



TOWN OF NORTH EAST FISCAL YEAR 2018 BUDGET AMENDMENT 2018-004

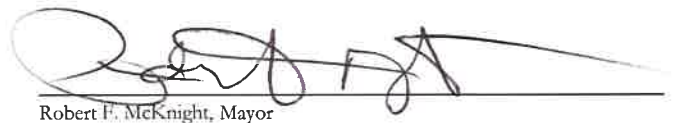
GENERAL FUND

Net reduction of revenues and expenditures in the amount of \$108,767. Major adjustments include: Reduction of Local Income Tax Revenue (\$86,000) due to prior over distribution of tax year 2016 revenues, increase in Interest Revenue (\$23,944) as a result of increased interest rates, and reduction of \$76,421 in Fund Balance Resources. Changes to expenditures include the elimination of major projects (Storm Water Engineering Study \$50,000, town matching contribution for Safe Routes to School Grant \$35,000) and \$20,000 for Snow Removal Services that were not needed in the current year, in addition to other adjustments as detailed in the attached 10-004.

ENTERPRISE FUND

Net increase in revenues and expenses in the amount of \$34,156. Major adjustments include: \$20,370 in additional revenue from bulk water sales, \$4,775 for pulled meter fees, \$7,575 for connection fees, and \$8,213 in interest revenues related to higher interest rates. Changes to expenses include increased legal expenses (\$27,000) and engineering fees (9,500) related to the interconnection agreement with Artesian Water Maryland, in addition to reclassifying \$18,291 from contingency to cover cost overruns, and other adjustments as detailed in the attached 50-004

Date: 28 MARCH 2018


Robert F. McKnight, Mayor

Attest: 


Hilary A. Crothers-Moore, Commissioner


Michael Kline, Commissioner


Raymond Mitchell, Commissioner


Paul A. Stark, Commissioner

Batch Id: 10-004 Posting Date: 03/26/18 Budget Year: 8 Fund: 10 Reason: Amended Budget
* Account Not on File in Budget Year: 8

Expenditure Account Revenue Account	Account Description Account Description	Change Description	Amend Budget	Chg to Budget	Seq
		BUDGET TO ACTUAL	2,199.00	0.00	1
10-000-311-10-10	REAL PROPERTY TAXES-FULL YEAR	BUDGET TO ACTUAL	1,000.00-	0.00	2
10-000-311-10-20	REAL PROPERTY TAXES-NEW CONSTR	COMPTRROLLER ADDRESSE	86,000.00-	0.00	3
10-000-338-10-00	INCOME TAX	HIGHER INTEREST RATE	23,944.00	0.00	4
10-000-361-00-00	INTEREST REVENUE	BUDGET TO ACTUAL	6,421.00	0.00	5
10-000-392-20-00	COMPENSATION FOR LOSS OF ASSET	RIDGLEY FOREST LOTS	10,650.00	0.00	6
10-400-341-30-00	ZONING & SUBDIVISION FEES	ADDITIONAL UNITS	2,392.00	0.00	7
10-700-344-30-00	SANITATION-REFUSE FEES				
10-100-411-42-00	PROPERTY SERVICES-CLEANING SVC	NO LONGER CONTRACTED	6,000.00-	6,000.00-	8
10-100-411-64-10	DUES & SUBSCRIPTIONS	RCLS BUDGET	115.00	115.00	9
10-100-411-52-25	INSURANCE-PUBLIC OFFICERS LIAB	RCLS BUDGET	226.00-	226.00-	10
10-100-411-67-45	CHRISTMAS CONTEST	RCLS BUDGET	50.00	50.00	11
10-100-411-67-46	CHRISTMAS SEASON	RCLS BUDGET	337.00	337.00	12
10-100-411-67-30	HALLOWEEN	RCLS BUDGET	276.00-	276.00-	13
10-200-413-50-10	ELECTIONS	RCLS BUDGET	8.00	8.00	14
10-200-413-54-00	ADVERTISING	RCLS BUDGET	8.00-	8.00-	15
10-200-413-33-10	PROF SVCS - LEGAL	RCLS BUDGET	1,197.00-	1,197.00-	16
10-200-413-69-00	MISCELLEANOUS	RCLS BUDGET	1,197.00	1,197.00	17
10-300-415-13-10	OVERTIME - TIME AND A HALF	RCLS BUDGET	283.00-	283.00-	18
10-300-415-33-30	PROF SVCS - AUDITING	BUDGET TO ACTUAL	5,850.00-	5,850.00-	19
10-300-415-50-05	BANK SERVICE FEES	REDUCED FEES	3,500.00-	3,500.00-	20
10-300-415-69-00	MISCELLEANOUS	RCLS BUDGET	209.00	209.00	21
10-300-415-64-10	DUES & SUBSCRIPTIONS	RCLS BUDGET	120.00-	120.00-	22
10-300-415-61-15	SUPPLIES-POSTAGE	RCLS BUDGET	89.00-	89.00-	23
10-400-419-33-10	PROF SVCS - LEGAL	RCLS BUDGET	4,533.00	4,533.00	24
10-400-419-33-20	PROF SVCS-ENGINEERING/DESIGN	RCLS BUDGET	7,000.00-	7,000.00-	25
10-500-419-43-10	PROPERTY SVCS-R&M VEHICLES	RCLS BUDGET	400.00-	400.00-	26
10-500-419-44-90	PROPERTY SVCS - 102 W CECIL AV	RCLS BUDGET	500.00-	500.00-	27
10-500-419-44-91	PROP SVCS-JACKSON HOUSE	RCLS BUDGET	3,057.00	3,057.00	28
10-500-419-44-92	PROP SVCS - 122 S MAIN ST	RCLS BUDGET	38.00	38.00	29
10-500-419-52-15	INSURANCE-AUTO	RCLS BUDGET	109.00-	109.00-	30
10-500-419-52-20	INSURANCE-GENERAL LIABILITY	RCLS BUDGET	159.00-	159.00-	31
10-500-419-54-00	ADVERTISING	RCLS BUDGET	500.00-	500.00-	32
10-500-419-62-60	SUPPLIES-GASOLINE/DIESEL	RCLS BUDGET	600.00-	600.00-	33
10-500-419-69-00	MISCELLEANOUS	RCLS BUDGET	114.00	114.00	34
10-500-419-62-20	SUPPLIES-ELECTRICITY	RCLS BUDGET	700.00	700.00	35
10-600-421-13-15	O/T TIME AND A HALF	RCLS BUDGET	30,000.00-	30,000.00-	36
10-600-421-13-25	OVERTIME - DOUBLE TIME & HALF	RCLS BUDGET	30,000.00	30,000.00	37
10-600-421-43-00	PROP SVCS - R&M SERVICES	RCLS BUDGET	2,724.00	2,724.00	38
10-600-421-52-15	INSURANCE - AUTO	RCLS BUDGET	252.00-	252.00-	39
10-600-421-52-20	INSURANCE - GENERAL LIABILITY	RCLS BUDGET	500.00-	500.00-	40
10-600-421-62-10	SUPPLIES NATURAL GAS/PROPANE	RCLS BUDGET	475.00-	475.00-	41
10-600-421-64-10	DUES & SUBSCRIPTIONS	RCLS BUDGET	125.00	125.00	42
10-600-421-67-20	COMMUNITY PROMOTION	RCLS BUDGET	264.00	264.00	43

Expenditure Account Revenue Account	Account Description Account Description	Change Description	Amend Budget	Chg to Budget	Seq
10-600-421-62-60	SUPPLIES - GASOLINE/DIESEL	BUDGET TO ACTUAL	7,000.00-	7,000.00-	44
10-600-421-75-00	FIXED ASSETS LESS THAN \$5,000	RCLS BUDGET & ETICKS	11,404.00	11,404.00	45
10-600-421-75-30	FIXED ASSETS BUILDING/IMPROVEMENTS	RCLS BUDGET	8,500.00-	8,500.00-	46
		ETICKETS	9,048.00	0.00	47
10-000-399-50-00	RESTRICTED FUND BALANCE RESOURCES				
10-700-431-13-25	T - DOUBLE TIME & A HALF	RCLS BUDGET	1,261.00	1,261.00	48
10-700-431-13-15	OVERTIME - TIME AND A HALF	RCLS BUDGET	1,261.00	1,261.00	49
10-700-431-42-15	TIPPING FEES-BULK TRASH & YARD	DIRT DISPOSAL	10,400.00	10,400.00	50
10-700-431-42-20	SNOW REMOVAL SERVICES	NO CONTRACTORS CALLE	20,000.00-	20,000.00-	51
10-700-431-43-00	PROP SVCS - R&M SERVICES	RCLS BUDGET	8,000.00	8,000.00	52
10-700-431-43-10	PROP SVCS - R&M VEHICLES	RCLS BUDGET	7,000.00-	7,000.00-	53
10-700-431-43-20	PROP SVCS R&M EQUIP	RCLS BUDGET	2,000.00	2,000.00	54
10-700-431-45-00	CONSTRUCTION SERVICES	SAFE ROUTES TO SCHOO	34,919.00-	34,919.00-	55
10-700-431-52-15	INSURANCE - AUTO	BUDGET TO ACTUAL	1,929.00-	1,929.00-	56
10-700-431-60-22	R&M STREETS/SIDEWALKS/DRAINS	STORMWATER SURVEY	50,000.00-	50,000.00-	57
10-700-431-61-25	SUPPLIES - UNIFORMS	RCLS BUDGET	135.00	135.00	58
10-700-431-62-40	SUPPLIES - HEATING OIL	RCLS BUDGET	693.00	693.00	59
10-710-452-33-20	PROP SVCS - ENGINEER/DESIGN	REVETMENT	3,500.00-	3,500.00-	60
10-710-452-42-00	PROP SVCS - CLEANING SERVICES	NOT CONTRACTED	2,600.00-	2,600.00-	61
10-710-452-43-00	PROP SVCS - R & M SERVICES	RCLS BUDGET	7,000.00	7,000.00	62
10-710-452-61-20	SUPPLIES - OPERATING SUPPLIES	RCLS BUDGET	900.00-	900.00-	63
		RCLS BUDGET	76,421.00-	0.00	64
10-000-399-00-00	FUND BALANCE RESOURCES				
Total Amend Budget:	108,767.00-	Total Change To Budget:	108,767.00-		

Revenue Posting Summary			Amend Antic	Chg to Antic
10-000-311-10-10	REAL PROPERTY TAXES-FULL YEAR	BUDGET TO ACTUAL	2,199.00	2,199.00
10-000-311-10-20	REAL PROPERTY TAXES-NEW CONSTR	BUDGET TO ACTUAL	1,000.00-	1,000.00-
10-000-338-10-00	INCOME TAX	COMPROLLER ADDRESSE	86,000.00-	86,000.00-
10-000-361-00-00	INTEREST REVENUE	HIGHER INTEREST RATE	23,944.00	23,944.00
10-000-392-20-00	COMPENSATION FOR LOSS OF ASSET	BUDGET TO ACTUAL	6,421.00	6,421.00
10-000-399-00-00	FUND BALANCE RESOURCES	RCLS BUDGET	76,421.00-	76,421.00-
10-000-399-50-00	RESTRICTED FUND BALANCE RESOURCES	ETICKETS	9,048.00	9,048.00
10-400-341-30-00	ZONING & SUBDIVISION FEES	RIDGLEY FOREST LOTS	10,650.00	10,650.00
10-700-344-30-00	SANITATION-REFUSE FEES	ADDITIONAL UNITS	2,392.00	2,392.00
Total Amend Anticipated:	108,767.00-	Total Change To Anticipated:	108,767.00-	

G/L Posting Summary

G/L Debit:		
10-000-299-98-00	ESTIMATED REVENUE	54,654.00
10-000-299-99-00	APPROPRIATED BUDGET	194,392.00
G/L Credit:		
10-000-299-98-00	ESTIMATED REVENUE	163,421.00
10-000-299-99-00	APPROPRIATED BUDGET	85,625.00

Expenditure Account Revenue Account	Account Description Account Description	Change Description	Amend Budget	Chg to Budget	Seq
--	--	--------------------	--------------	---------------	-----

Total Debits: 249,046.00

Total Credits: 249,046.00

Entries: 64	Total Amend Budget:	108,767.00-	Total Change To Budget:	108,767.00-
	Total Amend Anticipated:	108,767.00-	Total Change To Anticipated:	108,767.00-

There are NO errors in this listing.

Batch Id: 50-004 Posting Date: 03/26/18 Budget Year: 8 Fund: 50 Reason: Amended Budget
* Account Not on File in Budget Year: 8

Expenditure Account Revenue Account	Account Description Account Description	Change Description	Amend Budget	Chg to Budget	Seq
		CONSTRUCTION PROJECT	20,370.00	0.00	1
50-000-340-10-20	WATER SERVICE CHARGES-BULK SAL	ADDTL REVENUE	910.00	0.00	2
50-000-340-70-20	PENALTIES-SHUT OFF FEE	ADDTL REVENUE	4,775.00	0.00	3
50-000-340-70-30	PENALTIES-PULL METER FEE	ADDTL REVENUE	7,575.00	0.00	4
50-000-355-10-10	CONNECTION FEES	INCREASED INT RATES	8,213.00	0.00	5
50-000-361-00-00	INVESTMENT REVENUE	RCLS REVENUE	4,500.00-	0.00	6
50-000-361-10-05	INVESTMENT EARNINGS-MAJOR FACI	BUDGET TO ACTUAL	9,500.00-	0.00	7
50-000-369-00-00	MISCELLANEOUS	METER RPLCMNT FEES	3,935.00	0.00	8
50-000-369-10-00	MISC WATER CHARGES	METER RPLCMNT FEES	2,378.00	0.00	9
50-000-369-50-00	MISC REV - EXPANSION TANKS				
50-800-432-19-90	SALARIES - COMPENSATED ABSENCE	FICA TAXES	3,508.00	3,508.00	10
50-800-432-33-10	PROF SVCS - LEGAL	ARTESIAN AGREEMENT	27,000.00	27,000.00	11
50-800-432-33-20	PROF SVCS-ENGINEER/DESIGN	ARTESIAN AGREEMENT	9,500.00	9,500.00	12
50-800-432-54-00	ADVERTISING	ARTESIAN AGREEMENT	550.00	550.00	13
50-850-432-13-15	OVERTIME-TIME AND A HALF	RCLS EXP	5,940.00-	5,940.00-	14
50-850-432-13-25	OT - DOUBLE TIME & A HALF	RCLS EXP	5,940.00	5,940.00	15
50-850-432-21-11	GROUP INSURANCE-DEDUCTIBLE	RCLS EXP	1,500.00	1,500.00	16
50-850-432-26-00	WORKERS COMPENSATION INSURANCE	RCLS EXP	198.00	198.00	17
50-850-432-43-00	PROP SVCS-R&M SERVICES	RCLS EXP	1,643.00	1,643.00	18
50-850-432-61-51	SUPPLIES-LINES	RCLS EXP	8,493.00	8,493.00	19
50-850-432-69-00	MISCELLEANOUS	RCLS EXP	55.00	55.00	20
50-800-432-69-95	CONTINGENCY	RCLS EXP	18,291.00-	18,291.00-	21

Total Amend Budget: 34,156.00 Total Change To Budget: 34,156.00

Revenue Posting Summary			Amend Antic	Chg to Antic
50-000-340-10-20	WATER SERVICE CHARGES-BULK SAL	CONSTRUCTION PROJECT	20,370.00	20,370.00
50-000-340-70-20	PENALTIES-SHUT OFF FEE	ADDTL REVENUE	910.00	910.00
50-000-340-70-30	PENALTIES-PULL METER FEE	ADDTL REVENUE	4,775.00	4,775.00
50-000-355-10-10	CONNECTION FEES	ADDTL REVENUE	7,575.00	7,575.00
50-000-361-00-00	INVESTMENT REVENUE	INCREASED INT RATES	8,213.00	8,213.00
50-000-361-10-05	INVESTMENT EARNINGS-MAJOR FACI	RCLS REVENUE	4,500.00-	4,500.00-
50-000-369-00-00	MISCELLANEOUS	BUDGET TO ACTUAL	9,500.00-	9,500.00-
50-000-369-10-00	MISC WATER CHARGES	METER RPLCMNT FEES	3,935.00	3,935.00
50-000-369-50-00	MISC REV - EXPANSION TANKS	METER RPLCMNT FEES	2,378.00	2,378.00

Total Amend Anticipated: 34,156.00 Total Change To Anticipated: 34,156.00

Expenditure Account Revenue Account	Account Description Account Description	Change Description	Amend Budget	Chg to Budget	Seq
G/L Posting Summary					
G/L Debit:					
50-000-299-98-00	ESTIMATED REVENUE		48,156.00		
50-000-299-99-00	APPROPRIATED BUDGET		24,231.00		
G/L Credit:					
50-000-299-98-00	ESTIMATED REVENUE		14,000.00		
50-000-299-99-00	APPROPRIATED BUDGET		58,387.00		
Total Debits:		72,387.00	Total Credits:		72,387.00

Entries:	21	Total Amend Budget:	34,156.00	Total Change To Budget:	34,156.00
		Total Amend Anticipated:	34,156.00	Total Change To Anticipated:	34,156.00

There are NO errors in this listing.