

Mid-Year Budget to Actual Preliminary

Fund: 101 - General Fund

Revenues

For the Period: 7/1/2023 to 12/31/2023

	Original Bud.	Proposed Amendment	Amended Bud.	YTD Actual	Bud Bal Remaining	% Bud
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Dept: 000 General

Acct Class: 0060 Income

402.000 Property Taxes	635,000.00		635,000.00	480,608.06	154,391.94	76%
403.000 Tangible Personal Property Tax	14,000.00		14,000.00	11,191.12	2,808.88	80%
404.000 Tax Differential-County	52,473.00		52,473.00	0.00	52,473.00	0%
405.000 State Income Taxes Collected	169,125.00		169,125.00	104,124.26	65,000.74	62%
406.000 State Admissions Tax Collected	150.00		150.00	82.20	67.80	55%
503.000 Town Hall Rental (P.O.)	8,000.00		8,000.00	4,666.69	3,333.31	58%
515.000 Traders Licenses	150.00		150.00	65.77	84.23	44%
590.000 Critical Bay Administration	2,250.00		2,250.00	2,250.00	0.00	100%
606.000 Tower Rental Income	90,000.00		90,000.00	62,400.00	27,600.00	69%
610.000 Cable rebate	27,000.00		27,000.00	13,762.75	13,237.25	51%
611.000 Trash rebate	2,293.00		2,293.00	0.00	2,293.00	0%
615.000 Miscellaneous	500.00		500.00	0.00	500.00	0%
616.000 Credit card fee income	2,000.00		2,000.00	1,316.00	684.00	66%
617.000 Late Fee Personal Prop Tax	0.00	116.96	116.96	116.96	-116.96	0.0
650.000 Interest Income	14,000.00	16,000.00	30,000.00	16,423.92	13,576.08	55%
Income	1,016,941.00	16,116.96	1,033,057.96	697,007.73	335,933.27	67%

Transfers

900.000 Overhead Allocation From Utili	182,262.00	-18,121.00	164,141.00	95,543.00	68,598.00	58%
900.001 Overhead Allocation From Stree	60,754.00	2,867.00	63,621.00	37,032.00	26,589.00	58%
900.002 Overhead Allocation from Pier	91,131.00	4,300.00	95,431.00	55,548.00	39,883.00	58%
900.003 Overhead Allocation from Cemet	6,075.00	-4,803.00	1,272.00	741.00	531.00	58%
900.004 Overhead Allocation from Plann	24,302.00	1,146.00	25,448.00	14,813.00	10,635.00	58%
900.005 Overhead Allocation from Parks	30,377.00	1,433.00	31,810.00	18,516.00	13,294.00	58%
Transfers	394,901.00	-13,178.00	381,723.00	222,193.00	159,530.00	58%

General	1,411,842.00	2,938.96	1,414,780.96	919,200.73	495,463.27	65%
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Dept: 210 Streets

Acct Class: 0060 Income

450.000 Gas & Motor Tax	90,439.00	30,559.71	120,998.71	35,191.55	55,247.45	29%
Streets	90,439.00	30,559.71	120,998.71	35,191.55	55,247.45	29%

Dept: 220 Pier

Acct Class: 0060 Income

550.000 Slip rental	26,390.00		26,390.00	360.07	26,029.93	1%
553.000 C-Dock Income	42,366.00		42,366.00	24,469.27	17,896.73	58%
554.000 Boat Docking SlipTax	22,732.00		22,732.00	18.00	22,714.00	0%
556.000 Lee's Marina rental	17,700.00		17,700.00	10,325.00	7,375.00	58%
557.000 North East Marina	6,916.00		6,916.00	0.00	6,916.00	0%
558.000 Ramp Honor Box/Ramp Fees	7,500.00		7,500.00	2,843.00	4,657.00	38%

Pier	123,604.00	0.00	123,604.00	38,015.34	85,588.66	31%
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Dept: 310 Planning & Zoning

Acct Class: 0060 Income

519.000 Planning and Zoning	7,000.00		7,000.00	2,170.00	4,830.00	31%
519.001 Board of Appeals	0.00	400.00	400.00	400.00	0.00	100%
615.000 Miscellaneous-Lamdin	5,000.00	8,500.00	13,500.00	13,110.50	389.50	97%
Planning & Zoning	12,000.00	8,900.00	20,900.00	15,680.50	5,219.50	75%

Dept: 751 Parks & Recreation

Acct Class: 0060 Income

516.000 Parking permits	1,500.00	1,600.00	3,100.00	3,056.99	43.01	99%
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517.000	Parking Tickets		200.00		200.00	-92.00	146%
518.000	630 Water Street - Lease	30,000.00		30,000.00	17,500.00	12,500.00	58%
520.000	Park Rental Income	0.00	400.00	400.00	400.00	0.00	100%
Parks & Recreation		31,700.00	2,000.00	33,700.00	21,248.99	12,451.01	63%
Revenues		1,669,585.00	44,398.67	1,713,983.67	1,029,337.11	653,969.89	60%

Expenditures

For the Period: 7/1/2023 to 12/31/2023		Original Bud.	Proposed Amendment	Amended Bud.	YTD Actual	Bud Bal Remaining	% Bud
Dept: 000 General							
Acct Class: 0070 Expense							
702.000	Personnel	354,679.00	25,000.00	379,679.00	183,932.53	195,746.47	48%
705.000	FICA	27,133.00		27,133.00	14,630.58	12,502.42	54%
706.000	Unemployment	4,200.00	-4,000.00	200.00	195.95	4.05	98%
707.000	Fringe Benefits	6,000.00	-4,000.00	2,000.00	339.02	1,660.98	17%
708.000	Workmen's Compensation	6,444.00		6,444.00	3,901.00	2,543.00	61%
709.000	Medical Insurance	45,000.00		45,000.00	26,766.66	18,233.34	59%
710.000	Employer 401k Contributions	25,000.00		25,000.00	15,092.29	9,907.71	60%
711.000	Employee Training	0.00	6,000.00	6,000.00	5,838.76	161.24	97%
810.000	General Government	32,500.00		32,500.00	21,991.35	10,508.65	68%
810.010	Payroll Processing	7,100.00		7,100.00	3,786.78	3,313.22	53%
810.020	Bank fees	5,000.00		5,000.00	4,243.83	756.17	85%
810.030	Rental Equipment/Storage	6,000.00		6,000.00	3,643.29	2,356.71	61%
810.040	Postage	3,150.00		3,150.00	1,601.00	1,549.00	51%
825.000	Commissioners' fees & exp	15,000.00		15,000.00	11,130.86	3,869.14	74%
850.000	Legal Counsel	8,500.00		8,500.00	4,097.85	4,402.15	48%
851.000	Auditor	19,000.00	6,000.00	25,000.00	22,572.50	2,427.50	90%
852.000	Town Engineer	28,000.00		28,000.00	23,983.75	4,016.25	86%
855.000	Repairs & Maintenance	15,000.00	5,000.00	20,000.00	16,593.61	3,406.39	83%
856.000	Electric	6,500.00		6,500.00	3,437.93	3,062.07	53%
857.000	Fuel	17,000.00	-5,000.00	12,000.00	6,046.99	5,953.01	50%
858.000	Telephone	15,000.00		15,000.00	7,319.86	7,680.14	49%
860.000	Alarms	1,000.00		1,000.00	297.00	703.00	30%
864.000	Trash and Recycling	264,000.00		264,000.00	144,667.04	119,332.96	55%
895.000	Insurance-Bldg & Liability	17,000.00	1,900.00	18,900.00	18,856.00	44.00	100%
901.000	Election	1,050.00		1,050.00	0.00	1,050.00	0%
961.000	Hist Prop Tory House	5,000.00		5,000.00	5,000.00	0.00	100%
General		934,256.00	30,900.00	965,156.00	549,966.43	415,189.57	57%
Dept: 105 Town Buildings							
Acct Class: 0070 Expense							
961.100	630 Water ST-Maint & Repairs	2,500.00	-1,000.00	1,500.00	947.97	552.03	63%
961.101	Town Hall - Maint & Repairs	5,000.00		5,000.00	1,124.55	3,875.45	22%
961.102	Town Hall Renovation	0.00	90.00	90.00	90.00	0.00	100%
Town Buildings		7,500.00	-910.00	6,590.00	2,162.52	4,427.48	33%
Dept: 210 Streets							
Acct Class: 0070 Expense							
855.000	Repairs & Maintenance	17,000.00		17,000.00	11,756.66	5,243.34	69%
865.000	Snow Removal	3,150.00		3,150.00	0.00	3,150.00	0%
900.100	Overhead Allocation from Gener	55,113.00	8,508.00	63,621.00	37,032.00	26,589.00	58%
918.000	Street Lights	27,500.00		27,500.00	15,774.35	11,725.65	57%
919.000	Streets	75,000.00		75,000.00	35,993.73	39,006.27	48%
919.001	Stormwater Drainage Maint	170,000.00	5,000.00	175,000.00	0.00	175,000.00	0%
921.000	Road Signs	2,100.00	2,000.00	4,100.00	3,122.60	977.40	76%
Streets		349,863.00	15,508.00	365,371.00	103,679.34	261,691.66	28%
Dept: 220 Pier							

Acct Class: 0070 Expense							
855.000	Repairs & Maintenance	6,300.00		6,300.00	39,914.04	-33,614.04	634% *
856.000	Electric	430.00	3,000.00	3,430.00	2,810.13	619.87	82% *
870.000	Real Estate Taxes - C Dock	8,400.00		8,400.00	7,886.29	513.71	94%
870.001	Real Estate Taxes - NERM	834.00		834.00	0.00	834.00	0%
900.100	Overhead Allocation from Gener	82,670.00	8,461.00	91,131.00	55,548.00	35,583.00	61%
958.000	Honor Box Expenses	630.00		630.00	248.00	382.00	39%
*These amounts include expenses that are from a prior year and only will be expended this year.							
Pier		99,264.00	11,461.00	110,725.00	106,406.46	4,318.54	96%
Dept: 230 Cemetery							
Acct Class: 0070 Expense							
862.000	Lawn Maintenance	9,570.00		9,570.00	4,605.00	4,965.00	48%
900.100	Overhead Allocation from Gener	6,075.00	-4,803.00	1,272.00	741.00	531.00	58%
Cemetery		15,645.00	-4,803.00	10,842.00	5,346.00	5,496.00	49%
Dept: 310 Planning & Zoning							
Acct Class: 0070 Expense							
703.006	Administration-Other	0.00	52.50	52.50	52.50	0.00	100%
800.010	Professional Services	0.00	7,920.00	7,920.00	7,920.00	0.00	100%
900.100	Overhead Allocation from Gener	24,302.00	1,146.00	25,448.00	14,813.00	10,635.00	58%
Planning & Zoning		24,302.00	9,118.50	33,420.50	22,785.50	10,635.00	68%
Dept: 330 Public Safety							
Acct Class: 0070 Expense							
815.000	Fire Company	22,500.00	-20,000.00	2,500.00	59.40	2,440.60	2%
817.000	Police Protection	40,000.00		40,000.00	22,027.80	17,972.20	55%
Public Safety		62,500.00	-20,000.00	42,500.00	22,087.20	20,412.80	52%
Dept: 751 Parks & Recreation							
Acct Class: 0070 Expense							
855.000	Repairs & Maintenance	37,000.00	-1,456.36	35,543.64	11,492.03	24,051.61	32%
856.008	Electric-Parks	2,800.00		2,800.00	1,549.10	1,250.90	55%
859.003	R & M - Mowing & Porta Pot	5,000.00		5,000.00	4,515.00	485.00	90%
862.000	Lawn Maintenance	23,430.00		23,430.00	12,075.00	11,355.00	52%
900.100	Overhead Allocation from Gener	30,377.00		30,377.00	18,516.00	11,861.00	61%
903.011	Improvements-Long Point	0.00	1,456.36	1,456.36	1,456.36	0.00	100%
905.004	Special Events - Kids	2,810.00		2,810.00	1,437.80	1,372.20	51%
905.006	Special Events - Seniors	2,500.00		2,500.00	2,500.00	0.00	100%
905.007	Trap Neuter Release	1,500.00		1,500.00	0.00	1,500.00	0%
905.008	Special Events - Misc	3,825.00		3,825.00	2,166.61	1,658.39	57%
905.009	Special Events - Green Initiat	2,500.00		2,500.00	694.20	1,805.80	28%
Parks & Recreation		111,742.00	0.00	111,742.00	56,402.10	55,339.90	50%
Dept: 900 General Capital Fund							
Acct Class: 0070 Expense							
920.005	Capital Expense Equipment	50,250.00		50,250.00	5,812.50	44,437.50	12%
922.000	MD DHCD 2012 Series A	7,500.00		7,500.00	8,142.62	-642.62	109%
922.001	MD DHCD 2014 Series A	6,000.00		6,000.00	0.00	6,000.00	0%
965.000	Princ Pmt on Note-Stn Whrf Dsg	763.00		763.00	763.00	0.00	100%
General Capital Fund		64,513.00	0.00	64,513.00	14,718.12	49,794.88	23%
Expenditures		1,669,585.00	41,274.50	1,710,859.50	883,553.67	827,305.83	52%
Net Effect General Fund		0.00	3,124.17	3,124.17	145,783.44	-173,335.94	
Fund: 592 - Utilities Fund							
Revenues							

Dept: 000 General							
Acct Class: 0060 Income							
602.000	Utility Charges-User Fees	650,000.00		650,000.00	365,664.77	284,335.23	56%
602.010	Penalties	9,000.00		9,000.00	1,681.95	7,318.05	19%
603.000	Hook-up Fees	28,000.00		28,000.00	14,000.00	14,000.00	50%
650.000	Interest Income	40,000.00	40,000.00	80,000.00	43,567.79	36,432.21	54%
General		727,000.00	40,000.00	767,000.00	424,914.51	342,085.49	55%
Revenues		727,000.00	40,000.00	767,000.00	424,914.51	342,085.49	55%
Expenditures							
Dept: 000 General							
Acct Class: 0070 Expense							
855.000	Repairs & Maintenance	100,000.00	-1,350.00	98,650.00	69,855.09	28,794.91	71%
856.000	Electric	30,000.00		30,000.00	12,012.01	17,987.99	40%
868.000	County Reg. System User Fee	280,000.00		280,000.00	79,746.27	200,253.73	28%
900.100	Overhead Allocation from Gener	164,000.00		164,000.00	95,543.00	68,457.00	58%
922.000	MD DHCD 2012 Series A	54,500.00		54,500.00	0.00	54,500.00	0%
953.000	Contract Operating	61,000.00	40,000.00	101,000.00	48,779.83	52,220.17	48%
General		689,500.00	38,650.00	728,150.00	305,936.20	422,213.80	42%
Dept: 440 Sewer System							
Acct Class: 0070 Expense							
856.006	R&M Pump Out #3-Louisa Ln	0.00	1,350.00	1,350.00	1,350.00	0.00	100%
Sewer System		0.00	1,350.00	1,350.00	1,350.00	0.00	100%
Dept: 441 Water System							
Acct Class: 0070 Expense							
855.000	Repairs & Maintenance	37,500.00	-10,798.00	26,702.00	0.00	26,702.00	0%
855.006	Repairs & Maintenance Paving	0.00	10,798.00	10,798.00	10,798.00	0.00	100%
Water System		37,500.00	0.00	37,500.00	10,798.00	26,702.00	29%
Expenditures		727,000.00	40,000.00	767,000.00	318,084.20	448,915.80	41%
Net Effect Utility Fund		0.00	0.00	0.00	106,830.31	-106,830.31	
Grand Total Net Effect:		0.00	3,124.17	3,124.17	252,613.75	-280,166.25	