,000	
FY25 State Senate Capital Budget	300,000	Getting Clarification on Use
Washington County Commissioners Possible Funds	350,000	
Reservoir General Fund Subsidy	121,660	
Reservoir Replacement Loan	3,030,933	
<b>Total Reservoir Replacement</b>	<b>11,000,000</b>	
<b>Sludge Dewatering Press</b>	<b>100,000</b>	
Dewatering Press Funding #1		
Dewatering Press Funding #2		
Dewatering Press Funding #3		
Dewatering Press Funding #4		
Dewatering Press Funding #5		
Dewatering Press Sewer Fund Subsidy	100,000	Additional Fencing
<b>Total Sludge Dewatering Press</b>	<b>100,000</b>	
<b>Crestview Water Pressure</b>	<b>1,200,000</b>	
ARC-#	200,000	
Crestview Water Pressure Funding #2		
Crestview Water Pressure Funding #3		
Crestview Water Pressure Funding #4		
Possible Crestview Pressure Loan	792,979	
Crestview Water Pressure Water Fund Subsidy	225,652	
<b>Total Crestview Water Pressure</b>	<b>1,218,631</b>	
<b>Chase Six Intersection</b>	<b>850,000</b>	
Board of County Commissioners	520,000	Reimbursement Based
FY24 State Grant (Non-Matching)	500,000	Reimbursement Based
Chase Six Funding #3		
Chase Six Funding #4		
Chase Six Funding #5		
Chase Six General Fund Subsidy	200,000	Purchase McIlwe Home
<b>Total Chase Six Intersection</b>	<b>1,220,000</b>	

<b>Lead Pipe Inventory</b>	72,654	
Lead Pipe Inventory Water Fund Subsidy	25,000	
<b>Total Lead Pipe Inventory</b>	<b>25,000</b>	
<b>Shafer Park Well</b>		
	256,179	
ARC-16 (50% Match)	100,000	Reimbursement Based
Keedysville Contribution	40,989	16% of Project Cost
Shafer Park Well Funding #3	73,990	
Shafer Park Well Funding #4	12,708	
Shafer Park Well Funding #5	-62,497	
Shafer Park Well General Fund Subsidy	-50,000	
<b>Total Shafer Park Well</b>	<b>115,190</b>	
<b>Security System Upgrade (Not Yet Fully Funded)</b>		
	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		
<b>Total Security System Upgrade</b>	<b>0</b>	
<b>(Estimated Cost) Alt.40 Gravity Sewer</b>		
	1,400,000	
Senator Corderman Bond	500,000	
Alt.40 Gravity Sewer Funding #2		
Alt.40 Gravity Sewer Funding #3		
Alt.40 Gravity Sewer Funding #4		
Alt.40 Gravity Sewer Funding #5		
Alt. 40 Gravity Sewer Sewer Fund Subsidy		
<b>Total Alt. 40 Gravity Sewer</b>	<b>500,000</b>	
<b>Dean South Looping</b>		
	20,000	
Dean South Looping Funding #1		
Dean South Looping Funding #2		
Dean South Looping Funding #3		
Dean South Looping Funding #4		
Dean South Looping Funding #5		
Dean South Looping General Fund Subsidy		
<b>Total Dean South Looping</b>	<b>0</b>	
<b>Total Revenues</b>	<b>14,178,821</b>	
<b>Expenses</b>	<b>2025</b>	
<b>Reservoir Replacement</b>	11,000,000	
Reservoir Expense #1		
Reservoir Expense #2		

Reservoir Expense #3	
Reservoir Expense #4	
Reservoir Expense #5	
<b>Total Reservoir Replacement</b>	<b>0</b>

<b>Sludge Dewatering Press</b>	100,000
Dewatering Press Expense #1	
Dewatering Press Expense #2	
Dewatering Press Expense #3	
Dewatering Press Expense #4	
Dewatering Press Expense #5	
<b>Total Sludge Dewatering Press</b>	<b>0</b>

<b>Crestview Water Pressure</b>	1,200,000
Construction Costs	1,136,896
Crestview Water Pressure Expense #2	
Crestview Water Pressure Expense #3	
Crestview Water Pressure Expense #4	
Crestview Water Pressure Expense #5	
<b>Total Crestview Water Pressure</b>	<b>1,136,896</b>

<b>Dean South/Chase Six Intersection</b>	850,000
Chase Six Expense #1	
Chase Six Expense #2	
Chase Six Expense #3	
Chase Six Expense #4	
Chase Six Expense #5	
<b>Total Dean South/Chase Six Intersection</b>	<b>0</b>

<b>Lead Pipe Inventory</b>	72,654
Lead Pipe Inventory Expense #1	
<b>Total Lead Pipe Inventory</b>	<b>0</b>

<b>Shafer Park Well</b>	256,179
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	
<b>Total Shafer Park Well</b>	<b>0</b>

<b>Security System Upgrade</b>	100,000
Security System Updrage Expense #1	
Security System Updrage Expense #2	
Security System Updrage Expense #3	
Security System Updrage Expense #4	
Security System Updrage Expense #5	
Security System Updrage General Fund Subsidy	

<b>Total Security System Upgrade</b>	<b>0</b>
<b>Alt.40 Gravity Sewer</b>	500,000
Alt.40 Gravity Sewer Expense #1	
Alt.40 Gravity Sewer Expense #2	
Alt.40 Gravity Sewer Expense #3	
Alt.40 Gravity Sewer Expense #4	
Alt.40 Gravity Sewer Expense #5	
<b>Total Security System Upgrade</b>	<b>0</b>
<b>Dean South Looping</b>	20,000
Dean South Looping Expense #1	
Dean South Looping Expense #2	
Dean South Looping Expense #3	
Dean South Looping Expense #4	
Dean South Looping Expense #5	
Dean South Looping General Fund Subsidy	
<b>Total Dean South Looping</b>	<b>0</b>
<b>Total Expenses</b>	<b>1,136,896</b>
<b>Total Revenues</b>	<b>14,178,821</b>
<b>Deficit/Surplus</b>	<b>14,178,821</b>