Vote: 4-23-14

Resolution 2014-04

A RESOLUTION OF THE COMMISSIONERS OF ST. MICHAELS TO SET THE TAX RATE AND ADOPT THE BUDGET FOR FISCAL YEAR 2015

WHEREAS, the Charter of the Town of St. Michaels, Talbot County, Article V, Section 5 "Budget" and Section 6 "Same-Adoption", mandates that the Commissioners of St. Michaels shall produce a balanced budget for each fiscal year; and

WHEREAS, The Commissioners of St. Michaels have held public work sessions on the draft 2015 Budget on March 5, 2014, March 19, 2014, April 7, 2014 and April 16, 2014; and have held a public hearing on the proposed 2015 Budget on April 23, 2014; and

WHEREAS, The Commissioners of St. Michaels have held a public hearing on the tax rates for Real Property, Personal Property and Corporations, and Personal Property of Public Utilities on April 23, 2014; and

WHEREAS, The Commissioners of St. Michaels, at their meeting on April 23, 2014, did vote set to set the tax rate for Real Property at forty-five cents ($.45) per one hundred dollars ($100) of assessed value; to set the tax rate for Personal Property and Corporations at zero cents ($.00) per one hundred dollars ($100) of assessed value; and to set the tax rate for Personal Property of Public Utilities at one dollar and sixty cents ($1.60) per one hundred dollars ($100) of assessed value for Fiscal Year 2015.

NOW THEREFORE BE IT RESOLVED, that the budget for the General Fund, the Capital Fund and the Water Fund for fiscal year 2015 is hereby adopted by the Commissioners of St. Michaels and is shown in Appendix "A" which is incorporated as a part of this Resolution; and

BE IT FURTHER RESOLVED, that this Resolution shall become effective immediately upon the affirmative vote by a majority of the Commissioners of St. Michaels.

THIS RESOLUTION HAVING BEEN PASSED by a yea or nay vote of the Commissioners of St. Michaels on this 23rd day of April, 2014

A Michael Vlahovich, President	_yea_____
Joanne R. Clark, Vice-President	_yea_____
Ann B. Borders, Treasurer	_yea_____
Joyce D. Harrod	_yea_____
Roy B. Myers	_yea_____

Vote: 4-23-14

I HEREBY CERTIFY that the above Resolution was passed by a yea and nay vote of the Commissioners of St. Michaels on this 23rd day of April, 2014.

ATTEST:

Jean R. Weisman
Town Clerk/Manager

THE COMMISSIONERS OF ST. MICHAELS

By: _____ (SEAL)
A. Michael Vlahovich, President

	B	C	D	E	G	H	I	J	K
1	THE COMMISSIONERS OF ST. MICHAELS - 2015 Budget								
2	GENERAL FUND BUDGET - BUDGET				FY12 BUDGET AS AMENDED	FY13 BUDGET- as amended	FY14 BUDGET	FY15 BUDGET	Difference between FY2014 and FY 2015
3	**Tax Receipts:**								
4	**Property Taxes --**								
5	Real property - .45 per $100- Net Assessable Base $246,092,016				1,519,037	***1,357,113***	1,186,142	1,107,414	(78,728)
6	Real property assessments appealed				0				
7	Personal Property -- Businesses - .0 per $100				60,677	56,506	0	0	0
8	Personal Property -- Utilities - $1.60 per $100				44,000	44,676	44,572	43,698	(874)
9	Penalties, int., disc.,& allow., net				(18,000)	(18,000)	(12,000)	(12,000)	0
10				**Total Property Taxes**	**1,605,714**	**1,440,295**	**1,218,714**	**1,139,112**	**(79,602)**
11	**Other Taxes --**								
12	Local Income Tax				240,000	120,000	130,000	129,000	(1,000)
13	Financial Corp. Tax				1,123	1,123	1,123	1,123	0
14	Franchise tax				0	0	0		
15	Amusement Tax				50,000	53,000	53,000	55,000	2,000
16	Highway Use Tax				20,730	13,655	14,569	14,899	330
17	Accommodations Tax				390,000	416,000	420,000	460,000	40,000
18				**Total Other Taxes**	**701,853**	**603,778**	**618,692**	**660,022**	**41,330**
19	**Payments in Lieu of Taxes (PILOTs)**								
20	Housing Authority				9,610	7,625	7,625	7,625	0
21	**Total Tax Receipts**				**2,317,177**	**2,051,698**	**1,845,031**	**1,806,759**	**(38,272)**
22	**Investment Income (loss)**								
23	MLGIP Electric Utility Proceeds Fund				4,200	7,500	7,800	4,032	(3,768)
24	MLGIP Capital Fund				1,300	1,000	2,200	1,088	(1,112)
25	MLGIP General Fund				1,500	2,500	2,700	1,200	(1,500)
26	**Total Investment Income**				**7,000**	**11,000**	**12,700**	**6,320**	**(6,380)**
27	**St. Michaels Electric Utility (sale to Choptank Elec. Coop., Inc.)**								
28	Annual payment (FY 2014 is year 7 of 10) -Encumbered				400,000	400,000	400,000	400,000	0
29	**Total SMU Sale**				**400,000**	**400,000**	**400,000**	**400,000**	**0**
30	**Permits, Fees, Fines and Grants**								
31	Administrative				7,350	10,050	10,400	10,700	300
32	Planning & Zoning				18,000	17,000	20,400	20,100	(300)
33	Police				39,387	34,713	52,364	52,639	275
34	Public Works - Maintenance & Grounds				800	1,000	1,500	2,000	500
35	Public Works- Parks & Rec/Harbor				1,673	1,769	1,769	1,769	0
36	Public Works- Parking Lots								
37	Tree Planting Mitigation Funds				6,000	4,000	2,000	2,000	0
38	FEMA grant								
39	**Total permits, fees, fines and grants**				**73,210**	**68,532**	**88,433**	**89,208**	**775**

	B C D	E	G	H	I	J	K
1	**THE COMMISSIONERS OF ST. MICHAELS - 2015 Budget**						
2	**GENERAL FUND BUDGET - BUDGET**		**FY12 BUDGET AS AMENDED**	**FY13 BUDGET- as amended**	**FY14 BUDGET**	**FY15 BUDGET**	**Difference between FY2014 and FY 2015**
40	**Receipts from Rentals/Franchise**						
41	40053-4 Water Tower antenna leases		142,867	149,416	156,887	164,732	7,845
42	Building rental- 109 S. Talbot		40,399	***40,552***	40,553	40,553	0
43	Cable franchise receipts		12,500	12,500	15,300	12,720	(2,580)
44	Boat Slip rentals		21,300	23,390	23,000	25,900	2,900
45	Recycling advertising		16,000	*0*	*0*		
46	**Total Receipts from Rentals**		**233,066**	**225,858**	**235,740**	**243,905**	**8,165**
47							
48	**Miscellaneous Revenue**						
49	**Transfers**						
50	Transfer from Electric Utility Fund Proceeds to General Fund		***0***	***0***			
51	Transfer from General Fund Prior Year Reserves Carpenter St parking lot				17,200	0	(17,200)
52	Transfer from General Fund Prior Year Reserves - Communications person FY14			***69,456***	0	36,791	36,791
53	Transfer from General Fund Prior Year Reserves - for capital budgetFY2015					132,468	132,468
54	**Total Transfers**		**0**	**69,456**	**17,200**	**169,259**	152,059
55	**Total General Fund Receipts**		**3,030,453**	**2,826,544**	**2,599,104**	**2,715,451**	**116,347**

	B	C	D	E	G	H	I	J	K
1	THE COMMISSIONERS OF ST. MICHAELS - 2015 Budget								
2	GENERAL FUND BUDGET - BUDGET				FY12 BUDGET AS AMENDED	FY13 BUDGET- as amended	FY14 BUDGET	FY15 BUDGET	Difference between FY2014 and FY 2015
56									
57	General Operational Disbursements								
58	COSM								
59				Salary and Benefits	16,946	11,000	10,000	10,000	0
				Operational Costs	19,525	13,100	13,400	13,400	0
60				Miles Point settlement and related costs					
61				**Total COSM**	**36,471**	**24,100**	**23,400**	**23,400**	**0**
62									
63	Administrative			Salary and Benefits	159,534	126,938	130,540	134,597	4,057
64				Accrued Pension	240,579	0	3,000	3,000	0
65				Retiree Benefits	27,896	32,825	10,000	10,000	0
66				Tourism Board	101,548	144,000	122,000	124,500	2,500
67				Tourism Position			50,000	50,000	0
68				Talbot County Office of Tourism		10,400	0	0	
69				Legal (General)	50,000	40,000	40,000	40,000	0
70				Audit/Financial Consultants	14,000	14,000	10,000	10,000	0
71				Engineering (general)	5,000	5,000	5,000	5,000	0
72				Liability & property Insurance	12,000	9,000	9,000	9,000	0
73				Other Identified Operational Costs	102,950	100,377	115,250	113,750	(1,500)
74				**Total Administrative**	**713,507**	**482,540**	**494,790**	**499,847**	**5,057**
75									0
76	Zoning			Salary and Benefits	170,619	148,720	152,707	155,481	2,774
77				Legal	15,000	13,000	10,000	15,000	5,000
78				Consulting	5,000	2,000	2,000	2,000	0
79				Operational Costs	14,500	12,000	9,500	11,000	1,500
80				**Total Zoning**	**205,119**	**175,720**	**174,207**	**183,481**	**9,274**
81									
82	Police			Salary and Benefits	802,548	809,545	814,277	829,541	15,264
83				Consulting, Audit	1,600	1,600	1,600	1,600	0
84				Legal	1,500	1,500	1,000	1,000	0
85				Liability & Property Insurance	13,000	10,000	8,500	8,500	0
86				Operational Costs	51,700	49,300	52,300	53,100	800

	B	C	D	E	G	H	I	J	K
1	THE COMMISSIONERS OF ST. MICHAELS - 2015 Budget								
2	GENERAL FUND BUDGET - BUDGET				FY12 BUDGET AS AMENDED	FY13 BUDGET- as amended	FY14 BUDGET	FY15 BUDGET	Difference between FY2014 and FY 2015
87				**Total Police**	**870,348**	**871,945**	**877,677**	**893,741**	**16,064**
88									
89			Public Works	Salary and Benefits	267,190	252,397	259,462	258,805	(657)
90				Consulting/Audit	2,030	2,030	2,030	2,030	0
91				Liability & Property Insurance	6,000	6,000	5,000	5,000	0
92				Tree Planting and maintenance	8,000	8,000	8,000	10,000	2,000
93				Operational Costs - Maintenance and Grounds	9,150	11,450	13,450	14,350	900
94				Operational Costs - Sanitation and Waste	127,500	97,600	100,500	96,000	(4,500)
95				Operational Costs - Streets and Sidewalks	73,500	78,500	78,300	87,300	9,000
96				Operational Costs - Parks	30,500	31,300	38,600	48,000	9,400
97				**Total Public Works**	**523,870**	**487,277**	**505,342**	**521,485**	**16,143**
98									
100									
101			Donations to Outside Agencies						
102				St. Michaels Library- See Administrative for FY14	5,000				
103				St. Michaels Fire Department	47,903	50,847	51,703	51,998	295
104				Talbot County Arts Council				1,000	1,000
105				St. Michaels Museum at St. Mary's Square- See Administrative Back up FY14	3,000	3,000			0
106				St. Michaels Community Center-see admin FY15	5,000		3,000	0	(3,000)
107				SMASH				4,000	4,000
108				Talbot County Econ Dev. Strategic Plan		3,000	0		0
109				Fireworks	1,000				0

	B	C	D	E	G	H	I	J	K
1	THE COMMISSIONERS OF ST. MICHAELS - 2015 Budget								
2	GENERAL FUND BUDGET - BUDGET				FY12 BUDGET AS AMENDED	FY13 BUDGET- as amended	FY14 BUDGET	FY15 BUDGET	Difference between FY2014 and FY 2015
110				Total Donations other than SMFD		15,000	0		0
111				**Total Donations to Outside Agencies**	**61,903**	**71,847**	**54,703**	**56,998**	**2,295**
112									
113	**Total General Operational Disbursements**				**2,411,218**	**2,113,429**	**2,130,119**	**2,178,951**	**48,833**
114									
115			Transfer to Block Grant Fund (HUD Loan)						
116			Transfer to Capital Fund		144,035	***296,131***	43,400	132,468	89,068
117			Transfer to Capital Fund Cstreet Parking lot				17,200	0	(17,200)
118			Electric Utiltiy transfer to Capital-Muskrat Park power lines				0		
119			Electric Utility Proceeds - Interest transferred to Capital Budget		4,200	7,500	7,800	4,032	(3,768)
120			Electric Utility Proceeds - Encumbered		400,000	400,000	400,000	400,000	
121			Transfer to Prior Years' Reserve		71,000	***9,484***	585		(585)
122	**Total Transfers to Other Funds**				**619,235**	**713,115**	**468,985**	**536,500**	**67,515**
123									
124	**Total Disbursements**				**3,030,453**	**2,826,544**	**2,599,104**	**2,715,451**	**116,348**
125									
126	**Receipts Over (Under) Disbursements**				0	1	0	(0)	(1)
127									

	A	F	I	J	K	L	M	N	O	P	Q
2		**THE COMMISSIONERS OF ST. MICHAELS - 2015**									
4											
5	**GL Acct No**	**Capital Fund Budget FY 2015**	**FY 2012 Subtotal**	**FY 2012 Total as amended**	**FY 2013 Subtotal-amended**	**FY 2013 Total as amended**	**FY 2014 sub**	**FY 2014 Total**	**FY 2015 sub**	**FY 2015 Total**	**Difference between FY2015 and 2014**
6											
7		**Capital Funding**									
8	**45011**	MLGIP Electric Utility Proceeds Account (EUP)	4,200		7,500			**7,800**		**4,032**	**-3,768**
9		**Transfer from EUP- Muskrat Park Power Lines**									
10	**45010**	General Fund	144,035		226,675						
11		Police Vehicle					30,000				-30,000
12		Police Weapons					4,200				-4,200
13		Police Station Improvements					9,200				-9,200
14											
15		Total General Fund						**43,400**		**0**	**-43,400**
16		MLGIP Capital Projects Fund (prior years reserve)									
17	**45014**	FY 2007/ Street Bond Phase 5	65,000		1,035,000		1,027,000				-1,027,000
18		FY 2007/ Street Bond -Phase 2 Canton St culvert					8,000				-8,000
19	**45018**	FY 2010 & FY 2012- Restrooms	20,000		90,000						
20		T/F from Prior Year Reserves- Restrooms			***44,328***						
21		T/F from Prior Year Reserves									
22		T/F frim Porior Yr- Police Capital			16,000						
23		T/F from prior year reserves for parking lot			***25,128***						
24		T/F from Prior Year Reserves parking lot-capital fund			***76,000***						
25		Total MLGIP Capital Projects Funding						**1,035,000**	**1,200,000**	**1,200,000**	165,000
26		Transfer from Prior Year Reserves -General- (Cstreet Parking Lot)					17,200	**17,200**			-17,200
27		Transfer from Prior Year Reserves -General-							**132,468**	**132,468**	
28		Grant Funding									
29		Waterways Improvement Grants									
30		Harbor Road Boat Ramp & Bulkhead					198,000				
31		Back Creek Dock					50,000				
32		Hollis Park Lawn-Potential Grant Funding					15,000				
33		Other Funding (Sale of current police weapons)					1,800				
34		Other Funding (Parking lot Fund)					52,000				
35		Total Other Funding						**316,800**		**0**	**-316,800**
36		**TOTAL CAP Other**		**233,235**		**1,520,631**		**1,420,200**		**1,336,500**	**(83,700)**
37											
38		**Capital Expenditures**									
39											
40		Administrative									
41		Document Retention System			10,000						
42		Consultant- Web-site Development- Economic Development- Place holder May move to Gen Fund Budget			20,000				6,500		
43		Audio Visual System for Meeting Room							6,500		
44		Upgraded Phone System									
45											

	A	B	C	D	E	F	I	J	K	L	M	N	O	P	Q
2						**THE COMMISSIONERS OF ST. MICHAELS - 2015**									
4															
5	**GL Acct No**					**Capital Fund Budget FY 2015**	**FY 2012 Subtotal**	**FY 2012 Total as amended**	**FY 2013 Subtotal-amended**	**FY 2013 Total as amended**	**FY 2014 sub**	**FY 2014 Total**	**FY 2015 sub**	**FY 2015 Total**	**Difference between FY2015 and 2014**
46						**Total Administrative**				**30,000**		**0**		**13,000**	
47															
48															
49						Police									
50	**7001**														
51	**7001**					Parking lot paved	20,000								
52						**New 4WD or All Wheel Drive Vehicle**			30,000					31,000		
53						5 Kevlar Vests			2,500						
54						AED			1,650						
55						Patrol Rifle			1,400						
56						LED Light Bar			1,500						
57						Upgraded CAD/RMS (State Contract estimate)			5,000							
58						New Duty Weapons					6,000				
59						New Police Vehicle					30,000				
60						Paint Interior downstairs of station					4,000				
61						Paint Exterior of station					2,700				
62						Carpeting 1st floor only					2,500				
63						**Live Scan Finger Printing system**							12,000		
64						**E-Tix Communication system w/computers,programs and hardware to equip 4 vehicles**							11,500		
65						**Total Police**		20,000		**42,050**		**45,200**		**54,500**	
66															
67															
68						**Public Works**									
69						Sanitation and Waste									
70						20 yard garbage truck $135,000 less trade in of 10,000+			125,000						
71						Recyle Cans (3) Wabash Valley			2,325						
72						**Sanitation and Waste Total**				**127,325**		**0**		**0**	
73															
74						Street Reconstruction Project - Multi-year									
75	**70022**					Phase 5	65,000		1,035,000		1,027,000		1,200,000		
76						Culvert Replacement Canton Street					8,000				
77						**Street Reconstruction Total**		65,000		**1,035,000**		**1,035,000**		**1,200,000**	
78															
79						Streets and Sidewalks									
80						New Pick up									
81	**70031**					Iron Street Signs	4,000						25,000		
82						Curb Replacement- 400-900 blocks S. Talbot			20,000						
83						**Street and Sidewalk Total**		4,000		**20,000**		**0**		**25,000**	
84															
85						Parking Lots									

	A	F	I	J	K	L	M	N	O	P	Q
2		**THE COMMISSIONERS OF ST. MICHAELS - 2015**									
4											
5	**GL Acct No**	**Capital Fund Budget FY 2015**	**FY 2012 Subtotal**	**FY 2012 Total as amended**	**FY 2013 Subtotal-amended**	**FY 2013 Total as amended**	**FY 2014 sub**	**FY 2014 Total**	**FY 2015 sub**	**FY 2015 Total**	**Difference between FY2015 and 2014**
86	**700392**	Parking lot 123 S. Fremont (Medicine Shoppe)	106,000								
87		Parking Lot Carpenter Street					77,000				
88		**Parking Lots Total**		106,000	101,128	**101,128**		**77,000**		**0**	
89											
90											
91		Municipal Buildings									
92											
93		**Municipal Buildings Total**		0		0		0			
94											
95		Parks and Recreation									
96		Harbor Road Boat Ramp					198,000				
97		Back Creek Dock					50,000				
98	**70041**	Public Restrooms	20,000		134,328						
99	**70047**	60" cut riding mower	16,235								
100	**70047**	Clipping-bagger attachment for mowers	2,000								
101		Bulkhead replacement with Rip Rap Hollis Park			25,000				44,000		
102		Park Furniture Muskrat Park (2 benches,1 picnic table, 2 recycle cans)									
103		Hollis Park Lawn			5,800						
104		Muskrat Park Power Lines (Phase II)					15,000				
105		**Parks and Recreation Total**		38,235		**165,128**		**263,000**		**44,000**	
106											
107		**TOTAL CAPITAL EXPENDITURES**		**233,235**		**1,520,631**		**1,420,200**		**1,336,500**	
108		Funding Over (Under) Expenditures		0		0		0		0	

	A	F	J	K	L	M	N	O
1								
2		**The Commissioners of St. Michaels**						
4	**GL Acct No.**	**WATER DEPARTMENT BUDGET FY 2015**	**FY 2012 Budget as amended**	**FY 2013 Budget**	**FY 2013 Budget-Amended**	**FY 2014 Budget**	**FY 2015 Budget**	**between FY2015 and 2014**
5								
6		**Funding**						
7		Revenues:						
8	**4403**	Water service charges	540,000	530,000	530,000	615,000	630,000	15,000
9	**4402**	Water connection charges	10,000	10,000	10,000	4,000	4,000	-
10	**4401**	Water capital charges	1,000	1,000	1,000	2,000	2,000	-
11		Total Revenues	551,000	541,000	541,000	621,000	636,000	15,000
12								
13		Funds from prior years' reserve						
14	**4404**	Interest on Investments	35	45	45	45	45	-
15		**Total available funds**	**551,035**	**541,045**	**541,045**	**621,045**	**636,045**	**15,000**
16								
17		**Net Operating Expenditures:**						
18		Employment --						
19		Direct	212,504	210,663	210,663	216,827	215,156	(1,671)
20		Overtime	10,000	10,000	10,000	10,000	10,000	-
21	**69016**	Indirect - Admin Fee	41,686	31,734	31,734	32,635	33,649	1,014
22		Total Employment	**264,190**	**252,397**	**252,397**	**259,462**	**258,805**	**(657)**
23		Legal						
24	**6902**	Consulting, audit	**1,600**	**1,600**	**1,600**	**1,600**	1,600	-
25	**6903**	Liability and property insurance	**4,900**	**4,900**	**4,900**	**4,900**	4,500	(400)
26	**6904**	Other identified expenses:						
27	**69041**	Office Supplies	600	600	600	700	700	-
28	**69042**	Computer/telemetry softwear	2,000	6,000	6,000	7,000	9,000	2,000
29	**69043**	Postage	1,400	1,500	1,500	1,600	1,800	200
30	**69044**	Electric - wells & Towers	22,000	22,000	22,000	23,500	23,500	-
31	**69045**	Water Testing	7,100	7,100	7,100	7,100	7,100	-
32	**69046**	Travel & Training	2,000	2,000	2,000	2,000	2,000	-
33	**69047**	Dues & Subscriptions	250	250	250	300	500	200

	A	F	J	K	L	M	N	O
34	69048	Telephone	1,500	1,500	1,500	2,000	2,000	-
35	69049	Uniforms	3,800	3,800	3,800	5,300	5,300	-
36	69050	Vehicle Expense	4,800	4,500	4,500	2,200	3,000	800
37	69051	Materials & supplies	25,000	25,000	25,000	25,000	27,000	2,000
38	69052	Maintenance on arsenic system	20,000	4,500	4,500	20,000	37,438	17,438
39	690531	Maintenance on generator well #2	1,200	2,500	2,500	2,500	2,500	-
40	690532	Server time - Missions units	2,300	0	0	2,300	2,300	-
41	690533	Water tower tank inspections	10,000	0	0	0		-
42	69053	Misc	500	500	500	500	500	-
43		Total Other Identified Expenditures	**104,450**	**81,750**	**81,750**	**102,000**	**124,638**	**22,638**
44		Total Operating	**375,140**	**340,647**	**340,647**	**367,962**	**389,543**	**21,581**
45								
46		**Capital Expenditures**						
47		Arsenic Plant upgrades	20,739					
48		6" Grace St water line replacement & hydrant		20,000	***38,391***			
49		Water Service to S. Trail Parking Lot		3,100	3,100			
50		Water Tower Maintenance Contract				75,600	103,421	27,821
51		Total Capital	**20,739**	**23,100**	**41,491**	**75,600**	**103,421**	**27,821**
52								
53		**Debt Service**						
54	6908	Old Water Bonds South Tower	75,050	75,050	75,050	75,050	75,050	-
55	6907	North Tower Construction & Line Imp.	23,749	23,749	23,749	24,127	24,127	-
56	6909	2006 Arsenic Removal & System Imp	43,904	43,904	43,904	43,904	43,904	-
57		Total Debt Service	**142,703**	**142,703**	**142,703**	**143,081**	**143,081**	-
58								
59	6999	**Transfer to Prior Year's Reserve**	**12,453**	**34,595**	***16,204***	**34,402**		**(34,402)**
60								
61		**Total expenditures**	**551,035**	**541,045**	**541,045**	**621,045**	**636,045**	**15,000**
62								
63								
64		**Funding Over (Under) Expenditures**	**0**	**0**	(0)	**0**	**0**	**(0)**