

MAYOR AND COUNCIL OF BOONSBORO, MARYLAND
ORDINANCE 2022-02;
AN ORDINANCE to ADOPT THE FISCAL YEAR 2023 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, 2022 and ending June 30, 2023; and

WHEREAS, a public hearing was held on June 6, 2022 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 2023 Budgets. That the Fiscal Year 2023 Budgets are hereby approved and/or as amended hereinafter, attached hereto as “Exhibit A”, providing the estimated and anticipated revenue and expenditures for the Governmental and Proprietary Funds for the period July 1, 2022 through June 30, 2023.

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 \$0.875 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 Water & Sewer budgets shall be charged and collected as set forth and are unchanged from Fiscal Year 2023.

Proposed Rates July 1, 2022	Residential	Commercial
Waste Water Fixed Fee	\$55	\$55 per EDU
1-18000 gallons waste water	\$9.00/1000gal	\$9.00/1000gal
18001+ gallons waste water	\$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:

Bryan Wachtel, Town Clerk

Howard Long, Mayor

Anthony Nally, Assistant Mayor, Town Treasurer

Raymond Hanson, Council Member

Terri Hollingshead, Council Member

Marilee Kerns, Council Member

Eric Kitchen, Council Member, Assistant Town Treasurer

Ricky Weaver, Council Member

Date of Introduction: June 6, 2022

Date of Passage: June 27, 2022

Effective Date: July 1, 2022

FY2023 General Fund

FY2022 YTD (6/3)

FY2021 Actual

REVENUES

REVENUES

	FY2023 General Fund	FY2022 YTD (6/3)	FY2021 Actual
	Taxes		
Real Property CY Rate 0.3591	1,259,800		
Personal Property Incorporated	80,000		
Personal Property Unincorporated	4,500		
Penalties & Interest	3,500		
Less Discounts & Abatements	-3,500		
TOTAL	1,344,300	1,343,325	1,251,720
	Licenses & Permits		
Licenses & Permits - Trader	4,500		
Alcohol & Beverage	0		
TOTAL	4,500	3,373	5,938
	Planning & Zoning (10% Increase)		
Building Permits (75% County & 25% Town)	3,300		
Town Permits	1,100		
Zoning Use Permits	330		
Legal Notices	2,200		
BZA-Variances-Exceptions	550		
Development Review Fees	5,500		
Water & Sewer Model Use Fee	0		
Technology Fee	770		
Developer Engineering Review Fees	2,200		
TOTAL	15,950	15,649	13,280
	Grants & Shared Taxes		
State Shared Income Tax (State & Local)	385,000		
Admissions & Amusement Tax	7,500		
MD State Aid for Police Protection	30,000		
Hotel/Motel Tax Share	25,000		
County Permit Excise Tax	5,000		
WC Housing Authority Payment in Lieu of Income Taxes	1,800		
State Shared Highway User Revenues	175,000		
Grant #1 (Comp Plan Update & GIS - ARPA)	60,000		
Grant #2 (Creek Masonry Rehab/Repair - POS)	202,500		
Grant #3 (Trail Extensions & Amenities - CP&P)	150,000		
TOTAL	1,041,800	3,127,994	785,851
	Sanitation Charges (1,441 Households)		
Sanitation & Recycling Fees (\$25/Household/Quarter)	144,100		
TOTAL	144,100	104,607	135,901
		(1,360 Households)	(1,332 Households)

Other Revenues	
Interest & Dividends	7,500
Shafer Park Rental Fees	6,500
Cable TV & Internet Franchise Fees	25,000
Notes Receivable / Insurance Reimbursements	0
Miscellaneous Income	10,000
TOTAL	49,000

Total Revenues
2,599,650

Other Revenues	
TOTAL	86,929

Total Revenues
4,667,567
2,279,619

EXPENSES

Mayor & Council	
Mayor Salary	3,600
Council Salary	7,200
Treasurer	1,000
Contributions / Donations	1,000
MML Membership Fee	4,000
MML Meetings / Educational Stipend	3,000
MML Convention Expense	3,000
TOTAL	22,800

Administration

Admin Salaries	150,000
Payroll Taxes	13,500
Pension Payments	9,550
Health Insurance (13.9% Increase)	50,000
Workers' Compensation Insurance	220
Property & Liability Insurance	15,525
Payroll Processing Fees	2,900
Training / Continuing Education	7,000
Advertising	3,000
Postage	2,000
Office Supplies	6,000
Office Equipment	2,500
Office Equipment Maintenance	5,000
Telephone	4,500
Christmas Luncheon & Employee Bonuses	5,000
Town Hall Telephones Replacement	1,266
Town Hall Network Server Replacement	1,166
TOTAL	279,127

Mayor & Council	
TOTAL	18,160

Administration	
TOTAL	261,411

	Elections			Elections	
Admin Expenses		0			
TOTAL	TOTAL	0	TOTAL	770	813
	Legal, Accounting, & Consultation				
Attorney Fees		20,000			
Financial Audit Services		6,750			
Retirement Administration		1,800			
Accounting Support Services		8,000			
Consulting & Lobbying Services		48,000			
TOTAL	TOTAL	84,550	TOTAL	26,770	28,088
	Planning, Zoning, & Engineering				
Meetings Expense		1,000			
Planning, Zoning, & Engineering Supplies		1,200			
Legal Notices		2,000			
Buidling Permits (75% County & 25% Town)		3,000			
Engineering Fees		3,000			
Planing, Zoning, & Engineering Miscellaneous		500			
Comprehensive Plan Update (ARPA Funded) Removed		0			
GIS Implementation (ARPA Funded)		10,000			
TOTAL	TOTAL	20,700	TOTAL	13,230	10,642
	Economic Development Commission				
Meetings Expense		2,000			
Sponsorships, Rack Cards, & Events		9,200			
Downtown Beautification & Banners (Pending Grant Funds)		8,900			
MML Conference		1,000			
Tourism Marketing, Advertising, Consultation, & Contracts		9,000			
Boonsboro Town Alliance Startup & Support		2,000			
TOTAL	TOTAL	32,100	TOTAL	17,964	13,950
	Environmental Commission				
Meetings Expense		1,080			
Farmers' Market		500			
Special Projects - Community Garden (Pending Grant Funds)		12,500			
Miscellaneous Expenses		0			
Public Education		500			
TOTAL	TOTAL	14,580	TOTAL	3,909	4,334
	Public Safety Commission				
Meetings Expense		960			
National Night Out		1,250			
Ambulance Company Contribution		25,000			
Fire Department Contribution		25,000			

Fire Hydrants	0
Special Projects	0

TOTAL	52210
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Public Safety Commission		
TOTAL	26,212	50,115

Public Works

PW Salaries (5% Increase)	125,000
Overtime	20,000
Special Overtime	3,000
Payroll Taxes	11,250
Pension	8,500
Health Insurance (13.9% Increase)	79,000
Workers' Compensation Insurance	5,000
Buildings & Equipment Insurance	3,600
Uniforms	2,000
Cell Phones	3,500
Vehicle Maintenance & Repair	7,500
Vehicle Fuel (Increased)	25,000
Equipment Purchase (New Tractor & Sweeper)	37,000
Small Equipment Expense	7,000
Supplies & Materials	7,000
Street Maintenance & Repair	50,000
Snow Removal	30,000
Snow Removal Overtime	7,000
Street Lighting Expense	60,000
Street Sweeping / Cleaning	0
Yard Debris Lot Services (Tub Grinding)	8,000

TOTAL	499,350.00
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Public Works		
TOTAL	327,276	301,430

Sanitation & Recycling

Sanitation & Recycling Services	136,012
Sanitation Tipping Fees	60,000

TOTAL	196,012
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Sanitation & Recycling		
TOTAL	148,129	176,607

Municipal Buildings & Grounds

Buildings Maintenance	20,000
Grounds Maintenance	30,000
Heating	12,000
Electric	23,000

TOTAL	85,000
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Municipal Buildings & Grounds		
TOTAL	62,597	74,228

Parks Recreation, Capital Projects, & Events
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Park Facilities Maintenance	15,000
Park Grounds Maintenance	30,000
Park Equipment	3,500
Meetings Expense	960

2022 Fall Tree Giveaway	5,000
Buildings & Equipment Insurance	2,000
Concerts in the Park	4,000
Fishing Derby	1,000
Independence Day Celebration	10,000
Old Tyme Christmas	1,500
Wagon Train Event	500
Movies in the Park	3,250
Shafer Park Creek Masonry Rehab & Renovation (10% Match - POS)	225,000
Comprehensive Plan Update	25,000
Shafer Park Trail Extension & Amenities (10% Match - CP&P)	165,000
TOTAL	491,710

Parks Recreation, Capital Projects, & Events		
TOTAL	40,444	73,127

Boonsboro Police Department

BPD Salaries	375,000
BPD Overtime	1,500
Payroll Taxes	30,000
Pension	23,000
Health & Life Insurance	70,000
Workers' Compensation Insurance	18,000
Buildings, Vehicles, & Equipment Insurance	12,000
Police Equipment	5,000
Police Fees	8,000
Supplies	2,000
Telephone	500
Cell Phones	1,500
Heating & Electric	6,000
Police Uniforms	1,500
Police Training	2,000
Vehicle Maintenance	10,000
Vehicle Gas (Increased)	25,000
Vehicle Purchase (New Vehicle)	70,000
BPD Contingency	50,000
TOTAL	711,000

Boonsboro Police Department		
TOTAL	479,297	497,636

Debt Service & Miscellaneous Expense

New Park Development Loan - 2.38% (2021)	0
Wellhead Protection Loan - 0% (2024)	15,500
Loan Interest	0
General Fund Loan to Sewer Fund FY23	53,109
TOTAL	68,609

Debt Service		
TOTAL	139,583	188,457

Current Year Contingency

Contingency Expenses	
	41,902
TOTAL	41,902

Total Expenses	
2,599,650	

Excess Revenues Over Expenses	
0.00	

Longterm Capital Reserves (Approx.15%)	
0.00	

Total Expenses	
1,498,309	1,698,998

Excess Revenues Over Expenses	
3,169,258.00	580,621.00

FY2023 Water Fund

FY2022 YTD (5/22)

FY2021 Actual

REVENUES

REVENUES

Operating Revenues	
Water Charges	650,000
Debt Service Fees	23,768
Admin Charges (Keedysville)	72,000
Connection Fees (User Fees)	9,550
Other Income	5,500
TOTAL	760,818

Operating Revenues	
TOTAL	591,064
	819,753

Grants & Interest Income	
Grant #1 (Reservoir, Shafer Well, Billing Software, Crestview Well, & AMI - ARPA)	1,392,000
Grant #2 (Reservoir - BOCC)	1,000,000
Grant #3 (Reservoir - CDS)	1,000,000
Grant #4 (Reservoir - LBI)	1,000,000
Grant #5 (Reservoir & Shafer Well - ARC)	600,000
Interest Income	3,500
Shafer Park Well Replacement (Keedysville 15% Contribution)	15,000
AMI System (Keedysville 20% Contribution)	120,000
Crestview Well Decommissioning (Keedysville 15% Contribution)	12,000
New Billing Software (Keedysville 20% Contribution)	3,600
TOTAL	5,146,100

Grants & Interest Income	
TOTAL	117,732
	0

Total Revenues	
	5,906,918

Total Revenues	
708,796	819,753

EXPENSES

EXPENSES

Administrative Expenses	
Admin Salaries	90,000
Payroll Taxes	8,100
Health Insurance (13.9% Increase)	30,000
Workers' Compensation Insurance	132
Property & Vehicle Insurance	8,000
Retirement / Pension	5,730
Telephone	6,000
Postage	3,000
Office Supplies	10,000
Meetings	1,200
Training, Certifications, & Continuing Education	1,000
Town Hall Telephones Replacement	1,266
Town Hall Network Server Replacement	1,166
Advertising	1,000
TOTAL	166,594

Administrative Expenses	
TOTAL	145,378
	131,972

Legal, Accounting, & Engineering

Attorney Fees	7,000
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Financial Audit Services 4,000
 Engineering Services 7,000

TOTAL 18,000

Legal, Accounting, & Engineering	
TOTAL	3,375
	11,565

Operating Expenses

Operating Salaries 213,000
 Payroll Taxes 18,750
 Health Insurance (13.9% Increase) 68,400
 Workers' Compensation Insurance 8,400
 Pension 14,700
 Lab Testing 4,000
 Chemicals (20% Increase) 18,000
 Vehicle Expense 20,000
 Electricity 60,000
 Maintenance & Repairs 40,000
 Major Repairs 30,000
 Supplies 6,000
 Uniforms 3,000
 Equipment Purchase 5,000

TOTAL 509,250

Operating Expenses	
TOTAL	403,713
	534,408

Debt Service & Capital Projects

MDE Water Filtration Plant Loan (4.9%, 2028) (PAID, 10/11/2021) 0
 MDE Alt. 40 Water Main Extension Loan #1 (2.2%, 2028) 5,150
 MDE Alt. 40 Water Main Extension Loan #2 (1%, 2027) 16,254
 BB&T SHA Main Street Water Line (2.1%, 2024) (PAID, 11/17/2021) 0
 Drinking Water Reservoir Replacement (ARPA, BOCC, CDS, ARC, & LBI) 4,100,000
 Shafer Park Well Replacement (ARC & ARPA) (15% from Keedysville) 200,000
 Advanced Metering Infrastructure (ARPA) (20% from Keedysville) 600,000
 Crestview Well Decommissioning (ARPA) (15% from Keedysville) 80,000
 Utility Billing Software Replacement (ARPA) (20% from Keedysville) 18,000

TOTAL 5,019,404

Debt Service & Capital Projects	
TOTAL	231,644
	94,826

Contingency Expenses

Current Year Contingency 193,670

TOTAL 193,670

Total Expenses
5,906,918

Total Expenses	
784,110	772,771

Excess Revenues Over Expenses
0

Excess Revenues Over Expenses	
-75,314	46,982

FY2023 Sewer Fund

FY2022 YTD (5/22)

FY2021 Actual

REVENUES

REVENUES

Operating Revenues

Sewer Charges (1,441 Households)	1,090,000
Bay Restoration Fee	102,000
Connection Fees (User Fees)	15,500
TOTAL	1,207,500

Operating Revenues

TOTAL	875,289	1,169,712
	(1,360 Households)	(1,332 Households)

Grants & Interest Income

Grant #1 (WWTP Dewatering & Billing Software - ARPA)	575,000
Grant #2 (WWTP Dewatering - LBI)	150,000
Grant #3 (WWTP Dewatering - ARC)	220,000
Grant #4 (MDE Operations & Maintenance Grant)	35,000
Interest Income	500
General Fund Loan	53,109
TOTAL	1,033,609

Grants & Interest Income

TOTAL	98,698	165,642
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Total Revenues

2,241,109

Total Revenues

973,987

1,335,354

EXPENSES

EXPENSES

Administrative Expenses

Admin Salaries	60,000
Payroll Taxes	5,400
Pension	10,000
Health Insurance (13.9% Increase)	20,000
Workers' Compensation Insurance	88
Property Insurance	25,000
Retirement / Pension	3,820
Postage	2,000
Office Supplies	7,000
Meetings	1,200
Training, Certifications, & Continuing Education	1,000
Advertising	1,000
Town Hall Telephones Replacement	1,266
Town Hall Network Server Replacement	1,166
Bay Restoration Fees	102,000
TOTAL	240,940

Administrative Expenses

TOTAL	91,025	127,787
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Legal, Accounting, & Engineering

Attorney Fees	7,000
Financial Audit Services	4,000
Engineering Services	7,000
TOTAL	18,000

Legal, Accounting, & Engineering

TOTAL	3,771	4,671
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Operating Expenses	
Operating Salaries	142,000
Payroll Taxes	12,500
Pension	9,800
Health Insurance (13.9% Increase)	45,600
Workers' Compensation Insurance	5,600
Electricity	115,000
Biosolids Removal (Sludge Hauling & Treatment)	200,000
Maintenance & Repairs	55,000
Major Repairs	45,000
Lab Testing	30,000
Chemicals	40,000
Supplies	4,501
Telephone	4,000
Uniforms	2,500
Equipment Purchase	2,000
Vehicle Expense	6,000
TOTAL	719,501

Debt Service & Capital Projects	
WWTP CDA Bond Payable (3.61%, 2048)	309,238
MDE Park View Sewer Interceptor (1%, 2024)	7,930
Debt Service to GF	500
WWTP Sludge Dewatering Facility	933,000
Utility Billing Software Replacement	12,000
TOTAL	1,262,668

Total Expenses
2,241,109

Excess Revenues Over Expenses
0

Excess Revenues Over Expenses w/out Capital Projects
0

Operating Expenses	
TOTAL	582,769
	633,580

Debt Service & Capital Projects	
TOTAL	773,983
	317,235

Total Expenses	
1,451,548	1,083,273

Excess Revenues Over Expenses	
-477,561	252,081

FY23 Payroll	General Fund	Water Fund	Sewer Fund		
Administration	50%	30%	20%	100%	
Admin Salaries	150,000	90,000	60,000	300,000	
Admin Insurance	50,000	30,000	20,000	100,000	
Admin Pension	9,550	5,730	3,820	19,100	
Admin Payroll Taxes	13,500	8,100	5,400	27,000	
Admin Workers' Comp	220	132	88	440	
TOTAL	223,270	133,962	89,308	446,540	26%
Police Department	100%	0%	0%	0%	
BPD Salaries	375,000				
BPD Insurance	70,000				
BPD Pension	23,000				
BPD Payroll Taxes	30,000				
BPD Workers' Comp	18,000				
TOTAL	516,000			516,000	30%
Public Works	50%	30%	20%	100%	
PW Salaries	125,000	75,000	50,000	250,000	
PW Insurance	79,000	47,400	31,600	158,000	
PW Pension	8,500	5,100	3,400	17,000	
PW Taxes	11,250	6,750	4,500	22,500	
PW Workers' Comp	5,000	3,000	2,000	10,000	
TOTAL	228,750	137,250	91,500	457,500	26%
Water & Sewer	0%	60%	40%	100%	
W&S Salaries		138,000	92,000	230,000	
W&S Insurance		21,000	14,000	35,000	
W&S Pension		9,600	6,400	16,000	
W&S Taxes		12,000	8,000	20,000	
W&S Workers' Comp		5,400	3,600	9,000	
TOTAL		186,000	124,000	310,000	18%
TOTAL PAYROLL	\$ 968,020.00	\$ 457,212.00	\$ 304,808.00	\$ 1,730,040.00	100%
	56%	26%	18%		
Utility Operations		60%	40%		
Utility Operations Salaries		213,000	142,000		
Utility Operations Insurance		68,400	45,600		
Utility Operations Pension		14,700	9,800		
Utility Operations Taxes		18,750	12,500		
Utility Operations WC		8,400	5,600		
TOTAL		323,250	215,500	538,750	