

TOWN OF CHARLESTOWN, MD	Proposed Budget 2022 - 2023	NOTES
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OPERATING BUDGET

Fund: 101 - General Fund

GENERAL FUND REVENUES

New Account #	Dept: 000 General		
101-000-402.000	Property Taxes	596,536	.003334 * assessed value provided by Cecil County
101-000-403.000	Tangible Personal Property Taxes	14,000	
101-000-404.000	Tax Differential-County	52,473	
101-000-405.000	State Income Taxes Collected	169,125	
101-000-406.000	State Admissions Tax Collected	150	
101-000-503.000	Town Hall Rental (P.O.)	8,000	Post Office (666.67 * 12)
101-000-515.000	Traders Licenses	150	
101-000-590.000	Critical Bay Administration	2,250	
101-000-606.000	Tower Rental Income	40,000	Tower Lease Sale amortized over 25 years (life of anticipated lease extensions)
101-000-610.000	Cable rebate	20,000	
101-000-611.000	Trash rebate	2,293	
101-000-615.000	Miscellaneous	500	
101-000-616.000	Credit Card Fee	1,300	
101-000-650.000	Interest Income	1,500	Include all interest income, beside Utility Fund
101-000-499.000	Coronavirus Relief Funds (RESTRICTED)	548,000	total funds to be received in two installments in two years, see Attachment 3
101-000-900.000	Overhead Allocation From Utility Fund	182,262	Apprx. 30% of overhead cost. See Attachment 1
101-000-900.001	Overhead Allocation From Streets	60,754	
101-000-900.002	Overhead Allocation From Pier	91,131	
101-000-900.003	Overhead Allocation From Cemetery	6,075	
101-000-900.004	Overhead Allocation From Planning & Zoning	24,302	
101-000-900.005	Overhead Allocation From Parks & Recreation	30,377	
	General	1,851,178	
	Dept: 210 Streets		
101-210-450.000	Highway User Fee	90,439	
	Streets	90,439	

TOWN OF CHARLESTOWN, MD		Proposed Budget 2022 - 2023	NOTES
Dept: 220 Pier			
101-220-550.000	Slip rental	26,390	(\$754 * 35 slips)
101-220-553.000	C-Dock Income	42,366	Capped at a 2% increase for CPI.
101-220-554.000	Boat Docking & Storage User Fee	22,732	See Attachment 2 - slip tax
101-220-556.000	Lee's Marina rental	17,700	(\$1,475 * 12)
101-220-557.000	North East Marina	6,916	\$1,300 base rental encroachment slips; \$5,616 (8% FMV of ramp, CY \$70,200)
101-220-558-000	Ramp Honor Box	7,500	estimate based on PY actual
Pier		123,604	
Dept: 310 Planning & Zoning			
101-310-519.000	Planning and Zoning	7,000	Estimate 10 new property permits (\$350 each) and 70 misc permits (\$50 each)
101-310-615.000	Miscellaneous	5,000	
Planning & Zoning		12,000	
Dept: 751 Parks & Recreation			
101-751-516.000	Parking permits	1,500	
101-751-517.000	Parking Tickets	200	
101-751-518.000	630 Water Street - Lease	30,000	630 Waters St (2,500 * 12)
Parks & Recreation		31,700	
GENERAL FUND TOTAL REVENUES		2,108,921	

TOWN OF CHARLESTOWN, MD	Proposed Budget 2022 - 2023	NOTES
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GENERAL FUND EXPENSES

Dept: 000			
101-000-702.000	Personnel	316,304	Cost of living increase of 5% , convert one PT maintenance position to FT, 2 PT Park Rangers
101-000-705.000	FICA	24,197	
101-000-706.000	Unemployment	4,200	
101-000-707.000	Fringe Benefits	3,000	
101-000-708.000	Workmen's Compensation	6,444	Based on FY22 audited actual amount
101-000-709.000	Medical Insurance	50,000	
101-000-710.000	Employer 401k contributions	30,130	employer match maxes out at 10% of compensation
101-000-800.000	Accounting Services	45,360	WCS (\$3,600 * 12)
101-000-810.000	General Government	19,860	All office expense to use this account (both funds)
101-000-810.010	Payroll Processing	6,300	ADP and 401k fees
101-000-810.020	Bank Fees	5,775	bank fees include processing charges for customer payments
101-000-810.030	Rental Equipment/Storage	5,565	Xerox, Carlsen Group (ShoreScan), Denton Spring Water, Bayshore Records
101-000-810.040	Postage	3,150	Pittney Bowes charges, any other postage costs
101-000-825.000	Commiss Discretionary Fund	12,600	This will house all expenses for commissioners (includes MML dues and conferences).
101-000-850.000	Legal Counsel	4,200	Excluding pier, planning and zoning and utilities. They have their own accounts.
101-000-851.000	Auditor	18,900	
101-000-855.000	Repairs & Maintenance	12,600	
101-000-856.000	Electric	8,925	
101-000-857.000	Fuel	7,350	
101-000-858.000	Telephone	5,880	
101-000-860.000	Alarms	1,050	
101-000-862-000	Lawn Maintenance	1,050	
101-000-864.000	Trash & Recycling	165,900	
101-000-895.000	Insurance-Bldg & Liability	15,750	All insurance to this account
101-000-901.000	Election	1,050	
101-000-903.019	Town - Storm Water	21,000	
101-000-920.005	Capital purchases (fixed assets)	31,500	
101-000-961.000	Historical Property - Tory House	5,000	Covers operating expenses for the building.
101-000-961.100	Improvements & Repairs-630 Water St	4,200	
Dept: 000		837,240	

TOWN OF CHARLESTOWN, MD		Proposed Budget 2022 - 2023	NOTES
Dept: 210 Streets			
101-210-855.000	Repairs & Maintenance	8,400	
101-210-862.000	Lawn Maintenance	7,875	
101-210-865.000	Snow Removal	3,150	
101-210-900.100	Overhead allocation from General Fund	67,000	
101-210-918.000	Street Lights	25,200	
101-210-919.000	Streets	280,671	
101-210-921.000	Road Signs	2,100	
Streets		394,396	
Dept 220 Pier			
101-220-850.000	Legal Counsel	1,050	
101-220-855.000	Repairs & Maintenance	6,300	
101-220-856.000	Electric	630	
101-220-870.000	Real estate taxes for C-Dock	8,400	
101-220-900.100	Overhead allocation from General Fund	95,412	
101-220-958-000	Honor Box Expenses	630	charges associated with honor box
101-220-960.000	Miscellaneous	1,050	
Pier		113,472	
Dept 230 Cemetery			
101-230-862.000	Lawn Maintenance	7,875	
101-230-900.100	Overhead allocation from General Fund	5,000	
Cemetery		12,875	
Dept: 310 Planning & Zoning			
101-310-703.006	Administration-Other	22,050	
101-310-850.000	Legal Counsel	25,200	
101-310-900.100	Overhead allocation from General Fund	22,000	
Planning & Zoning		69,250	
Dept: 330 Public Safety			
101-330-815.000	Fire Company	21,000	
101-330-817.000	Police Protection	83,204	1,362 hours times new hourly rate of \$61.09
Coronavirus Relief Funds (RESTRICTED)		70,000	To give to Fire Dept
Public Safety		174,204	

TOWN OF CHARLESTOWN, MD		Proposed Budget 2022 - 2023	NOTES
Dept: 751 Parks & Recreation			
101-751-855.000	Repairs & Maintenance	42,000	
101-751-856.008	Electric-Parks	2,835	
101-751-862.000	Lawn Maintenance	21,000	
101-751-900.100	Overhead allocation from General Fund	27,000	
101-751-905.004	Special Events - Kids	5,000	increased by 25%
101-751-905.006	Special Events - Seniors	2,500	increased by 150%
101-751-905.007	Trap Neuter Release	1,000	
101-751-905.008	Special Events - Misc	6,825	
101-751-905.009	Special Events - Green Initiative	3,150	
Parks & Recreation		111,310	
Dept: 900 Capital Loans			
101-900-905.000	Utility Fund - payback	319,322	
101-900-922.000	MD DHCD 2012 Series A	15,669	per debt service schedule
101-900-922.001	MD DHCD 2014 Series A	55,440	per debt service schedule
101-900-999.000	Interest Expense	5,743	per debt service schedule
Capital Loans		396,174	
GENERAL FUND TOTAL EXPENSES		2,108,921	0

TOWN OF CHARLESTOWN, MD		Proposed Budget 2022 - 2023	NOTES
Fund: 592 - Utilities Fund			
UTILITY FUND REVENUES			
Dept: 000			
592-000-602.000	Utility Charge-User Fee	525,000	
592-000-603.000	Hook-up Fees	140,000	Estimated 10 new hook-ups
592-000-650.000	Interest income	15,000	
592-000-699.001	Transfer in from General Fund	319,322	
592-000-800.000	Coronavirus Relief Funds (RESTRICTED)	50,000	
Dept: 000		1,049,322	
UTILITY FUND TOTAL REVENUES		1,049,322	
UTILITY FUND EXPENSES			
Dept: 000			
592-000-850.000	Legal Counsel	1,050	
592-000-855.000	Repairs & Maintenance	273,000	
592-000-856.000	Electric	20,475	
592-000-862.000	Lawn Maintenance	525	
592-000-868.000	County Reg. System User Fee	157,500	
592-000-900.100	Overhead allocation from General Fund	0	
592-000-922.000	MDDHCD Payments	61,439	payments made at end of FY
592-000-953.000	Contract Operating	80,606	15% increase over prior year
592-000-999.005	Long-Term Savings	404,727	Based on depreciation expense from FY22. Future savings should work to be at least the value of CY depreciation expense.
Coronavirus Relief Funds (RESTRICTED)		50,000	
Dept: 000		1,049,322	
UTILITY FUND TOTAL EXPENSES		1,049,322	0
OPERATING BUDGET TOTALS			
TOTAL BUDGET REVENUES ALL FUNDS		3,158,243	
TOTAL BUDGET EXPENSES ALL FUNDS		3,158,243	0

Town of Charlestown
 Attachment 1 - Overhead Allocation
 FY23 Budget

101-000-702.000	Personnel	\$	316,304
101-000-705.000	FICA		24,197
101-000-706.000	Unemployment		4,200
101-000-707.000	Fringe Benefits		3,000
101-000-708.000	Workmen's Compensation		6,444
101-000-709.000	Medical Insurance		50,000
101-000-710.000	Employer 401k contributions		30,130
101-000-800.000	Accounting Services		45,360
101-000-810.000	General Government		19,860
101-000-810.010	Payroll Processing		6,300
101-000-810.020	Bank Fees		5,775
101-000-810.030	Rental Equipment/Storage		5,565
101-000-810.040	Postage		3,150
101-000-825.000	Commiss Discretionary Fund		12,600
101-000-850.000	Legal Counsel		4,200
101-000-851.000	Auditor		18,900
101-000-855.000	Repairs & Maintenance		12,600
101-000-856.000	Electric		8,925
101-000-857.000	Fuel		7,350
101-000-858.000	Telephone		5,880
101-000-860.000	Alarms		1,050
101-000-895.000	Insurance-Bldg & Liability		15,750
Total overhead		\$	<u>607,540</u>
Allocated overhead:			
	General	35%	\$ 212,639
	Streets	10%	60,754
	Pier	15%	91,131
	Cemetery	1%	6,075
	Planning & Zoning	4%	24,302
	Parks & Recreation	5%	30,377
	Utility	30%	182,262
Allocated overhead		100%	<u>\$ 607,540</u>

Town of Charlestown
Attachment 2 - Boat Docking & Storage User Fee
FY23 Budget

Marina	Number of Slips Estimated	Estimated 5% fee to receive
Town Municipal Pier	35	\$ 1,232
Wellwood	25	2,000
North East	60	6,000
Lee's	50	5,000
Charlestown (Price & Sons)	160	<u>8,500</u>
		<u>\$ 22,732</u>

Town of Charlestown
Attachment 3 - COVID Relief Funds Proposed Allocation
FY23 Budget

Town Hall Renovations		\$	25,000
Stormwater Management Projects	478000	\$	753,370
Fire Company		\$	100,000
Shoreline Erosion Control Parks		\$	250,000
Water System		\$	50,000
			1,178,370