

TOWN OF CHARLESTOWN, MD

OPERATING BUDGET

Fund: 101 - General Fund		Proposed Budget 2021 - 2022	NOTES
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	50,181	Per MD schedule - Attachment #2
101-000-405.000	State Income Taxes Collected	169,125	Estimated \$10K to be received by year-end. Increased actual by 2.5% to mirror Cecil County Increase.
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	Per MD schedule - Attachment 2
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
101-000-800.000	Coronavirus Relief Funds (RESTRICTED)	99,807	See Attachment #6 - total funds to be received in two installments = \$999,613
101-000-900.000	Overhead Allocation From Utility Fund	166,314	Approx. 30% of overhead cost. See Attachment 1
101-000-900.001	Overhead Allocation From Streets	55,438	See Attachment #1
101-000-900.002	Overhead Allocation From Pier	83,157	
101-000-900.003	Overhead Allocation From Cemetery	5,564	
101-000-900.004	Overhead Allocation From Planning & Zoning	22,175	
101-000-900.005	Overhead Allocation From Parks & Recreation	27,719	
	General	1,366,138	
	Dept: 210 Streets		
101-210-450.000	Highway User Fee	82,965	See MD letter - Attachment 4
	Streets	82,965	

TOWN OF CHARLESTOWN, MD		Proposed Budget 2021 - 2022	NOTES
	Dept: 220 Pier		
101-220-550.000	Slip rental	24,640	(\$704 * 35 slips)
101-220-553.000	C-Dock Income		
101-220-554.000	Boat Docking & Storage User Fee	41,536	Wellwood pier (\$3,427.07 * 6 + \$3,495.61 * 6) Note - this assume a 2% Increase from Jan thru June 21 for CPI.
101-220-556.000	Lee's Marina rental	22,732	See Attachment 5 - slip tax - reduced PY by 15% for COVID.
101-220-557.000	North East Marina	14,000	(\$1,166.67 * 12)
101-220-558.000	Ramp Honor Box	6,916	\$1,300 base rental encroachment slips; \$5,616 (8% FMV of ramp value CY \$70,200)
		10,000	estimate based on PY actual
	Pier	119,824	
	Dept: 310 Planning & Zoning		
101-310-519.000	Planning and Zoning	6,300	Estimate 8 new property permits (\$350 each) and 70 misc permits (\$50 each)
101-310-615.000	Miscellaneous	5,000	
	Planning & Zoning	6,300	
	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		1,606,928	

TOWN OF CHARLESTOWN, MD

GENERAL FUND EXPENSES

		Proposed Budget 2021 - 2022	NOTES
Dept: 000			
101-000-702.000	Personnel	277,433	cost of living increase of 2% + \$10,000 for new Town Administrator
101-000-705.000	FICA	21,224	
101-000-706.000	Unemployment	4,200	
101-000-707.000	Fringe Benefits	3,000	Less employees requiring prescriptions and other reimbursements.
101-000-708.000	Workmen's Compensation	6,137	Based on FZ21 audited actual amount
101-000-709.000	Medical Insurance	50,000	reduced to match actual amounts from prior years
101-000-710.000	Employer 401k contributions	27,743	employer match makes out at 10% of compensation
101-000-800.000	Accounting Services	43,200	WCS (\$3,600 * 12)
101-000-810.000	General Government	18,544	All office expense to use this account (both funds)
101-000-810.010	Payroll Processing	6,000	ADP and 401k fees
101-000-810.020	Bank Fees	5,500	Bank fees include processing charges for customer payments
101-000-810.030	Rental Equipment/Storage	5,300	Xerox, Carlsen Group (Shorescan), Denton Spring Water, Bayshore Records
101-000-810.040	Postage	3,000	Pittney Bowes charges, any other postage costs
101-000-825.000	Commiss Discretionary Fund	12,000	This will house all expenses for commissioners (includes MML dues and conferences).
101-000-850.000	Legal Counsel	4,000	Excluding prior, planning and zoning and utilities. They have their own accounts.
101-000-851.000	Auditor	18,000	
101-000-855.000	Repairs & Maintenance	12,000	
101-000-856.000	Electric	8,500	
101-000-857.000	Fuel	7,000	
101-000-858.000	Telephone	5,600	
101-000-860.000	Alarms	1,000	
101-000-862.000	Lawn Maintenance	1,000	
101-000-864.000	Trash & Recycling	158,000	
101-000-895.000	Insurance-Bldg & Liability	15,000	All insurance to this account
101-000-901.000	Election	1,000	
101-000-903.019	Town - Storm Water	20,000	
101-000-920.005	Capital purchases (fixed assets)	30,000	See Attachment #7
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	4,000	
101-000-999.000	Miscellaneous emergency relief	1,000	COVID relief assistance
Dept: 000		774,380	

TOWN OF CHARLESTOWN, MD		Proposed Budget 2021 - 2022	NOTES
Dept: 210 Streets			
101-210-855.000	Repairs & Maintenance	8,000	
101-210-862.000	Lawn Maintenance	7,500	
101-210-865.000	Snow Removal	3,000	
101-210-900.100	Overhead allocation from General Fund	55,438	
101-210-918.000	Street Lights	24,000	
101-210-919.000	Streets	267,306	See attachment #7 - An additional \$12,263 was used to gross up this budget account to cover unanticipated costs.
101-210-921.000	Road Signs	2,000	
Streets			
		367,244	
Dept 220 Pier			
101-220-850.000	Legal Counsel	1,000	
101-220-855.000	Repairs & Maintenance	6,000	
101-220-856.000	Electric	600	
101-220-870.000	Real estate taxes for C-Dock	8,000	
101-220-900.100	Overhead allocation from General Fund	83,157	
101-220-958-000	Honor Box Expenses	600	charges associated with honor box
101-220-960.000	Miscellaneous	1,000	
101-220-999.000	Capital Outlays	19,522	See attachment #7
Pier			
		119,879	
Dept 230 Cemetary			
101-230-862.000	Lawn Maintenance	7,500	
101-230-900.100	Overhead allocation from General Fund	5,544	
Cemetary			
		13,044	
Dept: 310 Planning & Zoning			
101-310-703.006	Administration-Other	16,000	higher FY20 expense was reimbursed. No adjustment for FY21 budget
101-310-850.000	Legal Counsel	24,000	
101-310-900.100	Overhead allocation from General Fund	22,175	
Planning & Zoning			
		62,175	
Dept: 330 Public Safety			
101-330-815.000	Fire Company	20,000	Includes Fire Company VIOSAP Credit
101-330-817.000	Police Protection	78,030	increased by 2%
Public Safety			
		98,030	

TOWN OF CHARLESTOWN, MD		Proposed Budget 2021 - 2022	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	30,000	
592-000-800 000	Coronavirus Relief Funds (RESTRICTED)	400,000	
Dept: 000		1,110,000	
UTILITY FUND TOTAL REVENUES		1,110,000	
UTILITY FUND EXPENSES			
Dept: 000			
592-000-850 000	Legal Counsel	1,000	
592-000-855 000	Repairs & Maintenance	260,000	
592-000-856 000	Electric	19,500	
592-000-862 000	Lawn Maintenance	500	
592-000-868 000	County Reg. System User Fee	150,000	
592-000-900 100	Overhead allocation from General Fund	166,314	
592-000-922 000	MDDHCD Payments	39,500	payments made at end of FY
592-000-923 000	Notes Payable-DNR	3,492	payments made at end of FY
592-000-952 001	Bond Pay Interest Expense	14,147	payments made at end of FY
592-000-953 000	Contract Operating	70,093	15% increase over prior year
592-000-999 005	Long-Term Savings	385,454	Based on depreciation expense from FY21. Future savings should work to be at least the value of CY depreciation expense. Excess Utility funding (\$244,566) has been allocated for long-term savings.
Dept: 000		1,110,000	
UTILITY FUND TOTAL EXPENSES		1,110,000	
OPERATING BUDGET TOTALS			
TOTAL BUDGET REVENUES ALL FUNDS		2,716,928	
TOTAL BUDGET EXPENSES ALL FUNDS		2,716,928	
		0	