

MAYOR AND COUNCIL OF BOONSBORO, MARYLAND

ORDINANCE 2019-03

AN ORDINANCE to ADOPT THE FISCAL YEAR 2020 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 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, 2019 and ending June 30, 2020; and

WHEREAS, a public hearing was held on June 10, 2019 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 2020 Budgets. That the Fiscal Year 2020 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 of July 1, 2019 through June 30, 2020.

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.

ATTEST:

BOONSBORO MAYOR AND TOWN COUNCIL:

Town Manager

Howard W. Long., Mayor

Rickard T. Byrd, Assistant Mayor

Marilee E. Kerns, Council Member, Town 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 28, 2019

Date of Passage: June 10, 2019

Effective Date: July 1, 2019

TOWN OF BOONSBORO, MARYLAND
 GENERAL FUND
 FISCAL YEAR 2020 BUDGET

REVENUES	FY2017	FY2018	FY2019	Proposed FY2020
TAXES	Actual	Actual	Budget	
Real Property CY Rate 0.3591	1,008,366	1,049,038	1,058,203	1,099,518
Personal Property - Incorporated	84,227	107,300	80,000	90,000
Personal Property - Unincorporated	4,213	4,306	4,500	4,300
Penalties & Interest	3,612	3,634	2,500	4,000
Less Discounts & Abatements	(13,388)	(13,750)	(13,500)	(11,000)
TAX REVENUES:	1,087,030	1,150,528	1,131,703	1,186,818
Licenses & Permit - Trader	5,451	5,325	3,500	5,000
Alcohol & Beverage	0	0	500	0
TOTAL LICENSES & PERMITS:	5,451	5,325	4,000	5,000
Building Permits	13,868	17,292	14,000	1,250
Town Permits	2346	3363	1,000	1,000
Zoning Use Permits	750	900	700	1,000
Legal Notices	290	430	900	3,000
BZA-Variances-Exceptions	450	1790	750	1,500
Development Review Fees	17,054	3,779	7,500	10,000
Technology Fee	525	585	450	1,000
Developer Engineering Review Fees	0	0	5,000	6,000
TOTAL PLANNING & ZONING:	35,283	28,139	30,300	24,750
GRANTS & SHARED TAXES				
State Shared Income Tax	351,942	352,974	325,000	325,000
Admissions & Amusement Tax	16,175	7,814	10,000	10,000
MD State Aid for Police Protection	31,858	31,176	30,373	28,400
State Shared Highway User Revenues	116,604	121,758	123,712	166,000
Grant - Project Open Space	248,697	25,779	110,000	109,000
Rev. of Lieu of Bank Share	951	951	950	950

Parking Fees	210	261	300	0
Elderly Housing Contribution	3,357	(2,406)	4,000	3,000
Hotel/Motel Tax Share	29,767	31,268	28,000	24,000
County Permit Excise Tax				15,000
TOTAL GRANTS & SHARED TAX:	799,561	569,575	632,335	681,350
SANITATION CHARGES	(1250 hh)	(1250 hh)	(1325 hh)	(1332 hh)
Sanitation Charges	103,417	105,581	106,000	133,200
TOTAL SANITATION CHARGES:	103,417	105,581	106,000	133,200
OTHER REVENUE				
Interest & Dividends	20,043	19,484	15,000	20,000
Park/Rental Income	10,400	11,435	9,500	9,500
Cable Television Fees	22,094	22,079	22,000	20,000
Notes Rec/ Insurance Reimbursement	0	0	0	0
Miscellaneous Income	20,018	21,793	500	500
TOTAL OTHER REVENUES:	72,555	74,791	47,000	50,000
TOTAL REVENUES	2,103,297	1,933,939	1,951,338	2,081,118

EXPENSES	<i>Actual</i>			<i>Budget</i>	<i>Draft</i>
	FY2017	FY2018	FY2019	FY2020	
MAYOR & COUNCIL SALARY					
Mayor Salary	3,600	3,600	3,600	3,600	
Council Salary	6,900	7,200	7,200	7,200	
Treasurer	1,000	1,000	1,000	1,000	
Contributions/Donations	500	550	1,000	1,000	
MML Dues	3,464	3,524	3,500	3,667	
MML Meetings/ Educational Stipend/Dues	2,819	2,752	7,000	6,000	
Convention Expense	0	0	0	1,000	
TOTAL MAYOR & COUNCIL	18,283	18,626	23,300	23,467	

ADMINISTRATION:			
Salaries - Administration	75,252	83,454	133,000
Payroll Taxes	0	0	0
Pension	0	0	0
Insurance: Health	0	0	0
Insurance: Workers Compensation	0	0	0
TOTAL ADMINISTRATIVE SALARIES:	75,252	83,454	133,000

	130,000
	10,400
	9,100
	40,300
	350
	190,150

ADMINISTRATIVE EXPENSES:			
Payroll Processing			
Training	375		500
Advertising	1,676	2,349	1,500
Postage	2,188	2,355	3,500
Office Supplies	3,070	6,344	3,500
Office Equipment	725	750	750
Office Equipment Maintenance	7,958	8,356	6,400
Telephone	5,310	5,327	4,500
ADMINISTRATIVE EXPENSES:	21,302	25,481	20,650

	2,600
	1,000
	1,800
	2,000
	3,500
	1,000
	8,000
	6,000
	25,900

ELECTIONS			
Operating Expenses	0	1,378	0
TOTAL ELECTIONS	0	1,378	0

	1,500
	1,500

LEGAL & AUDIT			
Attorney Fees	8,584	18,637	10,000
Audit Services	7,500	6,225	4,500
Retirement Administration	740	650	750
Accounting Services			
TOTAL LEGAL & AUDIT	16,824	25,512	15,250

	25,000
	4,500
	750
	18,000
	48,250

PLANNING, ZONING & ENGINEERING			
P&Z Meeting Expense	1,260	710	1,000
Planning, Zoning & Engineering Supplies	0	464	500

	1,000
	500

Legal Notices	1635	682	900
Bldg Permits-County (75%)	11,024	13,323	10,500
Engineering Fees		3,854	10,000
Planning, Zoning & Engineering Miscellaneous	457	0	500
GIS Implementation	0	0	400
TOTAL PLANNING, ZONING, & ENGINEERING	14,376	19,033	23,800

3,000
0
6,000
1,500
400
12,400

ECONOMIC DEVELOPMENT			
Meetings	1,160	993	1,400
Sponsorships-Business Support	5,326	4,259	7,200
Revitalization Support	2,952	5,137	7,300
MML Main Street	1,334	0	1,530
Tourism Development/Promotion			
National Road Heritage Museum			15,000
TOTAL EDC	10,772	10,389	32,430

1,200
9,200
2,500
0
15,000
7,500
35,400

ENVIRONMENTAL COMMISSION			
Meetings	640	550	1,200
Special Projects	2,481	3,832	6,000
Farmer's Market			
Miscellaneous Expenses	170	0	500
Public Education	1,136	35	1,200
Total Environmental Commission	4,427	4,417	8,900

1,000
6,000
500
500
1,000
9,000

PUBLIC SAFETY COMMISSION			
Public Safety Comm-Meeting Expense			
Meeting Expense	630	470	960
Night Out Program	226	958	1,250
Ambulance Service Contribution	22,000	23,000	24,000

960
1,250
25,000

Fire Department Contribution	22,000	23,000	24,000	25,000
Fire Hydrants	12,720	11,200	7,000	7,000
PSC Special Projects	6,271	0	2,500	2,000
TOTAL PUBLIC SAFETY	63,847	58,628	59,710	61,210
PUBLIC WORKS				
Salaries for Public Utilities	57,154	77,444	65,000	102,500
Overtime for Public Utilities	4,095	4,000	4,000	10,000
Special OT	11,791	0	0	0
Payroll Taxes	0	0	0	8,200
Pension	0	0	0	7,200
Insurance: Health	0	0	0	36,000
Insurance: Workers Compensation	0	0	0	4,600
Uniforms	1,336	1,730	2,000	1,000
Cell Phones	2,789	1,712	2,500	2,000
TOTAL PUBLIC WORKS:	77,165	84,886	73,500	171,500

HIGHWAY & STREETS				
Vehicle Maintenance & Repair	4,686	6,617	7,000	7,000
Vehicle Gas	10,394	12,359	11,000	11,000
Equipment Maintenance & Repair	7,025	6,000	10,000	10,000
Small Equipment Expense	303	3,592	5,000	5,000
Supplies & Materials	4,608	4,000	5,500	5,500
Street Maintenance & Repair	1,424	2,133	12,500	12,500
Snow Removal	13,654	17,064	11,500	11,500
Snow OT (Not budgeted)	3891	0		
Snow Special OT (Not budgeted)	380	0		
Street Lighting	56,155	52,037	55,000	55,000
Street Cleaning	3,360	3,360	3,400	3,400
Yard Debris Lot	12,272	8,200	9,000	12,000
TOTAL HIGHWAY & STREETS	118,152	115,362	129,900	132,900

Sanitation				
Sanitation/Recycling/ Contract	173,766	183,115	170,000	200,000
Sanitation/Recycling/Tipping Fees				
TOTAL SANITATION	173,766	183,115	170,000	200,000
MUNICIPAL BUILDINGS AND GROUNDS				
Maintenance Buildings	19,100	24,347	20,000	20,000
Maintenance Grounds	31,907	30,000	30,000	30,000
Heating	4,003	16,249	9,000	9,000
Electric	18,428	17,000	12,000	12,000
TOTAL BUILDINGS AND GROUNDS	73,438	87,596	71,000	71,000
PARK MAINTENANCE				
Park Facilities Maintenance	13,908	33,074	15,000	15,000
Park Grounds Maintenance	21,678	22,424	20,000	20,000
Park Equipment	534	22,857	1,000	1,000
Park Board Meetings	770	830	960	960
TOTAL PARK MAINTENANCE:	36,890	79,185	36,960	36,960

EVENTS & RECREATION				
Green Fest	1,000	0	1,000	1,000
Concerts	873	1,500	2,000	3,250
Fishing Derby	(1,170)	0	1,000	1,000
Independence Day Event	6,314	6,800	6,800	6,800
Old Tyme Christmas	2,802	1,200	1,500	1,500
Wagon Train Event	306	500	500	500
Movie Events		1,270	2,000	3,250
Miscellaneous Park Events	110	0	250	250
TOTAL EVENTS & RECREATION	10,235	11,270	15,050	17,550

MUNICIPAL POLICE DEPARTMENT					
Salaries for Police Dept	280,018	268,946	312,794	287,000	
Overtime for Police Officers	5,241	0	6,000	6,000	
Payroll Taxes	0	0	0	23,000	
Pension	0	0	0	20,000	
Insurance: Health	0	0	0	55,800	
Insurance: Worker's Compensation	0	0	0	23,000	
Police Equipment	23,694	3,200	14,500	15,000	
Police Fees	7,960	6,000	12,080	8,000	
Police Supplies	3,193	2,498	3,000	3,000	
Police Telephone	3,217	3,000	3,000	1,500	
Police Cell Phones	3,629	3,354	3,600	1,500	
Police Building Maint-Utilities	16,793	7,912	15,000	15,000	
heating					
electric					
Police Uniforms	3,494	619	3,000	3,000	
Police Training	423	1,213	3,000	5,000	
Police Vehicle Maintenance	7,483	13,266	8,000	8,000	
Police Vehicle Gas	12,316	11,942	15,000	15,000	
Police Capital Expense (CIP)	61,626	0	0	55,000	
TOTAL MUNICIPAL POLICE DEPT	429,087	321,950	398,974	544,800	

NON-DEPARTMENTAL EXPENSES

Property & Liability Insurance	17,886	19,688	15,000	15,000
Payroll Taxes & FICA	45,061	47,636	40,000	0
Employee Pension	14,509	25,032	40,000	0
Health/Life/STD Insurance	79,771	68,145	100,000	0
Workers Comp. Insurance	11,972	17,846	13,500	0
Banquet/Christmas Expenses	2,887	0	3,000	4,000

Contingency Fund	20,646	5,658	19,202	7,956
Misc	1,798	1,187	1,500	1,500
TOTAL NON-DEPARTMENTAL EXPENSES	194,530	185,192	232,202	28,456
LONG TERM CAPITAL IMPROVEMENTS				
Street, drainage and overlay programs	282,286	0	123,712	125,000
National Road Heritage Museum	15,000	15,000	0	0
Shafer Park -Project Open Space	7,340	22,921	125,000	127,000
TOTAL LONG TERM CAP IMPROVEMENT	304,626	37,921	248,712	252,000
CAPITAL IMPROVEMENTS				
2004 F350 Truck Replacement	16,260			
Bobcat	6,700			
Video Cameras	15,000			
Town Hall Heating Replacement	12,750			
Utility Truck Replacement		17,258	17,500	0
Town Tree Trimming Maintenance		0	15,000	10,000
Skid Loader		0	45,000	
MS4 Permitting		0	0	20,000
TOTAL CAPITAL IMPROVEMENTS	50,710	17,258	77,500	30,000
DEBT SERVICE				
New Park Development Loan Payment	285,777	151,644	165,000	165,175
Mortgage wellhead protection property	15,500	15,500	15,500	15,500
Loan Interest	20,578	14464	0	8,000
TOTAL DEBT SERVICE	321,855	181,608	180,500	188,675
TOTAL ALL EXPENSES	2,015,537	1,552,261	1,951,338	2,081,118
TOTAL REVENUES	2,103,297	1,933,939	1,951,338	2,081,118
EXCESS REVENUES OVER EXPENSES	87,760	381,678	0	0

TOWN OF BOONSBORO, MARYLAND
WATER FUND

OPERATING REVENUES	Actual FY2017	Actual FY2018	Budget FY2019	Proposed Budget FY2020
Water Charges	577,701	641,621	707,353	707,353
Charges for Debt Services	23,029	23,944	20,000	20,000
Charges for Administration	67,444	62,058	57,855	57,855
Connection fees & User fees	90,000	210,000	0	0
Other Income	1,186	150	500	500
Hydrants	0		11,200	11,200
TOTAL OPERATING REVENUES:	759,360	937,773	796,908	796,908
Interest Income	3,854	4982		5,000
TOTAL REVENUES:	763,214	942,755	796,908	801,908
OPERATING EXPENSES:				
ADMINISTRATIVE:				
Salaries	90,590	95,000	57,354	65,000
Payroll Taxes	20,999	19,279	19,000	5,200
Retirement/Pension	17,419	16,094	15,000	4,600
Insurance: Health	60,221	68,746	55,000	20,000
Insurance: Workers Compensation	9,976	8,923	11,000	175
Total Administrative Salaries:	199,205	208,042	157,354	94,975
Communications	6,388	5,976	6,500	6,500
Postage	2,008	2,000	3,000	3,000
Office Supplies	6,638	4,000	5,000	5,000
Professional Svcs(Legal/Audit)	12,111	15,346	7,000	7,000
Professional Engineering Services			15,000	15,000
Meetings	960	1,230	1,200	1,200
Training/Certification	1,463	1,803	2,500	2,500
Insurance: Property	6,916	6,381	7,000	32,000
Advertising	548	518	650	650
TOTAL ADMIN EXPENSES	236,237	245,296	205,204	167,825
OPERATIONS:				
Salaries	153,179	157,651	190,000	151,400
Payroll Taxes				11,750
Pension				10,250
Insurance: Health				47,500
Workers Compensation				6,600
Total Salaries Operations:	153,179	157,651	190,000	227,500

Operating Expenses:				
Testing	748	775	1,000	1,000
Chemicals	11,190	9,950	15,000	15,000
Vehicle Expense	5,134	6,183	8,500	8,500
Electricity	52,081	45,449	56,650	56,650
Heating	1,715	1,500	1,500	1,500
Maintenance & Repairs	44,324	48,490	40,000	40,000
Major Repair Expense	28,156	30,000	30,000	30,000
Supplies	7,661	9,443	7,500	7,500
Telephone	0			
Uniforms	2,769	2,742	3,000	3,000
Equipment Expense	1,549	897	5,000	5,000
Connections - water meters	3,250	62,047		
Miscellaneous	11,726	998	100	100
TOTAL OPERATING /MAINTENANCE:	170,303	218,474	168,250	168,250
TOTAL OPERATING EXPENSES:	323,482	376,125	358,250	395,750
DEBT SERVICE:				
Debt Service (Principal)				
Long Term Debt	77,084	174,858	40,000	40,000
MDE Alt 40	19,300	19,300	19,300	19,300
Loan Interest	20,197	14,173	19,307	19,307
TOTAL DEBT SERVICE:	116,581	208,331	78,607	78,607
Capital Outlay	174,194	16,160	125,000	125,000
MEA Grant				
Contingency Fund	25,133	55	29,847	34,726
TOTAL EXPENSES:	875,627	845,967	796,908	801,908
NET INCOME (LOSS)	(112,413)	96,788	0	0

TOWN OF BOONSBORO, MARYLAND
SEWER FUND

Proposed

OPERATING REVENUES	Actual FY2017	Actual FY2018	Budget FY2019	Budget FY2020
Sewer Charges	876,170	979,729	1,129,260	1,129,260
Connection fees & User	132,000	289,988	0	0
Interest Income	2,108	1,844	300	2,000
Other Income	2,612	959	500	500
TOTAL OPERATING	1,012,890	1,272,520	1,130,060	1,131,760
Grants	30,000	2,030,000	0	0
GF Subsidy for Debt		0	123,500	123,500
TOTAL REVENUES:	1,042,890	3,302,520	1,253,560	1,255,260
OPERATING EXPENSES:				
ADMINISTRATIVE:				
Salaries	90,590	95,000	57,354	65,000
Payroll Taxes	21,288	19,016	15,000	5,200
Retirement/Pension	17,419	16,094	15,000	4,600
Insurance: Health	61,441	68,746	47,000	20,000
Insurance: Workers	9,855	8,923	11,000	175
Total Administrative	200,593	207,779	145,354	94,975
Communications	5,094	4,392	2,000	2,000
Postage	2,008	2,044	2,000	2,000
Office Supplies	5,268	3,500	4,500	4,500
Professional	8,776	13,685	7,000	7,000
Professional Engineering			25,000	25,000
Meetings	1,090	1,230	1,200	1,200
Training/Certification	1,394	1,115	1,000	1,000
Insurance: Property	25,224	25,174	30,000	5,000
Advertising	946	1,714	700	1,000
TOTAL ADMINISTRATIVE	250,393	260,633	218,754	143,675
OPERATIONS:				
Salaries	158,075	154,035	123,000	139,400
Payroll Taxes			0	11,750
Pension			0	10,250
Insurance: Health			0	47,500
Insurance: Workers			0	6,600
TOTAL SALARIES OPERATIONS:	158,075	154,035	123,000	215,500

OPERATING EXPENSES:				
Biosolids Removal	158,834	165,826	155,000	160,000
Vehicle Expense	5,006	6,040	5,000	6,500
Electricity	95,092	98,148	70,000	79,000
Heating	1,715	2,000	2,000	2,000
Repairs - Pump Stations	12,272	25,000	25,000	25,000
Repairs - WWTP	26,767	40,000	40,000	40,000
Major Repair Expense	41,186	10,935	65,000	65,000
Testing	26,830	28,788	27,000	30,000
Chemicals	51,991	56,886	55,000	55,000
Supplies	8,208	6,754	6,500	6,500
Telephone		0	2,500	2,500
Uniforms	2,769	2,742	2,500	2,500
Tools & Equipment	2,210	1,619	4,000	4,000
Connections - water meters		0	0	0
Miscellaneous	2,145	1,084	500	500
TOTAL	435,025	445,822	460,000	478,500
TOTAL OPERATING	593,100	599,857	583,000	694,000
Capital Outlay	109,120	16,160	85,000	60,000
Contingency Fund	685	0	49,410	34,804
ARC Grant				
Debt Service:				
Interest Expense	8,040	1,000	1,000	0
WWTP USDA Loan	318,004	242,632	0	0
Park View Loan	7,781	7,781	7,781	7,781
WWTP MDE Loan		1,483,172	0	0
WWTP Bond			123,500	125,000
WWTP Bond Interest		101,683	185,115	190,000
Total Debt Service:	333,825	1,836,268	317,396	322,781
TOTAL EXPENSES:	1,287,123	2,712,918	1,253,560	1,255,260
NET INCOME (LOSS)	(244,233)	589,602	0	0