

**MAYOR AND COUNCIL OF BOONSBORO, MARYLAND
ORDINANCE 2025-01;
AN ORDINANCE to ADOPT THE FISCAL YEAR 2026 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 1 and ending June 30; 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, 2025 and ending June 30, 2026; and

WHEREAS, a public hearing was held on May 12, 2025 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 2026 Budgets. That the Fiscal Year 2026 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, 2025 through June 30, 2026.

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. Sanitation and Recycling Rates. The sanitation and recycling rate established in the General Fund Budget shall be increased from \$30 to \$35 per quarter and charged and collected quarterly as set forth for Fiscal Year 2026.

Section 5. Water and Sewer Fixed Fees. The water and sewer rates established in the Water and Sewer Funds Budget shall be charged and collected quarterly as set forth for Fiscal Year 2026.

Proposed Rates July 1, 2025	Residential	Commercial	Out of Town
Sewer Fixed Fee	\$66.00 per EDU	\$66.00 per EDU	----
1-18000 gallons wastewater	\$9.00/1000gal	\$9.00/1000gal	----
18001+ gallons wastewater	\$13.00/1000gal	\$13.00/1000gal	----
Water Fixed Fee	\$37.50 per EDU	\$37.50 per EDU	\$56.00 per EDU
1-18000 gallons water	\$6.20/1000gal	\$6.20/1000gal	\$9.30/1000gal
18001+ gallons water	\$9.30/1000gal	\$9.30/1000gal	\$11.30/1000gal

Section 6. Water and Sewer Connection Fees. The water and sewer connection fees established in the Water and Sewer Funds Budget shall be charged as set forth in Resolution No. 2024-02, effective March 3, 2024. Any landowner, developer, or applicant applying to the Town's water and sewer system shall pay to the Town the following fees at the time of application and before any connection may be made:

Water Connection Fee: \$10,550.00

Sewer Connection Fee: \$15,500.00

ATTEST:

BOONSBORO MAYOR AND TOWN COUNCIL:

Rachel Souders, Town Manager

Howard Long, Mayor

Anthony Nally, Assistant Mayor, Town Treasurer

Eric Kitchen, Council Member, Assistant Town Treasurer

Terri Hollingshead, Council Member

Marilee Kerns, Council Member

Raymond Hanson, Council Member

Ricky Weaver, Council Member

Date of Introduction: May 12, 2025

Date of Passage: June 9, 2025

Effective Date: June 29, 2025

Town of Boonsboro
Fiscal Year 2026 Budget
General Fund

2026 Budget

Revenues

Local Prop Tax & Interest	
Taxes - Real Property (CY Rate \$0.3591)	1,490,973
Taxes - Pers Prop - Incorp (\$0.87)	60,000
Taxes - Pers Prop - Unincorp (\$0.87)	1,200
Taxes - Public Utility Property Tax	22,900
Taxes - Penalties & Int (CY)	3,000
Taxes - Discounts	(4,400)
Total Local Prop Tax & Interest	1,573,673
Licenses, Permits, & Planning	
License & Permit-Trader	4,500
Town Permits	1,000
County Building Permits	0
Zoning Use Permits	0
BZA/Exceptions/Variances	1,000
Development Review Fees	5,000
Developer Engineer Review Fees	0
Developer Legal Review Fees	0
Total Licenses, Permits, & Planning	11,500
Grants & Shared Taxes	
State Shared & Local Inc Tax	550,000
Taxes - Admissions & Amusement	25,000
MD State Aid Police Protection	43,000
Police Report Fees	50
State Shared Highway User Rev	298,424
Revenue in Lieu of Bank Share	951
Elderly Housing Contribution	1,800
County Permit Excise Tax	30,000
Hotel/Motel Tax Share	40,000
Total Grants & Shared Taxes	989,225
Sanitation Charges (1386 EDU'S)	
Sanitation Charges (\$35/EDU)	194,040

Total Sanitation Charges	194,040
Other Revenue	
American Rescue Plan	0
Grants- See SP Sheet for Detail	
Interest & Dividends	100,000
Park Rental Income	10,000
Town Farm Rental	3,000
Cable Television Fees	29,000
EDC Sponsorships	0
EDC Meetings & Networking	1,000
EDC Food Truck Festival Vendor Fees	0
BEC Compost Bins	0
BEC Farmers Market Vendor Fees	2,000
BEC Community Garden	50
PSC NationalNightOut Donations	1,000
Park Board Event Donations	0
Returned Check Fee	0
Municipal Infraction Fees	0
Municipal Infraction Expenses	0
Reimburs. for Carnival Damages	0
Insurance Claim Reimbursements	0
Gain on Sale of Assets	0
Miscellaneous Income	12,000
Total Other Revenue	158,050
Total Revenues	2,926,488.00
Expenses	
Mayor And Council	2026 Budget
Mayor's Salary	3,600
Council's Salary	7,200
Treasurer's Salary	1,000
MML Dues	5,200
M&C Education / Conference Stipend	6,000
Convention & WCML Expense	7,600
Contributions/Donations	1,000
Ambulance Service Contribution	28,000
Fire Department Contribution	28,000
Total Mayor & Council	87,600

Administration	
Town Manager - Salary	49,868
Town Clerk - Salary	35,308
Town Planner - Salary	47,268
Office Manager - Salary	40,966
Payroll Processing Fee	3,500
Training/Dues/Meetings	7,000
Payroll Taxes & FICA - Admin	13,266
Employee Pension - Admin	12,139
Health/Life/STD Insur - Admin	70,000
Workers' Comp Ins Exp - Admin	1,800
Insurance - Property/Liability	18,000
Advertising	2,000
Postage	1,500
Office Supplies	6,000
Office Equipment	4,500
Office Equipment Maintenance	1,000
Software/Subscriptions	21,000
Employee Appreciation	10,600
Telephone	1,650
Total Administration	347,364

Elections	
Election Expenses	8,000
Total Elections	8,000

Professional Services	
Attorney Fees	26,000
Audit Services	18,250
Accounting Services	15,000
Circuit Rider	3,000
Lobbyist	0
Retirement Administration	2,200
Total Professional Services	64,450

Planning & Zoning	
Planning, Zoning & Engineering Supplies	1,500
Planning, Zoning & Engineering Misc	150
Planning & Zoning Meeting Expense	2,600
Legal Notices	2,200
Bldg Permits/Excise Tax - WC	22,500
Comp Plan Updates	20,000

Engineering Fees	22,000
GIS	18,000
Total Planning & Zoning	88,950

Economic Dev Commission

EDC Meetings/Networking	3,640
EDC Sponsorships/Business Support	7,080
EDC Revitalization Support	3,600
EDC Promotional Items (was MML Main St Conv)	2,000
EDC Tourism Development/Promotion	8,420
EDC Main Street Maryland Program	0
Total Economic Dev Comm	24,740

Environmental Commission

BEC Meetings	2,400
BEC Special Projects	11,340
BEC Public Education	460
Community Garden Expenses	250
Farmer's Market Stipend	1,500
Farmer's Market Expenses	1,195
Total Environmental Comm	17,145

Police & Public Safety

Police Chief - Salary	107,000
Police Operations Mgr - Salary	61,500
Police Officer - Salary	330,000
Police - Overtime	4,000
Police - Holiday Pay	16,500
Payroll Taxes & FICA - Police	39,704
Employee Pension - Police	36,330
Health/Life/STD Insur - Police	35,000
Workers' Comp Ins Exp - Police	26,000
Insurance-Police Vehicle/Equip	15,500
Police Dept Equipment	29,000
Police Fees-Lic/Dues/Web	15,000
Police Dept Uniforms	6,000
Police Dept Supplies	5,000
Police Dept-Cell Phones	2,100
Police Dept Training	6,000
Police Building Maintenance	10,000
Police Dept Capital Outlay	70,000
Police Dept Vehicle Maint	18,000

Police Dept Vehicle Gas	25,000
National Night Out Stipend	0
National Night Out Expenses	2,500
Police Dept Contingency	25,000
Total Police & Public Safety	885,134

Highways & Streets

Public Works - Salary	144,298
Public Works - Overtime	19,000
Public Works - SpOvertime	6,500
Public Works - Part Time Park	26,520
Payroll Taxes & FICA - PW	15,018
Employee Pension - PW	11,886
Health/Life/STD Insur - PW	110,000
Workers' Comp Ins Exp - PW	6,000
Insurance - Building/Equipment	3,500
Uniforms + Boots	3,100
Employee Cell Phones	2,000
Employee Cell Phone Stipend	2,400
Vehicle Gas	18,000
Vehicle Maint & Repair	16,000
Small Equipment (weed Eater, small equip)	2,500
Equipment Maint & Repair	14,000
Maintenance/Supplies	10,000
Street Maint & Repair	130,000
Street Cleaning	5,750
Snow-Overtime	5,000
Snow Removal Contractor	10,000
Snow-Sp Overtime	30,250
Snow Melt Salt	25,000
Yard Debris Grinding Contractor	8,500
Street Lighting	70,000
Capital Outlay	137,000
Total Highways & Streets	832,222

Sanitation

Sanitation/Recycling	219,294
Sanitation Tipping Fes	60,000
Total Sanitation	279,294

Municipal Owned Buildings

Municipal Building Maintenance	25,000
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Municipal Grounds Maintenance	34,000
Heating	14,000
Electric	20,000
Total Municipal Owned Buildings	93,000
Parks, Recreation, & Events	
Interest on Leased Assets	0
Park Grounds Maintenance	30,000
Park Facilities Maintenance	14,000
Park Equipment	16,015
Park Board Meetings	2,275
Insurance - Park Build/Equip	2,200
Concerts	7,000
Olde Tyme Christmas	1,665
Wagon Train Event	1,050
Fishing Derby	1,000
Independence Day Event	14,440
Park Movie Event	2,500
Total Parks, Recreation, & Events	92,145
Non-Departmental Expense	
Contingency Fund	10,000
Total Non-Departmental Expense	10,000
Capital Improvements	
American Rescue Plan	0
Special Projects Grant Spending- See SP Sheet	
CIP Reserves	96,444
Total Capital Improvements	96,444
Debt Service	
GF Loan to Sewer Fund	0
Total Debt Service	0
Total Expenses	2,926,488.00
Total Revenues	2,926,488.00
Net Income	(0.00)

Town of Boonsboro
Fiscal Year 2026 Budget
Water Fund

Revenues	2026 Budget
Operating Revenues	
Water Charges-Boonsboro	880,718
Debt Service Charge-Alt 40	24,080
Keedysville Admin. Charges	100,000
Connection Fees (\$10,550 each)	242,650
Credit Card Fees	18,000
Total Operating Revenues	1,265,448
Other Revenues	
Interest Income	150,000
Returned Check Fees	0
Gain on Sale of Assets	0
Keedysville Contributions	0
Prior Year Reserves/User Fees	0
Total Other Revenues	150,000
Total Revenues	1,415,448
Expenses	
Administrative Salary	
Salaries - Administrative	137,000.20
Payroll Taxes - Administrative	10,480.52
Health/Life/STD - Administrative	51,500
Workers Comp - Administrative	450
Pension - Administrative	9,590.01
Total Administrative Salary	209,020.73
Operations Salary	
Salaries - Operations	234,377.33
Salaries - OT Operations (1.5x)	19,500
Salaries - SpOT Operations (2x)	7,650
Payroll Taxes - Operations	20,006.84
Health/Life/STD - Operations	148,000
Workers Comp - Operations	5,600
Pension - Operations	18,306.91
Total Operations Salary	453,441.08
Administrative Expenses	
Insurance - Property/Vehicles	8,000
Audit Fees	9,125
Legal Fees	3,000
Advertising	600

Meeting Expense	1,000
Training/Certification	2,500
Miscellaneous	0
Bank Fees	50
Credit Card Fees	13,000
Office Supplies	18,000
Postage	5,500
Software/Subscriptions	13,450
Telephone	6,000.00
Total Administrative Expenses	80,225

Maintenance Expenses

Testing	1,500
Major Repair Expense	25,000
Maintenance & Repair	40,000
Uniforms	1,000
Employee Cell Phones	1,200
Electricity	70,000
Vehicle Expense	10,000
Vehicle Gas	6,200
Major Equipment Expense	32,700
Annual Leak Detection Expense	7,500
Chemicals	32,000
Maintenance Supplies	3,500
Annual Fire Hydrant Maintenance	2,200
Annual Water Meter Replacements	25,000
Capital Outlay	0
Total Maintenance Expenses	257,800

Debt Service

Loan Interest Alt40 Waterline	458.03
MDE Alt40 Waterline Loan	21,309.74
Reservoir Loan Payment	0
Total Debt Service	21,767.77

Capital Improvement

Special Projects Funding	10,000
CIP Reserves	373,193
Contingency Fund	10,000
Total Capital Improvement	393,193

Total Expenses

1,415,448

Total Revenues

1,415,448

Net Income

(0.00)

Town of Boonsboro
Fiscal Year 2026 Budget
Sewer Fund

Revenues	2026 Budget
Operating Revenues	
Sewer Charges	1,186,710
Bay Restoration Fund	106,560
Connection Fees (\$15,500/each)	356,500
Interest Income	14,000
Total Operating Revenues	1,663,770
Other Revenues	
Returned Check Fee	0
Gain/Loss on Disposal of Asset	0
Total Other Revenues	0
Total Revenues	1,663,770
Expenses	
Administrative Salary	2026 Budget
Salaries - Administrative	91,333.47
Payroll Taxes - Administrative	6,987.01
Health/Life/STD - Administrat	34,000
Workers Comp - Administrative	200
Pension - Administrative	6,393.34
Total Administrative Salary Expenses	138,913.82
Operations Salary	
Salaries - Operations	156,251.55
Salaries - OT Operations (1.5x)	15,800
Salaries - SpOT Operations (2x)	8,475
Payroll Taxes - Operations	13,810.28
Health/Life/STD - Operations	95,000
Workers Comp - Operations	2,000
Pension - Operations	10,937.61
Total Operations Salary Expenses	302,274.44
Administrative Expenses	
Insurance - Property	27,000
Audit Fees	9,125

Legal Fees	0
Advertising	500
Meeting Expense	1,000
Training-Certification	500
Office Supplies	12,500
Postage	2,600
Software/Subscriptions	9,300
Total Administrative Expenses	62,525

Operating Expenses

Testing - WWTP	30,000
Major Repair Expense	61,000
Maintenance & Repair- Pump Stations	25,000
Maintenance & Repair - WWTP	28,000
Uniforms	1,000
Employee Cell Phones	800
Electricity	125,000
Vehicle Expense	5,000
Vehicle Gas	4,000
Equipment Expense	37,000
Biosolids Removal - WWTP	15,000
Chemicals - WWTP	86,000
Maintenance Supplies	2,500
Telephone/Internet - WWTP	4,000
Capital Outlay	0
Total Operating Expenses	424,300

Debt Service

Loan Interest	0
WWTP Loan Interest	166,007
Loan-WWTP CDA Bond	143,000
General Fund Loan Payments	0
Total Debt Service	309,007

Capital Improvement

Special Project Funding	250,000
Contingency	10,000
Bay Restoration Fund Payment	101,232
CIP Reserves	65,517.74
Total Capital Improvement	426,749.74

Total Expenses	1,663,770
Total Revenues	1,663,770
Net Income	(0.00)

Town of Boonsboro
Fiscal Year 2026 Budget
Special Projects

Revenues	2026	
Reservoir Replacement	6,709,395	
BCC \$1M (Repurpose to Crestview)	0	
DGS 2023 PayGo (HB300/SB290)	1,000,000	
Rural MD Economic Development Fund	100,000	
EPA Grant	1,000,000	
American Rescue Plan	2,213,789	
American Rescue Plan Interest	231,895	
Water User Fee's (Unofficial ARPA Funds)	343,618	
FY25 State Senate Capital Budget (24-223)	1,500,000	
WCBCC ARPA Funds	400,000	
Total Reservoir Replacement	6,789,302	79,907
Crestview Water Pressure	1,214,464	
Repurpose BCC \$1M Reservoir funds	1,000,000	
Crestview FY25 Water Fund Subsidy	207,021	
Crestview FY26 Water Fund Subsidy	10,000	
FY26 Capital Funding	125,000	
Total Crestview Water Pressure	1,342,021	127,557
Chase Six Intersection	1,100,000	
Board of County Commissioners	520,000	
FY24 State Grant (23-293)	500,000	
FY23 Capital Grant (22-417)	200,000	
FY25 General Fund Subsidy	200,000	
Total Chase Six Intersection	1,420,000	320,000
Total Revenues	9,551,323	
Expenses	2026	
Reservoir Replacement	6,709,395	
Design/Engineering (\$50k of this is NTE)	365,525	
Construction	5,973,870	
Construction Management	352,000	
Construction Testing	18,000	
10% Contingency	670,940	
Total Reservoir Replacement	7,380,335	
Crestview Water Pressure	1,214,464	
Construction Costs	1,136,896	
Design/Engineering	77,568	
10% Contingency	121,446	
Total Crestview Water Pressure	1,335,910	
Chase Six Intersection	1,100,000	
Purchase of McIlwee House	250,000	
Construction	850,000	
10% Contingency	110,000	
Total Chase Six Intersection	1,210,000	

FY24 Capital Projects compiled by BMUC Chair 12/6/23

- Reservoir replacement
- Drinking water system lead removal and replacement
- Alt. 40 waterline looping
- WRA model sewer line replacement
- WWTP Lagoon Dredging & Excavation
- Fletchers Grove well and treatment plant
- Crestview water pressure reduction and bypass
- Drinking water security system
- Utilities assets ledger
- Electronic meter reading system
- Software integration

FY26 Priorities according to the BMUC on 2/19/25

- ADVANCED/ZONED METERING - can be done in increments
- Chlorine Booster Pump Station
- Engineering for Master Meter
- Lead Removal & Replacement - incrementally until CY2034
- Inflow & Infiltration - Phase III

Previously identified projects lacking funding

Security System Upgrade \$100,000
 Alt 40 Gravity Sewer \$1,087,867
 Dean South Looping

Total Expenses	9,926,245
Total Revenues	9,551,323
CIP Reserves for Contingency	541,155
Deficit/Surplus	166,233