



Town Council AGENDA

Monday, April 21, 2025 - 5:30 PM
Council Chambers, Easton Town Office
14 S Harrison Street

5:00 PM Police Board.

Police Board Report: Quarter 1

5:30 PM: Call to Order by President Gunsallus.

Opening remarks and Pledge of Allegiance by Councilmember Rev. Davis.

Approval of Minutes.

Budget Workshop Minutes of March 26, 2025
Budget Workshop Minutes of March 27, 2025
Joint Workshop Minutes with County Council of March 31, 2025
Budget Workshop Minutes of April 2, 2025
Meeting Minutes of April 7, 2025
Closed Session Minutes of April 7, 2025

Municipal Official Items.

Items by Mayor Cook.

Confirmation of Appointment to the Waterfowl Festival Commission.

FY2025/26 Budget Presentation.

Items by Town Manager

Acceptance of the Audit as presented by CliftonLarsonAllen LLP.

Items by Town Attorney.

Presentations.

Proclamation in Honor of Roger Bollman's Service to the Town of Easton.

Ms. Marilyn Neal, Executive Director, Neighborhood Service Center to discuss budget shortfall.

Legislation.

Ord. No. 839, "AN ORDINANCE OF THE TOWN OF EASTON ESTABLISHING THE TOWN BUDGET FOR FISCAL YEAR 2025/26.

Ord. No. 841, "AN ORDINANCE TO PROVIDE FOR THE RAISING BY TAXATION THE AMOUNT NECESSARY TO PAY THE ORDINARY EXPENSES OF THE TOWN OF EASTON AND TO PROVIDE FOR THE PAYMENT OF INTEREST ON THE VARIOUS BOND ISSUES AND THE REDUCTION OF

CERTAIN BONDS AND NOTES FOR THE PERIOD OF TWELVE MONTHS AND SETTING THE INTEREST AND PENALTY FOR DELINQUENT BILLS, COMMENCING ON JULY 1, 2025 AND ENDING JUNE 30, 2026."

Ord. No. 840, "AN ORDINANCE OF THE TOWN OF EASTON AMENDING CHAPTER 2 OF THE TOWN OF EASTON CODE TO ADD CAMPAIGN FINANCE PROVISIONS."

Public Participation/Comments.

Items by Members of the Council:

Adjournment.

The public can access the meeting as follows:

<https://www.eastonmd.gov/129/Agendas-Minutes>

If you are an Easton Velocity Cable TV subscriber, you can view the meeting live on Channel 98.

Please note: There is a possibility of all or part of the meeting may be held in Closed Session.



Alan W. Lowrey
Chief of Police

EASTON POLICE DEPARTMENT

"With Pride, We serve"

Police Board Report 2025 - Quarter 1

Introduction

Traditionally, the 1st Quarter of the year has always been the least active with public events. However, the beginning of the new season has begun, along with the approach of warmer weather and its effect on our officer's daily activities. Our second largest attended event this year was the Easter Eggstravaganza. In all accounts, it was another success. This current quarter will see other public events, to include a few festivals, 5K running event, and organized walks, to name of few.

We recently hosted training to certify officers in Police Mountain Bicycle Operations. Unfortunately, we haven't yet reached the level of staffing to add to our Bicycle Patrol. However, this will enable us flexibility to deploy additional officers on bicycles for various events, operations, and on general patrol.

The following is a summary of some of the department's work over the last quarter.

Statistics

Refer to attached "2025 1st Quarter" Statistics

Type	1st Quarter 2025	YTD
Patrol Checks	1078	1078
Neighborhood Checks	84	84
Foot Patrols	86	86
School Patrols	217	217
Tactical Team Activations	1	1
K9 Activations	27	27

Community Engagement Activities

Date	Description
01/08/25	CRASE Training; DSS
01/20/25	MLK Basketball Tournament
01/26/25	Community Talk; Camino de Fe Church

01/28/25	Early Head Start School visit
01/28/25	Shore Up, Inc. School visit
01/29/25	Coffee w/ a Cop; Multicultural Center
01/30/25	Coffee w/ a Cop; YMCA
01/30/25	EPD Building Tour
01/31/25	MSP Polar Bear Plunge
02/01/25	Community Talk; Iglesia Adventista de Septimo Dia
02/01/25	Community Talk; Iglesia de Cristo Shalom
02/01/25	Community Talk; Iglesia Catolica de San Pedro y Pablo
02/02/25	Community Talk; Iglesia del Nazareno Jesus te Ama
02/03/25	CRASE Training; Talbot Co. Health Department
02/04/25	Community Talk; Iglesia Luz de Vida
02/05/25	CRASE Training; Talbot Co. Health Department
02/07/25	CRASE Training; Early Head Start
02/10/25	Hyde Park Scam/Identity Theft talk
02/12/25	Easton High School Community Talk
02/14-15/25	Fire & Ice Festival
02/27/25	Presentation; Easton Economic Meeting
03/12/25	Coffee w/ a Cop; ARC
03/13/25	EPD Building Tour
03/17/25	Easton's St. Patrick's Day Parade
03/18/25	Security Survey; BAAM Athletic Building
03/18/25	Security Survey; BAAM Academic Building
03/25/25	EES Kindergarten Building Tour
03/30/25	VFW-50 th Anniversary of the end of the Vietnam War Parade

Public Assembly Permit Events

Date	Description
2/14-15/25	Fire & Ice
3/17/25	Easton's St. Patrick's Day
3/30/25	VFW-50 th Anniversary of the end of the Vietnam War Parade

Criminal Enforcement Efforts

Patrol Division

- On March 6th patrol officers responded to a large group of protesters in the area of the Tidewater Inn, where Congressman Andy Harris was hosting an event. Officers remained professional in their engagement and helped navigate a peaceful event without the need to re-calling additional officers to assist. This event occurred with only a few minor incidents.
- Pfc. M. Schinault and K9 partner Knox completed their K9 Training in late January. They have since had an immediate impact, being deployed over 17 times and credited with 6 arrests for a drug offenses.

Traffic and Pedestrian Safety Efforts

(All Divisions Traffic statistics were gathered from Etix and or RMS)

Traffic Assignments: 181

Traffic Stops: 1985

Citations: 328

Warnings: 2177

SERO: 122

DUI: 2

Special Operations / Criminal Investigations Division

1st Quarter Search and Seizure Warrants: 18

Arrests: 10

Internet Crimes Against Children (ICAC) cases: 4

Significant Investigations:

- January 10, 2025- A 33-year-old male of Easton was arrested for molesting a three-year-old and harassing the child's mother.
- January 28, 2025- An 80-year-old male from Delaware was arrested for defrauding an elderly couple of thousands of dollars and impersonating an FBI agent.
- February 7, 2025- A mother and step-father from Easton were arrested for physically abusing their children and kicking them out of the residence overnight, in inclement weather.
- *February 11, 2025- Shooter in the Parkway Apartments shooting from July 2024 plead guilty to Attempted 1st Degree Murder and was sentenced to 20 years.*
- March 5, 2025- A Washington D.C. man was arrested for impersonating a police officer and illegal possession of a firearm. The individual applied to the Easton Police Department and informed investigators he was a sworn U.S. Marshal. After a thorough investigation, it was uncovered that the individual was never certified and provided numerous fictitious, government documents.
- March 10, 2025- A doctor from Keller, Texas was extradited from Texas, charging him with rape and several sexual offenses. The suspect was a traveling doctor and was operating in Easton in early 2024. While employed with the University of Maryland Medical Center in Easton, he sexually assaulted several nurses.
- *March 19, 2025- An Easton resident was sentenced to 20 years for Child Abuse and Neglect.*
- March 26, 2025- Investigators began to investigate a complaint involving political signs either stolen or defaced with swastikas stickers on them. Detectives are actively working this investigation.
- In the 1st quarter between Patrol and CID, five firearms were taken off the streets.
- In the 1st quarter, 23 search warrants have been written.

Personnel & Professional Development

Staffing

Authorized Strength	48
Non-Operational (recruits – 2)	3
Vacancies	5
Operational Strength	40
Departures – Quarter/YTD	1/1
Officers Eligible to Retire – 2025	6

Academy Recruit Status

Two recruits are in the police academy. Both are progressing well. As in the past year, we will be scheduling the recruits back to our firing range to refine their firearms skills. We will also provide them with separate training and preparation for the “Practical” portion of the police academy. This has been very beneficial with past recruits.

Applicants 2025 Total

Resumes received to date	26
Applicants that attended testing	5 (an additional 5 have been scheduled for April)
Applicants hired	1 (applicant from 2024 process)

New Hire

Alejandro Saldana-Jaime (21 years of age) from Cambridge, MD was hired and scheduled to begin Monday, April 21st. He is a 2022 graduate from Cambridge South Dorchester High School. Other than working at his family-owned restaurant (Don Chuy), he was recently employed as a substitute teacher for Talbot County Public Schools. Saldana-Jaime currently serves in the United States Army National Guard. He will be attending the next police academy, scheduled in July.

Recruiting Efforts

In addition to our digital marketing campaign, members of the EPD attended the following recruiting events in this quarter:

Date	Description
03/19/25	Wor-Wic Community College Job Fair
03/27/25	Shippensburg University Job Fair

Department Training Summary

1st Quarter 2025 Training

- Police One online training
- ADP Mandated Training
- Additional Training In-person

Training Coordinator

- Active member of the LGIT Law Enforcement Training Advisory Board
 - Several members have already completed training sponsored by LGIT
- Since the re-hiring and re-establishment of the Training Coordinator, a greater amount of training has been received in a variety of formats.
 - Roll-Call Training
 - Remote Training at other facilities
 - In-House Training hosted by EPD
- EPD is currently hosting our 2nd Citizen's Police Academy

Capt. Gregory S. Wright (Acting Chief of Police)



EASTON POLICE DEPARTMENT

QUARTERLY STATISTICAL REPORT- 1st Qtr 2025

CALLS FOR SERVICE	QTR	YTD
Canine Activation	27	27
Alarms	219	219
Domestics	28	28
Emergency Petitions	25	25
Assist Other/EMS/Fire	129	129
Found Property	27	27
Harassment	40	40
Missing Persons	5	5
TOTAL CALLS FOR SERVICE	5,910	5,910

CRIMINAL ARRESTS	QTR	YTD
Adult	39	39
Juvenile	23	23
TOTAL ARRESTS:	62	62
DUI ARRESTS	2	2
FIREARMS REC.	5	5
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ASSETS	QTR	YTD
Currency Seized	\$1,740.00	\$1,740.00
Vehicles Seized	0	0
Real Property	0	0

REPORTS	QTR	YTD
Criminal/Incident	392	392
TOTAL ACCIDENTS:	219	219
Personal Injury	23	23
Property Damage	188	188
Fatalities	8	8
Exchange of Info (79)	126	126

CONTRABAND CHARGES	QTR	YTD		QTR	YTD
Heroin	0	0	CDS ARREST	6	6
Cocaine - HCL	2	2	Adult	6	6
Cocaine - Crack	1	1	Juvenile	0	0
Prescription Pills	0	0	LEFT BLANK INTENTIONALLY		
Marijuana	0	0			
OTHER	2	2			

TRAFFIC	QTR	YTD
Traffic Stops	1,985	1,985
Traffic Citations	328	328
Cellphone Violations	5	5
Collison Related	10	10
Seatbelts	5	5
Speeding	1,071	1,071
Suspended Driver	84	84
Traffic Warnings	2,177	2,177
SERO's	122	122

PART 1 CRIMES	QTR	YTD	QTR ARREST	YTD ARREST
Homicide	0	0	0	0
Robbery	2	2	6	6
Burglary	3	3	2	2
Rape	1	1	4	4
1st Degree Assault	8	8	10	10
Arson	0	0	0	0
Motor vehicle theft	3	3	1	1
Theft	69	69	63	63
PART 2 CRIMES	QTR	YTD	QTR ARREST	YTD ARREST
2nd Degree Assault	32	32	31	31
MDOP	15	15	6	6
CDS	9	9	6	6
Sex Offense	4	4	6	6
Fraud	10	10	1	1
Disorderly Conduct	11	11	7	7

WARRANT/CITATIONS	QTR	YTD
Warrants & Summons	38	38
Search Warrants	23	23
Criminal Citations	25	25
CDS Civil Citations	0	0
Underage Possession	0	0
OPIOID OVERDOSES	QTR	YTD
Number of Incidents	3	3
Fatalities	0	0
Narcan by EMS	1	1
Narcan by Police	0	0

Town of Easton

Board and Commission Volunteer Interest Form

Submit Completed Form to the Mayor of the Town of Easton, Maryland for consideration

(Please Print)

Last Name: Cassidy First Name: Dennis MI: M

Residence Address (Street) 28260 Village Lake Way

(Town) Easton (County) Talbot (State) MD

(Zip Code): 21601

How Long at this Residence? 5 years, plus 15 more years of home ownership in Easton

Home Telephone Number (301) 980 8134

Occupation: Support / Sales of Business I. T and office Machines

Employer Name: Inacom Information Systems

Employer Address: 115 Davis St, Salisbury MD

Work Telephone Number (410) 603 01254

Please circle the board(s) or commission(s) you are interested in serving as a member of:

Board of Appeals Planning and Zoning Commission Historic District Commission

Housing Authority Board of Canvassers

Board

Waterfowl Festival Commission

Ethics Commission

Tree Board Affordable Housing Board

Other (list) _____

Please list why you would like to serve on this committee and what your qualifications are (Attach extra sheets if necessary) _____

Prior support and commitment to the Waterfowl Festival as Chairman, Children's Activities, 2022 & 2023 and as Chariman, Busses 2024.

I have attended the Festival since about 1990, enjoy it thoroughly, would like to continue to contribute to it's success, improvement and growth and to that of Easton as well.

Please list any special interests which should be considered during the appointment process (Attach extra sheets if necessary) _____



Applicant Signature

4/15/25

Date



Town of Easton

14 S. HARRISON STREET, EASTON, MARYLAND 21601

MEGAN JM COOK
MAYOR

410-822-2525
mcook@eastonmd.gov

MEMORANDUM

TO: Frank Gunsallus, President of the Council
Members of the Council

cc: Alan Lowrey
Sharon VanEmburch

FROM: Mayor Megan JM Cook 

SUBJECT: Waterfowl Festival Commissioner Appointment

DATE: April 21, 2025

I am asking for confirmation of Dennis Cassidy as a Commissioner for the Waterfowl Festival. Deena Kilman, Executive Director of Waterfowl Festival has recommended the appointment. Mr. Cassidy has been the Chairman of one of the WFF committees for three years and last year, was the Chairman of the bus committee. He resides in Easton Village.

Your confirmation for the appointment is appreciated.

Ordinance No. 841

AN ORDINANCE TO PROVIDE FOR THE RAISING BY TAXATION THE AMOUNT NECESSARY TO PAY THE ORDINARY EXPENSES OF THE TOWN OF EASTON AND TO PROVIDE FOR THE PAYMENT OF INTEREST ON THE VARIOUS BOND ISSUES AND THE REDUCTION OF CERTAIN BONDS AND NOTES FOR THE PERIOD OF TWELVE MONTHS AND SETTING THE INTEREST AND PENALTY FOR DELINQUENT BILLS, COMMENCING ON JULY 1, 2025 AND ENDING JUNE 30, 2026.

INTRODUCED BY _____

SECTION 1. BE IT ENACTED AND ORDAINED, that a tax of Forty-Six Cents on the One Hundred Dollars be levied upon the taxable real property of the Town of Easton and a tax of One Dollar Fifteen Cents on the One Hundred Dollars be levied on the taxable personal property of the Town of Easton to pay the ordinary running expenses of the Town, as provided for in the Charter of the Town of Easton; and

SECTION 2. BE IT FURTHER ENACTED AND ORDAINED, that a Special Tax of Six Cents on the One Hundred Dollars be levied on the taxable real property of the Town of Easton and a tax of Fifteen Cents on the One Hundred Dollars be levied on the taxable personal property of the Town of Easton to provide for the redemption of Bonds in the amount of Nine Hundred Thirty Thousand Dollars and the payment of interest on the Public Facilities Bonds of 2015 and 2020, outstanding and unpaid as authorized by Ordinance No. 663 and 754 adopted by the Town of Easton on August 24, 2015 and September 6, 2020; and

SECTION 3. BE IT FURTHER ENACTED AND ORDAINED, that interest is to be charged at the rate of $\frac{2}{3}$ of 1% per month and a penalty is to be charged at the rate of $\frac{5}{6}$ of 1% per month on all delinquent bills. The total interest and penalty will be 1 $\frac{1}{2}$ % per month.

SECTION 4. BE IT FURTHER ENACTED AND ORDAINED, that the Finance Officer is hereby authorized and empowered to collect, and it shall be her duty to collect, Forty-Six Cents on the One Hundred Dollars of all taxable Real Property in the Town of Easton and One Dollar Fifteen Cents on the One Hundred Dollars of all taxable Personal Property for general purposes, and Six Cents on the One Hundred Dollars of all taxable Real Property in the Town of Easton and Fifteen Cents on the One Hundred Dollars of all taxable Personal Property, as required by the various Acts of the General Assembly of Maryland and by Resolutions and Ordinances of the Town of Easton herein set forth, for the several Special Taxes enumerated in this Ordinance, and the interest and penalty enumerated in this Ordinance; and

SECTION 5. BE IT FURTHER ENACTED AND ORDAINED, that the Finance Officer is hereby authorized and empowered to allow a discount of 1% on Real Estate Taxes paid by July 31, 2025 or .5% on real estate taxes paid by August 31, 2025; and

SECTION 6. BE IT FURTHER ENACTED AND ORDAINED, that this Ordinance shall take effect as of July 1, 2025.

Curry -
Abbatiello -
Montgomery -
Davis -
Gunsallus -

I hereby certify that the above Ordinance was passed by a yea and nay vote of the
Council this _____ day of _____, 2025.

Frank Gunsallus, IV, Council President

Delivered to the Mayor by me this _____ day of _____, 2025.

Kathy M. Ruf, Town Clerk

APPROVED:

Date: _____

Megan JM Cook, Mayor

EFFECTIVE DATE: _____.



Easton
MARYLAND

Budget Fiscal Year 2026

Capital Fund \$1,088,759

April 21, 2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
REVENUE							
FUND 390 CAPITAL EQUIPMENT FUND							
BASIC 33 INTERGOVERNMENTAL REVENUE							
ELEM 10 OTHER FEDERAL GRANTS							
390-0000-331.10-00	OTHER FEDERAL GRANTS	1,964,887-	0	176,167-	0	0	0

**	OTHER FEDERAL GRANTS	1,964,887-	0	176,167-	0	0	0
***	FEDERAL GRANTS	1,964,887-	0	176,167-	0	0	0
ELEM 07 OTHER STATE GRANTS							
390-0000-334.07-00	OTHER STATE GRANTS	0	0	1,858	0	0	0

**	OTHER STATE GRANTS	0	0	1,858	0	0	0
ELEM 08 STATE GRANTS PROJECTS							
390-0000-334.08-00	STATE GRANTS PROJECTS	55,000-	0	0	0	0	0

**	STATE GRANTS PROJECTS	55,000-	0	0	0	0	0
***	STATE GRANTS	55,000-	0	1,858	0	0	0

****	INTERGOVERNMENTAL REVENUE	2,019,887-	0	174,309-	0	0	0
BASIC 36 MISCELLANEOUS REVENUE							
ELEM 03 CONTRIBUTIONS & DONATIONS							
390-0000-361.03-00	CONTRIBUTIONS & DONATIONS	21,523-	0	0	0	0	0

**	CONTRIBUTIONS & DONATIONS	21,523-	0	0	0	0	0
ELEM 89 OTHER SOURCES							
390-0000-361.89-90	TRANSFERS IN	4,496,729-	2,208,902-	1,472,600-	3,530,094-	1,088,759-	1,088,759-

LEVEL	TEXT	TEXT AMT					
25DI	PRELIMINARY AMOUNT OF TRANSFER FROM GENERAL FUND						
NEEDED TO COVER DEPARTMENT REQUESTS		3,530,094					
		3,530,094					

LEVEL	TEXT	TEXT AMT					
25MR	PRELIMINARY AMOUNT OF TRANSFER FROM GENERAL FUND						
NEEDED TO COVER DEPARTMENT REQUESTS		3,530,094					
MR - REDUCTIONS TO INITIAL REQUESTS		2,441,335-					
		1,088,759					

LEVEL	TEXT	TEXT AMT					
26BU	PRELIMINARY AMOUNT OF TRANSFER FROM GENERAL FUND						
NEEDED TO COVER DEPARTMENT REQUESTS		3,530,094					
MR - REDUCTIONS TO INITIAL REQUESTS		2,441,335-					
		1,088,759					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
REVENUE							
FUND 390 CAPITAL EQUIPMENT FUND							
BASIC 36 MISCELLANEOUS REVENUE							
ELEM 89 OTHER SOURCES							
**	OTHER SOURCES	4,496,729-	2,208,902-	1,472,600-	3,530,094-	1,088,759-	1,088,759-
***	MISCELLANEOUS REVENUE	4,518,252-	2,208,902-	1,472,600-	3,530,094-	1,088,759-	1,088,759-
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****	MISCELLANEOUS REVENUE	4,518,252-	2,208,902-	1,472,600-	3,530,094-	1,088,759-	1,088,759-
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*****	CAPITAL EQUIPMENT FUND	6,538,139-	2,208,902-	1,646,909-	3,530,094-	1,088,759-	1,088,759-
*****	CAPITAL EQUIPMENT FUND	6,538,139-	2,208,902-	1,646,909-	3,530,094-	1,088,759-	1,088,759-
*****		6,538,139-	2,208,902-	1,646,909-	3,530,094-	1,088,759-	1,088,759-
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*****REVENUE		6,538,139-	2,208,902-	1,646,909-	3,530,094-	1,088,759-	1,088,759-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 10 TOWN COUNCIL							
BASIC 51 GENERAL GOVERNMENT							
ELEM 60 CAPITAL OUTLAY							
390-1010-510.60-64	MACHINERY & EQUIPMENT	13,751	0	0	0	0	0
		-----	-----	-----	-----	-----	-----
**	CAPITAL OUTLAY	13,751	0	0	0	0	0
***	GENERAL GOVERNMENT	13,751	0	0	0	0	0
		-----	-----	-----	-----	-----	-----
****	GENERAL GOVERNMENT	13,751	0	0	0	0	0
		-----	-----	-----	-----	-----	-----
*****	TOWN COUNCIL	13,751	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 50 TOWN CLERK							
BASIC 51 GENERAL GOVERNMENT							
ELEM 60 CAPITAL OUTLAY							
390-1050-510.60-64	MACHINERY & EQUIPMENT	0	15,000	0	0	0	0
*** CAPITAL OUTLAY							
*** GENERAL GOVERNMENT							
*** GENERAL GOVERNMENT							
***** TOWN CLERK							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 60 MAYOR							
BASIC 51 GENERAL GOVERNMENT							
ELEM 60 CAPITAL OUTLAY							
390-1060-510.60-63	IMPRMTS OTHER THAN BLDGS	0	0	0	5,000	0	0
LEVEL	TEXT		TEXT AMT				
25DI	GENERAL ADA FACILITY REMOVAL OF BARRIERS		5,000				
			5,000				
LEVEL	TEXT		TEXT AMT				
25MR	GENERAL ADA FACILITY REMOVAL OF BARRIERS		5,000				
	MAYOR REVIEW REMOVED - INCLUDED UNDER TOWN MANAGER		5,000-				
LEVEL	TEXT		TEXT AMT				
26BU	GENERAL ADA FACILITY REMOVAL OF BARRIERS		5,000				
	MAYOR REVIEW REMOVED - INCLUDED UNDER TOWN MANAGER		5,000-				
390-1060-510.60-64	MACHINERY & EQUIPMENT	0	25,000	0	0	0	0
**	CAPITAL OUTLAY	0	25,000	0	5,000	0	0
***	GENERAL GOVERNMENT	0	25,000	0	5,000	0	0
****	GENERAL GOVERNMENT	0	25,000	0	5,000	0	0
*****	MAYOR	0	25,000	0	5,000	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 65 TOWN MANAGER							
BASIC 51 GENERAL GOVERNMENT							
ELEM 60 CAPITAL OUTLAY							
390-1065-510.60-63	IMPRMTS OTHER THAN BLDGS	0	0	0	0	5,000	5,000
LEVEL	TEXT	TEXT AMT					
25MR	MR GENERAL ADA FACILITY REMOVAL OF BARRIERS	5,000					
MOVED FROM DEPT 1060							
LEVEL	TEXT	TEXT AMT					
26BU	MR GENERAL ADA FACILITY REMOVAL OF BARRIERS	5,000					
MOVED FROM DEPT 1060							
390-1065-510.60-64	MACHINERY & EQUIPMENT	2,832	10,000	0	0	0	0
**	CAPITAL OUTLAY	2,832	10,000	0	0	5,000	5,000
***	GENERAL GOVERNMENT	2,832	10,000	0	0	5,000	5,000
****	GENERAL GOVERNMENT	2,832	10,000	0	0	5,000	5,000
*****	TOWN MANAGER	2,832	10,000	0	0	5,000	5,000

ACCOUNT NUMBER ACCOUNT DESCRIPTION LAST YEARS ACTUALS ADJUSTED BUDGET Y-T-D ACTUAL DEPT INPUT 25 DI MAYOR REVIEW 25MR COUNCIL BDGT 26 BU

EXPENDITURE

DEPT 10 EXECUTIVE							
DIV 70 INFORMATION TECHNOLOGY							
BASIC 51 GENERAL GOVERNMENT							
ELEM 60 CAPITAL OUTLAY							
390-1070-510.60-64	MACHINERY & EQUIPMENT	166,578	135,195	84,870	159,463	25,000	25,000
TEXT							
LEVEL 25DI	NEW PC'S		TEXT AMT				
	MANAGE ENGINE FIREWALL ANALYZER					68,000	
	SOPHOS RED 60'S					4,000	
	EERO WIRELESS DEVICES					5,500	
	PW RECABLING NETWORK SPACE					1,500	
	JUMPCLOUD CARRYOVER FROM PRIOR YEAR \$26040					70,000	
	CIVIC PLUS SOFTWARE - PARKS & REC MODULE					10,463	
	CAMERAS PARKING LOTS - CARRYOVER \$30,000					159,463	

TEXT							
LEVEL 25MR	NEW PC'S		TEXT AMT				
	MANAGE ENGINE FIREWALL ANALYZER					68,000	
	SOPHOS RED 60'S					4,000	
	EERO WIRELESS DEVICES					5,500	
	PW RECABLING NETWORK SPACE					1,500	
	JUMPCLOUD CARRYOVER FROM PRIOR YEAR \$26040					70,000	
	CIVIC PLUS SOFTWARE - PARKS & REC MODULE					10,463	
	CAMERAS PARKING LOTS - CARRYOVER \$30,000					43,000-	
	REDUCTION TO NEW PC BUDGET-PARTIAL PURCHASE CUR YR					5,500-	
	REMOVE SOPHOS RED 60'S-PURCHASE CURRENT YEAR					1,500-	
	EERO WIRELESS DEVICES-PRUCHASE CURRENT YEAR					70,000-	
	REDUCTION PW RECABLING-PURCHASE CURRENT YEAR					10,463-	
	REMOVE CIVIC PLUS SOFTWARE PURCHASED CURRENT YEAR					4,000-	
	REMOVE ENGINE FIREWALL ANALYZER PART OF SOPHOS					25,000	

TEXT							
LEVEL 26BU	NEW PC'S		TEXT AMT				
	MANAGE ENGINE FIREWALL ANALYZER					68,000	
	SOPHOS RED 60'S					4,000	
	EERO WIRELESS DEVICES					5,500	
	PW RECABLING NETWORK SPACE					1,500	
	JUMPCLOUD CARRYOVER FROM PRIOR YEAR \$26040					70,000	
	CIVIC PLUS SOFTWARE - PARKS & REC MODULE					10,463	
	CAMERAS PARKING LOTS - CARRYOVER \$30,000					43,000-	
	REDUCTION TO NEW PC BUDGET-PARTIAL PURCHASE CUR YR						

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 70 INFORMATION TECHNOLOGY							
BASIC 51 GENERAL GOVERNMENT							
ELEM 60 CAPITAL OUTLAY							
	REMOVE SOPHOS RED 60'S-PURCHASE CURRENT YEAR		5,500-				
	EERO WIRELESS DEVICES-PRUCHASE CURRENT YEAR		1,500-				
	REDUCTION PW RECABLING-PURCHASE CURRENT YEAR		70,000-				
	REMOVE CIVIC PLUS SOFTWARE PURCHASED CURRENT YEAR		10,463-				
	REMOVE ENGINE FIREWALL ANALYZER PART OF SOPHOS		4,000-				
			25,000				

**	CAPITAL OUTLAY	166,578	135,195	84,870	159,463	25,000	25,000
***	GENERAL GOVERNMENT	166,578	135,195	84,870	159,463	25,000	25,000

****	GENERAL GOVERNMENT	166,578	135,195	84,870	159,463	25,000	25,000

*****	INFORMATION TECHNOLOGY	166,578	135,195	84,870	159,463	25,000	25,000
*****	EXECUTIVE	183,161	185,195	84,870	164,463	30,000	30,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 12 FINANCIAL ADMINISTRATION							
DIV 00 FINANCIAL ADMINISTRATION							
BASIC 51 GENERAL GOVERNMENT							
ELEM 60 CAPITAL OUTLAY							
390-1200-512.60-64	MACHINERY & EQUIPMENT	115,658	0	0	400,000	0	0
LEVEL	TEXT		TEXT AMT				
25DI	PLANNING FOR SYSTEM REPLACEMENT		400,000				
			400,000				
LEVEL	TEXT		TEXT AMT				
25MR	PLANNING FOR SYSTEM REPLACEMENT		400,000				
	REDUCTION TO NEW SYSTEM REPLACEMENT		400,000-				
	\$514,405 IS REMAINING IN THE CARRYOVER FOR THIS						
LEVEL	TEXT		TEXT AMT				
26BU	PLANNING FOR SYSTEM REPLACEMENT		400,000				
	REDUCTION TO NEW SYSTEM REPLACEMENT		400,000-				
	\$514,405 IS REMAINING IN THE CARRYOVER FOR THIS						
**	CAPITAL OUTLAY	115,658	0	0	400,000	0	0
***	FINANCIAL ADMINISTRATION	115,658	0	0	400,000	0	0
****	GENERAL GOVERNMENT	115,658	0	0	400,000	0	0
*****	FINANCIAL ADMINISTRATION	115,658	0	0	400,000	0	0
*****	FINANCIAL ADMINISTRATION	115,658	0	0	400,000	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 14 GEN SERV MUNICIPAL BLDG							
DIV 00 GEN SERV MUNICIPAL BLDG							
BASIC 51 GENERAL GOVERNMENT							
ELEM 60 CAPITAL OUTLAY							
390-1400-514.60-62 BUILDINGS		17,128	117,200	16,969	0	0	0
390-1400-514.60-63 IMPRMTS OTHER THAN BLDGS		0	0	0	131,500	18,000	18,000
LEVEL	TEXT		TEXT AMT				
25DI	TOWN HALL COUNCIL CARPET REPLACEMENT		8,500				
	THOMPSON PARK SECURITY FENCING		5,500				
	EASTON POINT PARK ROOF REPLACEMENT		40,000				
	EASTON POINT PARK EXTERIOR REMODELING/REPAIRS		20,000				
	EASTON POINT PARK SEPTIC TANK REPLACE OR CONNECT		15,000				
	NORTH EAST PARK GAZEBO JOISTS & REDECKING SYNTHET		5,000				
	PUBLIC WORKS REPL 3 SHOP GARAGE DOORS & 3 OPENERS		20,000				
	EPD HVAC EQUIPMENT REPLACEMENT - RADIO ROOM		10,000				
	GENERAL ADA-FACILITY REMOVAL OF BARRIERS		5,000				
	WELCOME CENTER-REAR 2ND FLR WINDOW REPLACEMENT		2,500				
	WELCOME CENTER-ROOF REPL (1998) 23-57 C/O \$30,000						
	WELCOME CENTER-HVAC SYS REPL 23-58 C/O \$18,000						
			131,500				

LEVEL	TEXT	TEXT AMT
25MR	TOWN HALL COUNCIL CARPET REPLACEMENT	8,500
	THOMPSON PARK SECURITY FENCING	5,500
	EASTON POINT PARK ROOF REPLACEMENT-GRANT POTENTIAL	40,000
	EASTON POINT PARK EXT REMODELING/REPAIRS-GRANT POT	20,000
	EASTON PT PK SEPTIC TANK REPLACE/CONNECT-GRANT POT	15,000
	NORTH EAST PARK GAZEBO JOISTS & REDECKING SYNTHET	5,000
	PUBLIC WORKS REPL 3 SHOP GARAGE DOORS & 3 OPENERS	20,000
	EPD HVAC EQUIPMENT REPLACEMENT - RADIO ROOM	10,000
	GENERAL ADA-FACILITY REMOVAL OF BARRIERS	5,000
	WELCOME CENTER-REAR 2ND FLR WINDOW REPLACEMENT	2,500
	REMOVE TH COUNCIL CARPET	8,500-
	REMOVE THOMPSON PARK FENCING	5,500-
	REMOVE EASTON POINT PARK ROOF	40,000-
	REMOVE EASTON POINT PART EXT REMODELING	20,000-
	REMOVE EASTON PT PARK SEPTIC	15,000-
	REMOVE PW SHOP DOOR REPLACEMENTS	20,000-
	REMOVE ADA ITEM	5,000-
	ADDITIONAL FOR EPD HVAC FAILING SYSTEM	500
		18,000

LEVEL	TEXT	TEXT AMT
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 14 GEN SERV MUNICIPAL BLDG							
DIV 00 GEN SERV MUNICIPAL BLDG							
BASIC 51 GENERAL GOVERNMENT							
ELEM 60 CAPITAL OUTLAY							
26BU	TOWN HALL COUNCIL CARPET REPLACEMENT		8,500				
	THOMPSON PARK SECURITY FENCING		5,500				
	EASTON POINT PARK ROOF REPLACEMENT-GRANT POTENTIAL		40,000				
	EASTON POINT PARK EXT REMODELING/REPAIRS-GRANT POT		20,000				
	EASTON PT PK SEPTIC TANK REPLACE/CONNECT-GRANT POT		15,000				
	NORTH EAST PARK GAZEBO JOISTS & REDECKING SYNTHET		5,000				
	PUBLIC WORKS REPL 3 SHOP GARAGE DOORS & 3 OPENERS		20,000				
	EPD HVAC EQUIPMENT REPLACEMENT - RADIO ROOM		10,000				
	GENERAL ADA-FACILITY REMOVAL OF BARRIERS		5,000				
	WELCOME CENTER-REAR 2ND FLR WINDOW REPLACEMENT		2,500				
	REMOVE TH COUNCIL CARPET		8,500-				
	REMOVE THOMPSON PARK FENCING		5,500-				
	REMOVE EASTON POINT PARK ROOF		40,000-				
	REMOVE EASTON POINT PART EXT REMODELING		20,000-				
	REMOVE EASTON PT PARK SEPTIC		15,000-				
	REMOVE PW SHOP DOOR REPLACEMENTS		20,000-				
	REMOVE ADA ITEM		5,000-				
	ADDITIONAL FOR EPD HVAC FAILING SYSTEM		500				
390-1400-514.60-64 MACHINERY & EQUIPMENT			0	0	67,000	22,000	22,000
LEVEL	TEXT		TEXT AMT				
25DI	BUILDING & FACILITIES VEHICLE		45,000				
	TOWN HALL HVAC SYSTEM REPLACEMENT 2 UNITS		22,000				
			67,000				
LEVEL	TEXT		TEXT AMT				
25WR	BUILDING & FACILITIES VEHICLE		45,000				
	TOWN HALL HVAC SYSTEM REPLACEMENT 2 UNITS		22,000				
	REMOVE BUILDING & FACILITIES VEHICLE-LEASE OPTION		45,000-				
			22,000				
LEVEL	TEXT		TEXT AMT				
26BU	BUILDING & FACILITIES VEHICLE		45,000				
	TOWN HALL HVAC SYSTEM REPLACEMENT 2 UNITS		22,000				
	REMOVE BUILDING & FACILITIES VEHICLE-LEASE OPTION		45,000-				
			22,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 14 GEN SERV MUNICIPAL BLDG							
DIV 00 GEN SERV MUNICIPAL BLDG							
BASIC 51 GENERAL GOVERNMENT							
ELEM 60 CAPITAL OUTLAY							
**	CAPITAL OUTLAY	17,128	117,200	16,969	198,500	40,000	40,000
***	GEN SERV MUNICIPAL BLDG	17,128	117,200	16,969	198,500	40,000	40,000
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****	GENERAL GOVERNMENT	17,128	117,200	16,969	198,500	40,000	40,000
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*****	GEN SERV MUNICIPAL BLDG	17,128	117,200	16,969	198,500	40,000	40,000
*****	GEN SERV MUNICIPAL BLDG	17,128	117,200	16,969	198,500	40,000	40,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDDT 26 BU
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EXPENDITURE

DEPT 20 POLICE							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 60 CAPITAL OUTLAY							
390-2010-520.60-63	IMPRMTS OTHER THAN BLDGS	0	0	250-	0	0	0
390-2010-520.60-64	MACHINERY & EQUIPMENT	1,756,458	60,600	208,090	972,531	86,259	86,259
LEVEL	TEXT		TEXT AMT				
25DI	10 REPLACEMENT SWAT RIFLES		15,900				
	DUAL PURPOSE K9		14,000				
	SECURITY CAMERA SYSTEM		54,259				
	2 RADAR MESSAGE BOARDS		13,300				
	2 SWAT LEVEL III BALLISTIC SHIELDS		18,000				
	12 SWAT SIMUNITION GEAR		19,960				
	JOHN DEERE GATOR W/CAB FOR MEO USE		33,000				
	15 RIFLES TO IMPLEMENT INDIVIDUAL ISSUE		26,250				
	24 LAPTOP COMPUTERS FOR THE TRAINING ROOM		74,000				
	1 PATROL/SWAT VEHICLE & EMER EQUIP		79,000				
	1 PATROL VHEICLE & EMER EQUIP		58,500				
	1 ECU VEHICLE & EMER EQUIP		64,500				
	1 CID VEHICLE & EMER EQUIP		58,500				
	1 SWAT ARMORED VEHICLE		309,031				
	23 PUSH BARS, PIT BARS & HEADLAMP WRAPS (GRILLS)		46,731				
	TIP 411 - SOCIAL MEDIA TIP LINE		7,200				
	16 LIFEPAK CR2 DEFIBRILLATORS		40,000				
	16 BALLESTIC SHIELDS		11,200				
	8 STALKER RADAR UNITS		29,200				
			972,531				

LEVEL	TEXT		TEXT AMT
25MR	10 REPLACEMENT SWAT RIFLES		15,900
	DUAL PURPOSE K9 - SEEK GRANT FUNDING		14,000
	SECURITY CAMERA SYSTEM		54,259
	2 RADAR MESSAGE BOARDS - SEEK GRANT FUNDING		13,300
	2 SWAT LEVEL III BALLISTIC SHIELDS		18,000
	12 SWAT SIMUNITION GEAR		19,960
	JOHN DEERE GATOR W/CAB FOR MEO USE		33,000
	15 RIFLES TO IMPLEMENT INDIVIDUAL ISSUE		26,250
	24 LAPTOP COMPUTERS FOR THE TRAINING ROOM		74,000
	1 PATROL/SWAT VEHICLE & EMER EQUIP		79,000
	1 PATROL VEHICLE & EMER EQUIP		58,500
	1 ECU VEHICLE & EMER EQUIP		64,500
	1 CID VEHICLE & EMER EQUIP		58,500
	1 SWAT ARMORED VEHICLE		309,031
	23 PUSH BARS, PIT BARS & HEADLAMP WRAPS (GRILLS)		46,731

COUNCIL BDDT
26 BU

MAYOR REVIEW
25MR

DEPT INPUT
25 DI

Y-T-D
ACTUAL

ADJUSTED
BUDGET

LAST YEARS
ACTUALS

ACCOUNT DESCRIPTION

ACCOUNT NUMBER

EXPENDITURE

DEPT 20 POLICE

DIV 10 ADMINISTRATION

BASIC 52 PUBLIC SAFETY

ELEM 60 CAPITAL OUTLAY

TIP 411 - SOCIAL MEDIA TIP LINE-SEEK GRANT FUNDING

16 LIFEPAK CR2 DEFIBRILLATORS

16 BALLISTIC SHIELDS

8 STALKER RADAR UNITS-SEEK GRANT FUNDING

MR REDUCE TO 5 REPLACEMENT RIFLES

MR REDUCE 20 LAPTOPS TO 2

MR ELIMINATE GATOR

MR ELIMINATE SWAT ARMORED VEHICLE

MR CHANGE ECU VEHICLE & EMERG EQUIP TO LEASE

MR CHANGE CID VEHICLE & EMER EQUIP TO LEASE

REMOVE DUAL PURPOSE K-9

REMOVE 23 PUSH BARS PIT BARS & HEADLAMP WRAPS

REMOVE 2 RADAR MESSAGE BOARDS

REMOVE SWAT SIMUNITION GEAR

REMOVE 15 RIFLES TO IMPLEMENT INDIVIDUAL ISSUE

REMOVE CID VEHICLE & EQUIP

REMOVE TIP 411

REMOVE 16 LIFEPAK CR2 DEFIB

REMOVE 16 BALLISTIC SHIELDS

REMOVE 8 STALKER RADAR UNITS

REMOVE PATROL/SWAT VEHICLE

7,200

40,000

11,200

29,200

7,900-

68,000-

33,000-

309,031-

64,500-

58,500-

14,000-

46,731-

13,300-

19,960-

26,250-

58,500-

7,200-

40,000-

11,200-

29,200-

79,000-

86,259

LEVEL

26BU

TEXT

10 REPLACEMENT SWAT RIFLES

DUAL PURPOSE K9 - SEEK GRANT FUNDING

SECURITY CAMERA SYSTEM

2 RADAR MESSAGE BOARDS - SEEK GRANT FUNDING

2 SWAT LEVEL III BALLISTIC SHIELDS

12 SWAT SIMUNITION GEAR

JOHN DEERE GATOR W/CAB FOR MEO USE

15 RIFLES TO IMPLEMENT INDIVIDUAL ISSUE

24 LAPTOP COMPUTERS FOR THE TRAINING ROOM

1 PATROL/SWAT VEHICLE & EMER EQUIP

1 PATROL VEHICLE & EMER EQUIP

1 ECU VEHICLE & EMER EQUIP

1 CID VEHICLE & EMER EQUIP

1 SWAT ARMORED VEHICLE

23 PUSH BARS, PIT BARS & HEADLAMP WRAPS (GRILLS)

TIP 411 - SOCIAL MEDIA TIP LINE-SEEK GRANT FUNDING

16 LIFEPAK CR2 DEFIBRILLATORS

TEXT AMT

15,900

14,000

54,259

13,300

18,000

19,960

33,000

26,250

74,000

79,000

58,500

64,500

58,500

309,031

46,731

7,200

40,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDT 26 BU
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EXPENDITURE

DEPT 20 POLICE
DIV 10 ADMINISTRATION
BASIC 52 PUBLIC SAFETY
ELEM 60 CAPITAL OUTLAY
16 BALLISTIC SHIELDS
8 STALKER RADAR UNITS-SEEK GRANT FUNDING
MR REDUCE TO 5 REPLACEMENT RIFLES
MR REDUCE 20 LAPTOPS TO 2
MR ELIMINATE GATOR
MR ELIMINATE SWAT ARMORED VEHICLE
MR CHANGE ECU VEHICLE & EMERG EQUIP TO LEASE
MR CHANGE CID VEHICLE & EMER EQUIP TO LEASE
REMOVE DUAL PURPOSE K-9
REMOVE 23 PUSH BARS PIT BARS & HEADLAMP WRAPS
REMOVE 2 RADAR MESSAGE BOARDS
REMOVE SWAT SIMUNITION GEAR
REMOVE 15 RIFLES TO IMPLEMENT INDIVIDUAL ISSUE
REMOVE CID VEHICLE & EQUIP
REMOVE TIP 411
REMOVE 16 LIFEPAK CR2 DEFIB
REMOVE 16 BALLISTIC SHIELDS
REMOVE 8 STALKER RADAR UNITS
REMOVE PATROL/SWAT VEHICLE

**	CAPITAL OUTLAY	1,756,458	60,600	207,840	972,531	86,259	86,259
***	POLICE	1,756,458	60,600	207,840	972,531	86,259	86,259
****	PUBLIC SAFETY	1,756,458	60,600	207,840	972,531	86,259	86,259
*****	ADMINISTRATION	1,756,458	60,600	207,840	972,531	86,259	86,259

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 20 PATROL							
BASIC 52 PUBLIC SAFETY							
ELEM 60 CAPITAL OUTLAY							
390-2020-520.60-64 MACHINERY & EQUIPMENT							
**	CAPITAL OUTLAY	67,057	0	5,000	0	0	0
***	POLICE	67,057	0	5,000	0	0	0
****	PUBLIC SAFETY	67,057	0	5,000	0	0	0
*****	PATROL	67,057	0	5,000	0	0	0
*****	POLICE	1,823,515	60,600	212,840	972,531	86,259	86,259

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDDT 26 BU
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EXPENDITURE							
DEPT 21 FIRE DEPARTMENT							
DIV 10 FIRE DEPARTMENT							
BASIC 52 PUBLIC SAFETY							
ELEM 60 CAPITAL OUTLAY							
390-2110-521.60-62 BUILDINGS		189,834	15,000	1,085	0	0	0
390-2110-521.60-63 IMPRMTS OTHER THAN BLDGS		12,069	5,000	7,250	0	0	0
390-2110-521.60-64 MACHINERY & EQUIPMENT		39,389	123,500	8,746	0	82,500	82,500

LEVEL	TEXT	TEXT AMT
25MR	UPGRADE SCENE LIGHTING AND NOZZLES - TOWER 61	30,000
	PERSONAL PROTECTIVE EQUIPMENT	45,000
	FIRE HOSE REPLACEMENT	7,500
	ESO SOLUTIONS (RECORDS MANAGEMENT)	8,000
	REDUCTION MAYOR REVIEW ESO SOLUTIONS	8,000-
	CERAMIC COATING ENGINE 68	6,000
	REDUCTION MAYOR REVIEW CERAMIC	6,000-
	TRAINING	10,000
	REDUCTION MAYOR REVIEW TRAINING	10,000-
		82,500

LEVEL	TEXT	TEXT AMT
26BU	UPGRADE SCENE LIGHTING AND NOZZLES - TOWER 61	30,000
	PERSONAL PROTECTIVE EQUIPMENT	45,000
	FIRE HOSE REPLACEMENT	7,500
	ESO SOLUTIONS (RECORDS MANAGEMENT)	8,000
	REDUCTION MAYOR REVIEW ESO SOLUTIONS	8,000-
	CERAMIC COATING ENGINE 68	6,000
	REDUCTION MAYOR REVIEW CERAMIC	6,000-
	TRAINING	10,000
	REDUCTION MAYOR REVIEW TRAINING	10,000-
		82,500

**	CAPITAL OUTLAY						
***	FIRE DEPARTMENT	241,292	143,500	17,081	0	82,500	82,500
		241,292	143,500	17,081	0	82,500	82,500
****	PUBLIC SAFETY						
		241,292	143,500	17,081	0	82,500	82,500
*****	FIRE DEPARTMENT						
*****	FIRE DEPARTMENT	241,292	143,500	17,081	0	82,500	82,500
		241,292	143,500	17,081	0	82,500	82,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 22 CODE ENFORCEMENT							
DIV 20 RENTAL HOUSING INSPECTION							
BASIC 52 PUBLIC SAFETY							
ELEM 60 CAPITAL OUTLAY							
390-2220-522.60-64	MACHINERY & EQUIPMENT	29,518	0	0	0	0	0
*** CAPITAL OUTLAY							
***	CODE ENFORCEMENT	29,518	0	0	0	0	0
*** PUBLIC SAFETY							
***	PUBLIC SAFETY	29,518	0	0	0	0	0
***** RENTAL HOUSING INSPECTION							
*****	CODE ENFORCEMENT	29,518	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 23 ENGINEERING							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 60 CAPITAL OUTLAY							
390-2310-523.60-63	IMPRMTS OTHER THAN BLDGS	2,147,320	620,000	966,305	675,000	605,000	605,000
TEXT							
LEVEL	TEXT		TEXT AMT				
25DI	ANNUAL PAVING		525,000				
	CONCRETE RECONSTRUCTION (ANNUAL PAVING)		25,000				
	LIGHT POLE REPLACEMENT (COBRAHEAD & COLONIAL)		50,000				
	BLINKING SOLAR SIGNAGE		50,000				
	PENNSFIELD LANE - CURB/DRAINAGE - DESIGN		5,000				
	BOAT RAMP - RESTROOM/PUMP STATION - DESIGN		10,000				
	EASTON WOODLAND PARK - RESTROOM - DESIGN		10,000				
			675,000				
TEXT							
LEVEL	TEXT		TEXT AMT				
25MR	ANNUAL PAVING		525,000				
	CONCRETE RECONSTRUCTION (ANNUAL PAVING)		25,000				
	LIGHT POLE/SIGNAGE		50,000				
	BLINKING SOLAR SIGNAGE		50,000				
	PENNSFIELD LANE - CURB/DRAINAGE - DESIGN		5,000				
	BOAT RAMP - RESTROOM/PUMP STATION - DESIGN		10,000				
	EASTON WOODLAND PARK - RESTROOM - DESIGN		10,000				
	REMOVE BLINKING SOLAR SIGNAGE COMBINED W/LT POLE		50,000-				
	REMOVE BOAT RAMP RESTROOM/PUMP STATION DESIGN		10,000-				
	REMOVE EASTON WOODLAND PARK RESTROOM DESIGN		10,000-				
			605,000				
TEXT							
LEVEL	TEXT		TEXT AMT				
26BU	ANNUAL PAVING		525,000				
	CONCRETE RECONSTRUCTION (ANNUAL PAVING)		25,000				
	LIGHT POLE/SIGNAGE		50,000				
	BLINKING SOLAR SIGNAGE		50,000				
	PENNSFIELD LANE - CURB/DRAINAGE - DESIGN		5,000				
	BOAT RAMP - RESTROOM/PUMP STATION - DESIGN		10,000				
	EASTON WOODLAND PARK - RESTROOM - DESIGN		10,000				
	REMOVE BLINKING SOLAR SIGNAGE COMBINED W/LT POLE		50,000-				
	REMOVE BOAT RAMP RESTROOM/PUMP STATION DESIGN		10,000-				
	REMOVE EASTON WOODLAND PARK RESTROOM DESIGN		10,000-				
			605,000				
** CAPITAL OUTLAY							
		2,147,320	620,000	966,305	675,000	605,000	605,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 23 ENGINEERING							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 60 CAPITAL OUTLAY							
*** ENGINEERING		2,147,320	620,000	966,305	675,000	605,000	605,000
		-----	-----	-----	-----	-----	-----
**** PUBLIC SAFETY		2,147,320	620,000	966,305	675,000	605,000	605,000
		-----	-----	-----	-----	-----	-----
***** ADMINISTRATION		2,147,320	620,000	966,305	675,000	605,000	605,000
***** ENGINEERING		2,147,320	620,000	966,305	675,000	605,000	605,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDDT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 10 ADMINISTRATION							
BASIC 53 PUBLIC WORKS							
ELEM 60 CAPITAL OUTLAY							
390-3010-530.60-63	IMPRMNTS OTHER THAN BLDGS	183,057	0	0	0	0	0
390-3010-530.60-64	MACHINERY & EQUIPMENT	0	0	13,530	0	0	0

**	CAPITAL OUTLAY	183,057	0	13,530	0	0	0
***	PUBLIC WORKS	183,057	0	13,530	0	0	0

****	PUBLIC WORKS	183,057	0	13,530	0	0	0

*****	ADMINISTRATION	183,057	0	13,530	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDDT 26 BU
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EXPENDITURE

DEPT 30 PUBLIC WORKS							
DIV 25 WASTE COLLECTION							
BASIC 53 PUBLIC WORKS							
ELEM 60 CAPITAL OUTLAY							
390-3025-530.60-64	MACHINERY & EQUIPMENT	396,853	330,000	0	345,000	94,000	94,000

LEVEL	TEXT	TEXT AMT
25DI	AUTOMATED TRUCK T1 (CARRYFORWARD \$330000)	95,000
	BULK TRUCK (ADDITIONAL BULK TRUCK) NEW T 41	250,000
		345,000

LEVEL	TEXT	TEXT AMT
25MR	AUTOMATED TRUCK T1 (CARRYFORWARD \$330000)	95,000
	BULK TRUCK (ADDITIONAL BULK TRUCK) NEW T 41	250,000
	MR - REDUCTION OF COST	1,000-
	MR - REMOVE BULK TRUCK	250,000-
		94,000

LEVEL	TEXT	TEXT AMT
26BU	AUTOMATED TRUCK T1 (CARRYFORWARD \$330000)	95,000
	BULK TRUCK (ADDITIONAL BULK TRUCK) NEW T 41	250,000
	MR - REDUCTION OF COST	1,000-
	MR - REMOVE BULK TRUCK	250,000-
		94,000

**	CAPITAL OUTLAY						
***	PUBLIC WORKS	396,853	330,000	0	345,000	94,000	94,000
		396,853	330,000	0	345,000	94,000	94,000
****	PUBLIC WORKS	396,853	330,000	0	345,000	94,000	94,000
*****	WASTE COLLECTION	396,853	330,000	0	345,000	94,000	94,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 35 PARKS LANDSCAPING MAINT							
BASIC 53 PUBLIC WORKS							
ELEM 60 CAPITAL OUTLAY							
390-3035-530.60-64	MACHINERY & EQUIPMENT	0	0	0	41,000	16,000	16,000
TEXT							
LEVEL	TEXT		TEXT AMT				
25DI	ALL-TERRAINE VEHICLE UTV		25,000				
	RENOVATION FIELD		16,000				
			41,000				
TEXT							
LEVEL	TEXT		TEXT AMT				
25MR	ALL-TERRAINE VEHICLE UTV		25,000				
	RENOVATION FIELD		16,000				
	MR - DELETE ALL-TERRAINE VEHICLE UTV		25,000-				
			16,000				
TEXT							
LEVEL	TEXT		TEXT AMT				
26BU	ALL-TERRAINE VEHICLE UTV		25,000				
	RENOVATION FIELD		16,000				
	MR - DELETE ALL-TERRAINE VEHICLE UTV		25,000-				
			16,000				
CAPITAL OUTLAY							
**	CAPITAL OUTLAY	0	0	0	41,000	16,000	16,000
***	PUBLIC WORKS	0	0	0	41,000	16,000	16,000
PUBLIC WORKS							
****	PUBLIC WORKS	0	0	0	41,000	16,000	16,000
PARKS LANDSCAPING MAINT							
*****	PARKS LANDSCAPING MAINT	0	0	0	41,000	16,000	16,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 40 MAINT DIVISION STR RD							
BASIC 53 PUBLIC WORKS							
ELEM 60 CAPITAL OUTLAY							
390-3040-530.60-63	IMPRMTS OTHER THAN BLDGS	40,254	70,507	36,427	15,000	10,000	10,000
LEVEL	TEXT		TEXT AMT				
25DI	TREES		15,000				
			15,000				
LEVEL	TEXT		TEXT AMT				
25MR	TREES-WILL PROVIDE FOR REPLACEMENT OF FUTURE CHRISTMAS TREE TO REPLACE EXISTING REDUCTION TO TREES		15,000				
			5,000-				
			10,000				
LEVEL	TEXT		TEXT AMT				
26BU	TREES-WILL PROVIDE FOR REPLACEMENT OF FUTURE CHRISTMAS TREE TO REPLACE EXISTING REDUCTION TO TREES		15,000				
			5,000-				
			10,000				
390-3040-530.60-64	MACHINERY & EQUIPMENT	24,900	563,500	146,861	527,000	75,000	75,000
LEVEL	TEXT		TEXT AMT				
25DI	TRACK MINI SKID STEER W/ATTACHMENTS (DINGO)		90,000				
	MINI EXCAVATOR WITH ATTACHMENTS (REPLACE BACKHOE)		150,000				
	DECK OVER TRAILER		17,000				
	FORRESTRY TRUCK (ADDITIONAL TRUCK) T-42		220,000				
	LEAF VAC		50,000				
			527,000				
LEVEL	TEXT		TEXT AMT				
25MR	TRACK MINI SKID STEER W/ATTACHMENTS (DINGO)		90,000				
	MINI EXCAVATOR WITH ATTACHMENTS (REPLACE BACKHOE)		150,000				
	DECK OVER TRAILER		17,000				
	FORRESTRY TRUCK (ADDITIONAL TRUCK) T-42		220,000				
	LEAF VAC		50,000				
	REMOVE TRACK MINI SKID STEER		90,000-				
	REMOVE MINI EXCAVATOR W/ATTACHMENTS		150,000-				
	REMOVE DECK OVER TRAILER		17,000-				
	REMOVE FORRESTRY TRUCK		220,000-				
	INCREASE LEAF VAC BASED ON ESTIMATES		25,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDDT 26 BU
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EXPENDITURE

DEPT 30 PUBLIC WORKS
DIV 40 MAINT DIVISION STR RD
BASIC 53 PUBLIC WORKS
ELEM 60 CAPITAL OUTLAY

75,000

LEVEL	TEXT	TEXT AMT
26BU	TRACK MINI SKID STEER W/ATTACHMENTS (DINGO)	90,000
	MINI EXCAVATOR WITH ATTACHMENTS (REPLACE BACKHOE)	150,000
	DECK OVER TRAILER	17,000
	FORRESTRY TRUCK (ADDITIONAL TRUCK) T-42	220,000
	LEAF VAC	50,000
	REMOVE TRACK MINI SKID STEER	90,000-
	REMOVE MINI EXCAVATOR W/ATTACHMENTS	150,000-
	REMOVE DECK OVER TRAILER	17,000-
	REMOVE FORRESTRY TRUCK	220,000-
	INCREASE LEAF VAC BASED ON ESTIMATES	25,000
		75,000

**	CAPITAL OUTLAY						
***	PUBLIC WORKS	65,154	634,007	183,288	542,000	85,000	85,000
		65,154	634,007	183,288	542,000	85,000	85,000
****	PUBLIC WORKS						
		65,154	634,007	183,288	542,000	85,000	85,000
*****	MAINT DIVISION STR RD						
		65,154	634,007	183,288	542,000	85,000	85,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 45 STREET,ROAD & ALLEY CONTR							
BASIC 53 PUBLIC WORKS							
ELEM 60 CAPITAL OUTLAY							
390-3045-530.60-64	MACHINERY & EQUIPMENT	0	0	0	141,600	0	0
TEXT							
LEVEL	TEXT		TEXT AMT				
25DI	BUCKETS FOR MINI EXCAVATOR 3		13,600				
	BREAKER FOR MINI 3		23,000				
	BASIN FILTERS		25,000				
	SOFT DIG MACHINE		80,000				
			141,600				
TEXT							
LEVEL	TEXT		TEXT AMT				
25MR	BUCKETS FOR MINI EXCAVATOR 3		13,600				
	BREAKER FOR MINI 3		23,000				
	BASIN FILTERS		25,000				
	SOFT DIG MACHINE		80,000				
	REMOVE BUCKETS FOR MINI EXCAVATOR		13,600-				
	REMOVE BREAKER FOR MINI 3		23,000-				
	REMOVE BASIN FILTERS		25,000-				
	REMOVE SOFT DIG MACHINE		80,000-				
TEXT							
LEVEL	TEXT		TEXT AMT				
26BU	BUCKETS FOR MINI EXCAVATOR 3		13,600				
	BREAKER FOR MINI 3		23,000				
	BASIN FILTERS		25,000				
	SOFT DIG MACHINE		80,000				
	REMOVE BUCKETS FOR MINI EXCAVATOR		13,600-				
	REMOVE BREAKER FOR MINI 3		23,000-				
	REMOVE BASIN FILTERS		25,000-				
	REMOVE SOFT DIG MACHINE		80,000-				
CAPITAL OUTLAY							
**	CAPITAL OUTLAY	0	0	0	141,600	0	0
***	PUBLIC WORKS	0	0	0	141,600	0	0
PUBLIC WORKS							
****	PUBLIC WORKS	0	0	0	141,600	0	0
STREET, ROAD & ALLEY CONTR							
*****	PUBLIC WORKS	645,064	964,007	196,818	1,069,600	195,000	195,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 40 PARKS & RECREATION							
DIV 10 ADMINISTRATION							
BASIC 54 PARKS & RECREATIONS							
ELEM 60 CAPITAL OUTLAY							
390-4010-540.60-62 BUILDINGS		632,536	0	4,714	0	0	0
390-4010-540.60-63 IMPRMTS OTHER THAN BLDGS		2,305,305	66,000	100,127	0	0	0

** CAPITAL OUTLAY		2,937,841	66,000	104,841	0	0	0
*** PARKS & RECREATIONS		2,937,841	66,000	104,841	0	0	0

**** PARKS & RECREATIONS		2,937,841	66,000	104,841	0	0	0

***** ADMINISTRATION		2,937,841	66,000	104,841	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 40 PARKS & RECREATION							
DIV 30 MUNICIPAL PARKS							
BASIC 54 PARKS & RECREATIONS							
ELEM 60 CAPITAL OUTLAY							
390-4030-540.60-63	IMPRMTS OTHER THAN BLDGS	0	0	0	50,000	50,000	50,000
LEVEL	TEXT		TEXT AMT				
25DI	NESC SCOREBOARD		50,000				
			50,000				
LEVEL	TEXT		TEXT AMT				
25MR	NESC SCOREBOARD		50,000				
			50,000				
LEVEL	TEXT		TEXT AMT				
26BU	NESC SCOREBOARD		50,000				
			50,000				
**	CAPITAL OUTLAY	0	0	0	50,000	50,000	50,000
***	PARKS & RECREATIONS	0	0	0	50,000	50,000	50,000
****	PARKS & RECREATIONS	0	0	0	50,000	50,000	50,000
*****	MUNICIPAL PARKS	0	0	0	50,000	50,000	50,000
*****	PARKS & RECREATION	2,937,841	66,000	104,841	50,000	50,000	50,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDT 26 BU
EXPENDITURE							
DEPT 60 ECONOMIC DEVELOPMENT							
DIV 00 ECONOMIC DEVELOPMENT							
BASIC 56 ECONOMIC DEVELOPMENT							
ELEM 60 CAPITAL OUTLAY							
390-6000-560.60-62 BUILDINGS		0	10,400	3,500	0	0	0
390-6000-560.60-64 MACHINERY & EQUIPMENT		0	42,000	0	0	0	0
*** CAPITAL OUTLAY							
*** ECONOMIC DEVELOPMENT		0	52,400	3,500	0	0	0
*** ECONOMIC DEVELOPMENT							
*** ECONOMIC DEVELOPMENT		0	52,400	3,500	0	0	0
***** ECONOMIC DEVELOPMENT							
***** ECONOMIC DEVELOPMENT		0	52,400	3,500	0	0	0
***** ECONOMIC DEVELOPMENT		0	52,400	3,500	0	0	0
*****		8,140,497	2,208,902	1,603,224	3,530,094	1,088,759	1,088,759
*****EXPENDITURE		8,140,497	2,208,902	1,603,224	3,530,094	1,088,759	1,088,759

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 60 ECONOMIC DEVELOPMENT							
DIV 00 ECONOMIC DEVELOPMENT							
BASIC 56 ECONOMIC DEVELOPMENT							
ELEM 60 CAPITAL OUTLAY							
		1,602,358	0	43,685-	0	0	0



Easton
MARYLAND

Budget Fiscal Year 2026

General Fund \$28,079,456

April 21, 2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
REVENUE							
FUND 001 GENERAL FUND							
BASIC 31 TAXES							
ELEM 10 REAL PROPERTY							
001-0000-311.10-00	REAL PROPERTY	13,154,347-	13,464,851-	13,566,850-	13,583,962-	13,677,912-	13,677,912-
LEVEL	TEXT		TEXT AMT				
25DI	CURRENT ASSESSED VALUES WITH NO CHANGE IN RATE		13,583,962				
	EACH .01 INCREASE IN THE RATE = \$261,230 IN						
	ADDITIONAL REAL ESTATE TAX REVENUE		13,583,962				
LEVEL	TEXT		TEXT AMT				
25MR	CURRENT ASSESSED VALUES WITH NO CHANGE IN RATE		13,677,912				
	EACH .01 INCREASE IN THE RATE = \$261,230 IN						
	ADDITIONAL REAL ESTATE TAX REVENUE		13,677,912				
LEVEL	TEXT		TEXT AMT				
26BU	CURRENT ASSESSED VALUES WITH NO CHANGE IN RATE		13,677,912				
	EACH .01 INCREASE IN THE RATE = \$261,230 IN						
	ADDITIONAL REAL ESTATE TAX REVENUE		13,677,912				
**	REAL PROPERTY	13,154,347-	13,464,851-	13,566,850-	13,583,962-	13,677,912-	13,677,912-
ELEM 20 PERSONAL PROPERTY							
001-0000-311.20-10	UNINCORPORATED	14,445-	17,000-	12,335-	15,000-	15,000-	15,000-
001-0000-311.20-20	INCORPORATED	1,000,930-	837,775-	337,157-	750,000-	869,762-	869,762-
LEVEL	TEXT		TEXT AMT				
25MR	USED 5 YEAR AVERAGE FOR REVENUE ESTIMATE		869,762				
			869,762				
LEVEL	TEXT		TEXT AMT				
26BU	USED 5 YEAR AVERAGE FOR REVENUE ESTIMATE		869,762				
			869,762				
001-0000-311.20-30	RAILROADS & PUBLIC UTILIT	74,391-	65,000-	71,524-	80,000-	80,000-	80,000-
**	PERSONAL PROPERTY	1,089,766-	919,775-	421,016-	845,000-	964,762-	964,762-
***	GENERAL PROPERTY TAXES	14,244,113-	14,384,626-	13,987,866-	14,428,962-	14,642,674-	14,642,674-
ELEM 10 REAL PROPERTY							
001-0000-312.10-00	REAL PROPERTY	84,784	87,500	86,320	70,000	70,000	70,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
REVENUE							
FUND 001 GENERAL FUND							
BASIC 31 TAXES							
ELEM 10 REAL PROPERTY							
**	REAL PROPERTY	84,784	87,500	86,320	70,000	70,000	70,000
***	DISCOUNT ON TAXES	84,784	87,500	86,320	70,000	70,000	70,000
ELEM 10 HIGHWAY							
001-0000-314.10-00	HIGHWAY	1,226,691-	1,258,860-	390,465-	1,596,851-	1,596,851-	1,596,851-
LEVEL	TEXT	TEXT AMT					
25DI	ESTIMATED FY2026 REVENUE BASED ON LETTER FROM THE	1,596,851					
	MD DEPT OF TRANSPORTATION	1,596,851					
LEVEL	TEXT	TEXT AMT					
25MR	ESTIMATED FY2026 REVENUE BASED ON LETTER FROM THE	1,596,851					
	MD DEPT OF TRANSPORTATION	1,596,851					
LEVEL	TEXT	TEXT AMT					
26BU	ESTIMATED FY2026 REVENUE BASED ON LETTER FROM THE	1,596,851					
	MD DEPT OF TRANSPORTATION	1,596,851					
**	HIGHWAY	1,226,691-	1,258,860-	390,465-	1,596,851-	1,596,851-	1,596,851-
***	STATE SHARED TAXES	1,226,691-	1,258,860-	390,465-	1,596,851-	1,596,851-	1,596,851-
ELEM 00 STATE SHARED TAXES							
001-0000-315.00-00	INCOME TAX STATE SHARED	2,712,638-	2,200,000-	978,387-	2,315,736-	2,315,736-	2,315,736-
**	STATE SHARED TAXES	2,712,638-	2,200,000-	978,387-	2,315,736-	2,315,736-	2,315,736-
***	INCOME TAX STATE SHARED	2,712,638-	2,200,000-	978,387-	2,315,736-	2,315,736-	2,315,736-
ELEM 10 ADMISSION & AMUSEMENTS							
001-0000-318.10-00	ADMISSION & AMUSEMENTS	4,699-	3,000-	3,299-	3,500-	3,500-	3,500-
**	ADMISSION & AMUSEMENTS	4,699-	3,000-	3,299-	3,500-	3,500-	3,500-
ELEM 30 FRANCH ORDINARY BUS CORP							
001-0000-318.30-00	FRANCH ORDINARY BUS CORP	750-	750-	750-	750-	750-	750-
**	FRANCH ORDINARY BUS CORP	750-	750-	750-	750-	750-	750-
***	OTHER LOCAL TAX	5,449-	3,750-	4,049-	4,250-	4,250-	4,250-
ELEM 10 PENALTIES							
001-0000-319.10-20	REAL ESTATE TAXES	16,250-	14,000-	11,762-	16,500-	18,075-	18,075-
001-0000-319.10-30	PERSONAL PROPERTY TAXES	7,805-	4,500-	2,675-	5,000-	7,092-	7,092-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
REVENUE							
FUND 001 GENERAL FUND							
BASIC 31 TAXES							
ELEM 10 PENALTIES							
001-0000-319.10-40	PENALTIES/MSW	2,343-	1,700-	1,397-	2,000-	2,069-	2,069-
**	PENALTIES	26,398-	20,200-	15,834-	23,500-	27,236-	27,236-
ELEM 20 INTEREST							
001-0000-319.20-20	REAL ESTATE TAXES	13,124-	15,000-	9,495-	14,000-	14,597-	14,597-
001-0000-319.20-30	PERSONAL PROPERTY TAXES	6,300-	3,000-	2,159-	3,000-	5,725-	5,725-
001-0000-319.20-40	INTEREST/MSW	2,901-	2,000-	1,730-	2,000-	2,562-	2,562-
**	INTEREST	22,325-	20,000-	13,384-	19,000-	22,884-	22,884-
***	PENALTIES & INTEREST	48,723-	40,200-	29,218-	42,500-	50,120-	50,120-
****	TAXES	18,152,830-	17,799,936-	15,303,665-	18,318,299-	18,539,631-	18,539,631-
BASIC 32 LICENSES AND PERMITS							
ELEM 02 BUILDING PERMITS							
001-0000-321.02-00	BUILDING PERMITS	382,490-	545,542-	306,477-	749,893-	875,766-	875,766-
LEVEL	TEXT		TEXT AMT				
25MR	INITIAL MANAGER ESTIMATE		749,893				
	GANNON ESTATES AND FOUR SEASONS/20 HOMES EACH DEV		125,873				
			875,766				
LEVEL	TEXT		TEXT AMT				
26BU	INITIAL MANAGER ESTIMATE		749,893				
	GANNON ESTATES AND FOUR SEASONS/20 HOMES EACH DEV		125,873				
			875,766				
**	BUILDING PERMITS	382,490-	545,542-	306,477-	749,893-	875,766-	875,766-
ELEM 05 PLUMBING PERMITS							
001-0000-321.05-00	PLUMBING PERMITS	53,241-	54,188-	38,525-	71,436-	253,136-	253,136-
LEVEL	TEXT		TEXT AMT				
25MR	MANAGER ESTIMATE		71,436				
	REVISION TO INCLUDE HOSPITAL PROJECT PLUMBING		181,700				
			253,136				
LEVEL	TEXT		TEXT AMT				
26BU	MANAGER ESTIMATE		71,436				
	REVISION TO INCLUDE HOSPITAL PROJECT PLUMBING		181,700				
			253,136				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
REVENUE							
FUND 001 GENERAL FUND							
BASIC 32 LICENSES AND PERMITS							
ELEM 05 PLUMBING PERMITS							
**	PLUMBING PERMITS	53,241-	54,188-	38,525-	71,436-	253,136-	253,136-
ELEM 06 SIGN PERMITS							
001-0000-321.06-00	SIGN PERMITS	9,750-	9,727-	9,450-	19,912-	19,912-	19,912-
ELEM 07 TRADERS LICENSE-STATESHAR							
**	SIGN PERMITS	9,750-	9,727-	9,450-	19,912-	19,912-	19,912-
ELEM 08 USE & OCCUPANCY PERMIT							
001-0000-321.07-00	TRADERS LICENSE-STATESHAR	68,460-	70,000-	8,104-	60,000-	60,000-	60,000-
ELEM 09 BLDG RE-INSPECTION FEE							
**	TRADERS LICENSE-STATESHAR	68,460-	70,000-	8,104-	60,000-	60,000-	60,000-
ELEM 10 USE & OCCUPANCY PERMIT							
001-0000-321.08-00	USE & OCCUPANCY PERMIT	62,700-	63,179-	34,025-	62,598-	62,598-	62,598-
ELEM 11 SIDEWALK DINING PERMIT							
**	USE & OCCUPANCY PERMIT	62,700-	63,179-	34,025-	62,598-	62,598-	62,598-
ELEM 12 RE-INSPECTION FEE							
001-0000-321.09-00	BLDG RE-INSPECTION FEE	8,725-	9,773-	2,900-	3,774-	3,774-	3,774-
ELEM 13 INSPECTION VIOLATIONS							
**	BLDG RE-INSPECTION FEE	8,725-	9,773-	2,900-	3,774-	3,774-	3,774-
ELEM 14 ADDED INSPECTION							
001-0000-321.10-00	SIDEWALK DINING PERMIT	0	100-	0	0	0	0
ELEM 15 ALTERATION PERMITS							
**	SIDEWALK DINING PERMIT	0	100-	0	0	0	0
ELEM 16 AVERAGE REVENUE							
001-0000-321.11-00	INSPECTION VIOLATIONS	8,000-	7,411-	3,500-	6,507-	6,507-	6,507-
ELEM 17 ADDED INSPECTION							
**	INSPECTION VIOLATIONS	8,000-	7,411-	3,500-	6,507-	6,507-	6,507-
ELEM 18 ADDED INSPECTION							
001-0000-321.12-00	ADDED INSPECTION	0	556-	450-	781-	781-	781-
ELEM 19 ALTERATION PERMITS							
**	ADDED INSPECTION	0	556-	450-	781-	781-	781-
ELEM 20 AVERAGE REVENUE							
001-0000-321.13-00	ALTERATION PERMITS	290,173-	262,396-	108,901-	181,964-	206,702-	206,702-
LEVEL 25MR	TEXT BASED ON 5-YEAR AVERAGE REVENUE	TEXT AMT 206,702 206,702					
LEVEL 26BU	TEXT BASED ON 5-YEAR AVERAGE REVENUE	TEXT AMT 206,702 206,702					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
REVENUE							
FUND 001 GENERAL FUND							
BASIC 32 LICENSES AND PERMITS							
ELEM 15 ALTERATION PERMITS							
**	ALTERATION PERMITS	290,173-	262,396-	108,901-	181,964-	206,702-	206,702-
001-0000-321.17-00	MISC PROTECTIVE INSP CHGS	2,231-	0	0	0	0	0

**	MISC PROTECTIVE INSP CHGS	2,231-	0	0	0	0	0
***	BUS LICENSES & PERMITS	885,770-	1,022,872-	512,332-	1,156,865-	1,489,176-	1,489,176-
ELEM 02 BICYCLE LICENSES & PERMIT							
001-0000-322.02-00	BICYCLE LICENSES & PERMIT	1-	0	0	0	0	0

**	BICYCLE LICENSES & PERMIT	1-	0	0	0	0	0
ELEM 04 RENTAL HOUSING LICENSE FE							
001-0000-322.04-00	RENTAL HOUSING LICENSE FE	73,750-	58,000-	27,675-	63,348-	138,446-	138,446-
TEXT							
LEVEL	TEXT		TEXT AMT				
25MR	ORIGINAL PROJECTED REVENUE		63,348				
	INCREASE DUE TO RATE INCREASE FROM \$25 TO \$50 FOR						
	RENTAL HOUSING LICENSE APPLICATION FEE		63,348				
	INCREASE DUE TO ELLIOT RD, DOVERBROOK & DALY		11,750				
			138,446				
TEXT							
LEVEL	TEXT		TEXT AMT				
26BU	ORIGINAL PROJECTED REVENUE		63,348				
	INCREASE DUE TO RATE INCREASE FROM \$25 TO \$50 FOR						
	RENTAL HOUSING LICENSE APPLICATION FEE		63,348				
	INCREASE DUE TO ELLIOT RD, DOVERBROOK & DALY		11,750				
			138,446				

**	RENTAL HOUSING LICENSE FE	73,750-	58,000-	27,675-	63,348-	138,446-	138,446-
ELEM 06 RENTAL INSPECTION FEES							
001-0000-322.06-00	RENTAL INSPECTION FEES	67,200-	30,000-	40,800-	32,766-	64,000-	64,000-
TEXT							
LEVEL	TEXT		TEXT AMT				
25MR	INITIAL PROJECTION		31,766				
	REVISED BASED ON INSPECTION LEVELS		32,234				
			64,000				
TEXT							
LEVEL	TEXT		TEXT AMT				
26BU	INITIAL PROJECTION		31,766				
	REVISED BASED ON INSPECTION LEVELS		32,234				
			64,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
REVENUE							
FUND 001 GENERAL FUND							
BASIC 32 LICENSES AND PERMITS							
ELEM 06 RENTAL INSPECTION FEES							
**	RENTAL INSPECTION FEES	67,200-	30,000-	40,800-	32,766-	64,000-	64,000-
ELEM 07 MAINTENANCE INSPECTION							
001-0000-322.07-00	MAINTENANCE INSPECTION	0	0	100	0	0	0
** MAINTENANCE INSPECTION							
001-0000-322.08-00	PUBLIC ASSEMBLY PERMITS	4,800-	66,210-	2,000-	3,900-	3,900-	3,900-
**	PUBLIC ASSEMBLY PERMITS	4,800-	66,210-	2,000-	3,900-	3,900-	3,900-
***	NON BUSINESS LIC & PERMIT	145,751-	154,210-	70,375-	100,014-	206,346-	206,346-
**** LICENSES AND PERMITS							
BASIC 33 INTERGOVERNMENTAL REVENUE		1,031,521-	1,177,082-	582,707-	1,256,879-	1,695,522-	1,695,522-
ELEM 10 OTHER FEDERAL GRANTS							
001-0000-331.10-00	OTHER FEDERAL GRANTS	6,761	395,000-	0	0	0	0
**	OTHER FEDERAL GRANTS	6,761	395,000-	0	0	0	0
***	FEDERAL GRANTS	6,761	395,000-	0	0	0	0
ELEM 01 POLICE PROTECTION							
001-0000-334.01-00	POLICE PROTECTION	365,399-	250,000-	118,140-	350,000-	350,000-	350,000-
**	POLICE PROTECTION	365,399-	250,000-	118,140-	350,000-	350,000-	350,000-
ELEM 03 RECREATION & OPEN SPACE							
001-0000-334.03-00	RECREATION & OPEN SPACE	5,034,310-	0	0	0	0	0
**	RECREATION & OPEN SPACE	5,034,310-	0	0	0	0	0
ELEM 04 CONSERV & CRITICAL AREA							
001-0000-334.04-00	CONSERV & CRITICAL AREA	3,500-	3,500-	0	3,500-	3,500-	3,500-
**	CONSERV & CRITICAL AREA	3,500-	3,500-	0	3,500-	3,500-	3,500-
ELEM 05 FIRE RESCUE & AMBULANCE							
001-0000-334.05-00	FIRE RESCUE & AMBULANCE	13,938-	14,000-	12,799-	13,800-	13,800-	13,800-
**	FIRE RESCUE & AMBULANCE	13,938-	14,000-	12,799-	13,800-	13,800-	13,800-
ELEM 07 OTHER STATE GRANTS							
001-0000-334.07-00	OTHER STATE GRANTS	346,544-	30,000-	1,646-	0	0	0
**	OTHER STATE GRANTS	346,544-	30,000-	1,646-	0	0	0
***	STATE GRANTS	5,763,691-	297,500-	132,585-	367,300-	367,300-	367,300-
ELEM 01 FINANCIAL CORPORATIONS							
001-0000-335.01-00	FINANCIAL CORPORATIONS	5,723-	5,723-	5,723-	5,723-	5,723-	5,723-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
REVENUE							
FUND 001 GENERAL FUND							
BASIC 33 INTERGOVERNMENTAL REVENUE							
ELEM 01 FINANCIAL CORPORATIONS							
**	FINANCIAL CORPORATIONS	5,723-	5,723-	5,723-	5,723-	5,723-	5,723-
ELEM 05 HOTEL/MOTEL TAX							
001-0000-335.05-00	HOTEL/MOTEL TAX	552,379-	515,000-	280,805-	479,930-	515,000-	515,000-
LEVEL	TEXT	TEXT AMT					
25MR	REVISED INITIAL ESTIMATE BASED ON CURRENT TRENDS	515,000					
		515,000					
LEVEL	TEXT	TEXT AMT					
26BU	REVISED INITIAL ESTIMATE BASED ON CURRENT TRENDS	515,000					
		515,000					
**	HOTEL/MOTEL TAX	552,379-	515,000-	280,805-	479,930-	515,000-	515,000-
***	COUNTY GRANTS	558,102-	520,723-	286,528-	485,653-	520,723-	520,723-
****	INTERGOVERNMENTAL REVENUE	6,315,032-	1,213,223-	419,113-	852,953-	888,023-	888,023-
BASIC 34 CHARGES FOR SERVICES							
ELEM 01 ZONING & SUBDIVISION FEES							
001-0000-341.01-00	ZONING & SUBDIVISION FEES	159,025-	90,000-	69,300-	85,000-	120,885-	120,885-
LEVEL	TEXT	TEXT AMT					
25MR	BASED ON 5-YEAR AVERAGES	120,885					
		120,885					
LEVEL	TEXT	TEXT AMT					
26BU	BASED ON 5-YEAR AVERAGES	120,885					
		120,885					
**	ZONING & SUBDIVISION FEES	159,025-	90,000-	69,300-	85,000-	120,885-	120,885-
ELEM 04 OTHER GEN GOVT SERV CHGS							
001-0000-341.04-00	OTHER GEN GOVT SERV CHGS	38,362-	25,000-	20,338-	25,000-	32,488-	32,488-
LEVEL	TEXT	TEXT AMT					
25MR	BASED ON 5-YEAR AVERAGES	32,488					
		32,488					
LEVEL	TEXT	TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
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FUND 001 GENERAL FUND
BASIC 34 CHARGES FOR SERVICES
ELEM 04 OTHER GEN GOVT SERV CHGS
26BU BASED ON 5-YEAR AVERAGES

32,488
32,488

**	OTHER GEN GOVT SERV CHGS	38,362-	25,000-	20,338-	25,000-	32,488-	32,488-
***	GENERAL GOVERNMENT	197,387-	115,000-	89,638-	110,000-	153,373-	153,373-
ELEM 01 CROSSING GUARD SERVICE							
001-0000-342.01-00	CROSSING GUARD SERVICE	52,200-	52,200-	55,000-	55,000-	55,000-	55,000-
**	CROSSING GUARD SERVICE	52,200-	52,200-	55,000-	55,000-	55,000-	55,000-
ELEM 03 ACCIDENT REPORT FEES							
001-0000-342.03-00	ACCIDENT REPORT FEES	2,415-	1,500-	1,735-	1,500-	1,500-	1,500-
**	ACCIDENT REPORT FEES	2,415-	1,500-	1,735-	1,500-	1,500-	1,500-
ELEM 06 OTHER POLICE SERVICES							
001-0000-342.06-00	OTHER POLICE SERVICES	51,028-	6,000-	46,515-	20,000-	40,000-	40,000-

TEXT AMT
40,000
40,000

LEVEL TEXT
26BU BASED ON CURRENT TREND FOR BILLING FOR POLICE SERV

TEXT AMT
40,000
40,000

**	OTHER POLICE SERVICES	51,028-	6,000-	46,515-	20,000-	40,000-	40,000-
ELEM 07 HONOR GUARD TRAINING FEES							
001-0000-342.07-00	HONOR GUARD TRAINING FEES	10,250-	7,500-	8,848-	9,000-	9,000-	9,000-
**	HONOR GUARD TRAINING FEES	10,250-	7,500-	8,848-	9,000-	9,000-	9,000-
ELEM 20 MISC PROTECTIVE INSP CHGS							
001-0000-342.20-00	MISC PROTECTIVE INSP CHGS	0	0	750	0	0	0
**	MISC PROTECTIVE INSP CHGS	0	0	750	0	0	0
ELEM 21 ELECTRICAL INSPECTIONS							
001-0000-342.21-00	ELECTRICAL INSPECTIONS	104,836-	99,190-	51,217-	88,098-	269,798-	269,798-

TEXT AMT
88,098
181,700
269,798

LEVEL TEXT
25MR INITIAL ESTIMATE
REVISED ESTIMATE TO INCLUDE HOSPITAL FEES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDT 26 BU
REVENUE							
FUND 001 GENERAL FUND							
BASIC 34 CHARGES FOR SERVICES							
ELEM 21 ELECTRICAL INSPECTIONS							
LEVEL	TEXT		TEXT AMT				
26BU	INITIAL ESTIMATE		88,098				
	REVISED ESTIMATE TO INCLUDE HOSPITAL FEES		181,700				
			269,798				

**	ELECTRICAL INSPECTIONS	104,836-	99,190-	51,217-	88,098-	269,798-	269,798-
ELEM 22 MECHANICAL INSPECTIONS							
001-0000-342.22-00	MECHANICAL INSPECTIONS	73,527-	58,819-	42,050-	96,462-	278,162-	278,162-

LEVEL	TEXT		TEXT AMT				
25MR	INITIAL ESTIMATE		96,462				
	REVISED ESTIMATE TO INCLUDE HOSPITAL		181,700				
			278,162				

LEVEL	TEXT		TEXT AMT				
26BU	INITIAL ESTIMATE		96,462				
	REVISED ESTIMATE TO INCLUDE HOSPITAL		181,700				
			278,162				

**	MECHANICAL INSPECTIONS	73,527-	58,819-	42,050-	96,462-	278,162-	278,162-
ELEM 23 PROPERTY MAINTENANCE INSP							
001-0000-342.23-00	PROPERTY MAINTENANCE INSP	0	0	50	0	0	0

**	PROPERTY MAINTENANCE INSP	0	0	50	0	0	0
***	PUBLIC SAFETY	294,256-	225,209-	204,565-	270,060-	653,460-	653,460-
ELEM 02 ST SIDE & CURB REPAIRS							
001-0000-343.02-00	ST SIDE & CURB REPAIRS	8,120-	14,000-	7,134-	10,000-	10,000-	10,000-

**	ST SIDE & CURB REPAIRS	8,120-	14,000-	7,134-	10,000-	10,000-	10,000-
ELEM 03 PUBLIC PARKING FACILITY							
001-0000-343.03-00	PUBLIC PARKING FACILITY	32,550-	35,000-	27,343-	40,000-	40,000-	40,000-

**	PUBLIC PARKING FACILITY	32,550-	35,000-	27,343-	40,000-	40,000-	40,000-
ELEM 04 OTHER HWY & STR SERV CHGS							
001-0000-343.04-00	OTHER HWY & STR SERV CHGS	59,425-	0	387	0	0	0

**	OTHER HWY & STR SERV CHGS	59,425-	0	387	0	0	0
***	HIGHWAY & STREETS	100,095-	49,000-	34,090-	50,000-	50,000-	50,000-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
REVENUE							
FUND 001 GENERAL FUND							
BASIC 34 CHARGES FOR SERVICES							
ELEM 01 WASTE COLLECTION & DISPOS							
ELEM 01 WASTE COLLECTION & DISPOS							
001-0000-344.01-00	WASTE COLLECTION & DISPOS	1,930,036-	2,282,956-	2,259,425-	2,269,965-	2,269,965-	2,269,965-
001-0000-344.01-01	RECYCLING FEES	541,004-	618,326-	617,970-	619,220-	679,220-	679,220-
TEXT							
LEVEL	TEXT	TEXT AMT					
25MR	PRELIMINARY ESTIMATE AT CURRENT RATE	619,220					
	INCREASE IN PASS THROUGH FEE TO COVER SURCHARGE	60,000					
		679,220					
TEXT							
LEVEL	TEXT	TEXT AMT					
26BU	PRELIMINARY ESTIMATE AT CURRENT RATE	619,220					
	INCREASE IN PASS THROUGH FEE TO COVER SURCHARGE	60,000					
		679,220					

**	WASTE COLLECTION & DISPOS	2,471,040-	2,901,282-	2,877,395-	2,889,185-	2,949,185-	2,949,185-
ELEM 02 WEED CLEARING & REMOVAL							
001-0000-344.02-00	WEED CLEARING & REMOVAL	12,610-	9,000-	13,205-	8,500-	8,500-	8,500-

**	WEED CLEARING & REMOVAL	12,610-	9,000-	13,205-	8,500-	8,500-	8,500-
ELEM 05 OTHER CHARGES							
001-0000-344.05-00	OTHER CHARGES	3,375-	2,000-	1,545-	2,000-	2,000-	2,000-

**	OTHER CHARGES	3,375-	2,000-	1,545-	2,000-	2,000-	2,000-
SANITATION&WASTE REMOVAL							
**	SANITATION&WASTE REMOVAL	2,487,025-	2,912,282-	2,892,145-	2,899,685-	2,959,685-	2,959,685-
ELEM 03 OTHER RECREATION FEES							
001-0000-347.03-00	OTHER RECREATION FEES	40,550-	50,000-	1,088-	40,000-	40,000-	40,000-

**	OTHER RECREATION FEES	40,550-	50,000-	1,088-	40,000-	40,000-	40,000-
CULTURE & RECREATION							
**	CULTURE & RECREATION	40,550-	50,000-	1,088-	40,000-	40,000-	40,000-

****	CHARGES FOR SERVICES	3,119,313-	3,351,491-	3,221,526-	3,369,745-	3,856,518-	3,856,518-
BASIC 35 FINES AND FORFEITURES							
ELEM 04 PARKING FINES							
001-0000-351.04-00	PARKING FINES	26,885-	35,000-	19,830-	35,000-	35,000-	35,000-

**	PARKING FINES	26,885-	35,000-	19,830-	35,000-	35,000-	35,000-
ELEM 05 MUNICIPAL INFRACTIONS							
001-0000-351.05-00	MUNICIPAL INFRACTIONS	3,805-	3,000-	700-	2,400-	2,400-	2,400-

**	MUNICIPAL INFRACTIONS	3,805-	3,000-	700-	2,400-	2,400-	2,400-
ELEM 08 RENTAL UNIT REINSPECTION							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDDT 26 BU
REVENUE							
FUND 001 GENERAL FUND							
BASIC 35 FINES AND FORFEITURES							
ELEM 08 RENTAL UNIT REINSPECTION							
001-0000-351.08-00	RENTAL UNIT REINSPECTION	0	0	150	0	0	0
** RENTAL UNIT REINSPECTION							
**	ELEM 09 CRITICAL AREA VIOLATION	0	0	150	0	0	0
001-0000-351.09-00 CRITICAL AREA VIOLATION							
*** CRITICAL AREA VIOLATION							
***	JUDGMENTS AND FINES	4,200-	0	0	0	0	0
**** FINES AND FORFEITURES							
****	BASIC 36 MISCELLANEOUS REVENUE	4,200-	0	0	0	0	0
ELEM 01 INTEREST INCOME							
001-0000-361.01-00	INTEREST INCOME	34,890-	38,000-	20,380-	37,400-	37,400-	37,400-
001-0000-361.01-00 INTEREST INCOME							
TEXT AMT							
LEVEL	TEXT						
25MR	ESTIMATED WITH EXPECTATION OF CONTINUED RATES	500,000					
500,000							
TEXT AMT							
LEVEL	TEXT						
26BU	ESTIMATED WITH EXPECTATION OF CONTINUED RATES	500,000					
500,000							
TEXT AMT							
**	INTEREST INCOME	704,458-	172,363-	444,914-	310,000-	500,000-	500,000-
ELEM 02 RENTS & CONCESSIONS							
001-0000-361.02-00	RENTS & CONCESSIONS	18,474-	5,500-	4,000-	6,890-	6,890-	6,890-
** RENTS & CONCESSIONS							
**	ELEM 03 CONTRIBUTIONS & DONATIONS	18,474-	5,500-	4,000-	6,890-	6,890-	6,890-
001-0000-361.03-00 CONTRIBUTIONS & DONATIONS							
** CONTRIBUTIONS & DONATIONS							
**	ELEM 04 PYMT IN LIEU OF TAX-EUC	21,614-	0	7,811-	0	0	0
001-0000-361.04-00 PYMT IN LIEU OF TAX-EUC							
** PYMT IN LIEU OF TAX-EUC							
001-0000-361.04-00	PYMT IN LIEU OF TAX-EUC	2,447,512-	2,446,185-	1,639,243-	2,446,185-	2,446,185-	2,446,185-
ELEM 06 SALES OF TOWN PROPERTY							
001-0000-361.06-00	SALES OF TOWN PROPERTY	170,163-	0	53,010-	0	0	0
** SALES OF TOWN PROPERTY							
**	ELEM 07 METAL RECYCLING REVENUE	170,163-	0	53,010-	0	0	0
001-0000-361.07-00 METAL RECYCLING REVENUE							
** METAL RECYCLING REVENUE							
001-0000-361.07-00	METAL RECYCLING REVENUE	5,009-	3,000-	2,175-	3,000-	3,000-	3,000-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDDT 26 BU
REVENUE							
FUND 001 GENERAL FUND							
BASIC 36 MISCELLANEOUS REVENUE							
ELEM 07 METAL RECYCLING REVENUE							
**	METAL RECYCLING REVENUE	5,009-	3,000-	2,175-	3,000-	3,000-	3,000-
ELEM 11 OTHER MISC REVENUES							
001-0000-361.11-00	OTHER MISC REVENUES	254,229-	3,000-	4,513-	5,000-	5,000-	5,000-
ELEM 13 OPERATING EXP REIMBURS							
**	OTHER MISC REVENUES	254,229-	3,000-	4,513-	5,000-	5,000-	5,000-
ELEM 13 OPERATING EXP REIMBURS							
001-0000-361.13-00	OPERATING EXP REIMBURS	0	0	4,318-	0	0	0
ELEM 14 REIMB PRIOR YR EXPENSE							
**	OPERATING EXP REIMBURS	0	0	4,318-	0	0	0
ELEM 14 REIMB PRIOR YR EXPENSE							
001-0000-361.14-00	REIMB PRIOR YR EXPENSE	241,911-	0	6,770	0	0	0
ELEM 16 MISCELLANEOUS - PROJECT							
**	REIMB PRIOR YR EXPENSE	241,911-	0	6,770	0	0	0
ELEM 16 MISCELLANEOUS - PROJECT							
001-0000-361.16-00	MISCELLANEOUS - PROJECT	0	0	4,500-	0	0	0
ELEM 20 INVESTMENT INCOME							
**	MISCELLANEOUS - PROJECT	0	0	4,500-	0	0	0
ELEM 20 INVESTMENT INCOME							
001-0000-361.20-00	INVESTMENT INCOME	740-	0	534-	287-	287-	287-
ELEM 89 OTHER SOURCES							
**	INVESTMENT INCOME	740-	0	534-	287-	287-	287-
ELEM 89 OTHER SOURCES							
001-0000-361.89-90	TRANSFERS IN	600,600-	1,924,299-	1,282,872-	101,000-	101,000-	101,000-
LEVEL	TEXT	TEXT AMT					
25DI	TRANSFER FROM LAW ENFORCEMENT FUND (SPEED CAMERA)	101,000					
		101,000					
LEVEL	TEXT	TEXT AMT					
25MR	TRANSFER FROM LAW ENFORCEMENT FUND (SPEED CAMERA)	101,000					
		101,000					
LEVEL	TEXT	TEXT AMT					
26BU	TRANSFER FROM LAW ENFORCEMENT FUND (SPEED CAMERA)	101,000					
		101,000					
OTHER SOURCES							
**	MISCELLANEOUS REVENUE	600,600-	1,924,299-	1,282,872-	101,000-	101,000-	101,000-
**		4,464,710-	4,554,347-	3,441,120-	2,872,362-	3,062,362-	3,062,362-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
REVENUE							
FUND 001 GENERAL FUND							
BASIC 36 MISCELLANEOUS REVENUE							
ELEM 89 OTHER SOURCES							
**** MISCELLANEOUS REVENUE		4,464,710-	4,554,347-	3,441,120-	2,872,362-	3,062,362-	3,062,362-
		-----	-----	-----	-----	-----	-----
***** GENERAL FUND		33,118,296-	28,134,079-	22,988,511-	26,707,638-	28,079,456-	28,079,456-
***** GENERAL FUND		33,118,296-	28,134,079-	22,988,511-	26,707,638-	28,079,456-	28,079,456-
*****		33,118,296-	28,134,079-	22,988,511-	26,707,638-	28,079,456-	28,079,456-
		-----	-----	-----	-----	-----	-----
*****REVENUE		33,118,296-	28,134,079-	22,988,511-	26,707,638-	28,079,456-	28,079,456-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 10 TOWN COUNCIL							
BASIC 51 GENERAL GOVERNMENT							
ELEM 10 PERSONAL SERVICES							
001-1010-510.10-13	SALARY-PARTIME	25,000	26,000	15,167	26,000	26,000	26,000
001-1010-510.10-21	FICA/MEDICARE EXPENSE	1,858	1,989	1,160	1,989	1,989	1,989
001-1010-510.10-23	HEALTH & DENTAL INS EXP	102,907	82,748	55,896	96,475	96,475	96,475
001-1010-510.10-24	WORKERS COMP EXPENSE	47	49	38	50	50	50

**	PERSONAL SERVICES	129,812	110,786	72,261	124,514	124,514	124,514
ELEM 30 OPERATING EXPENSES							
001-1010-510.30-31	PROFESSIONAL SERVICES	55,368	20,000	27,744	20,000	20,000	20,000
001-1010-510.30-33	EMPLOYEE TRAINING	8,405	0	0	0	0	0
001-1010-510.30-34	CONTRACTUAL SERVICES	2,800	8,000	0	3,500	3,500	3,500
001-1010-510.30-35	EQUIPMENT (NONCAPITAL)	0	1,000	0	2,000	2,000	2,000
001-1010-510.30-39	MEETINGS & CONVENTIONS	3,642	7,500	2,004	0	3,500	3,500
001-1010-510.30-40	TRAVEL	0	1,100	0	0	0	0
001-1010-510.30-41	COMMUNICATION	3,246	4,200	1,866	3,800	3,800	3,800
001-1010-510.30-46	REPAIRS & MAINT SERVICES	7,542	1,800	2,726	2,000	2,000	2,000
001-1010-510.30-47	PRINTING & BINDING	0	0	0	210	210	210
001-1010-510.30-48	PROMOTIONAL ACTIVITIES	6,221	4,000	1,116	0	0	0
001-1010-510.30-49	OTHER CURR CHGS & OBLIGAT	577	0	0	250	250	250
001-1010-510.30-51	OFFICE SUPPLIES	0	200	11	75	75	75
001-1010-510.30-52	OPERATING SUPPLIES	1,281	1,400	0	1,650	1,400	1,400
001-1010-510.30-54	DUES, PUBLICATIONS & SUBS	249	0	0	250	250	250
001-1010-510.30-58	GIFTS AND AWARDS	193	600	0	200	200	200
001-1010-510.30-59	DEPRECIATION	2,937	0	3,347	0	0	0

**	OPERATING EXPENSES	92,461	49,800	38,814	33,935	37,185	37,185
***	GENERAL GOVERNMENT	222,273	160,586	111,075	158,449	161,699	161,699

****	GENERAL GOVERNMENT	222,273	160,586	111,075	158,449	161,699	161,699

*****	TOWN COUNCIL	222,273	160,586	111,075	158,449	161,699	161,699

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 50 TOWN CLERK							
BASIC 51 GENERAL GOVERNMENT							
ELEM 10 PERSONAL SERVICES							
001-1050-510.10-11	SALARY-SUPERVISION	122,493	122,010	80,272	122,010	125,670	125,670
001-1050-510.10-12	SALARY-REGULAR	54,841	131,210	37,361	56,207	57,894	57,894
001-1050-510.10-14	SALARY-OVERTIME	16,407	6,270	9,495	6,270	6,270	6,270
001-1050-510.10-21	FICA/MEDICARE EXPENSE	14,371	19,851	9,466	14,114	14,523	14,523
001-1050-510.10-22	PENSION EXPENSE	21,447	27,738	0	27,738	27,738	27,738
001-1050-510.10-23	HEALTH & DENTAL INS EXP	48,425	55,992	29,145	48,445	48,445	48,445
001-1050-510.10-24	WORKERS COMP EXPENSE	319	485	374	360	360	360
001-1050-510.10-26	MISCELLANEOUS BENEFITS	6,955	0	0	1,162	0	0
LEVEL TEXT							
25DI	NEW MD FMLI BENEFIT		TEXT AMT				
			1,162				
			1,162				
LEVEL TEXT							
25MR	NEW MD FMLI BENEFIT		TEXT AMT				
			1,162				
			1,162-				
REDUCTION FOR DELAYED IMPLEMENTATION							
LEVEL TEXT							
26BU	NEW MD FMLI BENEFIT		TEXT AMT				
			1,162				
			1,162-				
REDUCTION FOR DELAYED IMPLEMENTATION							
001-1050-510.10-27 OPEB BENEFITS							
		0	10,179	0	14,560	0	0
LEVEL TEXT							
25MR	INITIAL ESTIMATE		TEXT AMT				
			14,560				
	DELAYED PAYMENT		14,560-				
LEVEL TEXT							
26BU	INITIAL ESTIMATE		TEXT AMT				
			14,560				
	DELAYED PAYMENT		14,560-				
** PERSONAL SERVICES							
ELEM 30 OPERATING EXPENSES							
001-1050-510.30-31	PROFESSIONAL SERVICES	285,258	373,735	166,113	290,866	280,900	280,900
		3,998	2,751	1,749	3,820	22,613	22,613

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 50 TOWN CLERK							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
LEVEL	TEXT		TEXT AMT				
25MR	PRELIMINARY ESTIMATE		3,820				
	MR REVISED ESTIMATE		18,793				
			22,613				
LEVEL	TEXT		TEXT AMT				
26BU	PRELIMINARY ESTIMATE		3,820				
	MR REVISED ESTIMATE		18,793				
			22,613				
001-1050-510.30-33	EMPLOYEE TRAINING	0	1,200	0	0	0	0
001-1050-510.30-35	EQUIPMENT (NONCAPITAL)	0	1,000	0	450	450	450
001-1050-510.30-39	MEETINGS & CONVENTIONS	232	200	0	250	250	250
001-1050-510.30-40	TRAVEL	0	200	0	30	30	30
001-1050-510.30-41	COMMUNICATION	1,877	2,820	1,224	2,400	2,400	2,400
001-1050-510.30-46	REPAIRS & MAINT SERVICES	7,542	1,800	2,185	300	300	300
LEVEL	TEXT		TEXT AMT				
25DI	LASERFICHE		300				
			300				
LEVEL	TEXT		TEXT AMT				
25MR	LASERFICHE		300				
			300				
LEVEL	TEXT		TEXT AMT				
26BU	LASERFICHE		300				
			300				
001-1050-510.30-47	PRINTING & BINDING	0	0	0	300	300	300
001-1050-510.30-48	PROMOTIONAL ACTIVITIES	2,715	5,000	2,382	4,100	4,100	4,100
001-1050-510.30-49	OTHER CURR CHGS & OBLIGAT	2,671	0	0	0	0	0
001-1050-510.30-51	OFFICE SUPPLIES	717	2,000	76	100	100	100
001-1050-510.30-52	OPERATING SUPPLIES	1,157	1,000	0	200	200	200
001-1050-510.30-54	DUES,PUBLICATIONS & SUBS	352	400	474	350	350	350
001-1050-510.30-59	DEPRECIATION	196	0	147	0	0	0
**	OPERATING EXPENSES	21,457	18,371	8,237	12,300	31,093	31,093

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 50 TOWN CLERK							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
***	GENERAL GOVERNMENT	306,715	392,106	174,350	303,166	311,993	311,993
		-----	-----	-----	-----	-----	-----
****	GENERAL GOVERNMENT	306,715	392,106	174,350	303,166	311,993	311,993
		-----	-----	-----	-----	-----	-----
*****	TOWN CLERK	306,715	392,106	174,350	303,166	311,993	311,993

BUDGET PREPARATION WORKSHEET
FOR FISCAL YEAR 2026

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 60 MAYOR							
BASIC 51 GENERAL GOVERNMENT							
ELEM 10 PERSONAL SERVICES							
001-1060-510.10-13	SALARY-PARTTIME	8,500	8,500	4,958	8,500	8,500	8,500
001-1060-510.10-21	FICA/MEDICARE EXPENSE	640	650	379	650	650	650
001-1060-510.10-23	HEALTH & DENTAL INS EXP	33,669	29,060	19,276	31,775	31,775	31,775
001-1060-510.10-24	WORKERS COMP EXPENSE	15	16	12	20	20	20
001-1060-510.10-26	MISCELLANEOUS BENEFITS	4,863	13,500	17,030	14,500	14,500	14,500
LEVEL	TEXT		TEXT AMT				
25DI	TURKEYS		8,000				
	SERVICE AWARDS		6,500				
			14,500				
LEVEL	TEXT		TEXT AMT				
25MR	TURKEYS		8,000				
	SERVICE AWARDS		6,500				
			14,500				
LEVEL	TEXT		TEXT AMT				
26BU	TURKEYS		8,000				
	SERVICE AWARDS		6,500				
			14,500				
**	PERSONAL SERVICES		51,726	41,655	55,445	55,445	55,445
ELEM 30 OPERATING EXPENSES							
001-1060-510.30-31	PROFESSIONAL SERVICES	48,492	7,500	6,349	9,500	9,500	9,500
001-1060-510.30-35	EQUIPMENT (NONCAPITAL)	1,254	750	96	1,000	1,000	1,000
001-1060-510.30-39	MEETINGS & CONVENTIONS	4,033	3,500	1,284	0	0	0
001-1060-510.30-40	TRAVEL	0	1,700	111	0	0	0
001-1060-510.30-41	COMMUNICATION	1,926	3,000	1,409	2,300	2,300	2,300
001-1060-510.30-46	REPAIRS & MAINT SERVICES	7,542	1,800	1,631	3,500	3,500	3,500
001-1060-510.30-47	PRINTING & BINDING	1,332	1,200	702	1,200	1,200	1,200
001-1060-510.30-48	PROMOTIONAL ACTIVITIES	8,844	8,500	535	8,500	8,500	8,500
001-1060-510.30-49	OTHER CURR CHGS & OBLIGAT	637	0	0	0	0	0
001-1060-510.30-51	OFFICE SUPPLIES	0	250	10	250	250	250
001-1060-510.30-52	OPERATING SUPPLIES	112	350	73	350	350	350
001-1060-510.30-54	DUES,PUBLICATIONS & SUBS	29,181	20,000	20,156	28,000	28,000	28,000
LEVEL	TEXT		TEXT AMT				
25DI	MARYLAND MUNICIPAL LEAGUE						
	MD MAYORS ASSOCIATION						

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 60 MAYOR							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
LEVEL	TEXT	TEXT AMT					
25MR	MARYLAND MUNICIPAL LEAGUE						
	MD MAYORS ASSOCIATION						
LEVEL	TEXT	TEXT AMT					
26BU	MARYLAND MUNICIPAL LEAGUE						
	MD MAYORS ASSOCIATION						
001-1060-510.30-58 GIFTS AND AWARDS		150	3,000	0	250	250	250
001-1060-510.30-59 DEPRECIATION		13,316	0	3,924	0	0	0
**	OPERATING EXPENSES						
***	GENERAL GOVERNMENT	116,819	51,550	36,280	54,850	54,850	54,850
		164,506	103,276	77,935	110,295	110,295	110,295
****	GENERAL GOVERNMENT						
		164,506	103,276	77,935	110,295	110,295	110,295
*****	MAYOR						
		164,506	103,276	77,935	110,295	110,295	110,295

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 65 TOWN MANAGER							
BASIC 51 GENERAL GOVERNMENT							
ELEM 10 PERSONAL SERVICES							
001-1065-510.10-11	SALARY-SUPERVISION	213,950	221,424	207,580	195,000	195,000	195,000
001-1065-510.10-12	SALARY-REGULAR	126,300	129,800	85,748	129,800	133,694	133,694
001-1065-510.10-14	SALARY-OVERTIME	28,552	0	3,978	0	0	0
001-1065-510.10-21	FICA/MEDICARE EXPENSE	22,983	26,869	17,496	22,820	25,145	25,145
001-1065-510.10-22	PENSION EXPENSE	44,715	42,343	0	42,343	42,343	42,343
001-1065-510.10-23	HEALTH & DENTAL INS EXP	50,274	51,375	23,638	58,280	58,280	58,280
001-1065-510.10-24	WORKERS COMP EXPENSE	679	665	533	700	700	700
001-1065-510.10-26	MISCELLANEOUS BENEFITS	13,515	0	241	1,950	0	0
LEVEL	TEXT		TEXT AMT				
25DI	FMLI NEW		1,972				
			1,972				
LEVEL	TEXT		TEXT AMT				
25MR	FMLI NEW		1,972				
	REDUCTION FOR DELAYED IMPLEMENTATION		1,972-				
LEVEL	TEXT		TEXT AMT				
26BU	FMLI NEW		1,972				
	REDUCTION FOR DELAYED IMPLEMENTATION		1,972-				
001-1065-510.10-27	OPEB BENEFITS	0	14,119	0	14,825	0	0
LEVEL	TEXT		TEXT AMT				
25MR	INITIAL ESTIMATE		14,825				
	DELAYED OPEB PAYMENT		14,825-				
LEVEL	TEXT		TEXT AMT				
26BU	INITIAL ESTIMATE		14,825				
	DELAYED OPEB PAYMENT		14,825-				
**	PERSONAL SERVICES						
	ELEM 30 OPERATING EXPENSES						
001-1065-510.30-31	PROFESSIONAL SERVICES	500,968	486,595	339,214	465,718	455,162	455,162
		2,979	2,000	2,460	2,000	2,000	2,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 65 TOWN MANAGER							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
001-1065-510.30-33	EMPLOYEE TRAINING	2,910	2,500	0	600	600	600
001-1065-510.30-34	CONTRACTUAL SERVICES	0	0	0	0	30,000	30,000
LEVEL	TEXT		TEXT AMT				
25MR	GRANT COORDINATOR - FOR ALL DEPTS		70,000				
MR - REDUCTION BASED ON CURRENT COSTS							
			40,000-				
			30,000				
LEVEL	TEXT		TEXT AMT				
26BU	GRANT COORDINATOR - FOR ALL DEPTS		70,000				
MR - REDUCTION BASED ON CURRENT COSTS							
			40,000-				
			30,000				
001-1065-510.30-35	EQUIPMENT (NONCAPITAL)	528	12,500	3,526	6,000	6,000	6,000
001-1065-510.30-39	MEETINGS & CONVENTIONS	2,285	2,000	319	1,500	1,500	1,500
001-1065-510.30-40	TRAVEL	293	1,500	0	150	150	150
001-1065-510.30-41	COMMUNICATION	2,510	3,000	1,718	2,800	2,800	2,800
001-1065-510.30-46	REPAIRS & MAINT SERVICES	3,771	3,500	1,226	0	0	0
001-1065-510.30-47	PRINTING & BINDING	0	0	0	300	300	300
001-1065-510.30-48	PROMOTIONAL ACTIVITIES	1,173	1,200	567	950	950	950
001-1065-510.30-49	OTHER CURR CHGS & OBLIGAT	1,532	0	0	1,100	1,100	1,100
001-1065-510.30-51	OFFICE SUPPLIES	184	1,000	261	350	350	350
001-1065-510.30-52	OPERATING SUPPLIES	123	2,875	273	825	825	825
001-1065-510.30-54	DUES, PUBLICATIONS & SUBS	2,706	2,800	2,536	2,500	2,500	2,500
001-1065-510.30-55	VEHICLE/GAS & OIL EXPENSE	329	250	0	185	185	185
001-1065-510.30-56	VEHICLE/REPAIRS & MAINT	0	500	340	0	0	0
001-1065-510.30-59	DEPRECIATION	41,888	0	30,888	0	0	0
**	OPERATING EXPENSES						
***	GENERAL GOVERNMENT	63,211	35,625	44,114	19,260	49,260	49,260
		564,179	522,220	383,328	484,978	504,422	504,422
****	GENERAL GOVERNMENT						
		564,179	522,220	383,328	484,978	504,422	504,422
*****	TOWN MANAGER						
		564,179	522,220	383,328	484,978	504,422	504,422

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 70 INFORMATION TECHNOLOGY							
BASIC 51 GENERAL GOVERNMENT							
ELEM 10 PERSONAL SERVICES							
001-1070-510.10-11	SALARY-SUPERVISION	160,056	163,000	108,868	163,000	167,890	167,890
001-1070-510.10-12	SALARY-REGULAR	257,842	259,530	175,477	259,530	267,316	267,316
001-1070-510.10-14	SALARY-OVERTIME	48,493	9,000	15,669	9,000	18,000	18,000
LEVEL	TEXT		TEXT AMT				
25MR	INITIAL REQUEST		9,000				
	REVISED ESTIMATE		9,000				
			18,000				
LEVEL	TEXT		TEXT AMT				
26BU	INITIAL REQUEST		9,000				
	REVISED ESTIMATE		9,000				
			18,000				
001-1070-510.10-21	FICA/MEDICARE EXPENSE	34,113	33,012	21,890	33,012	34,671	34,671
001-1070-510.10-22	PENSION EXPENSE	58,386	44,726	0	44,728	44,728	44,728
001-1070-510.10-23	HEALTH & DENTAL INS EXP	39,388	49,622	35,237	57,965	57,965	57,965
001-1070-510.10-24	WORKERS COMP EXPENSE	726	811	624	811	811	811
001-1070-510.10-26	MISCELLANEOUS BENEFITS	15,665	0	0	2,589	0	0
LEVEL	TEXT		TEXT AMT				
25DI	NEW FMLI MD LAW		2,589				
			2,589				
LEVEL	TEXT		TEXT AMT				
25MR	NEW FMLI MD LAW		2,589				
	REDUCTION FOR DELAYED IMPLEMENTATION		2,589-				
LEVEL	TEXT		TEXT AMT				
26BU	NEW FMLI MD LAW		2,589				
	REDUCTION FOR DELAYED IMPLEMENTATION		2,589-				
001-1070-510.10-27	OPEB BENEFITS	0	16,986	0	17,835	0	0
LEVEL	TEXT		TEXT AMT				
25MR	INITIAL ESTIMATE		17,835				
	DELAYED PAYMENT		17,835-				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 10 EXECUTIVE
DIV 70 INFORMATION TECHNOLOGY
BASIC 51 GENERAL GOVERNMENT
ELEM 10 PERSONAL SERVICES

LEVEL	TEXT	TEXT AMT					
26BU	INITIAL ESTIMATE	17,835					
	DELAYED PAYMENT	17,835-					

**	PERSONAL SERVICES						
	ELEM 30 OPERATING EXPENSES		576,687	357,765	588,470	591,381	591,381
001-1070-510.30-31	PROFESSIONAL SERVICES	94	0	293	250	250	250
001-1070-510.30-33	EMPLOYEE TRAINING	0	7,000	3,604	7,000	7,000	7,000

LEVEL	TEXT	TEXT AMT					
25DI	SOPHOS FIREWALL TRAINING	7,000					
		7,000					

LEVEL	TEXT	TEXT AMT					
25MR	SOPHOS FIREWALL TRAINING	7,000					
		7,000					

LEVEL	TEXT	TEXT AMT					
26BU	SOPHOS FIREWALL TRAINING	7,000					
		7,000					

001-1070-510.30-34	CONTRACTUAL SERVICES	151,656	218,455	61,736	118,380	118,380	118,380
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LEVEL	TEXT	TEXT AMT					
25DI	GOOGLE WORKSPACE ENTERPRISE (SADA) YEAR 2 OF 2	26,950					
	VIRTRU (EMAIL + DRIVE ENCRYPTION)	3,700					
	VIRTRU PLATFORM						
	MCCI (LASERFICHE)	9,220					
	SOPHOS FIREWALL LIC. (3 YEAR TERM FOR 3 FIREWALLS)	33,000					
	CIVICPLUS ADA MODULE (WEBSITE)	4,500					
	AUVIK (NETWORK INFRASTRUCTURE MONITORING)	6,000					
	ADOBE CREATIVE CLOUD	1,800					
	CIVIC REC	8,500					
	CIVICPLUS CIVIC CLERK	18,100					
	CIVIC ENGAGE	6,610					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							

DEPT 10 EXECUTIVE

DIV 70 INFORMATION TECHNOLOGY

BASIC 51 GENERAL GOVERNMENT

ELEM 30 OPERATING EXPENSES

118,380

LEVEL	TEXT	TEXT AMT
25MR	GOOGLE WORKSPACE ENTERPRISE (SADA) YEAR 2 OF 2	26,950
	VIRTRU (EMAIL + DRIVE ENCRYPTION)	3,700
	VIRTRU PLATFORM	
	MCCI (LASERFICHE)	9,220
	SOPHOS FIREWALL LIC. (3 YEAR TERM FOR 3 FIREWALLS)	33,000
	CIVICPLUS ADA MODULE (WEBSITE)	4,500
	AUVIK (NETWORK INFRASTRUCTURE MONITORING)	6,000
	ADOBE CREATIVE CLOUD	1,800
	CIVIC REC	8,500
	CIVICPLUS CIVIC CLERK	18,100
	CIVIC ENGAGE	6,610
		118,380

LEVEL	TEXT	TEXT AMT
26BU	GOOGLE WORKSPACE ENTERPRISE (SADA) YEAR 2 OF 2	26,950
	VIRTRU (EMAIL + DRIVE ENCRYPTION)	3,700
	VIRTRU PLATFORM	
	MCCI (LASERFICHE)	9,220
	SOPHOS FIREWALL LIC. (3 YEAR TERM FOR 3 FIREWALLS)	33,000
	CIVICPLUS ADA MODULE (WEBSITE)	4,500
	AUVIK (NETWORK INFRASTRUCTURE MONITORING)	6,000
	ADOBE CREATIVE CLOUD	1,800
	CIVIC REC	8,500
	CIVICPLUS CIVIC CLERK	18,100
	CIVIC ENGAGE	6,610
		118,380

001-1070-510.30-35 EQUIPMENT (NONCAPITAL)	1,534	6,000	5,176	9,500	9,500
001-1070-510.30-37 CLOTHING PURCH/ALT/ALLOW	0	0	0	2,500	1,400
001-1070-510.30-39 MEETINGS & CONVENTIONS	0	400	0	400	400
001-1070-510.30-40 TRAVEL	0	500	0	500	500
001-1070-510.30-41 COMMUNICATION	5,346	6,800	4,306	7,000	7,000
001-1070-510.30-46 REPAIRS & MAINT SERVICES	11,611	3,500	39,869	4,000	4,000
001-1070-510.30-49 OTHER CURR CHGS & OBLIGAT	19,051	0	161-	250	250
001-1070-510.30-51 OFFICE SUPPLIES	52	500	35	550	550
001-1070-510.30-52 OPERATING SUPPLIES	1,786	2,500	4,690	4,000	4,000
001-1070-510.30-54 DUES, PUBLICATIONS & SUBS	6,967	4,000	3,456	3,500	3,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 70 INFORMATION TECHNOLOGY							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
001-1070-510.30-55	VEHICLE/GAS & OIL EXPENSE	95	250	0	300	300	300
001-1070-510.30-56	VEHICLE/REPAIRS & MAINT	0	0	0	300	300	300
001-1070-510.30-59	DEPRECIATION	37,367	0	38,301	0	0	0

**	OPERATING EXPENSES	235,559	249,905	161,305	158,430	157,330	157,330
***	GENERAL GOVERNMENT	850,228	826,592	519,070	746,900	748,711	748,711

****	GENERAL GOVERNMENT	850,228	826,592	519,070	746,900	748,711	748,711

*****	INFORMATION TECHNOLOGY	850,228	826,592	519,070	746,900	748,711	748,711

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 75 HUMAN RESOURCES							
BASIC 51 GENERAL GOVERNMENT							
ELEM 10 PERSONAL SERVICES							
001-1075-510.10-11	SALARY-SUPERVISION	137,786	139,800	92,025	139,800	143,995	143,995
001-1075-510.10-12	SALARY-REGULAR	55,656	0	61,223	92,702	95,483	95,483
001-1075-510.10-14	SALARY-OVERTIME	720	0	0	0	0	0
001-1075-510.10-21	FICA/MEDICARE EXPENSE	14,411	10,695	11,323	17,786	18,320	18,320
001-1075-510.10-22	PENSION EXPENSE	21,685	12,596	0	12,596	12,596	12,596
001-1075-510.10-23	HEALTH & DENTAL INS EXP	27,533	10,148	28,355	46,915	46,915	46,915
001-1075-510.10-24	WORKERS COMP EXPENSE	232	265	204	265	265	265
001-1075-510.10-26	MISCELLANEOUS BENEFITS	10,873	15,000	12,401	32,396	22,000	22,000

LEVEL	TEXT	TEXT	AMT
25DI	ANNUAL EMPLOYEE EVENT	TEXT	12,000
	PROMOTIONAL EVENTS (INCL EMP BREAKFAST EVENTS)		10,000
	NEW MD LAW FMLI		1,396
	BILINGUAL INCENTIVE PROGRAM UNDER DEVELOPMENT		9,000
			32,396

LEVEL	TEXT	TEXT	AMT
25MR	ANNUAL EMPLOYEE EVENT END OF YEAR	TEXT	12,000
	PROMOTIONAL EVENTS (INCL EMP BREAKFAST EVENTS)		10,000
	NEW MD LAW FMLI		1,396
	REDUCTION FOR DELAYED IMPLEMENTATION		1,396-
	BILINGUAL INCENTIVE PROGRAM UNDER DEVELOPMENT		9,000
	MOVE BILINGUAL TO INDIVIDUAL DEPARTMENTS		9,000-
			22,000

LEVEL	TEXT	TEXT	AMT
26BU	ANNUAL EMPLOYEE EVENT END OF YEAR	TEXT	12,000
	PROMOTIONAL EVENTS (INCL EMP BREAKFAST EVENTS)		10,000
	NEW MD LAW FMLI		1,396
	REDUCTION FOR DELAYED IMPLEMENTATION		1,396-
	BILINGUAL INCENTIVE PROGRAM UNDER DEVELOPMENT		9,000
	MOVE BILINGUAL TO INDIVIDUAL DEPARTMENTS		9,000-
			22,000

001-1075-510.10-27	OPEB BENEFITS	0	5,620	0	21,651	0	0	
LEVEL	TEXT		TEXT	AMT				
25MR	INITIAL ESTIMATE			21,651				
	DELAYED PAYMENT			21,651-				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 10 EXECUTIVE							
DIV 75 HUMAN RESOURCES							
BASIC 51 GENERAL GOVERNMENT							
ELEM 10 PERSONAL SERVICES							
LEVEL	TEXT						
26BU	INITIAL ESTIMATE		TEXT AMT				
	DELAYED PAYMENT		21,651				
			21,651-				

**	PERSONAL SERVICES	268,896	194,124	205,531	364,111	339,574	339,574
	ELEM 30 OPERATING EXPENSES						
001-1075-510.30-31	PROFESSIONAL SERVICES	7,318	0	10,349	15,000	15,000	15,000
001-1075-510.30-33	EMPLOYEE TRAINING	10,958	86,500	7,234	60,000	40,000	40,000
LEVEL	TEXT						
25MR	PRELIMINARY REQUEST		TEXT AMT				
	MAYOR REVIEW REDUCTION		60,000				
			20,000-				
			40,000				

LEVEL	TEXT						
26BU	PRELIMINARY REQUEST		TEXT AMT				
	MAYOR REVIEW REDUCTION		60,000				
			20,000-				
			40,000				

001-1075-510.30-34	CONTRACTUAL SERVICES	0	51,500	7,249	32,000	32,000	32,000
001-1075-510.30-35	EQUIPMENT (NONCAPITAL)	3,488	3,500	44	0	0	0
001-1075-510.30-39	MEETINGS & CONVENTIONS	2,569	8,300	3,226	10,500	10,500	10,500
001-1075-510.30-40	TRAVEL	136	4,950	1,891	6,500	6,500	6,500
001-1075-510.30-41	COMMUNICATION	2,031	3,500	1,314	1,000	1,000	1,000
001-1075-510.30-46	REPAIRS & MAINT SERVICES	4,622	0	1,379	0	0	0
001-1075-510.30-47	PRINTING & BINDING	0	800	100	500	500	500
001-1075-510.30-48	PROMOTIONAL ACTIVITIES	0	9,500	4,647	0	0	0
001-1075-510.30-49	OTHER CURR CHGS & OBLIGAT	14,508	0	320	0	0	0
001-1075-510.30-51	OFFICE SUPPLIES	404	1,500	256	1,000	1,000	1,000
001-1075-510.30-52	OPERATING SUPPLIES	996	750	1,604	500	500	500
001-1075-510.30-54	DUES,PUBLICATIONS & SUBS	0	250	713	300	300	300
LEVEL	TEXT						
25DI	SHRM SUBSCRIPTION		TEXT AMT				
			300				
			300				

LEVEL	TEXT						
			TEXT AMT				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 10 EXECUTIVE
DIV 75 HUMAN RESOURCES
BASIC 51 GENERAL GOVERNMENT
ELEM 30 OPERATING EXPENSES
25MR SHRM SUBSCRIPTION

300
300

LEVEL	TEXT	TEXT AMT
26BU	SHRM SUBSCRIPTION	300
		300

001-1075-510.30-58 GIFTS AND AWARDS
001-1075-510.30-59 DEPRECIATION

** OPERATING EXPENSES
*** GENERAL GOVERNMENT

*** GENERAL GOVERNMENT

***** HUMAN RESOURCES
***** EXECUTIVE

750	0	0	0	0	0	0
657	0	493	0	0	0	0
48,437	171,050	40,819	127,300	107,300	107,300	107,300
317,333	365,174	246,350	491,411	446,874	446,874	446,874
317,333	365,174	246,350	491,411	446,874	446,874	446,874
317,333	365,174	246,350	491,411	446,874	446,874	446,874
2,425,234	2,369,954	1,512,108	2,295,199	2,283,994	2,283,994	2,283,994

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 11 ELECTIONS							
DIV 50 ELECTIONS							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
001-1150-511.30-31	PROFESSIONAL SERVICES	226	1,000	0	1,000	1,000	1,000
001-1150-511.30-34	CONTRACTURAL SERVICES	0	4,550	0	0	0	0
001-1150-511.30-47	PRINTING & BINDING	0	0	270	100	100	100
001-1150-511.30-48	PROMOTIONAL ACTIVITIES	280	350	0	380	380	380
001-1150-511.30-49	OTHER CURR CHGS & OBLIGAT	1,248	0	0	3,000	3,000	3,000
001-1150-511.30-52	OPERATING SUPPLIES	49	100	29	760	760	760

**	OPERATING EXPENSES	1,803	6,000	299	5,240	5,240	5,240
***	GENERAL GOVERNMENT	1,803	6,000	299	5,240	5,240	5,240

****	GENERAL GOVERNMENT	1,803	6,000	299	5,240	5,240	5,240

*****	ELECTIONS	1,803	6,000	299	5,240	5,240	5,240
*****	ELECTIONS	1,803	6,000	299	5,240	5,240	5,240

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 12 FINANCIAL ADMINISTRATION							
DIV 00 FINANCIAL ADMINISTRATION							
BASIC 51 GENERAL GOVERNMENT							
ELEM 10 PERSONAL SERVICES							
001-1200-512.10-11	SALARY-SUPERVISION	157,987	165,000	111,558	165,000	169,950	169,950
001-1200-512.10-12	SALARY-REGULAR	625,962	701,260	394,766	602,773	595,556	595,556
LEVEL	TEXT		TEXT AMT				
25MR	DEPARTMENT INPUT		592,773				
	NET CHANGE WITH REDUCTION WITH PLANNED RETIREMENT		2,783				
			595,556				
LEVEL	TEXT		TEXT AMT				
26BU	DEPARTMENT INPUT		592,773				
	NET EFFECT WITH PLANNED RETIREMENT		2,783				
			595,556				
001-1200-512.10-14	SALARY-OVERTIME	8,937	0	652	0	0	0
001-1200-512.10-21	FICA/MEDICARE EXPENSE	58,565	66,269	37,857	71,357	58,562	58,562
001-1200-512.10-22	PENSION EXPENSE	102,536	89,063	0	89,063	89,063	89,063
001-1200-512.10-23	HEALTH & DENTAL INS EXP	128,741	114,913	71,965	120,251	120,251	120,251
001-1200-512.10-24	WORKERS COMPENSATION	1,526	1,640	1,263	1,990	1,990	1,990
001-1200-512.10-26	MISCELLANEOUS BENEFITS	34,076	3,000	297	4,607	3,000	3,000
LEVEL	TEXT		TEXT AMT				
25DI	FMLI NEW MD LAW		4,743				
			4,743				
LEVEL	TEXT		TEXT AMT				
25MR	FMLI NEW MD LAW		4,743				
	BILINGUAL INCENTIVE		3,000				
	REDUCTION FOR DELAYED IMPLEMENTATION		4,743-				
			3,000				
LEVEL	TEXT		TEXT AMT				
26BU	FMLI NEW MD LAW		4,743				
	BILINGUAL INCENTIVE		3,000				
	REDUCTION FOR DELAYED IMPLEMENTATION		4,743-				
			3,000				
001-1200-512.10-27	OPEB BENEFITS	0	34,824	0	35,869	0	0
LEVEL	TEXT		TEXT AMT				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 12 FINANCIAL ADMINISTRATION							
DIV 00 FINANCIAL ADMINISTRATION							
BASIC 51 GENERAL GOVERNMENT							
ELEM 10 PERSONAL SERVICES							
25MR	INITIAL ESTIMATE		35,869				
	DELAYED PAYMENT		35,869-				
LEVEL	TEXT		TEXT AMT				
26BU	INITIAL ESTIMATE		35,869				
	DELAYED PAYMENT		35,869-				
**	PERSONAL SERVICES						
	ELEM 30 OPERATING EXPENSES	1,118,330	1,175,969	618,358	1,090,910	1,038,372	1,038,372
001-1200-512.30-31	PROFESSIONAL SERVICES	1,400	1,000	902	12,100	12,100	12,100
LEVEL	TEXT		TEXT AMT				
25DI	MISC LEGAL		2,100				
	ANNUAL PENSION TESTING		10,000				
			12,100				
LEVEL	TEXT		TEXT AMT				
25MR	MISC LEGAL		2,100				
	ANNUAL PENSION REVIEW AND TESTING FOR COMPLIANCE		10,000				
			12,100				
LEVEL	TEXT		TEXT AMT				
26BU	MISC LEGAL		2,100				
	ANNUAL PENSION REVIEW AND TESTING FOR COMPLIANCE		10,000				
			12,100				
001-1200-512.30-32	ACCOUNTING & AUDITING	199,885	52,000	55,420	52,000	52,000	52,000
LEVEL	TEXT		TEXT AMT				
25MR	ANNUAL AUDIT WITH SINGLE AUDIT		52,000				
			52,000				
LEVEL	TEXT		TEXT AMT				
26BU	ANNUAL AUDIT WITH SINGLE AUDIT		52,000				
			52,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 12 FINANCIAL ADMINISTRATION							
DIV 00 FINANCIAL ADMINISTRATION							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
001-1200-512.30-33	EMPLOYEE TRAINING	4,257	6,800	3,572	6,800	6,800	6,800
001-1200-512.30-34	CONTRACTUAL SERVICES	63,526	167,330	166,605	172,319	179,044	179,044
LEVEL	TEXT		TEXT AMT				
25MR	CENTRAL SQUARE TECH SOFTWARE LEGACY SYSTEM ANNUAL						
	MAINTENANCE - ALL DEPT MODULES VENDOR SUPERION		179,044				
	BASED ON RENEWAL QUOTE Q-201264		179,044				
LEVEL	TEXT		TEXT AMT				
26BU	CENTRAL SQUARE TECH SOFTWARE LEGACY SYSTEM ANNUAL						
	MAINTENANCE - ALL DEPT MODULES VENDOR SUPERION		179,044				
	BASED ON RENEWAL QUOTE Q-201264		179,044				
001-1200-512.30-35	EQUIPMENT (NONCAPITAL)	925	5,000	371	3,500	3,500	3,500
001-1200-512.30-37	CLOTHING PURCH/ALT/ALLOW	0	0	276	500	500	500
001-1200-512.30-39	MEETINGS & CONVENTIONS	0	100	0	450	450	450
001-1200-512.30-40	TRAVEL	0	100	0	300	300	300
001-1200-512.30-41	COMMUNICATIONS	6,600	11,000	4,343	8,000	8,000	8,000
001-1200-512.30-46	REPAIRS & MAINTENANCE SER	44,447	14,000	11,742	21,625	6,800	6,800
LEVEL	TEXT		TEXT AMT				
25MR	XEROX COPIER MAINTENANCE CHARGES		2,500				
	QUADIENT LEASING (POSTAGE MACHINE)		2,500				
	EQUIP REPAIR ITEMS		1,800				
			6,800				
LEVEL	TEXT		TEXT AMT				
26BU	XEROX COPIER MAINTENANCE CHARGES		2,500				
	QUADIENT LEASING (POSTAGE MACHINE)		2,500				
	EQUIP REPAIR ITEMS		1,800				
			6,800				
001-1200-512.30-47	PRINTING & BINDING	3,927	2,500	1,774	4,200	4,200	4,200
001-1200-512.30-48	PROMOTIONAL ACTIVITIES	0	500	0	0	0	0
001-1200-512.30-49	OTHER CURR CHGS & OBLIGAT	789-	0	0	0	0	0
001-1200-512.30-51	OFFICE SUPPLIES	2,786	12,000	4,066	10,350	10,350	10,350
001-1200-512.30-52	OPERATING SUPPLIES	6,389	5,250	4,598	4,500	4,500	4,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 12 FINANCIAL ADMINISTRATION							
DIV 00 FINANCIAL ADMINISTRATION							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
001-1200-512.30-54 DUES & PUBLICATIONS		3,224	8,600	2,493	5,200	5,200	5,200
001-1200-512.30-58 GIFTS AND AWARDS		0	1,000	250	1,000	1,000	1,000
001-1200-512.30-59 DEPRECIATION		41,123	0	34,832	0	0	0
		-----	-----	-----	-----	-----	-----
** OPERATING EXPENSES		377,700	287,180	291,244	302,844	294,744	294,744
*** FINANCIAL ADMINISTRATION		1,496,030	1,463,149	909,602	1,393,754	1,333,116	1,333,116
		-----	-----	-----	-----	-----	-----
**** GENERAL GOVERNMENT		1,496,030	1,463,149	909,602	1,393,754	1,333,116	1,333,116
		-----	-----	-----	-----	-----	-----
***** FINANCIAL ADMINISTRATION		1,496,030	1,463,149	909,602	1,393,754	1,333,116	1,333,116
***** FINANCIAL ADMINISTRATION		1,496,030	1,463,149	909,602	1,393,754	1,333,116	1,333,116

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 13 PLANNING & ZONING							
DIV 10 ADMINISTRATION							
BASIC 51 GENERAL GOVERNMENT							
ELEM 10 PERSONAL SERVICES							
001-1310-513.10-11	SALARY-SUPERVISION	134,356	135,200	90,453	135,200	139,256	139,256
001-1310-513.10-12	SALARY-REGULAR	328,326	332,890	222,973	332,890	342,862	342,862
001-1310-513.10-14	SALARY-OVERTIME	19,092	3,000	6,883	3,000	3,000	3,000
001-1310-513.10-21	FICA/MEDICARE EXPENSE	35,248	36,038	23,553	36,038	37,112	37,112
001-1310-513.10-22	PENSION EXPENSE	57,544	44,164	0	45,490	45,490	45,490
001-1310-513.10-23	HEALTH & DENTAL INS EXP	85,811	59,556	45,528	83,955	83,955	83,955
001-1310-513.10-24	WORKERS COMPENSATION	12,575	13,600	10,473	12,500	12,500	12,500
001-1310-513.10-26	MISCELLANEOUS BENEFITS	18,268	0	0	2,826	0	0
LEVEL	TEXT		TEXT AMT				
25DI	FMLI NEW MD LAW		2,826				
			2,826				
LEVEL	TEXT		TEXT AMT				
25MR	FMLI NEW MD LAW		2,826				
	REDUCTION FOR DELAYED IMPLEMENTATION		2,826-				
LEVEL	TEXT		TEXT AMT				
26BU	FMLI NEW MD LAW		2,826				
	REDUCTION FOR DELAYED IMPLEMENTATION		2,826-				
001-1310-513.10-27	OPEB BENEFITS	0	18,817	0	19,758	0	0
LEVEL	TEXT		TEXT AMT				
25MR	INITIAL ESTIMATE		19,758				
	DELAYED PAYMENT		19,758-				
LEVEL	TEXT		TEXT AMT				
26BU	INITIAL ESTIMATE		19,758				
	DELAYED PAYMENT		19,758-				
**	PERSONAL SERVICES						
	ELEM 30 OPERATING EXPENSES	691,220	643,265	399,863	671,657	664,175	664,175
001-1310-513.30-31	PROFESSIONAL SERVICES	51,566	50,000	22,475	50,000	50,000	50,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 13 PLANNING & ZONING							
DIV 10 ADMINISTRATION							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
001-1310-513.30-33	EMPLOYEE TRAINING	4,610	4,400	0	4,400	4,400	4,400
001-1310-513.30-34	CONTRACTUAL SERVICES	74,109	50,000	40,499	40,000	40,000	40,000
001-1310-513.30-35	EQUIPMENT (NON-CAPITAL)	650	2,600	0	2,600	2,600	2,600
001-1310-513.30-39	MEETINGS & CONVENTIONS	8,225	10,000	10,678	10,000	10,000	10,000
001-1310-513.30-40	TRAVEL	2,402	2,000	413	2,500	2,500	2,500
001-1310-513.30-41	COMMUNICATIONS	3,338	3,500	2,171	3,500	3,500	3,500
001-1310-513.30-46	REPAIRS & MAINTENANCE SER	22,685	10,000	7,790	10,000	10,000	10,000
001-1310-513.30-47	PRINTING & BINDING	0	500	50	500	500	500
001-1310-513.30-48	PROMOTIONAL ACTIVITIES	11,519	4,500	3,919	4,000	4,000	4,000
001-1310-513.30-49	OTHER CURR CHGS & OBLIG	1,376	500	460	500	500	500
001-1310-513.30-51	OFFICE SUPPLIES	519	1,500	658	1,000	1,000	1,000
001-1310-513.30-52	OPERATING SUPPLIES	1,113	1,500	245	1,500	1,500	1,500
001-1310-513.30-54	DUES, PUBLICATIONS& SUBSCR	2,667	3,500	2,551	14,000	14,000	14,000
LEVEL	TEXT	TEXT AMT					
25MR	DUES	3,525					
	SOCIAL PINPOINT	10,000					
	BLUE BEAM	475					
		14,000					
LEVEL	TEXT	TEXT AMT					
26BU	DUES	3,525					
	SOCIAL PINPOINT	10,000					
	BLUE BEAM	475					
		14,000					
001-1310-513.30-55	VEHICLE/GAS,OIL&MAINT EXP	251	500	74	500	500	500
001-1310-513.30-56	VEHICLE/REPAIRS & MAINT	4	1,000	0	1,000	1,000	1,000
001-1310-513.30-59	DEPRECIATION	3,018	0	2,264	0	0	0
**	OPERATING EXPENSES	188,052	146,000	94,247	146,000	146,000	146,000
***	PLANNING & ZONING	879,272	789,265	494,110	817,657	810,175	810,175
****	GENERAL GOVERNMENT	879,272	789,265	494,110	817,657	810,175	810,175
*****	ADMINISTRATION	879,272	789,265	494,110	817,657	810,175	810,175
*****	PLANNING & ZONING	879,272	789,265	494,110	817,657	810,175	810,175

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 14 GEN SERV MUNICIPAL BLDG							
DIV 00 GEN SERV MUNICIPAL BLDG							
BASIC 51 GENERAL GOVERNMENT							
ELEM 10 PERSONAL SERVICES							
001-1400-514.10-11	SALARY-SUPERVISION	113,690	120,000	83,932	120,000	123,600	123,600
001-1400-514.10-12	SALARY-REGULAR	165,104	167,210	110,408	167,210	172,220	172,220
001-1400-514.10-14	SALARY-OVERTIME	1,871	0	1,128	0	0	0
001-1400-514.10-21	FICA/MEDICARE EXPENSE	20,692	21,972	14,444	21,972	22,630	22,630
001-1400-514.10-22	PENSION EXPENSE	34,966	30,749	0	30,749	30,749	30,749
001-1400-514.10-23	HEALTH & DENTAL INS EXP	44,403	45,890	39,588	70,615	70,615	70,615
001-1400-514.10-24	WORKERS COMPENSATION	8,340	9,217	7,097	9,454	9,454	9,454
001-1400-514.10-26	MISCELLANEOUS BENEFITS	10,931	0	0	2,443	0	0
LEVEL	TEXT		TEXT AMT				
25DI	FMLI NEW MD LAW		2,443				
			2,443				
LEVEL	TEXT		TEXT AMT				
25MR	FMLI NEW MD LAW		2,443				
	REDUCTION FOR DELAYED IMPLEMENTATION		2,443-				
LEVEL	TEXT		TEXT AMT				
26BU	FMLI NEW MD LAW		2,443				
	REDUCTION FOR DELAYED IMPLEMENTATION		2,443-				
001-1400-514.10-27	OPEB BENEFITS	0	11,546	0	12,123	0	0
LEVEL	TEXT		TEXT AMT				
25MR	INITIAL ESTIMATE		12,123				
	DELAYED PAYMENT		12,123-				
LEVEL	TEXT		TEXT AMT				
26BU	INITIAL ESTIMATE		12,123				
	DELAYED PAYMENT		12,123-				
**	PERSONAL SERVICES						
	ELEM 30 OPERATING EXPENSES						
001-1400-514.30-31	PROFESSIONAL SERVICES	399,997	406,584	256,597	434,566	429,268	429,268
		129	0	385	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 14 GEN SERV MUNICIPAL BLDG							
DIV 00 GEN SERV MUNICIPAL BLDG							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
001-1400-514.30-33	EMPLOYEE TRAINING	0	400	0	0	0	0
LEVEL	TEXT		TEXT AMT				
25DI	HVAC TRAINING		400				
			400				
LEVEL	TEXT		TEXT AMT				
25MR	HVAC TRAINING		400				
	REMOVE HVAC TRAINING		400-				
LEVEL	TEXT		TEXT AMT				
26BU	HVAC TRAINING		400				
	REMOVE HVAC TRAINING		400-				
001-1400-514.30-34 CONTRACTUAL SERVICES							
LEVEL	TEXT		TEXT AMT				
25DI	PW JANITORIAL	14,406	8,912	6,979	119,152	119,152	119,152
	TH JANITORIAL		7,000				
	PR JANITORIAL		7,352				
	PD JANITORIAL		51,000				
	RR STATION JANITORIAL		44,000				
	WC JANITORIAL		2,450				
			7,350				
			119,152				
LEVEL	TEXT		TEXT AMT				
25MR	PW JANITORIAL		7,000				
	TH JANITORIAL		7,352				
	PR JANITORIAL		51,000				
	PD JANITORIAL		44,000				
	RR STATION JANITORIAL		2,450				
	WC JANITORIAL		7,350				
			119,152				
LEVEL	TEXT		TEXT AMT				
26BU	PW JANITORIAL		7,000				

BUDGET PREPARATION WORKSHEET
FOR FISCAL YEAR 2026

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDDGT 26 BU
EXPENDITURE							
DEPT 14 GEN SERV MUNICIPAL BLDG							
DIV 00 GEN SERV MUNICIPAL BLDG							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
TH JANITORIAL							
PR JANITORIAL							
PD JANITORIAL							
RR STATION JANITORIAL							
WC JANITORIAL							
001-1400-514.30-35 EQUIPMENT (NONCAPITAL)							
LEVEL	TEXT		5,000	1,113	5,000	5,000	5,000
25DI	TOWN HALL VARIOUS TOOLS		TEXT AMT				
			5,000				
			5,000				
LEVEL	TEXT		TEXT AMT				
25MR	TOWN HALL VARIOUS TOOLS		5,000				
			5,000				
LEVEL	TEXT		TEXT AMT				
26BU	TOWN HALL VARIOUS TOOLS		5,000				
			5,000				
001-1400-514.30-37 CLOTHING PURCH/ALT/ALLOW							
		665	1,000	191	1,250	1,250	1,250
LEVEL	TEXT		TEXT AMT				
25DI	CLOTHING		1,000				
	FD STATION 60		250				
			1,250				
LEVEL	TEXT		TEXT AMT				
25MR	CLOTHING		1,000				
	FD STATION 60		250				
			1,250				
LEVEL	TEXT		TEXT AMT				
26BU	CLOTHING		1,000				
	FD STATION 60		250				
			1,250				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 14 GEN SERV MUNICIPAL BLDG							
DIV 00 GEN SERV MUNICIPAL BLDG							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
001-1400-514.30-41 COMMUNICATIONS		13,467	0	13,301	0	16,540	16,540
LEVEL	TEXT		TEXT AMT				
26BU	DEPARTMENT INPUT		16,540				
	REDUCTION TO ADD DETAIL		16,540-				
	CELL PHONES		1,100				
	POSTAGE MACHINE & POSTAGE COSTS		15,440				
			16,540				
001-1400-514.30-43 UTILITIES SERVICES		40,894	2,100	21,967	0	41,000	41,000
LEVEL	TEXT		TEXT AMT				
26BU	UTILITY SERVICES		41,000				
			41,000				
001-1400-514.30-44 RENTALS & LEASES		0	0	0	5,000	0	0
LEVEL	TEXT		TEXT AMT				
25DI	COMFORT STATIONS PARKS		5,000				
			5,000				
LEVEL	TEXT		TEXT AMT				
25MR	COMFORT STATIONS PARKS		5,000				
	REMOVE - INCLUDED IN DEPT 3035		5,000-				
LEVEL	TEXT		TEXT AMT				
26BU	COMFORT STATIONS PARKS		5,000				
	REMOVE - INCLUDED IN DEPT 3035		5,000-				
001-1400-514.30-46 REPAIRS & MAINTENANCE SER		42,434	13,700	34,478	226,796	189,696	189,696
LEVEL	TEXT		TEXT AMT				
25DI	TH PEST CONTROL		600				
	TH GENERATOR FIDELITY PM CONTRACT		825				
	TH GENERATOR FIDELITY POWER LOAD BANK		825				
	TH GENERATOR REPAIRS		2,500				
	TH ELEVATOR CONTRACT		1,500				
	TH ELEVATOR REPAIRS		1,500				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 14 GEN SERV MUNICIPAL BLDG							
DIV 00 GEN SERV MUNICIPAL BLDG							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
TH ALL SAFE ELEVATOR INSPECTION				480			
TH HVAC REPAIRS			12,000				
TH PLUMBING REPAIRS			500				
TH FIRE EXTINGUISHER INSPECTIONS			400				
PR PAINTING			2,000				
PR GENERAL REPAIRS (INCLUDING LEVERS ADA)			10,000				
PD PEST CONTROL			1,040				
PD ACCESS CONTROL ALARM ENG			1,400				
PD ANNUAL ALARM, SPRINKLER, EXTING, BACKFLOW			2,450				
PD GENERAL REPAIR SERVICE CALLS			2,500				
PD ONSI VIDEO SOFTWARE UPDATE & CAM LICENSES			3,050				
PD HVAC SERVICE CONTRACT			14,000				
PD HVAC CONTROL CONTRACT			2,200				
PD COOLING TOWER CIRC LOOPS CONTRACT			2,750				
PD PREVENTATIVE MAIN CONTRACT FIDELITY POWER			4,000				
FD 66 GENERATOR CONTRACT & MAINT			550				
FD 66 FIRE SPRINKLER & BACKFLOW TESTING			500				
FD 66 HVAC REPAIRS			3,000				
FD 66 EXTINGUISHER INSPECTIONS			125				
FD 66 OVERHEAD DOOR SERVICING			1,300				
PW PEST CONTROL			500				
PW FIRE EXTINGUISHER INSP			550				
PW GENERATOR CONTRACT			1,600				
PW GENERATOR LOAD BANK			700				
PW SERVICE WORK			2,500				
PW SECURITY CONTRACT			605				
PW HVAC MISC SERVICES & PARTS			2,500				
PW OVERHEAD DOOR SERVICING (MOTOR REPL)			3,000				
TH PEST CONTROL			850				
TH HVAC REPAIRS			1,000				
TH PLUMBING REPAIRS			400				
TH PLUMBING SEPTIC TANK PUMP OUT			425				
TH FIRE EXTINGUISHER INSPECTIONS			100				
EPP SHARP ENERGY ANNUAL			1,400				
FD 60 FIDELITY POWER CONTRACT INCLUDES BANK			1,700				
FD 60 REPAIRS GENERATOR			2,500				
FD 60 HVAC PREVENTATIVE MAINT CONTR			5,000				
FD 60 AAON UNIT FILTER GREASE & BELT CHECK			1,731				
FD 60 HVAC REPAIRS & SERV			35,000				
FD 60 FIRE EXT INSP			120				
FD 60 OVERHEAD DOOR SERVICE			650				
FD MISC REPAIR SERVICES			2,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 14 GEN SERV MUNICIPAL BLDG							
DIV 00 GEN SERV MUNICIPAL BLDG							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
RR STATION PEST CONTROL			450				
RR MR ROOTER DMV CLEANING			1,500				
RR FIRE EXTINGUISHER INSP			100				
PD FIDELITY POWER LOAD BANK TEST			1,200				
PD FIDELITY POWER GENERATOR SERVICING			3,000				
PD HVAC			27,500				
PD PERIOD EQUIP REP & MAIN			8,000				
PD SALLY PORT & ENTRANCE DOOR MAIN			2,000				
PD LIGHTING REPAIRS			1,000				
PD PLUMBING REPAIRS			1,500				
PD ROOFING/EXTERIOR REPAIRS			1,500				
PD ANNUAL LANDSCAPING AND MULCHING			9,700				
WC PEST CONTROL			600				
WC FIRE EXT INSP			120				
WC HVAC REPAIRS			1,500				
PW PEST CONTROL PUBLIC WORKS			500				
PR PEST CONTROL			2,200				
PR PLUMBING REPAIRS			3,000				
PW HVAC PUBLIC WORKS			550				
PR ELECTRICAL REPAIRS			4,500				
PD MAINT GENERAL REPAIRS JCI			2,500				
PD NATIONAL HVAC SVC CONTRACT			14,000				
PD ONSSI VIDEO SOFTWARE & USE CONTRACT			3,050				
			226,796				

LEVEL	TEXT	TEXT AMT
25MR	TH PEST CONTROL	600
	TH GENERATOR FIDELITY PM CONTRACT	825
	TH GENERATOR FIDELITY POWER LOAD BANK	825
	TH GENERATOR REPAIRS	2,500
	TH ELEVATOR CONTRACT	1,500
	TH ELEVATOR REPAIRS	1,500
	TH ALL SAFE ELEVATOR INSPECTION	480
	TH HVAC REPAIRS	12,000
	TH HVAC REPAIRS REDUCTION MAYOR REVIEW	6,000-
	TH PLUMBING REPAIRS	500
	TH FIRE EXTINGUISHER INSPECTIONS	400
	PD PEST CONTROL	1,040
	PD ACCESS CONTROL ALARM ENG	1,400
	PD ANNUAL ALARM, SPRINKLER, EXTING, BACKFLOW	2,450
	PD GENERAL REPAIR SERVICE CALLS	2,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDT 26 BU
EXPENDITURE							
DEPT 14 GEN SERV MUNICIPAL BLDG							
DIV 00 GEN SERV MUNICIPAL BLDG							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
	PD ONSSI VIDEO SOFTWARE UPDATE & CAM LICENSES		3,050				
	PD HVAC SERVICE CONTRACT		14,000				
	PD HVAC CONTROL CONTRACT		2,200				
	PD COOLING TOWER CIRC LOOPS CONTRACT		2,750				
	PD PREVENTATIVE MAIN CONTRACT FIDELITY POWER		4,000				
	PD FIDELITY POWER LOAD BANK TEST		1,200				
	PD FIDELITY POWER GENERATOR SERVICING		3,000				
	PD HVAC		27,500				
	PD HVAC REDUCTION MAYOR REVIEW		7,500-				
	PD PERIOD EQUIP REP & MAIN		8,000				
	PD SALLY PORT & ENTRANCE DOOR MAIN		2,000				
	PD LIGHTING REPAIRS		1,000				
	PD PLUMBING REPAIRS		1,500				
	PD ROOFING/EXTERIOR REPAIRS		1,500				
	PD ANNUAL LANDSCAPING AND MULCHING		9,700				
	PD MAINT GENERAL REPAIRS JCI		2,500				
	PD NATIONAL HVAC SVC CONTRACT		14,000				
	PD NATIONAL HVAC SVC CONTRACT REMOVE DUPLICATE		14,000-				
	PD ONSSI VIDEO SOFTWARE & USE CONTRACT		3,050				
	PD ONSSI VIDEO SOFTWARE & USE CONTRACT DUPLICATE		3,050-				
	PR PEST CONTROL		2,200				
	PR PLUMBING REPAIRS		3,000				
	PR ELECTRICAL REPAIRS		4,500				
	PR PAINTING		2,000				
	PR GENERAL REPAIRS (INCLUDING LEVERS ADA)		10,000				
	PR GENERAL REPAIRS REDUCTION MAYOR REVIEW		5,000-				
	EPP PEST CONTROL		850				
	EPP HVAC REPAIRS		1,000				
	EPP PLUMBING REPAIRS		400				
	EPP PLUMBING SEPTIC TANK PUMP OUT		425				
	EPP FIRE EXTINGUISHER INSPECTIONS		100				
	EPP SHARP ENERGY ANNUAL		1,400				
	EPP SHARP ENERGY REDUCTION MAYOR REVIEW		1,000-				
	RR MR ROOTER DWV CLEANING		1,500				
	RR FIRE EXTINGUISHER INSP		100				
	RR STATION PEST CONTROL		450				
	WC PEST CONTROL		600				
	WC FIRE EXT INSP		120				
	WC HVAC REPAIRS		1,500				
	PW PEST CONTROL		500				
	PW FIRE EXTINGUISHER INSP		550				
	PW GENERATOR CONTRACT		1,600				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
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EXPENDITURE

DEPT 14 GEN SERV MUNICIPAL BLDG
DIV 00 GEN SERV MUNICIPAL BLDG
BASIC 51 GENERAL GOVERNMENT
ELEM 30 OPERATING EXPENSES
PW GENERATOR LOAD BANK
PW SERVICE WORK
PW SECURITY CONTRACT
PW HVAC MISC SERVICES & PARTS
PW OVERHEAD DOOR SERVICING (MOTOR REPL)
PW PEST CONTROL PUBLIC WORKS
PW HVAC PUBLIC WORKS
PW HVAC PUBLIC WORKS REDUCTION MAYOR REVIEW
FD 60 FIDELITY POWER CONTRACT INCLUDES BANK
FD 60 REPAIRS GENERATOR
FD 60 HVAC PREVENTATIVE MAINT CONTR
FD 60 AAON UNIT FILTER GREASE & BELT CHECK
FD 60 HVAC REPAIRS & SERV
FD 60 FIRE EXT INSP
FD 60 OVERHEAD DOOR SERVICE
FD 66 GENERATOR CONTRACT & MAINT
FD 66 FIRE SPRINKLER & BACKFLOW TESTING
FD 66 HVAC REPAIRS
FD 66 EXTINGUISHER INSPECTIONS
FD 66 OVERHEAD DOOR SERVICING
FD MISC REPAIR SERVICES

700	
2,500	
605	
2,500	
3,000	
500	
550	
550-	
1,700	
2,500	
5,000	
1,731	
35,000	
120	
650	
550	
500	
3,000	
125	
1,300	
2,000	
189,696	

LEVEL	TEXT	TEXT AMT
26BU	TH PEST CONTROL	600
	TH GENERATOR FIDELITY PM CONTRACT	825
	TH GENERATOR FIDELITY POWER LOAD BANK	825
	TH GENERATOR REPAIRS	2,500
	TH ELEVATOR CONTRACT	1,500
	TH ELEVATOR REPAIRS	1,500
	TH ALL SAFE ELEVATOR INSPECTION	480
	TH HVAC REPAIRS	12,000
	TH HVAC REPAIRS REDUCTION MAYOR REVIEW	6,000-
	TH PLUMBING REPAIRS	500
	TH FIRE EXTINGUISHER INSPECTIONS	400
	PD PEST CONTROL	1,040
	PD ACCESS CONTROL ALARM ENG	1,400
	PD ANNUAL ALARM, SPRINKLER, EXTING, BACKFLOW	2,450
	PD GENERAL REPAIR SERVICE CALLS	2,500
	PD ONSSI VIDEO SOFTWARE UPDATE & CAM LICENSES	3,050
	PD HVAC SERVICE CONTRACT	14,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDDT 26 BU
EXPENDITURE							
DEPT 14 GEN SERV MUNICIPAL BLDG							
DIV 00 GEN SERV MUNICIPAL BLDG							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
PD HVAC CONTROL CONTRACT			2,200				
PD COOLING TOWER CIRC LOOPS CONTRACT			2,750				
PD PREVENTATIVE MAIN CONTRACT FIDELITY POWER			4,000				
PD FIDELITY POWER LOAD BANK TEST			1,200				
PD FIDELITY POWER GENERATOR SERVICING			3,000				
PD HVAC			27,500				
PD HVAC REDUCTION MAYOR REVIEW			7,500-				
PD PERIOD EQUIP REP & MAIN			8,000				
PD SALLY PORT & ENTRANCE DOOR MAIN			2,000				
PD LIGHTING REPAIRS			1,000				
PD PLUMBING REPAIRS			1,500				
PD ROOFING/EXTERIOR REPAIRS			1,500				
PD ANNUAL LANDSCAPING AND MULCHING			9,700				
PD MAINT GENERAL REPAIRS JCI			2,500				
PD NATIONAL HVAC SVC CONTRACT			14,000				
PD NATIONAL HVAC SVC CONTRACT REMOVE DUPLICATE			14,000-				
PD ONSSI VIDEO SOFTWARE & USE CONTRACT			3,050				
PD ONSSI VIDEO SOFTWARE & USE CONTRACT DUPLICATE			3,050-				
PR PEST CONTROL			2,200				
PR PLUMBING REPAIRS			3,000				
PR ELECTRICAL REPAIRS			4,500				
PR PAINTING			2,000				
PR GENERAL REPAIRS (INCLUDING LEVERS ADA)			10,000				
PR GENERAL REPAIRS REDUCTION MAYOR REVIEW			5,000-				
EPP PEST CONTROL			850				
EPP HVAC REPAIRS			1,000				
EPP PLUMBING REPAIRS			400				
EPP PLUMBING SEPTIC TANK PUMP OUT			425				
EPP FIRE EXTINGUISHER INSPECTIONS			100				
EPP SHARP ENERGY ANNUAL			1,400				
EPP SHARP ENERGY REDUCTION MAYOR REVIEW			1,000-				
RR MR ROOTER DWV CLEANING			1,500				
RR FIRE EXTINGUISHER INSP			100				
RR STATION PEST CONTROL			450				
WC PEST CONTROL			600				
WC FIRE EXT INSP			120				
WC HVAC REPAIRS			1,500				
PW PEST CONTROL			500				
PW FIRE EXTINGUISHER INSP			550				
PW GENERATOR CONTRACT			1,600				
PW GENERATOR LOAD BANK			700				
PW SERVICE WORK			2,500				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDT 26 BU
EXPENDITURE							
DEPT 14 GEN SERV MUNICIPAL BLDG							
DIV 00 GEN SERV MUNICIPAL BLDG							
BASIC 51 GENERAL GOVERNMENT							
ELEM 30 OPERATING EXPENSES							
PW SECURITY CONTRACT			605				
PW HVAC MISC SERVICES & PARTS			2,500				
PW OVERHEAD DOOR SERVICING (MOTOR REPL)			3,000				
PW PEST CONTROL PUBLIC WORKS			500				
PW HVAC PUBLIC WORKS			550				
PW HVAC PUBLIC WORKS			550-				
PW HVAC PUBLIC WORKS REDUCTION MAYOR REVIEW			1,700				
FD 60 FIDELITY POWER CONTRACT INCLUDES BANK			2,500				
FD 60 REPAIRS GENERATOR			5,000				
FD 60 HVAC PREVENTATIVE MAINT CONTR			1,731				
FD 60 AAON UNIT FILTER GREASE & BELT CHECK			35,000				
FD 60 HVAC REPAIRS & SERV			120				
FD 60 FIRE EXT INSP			650				
FD 60 OVERHEAD DOOR SERVICE			550				
FD 66 GENERATOR CONTRACT & MAINT			500				
FD 66 FIRE SPRINKLER & BACKFLOW TESTING			3,000				
FD 66 HVAC REPAIRS			125				
FD 66 EXTINGUISHER INSPECTIONS			1,300				
FD 66 OVERHEAD DOOR SERVICING			2,000				
FD MISC REPAIR SERVICES			189,696				
001-1400-514.30-48 PROMOTIONAL ACTIVITIES		531	0	0	0	0	0
001-1400-514.30-49 OTHER CURR CHGS & OBLIG		102	0	0	0	0	0
001-1400-514.30-50 BUILDING REPAIRS & MAINT		1,132	6,250	940	41,750	34,500	34,500
LEVEL	TEXT		TEXT AMT				
25DI	BLDG REPAIRS PARK		10,000				
	GENERAL BUILDING REPAIRS PUBLIC WORKS		1,750				
	PLUMBING REPAIRS PUBLIC WORKS		500				
	TH PLUMBING REPAIRS		500				
	TH GENERAL BLDG REPAIRS INCL MATERIALS/HARDWARE		4,500				
	FD 66 GENERAL REPAIRS		300				
	PW GENERAL BUILDING REPAIRS BRYAN DR		3,000				
	TH GENERAL BUILDING REPAIRS		1,000				
	FD 60 GENERAL REPAIRS		3,000				
	NORTH/SOUTH WELCOME SIGNS		500				
	PROJECT MATERIALS HARDWARE (INC NEW LED CONV)		4,500				
	PROJECT AEDS FOR TOWN HALL & BREWERS LAND		4,200				
	RR GENERAL BLDG REPAIRS		500				
	PD GENERAL BLD REPAIRS & SERVICES & SUPPLIES		6,000				
	WC GENERAL BLD REPAIRS		1,500				
			41,750				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDT 26 BU
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EXPENDITURE

DEPT 14 GEN SERV MUNICIPAL BLDG
DIV 00 GEN SERV MUNICIPAL BLDG
BASIC 51 GENERAL GOVERNMENT
ELEM 30 OPERATING EXPENSES

LEVEL	TEXT	TEXT AMT
25MR	TH PLUMBING REPAIRS	500
	TH GENERAL BLDG REPAIRS INCL MATERIALS/HARDWARE	4,500
	TH PROJECT MATERIALS HARDWARE (INC NEW LED CONV)	4,500
	TH PROJECT AEDS FOR TOWN HALL & BREWERS LAND	4,200
	PD GENERAL BLD REPAIRS & SERVICES & SUPPLIES	6,000
	FD 66 GENERAL REPAIRS	300
	FD 60 GENERAL REPAIRS	3,000
	PW GENERAL BUILDING REPAIRS	1,750
	PW GENERAL BLDG REPAIRS - REMOVE MAYOR REVIEW	1,750-
	PW PLUMBING REPAIRS	500
	PW PLUMBING REPAIRS - REMOVE MAYOR REVIEW	500-
	PW GENERAL BUILDING REPAIRS BRYAN DR	3,000
	BUILDING REPAIRS	10,000
	BUILDING REPAIRS REDUCTION MAYOR REVIEW	5,000-
	EPP GENERAL BUILDING REPAIRS	1,000
	NORTH/SOUTH WELCOME SIGNS	500
	WC GENERAL BLD REPAIRS	1,500
	RR GENERAL BLDG REPAIRS	500
		34,500

LEVEL	TEXT	TEXT AMT
26BU	TH PLUMBING REPAIRS	500
	TH GENERAL BLDG REPAIRS INCL MATERIALS/HARDWARE	4,500
	TH PROJECT MATERIALS HARDWARE (INC NEW LED CONV)	4,500
	TH PROJECT AEDS FOR TOWN HALL & BREWERS LAND	4,200
	PD GENERAL BLD REPAIRS & SERVICES & SUPPLIES	6,000
	FD 66 GENERAL REPAIRS	300
	FD 60 GENERAL REPAIRS	3,000
	PW GENERAL BUILDING REPAIRS	1,750
	PW GENERAL BLDG REPAIRS - REMOVE MAYOR REVIEW	1,750-
	PW PLUMBING REPAIRS	500
	PW PLUMBING REPAIRS - REMOVE MAYOR REVIEW	500-
	PW GENERAL BUILDING REPAIRS BRYAN DR	3,000
	BUILDING REPAIRS	10,000
	BUILDING REPAIRS REDUCTION MAYOR REVIEW	5,000-
	EPP GENERAL BUILDING REPAIRS	1,000
	NORTH/SOUTH WELCOME SIGNS	500
	WC GENERAL BLD REPAIRS	1,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 14 GEN SERV MUNICIPAL BLDG
DIV 00 GEN SERV MUNICIPAL BLDG
BASIC 51 GENERAL GOVERNMENT
ELEM 30 OPERATING EXPENSES
RR GENERAL BLDG REPAIRS

500
34,500

001-1400-514.30-51 OFFICE SUPPLIES	0	250	0	500	500		500
001-1400-514.30-52 OPERATING SUPPLIES	24,582	16,000	12,359	6,400	6,400		6,400

LEVEL	TEXT	TEXT AMT
25DI	PR GENERAL OPERATING SUPPLIES	500
	FD 66 SUPPLIES & MATERIALS	400
	FD 60 OPERATING SUPPLIES	1,500
	TH CLEANING SUPPLIES INCLUDES NEW RUNNERS FOYER	2,600
	PD SUPPLIES	1,400
		6,400

LEVEL	TEXT	TEXT AMT
25MR	PR GENERAL OPERATING SUPPLIES	500
	FD 66 SUPPLIES & MATERIALS	400
	FD 60 OPERATING SUPPLIES	1,500
	TH CLEANING SUPPLIES INCLUDES NEW RUNNERS FOYER	2,600
	PD SUPPLIES	1,400
		6,400

LEVEL	TEXT	TEXT AMT
26BU	PR GENERAL OPERATING SUPPLIES	500
	FD 66 SUPPLIES & MATERIALS	400
	FD 60 OPERATING SUPPLIES	1,500
	TH CLEANING SUPPLIES INCLUDES NEW RUNNERS FOYER	2,600
	PD SUPPLIES	1,400
		6,400

001-1400-514.30-54 DUES & PUBLICATIONS	387	350	331	249	0	0	0
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LEVEL	TEXT	TEXT AMT
25DI	RVE SMARTSHEET ADDL	249
		249

LEVEL	TEXT	TEXT AMT
25MR	RVE SMARTSHEET ADDL	249
	REDUCTION MAYOR REVIEW	249-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 14 GEN SERV MUNICIPAL BLDG
DIV 00 GEN SERV MUNICIPAL BLDG
BASIC 51 GENERAL GOVERNMENT
ELEM 30 OPERATING EXPENSES

LEVEL	TEXT	TEXT AMT	
26BU	RVE SMARTSHEET ADDL	249	
	REDUCTION MAYOR REVIEW	249-	
001-1400-514.30-55	VEHICLE/GAS & OIL EXPENSE		
001-1400-514.30-56	VEHICLE/REPAIRS & MAINT		
001-1400-514.30-59	DEPRECIATION		
**	OPERATING EXPENSES		
***	GEN SERV MUNICIPAL BLDG		
****	GENERAL GOVERNMENT		
*****	GEN SERV MUNICIPAL BLDG		
*****	GEN SERV MUNICIPAL BLDG		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 10 PERSONAL SERVICES							
001-2010-520.10-11	SALARY-SUPERVISION	167,434	162,180	18,323	177,174	167,046	167,046
001-2010-520.10-12	SALARY-REGULAR	992,353	1,190,600	472,528	733,640	863,335	863,335
001-2010-520.10-14	SALARY-OVERTIME	56,549	10,000	3,615	10,000	10,000	10,000
001-2010-520.10-21	FICA/MEDICARE EXPENSE	91,569	104,253	39,562	70,445	79,589	79,589
001-2010-520.10-22	PENSION EXPENSE	48,020	154,072	0	154,072	154,072	154,072
001-2010-520.10-23	HEALTH & DENTAL INS EXP	214,040	249,296	140,336	235,940	235,940	235,940
001-2010-520.10-24	WORKERS COMP EXPENSE	20,514	33,316	25,654	24,550	24,550	24,550
001-2010-520.10-26	MISCELLANEOUS BENEFITS	90,863	16,000	3	18,025	24,500	24,500

LEVEL	TEXT	TEXT AMT
25DI	SUMMER EMPLOYEE GATHERING	3,500
	EMPLOYEE APPRECIATION EVENT - AWARDS BANQUET	5,000
	EPD INCENTIVE PROGRAM	4,000
	FMLI NEW MD LAW	5,525
		18,025

LEVEL	TEXT	TEXT AMT
25MR	SUMMER EMPLOYEE GATHERING	3,500
	EMPLOYEE APPRECIATION EVENT - AWARDS BANQUET	5,000
	EPD INCENTIVE PROGRAM	4,000
	FMLI NEW MD LAW	5,525
	REDUCTION FOR DELAYED IMPLEMENTATION	5,525-
	BILINGUAL PAY INCENTIVE	12,000
		24,500

LEVEL	TEXT	TEXT AMT
26BU	SUMMER EMPLOYEE GATHERING	3,500
	EMPLOYEE APPRECIATION EVENT - AWARDS BANQUET	5,000
	EPD INCENTIVE PROGRAM	4,000
	FMLI NEW MD LAW	5,525
	REDUCTION FOR DELAYED IMPLEMENTATION	5,525-
	BILINGUAL PAY INCENTIVE	12,000
		24,500

001-2010-520.10-27	OPEB BENEFITS	0	114,975	0	120,724	0	0	0
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LEVEL	TEXT	TEXT AMT
25MR	INITIAL ESTIMATE	120,724
	DELAYED PAYMENT	120,724-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
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DEPT 20 POLICE
DIV 10 ADMINISTRATION
BASIC 52 PUBLIC SAFETY
ELEM 10 PERSONAL SERVICES

LEVEL	TEXT	TEXT AMT
26BU	INITIAL ESTIMATE	120,724
	DELAYED PAYMENT	120,724-

**	PERSONAL SERVICES						
	ELEM 30 OPERATING EXPENSES	1,681,342	2,034,692	700,021	1,544,570	1,559,032	1,559,032
001-2010-520.30-31	PROFESSIONAL SERVICES	29,125	44,738	6,201	47,238	47,238	47,238

LEVEL	TEXT	TEXT AMT
25DI	MENTAL HEALTH EVAL & WELLNESS PROGRAM-REQD BY LAW	20,000
	DISCIPLINARY TRIAL BOARDS	12,500
	LAWYER FEES	5,000
	DRUG TESTING PROGRAM	4,150
	TRANS UNION CREDIT BUREAU	1,680
	FINGERPRINT PROCESSING	868
	PSYCHOLOGICAL TESTS FOR APPLICANTS	2,500
	PHYSICALS FOR APPLICANTS	540
		47,238

LEVEL	TEXT	TEXT AMT
25MR	MENTAL HEALTH EVAL & WELLNESS PROGRAM-REQD BY LAW	20,000
	DISCIPLINARY TRIAL BOARDS	12,500
	LAWYER FEES	5,000
	DRUG TESTING PROGRAM	4,150
	TRANS UNION CREDIT BUREAU	1,680
	FINGERPRINT PROCESSING	868
	PSYCHOLOGICAL TESTS FOR APPLICANTS	2,500
	PHYSICALS FOR APPLICANTS	540
		47,238

LEVEL	TEXT	TEXT AMT
26BU	MENTAL HEALTH EVAL & WELLNESS PROGRAM-REQD BY LAW	20,000
	DISCIPLINARY TRIAL BOARDS	12,500
	LAWYER FEES	5,000
	DRUG TESTING PROGRAM	4,150
	TRANS UNION CREDIT BUREAU	1,680

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 20 POLICE
DIV 10 ADMINISTRATION
BASIC 52 PUBLIC SAFETY
ELEM 30 OPERATING EXPENSES
FINGERPRINT PROCESSING
PSYCHOLOGICAL TESTS FOR APPLICANTS
PHYSICALS FOR APPLICANTS

868
2,500
540
47,238

001-2010-520.30-33 EMPLOYEE TRAINING	599	4,050	478	5,133	5,133		5,133
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LEVEL	TEXT	TEXT AMT
25DI	MML PEA	1,163
	FBI RETRAINER	870
	IN SERVICE FOR COMMAND STAFF	1,500
	IN SERVICE FOR SUPPORT STAFF	1,600
		5,133

LEVEL	TEXT	TEXT AMT
25MR	MML PEA	1,163
	FBI RETRAINER	870
	IN SERVICE FOR COMMAND STAFF	1,500
	IN SERVICE FOR SUPPORT STAFF	1,600
		5,133

LEVEL	TEXT	TEXT AMT
26BU	MML PEA	1,163
	FBI RETRAINER	870
	IN SERVICE FOR COMMAND STAFF	1,500
	IN SERVICE FOR SUPPORT STAFF	1,600
		5,133

001-2010-520.30-34 CONTRACTUAL SERVICES	416,000	490,000	432,400	450,000	410,000		410,000
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LEVEL	TEXT	TEXT AMT
25DI	TALBOT COUNTY CONTRACT - DISPATCHERS	400,000
	TALBOT COUNTY TASK FORCE - RENT	10,000
	CONTRACTED GRANT COORDINATOR	40,000
		450,000

LEVEL	TEXT	TEXT AMT
25MR	TALBOT COUNTY CONTRACT - DISPATCHERS	400,000
	TALBOT COUNTY TASK FORCE - RENT	10,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
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EXPENDITURE

DEPT 20 POLICE
DIV 10 ADMINISTRATION
BASIC 52 PUBLIC SAFETY
ELEM 30 OPERATING EXPENSES

410,000

LEVEL	TEXT	TEXT AMT
26BU	TALBOT COUNTY CONTRACT - DISPATCHERS	400,000
	TALBOT COUNTY TASK FORCE - RENT	10,000
		410,000

001-2010-520.30-35 EQUIPMENT (NONCAPITAL)	2,858	1,000	0	7,181	1,000		1,000
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LEVEL	TEXT	TEXT AMT
25DI	MISCELLANEOUS OFFICE EQUIPMENT	1,000
	APX WIRELESS RMS	1,695
	NEW ID CARD SYSTEM	4,486
		7,181

LEVEL	TEXT	TEXT AMT
25MR	MISCELLANEOUS OFFICE EQUIPMENT	1,000
	APX WIRELESS RMS	1,695
	MR REMOVE APX WIRELESS RMS	1,695-
	NEW ID CARD SYSTEM	4,486
	MR REMOVE NEW ID CARD SYSTEM	4,486-
		1,000

LEVEL	TEXT	TEXT AMT
26BU	MISCELLANEOUS OFFICE EQUIPMENT	1,000
	APX WIRELESS RMS	1,695
	MR REMOVE APX WIRELESS RMS	1,695-
	NEW ID CARD SYSTEM	4,486
	MR REMOVE NEW ID CARD SYSTEM	4,486-
		1,000

001-2010-520.30-36 CLOTHING MAINT	3,500	3,850	3,850	3,850	3,850		3,850
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LEVEL	TEXT	TEXT AMT
25DI	CLOTHING MAINTENANCE (\$350 EACH)	3,850
		3,850

LEVEL	TEXT	TEXT AMT
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
25MR	CLOTHING MAINTENANCE (\$350 EACH)		3,850 3,850				
LEVEL 26BU	TEXT CLOTHING MAINTENANCE (\$350 EACH)		TEXT AMT 3,850 3,850				
001-2010-520.30-37 CLOTHING PURCH/ALT/ALLOW							
LEVEL 25DI	TEXT REPLACEMENT UNIFORMS (COMMAND) REPLACEMENT UNIFORMS (SUPPORT)	1,288	7,500	488	11,268	7,500	7,500
LEVEL 25MR	TEXT REPLACEMENT UNIFORMS (COMMAND) REPLACEMENT UNIFORMS (SUPPORT)		TEXT AMT 6,650 4,618 11,268				
LEVEL 26BU	TEXT REPLACEMENT UNIFORMS (COMMAND) REPLACEMENT UNIFORMS (SUPPORT)		TEXT AMT 6,000 1,500 7,500				
001-2010-520.30-39 MEETINGS & CONVENTIONS							
LEVEL 25DI	TEXT MCPA FBI SPRING MEETING FBI FALL MEETING	4,700	5,600	3,487	5,600	5,000	5,000
LEVEL 25MR	TEXT MCPA FBI FALL MEETING		TEXT AMT 4,400 600 600 5,600				
LEVEL 26BU	TEXT MCPA FBI FALL MEETING		TEXT AMT 4,400 600 5,000				
LEVEL 25MR	TEXT MCPA FBI FALL MEETING		TEXT AMT 4,400 600 5,000				
LEVEL 26BU	TEXT MCPA FBI FALL MEETING		TEXT AMT 4,400 600 5,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
26BU	MCPA		4,400				
	FBI FALL MEETING		600				
			5,000				
001-2010-520.30-40 TRAVEL							
LEVEL	TEXT	1,439	1,000	253	1,500	1,000	1,000
25DI	TRAVEL		TEXT AMT				
			1,500				
			1,500				
001-2010-520.30-41 COMMUNICATIONS							
LEVEL	TEXT		TEXT AMT				
25MR	TRAVEL		1,000				
			1,000				
001-2010-520.30-43 UTILITIES SERVICES							
LEVEL	TEXT		TEXT AMT				
26BU	TRAVEL		1,000				
			1,000				
001-2010-520.30-41 COMMUNICATIONS							
LEVEL	TEXT	93,883	93,100	55,520	93,100	93,100	93,100
25DI	PHONE, INTERNET, MOBILE AIR CARDS SERVICES		TEXT AMT				
	POSTAGE		90,100				
			3,000				
			93,100				
001-2010-520.30-43 UTILITIES SERVICES							
LEVEL	TEXT		TEXT AMT				
25MR	PHONE, INTERNET, MOBILE AIR CARDS SERVICES		90,100				
	POSTAGE		3,000				
			93,100				
001-2010-520.30-43 UTILITIES SERVICES							
LEVEL	TEXT	78,272	85,000	55,450	92,000	85,000	85,000
			TEXT AMT				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
25DI	UTILITIES		92,000				
			92,000				
LEVEL	TEXT		TEXT AMT				
25MR	UTILITIES		92,000				
	MAYOR REVIEW REDUCTION		7,000-				
			85,000				
LEVEL	TEXT		TEXT AMT				
26BU	UTILITIES		92,000				
	MAYOR REVIEW REDUCTION		7,000-				
			85,000				
001-2010-520.30-45	INSURANCE	37,715	0	32,830	35,000	55,000	55,000
LEVEL	TEXT		TEXT AMT				
25DI	MD LGIT INSURANCE		35,000				
			35,000				
LEVEL	TEXT		TEXT AMT				
25MR	MD LGIT INSURANCE		35,000				
	MR INCREASE BASED ON PREMIUMS		20,000				
			55,000				
LEVEL	TEXT		TEXT AMT				
26BU	MD LGIT INSURANCE		35,000				
	MR INCREASE BASED ON PREMIUMS		20,000				
			55,000				
001-2010-520.30-46	REPAIRS & MAINT SERVICES	307,254	312,507	274,002	312,297	266,412	266,412
LEVEL	TEXT		TEXT AMT				
25DI	ARCHIVE SOCIAL		3,200				
	SKILLS MANAGER CONTRACT		2,720				
	CJIS USER FEE AGREEMENT		240				
	CAR CLEANING SERVICE		720				
	RENTAL & OVERAGE CHARGES FOR COPIERS		6,082				
	LEXIPOL MAINTENANCE CONTRACT		16,150				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDDT 26 BU
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EXPENDITURE

DEPT 20 POLICE							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
	POSTAGE MACHINE		684				
	CALIBER PUBLIC SAFETY		18,815				
	ALL TRAFFIC SOLUTIONS - MESSAGE BOARD		1,500				
	AXON - BODY CAMERAS		53,342				
	AXON FLEET CAMERAS + LIC YR 4		21,435				
	AXON FLEET CAMERAS + LIC YR 3		34,842				
	AXON - TASERS		31,866				
	AXON AIR LICENSES - DRONE (YR 3/5)		5,000				
	RMS MAINTENANCE		40,630				
	SUPERION		45,885				
	LPR SYSTEM WARRANTY		995				
	LEXIPOL - POLICE ONE ACADEMY		3,605				
	PIXC4D DRONE/AR/CRIME SCENES		5,000				
	NETCLOUD MANAGER		6,177				
	SCHEDULE ANYWHERE		1,579				
	ADOBE ACROBAT EDITOR		5,218				
	LPR EQUIPMENT & WARRANTY (24)		6,612				
			312,297				

LEVEL	TEXT	TEXT AMT
25MR	ARCHIVE SOCIAL	3,200
	SKILLS MANAGER CONTRACT	2,720
	CJIS USER FEE AGREEMENT	240
	CAR CLEANING SERVICE	720
	RENTAL & OVERAGE CHARGES FOR COPIERS	6,082
	LEXIPOL MAINTENANCE CONTRACT	16,150
	POSTAGE MACHINE	684
	CALIBER PUBLIC SAFETY	18,815
	ALL TRAFFIC SOLUTIONS - MESSAGE BOARD	1,500
	AXON - BODY CAMERAS	53,342
	AXON FLEET CAMERAS + LIC YR 4	21,435
	AXON FLEET CAMERAS + LIC YR 3	34,842
	AXON - TASERS	31,866
	AXON AIR LICENSES - DRONE (YR 3/5)	5,000
	RMS MAINTENANCE	40,630
	LEXIPOL - POLICE ONE ACADEMY	3,605
	PIXC4D DRONE/AR/CRIME SCENES	5,000
	NETCLOUD MANAGER	6,177
	SCHEDULE ANYWHERE	1,579
	ADOBE ACROBAT EDITOR	5,218
	LPR EQUIPMENT & WARRANTY (24)	7,607

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDT 26 BU
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EXPENDITURE

DEPT 20 POLICE
DIV 10 ADMINISTRATION
BASIC 52 PUBLIC SAFETY
ELEM 30 OPERATING EXPENSES

266,412

LEVEL	TEXT	TEXT AMT
26BU	ARCHIVE SOCIAL	3,200
	SKILLS MANAGER CONTRACT	2,720
	CJIS USER FEE AGREEMENT	240
	CAR CLEANING SERVICE	720
	RENTAL & OVERAGE CHARGES FOR COPIERS	6,082
	LEXIPOL MAINTENANCE CONTRACT	16,150
	POSTAGE MACHINE	684
	CALIBER PUBLIC SAFETY	18,815
	ALL TRAFFIC SOLUTIONS - MESSAGE BOARD	1,500
	AXON - BODY CAMERAS	53,342
	AXON FLEET CAMERAS + LIC YR 4	21,435
	AXON FLEET CAMERAS + LIC YR 3	34,842
	AXON - TASERS	31,866
	AXON AIR LICENSES - DRONE (YR 3/5)	5,000
	RMS MAINTENANCE	40,630
	LEXIPOL - POLICE ONE ACADEMY	3,605
	PIXC4D DRONE/AR/CRIME SCENES	5,000
	NETCLOUD MANAGER	6,177
	SCHEDULE ANYWHERE	1,579
	ADOBE ACROBAT EDITOR	5,218
	LPR EQUIPMENT & WARRANTY (24)	7,607
		266,412

001-2010-520.30-47 PRINTING & BINDING	0	500	0	500	500	500
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LEVEL	TEXT	TEXT AMT
25DI	PRINTING & BINDING	500

LEVEL	TEXT	TEXT AMT
25MR	PRINTING & BINDING	500

LEVEL	TEXT	TEXT AMT
26BU	PRINTING & BINDING	500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
001-2010-520.30-48	PROMOTIONAL ACTIVITIES	66,847	70,000	35,451	71,500	71,500	71,500
LEVEL	TEXT		TEXT AMT				
25DI	EMPLOYMENT & WEBSITE ADS		50,000				
	PROMOTIONAL ITEMS		3,500				
	RECRUITMENT MATERIALS/JOB FAIRS		10,000				
	CITIZEN POLICE ACADEMY		5,000				
	CRIME PREVENTION MATERIALS		3,000				
			71,500				
LEVEL	TEXT		TEXT AMT				
25MR	EMPLOYMENT & WEBSITE ADS		50,000				
	PROMOTIONAL ITEMS		3,500				
	RECRUITMENT MATERIALS/JOB FAIRS		10,000				
	CITIZEN POLICE ACADEMY		5,000				
	CRIME PREVENTION MATERIALS		3,000				
			71,500				
LEVEL	TEXT		TEXT AMT				
26BU	EMPLOYMENT & WEBSITE ADS		50,000				
	PROMOTIONAL ITEMS		3,500				
	RECRUITMENT MATERIALS/JOB FAIRS		10,000				
	CITIZEN POLICE ACADEMY		5,000				
	CRIME PREVENTION MATERIALS		3,000				
			71,500				
001-2010-520.30-49	OTHER CURR CHGS & OBLIG	16,859	11,500	26,030	13,000	13,000	13,000
LEVEL	TEXT		TEXT AMT				
25DI	FLOWERS, CARDS, DONATIONS		1,000				
	HONOR GUARD CONFERENCE		3,000				
	SPECIAL OLYMPICS TORCH RUN		2,500				
	NATIONAL NIGHT OUT		3,000				
	COMMUNITY OUTREACH EVENTS		3,500				
			13,000				
LEVEL	TEXT		TEXT AMT				
25MR	FLOWERS, CARDS, DONATIONS		1,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 20 POLICE
DIV 10 ADMINISTRATION
BASIC 52 PUBLIC SAFETY
ELEM 30 OPERATING EXPENSES
HONOR GUARD CONFERENCE
SPECIAL OLYMPICS TORCH RUN
NATIONAL NIGHT OUT
COMMUNITY OUTREACH EVENTS

3,000
2,500
3,000
3,500
13,000

LEVEL	TEXT	TEXT AMT
26BU	FLOWERS, CARDS, DONATIONS	1,000
	HONOR GUARD CONFERENCE	3,000
	SPECIAL OLYMPICS TORCH RUN	2,500
	NATIONAL NIGHT OUT	3,000
	COMMUNITY OUTREACH EVENTS	3,500
		13,000

001-2010-520.30-50 BUILDING REPAIRS & MAINT
001-2010-520.30-51 OFFICE SUPPLIES

3,261
3,755
2,000
10,140
2,305
2,270
0
11,005
0
8,720

LEVEL
25DI
TEXT
LETTERHEAD, ENVELOPES & COPY PAPER
PHOTO & GRAY BOND PAPER
ENTRANCE LEVEL TESTING MATERIALS
PARKING TICKETS
WARNINGS, CITATIONS & CIVIL CITATIONS
PREPRINTED FORMS

TEXT AMT
4,485
150
1,110
1,500
2,110
1,650
11,005

LEVEL
25MR
TEXT
LETTERHEAD, ENVELOPES & COPY PAPER
PHOTO & GRAY BOND PAPER
ENTRANCE LEVEL TESTING MATERIALS
PARKING TICKETS
WARNINGS, CITATIONS & CIVIL CITATIONS
PREPRINTED FORMS

TEXT AMT
2,200
150
1,110
1,500
2,110
1,650
8,720

LEVEL
26BU
TEXT
LETTERHEAD, ENVELOPES & COPY PAPER
PHOTO & GRAY BOND PAPER
ENTRANCE LEVEL TESTING MATERIALS

TEXT AMT
2,200
150
1,110

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDT 26 BU
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EXPENDITURE

DEPT 20 POLICE
DIV 10 ADMINISTRATION
BASIC 52 PUBLIC SAFETY
ELEM 30 OPERATING EXPENSES
PARKING TICKETS
WARNINGS, CITATIONS & CIVIL CITATIONS
PREPRINTED FORMS

1,500
2,110
1,650
8,720

001-2010-520.30-52 OPERATING SUPPLIES	21,188	24,823	7,196	24,182	24,182		
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LEVEL	TEXT	TEXT AMT
25DI	MISCELLANEOUS OPERATING SUPPLIES	8,374
	OFFICE SUPPLIES - FOLDERS FOR RECORDS	1,764
	BUILDING MAINTENANCE SUPPLIES	8,000
	WATER COOLER IN LUNCH ROOM	384
	BUSINESS CARDS	1,700
	CPR CARDS	960
	ID CARDS	1,500
	ANNUAL AMMUNITION	1,500
		24,182

LEVEL	TEXT	TEXT AMT
25MR	MISCELLANEOUS OPERATING SUPPLIES	8,374
	OFFICE SUPPLIES - FOLDERS FOR RECORDS	1,764
	BUILDING MAINTENANCE SUPPLIES	8,000
	WATER COOLER IN LUNCH ROOM	384
	BUSINESS CARDS	1,700
	CPR CARDS	960
	ID CARDS	1,500
	ANNUAL AMMUNITION	1,500
		24,182

LEVEL	TEXT	TEXT AMT
26BU	MISCELLANEOUS OPERATING SUPPLIES	8,374
	OFFICE SUPPLIES - FOLDERS FOR RECORDS	1,764
	BUILDING MAINTENANCE SUPPLIES	8,000
	WATER COOLER IN LUNCH ROOM	384
	BUSINESS CARDS	1,700
	CPR CARDS	960
	ID CARDS	1,500
	ANNUAL AMMUNITION	1,500
		24,182

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
001-2010-520.30-54 DUES & PUBLICATIONS		896	2,640	840	2,365	2,365	2,365
LEVEL	TEXT		TEXT AMT				
25DI	FBINAA MD-DE CHAPTER - CPT			120			
	MD CHIEFS OF POLICE (CHIEF & CPT)			300			
	YMCA MEMBERSHIPS (2)			1,300			
	IACP			190			
	MML POLICE EXECUTIVE ASSOC			150			
	MD ANNOTATED LAW UPDATES			80			
	INTERNATIONAL ASSOCIATION OF PROPERTY			75			
	LEEDA			50			
	NW UNIV CNTR FOR PUBLIC SAFETY			100			
				2,365			
LEVEL	TEXT		TEXT AMT				
25MR	FBINAA MD-DE CHAPTER - CPT			120			
	MD CHIEFS OF POLICE (CHIEF & CPT)			300			
	YMCA MEMBERSHIPS (2)			1,300			
	IACP			190			
	MML POLICE EXECUTIVE ASSOC			150			
	MD ANNOTATED LAW UPDATES			80			
	INTERNATIONAL ASSOCIATION OF PROPERTY			75			
	LEEDA			50			
	NW UNIV CNTR FOR PUBLIC SAFETY			100			
				2,365			
LEVEL	TEXT		TEXT AMT				
26BU	FBINAA MD-DE CHAPTER - CPT			120			
	MD CHIEFS OF POLICE (CHIEF & CPT)			300			
	YMCA MEMBERSHIPS (2)			1,300			
	IACP			190			
	MML POLICE EXECUTIVE ASSOC			150			
	MD ANNOTATED LAW UPDATES			80			
	INTERNATIONAL ASSOCIATION OF PROPERTY			75			
	LEEDA			50			
	NW UNIV CNTR FOR PUBLIC SAFETY			100			
				2,365			

001-2010-520.30-55 VEHICLE/GAS & OIL EXPENSE	4,277	5,000	2,540	7,000	5,000	5,000
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LEVEL	TEXT		TEXT AMT
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
25DI	GAS & OIL		7,000				
			7,000				
LEVEL	TEXT		TEXT AMT				
25MR	GAS & OIL		5,000				
			5,000				
LEVEL	TEXT		TEXT AMT				
26BU	GAS & OIL		5,000				
			5,000				
001-2010-520.30-56	VEHICLE/REPAIRS & MAINT	86	7,500	764	7,500	5,000	5,000
LEVEL	TEXT		TEXT AMT				
25DI	VEHICLE REPAIRS & MAINTENANCE		4,500				
	EQUIPMENT MAINTENANCE & REPAIRS		3,000				
			7,500				
LEVEL	TEXT		TEXT AMT				
25MR	VEHICLE REPAIRS & MAINTENANCE		4,500				
	REDUCTION VEHICLE REPAIRS & MAINTENANCE		1,500-				
	EQUIPMENT MAINTENANCE & REPAIRS		3,000				
	REDUCTION MAINTENANCE & REPAIRS		1,000-				
			5,000				
LEVEL	TEXT		TEXT AMT				
26BU	VEHICLE REPAIRS & MAINTENANCE		4,500				
	REDUCTION VEHICLE REPAIRS & MAINTENANCE		1,500-				
	EQUIPMENT MAINTENANCE & REPAIRS		3,000				
	REDUCTION MAINTENANCE & REPAIRS		1,000-				
			5,000				
001-2010-520.30-58	GIFTS AND AWARDS	7,295	4,000	0	8,727	4,000	4,000
LEVEL	TEXT		TEXT AMT				
25DI	SHADOW BOX ITEMS		8,727				
			8,727				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
LEVEL	TEXT		TEXT AMT				
25MR	SHADOW BOX ITEMS		4,000				
			4,000				
LEVEL	TEXT		TEXT AMT				
26BU	SHADOW BOX ITEMS		4,000				
			4,000				
001-2010-520.30-59	DEPRECIATION	489,722	0	426,708	0	0	0
**	OPERATING EXPENSES	1,590,819	1,186,448	1,369,063	1,209,946	1,114,500	1,114,500
***	POLICE	3,272,161	3,221,140	2,069,084	2,754,516	2,673,532	2,673,532
****	PUBLIC SAFETY	3,272,161	3,221,140	2,069,084	2,754,516	2,673,532	2,673,532
*****	ADMINISTRATION	3,272,161	3,221,140	2,069,084	2,754,516	2,673,532	2,673,532

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 20 PATROL							
BASIC 52 PUBLIC SAFETY							
ELEM 10 PERSONAL SERVICES							
001-2020-520.10-11	SALARY-SUPERVISION	0	117,010	0	117,010	117,031	117,031
001-2020-520.10-12	SALARY-REGULAR	2,267,957	2,274,730	1,740,807	2,686,903	2,462,874	2,462,874
LEVEL	TEXT		TEXT AMT				
25DI	CURRENT STAFFING		2,572,200				
	3 RECRUITS THAT BEGIN JAN 2025		186,700				
	2 ADDITIONAL RECRUITS		124,440				
			2,883,340				
LEVEL	TEXT		TEXT AMT				
25MR	CURRENT STAFFING		2,462,874				
	RECRUITS INCLUDED UNDER DEPT 2040		2,462,874				
LEVEL	TEXT		TEXT AMT				
26BU	CURRENT STAFFING		2,462,874				
	RECRUITS INCLUDED UNDER DEPT 2040		2,462,874				
	DEPT CHANGES WITH STAFF NOT A REDUCTION IN STAFF		2,462,874				
001-2020-520.10-14	SALARY-OVERTIME	242,296	209,000	150,444	209,000	209,000	209,000
001-2020-520.10-21	FICA/MEDICARE EXPENSE	181,353	198,957	179,020	236,634	213,351	213,351
001-2020-520.10-22	PENSION EXPENSE	216,178	277,678	0	286,008	286,008	286,008
001-2020-520.10-23	HEALTH & DENTAL INS EXP	484,588	355,364	268,267	503,985	503,985	503,985
001-2020-520.10-24	WORKERS COMP EXPENSE	93,594	96,355	74,196	96,355	96,355	96,355
001-2020-520.10-26	MISCELLANEOUS BENEFITS	269,110	3,000	0	13,558	0	0
LEVEL	TEXT		TEXT AMT				
25DI	FMLI NEW MD LAW		13,558				
			13,558				
LEVEL	TEXT		TEXT AMT				
25MR	FMLI NEW MD LAW		13,558				
	REDUCTION FOR DELAYED IMPLEMENTATION		13,558				
LEVEL	TEXT		TEXT AMT				
26BU	FMLI NEW MD LAW		13,558				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 20 POLICE

DIV 20 PATROL

BASIC 52 PUBLIC SAFETY

ELEM 10 PERSONAL SERVICES

REDUCTION FOR DELAYED IMPLEMENTATION

13,558-

001-2020-520.10-27 OPEB BENEFITS	0	262,985	0	276,134	0	43,206
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LEVEL	TEXT	TEXT AMT
25MR	INITIAL ESTIMATE	276,134
	DELAYED PAYMENT	276,134-

LEVEL	TEXT	TEXT AMT
26BU	INITIAL ESTIMATE	276,134
	DELAYED PAYMENT	276,134-
	PARTIAL PAYMENT OPEB	43,206
		43,206

** PERSONAL SERVICES	3,755,076	3,795,079	2,412,734	4,425,587	3,888,604	3,931,810
ELEM 30 OPERATING EXPENSES						
001-2020-520.30-33 EMPLOYEE TRAINING	24,222	101,458	27,768	111,306	101,306	101,306

LEVEL	TEXT	TEXT AMT
25DI	IN-SERVICE (MANDATORY)	1,200
	ADVANCED SPECIALIZED SCHOOLS	10,000
	SPECIALIZED TRAINING - ECU/TRAVEL	6,800
	ACCIDENT RECONSTRUCTION TRAINING	3,000
	ENTRANCE LEVEL (7 OFFICERS)	32,525
	HOSTAGE NEGOTIATIONS SEMINAR	4,540
	LEADS - 1	1,100
	LEADS RETRAINER - 1	300
	MML-PEA - 1	581
	SPECIALIZED DRONE TRAINING	3,000
	COLLEGE TUITION & BOOKS	15,000
	FIREARMS INSTRUCTOR & ARMORER TRAINING	11,300
	K9 ADVANCED TRAINING	6,000
	ADDITIONAL TRAINING	12,000
	TASER - RECERTIFICATION TRAINING	1,980
	SIMUNITION INSTRUCTOR RECERTIFICATION TRAINING	1,980
		111,306

LEVEL	TEXT	TEXT AMT
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 20 PATROL							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
25MR	IN-SERVICE (MANDATORY)		1,200				
	SPECIALIZED TRAINING - ECU/TRAVEL		6,800				
	ACCIDENT RECONSTRUCTION TRAINING		3,000				
	ENTRANCE LEVEL (7 OFFICERS)		32,525				
	HOSTAGE NEGOTIATIONS SEMINAR		4,540				
	LEADS - 1		1,100				
	LEADS RETRAINER - 1		300				
	MML-PEA - 1		581				
	SPECIALIZED DRONE TRAINING		3,000				
	COLLEGE TUITION & BOOKS		15,000				
	FIREARMS INSTRUCTOR & ARMORER TRAINING		11,300				
	K9 ADVANCED TRAINING		6,000				
	ADDITIONAL TRAINING		12,000				
	TASER - RECERTIFICATION TRAINING		1,980				
	SIMUNITION INSTRUCTOR RECERTIFICATION TRAINING		1,980				
			101,306				

LEVEL	TEXT	TEXT AMT
26BU	IN-SERVICE (MANDATORY)	1,200
	SPECIALIZED TRAINING - ECU/TRAVEL	6,800
	ACCIDENT RECONSTRUCTION TRAINING	3,000
	ENTRANCE LEVEL (7 OFFICERS)	32,525
	HOSTAGE NEGOTIATIONS SEMINAR	4,540
	LEADS - 1	1,100
	LEADS RETRAINER - 1	300
	MML-PEA - 1	581
	SPECIALIZED DRONE TRAINING	3,000
	COLLEGE TUITION & BOOKS	15,000
	FIREARMS INSTRUCTOR & ARMORER TRAINING	11,300
	K9 ADVANCED TRAINING	6,000
	ADDITIONAL TRAINING	12,000
	TASER - RECERTIFICATION TRAINING	1,980
	SIMUNITION INSTRUCTOR RECERTIFICATION TRAINING	1,980
		101,306

001-2020-520.30-35 EQUIPMENT (NONCAPITAL)	8,647	2,000	325	14,161	14,161	14,161
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LEVEL	TEXT	TEXT AMT
25DI	MISCELLANEOUS OFFICE EQUIPMENT	2,000
	100" SMART TV & MOUNT FOR THE TRAINING ROOM	1,925
	48 BODY CAMERA CHARGING STATIONS	1,824

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDDT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 20 PATROL							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
K9 SHED & KENNEL							
NITECORE STROBES							
HALLIGAN TOOLS (ENTRY TOOL)							
SLEDGE HAMMERS (ENTRY TOOLS)							
BOLT CUTTERS (ENTRY TOOLS)							
			4,000				
			1,440				
			2,180				
			539				
			253				
			14,161				

LEVEL	TEXT	TEXT AMT
25MR	MISCELLANEOUS OFFICE EQUIPMENT	2,000
	100" SMART TV & MOUNT FOR THE TRAINING ROOM	1,925
	48 BODY CAMERA CHARGING STATIONS	1,824
	K9 SHED & KENNEL	4,000
	NITECORE STROBES	1,440
	HALLIGAN TOOLS (ENTRY TOOL)	2,180
	SLEDGE HAMMERS (ENTRY TOOLS)	539
	BOLT CUTTERS (ENTRY TOOLS)	253
		14,161

LEVEL	TEXT	TEXT AMT
26BU	MISCELLANEOUS OFFICE EQUIPMENT	2,000
	100" SMART TV & MOUNT FOR THE TRAINING ROOM	1,925
	48 BODY CAMERA CHARGING STATIONS	1,824
	K9 SHED & KENNEL	4,000
	NITECORE STROBES	1,440
	HALLIGAN TOOLS (ENTRY TOOL)	2,180
	SLEDGE HAMMERS (ENTRY TOOLS)	539
	BOLT CUTTERS (ENTRY TOOLS)	253
		14,161

001-2020-520.30-36 CLOTHING MAINT	10,990	11,550	9,947	11,550	11,550	11,550
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LEVEL	TEXT	TEXT AMT
25DI	CLOTHING MAINTENANCE (\$350 EACH)	11,550

LEVEL	TEXT	TEXT AMT
25MR	CLOTHING MAINTENANCE (\$350 EACH)	11,550

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDT 26 BU
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DEPT 20 POLICE
DIV 20 PATROL
BASIC 52 PUBLIC SAFETY
ELEM 30 OPERATING EXPENSES

LEVEL	TEXT	TEXT AMT					
26BU	CLOTHING MAINTENANCE (\$350 EACH)	11,550					
		11,550					

001-2020-520-30-37 CLOTHING PURCH/ALT/ALLOW	57,716	55,794	15,647	69,801	55,000		55,000
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LEVEL	TEXT	TEXT AMT					
25DI	REPLACEMENT UNIFORMS	15,000					
	REPLACEMENT & NEW VESTS	18,187					
	TOURNIQUETS	1,200					
	DRY CLEANING FOR HONOR GUARD	500					
	HONOR GUARD REPLACEMENT	2,500					
	TRAINING INSTRUCTORS POLO SHIRTS	500					
	OC SPRAY/FACE MASK FOR REMEDIAL TRAINING	700					
	UNIFORMS TO OUTFIT 7 NEW OFFICERS	31,214					
		69,801					

LEVEL	TEXT	TEXT AMT					
25MR	REPLACEMENT UNIFORMS	15,000					
	REPLACEMENT & NEW VESTS	18,187					
	TOURNIQUETS	1,200					
	DRY CLEANING FOR HONOR GUARD	500					
	HONOR GUARD REPLACEMENT	2,500					
	TRAINING INSTRUCTORS POLO SHIRTS	500					
	OC SPRAY/FACE MASK FOR REMEDIAL TRAINING	700					
	UNIFORMS TO OUTFIT 7 NEW OFFICERS	16,413					
		55,000					

LEVEL	TEXT	TEXT AMT					
26BU	REPLACEMENT UNIFORMS	15,000					
	REPLACEMENT & NEW VESTS	18,187					
	TOURNIQUETS	1,200					
	DRY CLEANING FOR HONOR GUARD	500					
	HONOR GUARD REPLACEMENT	2,500					
	TRAINING INSTRUCTORS POLO SHIRTS	500					
	OC SPRAY/FACE MASK FOR REMEDIAL TRAINING	700					
	UNIFORMS TO OUTFIT 7 NEW OFFICERS	16,413					
		55,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 20 PATROL							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
001-2020-520.30-40 TRAVEL		2,928	4,000	1,278	4,500	3,000	3,000
LEVEL	TEXT		TEXT AMT				
25DI	TRAVEL		4,500				
			4,500				
LEVEL	TEXT		TEXT AMT				
25MR	TRAVEL		3,000				
			3,000				
LEVEL	TEXT		TEXT AMT				
26BU	TRAVEL		3,000				
			3,000				
001-2020-520.30-41 COMMUNICATIONS		43	0	119	0	0	0
001-2020-520.30-44 RENTALS & LEASES		14,887	1,625	595	1,625	1,625	1,625
LEVEL	TEXT		TEXT AMT				
25DI	TOILET RENTAL AT THE RANGE		1,625				
			1,625				
LEVEL	TEXT		TEXT AMT				
25MR	TOILET RENTAL AT THE RANGE		1,625				
			1,625				
LEVEL	TEXT		TEXT AMT				
26BU	TOILET RENTAL AT THE RANGE		1,625				
			1,625				
001-2020-520.30-46 REPAIRS & MAINT SERVICES		7,949	15,136	10,098	18,906	16,506	16,506
LEVEL	TEXT		TEXT AMT				
25DI	AED MAINTENANCE & SUPPLIES		300				
	LASER RADAR - CALIBRATION & REPAIRS		9,250				
	CJIS USER FEE AGREEMENT		3,360				
	REPAIR FUNDS FOR PBT DEVICES		300				
	TRACTOR SERVICE & REPAIRS		800				
	CAR CLEANING SERVICES		4,896				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 20 POLICE
DIV 20 PATROL
BASIC 52 PUBLIC SAFETY
ELEM 30 OPERATING EXPENSES

18,906

LEVEL	TEXT	TEXT AMT
25MR	AED MAINTENANCE & SUPPLIES	300
	LASER RADAR - CALIBRATION & REPAIRS	9,250
	CRIMINAL JUSTICE INFO SYS USER FEE AGREEMENT	960
	REPAIR FUNDS FOR PBT DEVICES	300
	TRACTOR SERVICE & REPAIRS	800
	CAR CLEANING SERVICES	4,896
		16,506

LEVEL	TEXT	TEXT AMT
26BU	AED MAINTENANCE & SUPPLIES	300
	LASER RADAR - CALIBRATION & REPAIRS	9,250
	CRIMINAL JUSTICE INFO SYS USER FEE AGREEMENT	960
	REPAIR FUNDS FOR PBT DEVICES	300
	TRACTOR SERVICE & REPAIRS	800
	CAR CLEANING SERVICES	4,896
		16,506

001-2020-520.30-49 OTHER CURR CHGS & OBLIG 15,720 25,301 10,557 36,210 36,210 36,210

LEVEL	TEXT	TEXT AMT
25DI	K9 FOOD	5,000
	K9 VETERINARY	11,750
	K9 EMERGENCY TREATMENTS	10,000
	K9 BOARDING	1,960
	RETIRED K9 VET CARE	7,500
		36,210

LEVEL	TEXT	TEXT AMT
25MR	K9 FOOD	5,000
	K9 VETERINARY	11,750
	K9 EMERGENCY TREATMENTS	10,000
	K9 BOARDING	1,960
	RETIRED K9 VET CARE	7,500
		36,210

LEVEL	TEXT	TEXT AMT
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 20 PATROL							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
26BU K9 FOOD			5,000				
K9 VETERINARY			11,750				
K9 EMERGENCY TREATMENTS			10,000				
K9 BOARDING			1,960				
RETIRED K9 VET CARE			7,500				
			36,210				
001-2020-520.30-52 OPERATING SUPPLIES		43,217	38,270	9,209	64,465	53,624	53,624

LEVEL	TEXT	TEXT AMT
25DI	ACCIDENT RECONSTRUCTION EQUIPMENT	750
	MISCELLANEOUS OPERATING SUPPLIES	4,652
	FIRST AID SUPPLIES FOR VEHICLES	5,000
	AED SUPPLIES	1,000
	ALCOHOL/DRUG KITS	1,713
	PAPER ROLLS FOR ETIX	4,554
	SUPPLIES FOR DIGITAL CAMERA IN ECU	3,800
	CHEMICAL WEAPONS (HAND HELD)	962
	ANNAUL AMMUNITION	7,255
	30 MINUTE FLARES WITH WIRE STANDS	1,510
	EVIDENCE COLLECTION SUPPLIES	3,838
	EVIDENCE PACKAGING MATERIALS/SUPPLIES	2,830
	RANGE & FIREARMS SUPPLIES	3,695
	CPR INSTRUCTOR MATERIALS	500
	DRONE MISC EQUIPMENT	4,500
	SIGN STAKES	500
	BATTERIES FOR SPEED SIGN	1,750
	NO PARKING & HANDICAP SIGNS	508
	OC SPRAY FOR 7 OFFICERS	360
	36" ORANGE CONES	2,550
	8' DELUXE ACADE BARRICADE KITS	1,025
	TYPE II FOLDING BARRICADES	829
	VARIOUS K9 TOYS	500
	K9 HARNESES	1,500
	DUMMY TRAINING ROUNDS	410
	ACTION TARGETS	1,687
	ELECTRONIC HEARING PROTECTION	2,198
	TRAINING RIFLES (INERT)	1,120
	WRESTLING MAT, CQD, TRAINING CUFFS, ETC	2,969
		64,465

LEVEL	TEXT	TEXT AMT
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 20 PATROL							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
25MR	ACCIDENT RECONSTRUCTION EQUIPMENT		750				
	MISCELLANEOUS OPERATING SUPPLIES		4,652				
	FIRST AID SUPPLIES FOR VEHICLES		5,000				
	AED SUPPLIES		1,000				
	ALCOHOL/DRUG KITS		1,713				
	PAPER ROLLS FOR ETIX		2,000				
	SUPPLIES FOR DIGITAL CAMERA IN ECU		1,800				
	CHEMICAL WEAPONS (HAND HELD)		962				
	ANNAUL AMMUNITION		7,255				
	30 MINUTE FLARES WITH WIRE STANDS		1,510				
	EVIDENCE COLLECTION SUPPLIES		3,838				
	EVIDENCE PACKAGING MATERIALS/SUPPLIES		2,830				
	RANGE & FIREARMS SUPPLIES		3,695				
	CPR INSTRUCTOR MATERIALS		500				
	DRONE MISC EQUIPMENT		4,500				
	SIGN STAKES		500				
	BATTERIES FOR SPEED SIGN		1,750				
	NO PARKING & HANDICAP SIGNS		508				
	OC SPRAY FOR 7 OFFICERS		360				
	36" ORANGE CONES		2,550				
	8' DELUXE ACADE BARRICADE KITS		1,025				
	TYPE II FOLDING BARRICADES		829				
	VARIOUS K9 TOYS		500				
	K9 HARNESES		1,500				
	DUMMY TRAINING ROUNDS		410				
	ACTION TARGETS		1,687				
			53,624				

LEVEL	TEXT	TEXT AMT
26BU	ACCIDENT RECONSTRUCTION EQUIPMENT	750
	MISCELLANEOUS OPERATING SUPPLIES	4,652
	FIRST AID SUPPLIES FOR VEHICLES	5,000
	AED SUPPLIES	1,000
	ALCOHOL/DRUG KITS	1,713
	PAPER ROLLS FOR ETIX	2,000
	SUPPLIES FOR DIGITAL CAMERA IN ECU	1,800
	CHEMICAL WEAPONS (HAND HELD)	962
	ANNAUL AMMUNITION	7,255
	30 MINUTE FLARES WITH WIRE STANDS	1,510
	EVIDENCE COLLECTION SUPPLIES	3,838
	EVIDENCE PACKAGING MATERIALS/SUPPLIES	2,830

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDT 26 BU
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EXPENDITURE

DEPT 20 POLICE							
DIV 20 PATROL							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
	RANGE & FIREARMS SUPPLIES		3,695				
	CPR INSTRUCTOR MATERIALS		500				
	DRONE MISC EQUIPMENT		4,500				
	SIGN STAKES		500				
	BATTERIES FOR SPEED SIGN		1,750				
	NO PARKING & HANDICAP SIGNS		508				
	OC SPRAY FOR 7 OFFICERS		360				
	36" ORANGE CONES		2,550				
	8' DELUXE ACADE BARRICADE KITS		1,025				
	TYPE II FOLDING BARRICADES		829				
	VARIOUS K9 TOYS		500				
	K9 HARNESES		1,500				
	DUMMY TRAINING ROUNDS		410				
	ACTION TARGETS		1,687				
			53,624				

001-2020-520-30-54 DUES & PUBLICATIONS	4,151	5,444	3,965	7,060	7,060	7,060	
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LEVEL	TEXT	TEXT AMT
25DI	CRIM DIGESTS & MD MV & CRIMINAL LAW BOOKS	4,680
	SHEEPDOG GUARDIAN (4)	200
	DOG TEAM PRO (4)	2,000
	NA WORKDOG ASSOC (4)	180
		7,060

LEVEL	TEXT	TEXT AMT
25MR	CRIM DIGESTS & MD MV & CRIMINAL LAW BOOKS	4,680
	SHEEPDOG GUARDIAN (4)	200
	DOG TEAM PRO (4)	2,000
	NA WORKDOG ASSOC (4)	180
		7,060

LEVEL	TEXT	TEXT AMT
26BU	CRIM DIGESTS & MD MV & CRIMINAL LAW BOOKS	4,680
	SHEEPDOG GUARDIAN (4)	200
	DOG TEAM PRO (4)	2,000
	NA WORKDOG ASSOC (4)	180
		7,060

001-2020-520-30-55 VEHICLE/GAS & OIL EXPENSE	83,483	82,150	45,807	74,400	77,000	77,000	
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 20 PATROL							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
LEVEL	TEXT		TEXT AMT				
25DI	GAS & OIL		74,400				
			74,400				
LEVEL	TEXT		TEXT AMT				
25MR	GAS & OIL		74,400				
	INCREASE ESTIMATE		2,600				
			77,000				
LEVEL	TEXT		TEXT AMT				
26BU	GAS & OIL		74,400				
	INCREASE ESTIMATE		2,600				
			77,000				
001-2020-520.30-56 VEHICLE/REPAIRS & MAINT		49,090	41,000	23,178	41,000	41,000	41,000
LEVEL	TEXT		TEXT AMT				
25DI	TOWING OF VEHICLES		4,000				
	VEHICLE REPAIRS & MAINTENANCE		30,000				
	EQUIPMENT MAINTENANCE & REPAIRS (IN THE CARS)		7,000				
			41,000				
LEVEL	TEXT		TEXT AMT				
25MR	TOWING OF VEHICLES		4,000				
	VEHICLE REPAIRS & MAINTENANCE		30,000				
	EQUIPMENT MAINTENANCE & REPAIRS (IN THE CARS)		7,000				
			41,000				
LEVEL	TEXT		TEXT AMT				
26BU	TOWING OF VEHICLES		4,000				
	VEHICLE REPAIRS & MAINTENANCE		30,000				
	EQUIPMENT MAINTENANCE & REPAIRS (IN THE CARS)		7,000				
			41,000				
001-2020-520.30-59 DEPRECIATION		11,027	0	12,042	0	0	0
**	OPERATING EXPENSES	334,070	383,728	170,535	454,984	418,042	418,042

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 20 PATROL							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
*** POLICE		4,089,146	4,178,807	2,583,269	4,880,571	4,306,646	4,349,852
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**** PUBLIC SAFETY		4,089,146	4,178,807	2,583,269	4,880,571	4,306,646	4,349,852
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***** PATROL		4,089,146	4,178,807	2,583,269	4,880,571	4,306,646	4,349,852

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 30 TRAFFIC CONTROL							
BASIC 52 PUBLIC SAFETY							
ELEM 10 PERSONAL SERVICES							
001-2030-520.10-13	SALARY-PARTIME	55,996	51,110	36,786	51,110	54,541	54,541
001-2030-520.10-14	SALARY-OVERTIME	120	0	0	0	0	0
001-2030-520.10-21	FICA/MEDICARE EXPENSE	4,302	3,910	2,825	4,055	4,173	4,173
001-2030-520.10-24	WORKERS COMP EXPENSE	1,487	1,640	1,263	1,722	1,722	1,722
001-2030-520.10-26	MISCELLANEOUS BENEFITS	0	0	0	230	0	0
LEVEL	TEXT		TEXT AMT				
25DI	FMLI NEW MD LAW IF HOURS EXCEED		230				
			230				
LEVEL	TEXT		TEXT AMT				
25MR	FMLI NEW MD LAW IF HOURS EXCEED		230				
	REDUCTION FOR DELAYED IMPLEMENTATION		230-				
LEVEL	TEXT		TEXT AMT				
26BU	FMLI NEW MD LAW IF HOURS EXCEED		230				
	REDUCTION FOR DELAYED IMPLEMENTATION		230-				

PERSONAL SERVICES							
ELEM 30 OPERATING EXPENSES							
001-2030-520.30-33	EMPLOYEE TRAINING	122	0	0	0	0	0
001-2030-520.30-36	CLOTHING MAINT	400	500	434	500	500	500
LEVEL	TEXT		TEXT AMT				
25DI	CLOTHING MAINTENANCE - CROSSING GUARDS (\$100)		500				
			500				
LEVEL	TEXT		TEXT AMT				
25MR	CLOTHING MAINTENANCE - CROSSING GUARDS (\$100)		500				
			500				
LEVEL	TEXT		TEXT AMT				
26BU	CLOTHING MAINTENANCE - CROSSING GUARDS (\$100)		500				
			500				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 30 TRAFFIC CONTROL							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
001-2030-520.30-37	CLOTHING PURCH/ALT/ALLOW	162	1,000	0	1,000	1,000	1,000
LEVEL	TEXT		TEXT AMT				
25DI	REPLACEMENT UNIFORMS		1,000				
			1,000				
LEVEL	TEXT		TEXT AMT				
25MR	REPLACEMENT UNIFORMS		1,000				
			1,000				
LEVEL	TEXT		TEXT AMT				
26BU	REPLACEMENT UNIFORMS		1,000				
			1,000				
**	OPERATING EXPENSES	684	1,500	434	1,500	1,500	1,500
***	POLICE	62,589	58,160	41,308	58,617	61,936	61,936
****	PUBLIC SAFETY	62,589	58,160	41,308	58,617	61,936	61,936
*****	TRAFFIC CONTROL	62,589	58,160	41,308	58,617	61,936	61,936

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 40 CRIMINAL INVESTIGATION							
BASIC 52 PUBLIC SAFETY							
ELEM 10 PERSONAL SERVICES							
001-2040-520.10-11	SALARY-SUPERVISION	0	101,450	0	101,450	121,144	121,144
001-2040-520.10-12	SALARY-REGULAR	759,712	758,280	533,340	684,055	966,694	966,694
LEVEL	TEXT		TEXT AMT				
25MR	CURRENT STAFFING PLUS RECRUITS		966,694				
			966,694				
001-2040-520.10-14 SALARY-OVERTIME							
001-2040-520.10-21	FICA/MEDICARE EXPENSE	83,058	59,000	63,988	59,000	59,000	59,000
001-2040-520.10-22	PENSION EXPENSE	61,099	70,283	56,837	66,500	87,733	87,733
001-2040-520.10-23	HEALTH & DENTAL INS EXP	64,761	100,565	0	103,582	103,582	103,582
001-2040-520.10-24	WORKERS COMP EXPENSE	103,820	171,998	74,465	138,500	138,500	138,500
001-2040-520.10-26	MISCELLANEOUS BENEFITS	43,489	34,609	26,650	29,500	29,500	29,500
001-2040-520.10-26	MISCELLANEOUS BENEFITS	131,050	0	0	3,800	0	0
LEVEL	TEXT		TEXT AMT				
25DI	FMLI NEW MD LAW		3,800				
			3,800				
001-2040-520.10-27 OPEB BENEFITS							
LEVEL	TEXT		TEXT AMT				
26BU	FMLI NEW MD LAW		3,800				
	REDUCTION FOR DELAYED IMPLEMENTATION		3,800-				
001-2040-520.10-27 OPEB BENEFITS							
LEVEL	TEXT		TEXT AMT				
25MR	INITIAL ESTIMATE		102,548				
	DELAYED PAYMENT OPEB		102,548-				
001-2040-520.10-27 OPEB BENEFITS							
LEVEL	TEXT		TEXT AMT				
26BU	INITIAL ESTIMATE		102,548				
	DELAYED PAYMENT OPEB		102,548-				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 20 POLICE
DIV 40 CRIMINAL INVESTIGATION
BASIC 52 PUBLIC SAFETY
ELEM 10 PERSONAL SERVICES

**	PERSONAL SERVICES	1,246,989	1,393,850	755,280	1,288,935	1,506,153	1,506,153
	ELEM 30 OPERATING EXPENSES						
001-2040-520.30-31	PROFESSIONAL SERVICES	127	0	0	0	0	0
001-2040-520.30-33	EMPLOYEE TRAINING	24,983	75,865	3,662	78,812	59,897	59,897
LEVEL	TEXT	TEXT AMT					
25DI	IN-SERVICE (MANDATORY)		1,000				
	MML-PEA (1)		581				
	COLLEGE TUITION		16,500				
	BATTLE CONFERENCE		1,500				
	LEEDS (1)		1,100				
	LEEDS RETRAINER (1)		250				
	POLYGRAPH IN-SERVICE		1,742				
	ADVANCED SPECIALIZED SCHOOLS		4,000				
	ADVANCED SPECIALIZED (CID)		6,000				
	ADVANCED SPECIALIZED (NARCOTICS)		2,000				
	HOMICIDE SCHOOL (2)		3,000				
	CELEBRITE RECERTIFICATION		310				
	CELEBRITE CLOUD DATA EXAMINER		760				
	SWAT - SIMUNITIONS INSTRUCTOR		1,915				
	SWAT - HOSTAGE RESCUE TACTICS		10,696				
	SWAT - SNIPER 1 TRAINING		958				
	SWAT - TACTICAL TRAINING CONFERENCE & EXPO		8,000				
	SWAT - SPECIALIZED TRAINING		10,000				
	SWAT - TEAM LEADER TRAINING		1,500				
	SWAT - TEAM LEADER DEVELOPMENT TRAINING		1,500				
	SWAT - COMMAND DECISION MAKING		2,000				
	SWAT - NTOA BASIC SWAT COURSE		3,500				
			78,812				

LEVEL	TEXT	TEXT AMT					
25MR	IN-SERVICE (MANDATORY)		1,000				
	MML-PEA (1)		581				
	COLLEGE TUITION		16,500				
	LEEDS (1)		1,100				
	LEEDS RETRAINER (1)		250				
	POLYGRAPH IN-SERVICE		1,742				
	ADVANCED SPECIALIZED SCHOOLS		6,000				
	HOMICIDE SCHOOL (2)		3,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 40 CRIMINAL INVESTIGATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
	CELLEBRITE RECERTIFICATION			310			
	CELLEBRITE CLOUD DATA EXAMINER			760			
	SWAT - HOSTAGE RESCUE TACTICS			10,696			
	SWAT - SNIPER 1 TRAINING			958			
	SWAT - SPECIALIZED TRAINING			10,000			
	SWAT - TEAM LEADER TRAINING			1,500			
	SWAT - TEAM LEADER DEVELOPMENT TRAINING			1,500			
	MR - REMOVE SWAT-TEAM LEADER DEVELOPMENT TNG DUPL			1,500-			
	SWAT - COMMAND DECISION MAKING			2,000			
	SWAT - NTOA BASIC SWAT COURSE			3,500			
				59,897			

LEVEL	TEXT	TEXT AMT
26BU	IN-SERVICE (MANDATORY)	1,000
	MML-PEA (1)	581
	COLLEGE TUITION	16,500
	LEEDS (1)	1,100
	LEEDS RETRAINER (1)	250
	POLYGRAPH IN-SERVICE	1,742
	ADVANCED SPECIALIZED SCHOOLS	6,000
	HOMICIDE SCHOOL (2)	3,000
	CELLEBRITE RECERTIFICATION	310
	CELLEBRITE CLOUD DATA EXAMINER	760
	SWAT - HOSTAGE RESCUE TACTICS	10,696
	SWAT - SNIPER 1 TRAINING	958
	SWAT - SPECIALIZED TRAINING	10,000
	SWAT - TEAM LEADER TRAINING	1,500
	SWAT - TEAM LEADER DEVELOPMENT TRAINING	1,500
	MR - REMOVE SWAT-TEAM LEADER DEVELOPMENT TNG DUPL	1,500-
	SWAT - COMMAND DECISION MAKING	2,000
	SWAT - NTOA BASIC SWAT COURSE	3,500
		59,897

001-2040-520.30-34	CONTRACTUAL SERVICES	10,000	0	0	0	0	0	0
001-2040-520.30-35	EQUIPMENT (NONCAPITAL)	4,909	4,350	0	5,300	5,300	5,300	5,300

LEVEL	TEXT	TEXT AMT
25DI	VARI DESK	300
	APPLE IPAD AIR 11 STARLIGHT	800
	SWAT - DISTRACTION DEVICES	1,200
	SWAT - GAS MASK CANISTERS	1,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 20 POLICE
DIV 40 CRIMINAL INVESTIGATION
BASIC 52 PUBLIC SAFETY
ELEM 30 OPERATING EXPENSES
MISC OFFICE EQUIPMENT

2,000
5,300

LEVEL	TEXT	TEXT AMT
25MR	VARI DESK	300
	APPLE IPAD AIR 11 STARLIGHT	800
	SWAT - DISTRACTION DEVICES	1,200
	SWAT - GAS MASK CANISTERS	1,000
	MISC OFFICE EQUIPMENT	2,000
		5,300

LEVEL	TEXT	TEXT AMT
26BU	VARI DESK	300
	APPLE IPAD AIR 11 STARLIGHT	800
	SWAT - DISTRACTION DEVICES	1,200
	SWAT - GAS MASK CANISTERS	1,000
	MISC OFFICE EQUIPMENT	2,000
		5,300

001-2040-520.30-36 CLOTHING MAINT 5,658 8,550 6,050 8,550 8,550

LEVEL	TEXT	TEXT AMT
25DI	CLOTHING MAINTENANCE (\$350 EACH)	4,550
	ADDITIONAL DETECTIVES MAINTENANCE (\$500 EA YEARLY)	4,000
		8,550

LEVEL	TEXT	TEXT AMT
25MR	CLOTHING MAINTENANCE (\$350 EACH)	4,550
	ADDITIONAL DETECTIVES MAINTENANCE (\$500 EA YEARLY)	4,000
		8,550

LEVEL	TEXT	TEXT AMT
26BU	CLOTHING MAINTENANCE (\$350 EACH)	4,550
	ADDITIONAL DETECTIVES MAINTENANCE (\$500 EA YEARLY)	4,000
		8,550

001-2040-520.30-37 CLOTHING PURCH/ALT/ALLOW 9,480 7,500 0 15,059 7,500 7,500

LEVEL	TEXT	TEXT AMT
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDDT 26 BU
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EXPENDITURE

DEPT 20 POLICE
DIV 40 CRIMINAL INVESTIGATION
BASIC 52 PUBLIC SAFETY
ELEM 30 OPERATING EXPENSES
25DI CID REPLACEMENT UNIFORMS 5,800
BIKE REPLACEMENT UNIFORMS 5,073
CID SHIRTS 336
SWAT REPLACEMENT UNIFORMS 3,850
15,059

LEVEL	TEXT	TEXT AMT
25MR	CID REPLACEMENT UNIFORMS	5,800
	REDUCE MAYOR REVIEW CID REPLACEMENT UNIFORMS	3,300-
	BIKE REPLACEMENT UNIFORMS	5,073
	REDUCE MAYOR REVIEW BIKE REPLACEMENT UNIFORMS	2,573-
	CID SHIRTS	336
	SWAT REPLACEMENT UNIFORMS	3,850
	REMOVE CID SHIRTS	336-
	REDUCE SWAT REPLACEMENT UNIFORMS	1,350-
		7,500

LEVEL	TEXT	TEXT AMT
26BU	CID REPLACEMENT UNIFORMS	5,800
	REDUCE MAYOR REVIEW CID REPLACEMENT UNIFORMS	3,300-
	BIKE REPLACEMENT UNIFORMS	5,073
	REDUCE MAYOR REVIEW BIKE REPLACEMENT UNIFORMS	2,573-
	CID SHIRTS	336
	SWAT REPLACEMENT UNIFORMS	3,850
	REMOVE CID SHIRTS	336-
	REDUCE SWAT REPLACEMENT UNIFORMS	1,350-
		7,500

001-2040-520.30-40 TRAVEL	2,604	2,000	319-	2,000	2,000	2,000
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LEVEL	TEXT	TEXT AMT
25DI	TRAVEL	2,000
		2,000

LEVEL	TEXT	TEXT AMT
25MR	TRAVEL	2,000
		2,000

LEVEL	TEXT	TEXT AMT
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 40 CRIMINAL INVESTIGATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
26BU	TRAVEL		2,000				
			2,000				
001-2040-520.30-44 RENTALS & LEASES							
		7,500	0	14,475	21,480	21,480	21,480
LEVEL	TEXT		TEXT AMT				
25DI	RENTAL COVERT OPERATION VEHICLES		21,480				
			21,480				
001-2040-520.30-46 REPAIRS & MAINT SERVICES							
LEVEL	TEXT		TEXT AMT				
25MR	RENTAL COVERT OPERATION VEHICLES		21,480				
			21,480				
001-2040-520.30-46 REPAIRS & MAINT SERVICES							
		15,179	19,177	10,959	25,285	25,285	25,285
LEVEL	TEXT		TEXT AMT				
25DI	DATAPILOT LICENSING		1,095				
	BERLA IVE UPDATES		4,500				
	CELEBRITE		7,000				
	MAGNET FORENSICS LICENSING		6,848				
	CAR CLEANING SERVICE		1,872				
	CJIS USER FEE AGREEMENT		420				
	BIKE PATROL MAINTENANCE & REPAIRS		1,750				
	COVERT TRACK - 3 TRACKING DEVICES		1,800				
			25,285				
001-2040-520.30-46 REPAIRS & MAINT SERVICES							
LEVEL	TEXT		TEXT AMT				
25MR	DATAPILOT LICENSING		1,095				
	BERLA IVE UPDATES		4,500				
	CELEBRITE		7,000				
	MAGNET FORENSICS LICENSING		6,848				
	CAR CLEANING SERVICE		1,872				
	CJIS USER FEE AGREEMENT		420				
	BIKE PATROL MAINTENANCE & REPAIRS		1,750				
	COVERT TRACK - 3 TRACKING DEVICES		1,800				
			25,285				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT		Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
			ADJUSTED BUDGET					

DEPT 20 POLICE
DIV 40 CRIMINAL INVESTIGATION
BASIC 52 PUBLIC SAFETY
ELEM 30 OPERATING EXPENSES

25,285

LEVEL	TEXT	TEXT AMT
26BU	DATAPILOT LICENSING	1,095
	BERLA IVE UPDATES	4,500
	CELEBRITE	7,000
	MAGNET FORENSICS LICENSING	6,848
	CAR CLEANING SERVICE	1,872
	CJIS USER FEE AGREEMENT	420
	BIKE PATROL MAINTENANCE & REPAIRS	1,750
	COVERT TRACK - 3 TRACKING DEVICES	1,800
		25,285

001-2040-520.30-52 OPERATING SUPPLIES 9,607 19,503 8,111 28,745 28,745

LEVEL	TEXT	TEXT AMT
25DI	MISCELLANEOUS OPERATING SUPPLIES	5,300
	ANNUAL AMMUNITION	2,050
	PEPPER SPRAY	904
	BIKE SAFETY EQUIPMENT	2,000
	BIKE RACK FOR PATROL VEHICLE	1,000
	BIKE BATTERIES & LAMPS FOR FLASHLIGHTS	200
	ALCOHOL & DRUG KITS	739
	SWAT TRAINING PROPS	2,000
	SWAT AMMUNITION	9,415
	SWAT CHEMICAL AGENTS & FLASH BANGS	4,500
	SWAT SURFIRE BATTERIES	637
		28,745

LEVEL	TEXT	TEXT AMT
25MR	MISCELLANEOUS OPERATING SUPPLIES	5,300
	ANNUAL AMMUNITION	2,050
	PEPPER SPRAY	904
	BIKE SAFETY EQUIPMENT	2,000
	BIKE RACK FOR PATROL VEHICLE	1,000
	BIKE BATTERIES & LAMPS FOR FLASHLIGHTS	200
	ALCOHOL & DRUG KITS	739
	SWAT TRAINING PROPS	2,000
	SWAT AMMUNITION	9,415
	SWAT CHEMICAL AGENTS & FLASH BANGS	4,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 20 POLICE
DIV 40 CRIMINAL INVESTIGATION
BASIC 52 PUBLIC SAFETY
ELEM 30 OPERATING EXPENSES
SWAT SURFIRE BATTERIES

637
28,745

LEVEL	TEXT	TEXT AMT
26BU	MISCELLANEOUS OPERATING SUPPLIES	5,300
	ANNUAL AMMUNITION	2,050
	PEPPER SPRAY	904
	BIKE SAFETY EQUIPMENT	2,000
	BIKE RACK FOR PATROL VEHICLE	1,000
	BIKE BATTERIES & LAMPS FOR FLASHLIGHTS	200
	ALCOHOL & DRUG KITS	739
	SWAT TRAINING PROPS	2,000
	SWAT AMMUNITION	9,415
	SWAT CHEMICAL AGENTS & FLASH BANGS	4,500
	SWAT SURFIRE BATTERIES	637
		28,745

001-2040-520.30-54 DUES & PUBLICATIONS

155 530 555 580 580

LEVEL	TEXT	TEXT AMT
25DI	AMERICAN POLICE POLYGRAH	150
	MD POLYGRAPH ASSOCIATION MEMBERSHIP	30
	NATIONAL TACTICAL OFFICERS ASSOCIATION	350
	LEEDA/NW UNIVERSITY	50
		580

LEVEL	TEXT	TEXT AMT
25MR	AMERICAN POLICE POLYGRAH	150
	MD POLYGRAPH ASSOCIATION MEMBERSHIP	30
	NATIONAL TACTICAL OFFICERS ASSOCIATION	350
	LEEDA/NW UNIVERSITY	50
		580

LEVEL	TEXT	TEXT AMT
26BU	AMERICAN POLICE POLYGRAH	150
	MD POLYGRAPH ASSOCIATION MEMBERSHIP	30
	NATIONAL TACTICAL OFFICERS ASSOCIATION	350
	LEEDA/NW UNIVERSITY	50
		580

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 40 CRIMINAL INVESTIGATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
001-2040-520.30-55	VEHICLE/GAS & OIL EXPENSE	10,972	20,000	6,175	25,000	15,000	15,000
LEVEL	TEXT		TEXT AMT				
25DI	GAS & OIL		25,000				
			25,000				
LEVEL	TEXT		TEXT AMT				
25MR	GAS & OIL		25,000				
	REDUCTION MAYOR REVIEW		10,000-				
			15,000				
LEVEL	TEXT		TEXT AMT				
26BU	GAS & OIL		25,000				
	REDUCTION MAYOR REVIEW		10,000-				
			15,000				
001-2040-520.30-56	VEHICLE/REPAIRS & MAINT	27,512	13,000	3,207	13,000	13,000	13,000
LEVEL	TEXT		TEXT AMT				
25DI	VEHICLE REPAIRS & MAINTENANCE		10,000				
	EQUIPMENT MAINTENANCE & REPAIRS		3,000				
			13,000				
LEVEL	TEXT		TEXT AMT				
25MR	VEHICLE REPAIRS & MAINTENANCE		10,000				
	EQUIPMENT MAINTENANCE & REPAIRS		3,000				
			13,000				
LEVEL	TEXT		TEXT AMT				
26BU	VEHICLE REPAIRS & MAINTENANCE		10,000				
	EQUIPMENT MAINTENANCE & REPAIRS		3,000				
			13,000				
001-2040-520.30-59	DEPRECIATION	1,182	0	886	0	0	0
**	OPERATING EXPENSES	129,868	170,475	53,761	223,811	187,337	187,337
***	POLICE	1,376,857	1,564,325	809,041	1,512,746	1,693,490	1,693,490

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 20 POLICE							
DIV 40 CRIMINAL INVESTIGATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
**** PUBLIC SAFETY		1,376,857	1,564,325	809,041	1,512,746	1,693,490	1,693,490
***** CRIMINAL INVESTIGATION		1,376,857	1,564,325	809,041	1,512,746	1,693,490	1,693,490
***** POLICE		8,800,753	9,022,432	5,502,702	9,206,450	8,735,604	8,778,810

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 21 FIRE DEPARTMENT							
DIV 10 FIRE DEPARTMENT							
BASIC 52 PUBLIC SAFETY							
ELEM 10 PERSONAL SERVICES							
001-2110-521.10-13	SALARY-PARTIME	824	824	481	850	850	850
001-2110-521.10-21	FICA/MEDICARE EXPENSE	63	63	37	65	65	65
001-2110-521.10-23	HEALTH & DENTAL INS EXP	11,707	0	0	0	0	0
001-2110-521.10-24	WORKERS COMP EXPENSE	18,977	18,689	2,908	19,623	19,623	19,623
001-2110-521.10-26	MISCELLANEOUS BENEFITS	92,880	101,136	101,136	106,192	106,192	106,136
TEXT AMT							
LEVEL	TEXT						
26BU	LOSAP		101,136				
	INCENTIVES		5,000				
			106,136				

**	PERSONAL SERVICES	124,451	120,712	104,562	126,730	126,730	126,674
ELEM 30 OPERATING EXPENSES							
001-2110-521.30-31	PROFESSIONAL SERVICES	123	250	554	250	250	250
001-2110-521.30-34	CONTRACTUAL SERVICES	1,865	0	0	0	0	0
001-2110-521.30-35	EQUIPMENT (NONCAPITAL)	701	750	634	750	750	750
001-2110-521.30-36	CLOTHING MAINT	0	2,250	0	2,250	2,250	2,250
001-2110-521.30-37	CLOTHING PURCHASE	0	250	0	250	250	250
001-2110-521.30-38	INSURANCE/MOTOR VEHICLES	43,033	21,725	22,705	21,725	21,725	21,725
001-2110-521.30-41	COMMUNICATIONS	13,506	0	8,244	0	0	0
001-2110-521.30-43	UTILITIES SERVICES	48,037	51,000	41,432	51,000	51,000	51,000
001-2110-521.30-45	INSURANCE	0	13,475	0	13,475	13,475	13,475
001-2110-521.30-46	REPAIRS & MAINTENANCE SER	82,235	47,526	25,426	47,000	47,000	47,000
001-2110-521.30-48	PROMOTIONAL ACTIVITIES	263	0	0	0	0	0
001-2110-521.30-49	OTHER CURR CHGS & OBLIG	5,006	5,000	5,000	5,000	5,000	5,000
001-2110-521.30-50	BUILDING REPAIRS & MAINT	2,731	3,000	1,398	3,000	3,000	3,000
001-2110-521.30-52	OPERATING SUPPLIES	9,362	1,700	6,255	1,700	1,700	1,700
001-2110-521.30-55	VEHICLE/GAS & OIL EXPENSE	27,497	20,400	7,187	20,400	20,400	20,400
001-2110-521.30-56	VEHICLE/REPAIRS & MAINT	26,762	51,750	17,612	37,000	37,000	37,000
001-2110-521.30-59	DEPRECIATION	211,321	0	162,833	0	0	0

**	OPERATING EXPENSES	472,442	219,076	299,280	203,800	203,800	203,800
***	FIRE DEPARTMENT	596,893	339,788	403,842	330,530	330,530	330,474

****	PUBLIC SAFETY	596,893	339,788	403,842	330,530	330,530	330,474

*****	FIRE DEPARTMENT	596,893	339,788	403,842	330,530	330,530	330,474
*****	FIRE DEPARTMENT	596,893	339,788	403,842	330,530	330,530	330,474

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 22 CODE ENFORCEMENT							
DIV 10 CODE ENFORCEMENT							
BASIC 52 PUBLIC SAFETY							
ELEM 10 PERSONAL SERVICES							
001-2210-522.10-11	SALARY-SUPERVISION	146,076	130,000	89,081	130,000	133,901	133,901
001-2210-522.10-12	SALARY-REGULAR	408,151	335,420	238,792	396,172	408,058	408,058
001-2210-522.10-13	SALARY-PARTTIME	10,602	43,550	29,176	43,550	44,884	44,884
001-2210-522.10-14	SALARY-OVERTIME	14,391	0	813	0	0	0
001-2210-522.10-21	FICA/MEDICARE EXPENSE	41,937	38,936	26,384	44,300	44,893	44,893
001-2210-522.10-22	PENSION EXPENSE	75,235	37,879	0	39,015	39,015	39,015
001-2210-522.10-23	HEALTH & DENTAL INS EXP	111,594	87,385	77,130	127,505	127,505	127,505
001-2210-522.10-24	WORKERS COMP EXPENSE	12,092	12,885	9,922	12,885	12,885	12,885
001-2210-522.10-26	MISCELLANEOUS BENEFITS	17,442	0	0	3,592	0	0
LEVEL	TEXT		TEXT AMT				
25DI	FMLI NEW MD LAW		3,592				
			3,592				
LEVEL	TEXT		TEXT AMT				
25MR	FMLI NEW MD LAW		3,592				
	REDUCTION FOR DELAYED IMPLEMENTATION		3,592-				
LEVEL	TEXT		TEXT AMT				
26BU	FMLI NEW MD LAW		3,592				
	REDUCTION FOR DELAYED IMPLEMENTATION		3,592-				
001-2210-522.10-27	OPEB BENEFITS	0	18,710	0	19,645	0	0
LEVEL	TEXT		TEXT AMT				
25MR	INITIAL ESTIMATE		19,645				
	DELAY PAYMENT OF OPEB		19,645-				
LEVEL	TEXT		TEXT AMT				
26BU	INITIAL ESTIMATE		19,645				
	DELAY PAYMENT OF OPEB		19,645-				
**	PERSONAL SERVICES	837,520	704,765	471,298	816,664	811,141	811,141
	ELEM 30 OPERATING EXPENSES						

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 22 CODE ENFORCEMENT							
DIV 10 CODE ENFORCEMENT							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
001-2210-522.30-30	ADVERTISING	0	250	0	250	250	250
001-2210-522.30-31	PROFESSIONAL SERVICES	3,284	4,000	5,522	4,000	4,000	4,000
001-2210-522.30-33	EMPLOYEE TRAINING	2,138	5,000	1,726	5,000	5,000	5,000
001-2210-522.30-34	CONTRACTURAL SERVICES	46,709	50,000	72,606	55,000	55,000	55,000
LEVEL	TEXT		TEXT AMT				
25DI	CONTRACT SERVICES INCREASE ANTICIPATED WITH CURRENT BUILDING PROJECTS		55,000 55,000				
LEVEL	TEXT		TEXT AMT				
25MR	CONTRACT SERVICES INCREASE ANTICIPATED WITH CURRENT BUILDING PROJECTS		55,000 55,000				
LEVEL	TEXT		TEXT AMT				
26BU	CONTRACT SERVICES INCREASE ANTICIPATED WITH CURRENT BUILDING PROJECTS		55,000 55,000				
001-2210-522.30-35	EQUIPMENT (NONCAPITAL)	527	5,000	3,649	5,000	5,000	5,000
001-2210-522.30-37	CLOTHING	500	700	203	1,000	1,000	1,000
001-2210-522.30-39	MEETINGS & CONVENTIONS	6,094	5,000	453	5,000	5,000	5,000
001-2210-522.30-40	TRAVEL	604	5,000	1,004	5,000	5,000	5,000
001-2210-522.30-41	COMMUNICATIONS	5,718	8,000	3,971	8,000	8,000	8,000
001-2210-522.30-46	REPAIRS & MAINT SERVICES	21,718	5,500	10,327	20,000	20,000	5,500
LEVEL	TEXT		TEXT AMT				
26BU	SCANNER MAINTENANCE XEROX MAINTENANCE MANAGER INPUT REDUCTION TO ADD DETAIL OF REMAINING DEPT ITEMS		2,200 3,300 20,000- 5,500				
001-2210-522.30-47	PRINTING & BINDING	1,487	1,500	589	1,500	1,500	1,500
001-2210-522.30-48	PROMOTIONAL ACTIVITIES	766	2,000	0	2,000	2,000	2,000
001-2210-522.30-49	OTHER CURR CHGS & OBLIG	6	250	56	250	250	250
001-2210-522.30-51	OFFICE SUPPLIES	612	3,500	948	3,500	3,500	3,500
001-2210-522.30-52	OPERATING SUPPLIES	770	3,000	60	3,000	3,000	3,000
001-2210-522.30-54	DUES & PUBLICATIONS	6,140	3,000	3,936	4,500	4,500	4,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 22 CODE ENFORCEMENT							
DIV 10 CODE ENFORCEMENT							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
001-2210-522.30-55	VEHICLE/GAS & OIL EXPENSE	5,288	5,000	2,090	5,500	5,500	5,500
001-2210-522.30-56	VEHICLE/REPAIRS & MAINT	53	2,250	2,861-	2,500	2,500	2,500
001-2210-522.30-59	DEPRECIATION	7,870	0	4,111	0	0	0

**	OPERATING EXPENSES	110,284	108,950	108,390	131,000	131,000	116,500
***	CODE ENFORCEMENT	947,804	813,715	579,688	947,664	942,141	927,641

****	PUBLIC SAFETY	947,804	813,715	579,688	947,664	942,141	927,641

*****	CODE ENFORCEMENT	947,804	813,715	579,688	947,664	942,141	927,641

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 22 CODE ENFORCEMENT							
DIV 20 RENTAL HOUSING INSPECTION							
BASIC 52 PUBLIC SAFETY							
ELEM 10 PERSONAL SERVICES							
001-2220-522.10-12	SALARY-REGULAR	31,702	119,400	80,883	122,488	126,163	126,163
001-2220-522.10-14	SALARY-OVERTIME	134	0	996	0	0	0
001-2220-522.10-21	FICA/MEDICARE EXPENSE	2,797	9,134	5,948	9,655	9,652	9,652
001-2220-522.10-22	PENSION EXPENSE	1,931	11,738	0	11,738	11,738	11,738
001-2220-522.10-23	HEALTH & DENTAL INS EXP	35,084	38,735	27,266	44,860	44,860	44,860
001-2220-522.10-24	WORKERS COMP EXPENSE	5,547	3,832	2,950	4,024	4,024	4,024
001-2220-522.10-26	MISCELLANEOUS BENEFITS	8,014	0	82	735	3,000	3,000
LEVEL	TEXT						
25DI	FMLI NEW MD LAW		TEXT AMT				
			735				
			735				
LEVEL	TEXT						
25MR	FMLI NEW MD LAW		TEXT AMT				
	REDUCTION FOR DELAYED IMPLEMENTATION		735				
	BILINGUAL PAY INCENTIVE		735-				
			3,000				
			3,000				
LEVEL	TEXT						
26BU	FMLI NEW MD LAW		TEXT AMT				
	REDUCTION FOR DELAYED IMPLEMENTATION		735				
	BILINGUAL PAY INCENTIVE		735-				
			3,000				
			3,000				
001-2220-522.10-27	OPEB BENEFITS	0	4,800	0	5,040	0	0
LEVEL	TEXT						
25MR	INITIAL ESTIMATE		TEXT AMT				
	DELAYED PAYMENT		5,040				
			5,040-				
LEVEL	TEXT						
26BU	INITIAL ESTIMATE		TEXT AMT				
	DELAYED PAYMENT		5,040				
			5,040-				
**	PERSONAL SERVICES	85,209	187,639	118,125	198,540	199,437	199,437
	ELEM 30 OPERATING EXPENSES						

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 22 CODE ENFORCEMENT							
DIV 20 RENTAL HOUSING INSPECTION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
001-2220-522.30-30	ADVERTISING	0	200	0	250	250	250
001-2220-522.30-31	PROFESSIONAL SERVICES	123	1,000	1,045	2,500	2,500	2,500
001-2220-522.30-33	EMPLOYEE TRAINING	305	1,000	0	1,500	1,500	1,500
001-2220-522.30-34	CONTRACTURAL SERVICES	7,830	8,000	10,585	10,000	10,000	10,000
001-2220-522.30-35	EQUIPMENT (NONCAPITAL)	802	800	0	1,000	1,000	1,000
001-2220-522.30-37	CLOTHING	0	0	0	750	750	750
001-2220-522.30-41	COMMUNICATIONS	2,426	3,000	1,718	2,500	2,500	2,500
001-2220-522.30-43	UTILITIES SERVICES	0	0	0	150	150	150
LEVEL	TEXT		TEXT AMT				
25DI	WATER METER SERVICE FOR PENNSYLV AVE ADDRESS		150				
			150				
LEVEL	TEXT		TEXT AMT				
25MR	WATER METER SERVICE FOR PENNSYLV AVE ADDRESS		150				
			150				
LEVEL	TEXT		TEXT AMT				
26BU	WATER METER SERVICE FOR PENNSYLV AVE ADDRESS		150				
			150				
001-2220-522.30-46	REPAIRS & MAINT SERVICES	2,979	1,800	1,620	2,000	2,000	2,000
001-2220-522.30-47	PRINTING & BINDING	106	200	0	200	200	200
001-2220-522.30-48	PROMOTIONAL ACTIVITIES	0	750	0	750	750	750
001-2220-522.30-49	OTHER CURR CHGS & OBLIG	165	200	0	250	250	250
001-2220-522.30-51	OFFICE SUPPLIES	166	500	261	750	750	750
001-2220-522.30-52	OPERATING SUPPLIES	3,100	1,400	757	1,500	1,500	1,500
001-2220-522.30-54	DUES & PUBLICATIONS	0	100	0	250	250	250
001-2220-522.30-55	VEHICLE/GAS & OIL EXPENSE	1,875	2,500	710	2,500	2,500	2,500
001-2220-522.30-56	VEHICLE/REPAIRS & MAINT	2,121	3,000	5,999	3,000	3,000	3,000
001-2220-522.30-59	DEPRECIATION	6,660	0	4,995	0	0	0
**	OPERATING EXPENSES						
***	CODE ENFORCEMENT	28,658	24,450	27,690	29,850	29,850	29,850
		113,867	212,089	145,815	228,390	229,287	229,287
****	PUBLIC SAFETY						
		113,867	212,089	145,815	228,390	229,287	229,287
*****	RENTAL HOUSING INSPECTION						
*****	CODE ENFORCEMENT	1,061,671	1,025,804	725,503	1,176,054	1,171,428	1,156,928

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 23 ENGINEERING							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 10 PERSONAL SERVICES							
001-2310-523.10-11	SALARY-SUPERVISION	195,644	221,423	146,568	221,423	228,066	228,066
001-2310-523.10-12	SALARY-REGULAR	401,226	523,920	348,621	537,905	554,043	554,043
001-2310-523.10-14	SALARY-OVERTIME	117,254	0	2,013	0	0	0
001-2310-523.10-21	FICA/MEDICARE EXPENSE	46,845	57,019	32,083	58,089	59,832	59,832
001-2310-523.10-22	PENSION EXPENSE	83,213	55,997	0	55,997	55,997	55,997
001-2310-523.10-23	HEALTH & DENTAL INS EXP	136,170	119,004	113,519	177,394	122,246	122,246
LEVEL	TEXT		TEXT AMT				
25MR	ORIGINAL INPUT		177,394				
	RECLASSIFY TO PUBLIC WORKS ADMIN PORTION		55,148-				
			122,246				
LEVEL	TEXT		TEXT AMT				
26BU	ORIGINAL INPUT		177,394				
	RECLASSIFY PUBLIC WORK ADMIN COSTS		55,148-				
			122,246				
001-2310-523.10-24	WORKERS COMP EXPENSE	17,899	22,231	17,118	22,231	22,231	22,231
001-2310-523.10-26	MISCELLANEOUS BENEFITS	23,739	0	0	4,693	0	0
LEVEL	TEXT		TEXT AMT				
25DI	FMLI NEW MD LAW		4,693				
			4,693				
LEVEL	TEXT		TEXT AMT				
25MR	FMLI NEW MD LAW		4,693				
	REDUCTION FOR DELAYED IMPLEMENTATION		4,693-				
LEVEL	TEXT		TEXT AMT				
26BU	FMLI NEW MD LAW		4,693				
	REDUCTION FOR DELAYED IMPLEMENTATION		4,693-				
001-2310-523.10-27	OPEB BENEFITS	0	29,963	0	31,461	0	0
LEVEL	TEXT		TEXT AMT				
25MR	INITIAL OPEB ESTIMATE		31,461				
	DELAYED OPEB		31,461-				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							

DEPT 23 ENGINEERING
DIV 10 ADMINISTRATION
BASIC 52 PUBLIC SAFETY
ELEM 10 PERSONAL SERVICES

LEVEL	TEXT	TEXT AMT
26BU	INITIAL OPEB ESTIMATE	31,461
	DELAYED OPEB	31,461-

** PERSONAL SERVICES							
	ELEM 30 OPERATING EXPENSES	1,021,990	1,029,557	659,922	1,109,193	1,042,415	1,042,415
001-2310-523.30-31	PROFESSIONAL SERVICES	24,306	90,000	172,829	159,140	81,000	81,000

LEVEL	TEXT	TEXT AMT
25DI	GEOTECHNICAL ENGINEERING	5,000
	TRAFFIC ENGINEERING	5,000
	SURVEY	5,000
	GRANT ASSISTANCE	10,000
	COMPLETE STREETS - TRANSPORTATION GUIDELINES	60,000
	STREAM MONITORING - WINDMILL	6,000
	OPENGOV- ASSET MANAGEMENT - SETUP & TRAINING	68,140
		159,140

LEVEL	TEXT	TEXT AMT
25MR	GEOTECHNICAL ENGINEERING	5,000
	TRAFFIC ENGINEERING	5,000
	SURVEY	5,000
	COMPLETE STREETS - TRANSPORTATION GUIDELINES	60,000
	STREAM MONITORING - WINDMILL	6,000
	OPEN GOV-ASSET MANAGEMENT - SET UP AND TRAINING	68,140
	REMOVE OPEN GOV-ASSET MANAGEMENT MAYOR REVIEW	68,140-
		81,000

LEVEL	TEXT	TEXT AMT
26BU	GEOTECHNICAL ENGINEERING	5,000
	TRAFFIC ENGINEERING	5,000
	SURVEY	5,000
	COMPLETE STREETS - TRANSPORTATION GUIDELINES	60,000
	STREAM MONITORING - WINDMILL	6,000
	OPEN GOV-ASSET MANAGEMENT - SET UP AND TRAINING	68,140

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 23 ENGINEERING							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
REMOVE OPEN GOV-ASSET MANAGEMENT MAYOR REVIEW							
			68,140-				
			81,000				
001-2310-523.30-33 EMPLOYEE TRAINING							
		18,546	23,000	19,380	22,500	22,500	22,500
LEVEL	TEXT		TEXT AMT				
25DI	SIERRA - HOPKINS		20,000				
	GIS (MS4 PROGRAM TRAINING)		2,500				
			22,500				
001-2310-523.30-34 CONTRACTUAL SERVICES							
		550	26,000	679	20,000	20,000	20,000
LEVEL	TEXT		TEXT AMT				
25DI	INVASIVE SPECIES MANAGEMENT - TANYARD/PAPERMILL		5,000				
	STORMDRAIN - VIDEO		15,000				
			20,000				
001-2310-523.30-35 EQUIPMENT (NONCAPITAL)							
		8,500	15,250	7,076	2,500	2,500	2,500
LEVEL	TEXT		TEXT AMT				
26BU	INVASIVE SPECIES MANAGEMENT - TANYARD/PAPERMILL		5,000				
	STORMDRAIN - VIDEO		15,000				
			20,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 23 ENGINEERING							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
LEVEL	TEXT		TEXT AMT				
25DI	EQUIPMENT		2,500				
			2,500				
LEVEL	TEXT		TEXT AMT				
25MR	EQUIPMENT		2,500				
			2,500				
LEVEL	TEXT		TEXT AMT				
26BU	EQUIPMENT		2,500				
			2,500				
001-2310-523.30-37 CLOTHING PURCH/ALT/ALLOW		0	1,950	338	2,100	2,100	2,100
LEVEL	TEXT		TEXT AMT				
25DI	CLOTHING (7 X \$150)		1,050				
	SAFETY TOE BOOTS (6 X \$100)		600				
	SAFETY JACKETS (3 X \$150)		450				
			2,100				
LEVEL	TEXT		TEXT AMT				
25MR	CLOTHING (7 X \$150)		1,050				
	SAFETY TOE BOOTS (6 X \$100)		600				
	SAFETY JACKETS (3 X \$150)		450				
			2,100				
LEVEL	TEXT		TEXT AMT				
26BU	CLOTHING (7 X \$150)		1,050				
	SAFETY TOE BOOTS (6 X \$100)		600				
	SAFETY JACKETS (3 X \$150)		450				
			2,100				
001-2310-523.30-39 MEETINGS & CONVENTIONS		298	1,600	430	1,600	1,600	1,600
LEVEL	TEXT		TEXT AMT				
25DI	CEAM (2)		1,000				
	TRI-COM (1)		100				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 23 ENGINEERING							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
OTHER							
			500				
			1,600				
LEVEL	TEXT		TEXT AMT				
25MR	CEAM (2)		1,000				
	TRI-COM (1)		100				
	OTHER		500				
			1,600				
LEVEL	TEXT		TEXT AMT				
26BU	CEAM (2)		1,000				
	TRI-COM (1)		100				
	OTHER		500				
			1,600				
001-2310-523.30-41 COMMUNICATIONS		7,024	7,500	4,347	7,500	7,500	7,500
001-2310-523.30-43 UTILITIES SERVICES		3,811	5,000	2,917	0	5,000	5,000
LEVEL	TEXT		TEXT AMT				
25MR	ADD BACK MAYOR REVIEW		5,000				
			5,000				
LEVEL	TEXT		TEXT AMT				
26BU	ADD BACK MAYOR REVIEW		5,000				
			5,000				
001-2310-523.30-44 RENTALS & LEASES		165	0	260	6,500	6,500	6,500
LEVEL	TEXT		TEXT AMT				
25DI	PRINTER/COPIER/SCANNER LEASE		6,500				
			6,500				
LEVEL	TEXT		TEXT AMT				
25MR	PRINTER/COPIER/SCANNER LEASE		6,500				
			6,500				
LEVEL	TEXT		TEXT AMT				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 23 ENGINEERING							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
26BU	PRINTER/COPIER/SCANNER LEASE		6,500				
			6,500				
001-2310-523.30-46	REPAIRS & MAINTENANCE SER	4,484	1,800	5,239	0	0	0
001-2310-523.30-47	PRINTING & BINDING	0	1,500	100	500	500	500
001-2310-523.30-48	PROMOTIONAL ACTIVITIES	0	0	0	500	500	500
LEVEL	TEXT		TEXT AMT				
25DI	MS4		500				
			500				
LEVEL	TEXT		TEXT AMT				
25MR	MS4		500				
			500				
LEVEL	TEXT		TEXT AMT				
26BU	MS4		500				
			500				
001-2310-523.30-49	OTHER CURR CHGS & OBLIG	5,734	0	952	0	0	0
001-2310-523.30-51	OFFICE SUPPLIES	1,531	4,000	415	2,000	2,000	2,000
001-2310-523.30-52	OPERATING SUPPLIES	1,429	750	2,347	2,000	750	750
LEVEL	TEXT		TEXT AMT				
25DI	PAINT/STAKES/MISC		750				
			750				
LEVEL	TEXT		TEXT AMT				
25MR	PAINT/STAKES/MISC		750				
			750				
LEVEL	TEXT		TEXT AMT				
26BU	PAINT/STAKES/MISC		750				
			750				
001-2310-523.30-54	DUES & PUBLICATIONS	2,227	20,775	7,760	54,344	24,344	24,344
LEVEL	TEXT		TEXT AMT				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 23 ENGINEERING							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
25DI	ASCE		350				
	MAMSA		1,250				
	CEAM		100				
	SMARTSHEET (6 X \$249)		1,494				
	GIS		12,500				
	ADOBE (3 X \$650/YEAR)		1,950				
	BLUEBEAM (2 X \$475/YEAR)		950				
	OPEN GOV - ASSET MANAGEMENT		30,000				
	AUTOCAD		2,750				
	SAMSARA (2 X \$250)		500				
	GENERAL		2,500				
			54,344				
TEXT AMT							
LEVEL	TEXT		350				
25MR	ASCE		1,250				
	MAMSA		100				
	CEAM		1,494				
	SMARTSHEET (6 X \$249)		12,500				
	GIS		1,950				
	ADOBE (3 X \$650/YEAR)		950				
	BLUEBEAM (2 X \$475/YEAR)		2,750				
	AUTOCAD		500				
	SAMSARA (2 X \$250)		2,500				
	GENERAL		24,344				
TEXT AMT							
LEVEL	TEXT		350				
26BU	ASCE		1,250				
	MAMSA		100				
	CEAM		1,494				
	SMARTSHEET (6 X \$249)		12,500				
	GIS		1,950				
	ADOBE (3 X \$650/YEAR)		950				
	BLUEBEAM (2 X \$475/YEAR)		2,750				
	AUTOCAD		500				
	SAMSARA (2 X \$250)		2,500				
	GENERAL		24,344				
TEXT AMT							
001-2310-523.30-55	VEHICLE/GAS & OIL EXPENSE	8,590	12,500	1,918	13,000	13,000	13,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 23 ENGINEERING							
DIV 10 ADMINISTRATION							
BASIC 52 PUBLIC SAFETY							
ELEM 30 OPERATING EXPENSES							
001-2310-523.30-56	VEHICLE/REPAIRS & MAINT	250-	2,000	2,182	2,000	2,000	2,000
001-2310-523.30-59	DEPRECIATION	472,718	0	366,774	0	0	0

**	OPERATING EXPENSES	559,663	213,625	595,943	296,184	191,794	191,794
***	ENGINEERING	1,581,653	1,243,182	1,255,865	1,405,377	1,234,209	1,234,209

***	PUBLIC SAFETY	1,581,653	1,243,182	1,255,865	1,405,377	1,234,209	1,234,209

*****	ADMINISTRATION	1,581,653	1,243,182	1,255,865	1,405,377	1,234,209	1,234,209
*****	ENGINEERING	1,581,653	1,243,182	1,255,865	1,405,377	1,234,209	1,234,209

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 10 ADMINISTRATION							
BASIC 53 PUBLIC WORKS							
ELEM 10 PERSONAL SERVICES							
001-3010-530.10-11	SALARY-SUPERVISION	129,582	132,814	92,476	132,814	136,799	136,799
001-3010-530.10-12	SALARY-REGULAR	135,267	328,570	257,296	406,945	216,027	216,027
001-3010-530.10-14	SALARY-OVERTIME	1,292	0	1,191	0	0	0
001-3010-530.10-21	FICA/MEDICARE EXPENSE	19,964	35,296	26,257	41,292	26,992	26,992
001-3010-530.10-22	PENSION EXPENSE	29,401	55,965	0	55,965	55,965	55,965
001-3010-530.10-23	HEALTH & DENTAL INS EXP	31,228	52,171	777	2,450	57,598	57,598
LEVEL	TEXT		TEXT AMT				
25DI	ADP GROUPING UNDER SUPERVISOR IS PULLING MAJORITY OF COST OF INSURANCE TO THE ENGINEERING CATEGORY		2,450				
			2,450				
LEVEL	TEXT		TEXT AMT				
25MR	ORIGINAL INPUT		2,450				
	CAPTURE PUBLIC WORK ADMIN INSUR COST		55,148				
			57,598				
LEVEL	TEXT		TEXT AMT				
26BU	ORIGINAL INPUT		2,450				
	CAPTURE PUBLIC WORK ADMIN PORTION OF INSURANCE		55,148				
			57,598				
001-3010-530.10-24	WORKERS COMP EXPENSE	11,603	12,588	9,693	13,217	13,217	13,217
001-3010-530.10-25	UNEMPLOYMENT INS EXP	215	0	0	0	0	0
001-3010-530.10-26	MISCELLANEOUS BENEFITS	25,280	0	1,212	4,035	0	0
LEVEL	TEXT		TEXT AMT				
25DI	FMLI NEW MD LAW		4,035				
			4,035				
LEVEL	TEXT		TEXT AMT				
25MR	FMLI NEW MD LAW		4,035				
	REDUCTION FOR DELAYED IMPLEMENTATION		4,035-				
LEVEL	TEXT		TEXT AMT				
26BU	FMLI NEW MD LAW		4,035				
	REDUCTION FOR DELAYED IMPLEMENTATION		4,035-				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 30 PUBLIC WORKS
DIV 10 ADMINISTRATION
BASIC 53 PUBLIC WORKS
ELEM 10 PERSONAL SERVICES

001-3010-530.10-27	OPEB BENEFITS	0	18,548	0	19,475	0	0
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LEVEL	TEXT	TEXT AMT
25MR	INITIAL OPEB ESTIMATE	19,475
	DELAYED OPEB PAYMENT	19,475-

LEVEL	TEXT	TEXT AMT
26BU	INITIAL OPEB ESTIMATE	19,475
	DELAYED OPEB PAYMENT	19,475-

**	PERSONAL SERVICES	383,832	635,952	388,902	676,193	506,598	506,598
	ELEM 30 OPERATING EXPENSES						
001-3010-530.30-31	PROFESSIONAL SERVICES	110	0	301	0	0	0
001-3010-530.30-33	EMPLOYEE TRAINING	3,295	0	2,164	0	0	0
001-3010-530.30-34	CONTRACTUAL SERVICES	6,288	6,300	8,449-	0	0	0
001-3010-530.30-35	EQUIPMENT (NONCAPITAL)	11,565	17,800	13,987	27,410	27,410	27,410

LEVEL	TEXT	TEXT AMT
25DI	BURGLAR ALARM REPLACEMENT	2,810
	FIRE ALARM REPLACEMENT	10,000
	ASSORTED TOOLS	6,000
	BANDSAW	2,000
	SCANNER SUBSCRIPTION FOR SCANNER TOOLS	6,600
		27,410

LEVEL	TEXT	TEXT AMT
25MR	BURGLAR ALARM REPLACEMENT	2,810
	FIRE ALARM REPLACEMENT	10,000
	ASSORTED TOOLS	6,000
	BANDSAW	2,000
	SCANNER SUBSCRIPTION FOR SCANNER TOOLS	6,600
		27,410

LEVEL	TEXT	TEXT AMT
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 10 ADMINISTRATION							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
26BU	BURGLAR ALARM REPLACEMENT		2,810				
	FIRE ALARM REPLACEMENT		10,000				
	ASSORTED TOOLS		6,000				
	BANDSAW		2,000				
	SCANNER SUBSCRIPTION FOR SCANNER TOOLS		6,600				
			27,410				
001-3010-530.30-36 CLOTHING MAINT							
001-3010-530.30-37 CLOTHING PURCH/ALT/ALLOW		3,260	1,250	2,126	2,150	2,150	2,150
001-3010-530.30-41 COMMUNICATIONS		0	0	300	0	0	0
001-3010-530.30-43 UTILITIES SERVICES		15,531	9,000	9,405	9,000	9,000	9,000
001-3010-530.30-44 RENTALS & LEASES		39,841	40,000	31,391	40,000	40,000	40,000
001-3010-530.30-46 REPAIRS & MAINT SERVICES		625	0	56,869	0	0	0
		18,159	14,050	10,772	9,000	9,000	850
LEVEL	TEXT		TEXT AMT				
25DI	MANAGER INPUT		9,000				
			9,000				
LEVEL	TEXT		TEXT AMT				
25MR	MANAGER INPUT		9,000				
			9,000				
LEVEL	TEXT		TEXT AMT				
26BU	MANAGER INPUT		9,000				
	REDUCTIONS		9,000-				
	UNIFORMS		450				
	COPIER MAINTENANCE		400				
			850				
001-3010-530.30-47 PRINTING & BINDING							
001-3010-530.30-49 OTHER CURR CHGS & OBLIG		0	0	100	0	0	0
001-3010-530.30-50 BUILDING REP & MAINT		313	0	100	0	0	0
		6,901	2,250	1,699	2,250	2,250	2,250
LEVEL	TEXT		TEXT AMT				
25DI	GENERAL BUILDING REPAIRS		1,750				
	PLUMBING REPAIRS		500				
			2,250				
LEVEL	TEXT		TEXT AMT				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 10 ADMINISTRATION							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
25MR	GENERAL BUILDING REPAIRS		1,750				
	PLUMBING REPAIRS		500				
			2,250				
TEXT AMT							
LEVEL	TEXT		1,750				
26BU	GENERAL BUILDING REPAIRS		500				
	PLUMBING REPAIRS		2,250				
001-3010-530.30-51 OFFICE SUPPLIES							
		789	1,000	799	1,000	1,000	1,000
001-3010-530.30-52 OPERATING SUPPLIES							
		9,561	5,000	1,606	5,000	5,000	5,000
001-3010-530.30-54 DUES & PUBLICATIONS							
		1,833	0	129	1,494	1,494	1,494
TEXT AMT							
LEVEL	TEXT		1,494				
25DI	SMART SHEET (6 X \$249)		1,494				
TEXT AMT							
LEVEL	TEXT		1,494				
25MR	SMART SHEET (6 X \$249)		1,494				
TEXT AMT							
LEVEL	TEXT		1,494				
26BU	SMART SHEET (6 X \$249)		1,494				
001-3010-530.30-55 VEHICLE-GAS AND OIL							
		3,960	6,000	1,624-	6,000	6,000	6,000
001-3010-530.30-56 VEHICLE/REPAIRS & MAINT							
		2,043-	2,000	1,141	2,000	2,000	2,000
001-3010-530.30-58 GIFTS AND AWARDS							
		1,750	0	0	0	0	0
001-3010-530.30-59 DEPRECIATION							
		302,013	0	241,659	0	0	0
** OPERATING EXPENSES							
		423,751	104,650	364,475	105,304	105,304	97,154
*** PUBLIC WORKS							
		807,583	740,602	753,377	781,497	611,902	603,752
**** PUBLIC WORKS							
		807,583	740,602	753,377	781,497	611,902	603,752
***** ADMINISTRATION							
		807,583	740,602	753,377	781,497	611,902	603,752

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 15 STREET SANITATION							
BASIC 53 PUBLIC WORKS							
ELEM 10 PERSONAL SERVICES							
001-3015-530.10-11	SALARY-SUPERVISION	57,629	0	0	0	0	0
001-3015-530.10-12	SALARY-REGULAR	76,666	0	0	0	0	0
001-3015-530.10-14	SALARY-OVERTIME	1,376	0	0	0	0	0
001-3015-530.10-21	FICA/MEDICARE EXPENSE	9,779	0	0	0	0	0
001-3015-530.10-22	PENSION EXPENSE	8,230	0	0	0	0	0
001-3015-530.10-23	HEALTH & DENTAL INS EXP	3,232	0	0	0	0	0
** PERSONAL SERVICES							
		156,912	0	0	0	0	0
ELEM 30 OPERATING EXPENSES							
001-3015-530.30-56	VEHICLE/REPAIRS & MAINT	267	0	0	0	0	0
** OPERATING EXPENSES							
*** PUBLIC WORKS		267	0	0	0	0	0
		157,179	0	0	0	0	0
**** PUBLIC WORKS							
		157,179	0	0	0	0	0
***** STREET SANITATION							
		157,179	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 25 WASTE COLLECTION							
BASIC 53 PUBLIC WORKS							
ELEM 10 PERSONAL SERVICES							
001-3025-530.10-12	SALARY-REGULAR	581,501	753,930	499,361	755,514	857,181	857,181
001-3025-530.10-14	SALARY-OVERTIME	872	0	2,589	0	0	0
001-3025-530.10-21	FICA/MEDICARE EXPENSE	42,076	57,676	36,388	57,797	65,574	65,574
001-3025-530.10-22	PENSION EXPENSE	72,786	81,314	0	81,314	81,314	81,314
001-3025-530.10-23	HEALTH & DENTAL INS EXP	201,736	177,713	121,903	198,495	198,495	198,495
001-3025-530.10-24	WORKERS COMP EXPENSE	18,818	24,194	18,630	24,194	24,194	24,194
001-3025-530.10-26	MISCELLANEOUS BENEFITS	22,789	0	0	4,533	0	0
LEVEL	TEXT		TEXT AMT				
25DI	NEW FMLI TAX LAW		4,533				
			4,533				
LEVEL	TEXT		TEXT AMT				
25MR	NEW FMLI TAX LAW		4,533				
	REDUCTION FOR DELAYED IMPLEMENTATION		4,533-				
LEVEL	TEXT		TEXT AMT				
26BU	NEW FMLI TAX LAW		4,533				
	REDUCTION FOR DELAYED IMPLEMENTATION		4,533-				
001-3025-530.10-27	OPEB BENEFITS	0	30,308	0	31,823	0	0
LEVEL	TEXT		TEXT AMT				
25MR	INITIAL OPEB ESTIMATE		31,823				
	DELAYED OPEB PAYMENT		31,823-				
LEVEL	TEXT		TEXT AMT				
26BU	INITIAL OPEB ESTIMATE		31,823				
	DELAYED OPEB PAYMENT		31,823-				
**	PERSONAL SERVICES	940,578	1,125,135	678,871	1,153,670	1,226,758	1,226,758
	ELEM 30 OPERATING EXPENSES						
001-3025-530.30-31	PROFESSIONAL SERVICES	840	0	861	0	0	0
001-3025-530.30-33	EMPLOYEE TRAINING	195	300	328	300	300	300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 25 WASTE COLLECTION							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3025-530.30-34	CONTRACTUAL SERVICES	1,409,215	1,270,000	749,924	1,461,500	1,461,500	1,461,500
LEVEL	TEXT		TEXT AMT				
25DI	MARYLAND ENVIRONMENTAL SERVICE		820,000				
	RECYCLING SERVICES		641,500				
			1,461,500				
LEVEL	TEXT		TEXT AMT				
25MR	MARYLAND ENVIRONMENTAL SERVICE		820,000				
	RECYCLING SERVICES		641,500				
			1,461,500				
LEVEL	TEXT		TEXT AMT				
26BU	MARYLAND ENVIRONMENTAL SERVICE		820,000				
	RECYCLING SERVICES		641,500				
			1,461,500				
001-3025-530.30-35	EQUIPMENT (NONCAPITAL)	2,041	0	0	0	0	0
001-3025-530.30-36	CLOTHING MAINT	6,949	6,000	4,163	6,020	6,020	6,020
001-3025-530.30-37	CLOTHING PURCH/ALT/ALLOW	2,866	2,500	300	2,500	2,500	2,500
LEVEL	TEXT		TEXT AMT				
25DI	GLOVES, VEST, ETC.		2,500				
			2,500				
LEVEL	TEXT		TEXT AMT				
25MR	GLOVES, VEST, ETC.		2,500				
			2,500				
LEVEL	TEXT		TEXT AMT				
26BU	GLOVES, VEST, ETC.		2,500				
			2,500				
001-3025-530.30-46	REPAIRS & MAINT SERVICES	51,326	20,000	27,134	20,000	20,000	20,000
LEVEL	TEXT		TEXT AMT				
26BU	PARTS USED FOR REPAIRS AUTOMOTIVE ITEM PRIMARILY		20,000				
			20,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 25 WASTE COLLECTION							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3025-530.30-48	PROMOTIONAL ACTIVITIES	155	0	0	0	0	0
001-3025-530.30-49	OTHER CURR CHGS & OBLIG	192	0	0	0	0	0
001-3025-530.30-52	OPERATING SUPPLIES	65,073	35,000	35,512	15,000	15,000	15,000
LEVEL	TEXT		TEXT AMT				
25DI	TIPPER CAN REPLACEMENT		15,000				
			15,000				
LEVEL	TEXT		TEXT AMT				
25MR	TIPPER CAN REPLACEMENT		15,000				
			15,000				
LEVEL	TEXT		TEXT AMT				
26BU	TIPPER CAN REPLACEMENT		15,000				
			15,000				
001-3025-530.30-55	VEHICLE-GAS AND OIL	84,822	82,500	50,200	75,000	75,000	75,000
LEVEL	TEXT		TEXT AMT				
25DI	STREET SANITATION		25,000				0
	SANITATION		50,000				0
			75,000				15,000
LEVEL	TEXT		TEXT AMT				
25MR	STREET SANITATION		25,000				
	SANITATION		50,000				
			75,000				
LEVEL	TEXT		TEXT AMT				
26BU	STREET SANITATION		25,000				
	SANITATION		50,000				
			75,000				
001-3025-530.30-56	VEHICLE/REPAIRS & MAINT	110,127	40,000	30,847	50,000	50,000	50,000
001-3025-530.30-59	DEPRECIATION	306,711	0	216,084	0	0	0
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**	OPERATING EXPENSES	2,040,512	1,456,300	1,115,353	1,630,320	1,630,320	1,630,320

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 25 WASTE COLLECTION							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
*** PUBLIC WORKS		2,981,090	2,581,435	1,794,224	2,783,990	2,857,078	2,857,078
		-----	-----	-----	-----	-----	-----
**** PUBLIC WORKS		2,981,090	2,581,435	1,794,224	2,783,990	2,857,078	2,857,078
		-----	-----	-----	-----	-----	-----
***** WASTE COLLECTION		2,981,090	2,581,435	1,794,224	2,783,990	2,857,078	2,857,078

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 30 WASTE DISPOSAL							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3030-530.30-59 DEPRECIATION		46	0	34	0	0	0
** OPERATING EXPENSES		46	0	34	0	0	0
*** PUBLIC WORKS		46	0	34	0	0	0
**** PUBLIC WORKS		46	0	34	0	0	0
***** WASTE DISPOSAL		46	0	34	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 35 PARKS LANDSCAPING MAINT							
BASIC 53 PUBLIC WORKS							
ELEM 10 PERSONAL SERVICES							
001-3035-530.10-11	SALARY-SUPERVISION	0	0	0	58,240	0	0
LEVEL	TEXT		TEXT AMT				
25DI	NEW EMPLOYEE POSITION REQUEST FOR A SUPERVISOR POSITION TO OVERSEE THE STAFF		58,240 58,240				
LEVEL	TEXT		TEXT AMT				
25MR	NEW EMPLOYEE POSITION REQUEST FOR A SUPERVISOR POSITION TO OVERSEE THE STAFF MR - ELIMINATE NEW POSITION		58,240 58,240-				
LEVEL	TEXT		TEXT AMT				
26BU	NEW EMPLOYEE POSITION REQUEST FOR A SUPERVISOR POSITION TO OVERSEE THE STAFF MR - ELIMINATE NEW POSITION		58,240 58,240-				
001-3035-530.10-12	SALARY-REGULAR	0	0	0	156,441	161,135	161,135
001-3035-530.10-21	FICA/MEDICARE EXPENSE	0	0	0	28,391	12,327	12,327
LEVEL	TEXT		TEXT AMT				
25MR	INITIAL REQUEST REDUCTION FOR NEW POSITION ELIMINATED		28,391 16,064- 12,327				
LEVEL	TEXT		TEXT AMT				
26BU	INITIAL REQUEST REDUCTION FOR NEW POSITION ELIMINATED		28,391 16,064- 12,327				
001-3035-530.10-22	PENSION EXPENSE	0	0	0	37,112	37,112	37,112
001-3035-530.10-24	WORKERS COMP EXPENSE	0	0	0	6,675	6,675	6,675
001-3035-530.10-26	MISCELLANEOUS BENEFITS	0	0	0	1,288	0	0
LEVEL	TEXT		TEXT AMT				
25DI	NEW MD LAW FMLI		1,288 1,288				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 35 PARKS LANDSCAPING MAINT							
BASIC 53 PUBLIC WORKS							
ELEM 10 PERSONAL SERVICES							
LEVEL	TEXT		TEXT AMT				
25MR	NEW MD LAW FMLI		1,288				
	REDUCTION FOR DELAYED IMPLEMENTATION		1,288-				
LEVEL	TEXT		TEXT AMT				
26BU	NEW MD LAW FMLI		1,288				
	REDUCTION FOR DELAYED IMPLEMENTATION		1,288-				
**	PERSONAL SERVICES	0	0	0	288,147	217,249	217,249
	ELEM 30 OPERATING EXPENSES						
001-3035-530.30-33	EMPLOYEE TRAINING	0	0	0	300	300	300
001-3035-530.30-34	CONTRACTUAL SERVICES	0	0	0	46,500	46,500	46,500
LEVEL	TEXT		TEXT AMT				
25DI	IRRIGATION		9,000				
	LAWN CARE		25,000				
	EQUIPMENT INSPECTION		2,500				
	INVASIVE SPECIES MANAGEMENT - RTT (NEP/FORD PARK)		10,000				
			46,500				
LEVEL	TEXT		TEXT AMT				
25MR	IRRIGATION		9,000				
	LAWN CARE		25,000				
	EQUIPMENT INSPECTION		2,500				
	INVASIVE SPECIES MANAGEMENT - RTT (NEP/FORD PARK)		10,000				
			46,500				
LEVEL	TEXT		TEXT AMT				
26BU	IRRIGATION		9,000				
	LAWN CARE		25,000				
	EQUIPMENT INSPECTION		2,500				
	INVASIVE SPECIES MANAGEMENT - RTT (NEP/FORD PARK)		10,000				
			46,500				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 35 PARKS LANDSCAPING MAINT							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3035-530.30-35 EQUIPMENT (NONCAPITAL)		0	0	0	37,000	37,000	37,000
LEVEL	TEXT		TEXT AMT				
25DI	TURF EQUIPMENT		3,500				
	PICNIC TABLE REPLACEMENT (10)		20,000				
	TRASH RECEPTACLE REPLACEMENT (10)		7,500				
	BLEACHERS (NESC - ACORN FIELD)		6,000				
			37,000				
LEVEL	TEXT		TEXT AMT				
25MR	TURF EQUIPMENT		3,500				
	PICNIC TABLE & BENCH REPLACEMENT		20,000				
	TRASH RECEPTACLE REPLACEMENT (10)		7,500				
	BLEACHERS (NESC - ACORN FIELD)		6,000				
			37,000				
LEVEL	TEXT		TEXT AMT				
26BU	TURF EQUIPMENT		3,500				
	PICNIC TABLE & BENCH REPLACEMENT		20,000				
	TRASH RECEPTACLE REPLACEMENT (10)		7,500				
	BLEACHERS (NESC - ACORN FIELD)		6,000				
			37,000				
001-3035-530.30-37 CLOTHING PURCH/ALT/ALLOW		0	0	0	750	750	750
LEVEL	TEXT		TEXT AMT				
25DI	JACKETS		250				
	GENERAL		500				
			750				
LEVEL	TEXT		TEXT AMT				
25MR	JACKETS		250				
	GENERAL		500				
			750				
LEVEL	TEXT		TEXT AMT				
26BU	JACKETS		250				
	GENERAL		500				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 35 PARKS LANDSCAPING MAINT							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3035-530.30-43	UTILITIES SERVICES	0	0	0	25,700	25,700	25,700
750							
LEVEL	TEXT		TEXT AMT				
25DI	UTILITY COSTS FOR ALL PARKS PAVILIANS INCLUDING IDLEWILD, MOTON, PORT AND NORTH EAST PARK		25,700 25,700				
LEVEL	TEXT		TEXT AMT				
25MR	UTILITY COSTS FOR ALL PARKS PAVILIANS INCLUDING IDLEWILD, MOTON, PORT AND NORTH EAST PARK		25,700 25,700				
LEVEL	TEXT		TEXT AMT				
26BU	UTILITY COSTS FOR ALL PARKS PAVILIANS INCLUDING IDLEWILD, MOTON, PORT AND NORTH EAST PARK		25,700 25,700				
001-3035-530.30-44	RENTALS & LEASES	0	0	0	5,000	5,000	5,000
LEVEL	TEXT		TEXT AMT				
25DI	COMFORT STATIONS		5,000 5,000				
LEVEL	TEXT		TEXT AMT				
25MR	COMFORT STATIONS		5,000 5,000				
LEVEL	TEXT		TEXT AMT				
26BU	COMFORT STATIONS		5,000 5,000				
001-3035-530.30-46	REPAIRS & MAINT SERVICES	0	0	0	9,000	9,000	1,500
LEVEL	TEXT		TEXT AMT				
25DI	MISC. REPAIRS		9,000 9,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 35 PARKS LANDSCAPING MAINT							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
LEVEL	TEXT		TEXT AMT				
25MR	MISC. REPAIRS		9,000				
			9,000				
LEVEL	TEXT		TEXT AMT				
26BU	MISC. REPAIR PARTS PARKS & REC EQUIPMENT		9,000				
	COUNCIL REVIEW ADJ		7,500-				
			1,500				
001-3035-530.30-52	OPERATING SUPPLIES	0	0	0	71,000	71,000	71,000
LEVEL	TEXT		TEXT AMT				
25DI	SAND AND GRAVEL		15,000				
	PLAYGROUND SAFETY SURFACE (ENGINEERED WOOD FIBER)		35,000				
	TRAIN STATION PLANTINGS		3,000				
	JOHN F FORD PARK MEADOW PLANTINGS		3,000				
	GENERAL		15,000				
			71,000				
LEVEL	TEXT		TEXT AMT				
25MR	SAND AND GRAVEL		15,000				
	PLAYGROUND SAFETY SURFACE (ENGINEERED WOOD FIBER)		35,000				
	TRAIN STATION PLANTINGS		3,000				
	JOHN F FORD PARK MEADOW PLANTINGS		3,000				
	GENERAL		15,000				
			71,000				
LEVEL	TEXT		TEXT AMT				
26BU	SAND AND GRAVEL		15,000				
	PLAYGROUND SAFETY SURFACE (ENGINEERED WOOD FIBER)		35,000				
	TRAIN STATION PLANTINGS		3,000				
	JOHN F FORD PARK MEADOW PLANTINGS		3,000				
	GENERAL		15,000				
			71,000				
001-3035-530.30-55	VEHICLE-GAS AND OIL	0	0	0	6,500	6,500	6,500
001-3035-530.30-56	VEHICLE/REPAIRS & MAINT	0	0	0	3,000	3,000	3,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 35 PARKS LANDSCAPING MAINT							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3035-530.30-59 DEPRECIATION							
**	OPERATING EXPENSES	23,913	0	16,314	0	0	0
***	PUBLIC WORKS	23,913	0	16,314	204,750	204,750	197,250
****	PUBLIC WORKS	23,913	0	16,314	492,897	421,999	414,499
*****	PARKS LANDSCAPING MAINT	23,913	0	16,314	492,897	421,999	414,499
*****	PARKS LANDSCAPING MAINT	23,913	0	16,314	492,897	421,999	414,499

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 40 MAINT DIVISION STR RD							
BASIC 53 PUBLIC WORKS							
ELEM 10 PERSONAL SERVICES							
001-3040-530.10-12	SALARY-REGULAR	700,866	540,180	324,268	466,359	608,419	608,419
001-3040-530.10-14	SALARY-OVERTIME	1,408	0	5,546	0	0	0
001-3040-530.10-21	FICA/MEDICARE EXPENSE	51,871	41,324	24,425	35,676	46,544	46,544
001-3040-530.10-22	PENSION EXPENSE	79,866	33,784	0	33,784	33,784	33,784
001-3040-530.10-23	HEALTH & DENTAL INS EXP	184,768	78,569	121,159	203,780	203,780	203,780
001-3040-530.10-24	WORKERS COMP EXPENSE	29,719	17,334	13,348	17,334	17,334	17,334
001-3040-530.10-25	UNEMPLOYMENT INS EXP	0	0	508	0	0	0
001-3040-530.10-26	MISCELLANEOUS BENEFITS	39,981	3,000	0	2,798	0	0
LEVEL	TEXT		TEXT AMT				
25DI	NEW MD LAW FMLI		2,798				
			2,798				
LEVEL	TEXT		TEXT AMT				
25MR	NEW MD LAW FMLI		2,798				
	REDUCTION FOR DELAYED IMPLEMENTATION		2,798-				
LEVEL	TEXT		TEXT AMT				
26BU	NEW MD LAW FMLI		2,798				
	REDUCTION FOR DELAYED IMPLEMENTATION		2,798-				
001-3040-530.10-27	OPEB BENEFITS	0	21,715	0	22,800	0	0
LEVEL	TEXT		TEXT AMT				
25MR	INITIAL OPEB ESTIMATE		22,800				
	DELAYED OPEB PAYMENT		22,800-				
LEVEL	TEXT		TEXT AMT				
26BU	INITIAL OPEB ESTIMATE		22,800				
	DELAYED OPEB PAYMENT		22,800-				
**	PERSONAL SERVICES						
	ELEM 30 OPERATING EXPENSES	1,088,479	735,906	489,254	782,531	909,861	909,861
001-3040-530.30-31	PROFESSIONAL SERVICES	3,024	1,000	390	1,000	1,000	1,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 40 MAINT DIVISION STR RD							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3040-530.30-33	EMPLOYEE TRAINING	854	0	299	400	400	400
001-3040-530.30-34	CONTRACTUAL SERVICES	199,255	233,250	163,480	160,000	160,000	160,000
LEVEL	TEXT		TEXT AMT				
25DI	GRASS CUTTING CONTRACT		150,000				
	TRUCK TRACKERS		4,000				
	GENERAL		6,000				
			160,000				
LEVEL	TEXT		TEXT AMT				
25MR	GRASS CUTTING CONTRACT		150,000				
	TRUCK TRACKERS		4,000				
	GENERAL		6,000				
			160,000				
LEVEL	TEXT		TEXT AMT				
26BU	GRASS CUTTING CONTRACT		150,000				
	TRUCK TRACKERS		4,000				
	GENERAL		6,000				
			160,000				
001-3040-530.30-35	EQUIPMENT (NONCAPITAL)	12,909	14,600	9,000	3,200	3,200	3,200
LEVEL	TEXT		TEXT AMT				
25DI	CHAIN SAWS		2,000				
	(2) HAND BLOWERS		1,200				
			3,200				
LEVEL	TEXT		TEXT AMT				
25MR	CHAIN SAWS		2,000				
	(2) HAND BLOWERS		1,200				
			3,200				
LEVEL	TEXT		TEXT AMT				
26BU	CHAIN SAWS		2,000				
	(2) HAND BLOWERS		1,200				
			3,200				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 40 MAINT DIVISION STR RD							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3040-530.30-36	CLOTHING MAINT	8,659	4,250	5,755	5,600	5,600	5,600
001-3040-530.30-37	CLOTHING PURCH/ALT/ALLOW	8,197	3,500	4,160	5,000	5,000	5,000
LEVEL	TEXT		TEXT AMT				
25DI	SUPPLIES/JACKETS		5,000				
			5,000				
LEVEL	TEXT		TEXT AMT				
25MR	SUPPLIES/JACKETS		5,000				
			5,000				
LEVEL	TEXT		TEXT AMT				
26BU	SUPPLIES/JACKETS		5,000				
			5,000				
001-3040-530.30-43	UTILITIES SERVICES	126,159	120,000	100,671	130,000	130,000	130,000
001-3040-530.30-44	RENTALS & LEASES	0	10,000	4,520	10,000	10,000	10,000
LEVEL	TEXT		TEXT AMT				
25DI	EQUIPMENT RENTAL		10,000				
			10,000				
LEVEL	TEXT		TEXT AMT				
25MR	EQUIPMENT RENTAL		10,000				
			10,000				
LEVEL	TEXT		TEXT AMT				
26BU	EQUIPMENT RENTAL		10,000				
			10,000				
001-3040-530.30-46	REPAIRS & MAINT SERVICES	47,632	17,000	21,370	7,000	7,000	7,000
001-3040-530.30-47	PRINTING & BINDING	1,318	0	0	0	0	0
001-3040-530.30-49	OTHER CURR CHGS & OBLIG	372	0	334	0	0	0
001-3040-530.30-52	OPERATING SUPPLIES	261,466	226,000	155,620	51,000	51,000	51,000
LEVEL	TEXT		TEXT AMT				
25DI	GENERAL		35,000				
	POND FENCING		5,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 30 PUBLIC WORKS
DIV 40 MAINT DIVISION STR RD
BASIC 53 PUBLIC WORKS
ELEM 30 OPERATING EXPENSES
STORM WATER FEATURES
PLANTS FOR STORM PONDS

5,000
6,000
51,000

LEVEL	TEXT	TEXT AMT
25MR	GENERAL	35,000
	POND FENCING	5,000
	STORM WATER FEATURES	5,000
	PLANTS FOR STORM PONDS	6,000
		51,000

LEVEL	TEXT	TEXT AMT
26BU	GENERAL	35,000
	POND FENCING	5,000
	STORM WATER FEATURES	5,000
	PLANTS FOR STORM PONDS	6,000
		51,000

001-3040-530.30-55 VEHICLE-GAS AND OIL
001-3040-530.30-56 VEHICLE/REPAIRS & MAINT
001-3040-530.30-59 DEPRECIATION

114,648
110,911
160,701

90,000
60,000
0

52,110
90,093
123,987

30,000
20,000
0

30,000
20,000
0

** OPERATING EXPENSES
*** PUBLIC WORKS

1,056,105
2,144,584

779,600
1,515,506

731,789
1,221,043

423,200
1,205,731

423,200
1,333,061

**** PUBLIC WORKS

2,144,584

1,515,506

1,221,043

1,205,731

1,333,061

***** MAINT DIVISION STR RD

2,144,584

1,515,506

1,221,043

1,205,731

1,333,061

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 45 STREET,ROAD & ALLEY CONTR							
BASIC 53 PUBLIC WORKS							
ELEM 10 PERSONAL SERVICES							
001-3045-530.10-11	SALARY-SUPERVISION	133,089	0	0	0	0	0
001-3045-530.10-12	SALARY-REGULAR	779,881	874,490	587,477	875,906	913,323	913,323
001-3045-530.10-13	SALARY-PARTIME	9,687	39,920	25,493	40,587	41,804	41,804
001-3045-530.10-14	SALARY-OVERTIME	2,648	0	4,970	0	0	0
001-3045-530.10-21	FICA/MEDICARE EXPENSE	68,119	69,952	45,689	70,112	73,068	73,068
001-3045-530.10-22	PENSION EXPENSE	59,652	66,924	0	66,924	66,924	66,924
001-3045-530.10-23	HEALTH & DENTAL INS EXP	170,676	155,788	116,667	211,600	211,600	211,600
001-3045-530.10-24	WORKERS COMP EXPENSE	16,177	29,343	22,595	29,343	29,343	29,343
001-3045-530.10-26	MISCELLANEOUS BENEFITS	21,202	0	0	5,499	0	0
LEVEL	TEXT		TEXT AMT				
25DI	FMLI - NEW MD LAW		5,499				
			5,499				
LEVEL	TEXT		TEXT AMT				
25MR	FMLI - NEW MD LAW		5,499				
	REDUCTION FOR DELAYED IMPLEMENTATION		5,499-				
LEVEL	TEXT		TEXT AMT				
26BU	FMLI - NEW MD LAW		5,499				
	REDUCTION FOR DELAYED IMPLEMENTATION		5,499-				
001-3045-530.10-27	OPEB BENEFITS	0	35,154	0	36,920	0	0
LEVEL	TEXT		TEXT AMT				
25MR	INTIAL OPEB ESTIMATE		36,920				
	DELAYED OPEB PAYMENT		36,920-				
LEVEL	TEXT		TEXT AMT				
26BU	INTIAL OPEB ESTIMATE		36,920				
	DELAYED OPEB PAYMENT		36,920-				
**	PERSONAL SERVICES	1,261,131	1,271,571	802,891	1,336,891	1,336,062	1,336,062
	ELEM 30 OPERATING EXPENSES						

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 45 STREET,ROAD & ALLEY CONTR							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3045-530.30-31	PROFESSIONAL SERVICES	1,371	1,000	565	1,000	1,000	1,000
001-3045-530.30-33	EMPLOYEE TRAINING	195	0	0	0	0	0
001-3045-530.30-34	CONTRACTUAL SERVICES	92,823	50,000	5,986	160,000	160,000	160,000
LEVEL	TEXT		TEXT AMT				
25DI	STORM DRAIN REPAIR		70,000				
	CONCRETE CONTRACTOR		75,000				
	LINE PAINT CONTRACTOR		7,500				
	GENERAL		7,500				
			160,000				
LEVEL	TEXT		TEXT AMT				
25MR	STORM DRAIN REPAIR		70,000				
	CONCRETE CONTRACTOR		75,000				
	LINE PAINT CONTRACTOR		7,500				
	GENERAL		7,500				
			160,000				
LEVEL	TEXT		TEXT AMT				
26BU	STORM DRAIN REPAIR		70,000				
	CONCRETE CONTRACTOR		75,000				
	LINE PAINT CONTRACTOR		7,500				
	GENERAL		7,500				
			160,000				
001-3045-530.30-35	EQUIPMENT (NONCAPITAL)	13,689	2,500	0	8,900	8,900	8,900
LEVEL	TEXT		TEXT AMT				
25DI	PLATE TAMP		5,300				
	(2) CUT SAWS		3,600				
			8,900				
LEVEL	TEXT		TEXT AMT				
25MR	PLATE TAMP		5,300				
	(2) CUT SAWS		3,600				
			8,900				
LEVEL	TEXT		TEXT AMT				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 45 STREET,ROAD & ALLEY CONTR							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
26BU	PLATE TAMP		5,300				
	(2) CUT SAWS		3,600				
			8,900				
001-3045-530.30-36 CLOTHING MAINT							
001-3045-530.30-37 CLOTHING PURCH/ALT/ALLOW		3,511	4,500	2,036	6,020	6,020	6,020
		3,154	500	300	500	500	500
LEVEL	TEXT		TEXT AMT				
25DI	MISC.						
			500				
			500				
001-3045-530.30-44 RENTALS & LEASES							
LEVEL	TEXT		TEXT AMT				
25MR	MISC.						
			500				
			500				
001-3045-530.30-46 REPAIRS & MAINT SERVICES							
LEVEL	TEXT		TEXT AMT				
25MR	EQUIPMENT RENTAL						
			5,000				
			5,000				
001-3045-530.30-46 REPAIRS & MAINT SERVICES							
LEVEL	TEXT		TEXT AMT				
26BU	EQUIPMENT RENTAL						
			5,000				
			5,000				
001-3045-530.30-46 REPAIRS & MAINT SERVICES							
LEVEL	TEXT		TEXT AMT				
26BU	MANAGER INPUT						
			10,000				
	COUNCIL REDUCTION						
			10,000-				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 45 STREET,ROAD & ALLEY CONTR							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
PARTS FOR FENCE REPAIRS AND MISC ITEMS							
			2,000				
			2,000				
001-3045-530.30-49	OTHER CURR CHGS & OBLIG	180	0	0	0	0	0
001-3045-530.30-52	OPERATING SUPPLIES	43,456	45,000	23,149	220,000	200,000	200,000
LEVEL	TEXT		TEXT AMT				
25DI	SNOW AND ICE		55,000				
	STORM DRAINAGE		15,000				
	CONCRETE WORK		50,000				
	"HOT TAPE" STRIPING		10,000				
	MATERIAL SUPPLIES		90,000				
			220,000				
LEVEL	TEXT		TEXT AMT				
25MR	SNOW AND ICE		55,000				
	SNOW AND ICE REDUCTION MAYOR REVIEW		20,000-				
	STORM DRAINAGE		15,000				
	CONCRETE WORK		50,000				
	"HOT TAPE" STRIPING		10,000				
	MATERIAL SUPPLIES		90,000				
			200,000				
LEVEL	TEXT		TEXT AMT				
26BU	SNOW AND ICE		55,000				
	SNOW AND ICE REDUCTION MAYOR REVIEW		20,000-				
	STORM DRAINAGE		15,000				
	CONCRETE WORK		50,000				
	"HOT TAPE" STRIPING		10,000				
	MATERIAL SUPPLIES		90,000				
			200,000				
001-3045-530.30-55	VEHICLE-GAS AND OIL	21,629	25,000	9,960	80,000	80,000	80,000
001-3045-530.30-56	VEHICLE/REPAIRS & MAINT	4,865	6,000	739	60,000	60,000	60,000
001-3045-530.30-59	DEPRECIATION	436,233	0	320,500	0	0	0
**	OPERATING EXPENSES	622,776	140,000	367,590	551,420	531,420	523,420
***	PUBLIC WORKS	1,883,907	1,411,571	1,170,481	1,888,311	1,867,482	1,859,482
****	PUBLIC WORKS	1,883,907	1,411,571	1,170,481	1,888,311	1,867,482	1,859,482

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 45 STREET,ROAD & ALLEY CONTR							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
*****	STREET,ROAD & ALLEY CONTR	1,883,907	1,411,571	1,170,481	1,888,311	1,867,482	1,859,482

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 50 SIDEWALK MAINTENANCE							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3050-530.30-59 DEPRECIATION							
**	OPERATING EXPENSES	558	0	418	0	0	0
***	PUBLIC WORKS	558	0	418	0	0	0
****	PUBLIC WORKS	558	0	418	0	0	0
*****	SIDEWALK MAINTENANCE	558	0	418	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 55 SIDEWALK CONSTRUCTION							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3055-530.30-59 DEPRECIATION							
**	OPERATING EXPENSES	69,912	0	52,016	0	0	0
***	PUBLIC WORKS	69,912	0	52,016	0	0	0
****	PUBLIC WORKS	69,912	0	52,016	0	0	0
*****	SIDEWALK CONSTRUCTION	69,912	0	52,016	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 60 CURB & GUTTER MAINT							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3060-530.30-59 DEPRECIATION		219	0	164	0	0	0
** OPERATING EXPENSES		219	0	164	0	0	0
*** PUBLIC WORKS		219	0	164	0	0	0
**** PUBLIC WORKS		219	0	164	0	0	0
***** CURB & GUTTER MAINT		219	0	164	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 65 CURB & GUTTER CONSTR							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3065-530.30-59 DEPRECIATION							
**	OPERATING EXPENSES	21,769	0	15,724	0	0	0
***	PUBLIC WORKS	21,769	0	15,724	0	0	0
****	PUBLIC WORKS	21,769	0	15,724	0	0	0
*****	CURB & GUTTER CONSTR	21,769	0	15,724	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 70 STORM DRAINAGE MAINT							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3070-530.30-59 DEPRECIATION		8,278	0	6,208	0	0	0
** OPERATING EXPENSES		8,278	0	6,208	0	0	0
*** PUBLIC WORKS		8,278	0	6,208	0	0	0
**** PUBLIC WORKS		8,278	0	6,208	0	0	0
***** STORM DRAINAGE MAINT		8,278	0	6,208	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 75 STORM DRAINAGE CONSTR							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3075-530.30-59 DEPRECIATION							
**	OPERATING EXPENSES	69,732	0	52,296	0	0	0
***	PUBLIC WORKS	69,732	0	52,296	0	0	0
****	PUBLIC WORKS	69,732	0	52,296	0	0	0
*****	STORM DRAINAGE CONSTR	69,732	0	52,296	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 80 SNOW & ICE REMOVAL							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3080-530.30-59 DEPRECIATION		14,681	0	10,212	0	0	0
** OPERATING EXPENSES		14,681	0	10,212	0	0	0
*** PUBLIC WORKS		14,681	0	10,212	0	0	0
**** PUBLIC WORKS		14,681	0	10,212	0	0	0
***** SNOW & ICE REMOVAL		14,681	0	10,212	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 85 PUBLIC PARKING FACILITIES							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3085-530.30-46	REPAIRS & MAINT SERVICES	2,315	0	0	0	0	0
001-3085-530.30-59	DEPRECIATION	10,193	0	7,645	0	0	0

**	OPERATING EXPENSES	12,508	0	7,645	0	0	0
***	PUBLIC WORKS	12,508	0	7,645	0	0	0

****	PUBLIC WORKS	12,508	0	7,645	0	0	0

*****	PUBLIC PARKING FACILITIES	12,508	0	7,645	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 90 STREET LIGHTING							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3090-530.30-46	REPAIRS & MAINT SERVICES	0	0	2,792	0	0	0
001-3090-530.30-59	DEPRECIATION	11,670	0	8,748	0	0	0

**	OPERATING EXPENSES	11,670	0	11,540	0	0	0
***	PUBLIC WORKS	11,670	0	11,540	0	0	0

***	PUBLIC WORKS	11,670	0	11,540	0	0	0

****	STREET LIGHTING	11,670	0	11,540	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 30 PUBLIC WORKS							
DIV 95 MOSQUITO CONTROL							
BASIC 53 PUBLIC WORKS							
ELEM 30 OPERATING EXPENSES							
001-3095-530.30-31 PROFESSIONAL SERVICES							
**	OPERATING EXPENSES	3,858	0	0	0	0	0
***	PUBLIC WORKS	3,858	0	0	0	0	0
****	PUBLIC WORKS	3,858	0	0	0	0	0
*****	MOSQUITO CONTROL	3,858	0	0	0	0	0
*****	PUBLIC WORKS	8,211,487	6,249,114	5,111,696	7,152,426	7,091,522	7,067,872

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 40 PARKS & RECREATION							
DIV 10 ADMINISTRATION							
BASIC 54 PARKS & RECREATIONS							
ELEM 10 PERSONAL SERVICES							
001-4010-540.10-11	SALARY-SUPERVISION	98,001	100,572	69,655	100,573	103,590	103,590
001-4010-540.10-12	SALARY-REGULAR	151,774	156,450	105,156	0	0	0
001-4010-540.10-14	SALARY-OVERTIME	22,976	6,800	2,434	0	7,925	7,925
001-4010-540.10-21	FICA/MEDICARE EXPENSE	19,832	20,182	13,059	7,694	7,694	7,694
001-4010-540.10-22	PENSION EXPENSE	32,475	28,785	0	9,323	9,323	9,323
001-4010-540.10-23	HEALTH & DENTAL INS EXP	72,564	54,539	45,028	20,971	20,971	20,971
001-4010-540.10-24	WORKERS COMP EXPENSE	7,509	6,498	5,003	4,200	4,200	4,200
001-4010-540.10-26	MISCELLANEOUS BENEFITS	9,565	0	0	603	0	0

LEVEL	TEXT	TEXT AMT
25DI	NEW FMLI	603
		603

LEVEL	TEXT	TEXT AMT
25MR	NEW FMLI	603
	REDUCTION FOR DELAYED IMPLEMENTATION	603-

LEVEL	TEXT	TEXT AMT
26BU	NEW FMLI	603
	REDUCTION FOR DELAYED IMPLEMENTATION	603-

001-4010-540.10-27	OPEB BENEFITS	0	10,332	0	7,250	0	0
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LEVEL	TEXT	TEXT AMT
25MR	INITIAL OPEB ESTIMATE	7,250
	DELAYED OPEB PAYMENT	7,250-

LEVEL	TEXT	TEXT AMT
26BU	INITIAL OPEB ESTIMATE	7,250
	DELAYED OPEB PAYMENT	7,250-

**	PERSONAL SERVICES	-----	-----	-----	-----	-----	-----
	ELEM 30 OPERATING EXPENSES	414,696	384,158	240,335	150,614	153,703	153,703
001-4010-540.30-31	PROFESSIONAL SERVICES	7,540	10,000	362	12,000	2,000	2,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
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EXPENDITURE

DEPT 40 PARKS & RECREATION
DIV 10 ADMINISTRATION
BASIC 54 PARKS & RECREATIONS
ELEM 30 OPERATING EXPENSES

LEVEL	TEXT	TEXT AMT
25DI	GRANT ASSISTANCE	10,000
	LEGAL	2,000
		12,000

LEVEL	TEXT	TEXT AMT
25MR	GRANT ASSISTANCE	10,000
	LEGAL	2,000
	MR - MOVE GRANT ASSISTANCE ALL UNDER TOWN MGR	10,000-
		2,000

LEVEL	TEXT	TEXT AMT
26BU	GRANT ASSISTANCE	10,000
	LEGAL	2,000
	MR - MOVE GRANT ASSISTANCE ALL UNDER TOWN MGR	10,000-
		2,000

001-4010-540.30-33 EMPLOYEE TRAINING	0	500	0	1,500	1,500		1,500
001-4010-540.30-34 CONTRACTUAL SERVICES	107,059	97,200	61,833	24,800	24,800		24,800

LEVEL	TEXT	TEXT AMT
25DI	SOCCER CAMP	3,000
	BASEBALL CAMP	10,000
	BASKETBALL OFFICIALS	8,800
	KICKBALL LEAGUE	3,000
		24,800

LEVEL	TEXT	TEXT AMT
25MR	SOCCER CAMP	3,000
	BASEBALL CAMP	10,000
	BASKETBALL OFFICIALS	8,800
	KICKBALL LEAGUE/FLAG FOOTBALL	3,000
		24,800

LEVEL	TEXT	TEXT AMT
26BU	SOCCER CAMP	3,000
	BASEBALL CAMP	10,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 40 PARKS & RECREATION							
DIV 10 ADMINISTRATION							
BASIC 54 PARKS & RECREATIONS							
ELEM 30 OPERATING EXPENSES							
BASKETBALL OFFICIALS							
KICKBALL LEAGUE/FLAG FOOTBALL							
8,800							
3,000							
24,800							
001-4010-540.30-35	EQUIPMENT (NONCAPITAL)	8,760	6,000	5,951	0	0	0
001-4010-540.30-36	CLOTHING MAINT	0	0	787	0	0	0
001-4010-540.30-37	CLOTHING PURCH/ALT/ALLOW	708	2,500	200	300	300	300
001-4010-540.30-39	MEETINGS AND CONVENTIONS	0	500	0	500	500	500
001-4010-540.30-40	TRAVEL	0	500	0	500	500	500
001-4010-540.30-41	COMMUNICATION	3,468	3,500	1,826	750	750	750
001-4010-540.30-43	UTILITIES SERVICES	25,452	30,000	25,253	150	150	150
001-4010-540.30-44	RENTALS & LEASES	7,012	5,000	3,837	0	0	0
001-4010-540.30-46	REPAIRS & MAINT SERVICES	33,007	12,000	11,919	0	0	0
001-4010-540.30-47	PRINTING & BINDING	0	200	0	0	0	0
001-4010-540.30-48	PROMOTIONAL ACTIVITIES	446	1,500	120	5,000	5,000	5,000
LEVEL	TEXT						
25DI	ARBOR DAY, JULY PARK & REC MONTH & KICKBALL EVENTS		TEXT AMT				
			5,000				
			5,000				
LEVEL	TEXT						
25MR	ARBOR DAY, JULY PARK & REC MONTH & KICKBALL EVENTS		TEXT AMT				
			5,000				
			5,000				
LEVEL	TEXT						
26BU	ARBOR DAY, JULY PARK & REC MONTH & KICKBALL EVENTS		TEXT AMT				
			5,000				
			5,000				
001-4010-540.30-49	OTHER CURR CHGS & OBLIG	1,222	0	1,105	0	0	0
001-4010-540.30-50	BUILDING REP & MAINT	3,238	5,000	3,652	0	0	0
001-4010-540.30-51	OFFICE SUPPLIES	644	1,500	133	600	600	600
001-4010-540.30-52	OPERATING SUPPLIES	15,529	15,000	14,834	4,000	0	0
LEVEL	TEXT						
25DI	MISC - INCLUDING PARK BOARD LUNCHES		TEXT AMT				
			4,000				
			4,000				
LEVEL	TEXT						
25MR	MISC - INCLUDING PARK BOARD LUNCHES		TEXT AMT				
			4,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 40 PARKS & RECREATION							
DIV 10 ADMINISTRATION							
BASIC 54 PARKS & RECREATIONS							
ELEM 30 OPERATING EXPENSES							
MR REVIEW - REDUCTION FOR MOVE TO EVENING MEETINGS							
4,000-							
LEVEL	TEXT		TEXT AMT				
26BU	MISC - INCLUDING PARK BOARD LUNCHES		4,000				
MR REVIEW - REDUCTION FOR MOVE TO EVENING MEETINGS							
4,000-							
001-4010-540.30-54	DUES & PUBLICATIONS	284	500	35	249	249	249
LEVEL	TEXT		TEXT AMT				
25DI	SMARTSHEET (1 X \$249)		249				
249							
LEVEL	TEXT		TEXT AMT				
25MR	SMARTSHEET (1 X \$249)		249				
249							
LEVEL	TEXT		TEXT AMT				
26BU	SMARTSHEET (1 X \$249)		249				
249							
001-4010-540.30-55	VEHICLE/GAS & OIL EXPENSE	8,463	6,500	2,922	1,000	1,000	1,000
001-4010-540.30-56	VEHICLE/REPAIRS & MAINT	1,042	3,000	1,027	1,000	1,000	1,000
001-4010-540.30-59	DEPRECIATION	225,794	0	192,863	0	0	0

**	OPERATING EXPENSES	449,668	200,900	328,659	52,349	38,349	38,349
***	PARKS & RECREATIONS	864,364	585,058	568,994	202,963	192,052	192,052

****	PARKS & RECREATIONS	864,364	585,058	568,994	202,963	192,052	192,052

*****	ADMINISTRATION	864,364	585,058	568,994	202,963	192,052	192,052

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 40 PARKS & RECREATION							
DIV 20 PARTICIPATION RECREATION							
BASIC 54 PARKS & RECREATIONS							
ELEM 30 OPERATING EXPENSES							
001-4020-540.30-49 OTHER CURR CHGS & OBLIG							
**	OPERATING EXPENSES	99	0	128	0	0	0
***	PARKS & RECREATIONS	99	0	128	0	0	0
****	PARKS & RECREATIONS	99	0	128	0	0	0
*****	PARTICIPATION RECREATION	99	0	128	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 40 PARKS & RECREATION							
DIV 30 MUNICIPAL PARKS							
BASIC 54 PARKS & RECREATIONS							
ELEM 30 OPERATING EXPENSES							
001-4030-540.30-55 VEHICLE/GAS & OIL EXPENSE		318	0	29	0	0	0
001-4030-540.30-56 VEHICLE/REPAIRS & MAINT		103	0	8	0	0	0
001-4030-540.30-59 DEPRECIATION		219,412	0	164,212	0	0	0
		-----	-----	-----	-----	-----	-----
** OPERATING EXPENSES		219,833	0	164,249	0	0	0
*** PARKS & RECREATIONS		219,833	0	164,249	0	0	0
		-----	-----	-----	-----	-----	-----
**** PARKS & RECREATIONS		219,833	0	164,249	0	0	0
		-----	-----	-----	-----	-----	-----
***** MUNICIPAL PARKS		219,833	0	164,249	0	0	0
***** PARKS & RECREATION		1,084,296	585,058	733,371	202,963	192,052	192,052

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 60 ECONOMIC DEVELOPMENT							
DIV 00 ECONOMIC DEVELOPMENT							
BASIC 56 ECONOMIC DEVELOPMENT							
ELEM 30 OPERATING EXPENSES							
001-6000-560.30-31 PROFESSIONAL SERVICES		4,592	6,000	759	6,000	6,000	6,000
001-6000-560.30-34 CONTRACTUAL SERVICES		3,120	0	3,640	6,250	0	0
LEVEL	TEXT		TEXT AMT				
25DI	JANITORIAL SERVICES		6,250				
			6,250				
LEVEL	TEXT		TEXT AMT				
25MR	JANITORIAL SERVICES		6,250				
	MR - INCLUDED UNDER DEPT 1400 WC COSTS		6,250-				
LEVEL	TEXT		TEXT AMT				
26BU	JANITORIAL SERVICES		6,250				
	MR - INCLUDED UNDER DEPT 1400 WC COSTS		6,250-				
001-6000-560.30-39 MEETINGS & CONVENTIONS		205	1,500	0	1,500	1,500	1,500
LEVEL	TEXT		TEXT AMT				
25DI	MML EVENT		1,500				
			1,500				
LEVEL	TEXT		TEXT AMT				
25MR	MML EVENT		1,500				
			1,500				
LEVEL	TEXT		TEXT AMT				
26BU	MML EVENT		1,500				
			1,500				
001-6000-560.30-41 COMMUNICATIONS		1,163	0	1,423	2,160	2,160	2,160
LEVEL	TEXT		TEXT AMT				
25DI	180/MONTH		2,160				
			2,160				
LEVEL	TEXT		TEXT AMT				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDT 26 BU
EXPENDITURE							
DEPT 60 ECONOMIC DEVELOPMENT							
DIV 00 ECONOMIC DEVELOPMENT							
BASIC 56 ECONOMIC DEVELOPMENT							
ELEM 30 OPERATING EXPENSES							
001-6000-560.30-49 OTHER CURR CHGS & OBLIG		8,187	0	8,651	8,700	8,700	8,700
001-6000-560.30-50 BUILDING REPAIRS & MAINT		84	0	57	100	100	100
001-6000-560.30-52 OPERATING SUPPLIES		204	0	183	200	200	200
001-6000-560.30-59 DEPRECIATION		8,522	0	5,401	0	0	0

** OPERATING EXPENSES		33,537	440,100	127,443	463,510	457,260	447,260
ELEM 80 GRANTS AND AID							
001-6000-560.80-82 AID TO PRIVATE ORGANIZATI		516,539	61,000	403,300	61,000	61,000	56,000

LEVEL	TEXT	TEXT AMT
25DI	AVALON CONCERTS IN THE PARK	2,000
	AVALON FARMERS MARKET	10,000
	MULTICULTURAL FESTIVAL	5,000
	AVALON OUTDOOR SUMMER STREET CONCERTS	5,000
	AVALON PLEIN AIR	15,000
	CHESAPEAKE CENTER	3,000
	FREDERICK DOUGLASS DAY	2,000
	INDEPENDENCE JULY 4TH CELEBRATION	10,000
	STORIES OF THE CHESAPEAKE	2,000
	TALBOT ARTS COUNCIL	5,000
	TALBOT HISTORICAL SOCIETY	2,000
		61,000

LEVEL	TEXT	TEXT AMT
25MR	AVALON CONCERTS IN THE PARK	2,000
	AVALON FARMERS MARKET	10,000
	MULTICULTURAL FESTIVAL	5,000
	AVALON OUTDOOR SUMMER STREET CONCERTS	5,000
	AVALON PLEIN AIR	15,000
	CHESAPEAKE CENTER	3,000
	FREDERICK DOUGLASS DAY	2,000
	INDEPENDENCE JULY 4TH CELEBRATION	10,000
	STORIES OF THE CHESAPEAKE	2,000
	TALBOT ARTS COUNCIL	5,000
	TALBOT HISTORICAL SOCIETY	2,000
		61,000

LEVEL	TEXT	TEXT AMT
26BU	AVALON CONCERTS IN THE PARK	2,000
	AVALON REDUCTION FOR CONCERTS IN THE PARK	2,000-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 60 ECONOMIC DEVELOPMENT							
DIV 00 ECONOMIC DEVELOPMENT							
BASIC 56 ECONOMIC DEVELOPMENT							
ELEM 80 GRANTS AND AID							
AVALON FARMERS MARKET							
AVALON FARMERS MARKET REDUCTION							
MULTICULTURAL FESTIVAL							
AVALON OUTDOOR SUMMER STREET CONCERTS							
AVALON PLEIN AIR							
CHESAPEAKE CENTER							
FREDERICK DOUGLASS DAY							
INDEPENDENCE JULY 4TH CELEBRATION							
STORIES OF THE CHESAPEAKE							
TALBOT ARTS COUNCIL							
TALBOT HISTORICAL SOCIETY							
10,000							
3,000-							
5,000							
5,000							
15,000							
3,000							
2,000							
10,000							
2,000							
5,000							
2,000							
56,000							

** GRANTS AND AID		516,539	61,000	403,300	61,000	61,000	56,000
*** ECONOMIC DEVELOPMENT		550,076	501,100	530,743	524,510	518,260	503,260

**** ECONOMIC DEVELOPMENT		550,076	501,100	530,743	524,510	518,260	503,260

***** ECONOMIC DEVELOPMENT		550,076	501,100	530,743	524,510	518,260	503,260
***** ECONOMIC DEVELOPMENT		550,076	501,100	530,743	524,510	518,260	503,260

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDOT 26 BU
EXPENDITURE							
DEPT 70 MISCELLANEOUS							
DIV 10 MISCELLANEOUS							
BASIC 57 MISCELLANEOUS							
ELEM 10 PERSONAL SERVICES							
001-7010-570.10-26 MISCELLANEOUS BENEFITS		0	0	500	0	0	0
** PERSONAL SERVICES		0	0	500	0	0	0
ELEM 30 OPERATING EXPENSES							
001-7010-570.30-31 PROFESSIONAL SERVICES		400	0	420	0	0	0
001-7010-570.30-49 OTHER CURR CHGS & OBLIG		25,491	0	2,124	0	0	0
001-7010-570.30-57 BAD DEBT EXPENSE		13,379	30,000	20,362	30,000	30,000	30,000
001-7010-570.30-59 DEPRECIATION		30,690	0	23,017	0	0	0
** OPERATING EXPENSES		69,960	30,000	45,923	30,000	30,000	30,000
*** MISCELLANEOUS		69,960	30,000	46,423	30,000	30,000	30,000
**** MISCELLANEOUS		69,960	30,000	46,423	30,000	30,000	30,000
***** MISCELLANEOUS		69,960	30,000	46,423	30,000	30,000	30,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 70 MISCELLANEOUS							
DIV 20 BENEFIT PAYMENTS							
BASIC 57 MISCELLANEOUS							
ELEM 10 PERSONAL SERVICES							
001-7020-570.10-23	HEALTH & DENTAL INS EXP	277,214	0	109,592	0	434,200	434,200
TEXT							
LEVEL	TEXT		TEXT AMT				
25MR	RETIREE INSURANCE BENEFITS NET OF MONTH BILLINGS		175,000				
	BROKERAGE RELATED EXPENSES FOR BENEFITS		15,000				
	HRA ADMINISTRATION		1,200				
	INSURANCE COST		15,000				
	REIMBURSEMENTS THROUGH HRA AND HSA		228,000				
			434,200				
TEXT							
LEVEL	TEXT		TEXT AMT				
26BU	RETIREE INSURANCE BENEFITS NET OF MONTH BILLINGS		175,000				
	BROKERAGE RELATED EXPENSES FOR BENEFITS		15,000				
	HRA ADMINISTRATION		1,200				
	INSURANCE COST		15,000				
	REIMBURSEMENTS THROUGH HRA AND HSA		228,000				
			434,200				
**	PERSONAL SERVICES	277,214	0	109,592	0	434,200	434,200
***	MISCELLANEOUS	277,214	0	109,592	0	434,200	434,200
****	MISCELLANEOUS	277,214	0	109,592	0	434,200	434,200
*****	BENEFIT PAYMENTS	277,214	0	109,592	0	434,200	434,200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 70 MISCELLANEOUS							
DIV 30 LIABILITY & OTHER INSURAN							
BASIC 57 MISCELLANEOUS							
ELEM 10 PERSONAL SERVICES							
001-7030-570.10-23	HEALTH & DENTAL INS EXP	15,236	0	1,740	0	0	0
** PERSONAL SERVICES							
ELEM 30 OPERATING EXPENSES							
001-7030-570.30-45	INSURANCE	15,236	0	1,740	0	0	0
TEXT AMT							
LEVEL	TEXT						
25MR	INSURANCE ITEMS OR CHANGE						
	FEE IN LIEU OF COMMISSION						
			378,302				
			30,000				
			408,302				
TEXT AMT							
LEVEL	TEXT						
26BU	INSURANCE ITEMS OR CHANGE						
	FEE IN LIEU OF COMMISSION						
			378,302				
			30,000				
			408,302				
TEXT AMT							
**	OPERATING EXPENSES						
***	MISCELLANEOUS	486,802	350,000	471,566	42,500	408,302	408,302
		502,038	350,000	473,306	42,500	408,302	408,302
TEXT AMT							
****	MISCELLANEOUS	502,038	350,000	473,306	42,500	408,302	408,302
TEXT AMT							
*****	LIABILITY & OTHER INSURAN	502,038	350,000	473,306	42,500	408,302	408,302
*****	MISCELLANEOUS	849,212	380,000	629,321	72,500	872,502	872,502

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 80 DEBT SERVICE							
DIV 10 PRINCIPAL-G 0 DEBT							
BASIC 58 DEBT SERVICE							
ELEM 70 DEBT SERVICE							
001-8010-580.70-71 PRINCIPAL		186,436	202,143	86,798	203,981	250,981	260,981
TEXT							
LEVEL	TEXT		TEXT AMT				
25DI	CURRENT ENTERPRISE LEASES		116,639				
	REPLACEMENT LEASES		68,500				
	USDA		6,342				
	NEW IT LEASED VEHICLE ESTIMATE SM		12,500				
			203,981				
TEXT							
LEVEL	TEXT		TEXT AMT				
25MR	CURRENT ENTERPRISE LEASES-PW & ENG		116,639				
	REPLACEMENT LEASES		68,500				
	USDA-WEST KENNEDY ST		6,342				
	NEW IT LEASED VEHICLE ESTIMATE SM		12,500				
	NEW PD LEASE EMERGENCY VEHICLES ESTIMATED		35,000				
	NEW MUNICIPAL FAC VEHICLE LEASE ESTIMATED MR ADDN		12,000				
			250,981				
TEXT							
LEVEL	TEXT		TEXT AMT				
26BU	CURRENT ENTERPRISE LEASES-PW & ENG		116,639				
	REPLACEMENT LEASES		68,500				
	USDA-WEST KENNEDY ST		6,342				
	NEW IT LEASED VEHICLE ESTIMATE SM		12,500				
	NEW PD LEASE EMERGENCY VEHICLES ESTIMATED		35,000				
	NEW ENGINEERING VEHICLE LEASE ESTIMATED		12,000				
	NEW TOWN MANAGER VEHICLE LEASE ESTIMATED		10,000				
			260,981				
DEBT SERVICE							
**	DEBT SERVICE	186,436	202,143	86,798	203,981	250,981	260,981
***	DEBT SERVICE	186,436	202,143	86,798	203,981	250,981	260,981
DEBT SERVICE							
****	DEBT SERVICE	186,436	202,143	86,798	203,981	250,981	260,981
PRINCIPAL-G 0 DEBT							
*****	PRINCIPAL-G 0 DEBT	186,436	202,143	86,798	203,981	250,981	260,981

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 80 DEBT SERVICE							
DIV 20 INTEREST G O DEBT							
BASIC 58 DEBT SERVICE							
ELEM 70 DEBT SERVICE							
001-8020-580.70-72 INTEREST		30,007	27,190	17,831	29,341	29,341	29,341
LEVEL	TEXT		TEXT AMT				
25DI	CURRENT ENTERPRISE LEASE		10,464				
	REPLACEMENT LEASES		7,700				
	USDA INTEREST		11,177				
			29,341				
LEVEL	TEXT		TEXT AMT				
25MR	CURRENT ENTERPRISE LEASE		10,464				
	REPLACEMENT LEASES		7,700				
	USDA INTEREST		11,177				
			29,341				
LEVEL	TEXT		TEXT AMT				
26BU	CURRENT ENTERPRISE LEASE		10,464				
	REPLACEMENT LEASES		7,700				
	USDA INTEREST		11,177				
			29,341				
**	DEBT SERVICE	30,007	27,190	17,831	29,341	29,341	29,341
***	DEBT SERVICE	30,007	27,190	17,831	29,341	29,341	29,341
****	DEBT SERVICE	30,007	27,190	17,831	29,341	29,341	29,341
*****	INTEREST G O DEBT	30,007	27,190	17,831	29,341	29,341	29,341
*****	DEBT SERVICE	216,443	229,333	104,629	233,322	280,322	290,322

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 90 INTERFUND TRANSFERS							
DIV 00 INTERFUND TRANSFERS							
BASIC 59 OTHER FINANCING USES							
ELEM 90 TRANSFER IMPACT FEE							
001-9000-590.90-91	TRANSFER TO DEBT SERVICE	0	1,199,683	799,792	741,517	741,517	741,517
LEVEL	TEXT		TEXT AMT				
25DI	TRANSFER TO DEBT SERV		741,517				
			741,517				
LEVEL	TEXT		TEXT AMT				
25MR	TRANSFER TO DEBT SERVICE		741,517				
			741,517				
LEVEL	TEXT		TEXT AMT				
26BU	TRANSFER TO DEBT SERVICE		741,517				
			741,517				
001-9000-590.90-92	TRANSFER TO CAPITAL	4,496,729	2,208,902	1,472,600	3,530,094	1,088,759	1,088,759
LEVEL	TEXT		TEXT AMT				
25DI	TRANSFER TO CAPITAL EQUIPMENT FUND TO COVER PRELIMINARY REQUESTS FOR FY2026 BUDGET		3,530,094				
			3,530,094				
LEVEL	TEXT		TEXT AMT				
25MR	TRANSFER TO CAPITAL EQUIPMENT FUND TO COVER PRELIMINARY REQUESTS FOR FY2026 BUDGET MR - REDUCTIONS TO CAPITAL BUDGET REQUESTS		3,530,094				
			2,441,335-				
			1,088,759				
LEVEL	TEXT		TEXT AMT				
26BU	TRANSFER TO CAPITAL EQUIPMENT FUND TO COVER PRELIMINARY REQUESTS FOR FY2026 BUDGET MR - REDUCTIONS TO CAPITAL BUDGET REQUESTS		3,530,094				
			2,441,335-				
			1,088,759				
001-9000-590.90-93	TRANSFER TO LAND ENTERPRS	0	57,069	38,048	0	0	0
001-9000-590.90-94	TRANSFER TO BUDGET STABIL	0	0	0	541,040	541,040	541,040
**	TRANSFER IMPACT FEE	4,496,729	3,465,654	2,310,440	4,812,651	2,371,316	2,371,316
***	OTHER FINANCING USES	4,496,729	3,465,654	2,310,440	4,812,651	2,371,316	2,371,316

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 90 INTERFUND TRANSFERS							
DIV 00 INTERFUND TRANSFERS							
BASIC 59 OTHER FINANCING USES							
ELEM 90 TRANSFER IMPACT FEE							
****	OTHER FINANCING USES	4,496,729	3,465,654	2,310,440	4,812,651	2,371,316	2,371,316
*****	INTERFUND TRANSFERS	4,496,729	3,465,654	2,310,440	4,812,651	2,371,316	2,371,316
*****	INTERFUND TRANSFERS	4,496,729	3,465,654	2,310,440	4,812,651	2,371,316	2,371,316
*****		32,852,145	28,134,079	20,615,650	30,475,176	28,079,456	28,079,456
*****	*****EXPENDITURE	32,852,145	28,134,079	20,615,650	30,475,176	28,079,456	28,079,456

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	LAST YEARS ACTUALS	CURRENT ADJUSTED BUDGET	Y-T-D ACTUAL	DEPT INPUT 25 DI	MAYOR REVIEW 25MR	COUNCIL BDGT 26 BU
EXPENDITURE							
DEPT 90 INTERFUND TRANSFERS							
DIV 00 INTERFUND TRANSFERS							
BASIC 59 OTHER FINANCING USES							
ELEM 90 TRANSFER IMPACT FEE							
		266,151-	0	2,372,861-	3,767,538	0	0

TOWN OF EASTON, MARYLAND
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2024



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**TOWN OF EASTON, MARYLAND
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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and
Members of the Town Council
Town of Easton, Maryland

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Easton, Maryland (the Town), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof and the statement of revenues, expenditures and changes in fund balances – budget to actual for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Honorable Mayor and
Members of the Town Council
Town of Easton, Maryland

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis and required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining nonmajor fund financial statements and other supplementary information as listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining nonmajor fund financial statements and other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2025, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Baltimore, Maryland
March 18, 2025

TOWN OF EASTON, MARYLAND
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024

The Management's Discussion and Analysis (MD&A) offers readers of the Town of Easton, Maryland's (the Town) financial statements a narrative overview and analysis of the Town's financial activities for the fiscal year ended June 30, 2024. Readers are encouraged to consider the information presented here in conjunction with the financial statements, summary of significant accounting policies (SSAP) and notes to the financial statements (which immediately follow this discussion).

FINANCIAL AND EVENTS HIGHLIGHTS

- As of June 30, 2024, the Town's total assets and deferred outflows of resources of the Town were \$254.3 million and exceeded its liabilities and deferred inflows of resources at June 30, 2024 by \$197.6 million.
- As of June 30, 2024, the Town's governmental funds reported an ending fund balance of \$19.0 million which is a increase of approximately \$40 thousand (i.e., total net position).

IMPACTS OF COVID ON THE LOCAL COMMUNITY AND THE TOWN OF EASTON

In FY 2024, the Town Tax revenues continue to be in line with pre pandemic collections. There continued to be strong construction activity in FY2024. This strong construction growth continued to grow the tax base.

During FY2024, the Town of Easton continued the projects funded through the American Rescue Plan. The Coronavirus State and Local Fiscal Recovery Funds are intended to provide much needed relief as part of the ongoing recovery support to the community. Funds were distributed in accordance with guidelines to aid organizations with their continued recovery from the economic impact of COVID and to improve local access to broadband resources.

The Town Council, Mayor and Town Manager continue to monitor the impacts to the local economy and Town government and the surrounding community.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town of Easton's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and budgetary comparison, and 3) notes to the financial statements.

Government-wide Financial Statements

There are two government-wide financial statements, which are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private-sector business. Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, public works, parks and recreation, cultural, economic development and debt service. The major business-type activity is the Utilities Fund although the Town has also been involved in another enterprise fund category which is intended to provide economic development and urban redevelopment while recouping the costs involved in accomplishing those goals.

**TOWN OF EASTON, MARYLAND
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-wide Financial Statements (Continued)

The Statement of Net Position presents information on all of the Town's assets, deferred outflows of resources, and liabilities, deferred inflows of resources, with the difference between the two reported as net position. This statement serves a purpose similar to that of the balance sheet of a private-sector business. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. However, this is just one indicator of the financial health of the Town. Other indicators include the condition of the Town's infrastructure systems (roads, drainage systems, etc.), changes in property tax base, and general economic conditions within the Town.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. Because it separates program revenue (revenue generated by specific programs through charges for services, grants and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on taxes for funding. All changes in net position are reported using the accrual basis of accounting, similar to the method used by most private-sector companies. The accrual basis of accounting requires that revenues be reported when they are earned and expenses are reported when the goods and services are received, regardless of the timing of the cash flow. Items such as uncollected taxes, unpaid vendor invoices for items received as of June 30, 2024, and earned but unused vacation leave will be included in the Statement of Activities as revenues and expense, even though the cash associated with these items will not be received or distributed until after June 30, 2024.

The Town has no separately identified component units included in the government-wide financial statements.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary and fiduciary funds. Governmental Funds are used to account for most, if not all, of a government's tax supported activities. Proprietary Funds are used to account for a government's business-type activities, where all or part of the costs of activities are supported by fees and charges that are paid directly by those who benefit from the activities. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government.

Governmental Funds. The Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances present separate columns of financial data for the General Fund, major funds and other funds not considered major by the Town. GASB Statement No. 34 defines a major fund as a fund whose assets, liabilities revenues or expenditures comprise 1) at least 10% of the total dollar amount of the same category within either all government or enterprise funds, as appropriate, and 2) at least 5% of the total dollar amount of all governmental and enterprise funds combined for the same category. The General Fund is always considered a major fund. The governmental funds financial statements can be found immediately following the government-wide financial statements.

**TOWN OF EASTON, MARYLAND
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund Financial Statements (Continued)

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, use of full accrual accounting, governmental fund financial statements focus on near-term inflows and outflows of spendable resources and on balances of spendable resources available at the end of the fiscal year. Such information is useful in evaluating a government's near-term financing requirements in comparison to near-term resources available.

Because the focus of governmental fund financial statements is narrower than that of government-wide financial statements, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. In order to facilitate this comparison, the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide reconciliation to the governmental activity's column in the government-wide statements.

The Town maintains budgetary controls over its operating funds. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget. Budgets for governmental funds are established in accordance with the Town Charter and are adopted on a fund level. Personal services are budgeted by full-time positions. Capital outlays are approved on an item-by-item basis or project basis. A budgetary comparison statement is provided for the General Fund (basic financial statements) to demonstrate compliance with the budget. Non-major fund information follows the notes to the financial statements. Budgetary variances for the General Fund are discussed in some detail later in this section.

Proprietary Funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses enterprise funds to account for its utility functions and various rental properties.

Proprietary fund statements follow the governmental fund statements in this report. They provide the same type of information as the government-wide financial statements, only in more detail, since both apply the accrual basis of accounting. The proprietary fund financial statements provide information for the Utility Fund and the Airport Industrial Land Fund. There are no reconciling differences from the Proprietary Funds Statement of Net Assets to the business-type activity column on the Government-Wide Statement of Net Position.

Fiduciary Funds. Fiduciary funds are used to report resources held for the benefit of outside parties of the Town. The Town reports and accounts for its defined benefit plan and its other postemployment benefit plan in fiduciary funds. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and can be found immediately following the basic financial statements in this report.

**TOWN OF EASTON, MARYLAND
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Town's net position total \$197.6 million at June 30, 2024, which is an increase of approximately \$6.8 million over the June 30, 2023 net position. The following table reflects the Government-Wide Statement of Net Position for Governmental and Business-Type Activities:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Current and Other Assets	\$ 29,520,596	\$ 36,007,019	\$ 47,081,908	\$ 50,349,634	\$ 76,602,504	\$ 86,356,653
Capital Assets and Other Assets	58,386,836	51,305,037	116,237,309	112,014,992	174,624,145	163,320,029
Total Assets	<u>87,907,432</u>	<u>87,312,056</u>	<u>163,319,217</u>	<u>162,364,626</u>	<u>251,226,649</u>	<u>249,676,682</u>
Total Deferred Outflows of Resources	1,584,458	2,542,117	1,534,731	1,761,640	3,119,189	4,303,757
Current Liabilities	9,801,273	11,940,713	16,107,053	18,056,557	25,908,326	29,997,270
Long-Term Debt	17,482,949	19,811,853	7,531,666	8,589,032	25,014,615	28,400,885
Total Liabilities	<u>27,284,222</u>	<u>31,752,566</u>	<u>23,638,719</u>	<u>26,645,589</u>	<u>50,922,941</u>	<u>58,398,155</u>
Total Deferred Inflows of Resources	<u>2,092,862</u>	<u>2,168,765</u>	<u>3,709,433</u>	<u>2,361,026</u>	<u>5,802,295</u>	<u>4,529,791</u>
Net Investment in Capital Assets	42,373,652	36,382,678	100,295,595	98,289,656	142,669,247	134,672,334
Restricted	11,001,193	14,098,392	5,264,970	1,635,008	16,266,163	15,733,400
Unrestricted	<u>6,739,961</u>	<u>5,451,772</u>	<u>31,945,231</u>	<u>34,924,987</u>	<u>38,685,192</u>	<u>40,376,759</u>
Total Net Position	<u>\$ 60,114,806</u>	<u>\$ 55,932,842</u>	<u>\$ 137,505,796</u>	<u>\$ 134,849,651</u>	<u>\$ 197,620,602</u>	<u>\$ 190,782,493</u>

The Town's total assets and deferred outflows of resources were approximately \$254.3 million (compared to \$254.0 million in the prior year) as of June 30, 2024. Of this amount, \$165.8 million (compared to \$160.4 million in the prior year) is accounted for by capital assets, which includes infrastructure.

Of the remaining assets, approximately \$47.2 million is accounted for in cash and cash equivalents and investments (compared to \$58.4 million in the prior year), approximately \$16.2 million in receivables (compared to \$17.3 million in the prior year), inventory of approximately \$10.4 million (compared to \$9.7 million in the prior year), with the remainder spread among various other accounts.

Outstanding liabilities totaled approximately \$50.9 million with bonds comprising approximately \$10.9 million, loans from the State or Maryland comprising approximately \$6.3 million, PNC Bank loan of \$3.5 million, Net Pension liability comprising approximately \$4.8 million, approximately \$6.4 million in accounts payable and accrued expenses and other liabilities comprising approximately \$19.0 million at June 30, 2024. This compares with the June 30, 2023 amounts where the Town had outstanding liabilities of approximately \$58.4 million of which approximately \$11.8 million was bonds payable, approximately \$7.7 million was loans from the State of Maryland, PNC Bank loan of \$4.1 million, Net OPEB liability comprising approximately \$1.3 million, Net Pension Liability comprising \$3.8 million and accounts payable and accrued expenses comprising approximately \$7.9 million and other liabilities comprising approximately \$21.8 million at June 30, 2023. Of the bonds payable, approximately \$925 thousand is due within one year, with the remainder due at various dates before 2036. Refer to the notes to the financial statements for a more in-depth discussion of long-term debt.

**TOWN OF EASTON, MARYLAND
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Statement of Net Position (Continued)

The largest portion of the Town's net position reflects its investment in capital assets, less any outstanding related debt used to acquire those assets. The Town's capital assets are used to provide services to citizens and customers. Consequently, net investment in capital assets is not available for future spending. Although the Town's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other resources, since the capital assets themselves cannot be used to liquidate these liabilities.

At June 30, 2024, the Town had overall positive balance in net position, for the government as a whole, and for the governmental activities. Business-type activities experienced positive balances in both capital and unrestricted assets; there were no restricted assets.

Statement of Activities - Changes in Net Position

The following schedules compare the revenues and expenses for the current and preceding fiscal years.

**Changes in Net Position
Fiscal Year Ended June 30, 2024**

	Governmental Activities	Business-Type Activities	Total
Program Revenues			
Charges for Service	\$ 4,571,146	\$ 61,036,555	\$ 65,607,701
Operating Grants and Contributions	4,786,110	-	4,786,110
General Revenues			
Property Taxes	14,208,052	-	14,208,052
Other Local Taxes	2,447,512	(2,447,512)	-
Other	8,288,687	1,378,745	9,667,432
Total Revenues	<u>34,301,507</u>	<u>59,967,788</u>	<u>94,269,295</u>
Expenses			
General Government	5,353,930	-	5,353,930
Public Safety	11,401,827	-	11,401,827
Public Works	8,201,670	-	8,201,670
Recreation and Cultural	2,439,916	-	2,439,916
Economic Development	535,359	-	535,359
Nondepartmental	1,845,151	-	1,845,151
Interest Expense	341,690	-	341,690
Utilities Services	-	57,018,066	57,018,066
Other Services	-	293,577	293,577
Total Expenses	<u>30,119,543</u>	<u>57,311,643</u>	<u>87,431,186</u>
INCREASE IN NET POSITION	4,181,964	2,656,145	6,838,109
Net Position - Beginning of Year	<u>55,932,842</u>	<u>134,849,651</u>	<u>190,782,493</u>
NET POSITION - END OF YEAR	<u><u>\$ 60,114,806</u></u>	<u><u>\$ 137,505,796</u></u>	<u><u>\$ 197,620,602</u></u>

**TOWN OF EASTON, MARYLAND
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Statement of Activities - Changes in Net Position (Continued)

**Changes in Net Position
Fiscal Year Ended June 30, 2023**

	Governmental Activities	Business-Type Activities	Total
Program Revenues			
Charges for Service	\$ 3,642,929	\$ 66,230,574	\$ 69,873,503
Operating Grants and Contributions	8,911,181	43,682	8,954,863
General Revenues			
Property Taxes	13,727,007	-	13,727,007
Other Local Taxes	2,257,942	(2,257,942)	-
Other	5,169,572	39,016	5,208,588
Total Revenues	<u>33,708,631</u>	<u>64,055,330</u>	<u>97,763,961</u>
Expenses			
General Government	4,924,839	-	4,924,839
Public Safety	10,981,863	-	10,981,863
Public Works	7,316,653	-	7,316,653
Recreation and Cultural	1,312,635	-	1,312,635
Economic Development	399,138	-	399,138
Nondepartmental	758,216	-	758,216
Interest Expense	360,194	-	360,194
Utilities Services	-	65,496,322	65,496,322
Other Services	-	315,130	315,130
Total Expenses	<u>26,053,538</u>	<u>65,811,452</u>	<u>91,864,990</u>
INCREASE IN NET POSITION	7,655,093	(1,756,122)	5,898,971
Net Position - Beginning of Year	<u>48,277,749</u>	<u>136,605,773</u>	<u>184,883,522</u>
NET POSITION - END OF YEAR	<u>\$ 55,932,842</u>	<u>\$ 134,849,651</u>	<u>\$ 190,782,493</u>

Total revenues for the Town were approximately \$94.3 million for the year ended June 30, 2024 compared to approximately \$97.8 million for the year ending June 30, 2023. Governmental activities provided revenues in 2024 of approximately \$34.3 million, and business-type activities provided \$60.0 million, primarily through charges for services.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Following are financial analysis of the Town's governmental and proprietary funds.

**TOWN OF EASTON, MARYLAND
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS (CONTINUED)

Governmental Funds Revenue and Expense Analysis

The general governmental functions are contained in the General Fund. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of the Town. As of June 30, 2024, the fund balance of the General Fund was approximately \$8.6 million.

	2024	Percent to Total	2023	Percent to Total
Governmental Funds				
Revenues:				
General Property Taxes	\$ 14,208,052	39.93%	\$ 13,727,007	49.70%
Other Local Taxes	3,944,778	11.09%	3,660,982	13.25%
Permits and Licenses	1,031,521	2.90%	760,679	2.75%
Fines and Forfeitures	34,890	0.10%	37,210	0.13%
Charges for Services	3,119,314	8.77%	2,551,086	9.24%
Intergovernmental	8,996,129	25.28%	3,343,095	12.10%
Miscellaneous	4,247,421	11.94%	3,540,743	12.82%
Total Revenues	<u>\$ 35,582,105</u>	<u>100.00%</u>	<u>\$ 27,620,802</u>	<u>100.00%</u>

The following provides an explanation of revenues by source that changed significantly over the prior year.

- **Intergovernmental** – In terms of total dollars the largest change was an increase in the Intergovernmental area. This is mainly due to more ARPA grant revenues recognized in FY2024.

**TOWN OF EASTON, MARYLAND
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS (CONTINUED)

Governmental Funds Revenue and Expense Analysis (Continued)

The following table represents expenditures by function.

	<u>2024</u>	<u>Percent to Total</u>	<u>2023</u>	<u>Percent to Total</u>
Governmental Funds				
Expenditures:				
Current Operations:				
General Government				
Administration	\$ 5,525,257	15.55%	\$ 10,016,463	27.42%
Public Safety	15,089,887	42.46%	14,111,661	38.63%
Public Works	7,419,922	20.88%	7,653,326	20.95%
Recreation and Cultural	4,697,101	13.22%	1,990,773	5.45%
Economic Development	541,554	1.52%	950,214	2.60%
Nondepartmental	820,020	2.31%	671,723	1.84%
Debt Service:				
Principal	1,106,436	3.11%	776,269	2.12%
Interest	341,690	0.96%	360,194	0.99%
Total Expenditures	<u>\$ 35,541,867</u>	<u>100.00%</u>	<u>\$ 36,530,623</u>	<u>100.00%</u>

The following provides an explanation of the expenditures by function that changed significantly over the prior year.

Largest changes —

- **General Government - Administration** — was the largest dollar decrease in expenditure over prior year. This decrease is due to the prior year included acquisition of additional property.
- **Public Safety** — increases over prior year reflect these same increasing costs of salaries and benefits.
- **Recreation and Culture** — during FY2024 experienced increased expenditures due to capital projects in the parks that included the skate park construction, improvements to the rails to trails system, the dog park and the Easton Point Park.

**TOWN OF EASTON, MARYLAND
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS (CONTINUED)

Enterprise Funds Revenue and Expense Analysis

	<u>2024</u>	<u>2023</u>
PROPRIETARY FUNDS		
Operating Revenues		
Charges for Services	\$ 60,685,806	\$ 62,016,848
Other Operating Revenues	350,749	4,213,726
Total Revenues	<u>\$ 61,036,555</u>	<u>\$ 66,230,574</u>
Operating Expenses		
Cost of Service	\$ 48,810,819	\$ 57,256,649
Depreciation	8,282,502	8,420,262
Total Operating Expenses	<u>\$ 57,093,321</u>	<u>\$ 65,676,911</u>
Other Revenues and Expenses		
Grant Revenues	\$ -	\$ 43,682
Investment Earnings	998,615	853,936
Interest Expense	(218,322)	(134,541)
Gain (Loss) on Sale of Property	(323,882)	77,097
Payment in Lieu of Taxes	(2,447,512)	(2,257,942)
Capital Charges	814,707	356,965
Miscellaneous	(110,695)	(365,426)
Transfers In (Out)	-	(883,556)
Total Other Revenues and Expenses	<u>\$ (1,287,089)</u>	<u>\$ (2,309,785)</u>

Operating Revenues: The major proprietary fund (Utility Fund) accounts for the activity of the Easton Utility Commission. The Commission's FY2024 operating revenues totaled \$60.8 million, an decrease of \$5.4 million from FY2023. The Electric Department's energy revenues were up \$500 thousand, primarily due to and increase in the Department's unit sales by 7.5 million kilowatt hours during the year. The average cost of energy decreased 10% FY2024 from FY2023. The decrease in other operative revenue of \$3.8 million is largely attributable to the Electric Department due to higher generation revenues in FY23 were a result of meeting energy needs of the PJM Interconnection pool. The Gas Department base revenue's for FY2024 decreased \$16 thousand over prior year due to slower unit sales partially offset by a greater number of customers. Due to the rate increase in March 2022, the Water and Waste Water department revenues decreased \$37 thousand due to lower surcharge and biosolid revenues despite a small growth in customers compared to FY2023. Cable and communications department revenues were \$1 million higher in FY2024 versus FY2023. Although cable TV subscribers continue to decline, the IT professional services continue to replicate internal services and internet subscribers continue to increase.

Operating Expenses: The Commission's operating expenses totaled \$57.1 million in FY2024, which was \$8.9 million lower than FY2023. Electric's operating expenses decreased \$6.7 million, with \$3.5 million attributed to a decrease in purchased power costs. The Gas Department's operating expenses decreased 1.4 million primarily associated with the decrease in the cost of gas purchases for customer usage. The Water and Wastewater Departments' expenses decreased \$245 thousand with \$265 thousand attributed to a decrease in depreciation expense.

**TOWN OF EASTON, MARYLAND
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS (CONTINUED)

Enterprise Funds Revenue and Expense Analysis (Continued)

Operating Expenses (Continued)

The Cable and Communications operating expenses decreased \$39 thousand over the prior year. The largest decrease is attributable to lower IT consulting services expenses related to lower hardware/software purchases for customers and lower labor costs.

ANALYSIS OF BUDGET AND ACTUAL RESULTS

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Governmental Funds – GENERAL FUND				
Revenues				
Taxes	\$ 17,055,823	\$ 17,055,823	\$ 18,152,830	\$ 1,097,007
Licenses and Permits	1,267,903	1,267,903	1,031,521	(236,382)
Intergovernmental	4,118,499	4,118,499	6,315,032	2,196,533
Charges for Services	2,946,200	2,946,200	3,119,314	173,114
Fines and Forfeitures	35,000	35,000	34,890	(110)
Miscellaneous	3,006,708	3,006,708	3,864,117	857,409
Total Revenues	<u>\$ 28,430,133</u>	<u>\$ 28,430,133</u>	<u>\$ 32,517,704</u>	<u>\$ 4,087,571</u>
Expenditures				
Current Operations:				
General Government Administration	\$ 4,867,017	\$ 4,867,017	\$ 5,209,311	\$ (342,294)
Public Safety	11,679,011	11,679,011	10,840,468	838,543
Public Works	6,296,005	6,296,005	6,774,858	(478,853)
Recreation and Cultural	570,668	570,668	639,090	(68,422)
Economic Development	2,162,116	2,162,116	541,554	1,620,562
Nondepartmental	385,000	385,000	818,520	(433,520)
Debt Service:				
Principal	1,069,948	1,069,948	186,436	883,512
Interest	337,587	337,587	30,007	307,580
Other Financing (Sources) Uses:				
Transfers (net)	1,062,781	1,062,781	3,896,129	(2,833,348)
Total Expenditures and Other Uses	<u>\$ 28,430,133</u>	<u>\$ 28,430,133</u>	<u>\$ 28,936,373</u>	<u>\$ (506,240)</u>

Regarding actual results of the governmental funds to the adopted budgets, significant variations were as follows in summary form:

- Gross actual revenues were above budgeted revenues by approximately \$4.1 million dollars or less than 14.4% of the budgeted revenue of approximately \$28.4 million, due to conservative budgeting and unbudgeted grant revenues. This is the net result of intergovernmental revenues being above budget by \$2.2 million, tax revenues were greater than budget by \$1.0 million, licenses and permits that were \$236 thousand less than budget and miscellaneous revenues that were \$857 thousand higher than budget with other categories balancing out the remaining difference.

**TOWN OF EASTON, MARYLAND
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

ANALYSIS OF BUDGET AND ACTUAL RESULTS (CONTINUED)

- Gross budgeted expenditures and other financing exceed the gross actual expenditures and other financing (sources) uses by approximately \$506 thousand or 1.8% of budgeted expenditures and other financing uses. The most significant variance related to Economic Development due to less than budgeted expenditures of the ARPA grant revenues.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Town's total investment in capital assets, including construction in progress, for its governmental and business-type activities as of June 30, 2024, amounts to \$165.8 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery and equipment, recreation and park facilities, utilities properties and facilities as well as other typical capital items.

The following table schedules capital assets by category (net of accumulated depreciation) for fiscal years ending June 30, 2024 and 2023, respectively:

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 14,228,396	\$ 14,228,396	\$ 2,674,053	\$ 2,753,357	\$ 16,902,449	\$ 16,981,753
Buildings and Improvements	36,731,475	32,915,518	14,751,157	15,342,397	51,482,632	48,257,915
Plants, Mains and Other Equipment	4,956,599	3,536,485	88,745,966	83,217,959	93,702,565	86,754,444
Right-to-Use Equipment	514,001	459,386	-	-	514,001	459,386
Construction in Progress	-	165,252	3,201,885	7,822,011	3,201,885	7,987,263
Total Capital Assets	<u>\$ 56,430,471</u>	<u>\$ 51,305,037</u>	<u>\$ 109,373,061</u>	<u>\$ 109,135,724</u>	<u>\$ 165,803,532</u>	<u>\$ 160,440,761</u>

During the year ended June 30, 2024, the Town's capital assets increased by approximately \$5.4 million.

Long-Term Debt Activity

There were no new bonds issued by the Town of Easton during fiscal year 2024. Regularly scheduled principal payments were made for prior year bond debt during FY2024 totaling approximately \$975.4 thousand. Refer to the schedule below for balances. Refer to Footnotes to Financial Statements for details of the Bond issuance.

Changes in Long-Term Liabilities

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
General Obligation Bonds	\$ 11,880,388	\$ 12,855,788	\$ -	\$ -	\$ 11,880,388	\$ 12,855,788
Loans, Notes and Leases Payable	2,413,910	2,359,451	8,183,800	10,198,287	10,597,710	12,557,738
Compensated Absences	909,644	1,065,083	1,103,550	1,192,268	2,013,194	2,257,351
Total Long-Term Liabilities	<u>\$ 15,203,942</u>	<u>\$ 16,280,322</u>	<u>\$ 9,287,350</u>	<u>\$ 11,390,555</u>	<u>\$ 24,491,292</u>	<u>\$ 27,670,877</u>

**TOWN OF EASTON, MARYLAND
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Manager, Town of Easton, 14 S. Harrison Street, Easton, MD 21601.

TOWN OF EASTON, MARYLAND
STATEMENT OF NET POSITION
JUNE 30, 2024

	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Total
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	\$ 26,058,385	\$ 10,023,358	\$ 36,081,743
Investments	14,221	11,143,681	11,157,902
Accounts Receivable, Net	3,438,784	4,935,201	8,373,985
Leases Receivable	-	211,458	211,458
Due from Other Governments	-	7,406,410	7,406,410
Collateral Deposit	-	200,000	200,000
Interest Receivable	-	96,281	96,281
Prepaid Items	9,206	437,352	446,558
Unbilled Revenue	-	2,166,252	2,166,252
Inventory, at Average Cost	-	10,461,915	10,461,915
Total Current Assets	29,520,596	47,081,908	76,602,504
NONCURRENT ASSETS			
Leases Receivable	-	959,287	959,287
Due from Other Governments, Long-Term	-	462,386	462,386
Net OPEB Asset	1,956,365	5,264,970	7,221,335
Unamortized Expenses	-	177,605	177,605
Capital Assets, Not Being Depreciated/ Amortized	14,228,396	5,875,938	20,104,334
Capital Assets, Net of Accumulated Depreciation/ Amortization	42,202,075	103,497,123	145,699,198
Total Noncurrent Assets	58,386,836	116,237,309	174,624,145
Total Assets	87,907,432	163,319,217	251,226,649
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized Loss on Reacquired Debt	237,480	-	237,480
Deferred Outflow - Benefit Plans	1,346,978	1,534,731	2,881,709
Total Deferred Outflows of Resources	1,584,458	1,534,731	3,119,189
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable	1,148,150	2,701,309	3,849,459
Accrued Liabilities	586,770	1,961,140	2,547,910
Tax Collection Payable	-	756,292	756,292
Performance Deposits	934,642	1,554,151	2,488,793
Unearned Revenue	6,039,068	5,817,763	11,856,831
Over-Recovered Revenue	-	138,296	138,296
Compensated Absences	-	1,103,550	1,103,550
Current Portion of Long-Term Debt	1,092,643	2,074,552	3,167,195
Total Current Liabilities	9,801,273	16,107,053	25,908,326
NONCURRENT LIABILITIES			
Compensated Absences	909,644	-	909,644
Long-Term Debt, Net of Current Portion	13,201,656	6,109,248	19,310,904
Net Pension Liability	3,371,649	1,422,418	4,794,067
Total Noncurrent Liabilities	17,482,949	7,531,666	25,014,615
Total Liabilities	27,284,222	23,638,719	50,922,941
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Leases	-	1,185,088	1,185,088
Deferred Inflow - Benefit Plans	2,092,862	2,524,345	4,617,207
Total Deferred Inflows of Resources	2,092,862	3,709,433	5,802,295
NET POSITION			
Net Investment in Capital Assets	42,373,652	100,295,595	142,669,247
Restricted for:			
Debt Service	4,921,351	-	4,921,351
Capital Improvements	5,882,971	-	5,882,971
OPEB Benefits	-	5,264,970	5,264,970
Law Enforcement	196,871	-	196,871
Unrestricted	6,739,961	31,945,231	38,685,192
Total Net Position	\$ 60,114,806	\$ 137,505,796	\$ 197,620,602

See accompanying Notes to Financial Statements.

**TOWN OF EASTON, MARYLAND
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

FUNCTIONS/PROGRAMS	Program Revenues			Net Revenue(Expense) and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government		
				Governmental Activities	Business-Type Activities	Total
Primary Government:						
Governmental Activities:						
General Government	\$ 5,353,930	\$ 1,228,908	\$ 3,500	\$ (4,121,522)	\$ -	\$ (4,121,522)
Public Safety	11,401,827	455,361	471,804	(10,474,662)	-	(10,474,662)
Public Works	8,201,670	2,868,403	1,226,691	(4,106,576)	-	(4,106,576)
Recreation and Cultural	2,439,916	-	464,779	(1,975,137)	-	(1,975,137)
Economic Development	535,359	18,474	1,958,126	1,441,241	-	1,441,241
Nondepartmental	1,845,151	-	661,210	(1,183,941)	-	(1,183,941)
Interest Expense	341,690	-	-	(341,690)	-	(341,690)
Total Governmental Activities	30,119,543	4,571,146	4,786,110	(20,762,287)	-	(20,762,287)
Business-Type Activities:						
Utility	57,018,066	60,791,889	-	-	3,773,823	3,773,823
Land Enterprise	126,515	241,866	-	-	115,351	115,351
Airport Industrial	167,062	2,800	-	-	(164,262)	(164,262)
Total Business-Type Activities	57,311,643	61,036,555	-	-	3,724,912	3,724,912
Total Primary Government	\$ 87,431,186	\$ 65,607,701	\$ 4,786,110	(20,762,287)	3,724,912	(17,037,375)
General Revenues:						
Property Taxes				14,208,052	-	14,208,052
Payment in Lieu of Taxes				2,447,512	(2,447,512)	-
Intergovernmental, Unrestricted				6,885,219	-	6,885,219
Interest and Investment Earnings				705,922	998,615	1,704,537
Miscellaneous				697,546	380,130	1,077,676
Transfers net				-	-	-
Total General Revenues				24,944,251	(1,068,767)	23,875,484
CHANGE IN NET POSITION				4,181,964	2,656,145	6,838,109
Net Position - Beginning of Year				55,932,842	134,849,651	190,782,493
NET POSITION - END OF YEAR				\$ 60,114,806	\$ 137,505,796	\$ 197,620,602

See accompanying Notes to Financial Statements.

TOWN OF EASTON, MARYLAND
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2024

	General Fund	Capital Projects Fund	Infrastructure Development Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents - Pooled	\$ 14,953,559	\$ 3,736,393	\$ 2,203,332	\$ 5,165,101	\$ 26,058,385
Investments	14,221	-	-	-	14,221
Accounts Receivable, Net	3,373,064	56,858	-	8,862	3,438,784
Prepaid Items	9,206	-	-	-	9,206
Due from Other Funds	486,855	-	-	-	486,855
Total Assets	<u>\$ 18,836,905</u>	<u>\$ 3,793,251</u>	<u>\$ 2,203,332</u>	<u>\$ 5,173,963</u>	<u>\$ 30,007,451</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 942,667	\$ 108,180	\$ -	\$ 97,303	\$ 1,148,150
Accrued Liabilities	525,946	5,432	-	55,392	586,770
Due to Other Funds	-	-	-	486,855	486,855
Performance Deposits	934,642	-	-	-	934,642
Unearned Revenue	6,039,068	-	-	-	6,039,068
Total Liabilities	<u>8,442,323</u>	<u>113,612</u>	<u>-</u>	<u>639,550</u>	<u>9,195,485</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Tax Revenue	1,840,851	-	-	-	1,840,851
Total Deferred Inflows of Resources	<u>1,840,851</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,840,851</u>
FUND BALANCES					
Nonspendable	9,206	-	-	-	9,206
Restricted	-	3,679,639	2,203,332	5,118,222	11,001,193
Committed	3,591,260	-	-	-	3,591,260
Unassigned	4,953,265	-	-	(583,809)	4,369,456
Total Fund Balances	<u>8,553,731</u>	<u>3,679,639</u>	<u>2,203,332</u>	<u>4,534,413</u>	<u>18,971,115</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 18,836,905</u>	<u>\$ 3,793,251</u>	<u>\$ 2,203,332</u>	<u>\$ 5,173,963</u>	<u>\$ 30,007,451</u>

See accompanying Notes to Financial Statements.

TOWN OF EASTON, MARYLAND
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS	\$ 18,971,115
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. The cost of these assets is \$101,035,628 and the accumulated depreciation is \$44,605,154	56,430,471
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Net OPEB Asset	1,956,365
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Liabilities such as bonds, notes payable, capital lease obligations and compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental funds as follows:

General Obligation Bonds	(10,860,000)	
Notes Payable	(1,927,978)	
Leases Payable	(485,932)	
Bond Premium	(1,020,388)	
Compensated Absences	(909,645)	(15,203,943)

Net pension obligations are not due and payable in the current period, and therefore, are not reported in the funds	(3,371,649)
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Deferred outflow - loss on refunding included in governmental activities	237,480
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Deferred outflows and inflows of resources related to pensions and OPEB benefit plans are applicable to future periods and, therefore, are not reported in the funds. Deferred outflows of resources related to benefit plans include \$1,346,978 outflows of resources pension/OPEB expense and \$2,092,862 of Deferred inflows of resources related to pensions/OPEB.	(745,884)
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Certain receivables are not available to pay for current period expenditures and, therefore, are deferred inflows in the governmental funds.	1,840,851
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Total Net Position - Governmental Activities	\$ 60,114,806
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TOWN OF EASTON, MARYLAND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

	General Fund	Capital Projects Fund	Infrastructure Development Fund	Nonmajor Governmental Fund	Total Governmental Funds
REVENUES					
General Property Taxes	\$ 14,208,052	\$ -	\$ -	\$ -	\$ 14,208,052
Other Local Taxes	3,944,778	-	-	-	3,944,778
Permits and Licenses	1,031,521	-	-	-	1,031,521
Fines and Forfeitures	34,890	-	-	-	34,890
Charges for Services	3,119,314	-	-	-	3,119,314
Revenues from Other Agencies	6,315,032	2,019,887	-	661,210	8,996,129
Miscellaneous	3,864,117	21,523	240,733	121,048	4,247,421
Total Revenues	32,517,704	2,041,410	240,733	782,258	35,582,105
EXPENDITURES					
Current Operations:					
General Government	5,209,311	315,946	-	-	5,525,257
Public Safety	10,840,468	4,241,645	-	7,774	15,089,887
Public Works	6,774,858	645,064	-	-	7,419,922
Recreation and Cultural	639,090	2,937,841	-	1,120,170	4,697,101
Economic Development	541,554	-	-	-	541,554
Nondepartmental	818,520	-	-	1,500	820,020
Debt Service:					
Principal	186,436	-	-	920,000	1,106,436
Interest	30,007	-	-	311,683	341,690
Total Expenditures	25,040,244	8,140,496	-	2,361,127	35,541,867
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	7,477,460	(6,099,086)	240,733	(1,578,869)	40,238
OTHER FINANCING SOURCES (USES)					
Transfers In	600,600	4,496,729	-	-	5,097,329
Transfers Out	(4,496,729)	-	(500,400)	(100,200)	(5,097,329)
Total Other Financing Sources (Uses)	(3,896,129)	4,496,729	(500,400)	(100,200)	-
NET CHANGES IN FUND BALANCES	3,581,331	(1,602,357)	(259,667)	(1,679,069)	40,238
Fund Balances - Beginning of Year	4,972,400	5,281,996	2,462,999	6,213,482	18,930,877
FUND BALANCES - END OF YEAR	\$ 8,553,731	\$ 3,679,639	\$ 2,203,332	\$ 4,534,413	\$ 18,971,115

See accompanying Notes to Financial Statements.

TOWN OF EASTON, MARYLAND
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS	\$ 40,238
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense \$3,554,530 was exceeded by capital outlay \$8,679,965 in the period.	5,125,434
In the Statement of Activities, compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for compensated absences are measured by the amount of financial resources used (essentially, the amounts actually paid or expected to be paid).	155,437
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. This amount is the net effect of these differences in the treatment of long-term debt and related items.	920,940
The effect of losses on debt refundings are reported only at the entity-wide level for governmental activities. This is the amount of the amortization of prior year loss on refunding reported as a deferred outflow on the Entity-wide statement of net assets.	(55,400)
Long-term liabilities for pension and OPEB are presented in the government-wide statements but are not in the governmental fund statements.	
Net effect of expenses for recording pension liability from employee retirement plan	388,139
Net effect of expenses for recording OPEB liability from the OPEB plan	2,015,185
Certain receivables are not available to pay for current period expenditures and, therefore, are deferred in government funds. This amount is the net change in current year.	<u>(4,408,009)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 4,181,964</u></u>

See accompanying Notes to Financial Statements.

TOWN OF EASTON, MARYLAND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED JUNE 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
REVENUES				
Taxes				
General Property Taxes:				
Real Property Taxes	\$ 12,937,331	\$ 12,937,331	\$ 13,154,349	\$ 217,018
Personal Property Taxes - Business	753,000	753,000	1,015,375	262,375
Personal Property Taxes - Railroad and Public Utilities	80,000	80,000	74,391	(5,609)
Abatements/Discounts	(87,500)	(87,500)	(84,784)	2,716
Penalties and Interest	44,900	44,900	48,721	3,821
Total General Property Taxes	13,727,731	13,727,731	14,208,052	480,321
Local Taxes:				
State Shared Income Taxes	2,100,000	2,100,000	2,712,638	612,638
State Shared Highway Taxes	1,224,185	1,224,185	1,226,691	2,506
Admission and Amusements	3,157	3,157	4,699	1,542
Franchise-Ordinary Business Corporation	750	750	750	-
Total Other Local Taxes	3,328,092	3,328,092	3,944,778	616,686
Total Taxes	17,055,823	17,055,823	18,152,830	1,097,007
Permits and Licenses				
Trader's Licenses	66,500	66,500	68,460	1,960
Building Permits	490,188	490,188	399,215	(90,973)
Alteration Permits	242,000	242,000	290,173	-
Mechanical Permits	65,630	65,630	-	-
Electrical Permits	97,220	97,220	-	-
Plumbing Permits	57,260	57,260	53,241	(4,019)
Use and Occupancy Permits	62,250	62,250	62,700	450
Rental Housing License Fees	60,000	60,000	140,950	80,950
Permits and Other Licenses	126,855	126,855	16,782	(110,073)
Total Permits and Licenses	1,267,903	1,267,903	1,031,521	(236,382)
Fines and Forfeitures	35,000	35,000	34,890	(110)
Charges for Services				
General Government	105,000	105,000	197,387	92,387
Public Safety	60,700	60,700	294,257	233,557
Highway and Streets	87,000	87,000	100,095	13,095
Sanitation and Waste Removal	2,618,500	2,618,500	2,487,025	(131,475)
Main Street and Recreation Fees	75,000	75,000	40,550	(34,450)
Total Charges for Services	2,946,200	2,946,200	3,119,314	173,114
Revenues from Other Agencies				
Federal:				
ARPA	3,389,276	3,389,276	-	(3,389,276)
Total Federal	3,389,276	3,389,276	-	(3,389,276)
State:				
Police Protection	250,000	250,000	365,399	115,399
Fire, Rescue, and Ambulance	14,000	14,000	13,938	(62)
Conservation and Critical Areas	3,500	3,500	3,500	-
Recreation Open Space & Other Projects	6,000	6,000	5,374,093	5,368,093
Total State	273,500	273,500	5,756,930	5,483,430
County:				
Taxes	450,000	450,000	552,379	102,379
Misc County Grant	5,723	5,723	5,723	-
Total County	455,723	455,723	558,102	102,379
Total Revenues from Other Agencies	4,118,499	4,118,499	6,315,032	2,196,533
Miscellaneous	3,006,708	3,006,708	3,864,117	857,409
Total Revenues	28,430,133	28,430,133	32,517,704	4,087,571

See accompanying Notes to Financial Statements.

TOWN OF EASTON, MARYLAND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
EXPENDITURES				
General Government				
Legislative:				
Town Council	\$ 213,778	\$ 213,778	\$ 219,336	\$ (5,558)
Town Clerk	293,575	293,575	306,517	(12,942)
Total Legislative	507,353	507,353	525,853	(18,500)
Executive Mayor	116,818	116,818	151,190	(34,372)
Town Manager	507,195	507,195	522,291	(15,096)
Elections	-	-	1,802	(1,802)
Information Technology	704,335	704,335	812,861	(108,526)
Human Resources	369,910	369,910	316,676	53,234
Financial Administration	1,384,260	1,384,260	1,454,907	(70,647)
Planning and Zoning	812,735	812,735	876,253	(63,518)
General Services	464,411	464,411	547,478	(83,067)
Total General Government	4,867,017	4,867,017	5,209,311	(342,294)
Public Safety				
Police	9,045,605	9,045,605	8,236,231	809,374
Traffic Control	54,791	54,791	62,589	(7,798)
Fire and Rescue	337,525	337,525	385,572	(48,047)
Code Enforcement	830,221	830,221	939,934	(109,713)
Rental Housing	330,421	330,421	107,207	223,214
Traffic Engineering	1,080,448	1,080,448	1,108,935	(28,487)
Total Public Safety	11,679,011	11,679,011	10,840,468	838,543
Public Works				
Administration	741,261	741,261	505,570	235,691
Sanitation and Waste Removal	2,496,921	2,496,921	2,831,558	(334,637)
Highways, Streets, and Sidewalks	3,057,823	3,057,823	3,433,872	(376,049)
Mosquito Control	-	-	3,858	(3,858)
Total Public Works	6,296,005	6,296,005	6,774,858	(478,853)
Parks, Recreation, and Cultural				
Parks and Recreation Administration	570,668	570,668	638,570	(67,902)
Participation Recreation	-	-	99	(99)
Municipal Parks	-	-	421	(421)
Total Parks, Recreation, and Cultural	570,668	570,668	639,090	(68,422)
Economic Development/Main Street	2,162,116	2,162,116	541,554	1,620,562
Nondepartmental	385,000	385,000	818,520	(433,520)
Debt Service				
Principal	1,069,948	1,069,948	186,436	883,512
Interest	337,587	337,587	30,007	307,580
Total Debt Service	1,407,535	1,407,535	216,443	1,191,092
Total Expenditures	27,367,352	27,367,352	25,040,244	2,327,108
Excess of Revenues Over Expenditures	1,062,781	1,062,781	7,477,460	6,414,679

See accompanying Notes to Financial Statements.

TOWN OF EASTON, MARYLAND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
OTHER FINANCING SOURCES (USES)				
Transfers (Net):				
Law Enforcement	\$ 100,000	\$ 100,000	\$ 100,200	\$ 200
Capital Projects	(3,172,991)	(3,172,991)	(4,496,729)	(1,323,738)
Impact Fee	500,000	500,000	500,400	400
Airport Industrial	1,510,210	1,510,210	-	(1,510,210)
Total Other Financing Uses	(1,062,781)	(1,062,781)	(3,896,129)	(2,833,348)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,581,331</u>	<u>\$ 3,581,331</u>

See accompanying Notes to Financial Statements.

TOWN OF EASTON, MARYLAND
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
JUNE 30, 2024

	Business-Type Activities - Enterprise Funds		
	Utility	Nonmajor	Totals
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
CURRENT ASSETS			
Cash and Cash Equivalents	\$ 7,961,265	\$ 2,062,093	\$ 10,023,358
Investments	11,143,681	-	11,143,681
Collateral Deposit	200,000	-	200,000
Accounts Receivable, Net	4,863,127	72,074	4,935,201
Leases Receivable	-	211,458	211,458
Due from Other Governments, Short-Term	7,406,410	-	7,406,410
Interest Receivable	96,281	-	96,281
Prepaid Items	437,352	-	437,352
Unbilled Revenue	2,166,252	-	2,166,252
Inventory	10,461,915	-	10,461,915
Total Current Assets	44,736,283	2,345,625	47,081,908
NONCURRENT ASSETS			
Leases Receivable	-	959,287	959,287
Due from Other Governments, Long-Term	462,386	-	462,386
Net OPEB Asset	5,264,970	-	5,264,970
Unamortized Expenses	177,605	-	177,605
Capital Assets, Not Being Depreciated	5,770,788	105,150	5,875,938
Capital Assets, Net of Accumulated Depreciation	101,022,090	2,475,033	103,497,123
Total Noncurrent Assets	112,697,839	3,539,470	116,237,309
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflow - Pension and OPEB	1,534,731	-	1,534,731
Total Deferred Outflows of Resources	1,534,731	-	1,534,731
Total Assets and Deferred Outflows	\$ 158,968,853	\$ 5,885,095	\$ 164,853,948
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION			
CURRENT LIABILITIES			
Accounts Payable	\$ 2,696,827	\$ 4,482	\$ 2,701,309
Accrued Liabilities	1,961,140	-	1,961,140
Compensated Absences	1,103,550	-	1,103,550
Tax Collection Payable	756,292	-	756,292
Performance Deposits	1,552,651	1,500	1,554,151
Over-Recovered Fuel and Gas Costs	138,296	-	138,296
Unearned Revenue	5,817,763	-	5,817,763
Current Portion of Long-Term Debt	2,074,552	-	2,074,552
Total Current Liabilities	16,101,071	5,982	16,107,053
NONCURRENT LIABILITIES			
Net Pension Liability	1,422,418	-	1,422,418
Long-Term Debt, Net of Current Portion	6,109,248	-	6,109,248
Total Noncurrent Liabilities	7,531,666	-	7,531,666
Total Liabilities	23,632,737	5,982	23,638,719
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Leases	-	1,185,088	1,185,088
Deferred Inflow - Pension and OPEB	2,524,345	-	2,524,345
Total Deferred Inflows of Resources	2,524,345	1,185,088	3,709,433
NET POSITION			
Net Investment in Capital Assets	97,715,412	2,580,183	100,295,595
Restricted for OPEB Benefits	5,264,970	-	5,264,970
Unrestricted	29,831,389	2,113,842	31,945,231
Total Net Position	132,811,771	4,694,025	137,505,796
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 158,968,853	\$ 5,885,095	\$ 164,853,948

See accompanying Notes to Financial Statements.

TOWN OF EASTON, MARYLAND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET POSITION – PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2024

	Business-Type Activities - Enterprise Funds		
	Utility	Nonmajor	Total
OPERATING REVENUES			
Charges for Services	\$ 60,451,555	\$ 234,251	\$ 60,685,806
Other Operating Revenues	340,334	10,415	350,749
Total Operating Revenues	60,791,889	244,666	61,036,555
OPERATING EXPENSES			
Cost of Service	48,746,534	64,285	48,810,819
Depreciation	8,053,210	229,292	8,282,502
Total Operating Expenses	56,799,744	293,577	57,093,321
OPERATING INCOME (LOSS)	3,992,145	(48,911)	3,943,234
NONOPERATING REVENUES (EXPENSES)			
Investment Earnings	998,615	-	998,615
Interest Expense	(218,322)	-	(218,322)
Gain (Loss) on Sale of Property	58,321	(382,203)	(323,882)
Payment in Lieu of Taxes	(2,447,512)	-	(2,447,512)
Capital Charges	814,707	-	814,707
Miscellaneous	(110,695)	-	(110,695)
Total Nonoperating Revenues (Expenses)	(904,886)	(382,203)	(1,287,089)
CHANGES IN FUND NET POSITION	3,087,259	(431,114)	2,656,145
Total Net Position - Beginning of Year	129,724,512	5,125,139	134,849,651
TOTAL NET POSITION - END OF YEAR	<u>\$ 132,811,771</u>	<u>\$ 4,694,025</u>	<u>\$ 137,505,796</u>

See accompanying Notes to Financial Statements.

TOWN OF EASTON, MARYLAND
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2024

	Business-Type Activities - Enterprise Funds		
	Utility	Nonmajor	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received for Services	\$ 58,853,753	\$ 259,110	\$ 59,112,863
Cash Paid to Suppliers for Goods and Services	(34,477,993)	(64,285)	(34,542,278)
Cash Paid to Employees for Services	(17,816,794)	-	(17,816,794)
Net Cash Provided by Operating Activities	6,558,966	194,825	6,753,791
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES			
Cash Paid in Lieu of Taxes	(2,447,512)	-	(2,447,512)
Grant Proceeds	-	2,800	2,800
Net Cash Provided (Used) by Noncapital and Related Financing Activities	(2,447,512)	2,800	(2,444,712)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from Disposition of Assets	51,651	127,751	179,402
Proceeds from Capital Charges	814,707	-	814,707
Purchases/Construction of Capital Assets	(18,868,273)	(107,852)	(18,976,125)
Cash Flows from Grant Receipts	8,230,157	-	8,230,157
Payment of Debt	(2,014,487)	-	(2,014,487)
Interest Paid on loan Indebtedness	(198,363)	-	(198,363)
Other Interest Paid	(53,698)	-	(53,698)
Net Cash Provided (Used) by Capital and Related Financing Activities	(12,038,306)	19,899	(12,018,407)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on Cash Deposits and Investments	991,159	-	991,159
Sales of Investments	17,395,738	-	17,395,738
Purchases of Investments	(11,685,779)	-	(11,685,779)
Net Cash Provided (Used) by Investing Activities	6,701,118	-	6,701,118
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,225,734)	217,524	(1,008,210)
Cash and Cash Equivalents - Beginning of Year	9,186,999	1,844,569	11,031,568
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 7,961,265</u>	<u>\$ 2,062,093</u>	<u>\$ 10,023,358</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ 3,992,145	\$ (48,911)	\$ 3,943,234
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	8,053,210	229,292	8,282,502
Amortization	10,023	-	10,023
Other Miscellaneous Nonoperating Revenue	163,176	-	163,176
Effects of Changes in Operating Assets, Deferred Outflows, Liabilities, and Deferred Inflows:			
Accounts Receivable, Net	(3,011,743)	7,888	(3,003,855)
Leases Receivable	-	(1,170,745)	(1,170,745)
Inventory	(759,831)	-	(759,831)
Under-Recovered Energy Costs, Net	45,900	-	45,900
Prepaid, and Other Assets	(3,420,625)	-	(3,420,625)
Deferred Inflows/Outflows - Pension and OPEB	808,007	-	808,007
Accounts Payable and Accrued Liabilities	678,704	(7,787)	670,917
Deferred Inflows - Leases	-	1,185,088	1,185,088
Total Adjustments	2,566,821	243,736	2,810,557
Net Cash Provided by Operating Activities	<u>\$ 6,558,966</u>	<u>\$ 194,825</u>	<u>\$ 6,753,791</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
Contributions of Capital Assets	\$ 352,453	\$ -	\$ 352,453
Capital Assets Reported in Accounts Payable and Retainage	<u>\$ 893,666</u>	<u>\$ -</u>	<u>\$ 893,666</u>

See accompanying Notes to Financial Statements.

TOWN OF EASTON, MARYLAND
STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS
JUNE 30, 2024

	Benefits Trust Funds
ASSETS	
Cash and Cash Equivalents	\$ 2,302,197
Investments, at Fair Value	<u>72,963,845</u>
Total Assets	<u>75,266,042</u>
NET POSITION	
Restricted for Pension Benefits	48,532,015
Restricted for OPEB	<u>26,734,027</u>
Total Net Position	<u><u>\$ 75,266,042</u></u>

See accompanying Notes to Financial Statements.

TOWN OF EASTON, MARYLAND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2024

	Benefits Trust Funds
ADDITIONS	
Contributions:	
Employer	\$ 2,076,288
Employees	<u>232,328</u>
Total Contributions	2,308,616
Investment Income:	
Investment Income	<u>8,945,228</u>
Total Investment Income	8,945,228
Less: Investment Expense	<u>-</u>
Net Investment Income	<u>8,945,228</u>
Total Additions	11,253,844
DEDUCTIONS	
Benefit Payments	3,532,333
Administrative Expenses	<u>213,436</u>
NET CHANGE	7,508,075
Net Position - Beginning of Year	<u>67,757,967</u>
NET POSITION - END OF YEAR	<u><u>\$ 75,266,042</u></u>

See accompanying Notes to Financial Statements.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Easton, Maryland (the Town) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to local governments. A summary of significant accounting policies followed by the Town are presented below.

Reporting Entity

The Town is a municipal corporation governed by an elected mayor and five-member council. The Town is to be construed to mean both the Town and its inhabitants. The Town operates under the Council-Mayor form of government.

The Easton Utilities Commission (Utility Fund/ Commission) provides electric, gas, water, wastewater and cable and communications services to all of the citizens of the Town and surrounding communities. The Commission is considered a blended component unit and is shown as the Utility Fund of the primary government. The Utility Fund is governed by a commission comprised of appointees by Mayor and approved by the Town Council. Water, wastewater, and cable and communications rates are approved by the Town Council. The electric and gas rates are approved by the Town Council and are regulated by the Maryland Public Service Commission. The legal liability for the general obligation portion of the Utility Fund's debt remains with the Town. Separate financial statements for the Utility Fund may be obtained from The Easton Utilities Commission.

For financial reporting purposes, in conformance with accounting principles generally accepted in the United States of America, the reporting entity includes the Mayor and Town Council, the primary government, its proprietary funds and fiduciary fund.

Government-Wide and Fund Financial Statements

The Statement of Net Position and the Statement of Changes in Net Position report information on all of the nonfiduciary activities of the Town. Governmental activities, which are supported by taxes and intergovernmental activities, are reported separately from business-type activities that are supported by customer service charges.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the business-type activities of the Town and for each function of the Town's governmental activities. Direct expenses are those specifically associated with a program or function. Program revenues include charges to customers and grants and contributions restricted to the capital or operational requirements of particular programs. Revenues that are not classified as program revenues, such as taxes, are reported as general revenues.

Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the year of levy. Grants are recognized as revenue when all eligibility requirements are met. For pension trust funds, employee and employer contributions are recognized as revenues in the period in which employee services are performed.

Governmental fund statements are presented using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collected within 60 days of year-end. Expenditures are recorded when the related liability is incurred as under accrual accounting. Principal and interest on general long-term debt and expenditures for compensated absences are recorded when the payments are due.

Those revenues susceptible to accrual are property taxes, taxes collected by the state and county on behalf of the Town, franchise taxes, special assessments, revenue from other agencies, interest revenue, and charges for services. Fines and forfeitures, licenses, permits, penalties and interest (on property taxes) and other revenues become measurable and available when cash is received by the Town and are recognized as revenue at that time.

The Town reports three major governmental funds: the General Fund, Capital Projects Fund, and Infrastructure Development Fund. The General Fund is used to account for all activities of the government not accounted for in some other fund. It accounts for the normal recurring activities of the Town such as police, public works, parks and recreation, and general government, etc. These activities are financed primarily by property taxes, other taxes, service charges, and grants from other governmental units. The Capital Projects fund is an accumulation of revenues and expenses related to depreciable capital assets within the Town of Easton. This account is primarily funded through transfers from the General Fund with some additional funds via grants, contribution aid and other revenues. The Infrastructure Development Funds are a collection of Impact Fees resulting from new construction within the Town of Easton.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds distinguish operating revenues and expenses from nonoperating items.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

Operating revenues and expenses result from providing services and delivering goods in connection with the fund's principal ongoing operations, such as charges to customers for sales and services and expenses such as salaries, product costs, administrative expenses, and depreciation. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Town reports one major proprietary fund: the Utility Fund. The Utility Fund accounts for the operations of the electric, water, wastewater and cable and communication services for the Town of Easton.

The Town reports two benefit plans as Benefit Trust Funds, the Town of Easton, Maryland - Defined Benefit Plan (a pension fund) and the Town of Easton, Maryland – Other Post Employment Benefit Plan (an OPEB fund). These fiduciary funds are used to account for assets held in trust under the terms of formal trust agreements.

The effect of inter-fund activity has been eliminated from the government-wide financial statements except for charges between the Utility Fund and the General Fund for direct services. Elimination of these charges would distort the direct costs and program revenues reported for the various services.

The utility rates of the Town are subject to the approval of the Town Council. In addition, the electric and gas departments are under regulation by the Public Service Commission of Maryland. As such, the Town maintains accounting records in accordance with the Uniform System of Accounts by the Federal Energy Regulatory Commission, except where Governmental Accounting Standards Board (GASB) pronouncements specifically exclude their use.

The Town's Utility Fund gas and electric departments are regulated and are subject to the requirements of GASB Statement Number 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, provide that certain costs that would otherwise be charged to expense should be deferred as regulatory assets, based on the expected recovery from customers in future rates. Utility plant assets donated by developers or constructed with grants received from other agencies are recorded as capital assets to the extent that the depreciation of such costs will be included in rates charged by the utility fund in future years. However, when it becomes probable that part of the cost of an asset will be disallowed for rate-making purposes and a reasonable estimate of the amount of the disallowance can be made, the estimated amount of the probable disallowance is deducted from the reported cost of the plant and recognized as a loss.

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months at the time of purchase. Cash deposits of the Town are made in accordance with the Annotated Code of Maryland (the Code), which requires depositories to give security in the form of collateral as provided for in the Code, for the safekeeping and forthcoming, when required, of these deposits.

Excess funds are permitted to be invested either in bonds or other obligations for the payment of principal and interest, of which the full faith and credit of the United States of America are pledged, obligations of federal government agencies issued pursuant to acts of Congress, or in the local government investment pool created by the state of Maryland (MLGIP).

Cash resources of each of the individual funds, except the pension fund and cash held by fiscal agents or required to be segregated by law or policy, are combined to form a pool of cash and investments to maximize interest earnings. Income from pooled cash and investments is allocated to funds on the basis of their equity in pooled cash.

Receivables and Payables

Property taxes are reported at their estimated collectible value. The following summarizes the property tax calendar:

	<u>Real</u>	<u>Personal and Corporate</u>
Assessment Roll Validated	December 31	January 1
Tax Rate Ordinance Approved	June 30	June 30
Beginning of Fiscal Year for Tax Levy	July 1	July 1
Tax Bills Rendered and Due	July 1	State Notification
Owner-Occupied Residential	July 1/Jan. 1	State Notification
Property Taxes Payable:		
Delinquent	Oct. 1, Feb. 1	After 30 Days
Terms	90 days	30 Days
Delinquent Interest/Penalty Rate (Annual)	18%	18%

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables and Payables (Continued)

Information presented is for "full year" levy. "Half year" levy dates are each six months later, and relate to new construction in the first six months of the calendar year. Property taxes are levied on July 1 and are payable by September 30. Simple interest and penalties totaling 1½% accrue per month beginning October 1. All taxes attach as an enforceable lien on the property as of July 1. The property tax rates for real and corporate personal property were \$.52 and \$1.30 per \$100 of assessed value, respectively.

All trade and property tax receivables are shown net of an allowance for uncollectible. The Town calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. Real property taxes are generally fully collectible.

Capital Assets

Capital assets, including land, plant, equipment, and infrastructure such as roads, storm drains, and pipe systems, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of one year. The costs of normal maintenance and repairs that do not add to the value of the asset or extend asset lives are not capitalized.

Expenditures for major assets and improvements in governmental funds are capitalized as projects are constructed or the asset is placed in service. Exhaustible capital assets of the general fund and proprietary funds are depreciated as an expense against related operations. The corresponding accumulated depreciation is reported in the statement of net position.

Capital assets of the Utility Fund's regulated gas and electric departments are carried at net cost, whereby capitalized costs are reduced by any amounts received from developers or through governmental grants. Capital assets of other departments and other enterprise funds are carried at gross cost for assets purchased or constructed and at estimated cost for assets contributed by developers. The Utility Fund's policy is to record all additions that individually exceed \$2,000 and with a useful life greater than one year to the respective asset account in the year in which the project is completed and to charge the cost of minor repairs and maintenance to operations. As required by the Public Service Commission of Maryland, the cost of major repairs incurred by the gas and electric departments is amortized over a period of five years. Land rights represent right of way easements that have an indefinite life and are not depreciated.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives of the assets:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Buildings and Improvements (Including Infrastructure)	7 to 50 Years	15 to 50 Years
Improvements Other Than Buildings	20 to 30 Years	10 to 30 Years
Machinery and Equipment	3 to 15 Years	5 to 15 Years
Right-to-Use Equipment	5 to 15 Years	N/A

Unbilled Revenue

Customers of the Utility Fund's electric, gas and cable departments are billed in arrears on one of four monthly cycles. As a result of the cycles, in arrears billing, a portion of June's usage is not yet billed at year-end. A provision for revenue is recorded based on the actual billings in July and the days unbilled in each cycle at the end of June. Customers of the Commission's Water and Wastewater Department are billed quarterly. As such, a provision for revenue is recorded representing actual customer billings in July and the days unbilled in each cycle at the end of June. The balance at June 30, 2024, is \$2,166,252.

Unrecovered and Over-recovered Fuel and Gas Costs

The Utility Fund recognizes the effects of purchased power and gas costs that have not been recovered from customers by way of fuel cost adjustment and purchased gas adjustment revenues. Unrecovered fuel and gas costs represent purchased power and gas costs that have been incurred by the Utility Fund, but which have not yet been billed to customers. Over-recovered fuel and gas costs represent purchased power and gas costs that have been billed to customers, but which have not yet been incurred by the Utility Fund. As of June 30, 2024, the Commission had net over-recovered energy costs of \$138,296.

In accordance with the tariff for the Utility Fund's electric department, purchased power costs are recovered by the use of a formula that averages costs over a three-month period. These costs are billed to customers in future periods.

In accordance with the tariff for the Utility Fund's gas department, gas costs are recovered by the use of a calculation that projects costs and unit sales for the billing month.

Inventory

The Utility Fund's inventory, consisting of natural gas, materials, fuels and supplies, is recorded at cost. It is carried and charged as used in the operations of the fund at average cost. Inventory totaled \$10,461,915 at June 30, 2024.

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

Permanent full-time and permanent part-time employees are granted vacation benefits in varying amounts up to specified maximums depending on tenure with the Town. The estimated current portion of the liability for vested vacation benefits attributable to the Town's governmental funds is recorded as an expenditure and liability in the General Fund. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements.

Long-Term Obligations

In the government-wide financial statements and proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net assets. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, the face amount of the debt issued is reported as other financing sources.

Performance Deposits

The performance deposits balance which represents amounts held on behalf of customers. The balance at June 30, 2024, is \$2,488,793.

Unearned Revenues

During FY2023 the Town received additional American Rescue Plan Fund (ARP) grant monies in relation to the COVID-19 pandemic recovery efforts. As of June 30, 2024 there remained a balance of \$11,683,551 in unspent grant monies. The grant funds must be obligated by December 2024 and fully expended by December 31, 2026. The remaining \$173 thousand represents monies collected from a developer for the expansion of the Rails to Trails system.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position reports a separate section of deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditures) until then. The Town has two items that qualify for reporting in this category, actuarially identified future pension costs and other postemployment benefit costs, and unamortized loss or reacquired debt which are reported on the Statement of Net position.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town has three items that qualifies for reporting in this category, the actuarially identified future pension costs and other postemployment benefit costs, and future lease revenues which are all reported on the statement of net position, and unavailable tax revenues, which is reported on the governmental fund balance sheet.

Pensions

For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions; pension expense; information about the fiduciary net position of the Town of Easton Employee's Pension Plans (the Pension Plan); and additions to/deductions from the Pension Plan's fiduciary net position, have all been determined on the same basis as they are reported by the Pension Plan. Consequently, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms.

Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Town of Easton Other Postemployment Benefits Plan (the OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, the OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participant interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position/Fund Equity

The government-wide and business-type activities fund financial statements utilize a net position presentation to display equity. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

- *Net Investment in Capital Assets* – This category groups all capital assets including infrastructure into one component of net position. Accumulated depreciation and the outstanding balances of debt attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, or laws and regulations of other governments.
- *Unrestricted Net Position* – This category presents the net position of the Town, not restricted for any purpose.

Governmental Fund Balances

The Town records its governmental fund balances in accordance with GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In the governmental fund financial statements, fund balances are classified as follows:

- *Nonspendable Fund Balance* – Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. This generally includes long-term receivables and prepaid expenses.
- *Restricted Fund Balance* – Amounts that can be spent only for specific purposes because of restrictions imposed externally by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or imposed by the Town Charter, Town Code or enabling legislation.
- *Committed Fund Balance* – Amounts that can be used only for specific purposes determined by a formal action by the Town Council, the Town's highest level of decision-making authority, and can only be changed by a formal action by the Town Council, ordinance, or resolution.
- *Assigned Fund Balance* – Amounts that are constrained by the Town's intent that they will be used for specific purposes but are neither restricted nor committed. Pursuant to the Town Charter, the Town Manager and the Town Council are authorized to assign amounts for specific purposes.
- *Unassigned Fund Balance* – Represents the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position/Fund Equity (Continued)

The Town considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Town also considers committed fund balances to be spent first when other unrestricted fund balance classifications are available for use, followed by assigned and unassigned amounts.

Stabilization Arrangement

The Town Council adopted a Resolution to establish the Stabilization Arrangement which must total a minimum of two months, and a maximum of four months of the following fiscal year adopted general fund expenditure budget. Requests for appropriations from the Stabilization Arrangement shall occur only after exhausting current year's budgetary flexibility and spending of the current year's appropriated contingencies. The funds can be spent if an event occurs that creates a significant financial difficulty for the Town and are in excess of the current year appropriated contingencies. A qualifying event is considered to be: a) Declaration of a State of Emergency by the Governor of Maryland; b) Unanticipated expenditures as a result of legislative changes from State/Federal governments in the current fiscal year; or c) Acts of nature, which are infrequent in occurrence and unusual in nature. The balance of this arrangement is classified as Committed, as defined above.

Stewardship, Compliance, and Accountability

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Mayor submits a proposed operating budget to the Town Council at least 40 days before the beginning of the fiscal year. The operating budget includes proposed expenditures, the means of financing them, and the use of federal and/or state grants. Public hearings are held for citizen input.

Prior to June 30, the budget is passed by vote of the Town Council and requires approval by the Mayor. Formal budgetary integration is employed as a management control device during the year for the general fund. Budgets are adopted according to procedures set by the Mayor and Town Council.

2. Monthly statements are provided by the Town Manager and budget review is executed by the Mayor and Town Council periodically. The Town Council legally adopts an annual budget for the General Fund and the Capital Project Fund. The Town has no legally adopted annual budget for the nonmajor governmental funds or any enterprise funds. However, a budget is used as a management tool for these funds.

Expenditures may not exceed appropriations at the fund level without approval from the Council.

The budget is prepared on a basis consistent with generally accepted accounting principles (GAAP) except that short-term and interfund debt is considered other financing sources for budgetary purposes.

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Compensation and Defined Contribution Plans

457 Deferred Compensation Plan

All employees of the Town may participate in the deferred compensation plan organized under the Internal Revenue Code Section 457, and administered by Securian Financial effective May 1, 2019. Previously the 457 Plan was administered by John Hancock. Under the terms of the plan, participating employees may have a portion of their salaries withheld, subject to limitations imposed by the IRS, and invested in the plan. All taxes are deferred on these contributions and related earnings until the participant terminates from the plan. The Town is in compliance with the Internal Revenue Code Section 457(g) requiring all assets and income of the plan to be held in trust for the exclusive benefit of participants and their beneficiaries.

Management's involvement with the plan is limited to transferring amounts withheld from payroll to the 457 Plan administrators. Management has little administrative involvement and does not perform the investing function. Accordingly, the fair values of the 457 Plan assets are not reflected in the Town's basic financial statements.

Pension Plan

The Town of Easton, Maryland Employee's Retirement Plan is a defined benefit pension plan established to provide benefits to virtually all employees hired prior to July 1, 2008. This plan is still the primary plan utilized for the sworn officers. Plan provisions and contribution requirements are established and may be amended by the Town Council. The Town's contribution to the plan for the year ended June 30, 2024 was \$949,519. The plan administrator is Empower.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 2 DEPOSITS AND INVESTMENTS

Deposits

At the end of the year, the carrying amount of the Town deposits (including cash on hand of \$1,200) was \$36,081,743 and the bank balance was \$37,936,090. Custodial credit risk is the risk that in the event of a bank institution failure, the Town would not be able to recover the value of its deposits or collateral securities that are in the possession of an outside party. Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are (a) uncollateralized, (b) collateralized with securities held by the pledging financial institutions, or (c) collateralized with securities held by the pledging financial institution's trust department or agent but not in the Town's name. The Town does not have a deposit policy for custodial credit risk. However, the deposits of the Town were not exposed to custodial credit risk at June 30, 2024.

Investments- Maryland Local Government Investment Pool

Town

Town investment policy permits investments in the following types of investments as authorized by the state of Maryland: direct U.S. agency obligations, repurchase agreements, bankers' acceptances, municipal securities, commercial paper, money market mutual funds and the MLGIP. The Town is a participant of the Maryland Local Government Investment Pool (MLGIP), which provides all local government units of the State a safe investment vehicle for the short-term investment of funds. The State Legislature created MLGIP with the passage of Article 95 22G, of the Annotated Code of Maryland. The MLGIP, under the administrative control of the State Treasurer, has been managed by a single Baltimore-based financial institution, PNC Bank. An MLGIP Advisory Committee of current participants was formed to review, on a quarterly basis, the activities of the Fund and to provide suggestions to enhance the pool. The fair value of the pool is the same as the value of the pooled shares. At June 30, 2024, the Town had \$7,946,684 invested in this Pool. The Pool is rated AAA by Standard & Poor's, their highest rating for money market mutual funds. The MLGIP seeks to maintain a constant value of \$1.00 per unit. Unit value is computed using the amortized cost method. In addition, the net asset value of the pool, marked to market, is calculated and maintained on a weekly basis to ensure a \$1.00 per unit constant value.

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Investments- Maryland Local Government Investment Pool (Continued)

The Town also had investments held by M&T Securities, Inc. of \$3,211,218 at June 30, 2024. These investments are comprised of US Treasury Bills with maturities of one year, or less, at the time of purchase. It is the Commission's intention to hold these securities to maturity. These investments are reported at the amortized cost, which approximates fair value.

Pension Plan and OPEB Plan

Investments held by the Defined Benefit Pension Plan include mutual funds and a guaranteed account held by Prudential Financial. A summary of these investments are as follows:

Guaranteed Account	\$ 4,357,158
Variable Earnings Investments:	
Dryden S&P 500 Index	4,815,540
MCV/Robeco	1,744,782
LCG/JPM	4,936,710
SCG I (managed by Brown)	2,202,982
Small Cap Value/Kennedy Capit	2,247,622
T. Rowe Price Eqty Inc Stgy	4,636,687
MCG I (managed by Ivy)	1,685,372
EmrgMrkEq / QMA*	1,506,368
International Blend/Wellington*	3,979,965
Core Plus Bond PGIM Fund	13,906,651
Real Estate / Am Century Fund	2,512,178
Total	<u><u>\$ 48,532,015</u></u>

*-Foreign Investment

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Investments- Maryland Local Government Investment Pool (Continued)

Pension Plan and OPEB Plan (Continued)

Guaranteed account income is recorded based on contractual interest of the investment contract in force during the period. Mutual fund investment income consists of dividends earned and realized and unrealized gains and losses attributable to the mutual funds.

Investments held by the OPEB Plan include mutual funds held by Davenport & Company LLC. A summary of these investments are as follows:

Mutual Funds:

Capital Services	
Schwab Small Cap	482,509
FullerThaler Behv Small Cap Equity	1,799,695
Short Duration Income 1	2,980,933
Vanguard - Intermediate Term Trust	3,638,208
Vanguard - Whitehall FDS	2,559,862
Vanguard - Short Term	2,340,161
Vanguard - Mid Cap Index	3,073,355
Total Mutual Funds	<u>16,874,723</u>

Common Stock:

Communication Services	1,160,922
Consumer Cyclical	863,249
Consumer Defense	227,602
Energy	149,156
Financials	1,307,216
Health Care	1,041,094
Industrials	430,911
Information Technology	3,076,800
Materials	590,071

Total Common Stock	<u>8,847,021</u>
Cash and Alternatives	<u>1,012,283</u>
Total	<u><u>\$ 26,734,027</u></u>

*-Foreign Investment

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of failure of the counterparty, the Benefit Plan or OPEB Plan (Plans) will not be able to recover all or a portion of the value of its deposits, investments, or collateral securities that are in the possession of an outside party. The Plans' investment custodial credit risk policy requires all investments to be insured or registered, or for which the securities are held by the Plan or their agent in the respective Plans' name or be invested in MLGIP. All investments of the Plans are held on behalf of the Plans by Prudential Financial and Davenport and are therefore not exposed to custodial credit risk.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Interest Rate Risk

Fair value fluctuates with interest rates and increasing interest rates could cause fair value to decline below original cost. To limit the Town's exposure to fair value losses arising from increasing interest rates, the Town's investment policy limits the term of investment maturities. The Town management believes the liquidity of the portfolio is adequate to meet cash flows requirements and to preclude the Town from having to sell investments below original cost for that purpose. The investments at June 30, 2024 met the Town's investment policy.

	<u>Valuation</u>	<u>Weighted Average Maturity (Yrs)</u>
Defined Benefit Pension Plan:		
Guaranteed Account	\$ 4,357,158	3.7
Core Plus Bond/PIMCO	13,906,651	7.84
Total	<u>\$ 18,263,809</u>	
OPEB Plan:		
FullerThaler Behv Small Cap Equity	\$ 1,799,695	2.19
Vanguard - Intermediate Term Trust	3,638,208	7.30
Vanguard Short Term Investment Grade	2,340,161	2.90
Total	<u>\$ 7,778,064</u>	

Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of the investment securities will occur in the near term and those changes could materially affect the amount reported in the statements of net position available for plan benefits.

Credit Risk

Credit risk is the risk that the Plans or the Town will lose money because of the default of the security of the issuer or investment counterparty. The Plans' guaranteed accounts and mutual funds are unrated.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Plan's or Town's investment in a single issuer. The Plan's investments are managed by several fund managers. The Town's investment policy does not allow for an investment in any one issuer that is in excess of 5% of the Town's total investments. At June 30, 2024, the Town held no investments investment in any one issuer that was in excess of 5% of the Town's total investments.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Foreign Currency Risk

Foreign currency risk is the risk that changes in the exchange rates will adversely affect the fair value of an investment. The Town does not allow for investments with foreign currency. The Plans allow the option of investments in mutual funds that invest in securities in countries outside the U.S.; however, these funds do not require disclosure of the individual assets within the funds. The fair value of these funds was \$5,486,333 at June 30, 2024. The individual funds are identified above.

NOTE 3 RECEIVABLES, DEFERRED INFLOWS, AND UNEARNED REVENUES

Receivables as of year-end for the government's major and nonmajor funds, in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities		Business-Type Activities		
	General	Other	Utility	Other	Total
Taxes	\$ 519,142	\$ -	\$ -	\$ -	\$ 519,142
Accounts	282,495	8,862	4,863,127	13,489	5,167,973
Due from Other Governments	3,181,005	56,858	7,868,796	58,585	11,165,244
Interest	-	-	96,281	-	96,281
Allowance for Uncollectibles	(609,578)	-	-	-	(609,578)
Net Receivables	<u>\$ 3,373,064</u>	<u>\$ 65,720</u>	<u>\$ 12,828,204</u>	<u>\$ 72,074</u>	<u>\$ 16,339,062</u>

The June 30, 2024 balance of due from other governments is as follows:

Federal Government	\$ 4,336,832
State of Maryland:	
Income Taxes	2,183,426
Highway User	502,169
Grant	3,051,732
Capital Projects	-
Talbot County	1,091,085
Total Due from Other Governments	<u>\$ 11,165,244</u>

Governmental funds report deferred inflows of resources in relation to receivables for revenues that are not considered to be available to liquidate liabilities of the current period such as property taxes not collected within 60 days after fiscal year-end. Unearned revenue at year-end consists of rental and program advances, franchise fees and similar prepayments received by the Town, grant revenue received prior to the incurrence of qualifying expenditures and governmental fund nonexchange contributions.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 3 RECEIVABLES, DEFERRED INFLOWS, AND UNEARNED REVENUES (CONTINUED)

Deferred inflows of resources and unearned revenue reported in the Governmental Fund Balance Sheet for the General Fund at June 30, 2024 is summarized as follows:

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Income Taxes	\$ 1,787,209	\$ -	\$ 1,787,209
Property Taxes	53,642	-	53,642
Grant Revenue	-	5,865,788	5,865,788
Miscellaneous	-	173,280	173,280
Total	<u>\$ 1,840,850</u>	<u>\$ 6,039,068</u>	<u>\$ 7,879,918</u>

NOTE 4 INTER-FUND PAYABLES AND TRANSFERS

Due to/from other funds at June 30, 2024 was as follows:

	<u>Payable Fund</u>	
	Community	
	Dev	Total
Receivable Fund:		
General Fund	<u>\$ 486,855</u>	<u>\$ 486,855</u>

Inter-fund transfer activity for the year ended June 30, 2024 was as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$ 600,600	\$ 4,496,729
Capital Projects Fund	4,496,729	-
Infrastructure Development Fund	-	500,400
Nonmajor Governmental Funds	-	100,200
Nonmajor Proprietary Funds	-	-
Total	<u>\$ 5,097,329</u>	<u>\$ 5,097,329</u>

Transfers are used to (1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, (2) move restricted amounts from borrowings to the debt service fund to establish a mandatory reserve account, (3) move revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Beginning Balance	Increases	Transfers/ Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 14,228,396	\$ -	\$ -	\$ 14,228,396
Construction in Progress	165,252	-	(165,252)	-
Total Capital Assets, Not Being Depreciated	14,393,648	-	(165,252)	14,228,396
Capital Assets, Being Depreciated and Amortized:				
Buildings and Improvements	58,453,608	5,567,591	165,252	64,186,451
Equipment	21,187,849	2,892,146	(2,374,694)	21,705,301
Right-to-Use Equipment	695,253	220,227	-	915,480
Total Capital Assets, Being Depreciated and Amortized	80,336,710	8,679,964	(2,209,442)	86,807,232
Less Accumulated Depreciation and Amortization:				
Buildings and Improvements	25,538,090	1,916,886	-	27,454,976
Equipment	17,651,364	1,472,032	(2,374,694)	16,748,702
Right-to-Use Equipment	235,867	165,612	-	401,479
Total Accumulated Depreciation and Amortization	43,425,321	3,554,530	(2,374,694)	44,605,157
Net Capital Assets, Being Depreciated and Amortized	36,911,389	5,125,434	165,252	42,202,075
Governmental Activities Capital Assets, Net	\$ 51,305,037	\$ 5,125,434	\$ -	\$ 56,430,471
	Beginning Balance	Increases	Transfers/ Decreases	Ending Balance
Business-Type Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 2,753,357	\$ 1,050	\$ (80,354)	\$ 2,674,053
Construction in Progress	7,822,011	11,453,115	(16,073,241)	3,201,885
Total Capital Assets, Not Being Depreciated	10,575,368	11,454,165	(16,153,595)	5,875,938
Capital Assets, Being Depreciated:				
Buildings and Improvements	33,885,001	2,094,975	(2,407,287)	33,572,689
Equipment and Other	214,059,589	13,220,738	(123,611)	227,156,716
Less: Amount Disallowed for Regulation	(1,719,785)	-	-	(1,719,785)
Total Capital Assets, Being Depreciated	246,224,805	15,315,713	(2,530,898)	259,009,620
Less Accumulated Depreciation:				
Buildings and Improvements	18,542,604	870,680	(591,752)	18,821,532
Equipment and Other	129,121,845	7,630,756	(61,636)	136,690,965
Total Accumulated Depreciation	147,664,449	8,501,436	(653,388)	155,512,497
Net Capital Assets, Being Depreciated	98,560,356	6,814,277	(1,877,510)	103,497,123
Business-Type Activities Capital Assets, Net	\$ 109,135,724	\$ 18,268,442	\$ (18,031,105)	\$ 109,373,061

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 5 CAPITAL ASSETS (CONTINUED)

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General Government	\$ 193,617
Public Safety	1,233,573
Public Works	1,442,101
Recreation and Cultural	590,224
Economic Development	8,522
Nondepartmental	86,493
Total Governmental Activities	<u>\$ 3,554,530</u>
Business-Type Activities:	
Utility	\$ 8,272,144
Other	229,292
Total Business-Type Activities	<u>\$ 8,501,436</u>

NOTE 6 LEASES

Lessor - District Court

The Entity, acting as lessor, leases a building to the Judiciary of Maryland, District Court under long-term, non-cancelable lease agreements. The lease expired February 2023 and provide for renewal options ranging of five years. During the year ended June 30, 2024, the Entity recognized \$117,324 and \$21,000 in lease revenue and interest revenue, respectively, pursuant to these contracts.

Total future payments to be received under lease agreements are as follows:

	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2025	211,458	42,136
2026	220,073	33,521
2027	230,244	24,550
2028	254,350	14,854
2029	254,620	4,258
Total	<u>\$ 1,170,745</u>	<u>\$ 119,319</u>

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6 LEASES (CONTINUED)

Lessee

The Entity leases vehicles for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through 2029.

Total future payments under lease agreements are as follows:

	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 161,580	\$ 15,734
2026	116,639	10,464
2027	110,100	6,207
2028	79,862	2,226
2029	17,751	190
Total	<u>\$ 485,932</u>	<u>\$ 34,821</u>

Right-to-use assets acquired through outstanding leases are shown below, by underlying asset class.

	<u>Governmental Activities</u>
Vehicles	\$ 915,480
Less: Accumulated Amortization	(401,479)
	<u>\$ 514,001</u>

NOTE 7 LONG-TERM LIABILITIES

The long-term liabilities consist of the following at June 30, 2024:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Repayments & Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
General Obligation Bonds	\$ 11,780,000	\$ -	\$ 920,000	\$ 10,860,000	\$ 925,000
Unamortized Premium on Bonds	1,075,788	-	55,400	1,020,388	-
DHCD Loan Payable	1,672,124	-	-	1,672,124	-
Leases Payable	425,714	220,227	160,009	485,932	161,580
Note Payable – USDA	261,650	-	5,796	255,854	6,063
Total Long-Term Debt	<u>15,215,276</u>	<u>220,227</u>	<u>1,141,205</u>	<u>14,294,298</u>	<u>1,092,643</u>
Compensated Absences	1,065,082	-	155,438	909,644	-
Governmental Activities Long-Term Liabilities	<u>\$ 16,280,358</u>	<u>\$ 220,227</u>	<u>\$ 1,296,643</u>	<u>\$ 15,203,942</u>	<u>\$ 1,092,643</u>

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 7 LONG-TERM LIABILITIES (CONTINUED)

	Beginning Balance	Additions	Principal Repayments & Reductions	Ending Balance	Due Within One Year
Business-Type Activities					
Loan – MDE	\$ 642,985	\$ -	\$ 83,181	\$ 559,804	\$ 84,679
Loan – State of Maryland	5,418,122	-	1,292,961	4,125,161	1,334,007
Node+0 Project Loan	4,137,180	-	638,345	3,498,835	655,866
Total Long-Term Debt	10,198,287	-	2,014,487	8,183,800	2,074,552
Compensated Absences	1,192,268	-	88,718	1,103,550	1,103,550
Business-Type Activities Long-Term Liabilities	<u>\$ 11,390,555</u>	<u>\$ -</u>	<u>\$ 2,103,205</u>	<u>\$ 9,287,350</u>	<u>\$ 3,178,102</u>

Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Town. These bonds generally are issued as 20-year serial bonds, except for refunding issues or issues less than \$5 million dollars. All interest is paid semi-annually. General obligation bonds currently outstanding are as follows:

<u>Bond Issue</u>	<u>Maturity</u>	<u>Interest Rates</u>	<u>Balance at 6/30/2024</u>
Public Facilities Bonds 2015	2036	2.00 – 4.00%	\$ 4,290,000
Public Facilities Bonds 2020	2043	2.00 – 4.00%	6,570,000
Total General Obligation Bonds			<u>\$ 10,860,000</u>

Total annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 925,000	\$ 274,683
2026	930,000	244,033
2027	930,000	213,133
2028	925,000	182,133
2029	925,000	151,083
2030-2034	2,495,000	495,348
2035-2039	2,140,000	254,781
2040-2043	1,590,000	64,400
Total	<u>\$ 10,860,000</u>	<u>\$ 1,879,594</u>

In fiscal year 2016, the Town defeased the Public Facilities Bonds of 2008 by placing cash reserve funds in an irrevocable trust to provide for debt service payments on the old bond. Accordingly, the trust account assets and liability for the defeased portion of the bond are not included in the Town's financial statements. As of June 30, 2024, \$4,860,000 of defeased debt remains outstanding.

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 7 LONG-TERM LIABILITIES (CONTINUED)

Bonds (Continued)

Government-Type Funds

During the fiscal year ended June 30, 2008, the Town borrowed \$323,500 from the United States Department of Agriculture for certain capital projects. The loan has an interest rate of 4.50% and matures March 2048. The loan repayment schedule calls for quarterly principal and interest payments of \$4,379. The Town's outstanding note from the direct borrowing contains a provision that in an event of default, the Town shall levy and collect ad valorem taxes in a rate and amount sufficient to provide for such payments when due.

The annual debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 6,063	\$ 11,452	\$ 17,515
2026	6,344	11,172	17,516
2027	6,634	10,882	17,516
2028	6,940	10,576	17,516
2029	7,258	10,258	17,516
2030-2034	41,606	45,971	87,577
2035-2039	52,080	35,498	87,578
2040-2044	65,191	22,387	87,578
2044-2048	63,738	6,317	70,055
Total	<u>\$ 255,854</u>	<u>\$ 164,513</u>	<u>\$ 420,367</u>

During fiscal year 1999, the Town borrowed \$1,672,124 from the Department of Housing and Community Development (DHCD) to construct a low-income housing unit known as Asbury Place. The interest payments on this loan are forgiven from year to year by the DHCD as long as the unit meets certain requirements and continues as a low-income housing unit. As of June 30, 2023, Asbury Place met those conditions and interest was forgiven. The Town's outstanding note from the direct borrowing contains a provision that in the event of a breach in the terms of the agreement, DHCD may demand repayment of all loan fund disbursed. The balance of this loan was \$1,672,124 at June 30, 2024.

Business-Type Funds

During the fiscal year ended June 30, 2005, the Town entered into an agreement with the Department of the Environment of the state of Maryland (MDE) through the Maryland Department of Water Quality Financing Administration (WQFA) to finance ongoing construction of improvements to the Wastewater Treatment Plant through the WQFA's State Revolving Loan Fund (SRLF).

The MDE makes funds available to local governments at below market rates for certain water quality and drinking water projects. The balance of the loan payable at June 30, 2024 was \$4,125,161. The note bears an interest rate of .40% and has a scheduled maturity of February 2027. This direct borrowing contains a provision that in an event of default, outstanding amounts become immediately due if the Commission is unable to make payment.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 7 LONG-TERM LIABILITIES (CONTINUED)

Bonds (Continued)

Business-Type Funds (Continued)

The following are the principal and interest maturities of the outstanding loan as of June 30, 2024:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,334,007	\$ 16,501	\$ 1,350,508
2026	1,375,054	11,165	1,386,219
2027	1,416,100	5,664	1,421,764
Total	<u>\$ 4,125,161</u>	<u>\$ 33,330</u>	<u>\$ 4,158,491</u>

During the fiscal year ended June 30, 2013, an agreement was entered into with MDE's WQFA to finance construction of the full cost of a project to relocate certain wastewater force main facilities through the Water Quality State Revolving Fund. The balance at June 30, 2024 was \$599,804. The note bears an interest rate of 1.8% and has a scheduled maturity of February 2031. This direct borrowing contains a provision that in an event of default, outstanding amounts become immediately due if the Commission is unable to make payment. The following are the principal and interest maturities anticipated for the outstanding loan as of June 30, 2024:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 84,679	\$ 10,076	\$ 94,755
2026	86,203	8,552	94,755
2027	87,754	7,001	94,755
2028	89,334	5,421	94,755
2029	90,942	3,813	94,755
2030-2031	120,892	2,686	123,578
Total	<u>\$ 559,804</u>	<u>\$ 37,549</u>	<u>\$ 597,353</u>

During fiscal year ended June 30, 2019, an agreement was entered into with PNC Bank to finance the partial construction cost of the "Node + 0 Project" to upgrade the cable distribution plant used to deliver Cable TV, Internet and Voice services. The balance at June 30, 2024 was \$3,498,835. The interest rate is fixed at 2.98% for seven years after which the interest rate will be renegotiated for the remaining three years of the loan. The loan matures in 2029. This direct borrowing contains a provision that in an event of default, outstanding amounts become immediately due if the Commission is unable to make payment.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 7 LONG-TERM LIABILITIES (CONTINUED)

Bonds (Continued)

Business-Type Funds (Continued)

The following are the principal and interest maturities anticipated for the outstanding loan as of June 30, 2024:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 655,866	\$ 98,218	\$ 754,084
2026	675,960	78,125	754,085
2027	696,669	57,416	754,085
2028	717,925	36,160	754,085
2029	752,415	14,229	766,644
Total	<u>\$ 3,498,835</u>	<u>\$ 284,148</u>	<u>\$ 3,782,983</u>

NOTE 8 LINE-OF-CREDIT

Business-Type Funds

The Town, for the benefit of the Commission, maintains a revolving line-of-credit agreement with a commercial bank for \$2,500,000, which bears interest in the amount of 1.15% above the LIBOR rate (5.84% at June 30, 2024). The purpose of the line of credit is to provide an additional source of financing to meet operating needs, if required. The Town did not draw on this line and there was no balance due at June 30, 2024.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 9 FUND BALANCE

A summary of fund balances at June 30, 2024 is as follows:

	General Fund	Capital Projects Fund	Infrastructure Development Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:					
Prepaid Expenses and Other	\$ 9,206	\$ -	\$ -	\$ -	\$ 9,206
Restricted:					
Impact Fees	-	-	2,203,332	-	2,203,332
Debt Service	-	-	-	4,921,351	4,921,351
Law Enforcement	-	-	-	196,871	196,871
Capital Projects	-	3,679,639	-	-	3,679,639
Total Restricted Fund Balance	-	3,679,639	2,203,332	5,118,222	11,001,193
Committed:					
Budget Stabilization	3,591,260	-	-	-	3,591,260
Assigned:					
Capital Projects	-	-	-	-	-
Law Enforcement Fund	-	-	-	-	-
Total Assigned Fund Balance	-	-	-	-	-
Unassigned:					
General Fund	4,953,265	-	-	-	4,953,265
CDBG Grant	-	-	-	(583,809)	(583,809)
Total Unassigned Fund Balance	4,953,265	-	-	(583,809)	4,369,456
Total Fund Balance	<u>\$ 8,553,731</u>	<u>\$ 3,679,639</u>	<u>\$ 2,203,332</u>	<u>\$ 4,534,413</u>	<u>\$ 18,971,115</u>

NOTE 10 DEFINED BENEFIT PENSION PLAN

Plan Description

The Town of Easton, Maryland Employee's Pension Plan (Plan) is a single-employer contributory defined benefit pension plan established by Town ordinance. The Plan is governed by the Town of Easton. The Town has delegated the authority to manage plan assets to The Prudential Insurance Company of America's Prudential Retirement Division (Prudential).

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 10 DEFINED BENEFIT PENSION PLAN (CONTINUED)

Plan Benefit Information

	<u>Benefits and Plan Specifications</u>
Earnings	W-2 Earnings
Final Earnings	Highest average earnings received in any five consecutive full calendar years during the last ten years before retirement date or termination of employment.
Credited Service	All years of service with the employer were credited from date of employment to July 1, 2008 (or date of termination, if earlier), when accrued service was frozen.
Form of Annuity	Life Annuity
Normal Retirement Date	The first day of the month coinciding with or next following the Participants 60 th birthday or, if later, the fifth anniversary of the Participant's participation commencement date. For Sworn Police Officers (Division B Employees), the earlier of the day on which the participant's attained age and years of service equal 80 or the day on those becoming participants on and after January 1, 2002.
Social Security Benefit	Amount of basic monthly Social Security benefit at age 62 based on the Employee's earnings while in covered employment; subject to automatic increases under the current law. Employee's earnings from the date service ceases until age 62 are assumed to be at the same rate of compensation as participant received when service ceased.
Social Security Covered Compensation	Average of Taxable Wage Bases for 35 calendar years ending with the last day of the calendar year in which a participant attains Social Security Retirement Age; subject to the automatic increases under the current law.
Participation Eligibility	An employee working more than 20-hours per week and for more than five months per calendar year. Sworn Police Officers must make participant contributions under the Pick Up provisions of the Plan.
Benefit Formula	<u>Division A</u> 1.4% of Average Annual Earnings times years of Credited Service (up to a maximum of 25 years) plus .45% of Average Annual Earnings in excess of Covered Compensation times years of Credited Service (up to a maximum of 25 years).

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 10 DEFINED BENEFIT PENSION PLAN (CONTINUED)

Plan Benefit Information (Continued)

Note that plan benefits for Division A participants have been soft frozen as of 7/1/2008, where accrued service is frozen, but future compensation is not frozen for plan benefit purposes.

Division B

For Sworn Police officers (Division B): 50% of Final Earnings multiplied by the ratio that the Participant's Credited Service, up to a maximum of 22 years, bears to 22. Provided however, that the 50% will be increased by 1.66% (maximum 55%) for each full year of Credited Service in excess of 22 years with total maximum of 25 years of Credit Service.

Income Payable

Amount described in sections (a) or (b) below, whichever applies:

- a. If Participant has a Spouse as of their retirement date and does not elect otherwise, retirement income shall be paid on the basis of Joint and Survivor Form, as stipulated by ERISA and will be the amount determined under the benefit formula multiplied by the appropriate factor.
- b. If Participant either has no Spouse as of their retirement date or elects to receive their income under the Normal Form, retirement income will be the amount determined under the benefit formula.

Early Retirement
Eligibility

Division A

Five years early with ten years of Service. Early retirement is not applicable to Sworn Officers (Division B).

Early Benefit Amount

Normal retirement benefit accrued to early retirement, actuarially reduced for the number of months Annuity Commencement Date precedes Normal Retirement Date.

Vesting Schedule

Division A

100% vested after five years of service; 100% vested at Normal Retirement Date.

Division B

For Sworn Police Officers; 100% vested after five years of service; 100% vested at Normal Retirement Date.

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 10 DEFINED BENEFIT PENSION PLAN (CONTINUED)

Plan Benefit Information (Continued)

Vested Benefit	Benefit accrued to date of termination adjusted by the appropriate vesting percentage.
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Preretirement Spouse Benefit

- | | |
|--|--|
| A. Eligibility
<i>Benefit Formula</i> | Age 55 with 10 years of service.
50% of the pension benefit accrued to date of death |
| B. Eligibility
<i>Benefit Formula</i> | Eligible for vesting but not age 55 with 10 years of Service.
50% of the vested pension benefit accrued to date of death, payment deferred to no earlier than the early retirement date of the deceased participant and reduced by the appropriate early retirement and joint survivor factors. |

Additional Retirement Benefit or
Cash Refund at Retirement or
Termination

<i>Eligibility</i>	Participant has prior plan contributions.
<i>Benefit Formula</i>	Choice of either a lump sum cash refund equal to the amount of their prior plan contributions with interest or an additional amount of Retirement Benefit equal to the amount which can be provided by the prior plan contributions with credited interest.

Special Termination Benefit:

<i>Eligibility</i>	<i>Participant who retires early or retires on his Normal Retirement Date.</i>
<i>Benefit Formula</i>	<u>Division A</u> Amount equal to the Social Security Benefit payable from Normal Retirement Date to 62nd Birthday. This benefit is not applicable to Sworn Officers (Division B).

Pre-Tax Participant
Contributions

<i>Amount</i>	<u>Division B</u> Prior to January 1, 2002: 4% of Earnings for 0 to 25 Years of Service and 5% thereafter
---------------	--

*After January 1, 2002: 5.7% of Earnings for 0 to 25 Years of Service and 6.7% thereafter.
After July 1, 2017: 7.2% of Earnings for 0 to 22 Years of Service and 8.2% thereafter.*

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 10 DEFINED BENEFIT PENSION PLAN (CONTINUED)

Plan Benefit Information (Continued)

<i>Interest Credit</i>	5% per annum.
<i>Death or Termination</i>	Pre-retirement: Refund of Employee contributions with interest to date of termination or death. Postretirement: Excess of Employee contributions with interest over annuity payments made, unless another form of benefit becomes payable to the beneficiary.

Plan Membership

As of August 1, 2023 (the date of the last actuarial valuation), the pension plan's membership consisted of:

Active Employees	140
Retirees and Beneficiaries Currently Receiving Benefits	164
Terminated Employees Entitled to Benefits but Not Yet Receiving Them	86
Total	390

Funding Policy

The Plan covers all full-time employees who began service prior to the age of 55 and prior to the plan being frozen (see below) except for sworn police officers, voluntary contributions from eligible employees are prohibited. Sworn police officers who are employed on a regular full-time basis with less than 22 years of service are required to contribute 7.2% of gross annual earnings. For police officers who are employed on a regular full-time basis with service in excess of 22 years, the required contribution rate is 8.2% of gross annual earnings. Participants' actual contributions during the year ended June 30, 2024 were \$232,328. Administrative costs are financed through investment earnings.

Provisions of the Plan include retirement and death benefits to plan members and their beneficiaries. Cost of living adjustments are provided at the discretion of the Town Council.

Effective July 1, 2008, a "soft freeze" was implemented for the existing Plan. All current participants will remain in the Plan, but future employees will not be eligible to participate. Future service will not be credited; however, future pay increases will be included in computing benefits.

Contributions to the Plan made by the Town are based on an actuarially determined basis. The contribution requirements of the Town are established and may be amended by the Town Council. The actuarially required contribution to the Plan during the year ended June 30, 2024 was \$806,285. Actual employer contributions for the years ended June 30, 2024 was \$770,395.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 10 DEFINED BENEFIT PENSION PLAN (CONTINUED)

Valuation of Investments

The Plan's unallocated insurance contracts are valued at contract value. Contract value represents contributions made under the contract, plus interest at the contract rate, less funds used to purchase annuities or pay administrative expenses charged by Prudential. Funds under the contract that have been allocated and applied to purchase annuities are excluded from the pension plan's assets. At June 30, 2024, no investment in any one organization, exceeded 5% or more of net assets available for benefits.

The condensed financial statements as of and for the year ended June 30, 2024 are as follows:

Statement of Plan Net Position

Assets:	
Investments, at Fair Value Other Adjustment	<u>\$ 48,532,015</u>
Net Position:	
Restricted - Net Position for Pension Benefits	<u>\$ 48,532,015</u>

Statement of Changes in Plan Net Position

Additions:	
Contributions:	
Employer	\$ 770,395
Employee	232,328
Total Contributions	<u>1,002,723</u>
Investment Income:	
Investment Income	5,203,109
Net Investment Income	<u>5,203,109</u>
Total Additions	6,205,832
Deductions:	
Benefit Payments	2,968,762
Administrative Expense	109,052
Total Deductions	<u>3,077,814</u>
Net Change	3,128,018
Net Position - Beginning of Year	45,403,997
Net Position - End of Year	<u>\$ 48,532,015</u>

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 10 DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Plan Administration

Management of the Plan is overseen by the Plan Sponsor, the Town, under Article XIV of the Pension Plan Document. The Town, by formal action of the Mayor and Town Council, has delegated the duty of Pension Plan Administrator to the Town Manager of the Town of Easton and also to the Senior Vice President of Finance of the Easton Utilities Commission pursuant to Section 14.1 of the Plan Document. The Pension Plan Administrator has the discretionary right, authority, and power to interpret and construe the Plan, and to determine any disputes arising thereunder, subject to the provisions of Section 14.3 of the Plan Document. The duly appointed Pension Plan Administrator has the authority to carry out any of the sponsor's powers, authority, or responsibilities for the operation and administration of the Plan pursuant to the provisions of the Plan.

Investment Policy

The Plan Administrators are responsible for administering the investment policies of the Plan and providing oversight for the management of the Plan's assets. This responsibility is performed in conjunction with a Joint Investment Committee (consisting of the Mayor, the Town Manager, the Chief of Police, the Easton Utilities President, CEO, and the Easton Utilities Senior Vice President of Finance) at a policy level. Daily investment management is provided by Prudential Investment Management Services pursuant to guidance provided by the Joint Investment Committee.

Actuarial Assumptions

The Town's net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated August 1, 2023, with adjustments made for the 11-month difference.

The total pension liability was determined by an actuarial valuation as of August 1, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation:	2.50% Per Year
	Salary Increases: Town=5.00%, Utilities=4.00%, Sworn Officers=7.00%-10 Years, 4.00% Thereafter
Investment Return:	7.00% Compounded Annually, Net of Investment Expenses and Including Inflation
Cost-of-Living Adjustments:	None Assumed

Mortality rates were based on the Pub2010G(B) Tables with Scale SSA applied generationally; 50% rates applied for pre-retirement deaths.

More details on the assumptions can be found in the actuarial valuation report.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 10 DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods for Determining Employer Contributions

The Entry Age Normal method with a closed level dollar amortization (28 years remaining) of unfunded actuarial accrued liability (UAAL) is used for Plan funding. Five-year asset smoothing is also used to determine the UAAL. The Town's contribution requirement is equal to the net normal cost, plus the amortization.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. This is then modified through a Monte-Carlo simulation process, by which a (downward) risk adjustment is applied to the baseline expected return.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024 and the final investment return assumption, are summarized in the following table:

<u>Asset Class</u>	Long-Term Expected Real Return Portfolio	Weight
U.S. Equity	6.50 %	49 %
International Equity	6.75	11
Fixed Income – U.S.	2.00	25
Stable Value	3.50	10
Real Estate	5.50	5
Total Weighted Average Real Return	5.05	100 %
Plus Inflation	2.50	
Total Return Without Adjustment	7.55	
Risk Adjustment	(0.55)	
Total Expected Return	7.00 %	

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Town contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 10 DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate (Continued)

Therefore, the long-term expected rate of return in pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The Town's Net Pension Liability (NPL) was established under GASB 67, and updated annually. The purpose of GASB 68 is to track the year-to-year changes in the NPL over time, via the Pension Expense.

The Pension Expense under GASB 68 includes the cost of benefits accrued, interest cost for elapsed time, administrative expenses, decreases for benefits paid and for employee contributions, differences between actual and assumed experience, and other adjustments resulting from changes in assumptions or plan provisions.

The following are the required schedules as of June 30, 2024:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2023	\$ 49,181,680	\$ 45,403,997	\$ 3,777,683
Changes for the Year:			
Service Cost	740,892	-	740,892
Interest	3,392,431	-	3,392,431
Difference Between Expected and Actual Experience	2,979,841	-	2,979,841
Changes in Assumptions	-	-	-
Contributions - Employer	-	770,395	(770,395)
Contributions - Employee	-	232,328	(232,328)
Net Investment Income	-	5,203,109	(5,203,109)
Benefit Payments, Including Refunds of Employee Contributions	(2,968,762)	(2,968,762)	-
Administrative Expenses	-	(109,052)	109,052
Other Changes	-	-	-
Net Change in Total Pension Liability	4,144,402	3,128,018	1,016,384
Balance at June 30, 2024	<u>\$ 53,326,082</u>	<u>\$ 48,532,015</u>	<u>\$ 4,794,067</u>

Fiduciary Net Position as a Percentage of Total Pension Liability	91.0%
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Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Town, calculated using the discount rate of 7.00%, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1.00% lower or 1.00% higher than the current rate:

	One Percent Decrease 6.00%	Current Discount Rate 7.00%	One Percent Increase 8.00%
Town's Net Pension Liability	<u>\$ 10,350,244</u>	<u>\$ 4,794,067</u>	<u>\$ 125,714</u>

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 10 DEFINED BENEFIT PENSION PLAN (CONTINUED)

Deferred Inflows and Outflows

As of June 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net Difference Between Projected and Actual Earnings on Plan Investments	\$ 383,698	\$ -
Differences Between Expected and Actual Experience	1,986,561	219,202
Changes in Actuarial Assumptions	-	-
Total	<u>\$ 2,370,259</u>	<u>\$ 219,202</u>

<u>Year Ended June 30,</u>	<u>Amount</u>
2025	561,488
2026	2,517,621
2027	(505,523)
2028	(422,529)
Total Amount to be Recognized	<u>\$ 2,151,057</u>

Money Weighted Investment Return

For the year ended June 30, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 11.8%. The money weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The Town provides life insurance policies in the face amount of \$10,000 and pays a portion of the cost of major medical insurance for retired employees. The percentage of contribution is based on the number of years of service. All retired employees are eligible, including those on disability retirement. Coverage may include the retiree, spouse, and dependents. The health care benefits provided vary based on age at retirement and length of service. Coverage does not cease upon death of the retiree.

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Benefits Provided

The Town has implemented a cost sharing requirement for the health insurance premiums. Effective January 1, 2024, for all new retirees under age 65 – the retirees will elect plans from the Maryland State Exchange or other providers and the Town will cover premiums up to \$1,134 per month through health reimbursement accounts. For the retirees over 65, they will be covered at 90% unless the retiree was at least age 55 in 2008, in which case the employer portion is 100%. Eligibility for retirement is age 55, no coverage for spouse after age 65 and child coverage stops at age 26. If either retiree is over age 65, the retiree has to pay for spouse coverage. For retirees prior to January 1, 2024, the retiree pays 10% of the premium cost for retiree medical coverage. If retiree is age 55 by April 2008, employer will pay all plan premiums for retiree and retiree will pay all cost for dependent coverage. In addition, employer contributions for future premium cost annual increases for retiree medical coverage shall increase no more than 4% per year. Retirees are required to make up any premium cost increase greater than 4%. Employees who were within five (5) years of normal retirement age as of the effective date of these changes were not affected. Employees hired on or after the effective date of these changes would be affected by them.

These changes do not apply to former, present or future Sworn officers. Police officers have their subsidy frozen at retirement and must pay the increase in future years.

Retirees over age 65 month amount – retirees pay 10% of premium costs.

Employees Covered by Benefit Terms

At July 1, 2023, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	107
Inactive Employees Entitled to but Not Yet Receiving Benefit Payments	-
Active Employees	240
Total	<u>347</u>

Contributions

Contribution requirements for OPEB benefits are established and may be amended by the Town. The contribution rates are based on actuarially determined requirements. Employees are not required to contribute to the plan.

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Valuation of Investments

The condensed financial statements as of and for the year ended June 30, 2024 are as follows:

Statement of Plan Net Position

Assets:

Cash and Cash Equivalents	\$ 2,302,197
Investments, at Fair Value	24,431,830
Total Assets	<u>\$ 26,734,027</u>

Net Position:

Restricted - Net Position for OPEB	<u>\$ 26,734,027</u>
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Statement of Changes in Plan Net Position

Additions:

Contributions:

Employer	\$ 1,305,893
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Investment Income:

Investment Income	3,742,119
Net Investment Income	<u>3,742,119</u>

Total Additions	5,048,012
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Deductions:

Benefit Payments	563,571
Administrative Expense	104,384
Total Deductions	<u>667,955</u>

Net Change	4,380,057
Net Position - Beginning of Year	<u>22,353,970</u>
Net Position - End of Year	<u>\$ 26,734,027</u>

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 11 OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Net OPEB Liability

The Town's net OPEB liability was measured as of June 30, 2024 and the total OPEB Liability used to calculate the net OPEB liability was determined by an actuarial valuation dated July 1, 2023, rolled forward to June 30, 2024.

Actuarial Assumptions – the total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless other specified:

Inflation	2.50%
Salary Increases	5.00% for the Town and 4.0% for the Utilities
Investment Rate of Return	6.75%, Net of OPEB Plan Investment Expense and Including Inflation
Healthcare Cost Trend Rates	6.5% Initially, Decreasing to an Ultimate Rate of 4.25%

Mortality rates were based on the Pub2010G(B) Tables with Generational Scale SSA Applied for both males and females. The disabled versions of these tables were used for disabled lives, and 50% of the rates are assumed for pre-retirement deaths.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>
Domestic Equity	47 %	6.20 %
Non-U.S. Equity	11	6.55
Fixed Income Funds	27	2.30
Global Funds	10	3.50
Real Estate	5	4.55
Total Weighted Average Real Return	100 %	4.83
Plus Inflation		2.50
Total Return without Adjustment		7.33
Risk Adjustment		(0.58)
Total Expected Return		6.75 %

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 11 OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Discount Rate

The discount rate used to measure the total OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that the Town's contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, it is projected that benefits can be paid from the Plan for all current plan members. Therefore, the expected Plan return of 6.75% was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2023	\$ 21,989,197	\$ 22,353,970	\$ (364,773)
Changes for the Year:			
Service Cost	576,040	-	576,040
Interest	1,504,444	-	1,504,444
Differences Between Expected and Actual Experience	(1,087,150)	-	-
Change in Benefit Terms	(2,906,268)	-	-
Contributions - Employer	-	1,305,893	(1,305,893)
Net Investment Income	-	3,742,119	(3,742,119)
Benefit Payments	(563,571)	(563,571)	-
Administrative Expense and Other	-	(104,384)	104,384
Net Changes	(2,476,505)	4,380,057	(6,856,562)
Balances at June 30, 2024	<u>\$ 19,512,692</u>	<u>\$ 26,734,027</u>	<u>\$ (7,221,335)</u>

Fiduciary Net Position as a Percentage of
Total OPEB Liability 137.0%

Money-Weighted Rate of Return

The money-weighted rate of return on OPEB plan investments, net of investment expense for the year ended June 30, 2024 was 16.5%. The money weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Sensitivity of the Net OPEB Liability (Asset)

Sensitivity of the net OPEB liability to changes in the discount rate. The following presents the net OPEB liability of the Town of Easton, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.75%) or one-percentage-point higher (7.75%) than the current discount rate:

	One Percent Decrease 5.75%	Current Discount Rate 6.75%	One Percent Increase 7.75%
Net OPEB Liability (Asset)	<u>\$ (4,778,732)</u>	<u>\$ (7,221,335)</u>	<u>\$ (9,243,800)</u>

TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 11 OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Sensitivity of the Net OPEB Liability (Asset) (Continued)

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using health care cost trend rates that are one-percentage-point lower (3.00%) or one-percentage-point higher (5.00%) than the current healthcare cost trend rates:

	One Percent Decrease 3.25%	Current Ultimate Trend Rate 4.25%	One Percent Increase 5.25%
Net OPEB Liability (Asset)	<u>\$ (9,388,412)</u>	<u>\$ (7,221,335)</u>	<u>\$ (4,560,472)</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the Town recognized OPEB expense of \$(3,050,211). At June 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net Difference Between Projected and Actual Earnings on Plan Investments	\$ -	\$ 1,216,507
Differences Between Expected and Actual Experience	511,450	2,244,229
Changes in Actuarial Assumptions	-	937,269
Total	<u>\$ 511,450</u>	<u>\$ 4,398,005</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Amount</u>
2025	\$ (952,011)
2026	(323,397)
2027	(971,784)
2028	(795,556)
2029	(481,421)
Thereafter	(362,386)
Total Amount to be Recognized	<u>\$ (3,886,555)</u>

NOTE 12 RELATED PARTY TRANSACTIONS

The General Fund charged the Utility Fund \$2,447,512 for payments in lieu of taxes during the year ended June 30, 2024.

**TOWN OF EASTON, MARYLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 13 OTHER INFORMATION

Risk Management

The Town is exposed to various risks of loss related to torts; damage to, and destruction of assets; errors and omissions; employee's health and accident; and natural disasters. The Town purchases commercial insurance to protect its interest in its property and equipment, insurance against employee dishonesty and liability protection. Settled claims have not exceeded these coverages in each of the past three fiscal years.

Contingent Liabilities and Commitments

Grants and Cost-Reimbursable Contracts

Most grants and cost-reimbursable contracts specify the types of expenditures for which the grant or contract funds may be used. The expenditures made by the Town under some of these grants and contracts are subject to audit. To date, the Town has not been notified of any significant unallowable costs relating to its grants or contracts. In the opinion of management, adjustments for unallowable costs, if any, resulting from such audits, will not have a material effect on the accompanying financial statements.

Fuel Cost and Purchased Gas Adjustment Rates

The fuel cost and purchased gas adjustment rates used in connection with gas and electric charges are subjected to review by the Public Service Commission of Maryland (PSC) on a regular basis. As of the date of this report, the purchased power and gas cost adjustment rates in effect through November 2018 have been reviewed and accepted by the PSC. The adjustment rates applied subsequent to November 2018 have been authorized by the PSC subject to detailed review.

In accordance with the tariff for the Utilities Commission's Electric Department, purchased power costs are recovered by the use of a formula that averages costs over a three-month period. These costs are billed to customers in future periods.

In accordance with the tariff for the Utilities Commission's Gas Department, gas costs are recovered by the use of a calculation that projects costs and unit sales for the billing month.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF EASTON, MARYLAND
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
LAST TEN MEASUREMENT PERIODS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service Cost	\$ 740,892	\$ 721,063	\$ 701,764	\$ 682,982	\$ 663,089	\$ 643,776	\$ 649,665	\$ 641,648	\$ 528,061	\$ 504,866
Interest	3,392,431	3,344,677	3,487,513	3,401,139	3,247,968	3,116,150	2,994,555	2,749,554	2,824,115	2,473,621
Changes in Benefit Terms	-	-	-	-	-	-	1,693,833	-	-	-
Difference Between Expected and Actual Experience	2,979,841	(657,608)	(814,196)	(744,603)	234,882	(113,788)	(145,760)	(1,696,615)	189,161	(721,292)
Changes in Assumptions	-	-	(1,368,831)	-	-	-	-	143,593	951,200	293,440
Benefit Payments, Including Refunds	(2,968,762)	(2,530,181)	(2,170,795)	(2,163,201)	(1,946,840)	(1,974,776)	(1,695,271)	(1,449,269)	(1,336,758)	(1,262,506)
Net Change in Total Pension Liability	4,144,402	877,951	(164,545)	1,176,317	2,199,099	1,671,362	3,497,022	388,911	3,155,779	1,288,129
Total Pension Liability - Beginning of Year	49,181,680	48,303,729	48,468,274	47,291,957	45,092,858	43,421,496	39,924,474	39,535,563	36,379,784	35,091,655
Total Pension Liability - End of Year	\$ 53,326,082	\$ 49,181,680	\$ 48,303,729	\$ 48,468,274	\$ 47,291,957	\$ 45,092,858	\$ 43,421,496	\$ 39,924,474	\$ 39,535,563	\$ 36,379,784
Plan Fiduciary Net Position										
Contributions - Employer	\$ 770,395	\$ 949,519	\$ 1,101,994	\$ 1,303,854	\$ 1,176,000	\$ 1,126,459	\$ 1,292,132	\$ 1,292,132	\$ 1,000,000	\$ 1,104,544
Contributions - Member	232,328	281,657	234,532	242,399	228,927	213,994	242,302	168,723	181,459	175,424
Net Investment Income	5,203,109	3,385,134	(6,645,013)	11,560,350	1,084,306	2,360,836	2,951,967	3,939,792	225,725	1,035,988
Benefit Payments, Including Refunds	(2,968,762)	(2,530,181)	(2,170,795)	(2,163,201)	(1,946,840)	(1,974,776)	(1,695,271)	(1,449,269)	(1,336,758)	(1,262,506)
Admin. Expenses	(109,052)	(123,814)	(117,766)	(135,983)	(128,612)	(129,974)	(118,380)	(140,173)	(98,412)	(90,839)
Other	-	-	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	3,128,018	1,962,315	(7,597,048)	10,807,419	413,781	1,596,539	2,672,350	3,811,205	(27,986)	962,611
Plan Fiduciary Net Position - Beginning of Year	45,403,997	43,441,682	51,038,730	40,231,311	39,817,530	38,220,991	35,548,641	31,737,436	31,765,422	30,802,811
Plan Fiduciary Net Position - End of Year	\$ 48,532,015	\$ 45,403,997	\$ 43,441,682	\$ 51,038,730	\$ 40,231,311	\$ 39,817,530	\$ 38,220,991	\$ 35,548,641	\$ 31,737,436	\$ 31,765,422
Net Pension Liability (Asset) - Beginning of Year	\$ 3,777,683	\$ 4,862,047	\$ (2,570,456)	\$ 7,060,646	\$ 5,275,328	\$ 5,200,505	\$ 4,375,833	\$ 7,798,127	\$ 4,614,362	\$ 4,288,844
Net Pension Liability (Asset) - End of Year	\$ 4,794,067	\$ 3,777,683	\$ 4,862,047	\$ (2,570,456)	\$ 7,060,646	\$ 5,275,328	\$ 5,200,506	\$ 4,375,833	\$ 7,798,127	\$ 4,614,362
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	91.0%	92.3%	89.9%	105.3%	85.1%	88.3%	88.0%	89.0%	80.3%	87.3%
Covered Employee Payroll	\$ 13,110,775	\$ 13,137,877	\$ 12,790,987	\$ 13,911,005	\$ 12,410,454	\$ 12,287,590	\$ 12,572,073	\$ 14,092,822	\$ 13,991,348	\$ 13,811,971
Net Pension Liability as a Percentage of Covered Payroll	36.6%	28.8%	38.0%	-18.5%	56.9%	42.9%	41.4%	31.1%	55.7%	33.4%

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TOWN OF EASTON, MARYLAND

SCHEDULE OF TOWN CONTRIBUTIONS – PENSION

LAST TEN FISCAL YEARS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	\$ 806,285	\$ 567,586	\$ 686,485	\$ 916,453	\$ 956,438	\$ 955,282	\$ 994,133	\$ 1,032,915	\$ 1,093,661	\$ 1,104,544
Contributions in Relation of the Actuarially										
Determined Contribution	770,395	949,519	1,101,994	1,303,854	1,176,000	1,126,459	1,292,132	1,292,132	1,000,000	1,104,544
Contribution Deficiency (Excess)	<u>\$ 35,890</u>	<u>\$ (381,933)</u>	<u>\$ (415,509)</u>	<u>\$ (387,401)</u>	<u>\$ (219,562)</u>	<u>\$ (171,171)</u>	<u>\$ (297,999)</u>	<u>\$ (259,217)</u>	<u>\$ 93,661</u>	<u>\$ -</u>
Covered-Employee Payroll	\$ 13,110,775	\$ 13,137,877	\$ 12,790,967	\$ 13,911,005	\$ 12,410,454	\$ 12,287,590	\$ 12,572,073	\$ 14,092,822	\$ 13,991,348	\$ 13,811,971
Contributions as a Percentage of										
Covered Employee Payroll	5.9%	7.20%	8.6%	9.4%	9.5%	9.2%	10.3%	9.2%	7.1%	8.0%

NOTES TO SCHEDULE:

Valuation Date: August 1, 2023

Actuarially determined contribution rates are calculated as of August 1, two years prior to the end of the fiscal year in which contributions are reported.

Method and Assumptions Used to Determine the Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level dollar
Remaining amortization period	25 years
Asset valuation method	Market value of assets
Inflation	2.50%
Salary increases	Town=5.0%, Utilities =4.0%, Sworn Officers = 7.0.0% for the first 10 years of service and 4.0% thereafter
Investment rate of return	7.0% compounded annually, net of pension plan investment expenses, including inflation
Mortality	Mortality rates were based upon the Pub 2010G(B) Tables with scale SSA applied generationally; 50% rates applied for pre-retirement deaths

**TOWN OF EASTON, MARYLAND
SCHEDULE OF INVESTMENT RETURNS – PENSION
LAST TEN FISCAL YEARS**

<u>Year Ended June 30,</u>	<u>Actual Money Weighted Rate of Return, Net of Investment Expense</u>
2015	3.4
2016	0.7
2017	12.5
2018	8.4
2019	6.3
2020	2.8
2021	28.4
2022	(13.3)
2023	8.0
2024	11.8

TOWN OF EASTON, MARYLAND

SCHEDULE OF CHANGES TO NET OPEB LIABILITY AND RELATED RATIOS

LAST TEN FISCAL YEARS

	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability								
Service Cost	\$ 576,040	\$ 552,888	\$ 645,238	\$ 619,305	\$ 655,198	\$ 630,756	\$ 628,228	\$ 557,690
Interest	1,504,444	1,416,122	1,572,411	1,469,030	1,263,713	1,172,761	1,086,565	1,100,303
Changes in Benefit Terms	(2,906,268)	-	-	262,015	215,593	-	-	-
Difference Between Expected and Actual Experience	(1,087,150)	-	(1,675,769)	-	1,150,765	-	(1,037,323)	-
Changes in Assumptions	-	-	(1,209,247)	-	-	(395,798)	(223,006)	-
Benefit Payments	(563,571)	(799,956)	(649,536)	(625,685)	(532,473)	(525,544)	(520,648)	(413,896)
Net Change in Total OPEB Liability	(2,476,505)	1,169,054	(1,316,903)	1,724,665	2,752,796	882,195	(66,184)	1,244,097
Total OPEB Liability - Beginning of Year	21,989,197	20,820,143	22,137,046	20,412,381	17,659,585	16,777,390	16,843,574	15,599,477
Total OPEB Liability - End of Year (a)	<u>\$ 19,512,692</u>	<u>\$ 21,989,197</u>	<u>\$ 20,820,143</u>	<u>\$ 22,137,046</u>	<u>\$ 20,412,381</u>	<u>\$ 17,659,585</u>	<u>\$ 16,777,390</u>	<u>\$ 16,843,574</u>
Plan Fiduciary Net Position								
Contributions - Employer	\$ 1,305,893	\$ 1,773,010	\$ 1,855,427	\$ 1,601,910	\$ 1,427,002	\$ 4,159,610	\$ 1,488,861	\$ 1,383,467
Net Investment Income	3,742,119	2,007,131	(2,527,804)	4,276,307	276,718	854,758	660,670	972,269
Benefit Payments	(563,571)	(799,956)	(649,536)	(625,685)	(532,473)	(525,544)	(520,648)	(413,896)
Administrative Expense	(104,384)	(90,027)	(94,068)	(80,977)	(69,169)	(53,081)	(50,517)	(41,952)
Net Change in Plan Fiduciary Net Position	4,380,057	2,890,158	(1,415,981)	5,171,555	1,102,078	4,435,743	1,578,366	1,899,888
Total Fiduciary Net Position - Beginning of Year	22,353,970	19,463,812	20,879,793	15,708,238	14,606,160	10,170,417	8,592,051	6,692,163
Total Fiduciary Net Position - End of Year (b)	<u>\$ 26,734,027</u>	<u>\$ 22,353,970</u>	<u>\$ 19,463,812</u>	<u>\$ 20,879,793</u>	<u>\$ 15,708,238</u>	<u>\$ 14,606,160</u>	<u>\$ 10,170,417</u>	<u>\$ 8,592,051</u>
Net OPEB Liability (Asset) - Beginning of Year	\$ (364,773)	\$ 1,356,331	\$ 1,257,253	\$ 4,704,143	\$ 3,053,425	\$ 6,606,973	\$ 8,251,523	\$ 8,907,314
Net OPEB Liability (Asset) - End of Year	<u>\$ (7,221,335)</u>	<u>\$ (364,773)</u>	<u>\$ 1,356,331</u>	<u>\$ 1,257,253</u>	<u>\$ 4,704,143</u>	<u>\$ 3,053,425</u>	<u>\$ 6,606,973</u>	<u>\$ 8,251,523</u>
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	137.0%	101.7%	93.5%	94.3%	77.0%	82.7%	60.6%	51.0%
Covered Employee Payroll								
Net OPEB Liability as a Percentage of Covered Payroll	\$ 25,743,412	\$ 22,598,589	\$ 21,205,974	\$ 19,314,903	\$ 20,290,619	\$ 16,813,459	\$ 16,028,534	\$ 14,609,300
	-28.1%	-1.6%	6.4%	6.5%	23.2%	18.2%	41.2%	56.5%

Note: This schedule is to provide 10 years of information. It will be added to as additional years of information becomes available.

TOWN OF EASTON, MARYLAND
SCHEDULE OF TOWN CONTRIBUTIONS – OTHER POSTEMPLOYMENT BENEFITS
LAST TEN FISCAL YEARS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	\$ 283,264	\$ 487,428	\$ 463,707	\$ 1,000,144	\$ 975,424	\$ 973,045	\$ 973,045	\$ 1,002,817	\$ 914,006	\$ 901,986
Contributions in Relation to the Actuarially										
Determined Contribution	1,305,893	1,773,010	1,855,427	1,601,910	1,427,002	4,158,342	1,488,861	1,383,459	1,594,520	1,450,995
Contribution Deficiency (Excess)	<u>\$ (1,022,629)</u>	<u>\$ (1,285,582)</u>	<u>\$ (1,391,720)</u>	<u>\$ (601,766)</u>	<u>\$ (451,578)</u>	<u>\$ (3,185,297)</u>	<u>\$ (515,816)</u>	<u>\$ (380,642)</u>	<u>\$ (680,514)</u>	<u>\$ (549,009)</u>
Covered-Employee Payroll	\$ 25,743,412	\$ 22,598,589	\$ 21,205,974	\$ 19,314,903	\$ 20,290,619	\$ 16,813,459	\$ 16,028,534	\$ 14,906,300	\$ 14,609,300	\$ 14,609,300
Contributions as a Percentage of										
Covered Employee Payroll	5.1%	7.8%	8.7%	8.3%	7.0%	24.7%	9.3%	9.3%	10.9%	9.9%

Notes to Schedule: The assumptions used for funding are the same as those used for recording under GASB 74.

TOWN OF EASTON, MARYLAND
SCHEDULE OF INVESTMENT RETURNS – OTHER POSTEMPLOYMENT BENEFITS
LAST TEN FISCAL YEARS

<u>Year Ended June 30,</u>	<u>Actual Money Weighted Rate of Return, Net of Investment Expense</u>
2018	7.30%
2019	7.10
2020	1.80
2021	26.50
2022	(12.10)
2023	10.1
2024	16.5

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

TOWN OF EASTON, MARYLAND
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Debt Service	Community Development Block Grant	Law Enforcement	Total
ASSETS				
Cash and Cash Equivalents - Pooled	\$ 4,921,700	\$ -	\$ 243,401	\$ 5,165,101
Accounts Receivable, Net	-	-	8,862	8,862
Total Assets	<u>\$ 4,921,700</u>	<u>\$ -</u>	<u>\$ 252,263</u>	<u>\$ 5,173,963</u>
LIABILITIES				
Accounts Payable	\$ 349	\$ 96,954	\$ -	\$ 97,303
Other liabilities			\$ 55,392	55,392
Due to Other Funds	-	486,855	-	486,855
Total Liabilities	<u>349</u>	<u>583,809</u>	<u>55,392</u>	<u>639,550</u>
FUND BALANCES (DEFICITS)				
Restricted	4,921,351	-	196,871	5,118,222
Unassigned	-	(583,809)	-	(583,809)
Total Fund Balances (Deficits)	<u>4,921,351</u>	<u>(583,809)</u>	<u>196,871</u>	<u>4,534,413</u>
Total Liabilities and Fund Balances	<u>\$ 4,921,700</u>	<u>\$ -</u>	<u>\$ 252,263</u>	<u>\$ 5,173,963</u>

TOWN OF EASTON, MARYLAND
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES (DEFICITS) – NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

	Debt Service	Community Development Block Grant	Law Enforcement	Total
REVENUES				
Revenues from Other Agencies	\$ -	\$ 661,210	\$ -	\$ 661,210
Miscellaneous Revenue	-	15,066	105,982	121,048
Total Revenues	-	676,276	105,982	782,258
EXPENDITURES				
Current Operations:				
Public Safety	-	-	7,774	7,774
Recreation and Cultural	-	1,120,170	-	1,120,170
Miscellaneous	1,500	-	-	1,500
Debt Service:				
Principal	920,000	-	-	920,000
Interest	311,683	-	-	311,683
Total Expenditures	1,233,183	1,120,170	7,774	2,361,127
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,233,183)	(443,894)	98,208	(1,578,869)
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(100,200)	(100,200)
Total Other Financing Sources (Uses)	-	-	(100,200)	(100,200)
NET CHANGE IN FUND BALANCES	(1,233,183)	(443,894)	(1,992)	(1,679,069)
Fund Balances (Deficits) - Beginning of Year	6,154,534	(139,915)	198,863	6,213,482
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 4,921,351</u>	<u>\$ (583,809)</u>	<u>\$ 196,871</u>	<u>\$ 4,534,413</u>

TOWN OF EASTON, MARYLAND
COMBINING STATEMENT OF NET POSITION – NONMAJOR OTHER PROPRIETARY FUNDS
JUNE 30, 2024

	Land Enterprise	Airport Industrial Land	Total
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents - Pooled	\$ 1,931,542	\$ 130,551	\$ 2,062,093
Accounts Receivable, Net	10,688	61,386	72,074
Leases Receivable	211,458	-	211,458
Total Current Assets	<u>2,153,688</u>	<u>191,937</u>	<u>2,345,625</u>
NONCURRENT ASSETS			
Leases Receivable	959,287	-	959,287
Capital Assets, Not Being Depreciated	15,028	90,122	105,150
Capital Assets, Net of Accumulated Depreciation	210,223	2,264,810	2,475,033
Total Noncurrent Assets	<u>1,184,538</u>	<u>2,354,932</u>	<u>3,539,470</u>
Total Assets	<u>\$ 3,338,226</u>	<u>\$ 2,546,869</u>	<u>\$ 5,885,095</u>
LIABILITIES AND NET POSITION			
LIABILITIES			
Accounts Payable	\$ 4,482	\$ -	\$ 4,482
Performance Deposits	1,500	-	1,500
Total Liabilities	<u>5,982</u>	<u>-</u>	<u>5,982</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Leases	1,185,088	-	1,185,088
Total Deferred Inflows of Resources	<u>1,185,088</u>	<u>-</u>	<u>1,185,088</u>
NET POSITION			
Net Investment in Capital Assets	225,251	2,354,932	2,580,183
Unrestricted	1,921,905	191,937	2,113,842
Total Net Position	<u>2,147,156</u>	<u>2,546,869</u>	<u>4,694,025</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 3,338,226</u>	<u>\$ 2,546,869</u>	<u>\$ 5,885,095</u>

TOWN OF EASTON, MARYLAND
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION – NONMAJOR OTHER PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2024

	Land Enterprise	Airport Industrial Land	Total
OPERATING REVENUES			
Charges for Services	\$ 231,451	\$ 2,800	\$ 234,251
Other Operating Revenues	10,415	-	10,415
Total Operating Revenues	<u>241,866</u>	<u>2,800</u>	<u>244,666</u>
OPERATING EXPENSES			
Cost of Service	64,285	-	64,285
Depreciation	62,230	167,062	229,292
Total Operating Expenses	<u>126,515</u>	<u>167,062</u>	<u>293,577</u>
OPERATING INCOME (LOSS)	115,351	(164,262)	(48,911)
NONOPERATING REVENUES (EXPENSES)			
Loss on Sale of Property	-	(382,203)	(382,203)
Total Nonoperating Revenues	<u>-</u>	<u>(382,203)</u>	<u>(382,203)</u>
CHANGES IN FUND NET POSITION	115,351	(546,465)	(431,114)
Total Net Position - Beginning of Year	<u>2,031,805</u>	<u>3,093,334</u>	<u>5,125,139</u>
TOTAL NET POSITION - END OF YEAR	<u><u>\$ 2,147,156</u></u>	<u><u>\$ 2,546,869</u></u>	<u><u>\$ 4,694,025</u></u>

TOWN OF EASTON, MARYLAND
COMBINING STATEMENT OF CASH FLOWS – NONMAJOR OTHER PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2024

	Land Enterprise	Airport Industrial Land	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	\$ 259,110	\$ -	\$ 259,110
Cash Paid for Services	(64,285)	-	(64,285)
Net Cash Provided by Operating Activities	194,825	-	194,825
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES			
Grant Proceeds	-	2,800	2,800
Net Cash Provided (Used) by Noncapital and Related Financing Activities	-	2,800	2,800
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from Sale of Property		127,751	127,751
Purchases/Construction of Capital Assets	(107,852)	-	(107,852)
Net Cash Provided (Used) by Capital and Related Financing Activities	(107,852)	127,751	19,899
NET INCREASE IN CASH AND CASH EQUIVALENTS	86,973	130,551	217,524
Cash and Cash Equivalents - Beginning of Year	1,844,569	-	1,844,569
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,931,542</u>	<u>\$ 130,551</u>	<u>\$ 2,062,093</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ 115,351	\$ (164,262)	\$ (48,911)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation and Amortization	62,230	167,062	229,292
Effect of Changes in Operating Assets, Deferred Inflows, and Liabilities:			
Accounts Receivable, Net	10,688	(2,800)	7,888
Leases Receivable	(1,170,745)	-	(1,170,745)
Accounts Payable and Accrued Expenses	(7,787)	-	(7,787)
Deferred Inflows - Leases	1,185,088	-	1,185,088
Total Adjustments	79,474	164,262	243,736
Net Cash Provided by Operating Activities	<u>\$ 194,825</u>	<u>\$ -</u>	<u>\$ 194,825</u>

OTHER SUPPLEMENTARY INFORMATION

TOWN OF EASTON, MARYLAND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – CAPITAL PROJECT FUND
YEAR ENDED JUNE 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Revenue from Other Agencies	\$ -	\$ -	\$ 2,019,887	\$ 2,019,887
Contributions	-	-	21,523	21,523
Total Revenues	-	-	2,041,410	2,041,410
EXPENDITURES				
General Governmental	364,000	364,000	315,946	48,054
Public Safety	3,487,098	3,487,098	4,241,645	(754,547)
Public Works	476,562	476,562	645,064	(168,502)
Recreation and Cultural	111,500	111,500	2,937,841	(2,826,341)
Total Expenditures	4,439,160	4,439,160	8,140,496	(3,701,336)
OTHER FINANCING SOURCES				
Transfers Net	4,439,160	4,439,160	4,496,729	57,569
Total Other Financing Sources	4,439,160	4,439,160	4,496,729	57,569
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(1,602,357)	<u>\$ (1,602,357)</u>
Fund Balance - Beginning of Year			5,281,996	
FUND BALANCE - END OF YEAR			<u>\$ 3,679,639</u>	

PROCLAMATION

WHEREAS, Roger Bollman has recently announced his resignation from the Town of Easton Tree Board after serving 10 years with over 1000 tree plantings, and

WHEREAS, Mr. Bollman also served on the Historic District Commission with dedication, distinction and outstanding leadership; and

WHEREAS, Mr. Bollman has earned the friendship and respect of his fellow staff, co-workers and citizens with whom he has come in contact through the years in our town and has exhibited an admirable rapport; and

WHEREAS, we appreciate the willingness of all members of the boards to give so unselfishly of their time and effort toward making the Town of Easton the exemplary community it is; and

WHEREAS, the performance of Mr. Bollman’s duties and willingness to accept responsibilities and form good working relationships with others has established him as a dedicated individual working for the betterment of the Town of Easton.

NOW, THEREFORE, I, Megan Cook, Mayor of the Town of Easton do hereby recognize within the Town of Easton and speaking on behalf of all the citizens, Roger Bollman for his outstanding efforts of leadership, knowledge, and contributions in all areas of community improvement.

In witness whereof, I have hereunto set my hand and caused the Seal of the Town of Easton, Maryland to be affixed this seventh day of April in the year of our Lord two thousand twenty-five.

Megan JM Cook
Mayor

Attest:

SEAL:

Kathy M. Ruf, Town Clerk



NEIGHBORHOOD SERVICE CENTER, INC.

Marilyn M. Neal, Executive Director

www.nsctalbotmd.org

“Helping People
Changing Lives”

126 Port Street
Easton, MD 21601
Phone: 410-822-5015
Fax: 410-822-1389

April 4, 2025

Mayor Megan Cook
Easton Town Council
P.O. 520
Easton, Maryland 21601

Re: Position Report

Dear Mayor and Town Council Members:

Neighborhood Service Center, Inc. (NSC) is a community action agency dedicated to addressing the critical needs of low-income individuals and families in our community. Founded in 1969, our mission is to promote self-sufficiency, provide resources for basic needs, and improve the quality of life for vulnerable populations through a variety of services. These include food assistance, housing support, job training, childcare, and partnering with educational programs aimed at breaking the cycle of poverty.

We have been a trusted partner in the community for many years, working alongside other organizations, local government, and businesses to deliver impactful solutions. Our programs serve a diverse group of individuals, including children, seniors, veterans, individuals with disabilities, and individuals experiencing food insecurities, homelessness or housing instability.

Current Agency Services:

Our agency currently offers a wide range of programs and services aimed at addressing both immediate and long-term needs of individuals and families in the county. These include:

1. Emergency Assistance Programs:

- Financial support for utility bills, rent, and emergency and mobile food pantry
- Immediate crisis intervention for households facing eviction, homelessness or utility shutoff.

2. Workforce Development:

- Job training, career counseling, resume writing assistance, and job placement services.
- Partnerships with local businesses to ensure training aligns with regional employment needs.

3. Education and Skill Building:

- Financial literacy workshops and other educational initiatives to empower individuals.

4. Health and Wellness Programs:

- Access to free healthcare screenings through a partnership with Choptank Health Systems.

- Mental health support and counseling services for at-risk individuals and families through a partnership with Four All Season and MidShore Behavior Health.
- 5. **Child and Family Support:**
 - Youth programs -summer and afterschool.
- 6. **Responsible Father's Program:**
 - Works with formerly incarcerated fathers (utilizing the National Fatherhood Initiative Curriculum), so that they can gain tools on how to stay involved with their children and build a strong foundation for the child's well-being.
- 7. **Alternative to Incarceration:**
 - In partnership with the Governor's crime prevention, youth, and victim services, NSC provides diversion resources to impoverished defendants at the pretrial, presentence, or probationary stage and charged with nonviolent misdemeanors.

Current Funding Issues:

Recently, our agency has encountered significant challenges due to a reduction in federal funding. Historically, federal funds have been a critical component of our budget, covering a substantial portion of the costs associated with operations"

- Salaries
- Insurance – auto and property
- Utilities
- Contracted services – IT, pest control, plumbing. some staff positions
- Programs and services.

However, changes in the federal funding landscape, including cuts to key funding streams and a shift in priorities, have left our agency facing an unexpected and substantial financial shortfall. The reduction in federal funding is primarily related to changes in the allocation of resources from programs such as the Community Services Block Grant (CSBG), that support essential services. These changes have resulted in the loss of \$302,765 of our annual budget, which is significantly impacting on our ability to maintain current levels of service and support to the community.

Impact on the Agency

The reduction in funding has had immediate and far-reaching effects on our ability to serve the community. Some of the key impacts include:

1. Program Cuts and Service Reduction:

- Programs at risk of elimination - Youth and Responsible Father's programs. NSC's Youth Program remains a staple in the community for more than fifty years.
- We have had to scale back on the number of individuals and families we can assist each month, resulting in a waiting list for services that continues to grow. Many on this list are facing homelessness. **Note:** Approximately ninety percent of clients have income.

2. Staff:

- To cope with the financial strain, we have had to make difficult decisions regarding staffing. As of February 22, 2025, full-time work was reduced from a 40-hour work week to a 32-hour work week. and two part-time employees have been reduced to 2 days per week from 5 days per week. This has placed additional stress on our remaining staff, who are now tasked with managing a greater workload.

3. Community Impact:

- The loss of these services is felt directly in our community. Families who rely on us for food, housing, and other critical needs are facing greater hardship. We have seen an increase in demand for our programs, which are now overwhelmed and under-resourced. We have community partners, but the largest percentage of funds come from NSC.

4. **Operational Challenges:**

- Our ability to innovate and improve our services has been stunted by the loss of funding. Without the necessary resources, it is difficult to expand or enhance programs to meet the changing needs of the community.

Fiscal Summary

The following is a summary of our current financial situation:

- Federal Funding Cuts: \$302,765
- Current Deficit: \$150,000

The agency has already implemented cost-saving measures, such as reducing administrative expenses and seeking additional private donations. However, these efforts are not sufficient to bridge the gap created by the funding loss.

We are requesting \$33,000 (thirty-three thousand dollars) in financial support to help mitigate the impact of the funding cuts and allow us to continue serving our community. This funding will be used to:

1. **Restore Essential Services:** Reinstate the programs and services that have been cut or reduced, including [specific programs].
2. **Support Staff:** Prevent further layoffs and ensure we can maintain a fully staffed team capable of meeting the growing demand for services.
3. **Ensure Program Sustainability:** Cover the operating costs necessary to keep programs running, including rent, utilities, supplies, and other overhead costs.

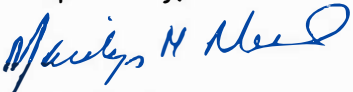
Conclusion

In conclusion, Neighborhood Service Center, Inc. is facing a critical financial challenge that threatens our ability to provide essential services to the most vulnerable members of our community. The reduction in federal funding has already resulted in cuts to important programs and services, and without additional financial support, these challenges will only worsen.

We respectfully request your consideration of this request for financial support to help us continue our vital work. With your help, we can ensure that our programs remain available to those who need them the most, fostering a stronger, healthier, and more resilient community for all.

Thank you for your time and consideration.

Respectfully,



Executive Director

Neighborhood Service Center, Inc.

126 Port Street

Easton, Maryland 21601

410-822-5015 Ext. 120

410-822-4713 (Fax)

mneal@nsctalbotmd.org

Ordinance No. 839

AN ORDINANCE OF THE TOWN OF EASTON ESTABLISHING
THE TOWN BUDGET FOR FISCAL YEAR 2025/2026

Introduced By: _____

SECTION 1. BE IT ENACTED AND ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF EASTON, that the budget for the twelve month period from July 1, 2025, as submitted by Mayor, Megan JM Cook is adopted to read as follows:

ESTIMATED REVENUE-GENERAL FUND

TAXES

Property Taxes		
Real Property	\$	13,677,912
Unincorporated Personal	\$	15,000
Personal Property-Corporation	\$	869,762
Railroads & Public Utilities	\$	80,000
Discounts Allowed on Taxes	\$	(70,000)
Penalties and Interest	\$	50,120
Income Taxes		
Income Tax-State Shared	\$	2,315,736
Other Local Taxes		
Admissions and Amusement	\$	3,500
State Shared Taxes		
Franchise-Corp. Filing	\$	750
Highway User	\$	1,596,851
TOTAL TAXES	\$	18,539,631

LICENSES & PERMITS

Business License & Permits		
Trader's License-State Shared	\$	60,000
Other Licenses & Permits		
Building Permits	\$	875,766
Alteration Permits	\$	206,702
Mechanical Permits	\$	278,162
Plumbing Permits	\$	253,136
Electrical Permits	\$	269,798
Sign Permits	\$	19,912
Use & Occupancy Permits	\$	62,598
Sidewalk Café Permits	\$	-
Rental Housing License	\$	138,446
Other License and Permits	\$	72,455
TOTAL LICENSES & PERMITS	\$	2,236,975

REVENUE FROM OTHER GOVERNMENTS

Federal Grants	\$	-
State Grants		
Police Protection	\$	350,000
Conservation and Critical Area	\$	3,500
Fire, Rescue and Ambulance	\$	13,800
Other State Grants	\$	-
County Shared Taxes		
Financial Corporations	\$	5,723
Hotel/Motel Tax	\$	515,000
Other County Grants	\$	-
TOTAL REVENUE FROM OTHER GOVERNMENTS	\$	888,023

SERVICE CHARGES

General Government		
Zoning & Subdivision	\$	120,885
Other General Government Service Charges	\$	32,488
Public Safety		
Crossing Guard Service	\$	55,000
Other Police Service	\$	50,500
Highway & Streets		
Street and Curb Repairs	\$	10,000
Public Parking Facilities	\$	40,000
Sanitation & Waste Removal		
Waste Collection & Disposal	\$	2,269,965
Recycling	\$	679,220
Other	\$	10,500
Recreation		
Recreation	\$	40,000
Other Recreation	\$	-
Economic Development	\$	-
TOTAL SERVICE CHARGES		\$ 3,308,558

FINES & FORFEITURES

Parking Fines	\$	35,000
Municipal Infractions	\$	2,400
Inspection Violations	\$	6,507
TOTAL FINES & FORFEITURES		\$ 43,907

MISCELLANEOUS REVENUE

Interest Income	\$	500,000
Investment Income	\$	287
Rents & Concessions	\$	6,890
Contributions and Donations	\$	-
Payment in Lieu of Tax-EUC	\$	2,446,185
Sale of Town Property	\$	-
Miscellaneous	\$	8,000
TOTAL MISCELLANEOUS REVENUE		\$ 2,961,362

INTERFUND TRANSFER

Transfer In		
Law Enforcement Fund	\$	101,000
Infrastructure Development Fund	\$	-
Land Enterprise Fund	\$	-
Airport Industrial Land Fund	\$	-
TOTAL INTERFUND TRANSFER		\$ 101,000

DEBT PROCEEDS

Proceeds from Bond and Loans	\$	-
TOTAL DEBT PROCEEDS		\$ -

TOTAL GENERAL FUND REVENUE	\$ 28,079,456
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ESTIMATED EXPENDITURES-GENERAL FUND

GENERAL GOVERNMENT

Town Council	\$ 161,699	
Town Clerk	\$ 311,993	
Mayor	\$ 110,295	
Town Manager	\$ 504,422	
Information Technology	\$ 748,711	
Human Resouces	\$ 446,874	
Elections	\$ 5,240	
Financial Administration	\$ 1,333,116	
Planning and Zoning	\$ 810,175	
General Services Municipal Building	<u>\$ 849,186</u>	
TOTAL GENERAL GOVERNMENT		\$ 5,281,711

PUBLIC SAFETY

Police	\$ 8,716,874	
Traffic Control	\$ 61,936	
Fire Department	\$ 330,474	
Code Enforcement	\$ 927,641	
Rental Housing Inspection	\$ 229,287	
Town Engineering	<u>\$ 1,234,209</u>	
TOTAL PUBLIC SAFETY		\$ 11,500,421

PUBLIC WORKS

Public Works Administration	\$ 603,752	
Waste Collection	\$ 2,857,078	
Street, Road and Alley Maintenance	\$ 1,747,560	
Street, Road and Alley Construction	<u>\$ 1,859,482</u>	
TOTAL PUBLIC WORKS		\$ 7,067,872

RECREATION

Parks & Recreation Administration	<u>\$ 192,052</u>	
TOTAL RECREATION		\$ 192,052

ECONOMIC DEVELOPMENT

Economic Development	<u>\$ 503,260</u>	
TOTAL ECONOMIC DEVELOPMENT		\$ 503,260

MISCELLANEOUS

Miscellaneous	\$ 872,502	
Liability & Other Insurance	<u>\$ -</u>	
TOTAL MISCELLANEOUS		\$ 872,502

DEBT SERVICE

Principal & Interest	\$ 17,519	
Leases	<u>\$ 272,803</u>	
TOTAL DEBT SERVICE		\$ 290,322

INTERFUND TRANSFERS

Transfer to Debt Service	\$ 741,517	
Transfer to Budget Stabilization	\$ 541,040	
Transfer to Capital	\$ 1,088,759	
Transfer to Land Enterprise	<u>\$ -</u>	
TOTAL INTERFUND TRANSFERS		<u>\$ 2,371,316</u>

**TOTAL GENERAL FUND EXPENDITURES AND
OTHER FINANCING USES**

\$ 28,079,456

ESTIMATED REVENUE-CAPITAL FUND

INTERFUND TRANSFERS

Transfer from Debt Service	\$ -	
Transfer from General Fund	\$ 1,088,759	
Transfer from Impact Fee	\$ -	
TOTAL INTERFUND TRANSFER		\$ 1,088,759

DEBT PROCEEDS

Proceeds from Bond and Loans	\$ -	
TOTAL DEBT PROCEEDS		\$ -

TOTAL CAPITAL FUND REVENUE	\$ 1,088,759
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ESTIMATED EXPENDITURES-CAPITAL FUND

GENERAL GOVERNMENT

Town Council	\$ -	
Town Clerk	\$ -	
Mayor	\$ -	
Town Manager	\$ 5,000	
Information Technology	\$ 25,000	
Human Resources	\$ -	
Financial Administration	\$ -	
Planning and Zoning	\$ -	
General Services Municipal Building	\$ 40,000	
TOTAL GENERAL GOVERNMENT		\$ 70,000

PUBLIC SAFETY

Police	\$ 86,259	
Traffic Control	\$ -	
Fire Department	\$ 82,500	
Code Enforcement	\$ -	
Rental Housing Inspection	\$ -	
Traffic Engineering	\$ 605,000	
TOTAL PUBLIC SAFETY		\$ 773,759

PUBLIC WORKS

Public Works Administration	\$ -	
Sanitation	\$ 94,000	
Street, Road and Alley Maintenance	\$ 101,000	
Street, Road and Alley Construction	\$ -	
TOTAL PUBLIC WORKS		\$ 195,000

RECREATION

Parks & Recreation	\$ 50,000	
TOTAL RECREATION		\$ 50,000

ECONOMIC DEVELOPMENT

Economic Development	\$ -	
TOTAL ECONOMIC DEVELOPMENT		\$ -

TOTAL CAPITAL FUND EXPENDITURES	\$ 1,088,759
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SECTION 2. BE IT FURTHER ENACTED AND ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF EASTON, that this Ordinance shall take effect as of July 1, 2025.

Ordinance No. 841

AN ORDINANCE TO PROVIDE FOR THE RAISING BY TAXATION THE AMOUNT NECESSARY TO PAY THE ORDINARY EXPENSES OF THE TOWN OF EASTON AND TO PROVIDE FOR THE PAYMENT OF INTEREST ON THE VARIOUS BOND ISSUES AND THE REDUCTION OF CERTAIN BONDS AND NOTES FOR THE PERIOD OF TWELVE MONTHS AND SETTING THE INTEREST AND PENALTY FOR DELINQUENT BILLS, COMMENCING ON JULY 1, 2025 AND ENDING JUNE 30, 2026.

INTRODUCED BY _____

SECTION 1. BE IT ENACTED AND ORDAINED, that a tax of Forty-Six Cents on the One Hundred Dollars be levied upon the taxable real property of the Town of Easton and a tax of One Dollar Fifteen Cents on the One Hundred Dollars be levied on the taxable personal property of the Town of Easton to pay the ordinary running expenses of the Town, as provided for in the Charter of the Town of Easton; and

SECTION 2. BE IT FURTHER ENACTED AND ORDAINED, that a Special Tax of Six Cents on the One Hundred Dollars be levied on the taxable real property of the Town of Easton and a tax of Fifteen Cents on the One Hundred Dollars be levied on the taxable personal property of the Town of Easton to provide for the redemption of Bonds in the amount of Nine Hundred Thirty Thousand Dollars and the payment of interest on the Public Facilities Bonds of 2015 and 2020, outstanding and unpaid as authorized by Ordinance No. 663 and 754 adopted by the Town of Easton on August 24, 2015 and September 6, 2020; and

SECTION 3. BE IT FURTHER ENACTED AND ORDAINED, that interest is to be charged at the rate of $\frac{2}{3}$ of 1% per month and a penalty is to be charged at the rate of $\frac{5}{6}$ of 1% per month on all delinquent bills. The total interest and penalty will be 1 $\frac{1}{2}$ % per month.

SECTION 4. BE IT FURTHER ENACTED AND ORDAINED, that the Finance Officer is hereby authorized and empowered to collect, and it shall be her duty to collect, Forty-Six Cents on the One Hundred Dollars of all taxable Real Property in the Town of Easton and One Dollar Fifteen Cents on the One Hundred Dollars of all taxable Personal Property for general purposes, and Six Cents on the One Hundred Dollars of all taxable Real Property in the Town of Easton and Fifteen Cents on the One Hundred Dollars of all taxable Personal Property, as required by the various Acts of the General Assembly of Maryland and by Resolutions and Ordinances of the Town of Easton herein set forth, for the several Special Taxes enumerated in this Ordinance, and the interest and penalty enumerated in this Ordinance; and

SECTION 5. BE IT FURTHER ENACTED AND ORDAINED, that the Finance Officer is hereby authorized and empowered to allow a discount of 1% on Real Estate Taxes paid by July 31, 2025 or .5% on real estate taxes paid by August 31, 2025; and

SECTION 6. BE IT FURTHER ENACTED AND ORDAINED, that this Ordinance shall take effect as of July 1, 2025.

Curry -
Abbatiello -
Montgomery -
Davis -
Gunsallus -

I hereby certify that the above Ordinance was passed by a yea and nay vote of the
Council this _____ day of _____, 2025.

Frank Gunsallus, IV, Council President

Delivered to the Mayor by me this _____ day of _____, 2025.

Kathy M. Ruf, Town Clerk

APPROVED:

Date: _____

Megan JM Cook, Mayor

EFFECTIVE DATE: _____.

ORDINANCE NO. 840

AN ORDINANCE OF THE TOWN OF EASTON AMENDING
CHAPTER 2 OF THE TOWN OF EASTON CODE TO ADD CAMPAIGN
FINANCE PROVISIONS

INTRODUCED BY: _____

WHEREAS, pursuant to Article V, Section 3 of the Town Code all elections shall be conducted in accordance with the provisions of the Town Charter, Town Code and applicable ordinances; and

WHEREAS, pursuant to § 1-101(v)(3) of the Election Law Article of the *Annotated Code of Maryland*, elections under the State law provisions do not include municipal elections; and

WHEREAS, the Town of Easton wishes to adopt campaign finance provisions that are applicable to municipal elections.

NOW, THEREFORE, be it ordained by the Town of Easton:

Section 1. The recitals set forth above are incorporated herein by reference and made a part of this Ordinance.

Section 2. Chapter 2 of the Town of Easton Code is hereby amended to add a new Article XI to read as shown on the Attached Exhibit A.

Section 3. If any section, clause, paragraph, sentence or phrase of the Ordinance or the application thereof to any person, property, or circumstance is held invalid or unconstitutional by a court of competent jurisdiction, the invalidity or unconstitutionality shall in no way affect other provisions or any other application of this Ordinance that can be given

effect without the invalid or unconstitutional provision or application, and for this purpose the provisions of this Ordinance are declared severable.

Section 4. In accordance with Article II Section 9 of the Easton Town Charter, this ordinance shall become effective twenty (20) calendar days after approval by the Mayor or passage of this ordinance by the Council over the Mayor's veto.

Curry	-
Abbatiello	-
Montgomery	-
Davis	-
Gunsallus	-

I hereby certify that the above Ordinance was passed by a ye and nay vote of the Council this _____ day of _____, 2025.

Frank Gunsallus, Town Council President

Delivered to the Mayor by me this _____ day of _____, 2025.

Kathy M. Ruf, Town Clerk

APPROVED:

Date: _____
Megan J. M. Cook, Mayor

EFFECTIVE DATE: _____, 2025

EXHIBIT A to Ordinance 840

Article XI. Campaign Finance

Section 2-53. Appointment of Treasurer.

- A. Each candidate shall appoint one treasurer and shall file the name, address and telephone number of the treasurer together with the treasurer's acceptance of the appointment, on a form provided by and returned to the Town Clerk upon or before and as a condition precedent to qualifying as a candidate.
- B. A candidate may not serve as his or her own campaign treasurer, except when the candidate has not received and does not intend to solicit or accept campaign contributions from anyone other than the candidate or the candidate's spouse or domestic partner.
- C. A treasurer who resigns shall do so on a form provided by and returned to the Town Clerk. The candidate shall appoint a new treasurer in accordance with Subsection A of this Section within 72 hours.

Section 2-54. Authority Lines.

- A. Except as otherwise provided in this Section, each item of campaign material shall contain, set apart from any other message, the treasurer's name and/or authority line. For each electronic campaign material, including web pages, social medial and robotic telephone calls, a message acknowledging that the treasurer and candidate approve of the electronic campaign material shall be provided in the electronic campaign material.
- B. Notwithstanding any other provision in this Section, campaign material need not contain an authority line if the item is too small to include all the information required by this Section in a legible form, except that reasonable effort shall be made to include as much legible information as possible, even if in a truncated form.

Section 2-55. Contributions and Expenditures to Pass Through Treasurer.

- A. All contributions received or disbursed by a candidate for any purpose shall be paid over to and made to pass through the hands of the treasurer and shall be disbursed by such person. It shall be a violation of this Article for any candidate to make any expenditure or to disburse or spend any money or any other valuable thing(s) for any purpose until the money or other valuable thing(s) so disbursed or expended shall have passed through the hands of the treasurer.

- B. Notwithstanding the provisions of Subsection A of this Section, it is not a violation of this provision for a candidate to expend such candidate's personal funds in furtherance of his or her own election, provided that such expenditure is reported to the treasurer, and the treasurer's report indicates whether those funds were reimbursed.
- C. Any campaign contributions received by a candidate must be deposited into a separate account with a financial institution. Campaign contributions shall not be commingled with any other funds.

Section 2-56. Restrictions on Campaign Contributions.

- A. Except as provided in Subsection B of this Section, no candidate or treasurer may accept from a single person, business or organization, and no person, business, or organization may give or promise to any single candidate, contributions of money or in-kind things of value that total over Two Hundred Fifty Dollars (\$250) per election.
- B. Contributions by a candidate or a candidate's spouse or domestic partner to the candidate's own campaign shall not be subject to, or included in, the dollar limitations set forth in this Section.
- C. A candidate or treasurer who receives a contribution exceeding the limit specified in Subsection A of this Section shall not use the contribution for any purpose whatsoever, but shall return it immediately to the donor.
- D. For the purpose of this Section, the value of a contribution in kind shall be considered to be a reasonable estimate of its fair market value.
- E. Contributions from political committees are prohibited.
- F. No candidate or treasurer may accept any anonymous contributions in excess of Five Dollars (\$5)
- G. No candidate or treasurer may accept any contributions in the name of someone other than the contributor.
- H. If any candidate or treasurer receives a contribution prohibited by this Section, the candidate or treasurer shall either return the contribution to the contributor promptly or shall forfeit the contribution to the Town promptly, which forfeiture may be used by the Town for any public purpose.
- I. Campaign loans.

- (1) Except as set forth in Subsection B of this Section, the total amount of all loans to a candidate for any election shall not exceed Two Thousand Five Hundred Dollars (\$2,500), and no one person or entity may loan a candidate more than One Thousand Dollars (\$1,000).
- (2) A loan to a candidate shall be considered a contribution unless:
 - (a) The loan is from a financial institution or other entity in the business of making loans; or
 - (b) The loan is to the candidate and repayment is personally guaranteed by the candidate and is due within one year of the date of the loan.
- (3) If the amount of interest actually charged on a loan to a candidate is less than the prime rate on the day the loan is made, the difference between the actual interest charged and that prime rate shall constitute a contribution.
- (4) All campaign loans shall be documented on campaign finance reports in a format provided by the Town Clerk.

Section 2-57. Restrictions on the Use of Campaign Funds.

- A. Campaign contributions may be used only for the following purposes:
 - (1) Print, radio, electronic material production, distribution, and advertisements
 - (2) Website/social media creation and maintenance
 - (3) Meals and clothing for campaign workers
 - (4) Tents and supplies for rallies and poll watching
 - (5) Cost to attend events where exposure will aid in candidate's election process
- B. No candidate may use campaign funds for any personal use, which is an obligation or expense of any person that would exist irrespective of the campaign of a candidate.
- C. Notwithstanding Subsection B of this Section, a candidate may disburse surplus campaign funds by returning them to contributors on a pro rata basis, paying them to the Town to be used for any public purpose, or donating them to a charitable organization. A report of such disbursement shall be filed in accordance with this

Article.

Section 2-58. Campaign Finance Reports.

- A. The treasurer for each candidate shall file reports of contributions received and expenditures made in accordance with this Article.
- B. The Town Clerk shall make all reports and/or affidavits filed pursuant to this Article available for examination by any member of the public.
- C. Any report filed with the Town shall also be filed with the State Board of Elections as required by state law, including pursuant to § 4-108.2 of the Local Government Article of the *Annotated Code of Maryland*, which may be amended from time to time.
- D. Reports required by this Article shall be filed pursuant to the following schedule:
 - (1) Initial report. An initial report shall be filed two (2) months prior to the election
 - (2) Second report. A second report shall be filed one (1) month prior to the election
 - (3) Third report. A third report shall be filed one (1) week prior to the election
 - (4) Final report. A final report shall be filed one (1) week after the election.
 - (5) Surplus Funds Report. The treasurer shall file a report giving a full account of the disposition of any surplus funds within one (1) month after the election.
- E. Each report filed shall include:
 - (1) The total and individual amounts of all contributions received by the treasurer;
 - (2) The total and individual amounts of all expenditures which the candidate, or candidate's treasurer, or any person acting on their behalf made;
 - (3) Receipts and/or other documentation for all expenditures reported, which shall include dates, amounts, and information to identify each contributor and recipient of funds;
 - (4) The total and individual amounts of all loans the candidate or candidate's treasurer received;
 - (5) Documentation indicating the nature, terms, and status of each loan; and

(6) Any balance from the prior reporting period.

- F. Notwithstanding any other provision in this Article, a report need not itemize the campaign contributions made by the candidate or the candidate's spouse or domestic partner but may aggregate those contributions under one line or total.
- G. All reports shall be executed under the penalties of perjury by the treasurer.
- H. Even if no contributions or expenditures have been made during the period covered by the report, a statement to that effect shall be filed by the treasurer.

Section 2-59. Independent Expenditures.

- A. Any person, business, organization, or political committee making aggregate independent expenditures of One Hundred Dollars (\$100) or more in an election cycle for campaign material that is a public communication shall file reports disclosing contributions and expenditures with the Town Clerk.
- B. Such report shall be filed within 48 hours after making an expenditure of One Hundred Dollars (\$100) or more for campaign material that is a public communication.
- C. The independent expenditure report shall include the following information:
 - (1) The identity of the person, business, organization or political committee making the independent expenditures and the person exercising direction or control over the activities of the person, business, organization or political committee making the independent expenditures;
 - (2) The business address of the person making the independent expenditures;
 - (3) The amount and date of each independent expenditures during the period covered by the report and the identity of the recipient of the expenditure;
 - (4) The candidate or ballot issue to which the independent expenditure relates and whether the independent expenditure supports or opposes that candidate or ballot issue; and
 - (5) The identity of each person who made cumulative donations of Fifty Dollars (\$50) or more to the person, business, organization or political committee making the independent expenditure during the period covered by the report.

Section 2-60. Violations and Penalties.

- A. A candidate shall not be seated and sworn as an elected official and shall not receive a salary or other benefits until all reports required by this Article are filed in substantial compliance with the requirements of this article, except that any reports that are not required to be filed until after the candidate is seated and sworn in shall not prevent the seating and swearing in.
- B. Any person who violates the provisions of this Article shall be guilty of a municipal infraction punishable by a fine of Five Hundred Dollars (\$500). Each violation may be considered a separate offense.
- C. In addition to the penalties above, the Town may seek injunctive relief against any violation of the provisions of this Article.