



# THE CITY OF BRUNSWICK MARYLAND

1 WEST POTOMAC STREET · BRUNSWICK, MARYLAND 21716 · (301) 834-7500

## **FINANCE & UTILITY COMMISSION MEETING**

### **BRUNSWICK CITY HALL**

**Wednesday, March 15, 2023**

**5:00 PM**

#### Agenda

1. East E Street Water Main Project
2. City Pool and City Park Building Rates
3. Salary Scale Update, Personnel Manual Update, Salary Adjustments
4. FY2024 Budget Discussion
  - a. Tax & Vacant Property Rates
  - b. Utility Rates
  - c. COLA Increase
  - d. Draft Budget
5. FY2023 Finance Reports



February 20, 2023 Rev March 3, 2023

Mr. John Gerstner  
Town of Brunswick

Re: East E street Water Main installation

Dear Mr. Gerstner,

We are pleased to submit the following proposal for work to be performed for the Town of Brunswick. Our proposal is based on our Site visit and verbal instructions.

**E Street Water Main Install**

**\$ 88,600.00**

- Sawcut and remove the asphalt to be disposed of at the City of Brunswick (COB) facility.
- Excavate and install the new 4” Water main(440’) in the street per the design discussed during the site visit. The COB will supply all the pipe and fittings
- All spoils will be disposed in the COB facility
- GSI will provide cold patch cover until the permanent paving has been completed
- GSI will use all the COB RC6 for the backfill, if the RC6 is not available the unit price per ton will be used for all of the material imported and placed.
- Paving Profile will be 4” of 12.5mm base asphalt. The COB plans to remove all of the asphalt and replace at a later date.
- **GSI specifically excludes handling and or removal of any hazardous or contaminated materials.**
- **The replacement of the Concrete sidewalk and curb and gutter is part of the unit prices below**
- No erosion and sediment control are included.

**Unit Price as requested**

- **Import CR-6** **\$ 21.00 per Ton**
- **Sidewalk replacement per SF** **\$11.00 per SF**
- **Curb Replacement per LF** **\$47.00 per LF**

**Exclusions**

- Liability for damage to roads and streets caused by legally loaded trucks or properly operated equipment.
- Cleaning of streets, except as needed exclusively by our forces.
- Undercutting and backfilling of undercut.
- Special fills.
- Permits, fees or bonds of any sort.
- Obtaining permits.
- Fine grading to closer than ± 0.2 ft. tolerance.
- Testing of soils and materials
- Stakeout, engineering, cut sheets.
- As built surveys and drawings.
- Flushing of storm drains.
- Drying, moisture conditioning or re-handling material.
- Mud, snow or frost removal caused by winter weather conditions.
- Dust control.
- Relocation, protection or adjustment of existing utilities underground or overhead.

- Soil additives.
- Importing of material to replace unsuitable on-site materials other than specially specified.
- Sinkhole remediation.
- Temporary facilities of any kind.
- Abatement or removal of contaminated soils or handling of hazardous materials.
- Abandonment of existing wells, septic systems.
- Seeding, sodding, planting.
- Fencing.
- Work which may be added by local jurisdiction inspectors, which is supplemental to work shown on approved plans.
- Changes to plans or site conditions from the time of this bid submission.
- Onsite utilities not marked by Miss Utility that require a private locator service.
- Abatement or removal of contaminated materials or buried debris.

**Conditions**

- We must be afforded adequate access to the work area and for staging our work and storing materials.
- Prices are based on Gabe's Services' standard insurance policy.
- All work to be performed during normal daytime hours.
- Any additional work must be authorized by our office, and a price agreed upon, before commencement of same.
- Our field forces do not have authority to approve changes in work or to the contract.
- We must be notified of backcharges, in writing, no less than 24 hours in advance of backcharge and be given reasonable time and opportunity to rectify the conditions of such.
- Rough grading shall be performed one time.
- All excavated material is deemed to be suitable for use as site fill and backfill.
- All existing topsoil is deemed to be suitable for site re-spread.
- Prices good for thirty days.
- The prices herein are subject to increase when commodities involved increase more than three percent over the prices in effect at the time of submission of this bid.
- The prices quoted are contingent on being awarded a contract to perform all the listed scope items. Should a partial scope be awarded, the selected items' pricing is subject to modification.
- This proposal is to be incorporated into any agreement, pertaining to the performance of this work, between our companies.
- Any work completed by Gabe's Services or its subcontractors shall remain the property of Gabe's Services and may be re-claimed or removed at any time, if not paid within 45 days of the invoice date.
- Payment due within thirty days of monthly invoice billing.
- Payments due and unpaid shall bear interest from the date payment is due at the rate of 10% per annum. In addition, any party failing to make timely payment, shall be liable for all costs, expenses and attorneys' fees incurred by Gabe's Services, Inc. in connection with collecting any payments due and unpaid.
- Gabe's Services, Inc. reserves the right to suspend work on projects with invoices fifteen days past due.
- No retention is to be withheld

Thank you for this opportunity to earn your business. We hope to work with you at this and future endeavors.

Should you have any questions, or require additional information, please feel free to contact our office.

Sincerely,

\_\_\_\_\_  
Authorized Representative

Andrew Regan  
Project Manager

\_\_\_\_\_  
Date

## Municipal Pool Rates

	<u>2022</u>	<u>2023</u>	<u>Notes</u>
Daily Admission - Youth	\$3.00	\$3.00	No change
Daily Admission - Teen/Senior	\$4.00	\$4.00	No change
Daily Admission - Adult	\$6.00	\$6.00	No change
Season Pass - Youth	\$65.00	\$75.00	Increase of \$10
Season Pass - Teen/Senior	\$80.00	\$90.00	Increase of \$10
Season Pass - Adult	\$110.00	\$120.00	Increase of \$10
Season Pass - Two-person	\$150.00	\$160.00	Increase of \$10
Season Pass - Household (up to 4)	\$200.00	\$210.00	Increase of \$10
Household - each additional person	\$25.00	\$35.00	Increase of \$10
Swin Lessons	\$60.00	\$75.00	Increase of \$15
Private Party - 25 people & under	\$150.00	\$250.00	Increase \$100
25 people & under - out of town		\$300.00	Increase \$150
Private Party - 26-50 people	\$175.00	\$275.00	Increase \$100
26-50 people - out of town		\$325.00	Increase \$150
Private Party - 51-99 people	\$200.00	\$300.00	Increase \$100
51-99 people - out of town		\$350.00	Increase \$150



# THE CITY OF BRUNSWICK MARYLAND

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**Policy Title:** City Park Building Rental Policy and Rules & Regulations

**Effective Date:** Amended ~~March 13, 2018~~ **March 28, 2023**

**Policy Number:** 08-01

- The City Park Building is an alcohol, tobacco, and drug free facility.
- All events involving illegal activities or lewd and/or obscene conduct are strictly prohibited.
- All scheduled activities should conclude by 11pm unless specifically authorized for additional time.
- The number of attendees must not exceed the State Fire Marshall mandatory maximum (300 people for the entire facility) occupancy.
- No unauthorized fires inside or outside of the facility.
- Please help maintain this facility by observing the following:
  - Remove all decorations and tape from walls and ceiling after use.
  - Empty all trash and place in designated containers outside the back of the building.
  - Sweep the area after each use and mop if needed.
  - Return tables and chairs to storage areas after use.
  - Empty all food and drink from kitchen area and refrigerator/freezer.
  - Turn off all lights and lock all doors.
  - Do not remove any equipment from the building.
  - Do not tamper with fire safety equipment, thermostat, or ceiling fans.
  - Report any damage or necessary repairs to City Hall at 301-834-7500 Monday through Friday 8am-4:30pm. If there are problems outside of normal business hours, please contact the non-emergency dispatch number at 301-600-2071 and ask for a Brunswick Police Officer to be dispatched to the building.
- City Hall shall be responsible for administering this policy, scheduling reservations, and obtaining rental agreements.
- While every attempt will be made to accommodate recurring use by community service organizations or non-profit groups seeking a fee waiver, priority will be given to those who pay to use the facility. In general, the rental policy will be on a first come, first serve basis. All fee waivers must be approved by the City Administrator or City Clerk and the Mayor. **Director of Administration.**
- All non-profit organizations may be requested to provide a copy of their IRS status with their written request for usage of the building. Non-profit organizations are those with IRS status. Not-for-profit organizations may qualify for non-profit rates with prior approval from the City Administrator or City Clerk and the Mayor. **Director of Administration.**
- ~~The City Administrator and City Clerk~~ **Director of Administration** must approve any recurring use by non-profit or community service groups. **Recurring uses will be limited to a six months from the approval date.**



# THE CITY OF BRUNSWICK MARYLAND

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- The City Park Building may not be rented on a long-term basis by any for-profit agency unless prior approval is received from the Mayor and Council.
- \$50.00 deposits and payments are required prior to use of the building. Deposits will be refunded by check 7-14 days after the key has been returned, and the facility has been inspected. Deposits for seasonal renters for multiple dates will be collected at the start of the rental period. In the event that the key is unreturned or the condition of the building is less than satisfactory, you will forfeit your deposit. An additional deposit will be necessary to continue use of the building. If continued offenses occur, the organization or individual may not be permitted use of the building.
- The City of Brunswick reserves the right to refuse any individual/organization use of the facility if the nature of the event/activity is deemed inappropriate.
- If an event is unable to be held because of inclement weather, renters may request to hold their event on another available date or request a refund, to be approved by the ~~City Administrator and City Clerk~~ **Director of Administration**. No refunds will be given for events not held at renter's discretion.

I, \_\_\_\_\_ acknowledge that I have received and understand the above written policies, rules, and regulations of the City Park Building.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### Rental Rates

Non-Profit	½ Building	Whole Building
3 hours	<del>\$20</del> <b>\$40</b>	<del>\$50</del> <b>\$100</b>
Extra hours	<del>\$5/hour</del> <b>\$10/hour</b>	<del>\$12.50/hour</del> <b>\$25/hour</b>
All day	<del>\$50</del> <b>\$100</b>	<del>\$125</del> <b>\$250</b>
Social	½ Building	Whole Building
3 hours	<del>\$50</del> <b>\$100</b>	<del>\$125</del> <b>\$250</b>
Extra hours	<del>\$10/hour</del> <b>\$20/hour</b>	<del>\$25/hour</del> <b>\$50/hour</b>
All day	<del>\$100</del> <b>\$200</b>	<del>\$250</del> <b>\$500</b>
For Profit	½ Building	Whole Building
3 hours	<del>\$75</del> <b>\$150</b>	<del>\$187.50</del> <b>\$375</b>
Extra hours	<del>\$10/hour</del> <b>\$20/hour</b>	<del>\$25/hour</del> <b>\$50/hour</b>
All day	<del>\$150</del> <b>\$300</b>	<del>\$375</del> <b>\$750</b>

## **SECTION II: Recruitment, Selection, and Promotion**

**2.1 Notice of Vacancy:** Notice of vacancies within the classified services may be made by advertisements deemed appropriate by the City Administrator, **or designee**. If a vacancy in the classified service is to be filled through promotion, or through the use of an existing employment list, established pursuant to this section, then notice of the vacancy will not be required.

**2.2 Application:** Application for City employment will be made on forms provided by the City. Resumes, letters of reference, and other material which may assist in determining the ability of the applicant may be submitted with an application for employment.

1. All applications for employment, together with any accompanying materials, become the property of the City, and will not be returned to the applicant unless arrangements for such return are made at the time of application.
2. Applications for City employment will be retained on file ~~by the City Administrator~~ for a period of one year or for so long as the name of the applicant remains on an active employment list, whichever shall be longer.

**2.3 Medical Tests:** Applicants to whom a conditional offer of employment has been extended and current employees may be required to undergo medical tests, procedures, or examinations when the City Administrator, **or designee**, determines these are necessary for the safe performance of the employee's duties.

These will be paid for by the City and will be performed by a physician or licensed medical facility approved by the City.

**2.4 Selection:** When applicable notice requirements as provided in Paragraph 2.1 above have been met, the City Administrator, **or designee**, will provide the applications to the appropriate supervisor for review and scheduling of an interview of those individuals who meet the criteria of the vacant position. Final approval of selection will be made by the ~~Mayor and Council~~ **City Administrator, with consent of the Mayor. For certain positions deemed appropriate including but not limited to appointed personnel, department directors and deputy directors, and police officers, the final approval of selection may rest with the Mayor and Council.**

**New employees will be placed on Step 1 of the corresponding grade of the salary scale. In rare cases, a new hire may possess applicable skills or qualifications, and/or years of experience and/or service in the field, that warrant an exception. In this case, Directors may appeal for placement up to Step 4 of the salary scale. The appeal process must include approval by the Assistant City Administrator, City Administrator, and Mayor.**

**2.5 Promotional Procedure:** When vacancies occur in positions above the entry level in the classified service, the ~~Mayor and City Council~~ **City Administrator or designee** may elect to fill the vacancy through internal promotion. In such cases, notice need not be advertised.

**When an employee achieves a promotion, their salary will be calculated by increasing their hourly rate in the current grade by two steps, then finding the step in the new grade that is closest to that amount (if the amount falls between two steps in the new grade, the employee will be placed on the higher of the steps). If after completing this action, the employee's salary is below the range for the new grade, the employee will be placed on Step 1 of that grade.**

If an employee is promoted to a position within the same grade, there will be no additional compensation, except in rare cases where the Director feels appropriate. In this case, Directors may appeal for up to two additional steps of the salary scale. The appeal process must include approval by the Assistant City Administrator, City Administrator, and Mayor.

This policy supersedes the Certification Pay Increase Policy previously established by the Mayor and Council. From time to time, if an employee achieves a certification that is not required in their position description, but is directly related to their job, they may be given a one-time bonus to compensate for the certification at the request of their Director. The approval process for this bonus, and the specific amount, must include the Assistant City Administrator, City Administrator, and Mayor.

2.6 Training Period: All initial appointments will be tentative and subject to a training period of not less than six months successful service.

1. The Department ~~Superintendent (Head)~~ Director may recommend a longer training period with concurrence of the City Administrator and Mayor.
2. The training period will be utilized for closely observing the employee's work and for determining the most effective adjustment of a new employee to a position.
3. During the training period, an employee may be dismissed at any time without a statement of cause and without the right of appeal.
4. Current employees receiving a promotion will be required to complete a three month training period.

	Grade	Position	0-12 mths	13-24 mths	25-36 mths	37-48 mths	49-60 mths	61-84 mths	85-108 mths	109-132 mths	133-156 mths	157-180 mths	181-216 mths	217-252 mths	253-288 mths	289-324 mths	325-360 mths
107%	18	Director of Administration, Director of Planning, Director of Public Works, Director of Utilities,	38.64	39.61	40.60	41.62	42.66	43.73	44.82	45.94	47.09	48.27	49.48	50.72	51.99	53.29	54.62
107%	17	Deputy Director of Public Works, Deputy Director of Utilities	36.11	37.01	37.94	38.89	39.86	40.86	41.88	42.93	44.00	45.10	46.23	47.39	48.57	49.78	51.02
105%	16	230 Accountant II, Payroll/HR Analyst II, Principal Planner II, Program Manager II, Lead Utility Operator, PW Field Supervisor	33.75	34.59	35.45	36.34	37.25	38.18	39.13	40.11	41.11	42.14	43.19	44.27	45.38	46.51	47.67
105%	15	220 Senior Utility Operator	32.14	32.94	33.76	34.60	35.47	36.36	37.27	38.20	39.16	40.14	41.14	42.17	43.22	44.30	45.41
105%	14	210 Program Manager I, Utility Operator II, Utility Specialist II	30.61	31.38	32.16	32.96	33.78	34.62	35.49	36.38	37.29	38.22	39.18	40.16	41.16	42.19	43.24
105%	13	200 Reserved	29.15	29.88	30.63	31.40	32.19	32.99	33.81	34.66	35.53	36.42	37.33	38.26	39.22	40.20	41.21
105%	12	190 Accountant I, Mechanic II, Payroll/HR Analyst I, Principal Planner I	27.76	28.45	29.16	29.89	30.64	31.41	32.20	33.01	33.84	34.69	35.56	36.45	37.36	38.29	39.25
105%	11	180 Utility Operator I, Police Records Manager	26.44	27.10	27.78	28.47	29.18	29.91	30.66	31.43	32.22	33.03	33.86	34.71	35.58	36.47	37.38
105%	10	170 Utility Specialist I	25.18	25.81	26.46	27.12	27.80	28.50	29.21	29.94	30.69	31.46	32.25	33.06	33.89	34.74	35.61
105%	9	160 Accounting Clerk II, Billing Clerk II, Maintenance Specialist II, Mechanic I, PW Specialist II, Police Admin Specialist II	23.98	24.58	25.19	25.82	26.47	27.13	27.81	28.51	29.22	29.95	30.70	31.47	32.26	33.07	33.90
105%	8	150 Code Enforcement Officer II, Special Events Coordinator	22.84	23.41	24.00	24.60	25.22	25.85	26.50	27.16	27.84	28.54	29.25	29.98	30.73	31.50	32.29
105%	7	140 Utility Operator Trainee	21.75	22.29	22.85	23.42	24.01	24.61	25.23	25.86	26.51	27.17	27.85	28.55	29.26	29.99	30.74
105%	6	130 Accounting Clerk I, Billing Clerk I, Code Enforcement Officer I, Customer Support Specialist II, Maintenance Specialist I, Police Admin Specialist I, PW Specialist I	20.71	21.23	21.76	22.30	22.86	23.43	24.02	24.62	25.24	25.87	26.52	27.18	27.86	28.56	29.27
105%	5	120 Reserved	19.72	20.21	20.72	21.24	21.77	22.31	22.87	23.44	24.03	24.63	25.25	25.88	26.53	27.19	27.87
105%	4	110 Reserved	18.78	19.25	19.73	20.22	20.73	21.25	21.78	22.32	22.88	23.45	24.04	24.64	25.26	25.89	26.54
105%	3	100 Reserved	17.89	18.34	18.80	19.27	19.75	20.24	20.75	21.27	21.80	22.35	22.91	23.48	24.07	24.67	25.29
105%	2	90 Customer Support Specialist I	17.04	17.47	17.91	18.36	18.82	19.29	19.77	20.26	20.77	21.29	21.82	22.37	22.93	23.50	24.09
	1	80 Public Works Laborer, Temporary Part-Time Seasonal	16.23	16.64	17.06	17.49	17.93	18.38	18.84	19.31	19.79	20.28	20.79	21.31	21.84	22.39	22.95



# THE CITY OF BRUNSWICK MARYLAND

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## MAYOR AND COUNCIL OF BRUNSWICK SPECIAL ORDINANCE NUMBER 591

### A SPECIAL ORDINANCE ESTABLISHING THE TAX RATE FOR THE ASSESSABLE PROPERTY IN THE CITY OF BRUNSWICK FOR FISCAL YEAR 2024.

WHEREAS, pursuant to Article VI, §16-56 of the Charter of The City of Brunswick, the City annually may levy and collect taxes on the assessable property within the City Boundary; and

WHEREAS, the Mayor and Council did meet in public on \_\_\_\_\_, and did by majority impose and levy the proposed sum of forty-one cents (\$0.41) on each and every One Hundred Dollars (\$100.00) of all assessable real property, except as otherwise described herein, for the fiscal year July 1, 2023 to June 30, 2024, on taxable property within the City Boundary subject to assessment and taxation.

### NOW, THEREFORE:

SECTION I: BE IT ENACTED AND ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BRUNSWICK, that the sum of forty-one cents (\$0.41) on each and every One Hundred Dollars (\$100.00) of assessable real property for the fiscal year July 1, 2023 to June 30, 2024, on taxable property within the City Boundary subject to assessment and taxation under the provisions of the City Charter and Code and the laws of the State of Maryland.

SECTION II: BE IT FURTHER ENACTED AND ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BRUNSWICK, that, pursuant to the City of Brunswick Code of Ordinances Section 3-1104, Vacant Property Ordinance and Section 3-6102(b)(i), Classes of Property, the future tax rate on taxable property within the City Boundary that is deemed habitually

vacant and is subject to assessment and taxation under the provisions of the City Charter and Code and the laws of the State of Maryland will be as follows:

Vacancy Period	Special Taxation Multiplier
Year 4	2 x normal tax rate
Year 5	2.5 x normal tax rate
Year 6	3 x normal tax rate
Year 7	3.5 x normal tax rate
Year 8	4 x normal tax rate
Year 9	4.5 x normal tax rate
Year 10	5 x normal tax rate (max)

**PASSED** this \_\_\_\_ day of \_\_\_\_\_, 2023 by a vote of \_\_\_\_ for; \_\_\_\_ against; \_\_\_\_ abstaining; and \_\_\_\_ absent.

**ATTEST:**

COUNCIL OF THE CITY OF BRUNSWICK

\_\_\_\_\_  
 Julie Martorana  
 City Administrator

By: \_\_\_\_\_  
 Name: Andrew St. John  
 Title: Mayor Pro Tem

**ATTEST:**

\_\_\_\_\_  
 Julie Martorana  
 City Administrator

\_\_\_\_\_  
 Nathan Brown, Mayor  
 Date: \_\_\_\_\_

## 2023 Constant Yield Tax Rate Certification

Taxing authority: **Brunswick  
in Frederick County**

1	1-Jul-2022	Gross assessable real property base	\$	900,311,166
2	1-Jul-2022	Homestead Tax Credit	-	12,673,582
3	1-Jul-2022	Net assessable real property base		887,637,584
4	1-Jul-2022	Actual local tax rate (per \$100)	x	0.4100
5	1-Jul-2022	Potential revenue	\$	3,639,314
6	1-Jul-2023	Estimated assessable base	\$	994,597,078
7	1-Jan-2023	Half year new construction	-	25,386,790
8	1-Jul-2023	Estimated full year new construction*	-	10,000,000
9	1-Jul-2023	Estimated abatements and deletions**	-	20,202,617
10	1-Jul-2023	Net assessable real property base	\$	939,007,671

11	1-Jul-2022	Potential revenue	\$	3,639,314
12	1-Jul-2023	Net assessable real property base	+	939,007,671
13	1-Jul-2023	<b>Constant yield tax rate</b>	\$	<b>0.3876</b>

Certified by



\_\_\_\_\_  
Director

\* Includes one-quarter year new construction where applicable.

\*\*Actual + estimated as of July 1, 2023, including Homestead Tax Credit.

## Calculations for Decreasing Constant Yield Tax Rate Advertisement

Part 1: For the tax year beginning July 1, 2023, the estimated real property assessable base will increase by ①% from \$② to \$③.

$$\textcircled{1} = \frac{(\text{Line 10} - \text{Line 3})}{(\text{Line 3})}$$

$$\textcircled{2} = \text{Line 3}$$

$$\textcircled{3} = \text{Line 10}$$

Part 2: If county/city/town maintains the current real property tax rate of \$④ per \$100 of assessment, real property tax revenues will increase by ⑤% resulting in \$⑥ of new real property tax revenues.

$$\textcircled{4} = \text{Line 4}$$

$$\textcircled{6} = \frac{\text{Line 10} \times \text{Line 4}}{100} - \frac{\text{Line 3} \times \text{Line 4}}{100}$$

$$\textcircled{5} = \frac{\textcircled{6}}{\frac{\text{Line 3} \times \text{Line 4}}{100}}$$

Part 4: This tax rate is ⑦% higher than the constant yield tax rate and will generate \$⑧ in additional real property tax revenues.

$$\textcircled{7} = \frac{(\text{Proposed Rate} - \text{Line 13})}{\text{Line 13}}$$

⑧ = If your proposed rate is the same as your current rate, use ⑥. Otherwise use this:

$$= \frac{\text{Line 10} \times \text{Proposed Rate}}{100} - \frac{\text{Line 10} \times \text{Line 13}}{100}$$

**NOTE:** Line numbers correspond with the line numbers of form CYTR #1.



Wes Moore | Governor
Aruna Miller | Lt. Governor
Michael Higgs | Director
Marcus Alzona | Deputy Director

Form CYTR #2

Date: February 14, 2023
To: All Taxing Authorities
From: Michael Higgs, Director
Re: Department Notification - Constant Yield Tax Rate Notice

Please complete this form and return at the appropriate time as indicated to:

Department of Assessments and Taxation
Attention: Zachary Grisard, Area Supervisor
300 W. Preston Street, Room 605
Baltimore, Maryland 21201
zachary.grisard@maryland.gov

Please choose one of the following actions:

- 1. The taxing authority has established a tax rate not in excess of the Constant Yield Tax Rate and will respond to the Department within 15 days of when the tax rate was set.
2. The taxing authority plans to exceed the Constant Yield Tax Rate and will provide the Department with a copy of the entire page containing the notice from the published newspaper or a copy of the dated notice that was mailed to each property taxpayer within 15 days of either the date of the newspaper advertisement or the date the notice was mailed to each property taxpayer.
3. The taxing authority plans to exceed the Constant Yield Tax Rate. However, they are exempt from Section 6-308 of the Tax-Property Article and will respond to the Department within 15 days of when the tax rate was set.

Taxing Authority: County OR Municipality and the County in which it is incorporated

Tax Rate as of July 1, 2023:

Name & Position:

Signature: Date:

Phone:

E-Mail Address:

## MUNICIPAL NEWSPAPER NOTICE REQUIREMENTS

**Headline must be all capital letters and bold type as shown.**

**Remainder must be both upper and lower case characters.**

**Notices must be 12 point. Municipal advertisements must be a minimum of 1/8 page in size and must not be placed with legal notices or classified ads.**

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### .....(NAME OF JURISDICTION) NOTICE OF A PROPOSED REAL PROPERTY TAX INCREASE

The ..... (name of taxing authority) of ..... (name of jurisdiction) proposes to increase real property taxes.

1. For the tax year beginning July 1, 2023, the estimated real property assessable base will increase by .....%, from \$..... to \$.....

2. If ..... (name of jurisdiction) maintains the current tax rate of \$..... per \$100 of assessment, real property tax revenues will increase by .....% resulting in \$..... of new real property tax revenues.

3. In order to fully offset the effect of increasing assessments, the real property tax rate should be reduced to \$....., the constant yield tax rate.

4. The ..... (county, city, town, etc.) is considering not reducing its real property tax rate enough to fully offset increasing assessments. The ..... (county, city, town, etc.) proposes to adopt a real property tax rate of \$..... per \$100 of assessment. This tax rate is .....% higher than the constant yield tax rate and will generate \$..... in additional property tax revenues.

A public hearing on the proposed real property tax rate increase will be held at ..... (time) on ..... (date) at ..... (location).

The hearing is open to the public, and public testimony is encouraged.

Persons with questions regarding this hearing may call ..... (phone number) for further information.

*Sample Notice*

**Resident Impact from Rate Increase  
In Town Water / Sewer / Trash**

<b>Example Bill - Less Than 4,000 Gallons Consumption</b>				
<b>Minimum Base</b>	<b>FY23 Bill</b>	<b>Rate Increase</b>	<b>FY24 Bill</b>	<b>Total Bill Increase</b>
<b>In Town Water</b>				
In Town Water Base Rate (up to 4,000 gals)	\$59.30	2%	\$60.49	\$1.19
<b>Total Water Bill (In Town)</b>	<b>\$59.30</b>		<b>\$60.49</b>	<b>\$1.19</b>
<b>Sewer</b>				
Sewer Base Rate (up to 4,000 gals)	\$60.03	2%	\$61.23	\$1.20
Bay Restoration	\$15.00		\$15.00	
<b>Total Sewer Bill</b>	<b>\$75.03</b>		<b>\$76.23</b>	<b>\$1.20</b>
<b>Trash</b>				
<b>Quarterly Flat Fee</b>	<b>\$27.00</b>	11.10%	<b>\$30.00</b>	<b>\$3.00</b>
<b>Total Combined Bill</b>	<b>\$161.33</b>		<b>\$166.71</b>	<b>\$5.38</b>

<b>Example Bill - 7,500 Gallons Consumption</b>				
<b>Tier 1</b>	<b>FY23 Bill</b>	<b>Rate Increase</b>	<b>FY24 Bill</b>	<b>Total Bill Increase</b>
<b>In Town Water</b>				
In Town Water Base Rate (up to 4,000 gals)	\$59.30	2%	\$60.49	\$1.19
Tier 1 Excess Per 1,000 Gals (4,001 gals - 10,000 Gals)	\$8.32	2%	\$8.49	\$0.58
Tier 1 Excess Gals	3,500		3,500	
<b>Total Water Bill (In Town)</b>	<b>\$88.42</b>		<b>\$90.19</b>	<b>\$1.77</b>
<b>Sewer</b>				
Sewer Base Rate (up to 4,000 gals)	\$60.03	2%	\$61.23	\$1.20
Tier 1 Excess Per 1,000 Gals (4,001 gals - 10,000 Gals)	\$8.55	2%	\$8.72	\$0.60
Tier 1 Excess Gals	3,500		3,500	
Bay Restoration	\$15.00		\$15.00	
<b>Total Sewer Bill</b>	<b>\$104.96</b>		<b>\$106.75</b>	<b>\$1.80</b>
<b>Trash</b>				
<b>Quarterly Flat Fee</b>	<b>\$27.00</b>	11.10%	<b>\$30.00</b>	<b>\$3.00</b>
<b>Total Combined Bill</b>	<b>\$220.38</b>		<b>\$226.94</b>	<b>\$6.56</b>

**Resident Impact from Rate Increase  
In Town Water / Sewer / Trash**

<b>Example Bill - 16,000 Gallons Consumption</b>				
<b>Tier 2</b>	<b>FY23 Bill</b>	<b>Rate Increase</b>	<b>FY24 Bill</b>	<b>Total Bill Increase</b>
<b>In Town Water</b>				
In Town Water Base Rate (up to 4,000 gals)	\$59.30	2%	\$60.49	\$1.19
Tier 1 Excess Per 1,000 Gals (4,001 gals - 10,000 Gals)	\$8.32	2%	\$8.49	\$1.00
Tier 1 Excess Gals	6,000		6,000	
Tier 2 Excess Per 1,000 Gals (10,001 gals - 22,000 Gals)	\$13.18	2%	\$13.44	\$1.58
Tier 2 Excess Gals	6,000		6,000	
<b>Total Water Bill (In Town)</b>	<b>\$188.30</b>		<b>\$192.07</b>	<b>\$3.77</b>
<b>Sewer</b>				
Sewer Base Rate (up to 4,000 gals)	\$60.03	2%	\$61.23	\$1.20
Tier 1 Excess Per 1,000 Gals (4,001 gals - 10,000 Gals)	\$8.55	2%	\$8.72	\$1.03
Tier 1 Excess Gals	6,000		6,000	
Tier 2 Excess Per 1,000 Gals (10,001 gals - 22,000 Gals)	\$17.37	2%	\$17.72	\$2.08
Tier 2 Excess Gals	6,000		6,000	
Bay Restoration	\$15.00		\$15.00	
<b>Total Sewer Bill</b>	<b>\$230.55</b>		<b>\$234.86</b>	<b>\$4.31</b>
<b>Trash</b>				
<b>Quarterly Flat Fee</b>	<b>\$27.00</b>	11.10%	<b>\$30.00</b>	<b>\$3.00</b>
<b>Total Combined Bill</b>	<b>\$445.85</b>		<b>\$456.92</b>	<b>\$11.07</b>

<b>Example Bill - 23,000 Gallons Consumption</b>				
<b>Tier 3</b>	<b>FY23 Bill</b>	<b>Rate Increase</b>	<b>FY24 Bill</b>	<b>Total Bill Increase</b>
<b>In Town Water</b>				
In Town Water Base Rate (up to 4,000 gals)	\$59.30	2%	\$60.49	\$1.19
Tier 1 Excess Per 1,000 Gals (4,001 gals - 10,000 Gals)	\$8.32	2%	\$8.49	\$1.00
Tier 1 Excess Gals	6,000		6,000	
Tier 2 Excess Per 1,000 Gals (10,001 gals - 22,000 Gals)	\$13.18	2%	\$13.44	\$3.16
Tier 2 Excess Gals	12,000		12,000	
Tier 3 Excess Per 1,000 Gals (22,001 gals +)	\$14.83	4%	\$15.42	\$0.59
Tier 3 Excess Gals	1,000		1,000	
<b>Total Water Bill (In Town)</b>	<b>\$282.21</b>		<b>\$288.15</b>	<b>\$5.94</b>
<b>Sewer</b>				
Sewer Base Rate (up to 4,000 gals)	\$60.03	2%	\$61.23	\$1.20
Tier 1 Excess Per 1,000 Gals (4,001 gals - 10,000 Gals)	\$8.55	2%	\$8.72	\$1.03
Tier 1 Excess Gals	6,000		6,000	
Tier 2 Excess Per 1,000 Gals (10,001 gals - 22,000 Gals)	\$17.37	2%	\$17.72	\$4.17
Tier 2 Excess Gals	12,000		12,000	
Tier 3 Excess Per 1,000 Gals (22,001 gals +)	\$20.13	4%	\$20.94	\$0.81
Tier 3 Excess Gals	1,000		1,000	
Bay Restoration	\$15.00		\$15.00	
<b>Total Sewer Bill</b>	<b>\$354.90</b>		<b>\$362.10</b>	<b>\$7.20</b>
<b>Trash</b>				
<b>Quarterly Flat Fee</b>	<b>\$27.00</b>	11.10%	<b>\$30.00</b>	<b>\$3.00</b>
<b>Total Combined Bill</b>	<b>\$664.11</b>		<b>\$680.25</b>	<b>\$16.14</b>

**Resident Impact from Rate Increase**

**Out of Town Water**

<b>Example Bill - Less Than 4,000 Gallons Consumption</b>				
<b>Out of Town Minimum Base Less</b>	<b>FY23 Bill</b>	<b>Rate Increase</b>	<b>FY24 Bill</b>	<b>Total Bill Increase</b>
<b>Out of Town Water</b>				
Out of Town Water Base Rate (up to 4,000 gals)	\$80.11	2%	\$81.71	\$1.60
<b>Total Water Bill</b>	<b>\$80.11</b>		<b>\$81.71</b>	<b>\$1.60</b>

<b>Example Bill - 7,500 Gallons Consumption</b>				
<b>Out of Town - Tier 1</b>	<b>FY23 Bill</b>	<b>Rate Increase</b>	<b>FY24 Bill</b>	<b>Total Bill Increase</b>
<b>Out of Town Water</b>				
Out of Town Water Base Rate (up to 4,000 gals)	\$80.11	2%	\$81.71	\$1.60
Tier 1 Excess Per 1,000 Gals (4,001 gals - 10,000 Gals)	\$9.63	15%	\$11.07	\$5.06
Tier 1 Excess Gals	3,500		3,500	
<b>Total Water Bill</b>	<b>\$113.82</b>		<b>\$120.47</b>	<b>\$6.66</b>

<b>Example Bill - 16,000 Gallons Consumption</b>				
<b>Out of Town - Tier 2</b>	<b>FY23 Bill</b>	<b>Rate Increase</b>	<b>FY24 Bill</b>	<b>Total Bill Increase</b>
<b>Out of Town Water</b>				
Out of Town Water Base Rate (up to 4,000 gals)	\$80.11	2%	\$81.71	\$1.60
Tier 1 Excess Per 1,000 Gals (4,001 gals - 10,000 Gals)	\$9.63	15%	\$11.07	\$8.67
Tier 1 Excess Gals	6,000		6,000	
Tier 2 Excess Per 1,000 Gals (10,001 gals - 22,000 Gals)	\$14.57	20%	\$17.48	\$17.48
Tier 2 Excess Gals	6,000		6,000	
<b>Total Water Bill</b>	<b>\$225.31</b>		<b>\$253.06</b>	<b>\$27.75</b>

<b>Example Bill - 23,000 Gallons Consumption</b>				
<b>Out of Town - Tier 3</b>	<b>FY23 Bill</b>	<b>Rate Increase</b>	<b>FY24 Bill</b>	<b>Total Bill Increase</b>
<b>Out of Town Water</b>				
Out of Town Water Base Rate (up to 4,000 gals)	\$80.11	2%	\$81.71	\$1.60
Tier 1 Excess Per 1,000 Gals (4,001 gals - 10,000 Gals)	\$9.63	15%	\$11.07	\$8.67
Tier 1 Excess Gals	6,000		6,000	
Tier 2 Excess Per 1,000 Gals (10,001 gals - 22,000 Gals)	\$14.57	20%	\$17.48	\$34.97
Tier 2 Excess Gals	12,000		12,000	
Tier 3 Excess Per 1,000 Gals (22,001 gals +)	\$16.65	20%	\$19.98	\$3.33
Gals Over Base Rate	1,000		1,000	
<b>Total Water Bill</b>	<b>\$329.38</b>		<b>\$377.95</b>	<b>\$48.57</b>

**City of Brunswick General Fund Budget 2024  
Budget Analysis**

3/8/2023

Account Number	Description	Budget Yr Requested	Changes FY2024	FY2023 Adopted	FY2023 YTD Actuals	FY2022 Actuals
10-101-01-4002	Real Estate Taxes	\$4,060,282		\$3,684,434	-\$3,634,203	\$3,297,796
10-101-01-4004	Additions & Abatements	\$11,700		\$11,686	-\$10,127	-\$20,365
10-101-01-4005	Penalty/Int-Delinquent Taxes	\$36,000		\$32,000	-\$38,473	\$37,102
10-101-01-4006	Discount Allowed on Taxes	-\$42,000		-\$38,697	-\$42,587	-\$38,667
10-101-01-4008	Refunds on Real Estate Taxes	\$0		\$0	-\$201	-\$18
10-101-01-4009	Homeowners Credit-Property Tax	\$7,000		\$6,841	-\$6,673	\$9,229
10-101-01-4010	Real Estate Taxes-Public UT	\$6,600		\$6,683	\$0	\$6,683
10-102-01-4030	Income Taxes	\$1,500,000		\$1,300,000	-\$399,432	\$1,366,079
10-103-01-4040	Admission & Amusement Taxes	\$40,000		\$10,000	-\$45,257	\$11,987
10-103-01-4041	Public Utility Taxes	\$130,000		\$129,000	-\$106,447	\$128,583
10-105-02-4063	Profession&Occupation Licenses	\$9,000		\$9,000	-\$750	\$9,332
10-105-02-4064	Cable Television Franchise Fee	\$122,000		\$120,000	-\$59,359	\$122,022
10-110-03-4201	FEMA Grants	\$0		\$0	\$0	\$0
10-110-03-4202	SHSP Homeland Security Grant	\$16,000		\$9,800	\$0	\$21,057
10-110-03-4219	Miscellaneous Federal Grants	\$8,000		\$8,000	-\$1,580	\$9,504
10-111-03-4221	State Aid Police Protection	\$116,000		\$95,000	-\$58,134	\$84,972
10-111-03-4222	Other GOCCP Grants	\$23,500		\$0	\$0	\$3,647
10-111-03-4225	SHA Enforcement Grants	\$0		\$0	\$0	\$0
10-111-03-4230	Highway User Revenue	\$453,000		\$358,000	-\$111,856	\$362,544
10-111-03-4231	HUR Supplemental	\$0		\$0	\$0	\$0
10-111-03-4235	Berlin Cemetary Rehab Grant	\$0		\$0	\$0	\$0
10-111-03-4236	Heritage Museum Grant	\$0		\$0	\$0	\$0
10-111-03-4240	Community Legacy Grants	\$0		\$0	\$0	\$0
10-111-03-4245	CDBG Programs	\$0		\$0	\$0	\$0
10-111-03-4261	Chesapeake Bay Trust	\$0		\$0	-\$9,450	\$0
10-111-03-4273	ARPA Grant	\$0		\$65,200	-\$61,391	\$54,795
10-112-03-4271	Tax Equity-Frederick County	\$1,215,166		\$1,215,166	-\$911,375	\$1,135,261
10-112-03-4274	County Financial Corp. Grant	\$1,100		\$1,100	-\$1,103	\$1,103
10-112-03-4275	County Alcohol/Tobacco Grant	\$0		\$0	\$0	\$0
10-112-03-4276	Marijuana Educaton Reimb Grant	\$0		\$0	\$0	\$0
10-112-03-4280	TRIPP Grant	\$0		\$0	\$0	\$0
10-112-03-4289	Miscellaneous County Grants	\$0		\$50,000	\$0	\$0
10-130-04-4340	Zoning Fees	\$15,000		\$15,000	-\$6,825	\$24,975
10-130-04-4341	Consulting Review Fee	\$0		\$0	\$0	\$600
10-130-04-4342	Development Review Fee	\$45,000		\$30,000	-\$46,062	\$49,035
10-130-04-4344	Appeals Filing Fee	\$0		\$0	-\$1,425	\$1,400

**City of Brunswick General Fund Budget 2024  
Budget Analysis**

3/8/2023

Account Number	Description	Budget Yr Requested	Changes FY2024	FY2023 Adopted	FY2023 YTD Actuals	FY2022 Actuals
10-130-04-4345	Reimbursements from Developers	\$0		\$0	\$0	\$0
10-130-04-4401	Admin Svcs-Copies,Notary,Faxes	\$200		\$200	-\$208	\$326
10-130-04-4403	NSF Check Fee	\$100		\$35	-\$175	\$35
10-132-04-4410	Police Reports	\$200		\$200	-\$180	\$240
10-134-04-4420	Parking Meter Collections	\$8,000		\$7,000	-\$4,520	\$5,119
10-134-04-4421	Parking Permits	\$0		\$0	\$0	\$0
10-134-04-4423	Infrastructure Insurnce Reimb	\$0		\$0	\$0	\$0
10-134-04-4439	Inspection Fees	\$0		\$0	-\$180	\$0
10-140-04-4431	Interest-UT bills	\$0		\$30	-\$11	\$44
10-140-04-4436	Tipping Fees	\$400,700		\$363,000	-\$176,026	\$305,884
10-140-04-4437	Recycling/Bulk Trash/Compost	\$6,000		\$5,000	-\$4,415	\$5,378
10-140-04-4441	Settlement Charges	\$16,000		\$13,000	-\$9,250	\$19,649
10-140-04-4442	Refund-Utility Bills	\$0		\$0	\$0	\$0
10-140-04-4443	Administrative UT Write-offs	\$0		\$0	\$0	\$0
10-150-04-4505	Railroad Days Festival Revenue	\$14,000		\$14,000	-\$7,442	\$7,550
10-150-04-4506	Veterans Day Parade Revenue	\$1,400		\$1,200	-\$1,405	\$1,185
10-150-04-4508	Pool Admissions	\$22,000		\$16,000	-\$17,791	\$23,635
10-150-04-4510	Pool Lessons	\$6,000		\$4,000	-\$325	\$5,580
10-150-04-4512	Pool Passes	\$15,000		\$8,000	-\$735	\$16,148
10-150-04-4513	Pool Rentals & Lease Payments	\$6,000		\$1,200	-\$1,850	\$5,025
10-150-04-4514	Campground Rentals & Lease	\$56,200		\$54,600	-\$35,733	\$56,083
10-150-04-4516	City Park Building Rental	\$7,000		\$4,000	-\$5,830	\$4,780
10-150-04-4517	City Park Building Deposits	\$0		\$0	\$0	\$0
10-150-04-4519	July 4 Festival Revenue	\$0		\$0	\$0	\$545
10-160-05-4600	Property Abatements	\$5,000		\$5,000	-\$8,889	\$5,159
10-160-05-4605	Civil Citations	\$5,000		\$5,000	-\$1,750	\$10,975
10-160-05-4606	Confiscations	\$0		\$0	\$0	\$0
10-160-05-4607	Parking Fines	\$700		\$1,500	-\$355	\$250
10-160-05-4610	Restitution	\$0		\$0	\$0	\$0
10-170-06-4620	Interest-Investment	\$3,000		\$2,500	-\$3,518	\$6,018
10-170-06-4621	Interest-Bank	\$0		\$0	-\$720	\$0
10-171-06-4630	Rental Income	\$3,300		\$4,000	-\$2,200	\$5,035
10-171-06-4631	Rental Income-102 W Potomac St	\$61,000		\$72,000	-\$35,895	\$25,785
10-172-06-4709	Misc.Grants/Donations-Non-Govt	\$500		\$500	-\$2,775	\$1,940
10-173-06-4650	Sale of Vehicle/Equipment	\$35,000		\$2,000	\$0	\$0
10-173-06-4651	Sale of Lots/Land	\$0		\$0	\$0	\$0

**City of Brunswick General Fund Budget 2024  
Budget Analysis**

3/8/2023

Account Number	Description	Budget Yr Requested	Changes FY2024	FY2023 Adopted	FY2023 YTD Actuals	FY2022 Actuals
10-175-03-4700	US Postal Service Reimb	\$15,000		\$0	\$0	\$0
10-175-06-4643	Scrap Metal-Public Works	\$500		\$500	-\$252	\$2,321
10-175-06-4690	Cash Over/Under	\$0		\$0	\$0	\$0
10-175-06-4692	Employee Paid Health Insurance	\$79,000		\$79,400	-\$49,830	\$67,038
10-175-06-4693	Refund-Unemployment Insurance	\$0		\$0	\$0	\$0
10-175-06-4694	Discounts for Accounts Payable	\$0		\$0	\$0	\$0
10-175-06-4697	Refunds & Rebates	\$31,300		\$31,300	-\$17,431	\$210,596
10-175-06-4698	Reimbursements	\$5,000		\$20,000	-\$5,342	\$29,689
10-175-06-4699	Miscellaneous Revenue	\$1,000		\$5,835	-\$678	\$1,730
10-175-06-4701	State Retirement Credit	\$0		\$0	\$0	\$0
10-175-08-5106	Budgeted Use of Reserves	\$0		\$0	\$0	\$0
10-190-07-5000	Proceeds from New Debt	\$0		\$234,610	-\$204,537	\$0
	<b>Total Revenue</b>	<b>\$8,577,448</b>				
<b>Mayor &amp; Council</b>						
10-501-10-6000	Salaries	\$31,200		\$31,200	\$20,800	\$31,200
10-501-10-6020	Social Security	\$2,000		\$2,000	\$1,290	\$1,934
10-501-10-6021	Medicare	\$500		\$500	\$302	\$452
10-501-10-6025	Pension Expense	\$3,900		\$3,900	\$3,395	\$3,690
10-501-10-6030	Workers Compensation	\$389		\$389	\$328	\$194
10-501-10-6101	Legal Fees	\$0		\$12,000	\$2,715	\$20,605
10-501-10-6104	Consultant Fees	\$0		\$0	\$0	\$1,200
10-501-10-6109	Dues & Subscriptions	\$8,000		\$6,150	\$7,413	\$13,605
10-501-10-6112	Annual Service Contracts	\$0		\$6,000	\$0	\$0
10-501-10-6114	Insurance-Liability,Auto,Prop.	\$20,000		\$20,000	\$8,022	\$12,658
10-501-10-6120	Office Supplies	\$200		\$200	\$14	\$10
10-501-10-6121	Operating Expense	\$3,000		\$4,000	\$1,838	\$6,086
10-501-10-6122	Wireless Phones & Data	\$0		\$700	\$0	\$365
10-501-10-6125	Postage	\$0		\$0	\$0	\$0
10-501-10-6132	Training & Seminars	\$6,000		\$6,000	\$2,427	\$6,152
10-501-10-6133	Travel & Meals	\$0		\$0	\$333	\$1,513
10-501-10-6137	Senior Center Vehicle Fuel	\$100		\$100	\$0	\$0
10-501-10-6138	Water Utility Expense	\$14,000		\$11,500	\$9,967	\$725
10-501-10-6143	Employee Awards	\$3,500		\$3,000	\$3,053	\$2,845
10-501-10-6300	Information Technology	\$2,000		\$1,000	\$4,500	\$219
10-501-10-6301	IT Network Admin Consultant	\$2,500		\$2,500	\$1,931	\$2,845
10-501-10-6603	Cleaning Services	\$7,000		\$7,000	\$4,000	\$6,000

**City of Brunswick General Fund Budget 2024  
Budget Analysis**

3/8/2023

Account Number	Description	Budget Yr Requested	Changes FY2024	FY2023 Adopted	FY2023 YTD Actuals	FY2022 Actuals
10-501-10-6805	Election Judges	\$6,000		\$6,000	\$2,795	\$3,471
10-501-10-6806	Christmas Lights Contest	\$800		\$800	\$0	\$100
10-501-10-6813	Civic Contrib&Comm Youth Progr	\$4,500		\$4,500	\$3,250	\$0
10-501-10-6814	Youth Advisory Council	\$2,500		\$2,500	\$0	\$0
10-501-10-6815	Senior Center	\$5,000		\$5,000	\$2,710	\$0
10-501-10-6816	Heritage Museum	\$15,000		\$15,000	\$11,250	\$0
10-501-10-6817	Beacon(Food Bank)	\$4,000		\$2,500	\$2,500	\$0
10-501-10-6819	Brunswcl PreservationCommittee	\$0		\$0	\$0	\$0
10-501-10-6820	Distinguished Citizens Award	\$3,500		\$2,000	\$3,006	\$0
10-501-10-6821	Park Heights Cemetery	\$3,000		\$3,000	\$3,000	\$0
10-501-10-6822	102 W Potomac OperatingExpense	\$15,000		\$10,000	\$24,998	\$10,008
10-501-10-6823	History Commission	\$4,000		\$4,035	\$1,215	\$0
10-501-10-8001	Project Outlay	\$0		\$0	\$0	\$0
		<b>\$167,589</b>				
<b>Finance &amp; Administration</b>						
10-504-10-6000	Salaries	\$555,200		\$555,200	\$332,377	\$541,241
10-504-10-6001	Salaries Overtime-Regular	\$0		\$0	\$124	\$183
10-504-10-6015	Salaries-Holiday Salaried	\$0		\$0	\$0	\$0
10-504-10-6016	Salaries Transferred In	\$0		\$0	\$0	\$0
10-504-10-6017	Salaries Transferred Out	\$0		\$0	\$0	\$0
10-504-10-6020	Social Security	\$35,000		\$35,000	\$20,410	\$33,225
10-504-10-6021	Medicare	\$8,300		\$8,300	\$4,773	\$7,770
10-504-10-6022	Health,Dental,&Vision Premiums	\$59,150		\$59,150	\$38,429	\$57,129
10-504-10-6023	Fringe Benefits Transferred In	\$0		\$0	\$0	\$0
10-504-10-6024	Fringe Benefits Transferred Out	\$0		\$0	\$0	\$0
10-504-10-6025	Pension Expense	\$56,300		\$56,300	\$54,024	\$49,643
10-504-10-6026	Life Insurance-ER Paid	\$500		\$500	\$185	\$383
10-504-10-6030	Workers Compensation	\$2,036		\$2,036	\$1,717	\$2,180
10-504-10-6031	Post Employment Charges	\$0		\$0	\$0	\$55
10-504-10-6050	Accrued Leave	\$0		\$0	\$0	\$0
10-504-10-6100	Advertising & Printing	\$3,500		\$2,000	\$2,825	\$1,779
10-504-10-6101	Legal Fees	\$30,000		\$10,000	\$7,445	\$6,581
10-504-10-6103	Bank Service Fees	\$50,000		\$50,000	\$25,266	\$50,929
10-504-10-6104	Consultant Fees	\$1,000		\$500	\$833	\$1,996
10-504-10-6105	Payroll Service	\$15,000		\$15,000	\$8,481	\$13,583
10-504-10-6106	Granicus Maintenance Fees	\$11,000		\$11,000	\$7,497	\$10,931

**City of Brunswick General Fund Budget 2024  
Budget Analysis**

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<b>Account Number</b>	<b>Description</b>	<b>Budget Yr Requested</b>	<b>Changes FY2024</b>	<b>FY2023 Adopted</b>	<b>FY2023 YTD Actuals</b>	<b>FY2022 Actuals</b>
10-504-10-6109	Dues & Subscriptions	\$4,500		\$2,500	\$4,167	\$2,729
10-504-10-6112	Annual Service Contracts	\$50,000		\$41,000	\$30,740	\$42,923
10-504-10-6114	Insurance-Liability,Auto,Prop.	\$4,500		\$4,000	\$3,789	\$4,163
10-504-10-6120	Office Supplies	\$15,000		\$17,346	\$14,079	\$7,198
10-504-10-6121	Operating Expense	\$15,000		\$6,000	\$7,566	\$5,064
10-504-10-6122	Wireless Phones & Data	\$0		\$0	\$0	\$0
10-504-10-6124	Physical Exams & Drug Testing	\$500		\$500	\$96	\$373
10-504-10-6125	Postage	\$3,000		\$3,000	\$2,085	\$2,664
10-504-10-6126	Postage Meter Rent	\$0		\$0	\$0	\$1,080
10-504-10-6129	Safety Program	\$500		\$500	\$0	\$190
10-504-10-6130	Telephones & Internet	\$10,000		\$10,000	\$7,985	\$12,887
10-504-10-6132	Training & Seminars	\$4,000		\$4,000	\$1,847	\$4,159
10-504-10-6133	Travel & Meals	\$0		\$0	\$818	\$0
10-504-10-6134	Tuition Reimbursement	\$0		\$0	\$0	\$0
10-504-10-6136	Utilities	\$8,000		\$8,000	\$2,592	\$9,171
10-504-10-6137	Vehicle Fuel	\$0		\$0	\$58	\$0
10-504-10-6138	Water Utility Expense	\$2,000		\$1,500	\$796	\$2,184
10-504-10-6139	Contract Labor	\$25,000		\$0	\$0	\$0
10-504-10-6142	Audits & Bookkeeping	\$40,000		\$40,000	\$35,475	\$40,223
10-504-10-6300	Information Technology	\$15,000		\$14,000	\$2,703	\$13,735
10-504-10-6301	IT Network Admin Consultant	\$27,000		\$27,000	\$19,493	\$26,144
10-504-10-6416	Maint. & Repair-Equipment	\$0		\$0	\$0	\$665
10-504-10-6417	Maint. & Repair-Vehicles	\$0		\$0	\$0	\$0
10-504-10-6418	Maint. & Repair-Building	\$5,000		\$5,000	\$3,865	\$6,975
10-504-10-6425	2018 FEMA Flooding	\$0		\$0	\$0	\$0
10-504-10-6603	Cleaning Services	\$11,500		\$11,500	\$6,800	\$10,200
10-504-10-8001	Project Outlay	\$0		\$7,000	\$0	\$0
		<b>\$1,067,486</b>				
<b>Planning &amp; Zoning</b>						
10-507-10-6000	Salaries	\$284,000		\$284,000	\$168,413	\$275,627
10-507-10-6001	Salaries Overtime-Regular	\$0		\$0	\$0	\$0
10-507-10-6020	Social Security	\$17,700		\$17,700	\$10,115	\$16,556
10-507-10-6021	Medicare	\$4,200		\$4,200	\$2,366	\$3,872
10-507-10-6022	Health,Dental,&Vision Premiums	\$100,800		\$100,800	\$62,317	\$96,742
10-507-10-6025	Pension Expense	\$31,700		\$31,700	\$30,261	\$27,747
10-507-10-6026	Life Insurance-ER Paid	\$250		\$250	\$105	\$210

**City of Brunswick General Fund Budget 2024  
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<b>Account Number</b>	<b>Description</b>	<b>Budget Yr Requested</b>	<b>Changes FY2024</b>	<b>FY2023 Adopted</b>	<b>FY2023 YTD Actuals</b>	<b>FY2022 Actuals</b>
10-507-10-6028	Clothing & Shoe Allowance	\$400		\$400	\$0	\$0
10-507-10-6030	Workers Compensation	\$5,321		\$5,321	\$4,457	\$2,328
10-507-10-6031	Post Employment Charges	\$0		\$0	\$0	\$0
10-507-10-6050	Accrued Leave	\$0		\$0	\$0	\$0
10-507-10-6100	Advertising & Printing	\$1,000		\$1,000	\$1,591	\$264
10-507-10-6101	Legal Fees	\$0		\$5,000	\$4,149	\$1,181
10-507-10-6104	Consultant Fees	\$10,000		\$150,000	\$83,925	\$0
10-507-10-6109	Dues & Subscriptions	\$1,000		\$1,000	\$717	\$538
10-507-10-6112	Annual Service Contracts	\$5,000		\$5,000	\$1,101	\$6,281
10-507-10-6114	Insurance-Liability,Auto,Prop.	\$1,100		\$1,000	\$1,002	\$915
10-507-10-6120	Office Supplies	\$11,000		\$1,000	\$380	\$95
10-507-10-6121	Operating Expense	\$1,000		\$2,500	\$2,496	\$367
10-507-10-6122	Wireless Phones & Data	\$3,000		\$3,000	\$2,006	\$3,004
10-507-10-6124	Physical Exams & Drug Testing	\$300		\$300	\$96	\$96
10-507-10-6125	Postage	\$0		\$0	\$0	\$0
10-507-10-6129	Safety Program	\$200		\$200	\$0	\$80
10-507-10-6130	Telephones & Internet	\$2,500		\$2,000	\$1,946	\$1,830
10-507-10-6132	Training & Seminars	\$2,000		\$2,000	\$520	\$0
10-507-10-6133	Travel & Meals	\$150		\$300	\$3	\$6
10-507-10-6135	Uniforms	\$2,100		\$2,100	\$1,257	\$1,967
10-507-10-6136	Utilities	\$7,000		\$2,000	\$744	\$1,979
10-507-10-6137	Vehicle Fuel	\$500		\$300	\$178	\$416
10-507-10-6138	Water Utility Expense	\$1,000		\$500	\$271	\$520
10-507-10-6300	Information Technology	\$5,000		\$5,000	\$907	\$4,446
10-507-10-6301	IT Network Admin Consultant	\$4,000		\$4,000	\$3,785	\$5,773
10-507-10-6416	Maint. & Repair-Equipment	\$0		\$0	\$0	\$0
10-507-10-6417	Maint. & Repair-Vehicles	\$0		\$0	\$0	\$0
10-507-10-6418	Maint. & Repair-Building	\$0		\$2,000	\$0	\$1,854
10-507-10-6425	2018 FEMA Flooding	\$0		\$0	\$0	\$0
10-507-10-6603	Cleaning Services	\$4,200		\$8,400	\$5,600	\$8,400
10-507-10-6870	Board of Appeals Honoraria	\$0		\$200	\$90	\$45
10-507-10-8001	Project Outlay	\$0		\$0	\$10,127	\$0
		<b>\$506,421</b>				
<b>Police Department</b>						
10-520-11-6000	Salaries	\$1,400,000		\$1,211,800	\$788,574	\$1,082,189
10-520-11-6001	Salaries Overtime-Regular	\$8,000		\$8,000	\$2,885	\$8,206

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<b>Account Number</b>	<b>Description</b>	<b>Budget Yr Requested</b>	<b>Changes FY2024</b>	<b>FY2023 Adopted</b>	<b>FY2023 YTD Actuals</b>	<b>FY2022 Actuals</b>
10-520-11-6002	Salaries Overtime-Court	\$10,000		\$10,000	\$3,984	\$4,630
10-520-11-6003	Salaries Overtime-Grant	\$8,000		\$8,000	\$3,842	\$11,073
10-520-11-6004	Salaries Overtime-Event	\$0		\$1,500	\$0	\$0
10-520-11-6006	Salaries Shift Differential	\$10,200		\$10,200	\$4,948	\$6,664
10-520-11-6014	Salaries-Holiday Premium	\$17,000		\$17,000	\$16,304	\$10,981
10-520-11-6016	Salaries Transferred In	\$0		\$0	\$0	\$0
10-520-11-6017	Salaries Transferred Out	\$0		\$0	\$0	\$0
10-520-11-6020	Social Security	\$75,200		\$75,200	\$50,059	\$68,634
10-520-11-6021	Medicare	\$17,600		\$17,600	\$11,707	\$16,052
10-520-11-6022	Health,Dental,&Vision Premiums	\$275,000		\$264,250	\$182,302	\$220,072
10-520-11-6025	Pension Expense	\$135,000		\$135,000	\$115,944	\$102,639
10-520-11-6026	Life Insurance-ER Paid	\$1,150		\$1,150	\$500	\$863
10-520-11-6028	Clothing & Shoe Allowance	\$13,500		\$13,500	\$11,250	\$11,500
10-520-11-6030	Workers Compensation	\$121,022		\$121,022	\$101,216	\$54,354
10-520-11-6031	Post Employment Charges	\$0		\$0	\$0	\$0
10-520-11-6050	Accrued Leave	\$0		\$0	\$0	\$0
10-520-11-6055	EmployeeTuition Reimbursement	\$500		\$500	\$0	-\$1,000
10-520-11-6100	Advertising & Printing	\$1,000		\$1,000	\$150	\$600
10-520-11-6101	Legal Fees	\$0		\$1,000	\$156	\$531
10-520-11-6104	Consultant Fees	\$12,000		\$26,500	\$30,934	\$20,172
10-520-11-6109	Dues & Subscriptions	\$2,500		\$2,500	\$1,320	\$2,239
10-520-11-6112	Annual Service Contracts	\$5,000		\$1,500	\$2,516	\$1,220
10-520-11-6114	Insurance-Liability,Auto,Prop.	\$26,000		\$26,000	\$28,336	\$25,423
10-520-11-6120	Office Supplies	\$1,500		\$1,500	\$592	\$2,064
10-520-11-6121	Operating Expense	\$1,100		\$1,100	\$371	\$466
10-520-11-6122	Wireless Phones & Data	\$11,000		\$11,000	\$6,299	\$9,536
10-520-11-6123	Parts & Supplies	\$0		\$0	\$0	\$0
10-520-11-6124	Physical Exams & Drug Testing	\$3,000		\$3,000	\$2,676	\$2,129
10-520-11-6129	Safety Program	\$2,000		\$2,000	\$447	\$365
10-520-11-6130	Telephones & Internet	\$14,000		\$18,000	\$7,618	\$12,257
10-520-11-6131	Tools & Small Equipment	\$24,500		\$4,000	\$1,614	\$726
10-520-11-6132	Training & Seminars	\$9,000		\$4,000	\$2,963	\$1,984
10-520-11-6135	Uniforms	\$7,000		\$7,000	\$1,910	\$4,121
10-520-11-6136	Utilities	\$30,000		\$4,400	\$1,493	\$3,623
10-520-11-6137	Vehicle Fuel	\$56,000		\$45,000	\$31,715	\$51,873
10-520-11-6138	Water Utility Expense	\$4,500		\$1,100	\$597	\$1,171

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<b>Account Number</b>	<b>Description</b>	<b>Budget Yr Requested</b>	<b>Changes FY2024</b>	<b>FY2023 Adopted</b>	<b>FY2023 YTD Actuals</b>	<b>FY2022 Actuals</b>
10-520-11-6139	Contract Labor	\$0		\$0	\$0	\$0
10-520-11-6300	Information Technology	\$1,000		\$3,600	\$0	\$852
10-520-11-6301	IT Network Admin Consultant	\$2,600		\$2,200	\$1,200	\$2,283
10-520-11-6416	Maint. & Repair-Equipment	\$1,300		\$1,300	\$690	\$660
10-520-11-6417	Maint. & Repair-Vehicles	\$0		\$0	\$514	\$701
10-520-11-6418	Maint. & Repair-Building	\$0		\$0	\$0	\$627
10-520-11-6503	IIT Fees - Frederick County	\$35,000		\$20,000	\$25,794	\$18,178
10-520-11-6540	Investigations	\$1,000		\$1,000	\$126	\$356
10-520-11-6542	K9 Expense	\$9,100		\$8,600	\$4,663	\$6,275
10-520-11-6544	Safety Equipment & Firearms	\$10,000		\$10,000	\$6,644	\$2,777
10-520-11-6545	Bullet Proof Vests	\$3,500		\$4,000	\$2,107	\$3,773
10-520-11-6546	Less Lethal Equipment	\$6,750		\$0	\$6,730	\$0
10-520-11-6603	Cleaning Services	\$8,400		\$14,000	\$5,850	\$8,400
10-520-11-8001	Project Outlay	\$0		\$107,315	\$97,465	\$0
10-520-19-6200	Operating Grant Expenses	\$0		\$0	\$1,323	\$17,223
		<b>\$2,380,922</b>				
<b>Fire&amp;Rescue Services</b>						
10-521-11-6138	Water Utility Expense	\$15,000		\$15,000	\$7,471	\$15,359
10-521-11-6570	Ambulance Company Contribution	\$15,000		\$15,000	\$15,000	\$15,000
10-521-11-6571	Fire Company Contribution	\$15,000		\$15,000	\$15,000	\$15,000
		<b>\$45,000</b>				
<b>Public Works</b>						
10-530-12-6000	Salaries	\$939,500		\$939,500	\$581,665	\$826,690
10-530-12-6001	Salaries Overtime-Regular	\$4,000		\$4,000	\$2,206	\$4,327
10-530-12-6004	Salaries Overtime-Event	\$0		\$0	\$0	\$0
10-530-12-6005	Salaries Overtime-Snow Removal	\$9,000		\$9,000	\$588	\$6,511
10-530-12-6014	Salaries-Holiday Premium	\$0		\$0	\$0	\$0
10-530-12-6016	Salaries Transferred In	\$0		\$0	\$0	\$0
10-530-12-6020	Social Security	\$58,300		\$58,300	\$34,924	\$50,176
10-530-12-6021	Medicare	\$13,700		\$13,700	\$8,168	\$11,735
10-530-12-6022	Health,Dental,&Vision Premiums	\$325,900		\$325,900	\$226,857	\$270,256
10-530-12-6023	Fringe Benefits Transferred In	\$0		\$0	\$0	\$0
10-530-12-6024	Fringe Benefits Transferred Out	\$0		\$0	\$0	\$0
10-530-12-6025	Pension Expense	\$116,800		\$116,800	\$98,347	\$85,720
10-530-12-6026	Life Insurance-ER Paid	\$1,050		\$1,050	\$455	\$760
10-530-12-6028	Clothing & Shoe Allowance	\$1,700		\$1,700	\$180	\$1,690

**City of Brunswick General Fund Budget 2024  
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<b>Account Number</b>	<b>Description</b>	<b>Budget Yr Requested</b>	<b>Changes FY2024</b>	<b>FY2023 Adopted</b>	<b>FY2023 YTD Actuals</b>	<b>FY2022 Actuals</b>
10-530-12-6030	Workers Compensation	\$86,559		\$86,559	\$72,413	\$37,573
10-530-12-6031	Post Employment Charges	\$0		\$0	\$0	\$0
10-530-12-6050	Accrued Leave	\$0		\$0	\$0	\$0
10-530-12-6100	Advertising & Printing	\$1,300		\$1,300	\$0	\$1,088
10-530-12-6101	Legal Fees	\$0		\$0	\$0	\$0
10-530-12-6102	Cleaning Supplies	\$2,000		\$2,000	\$3,501	\$3,807
10-530-12-6104	Consultant Fees	\$0		\$0	\$0	\$0
10-530-12-6109	Dues & Subscriptions	\$100		\$100	\$425	\$0
10-530-12-6112	Annual Service Contracts	\$6,400		\$3,500	\$2,722	\$1,289
10-530-12-6114	Insurance-Liability,Auto,Prop.	\$19,000		\$17,000	\$18,373	\$15,760
10-530-12-6120	Office Supplies	\$3,000		\$1,500	\$1,983	\$1,131
10-530-12-6121	Operating Expense	\$1,500		\$1,500	\$203	\$1,728
10-530-12-6122	Wireless Phones & Data	\$15,000		\$15,000	\$9,546	\$13,568
10-530-12-6123	Parts & Supplies	\$8,500		\$8,000	\$5,741	\$3,251
10-530-12-6124	Physical Exams & Drug Testing	\$2,000		\$2,000	\$1,321	\$2,865
10-530-12-6125	Postage	\$200		\$200	\$0	\$18
10-530-12-6129	Safety Program	\$3,000		\$3,000	\$1,484	\$3,694
10-530-12-6130	Telephones & Internet	\$5,000		\$2,500	\$4,749	\$4,372
10-530-12-6131	Tools & Small Equipment	\$50,000		\$50,000	\$26,370	\$34,285
10-530-12-6132	Training & Seminars	\$18,500		\$3,000	\$1,446	\$4,868
10-530-12-6135	Uniforms	\$16,000		\$16,000	\$11,037	\$15,115
10-530-12-6136	Utilities	\$30,000		\$9,000	\$3,717	\$7,773
10-530-12-6137	Vehicle Fuel	\$50,000		\$50,000	\$42,533	\$67,841
10-530-12-6138	Water Utility Expense	\$4,500		\$2,000	\$1,005	\$1,711
10-530-12-6144	Equipment Rentals	\$9,500		\$1,563	\$2,263	\$2,188
10-530-12-6145	Bathroom Trailer Oper Expenses	\$0		\$0	\$1,069	\$0
10-530-12-6300	Information Technology	\$4,400		\$4,400	\$575	\$1,241
10-530-12-6301	IT Network Admin Consultant	\$4,900		\$4,900	\$4,987	\$7,523
10-530-12-6416	Maint. & Repair-Equipment	\$15,000		\$15,000	\$6,958	\$19,019
10-530-12-6417	Maint. & Repair-Vehicles	\$30,000		\$30,000	\$20,246	\$32,534
10-530-12-6418	Maint. & Repair-Building	\$40,000		\$16,654	\$3,239	\$34,466
10-530-12-6420	Maint. & Repair-Infrastructure	\$40,000		\$40,000	\$31,068	\$32,572
10-530-12-6421	Ground & Landscaping	\$30,000		\$0	\$0	\$0
10-530-12-6425	2018 FEMA Flooding	\$0		\$0	\$0	\$0
10-530-12-6602	Christmas Lights	\$1,200		\$1,200	\$5,323	\$5,208
10-530-12-6603	Cleaning Service - Contracted	\$10,000		\$4,000	\$37	\$0

City of Brunswick General Fund Budget 2024  
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Account Number	Description	Budget Yr Requested	Changes FY2024	FY2023 Adopted	FY2023 YTD Actuals	FY2022 Actuals
10-530-12-6605	Street Sweeping - Contracted	\$0		\$4,500	\$2,100	\$3,525
10-530-12-6606	Parking Meter Maintenance	\$35,000		\$35,000	\$5,557	\$27,378
10-530-12-6607	Road Salt & Cinders	\$30,000		\$30,000	\$0	\$16,527
10-530-12-6608	Snow Removal	\$8,000		\$8,000	\$6,073	\$2,798
10-530-12-6609	Street Lights	\$96,000		\$96,000	\$46,953	\$111,861
10-530-12-6610	Street Signs	\$20,000		\$20,000	\$6,540	\$11,258
10-530-12-6611	Tree Removal	\$20,000		\$20,000	\$10,270	\$32,540
10-530-12-6612	Weed Control	\$0		\$0	\$0	\$0
10-530-12-6650	Storm Water Mgmt Damage/Repair	\$15,000		\$15,000	\$4,382	\$14,203
10-530-12-6651	Infrastructure Loan Program	\$0		\$0	\$2,208	\$0
10-530-12-8001	Project Outlay	\$0		\$127,295	\$107,072	\$0
10-530-19-6200	Operating Grant Expenses	\$0		\$0	\$0	\$0
		<b>\$2,201,509</b>				
<b>Waste Collection &amp; Disposal</b>						
10-531-12-6700	Trash Hauling-Contracted	\$276,295		\$276,640	\$230,989	\$221,990
10-531-12-6701	Recycling\Bulk Trash	\$50,000		\$20,000	\$39,085	\$18,627
10-531-12-6702	Tipping Charges	\$222,622		\$222,622	\$134,025	\$208,392
		<b>\$548,917</b>				
<b>Parks</b>						
10-540-18-6101	Legal Fees	\$0		\$0	\$0	\$0
10-540-18-6114	Insurance-Liability,Auto,Prop.	\$3,000		\$3,000	\$2,190	\$1,998
10-540-18-6121	Operating Expense	\$500		\$500	\$29,401	\$32,101
10-540-18-6123	Parts & Supplies	\$9,000		\$6,500	\$6,754	\$6,929
10-540-18-6136	Utilities	\$5,000		\$5,000	\$4,555	\$5,918
10-540-18-6416	Maint. & Repair-Equipment	\$4,000		\$4,000	\$832	\$4,709
10-540-18-6421	Berlin Cemetery	\$3,000		\$3,000	\$491	\$0
10-540-18-6603	Cleaning Services	\$12,000		\$12,000	\$8,000	\$12,000
10-540-18-6822	Park & Recreation Committee	\$0		\$0	\$0	\$0
10-540-18-7001	Park Renewal	\$50,000		\$50,000	\$43,535	\$19,729
10-540-18-7002	CityPark Building Improvements	\$1,000		\$1,000	\$8,984	\$0
10-540-18-7003	Rivers Edge Trail Project	\$0		\$0	\$0	\$23,500
		<b>\$87,500</b>				
<b>Events</b>						
10-541-18-6000	Salaries	\$24,000		\$22,900	\$15,144	\$21,949
10-541-18-6001	Salaries Overtime-Regular	\$1,000		\$1,000	\$0	\$0
10-541-18-6020	Social Security	\$1,500		\$1,500	\$937	\$1,421

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Budget Analysis**

3/8/2023

<b>Account Number</b>	<b>Description</b>	<b>Budget Yr Requested</b>	<b>Changes FY2024</b>	<b>FY2023 Adopted</b>	<b>FY2023 YTD Actuals</b>	<b>FY2022 Actuals</b>
10-541-18-6021	Medicare	\$400		\$400	\$219	\$332
10-541-18-6022	Health,Dental,&Vision Premiums	\$6,000		\$5,100	\$3,378	\$4,877
10-541-18-6025	Pension Expense	\$2,600		\$2,600	\$2,443	\$2,294
10-541-18-6026	Life Insurance-ER Paid	\$50		\$50	\$12	\$21
10-541-18-6030	Workers Compensation	\$82		\$82	\$70	\$859
10-541-18-6100	Advertising & Printing	\$0		\$0	\$0	\$0
10-541-18-6104	Consultant Fees	\$6,000		\$6,000	\$4,500	\$6,000
10-541-18-6109	Dues & Subscriptions	\$200		\$100	\$0	\$0
10-541-18-6121	Operating Expense	\$0		\$0	\$0	\$0
10-541-18-6136	Utilities	\$0		\$0	\$0	\$5
10-541-18-7031	July 4th Events	\$9,000		\$9,000	\$9,000	\$8,500
10-541-18-7033	Railroad Days Festival	\$38,000		\$37,000	\$31,464	\$33,953
10-541-18-7035	Veterans Day Parade	\$16,000		\$16,000	\$16,393	\$12,769
10-541-18-7036	Volunteers - Events	\$0		\$0	\$0	\$0
10-541-18-7039	Miscellaneous Event Expenses	\$20,000		\$10,000	\$12,063	\$13,139
10-541-18-7040	RR Days POS Grant Expenses	\$0		\$0	\$0	\$0
10-541-18-8001	Project Outlay	\$0		\$0	\$0	\$0
		<b>\$124,832</b>				
<b>Swimming Pool</b>						
10-543-18-6114	Insurance-Liability,Auto,Prop.	\$600		\$600	\$719	\$655
10-543-18-6121	Operating Expense	\$90,000		\$82,000	\$43,981	\$84,961
10-543-18-6123	Parts & Supplies	\$1,000		\$1,000	\$86	\$2,326
10-543-18-6129	Safety Program	\$0		\$0	\$0	\$0
10-543-18-6130	Telephones & Internet	\$1,000		\$1,000	\$791	\$1,051
10-543-18-6136	Utilities	\$5,000		\$5,000	\$2,463	\$3,911
10-543-18-6138	Water Utility Expense	\$8,000		\$8,000	\$5,568	\$7,976
		<b>\$105,600</b>				
<b>Campground</b>						
10-545-18-6114	Insurance-Liability,Auto,Prop.	\$800		\$600	\$624	\$544
10-545-18-6121	Operating Expense	\$2,000		\$2,000	\$601	\$1,920
10-545-18-6123	Parts & Supplies	\$1,500		\$1,500	\$808	\$1,097
10-545-18-6129	Safety Program	\$0		\$0	\$0	\$13
10-545-18-6130	Telephones & Internet	\$0		\$0	\$0	\$0
10-545-18-6136	Utilities	\$14,000		\$14,000	\$9,602	\$18,307
10-545-18-6301	IT Network Admin Consultant	\$700		\$700	\$174	\$645
10-545-18-7071	Campground General Maintenance	\$6,000		\$6,000	\$0	\$1,267

**City of Brunswick General Fund Budget 2024  
Budget Analysis**

3/8/2023

Account Number	Description	Budget Yr Requested	Changes FY2024	FY2023 Adopted	FY2023 YTD Actuals	FY2022 Actuals
10-545-19-6200	Operating Grant Expenses	\$0		\$0	\$0	\$0
		<b>\$25,000</b>				
<b>Economic Development</b>						
10-560-16-6000	Salaries	\$20,000		\$16,560	\$5,628	\$0
10-560-16-6020	Social Security	\$4,000		\$1,224	\$349	\$0
10-560-16-6021	Medicare	\$1,000		\$250	\$82	\$0
10-560-16-6022	Health,Dental,&Vision Premiums	\$10,000		\$2,000	\$0	\$0
10-560-16-6025	Pension Expense	\$0		\$0	\$0	\$0
10-560-16-6026	Life Insurance-ER Paid	\$50		\$50	\$0	\$0
10-560-16-6030	Workers Compensation	\$25		\$25	\$0	\$0
10-560-16-6100	Advertising & Printing	\$5,000		\$0	\$0	\$0
10-560-16-6104	Consultant Fees	\$0		\$0	\$0	\$0
10-560-16-6120	Office Supplies	\$0		\$0	\$0	\$0
10-560-16-6122	Wireless Phones & Data	\$0		\$0	\$0	\$0
10-560-16-6901	Economic Development	\$0		\$17,000	\$326	\$3,096
10-560-16-6905	Economic Developmnt Commission	\$1,000		\$0	\$162	\$655
10-560-16-6906	Community Legacy Expenditures	\$0		\$0	\$0	\$0
10-560-16-6907	Grants Miscellaneous	\$0		\$0	\$0	\$0
10-560-16-6908	TRIPP Grant Expenses	\$5,000		\$0	\$0	\$0
10-560-16-6909	CDBG Grant Expenditures	\$0		\$0	\$0	\$0
10-560-16-6910	Building Blocks Grant Expenses	\$100,000		\$0	\$0	\$0
10-560-16-7036	Volunteers - Events	\$0		\$0	\$0	\$0
		<b>\$146,075</b>				
<b>Main Street</b>						
10-562-10-6818	Main Street Donation	\$5,000		\$5,000	\$0	\$0
10-562-10-6822	Arts&Entertainment Donation	\$0		\$0	\$0	\$10,000
10-562-16-6000	Salaries	\$66,000		\$66,000	\$42,955	\$65,048
10-562-16-6020	Social Security	\$4,100		\$4,100	\$2,523	\$3,830
10-562-16-6021	Medicare	\$1,000		\$1,000	\$590	\$895
10-562-16-6022	Health,Dental,&Vision Premiums	\$35,000		\$29,750	\$19,830	\$28,547
10-562-16-6025	Pension Expense	\$7,500		\$7,500	\$6,966	\$6,475
10-562-16-6026	Life Insurance-ER Paid	\$100		\$100	\$31	\$53
10-562-16-6030	Workers Compensation	\$235		\$235	\$198	\$112
10-562-16-6100	Advertising & Printing	\$100		\$0	\$0	\$0
10-562-16-6104	Consultant Fees	\$0		\$0	\$0	\$0
10-562-16-6125	Postage	\$0		\$0	\$0	\$0

**City of Brunswick General Fund Budget 2024  
Budget Analysis**

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<b>Account Number</b>	<b>Description</b>	<b>Budget Yr Requested</b>	<b>Changes FY2024</b>	<b>FY2023 Adopted</b>	<b>FY2023 YTD Actuals</b>	<b>FY2022 Actuals</b>
10-562-16-7039	Misc Event Expenses	\$4,000		\$0	\$0	\$0
10-562-19-6201	MainStreet Revitalization-ARPA	\$0		\$15,200	\$15,200	\$0
		<b>\$123,035</b>				
<b>Debt Service</b>						
10-570-50-9000	Debt Service	\$0		\$0	\$0	\$0
10-570-50-9001	Debt Service-City Hall	\$40,000		\$40,000	\$23,975	\$41,987
10-570-50-9002	Debt Service-Police	\$60,000		\$56,000	\$38,368	\$33,954
10-570-50-9003	Debt Service-Public Works	\$170,000		\$157,000	\$122,541	\$137,087
10-570-50-9004	Debt Service-Infrastructure	\$85,000		\$85,000	\$65,484	\$82,367
10-570-50-9005	Debt Service-Planning & Zoning	\$10,000		\$10,000	\$5,112	\$10,286
		<b>\$365,000</b>				
<b>Transfers</b>						
10-600-08-9503	Transfer to Capital Projects	\$442,400		\$407,000	\$407,000	\$2,574,545
10-600-08-9504	Transfer to Community Develop.	\$0		\$0	\$0	\$0
		<b>\$442,400</b>				
	<b>Total Expenditures</b>	<b>\$8,337,286</b>				
	<b>Total Revenues over Expenditures</b>	<b>\$240,162</b>				
	<b>3.0% COLA</b>	<b>\$98,661</b>				
	<b>2.5% Merit</b>	<b>\$82,218</b>				
	<b>Total Revenues over Expenditures</b>	<b>\$59,283</b>				

City of Brunswick Capital Fund Budget 2024  
Budget Analysis

3/8/2023

Account Number	Description	Budget Yr FY24 Requested	Changes FY2024	FY2023 Adopted	FY2023 YTD Actual:	FY2022 Actuals
30-106-04-4321	Impact Fees-Parks	\$2,000		\$2,000	\$0	\$5,105
30-106-04-4322	Impact Fees-Police	\$600		\$600	\$0	\$1,530
30-106-04-4323	Impact Fees-Municipal Facility	\$0		\$0	\$0	\$1,535
30-110-03-4202	SHSP Homeland Security Grant	\$0		\$0	\$0	\$0
30-110-03-4219	Miscellaneous Federal Grants	\$0		\$0	\$0	\$0
30-111-03-4227	SHA Administrative Grants	\$0		\$0	\$0	\$0
30-111-03-4240	Community Legacy Grants	\$0		\$0	\$0	\$0
30-111-03-4245	CDBG Programs	\$0		\$0	\$0	\$0
30-111-03-4251	Program Open Space Grants	\$0		\$301,643	-\$297,210	\$101,546
30-111-03-4252	Community Parks & Playgrounds	\$0		\$0	\$0	\$0
30-111-03-4253	Preservation MD Grant	\$0		\$0	\$0	\$8,000
30-111-03-4254	POS Grants-East Potomac	\$0		\$37,500	\$0	\$0
30-111-03-4260	MDE Grants	\$0		\$0	\$0	\$0
30-111-03-4265	Cap from St-Martns CreekTunnel	\$0		\$0	\$0	\$100,000
30-111-03-4266	Cap from St-13th Ave Pole Barn	\$0		\$0	\$0	\$0
30-111-03-4267	Cap from St - 811 W Potomac St	\$0		\$600,000	\$0	\$1,459,000
30-111-03-4268	Cap fr St-30-34 W Potomac-CDBG	\$0		\$0	\$0	\$8,170
30-111-03-4269	Miscellaneous State Grants	\$0		\$0	-\$15,000	\$0
30-111-03-4270	Cap fr St-Kaplon WPotomac-CDBG	\$0		\$0	\$0	\$534,246
30-111-03-4273	ARPA Grant	\$0		\$401,491	-\$268,232	\$0
30-170-06-4622	Interest-Impact Fees	\$0		\$0	-\$68	\$22
30-173-06-4652	Sale of Building	\$0		\$0	\$0	\$185,639
30-175-08-5101	Transfers In from General Fund	\$442,400		\$407,000	-\$407,000	\$2,574,545
	<b>Total Revenues</b>	<b>\$445,000</b>				
30-190-07-5000	Proceeds from New Debt	\$0		\$0	\$0	\$0
30-504-10-8003	Capital-Equipment	\$0		\$0	\$0	\$0
30-504-10-8005	Capital-Software Upgrade	\$0		\$0	\$0	\$0
30-504-10-8008	Capital-Building Improvements	\$0		\$15,900	\$18,911	\$12,289
30-504-10-8330	40 W Potomac St Project	\$0		\$0	\$0	\$0
30-507-10-8004	Capital-Vehicles	\$30,000		\$0	\$0	\$0
30-520-11-8003	Capital-Equipment	\$8,000		\$18,000	\$1,280	\$29,224
30-520-11-8004	Capital-Vehicles	\$50,000		\$0	\$32,183	\$80,350
30-520-11-8008	Capital-Building Improvements	\$0		\$0	\$0	\$0
30-520-11-8332	811 W Potomac St Project	\$0		\$500,000	\$479,464	\$2,278,858
30-530-12-8003	Capital-Equipment	\$13,000		\$227,000	\$138,339	\$50,033

**City of Brunswick Capital Fund Budget 2024  
Budget Analysis**

3/8/2023

<b>Account Number</b>	<b>Description</b>	<b>Budget Yr FY24 Requested</b>	<b>Changes FY2024</b>	<b>FY2023 Adopted</b>	<b>FY2023 YTD Actual:</b>	<b>FY2022 Actuals</b>
30-530-12-8004	Capital-Vehicles	\$102,500		\$0	\$50,775	\$0
30-530-12-8008	Capital-Building Improvements	\$20,000		\$1,100	\$0	\$11,903
30-530-12-8009	Capital-Other Infrastructure	\$0		\$0	\$0	\$0
30-530-12-8305	Sidewalk Improvements	\$0		\$0	\$0	\$0
30-530-12-8310	Storm Water Management Project	\$50,000		\$140,000	\$0	\$0
30-530-12-8311	Blacktop Improvements	\$200,000		\$300,000	\$147,967	\$680,449
30-530-12-8315	MS4 Implementation Project	\$0		\$100,000	\$21,584	\$135
30-530-12-8320	1106 Petersville Rd	\$0		\$0	\$0	\$0
30-530-12-8331	13th Ave Pole Barn Project	\$0		\$0	\$0	\$0
30-530-12-8332	811 W Potomac St Project	\$0		\$500,000	\$466,418	\$2,276,525
30-530-12-8333	23 S Virginia Ave Project	\$0		\$0	\$0	\$0
30-530-12-8334	Martin's Creek Tunnel Project	\$0		\$0	\$0	\$0
30-530-12-8425	Clean-Up - Mold & Flooding	\$0		\$0	\$0	\$0
30-530-12-8430	Meters Station	\$0		\$0	\$0	\$0
30-530-19-8325	ADA Curb Cuts-CDBG	\$0		\$0	\$0	\$0
30-530-19-8326	30,32,34 W Potomac Impr-CDBG	\$0		\$0	\$0	\$0
30-530-19-8327	Kaplon Bldg-W PotomacImpr-CDBG	\$0		\$0	\$0	\$664,459
30-530-19-8328	West B St StormWater Pipe-ARPA	\$0		\$200,752	\$112,172	\$0
30-530-19-8329	DelawareAv StrmWater Pipe-ARPA	\$0		\$200,739	\$156,060	\$0
30-530-19-8330	Sidewalks-ARPA	\$0		\$0	\$0	\$0
30-540-18-8500	Park Improvement Projects	\$0		\$0	\$0	\$0
30-540-18-8501	Sports Complex Improvements	\$0		\$100,000	\$1,942	\$93,090
30-540-18-8502	CSX Open Space Improvements	\$0		\$0	\$0	\$0
30-540-18-8513	CityPark Building Improvements	\$0		\$0	\$0	\$60,809
30-540-18-8514	Brunswick Welcome Arch	\$0		\$0	\$3,622	\$0
30-540-19-8505	Caboose/WB Tower-CLG	\$0		\$0	\$0	\$0
30-540-19-8509	WB Tower move	\$0		\$0	\$0	\$135,673
30-540-19-8510	E Potmac Park Proj (POS Grant)	\$0		\$50,000	\$0	\$31,212
30-540-19-8511	LL Fields Complex (POS) Grant	\$0		\$0	\$0	\$80,075
30-540-19-8512	City Park Playground	\$0		\$0	\$0	\$0
30-540-19-8513	Playground Equipment	\$0		\$0	\$0	\$555,362
30-540-19-8514	Gum Springs Footbridge	\$0		\$0	\$3,210	\$16,545
30-540-19-8515	Sports Complex Toilets	\$0		\$0	\$0	\$85,000
30-540-19-8516	City Park Trail	\$0		\$0	\$0	\$0
30-540-19-8517	BrunswickCampground Playground	\$0		\$88,559	\$0	\$0
30-540-19-8518	2nd Ave Park Playground	\$0		\$213,084	\$0	\$0

**City of Brunswick Capital Fund Budget 2024  
Budget Analysis**

3/8/2023

<b>Account Number</b>	<b>Description</b>	<b>Budget Yr FY24 Requested</b>	<b>Changes FY2024</b>	<b>FY2023 Adopted</b>	<b>FY2023 YTD Actuals</b>	<b>FY2022 Actuals</b>
30-543-18-8551	Swimming Pool Improvements	\$0		\$0	\$5,000	\$0
30-545-18-8581	Campground Improvements	\$0		\$0	\$0	\$0
		<b>\$473,500</b>				
	<b>Revenues minus Expenditures</b>	<b>-\$28,500</b>				

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City of Brunswick Water Fund Budget 2024  
Budget Analysis

3/8/2023

Account Number	Description	Budget Yr FY24 Requested	Changes FY2024	FY2023 Adopted	FY2023 YTD Actuals	FY2022 Actuals
20-111-03-4245	CDBG Programs	\$0		\$0	\$0	\$0
20-111-03-4260	MDE Grants	\$0		\$0	\$0	\$0
20-111-03-4271	Yourtee Springs MD State Grant	\$0		\$0	\$0	\$0
20-111-03-4272	Reservoir State Grant	\$331,000		\$500,000	\$0	\$0
20-111-03-4273	ARPA Grant	\$250,000		\$1,375,738	-\$217,521	\$23,949
20-140-04-4430	Connection Charges	\$300,000		\$250,000	-\$217,074	\$456,170
20-140-04-4431	Interest-UT bills	\$0		\$0	-\$37	-\$24
20-140-04-4433	Parts,Service Restore,ApplyFee	\$8,000		\$8,000	-\$4,475	\$10,296
20-140-04-4434	Service Charges	\$2,223,200		\$2,108,190	-\$1,046,904	\$1,957,195
20-140-04-4437	Sale of Sub-Meters	\$0		\$0	\$0	\$0
20-140-04-4438	Sale of Meters	\$45,000		\$45,000	-\$38,815	\$82,628
20-140-04-4439	Inspection Fee	\$5,000		\$5,000	-\$990	\$6,010
20-140-04-4443	Administrative UT Write-offs	\$0		\$0	\$0	\$0
20-171-06-4630	Rental Income	\$80,000		\$80,000	-\$74,869	\$103,018
20-172-03-4710	Contribution-Government	\$0		\$500,000	-\$500,000	\$0
20-173-06-4650	Sale of Vehicle/Equipment	\$0		\$0	\$0	\$0
20-175-06-4692	Employee Paid Health Insurance	\$8,800		\$8,800	-\$6,284	\$7,863
20-175-06-4693	Refund-Unemployment Insurance	\$0		\$0	\$0	\$0
20-175-06-4697	Refunds & Rebates	\$500		\$2,100	-\$256	\$11,548
20-175-06-4698	Reimbursements	\$0		\$0	\$0	\$3,595
20-175-06-4699	Miscellaneous Revenue	\$20,000		\$0	-\$20,463	\$12,767
20-175-06-4701	State Retirement Credit	\$0		\$7,000	\$0	\$0
20-175-08-5101	Transfers In from General Fund	\$0		\$0	\$0	\$0
20-190-07-5000	Proceeds from New Debt	\$0		\$0	\$0	\$0
	<b>Total Revenue</b>	<b>\$3,271,500</b>				
20-532-19-8500	Yourtee Springs Storage Tank	\$250,000		\$102,671	\$54,412	\$22,119
20-532-19-8501	East F St 2nd to 5th WaterMain	\$0		\$128,694	\$128,694	\$0
20-532-19-8502	6th Ave fr East H-East E-ARPA	\$0		\$197,319	\$0	\$0
20-532-19-8503	East H fr 5th to Gum Spr-ARPA	\$0		\$250,693	\$0	\$0
20-532-19-8504	5th Ave fr East F-East H-ARPA	\$0		\$38,434	\$0	\$0
20-532-19-8505	4th Ave 100 Block-ARPA	\$0		\$32,309	\$0	\$0
20-532-19-8506	2nd Ave fr Concord-K St-ARPA	\$0		\$38,886	\$0	\$0
20-532-19-8507	WPotomac fr Del toFlorida-ARPA	\$0		\$58,359	\$0	\$0
20-532-19-8508	Yourtee-Reline Under RR-ARPA	\$0		\$300,000	\$0	\$0
20-532-19-8509	Reline Waterline-KnoxvilleARPA	\$0		\$185,286	\$292	\$0

**City of Brunswick Water Fund Budget 2024  
Budget Analysis**

3/8/2023

<b>Account Number</b>	<b>Description</b>	<b>Budget Yr FY24 Requested</b>	<b>Changes FY2024</b>	<b>FY2023 Adopted</b>	<b>FY2023 YTD Actuals</b>	<b>FY2022 Actuals</b>
20-532-19-8510	Yourtee Rehab-Phase II-PAYGO	\$0		\$0	\$3,735	\$0
20-532-19-8511	Downtown Water Line Upgr-ARPA	\$0		\$43,087	\$22,792	\$0
20-532-19-8512	WaterLn Separation for HO-ARPA	\$0		\$0	\$9,150	\$0
20-532-20-6000	Salaries	\$419,600		\$419,600	\$239,314	\$345,817
20-532-20-6001	Salaries Overtime-Regular	\$11,000		\$9,000	\$8,283	\$13,434
20-532-20-6014	Salaries-Holiday Premium	\$0		\$0	\$0	\$0
20-532-20-6016	Salaries Transferred In	\$196,000		\$99,300	\$139,988	\$128,373
20-532-20-6017	Salaries Transferred Out	\$0		\$0	\$0	\$0
20-532-20-6019	Salaries Transferred OT	\$8,000		\$8,000	\$4,363	\$9,871
20-532-20-6020	Social Security	\$32,200		\$32,200	\$15,232	\$22,075
20-532-20-6021	Medicare	\$7,600		\$7,600	\$3,562	\$5,163
20-532-20-6022	Health,Dental,&Vision Premiums	\$51,500		\$51,500	\$34,117	\$45,026
20-532-20-6023	Fringe Benefits Transferred In	\$52,000		\$37,150	\$47,110	\$46,897
20-532-20-6025	Pension Expense	\$48,000		\$42,400	\$36,195	\$48,562
20-532-20-6026	Life Insurance-ER Paid	\$350		\$350	\$158	\$277
20-532-20-6028	Clothing & Shoe Allowance	\$600		\$600	\$80	\$0
20-532-20-6030	Workers Compensation	\$29,046		\$29,046	\$24,300	\$13,326
20-532-20-6031	Post Employment Charges	\$0		\$0	\$860	\$2,090
20-532-20-6050	Accrued Leave	\$0		\$0	\$0	-\$12,674
20-532-20-6100	Advertising & Printing	\$4,000		\$2,500	\$2,357	\$4,071
20-532-20-6101	Legal Fees	\$0		\$0	\$0	\$1,227
20-532-20-6102	Cleaning Supplies	\$1,500		\$1,500	\$1,543	\$1,417
20-532-20-6104	Consultant Fees	\$0		\$2,500	\$0	\$6,991
20-532-20-6107	Depreciation	\$127,126		\$125,823	\$62,912	\$635,628
20-532-20-6108	Bond Amortization Expense	\$0		\$0	\$0	\$0
20-532-20-6109	Dues & Subscriptions	\$0		\$0	\$529	\$450
20-532-20-6112	Annual Service Contracts	\$35,000		\$29,802	\$13,871	\$20,943
20-532-20-6114	Insurance-Liability,Auto,Prop.	\$38,000		\$36,000	\$38,440	\$35,746
20-532-20-6120	Office Supplies	\$500		\$500	\$621	\$374
20-532-20-6121	Operating Expense	\$29,000		\$29,000	\$20,572	\$18,167
20-532-20-6122	Wireless Phones & Data	\$3,500		\$3,500	\$1,718	\$3,007
20-532-20-6123	Parts & Supplies	\$10,000		\$6,000	\$6,258	\$4,412
20-532-20-6124	Physical Exams & Drug Testing	\$2,000		\$1,000	\$677	\$1,541
20-532-20-6125	Postage	\$2,000		\$2,000	\$1,088	\$506
20-532-20-6129	Safety Program	\$5,000		\$4,000	\$3,099	\$7,188
20-532-20-6130	Telephones & Internet	\$20,000		\$15,000	\$11,734	\$16,883

**City of Brunswick Water Fund Budget 2024  
Budget Analysis**

3/8/2023

<b>Account Number</b>	<b>Description</b>	<b>Budget Yr FY24 Requested</b>	<b>Changes FY2024</b>	<b>FY2023 Adopted</b>	<b>FY2023 YTD Actuals</b>	<b>FY2022 Actuals</b>
20-532-20-6131	Tools & Small Equipment	\$2,000		\$1,000	\$567	\$828
20-532-20-6132	Training & Seminars	\$3,500		\$2,000	\$1,840	\$2,724
20-532-20-6134	Tuition Reimbursement	\$0		\$0	\$0	\$0
20-532-20-6135	Uniforms	\$15,000		\$10,000	\$7,696	\$9,433
20-532-20-6136	Utilities	\$110,000		\$110,000	\$30,525	\$83,789
20-532-20-6137	Vehicle Fuel	\$5,000		\$3,000	\$2,973	\$4,966
20-532-20-6138	Water Utility Expense	\$500		\$500	\$239	\$468
20-532-20-6142	Audits & Bookkeeping	\$0		\$0	\$0	\$0
20-532-20-6300	Information Technology	\$1,000		\$1,000	\$911	\$4,966
20-532-20-6301	IT Network Admin Consultant	\$8,000		\$6,500	\$5,457	\$8,469
20-532-20-6400	Loss on Disposal of Equip	\$0		\$0	\$0	\$0
20-532-20-6416	Maint. & Repair-Equipment	\$75,000		\$40,000	\$42,878	\$46,671
20-532-20-6417	Maint. & Repair-Vehicles	\$2,500		\$1,500	\$680	\$292
20-532-20-6418	Maint. & Repair-Building	\$50,000		\$8,000	\$21,234	\$22,783
20-532-20-6420	Maint. & Repair-Infrastructure	\$2,500		\$0	\$303	\$2,171
20-532-20-7501	Chemicals	\$150,000		\$135,000	\$119,896	\$185,599
20-532-20-7502	Laboratory	\$48,000		\$35,000	\$18,546	\$25,866
20-532-20-7503	Ground Rent	\$0		\$0	\$0	\$0
20-532-20-7504	Sludge Haulng (by Sewer Dept)	\$20,000		\$20,000	\$19,492	\$28,000
20-532-20-8000	Capitalized to Fixed Assets	\$0		\$0	\$0	-\$2,086,805
20-532-20-8001	Project Outlay	\$0		\$0	\$0	\$0
20-532-20-8003	Capital-Equipment	\$0		\$205,782	\$0	\$0
20-532-20-8004	Capital-Vehicles	\$51,250		\$0	\$0	\$0
20-532-20-8009	Capital-Other Infrastructure	\$0		\$0	\$0	\$0
20-532-21-6419	Maint. & Repair-Other	\$15,000		\$10,000	\$3,356	\$139
20-532-21-6421	Maint. & Repair-Grounds	\$5,000		\$0	\$0	\$0
20-532-21-8101	Yourtee Springs Improvements	\$0		\$0	\$16,012	\$1,267,506
20-532-21-8114	Filter Flow Meters(3)	\$0		\$13,656	\$20,832	\$0
20-532-21-8115	Yourtee-Reline-Fred Co Contrib	\$0		\$500,000	\$492,643	\$0
20-532-22-8248	Corrosion Inhibitor	\$0		\$50,000	\$2,842	\$0
20-532-22-8249	Mixer for 250k Storage Tank	\$0		\$30,000	\$25,802	\$0
20-532-22-8250	Intake Cooling Units	\$0		\$10,000	\$10,961	\$0
20-532-22-8251	Replacement Gates at Reservoir	\$0		\$18,000	\$12,974	\$0
20-532-22-8425	Water Tower Improvements	\$36,000		\$105,000	\$38,222	\$104,219
20-532-22-8427	1.25M Gal Ground Storage Tank	\$331,000		\$500,000	\$32,267	\$135
20-532-23-6104	Consultant Fees	\$25,000		\$25,000	\$0	\$10,885

**City of Brunswick Water Fund Budget 2024  
Budget Analysis**

3/8/2023

<b>Account Number</b>	<b>Description</b>	<b>Budget Yr FY24 Requested</b>	<b>Changes FY2024</b>	<b>FY2023 Adopted</b>	<b>FY2023 YTD Actuals</b>	<b>FY2022 Actuals</b>
20-532-23-6112	Annual Service Contracts	\$31,000		\$31,000	\$22,589	\$29,344
20-532-23-6144	Equipment Rentals	\$0		\$781	\$1,131	\$1,094
20-532-23-6145	Operating Supplies	\$8,000		\$6,000	\$6,443	\$3,815
20-532-23-6420	Maint. & Repair-Infrastructure	\$40,000		\$30,000	\$28,901	\$42,246
20-532-23-7505	Water Meter Repair & Replace	\$5,000		\$5,000	\$157	\$2,694
20-532-23-7506	Special Taxing District Meters	\$32,000		\$32,000	\$31,405	\$66,725
20-532-23-8003	Capital-Equipment	\$0		\$0	\$0	\$0
20-532-23-8006	Line Replacements	\$180,000		\$0	\$106,261	\$778,868
20-532-23-8008	Line Replacement (DPW)	\$40,000		\$120,000	\$20,914	\$150,157
20-532-23-8103	RF Water Meter Replacement	\$60,000		\$60,000	\$7,327	\$38,018
20-532-23-8104	Sub-Meter Purchases	\$2,000		\$2,000	\$0	\$0
20-532-23-8105	Hydrant Replacement Project	\$35,000		\$20,000	\$0	\$35,998
20-532-40-6400	Loss on Disposal of Equipment	\$0		\$0	\$0	\$0
20-532-40-6416	Maint. & Repair-Equipment	\$0		\$0	\$0	\$0
20-532-40-8003	Capital-Equipment	\$60,000		\$0	\$0	\$0
20-532-40-8005	Capital-Software Upgrade	\$0		\$0	\$0	\$0
20-570-50-9000	Debt Service	\$264,000		\$244,000	\$0	\$0
20-570-50-9100	Interest Expense	\$118,000		\$126,500	\$75,170	\$132,231
	<b>Total Expenditures</b>	<b>\$3,214,772</b>				
	<b>Total Revenues minus Expenditures</b>	<b>\$56,728</b>				
	<b>3.0% COLA</b>	<b>\$12,588</b>				
	<b>2.5% Merit</b>	<b>\$10,490</b>				
	<b>Total Revenues over Expenditures</b>	<b>\$33,650</b>				

City of Brunswick Waste Water Fund Budget 2024  
Budget Analysis

3/8/2023

Account Number	Description	Budget Yr FY24 Requested	Changes FY2024	FY2023 Adopted	FY2023 YTD Actual:	FY2022 Actuals
60-111-03-4260	MDE Grants	\$53,000		\$46,000	-\$53,688	\$46,029
60-111-03-4273	ARPA Grant	\$0		\$0	\$0	\$12,810
60-140-04-4430	Connection Charges	\$498,000		\$400,000	-\$272,964	\$573,620
60-140-04-4431	Interest-UT bills	\$0		\$0	-\$44	\$55
60-140-04-4433	Parts,Service Restore,ApplyFee	\$0		\$0	\$0	\$300
60-140-04-4434	Service Charges	\$1,998,500		\$1,931,554	-\$980,315	\$1,804,237
60-140-04-4439	Inspection Fee	\$7,000		\$7,000	-\$2,550	\$8,810
60-140-04-4440	Frederick Co. Treatment Charge	\$100,000		\$100,000	-\$52,791	\$97,774
60-140-04-4441	Sludge Haulng Fee (Water Dept)	\$0		\$0	\$0	\$0
60-140-04-4443	Administrative UT Write-offs	\$0		\$0	\$0	\$0
60-175-06-4692	Employee Paid Health Insurance	\$14,500		\$14,500	-\$11,022	\$20,419
60-175-06-4693	Refund-Unemployment Insurance	\$0		\$0	\$0	\$0
60-175-06-4697	Refunds & Rebates	\$6,800		\$6,800	-\$282	\$41,368
60-175-06-4698	Reimbursements	\$0		\$0	\$0	\$0
60-175-06-4699	Miscellaneous Revenue	\$0		\$0	\$0	\$7,719
60-175-06-4701	State Retirement Credit	\$0		\$7,000	\$0	\$0
60-175-08-5101	Transfers In from General Fund	\$0		\$0	\$0	\$0
60-190-07-5000	Proceeds from New Debt	\$0		\$0	\$0	\$0
	<b>Total Revenue</b>	<b>\$2,677,800</b>				
60-533-19-8500	I&I Improvements-ARPA	\$0		\$0	\$0	\$0
60-533-40-6416	Maint. & Repair-Equipment	\$0		\$20,000	\$0	\$41,787
60-533-40-8003	Capital-Equipment	\$0		\$308,409	\$0	\$0
60-533-40-8007	Capital-Plant Improvements	\$0		\$0	\$0	\$0
60-533-40-8008	Capital-Building Improvements	\$0		\$0	\$0	\$0
60-533-40-8108	UV Bulb Replacement	\$0		\$20,000	\$25,830	\$0
60-533-40-8112	Belt Press Rebuild	\$0		\$0	\$0	\$0
60-533-40-8113	Portable Sewer Meter	\$16,000		\$15,000	\$15,000	\$14,484
60-533-40-8114	SBR Ammonia&NitrateProbe Upgra	\$0		\$0	\$5,580	\$9,646
60-533-40-8117	WWTP Bldg/Elec Sys Rehab	\$0		\$25,000	\$0	\$16,189
60-533-40-8120	WWTP Upgrade	\$0		\$0	\$0	\$0
60-533-40-8121	Galyn Manor PLC Upgrade	\$0		\$46,405	\$46,405	\$0
60-533-40-8122	PLC Upgrade	\$100,000		\$0	\$0	\$0
60-533-60-6000	Salaries	\$410,400		\$410,400	\$263,000	\$372,126
60-533-60-6001	Salaries Overtime-Regular	\$3,000		\$3,000	\$1,041	\$2,670
60-533-60-6014	Salaries-Holiday Premium	\$0		\$0	\$0	\$0

**City of Brunswick Waste Water Fund Budget 2024  
Budget Analysis**

3/8/2023

<b>Account Number</b>	<b>Description</b>	<b>Budget Yr FY24 Requested</b>	<b>Changes FY2024</b>	<b>FY2023 Adopted</b>	<b>FY2023 YTD Actual:</b>	<b>FY2022 Actuals</b>
60-533-60-6016	Salaries Transferred In	\$23,000		\$19,900	\$21,115	\$28,737
60-533-60-6017	Salaries Transferred Out	\$0		\$0	\$0	\$0
60-533-60-6019	Salaries Transferred OT	\$4,000		\$4,000	\$4,321	\$4,220
60-533-60-6020	Social Security	\$26,700		\$26,700	\$15,572	\$21,759
60-533-60-6021	Medicare	\$6,300		\$6,300	\$3,642	\$5,089
60-533-60-6022	Health,Dental,&Vision Premiums	\$129,950		\$129,950	\$78,339	\$123,326
60-533-60-6023	Fringe Benefits Transferred In	\$7,450		\$7,450	\$6,261	\$12,520
60-533-60-6024	Fringe Benefits Transferred Out	\$0		\$0	\$0	\$0
60-533-60-6025	Pension Expense	\$45,000		\$41,700	\$43,076	\$40,608
60-533-60-6026	Life Insurance-ER Paid	\$400		\$400	\$178	\$291
60-533-60-6028	Clothing & Shoe Allowance	\$600		\$600	\$200	\$330
60-533-60-6030	Workers Compensation	\$32,041		\$32,041	\$26,805	\$14,332
60-533-60-6050	Accrued Leave	\$0		\$0	\$0	\$3,274
60-533-60-6100	Advertising & Printing	\$700		\$700	\$0	\$814
60-533-60-6101	Legal Fees	\$0		\$0	\$0	\$859
60-533-60-6102	Cleaning Supplies	\$1,200		\$1,200	\$394	\$980
60-533-60-6104	Consultant Fees	\$0		\$0	\$0	\$0
60-533-60-6107	Depreciation	\$183,223		\$181,318	\$90,659	\$916,118
60-533-60-6108	Bond Amortization Expense	\$0		\$0	\$0	\$0
60-533-60-6109	Dues & Subscriptions	\$400		\$400	\$250	\$250
60-533-60-6112	Annual Service Contracts	\$25,000		\$23,100	\$22,466	\$34,824
60-533-60-6114	Insurance-Liability,Auto,Prop.	\$36,000		\$36,000	\$38,876	\$36,162
60-533-60-6120	Office Supplies	\$1,200		\$1,200	\$87	\$1,140
60-533-60-6121	Operating Expense	\$6,500		\$6,500	\$1,150	\$9,588
60-533-60-6122	Wireless Phones & Data	\$3,500		\$3,500	\$2,119	\$3,098
60-533-60-6123	Parts & Supplies	\$4,000		\$3,000	\$1,161	\$2,921
60-533-60-6124	Physical Exams & Drug Testing	\$2,500		\$2,500	\$0	\$1,614
60-533-60-6125	Postage	\$1,000		\$1,000	\$1,029	\$491
60-533-60-6129	Safety Program	\$4,000		\$4,000	\$959	\$4,359
60-533-60-6130	Telephones & Internet	\$8,000		\$7,700	\$5,289	\$8,110
60-533-60-6131	Tools & Small Equipment	\$4,000		\$4,000	\$1,703	\$3,607
60-533-60-6132	Training & Seminars	\$1,500		\$1,200	\$346	\$806
60-533-60-6135	Uniforms	\$4,500		\$4,000	\$3,048	\$4,917
60-533-60-6136	Utilities	\$150,000		\$150,000	\$59,348	\$143,652
60-533-60-6137	Vehicle Fuel	\$2,500		\$1,800	\$711	\$2,847
60-533-60-6138	Water Utility Expense	\$13,000		\$13,000	\$6,076	\$10,363

**City of Brunswick Waste Water Fund Budget 2024  
Budget Analysis**

3/8/2023

<b>Account Number</b>	<b>Description</b>	<b>Budget Yr FY24 Requested</b>	<b>Changes FY2024</b>	<b>FY2023 Adopted</b>	<b>FY2023 YTD Actual:</b>	<b>FY2022 Actuals</b>
60-533-60-6142	Audits & Bookkeeping	\$0		\$0	\$0	\$0
60-533-60-6300	Information Technology	\$3,000		\$3,000	\$1,160	\$4,798
60-533-60-6301	IT Network Admin Consultant	\$7,500		\$7,500	\$6,340	\$9,628
60-533-60-6416	Maint. & Repair-Equipment	\$75,000		\$65,000	\$52,218	\$47,681
60-533-60-6417	Maint. & Repair-Vehicles	\$1,500		\$1,200	\$1,709	\$587
60-533-60-6418	Maint. & Repair-Building	\$10,000		\$8,000	\$6,208	\$31,503
60-533-60-6420	Maint. & Repair-Infrastructure	\$0		\$0	\$0	\$0
60-533-60-6421	Maint. & Repair-Grounds	\$0		\$0	\$0	\$862
60-533-60-6702	Tipping Charges	\$100,000		\$100,000	\$62,254	\$102,241
60-533-60-7501	Chemicals	\$105,000		\$85,000	\$85,036	\$86,527
60-533-60-7502	Laboratory	\$45,000		\$42,000	\$24,902	\$33,926
60-533-60-8000	Capitalized to Fixed Assets	\$0		\$0	\$0	-\$1,832,514
60-533-60-8001	Project Outlay	\$0		\$0	\$0	\$0
60-533-60-8003	Capital-Equipment	\$55,000		\$0	\$0	\$0
60-533-60-8004	Capital-Vehicles	\$51,250		\$71,000	\$0	\$0
60-533-60-8009	Capital-Other Infrastructure	\$0		\$0	\$0	\$0
60-533-60-8112	Potomac St Pump Station Gate	\$0		\$10,000	\$6,229	\$0
60-533-61-6104	Consultant Fees	\$2,000		\$2,000	\$0	\$0
60-533-61-6112	Annual Service Contracts	\$37,000		\$30,000	\$17,630	\$31,022
60-533-61-6144	Equipment Rentals	\$0		\$781	\$1,131	\$1,094
60-533-61-6145	Operating Supplies	\$17,000		\$17,000	\$4,221	\$13,482
60-533-61-6416	Maint. & Repair-Equipment	\$5,000		\$5,000	\$1,409	\$433
60-533-61-6419	Maint. & Repair-Galyn Manor	\$18,000		\$18,000	\$12,105	\$15,865
60-533-61-6420	Maint. & Repair-Infrastructure	\$10,000		\$10,000	\$9,569	\$8,089
60-533-61-8003	Capital-Equipment	\$0		\$0	\$0	\$0
60-533-61-8004	Capital - Vehicles	\$0		\$0	\$0	\$0
60-533-61-8006	Line Replacements	\$175,000		\$72,000	\$0	\$7,014
60-533-61-8121	Inflow & Infiltration	\$100,000		\$98,000	\$0	\$97,500
60-570-50-9000	Debt Service	\$217,000		\$211,000	\$0	\$0
60-570-50-9100	Interest Expense	\$85,000		\$93,000	\$56,776	\$96,542
	<b>Total Expenditures</b>	<b>\$2,376,814</b>				
	<b>Total Revenues minus Expenditures</b>	<b>\$300,986</b>				
	<b>3.0% COLA</b>	<b>\$12,312</b>				
	<b>2.5% Merit</b>	<b>\$10,260</b>				

City of Brunswick Waste Water Fund Budget 2024  
Budget Analysis

3/8/2023

Account Number	Description	Budget Yr FY24 Requested	Changes FY2024	FY2023 Adopted	FY2023 YTD Actual:	FY2022 Actuals
	Total Revenues minus Expenditures	\$278,414				

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# General Ledger

## Budget Status



User: Rbruchey  
 Printed: 3/3/2023 - 11:42 AM  
 Period: 8, 2023

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 30	Capital Project Fund							
Dept 30-106	Impact Fees							
R43	Charges-Impact Fees							
30-106-04-4323	Impact Fees-Municipal Facility	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R43 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R46	Charges-Public Safety							
30-106-04-4322	Impact Fees-Police	600.00	0.00	0.00	600.00	0.00	600.00	100.00
	R46 Sub Totals:	600.00	0.00	0.00	600.00	0.00	600.00	100.00
R50	Charges-Recreation							
30-106-04-4321	Impact Fees-Parks	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	R50 Sub Totals:	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	Revenue Sub Totals:	2,600.00	0.00	0.00	2,600.00	0.00	2,600.00	100.00
	Dept 106 Sub Totals:	-2,600.00	0.00	0.00	-2,600.00	0.00		
Dept 30-110	Grants - Federal Government							
R21	Grant-Public Safety							
30-110-03-4202	SHSP Homeland Security Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R21 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							
30-110-03-4219	Miscellaneous Federal Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 110 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-111	Grants - State Government							
R22	Grant-Parks, Rec, Culture							
30-111-03-4251	Program Open Space Grants	301,643.00	0.00	297,209.96	4,433.04	0.00	4,433.04	1.47

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
30-111-03-4252	Community Parks & Playgrounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4253	Preservation MD Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4254	POS Grants-East Potomac	37,500.00	0.00	23,409.00	14,091.00	0.00	14,091.00	37.58
	R22 Sub Totals:	339,143.00	0.00	320,618.96	18,524.04	0.00	18,524.04	5.46
R23	Grant-Community Development							
30-111-03-4240	Community Legacy Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4245	CDBG Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R23 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							
30-111-03-4227	SHA Administrative Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4260	MDE Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4265	Cap from St-Martns CreekTunnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4266	Cap from St-13th Ave Pole Barn	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4267	Cap from St - 811 W Potomac St	600,000.00	0.00	600,000.00	0.00	0.00	0.00	0.00
30-111-03-4268	Cap fr St-30-34 W Potomac-CDBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4269	Miscellaneous State Grants	0.00	0.00	15,000.00	-15,000.00	0.00	-15,000.00	0.00
30-111-03-4270	Cap fr St-Kaplon WPotomac-CDBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4273	ARPA Grant	401,491.00	0.00	268,232.00	133,259.00	0.00	133,259.00	33.19
	R30 Sub Totals:	1,001,491.00	0.00	883,232.00	118,259.00	0.00	118,259.00	11.81
	Revenue Sub Totals:	1,340,634.00	0.00	1,203,850.96	136,783.04	0.00	136,783.04	10.20
	Dept 111 Sub Totals:	-1,340,634.00	0.00	-1,203,850.96	-136,783.04	0.00		
Dept 30-170	Investment Earnings							
R81	Investment Earnings							
30-170-06-4622	Interest-Impact Fees	0.00	0.00	68.07	-68.07	0.00	-68.07	0.00
	R81 Sub Totals:	0.00	0.00	68.07	-68.07	0.00	-68.07	0.00
	Revenue Sub Totals:	0.00	0.00	68.07	-68.07	0.00	-68.07	0.00
	Dept 170 Sub Totals:	0.00	0.00	-68.07	68.07	0.00		
Dept 30-173	Sales of Property							
R80	Miscellaneous Revenues							
30-173-06-4652	Sale of Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 173 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-175	Other Revenues							
R80	Miscellaneous Revenues							
30-175-06-4699	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interfund Transfers							
30-175-08-5101	Transfers In from General Fund	407,000.00	0.00	407,000.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	407,000.00	0.00	407,000.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	407,000.00	0.00	407,000.00	0.00	0.00	0.00	0.00
	Dept 175 Sub Totals:	-407,000.00	0.00	-407,000.00	0.00	0.00		
Dept 30-190	Long-term Debt Proceeds							
R86	Other Sources							
30-190-07-5000	Proceeds from New Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R86 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 190 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-504	Finance & Administration							
E30	Project Outlays							
30-504-10-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-504-10-8005	Capital-Software Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-504-10-8008	Capital-Building Improvements	15,900.00	10,960.50	18,910.50	-3,010.50	0.00	-3,010.50	0.00
30-504-10-8330	40 W Potomac St Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	15,900.00	10,960.50	18,910.50	-3,010.50	0.00	-3,010.50	0.00
	Expense Sub Totals:	15,900.00	10,960.50	18,910.50	-3,010.50	0.00	-3,010.50	0.00
	Dept 504 Sub Totals:	15,900.00	10,960.50	18,910.50	-3,010.50	0.00		
Dept 30-507	Planning & Zoning							
E30	Project Outlays							
30-507-10-8004	Capital-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 507 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-520	Police Department							
E30	Project Outlays							
30-520-11-8003	Capital-Equipment	18,000.00	0.00	1,279.96	16,720.04	0.00	16,720.04	92.89
30-520-11-8004	Capital-Vehicles	0.00	0.00	32,183.00	-32,183.00	0.00	-32,183.00	0.00
30-520-11-8008	Capital-Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-520-11-8332	811 W Potomac St Project	500,000.00	27,957.86	499,382.67	617.33	261,767.79	-261,150.46	0.00
	E30 Sub Totals:	518,000.00	27,957.86	532,845.63	-14,845.63	261,767.79	-276,613.42	0.00
	Expense Sub Totals:	518,000.00	27,957.86	532,845.63	-14,845.63	261,767.79	-276,613.42	0.00
	Dept 520 Sub Totals:	518,000.00	27,957.86	532,845.63	-14,845.63	261,767.79		
Dept 30-530	Public Works							
E30	Project Outlays							
30-530-12-8003	Capital-Equipment	227,000.00	0.00	138,339.00	88,661.00	0.00	88,661.00	39.06
30-530-12-8004	Capital-Vehicles	0.00	0.00	50,775.00	-50,775.00	167,874.00	-218,649.00	0.00
30-530-12-8008	Capital-Building Improvements	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	100.00
30-530-12-8009	Capital-Other Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8305	Sidewalk Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8310	Storm Water Management Project	140,000.00	0.00	0.00	140,000.00	0.00	140,000.00	100.00
30-530-12-8311	Blacktop Improvements	300,000.00	0.00	147,966.63	152,033.37	31,998.37	120,035.00	40.01
30-530-12-8315	MS4 Implementation Project	100,000.00	388.00	21,971.75	78,028.25	70,549.75	7,478.50	7.48
30-530-12-8320	1106 Petersville Rd	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8331	13th Ave Pole Barn Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8332	811 W Potomac St Project	500,000.00	22,029.86	486,336.62	13,663.38	191,168.09	-177,504.71	0.00
30-530-12-8333	23 S Virginia Ave Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8334	Martin's Creek Tunnel Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8425	Clean-Up - Mold & Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8430	Meters Station	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-19-8325	ADA Curb Cuts-CDBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-19-8326	30,32,34 W Potomac Impr-CDBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-19-8327	Kaplon Bldg-W PotomacImpr-CDBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-19-8328	West B St StormWater Pipe-ARPA	200,752.00	0.00	112,172.00	88,580.00	88,580.00	0.00	0.00
30-530-19-8329	DelawareAv StrmWater Pipe-ARPA	200,739.00	0.00	156,060.00	44,679.00	44,679.00	0.00	0.00
30-530-19-8330	Sidewalks-ARPA	0.00	0.00	0.00	0.00	413,139.25	-413,139.25	0.00
	E30 Sub Totals:	1,669,591.00	22,417.86	1,113,621.00	555,970.00	1,007,988.46	-452,018.46	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	1,669,591.00	22,417.86	1,113,621.00	555,970.00	1,007,988.46	-452,018.46	0.00
	Dept 530 Sub Totals:	1,669,591.00	22,417.86	1,113,621.00	555,970.00	1,007,988.46		
Dept 30-540	Parks							
E30	Project Outlays							
30-540-18-8500	Park Improvement Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-18-8501	Sports Complex Improvements	100,000.00	0.00	1,941.50	98,058.50	0.00	98,058.50	98.06
30-540-18-8502	CSX Open Space Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-18-8513	CityPark Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-18-8514	Brunswick Welcome Arch	0.00	0.00	3,621.54	-3,621.54	0.00	-3,621.54	0.00
30-540-19-8505	Caboose/WB Tower-CLG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8509	WB Tower move	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8510	E Potmac Park Proj (POS Grant)	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
30-540-19-8511	LL Fields Complex (POS) Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8512	City Park Playground	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8513	Playground Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8514	Gum Springs Footbridge	0.00	0.00	3,209.96	-3,209.96	0.00	-3,209.96	0.00
30-540-19-8515	Sports Complex Toilets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8516	City Park Trail	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8517	BrunswickCampground Playground	88,559.00	0.00	0.00	88,559.00	88,559.00	0.00	0.00
30-540-19-8518	2nd Ave Park Playground	213,084.00	0.00	0.00	213,084.00	213,083.44	0.56	0.00
	E30 Sub Totals:	451,643.00	0.00	8,773.00	442,870.00	301,642.44	141,227.56	31.27
	Expense Sub Totals:	451,643.00	0.00	8,773.00	442,870.00	301,642.44	141,227.56	31.27
	Dept 540 Sub Totals:	451,643.00	0.00	8,773.00	442,870.00	301,642.44		
Dept 30-543	Swimming Pool							
E30	Project Outlays							
30-543-18-8551	Swimming Pool Improvements	0.00	135.00	5,050.34	-5,050.34	5,945.00	-10,995.34	0.00
	E30 Sub Totals:	0.00	135.00	5,050.34	-5,050.34	5,945.00	-10,995.34	0.00
	Expense Sub Totals:	0.00	135.00	5,050.34	-5,050.34	5,945.00	-10,995.34	0.00
	Dept 543 Sub Totals:	0.00	135.00	5,050.34	-5,050.34	5,945.00		
Dept 30-545	Campground							
E30	Project Outlays							
30-545-18-8581	Campground Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 545 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
	Fund Revenue Sub Totals:	1,750,234.00	0.00	1,610,919.03	139,314.97	0.00	139,314.97	7.96
	Fund Expense Sub Totals:	2,655,134.00	61,471.22	1,679,200.47	975,933.53	1,577,343.69	-601,410.16	0.00
	Fund 30 Sub Totals:	904,900.00	61,471.22	68,281.44	836,618.56	1,577,343.69		
	Revenue Totals:	1,750,234.00	0.00	1,610,919.03	139,314.97	0.00	139,314.97	7.96
	Expense Totals:	2,655,134.00	61,471.22	1,679,200.47	975,933.53	1,577,343.69	-601,410.16	0.00
	Report Totals:	904,900.00	61,471.22	68,281.44	836,618.56	1,577,343.69		

# General Ledger

## Budget Status



User: Rbruchey  
 Printed: 3/3/2023 - 11:21 AM  
 Period: 8, 2023

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 10	General Fund							
Dept 10-101	Local Property Tax							
R01	Taxes							
10-101-01-4002	Real Estate Taxes	3,684,434.00	0.00	3,634,202.90	50,231.10	0.00	50,231.10	1.36
10-101-01-4004	Additions & Abatements	11,686.00	0.00	-10,127.01	21,813.01	0.00	21,813.01	186.66
10-101-01-4005	Penalty/Int-Delinquent Taxes	32,000.00	1,731.98	38,472.96	-6,472.96	0.00	-6,472.96	0.00
10-101-01-4006	Discount Allowed on Taxes	-38,697.00	-16.46	-42,586.67	3,889.67	0.00	3,889.67	-10.05
10-101-01-4008	Refunds on Real Estate Taxes	0.00	-201.38	-201.38	201.38	0.00	201.38	0.00
10-101-01-4009	Homeowners Credit-Property Tax	6,841.00	-128.84	6,672.69	168.31	0.00	168.31	2.46
10-101-01-4010	Real Estate Taxes-Public UT	6,683.00	0.00	0.00	6,683.00	0.00	6,683.00	100.00
	R01 Sub Totals:	3,702,947.00	1,385.30	3,626,433.49	76,513.51	0.00	76,513.51	2.07
	Revenue Sub Totals:	3,702,947.00	1,385.30	3,626,433.49	76,513.51	0.00	76,513.51	2.07
	Dept 101 Sub Totals:	-3,702,947.00	-1,385.30	-3,626,433.49	-76,513.51	0.00		
Dept 10-102	Income Taxes							
R01	Taxes							
10-102-01-4030	Income Taxes	1,300,000.00	280,532.28	679,964.22	620,035.78	0.00	620,035.78	47.70
	R01 Sub Totals:	1,300,000.00	280,532.28	679,964.22	620,035.78	0.00	620,035.78	47.70
	Revenue Sub Totals:	1,300,000.00	280,532.28	679,964.22	620,035.78	0.00	620,035.78	47.70
	Dept 102 Sub Totals:	-1,300,000.00	-280,532.28	-679,964.22	-620,035.78	0.00		
Dept 10-103	Other Local Taxes							
R01	Taxes							
10-103-01-4040	Admission & Amusement Taxes	10,000.00	1,728.92	45,257.36	-35,257.36	0.00	-35,257.36	0.00
10-103-01-4041	Public Utility Taxes	129,000.00	25,904.54	106,447.06	22,552.94	0.00	22,552.94	17.48
	R01 Sub Totals:	139,000.00	27,633.46	151,704.42	-12,704.42	0.00	-12,704.42	0.00
	Revenue Sub Totals:	139,000.00	27,633.46	151,704.42	-12,704.42	0.00	-12,704.42	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 103 Sub Totals:	-139,000.00	-27,633.46	-151,704.42	12,704.42	0.00		
Dept 10-105	Licenses & Permits							
R11	Franchise Fees							
10-105-02-4063	Profession&Occupation Licenses	9,000.00	132.00	750.17	8,249.83	0.00	8,249.83	91.66
10-105-02-4064	Cable Television Franchise Fee	120,000.00	29,250.17	59,358.63	60,641.37	0.00	60,641.37	50.53
	R11 Sub Totals:	129,000.00	29,382.17	60,108.80	68,891.20	0.00	68,891.20	53.40
	Revenue Sub Totals:	129,000.00	29,382.17	60,108.80	68,891.20	0.00	68,891.20	53.40
	Dept 105 Sub Totals:	-129,000.00	-29,382.17	-60,108.80	-68,891.20	0.00		
Dept 10-110	Grants - Federal Government							
R21	Grant-Public Safety							
10-110-03-4202	SHSP Homeland Security Grant	9,800.00	0.00	0.00	9,800.00	0.00	9,800.00	100.00
	R21 Sub Totals:	9,800.00	0.00	0.00	9,800.00	0.00	9,800.00	100.00
R30	Grants-Other Intergovernment							
10-110-03-4201	FEMA Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-110-03-4219	Miscellaneous Federal Grants	8,000.00	0.00	2,401.07	5,598.93	0.00	5,598.93	69.99
	R30 Sub Totals:	8,000.00	0.00	2,401.07	5,598.93	0.00	5,598.93	69.99
	Revenue Sub Totals:	17,800.00	0.00	2,401.07	15,398.93	0.00	15,398.93	86.51
	Dept 110 Sub Totals:	-17,800.00	0.00	-2,401.07	-15,398.93	0.00		
Dept 10-111	Grants - State Government							
R20	Intergovernmental							
10-111-03-4230	Highway User Revenue	358,000.00	47,623.07	159,479.16	198,520.84	0.00	198,520.84	55.45
10-111-03-4231	HUR Supplemental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R20 Sub Totals:	358,000.00	47,623.07	159,479.16	198,520.84	0.00	198,520.84	55.45
R21	Grant-Public Safety							
10-111-03-4221	State Aid Police Protection	95,000.00	0.00	58,134.00	36,866.00	0.00	36,866.00	38.81
10-111-03-4222	Other GOCCP Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4225	SHA Enforcement Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R21 Sub Totals:	95,000.00	0.00	58,134.00	36,866.00	0.00	36,866.00	38.81
R23	Grant-Community Development							
10-111-03-4235	Berlin Cemetary Rehab Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4236	Heritage Museum Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4240	Community Legacy Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-111-03-4245	CDBG Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R23 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							
10-111-03-4261	Chesapeake Bay Trust	0.00	0.00	9,450.00	-9,450.00	0.00	-9,450.00	0.00
10-111-03-4273	ARPA Grant	65,199.72	0.00	61,391.20	3,808.52	0.00	3,808.52	5.84
	R30 Sub Totals:	65,199.72	0.00	70,841.20	-5,641.48	0.00	-5,641.48	0.00
	Revenue Sub Totals:	518,199.72	47,623.07	288,454.36	229,745.36	0.00	229,745.36	44.34
	Dept 111 Sub Totals:	-518,199.72	-47,623.07	-288,454.36	-229,745.36	0.00		
Dept 10-112	Grants - County Government							
R20	Intergovernmental							
10-112-03-4271	Tax Equity-Frederick County	1,215,166.00	0.00	911,374.50	303,791.50	0.00	303,791.50	25.00
	R20 Sub Totals:	1,215,166.00	0.00	911,374.50	303,791.50	0.00	303,791.50	25.00
R21	Grant-Public Safety							
10-112-03-4275	County Alcohol/Tobacco Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-112-03-4276	Marijuana Educaton Reimb Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R21 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							
10-112-03-4274	County Financial Corp. Grant	1,100.00	0.00	1,103.17	-3.17	0.00	-3.17	0.00
10-112-03-4280	TRIPP Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-112-03-4289	Miscellaneous County Grants	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
	R30 Sub Totals:	51,100.00	0.00	1,103.17	49,996.83	0.00	49,996.83	97.84
	Revenue Sub Totals:	1,266,266.00	0.00	912,477.67	353,788.33	0.00	353,788.33	27.94
	Dept 112 Sub Totals:	-1,266,266.00	0.00	-912,477.67	-353,788.33	0.00		
Dept 10-130	General Government Charges							
R05	Developer Agreements							
10-130-04-4345	Reimbursements from Developers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R05 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R41	Charges-General Government							
10-130-04-4401	Admin Svcs-Copies,Notary,Faxes	200.00	0.00	208.00	-8.00	0.00	-8.00	0.00
10-130-04-4403	NSF Check Fee	35.00	0.00	175.00	-140.00	0.00	-140.00	0.00
	R41 Sub Totals:	235.00	0.00	383.00	-148.00	0.00	-148.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R42	Charges-Zoning & Planning							
10-130-04-4340	Zoning Fees	15,000.00	650.00	6,825.00	8,175.00	0.00	8,175.00	54.50
10-130-04-4341	Consulting Review Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-130-04-4342	Development Review Fee	30,000.00	50.00	46,062.00	-16,062.00	0.00	-16,062.00	0.00
10-130-04-4344	Appeals Filing Fee	0.00	0.00	1,425.00	-1,425.00	0.00	-1,425.00	0.00
	R42 Sub Totals:	45,000.00	700.00	54,312.00	-9,312.00	0.00	-9,312.00	0.00
	Revenue Sub Totals:	45,235.00	700.00	54,695.00	-9,460.00	0.00	-9,460.00	0.00
	Dept 130 Sub Totals:	-45,235.00	-700.00	-54,695.00	9,460.00	0.00		
Dept 10-132 R46	Public Safety Charges							
10-132-04-4410	Charges-Public Safety Police Reports	200.00	15.00	180.00	20.00	0.00	20.00	10.00
	R46 Sub Totals:	200.00	15.00	180.00	20.00	0.00	20.00	10.00
	Revenue Sub Totals:	200.00	15.00	180.00	20.00	0.00	20.00	10.00
	Dept 132 Sub Totals:	-200.00	-15.00	-180.00	-20.00	0.00		
Dept 10-134 R47	PublicWorks/Highways & Streets							
10-134-04-4439	Charges-Streets,Sidewalks Inspection Fees	0.00	0.00	180.00	-180.00	0.00	-180.00	0.00
	R47 Sub Totals:	0.00	0.00	180.00	-180.00	0.00	-180.00	0.00
R48	Charges-Parking							
10-134-04-4420	Parking Meter Collections	7,000.00	0.40	4,520.45	2,479.55	0.00	2,479.55	35.42
10-134-04-4421	Parking Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R48 Sub Totals:	7,000.00	0.40	4,520.45	2,479.55	0.00	2,479.55	35.42
R86	Other Sources							
10-134-04-4423	Infrastructure Insurnce Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R86 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	7,000.00	0.40	4,700.45	2,299.55	0.00	2,299.55	32.85
	Dept 134 Sub Totals:	-7,000.00	-0.40	-4,700.45	-2,299.55	0.00		
Dept 10-140 R60	Utility Service Charges							
10-140-04-4431	Charges-Utility Interest-UT bills	30.00	0.00	11.47	18.53	0.00	18.53	61.77
10-140-04-4436	Tipping Fees	363,000.00	159.60	176,025.94	186,974.06	0.00	186,974.06	51.51

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-140-04-4437	Recycling/Bulk Trash/Compost	5,000.00	616.00	4,414.75	585.25	0.00	585.25	11.71
10-140-04-4441	Settlement Charges	13,000.00	400.00	9,250.00	3,750.00	0.00	3,750.00	28.85
10-140-04-4442	Refund-Utility Bills	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-140-04-4443	Administrative UT Write-offs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	381,030.00	1,175.60	189,702.16	191,327.84	0.00	191,327.84	50.21
	Revenue Sub Totals:	381,030.00	1,175.60	189,702.16	191,327.84	0.00	191,327.84	50.21
	Dept 140 Sub Totals:	-381,030.00	-1,175.60	-189,702.16	-191,327.84	0.00		
Dept 10-150 R50	Recreation Charges Charges-Recreation							
10-150-04-4505	Railroad Days Festival Revenue	14,000.00	0.00	7,442.01	6,557.99	0.00	6,557.99	46.84
10-150-04-4506	Veterans Day Parade Revenue	1,200.00	0.00	1,405.00	-205.00	0.00	-205.00	0.00
10-150-04-4508	Pool Admissions	16,000.00	0.00	17,790.76	-1,790.76	0.00	-1,790.76	0.00
10-150-04-4510	Pool Lessons	4,000.00	0.00	-325.00	4,325.00	0.00	4,325.00	108.13
10-150-04-4512	Pool Passes	8,000.00	0.00	735.00	7,265.00	0.00	7,265.00	90.81
10-150-04-4513	Pool Rentals & Lease Payments	1,200.00	0.00	1,850.00	-650.00	0.00	-650.00	0.00
10-150-04-4514	Campground Rentals & Lease	54,600.00	4,550.00	35,733.35	18,866.65	0.00	18,866.65	34.55
10-150-04-4516	City Park Building Rental	4,000.00	1,100.00	5,830.00	-1,830.00	0.00	-1,830.00	0.00
10-150-04-4517	City Park Building Deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4519	July 4 Festival Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R50 Sub Totals:	103,000.00	5,650.00	70,461.12	32,538.88	0.00	32,538.88	31.59
	Revenue Sub Totals:	103,000.00	5,650.00	70,461.12	32,538.88	0.00	32,538.88	31.59
	Dept 150 Sub Totals:	-103,000.00	-5,650.00	-70,461.12	-32,538.88	0.00		
Dept 10-160 R70	Fines & Forfeitures Fines & Forfeitures							
10-160-05-4600	Property Abatements	5,000.00	1,107.53	8,888.74	-3,888.74	0.00	-3,888.74	0.00
10-160-05-4605	Civil Citations	5,000.00	0.00	1,750.00	3,250.00	0.00	3,250.00	65.00
10-160-05-4606	Confiscations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-160-05-4607	Parking Fines	1,500.00	0.00	355.00	1,145.00	0.00	1,145.00	76.33
10-160-05-4610	Restitution	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R70 Sub Totals:	11,500.00	1,107.53	10,993.74	506.26	0.00	506.26	4.40
	Revenue Sub Totals:	11,500.00	1,107.53	10,993.74	506.26	0.00	506.26	4.40
	Dept 160 Sub Totals:	-11,500.00	-1,107.53	-10,993.74	-506.26	0.00		
Dept 10-170	Investment Earnings							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R81	Investment Earnings							
10-170-06-4620	Interest-Investment	2,500.00	0.00	3,518.12	-1,018.12	0.00	-1,018.12	0.00
10-170-06-4621	Interest-Bank	0.00	0.00	720.10	-720.10	0.00	-720.10	0.00
	R81 Sub Totals:	2,500.00	0.00	4,238.22	-1,738.22	0.00	-1,738.22	0.00
	Revenue Sub Totals:	2,500.00	0.00	4,238.22	-1,738.22	0.00	-1,738.22	0.00
	Dept 170 Sub Totals:	-2,500.00	0.00	-4,238.22	1,738.22	0.00		
Dept 10-171	Rents & Concessions							
R82	Rental Income							
10-171-06-4630	Rental Income	4,000.00	0.00	2,200.00	1,800.00	0.00	1,800.00	45.00
10-171-06-4631	Rental Income-102 W Potomac St	72,000.00	4,214.15	37,961.20	34,038.80	0.00	34,038.80	47.28
	R82 Sub Totals:	76,000.00	4,214.15	40,161.20	35,838.80	0.00	35,838.80	47.16
	Revenue Sub Totals:	76,000.00	4,214.15	40,161.20	35,838.80	0.00	35,838.80	47.16
	Dept 171 Sub Totals:	-76,000.00	-4,214.15	-40,161.20	-35,838.80	0.00		
Dept 10-172	Contributions & Donations							
R83	Contributions-Non-Govt							
10-172-06-4709	Misc.Grants/Donations-Non-Govt	500.00	1,575.00	2,775.00	-2,275.00	0.00	-2,275.00	0.00
	R83 Sub Totals:	500.00	1,575.00	2,775.00	-2,275.00	0.00	-2,275.00	0.00
	Revenue Sub Totals:	500.00	1,575.00	2,775.00	-2,275.00	0.00	-2,275.00	0.00
	Dept 172 Sub Totals:	-500.00	-1,575.00	-2,775.00	2,275.00	0.00		
Dept 10-173	Sales of Property							
R80	Miscellaneous Revenues							
10-173-06-4650	Sale of Vehicle/Equipment	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-173-06-4651	Sale of Lots/Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	Revenue Sub Totals:	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	Dept 173 Sub Totals:	-2,000.00	0.00	0.00	-2,000.00	0.00		
Dept 10-175	Other Revenues							
R20	Intergovernmental							
10-175-03-4700	US Postal Service Reimb	0.00	0.00	2,289.02	-2,289.02	0.00	-2,289.02	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	R20 Sub Totals:	0.00	0.00	2,289.02	-2,289.02	0.00	-2,289.02	0.00
R80	Miscellaneous Revenues							
10-175-06-4643	Scrap Metal-Public Works	500.00	569.60	251.72	248.28	0.00	248.28	49.66
10-175-06-4690	Cash Over/Under	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-175-06-4692	Employee Paid Health Insurance	79,400.00	6,351.99	49,829.58	29,570.42	0.00	29,570.42	37.24
10-175-06-4693	Refund-Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-175-06-4694	Discounts for Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-175-06-4697	Refunds & Rebates	31,300.00	0.00	17,430.98	13,869.02	0.00	13,869.02	44.31
10-175-06-4698	Reimbursements	20,000.00	0.00	5,342.25	14,657.75	0.00	14,657.75	73.29
10-175-06-4699	Miscellaneous Revenue	5,835.00	0.00	677.57	5,157.43	0.00	5,157.43	88.39
10-175-06-4701	State Retirement Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	137,035.00	6,921.59	73,532.10	63,502.90	0.00	63,502.90	46.34
R85	Interfund Transfers							
10-175-08-5106	Budgeted Use of Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	137,035.00	6,921.59	75,821.12	61,213.88	0.00	61,213.88	44.67
	Dept 175 Sub Totals:	-137,035.00	-6,921.59	-75,821.12	-61,213.88	0.00		
Dept 10-190	Long-term Debt Proceeds							
R86	Other Sources							
10-190-07-5000	Proceeds from New Debt	234,610.00	0.00	204,536.60	30,073.40	0.00	30,073.40	12.82
	R86 Sub Totals:	234,610.00	0.00	204,536.60	30,073.40	0.00	30,073.40	12.82
	Revenue Sub Totals:	234,610.00	0.00	204,536.60	30,073.40	0.00	30,073.40	12.82
	Dept 190 Sub Totals:	-234,610.00	0.00	-204,536.60	-30,073.40	0.00		
Dept 10-501	Mayor & Council							
E01	Personnel Costs							
10-501-10-6000	Salaries	31,200.00	2,600.00	20,800.00	10,400.00	0.00	10,400.00	33.33
10-501-10-6020	Social Security	2,000.00	161.20	1,289.60	710.40	0.00	710.40	35.52
10-501-10-6021	Medicare	500.00	37.70	301.60	198.40	0.00	198.40	39.68
10-501-10-6025	Pension Expense	3,900.00	0.00	3,395.28	504.72	0.00	504.72	12.94
10-501-10-6030	Workers Compensation	389.00	0.00	328.00	61.00	0.00	61.00	15.68
	E01 Sub Totals:	37,989.00	2,798.90	26,114.48	11,874.52	0.00	11,874.52	31.26
E10	Operating Expenses							
10-501-10-6101	Legal Fees	12,000.00	0.00	2,715.00	9,285.00	0.00	9,285.00	77.38

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-501-10-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6109	Dues & Subscriptions	6,150.00	180.00	7,413.13	-1,263.13	0.00	-1,263.13	0.00
10-501-10-6112	Annual Service Contracts	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
10-501-10-6114	Insurance-Liability,Auto,Prop.	20,000.00	0.00	8,022.00	11,978.00	2,245.00	9,733.00	48.67
10-501-10-6120	Office Supplies	200.00	0.00	13.77	186.23	0.00	186.23	93.12
10-501-10-6121	Operating Expense	4,000.00	0.00	1,838.27	2,161.73	0.00	2,161.73	54.04
10-501-10-6122	Wireless Phones & Data	700.00	0.00	0.00	700.00	0.00	700.00	100.00
10-501-10-6125	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6132	Training & Seminars	6,000.00	0.00	2,426.53	3,573.47	0.00	3,573.47	59.56
10-501-10-6133	Travel & Meals	0.00	0.00	333.10	-333.10	0.00	-333.10	0.00
10-501-10-6137	Senior Center Vehicle Fuel	100.00	0.00	0.00	100.00	0.00	100.00	100.00
10-501-10-6138	Water Utility Expense	11,500.00	0.00	9,967.32	1,532.68	0.00	1,532.68	13.33
10-501-10-6143	Employee Awards	3,000.00	0.00	3,052.55	-52.55	0.00	-52.55	0.00
10-501-10-6300	Information Technology	1,000.00	0.00	4,500.00	-3,500.00	0.00	-3,500.00	0.00
10-501-10-6301	IT Network Admin Consultant	2,500.00	242.73	1,931.19	568.81	0.00	568.81	22.75
10-501-10-6603	Cleaning Services	7,000.00	500.00	4,000.00	3,000.00	5,000.00	-2,000.00	0.00
10-501-10-6805	Elections	6,000.00	0.00	2,795.00	3,205.00	1,780.00	1,425.00	23.75
10-501-10-6806	Christmas Lights Contest	800.00	0.00	0.00	800.00	0.00	800.00	100.00
10-501-10-6813	Civic Contrib&Comm Youth Progr	4,500.00	0.00	3,250.00	1,250.00	0.00	1,250.00	27.78
10-501-10-6814	Youth Advisory Council	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
10-501-10-6815	Senior Center	5,000.00	262.41	2,972.22	2,027.78	0.00	2,027.78	40.56
10-501-10-6816	Heritage Museum	15,000.00	0.00	11,250.00	3,750.00	0.00	3,750.00	25.00
10-501-10-6817	Beacon(Food Bank)	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
10-501-10-6819	Brunswel PreservationCommittee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6820	Distinguished Citizens Award	2,000.00	0.00	3,006.02	-1,006.02	0.00	-1,006.02	0.00
10-501-10-6821	Park Heights Cemetery	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
10-501-10-6822	102 W Potomac OperatingExpense	10,000.00	452.02	24,998.13	-14,998.13	0.00	-14,998.13	0.00
10-501-10-6823	History Commission	4,035.00	0.00	1,215.00	2,820.00	0.00	2,820.00	69.89
	E10 Sub Totals:	135,485.00	1,637.16	101,199.23	34,285.77	9,025.00	25,260.77	18.64
E30	Project Outlays							
10-501-10-8001	Project Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	173,474.00	4,436.06	127,313.71	46,160.29	9,025.00	37,135.29	21.41
	Dept 501 Sub Totals:	173,474.00	4,436.06	127,313.71	46,160.29	9,025.00		
Dept 10-504	Finance & Administration							
E01	Personnel Costs							
10-504-10-6000	Salaries	555,200.00	36,503.04	332,377.44	222,822.56	0.00	222,822.56	40.13
10-504-10-6001	Salaries Overtime-Regular	0.00	124.20	124.20	-124.20	0.00	-124.20	0.00
10-504-10-6015	Salaries-Holiday Salaried	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-504-10-6016	Salaries Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6017	Salaries Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6020	Social Security	35,000.00	2,251.84	20,410.10	14,589.90	0.00	14,589.90	41.69
10-504-10-6021	Medicare	8,300.00	526.64	4,773.34	3,526.66	0.00	3,526.66	42.49
10-504-10-6022	Health,Dental,&Vision Premiums	59,150.00	4,798.25	38,523.18	20,626.82	0.00	20,626.82	34.87
10-504-10-6023	Fringe Benefits Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6024	Fringe Benefits Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6025	Pension Expense	56,300.00	0.00	54,023.87	2,276.13	0.00	2,276.13	4.04
10-504-10-6026	Life Insurance-ER Paid	500.00	25.41	210.36	289.64	0.00	289.64	57.93
10-504-10-6030	Workers Compensation	2,036.00	0.00	1,717.00	319.00	0.00	319.00	15.67
10-504-10-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	716,486.00	44,229.38	452,159.49	264,326.51	0.00	264,326.51	36.89
E10	Operating Expenses							
10-504-10-6100	Advertising & Printing	2,000.00	0.00	2,824.90	-824.90	0.00	-824.90	0.00
10-504-10-6101	Legal Fees	10,000.00	0.00	7,445.00	2,555.00	0.00	2,555.00	25.55
10-504-10-6103	Bank Service Fees	50,000.00	25.75	25,266.22	24,733.78	0.00	24,733.78	49.47
10-504-10-6104	Consultant Fees	500.00	50.00	832.81	-332.81	0.00	-332.81	0.00
10-504-10-6105	Payroll Service	15,000.00	872.28	8,481.23	6,518.77	0.00	6,518.77	43.46
10-504-10-6106	Granicus Maintenance Fees	11,000.00	940.57	7,497.13	3,502.87	0.00	3,502.87	31.84
10-504-10-6109	Dues & Subscriptions	2,500.00	0.00	4,166.53	-1,666.53	0.00	-1,666.53	0.00
10-504-10-6112	Annual Service Contracts	41,000.00	985.45	30,739.73	10,260.27	0.00	10,260.27	25.03
10-504-10-6114	Insurance-Liability,Auto,Prop.	4,000.00	0.00	3,789.00	211.00	0.00	211.00	5.28
10-504-10-6120	Office Supplies	17,346.00	0.00	14,115.28	3,230.72	1,017.03	2,213.69	12.76
10-504-10-6121	Operating Expense	6,000.00	120.00	7,566.46	-1,566.46	0.00	-1,566.46	0.00
10-504-10-6122	Wireless Phones & Data	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6124	Physical Exams & Drug Testing	500.00	0.00	96.00	404.00	0.00	404.00	80.80
10-504-10-6125	Postage	3,000.00	0.00	2,084.50	915.50	0.00	915.50	30.52
10-504-10-6126	Postage Meter Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6129	Safety Program	500.00	0.00	0.00	500.00	0.00	500.00	100.00
10-504-10-6130	Telephones & Internet	10,000.00	201.52	7,984.60	2,015.40	0.00	2,015.40	20.15
10-504-10-6132	Training & Seminars	4,000.00	0.00	1,847.09	2,152.91	0.00	2,152.91	53.82
10-504-10-6133	Travel & Meals	0.00	0.00	818.20	-818.20	0.00	-818.20	0.00
10-504-10-6134	Tuition Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6136	Utilities	8,000.00	0.00	2,591.73	5,408.27	0.00	5,408.27	67.60
10-504-10-6137	Vehicle Fuel	0.00	0.00	58.32	-58.32	0.00	-58.32	0.00
10-504-10-6138	Water Utility Expense	1,500.00	0.00	795.97	704.03	0.00	704.03	46.94
10-504-10-6142	Audits & Bookkeeping	40,000.00	0.00	35,475.00	4,525.00	0.00	4,525.00	11.31
10-504-10-6300	Information Technology	14,000.00	200.00	2,702.60	11,297.40	0.00	11,297.40	80.70
10-504-10-6301	IT Network Admin Consultant	27,000.00	2,194.57	19,493.16	7,506.84	0.00	7,506.84	27.80
10-504-10-6416	Maint. & Repair-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6417	Maint. & Repair-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-504-10-6418	Maint. & Repair-Building	5,000.00	0.00	3,864.65	1,135.35	0.00	1,135.35	22.71
10-504-10-6425	2018 FEMA Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6603	Cleaning Services	11,500.00	850.00	6,800.00	4,700.00	8,500.00	-3,800.00	0.00
	E10 Sub Totals:	284,346.00	6,440.14	197,336.11	87,009.89	9,517.03	77,492.86	27.25
E30	Project Outlays							
10-504-10-8001	Project Outlay	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
	E30 Sub Totals:	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
	Expense Sub Totals:	1,007,832.00	50,669.52	649,495.60	358,336.40	9,517.03	348,819.37	34.61
	Dept 504 Sub Totals:	1,007,832.00	50,669.52	649,495.60	358,336.40	9,517.03		
Dept 10-507	Planning & Zoning							
E01	Personnel Costs							
10-507-10-6000	Salaries	284,000.00	21,593.61	168,412.89	115,587.11	0.00	115,587.11	40.70
10-507-10-6001	Salaries Overtime-Regular	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6020	Social Security	17,700.00	1,295.40	10,115.47	7,584.53	0.00	7,584.53	42.85
10-507-10-6021	Medicare	4,200.00	302.98	2,365.79	1,834.21	0.00	1,834.21	43.67
10-507-10-6022	Health,Dental,&Vision Premiums	100,800.00	13,315.65	62,528.46	38,271.54	0.00	38,271.54	37.97
10-507-10-6025	Pension Expense	31,700.00	0.00	30,261.36	1,438.64	0.00	1,438.64	4.54
10-507-10-6026	Life Insurance-ER Paid	250.00	29.20	134.32	115.68	0.00	115.68	46.27
10-507-10-6028	Clothing & Shoe Allowance	400.00	0.00	0.00	400.00	0.00	400.00	100.00
10-507-10-6030	Workers Compensation	5,321.00	0.00	4,457.00	864.00	0.00	864.00	16.24
10-507-10-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	444,371.00	36,536.84	278,275.29	166,095.71	0.00	166,095.71	37.38
E10	Operating Expenses							
10-507-10-6100	Advertising & Printing	1,000.00	0.00	1,590.67	-590.67	0.00	-590.67	0.00
10-507-10-6101	Legal Fees	5,000.00	0.00	4,148.50	851.50	0.00	851.50	17.03
10-507-10-6104	Consultant Fees	150,000.00	22,125.00	83,925.32	66,074.68	56,633.49	9,441.19	6.29
10-507-10-6109	Dues & Subscriptions	1,000.00	0.00	717.14	282.86	0.00	282.86	28.29
10-507-10-6112	Annual Service Contracts	5,000.00	0.00	1,100.64	3,899.36	0.00	3,899.36	77.99
10-507-10-6114	Insurance-Liability,Auto,Prop.	1,000.00	0.00	1,002.00	-2.00	0.00	-2.00	0.00
10-507-10-6120	Office Supplies	1,000.00	0.00	379.70	620.30	0.00	620.30	62.03
10-507-10-6121	Operating Expense	2,500.00	0.00	2,496.20	3.80	2,400.00	-2,396.20	0.00
10-507-10-6122	Wireless Phones & Data	3,000.00	0.00	2,005.72	994.28	0.00	994.28	33.14
10-507-10-6124	Physical Exams & Drug Testing	300.00	0.00	96.00	204.00	0.00	204.00	68.00
10-507-10-6125	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6129	Safety Program	200.00	0.00	0.00	200.00	0.00	200.00	100.00
10-507-10-6130	Telephones & Internet	2,000.00	236.09	1,946.31	53.69	0.00	53.69	2.68
10-507-10-6132	Training & Seminars	2,000.00	0.00	520.00	1,480.00	0.00	1,480.00	74.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-507-10-6133	Travel & Meals	300.00	3.00	3.00	297.00	0.00	297.00	99.00
10-507-10-6135	Uniforms	2,100.00	157.16	1,296.57	803.43	0.00	803.43	38.26
10-507-10-6136	Utilities	2,000.00	0.00	744.31	1,255.69	0.00	1,255.69	62.78
10-507-10-6137	Vehicle Fuel	300.00	0.00	178.17	121.83	0.00	121.83	40.61
10-507-10-6138	Water Utility Expense	500.00	0.00	271.21	228.79	0.00	228.79	45.76
10-507-10-6300	Information Technology	5,000.00	906.58	906.58	4,093.42	0.00	4,093.42	81.87
10-507-10-6301	IT Network Admin Consultant	4,000.00	474.70	3,785.07	214.93	0.00	214.93	5.37
10-507-10-6416	Maint. & Repair-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6417	Maint. & Repair-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6418	Maint. & Repair-Building	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-507-10-6425	2018 FEMA Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6603	Cleaning Services	8,400.00	700.00	5,600.00	2,800.00	7,000.00	-4,200.00	0.00
10-507-10-6870	Board of Appeals Honoraria	200.00	0.00	90.00	110.00	0.00	110.00	55.00
	E10 Sub Totals:	198,800.00	24,602.53	112,803.11	85,996.89	66,033.49	19,963.40	10.04
E30	Project Outlays							
10-507-10-8001	Project Outlay	0.00	0.00	10,126.92	-10,126.92	0.00	-10,126.92	0.00
	E30 Sub Totals:	0.00	0.00	10,126.92	-10,126.92	0.00	-10,126.92	0.00
	Expense Sub Totals:	643,171.00	61,139.37	401,205.32	241,965.68	66,033.49	175,932.19	27.35
	Dept 507 Sub Totals:	643,171.00	61,139.37	401,205.32	241,965.68	66,033.49		
Dept 10-520	Police Department							
E01	Personnel Costs							
10-520-11-6000	Salaries	1,211,800.00	98,164.45	788,574.25	423,225.75	0.00	423,225.75	34.93
10-520-11-6001	Salaries Overtime-Regular	8,000.00	1,296.80	2,884.98	5,115.02	0.00	5,115.02	63.94
10-520-11-6002	Salaries Overtime-Court	10,000.00	733.60	3,983.90	6,016.10	0.00	6,016.10	60.16
10-520-11-6003	Salaries Overtime-Grant	8,000.00	1,817.65	3,842.11	4,157.89	0.00	4,157.89	51.97
10-520-11-6004	Salaries Overtime-Event	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
10-520-11-6006	Salaries Shift Differential	10,200.00	689.38	4,948.19	5,251.81	0.00	5,251.81	51.49
10-520-11-6014	Salaries-Holiday Premium	17,000.00	0.00	16,303.56	696.44	0.00	696.44	4.10
10-520-11-6016	Salaries Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6017	Salaries Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6020	Social Security	75,200.00	6,266.03	50,059.24	25,140.76	0.00	25,140.76	33.43
10-520-11-6021	Medicare	17,600.00	1,465.42	11,707.36	5,892.64	0.00	5,892.64	33.48
10-520-11-6022	Health,Dental,&Vision Premiums	264,250.00	22,406.14	183,024.76	81,225.24	0.00	81,225.24	30.74
10-520-11-6025	Pension Expense	135,000.00	0.00	115,943.52	19,056.48	0.00	19,056.48	14.12
10-520-11-6026	Life Insurance-ER Paid	1,150.00	79.13	579.18	570.82	0.00	570.82	49.64
10-520-11-6028	Clothing & Shoe Allowance	13,500.00	0.00	11,250.00	2,250.00	0.00	2,250.00	16.67
10-520-11-6030	Workers Compensation	121,022.00	0.00	101,216.00	19,806.00	0.00	19,806.00	16.37
10-520-11-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-520-11-6055	EmployeeTuition Reimbursement	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	E01 Sub Totals:	1,894,722.00	132,918.60	1,294,317.05	600,404.95	0.00	600,404.95	31.69
E10	Operating Expenses							
10-520-11-6100	Advertising & Printing	1,000.00	0.00	150.00	850.00	0.00	850.00	85.00
10-520-11-6101	Legal Fees	1,000.00	0.00	156.00	844.00	0.00	844.00	84.40
10-520-11-6104	Consultant Fees	26,500.00	2,622.00	31,486.10	-4,986.10	0.00	-4,986.10	0.00
10-520-11-6109	Dues & Subscriptions	2,500.00	0.00	1,320.00	1,180.00	0.00	1,180.00	47.20
10-520-11-6112	Annual Service Contracts	1,500.00	0.00	2,516.43	-1,016.43	0.00	-1,016.43	0.00
10-520-11-6114	Insurance-Liability,Auto,Prop.	26,000.00	0.00	28,336.00	-2,336.00	0.00	-2,336.00	0.00
10-520-11-6120	Office Supplies	1,500.00	0.00	592.07	907.93	0.00	907.93	60.53
10-520-11-6121	Operating Expense	1,100.00	0.00	371.00	729.00	0.00	729.00	66.27
10-520-11-6122	Wireless Phones & Data	11,000.00	0.00	6,298.99	4,701.01	0.00	4,701.01	42.74
10-520-11-6123	Parts & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6124	Physical Exams & Drug Testing	3,000.00	62.50	2,738.00	262.00	0.00	262.00	8.73
10-520-11-6129	Safety Program	2,000.00	0.00	447.10	1,552.90	0.00	1,552.90	77.65
10-520-11-6130	Telephones & Internet	18,000.00	850.20	8,294.07	9,705.93	0.00	9,705.93	53.92
10-520-11-6131	Tools & Small Equipment	4,000.00	0.00	1,613.86	2,386.14	0.00	2,386.14	59.65
10-520-11-6132	Training & Seminars	4,000.00	0.00	2,963.05	1,036.95	0.00	1,036.95	25.92
10-520-11-6135	Uniforms	7,000.00	549.93	2,460.22	4,539.78	0.00	4,539.78	64.85
10-520-11-6136	Utilities	4,400.00	0.00	1,493.20	2,906.80	0.00	2,906.80	66.06
10-520-11-6137	Vehicle Fuel	45,000.00	3,945.36	33,604.74	11,395.26	0.00	11,395.26	25.32
10-520-11-6138	Water Utility Expense	1,100.00	0.00	597.06	502.94	0.00	502.94	45.72
10-520-11-6139	Contract Labor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6300	Information Technology	3,600.00	0.00	0.00	3,600.00	0.00	3,600.00	100.00
10-520-11-6301	IT Network Admin Consultant	2,200.00	137.17	1,200.05	999.95	0.00	999.95	45.45
10-520-11-6416	Maint. & Repair-Equipment	1,300.00	0.00	690.00	610.00	0.00	610.00	46.92
10-520-11-6417	Maint. & Repair-Vehicles	0.00	0.00	513.60	-513.60	0.00	-513.60	0.00
10-520-11-6418	Maint. & Repair-Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6503	IIT Fees - Frederick County	20,000.00	0.00	25,793.50	-5,793.50	0.00	-5,793.50	0.00
10-520-11-6540	Investigations	1,000.00	0.00	126.30	873.70	0.00	873.70	87.37
10-520-11-6542	K9 Expense	8,600.00	501.20	4,662.51	3,937.49	0.00	3,937.49	45.78
10-520-11-6544	Safety Equipment & Firearms	10,000.00	0.00	6,644.47	3,355.53	1,886.93	1,468.60	14.69
10-520-11-6545	Bullet Proof Vests	4,000.00	0.00	2,107.21	1,892.79	0.00	1,892.79	47.32
10-520-11-6546	Less Lethal Equipment	0.00	0.00	6,730.09	-6,730.09	0.00	-6,730.09	0.00
10-520-11-6603	Cleaning Services	14,000.00	700.00	5,850.00	8,150.00	7,000.00	1,150.00	8.21
10-520-19-6200	Operating Grant Expenses	0.00	0.00	1,322.78	-1,322.78	0.00	-1,322.78	0.00
	E10 Sub Totals:	225,300.00	9,368.36	181,078.40	44,221.60	8,886.93	35,334.67	15.68
E30	Project Outlays							
10-520-11-8001	Project Outlay	107,315.00	0.00	97,464.80	9,850.20	0.00	9,850.20	9.18
	E30 Sub Totals:	107,315.00	0.00	97,464.80	9,850.20	0.00	9,850.20	9.18

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	2,227,337.00	142,286.96	1,572,860.25	654,476.75	8,886.93	645,589.82	28.98
	Dept 520 Sub Totals:	2,227,337.00	142,286.96	1,572,860.25	654,476.75	8,886.93		
Dept 10-521	Fire & Rescue Service							
E10	Operating Expenses							
10-521-11-6138	Water Utility Expense	15,000.00	0.00	7,470.60	7,529.40	0.00	7,529.40	50.20
10-521-11-6570	Ambulance Company Contribution	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
10-521-11-6571	Fire Company Contribution	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	45,000.00	0.00	37,470.60	7,529.40	0.00	7,529.40	16.73
	Expense Sub Totals:	45,000.00	0.00	37,470.60	7,529.40	0.00	7,529.40	16.73
	Dept 521 Sub Totals:	45,000.00	0.00	37,470.60	7,529.40	0.00		
Dept 10-530	Public Works							
E01	Personnel Costs							
10-530-12-6000	Salaries	939,500.00	71,401.16	581,664.68	357,835.32	0.00	357,835.32	38.09
10-530-12-6001	Salaries Overtime-Regular	4,000.00	226.07	2,205.77	1,794.23	0.00	1,794.23	44.86
10-530-12-6004	Salaries Overtime-Event	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6005	Salaries Overtime-Snow Removal	9,000.00	0.00	587.59	8,412.41	0.00	8,412.41	93.47
10-530-12-6014	Salaries-Holiday Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6016	Salaries Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6020	Social Security	58,300.00	4,257.65	34,923.76	23,376.24	0.00	23,376.24	40.10
10-530-12-6021	Medicare	13,700.00	995.73	8,167.61	5,532.39	0.00	5,532.39	40.38
10-530-12-6022	Health,Dental,&Vision Premiums	325,900.00	34,129.43	227,975.06	97,924.94	0.00	97,924.94	30.05
10-530-12-6023	Fringe Benefits Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6024	Fringe Benefits Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6025	Pension Expense	116,800.00	0.00	98,347.20	18,452.80	0.00	18,452.80	15.80
10-530-12-6026	Life Insurance-ER Paid	1,050.00	78.84	534.17	515.83	0.00	515.83	49.13
10-530-12-6028	Clothing & Shoe Allowance	1,700.00	100.00	279.99	1,420.01	0.00	1,420.01	83.53
10-530-12-6030	Workers Compensation	86,559.00	0.00	72,413.00	14,146.00	0.00	14,146.00	16.34
10-530-12-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	1,556,509.00	111,188.88	1,027,098.83	529,410.17	0.00	529,410.17	34.01
E10	Operating Expenses							
10-530-12-6100	Advertising & Printing	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	100.00
10-530-12-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6102	Cleaning Supplies	2,000.00	311.93	3,557.42	-1,557.42	0.00	-1,557.42	0.00
10-530-12-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6109	Dues & Subscriptions	100.00	0.00	425.10	-325.10	0.00	-325.10	0.00
10-530-12-6112	Annual Service Contracts	3,500.00	102.96	2,722.44	777.56	0.00	777.56	22.22

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-530-12-6114	Insurance-Liability,Auto,Prop.	17,000.00	0.00	18,373.00	-1,373.00	0.00	-1,373.00	0.00
10-530-12-6120	Office Supplies	1,500.00	0.00	1,982.58	-482.58	0.00	-482.58	0.00
10-530-12-6121	Operating Expense	1,500.00	0.00	203.00	1,297.00	0.00	1,297.00	86.47
10-530-12-6122	Wireless Phones & Data	15,000.00	0.00	9,546.39	5,453.61	0.00	5,453.61	36.36
10-530-12-6123	Parts & Supplies	8,000.00	32.39	5,846.87	2,153.13	0.00	2,153.13	26.91
10-530-12-6124	Physical Exams & Drug Testing	2,000.00	0.00	1,320.51	679.49	0.00	679.49	33.97
10-530-12-6125	Postage	200.00	0.00	0.00	200.00	0.00	200.00	100.00
10-530-12-6129	Safety Program	3,000.00	0.00	1,483.89	1,516.11	1,480.20	35.91	1.20
10-530-12-6130	Telephones & Internet	2,500.00	370.86	4,749.03	-2,249.03	0.00	-2,249.03	0.00
10-530-12-6131	Tools & Small Equipment	50,000.00	4,613.35	26,599.98	23,400.02	2,680.70	20,719.32	41.44
10-530-12-6132	Training & Seminars	3,000.00	100.00	1,446.37	1,553.63	0.00	1,553.63	51.79
10-530-12-6135	Uniforms	16,000.00	1,314.96	11,366.04	4,633.96	0.00	4,633.96	28.96
10-530-12-6136	Utilities	9,000.00	0.00	3,717.40	5,282.60	0.00	5,282.60	58.70
10-530-12-6137	Vehicle Fuel	50,000.00	5,511.25	44,996.32	5,003.68	0.00	5,003.68	10.01
10-530-12-6138	Water Utility Expense	2,000.00	0.00	1,005.02	994.98	0.00	994.98	49.75
10-530-12-6144	Equipment Rentals	1,563.00	0.00	2,262.50	-699.50	0.00	-699.50	0.00
10-530-12-6145	Bathroom Trailer Oper Expenses	0.00	0.00	1,068.52	-1,068.52	0.00	-1,068.52	0.00
10-530-12-6300	Information Technology	4,400.00	575.00	575.00	3,825.00	0.00	3,825.00	86.93
10-530-12-6301	IT Network Admin Consultant	4,900.00	622.59	4,987.18	-87.18	0.00	-87.18	0.00
10-530-12-6416	Maint. & Repair-Equipment	15,000.00	846.75	7,010.45	7,989.55	0.00	7,989.55	53.26
10-530-12-6417	Maint. & Repair-Vehicles	30,000.00	1,539.85	20,245.96	9,754.04	0.00	9,754.04	32.51
10-530-12-6418	Maint. & Repair-Building	16,654.00	0.00	3,253.85	13,400.15	0.00	13,400.15	80.46
10-530-12-6420	Maint. & Repair-Infrastructure	40,000.00	1,211.49	31,067.88	8,932.12	0.00	8,932.12	22.33
10-530-12-6421	Grounds & Landscaping	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6425	2018 FEMA Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6602	Christmas Lights	1,200.00	1,556.02	6,878.53	-5,678.53	0.00	-5,678.53	0.00
10-530-12-6603	Cleaning Service - Contracted	4,000.00	0.00	37.40	3,962.60	0.00	3,962.60	99.07
10-530-12-6605	Street Sweeping - Contracted	4,500.00	300.00	2,100.00	2,400.00	0.00	2,400.00	53.33
10-530-12-6606	Parking Meter Maintenance	35,000.00	553.33	5,557.23	29,442.77	0.00	29,442.77	84.12
10-530-12-6607	Road Salt & Cinders	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00	100.00
10-530-12-6608	Snow Removal	8,000.00	0.00	6,092.25	1,907.75	0.00	1,907.75	23.85
10-530-12-6609	Street Lights	96,000.00	0.00	46,953.46	49,046.54	0.00	49,046.54	51.09
10-530-12-6610	Street Signs	20,000.00	6,745.54	9,936.61	10,063.39	0.00	10,063.39	50.32
10-530-12-6611	Tree Removal	20,000.00	0.00	10,270.00	9,730.00	0.00	9,730.00	48.65
10-530-12-6612	Weed Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6650	Storm Water Mgmt Damage/Repair	15,000.00	391.00	4,381.92	10,618.08	0.00	10,618.08	70.79
10-530-12-6651	Infrastructure Loan Program	0.00	0.00	2,208.00	-2,208.00	0.00	-2,208.00	0.00
10-530-19-6200	Operating Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	533,817.00	26,699.27	304,228.10	229,588.90	4,160.90	225,428.00	42.23
E30	Project Outlays							
10-530-12-8001	Project Outlay	127,295.00	0.00	107,071.80	20,223.20	0.00	20,223.20	15.89

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E30 Sub Totals:	127,295.00	0.00	107,071.80	20,223.20	0.00	20,223.20	15.89
	Expense Sub Totals:	2,217,621.00	137,888.15	1,438,398.73	779,222.27	4,160.90	775,061.37	34.95
	Dept 530 Sub Totals:	2,217,621.00	137,888.15	1,438,398.73	779,222.27	4,160.90		
Dept 10-531	Waste Collection & Disposal							
E10	Operating Expenses							
10-531-12-6700	Trash Hauling-Contracted	276,640.00	25,209.48	230,989.27	45,650.73	0.00	45,650.73	16.50
10-531-12-6701	Recycling\Bulk Trash	20,000.00	3,349.50	39,675.76	-19,675.76	0.00	-19,675.76	0.00
10-531-12-6702	Tipping Charges	222,622.00	0.00	134,024.58	88,597.42	0.00	88,597.42	39.80
	E10 Sub Totals:	519,262.00	28,558.98	404,689.61	114,572.39	0.00	114,572.39	22.06
	Expense Sub Totals:	519,262.00	28,558.98	404,689.61	114,572.39	0.00	114,572.39	22.06
	Dept 531 Sub Totals:	519,262.00	28,558.98	404,689.61	114,572.39	0.00		
Dept 10-540	Parks							
E10	Operating Expenses							
10-540-18-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-18-6114	Insurance-Liability,Auto,Prop.	3,000.00	0.00	2,190.00	810.00	0.00	810.00	27.00
10-540-18-6121	Operating Expense	500.00	0.00	29,400.58	-28,900.58	0.00	-28,900.58	0.00
10-540-18-6123	Parts & Supplies	6,500.00	1,221.00	7,975.41	-1,475.41	0.00	-1,475.41	0.00
10-540-18-6136	Utilities	5,000.00	0.00	4,554.70	445.30	0.00	445.30	8.91
10-540-18-6416	Maint. & Repair-Equipment	4,000.00	0.00	832.00	3,168.00	0.00	3,168.00	79.20
10-540-18-6421	Berlin Cemetery	3,000.00	0.00	491.00	2,509.00	0.00	2,509.00	83.63
10-540-18-6603	Cleaning Services	12,000.00	1,000.00	8,000.00	4,000.00	10,000.00	-6,000.00	0.00
10-540-18-6822	Park & Recreation Committee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-18-7001	Park Renewal	50,000.00	0.00	43,534.58	6,465.42	1,283.99	5,181.43	10.36
10-540-18-7002	CityPark Building Improvements	1,000.00	0.00	8,984.00	-7,984.00	0.00	-7,984.00	0.00
10-540-18-7003	Rivers Edge Trail Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	85,000.00	2,221.00	105,962.27	-20,962.27	11,283.99	-32,246.26	0.00
	Expense Sub Totals:	85,000.00	2,221.00	105,962.27	-20,962.27	11,283.99	-32,246.26	0.00
	Dept 540 Sub Totals:	85,000.00	2,221.00	105,962.27	-20,962.27	11,283.99		
Dept 10-541	Events							
E01	Personnel Costs							
10-541-18-6000	Salaries	22,900.00	1,820.16	15,143.75	7,756.25	0.00	7,756.25	33.87
10-541-18-6001	Salaries Overtime-Regular	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
10-541-18-6020	Social Security	1,500.00	112.84	936.54	563.46	0.00	563.46	37.56

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-541-18-6021	Medicare	400.00	26.40	219.08	180.92	0.00	180.92	45.23
10-541-18-6022	Health,Dental,&Vision Premiums	5,100.00	423.67	3,389.61	1,710.39	0.00	1,710.39	33.54
10-541-18-6025	Pension Expense	2,600.00	0.00	2,443.26	156.74	0.00	156.74	6.03
10-541-18-6026	Life Insurance-ER Paid	50.00	1.75	14.00	36.00	0.00	36.00	72.00
10-541-18-6030	Workers Compensation	82.00	0.00	70.00	12.00	0.00	12.00	14.63
	E01 Sub Totals:	33,632.00	2,384.82	22,216.24	11,415.76	0.00	11,415.76	33.94
E10	Operating Expenses							
10-541-18-6100	Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-6104	Consultant Fees	6,000.00	0.00	4,500.00	1,500.00	0.00	1,500.00	25.00
10-541-18-6109	Dues & Subscriptions	100.00	0.00	0.00	100.00	0.00	100.00	100.00
10-541-18-6121	Operating Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-6136	Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-7031	July 4th Events	9,000.00	0.00	9,000.00	0.00	4,500.00	-4,500.00	0.00
10-541-18-7033	Railroad Days Festival	37,000.00	3,720.00	31,514.47	5,485.53	7,033.26	-1,547.73	0.00
10-541-18-7035	Veterans Day Parade	16,000.00	0.00	17,387.91	-1,387.91	0.00	-1,387.91	0.00
10-541-18-7036	Volunteers - Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-7039	Miscellaneous Event Expenses	10,000.00	827.50	12,063.32	-2,063.32	3,827.50	-5,890.82	0.00
10-541-18-7040	RR Days POS Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	78,100.00	4,547.50	74,465.70	3,634.30	15,360.76	-11,726.46	0.00
E30	Project Outlays							
10-541-18-8001	Project Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	111,732.00	6,932.32	96,681.94	15,050.06	15,360.76	-310.70	0.00
	Dept 541 Sub Totals:	111,732.00	6,932.32	96,681.94	15,050.06	15,360.76		
Dept 10-543	Swimming Pool							
E10	Operating Expenses							
10-543-18-6114	Insurance-Liability,Auto,Prop.	600.00	0.00	719.00	-119.00	0.00	-119.00	0.00
10-543-18-6121	Operating Expense	82,000.00	0.00	43,980.86	38,019.14	0.00	38,019.14	46.36
10-543-18-6123	Parts & Supplies	1,000.00	0.00	85.91	914.09	0.00	914.09	91.41
10-543-18-6129	Safety Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-6130	Telephones & Internet	1,000.00	99.86	790.66	209.34	0.00	209.34	20.93
10-543-18-6136	Utilities	5,000.00	0.00	2,462.67	2,537.33	0.00	2,537.33	50.75
10-543-18-6138	Water Utility Expense	8,000.00	0.00	5,568.32	2,431.68	0.00	2,431.68	30.40
	E10 Sub Totals:	97,600.00	99.86	53,607.42	43,992.58	0.00	43,992.58	45.07
	Expense Sub Totals:	97,600.00	99.86	53,607.42	43,992.58	0.00	43,992.58	45.07

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 543 Sub Totals:	97,600.00	99.86	53,607.42	43,992.58	0.00		
Dept 10-545	Campground							
E10	Operating Expenses							
10-545-18-6114	Insurance-Liability,Auto,Prop.	600.00	0.00	624.00	-24.00	0.00	-24.00	0.00
10-545-18-6121	Operating Expense	2,000.00	0.00	601.00	1,399.00	0.00	1,399.00	69.95
10-545-18-6123	Parts & Supplies	1,500.00	165.16	819.61	680.39	0.00	680.39	45.36
10-545-18-6129	Safety Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6130	Telephones & Internet	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6136	Utilities	14,000.00	0.00	9,601.80	4,398.20	0.00	4,398.20	31.42
10-545-18-6301	IT Network Admin Consultant	700.00	0.00	174.02	525.98	0.00	525.98	75.14
10-545-18-7071	Campground General Maintenance	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
10-545-19-6200	Operating Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	24,800.00	165.16	11,820.43	12,979.57	0.00	12,979.57	52.34
	Expense Sub Totals:	24,800.00	165.16	11,820.43	12,979.57	0.00	12,979.57	52.34
	Dept 545 Sub Totals:	24,800.00	165.16	11,820.43	12,979.57	0.00		
Dept 10-560	Economic Development							
E01	Personnel Costs							
10-560-16-6000	Salaries	16,560.00	0.00	5,627.96	10,932.04	0.00	10,932.04	66.01
10-560-16-6020	Social Security	1,224.00	0.00	348.97	875.03	0.00	875.03	71.49
10-560-16-6021	Medicare	250.00	0.00	81.63	168.37	0.00	168.37	67.35
10-560-16-6022	Health,Dental,&Vision Premiums	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-560-16-6025	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6026	Life Insurance-ER Paid	50.00	0.00	0.00	50.00	0.00	50.00	100.00
10-560-16-6030	Workers Compensation	25.00	0.00	0.00	25.00	0.00	25.00	100.00
	E01 Sub Totals:	20,109.00	0.00	6,058.56	14,050.44	0.00	14,050.44	69.87
E10	Operating Expenses							
10-560-16-6100	Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6120	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6122	Wireless Phones & Data	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6901	Economic Development	17,000.00	0.00	325.80	16,674.20	0.00	16,674.20	98.08
10-560-16-6905	Economic Developmnt Commission	0.00	0.00	162.06	-162.06	0.00	-162.06	0.00
10-560-16-6906	Community Legacy Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6907	Grants Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6909	CDBG Grant Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-7036	Volunteers - Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	17,000.00	0.00	487.86	16,512.14	0.00	16,512.14	97.13

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	37,109.00	0.00	6,546.42	30,562.58	0.00	30,562.58	82.36
	Dept 560 Sub Totals:	37,109.00	0.00	6,546.42	30,562.58	0.00		
Dept 10-562	Personnel Costs							
E01	Salaries	66,000.00	5,100.80	42,955.20	23,044.80	0.00	23,044.80	34.92
10-562-16-6000	Social Security	4,100.00	299.78	2,523.18	1,576.82	0.00	1,576.82	38.46
10-562-16-6020	Medicare	1,000.00	70.10	590.05	409.95	0.00	409.95	41.00
10-562-16-6021	Health,Dental,&Vision Premiums	29,750.00	2,512.77	19,921.16	9,828.84	0.00	9,828.84	33.04
10-562-16-6022	Pension Expense	7,500.00	0.00	6,966.00	534.00	0.00	534.00	7.12
10-562-16-6025	Life Insurance-ER Paid	100.00	4.38	35.04	64.96	0.00	64.96	64.96
10-562-16-6026	Workers Compensation	235.00	0.00	198.00	37.00	0.00	37.00	15.74
10-562-16-6030	E01 Sub Totals:	108,685.00	7,987.83	73,188.63	35,496.37	0.00	35,496.37	32.66
E10	Operating Expenses							
10-562-10-6818	Main Street Donation	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
10-562-10-6822	Arts&Entertainment Donation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-562-16-6100	Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-562-16-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-562-16-6125	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-562-16-7039	Misc Event Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-562-19-6201	MainStreet Revitalization-ARPA	15,199.72	0.00	15,199.72	0.00	0.00	0.00	0.00
	E10 Sub Totals:	20,199.72	0.00	15,199.72	5,000.00	0.00	5,000.00	24.75
	Expense Sub Totals:	128,884.72	7,987.83	88,388.35	40,496.37	0.00	40,496.37	31.42
	Dept 562 Sub Totals:	128,884.72	7,987.83	88,388.35	40,496.37	0.00		
Dept 10-570	Debt Service							
E40	Debt Service							
10-570-50-9000	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-570-50-9001	Debt Service-City Hall	40,000.00	407.85	23,974.66	16,025.34	0.00	16,025.34	40.06
10-570-50-9002	Debt Service-Police	56,000.00	4,469.58	38,368.18	17,631.82	0.00	17,631.82	31.49
10-570-50-9003	Debt Service-Public Works	157,000.00	9,390.30	122,540.65	34,459.35	0.00	34,459.35	21.95
10-570-50-9004	Debt Service-Infrastructure	85,000.00	0.00	65,484.46	19,515.54	0.00	19,515.54	22.96
10-570-50-9005	Debt Service-Planning & Zoning	10,000.00	0.00	5,112.34	4,887.66	0.00	4,887.66	48.88
	E40 Sub Totals:	348,000.00	14,267.73	255,480.29	92,519.71	0.00	92,519.71	26.59
	Expense Sub Totals:	348,000.00	14,267.73	255,480.29	92,519.71	0.00	92,519.71	26.59

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 570 Sub Totals:	348,000.00	14,267.73	255,480.29	92,519.71	0.00		
Dept 10-600	Transfer Out							
E85	Interfund Transfers Out							
10-600-08-9503	Transfer to Capital Projects	407,000.00	0.00	407,000.00	0.00	0.00	0.00	0.00
10-600-08-9504	Transfer to Community Develop.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	407,000.00	0.00	407,000.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	407,000.00	0.00	407,000.00	0.00	0.00	0.00	0.00
	Dept 600 Sub Totals:	407,000.00	0.00	407,000.00	0.00	0.00		
	Fund Revenue Sub Totals:	8,073,822.72	407,915.55	6,379,808.64	1,694,014.08	0.00	1,694,014.08	20.98
	Fund Expense Sub Totals:	8,073,822.72	456,652.94	5,656,920.94	2,416,901.78	124,268.10	2,292,633.68	28.40
	Fund 10 Sub Totals:	0.00	48,737.39	-722,887.70	722,887.70	124,268.10		
	Revenue Totals:	8,073,822.72	407,915.55	6,379,808.64	1,694,014.08	0.00	1,694,014.08	20.98
	Expense Totals:	8,073,822.72	456,652.94	5,656,920.94	2,416,901.78	124,268.10	2,292,633.68	28.40
	Report Totals:	0.00	48,737.39	-722,887.70	722,887.70	124,268.10		

# General Ledger

## Budget Status



User: Rbruchey  
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 Period: 8, 2023

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 60	Wastewater							
Dept 60-111	Grants - State Government							
R30	Grants-Other Intergovernment							
60-111-03-4260	MDE Grants	46,000.00	0.00	53,688.00	-7,688.00	0.00	-7,688.00	0.00
60-111-03-4273	ARPA Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>R30 Sub Totals:</b>	<b>46,000.00</b>	<b>0.00</b>	<b>53,688.00</b>	<b>-7,688.00</b>	<b>0.00</b>	<b>-7,688.00</b>	<b>0.00</b>
	<b>Revenue Sub Totals:</b>	<b>46,000.00</b>	<b>0.00</b>	<b>53,688.00</b>	<b>-7,688.00</b>	<b>0.00</b>	<b>-7,688.00</b>	<b>0.00</b>
	<b>Dept 111 Sub Totals:</b>	<b>-46,000.00</b>	<b>0.00</b>	<b>-53,688.00</b>	<b>7,688.00</b>	<b>0.00</b>		
Dept 60-140	Utility Service Charges							
R60	Charges-Utility							
60-140-04-4430	Connection Charges	400,000.00	11,868.00	284,832.00	115,168.00	0.00	115,168.00	28.79
60-140-04-4431	Interest-UT bills	0.00	0.00	43.65	-43.65	0.00	-43.65	0.00
60-140-04-4433	Parts,Service Restore,ApplyFee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-140-04-4434	Service Charges	1,931,554.00	572.34	980,315.32	951,238.68	0.00	951,238.68	49.25
60-140-04-4439	Inspection Fee	7,000.00	495.00	2,550.00	4,450.00	0.00	4,450.00	63.57
60-140-04-4440	Frederick Co. Treatment Charge	100,000.00	0.00	52,791.00	47,209.00	0.00	47,209.00	47.21
60-140-04-4441	Sludge Haulng Fee (Water Dept)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-140-04-4443	Administrative UT Write-offs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>R60 Sub Totals:</b>	<b>2,438,554.00</b>	<b>12,935.34</b>	<b>1,320,531.97</b>	<b>1,118,022.03</b>	<b>0.00</b>	<b>1,118,022.03</b>	<b>45.85</b>
	<b>Revenue Sub Totals:</b>	<b>2,438,554.00</b>	<b>12,935.34</b>	<b>1,320,531.97</b>	<b>1,118,022.03</b>	<b>0.00</b>	<b>1,118,022.03</b>	<b>45.85</b>
	<b>Dept 140 Sub Totals:</b>	<b>-2,438,554.00</b>	<b>-12,935.34</b>	<b>-1,320,531.97</b>	<b>-1,118,022.03</b>	<b>0.00</b>		
Dept 60-175	Other Revenues							
R80	Miscellaneous Revenues							
60-175-06-4692	Employee Paid Health Insurance	14,500.00	909.28	11,022.32	3,477.68	0.00	3,477.68	23.98
60-175-06-4693	Refund-Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-175-06-4697	Refunds & Rebates	6,800.00	0.00	281.94	6,518.06	0.00	6,518.06	95.85
60-175-06-4698	Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-175-06-4699	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
60-175-06-4701	State Retirement Credit	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
	R80 Sub Totals:	28,300.00	909.28	11,304.26	16,995.74	0.00	16,995.74	60.06
R85	Interfund Transfers							
60-175-08-5101	Transfers In from General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	28,300.00	909.28	11,304.26	16,995.74	0.00	16,995.74	60.06
	Dept 175 Sub Totals:	-28,300.00	-909.28	-11,304.26	-16,995.74	0.00		
Dept 60-190	Long-term Debt Proceeds							
R86	Other Sources							
60-190-07-5000	Proceeds from New Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R86 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 190 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 60-533	Wastewater							
E01	Personnel Costs							
60-533-60-6000	Salaries	410,400.00	31,650.02	263,000.17	147,399.83	0.00	147,399.83	35.92
60-533-60-6001	Salaries Overtime-Regular	3,000.00	0.00	1,040.99	1,959.01	0.00	1,959.01	65.30
60-533-60-6014	Salaries-Holiday Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6016	Salaries Transferred In	19,900.00	3,643.77	21,114.91	-1,214.91	0.00	-1,214.91	0.00
60-533-60-6017	Salaries Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6019	Salaries Transferred OT	4,000.00	126.14	4,321.35	-321.35	0.00	-321.35	0.00
60-533-60-6020	Social Security	26,700.00	1,887.09	15,571.62	11,128.38	0.00	11,128.38	41.68
60-533-60-6021	Medicare	6,300.00	441.34	3,641.69	2,658.31	0.00	2,658.31	42.20
60-533-60-6022	Health,Dental,&Vision Premiums	129,950.00	10,256.51	78,861.41	51,088.59	0.00	51,088.59	39.31
60-533-60-6023	Fringe Benefits Transferred In	7,450.00	288.35	6,260.80	1,189.20	0.00	1,189.20	15.96
60-533-60-6024	Fringe Benefits Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6025	Pension Expense	41,700.00	0.00	43,075.90	-1,375.90	0.00	-1,375.90	0.00
60-533-60-6026	Life Insurance-ER Paid	400.00	25.84	203.44	196.56	0.00	196.56	49.14
60-533-60-6028	Clothing & Shoe Allowance	600.00	0.00	200.00	400.00	0.00	400.00	66.67
60-533-60-6030	Workers Compensation	32,041.00	0.00	26,805.00	5,236.00	0.00	5,236.00	16.34
60-533-60-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	682,441.00	48,319.06	464,097.28	218,343.72	0.00	218,343.72	31.99
E10	Operating Expenses							
60-533-40-6416	Maint. & Repair-Equipment	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
60-533-60-6100	Advertising & Printing	700.00	0.00	0.00	700.00	0.00	700.00	100.00
60-533-60-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6102	Cleaning Supplies	1,200.00	53.36	452.22	747.78	0.00	747.78	62.32
60-533-60-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6108	Bond Amortization Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6109	Dues & Subscriptions	400.00	0.00	250.00	150.00	0.00	150.00	37.50
60-533-60-6112	Annual Service Contracts	23,100.00	2,038.22	23,439.90	-339.90	800.00	-1,139.90	0.00
60-533-60-6114	Insurance-Liability,Auto,Prop.	36,000.00	0.00	38,876.00	-2,876.00	0.00	-2,876.00	0.00
60-533-60-6120	Office Supplies	1,200.00	0.00	86.79	1,113.21	0.00	1,113.21	92.77
60-533-60-6121	Operating Expense	6,500.00	0.00	1,149.99	5,350.01	0.00	5,350.01	82.31
60-533-60-6122	Wireless Phones & Data	3,500.00	0.00	2,119.11	1,380.89	0.00	1,380.89	39.45
60-533-60-6123	Parts & Supplies	3,000.00	330.98	1,161.35	1,838.65	0.00	1,838.65	61.29
60-533-60-6124	Physical Exams & Drug Testing	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
60-533-60-6125	Postage	1,000.00	0.00	1,028.70	-28.70	0.00	-28.70	0.00
60-533-60-6129	Safety Program	4,000.00	0.00	959.00	3,041.00	0.00	3,041.00	76.03
60-533-60-6130	Telephones & Internet	7,700.00	339.60	5,288.96	2,411.04	0.00	2,411.04	31.31
60-533-60-6131	Tools & Small Equipment	4,000.00	0.00	1,703.28	2,296.72	1,199.99	1,096.73	27.42
60-533-60-6132	Training & Seminars	1,200.00	0.00	346.00	854.00	0.00	854.00	71.17
60-533-60-6135	Uniforms	4,000.00	288.64	3,120.31	879.69	0.00	879.69	21.99
60-533-60-6136	Utilities	150,000.00	0.00	59,347.66	90,652.34	0.00	90,652.34	60.43
60-533-60-6137	Vehicle Fuel	1,800.00	0.00	711.25	1,088.75	0.00	1,088.75	60.49
60-533-60-6138	Water Utility Expense	13,000.00	0.00	6,075.64	6,924.36	0.00	6,924.36	53.26
60-533-60-6142	Audits & Bookkeeping	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6300	Information Technology	3,000.00	0.00	1,159.84	1,840.16	0.00	1,840.16	61.34
60-533-60-6301	IT Network Admin Consultant	7,500.00	791.35	6,339.76	1,160.24	0.00	1,160.24	15.47
60-533-60-6400	Loss on Disposal of Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6416	Maint. & Repair-Equipment	65,000.00	9,978.16	52,217.59	12,782.41	19,546.25	-6,763.84	0.00
60-533-60-6417	Maint. & Repair-Vehicles	1,200.00	0.00	1,708.60	-508.60	0.00	-508.60	0.00
60-533-60-6418	Maint. & Repair-Building	8,000.00	-642.29	6,208.21	1,791.79	0.00	1,791.79	22.40
60-533-60-6420	Maint. & Repair-Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6421	Maint. & Repair-Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6702	Tipping Charges	100,000.00	12,889.74	66,149.93	33,850.07	33,850.07	0.00	0.00
60-533-60-7501	Chemicals	85,000.00	18,545.43	93,982.00	-8,982.00	4,817.90	-13,799.90	0.00
60-533-60-7502	Laboratory	42,000.00	6,783.91	25,755.27	16,244.73	20,611.15	-4,366.42	0.00
60-533-61-6104	Consultant Fees	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
60-533-61-6112	Annual Service Contracts	30,000.00	0.00	17,630.00	12,370.00	0.00	12,370.00	41.23
60-533-61-6144	Equipment Rentals	781.00	0.00	1,131.25	-350.25	0.00	-350.25	0.00
60-533-61-6145	Operating Supplies	17,000.00	0.00	4,221.48	12,778.52	0.00	12,778.52	75.17
60-533-61-6416	Maint. & Repair-Equipment	5,000.00	0.00	1,408.94	3,591.06	0.00	3,591.06	71.82
60-533-61-6419	Maint. & Repair-Galyn Manor	18,000.00	0.00	12,104.95	5,895.05	0.00	5,895.05	32.75
60-533-61-6420	Maint. & Repair-Infrastructure	10,000.00	757.62	10,110.64	-110.64	0.00	-110.64	0.00
	E10 Sub Totals:	679,281.00	52,154.72	446,244.62	233,036.38	80,825.36	152,211.02	22.41

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E20	Depreciation							
60-533-60-6107	Depreciation	181,318.00	0.00	90,658.98	90,659.02	0.00	90,659.02	50.00
	E20 Sub Totals:	181,318.00	0.00	90,658.98	90,659.02	0.00	90,659.02	50.00
E30	Project Outlays							
60-533-19-8500	I&I Improvements-ARPA	0.00	0.00	0.00	0.00	272,280.00	-272,280.00	0.00
60-533-40-8003	Capital-Equipment	308,409.00	0.00	0.00	308,409.00	0.00	308,409.00	100.00
60-533-40-8007	Capital-Plant Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-40-8008	Capital-Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-40-8108	UV Bulb Replacement	20,000.00	0.00	25,830.00	-5,830.00	0.00	-5,830.00	0.00
60-533-40-8113	Portable Sewer Meter	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
60-533-40-8114	SBR Ammonia&NitrateProbe Upgra	0.00	0.00	5,580.24	-5,580.24	0.00	-5,580.24	0.00
60-533-40-8117	WWTP Bldg/Elec Sys Rehab	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
60-533-40-8120	WWTP Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-40-8121	Galyn Manor PLC Upgrade	46,405.00	0.00	46,405.00	0.00	0.00	0.00	0.00
60-533-60-8000	Capitalized to Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8001	Project Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8004	Capital-Vehicles	71,000.00	0.00	0.00	71,000.00	55,958.00	15,042.00	21.19
60-533-60-8009	Capital-Other Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8112	Potomac St Pump Station Gate	10,000.00	0.00	6,229.48	3,770.52	0.00	3,770.52	37.71
60-533-61-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-61-8004	Capital - Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-61-8006	Line Replacements	72,000.00	0.00	0.00	72,000.00	71,920.00	80.00	0.11
60-533-61-8120	Inflow & Infiltration Contract	0.00	0.00	0.14	-0.14	0.00	-0.14	0.00
60-533-61-8121	Inflow & Infiltration	98,000.00	0.00	0.00	98,000.00	0.00	98,000.00	100.00
	E30 Sub Totals:	665,814.00	0.00	99,044.86	566,769.14	400,158.00	166,611.14	25.02
	Expense Sub Totals:	2,208,854.00	100,473.78	1,100,045.74	1,108,808.26	480,983.36	627,824.90	28.42
	Dept 533 Sub Totals:	2,208,854.00	100,473.78	1,100,045.74	1,108,808.26	480,983.36		
Dept 60-570	Debt Service							
E40	Debt Service							
60-570-50-9000	Debt Service	211,000.00	0.00	0.00	211,000.00	0.00	211,000.00	100.00
60-570-50-9100	Interest Expense	93,000.00	506.08	56,775.73	36,224.27	0.00	36,224.27	38.95
	E40 Sub Totals:	304,000.00	506.08	56,775.73	247,224.27	0.00	247,224.27	81.32
	Expense Sub Totals:	304,000.00	506.08	56,775.73	247,224.27	0.00	247,224.27	81.32
	Dept 570 Sub Totals:	304,000.00	506.08	56,775.73	247,224.27	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	2,512,854.00	13,844.62	1,385,524.23	1,127,329.77	0.00	1,127,329.77	44.86
	Fund Expense Sub Totals:	2,512,854.00	100,979.86	1,156,821.47	1,356,032.53	480,983.36	875,049.17	34.82
	Fund 60 Sub Totals:	0.00	87,135.24	-228,702.76	228,702.76	480,983.36		
	Revenue Totals:	2,512,854.00	13,844.62	1,385,524.23	1,127,329.77	0.00	1,127,329.77	44.86
	Expense Totals:	2,512,854.00	100,979.86	1,156,821.47	1,356,032.53	480,983.36	875,049.17	34.82
	Report Totals:	0.00	87,135.24	-228,702.76	228,702.76	480,983.36		

# General Ledger

## Budget Status



User: Rbruchey  
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Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 20	Water Fund							
Dept 20-111	Grants - State Government							
R23	Grant-Community Development							
20-111-03-4245	CDBG Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R23 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							
20-111-03-4260	MDE Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-111-03-4271	Yourtee Springs MD State Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-111-03-4272	Reservoir State Grant	500,000.00	0.00	0.00	500,000.00	0.00	500,000.00	100.00
20-111-03-4273	ARPA Grant	1,375,738.40	0.00	217,520.89	1,158,217.51	0.00	1,158,217.51	84.19
	R30 Sub Totals:	1,875,738.40	0.00	217,520.89	1,658,217.51	0.00	1,658,217.51	88.40
	Revenue Sub Totals:	1,875,738.40	0.00	217,520.89	1,658,217.51	0.00	1,658,217.51	88.40
	Dept 111 Sub Totals:	-1,875,738.40	0.00	-217,520.89	-1,658,217.51	0.00		
Dept 20-140	Utility Service Charges							
R60	Charges-Utility							
20-140-04-4430	Connection Charges	250,000.00	9,438.00	226,512.00	23,488.00	0.00	23,488.00	9.40
20-140-04-4431	Interest-UT bills	0.00	0.00	36.74	-36.74	0.00	-36.74	0.00
20-140-04-4433	Parts,Service Restore,ApplyFee	8,000.00	0.00	4,475.00	3,525.00	0.00	3,525.00	44.06
20-140-04-4434	Service Charges	2,108,190.00	522.45	1,046,904.40	1,061,285.60	0.00	1,061,285.60	50.34
20-140-04-4437	Sale of Sub-Meters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-140-04-4438	Sale of Meters	45,000.00	1,680.00	40,495.00	4,505.00	0.00	4,505.00	10.01
20-140-04-4439	Inspection Fee	5,000.00	50.00	990.00	4,010.00	0.00	4,010.00	80.20
20-140-04-4443	Administrative UT Write-offs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	2,416,190.00	11,690.45	1,319,413.14	1,096,776.86	0.00	1,096,776.86	45.39
	Revenue Sub Totals:	2,416,190.00	11,690.45	1,319,413.14	1,096,776.86	0.00	1,096,776.86	45.39
	Dept 140 Sub Totals:	-2,416,190.00	-11,690.45	-1,319,413.14	-1,096,776.86	0.00		
Dept 20-171	Rents & Concessions							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R82	Rental Income							
20-171-06-4630	Rental Income	80,000.00	11,984.59	77,514.31	2,485.69	0.00	2,485.69	3.11
	R82 Sub Totals:	80,000.00	11,984.59	77,514.31	2,485.69	0.00	2,485.69	3.11
	Revenue Sub Totals:	80,000.00	11,984.59	77,514.31	2,485.69	0.00	2,485.69	3.11
	Dept 171 Sub Totals:	-80,000.00	-11,984.59	-77,514.31	-2,485.69	0.00		
Dept 20-172	Contributions & Donations							
R20	Intergovernmental							
20-172-03-4710	Contribution-Government	500,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00
	R20 Sub Totals:	500,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	500,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00
	Dept 172 Sub Totals:	-500,000.00	0.00	-500,000.00	0.00	0.00		
Dept 20-173	Sales of Property							
R80	Miscellaneous Revenues							
20-173-06-4650	Sale of Vehicle/Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 173 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 20-175	Other Revenues							
R80	Miscellaneous Revenues							
20-175-06-4692	Employee Paid Health Insurance	8,800.00	427.16	6,284.19	2,515.81	0.00	2,515.81	28.59
20-175-06-4693	Refund-Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-175-06-4697	Refunds & Rebates	2,100.00	0.00	255.59	1,844.41	0.00	1,844.41	87.83
20-175-06-4698	Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-175-06-4699	Miscellaneous Revenue	0.00	0.00	20,463.17	-20,463.17	0.00	-20,463.17	0.00
20-175-06-4701	State Retirement Credit	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
	R80 Sub Totals:	17,900.00	427.16	27,002.95	-9,102.95	0.00	-9,102.95	0.00
R85	Interfund Transfers							
20-175-08-5101	Transfers In from General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	17,900.00	427.16	27,002.95	-9,102.95	0.00	-9,102.95	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 175 Sub Totals:	-17,900.00	-427.16	-27,002.95	9,102.95	0.00		
Dept 20-190	Long-term Debt Proceeds							
R86	Other Sources							
20-190-07-5000	Proceeds from New Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R86 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 190 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 20-532	Water							
E01	Personnel Costs							
20-532-20-6000	Salaries	419,600.00	25,713.05	239,313.55	180,286.45	0.00	180,286.45	42.97
20-532-20-6001	Salaries Overtime-Regular	9,000.00	739.44	8,283.10	716.90	0.00	716.90	7.97
20-532-20-6014	Salaries-Holiday Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6016	Salaries Transferred In	99,300.00	14,684.85	139,988.21	-40,688.21	0.00	-40,688.21	0.00
20-532-20-6017	Salaries Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6019	Salaries Transferred OT	8,000.00	59.93	4,362.55	3,637.45	0.00	3,637.45	45.47
20-532-20-6020	Social Security	32,200.00	1,621.38	15,232.40	16,967.60	0.00	16,967.60	52.69
20-532-20-6021	Medicare	7,600.00	379.18	3,562.29	4,037.71	0.00	4,037.71	53.13
20-532-20-6022	Health,Dental,&Vision Premiums	51,500.00	7,101.48	34,331.85	17,168.15	0.00	17,168.15	33.34
20-532-20-6023	Fringe Benefits Transferred In	37,150.00	1,127.96	47,109.84	-9,959.84	0.00	-9,959.84	0.00
20-532-20-6025	Pension Expense	42,400.00	0.00	36,194.90	6,205.10	0.00	6,205.10	14.63
20-532-20-6026	Life Insurance-ER Paid	350.00	19.93	177.97	172.03	0.00	172.03	49.15
20-532-20-6028	Clothing & Shoe Allowance	600.00	0.00	80.00	520.00	0.00	520.00	86.67
20-532-20-6030	Workers Compensation	29,046.00	0.00	24,300.00	4,746.00	0.00	4,746.00	16.34
20-532-20-6031	Post Employment Charges	0.00	0.00	860.00	-860.00	0.00	-860.00	0.00
20-532-20-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	736,746.00	51,447.20	553,796.66	182,949.34	0.00	182,949.34	24.83
E10	Operating Expenses							
20-532-20-6100	Advertising & Printing	2,500.00	0.00	2,357.44	142.56	0.00	142.56	5.70
20-532-20-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6102	Cleaning Supplies	1,500.00	187.99	1,553.38	-53.38	0.00	-53.38	0.00
20-532-20-6104	Consultant Fees	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
20-532-20-6108	Bond Amortization Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6109	Dues & Subscriptions	0.00	0.00	529.14	-529.14	0.00	-529.14	0.00
20-532-20-6112	Annual Service Contracts	29,802.00	1,067.83	13,871.49	15,930.51	1,600.01	14,330.50	48.09
20-532-20-6114	Insurance-Liability,Auto,Prop.	36,000.00	0.00	38,440.00	-2,440.00	0.00	-2,440.00	0.00
20-532-20-6120	Office Supplies	500.00	0.00	621.46	-121.46	0.00	-121.46	0.00
20-532-20-6121	Operating Expense	29,000.00	0.00	20,572.42	8,427.58	2,097.69	6,329.89	21.83
20-532-20-6122	Wireless Phones & Data	3,500.00	0.00	1,717.75	1,782.25	0.00	1,782.25	50.92

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
20-532-20-6123	Parts & Supplies	6,000.00	494.29	6,459.85	-459.85	0.00	-459.85	0.00
20-532-20-6124	Physical Exams & Drug Testing	1,000.00	50.00	677.00	323.00	0.00	323.00	32.30
20-532-20-6125	Postage	2,000.00	0.00	1,088.19	911.81	0.00	911.81	45.59
20-532-20-6129	Safety Program	4,000.00	290.36	3,389.41	610.59	0.00	610.59	15.26
20-532-20-6130	Telephones & Internet	15,000.00	759.59	11,772.68	3,227.32	0.00	3,227.32	21.52
20-532-20-6131	Tools & Small Equipment	1,000.00	0.00	567.07	432.93	0.00	432.93	43.29
20-532-20-6132	Training & Seminars	2,000.00	0.00	1,840.23	159.77	0.00	159.77	7.99
20-532-20-6134	Tuition Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6135	Uniforms	10,000.00	601.12	7,846.49	2,153.51	0.00	2,153.51	21.54
20-532-20-6136	Utilities	110,000.00	0.00	30,524.74	79,475.26	0.00	79,475.26	72.25
20-532-20-6137	Vehicle Fuel	3,000.00	0.00	2,972.77	27.23	0.00	27.23	0.91
20-532-20-6138	Water Utility Expense	500.00	0.00	238.82	261.18	0.00	261.18	52.24
20-532-20-6142	Audits & Bookkeeping	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6300	Information Technology	1,000.00	0.00	910.75	89.25	0.00	89.25	8.93
20-532-20-6301	IT Network Admin Consultant	6,500.00	685.79	5,456.97	1,043.03	0.00	1,043.03	16.05
20-532-20-6400	Loss on Disposal of Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6416	Maint. & Repair-Equipment	40,000.00	2,539.23	42,878.32	-2,878.32	13,801.91	-16,680.23	0.00
20-532-20-6417	Maint. & Repair-Vehicles	1,500.00	0.00	679.69	820.31	0.00	820.31	54.69
20-532-20-6418	Maint. & Repair-Building	8,000.00	0.00	21,234.49	-13,234.49	0.00	-13,234.49	0.00
20-532-20-6420	Maint. & Repair-Infrastructure	0.00	0.00	302.82	-302.82	0.00	-302.82	0.00
20-532-20-7501	Chemicals	135,000.00	7,847.50	119,896.28	15,103.72	31,305.08	-16,201.36	0.00
20-532-20-7502	Laboratory	35,000.00	921.15	18,546.07	16,453.93	0.00	16,453.93	47.01
20-532-20-7503	Ground Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-7504	Sludge Haulng (by Sewer Dept)	20,000.00	2,029.80	19,492.41	507.59	507.59	0.00	0.00
20-532-21-6419	Maint. & Repair-Other	10,000.00	0.00	3,356.09	6,643.91	5,481.00	1,162.91	11.63
20-532-21-6421	Maint. & Repair-Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-23-6104	Consultant Fees	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
20-532-23-6112	Annual Service Contracts	31,000.00	0.00	22,588.95	8,411.05	0.00	8,411.05	27.13
20-532-23-6144	Equipment Rentals	781.00	0.00	1,131.25	-350.25	0.00	-350.25	0.00
20-532-23-6145	Operating Supplies	6,000.00	284.80	6,442.93	-442.93	1,133.48	-1,576.41	0.00
20-532-23-6420	Maint. & Repair-Infrastructure	30,000.00	812.17	29,399.57	600.43	3,168.10	-2,567.67	0.00
20-532-23-7505	Water Meter Repair & Replace	5,000.00	0.00	157.23	4,842.77	0.00	4,842.77	96.86
20-532-23-7506	Special Taxing District Meters	32,000.00	1,380.00	32,785.00	-785.00	0.00	-785.00	0.00
20-532-40-6400	Loss on Disposal of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-40-6416	Maint. & Repair-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	646,583.00	19,951.62	472,299.15	174,283.85	59,094.86	115,188.99	17.82
E20	Depreciation							
20-532-20-6107	Depreciation	125,823.00	0.00	62,911.50	62,911.50	0.00	62,911.50	50.00
	E20 Sub Totals:	125,823.00	0.00	62,911.50	62,911.50	0.00	62,911.50	50.00
E30	Project Outlays							
20-532-19-8500	Yourtee Springs Storage Tank	102,671.00	4,608.48	54,411.57	48,259.43	41,445.56	6,813.87	6.64

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
20-532-19-8501	East F St 2nd to 5th WaterMain	128,693.67	0.00	128,693.67	0.00	0.00	0.00	0.00
20-532-19-8502	6th Ave fr East H-East E-ARPA	197,319.11	0.00	0.00	197,319.11	197,319.11	0.00	0.00
20-532-19-8503	East H fr 5th to Gum Spr-ARPA	250,693.11	0.00	0.00	250,693.11	250,693.11	0.00	0.00
20-532-19-8504	5th Ave fr East F-East H-ARPA	38,433.82	0.00	0.00	38,433.82	38,433.82	0.00	0.00
20-532-19-8505	4th Ave 100 Block-ARPA	32,309.38	0.00	0.00	32,309.38	32,309.98	-0.60	0.00
20-532-19-8506	2nd Ave fr Concord-K St-ARPA	38,885.59	0.00	0.00	38,885.59	38,885.59	0.00	0.00
20-532-19-8507	WPotomac fr Del toFlorida-ARPA	58,359.32	0.00	0.00	58,359.32	58,359.32	0.00	0.00
20-532-19-8508	Yourtee-Reline Under RR-ARPA	300,000.00	0.00	0.00	300,000.00	300,000.00	0.00	0.00
20-532-19-8509	Reline Waterline-KnoxvilleARPA	185,286.00	307.63	599.88	184,686.12	185,286.00	-599.88	0.00
20-532-19-8510	Yourtee Rehab-Phase II-PAYGO	0.00	0.00	3,735.00	-3,735.00	21,765.00	-25,500.00	0.00
20-532-19-8511	Downtown Water Line Upgr-ARPA	43,087.40	0.00	22,792.40	20,295.00	20,295.00	0.00	0.00
20-532-19-8512	WaterLn Separation for HO-ARPA	0.00	0.00	9,150.00	-9,150.00	0.00	-9,150.00	0.00
20-532-20-8000	Capitalized to Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8001	Project Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8003	Capital-Equipment	205,782.00	0.00	0.00	205,782.00	0.00	205,782.00	100.00
20-532-20-8004	Capital-Vehicles	0.00	0.00	0.00	0.00	55,958.00	-55,958.00	0.00
20-532-20-8009	Capital-Other Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-21-8101	Yourtee Springs Improvements	0.00	0.00	16,011.55	-16,011.55	18,924.28	-34,935.83	0.00
20-532-21-8114	Filter Flow Meters(3)	13,656.00	0.00	20,832.25	-7,176.25	0.00	-7,176.25	0.00
20-532-21-8115	Yourtee-Reline-Fred Co Contrib	500,000.00	0.00	492,643.00	7,357.00	7,357.00	0.00	0.00
20-532-22-8248	Corrosion Inhibitor	50,000.00	459.10	2,842.18	47,157.82	29,326.82	17,831.00	35.66
20-532-22-8249	Mixer for 250k Storage Tank	30,000.00	0.00	25,802.00	4,198.00	0.00	4,198.00	13.99
20-532-22-8250	Intake Cooling Units	10,000.00	0.00	10,961.00	-961.00	0.00	-961.00	0.00
20-532-22-8251	Replacement Gates at Reservoir	18,000.00	0.00	12,973.88	5,026.12	0.00	5,026.12	27.92
20-532-22-8425	Water Tower Improvements	105,000.00	48,081.00	86,302.90	18,697.10	7,733.00	10,964.10	10.44
20-532-22-8427	1.25M Gal Ground Storage Tank	500,000.00	270.00	32,536.56	467,463.44	123,770.69	343,692.75	68.74
20-532-23-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-23-8006	Line Replacements	0.00	36,003.28	106,261.18	-106,261.18	59,631.78	-165,892.96	0.00
20-532-23-8008	Line Replacement (DPW)	120,000.00	0.00	20,913.81	99,086.19	0.00	99,086.19	82.57
20-532-23-8103	RF Water Meter Replacement	60,000.00	0.00	7,327.00	52,673.00	0.00	52,673.00	87.79
20-532-23-8104	Sub-Meter Purchases	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
20-532-23-8105	Hydrant Replacement Project	20,000.00	0.00	0.00	20,000.00	23,310.00	-3,310.00	0.00
20-532-40-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-40-8005	Capital-Software Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	3,010,176.40	89,729.49	1,054,789.83	1,955,386.57	1,510,804.06	444,582.51	14.77
	Expense Sub Totals:	4,519,328.40	161,128.31	2,143,797.14	2,375,531.26	1,569,898.92	805,632.34	17.83
	Dept 532 Sub Totals:	4,519,328.40	161,128.31	2,143,797.14	2,375,531.26	1,569,898.92		
Dept 20-570	Debt Service							
E40	Debt Service							
20-570-50-9000	Debt Service	244,000.00	0.00	0.00	244,000.00	0.00	244,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
20-570-50-9100	Interest Expense	126,500.00	105.65	75,170.28	51,329.72	0.00	51,329.72	40.58
	E40 Sub Totals:	370,500.00	105.65	75,170.28	295,329.72	0.00	295,329.72	79.71
	Expense Sub Totals:	370,500.00	105.65	75,170.28	295,329.72	0.00	295,329.72	79.71
	Dept 570 Sub Totals:	370,500.00	105.65	75,170.28	295,329.72	0.00		
	Fund Revenue Sub Totals:	4,889,828.40	24,102.20	2,141,451.29	2,748,377.11	0.00	2,748,377.11	56.21
	Fund Expense Sub Totals:	4,889,828.40	161,233.96	2,218,967.42	2,670,860.98	1,569,898.92	1,100,962.06	22.52
	Fund 20 Sub Totals:	0.00	137,131.76	77,516.13	-77,516.13	1,569,898.92		
	Revenue Totals:	4,889,828.40	24,102.20	2,141,451.29	2,748,377.11	0.00	2,748,377.11	56.21
	Expense Totals:	4,889,828.40	161,233.96	2,218,967.42	2,670,860.98	1,569,898.92	1,100,962.06	22.52
	Report Totals:	0.00	137,131.76	77,516.13	-77,516.13	1,569,898.92		