

**MAYOR AND COUNCIL OF BOONSBORO, MARYLAND
ORDINANCE 2020-05**

**AN ORDINANCE to ADOPT THE FISCAL YEAR 2021 BUDGETS AND TAX
RATES FOR THE TOWN OF BOONSBORO, MARYLAND**

WHEREAS, the Town of Boonsboro is a municipal corporation of the State of Maryland expressly authorized by Maryland Code Annotated, Local Government Article, Section 5-205(b)(1) to expend any municipal funds for any purpose deemed to be public and to affect the safety, health and general welfare of the municipality and its occupants; and

WHEREAS, the Charter of the Town of Boonsboro, Article VII, Finance prescribes the manner in which the Town shall submit, adopt and operate a budget for the fiscal year beginning July 1st and ending June 30th; and

WHEREAS, this Ordinance is introduced for the purpose of adoption of the budget and to set the tax rates for the fiscal year beginning July 1, 2020 and ending June 30, 2021; and

WHEREAS, a public hearing was held on June 15, 2020 regarding the proposed budgets after notice was duly provided and advertised in a local newspaper of general circulation in the Town of Boonsboro.

NOW THEREFORE be it ordained by the Mayor and Council of the Town of Boonsboro that:

Section 1. Fiscal Year 2021 Budgets That the Fiscal Year 2021 Budgets are hereby approved and/or as amended hereinafter, attached hereto as "Exhibit GF, WF, SF", providing the estimated and anticipated revenue and expenditures for the Governmental and Proprietary Funds for the period July 1, 2020 through June 30, 2021.

Section 2. Real Property Tax Rate The tax rate on all real property located within the limits of the Town of Boonsboro is hereby set at \$0.3591 per \$100.00 of assessed property value. The assessed property values shall be those used for real estate tax purposes as determined by the Washington County office of the State Department of Assessments and Taxation.

Section 3. Personal Property Tax Rate The tax rate applicable to personal property located within the limits of the Town of Boonsboro is hereby set at \$0.87 per \$100.00 of assessed personal property. The assessed property values shall be those used for personal property tax purposes as determined by the State Department of Assessments and Taxation.

Section 4. Water & Sewer Rates The water and sewer rates established in the FY2021 Water & Sewer budgets shall be charged and collected as set forth in the Charter of the Town of Boonsboro, Article IX, Section 910(4). The proposed rates are unchanged from FY2020.

Proposed Rates July 1, 2020	Residential	Commercial
Wastewater Fixed Fee	\$55	\$55 per EDU
1-18000 gallons wastewater	\$9.00/1000gal	\$9.00/1000gal
18001+gallons wastewater	\$13.00/1000gal	\$13.00/1000gal
Water Fixed Fee	\$15	\$15 per EDU
1-18000 gallons water	\$6.20/1000gal	\$6.20/1000gal
18001+gallons water	\$9.30/1000gal	\$9.30/1000gal

ATTEST:

BOONSBORO MAYOR AND TOWN COUNCIL:

Town Manager

Howard W. Long, Mayor

Rickard T. Byrd, Assistant Mayor

Marilee E. Kerns, Council Member, Treasurer

Anthony C. Nally, Council Member

Terri J. Hollingshead, Council Member

Raymond L. Hanson, Council Member

Ricky L. Weaver, Council Member

Date of Introduction: May 26, 2020

Date of Passage: June 15, 2020

Effective Date: July 1, 2020

TOWN OF BOONSBORO, MARYLAND
 GENERAL FUND
 FISCAL YEAR 2021 BUDGET

Proposed



REVENUES

TAXES

	FY2019 Actual	FY2020 Budget	FY2021 Budget
Real Property CY Rate 0.3591	1,080,529	1,099,518	1,162,446
Personal Property - Incorporated	103,618	90,000	80,000
Personal Property - Unincorporated	3,173	4,300	3,000
Penalties & Interest	2,136	4,000	3,000
Less Discounts & Abatements	(14,758)	(11,000)	(7,500)
TOTAL LOCAL PROPERTY TAX &	1,174,698	1,186,818	1,240,946
& PERMITS			
Licenses & Permit - Trader	3,586	5,000	3,500
Alcohol & Beverage	0	0	0
TOTAL LICENSES & PERMITS	3,586	5,000	3,500
& ZONING			
Building Permits	14,079	1,250	1,250
Town Permits	1,956	1,000	1,000
Zoning Use Permits	601	1,000	1,000
Legal Notices	2,387	3,000	3,000
BZA-Variances-Exceptions	515	1,500	1,500
Development Review Fees	2,467	10,000	2,500
Technology Fee	375	1,000	300
Developer Engineering Review Fees	3,809	6,000	2,000
TOTAL PLANNING & ZONING	26,189	24,750	12,550
GRANTS & SHARED TAXES			
State Shared Income Tax	435,905	325,000	227,500
Admissions & Amusement Tax	12,363	10,000	8,000
MD State Aid for Police Protection	26,536	28,400	25,000
State Shared Highway User Revenues	126,369	166,000	125,000
Grant - Project Open Space	115,295	109,000	0

Grant		950	0
Police Fees		0	125
Elderly Housing Contribution	2,040	3,000	2,040
Hotel/Motel Tax Share	33,080	24,000	10,000
County Permit Excise Tax	0	15,000	0
TOTAL GRANTS & SHARED TAX	751,588	681,350	397,665
SANITATION CHARGES		(1332 hh)	(1332 hh)
Sanitation Charges (\$20/home per quarter)	106,380	133,200	133,200
TOTAL SANITATION CHARGES	106,380	133,200	133,200
OTHER REVENUE			
Interest & Dividends	38,300	20,000	6,000
Park/Rental Income	12,665	9,500	4,500
Cable Television Fees	21,037	20,000	10,000
Notes Rec/ Insurance Reimbursement	0	0	0
Miscellaneous Income	17,300	500	500
TOTAL OTHER REVENUES	89,302	50,000	21,000
Prior Year Reserves Avail for Current Year			
TOTAL ALL REVENUES	2,151,743	2,081,118	1,808,861

EXPENSES	<i>Actual</i>	<i>Draft</i>	<i>Draft</i>
MAYOR & COUNCIL SALARY	FY 2019	FY2020	FY2020
Mayor Salary	4,102	3,600	3,600
Council Salary	8,042	7,200	7,200
Treasurer			
Contributions/Donations	6,000	1,000	1,000
MML Dues	3,606	3,667	3,805
MML Meetings/ Educational Stipend/Dues	2,580	6,000	6,000
Convention Expense		1,000	1,000
TOTAL MAYOR & COUNCIL	24,330	22,467	22,605

ADMINISTRATION:			
Salaries - Administration	132,589	130,000	115,000
Treasurer	1,133	1,000	1,000
Payroll Taxes		10,400	10,500
Pension		9,100	8,000
Insurance: Health		40,300	23,000
Insurance: Workers Compensation		350	250
Payroll Processing	0	2,600	2,900
Property & Liability Insurance			15,525
Training	2,554	1,000	2,000
Advertising	3,687	1,800	2,000
Postage	1,939	2,000	2,000
Office Supplies	7,916	3,500	4,000
Office Equipment	1,000	1,000	1,000
Office Equipment Maintenance	8,526	8,000	8,000
Telephone	5,674	6,000	6,000
TOTAL ADMINISTRATION	165,018	217,050	201,175
ELECTIONS			
Operating Expenses	0	1,500	0
TOTAL ELECTIONS	0	1,500	0
LEGAL & AUDIT			
Attorney Fees	29,860	25,000	20,000
Audit Services	6,750	4,500	7,000
Retirement Administration	692	750	1,500
Accounting Services		18,000	8,000
TOTAL LEGAL & AUDIT	37,302	48,250	36,500
PLANNING, ZONING & ENGINEERING			
P&Z Meeting Expense	950	1,000	1,000
Planning, Zoning & Engineering Supplies	955	500	1,000
Legal Notices	3,322	3,000	3,000

Bldg Permits-County (75%)	11,404
Engineering Fees	4,675
Planning, Zoning & Engineering Miscellaneous	0
Comprehensive Plan Update	
GIS Implementation	0
TOTAL PLANNING, ZONING, & ENGINEERING	21,306
ECONOMIC DEVELOPMENT	
Meetings	995
Sponsorships-Business Support	5,275
Revitalization Support	250
MML Main Street	
Tourism Development/Promotion	
National Road Heritage Museum	0
TOTAL EDC	6,520
ENVIRONMENTAL COMMISSION	
Meetings	560
Farmer's Market	140
Special Projects	3,988
Miscellaneous Expenses	0
Public Education	300
Total Environmental Commission	4,988
PUBLIC SAFETY COMISSION	
Public Safety Comm-Meeting Expense	
Meeting Expense	590
Night Out Program	(22)
Ambulance Service Contribution	24,000
Fire Department Contribution	24,000
Fire Hydrants	11,569
PSC Special Projects	
TOTAL PUBLIC SAFETY	60,137

0
6,000
1,500
0
400
12,400
1,200
9,200
2,500
0
15,000
7,500
35,400
1,000
500
6,000
500
1,000
9,000
960
1,250
25,000
25,000
7,000
2,000
61,210

2,500
6,000
1,500
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25,000
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7,700
2,500
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0
12,900
1,000
500
6,000
500
1,000
9,000
960
1,250
25,000
25,000
7,000
2,000
61,210

PUBLIC WORKS			
Salaries for Public Utilities	82,139	102,500	121,000
Overtime for Public Utilities	0	10,000	20,000
Special OT	0	0	0
Payroll Taxes		8,200	11,000
Pension		7,200	8,500
Insurance: Health		36,000	55,000
Insurance: Workers Compensation		4,600	4,700
Insurance: Buidlings & Equipment			3,600
Uniforms	1,090	1,000	1,500
Cell Phones	1,797	2,000	2,500
HIGHWAY & STREETS			
Vehicle Maintenance & Repair	5,771	7,000	7,000
Vehicle Gas	11,801	11,000	12,500
Equipment Maintenance & Repair	3,787	10,000	10,000
Small Equipment Expense	5,489	5,000	7,000
Supplies & Materials	3,352	5,500	6,000
Street Maintenance & Repair	10,090	12,500	12,500
Snow Removal	23,873	11,500	25,000
Snow OT (Not budgeted)	0		
Snow Special OT (Not budgeted)	0		
Street Lighting	61,639	55,000	65,000
Street Cleaning	0	3,400	0
Yard Debris Lot	11,112	12,000	12,000
TOTAL HIGHWAY & STREETS	221,940	304,400	384,800
Sanitation			
Sanitation/Recycling/ Contract	180,011	200,000	149,000
Sanitation/Recycling/Tipping Fees			71,000
TOTAL SANITATION	180,011	200,000	220,000
MUNICIPAL BUILDINGS AND GROUNDS			
Maintenance Buildings	28,375	20,000	20,000
Maintenance Grounds	25,145	30,000	30,000

Heating	12,046	9,000	12,000
Electric	20,325	12,000	20,000
TOTAL BUILDINGS AND GROUNDS	85,891	71,000	82,000
PARKS & RECREATION and EVENTS			
Park Facilities Maintenance	23,365	15,000	15,000
Park Grounds Maintenance	38,881	20,000	20,000
Park Equipment	989	1,000	1,000
Park Board Meetings	770	960	960
Insurance: Park Buildings & Equipment			1,656
Green Fest		1,000	1,000
Concerts	3,062	3,250	3,250
Fishing Derby	655	1,000	1,000
Independence Day Event	6,130	6,800	6,800
Old Tyme Christmas	2,806	1,500	1,500
Wagon Train Event	500	500	500
Movie Events	1,632	3,250	3,250
Miscellaneous Park Events	0	250	250
TOTAL PARKS, RECREATION & EVENTS	78,790	54,510	56,166
MUNICIPAL POLICE DEPARTMENT			
Salaries for Police Dept	249,656	287,000	300,000
Overtime for Police Officers	0	6,000	10,000
Payroll Taxes		23,000	27,000
Pension		20,000	21,000
Insurance: Health & Life		55,800	73,000
Insurance: Worker's Compensation		23,000	21,000
Insurance : Building, Vehicles & Equipment			11,356
Police Equipment	14,836	15,000	15,000
Police Fees	0	8,000	8,000
Police Supplies	7,791	3,000	3,000
Police Telephone	3,000	1,500	2,500

Police Cell Phones	3,132	1,500	1,500
Police Building Maint-Utilities	9,327	15,000	15,000
heating			
electric			
Police Uniforms	3,043	3,000	3,000
Police Training	1,806	5,000	6,000
Police Vehicle Maintenance	16,399	8,000	10,000
Police Vehicle Gas	13,643	15,000	15,000
Police Capital Expense (CIP)	0	55,000	10,000
TOTAL MUNICIPAL POLICE DEPT	322,633	544,800	552,356

NON-DEPARTMENTAL EXPENSES

Property & Liability Insurance	18,098	15,000	0
Payroll Taxes & FICA	41,717	0	0
Employee Pension	25,608	0	0
Health/Life/STD Insurance	61,483	0	0
Workers Comp. Insurance	11,972	0	0
Banquet/Christmas Expenses	4,000	4,000	5,000
MS4 Permitting	5,433	20,000	20,000
Contingency Fund	0	7,956	17,724
Misc	8,540	1,500	1,500
TOTAL NON-DEPARTMENTAL	176,851	48,456	44,224

LONG TERM CAPITAL IMPROVEMENTS

Street, drainage and overlay programs	14,501	125,000	0
National Road Heritage Museum	0	0	0
Shafer Park -Project Open Space	32,423	127,000	0
TOTAL LONG TERM CAP	46,924	252,000	0

CAPITAL IMPROVEMENTS

Dump Truck			
Maintenance Shop Heating			
Salt Storage Facility			
Annex Retrofit			

Backhoe			
Town Hall Building Security			
Video Cameras/License Plate Reader			
2004 F350 Truck Replacement			
Bobcat			
Video Cameras			
Town Hall Heating Replacement			
Utility Truck Replacement		0	0
Police Station Garage Roof		0	0
Town Tree Trimming Maintenance		10,000	0
Skid Loader	41,829		
Roof Replacement - Utility Bldg			
TOTAL CAPITAL IMPROVEMENTS	41,829	10,000	0
DEBT SERVICE			
New Park Development Loan Payment	156,027	165,175	81,519
Mortgage wellhead protection property	15,500	15,500	15,500
Loan Interest	11,591	8,000	3,906
TOTAL DEBT SERVICE	183,118	188,675	100,925
GF Subsidy to WWTP for Grant Match			
TOTAL ALL EXPENSES	1,657,588	2,081,118	1,808,861
TOTAL REVENUES	2,151,743	2,081,118	1,808,861
EXCESS REVENUES OVER EXPENSES	494,156	0	0

TOWN OF BOONSBORO, MARYLAND
WATER FUND BUDGET
FISCAL YEAR 2021

OPERATING REVENUES	Actual FY2018	Actual FY2019	Budget FY2020	Proposed FY2021
Water Charges	641,621	704,855	707,353	700,000
Charges for Debt Services	23,944	23,867	20,000	23,960
Charges for Administration	62,058	68,048	57,855	60,000
Connection fees & User fees	210,000	154,000	0	85,500
Other Income	150	317	500	3,200
Hydrants		0	11,200	0
TOTAL OPERATING REVENUES	937,773	951,087	796,908	872,660
Interest Income	4982	5,600	5,000	4,000
<i>PRIOR WATER FUND RESERVES</i>				0
TOTAL REVENUES:	942,755	956,687	801,908	876,660
OPERATING EXPENSES:				
ADMINISTRATIVE:				
Salaries	95,000	57,500	65,000	56,500
Payroll Taxes	19,279	19,908	5,200	5,100
Insurance: Health	68,746	75,630	20,000	11,500
Insurance: Workers Compensation	8,923	6,670	175	100
Retirement/Pension	16,094	17,433	4,600	4,000
Total Administrative Salary Expense:	208,042	177,141	94,975	77,200
Communications	5,976	5,113	6,500	6,500
Postage	2,000	2,367	3,000	3,000
Office Supplies	4,000	5,000	5,000	5,000
Professional Svcs(Legal/Audit)	15,346	3,955	7,000	7,000
Professional Engineering Services		0	15,000	15,000
Meetings	1,230	1,155	1,200	1,200
Training/Certification	1,803	2,829	2,500	2,500
Insurance: Property & Vehicles	6,381	6,156	32,000	5,000
Advertising	518	1,075	650	650
TOTAL ADMINISTRATIVE EXPENSES	245,296	204,791	167,825	123,050
OPERATIONS:				
Salaries	157,651	193,407	151,400	220,500
Payroll Taxes			11,750	20,000
Insurance: Health			47,500	88,000

Workers Compensation			6,600	7,800
Pension			10,250	15,500
Total Operations Salary Expense:	157,651	193,407	227,500	351,800
Testing	775	821	1,000	1,000
Chemicals	9,950	20,042	15,000	15,000
Vehicle Expense	6,183	10,709	8,500	8,500
Electricity	45,449	50,401	56,650	50,000
Heating	1,500	1,500	1,500	1,500
Maintenance & Repairs	48,490	43,697	40,000	30,000
Major Repair Expense	30,000	35,000	30,000	20,000
Supplies	9,443	12,547	7,500	7,500
Telephone				
Uniforms	2,742	3,193	3,000	3,000
Equipment Expense	897	8,668	5,000	5,000
Connections - water meters	62,047			
Miscellaneous	998	1,130	100	100
TOTAL MAINTENANCE	218,474	187,708	168,250	141,600
TOTAL OPERATING EXPENSES:	621,421	585,906	563,575	616,450
DEBT SERVICE:				
Debt Service (Principal)			0	0
Long Term Debt	174,858	63,443	40,000	22,025
MDE Alt 40 Waterline	19,300	19,300	19,300	19,365
Loan Interest	10,173	7,522	15,307	5,100
Loan Interest - MDE Alt 40	4,000	4,000	4,000	2,050
TOTAL DEBT SERVICE:	208,331	94,265	78,607	48,540
Capital Outlay	16,160	55,681	125,000	172,250
Chief Loan		0		18,000
Contingency Fund	55	58,680	34,726	21,420
TOTAL EXPENSES:	845,967	794,532	801,908	876,660
NET INCOME (LOSS)	96,788	162,155	0	0

TOWN OF BOONSBORO, MARYLAND
SEWER FUND BUDGET
FISCAL YEAR 2021

OPERATING REVENUES	Actual FY2018	Actual FY2019	Budget FY2020	Proposed FY2021
Sewer Charges	979,729	1,077,402	1,129,260	1,129,260
Bay Restoration Fee	0	0	79,500	100,000
Connection fees & User fees	289,988	220,000	0	135,000
Interest Income	1,844	4,999	2,000	4,500
Other Income	959	2,358	500	500
TOTAL OPERATING REVENUES	1,272,520	1,304,759	1,211,260	1,369,260
Grants	2,030,000	135,980	0	186,000
Prior Year Reserve for Debt	0	0	123,500	129,500
PRIOR YEAR SEWER FUND RESERVES				86,000
TOTAL REVENUES:	3,302,520	1,440,739	1,334,760	1,770,760
OPERATING EXPENSES:				
ADMINISTRATIVE:				
Salaries	95,000	60,806	65,000	56,500
Payroll Taxes	19,016	16,318	5,200	5,085
Insurance: Health	68,746	38,983	20,000	11,500
Insurance: Workers Compensation	8,923	6,670	175	100
Retirement/Pension	16,094	17,433	4,600	4,000
Total Administrative Salary Expense:	207,779	140,210	94,975	77,185
Communications	4,392	0	2,000	2,000
Postage	2,044	1,770	2,000	2,000
Office Supplies	3,500	5,000	4,500	4,000
Professional Svcs(Legal/Audit)	13,685	3,907	7,000	5,000
Professional Engineering Services		0	25,000	15,000
Meetings	1,230	1,190	1,200	1,200
Training/Certification	1,115	2,962	1,000	1,000
Insurance: Property	25,174	24,915	5,000	22,000
Advertising	1,714	1,070	1,000	1,000
TOTAL ADMINISTRATIVE EXPENSES	260,633	181,024	143,675	130,385
OPERATIONS:				

Salaries	154,035	141,881	139,400	147,000
Payroll Taxes			11,750	13,250
Pension			10,250	10,300
Insurance: Health			47,500	58,635
Insurance: Workers Compensation			6,600	5,200
Total Operations Salary Expense:	154,035	141,881	215,500	234,385
Electricity	98,148	104,697	79,000	90,000
Heating	2,000	5,000	2,000	2,000
Biosolids Removal	165,826	167,963	160,000	180,000
Repairs - Pump Stations	25,000	0	25,000	20,000
Repairs - WWTP	40,000	0	40,000	25,000
Major Repair Expense	10,935	80,771	65,000	65,000
Testing	28,788	30,828	30,000	30,000
Chemicals	56,886	70,278	55,000	60,000
Supplies	6,754	7,841	6,500	6,500
Telephone	0	3,806	2,500	2,500
Uniforms	2,742	1,843	2,500	2,500
Tools & Equipment	1,619	8,696	4,000	4,000
Vehicle Expense	6,040	9,080	6,500	6,500
Miscellaneous	1,084	13,245	500	500
TOTAL OPERATING EXPENSES:	599,857	645,929	694,000	728,885
Capital Outlay	16,160	198,338	60,000	180,000
Contingency Fund	0	0	34,804	3,000
ARC Grant - Required Matching Funds		0		312,000
Debt Service:				
Interest Expense	1,000	782	0	290
WWTP USDA Loan	242,632	0	0	0
Park View Loan	7,781	6,998	7,781	7,210
WWTP MDE Loan	1,483,172	0	0	0
WWTP Bond		123,500	125,000	129,500
WWTP Bond Interest	101,683	185,115	190,000	179,990
Total Debt Service:	1,836,268	316,395	322,781	316,990
Bay Restoration Fund Fees		0	79,500	99,500
TOTAL EXPENSES:	2,712,918	1,341,686	1,334,760	1,770,760
NET INCOME (LOSS)	589,602	99,053	0	0