

Budget

FY 2005

The Town of Mountain Lake Park

June 3, 2004

Leo Martin, Mayor

Fred Callis, Council Vice President

Patrick Damon, Councilperson

Linda Fike, Councilperson

Fred Learey, Councilperson

Donald Sincell, Councilperson

Jeff Meyers, Supervisor of Maintenance

Judy Paugh, Town Clerk/Treasurer

Budget Highlights FY 2005

Taxes and Service Charges

1. Real estate taxes will be increased by .05 cents. The new tax rate will be .38 cents.
2. Personal property taxes will be reduced from .62 cents to .31 cents.
3. Sewer rates will not be changed.
4. Garbage fees will increase from \$13.75 per quarter to \$21.75 per quarter.

Capital Improvements

1. \$70,000 is budgeted for paving. See page 8 for a proposed paving schedule.
2. \$5,000 is budgeted for improvements to town buildings.
3. \$19,000 is budgeted for storm drains and culverts.
4. \$800,000 is budgeted for improvements to the sewer collection system.

Personnel

1. We will employ one full time and one part time employee in the office and two full time and one part employee in the maintenance department.
2. Funds are included in the budget to reward employee performance.
3. Ms. Judy Paugh will serve as the Town Clerk/Treasurer.
4. Mr. William Rudd will serve as the Town Attorney.

Debt

1. At June 30, 2002 long term debt was \$255,092.00. At June 30, 2003 long term debt was \$249,804. At June 30, 2004 long term debt will be \$233,987 (this entire debt is for the 1995 sewer rehabilitation project). The interest rate is 3.180%. This debt is scheduled to be retired in 2016).
2. The sewer rehabilitation project may require additional long term debt. It is anticipated that the retirement of this debt can be funded through user fees in the Sewer Fund. Application has been made for approximately \$800,000 in sewer grants.

Miscellaneous

1. The Town plans to continue contracting with the Garrett County Sanitary district for sewer maintenance work for FY 2005.
2. The budget includes funds of \$2,000 for the circuit rider program.
3. A total of \$61,924.16 is budgeted for public safety.

Town of Mtn. Lake Park
FY 2005
General Fund

	A	B	C	D
1		FY 2004	FY 2005	
2		Final	Approved	Account
3	General Fund Revenue	<u>Budget</u>	<u>Budget</u>	<u>Number</u>
4	Accommodation Tax	\$3,700.00	\$3,700.00	1-607
5	Admissions & Amusements Tax	\$2,700.00	\$2,700.00	1-606
6	Real Property Tax*	\$197,316.81	\$229,000.00	1-600
7	Personal Property Tax	\$19,239.26	\$9,000.00	1-601
8	Penalties	\$3,000.00	\$3,000.00	1-602
9	Income Tax	\$67,000.00	\$67,000.00	1-604
10	Financial Corporation Tax	\$52.07	\$52.07	1-605
11	TV Franchise	\$13,000.00	\$15,000.00	1-608
12	Gas Franchise	\$1,500.00	\$1,500.00	1-609
13	Traders License	\$1,600.00	\$800.00	1-610
14	Building Permits	\$5,100.00	\$5,000.00	1-611
15	Beer & Alcohol License	\$1,037.50	\$1,037.50	1-612
16	Special Exceptions	\$1,370.00	\$1,000.00	1-613
17	Interest Income	\$3,600.00	\$2,000.00	1-614
18	Miscellaneous Revenue	\$12,797.14	\$5,000.00	1-615
19	POS Grant	\$0.00	\$10,000.00	1-618
20	Transfer from Surplus	\$120,010.48	\$0.00	
21	Municipal Infractions*	\$1,000.00	\$2,400.00	1-650
22	Carryover	\$13,454.87	\$0.00	
23	Total General Revenue	\$467,478.13	\$358,189.57	
24				
25	Mayor & Town Council Expenses			
26	Mayor Salary	\$1,800.00	\$1,800.00	1-700
27	Mayor Expenses	\$3,600.00	\$2,400.00	1-701
28	Town Council Salaries	\$4,500.00	\$4,500.00	1-705
29	FICA/Medicare	\$481.95	\$481.95	1-707
30	Public Official Liability	\$652.00	\$618.00	1-708
31	Life Insurance	\$2,952.00	\$2,952.00	1-713
32	Total Mayor & Town Council	\$13,985.95	\$12,751.95	
33				
34	<u>Town Office</u>			
35	Salaries	\$43,584.00	\$49,484.90	1-711
36	FICA/Medicare	\$3,600.58	\$3,785.59	1-712
37	Retirement	\$520.00	\$520.00	1-719
38	Health & Life Insurance	\$7,332.96	\$8,495.88	1-770
39	Workman's Compensation	\$156.70	\$240.00	1-771
40	Unemployment Insurance	\$123.55	\$148.45	1-742
41	Total Town Office	\$55,317.79	\$62,674.83	
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Town of Mtn. Lake Park
FY 2005
General Fund

	A	B	C	D
1		FY 2004	FY 2005	
2		Final	Approved	Account
3	<u>Professional Services</u>	<u>Budget</u>	<u>Budget</u>	<u>Number</u>
4	Audit	\$2,400.00	\$2,400.00	1-733
5	Board of Elections	\$300.00	\$300.00	1-730
6	Circuit Rider	\$1,500.00	\$2,000.00	1-737
7	Enforcement*	\$6,000.00	\$12,000.00	1-732
8	Legal	\$6,000.00	\$5,000.00	1-731
9	Maryland Municipal League	\$1,011.87	\$1,054.37	1-738
10	Planning Commission	\$2,300.00	\$3,600.00	1-736
11	Town Engineer	\$13,047.73	\$8,000.00	1-747
12	Zoning Appeals	\$2,250.00	\$3,600.00	1-735
13	Boards FICA/Medicare*	\$0.00	\$550.80	1-793
14	Total Professional Services	\$34,809.60	\$38,505.17	
15				
16	General Government Expenses			
17	Advertising	\$5,500.00	\$2,500.00	1-740
18	Fire & Rescue	\$1,000.00	\$1,000.00	1-741
19	Crime Watch	\$1,000.00	\$1,000.00	1-743
20	General Liability Insurance	\$762.00	\$762.00	1-744
21	Discount on Taxes*	\$2,171.97	\$2,200.00	1-772
22	Postage	\$800.00	\$600.00	1-714
23	Office Supplies	\$2,000.00	\$2,000.00	1-715
24	Miscellaneous	\$13,167.24	\$1,000.00	1-717
25	Office Equipment Maintenance	\$463.50	\$463.50	1-718
26	Web Page	\$1,500.00	\$1,200.00	1-758
27	Total General Government	\$28,364.71	\$12,725.50	
28				
29	Buildings			
30	Repair & Maintenance*	\$35,816.39	\$1,000.00	1-750
31	Supplies	\$1,000.00	\$1,000.00	1-751
32	Water	\$600.00	\$600.00	1-752
33	Electric	\$2,000.00	\$2,000.00	1-753
34	Gas	\$4,000.00	\$4,000.00	1-754
35	Telephone	\$3,500.00	\$3,500.00	1-755
36	Property Insurance	\$1,476.00	\$1,476.00	1-756
37	Equipment*	\$1,530.00	\$0.00	
38	Total Buildings	\$49,922.39	\$13,576.00	
39				
40	Recreation			
41	Town Parks Expense	\$2,000.00	\$1,000.00	1-760
42	Mowing	\$6,000.00	\$4,000.00	1-765
43	Handicapped Access Project	\$0.00	\$10,000.00	1-761
44	Total Recreation	\$8,000.00	\$15,000.00	
45				

Town of Mtn. Lake Park
FY 2005
General Fund

	A	B	C	D
1		FY 2004	FY 2005	
2		Final	Approved	Account
3		<u>Budget</u>	<u>Budget</u>	<u>Number</u>
4	Other Expenses			
5	Transfer to Highway Fund*	\$162,754.50	\$120,000.00	1-790
6	Contingency	\$850.52	\$13,448.62	1-774
7	Historic District	\$4,851.22	\$2,000.00	1-775
8	Memorial Project*	\$0.00	\$10,000.00	1-776
9	Public Safety	\$27,603.65	\$30,924.16	1-773
10	Liston Property Loan	\$15,385.00	\$15,385.00	1-729
11	LGIT Assessment	\$2,632.80	\$2,600.00	1-788
12	Wetland Property	\$62,000.00	\$0.00	
13	Total Other Expenses	\$276,077.69	\$194,357.78	
14				
15	<u>General Fund Allocated Maintenance Costs</u>			
16	Salaries	\$0.00	\$6,173.60	1-801
17	FICA/Medicare Tax	\$0.00	\$472.28	1-802
18	Health & Life Insurance	\$0.00	\$1,442.46	1-803
19	Retirement	\$0.00	\$100.00	1-804
20	Unemployment Insurance	\$0.00	\$10.00	1-805
21	Workman's Compensation Insurance	\$0.00	\$400.00	1-806
22	Total Allocated Maintenance Costs	\$0.00	\$8,598.34	
23				
24	Total General Fund Expenses	\$467,478.13	\$358,189.57	
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26	Surplus(Deficit)	\$0.00	\$0.00	
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Town of Mtn. Lake Park
FY 2005
Highway Fund

	A	B	C	D
1		FY 2004	FY 2005	
2		Final	Approved	Account
3	<u>Highway Fund Revenue</u>	<u>Budget</u>	<u>Budget</u>	<u>Number</u>
4	User Revenue	\$141,711.30	\$157,229.44	2-100
5	Transfer From General Fund*	\$162,754.50	\$120,000.00	2-110
6	Carryover	\$26,568.56	\$0.00	
7	President's Day Storm	\$6,383.01	\$0.00	
8	Total Highway Revenue	\$337,417.37	\$277,229.44	
9				
10	<u>Highway Direct Costs</u>			
11	Contract Services	\$7,000.00	\$10,000.00	2-712
12	Equipment	\$5,000.00	\$5,000.00	2-725
13	Materials	\$16,000.00	\$16,000.00	2-711
14	Patching	\$20,000.00	\$24,000.00	2-723
15	Paving*	\$102,161.42	\$70,000.00	2-719
16	Rent*	\$300.00	\$0.00	
17	Street Lighting	\$30,000.00	\$30,000.00	2-713
18	Tools	\$500.00	\$500.00	2-716
19	Tree Removal	\$3,000.00	\$3,000.00	2-718
20	Storm Drains & Culverts*	\$31,348.05	\$30,000.00	2-722
21	Total Direct Expenses	\$215,309.47	\$188,500.00	
22				
23	<u>Highway Allocated Personnel Costs</u>			
24	Salaries	\$54,764.48	\$35,423.20	2-700
25	FICA/Medicare Tax	\$4,180.73	\$2,709.87	2-701
26	Health & Life Insurance	\$13,476.01	\$7,213.32	2-744
27	Retirement	\$1,040.00	\$940.00	2-742
28	Unemployment Compensation	\$252.21	\$240.00	2-746
29	Workman's Compensation Insurance	\$3,697.40	\$3,300.00	2-745
30	Total Allocated Personnel Costs	\$77,410.83	\$49,826.39	
31				
32	<u>Highway Allocated Other Costs</u>			
33	Contingency*	\$1,799.39	\$12,203.05	2-750
34	DOT Testing	\$1,340.00	\$600.00	2-721
35	Gas & Oil	\$4,000.00	\$2,400.00	2-714
36	Public Safety	\$9,320.51	\$15,000.00	2-760
37	Repairs & Maintenance	\$22,811.17	\$6,000.00	2-710
38	Supplies	\$700.00	\$300.00	2-720
39	Truck Insurance	\$2,876.00	\$1,800.00	2-717
40	Uniforms	\$850.00	\$600.00	2-715
41	Total Allocated Other Costs	\$43,697.07	\$38,903.05	
42				
43	Total Highway Expenses	\$337,417.37	\$277,229.44	
44	Surplus/(Deficit)	\$0.00	\$0.00	

Town of Mtn. Lake Park
FY 2005
Sewer Fund

	A	B	C	D
1		FY 2004	FY 2005	
2		Final	Approved	Account
3	Sewer Revenue	Budget	Budget	Number
4	Sewer Fees-In Town	\$165,715.00	\$165,715.00	3-100
5	Sewer Fees-Out of Town	\$36,179.00	\$36,179.00	3-101
6	Sewer Connection Fees	\$17,000.00	\$9,000.00	3-102
7	Late Charges	\$1,821.00	\$4,000.00	3-103
8	FY 2003 Carryover	\$34,825.45	\$0.00	
9	Total Sewer Revenue	\$255,540.45	\$214,894.00	
10				
11	Sewer Direct Costs			
12	Sewer Maintenance	\$80,999.72	\$58,869.30	3-710
13	Sewerage Processing Charges	\$64,693.00	\$67,774.00	3-714
14	Electric-Pumping Station	\$1,100.00	\$1,100.00	3-717
15	Trout Run Reserve Fund	\$2,500.00	\$2,500.00	3-718
16	CSX Pipeline	\$207.48	\$201.04	3-719
17	Equipment	\$0.00	\$0.00	
18	Sewer Debt Service	\$24,896.84	\$24,896.83	3-720
19	Sewer Billing	\$3,300.00	\$4,000.00	3-725
20	No Fault Insurance	\$4,770.00	\$4,770.00	3-745
21	Telephone	\$0.00	\$1,200.00	3-910
22	Transfer to Capital Fund	\$28,844.00	\$0.00	
23	Total Direct Costs	\$211,311.04	\$165,311.17	
24				
25	Sewer Allocated Personnel Costs			
26	Salaries	\$24,541.92	\$21,253.92	3-700
27	FICA/Medicare Tax	\$1,877.46	\$1,625.92	3-701
28	Health & Life Insurance	\$6,075.43	\$4,327.99	3-726
29	Retirement	\$0.00	\$300.00	3-742
30	Unemployment Insurance	\$150.00	\$25.00	3-729
31	Workman's Compensation Insurance	\$1,584.60	\$1,200.00	3-727
32	Total Allocated Personnel Costs	\$34,229.41	\$28,732.83	
33				
34	Sewer Allocated Other Costs			
35	DOT Testing	\$0.00	\$300.00	3-721
36	Gas & Oil	\$0.00	\$1,200.00	3-722
37	Public Safety	\$10,000.00	\$15,000.00	3-760
38	Repairs & Maintenance	\$0.00	\$3,000.00	3-723
39	Supplies	\$0.00	\$150.00	3-724
40	Truck Insurance	\$0.00	\$900.00	3-711
41	Uniforms	\$0.00	\$300.00	3-715
42	Total Allocated Other Costs	\$10,000.00	\$20,850.00	
43	Total Sewer Expenses	\$255,540.45	\$214,894.00	

Town of Mtn. Lake Park
FY 2005
Refuse Collection Fund

	A	B	C	D
1		FY 2004	FY 2005	
2		Final	Approved	Account
3	<u>Refuse Collection Revenue</u>	<u>Budget</u>	<u>Budget</u>	<u>Number</u>
4	Garbage Fees	\$38,370.00	\$60,548.54	4-100
5				
6	Total Revenue	\$38,370.00	\$60,548.54	
7				
8				
9	<u>Refuse Collection Direct Costs</u>			
10	Garbage Collection	\$19,370.00	\$47,250.00	4-730
11	Garbage Tipping Fees	\$17,000.00	\$0.00	
12	Refuse Tipping Fees	\$2,000.00	\$2,750.00	4-735
13	Total Direct Costs	\$38,370.00	\$50,000.00	
14				
15	<u>Refuse Collection Allocated Personnel Costs</u>			
16	Salaries	\$0.00	\$6,173.60	4-700
17	FICA/Medicare Tax	\$0.00	\$472.28	4-701
18	Health & Life Insurance	\$0.00	\$1,442.66	4-744
19	Retirement	\$0.00	\$100.00	4-742
20	Workman's Compensation Insurance	\$0.00	\$400.00	4-745
21	Unemployment Insurance	\$0.00	\$10.00	4-746
22	Total Allocated Personnel Costs	\$0.00	\$8,598.54	
23				
24	<u>Refuse Collection Allocated Other Costs</u>			
25	DOT Testing	\$0.00	\$100.00	4-800
26	Gas & Oil	\$0.00	\$400.00	4-801
27	Public Safety	\$0.00	\$0.00	
28	Repairs & Maintenance	\$0.00	\$1,000.00	4-802
29	Supplies	\$0.00	\$50.00	4-803
30	Truck Insurance	\$0.00	\$300.00	4-804
31	Uniforms	\$0.00	\$100.00	4-805
32	Total Allocated Other Costs	\$0.00	\$1,950.00	
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34	Total Refuse Collection Costs		\$60,548.54	
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36	Surplus/(Deficit)		\$0.00	
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Town of Mtn. Lake Park

FY 2005

Capital Budget

	A	B	C
1		FY 2004	FY 2005
2		Final	Approved
3	Revenue	<u>Budget</u>	<u>Budget</u>
4	Grants & Loans	\$890,660.00	\$800,000.00
5	Town Funds	\$28,844.00	\$0.00
6	Total Revenue	\$919,504.00	\$800,000.00
7			
8			
9	<u>Capital Projects</u>		
10	Sewer Rehabilitation	\$850,660.00	\$800,000.00
11	Emergency Power	\$68,844.00	\$0.00
12	Total Capital Costs	\$919,504.00	\$800,000.00
13			
14	Surplus/(Deficit)	\$0.00	\$0.00
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16	Note: Acquisition of wetlands and building		
17	repair for FY 04 is shown in the General Fund		
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