



THE TOWN OF CENTREVILLE 101 LAWYERS ROW CENTREVILLE, MD 21617
410-758-1180 FAX 410-758-4741 WWW.TOWNOFCENTREVILLE.ORG

MEMORANDUM

April 12, 2024

TO: The Town Council of Centreville

FR: Carolyn Brinkley, Town Manager

RE: Fiscal Year 2025 Budget – Ordinance 04-2025

Following the April 4th budget work session, by consensus, the Town Council agreed that after a few changes were made, no additional work sessions were required. Staff are presenting the final draft of the FY2025 Budget for first reading. Below are the changes that were made following the April 4th work session:

General Fund transfer to Fund Balance – \$105,650

Enterprise Fund transfer to Fund Balance – \$151,706

General Fund

Change allocation of cost from 5% to 0%

Health Insurance*

A92 - \$238,440 was \$238,885

B10 - \$257,913 was \$280,431

C11 - \$163,655 was \$164,313

C21 - \$6,238 was \$6,263

C24 - \$6,238 was \$6,263

A92

Changed Allocation of cost from 5% to 0%

C11

Changed Allocation of cost from 5% to 0%

HRA deductible - \$15,600 was \$14,300

D10

Added \$3,000 to Parks capital for fixing/printing trail map brochures

C21/24

Changed Allocation of cost from 5% to 0%

Ordinance 04-2024 is a first reading with a second reading taking place on May 2nd and a public hearing and consideration on May 16th. A public hearing for the constant yield rate will also take place on May 16th.

**TOWN COUNCIL OF CENTREVILLE
ORDINANCE NUMBER 04-2024**

AN ORDINANCE for the purpose of adopting a budget for the Town of Centreville for Fiscal Year 2025.

WHEREAS, by virtue of the power and authority contained in Section 506 of the Charter of the Town of Centreville,

NOW THEREFORE BE IT ENACTED AND ORDAINED by the Town Council of Centreville as below and attached:

SECTION I:

The summary of revenues and expenditures are attached hereto as Exhibit A, pursuant to Section 506 of the Town Charter, shall be the budget for Fiscal Year 2024, from July 1, 2024 to June 30, 2025.

SECTION II:

The tax rate levied for Fiscal Year 2025 shall be \$0.535 per \$100 of assessed value and the public utility tax rate for Fiscal Year 2025 shall be \$13.00 per \$100 of assessed value and is incorporated in the attached document which constitutes the budget.

WHEN EFFECTIVE:

This Ordinance shall take effect and be in full force, effective July 1, 2024.

ATTEST:

THE TOWN COUNCIL OF CENTREVILLE

R. Gaye Adams
Town Clerk

Ashley Heffernan Kaiser, Esq., President

First Reading: _____

Eric B. Johnson, Jr., Vice President

Second Reading: _____

Enacted: _____

Effective: _____

Daniel B. Worth, Member

Jim A. Beauchamp, Member

Jeffrey D. Kiel, Member



TOWN OF CENTREVILLE

FISCAL YEAR 2025
DRAFT
GENERAL FUND
OPERATING BUDGET/With 0% allocation of
costs - \$13 PUT

REVENUES

Property Taxes	\$	3,658,884
Local Income Taxes		2,125,850
Intergovernmental Revenue		430,621
Licenses and Permits		129,500
Charges for Services		415,750
Miscellaneous Revenue		
Other		385,554
Investment Earnings		75,100
Subtotal Revenues		7,221,259

Transfer to Bond Payment

TOTAL REVENUES \$ 7,221,259

EXPENSES

A10 Legislative	\$	51,654
A70 Planning & Zoning		85,350
A81 Municipal Buildings		61,795
A92 General Government		1,642,997
B10 Public Safety		2,202,980
B22 Emergency Services		75,000
C11 Roads		1,724,501
C22 Solid Waste		415,000
D10 Parks & Recreation		108,605
H40 Main Street		40,000
H60 Cemetery		49,405
H90 Watershed		16,750

Cost Transfer to Enterprise Funds -

Net of Redspeed Revenues/Expenses	15,000
Compensatory hours payout	5,000
Capital Projects	372,647

\$ 6,866,684

Debt Service

A81 Municipal Buildings	-
C11 Roads	221,544
D10 Park/Marina	27,382

248,925

Transfer to Fund Balance 105,650

TOTAL EXPENSES \$ 7,221,259



TOWN OF CENTREVILLE
FISCAL YEAR 2025
DRAFT
ENTERPRISE FUND
OPERATING BUDGET/With 0% allocation of
costs - \$13 PUT

REVENUES

Usage Charges		
Sewer	\$	1,607,368
Water		1,424,249
Allocation Fees		
Sewer		-
Water		-
Farm Revenue		
Farm Rent		59,000
Service Charges		
Equipment & Installation		5,200
Late Penalties & Fines		64,200
Other Miscellaneous		75,000
		3,235,018
TOTAL REVENUES		\$ 3,235,018

EXPENSES

Project Management		100,000
Sewer	\$	954,188
Water		1,031,223
Farm		84,200
General Insurance		-
Cost Transfer from General Fund		-
		2,169,612
Compensatory hours payout		
Capital Projects		218,700
		218,700
Debt Service		
Sewer	\$	347,500
Water		347,500
		695,000
Transfer to Fund Balance		151,706
TOTAL EXPENSES		\$ 3,235,018



Town of Centreville
FY2025 Operating Budget
Proposed Revenues
General Fund

Account Description	Dept	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Projected Revenues
Property Taxes							
1-000-4110-0000	Real property	3,218,089	3,320,324	3,408,377	3,504,199	3,658,884	154,685
1-000-4120-0000	Public Utility Taxes	928,363	1,002,426	1,165,850	997,757	1,165,850	168,093
Subtotal Property Taxes		4,146,452	4,322,751	4,574,227	4,501,956	4,824,734	322,778
Local Income Taxes							
1-000-4200-0000	Local Income Taxes	834,756	1,134,368	591,826	755,500	960,000	204,500
Subtotal Local Income Taxes		834,756	1,134,368	591,826	755,500	960,000	204,500
Subtotal Local Income taxes and PUT		1,763,118	2,136,794	1,757,676	1,753,257	2,125,850	372,593
Intergovernmental Revenues							
1-000-4690-0000	Other State Grants	1,500	1,500				-
1-000-4690-DNR0	Other State Grants		206,315				-
1-000-4690-FACO	Other State grants	34,026	1,890				-
1-B10-4611-MSPP	B10 Public safety- Police	73,938	87,834	43,601	90,000	90,000	-
1-B10-4690-LGIT	B10 LGIT - Grants		-		5,000	5,000	-
1-B10-4690-MDOT	B10 DOT Inspections MDOT		-		5,000	5,000	-
1-B10-4690-SBSE	B10 Other State Grants - OT Patrols						-
1-C11-4621-0000	C11 Highway User Tax	258,064	274,591	131,269	285,004	322,949	37,945
1-000-4799-0000	Payments in Lieu of Taxes				7,672	7,672	-
Total Intergovernmental Revenues		367,527	572,129	174,870	392,676	430,621	37,945
Licenses & Permits							
1-000-4430-0000	Amusement	892	625	2,755	800	1,000	200
1-000-4440-0000	License Distribution	11,384	5,170	1,462	8,500	8,500	-
1-000-4470-0000	Permit Fees	77,821	80,278	40,220	55,000	60,000	5,000
1-000-4480-0000	Franchise fees	54,711	50,703	47,032	55,000	55,000	-
1-000-4490-0000	Other Licenses, Fees	20,358	4,204	566	5,000	5,000	-
Total Licenses & Permits		165,166	140,980	92,034	124,300	129,500	5,200
Charges for Services							
1-C22-5430-0000	C22 Landfill Tipping Fees	369,621	371,395	197,406	389,220	390,000	780
1-000-5110-0000	Subdivision and Site Plan Fees	9,550	13,068	1,115	10,000	11,000	1,000
1-000-5111-0000	Zoning Appeal Board	850	1,200	600	1,000	1,000	-
1-000-5120-0000	Engineering and Inspection Fees	25,655	10,240	3,719	10,000	12,500	2,500
1-000-5320-0000	Parking Meters	3,882	4,419	2,476	-	-	-
1-000-5730-0000	Fines and Forfeitures	745	900	101	1,500	1,000	(500)
1-000-5731-0000	Flag Processing Fee	75	25	-	500	250	(250)
Total Other Services		410,377	401,246	205,416	412,220	415,750	3,530
Miscellaneous revenue							
Other							
1-000-5100-SURP *	Revenue Health Surplus	109,492	40,987	-			-
1-000-5130-0000	Marina Revenue	12,500	11,314	3,840	12,500	12,500	-

Account Description	Dept		FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Projected Revenues
1-B10-5240-0000	B10	Police Reports	360	280	450	400	400	-
1-B10-5735-REDS	B10	Speed Monitoring System	26,560	31,214	12,960	50,000	40,000	(10,000)
1-A81-5820-105N	A81	Rents - 105 N. Liberty	97,611	112,147	47,727	100,000	100,000	-
1-D10-5820-0000	D10	Rents - Wharf	20,392	18,360	10,968	18,000	16,500	(1,500)
1-000-5830-JUL4		Contributions and donations		-		1,000	1,000	-
1-000-5830-XMAS		Donations - Christmas Parade	1,000	-		1,500	1,500	-
1-B10-5830-NNOE	B10	National Night Out Donations		-		200	200	-
1-H40-5830-0000		Contributions and Donations	9,502	56,828	11,830	12,000	12,000	-
1-000-5850-0000		Other Miscellaneous Revenues	18,415	19,640	21,524	12,000	12,000	-
1-A92-5850-0000	A92	Miscellaneous Revenue						-
1-B10-5850-0000	B10	Miscellaneous Revenues	1,437	111,016		2,000	2,000	-
1-C11-5850-0000	C11	Misc Revenue - Highway and Streets	3,783	200	189			-
1-H40-5850-MNST	H40	Miscellaneous revenue - Main Street Mgr Program	13,125	12,681	4,294	17,000	17,000	-
1-H40-5850-FRMR	H40	Miscellaneous revenue - Farmers Market		-	-	1,100	1,100	-
1-H40-5850-MSIP	H40	COAG Main Street Improvement Grant					25,000	-
1-H60-5850-0000	H60	Other Miscellaneous Revenues		-				-
1-H60-5851-0000	H60	Sale of Space	22,800	20,400	2,000	13,000	18,000	5,000
3-000-5851-0000	Fund 3	Sale of Space	22,800	20,400	2,000	13,000	18,000	5,000
1-H60-5852-0000	H60	Opening Graves	30,545	26,525	7,345	33,000	33,000	-
1-H60-5853-0000	H60	Monument/Marker Fees	1,800	1,920	960	1,200	1,500	300
1-000-5860-0000		Copies/Notary/Materials	26	28	2	100	100	-
1-000-5990-0000		Development Fees		-		15,000	15,000	-
1-A81-5990-0000	A81	Parking QAC PWA	54,719	56,032	57,377	57,377	58,754	1,377
Subtotal Miscellaneous Other Revenue			446,868	539,972	183,465	360,377	385,554	177
Investment Earnings								
1-000-5810-0000		Investment Earnings	48	42	25	100	100	-
1-000-5810-ICSO		Investment Earnings - ICS	25,731	291,116	263,178	150,000	75,000	(75,000)
Total Investment Earnings			25,780	291,158	263,203	150,100	75,100	(75,000)
Operating Transfers								
1-000-5891-0000		Operating Transfers/PUT Transfer	(464,182)	(376,731)	(400,000)	(400,000)	-	400,000
Subtotal Operating Transfers			(464,182)	(376,731)	(400,000)	(400,000)	-	400,000
Total			5,932,744	7,025,872	5,685,042	6,297,129	7,221,259	924,130



Town of Centreville
 FY2025 Operating Budget
 Department - Legislative
 General Fund

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
Expenses						
1-A10-6210-0000 Legislative Expense-(Centreville Dollars/Volunteer Dinner)	949	3,619	717	2,000	3,500	1,500
1-A10-6220-QATV QAC TV for Council meetings	3,900	3,600	900	3,600	3,600	-
1-A10-6610-0000 Donations/Appropriations	-	-	-	1,000	1,000	-
1-A10-7010-0000 Salaries	22,392	23,973	15,777	22,500	22,500	-
1-A10-7110-0000 Pension Expense	950	666	-	701	380	(321)
1-A10-7110-ADMN Pension admin expense (1)	-	-	-	-	144	-
1-A10-7120-0000 Workers' Comp Insurance (2)	754	1,090	1,073	931	1,049	118
1-A10-7130-FSAO	-	45	60	60	60	-
1-A10-7210-0000 Payroll Taxes- FICA	1,713	1,796	1,062	1,721	1,721	-
1-A10-7310-0000 Dues and Subscriptions (1)	5,052	5,109	5,246	5,486	5,700	214
1-A10-7420-0000 Advertising	1,224	655	1,393	3,000	3,000	-
1-A10-7530-0000 Legal Fees	5,052	3,949	3,774	3,500	3,500	-
1-A10-7810-0000 Telephone-Communications	979	-	-	-	-	-
1-A10-8510-0000 Convention, Meetings	1,665	700	-	2,000	2,000	-
1-A10-8520-0000 Lodging, Food and Travel	3,374	1,247	210	3,500	3,500	-
Total	48,004	46,449	30,211	49,999	51,654	1,511

(1) MML increased dues for upcoming FY

Footnote

- 1. Added line item for more accurate budgeting/tracking
- 2. Estimated 12% premium increase



Town of Centreville
 FY2025
 Operating Budget
 Department - Planning and Zoning
 General Fund

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2023	FY24 Budget	FY25 Budget	Difference Between FY23 Budget & FY24 Proposed Budget
Expenses						
1-A70-6210-0000 Operations/Planning Expense	40	32	-	400	400	-
1-A70-6220-QATV			-	3,000	-	(3,000)
1-A70-6410-0000 Planning Commission Expense			-	250	250	-
1-A70-6420-0000 Board of Appeals Expense			-	200	200	-
1-A70-7140-0000 Safety/Education Training			-	100	100	-
1-A70-7310-0000 Dues & Subscriptions	150	180	-	100	100	-
1-A70-7420-0000 Advertising for Planning	250	608	101	300	300	-
1-A70-7440-0000 Contract Services	35,105	50,286	22,304	50,000	50,000	-
1-A70-7440-BB00 Contract Services - Reimbursable	36,567	16,789	1,186			-
1-A70-7440-MDIA MDIA Contract Services (1)	24,879	21,617	13,503	20,000	25,000	5,000
1-A70-7530-0000 Legal Fees	5,978	7,628	6,537	8,000	8,000	-
1-A70-7530-BB00 Legal Fees - Reimbursable	10,631	4,864	1,441			-
1-A70-8520-0000 Lodging, Food, Travel & Meetings	200		-	200	1,000	800
Total	113,800	102,004	45,070	82,550	85,350	2,800

(1) Increase in fees from MDIA



Town of Centreville
 FY2025 Operating Budget
 Department - 105 N Liberty
 General Fund

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
Expenses						
1-A81-6212-105N Property Taxes (1)	11,824	11,375	11,375	12,238	13,500	1,262
1-A81-7440-0000 Contract Services	1,290	232				-
1-A81-7440-105N Contract Services-105 N. Liberty	13,100	13,200	8,800	13,662	13,500	(162)
1-A81-8020-0000 Electricity	-	-	-	1,500	1,500	-
1-A81-8020-SPLY Electricity, Supply	-	-	-	1,500	1,500	-
1-A81-8021-0000 Heating	1,767	1,810	1,918	3,623	3,750	127
1-A81-8022-0000 Water and Sewer	-	6,929	-	7,245	7,245	-
1-A81-8110-0000 Repairs and Maintenance (2)	13,089	5,974	18,168	15,000	20,000	5,000
1-A81-8750-105N Liability Insurance	393	457	628	530	800	270
Total	41,462	39,977	40,890	55,298	61,795	6,497

Debt

- (1) Increase in valuation
- (2) Infrastructure projected repair costs



Town of Centreville
 FY2025 Operating Budget
 Department - Administration
 General Fund

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 & FY25 Proposed Budget
Expenses						
1-A92-6210-0000 Operating Supplies	11,119	12,248	6,322	11,000	11,550	550
1-A92-6210-EVNT Special Events	2,262	2,521	5,188	10,000	11,000	1,000
1-A92-6620-0000 Community Grant Passthrough						-
1-A92-6620-XRDS Crossroads Grant Passthrough						-
1-A92-7010-0000 Salaries (1) (1)	671,056	719,785	528,053	786,714	860,610	73,896
1-A92-7010-EOSP End of service payout				27,500		(27,500)
1-A92-7011-0000 Supplement per Employment Agreement	4,341					-
1-A92-7030-0000 Salaries- Overtime	6,479	4,287	3,366	4,140	4,400	260
1-A92-7110-0000 Pension Expense (2)	29,666	43,170	-	55,071	66,884	11,813
1-A92-7110-ADMN Pension Expense - MSRPS Admin Fee (3)	1,193	805	960	1,281	1,054	(227)
1-A92-7120-0000 Workers' Comp Insurance (4)	1,216	1,966	2,012	2,072	2,334	262
1-A92-7130-0000 Health Insurance (5)	99,337	149,203	114,831	216,889	238,440	21,551
1-A92-7130-LIFE Life Insurance (6)	7,173	7,024	6,252	7,235	8,003	768
1-A92-7130-HRAO Health Deductible Agreement		17,963	13700	19,500	19,500	-
1-A92-7130-RETO Retiree Stipend	4,800	11,760	7,134	7,320	7,200	(120)
1-A92-7130-FSAO Flexible Spending Admin Fees	-	455	235	360	360	-
1-A92-7130-PCOR PCORI fees paid to United States Treasury	112	120	123	181	181	-
1-A92-7140-0000 Safety/Education/Training	100	578	288	10,000	10,000	-
1-A92-7190-0000 Employee Expense	1,721	1,233	1,188	2,000	2,000	-
1-A92-7210-0000 Payroll Taxes- FICA	56,608	51,998	38,718	60,184	66,174	5,990
1-A92-7215-0000 Payroll Taxes - SUTA						-
1-A92-7310-0000 Dues and Subscriptions	604	1,810	50	1,035	1,200	165
1-A92-7420-0000 Advertising	3,092	2,799	555	5,000	5,000	-
1-A92-7440-0000 Contract Services-Professional Fees (2) (7)	17,404	50,251	16,554	38,000	120,633	82,633
1-A92-7440-SFTW Software (3)		-	11,745	55,661	60,000	4,339
1-A92-7440-BB00 Contract Services	-					-
1-A92-7440-CC00 Credit Card Fees	-					-
1-A92-7440-GRNT Grant Writer		1,918	1,584	28,800	10,000	(18,800)
1-A92-7520-0000 Accounting & Audit Fees	10,757	10,642	11,745	14,490	15,000	510
1-A92-7530-0000 Legal Fees	15,912	12,939	13,201	25,000	25,000	-
1-A92-7530-BB00 Legal Fees - Reimbursable	1,078					-
1-A92-7540-0000 Merchant and Credit Card Fees	538	-		-		-
1-A92-7550-0000 Contract/Temporary Help						-
1-A92-7740-CC00 Computer Supplies and Maintenance (4)			-	2,500	7,500	5,000
1-A92-7810-0000 Telephone/Internet	9,061	11,969	9,097	7,452	8,000	548
1-A92-7910-0000 Postage	2,319	3,081	1,550	3,000	3,200	200
1-A92-8020-0000 Electricity	661	812	55	1,400	1,400	-
1-A92-8020-EDTS - Economic Development Charging Station	1,122	1,645	1,115	2,700	2,700	-
1-A92-8020-SPLY Electricity, Supply	162	348	4	942	942	-
1-A92-8020-SPTS - Economic Development Charging Station Supply	332	845	461	785	785	-
1-A92-8021-0000 Heating	2,829	1,817	883	3,000	3,000	-

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 & FY25 Proposed Budget
1-A92-8110-0000 Repairs and Maintenance	2,717	-	267	2,329	2,500	171
1-A92-8190-0000 Repair & Maintenance-Vehicle	14		-			-
1-A92-8191-0000 Vehicle Fuel/Oil	416					-
1-A92-8510-0000 Convention, Meetings	2,520	850		3,000	3,000	-
1-A92-8520-0000 Lodging and Travel	4,545	4,848	676	5,200	5,200	-
1-A92-9120-0000 Bank Fees		791	550	311	400	89
1-000-8750-0000 Liability Insurance	39,449	487		52,588	57,847	5,259
1-A92-8750-CLM0 Liability Insurance - Claims						-
Total	1,019,357	1,134,192	798,462	1,474,640	1,642,997	168,357

Cost Transfer to Enterprise Fund

1-A92-7010-ALLO Salaries - Allocation of Cost - 1	(235,756)	(97,922)	-	(149,476)	-	(149,476)
1-A92-7030-ALLO Salaries - OT Allocation of Cost	(2,183)	(563)	-	(787)	-	(787)
1-A92-7110-ALLO Pension Expense - Allocation of Cost - 1	(10,383)	(6,044)	-	(10,463)	-	(10,463)
1-A92-7120-ALLO Worker's Comp Insurance - Allocation of Cost	(425)	(275)	-	(314)	-	(314)
1-A92-7130-ALLO Health & Life Ins - Allocation of Cost - 1	(37,279)	(21,806)	-	(42,584)	-	(42,584)
1-A92-7210-ALLO Payroll Taxes - FICA - Allocation of Cost - 1	(19,327)	(7,066)	-	(11,435)	-	(11,435)
1-A92-7440-0000 - Contract Fees - Software - 2				(10,576)	-	(10,576)
Total Cost Transfer to Enterprise Fund	(305,352)	(133,676)	-	(225,634)	-	(225,634)

(1) Addition of Admin Asst.

(2) YMCA membership for employees (\$12,936)/PIO addition

(3) Software costs include AF cloud, Munibilling, CBIZ HR, and Inacom services (increase in support hours \$175 p/h)

(4) Purchase of new equipment for new positions

Footnote

1. Removed proposed HR position and moved proposed PIO position (\$67,633) to contract service line (was \$936,315)
2. Updated salary. Recently filled position cost was lower than previously budgeted (was \$68,094).
3. Calculated more accurate cost based on enrollment by department. Moved \$144 estimate to A10 (was \$1,281).
4. Estimated 12% premium increase (was \$2,280)
5. Removed proposed HR position and PIO position affected change in benefit estimates (was \$309,379)
6. Removed proposed HR position and PIO position affected change in benefit estimates (was \$8,723).
7. Moved PIO total position cost estimate (to include estimated benefits) to contract service line (\$67,633 added).



Town of Centreville
FY2025 Operating Budget
Department - Police
General Fund

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
Expenses						
1-B10-6210-0000 Operating Supplies/Equipment (1)	39,327	77,037	10,815	17,595	30,000	12,405
1-B10-6210-CPK9 K9 expenses (2)					10,000	10,000
1-B10-6210-EVE0 Special Events	1,821	463	1,881	2,070	2,500	430
1-B10-6210-LGIT LGIT Grant Money Expenses	8,920	-	-	12,420		(12,420)
1-B10-6210-METR Meters Operating Supplies	835	-	-	-		-
1-B10-6430-0000 Parking Study			-			-
1-B10-6510-0000 Crime Prevention	3,218	1,250		2,588	3,000	412
1-B10-6530-0000 Emergency Management	508	769		1,500	1,500	-
1-B10-7010-0000 Salaries (4)	864,024	928,422	630,596	998,339	1,029,405	31,066
1-B10-7011-0000 Supplement per employment agreement	6,981			-		-
1-B10-7030-0000 Salaries- Overtime	87,473	80,636	61,273	72,450	72,450	-
1-B10-7031-0000 Salaries- Overtime Reimbursable	8,473	10,986	161			-
1-B10-7110-0000 Pension Expense (5)	57,431	205,948	288,069	455,131	361,799	(93,332)
1-B10-7110-ADMN Pension Expense - MSRPS Admin Fee (2)	1,193	805	960	1,281	1,551	270
1-B10-7120-0000 Workers' Comp Insurance (1)	53,998	88,501	105,097	102,094	113,333	11,239
1-B10-7130-0000 Health Insurance	202,798	230,359	165,336	311,098	257,913	(53,185)
1-B10-7130-Life-Life Insurance	9,144	9,231	7,361	9,693	10,838	1,145
1-B10-7130-FSA0 Flex Spending Accounts (3)	15	75	90	60	120	60
1-B10-7130-HRA0 Health Deductible Reimbursement	-	26,825	13225.47	31,300	24,800	(6,500)
1-B10-7130-RETO Retiree Stipend (6)	20	130	105	7,320	7,200	(120)
1-B10-7140-0000 Safety/Education/Training	9,047	2,620	2,078	5,000	5,000	-
1-B10-7150-0000 Uniforms/Clothing	23,692	28,991	9,875	15,000	15,000	-
1-B10-7151-0000 Uniforms/Cleaning	3,600	5,613	2,548	5,400	5,400	-
1-B10-7190-0000 Employee Expense	210	616	130	-		-
1-B10-7210-0000 Payroll Taxes- FICA	71,539	74,966	50,627	76,373	84,292	7,919
1-B10-7310-0000 Dues and Subscriptions	400	393	-	500	500	-
1-B10-7420-0000 Advertising	920	407	383	1,000	1,000	-
1-B10-7440-0000 Contract Services	30,400	45,677	40,173	35,000	40,000	5,000
1-B10-7440-SFTW Software (3)					5,000	5,000
1-B10-7445-REDS Redspeed Fees	12,575	14,584	6,762	25,000	25,000	-
1-B10-7530-0000 Legal Fees	2,982	11,958	1,054	8,000	5,000	(3,000)
1-B10-7710-0000 Office Supplies/Printing	7,483	700	346	3,000	3,000	-
1-B10-7810-0000 Telephone/Communications	13,021	19,598	8,276	13,455	13,455	-
1-B10-7910-0000 Postage	165	48	53	129	129	-
1-B10-8020-0000 Electricity	902	1,120	370	1,000	1,000	-
1-B10-8020-SPLY Electricity, Supply	1,428	1,734	790	1,500	1,500	-
1-B10-8110-0000 Repairs and Maintenance	4,145	9,942	21,420	5,175	7,000	1,825
1-B10-8190-0000 Repair & Maintenance-Vehicle	20,177	43,980	23,184	22,000	22,000	-
1-B10-8191-0000 Gas, Oil - Vehicles	41,364	35,066	23,607	38,295	38,295	-
1-B10-8510-0000 Convention, Meetings		-	-	1,000	2,000	1,000
1-B10-8520-0000 Lodging, Food and Travel	604	139	-	1,000	2,000	1,000
1-B10-8750-0000 Liability Insurance		25,000				-

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
Total	1,590,832	1,984,589	1,476,647	2,282,766	2,202,980	(79,786)

- (1) Based on spending average past 3 years
- (2) New K9 expense line added
- (3) IAPO and Lexipol Software

Footnotes

1. Estimated 12% premium increase (was \$112,303).
2. Received FY25 ADMN fee cost sheet (was \$1,281).
3. Estimate based on current enrollment and trend history (was \$60).
4. 7010-Salaries = Personnel changes and calculations include estimated pro-rated costs for step, mid-year COLA, and anticipated promotions based on career ladder.
5. 7110-Pension = Town billed in future fiscal year based on June enrollment salaries of previous fiscal year. (always a year behind)
6. 7130-RET0 Stipend = Moved to separate budget line to better track employer expense with more accuracy.



Town of Centreville
 FY2025 Operating Budget
 Department - Goodwill
 Volunteer Fire Company
 General Fund

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
Expenses						
1-B22-6610-CAPL Goodwill Fire Co Reimbursable Grant	10,000	10,000	20,000	20,000	20,000	-
1-B22-6610-OPER Goodwill Fire Co Reimbursable Grant	10,000	10,000	15,000	15,000	15,000	-
1-B22-6615-CAPL EMS Reimbursable Grant	15,000	15,000	25,000	25,000	25,000	-
1-B22-6615-OPER EMS Reimbursable Grant	10,000	10,000	15,000	15,000	15,000	-
Total	45,000	45,000	75,000	75,000	75,000	-



Town of Centreville
 FY2025 Operating Budget
 Department - Streets

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
Expenses						
1-C11-6122-0000 Street Lights	136,318	145,705	98,358	139,725	139,725	-
1-C11-6122-SPLY Street Lights Supply	17,520	16,892	18,293	18,630	18,630	-
1-C11-6123-0000 Snow Removal	8,478	8,302	2,062	11,550	11,550	-
1-C11-6210-0000 Operating Supplies (1)	32,787	31,121	22,841	24,000	35,000	11,000
1-C11-6220-0000 Small Tools and Equipment	11,620	13,344	3,219	6,000	6,000	-
1-C11-6220-ALLO Small Tools and Equipment - Allocation of Cost						-
1-C11-7010-0000 Salaries (5)	355,462	477,035	409,828	676,681	631,527	(45,154)
1-C11-7010-EOSP Salary-End of Service Payout						-
1-C11-7030-0000 Overtime Regular	8,246	10,355	14,856	15,525	18,000	2,475
1-C11-7110-0000 Pension Expense (6)	12,486	28,124	38,086	53,033	48,137	(4,896)
1-C11-7110-ADMN Pension Expense - MSRPS Admin Fee (2)	1,193	805	960	1,281	1,054	(227)
1-C11-7120-0000 Workers' Comp Insurance (1)	13,230	40,956	38,676	41,438	48,243	6,805
1-C11-7130-0000 Health Insurance	46,173	72,127	86,712	144,038	163,655	19,617
1-C11-7130-LIFE Life Insurance	2,589	3,964	3,543	7,646	6,982	(664)
1-C11-7130-FSA0 Flex Spending Accounts (3)	15	80	130	60	180	120
1-C11-7130-HRA0 Health Deductible Reimbursement (4)	-	8,838	7747.78	14,300	15,600	1,300
1-C11-7130-RETO Retiree Stipend (7)	4,096	130	30	7,320	9,600	2,280
1-C11-7140-0000 Safety/Education/Training	113	3,058	6,136	8,000	28,000	20,000
1-C11-7150-0000 Uniforms/Clothing	2,414	7,818	6,701	10,400	16,200	5,800
1-C11-7190-0000 Employee Expense	3,857	2,916	815	3,150	4,850	1,700
1-C11-7210-0000 Payroll Taxes- FICA	25,798	36,877	32,464	52,954	49,689	(3,265)
1-C11-7215-0000 Payroll Taxes - SUTA				1,000	1,000	-
1-C11-7310-0000 Dues and Subscriptions	363	326	-	630	630	-
1-C11-7420-0000 Advertising	1,074	1,131	1,170	683	2,000	1,317
1-C11-7440-0000 Contract Services	53,318	29,309	32,972	29,601	35,000	5,399
1-C11-7440-EQRE Equipment Rentals	1,699	1,978	-	3,000	3,000	-
1-C11-7440-SFTW Software						-
1-C11-7440-SIDE Sidewalk Refurbishment & Maintenance						-
1-C11-7440-STRE Streets, Curbing, Pothole Repair (HUR) *	136,407	39,415	177,275	285,004	322,949	37,945
1-C11-7440-TREE Contract Services - Trees	7,400	-	-	15,000	15,000	-
1-C11-7450-SIDE Sidewalk Revolving Fund Multi-Year						-
1-C11-7440-TEMP Temporary Employees	8,032					-
1-C11-7530-0000 Legal Fees	475	1,139	1,356			-
1-C11-7710-0000 Office Supplies	171	-	211	1,050	1,050	-
1-C11-7740-CC00 Computer Supplies and Maintenance				2,000	2,000	-
1-C11-7810-0000 Telephone/Internet	1,594	2,787	2,488	2,000	2,500	500
1-C11-8020-0000 Electricity	1,383	1,583	-	3,750	3,750	-
1-C11-8020-SPLY Electricity, Supply	256	424	-	1,000	1,000	-
1-C11-8021-0000 Heating	24,786	22,049	19,783	15,000	15,000	-
1-C11-8110-0000 Repairs and Maintenance	17,219	19,938	5,819	15,000	15,000	-
1-C11-8190-0000 Repair & Maintenance-Vehicle	17,844	9,134	7,450	10,000	10,000	-

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
1-C11-8191-0000 Gas, Oil - Vehicles	20,377	16,940	13,397	18,630	20,000	1,370
1-C11-8510-0000 Convention, Meetings	328	-	-	2,000	10,000	8,000
1-C11-8520-0000 Lodging, Food and Travel	552	4,833	1,478	4,000	12,000	8,000
1-C11-8750-0000 Liability Insurance						-
Total Expenses	975,673	1,059,434	1,054,856	1,645,079	1,724,501	79,422

Cost Transfer to Enterprise Fund

1-C11-7010-ALLO Salaries - Allocation of Cost	(114,281)	(65,566)		(128,569)	-	(128,569)
1-C11-7030-ALLO Salaries - OT Allocation of Cost	(2,751)	(1,390)		(2,950)	-	(2,950)
1-C11-7110-ALLO Pension Expense - Allocation of Cost	(4,370)	(3,837)		(10,076)	-	(10,076)
1-C11-7120-ALLO Worker's Comp Insurance - Allocation of Cost	(4,631)	(5,734)		(9,836)	-	(9,836)
1-C11-7130-ALLO Health Insurance - Allocation of Cost	(17,594)	(11,128)		(28,820)	-	(28,820)
1-C11-7210-ALLO Payroll Taxes - FICA - Allocation of Cost	(8,811)	(5,067)		(10,061)	-	(10,061)
1-C11-6220-0000 Small tools & equipment						-
Total Cost Transfer to Enterprise Fund	(152,438)	(92,721)	-	(190,313)	-	(190,313)

Debt

1-C11-8920-CDA0 Debt Payments 2007 CDA LGIF						-
1-C11-8920-CDA0 Debt Payments 2007 CDA LGIF - Refinance						-
1-C11-8921-CDA0 Debt Payments 2012 CDA LGIF	\$ 135,917	\$ 653,878	\$ 512,987			(512,987)
1-C11-8922-CDA0 Debt Payments 2016 CDA LGIF-2016 Road Improvements	\$ 222,790	\$ 222,713	\$ 32,934	\$ 222,234	\$ 221,544	189,300
Total Debt	\$ 358,707	\$ 876,591	\$ 545,921	\$ 222,234	\$ 221,544	(323,686)

* Highway User Revenue estimated from State of MD

** Safety, education, and training, uniforms & clothing, employee expense, conventions/meetings, and lodging, food, and travel have had all budgets moved from C21/C24 based on employees department

(1) Increase in cost of supplies

Footnotes

1. Estimated 12% premium increase (was \$45,582).
2. Received FY25 ADMN fee cost sheet (was \$1,281)
3. Estimate based on current enrollment and trend history (was \$60)
4. No anticipated changes from FY24 (was \$15,600).
5. 7010-Salaries – Personnel turnover.
6. 7110-Pension – Personnel turnover.
7. 7130-RET0 – Estimate based on current eligibility.



Town of Centerville
 FY2025 Operating Budget
 Department - Waste Removal
 General Fund

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
Expenses						
1-C22-6210-0000 Operating Supplies	125	5,348			5,000	5,000
1-C22-6310-0000 Landfill Fees	14,064	6,296	4,132	18,630	20,000	1,370
1-C22-7440-0000 Contract Services (1)	282,770	338,115	243,588	367,839	390,000	22,161
1-C22-8191-0000 Gas, Oil - Vehicles						-
Total	296,959	349,759	247,720	386,469	415,000	28,531

(1) Increase in contract cost



Town of Centreville
 FY2025 Operating Budget
 Department - Parks and
 Playgrounds

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
Expenses						
1-D10-6150-0000 Street Decorations	913	578	1,891	2,500	2,500	-
1-D10-6210-0000 Operating Supplies	3,584	4,055	2,124	2,625	4,250	1,625
1-D10-6210-WHAR Operating Supplies	2,157	1,518	194	2,625	2,625	-
1-D10-6212-WHAR Property Taxes	2,218	2,163	2,163	2,588	2,800	212
1-D10-6430-0000 Park Advisory Board (revolving account)	910	2,664	6,307	6,500	6,500	-
1-D10-6440-0000 Community Programs						-
1-D10-7440-0000 Contract Services	35,469	48,188	38,401	44,100	46,305	2,205
1-D10-7440-CBTG Chesapeake Bay Trust Grant						-
1-D10-7440-PHRA Phragmites Eradication	7,820	131	-	5,250	5,250	-
1-D10-7440-WHAR Contract Services (1)	7,903	28,483	4,893	16,800	16,800	-
1-D10-8020-0000 Electricity	620	727	189	1,000	1,000	-
1-D10-8020-SPLY Electricity, Supply	52	50	0	500	500	-
1-D10-8020-SPWH Wharf Electricity, Supply	1,913	2,532	1,343	3,250	3,250	-
1-D10-8020-WHAR Electricity	2,123	2,684	659	3,250	3,250	-
1-D10-8021-WHAR Heating						-
1-D10-8110-0000 Repairs and Maintenance	655	-	922	3,150	3,150	-
1-D10-8110-WHAR Repairs and Maintenance	1,459	1,872	229	5,250	5,250	-
1-D10-8191-0000 Gas, Oil - Vehicles	1,201	1,794	2,056	5,175	5,175	-
Total	68,995	97,440	61,370	104,563	108,605	4,042
Debt						
1-D10-8920-0000 Debt payments (Refinance Wharf Property)						
1-D10-8922-CDAO Debt Payments CDA LGIF 2016 Bond	27,536	27,452	1,917	27,467	27,382	(25,619)
	27,536	27,452	1,917	27,467	27,382	(25,619)

(1) Increase in contracts cost



Town of Centerville
 FY2025 Operating Budget
 Department - Main Street
 General Fund

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
Expenses						
1-H40-6210-BUSI Downtown Appreciation Day-Special Events	46	-	500	2,500	2,500	-
1-H40-6210-COVD SERI Grant						-
1-H40-6210-MICR Upper Shore Ag Micro Grant	278		2,600			-
1-H40-6210-MNST Operating Supplies	16,436	18,379	10,270	15,200	15,200	-
1-H40-6210-MSEV Mainstreet Events	12,970	19,792	6,341	13,100	13,100	-
1-H40-6210-REGR Business Resiliency Grant			11,640			-
1-H40-7310-0000 Dues and Subscriptions	382	375	60	300	300	-
1-H40-7440-0000 Contract Services	2,620	204	510	2,000	2,000	-
1-H40-7440-MNST Contract Services	7,268	2,798	1,650	4,600	4,600	-
1-H40-7440-SERI Seri Grant Expenses						-
1-H40-8510-0000 Convention, Meetings		-	-	1,500	1,500	-
1-H40-8520-MNST Lodging, Travel		65	137	800	800	-
Total	40,000	41,613	33,709	40,000	40,000	-
Revenues						
1-H40-5830-0000-Contributions and Donations	6,452	56,828	27,242	12,000	12,000	\$ -
1-H40-5850-MNST-Mainstreet	6,993	12,681	5,968	17,000	17,000	\$ -
1-H40-5850-MSIP COAG Main St Improvement Grant			16,228		25,000	\$ 25,000
Total H40 Revenue	13,445	69,509	\$ 49,438	\$ 29,000	\$ 54,000	\$ 25,000



Town of Centreville
 FY2025 Operating Budget
 Department - Cemetery
 General Fund

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
Expenses						
1-H60-6210-0000 Operating Supplies	1,329	308	48	1,050	1,100	50
1-H60-6430-0000 Cemetery Advisory Committee *		-	-	1,424	1,424	-
1-H60-7440-0000 Contract Services (1)	27,883	40,899	21,391	35,700	42,500	6,800
1-H60-7530-0000 Legal Fees					300	-
1-H60-8020-0000 Electricity	713	768	468	1,000	1,000	-
1-H60-8020-SPLY Electricity, Supply	58	54	62	350	350	-
1-H60-8021-0000 Heating						-
1-H60-8110-0000 Repairs and Maintenance	2,401	40	77	1,050	1,100	50
1-H60-8190-0000 Repairs & Maintenance-Vehicle						-
1-H60-8191-0000 Gas, Oil - Vehicles	60	-	649	1,553	1,631	78
1-H60-8750-0000 Liability Insurance						-
Total	32,443	42,069	22,696	42,127	49,405	6,978

(1) Increase in landscaping/Chesapeake Burial

*Approved in FY21 to use 90% interest earned from Perpetual Care Acct for Cemetery Advisory Committee



Town of Centreville
 FY2025 Operating Budget
 Department - Watershed
 General Fund

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
Expenses						
1-H90-6210-0000 Operating Supplies	23	582				0
1-H90-7010-0000 Salaries-Other						0
1-H90-7140-0000 Education, Training / Advertise		-	-	1,000	1,000	0
1-H90-7210-0000 Payroll Taxes- FICA						0
1-H90-7440-0000 Contract Services	1,031	581	56	2,000	2,000	0
1-H90-7440-DNR0 Contract Services - DNR grant						0
1-H90-7530-0000 Legal						0
1-H90-7810-0000 Telephone						0
1-H90-8110-0000 Repairs and Maintenance	892	-	4,335	3,105	4,500	1,395
1-H90-8190-0000 Repairs & Maintenance-Vehicle (Street Sweeper)	2,636	9,394	-	3,105	6,000	
(1)						2,895
1-H90-8191-0000 Gas, Oil - Vehicles	851	467	1,134	3,105	3,250	145
1-H90-8750-0000 Liability Insurance						0
Total	5,432	11,024	5,525	12,315	16,750	4,435

(1) Street sweeper equipment replacement (new sweeper brushes)



Town of Centreville
FY2025 Operating Budget
Proposed Revenues
Enterprise Fund

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Revenue	FY25 Revenue	Difference Between FY24 Budget & FY25 Projected Revenues
Sewer Revenue						
7-C21-5410-0000 Sewer	1,365,996	1,290,889	771,370	1,530,827	1,607,368	76,542
7-C21-5411-0000 Sewer Penalty						-
7-C21-5452-0000 Sewer Connection Charge (2)	300	400	300	600	600	-
7-C21-5811-CDA0 CDA LGIF Interest Income Wastewater Collection						-
7-C21-5820-0000 Farm Revenue						-
7-C21-5850-0000 Other miscellaneous revenues		12,550	12,863			-
7-C21-5900-CDA0 Sewer CDA LGIF Bond Proceeds						-
7-C21-5999-0000 In-Kind Contribution Developer						-
Total Sewer	1,366,296	1,303,839	784,534	1,531,427	1,607,968	76,542
Water Revenue						
7-C24-5440-0000 Water	1,230,549	1,163,073	698,267	1,356,428	1,424,249	67,822
7-C24-5441-0000 Water Penalty	83,912	76,966	45,731	40,000	50,000	10,000
7-C24-5442-0000 Vacant Lots (3)	12,740	10,910	5,250	12,400	12,400	-
7-C24-5450-0000 Other Water Charges	400	-	2,300	1,500	1,800	300
7-C24-5451-0000 Meter Equipment (2)	13,815	8,580	1,993	4,000	4,000	-
7-C24-5452-0000 Water Connection Charge (2)	200	600	300	600	600	-
7-C24-5453-0000 I&I Study Charge						-
7-C24-5811-CDA0 CDA LGIF Interest Income Water Treatment						-
7-C24-5811-CDA1 CDA LGIF Interest Income Water Distribution						-
7-C24-5820-0000 Rent Revenue						-
7-C24-5850-0000 Other miscellaneous revenues	1,650	15,302	3,550			-
7-C24-5870-0000 USDA CRP Revenue						-
7-C24-5900-0000 Long Term Debt Proceeds						-
7-C24-5900-CDA0 Long Term Debt Proceeds						-
7-C24-5999-0000 In-Kind Contribution Developer						-
Total Water	1,343,266	1,275,431	757,391	1,414,928	1,493,049	78,122
7-C26-5120-0000 Sewer Allocation Fees		60,739	27,766	-	-	-
7-C27-5121-0000 Water Allocation Fees		35,679	16,310	-	-	-
7-C25-5870-0000 Farm Revenue other than Sale of Crops	59,000	29,500		64,000	59,000	(5,000)
7-C25-5870-CRPO Rental Revenue - USDA CRP Payment						-
7-000-5730-0000 Other fines and forfeitures	745	100	50			-
7-000-5735-0000 Merchant Acct Administration Fees						-
7-000-5810-0000 Investment Earnings	22,009	177,484	156,655	150,000	75,000	(75,000)
7-000-5819-0000 Interest on Delinquent Accounts						-
7-000-5850-0000 Other miscellaneous revenues		5,738	12,863			-
Total Other	81,754	303,502	200,782	214,000	134,000	(80,000)
Total Enterprise Fund Revenues	2,791,317	2,882,771	1,742,707	3,160,354	3,235,018	74,663

(2) Meter Equip/Water Connection calculated on 6 hookups

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Revenue	FY25 Revenue	Difference Between FY24 Budget & FY25 Projected Revenues
New Water Rate with 5% increase						
New Sewer Rate with 5% increase						

(3) Based on current 62 vacant lots (\$50 X 4 quarters)



Town of Centreville
 FY2025 Operating Budget
 Department - Sewer
 Enterprise Fund

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
Expenses						
7-C21-6210-0000 Operating Supplies	5,610	6,290	6,139	5,250	7,000	1,750
7-C21-6211-0000 Merchant Fees						-
7-C21-6220-0000 Small Tools and Equipment	9,096	715	6,202	4,200	7,000	2,800
7-C21-6220-ALLO Small Tools and Equipment						-
7-C21-6360-0000 Sludge Generator Fee	1,243	1,243		2,588	2,588	-
7-C21-6510-0000 Chemicals and Lab Supplies (1)	26,433	66,290	41,957	39,000	60,000	21,000
7-C21-7010-0000 Salaries	116,989	147,848	29,291		47,714	47,714
7-C21-7010-EOSP Salary-End of Service Payout						-
7-C21-7030-0000 Overtime Regular	12,042	2,716				-
7-C21-7110-0000 Pension Expense	5,189	5,961		2,099		(2,099)
7-C21-7110-ADMN Pension Expense - MSRPS Admin Fee	1,046	604				-
7-C21-7120-0000 Workmen's Comp Insurance (1)	2,681	8,138	1,682	1,802	2,098	296
7-C21-7130-0000 Health Insurance (2)	16,097	15,456	12,883	17,127	6,238	(10,889)
7-C21-7130-LIFE Life Insurance (3)	1,404	1,515	418	433	491	58
7-C21-7130-FSA0 Flex Spending Accounts		68	18	30	30	-
7-C21-7130-HRA0 HRA - Sewer Health Reimbursement (4)		721	0	1,950	650	(1,300)
7-C21-7130-RETO Retiree Stipend (5)	5	68	18	1,230	1,200	(30)
7-C21-7140-0000 Safety/Education/Training	820	1,872	3,128	10,000		(10,000)
7-C21-7150-0000 Uniforms/Clothing	275	1,485	1,314	2,889		(2,889)
7-C21-7190-0000 Miscellaneous Employee Benefits	351	298	114	828		(828)
7-C21-7210-0000 Payroll Taxes- FICA	9,654	6,251	2,125	2,984	3,650	667
7-C21-7310-0000 Membership Dues	13	794	293	1,000	2,000	1,000
7-C21-7420-0000 Advertising	1,681	2,657	1,353	525	525	-
7-C21-7440-0000 Contract Services (2)	153,587	273,532	351,718	494,788	519,527	24,740
7-C21-7440-COLL Sewer - Collection		7,929		7,350	7,350	-
7-C21-7440-EQRE Equipment Rental						-
7-C21-7440-TRMT Sewer - Treatment						-
7-C21-7440-SFTW Contract Fees - Software						-
7-C21-7520-0000 Audit Fees	5,379	5,321	5,872	6,986	7,500	514
7-C21-7530-0000 Legal Fees	3,306	603	323	3,105	3,105	-
7-C21-7550-0000 Contract Temporary Help						-
7-C21-7710-0000 Office/Bldg/Plant Supplies	207	8		735	735	-
7-C21-7740-CC00 Computer Supplies and Maintenance				2,500	2,500	-
7-C21-7810-0000 Telephone/Internet	1,946	3,567	1,929	1,656	1,656	-
7-C21-7910-0000 Postage	1,126	1,194	756	1,260	1,260	-
7-C21-8020-0000 Electricity	5,732	8,745	1,021	14,500	14,500	-
7-C21-8020-SPLY Electricity, Supply	3,548	12,861	904	12,750	12,750	-
7-C21-8110-0000 Repairs and Maintenance	5,817	26,239	14,416	12,600	12,600	-
7-C21-8110-DSCH R&M - Discharge						-
7-C21-8110-COLL R&M Collection	47,173	226,511		21,000	21,000	-

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
7-C21-8120-0000 Repair & Maintenance - Pumps and Wells	-		156			-
7-C21-8130-0000 Repairs and Maintenance- Plant	17,972	35,751	35,293	31,500	45,000	13,500
7-C21-8190-0000 Repair & Maintenance-Vehicle	1,985	1,782	642	3,675	3,675	-
7-C21-8191-0000 Gas, Oil - Vehicles	4,469	5,153	2,721	5,175	5,175	-
7-C21-8510-0000 Conventions & Meetings	164	663	1,343	4,000	-	(4,000)
7-C21-8520-0000 Lodging, Food and Travel	403	2,184	2,265	4,000	-	(4,000)
7-C21-8610-0000 Interest Expense - General	150,071	142,562	52,487	134,813	124,148	(10,665)
7-C21-8611-0000 Bond Administrative Fee	7,242	7,328	7,328	7,328	1,600	(5,729)
7-C21-8650-0000 Depreciation Allowable						-
7-C21-9120-0000 Bank Fees - NSF		-		104		(104)
7-C21-9210 Fines, Penalties, and Judgements						-
7-000-8750-0000 Liability Insurance	19,217			26,294	28,923	2,630
Total	639,971	1,032,920	586,108	890,053	954,188	64,135
Cost Transfer to Enterprise Fund						
7-C21-7010-ALLO Salaries - Allocation of Cost	175,018	81,744		139,023	-	(139,023)
7-C21-7030-ALLO Salaries - OT Allocation of Cost	2,467	976		1,868	-	(1,868)
7-C21-7110-ALLO Pension Expense - Allocation of Cost	7,377	4,940		5,115	-	(5,115)
7-C21-7120-ALLO Worker's Comp Insurance - Allocation of Cost	2,528	3,005		10,230	-	(10,230)
7-C21-7130-ALLO Health & Life Ins - Allocation of Cost	27,437	16,467		35,702	-	(35,702)
7-C21-7210-ALLO Payroll Taxes - FICA - Allocation of Cost	14,069	6,066		10,748	-	(10,748)
7-C21-6220-0000 Small tools & equipment						-
7-C21-7440-0000 - Contract Fees - Software				5,288	-	(5,288)
Total Cost Transfer to Enterprise Fund	228,895	113,198	-	207,973	-	(207,973)
Debt Payments						
7-C21-2710-MDEO (ARRA Direct Water Loan)		115,615		7,649		(7,649)
7-C21-8620-0000 Debt Payments						-
7-C21-8620-CDA0 Debt Payments - WWTP Collection Sys Imprv						-
7-C26-2791-USDA USDA RUS Loan #9201						-
7-C21-2712-0000 Debt Payments - 2016 LGIF Bond	88,750	88,750		90,000	91,250	1,250
7-C21-2713-0000 Debt Payments - 2017 LGIF Bond	248,750	248,750		254,250	256,250	2,000
Total Debt	337,500	453,115	-	351,899	347,500	(4,399)
Total All	1,206,366	1,599,234	586,108	1,449,924	1,301,688	(148,236)

** Safety, education, and training, uniforms & clothing, employee expense, conventions/meetings, and lodging, food, and travel have had all budgets moved from C21/C24 based on employees department

- (1) Increase in Chemical costs
- (2) Increase in Year 2 WWTP operations

Footnotes

1. Estimated 12% premium increase (was \$2,270).
2. Estimate based on enrollment (was \$3,132), moved some staff to C11 line. Only ARPA funded staff are in C21/24 for FY25.

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
3. Estimate based on enrollment (was \$246).						
4. Estimate based on enrollment (was \$325).						
5. Estimate based on enrollment (was \$600).						



Town of Centreville
 FY2025 Operating Budget
 Department - Water
 Enterprise Fund

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
Expenses						
7-C24-6210-0000 Operating Supplies	9,284	16,789	2,133	3,675	15,000	11,325
7-C24-6211-0000 Merchant Fees						-
7-C24-6220-0000 Small Tools and Equipment	9,068	-	511	2,625	7,000	4,375
7-C24-6230-0000 Water Meter Expense	57,147	167,562	122,142	130,000	130,000	-
7-C24-6510-0000 Chemicals and Lab Supplies	16,555	34,745	48,282	35,000	40,000	5,000
7-C24-7010-0000 Salaries - (1)	116,989	147,848	29,291	39,000	47,714	8,714
7-C24-7010-EOSP Salary-End of Service Payout						-
7-C24-7030-0000 Overtime Regular	12,042	2,716				-
7-C24-7110-0000 Pension Expense	5,190	5,961		2,099		(2,099)
7-C24-7120-0000 Workmen's Comp Insurance (1)	2,681	8,138	1,682	1,801	2,098	297
7-C24-7130-0000 Health Insurance (2)	16,097	15,456	12,924	17,127	6,238	(10,889)
7-C24-7130-LIFE Life Insurance (3)	1,404	1,515	418	433	491	58
7-C24-7130-FSA0 Flex Spending Accounts	30	68	18	30	30	-
7-C24-7130-HRA0 HRA - Water (4)	193	721	-	1,950	650	(1,300)
7-C24-7130-RET0 Retiree Stipend (5)	5	33	18	1,230	1,200	(30)
7-C24-7140-0000 Safety/Education/Training	527	1,788	3,278	10,000	-	(10,000)
7-C24-7150-0000 Uniforms/Clothing	275	1,485	1,314	2,888	-	(2,888)
7-C24-7190-0000 Employee Expense	358	298	114	840	-	(840)
7-C24-7210-0000 Payroll Taxes- FICA	9,654	6,250	2,125	1,185	3,650	2,466
7-C24-7310-0000 Dues and Subscriptions	13	794	1,793	1,000	2,000	1,000
7-C24-7420-0000 Advertising	1,982	6,624	-	3,675	3,675	-
7-C24-7440-0000 Contract Services - (2)	48,009	63,104	225,444	358,288	376,202	17,915
7-C24-7440-BB00 Contract Services		1,800				-
7-C24-7440-SFTW Contract Services - Software						-
7-C24-7520-0000 Audit Fees	5,379	5,321	5,872	6,986	7,500	514
7-C24-7530-0000 Legal Fees	897	127	102	259	259	-
7-C24-7550-0000 Contract Temporary Help						-
7-C24-7710-0000 Office/Bldg/Plant Supplies	207	8	20	525	525	-
7-C24-7740-CC00 Computer Supplies and Maintenance			-	2,500	2,500	-
7-C24-7810-0000 Telephone/Internet	8,306	12,441	4,554	7,350	7,350	-
7-C24-7810-GATE Service/Internet for Gateway System	-	-	-	1,035	1,035	-
7-C24-7910-0000 Postage	1,126	1,194	756	1,890	1,890	-
7-C24-8020-0000 Electricity	15,256	19,938	4,702	23,000	23,000	-
7-C24-8020-SPLY Electricity, Supply	87,559	120,568	65,230	120,000	120,000	-
7-C24-8110-0000 Repairs and Maintenance	22,613	8,285	5,362	12,600	12,600	-
7-C24-8110-DIST Equipment Repairs and Maintenance	6,407	6,750	1,675	10,500	10,500	-
7-C24-8130-0000 Repairs and Maintenance- Plant	56,644	15,672	16,098	42,000	45,000	3,000
7-C24-8190-0000 Repair & Maintenance-Vehicle	4,223	1,567	168	4,200	4,200	-
7-C24-8191-0000 Gas, Oil - Vehicles	4,031	3,243	1,387	4,140	4,140	-
7-C24-8510-0000 Conferences, Conventions & Meetings	164	663	993	4,000	-	(4,000)
7-C24-8520-0000 Travel Expenses	403	2,184	2,265	4,000	-	(4,000)

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
7-C24-8610-0000 Interest - General	158,477	149,595	51,626	143,607	124,148	(19,459)
7-C24-8611-0000 Bond Administrative Fee	1,945	4,528	1,288	1,288	1,600	312
7-C24-8750-0000 Depreciation Allowable						-
7-000-8750-0000 Liability Insurance	19,217	-		26,294	28,923	2,630
7-C24-9120-0000 Bank Fees				104	105	1
Total	701,403	836,584	613,582	1,029,123	1,031,223	2,100

Cost Transfer to Enterprise Fund

7-C24-7010-ALLO Salaries - Allocation of Cost	175,018	81,744		139,023	-	(139,023)
7-C24-7030-ALLO Salaries - OT Allocation of Cost	2,467	976		1,868	-	(1,868)
7-C24-7110-ALLO Pension Expense - Allocation of Cost	7,377	4,940		5,115	-	(5,115)
7-C24-7120-ALLO Worker's Comp Insurance - Allocation of Cost	2,528	3,005		10,230	-	(10,230)
7-C24-7130-ALLO Health & Life Ins - Allocation of Cost	27,437	16,467		35,702	-	(35,702)
7-C24-7210-ALLO FICA - Allocation of Cost	14,069	6,066		10,748	-	(10,748)
7-C24-6220-0000 Small tools & equipment						-
7-C24-7440-0000 - Contract Fees - Software				5,288	-	(5,288)
Total Cost Transfer to Enterprise Fund	228,895	113,198	-	207,973	-	(207,973)

Debt Payments

7-C24-8620-0000 Debt Payments						-
7-C24-8620-CDA0 Debt Payments - Water Distrib & Treatment						-
7-C24-2711-0000 Debt Payments - 2012 LGIF Bond	30,250	30,925				-
7-C24-2712-0000 Debt Payments - 2016 LGIF Bond	88,750	88,750		90,000	91,250	1,250
7-C24-2713-0000 Debt Payments - 2017 LGID Bond	248,750	248,750		254,250	256,250	2,000
Total Debt	367,750	368,425	-	344,250	347,500	3,250
Total Water Expenses	1,298,048	1,318,207	613,582	1,581,346	1,378,723	(202,623)

(1) ARPA funded Project manager position

(2) Increase in Year 2 WWTP operations

* Program Manager - ARPA funded

** Safety, education, and training, uniforms & clothing, employee expense, conventions/meetings, and lodging, food, and travel have had all budgets moved from C21/C24 based on employees department

Footnotes

1. Estimated 12% premium increase (was \$2,270).
2. Estimate based on enrollment (was \$3,132), moved some staff to C11 line. Only ARPA funded staff are in C21/24 for FY25.
3. Estimate based on enrollment (was \$246).
4. Estimate based on enrollment (was \$325).
5. Estimate based on enrollment (was \$600).



Town of Centreville
FY2025 Operating Budget
 Department -

Account Description	FY22 Actual	FY23 Actual	FY24 Actual as of 03/20/2024	FY24 Budget	FY25 Budget	Difference Between FY24 Budget & FY25 Proposed Budget
Expenses						
7-C25-6210-0000 Operating Supplies- Farm	143	154	1,878	1,035	1,500	465
7-C25-7440-0000 Contract services (1)	4,713	23,399	40,619	15,525	40,000	24,475
7-C25-7530-0000 Legal Fees	256	680				-
7-C25-8020-0000 Utilities - Electric	384	406	301	1,000	1,000	-
7-C25-8020-SPLY Utilities - Electric Supply	85	83	98	400	400	-
7-C25-8110-0000 Equipment Repair & Maintenance	30,407	45,937	18,669	40,000	40,000	-
7-C25-8190-0000 Equipment Repair & Maintenance-Vehicle						-
7-C25-8191-0000 Gas, Oil - Vehicles	1,506	54	1,444	1,242	1,300	58
7-C25-8510-0000 Conference/Meetings			420			
Total	82,195	70,713	63,429	59,202	84,200	24,998

(1) Catch up on equipment repairs



Town of Centreville
FY2025 Operating/Capital Budget
General Fund

Account Description	FY 2025 Total Budget
<u>A81 - 105 N Liberty</u>	
Roof, Chimney, Fascia repair/replace,repairs/main, etc. 1-A81-9820-0000	\$100,000
Total	\$100,000
<u>A92 - Administration</u>	
Class and Comp Study 1-A92-9870-0000	\$25,000
ESRI -GIS System Implementation 1-A92-9870-0000	\$20,000
Asset Management Software 1-A92-9870-0000	\$6,700
Total	\$51,700
<u>B10 - Police Department</u>	
Vehicles - 2 - (2 vehicles) 1-B10-9890-0000	\$130,000
Ballistic Vest (replacement program) 1-B10-9860-0000	\$3,000
Lexipol 1-B10-9870-0000	\$14,747
Asset Management Software 1-B10-9870-0000	\$6,700
Portable Radios (replacement program) 1-B10-9860-0000	\$14,000
Axon Cameras (purchase of 2 spare cameras) 1-B10-9860-0000	\$2,000
Total	\$170,447
<u>C11 - Streets</u>	
On-call pay 1-C11-7030-0000	\$13,000
Bat Wing Mower 1-C11-9860-0000	\$15,000
Slide in salt spreader 1-C11-9860-0000	\$12,000
Total	\$40,000
<u>D10 - Parks</u>	
Street Decorations 1-D10-9860-0000	\$7,500
Brochure updating/trail investing 1-D10-9860-0000	\$3,000
Total	\$10,500
Capital Total	\$372,647



Town of Centreville
FY2025 Operating/Capital Budget
Enterprise Fund

Account Description	FY 2025 Total Budget
<u>C21 - Wastewater (DPW)</u>	
Utility Rate Study 7-C21-9870-0000	\$12,500
ESRI -GIS System Implementation 7-C21-9870-0000	\$10,000
Asset Management Software 7-C21-9870-0000	\$3,350
Geo-Locator 7-C21-9870-0000	\$5,000
Sewer Collection System Repairs 7-C21-9860-0000	\$55,000
Total	\$85,850
<u>C24 - Water (DPW)</u>	
Utility Rate Study 7-C24-9870-0000	\$12,500
ESRI -GIS System Implementation 7-C24-9870-0000	\$10,000
Asset Management Software 7-C24-9870-0000	\$3,350
Geo-Locator 7-C24-9870-0000	\$5,000
Fire Hydrant Replacement 7-C24-9860-0000	\$12,000
Total	\$42,850
<u>C25 - Farm, Irrigation, Buildings (DPW)</u>	
WWTP/Spray irrigation system improvements 7-C25-9860-0000	\$75,000
Batwing mower replacement 7-C25-9860-0000	\$15,000
Total	\$90,000
Capital Total	\$218,700