

TOWN OF CHARLESTOWN, MD		Budget 2018 - 2019	Actual Thru April 15th	Proposed Budget 2019 - 2020	NOTES
<b>OPERATING BUDGET</b>					
<b>Fund: 101 - General Fund</b>					
<b>GENERAL FUND REVENUES</b>					
New Account #	Dept: 000 General				
101-000-402.000	Property Taxes	484,382	468,894	510,647	See Attachment 3
101-000-403.000	Tangible Personal Property Taxes	10,000	14,140	10,000	
101-000-404.000	Tax Differential-County	40,265	41,969	43,342	Per MD schedule - Attachment 2
101-000-405.000	State Income Taxes Collected	120,000	128,813	135,000	
101-000-406.000	State Admissions Tax Collected	500	418	500	
101-000-503.000	Town Hall Rental (P.O.)	8,000	6,667	8,000	Post Office (666.67 * 12)
101-000-514.000	Cool Springs Annexation	6,000	17,143	0	
101-000-515.000	Traders Licenses	300	0	0	
101-000-530-XXX	Grant Revenue	0	0	0	Grants or other funding will be added as budget amendments as
101-000-531.000	Insurance proceeds	14,187	14,187	0	
101-000-590.000	Critical Bay Administration	2,000	1,500	2,250	
101-000-606.000	Tower Rental Income	62,583	29,732	62,583	(AT&T \$32,851 + Verizon \$29,732)
101-000-610.000	Cable rebate	20,000	16,612	20,000	
101-000-611.000	Trash rebate	1,720	1,427	2,293	Per MD schedule - Attachment 2
101-000-615.000	Miscellaneous	500	5,185	500	
101-000-616.000	Credit Card Fee	200	688	600	
101-000-650.000	Interest Income	1,605	5,060	3,000	Include all interest income, beside Utility Fund
101-000-900.000	Overhead Allocation From Utility Fund	135,500	67,750	140,962	Apprx. 25% of overhead cost. See Attachment 1
101-000-900.001	Overhead Allocation From Streets	54,200	27,100	56,385	
101-000-900.002	Overhead Allocation From Pier	81,300	40,650	84,577	
101-000-900.003	Overhead Allocation From Cemetery	5,420	2,710	5,638	
101-000-900.004	Overhead Allocation From Planning & Zoning	21,680	10,840	22,554	
101-000-900.005	Overhead Allocation From Parks & Recreation	27,100	13,550	28,192	
	<b>General</b>	<b>1,097,442</b>	<b>915,035</b>	<b>1,137,023</b>	
	<b>Dept: 210 Streets</b>				
101-210-450.000	Highway User Fee	59,164	63,339	101,586	See MD letter - Attachment 4
	<b>Streets</b>	<b>59,164</b>	<b>63,339</b>	<b>101,586</b>	

TOWN OF CHARLESTOWN, MD		Budget 2018 - 2019	Actual Thru April 15th	Proposed Budget 2019 - 2020	NOTES
<b>Dept: 220 Pier</b>					
101-220-550.000	Slip rental	22,110	20,770	24,640	(\$704 * 35 slips)
101-220-553.000	C-Dock Income	39,140	32,617	39,923	Wellwood pier (\$3,293.99 * 6 + 3,359.87* 6) Note - this assume
101-220-554.000	Boat Docking & Storage User Fee	19,806	22,518	22,732	See Attachment 5
101-220-556.000	Lee's Marina rental	14,000	11,667	14,000	(\$1,166.67 * 12)
101-220-557.000	North East Marina	6,916	3,441	6,916	\$1,300 base rental encroachment slips; \$5,616 (8% FMV of ramp
101-220-558.000	Ramp Honor Box	4,000	7,941	8,000	payments from honor box
<b>Pier</b>		<b>105,972</b>	<b>98,954</b>	<b>116,211</b>	
<b>Dept: 230 Cemetery</b>					
101-230-542.000	Burial Lots	0	0	0	Note - may extend to additional lots.
<b>Cemetery</b>		<b>0</b>	<b>0</b>	<b>0</b>	
<b>Dept: 310 Planning &amp; Zoning</b>					
101-310-519.000	Planning and Zoning	16,300	9,430	6,300	Estimate 8 new property permits (\$350 each) and 70 misc permi
101-310-615.000	Miscellaneous	0	30,090	0	
<b>Planning &amp; Zoning</b>		<b>16,300</b>	<b>39,520</b>	<b>6,300</b>	
<b>Dept: 751 Parks &amp; Recreation</b>					
101-751-516.000	Parking permits	500	350	500	
101-751-517.000	Parking Tickets	200	145	200	
101-751-518.000	630 Water Street - Lease	30,000	25,000	30,000	630 Waters St (2,500 * 12)
101-751-520.000	Park rental income			1,500	
101-751-530.008	Grants-Dredging	7,000	7,000	0	
101-751-530.020	Grant Avalon Park	30,784	30,784	0	
101-751-615.000	Miscellaneous	0	1,025	0	
<b>Parks &amp; Recreation</b>		<b>68,484</b>	<b>64,304</b>	<b>32,200</b>	
<b>GENERAL FUND TOTAL REVENUES</b>		<b>1,347,361</b>	<b>1,181,152</b>	<b>1,393,321</b>	

TOWN OF CHARLESTOWN, MD	Budget 2018 - 2019	Actual Thru April 15th	Proposed Budget 2019 - 2020	NOTES
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**GENERAL FUND EXPENSES**

Dept: 000					
101-000-702.000	Personnel	245,000	150,037	257,048	
101-000-705.000	FICA	19,000	11,477	19,700	
101-000-706.000	Unemployment	3,300	2,653	3,300	
101-000-707.000	Fringe Benefits	9,000	7,994	12,000	Employee reimbursements
101-000-708.000	Workmen's Compensation	4,500	4,109	4,500	
101-000-709.000	Medical Insurance	72,000	50,046	75,600	
101-000-710.000	Employer 401k contributions	23,400	12,312	26,000	
101-000-800.000	Accounting Services	42,000	31,500	42,000	WCS (\$3,500 * 12)
101-000-810.000	General Government	18,000	12,033	18,000	All office expense to use this account (both funds)
101-000-810.010	Payroll Processing	6,000	3,795	6,000	ADP and 401k fees
101-000-810.020	Bank Fees	2,000	1,611	2,800	
101-000-810.030	Rental Equipment/Storage	6,500	3,870	5,300	Xerox, Carlsen Group (ShoreScan), Denton Spring Water, Baysho
101-000-810.040	Postage	3,000	1,695	2,500	Pittney Bowes charges, any other postage costs
101-000-825.000	Commiss Discretionary Fund	12,000	8,162	12,000	Change Name to commissioners Discretionary Fund. this will ho
101-000-850.000	Legal Counsel	4,000	0	4,000	Excluding prier, planning and zoning and utilities. They have thei
101-000-851.000	Auditor	18,000	16,975	18,000	
101-000-855.000	Repairs & Maintenance	15,000	17,735	18,000	
101-000-856.000	Electric	8,500	4,798	8,500	
101-000-857.000	Fuel	6,000	5,588	7,000	
101-000-858.000	Telephone	5,600	3,549	5,600	
101-000-859.000	Maintenance	0	0	0	
101-000-860.000	Alarms	1,200	570	1,000	
101-000-862.000	Lawn Maintenance	1,600	225	1,000	
101-000-864.000	Trash & Recycling	132,000	109,422	158,000	
101-000-895.000	Insurance-Bldg & Liability	18,000	14,325	15,000	All insurance to this account
101-000-901.000	Election	1,000	1,047	1,000	
101-000-903.019	Town - Storm Water	0	21,111		
101-000-920.005	Capital purchases (fixed assets)	54,187	34,356	50,823	For FY 20 expected cost are ???
101-000-961.000	Historical Property - Tory House	5,000	5,000	5,000	Covers operating expenses for the building.
101-000-961.100	Improvements & Repairs-630 Water St	4,000	2,203	4,000	
<b>Dept: 000</b>		<b>739,787</b>	<b>538,198</b>	<b>783,671</b>	

<b>TOWN OF CHARLESTOWN, MD</b>		<b>Budget 2018 - 2019</b>	<b>Actual Thru April 15th</b>	<b>Proposed Budget 2019 - 2020</b>	<b>NOTES</b>
<b>Dept: 210 Streets</b>					
101-210-855.000	Repairs & Maintenance	5,000	4,966	6,000	Less than \$1,000 expenses goes in this account.
101-210-862.000	Lawn Maintenance	9,000	3,580	7,500	
101-210-865.000	Snow Removal	3,500	1,631	3,000	
101-210-900.100	Overhead allocation from General Fund	54,200	27,100	56,385	
101-210-918.000	Street Lights	23,000	19,063	24,000	
101-210-919.000	Streets	85,000	52,618	105,000	
101-210-921.000	Road Signs	1,500	1,304	2,000	
<b>Streets</b>		<b>181,200</b>	<b>110,262</b>	<b>203,885</b>	
<b>Dept 220 Pier</b>					
101-220-850.000	Legal Counsel	1,000	0	1,000	
101-220-855.000	Repairs & Maintenance	4,500	8,025	6,000	
101-220-856.000	Electric	600	63	600	
101-220-870.000	Real estate taxes for C-Dock	8,000	0	8,000	
101-220-900.100	Overhead allocation from General Fund	81,300	40,650	84,577	
101-220-958-000	Honor Box Expenses	500	552	600	charges associated with honor box
101-220-960.000	Miscellaneous	0	816	0	
<b>Pier</b>		<b>95,900</b>	<b>50,106</b>	<b>100,777</b>	
<b>Dept 230 Cemetery</b>					
101-230-856.000	Electric - Cemetery	300	0	300	
101-230-862.000	Lawn Maintenance	8,000	3,675	7,500	
101-230-900.100	Overhead allocation from General Fund	5,420	2,710	5,638	
<b>Cemetery</b>		<b>13,720</b>	<b>6,385</b>	<b>13,438</b>	
<b>Dept: 310 Planning &amp; Zoning</b>					
101-310-703.006	Administration-Other	16,000	48,233	16,000	
101-310-850.000	Legal Counsel	4,000	1,100	4,000	
101-310-900.100	Overhead allocation from General Fund	21,680	10,840	22,554	
<b>Planning &amp; Zoning</b>		<b>41,680</b>	<b>60,173</b>	<b>42,554</b>	
<b>Dept: 330 Public Safety</b>					
101-330-815.000	Fire Company	16,000	15,720	16,000	Includes Fire Company VLOSAP Credit
101-330-817.000	Police Protection	70,000	60,312	75,000	
<b>Public Safety</b>		<b>86,000</b>	<b>76,032</b>	<b>91,000</b>	

TOWN OF CHARLESTOWN, MD		Budget 2018 - 2019	Actual Thru April 15th	Proposed Budget 2019 - 2020	NOTES
<b>Dept: 751 Parks &amp; Recreation</b>					
101-751-811.000	Parking	250	0	0	
101-751-855.000	Repairs & Maintenance	40,000	15,578	40,000	
101-751-856.008	Electric-Parks	2,700	1,499	2,700	
101-751-862.000	Lawn Maintenance	20,500	10,000	20,000	
101-751-900.100	Overhead allocation from General Fund	27,100	13,550	28,192	
101-751-903.016	Improvements - Harbor Dredging	7,000	24,200	0	
101-751-903.017	Improvements - Grant Avalon Park	30,784	63,558	0	
101-751-903.018	Improvements - Town Avalon Park	0	4,000	0	
101-751-905.004	Special Events - Kids	4,000	3,461	4,000	
101-751-905.006	Special Events - Seniors	1,000	1,000	1,000	
101-751-905.007	Trap Neuter Release	2,000	270	2,000	
101-751-905.008	Special Events - Misc	1,500	1,138	1,500	
101-751-905.009	Special Events - Green Initiative	3,000	689	3,000	
<b>Parks &amp; Recreation</b>		<b>139,834</b>	<b>138,943</b>	<b>102,392</b>	
<b>Dept: 900 Capital Loans</b>					
101-900-905.000	Utility Fund - payback	21,398	0	30,000	
101-900-910.000	Toyota Loan Payment	3,125	2,424	779	
101-900-910.001	F250 Truck Loan	5,954	5,590	6,419	
101-900-922.000	MD DHCD 2012 Series A	4,500	9,710	5,000	
101-900-922.001	MD DHCD 2014 Series A	5,500	1,784	6,000	
101-900-923.000	MD DNR Payments	763	763	763	
101-900-999.000	Interest Expense	8,000	0	6,643	
<b>Capital Loans</b>		<b>49,240</b>	<b>20,271</b>	<b>55,604</b>	
<b>GENERAL FUND TOTAL EXPENSES</b>		<b>1,347,361</b>	<b>1,000,370</b>	<b>1,393,321</b>	<b>0</b>

TOWN OF CHARLESTOWN, MD		Budget 2018 - 2019	Actual Thru April 15th	Proposed Budget 2019 - 2020	NOTES
<b>Fund: 592 - Utilities Fund</b>					
<b>UTILITY FUND REVENUES</b>					
<b>Dept: 000</b>					
592-000-602.000	Utility Charge-User Fee	470,000	397,998	500,000	
592-000-602.010	Penalties	0	4,899	0	
592-000-603.000	Hook-up Fees	112,000	245,000	112,000	Estimated 8 new hook-ups
592-000-650.000	Interest income	3,000	12,310	5,000	
592-000-699.001	Transfer in from General Fund	21,398	0	30,000	
<b>Dept: 000</b>		<b>606,398</b>	<b>660,207</b>	<b>647,000</b>	
<b>UTILITY FUND TOTAL REVENUES</b>		<b>606,398</b>	<b>660,207</b>	<b>647,000</b>	
<b>UTILITY FUND EXPENSES</b>					
<b>Dept: 000</b>					
592-000-850.000	Legal Counsel	1,000	0	1,000	
592-000-855.000	Repairs & Maintenance	60,000	38,020	60,000	
592-000-856.000	Electric	19,500	11,501	19,500	
592-000-862.000	Lawn Maintenance	1,200	90	500	
592-000-868.000	County Reg. System User Fee	150,000	94,447	150,000	
592-000-900.100	Overhead allocation from General Fund	135,500	67,750	140,962	
592-000-922.000	MDDHCD Payments	37,000	0	38,500	
592-000-923.000	Notes Payable-DNR	3,492	0	3,492	
592-000-952.001	Bond Pay Interest Expense	16,596	0	15,367	
592-000-953.000	Contract Operating	46,000	39,958	53,000	
592-000-999.005	Long-Term Savings	136,110	0	164,679	Based on depreciation expense (\$20k less that CY depr). Future s
<b>Dept: 000</b>		<b>606,398</b>	<b>251,766</b>	<b>647,000</b>	
<b>UTILITY FUND TOTAL EXPENSES</b>		<b>606,398</b>	<b>251,766</b>	<b>647,000</b>	<b>0</b>
<b>OPERATING BUDGET TOTALS</b>					
<b>TOTAL BUDGET REVENUES ALL FUNDS</b>		<b>1,953,759</b>	<b>1,841,359</b>	<b>2,040,321</b>	
<b>TOTAL BUDGET EXPENSES ALL FUNDS</b>		<b>1,953,759</b>	<b>1,252,136</b>	<b>2,040,321</b>	<b>0</b>

Town of Charlestown  
 Attachment 1 - Overhead Allocation  
 FY20 Budget

Personnel		\$	257,048
FICA			19,700
Unemployment			3,300
Fringe Benefits			12,000
Workmen's Compensation			4,500
Medical Insurance			75,600
Employer 401k contributions			26,000
Accounting Services			42,000
General Government			18,000
Payroll Processing			6,000
Bank Fees			2,800
Rental Equipment/Storage			5,300
Postage			2,500
Commiss Discretionary Fund			12,000
Legal Counsel			4,000
Auditor			18,000
Repairs & Maintenance			18,000
Electric			8,500
Fuel			7,000
Telephone			5,600
Alarms			1,000
Insurance-Bldg & Liability			15,000
			<hr/>
Total overhead		\$	<u>563,848</u>
Allocated overhead:			
General	40%	\$	225,539
Streets	10%		56,385
Pier	15%		84,577
Cemetery	1%		5,638
Planning & Zoning	4%		22,554
Parks & Recreation	5%		28,192
Utility	25%		140,962
			<hr/>
Allocated overhead	100%	\$	<u>563,847</u>

Attachment 2

CECIL COUNTY GOVERNMENT  
 APPROPRIATIONS TO MUNICIPALITIES  
 PROPOSED FISCAL YEAR 2020

Town	00183100-511100 TAX DIFFERENTIAL/REBATE			60242100-511400 REFUSE REBATE				00183100-511300 BANK SHARES	
	Estimated Net Assessable Base 7/1/2017 (1)	Tax Rate	Amount	Population 2000	Tons per Capita	Rate	Amount	FY 20 Amount	Total Appropriation
Cecilton	47,545,702	0.028	13,312.80	474	0.75	3.00	1,066.50	150.00	14,529.30
Charlestown	154,791,900	0.028	43,341.73	1,019	0.75	3.00	2,292.75	71.00	45,705.48
Chesapeake City	86,717,231	0.028	24,280.82	787	0.75	3.00	1,770.75	73.00	26,124.57
Elkton	1,168,338,846	0.028	327,134.88	11,893	0.75	3.00	26,759.25	2,946.00	356,840.13
North East	331,625,533	0.028	92,855.15	2,733	0.75	3.00	6,149.25	1,178.00	100,182.40
Perryville	469,878,324	0.028	131,565.93	3,672	0.75	3.00	8,262.00	888.00	140,715.93
Port Deposit	60,486,233	0.028	16,936.15	676	0.75	3.00	1,521.00	344.00	18,801.15
Rising Sun	191,811,980	0.028	53,707.35	1,702	0.75	3.00	3,829.50	1,529.00	59,065.85
	<u>2,511,195,749</u> (1)		<u>703,134.81</u> (2)	22,956	0.75	3.00	<u>51,651.00</u> (3)	<u>7,179.00</u> (4)	<u>761,964.81</u>

(1) Actual real property assessable base amounts as of February 22, 2019 per SDAT, Office of the Director

(2) To be disbursed on or about September 1, 2019.

(3) To be disbursed quarterly on or about September 1, 2019, December 1, 2019, March 1, 2020 and June 1, 2020.  
 To be phased out over ten years by reducing rate until extinguished. Adopted 5-24-2011.  
 Continue to utilize 2000 census data, and reduce rate from original 7.50 per ton.

Future Refuse Rates:

FY 2012	7.50
FY 2013	6.75
FY 2014	6.00
FY 2015	5.25
FY 2016	4.50
FY 2017	3.75
FY 2018	3.00
FY 2019	2.25
FY 2020	1.50
FY 2021	0.75
FY 2022	0.00

HOLD FOR FY2019 PER DPW

(4) To be disbursed on or about December 1, 2019.



## State of Maryland

Department of Assessments and Taxation

February 14, 2019

## 2019 Constant Yield Tax Rate Certification

Taxing authority: **Charlestown  
in Cecil County**

1	1-Jul-2018	Gross assessable real property base	\$	150,937,100
2	1-Jul-2018	Homestead Tax Credit	-	<u>53,071</u>
3	1-Jul-2018	Net assessable real property base		150,884,029
4	1-Jul-2018	Actual local tax rate (per \$100)	x	<u>0.3334</u>
5	1-Jul-2018	Potential revenue	\$	503,047
6	1-Jul-2019	Estimated assessable base	\$	155,091,900
7	1-Jan-2019	Half year new construction	-	1,100,500
8	1-Jul-2019	Estimated full year new construction*	-	300,000
9	1-Jul-2019	Estimated abatements and deletions**	-	<u>527,821</u>
10	1-Jul-2019	Net assessable real property base	\$	153,163,579

11	1-Jul-2018	Potential revenue	\$	503,047
12	1-Jul-2019	Net assessable real property base	÷	153,163,579
13	1-Jul-2019	Constant yield tax rate	\$	<b>0.3284</b>

# EXEMPT

Certified by



Director

\* Includes one-quarter year new construction where applicable.

\*\*Actual + estimated as of July 1, 2019, including Homestead Tax Credit.

Form CYTR #1

January 17, 2019

Mr. Wilbur Pumpaly  
Town Administrator  
Town of Charlestown  
P.O. Box 154  
241 Market Street  
Charlestown, MD 21914

RE: Highway User Revenue Revised Estimates - Fiscal Years 2019 and 2020

Dear Mr. Pumpaly:

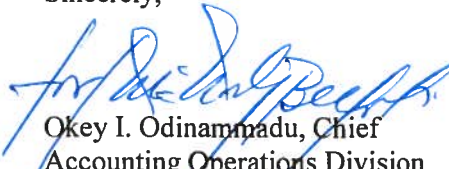
The Maryland Department of Transportation has revised the estimated Highway User Revenues (HUR) for Fiscal Year 2019 and Fiscal Year 2020. This revision was based on an updated revenue forecast.

The revised HUR estimates for Town of Charlestown for Fiscal Years 2019 and 2020 are \$16,818.10 and \$84,767.65, respectively. Please note that these estimates are based on the most recent registration and mileage data on file. If a change to this data is anticipated for Fiscal Year 2020, you may want to adjust your internal HUR estimate accordingly.

Please note that legislation enacted during the 2018 Session of the Maryland General Assembly altered the manner in which the State provides highway user revenues to localities. Beginning in FY 2020, these funds will be provided through capital transportation grants instead of providing a portion of the Gasoline Motor Vehicle Revenue Account (GMVRA) revenues. The distribution methodology based on registrations and lane miles remains the same.

If you have any questions or require further assistance, please feel free to contact Norly Belforti at (410) 545-5535 or me at (410) 545-5510.

Sincerely,

  
Okey I. Odinammadu, Chief  
Accounting Operations Division  
Office of Finance

Cc: Kina Johnson-Malcolm, MDOT TSO  
Drusilla Pierce, MDOT SHA  
Norly Belforti, MDOT SHA

Town of Charlestown  
Attachment 5 - Boat Docking & Storage User Fee  
FY20 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>