

	A	B	C	D	E
1	TOWN OF WALKERSVILLE				
2	FY 2025				
3		FY 2023 ACTUAL	FY 2024	FY 2024 ACTUAL	<b>Introduce</b>
4	<b>GENERAL FUND</b>	AUDITED	BUDGET	TO DATE5/1/2024	<b>5/8/2024</b>
5	<b>REVENUES:</b>				
6	<b>Taxes- Real Property</b>	1,044,394.00	<b>1,062,330</b>	1,138,083.06	<b>1,158,873</b>
7	Per constant yield certification 2/2024 net assessable base estimate \$829,139,881-homestead (1,373,468)/100*.14=\$1,158,873				
8	TAXES - BPP - LOCAL				
9	<b>Taxes- Business Personal Property</b>	349,990.00	<b>339,964</b>	366,873.61	<b>428,864</b>
10	Average of 2021,2022,2023 =341569+595032+349990/3=\$428864				
11					
12	<b>Penalties &amp; Interest-Taxes</b>	10,632.00	<b>9,500</b>	11,678.37	<b>9,500</b>
13	<b>Interest - outstanding A/P</b>				
14	<b>Income Taxes from State - County Shared</b>	1,241,183.00	<b>1,184,040</b>	672,483.65	<b>1,241,183</b>
15					
16	<b>Admissions &amp; Amusements</b>	63,328.00	<b>60,000</b>	35,248.46	<b>63,328</b>
17	Using ytd FY 2023 as estimate for FY 2025				
18					
19	<b>Franchise Fees</b>	88,855.00	<b>85,000</b>	42,704.77	<b>85,000</b>
20	new Franchise agreement 10/12/2011 for 15 years - using ytd +\$20,000 each last 2 quarters				
21					
22	<b>Highway Taxes</b>	304,662.00	<b>364,153</b>	165,203.70	<b>426,445</b>
23	MML Budget Assistance Memo #1				
24					
25	<b>Traders Licenses</b>	4,156.00	<b>1,500</b>	336.83	<b>1,500</b>
26	most renewals between May & June				
27					
28	<b>Other Licenses (P&amp;Z)</b>	20,078.00	<b>10,000</b>	6,780.00	<b>10,000</b>
29	P&Z reviews, permitting, etc, fees on current development already accounted for				
30	per discussion with Susan, fees need to be reviewed and raised?				
31					
32	<b>Police Protection</b>	46,370.00	<b>48,000</b>	44,924.25	<b>59,899</b>
33	per Budget prep memo #1				

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4	<b>GENERAL FUND</b>	AUDITED	BUDGET	TO DATE5/1/2024	<b>5/8/2024</b>
34					
35	<b>P.O.S. Grant (75%)</b>	371,002.00	<b>243,600</b>	(342,229.00)	<b>45,000</b>
36	LPPI and POS awarded totals				
37					
38	<b>Property Tax Grant/County</b>	1,030.00	<b>1,030</b>	1,030.36	<b>1,030</b>
39	always the same				
40					
41	<b>Tax Equity (County Tax Rebate/Differential Comparison)</b>	1,002,940.00	<b>960,555</b>	960,555.00	<b>1,028,296</b>
42	Frederick County Budget				
43					
44	<b>Interest &amp; Dividends</b>	264,963.00	<b>100,000</b>	228,442.38	<b>150,000</b>
45	MLGIP rate@4/1/2024= 5.36%				
46					
47	<b>American Rescue Funds</b>	349,714.00			<b>0</b>
48					
49	<b>Interest from Water Fund Loan -per amortization schedule</b>	0.00	<b>77,250</b>	21,327.65	<b>77,250</b>
50					
51	<b>Recycling Center grant from Frederick County</b>		<b>6,500</b>	3,461.16	<b>6,500</b>
52					
53	<b>Rental Income</b>	60,469.00	<b>52,000</b>	54,215.00	<b>52,000</b>
54	rental of 25 W. Fred. St. , 3rd floor Town Hall, pavilions, ground rent at Walker Farm				
55					
56	<b>Misc. Revenue</b>	5,208.00	<b>100</b>	-	<b>100</b>
57					
58	<b>Gain (Loss) on sale of assets</b>	5,150.00	<b>0</b>	-	<b>0</b>
59	truck with plow				
60	<b>Snow removal</b>	0.00	<b>0</b>	-	<b>0</b>
61					
62	<b>Contributions to the Town</b>	0.00	<b>0</b>		<b>0</b>
63	<b>COVID RELIEF - Frederick County</b>	0.00			
64					

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4	<b>GENERAL FUND</b>	AUDITED	BUDGET	TO DATE5/1/2024	<b>5/8/2024</b>
65	Senior Citizens Income		1,560	4,130.00	3,000
66	Memorial Brick Sales	0.00	0	150.00	0
67					
68	Designated from Surplus	0.00	2,337,616		1,066,319
69	Designated from Parks Accrual	0.00			
70	Gain/Loss Fixed Assest	0.00			
71	Audit Correction				
72	<b>TOTAL REVENUES</b>	5,234,124.00	6,944,698	3,415,399.25	5,914,087
73					
74	<b>EXPENDITURES:</b>				
75	MML Dues	8,812.00	8,800	9,180.43	8,800
76	includes dues from MML Budget memo #1 \$8,182.20, scholarship and Chapter mtg. +\$400				
77					
78	Advertising & Public Notices	4,310.00	5,000	2,512.10	5,000
79					
80	Dues & Subscriptions	556.00	2,500	455.86	2,500
81	includes P&Z dues/memberships \$880, MACPA \$325, AICPA \$250, BPWA \$200				
82					
83	Commissioners' Salaries	13,650.00	18,000	18,000.00	18,000
84					
85	Bank fees	621.00	750	630.87	750
86					
87	Office Supplies & Expense	11,150.00	10,000	6,436.52	10,000
88					
89	Postage	1,602.00	2,250	2,216.80	2,400
90					
91	County Property Tax	4,828.00	5,000	5,048.06	5,500
92	Rental property 25 W. Frederick Street plus ready to serve charges from Frederick County on all town properties				
93					
94	Office Salaries	262,235.00	300,000	215,736.33	300,000
95	new office employee				

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4	<b>GENERAL FUND</b>	AUDITED	BUDGET	TO DATE5/1/2024	<b>5/8/2024</b>
96	<b>Legislative Training/Meetings</b>	5,162.00	<b>5,000</b>	2,669.20	<b>5,000</b>
97	Continuing Professional Education for staff & Burgess & Commissioners				
98					
99	<b>Mileage</b>	0.00	<b>600</b>	-	<b>600</b>
100					
101	<b>Community Donations</b>	308,400.00	<b>35,000</b>	13,750.00	<b>20,000</b>
102	Includes \$750 Safe and Sound, community show \$200				
103	Military packages \$100, \$2,500 library food program, Historical Society Rent \$1800				
104	School Anit-Drug Program/Historical Signage				
105					
106	<b>Burgess Salary</b>	12,500.00	<b>12,500</b>	10,416.60	<b>12,500</b>
107					
108	<b>Election Expenses</b>	1,257.00	<b>0</b>	-	<b>1,500</b>
109	<i>No Planned Election?</i>				
110					
111	<b>Auditing</b>	11,250.00	<b>15,000</b>	15,227.00	<b>15,500</b>
112	<i>Single Audit for ARPA</i>				
113	<b>Computer Expenses</b>	19,626.00	<b>25,000</b>	24,113.56	<b>30,000</b>
114	<i>includes service agreement with Business Works , CES network</i>				
115	<i>includes web site maintenance, scanning, online bill pay,</i>				
116	<i>Walkersville Wire \$6,000</i>				
117	<b>Legal Expenses</b>	14,680.00	<b>15,000</b>	4,800.45	<b>15,000</b>
118	<i>for routine legal advice, reviews of ordinances, text amendments, new ethics advisor</i>				
119					
120	<b>On-Call Engineering</b>	554.00	<b>5,000</b>	14,325.13	<b>5,000</b>
121					
122	<b>EDC</b>	1,718.00	<b>10,000</b>	2,249.05	<b>10,000</b>
123					
124	<b>Planning &amp; Zoning Expenses</b>	116,328.00	<b>130,000</b>	87,596.25	<b>130,000</b>
125	includes full-time P&Z Administrator, GIS Tech support \$4,000, consulting services for engineer \$10,000				
126	*Includes stipends to members, and Board of Appeals = 6,720 Design Manual revisions \$5,000				

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4	<b>GENERAL FUND</b>	AUDITED	BUDGET	TO DATE5/1/2024	<b>5/8/2024</b>
127					
128	<b>Building Maintenance</b>	26,347.00	<b>30,000</b>	26,450.54	<b>32,000</b>
129	Includes cleaning service, furnace maint + repairs, exterminator, generator				
130					
131	<b>Utilities</b>	65,568.00	<b>60,000</b>	48,070.04	<b>60,000</b>
132					
133	<b>Property Insurance LGIT</b>	21,830.00	<b>23,000</b>	23,443.00	<b>24,000</b>
134	Renewal paperwork to be submitted				
135					
136	<b>Police</b>	1,498,762.00	<b>1,653,637</b>	1,255,029.65	<b>1,653,637</b>
137	2024 estimate received from LT Bowman with 5 resident troopers				
138	Includes \$100,000 OT				
139					
140	<b>Code Enforcement</b>	9,797.00	<b>13,000</b>	6,975.83	<b>11,000</b>
141	Part time hourly code enforcement officer 10 hours per week				
142					
143	<b>Ambulance Co. Contribution</b>	15,000.00	<b>15,000</b>	15,000.00	<b>15,000</b>
144					
145	<b>Fire Co. Contribution</b>	15,000.00	<b>15,000</b>	15,000.00	<b>15,000</b>
146					
147	<b>Senior Citizens Center Expenses</b>	1,473.00	<b>4,000</b>	4,845.66	<b>4,000</b>
148	membership and participation seem to be dwindling				
149	<b>125th Anniversary Celebration</b>	0.00	<b>0</b>	(30.00)	<b>0</b>
150	<b>Veterans expenses - ceremony, bus trip, brick walls, care p</b>	3,770.99	<b>10,000</b>	6,247.53	<b>10,000</b>
151					
152	<b>Trash Collection</b>	336,054.00	<b>250,000</b>	309,890.87	<b>330,000</b>
153	includes Park Rangers \$32,000 + \$185,148				
154	base contract + tipping fees at landfill of \$69 per ton * estimated 2100 tons				
155	<b>Yard Waste Pickup</b>	85,474.00	<b>50,000</b>	64,778.16	<b>75,000</b>
156					
157	<b>Recycling Program</b>	4,903.86	<b>7,000</b>	5,016.97	<b>7,000</b>

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4	<b>GENERAL FUND</b>	AUDITED	BUDGET	TO DATE5/1/2024	<b>5/8/2024</b>
158	Includes Recycling monitor (\$10.25*8.5*24)and dumpster rental(\$250*12)+gas+phone+signs+clothing				
159					
160	<b>Maintenance Salaries</b>	504,980.95	<b>450,000</b>	372,092.59	<b>480,000</b>
161	7 positions + 1/2 Public Works Director Salary				
162					
163	<b>Uniforms/Boots</b>	4,821.00	<b>5,600</b>	4,951.21	<b>5,600</b>
164	\$800 allowance for work clothing				
165					
166	<b>Street Maintenance</b>	34,801.53	<b>122,500</b>	61,846.72	<b>122,500</b>
167	Street Sweeping \$8,500				
168	Asphalt/Concrete \$50,000				
169	Misc (crack sealer, striping, street signage) \$22,000				
170	Snow removal (Salt, plow parts, bag salt) \$42,000				
171					
172	<b>Safety</b>	1,799.00	<b>4,000</b>	1,178.64	<b>4,000</b>
173	To cover any potential safety needs				
174					
175	<b>Truck &amp; Equipment Maint/Parts Expenses</b>	54,390.00	<b>55,000</b>	44,478.06	<b>55,000</b>
176					
177	<b>Parts, Tools, and Supplies</b>	10,927.00	<b>12,000</b>	10,198.41	<b>12,000</b>
178					
179	<b>Street Lighting</b>	61,673.00	<b>60,000</b>	56,701.98	<b>60,000</b>
180	increased \$7,000 towards conversion to LED street lamps				
181					
182	<b>Parks &amp; Recreation</b>	48,851.00	<b>48,600</b>	41,511.05	<b>48,600</b>
183	*includes member meeting payments @\$2,400				
184	Includes Spring Festival, Fall Festival, Christkindlmarket				
185					
186	<b>Parks - Mowing</b>	85,143.00	<b>80,000</b>	42,571.40	<b>80,000</b>
187					
188	<b>Parks - Program Open Space</b>	19,962.00	<b>245,565</b>	161,351.26	<b>175,000</b>

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4	<b>GENERAL FUND</b>	AUDITED	BUDGET	TO DATE5/1/2024	<b>5/8/2024</b>
189					
190	<b>Security Measures</b>	5,290.00	<b>10,000</b>	5,254.09	<b>10,000</b>
191	includes security monitoring @\$1700 quarter				
192					
193	<b>Farmers Market</b>	0.00	<b>0</b>		<b>0</b>
194	<b>Business Development</b>	0.00	<b>0</b>		<b>0</b>
195	Includes Farmers Market				
196					
197	<b>Heritage Manor House Expense</b>	2,690.00	<b>10,000</b>	3,752.50	<b>10,000</b>
198	keep constant to cover inside work of Boy Scouts				
199					
200	<b>Heritage Building Expense</b>	1,884.00	<b>2,000</b>	1,702.76	<b>2,000</b>
201	continue Heritage property plan for building maintenance at farm				
202					
203	<b>Retirement</b>	121,079.00	<b>120,000</b>	92,498.41	<b>125,000</b>
204	from website www.sra.state.md.us, plus quarterly admin cost fee portion from State \$2,560				
205					
206	<b>Retirement Incentive Plan</b>	0.00	<b>5,000</b>	500.00	<b>2,500</b>
207					
208	<b>Workers Compensation</b>	21,734.00	<b>25,000</b>	20,679.38	<b>22,000</b>
209	calculate based on wages/see list				
210					
211	<b>FICA</b>	71,573.00	<b>66,000</b>	55,707.45	<b>74,000</b>
212	calculate based on wages				
213					
214	<b>Health, Dental, Life Insurance, LTD</b>	192,569.92	<b>165,000</b>	134,079.97	<b>200,000</b>
215	CareFirst Open Access HSA/MetLife Dental/SunLife				
216	Health Insurance increase 10%				
217	<b>Miscellaneous</b>	2,800.00	<b>3,000</b>	4,841.83	<b>3,000</b>
218					
219	<b>MS4 Permitting</b>	65,442.00	<b>60,000</b>	148.75	<b>60,000</b>

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4	<b>GENERAL FUND</b>	AUDITED	BUDGET	TO DATE5/1/2024	<b>5/8/2024</b>
220	Depreciation Expense Year end	0.00			
221	<b>Total Recurring Expenses</b>		<b>4,285,302</b>		<b>4,385,887</b>
222					
223	<b>Capital Projects</b>				
224					
225	<b>Capital Outlay/Equipment</b>	92,762.00	<b>0</b>	130,336.10	<b>0</b>
226	<b>Capital Outlay/Small equipment</b>	0.00	<b>3,000</b>	961.74	<b>3,000</b>
227	<b>Capital/GIS Zoning Layers maintenance</b>	0.00	<b>40,000</b>	1,047.20	<b>40,000</b>
228	<b>Capital/Watershed Development</b>	0.00	<b>7,000</b>	6,841.00	<b>7,000</b>
229	<b>Capital/Camera Network</b>	0.00	<b>50,000</b>	-	<b>20,000</b>
230	<b>Capital/Playground (Rollover)</b>	119,784.00	<b>175,000</b>		<b>175,000</b>
231	<b>Capital/EZ Communicator (moved to Computers)</b>	5,000.00	<b>8,000</b>	2,500.00	<b>0</b>
232	<b>Capital Outlay/Creamery Park - 2023</b>	324,532.00	<b>0</b>	13,635.21	<b>0</b>
233	<b>Capital Outlay/POS-HFP</b>	0.00	<b>0</b>	-	<b>0</b>
234	<b>Capital/Town Hall Redeign -2023</b>	298,114.00	<b>0</b>	23,840.31	<b>0</b>
235	<b>Capital/Maple&amp;Maryland Ave Road Recons - 2024</b>	384,096.00	<b>1,144,396</b>	1,124,925.09	<b>0</b>
236	<b>Available for Capital</b>	0.00	<b>200,000</b>	-	<b>200,000</b>
237	<b>MS4 Projects - Rollover</b>	74,565.00	<b>500,000</b>	-	<b>500,000</b>
238	<b>Capital/Bucket Truck - 2023</b>		<b>125,000</b>		<b>125,000</b>
239	<b>Kubota ATV for Parks - 2024 (purchased)</b>		<b>30,000</b>		<b>0</b>
240	<b>Sidewalk/Roadway Renovation</b>	60,802.00	<b>250,000</b>	63,228.70	<b>250,000</b>
241	<b>Tracked Skid Loader - 2024 (purchased)</b>		<b>98,000</b>		<b>0</b>
242	<b>Wood Chipper - 2024 (purchased)</b>		<b>29,000</b>		<b>0</b>
243	<b>Dump Truck w/ salt spreader - 2025</b>		<b>0</b>		<b>130,000</b>
244	<b>Stump Grinder Skid Steer- 2025</b>		<b>0</b>		<b>8,800</b>
245	<b>Snow Plow- 2025</b>		<b>0</b>		<b>8,500</b>
246	<b>Smooth Bucket, Skid Loader- 2025</b>		<b>0</b>		<b>2,200</b>
247	<b>Cab for John Deere- 2025</b>		<b>0</b>		<b>8,700</b>
248	<b>DPW Building Renovation Lean-To- 2025</b>		<b>0</b>		<b>50,000</b>
249					
250	<b>Capital Project Totals</b>		<b>2,659,396</b>		<b>1,528,200</b>



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251	<b>Total Recurring Expenses</b>		<b>4,285,302</b>		<b>4,385,887</b>
252	<b>Audit Correction</b>				
253	<b>TOTAL EXPENDITURES</b>	5,555,284.25	<b>6,944,698</b>	4,699,444.27	<b>5,914,087</b>
254	<b>RESERVE (DEFICIT)</b>	-321,160.25	<b>0</b>	-1,284,045.02	<b>0</b>