

TOWN OF CHARLESTOWN, MD

Budget 2019 - 2020	Proposed Budget 2020 - 2021

NOTES

OPERATING BUDGET

Fund: 101 - General Fund
GENERAL FUND REVENUES

New Account #	Dept: 000 General			
101-000-402.000	Property Taxes	510,647	512,208	reduced by 5% for COVID
101-000-403.000	Tangible Personal Property Taxes	10,000	14,000	Increased based on PY
101-000-404.000	Tax Differential-County	43,342	39,730	Per MD schedule - Attachment 2 - reduced by 15%
101-000-405.000	State Income Taxes Collected	135,000	114,750	PY Budget at 15% reduction due to COVID - based on Franchot's estimated 15% revenue loss state-wide
101-000-406.000	State Admissions Tax Collected	500	0	reduced for COVID
101-000-503.000	Town Hall Rental (P.O.)	8,000	8,000	Post Office (666.67 * 12)
101-000-530-XXX	Grant Revenue	0	0	Grants or other funding will be added as budget amendments as they occur.
101-000-590.000	Critical Bay Administration	2,250	2,250	
101-000-606.000	Tower Rental Income	62,583	67,511	(AT&T \$37,778.65 + Verizon \$29,732)
101-000-610.000	Cable rebate	20,000	20,000	
101-000-611.000	Trash rebate	2,293	2,293	Per MD schedule - Attachment 2
101-000-615.000	Miscellaneous	500	500	
101-000-616.000	Credit Card Fee	600	600	
101-000-650.000	Interest Income	3,000	5,000	Include all interest income, beside Utility Fund
101-000-900.000	Overhead Allocation From Utility Fund	140,962	172,742	Apprx. 30% of overhead cost. See Attachment 1
101-000-900.001	Overhead Allocation From Streets	56,385	57,581	
101-000-900.002	Overhead Allocation From Pier	84,577	86,371	
101-000-900.003	Overhead Allocation From Cemetery	5,638	5,758	
101-000-900.004	Overhead Allocation From Planning & Zoning	22,554	23,032	
101-000-900.005	Overhead Allocation From Parks & Recreation	28,192	28,790	
	General	1,137,023	1,161,115	
	Dept: 210 Streets			
101-210-450.000	Highway User Fee	101,586	87,195	See MD letter - Attachment 4 - reduced by 50% due to lockdown period
	Streets	101,586	87,195	

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101-220-558.000	Dept: 220 Pier Slip rental	24,640	24,640	(\$704 * 35 slips)
101-220-553.000	C-Dock Income			
101-220-554.000	Boat Docking & Storage User Fee	39,923	34,613	Wellwood pier (\$3,359.87 * 6 + 3,427.07 * 6) Note - this assume a 2% increase from Jan thru June 18 for CPI. Need to review in Nov. 17. Reduced by 15% for COVID Relief
101-220-556.000	Lee's Marina rental	22,732	19,322	See Attachment 5 - slip tax - reduced PY by 15% for COVID
101-220-557.000	North East Marina	14,000	14,000	(\$1,166.67 * 12)
101-220-558-000	Ramp Honor Box	6,916	6,916	\$1,300 base rental encroachment slips; \$5,616 (8% FMV of ramp value CY \$70,200) payments from honor box - reduced judgementally for COVID
	Pier	8,000	5,000	
		116,211	104,492	
	Dept: 230 Cemetery			
101-230-542.000	Burial Lots	0	0	Note - may extend to additional lots.
	Cemetery	0	0	
101-310-519.000	Dept: 310 Planning & Zoning Planning and Zoning	6,300	6,300	Estimate 8 new property permits (\$350 each) and 70 misc permits (\$50 each)
101-310-615.000	Miscellaneous	0	0	not expected to reoccur - planning and zoning reimbursed legal fees
	Planning & Zoning	6,300	6,300	
	Dept: 751 Parks & Recreation			
101-751-516.000	Parking permits	500	500	
101-751-517.000	Parking Tickets	200	200	
101-751-518.000	630 Water Street - Lease	30,000	30,000	630 Waters St (2,500 * 12)
101-751-520.000	Park rental income	1,500	0	
101-751-530.008	Grants-Dredging	0	0	
101-751-530.020	Grant Avalon Park	0	0	
101-751-615.000	Miscellaneous	0	0	
	Parks & Recreation	32,200	30,700	
GENERAL FUND TOTAL REVENUES		1,393,321	1,389,801	

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GENERAL FUND EXPENSES

	Dept: 000			
101-000-702.000	Personnel	257,048	262,189	cost of living increase of 2%
101-000-705.000	FICA	19,700	20,057	
101-000-706.000	Unemployment	3,300	3,300	
101-000-707.000	Fringe Benefits	12,000	12,000	Employee reimbursements
101-000-708.000	Workmen's Compensation	4,500	4,500	
101-000-709.000	Medical Insurance	75,600	79,380	
101-000-710.000	Employer 401k contributions	26,000	26,000	
101-000-800.000	Accounting Services	42,000	42,000	WCS (\$3,500 * 12)
101-000-810.000	General Government	18,000	18,180	All office expense to use this account (both funds)
101-000-810.010	Payroll Processing	6,000	6,000	ADP and 401k fees
101-000-810.020	Bank Fees	2,800	2,800	
101-000-810.030	Rental Equipment/Storage			
101-000-810.040	Postage	5,300	5,300	Xerox, Carlsen Group (shoreScan), Denton Spring Water, Bayshore Records
101-000-825.000	Commiss Discretionary Fund	2,500	2,500	Pitney Bowes charges, any other postage costs
101-000-850.000	Legal Counsel	12,000	12,000	This will house all expenses. Separate budget will be created for each commissioner based of election years.
101-000-851.000	Auditor	4,000	4,000	Excluding prior, planning and zoning and utilities. They have their own accounts.
101-000-855.000	Repairs & Maintenance	18,000	18,000	
101-000-856.000	Electric	8,500	8,500	
101-000-857.000	Fuel	7,000	7,000	
101-000-858.000	Telephone	5,600	5,600	
101-000-859.000	Maintenance	0	0	
101-000-860.000	Alarms	1,000	1,000	
101-000-862.000	Lawn Maintenance	1,000	1,000	
101-000-864.000	Trash & Recycling	158,000	158,000	
101-000-895.000	Insurance-Bldg & Liability	15,000	15,000	All insurance to this account
101-000-901.000	Election	1,000	1,000	
101-000-920.005	Capital purchases (fixed assets)	50,823	15,000	
101-000-961.000	Historical Property - Toy House	5,000	5,000	Covers operating expenses for the building.
101-000-961.100	Improvements & Repairs-630 Water St	4,000	4,000	
101-000-999.000	Miscellaneous emergency relief	0	10,000	COVID relief assistance
	Dept: 000	783,671	769,806	

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Dept: 210 Streets				
101-210-855.000	Repairs & Maintenance	6,000	8,000	
101-210-862.000	Lawn Maintenance	7,500	7,500	
101-210-865.000	Snow Removal	3,000	3,000	
101-210-900.100	Overhead allocation from General Fund	0	57,581	
101-210-918.000	Street Lights	24,000	24,000	
101-210-919.000	Streets	105,000	125,000	
101-210-921.000	Road Signs	2,000	2,000	
	Streets	147,500	227,081	
	Dept 220 Pier			
101-220-850.000	Legal Counsel	1,000	1,000	
101-220-855.000	Repairs & Maintenance	6,000	6,000	
101-220-856.000	Electric	600	600	
101-220-870.000	Real estate taxes for C-Dock	8,000	8,000	
101-220-900.100	Overhead allocation from General Fund	0	86,371	
101-220-958-000	Honor Box Expenses	600	600	charges associated with honor box
101-220-960.000	Miscellaneous	0	0	
	Pier	16,200	102,571	
	Dept 230 Cemetery			
101-230-856.000	Electric - Cemetery	300	0	
101-230-862.000	Lawn Maintenance	7,500	7,500	
101-230-900.100	Overhead allocation from General Fund	0	5,758	
	Cemetery	7,800	13,258	
	Dept: 310 Planning & Zoning			
101-310-703.006	Administration-Other	16,000	16,000	higher FY20 expense was reimbursed. No adjustment for FY21 budget
101-310-850.000	Legal Counsel	4,000	4,000	
101-310-900.100	Overhead allocation from General Fund	0	23,032	
	Planning & Zoning	20,000	43,032	
	Dept: 330 Public Safety			
101-330-815.000	Fire Company	16,000	20,000	Includes Fire Company VIOSAP Credit
101-330-817.000	Police Protection	75,000	76,500	increased by 2%
	Public Safety	91,000	96,500	

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Dept: 751 Parks & Recreation			
101-751-811.000	0	0	
101-751-855.000	40,000	40,000	
101-751-856.008	2,700	2,700	
101-751-862.000	20,000	20,000	
101-751-900.100	0	28,790	
101-751-903.004	0	0	
101-751-905.004	4,000	4,000	
101-751-905.006	1,000	1,000	
101-751-905.007	2,000	2,000	
101-751-905.008	1,500	6,500	
101-751-905.009	3,000	3,000	
Parks & Recreation		74,200	107,990

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Dept: 900 Capital Loans			
101-900-905.000	30,000	5,535	reduced for this year - COVID will hit GF harder than UF
101-900-910.000	779	0	paid loan off
101-900-910.001	6,419	6,585	per debt service schedule
101-900-922.000	5,000	4,500	per debt service schedule
101-900-922.001	6,000	6,000	per debt service schedule
101-900-923.000	763	763	per debt service schedule
101-900-999.000	6,643	6,180	per debt service schedule
Capital Loans		55,604	29,563
GENERAL FUND TOTAL EXPENSES		1,195,975	1,389,801
		0	

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Fund: 692 - Utilities Fund

UTILITY FUND REVENUES

Dept: 000

592-000-602.000	Utility Charge-User Fee	500,000	500,000	Due to COVID-19, service cutoffs are disallowed and residents/businesses may be unable to pay.
592-000-602.010	Penalties	0	0	
592-000-603.000	Hook-up Fees	112,000	140,000	Estimated 10 new hook-ups
592-000-650.000	Interest Income	5,000	15,000	
592-000-699.001	Transfer In from General Fund	30,000	5,535	reduced for FY21 - COVID will hit GF harder than UF
	Dept: 000	647,000	660,535	
UTILITY FUND TOTAL REVENUES		647,000	660,535	

UTILITY FUND EXPENSES

Dept: 000

592-000-850.000	Legal Counsel	1,000	1,000	
592-000-855.000	Repairs & Maintenance	60,000	60,000	
592-000-856.000	Electric	19,500	19,500	
592-000-862.000	Lawn Maintenance	500	500	
592-000-868.000	County Reg. System User Fee	150,000	150,000	
592-000-900.100	Overhead allocation from General Fund	140,962	172,742	
592-000-922.000	MDDHCD Payments	38,500	39,500	payments made at end of FY
592-000-923.000	Notes Payable-DNR	3,492	3,492	payments made at end of FY
592-000-952.001	Bond Pay Interest Expense	15,367	14,147	payments made at end of FY
592-000-953.000	Contract Operating	53,000	60,950	15% increase over prior year
592-000-999.005	Long-Term Savings	164,679	138,704	Based on depreciation expense from FY20. Future savings should work to be at least the value of CY depreciation expense.
	Dept: 000	647,000	660,535	
UTILITY FUND TOTAL EXPENSES		647,000	660,535	

OPERATING BUDGET TOTALS

TOTAL BUDGET REVENUES ALL FUNDS	2,040,321	2,050,336
TOTAL BUDGET EXPENSES ALL FUNDS	1,842,975	2,050,356
	0	0