The Town of Upper Marlboro
Budget vs. Actuals: Budget_FY25_P&L_1 - FY25 P&L
July - December, 2024

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DATE: 2-16-2025

	Total				12/24 Budget Adjustment		
	Actual	Budget	over Budget	% of Budget	Change	New Budget	Sarah's notes/questions
Revenue							
Revenue			0.00				
4000 Taxes			0.00				
4010 Real Estate Taxes Residential	334,427.49	491,330.00	-229,642.74	68.07%		491,330.00	
4100 Personal Property Taxes	38,148.29	47,440.00	-45,979.52	80.41%		47,440.00	
6101.20 PPT - FY 2020	91.31	0.00			91.31	91.31	past due prior year taxes
4122 PPT FY2022	77.50	0.00	77.50		77.50	77.50	past due prior year taxes
4150 PPT Public Utilities	890,402.40	744,510.00	145,657.80	119.60%	145,800.00	890,310.00	reflects actual income
4310 Income Taxes	61,167.09	250,000.00	-221,202.63	24.47%		250,000.00	
Total 4000 Taxes	**$ 1,324,314.08**	**$ 1,533,280.00**	**-$ 351,089.59**	**86.37%**	**145,968.81**	**1,679,248.81**	
4200 Fines, Licenses, Permits		15,000.00	-15,000.00	0.00%	(10,000.00)	5,000.00	
4220 Town Permits	850.00	2,500.00	-1,650.00	34.00%		2,500.00	
4230 Business License		7,000.00	-7,000.00	0.00%		7,000.00	
4240 Parking Meters	89,852.50	250,000.00	-187,722.18	35.94%	(85,000.00)	165,000.00	reflects reduced income due to broken meters
4250 Speed & Red Light Cameras	321,608.00	525,000.00	-300,932.00	61.26%	100,000.00	625,000.00	reflects anticipated increased income (conservative estimate)
4260 Parking Fines/Penalties	9,088.75	55,000.00	-47,532.32	16.53%	(35,000.00)	20,000.00	reflects reduced income
4280 Pub/Edu/Govt Broadcasting	6,633.83	3,500.00	-156.62	189.54%	3,133.83	6,633.83	reflects actual income
4290 Trader's Franchise Fees		13,000.00	-13,000.00	0.00%		13,000.00	
Total 4200 Fines, Licenses, Permits	**$ 428,033.08**	**$ 871,000.00**	**-$ 572,993.12**	**49.14%**	**(26,866.17)**	**844,133.83**	
4300 Intergovernmental			0.00			0.00	
4320 Highway User Fee	8,482.64	32,000.00	-32,000.00	26.51%		32,000.00	
4330 State Police Aid	7,721.00	21,000.00	-21,000.00	36.77%		21,000.00	
4340 Financial Corporation Tax		1,500.00	-1,500.00	0.00%		1,500.00	
4350 Disposal Fee Rebate		1,500.00	-1,500.00	0.00%		1,500.00	
Total 4300 Intergovernmental	**$ 16,203.64**	**$ 56,000.00**	**-$ 56,000.00**	**28.94%**	**-**	**56,000.00**	
4400 Miscellaneous Revenue		14,000.00	-14,000.00	0.00%	(5,000.00)	9,000.00	reflects anticipated income
4410 Miscellaneous	2,176.31		2,008.01			0.00	This should be in 4400 (above) need to recode
4420 Interest Earnings	12,809.08	15,000.00	-9,966.26	85.39%		15,000.00	

4430 Town Hall Services - Misc Rev	497.11	4,000.00	-3,727.29	12.43%		4,000.00	
4440 Transfer from Reserve		78,725.00	-78,725.00	0.00%	(22,854.11)	55,870.89	reflects higher than anticipated revenues
4450 Special Events/Donations	346.00	10,000.00	-10,000.00	3.46%	(7,000.00)	3,000.00	reflects anticipated income
Total 4400 Miscellaneous Revenue	**$ 15,828.50**	**$ 121,725.00**	**-$ 114,410.54**	**13.00%**	**(34,854.11)**	**86,870.89**	
4500 Grants			0.00		10,000.00	10,000.00	* Main Street Grant
4520 State StreetScape		425,000.00	-425,000.00	0.00%		425,000.00	
4530 FIP	43,625.00	50,000.00	-6,375.00	87.25%		50,000.00	
4560 DHCD Circuit Rider Grant	51,088.50	84,000.00	-84,000.00	60.82%		84,000.00	
4570 MD DNR 21		69,000.00	-69,000.00	0.00%		69,000.00	
4580 MD DNR 22		132,000.00	-132,000.00	0.00%		132,000.00	
4590 Bond Bill		155,000.00	-155,000.00	0.00%		155,000.00	
4592 FY22 Bond Bill		275,000.00	-275,000.00	0.00%		275,000.00	
4594 FY23 Bond Bill		150,000.00	-150,000.00	0.00%		150,000.00	
4596 Misc Grants	56,668.64	0.00	9,386.50			0.00	
4600 County DPW&T Grant		75,000.00	-75,000.00			75,000.00	
4620 Open Space Grant		0.00	0.00			0.00	
Total 4600 County DPW&T Grant	**$ 0.00**	**$ 75,000.00**	**-$ 75,000.00**		**10,000.00**	**75,000.00**	
Total 4500 Grants	**$ 151,382.14**	**$ 1,415,000.00**	**-$ 1,361,988.50**	**10.70%**		**1,415,000.00**	
Total Revenue	**$ 1,935,761.44**	**$ 3,997,005.00**	**-$ 2,456,481.75**		**$ 94,248.53**	**4,091,253.53**	
Services			24,735.21			**0.00**	
Total Revenue	**$ 1,935,761.44**	**$ 3,997,005.00**	**-$ 2,431,746.54**	**48.43%**		**4,091,253.53**	
Gross Profit	**$ 1,935,761.44**	**$ 3,997,005.00**	**-$ 2,431,746.54**	**48.43%**		**4,091,253.53**	
Expenditures						0.00	

5000 General Government			0.00			0.00	
5105 GG Commissioner Salaries	16,999.96	34,000.00	-24,057.72	50.00%		34,000.00	
5107 GG Commission Expenses	2,743.04	12,000.00	-9,959.21	22.86%		12,000.00	
5110 GG Salaries	87,165.48	274,000.00	-210,719.37	31.81%	(70,000.00)	204,000.00	Reflects actual anticipated salaries
5111 GG Salaries - Bonuses		2,800.00	-2,800.00	0.00%		2,800.00	
5120 GG FICA	9,697.56	25,000.00	-19,380.87	38.79%		25,000.00	
5130 GG Health/Life/Dental Benefits	12,244.64	45,000.00	-36,683.64	27.21%	(14,525.36)	30,474.64	accountant recommended adjustment
5150 GG Pension Benefits	563.66	28,000.00	-27,436.34	2.01%		28,000.00	
5300 GG Professional Services			0.00			0.00	
5310 GG Accounting	31,422.98	40,000.00	-23,942.40	78.56%	10,000.00	50,000.00	split with PD this may have their new space costs in it - needs journal entry
5320 GG Audit	4,492.50	14,000.00	-9,507.50	32.09%		14,000.00	
5330 GG Payroll Processing	2,888.13	4,000.00	-2,155.59	72.20%	500.00	4,500.00	
5340 GG Town Attorney & Legal	18,990.00	40,000.00	-24,195.00	47.48%		40,000.00	split with PD
5350 GG IT Support & Equipment	13,513.65	15,000.00	-4,470.78	90.09%		15,000.00	split with PD this may have their new space costs in it - needs journal entry
5360 GG Media Relations	5,222.00	10,000.00	-5,318.00	52.22%		10,000.00	
5370 GG Government Relations	18,200.00	32,000.00	-19,800.00	56.88%		32,000.00	
5380 GG Human Resources Services	9,450.00	15,000.00	-9,000.00	63.00%		15,000.00	split with PD
5390 GG Planning Firm	11,800.00	0.00	11,800.00		11,800.00	11,800.00	Reflects final payments to economic development firm (ARPA funded)
Total 5300 GG Professional Services	**$ 245,393.60**	**$ 170,000.00**	**-$ 86,589.27**	**144.35%**	**22,300.00**	**192,300.00**	
5400 GG Operating			0.00			0.00	
5200 GG Insurance & Benefits	19,134.99	25,000.00	-11,689.01	76.54%		25,000.00	
5415 GG Merchant Services Fees	1,501.75	18,000.00	-17,172.45	8.34%		18,000.00	
5435 GG Training	6,185.69	5,000.00	137.31	123.71%	500.00	5,500.00	Commissioner Expenses mis-coded in here have been moved
5440 GG Dues & Subscriptions	4,156.01	20,000.00	-17,654.57	20.78%		20,000.00	
5445 GG Postage	1,138.71	2,000.00	-1,098.29	56.94%		2,000.00	
5450 GG Printing	3,272.31	8,000.00	-5,741.66	40.90%		8,000.00	
5455 GG General Supplies	3,642.66	10,000.00	-8,613.03	36.43%		10,000.00	
5460 GG Office Equipment R&M		0.00	472.09			0.00	
5465 GG Town Hall Office Phones	5,159.65	8,000.00	-5,642.91	64.50%		8,000.00	

5470 GG Mobile Phones	2,354.05	4,000.00	-2,867.24	58.85%		4,000.00	
5475 GG Town Elections		0.00	0.00			0.00	
5480 GG Town Hall Utilities	7,207.59	8,500.00	-4,580.59	84.80%	3,000.00	11,500.00	split with PD this may have their new space costs in it - needs journal entry
5485 GG Town Hall Repair & Maintenance	10,062.21	18,000.00	-11,547.56	55.90%		18,000.00	
5490 GG Other	1,229.13	5,000.00	-4,617.73	24.58%		5,000.00	
5495 GG Contributions		3,000.00	-3,000.00		1,000.00	4,000.00	Rental and Utility Assistance
54XX CONTINGENCY - ALL DEPARTMENTS		10,000.00	-10,000.00			10,000.00	
Total 5400 GG Operating	**$ 65,044.75**	**$ 144,500.00**	**-$ 103,615.64**	**45.01%**	**4,500.00**	**149,000.00**	
5900 GG Committee Expenses			0.00			0.00	
5905 Events Committee	160.00	1,200.00	-1,040.00	13.33%		1,200.00	
5910 CERT Team	336.53	900.00	-725.62	37.39%		900.00	
5915 Historical Committee	1,195.00	900.00	295.00	132.78%	295.00	1,195.00	This is the walking tour. We need to address this.
5925 Green Team		900.00	-900.00	0.00%	(450.00)	450.00	Reflects no green team, but recent reforming
5930 TOUM Event	3,129.00	5,500.00	-3,409.21	56.89%		5,500.00	
5935 Trunk or Treat	1,347.89	2,000.00	-652.11	67.39%	(651.11)	1,348.89	reflects actual costs
5940 Marlboro Day	1,608.06	8,000.00	-6,391.94	20.10%		8,000.00	
5950 Happy Leaf Festival		0.00	0.00			0.00	
5955 Winter Holiday	464.96	2,000.00	-2,000.00	23.25%	(500.00)	1,500.00	reflects actual costs
Total 5900 GG Committee Expenses	**$ 8,241.44**	**$ 21,400.00**	**-$ 14,823.88**	**38.51%**	**(1,306.11)**	**20,093.89**	
Total 5000 General Government	**$ 318,679.79**	**$ 756,700.00**	**-$ 536,065.94**	**42.11%**	**(59,031.47)**	**697,668.53**	

6000 Public Safety			0.00	#DIV/0!		0.00	
6000C Code Enforcement		0.00	0.00	#DIV/0!		0.00	
6100C Code Vehicle Maintenance		2,000.00	-2,000.00	0.00%		2,000.00	
6200C Code Parking Meter Maintenance	8,025.56	4,000.00	352.69	200.64%	5,000.00	9,000.00	reflects unanticipated additional breakage
Total 6000C Code Enforcement	**$ 8,025.56**	**$ 6,000.00**	**-$ 1,647.31**	**133.76%**	**5,000.00**	**11,000.00**	
6110 PS Salaries	202,826.16	315,000.00	-189,682.21	64.39%	(50,000.00)	265,000.00	some should be in Speed camera, need journal entry
6111 PS Overtime	10,836.67	26,000.00	-18,225.40	41.68%		26,000.00	
6112 PS Bonus		6,400.00	-6,400.00	0.00%		6,400.00	
6120 PS FICA	15,411.59	30,000.00	-19,648.77	51.37%		30,000.00	
6130 PS Health Benefits	0.00	30,000.00	-30,000.00	0.00%		30,000.00	
6150 PS Pension Benefits	563.66	30,000.00	-29,436.34	1.88%		30,000.00	
6200 PS Uniforms	2,099.68	4,500.00	-2,885.32	46.66%		4,500.00	
6210 PS Weapons & Duty Equipment	13,701.77	15,000.00	-1,298.23	91.35%		15,000.00	
6220 PS Training & Memberships	2,339.75	10,000.00	-8,180.25	23.40%		10,000.00	
6230 PS Pre Employment	600.00	3,500.00	-3,100.00	17.14%		3,500.00	
6260 PS Mobile Phone	2,264.60	4,000.00	-3,410.04	56.62%		4,000.00	
6270 PS Supplies	1,150.47	8,000.00	-7,048.18	14.38%		8,000.00	
6300 PS Professional Services		19,000.00	-19,000.00	0.00%		19,000.00	
6400 PS Occupancy	31,625.00	90,000.00	-74,187.50	35.14%	(2,000.00)	88,000.00	reflects actual costs
6500 PS General Supplies		0.00	0.00			0.00	
6700 PS Vehicle Repairs		15,000.00	-15,000.00	0.00%	(5,000.00)	10,000.00	balance losses in parking
6710 PS Vehicle Fuel	2,956.79	18,000.00	-16,487.99	16.43%		18,000.00	
6720 PS Insurance	15,057.01	15,000.00	-1,692.99	100.38%	1,000.00	16,000.00	reflects actual costs
6850 PS Speed Camera Budget			0.00	#DIV/0!		0.00	
6851 PS Speed Camera Admin Fee - 4 Cameras	66,980.00	260,000.00	-219,812.00	25.76%		260,000.00	
6852 PS Speed Camera Service Fees	23,533.40	5,000.00	9,971.87	470.67%	43,000.00	48,000.00	reflects increased number of citations
6853 PS Speed Camera Salaries	4,997.20	85,000.00	-85,000.00	5.88%		85,000.00	
6854 PS Speed Camera FICA		20,000.00	-20,000.00	0.00%		20,000.00	
6855 PS Speed Camera Occupancy	4,508.00	45,000.00	-42,677.00	10.02%		45,000.00	
6856 PS Speed Camera General Supplies	182.62	2,000.00	-2,000.00	9.13%		2,000.00	
6857 PS Speed Camera Overtime		3,000.00	-3,000.00	0.00%		3,000.00	
6858 PS Speed Camera Uniforms	1,880.00	2,000.00	-120.00	94.00%		2,000.00	

6859 PS Speed Camera Weapons & Duty Equipment	600.57	1,000.00	-399.43	60.06%		1,000.00	
6860 PS Speed Camera Training & Membership		200.00	-200.00	0.00%		200.00	
6861 PS Speed Camera Pre-Employment		1,500.00	-1,500.00	0.00%		1,500.00	
6862 PS Speed Camera Mobile Technology	1,199.61	2,000.00	-2,000.00	59.98%		2,000.00	
6863 PS Speed Camera Supplies	76.89	500.00	-500.00	15.38%		500.00	
6864 PS Speed Camera Vehicle Repairs		500.00	-500.00	0.00%		500.00	
6865 PS Speed Camera Vehicle Fuel	1,235.14	1,000.00	-240.12	123.51%	1,500.00	2,500.00	reflects actual costs
6866 PS Speed Camera Ubsyrabce		1,500.00	-1,500.00	0.00%		1,500.00	
6867 PS Speed Camera FT23 Police Equipment-CIP Vehicle	8,165.64	0.00	8,165.64			0.00	
6868 PS Speed Camera FY24 Police Equipment-CIP Vehicle		0.00	0.00			0.00	
6869 PS Speed Camera FY23 Police Equipment-CIP VMS Board	3,460.81	0.00	3,460.81			0.00	
6870 PS Speed Camera Marlboro VFD Support		0.00	0.00			0.00	
6880 PS Speed Camera Due to State					60,000.00	60,000.00	estmate of what might need to be paid to State. We need to keep this aside if needed.
Total 6850 PS Speed Camera Budget	**$ 116,819.88**	**$ 430,200.00**	**-$ 357,850.23**	**27.15%**	**104,500.00**	**534,700.00**	
Total 6000 Public Safety	**$ 426,278.59**	**$ 1,075,600.00**	**-$ 805,180.76**	**39.63%**	**53,500.00**	**1,129,100.00**	

7000 Public Works			0.00	#DIV/0!		0.00	
7110 PW Salaries	132,250.60	287,000.00	-196,822.64	46.08%		287,000.00	
7111 PW Overtime	1,879.79	11,000.00	-9,952.11	17.09%		11,000.00	
7112 PW Bonus		3,000.00	-3,000.00	0.00%		3,000.00	
7120 PW FICA	10,557.23	22,000.00	-14,647.18	47.99%		22,000.00	
7130 PW Health-Life-Dental	21,152.97	50,000.00	-38,312.25	42.31%		50,000.00	
7150 PW Pension Benefits	563.68	28,000.00	-27,436.32	2.01%		28,000.00	
7240 Public Works Operating			0.00	#DIV/0!		0.00	
7210 PW Waste Collection/Disposal Fees	2,054.70	5,000.00	-3,827.55	41.09%		5,000.00	
7220 PW Waste Disposal/Contractor	31,671.00	67,000.00	-45,886.00	47.27%		67,000.00	
7230 PW Recycling		0.00	0.00	#DIV/0!		0.00	
7250 PW Maint/Repairs/Beautification	12,856.73	18,000.00	-7,242.06	71.43%	8,800.00	26,800.00	* Main Street Grant
7251 PW Christmas Decor	1,025.20	2,000.00	-2,000.00	51.26%	(800.00)	1,200.00	reflects actual costs
7260 PW Training & Memberships - Dues		5,000.00	-5,000.00	0.00%	(1,400.00)	3,600.00	reflects new estimated costs
7270 PW Other	442.85	2,000.00	-1,631.08	22.14%	1,000.00	3,000.00	reflects new estimated costs
7280 PW Streets Maintenance	1,452.13	10,000.00	-8,888.84	14.52%	(2,000.00)	8,000.00	reflects new estimated costs
7340 PW Vehicle Maintenance	10,619.95	15,000.00	-11,423.60	70.80%	4,000.00	19,000.00	
7350 PW Utilities	257.21	3,000.00	-2,859.55	8.57%		3,000.00	
7360 PW Mobile Phone	456.07	1,400.00	-1,400.00	32.58%		1,400.00	
7370 PW Small Tools & Equipment	5,917.27	10,000.00	-5,466.97	59.17%	500.00	10,500.00	reflects new estimated costs
7372 PW Office Supplies	493.36	1,000.00	-515.11	49.34%		1,000.00	
7374 PW Computer Software & Equipment	4,864.47	1,500.00	3,364.47	324.30%		1,500.00	
7380 PW Septic Tank	1,780.00	2,000.00	-1,434.00	89.00%	1,500.00	3,500.00	reflects new estimated costs
7385 PW Uniforms	1,107.23	3,500.00	-2,394.88	31.64%	(500.00)	3,000.00	balance with higher costs
7390 PW Weather Related Expenses	242.00	4,000.00	-4,000.00	6.05%		4,000.00	
7397 PW Vehicle Fuel	4,765.48	18,000.00	-15,136.86	26.47%		18,000.00	
7400 PW Streetlight Electricity	10,589.02	28,000.00	-20,729.66	37.82%	(1,500.00)	26,500.00	balance with higher costs
7410 PW Insurance	15,057.00	19,000.00	-5,693.00	79.25%		19,000.00	
7420 PW Mosquito Control		2,000.00	-2,000.00	0.00%		2,000.00	
Total 7240 Public Works Operating	**$ 105,651.67**	**$ 217,400.00**	**-$ 144,164.69**	48.60%	**9,600.00**	**227,000.00**	
Total 7000 Public Works	**$ 272,055.94**	**$ 618,400.00**	**-$ 434,335.19**	43.99%	**9,600.00**	**628,000.00**	

8000 Grants & Awards			0.00	#DIV/0!		0.00	
8180 FIP	48,700.00	50,000.00	-21,300.00	97.40%		50,000.00	
8500 Resident Assistance		0.00	0.00	#DIV/0!		0.00	
8600 StreetScape	11,999.27	500,000.00	-499,362.73	2.40%		500,000.00	
8700 Community Playground		356,000.00	-356,000.00	0.00%		356,000.00	
8710 Parking Upgrades		425,000.00	-425,000.00	0.00%		425,000.00	
8730 Misc Grants	71,956.31	84,000.00	-23,751.33	85.66%		84,000.00	
8740 Open Space Grant		0.00	0.00	#DIV/0!		0.00	
Total 8000 Grants & Awards	**$ 132,655.58**	**$ 1,415,000.00**	**-$ 1,325,414.06**	9.37%	**-**	**1,415,000.00**	
9000 Capital Outlays			0.00	#DIV/0!		0.00	
9009 Road Improvements	3,000.00	0.00	3,000.00	#DIV/0!		0.00	
9010 PS Debt Service	15,497.97	57,500.00	0.00	26.95%	29,780.00	87,280.00	Reflects actauls
9020 PW Debt Service	21,854.54	43,805.00	-37,654.42	49.89%	60,400.00	104,205.00	This reflects Dec. adjustment
9030 PW Capital Outlay		0.00	-57,500.00	#DIV/0!		0.00	
9050 Annexation		30,000.00	-30,000.00	0.00%		30,000.00	
Total 9000 Capital Outlays	**$ 40,352.51**	**$ 131,305.00**	**-$ 122,154.42**	30.73%	**90,180.00**	**221,485.00**	
Total Expenditures	**$ 1,190,022.41**	**$ 3,997,005.00**	**-$ 3,223,150.37**	29.77%	**94,248.53**	**4,091,253.53**	
Net Operating Revenue	**$ 791,403.83**	**$ 0.00**	**$ 791,403.83**		**-**	**0.00**	
Net Revenue	**$ 791,403.83**	**$ 0.00**	**$ 791,403.83**			**0.00**	