

BUDGET

FY 2024

ORDINANCE NUMBER 2023-03

The Mayor & Town Council

P.O. Box 2182
Mountain Lake Park, Maryland 21550
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Mayor and Town Council of Mountain Lake Park
FY 2024 Budget Ordinance No. 2023-03

**TOWN OF MOUNTAIN LAKE PARK
ORDINANCE NO. 2023-03
FISCAL YEAR 2024 BUDGET ORDINANCE**

AN ORDINANCE OF THE MAYOR AND TOWN COUNCIL OF MOUNTAIN LAKE PARK, MARYLAND, APPROVING AND ADOPTING THE BUDGET OF THE TOWN OF MOUNTAIN LAKE PARK FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024 (COPY ATTACHED).

WHEREAS, the Mayor and Town Council of Mountain Lake Park is authorized by the Maryland Local Government Annotated Code Title 5, Subtitle 2, or its successor, and by the Mountain Lake Park Town Charter to authorize the expenditure of municipal funds for any public purpose and to affect the safety, health and general welfare of the municipality and its occupants; and

WHEREAS, Section 26-34 of the Charter of the Town of Mountain Lake Park requires that the Mayor, at least thirty-two days before the beginning of any fiscal year, shall submit a budget to the Council and in accordance, the proposed budget was presented to the Council at a council meeting held on the 1st day of June 2023; the budget shall provide a complete financial plan for the budget year, beginning July 1, 2023 and ending June 30, 2024, and shall contain estimates of anticipated revenues and proposed expenditures for the coming year (copy attached); the total of the anticipated revenues shall equal or exceed the total of the proposed expenditures; and

WHEREAS, the Town Charter, Section 26-35, requires that the Council hold a public hearing thereon by giving two weeks' notice in a newspaper of general circulation in town; and in accordance, the public hearing was held on Thursday, June 1, 2023; and

WHEREAS, pursuant to Section 26-12, of the Town Charter, ordinances may be passed at a meeting of the Council held not less than six (6) nor more than sixty (60) days after the meeting at which an ordinance was introduced; in cases of emergency the above requirement may be suspended by the affirmative votes of four members of the Council; an ordinance shall become effective on the date specified in the ordinance; a summary of each ordinance shall be published at least twice in a newspaper having general circulation with the Town of Mountain Lake Park; and

WHEREAS, the Town Charter authorizes the Town Council to set a tax rate and to charge fees to meet anticipated expenditures for municipal purposes; and

NOW, THEREFORE, BE IT ORDAINED AND RESOLVED, that the Council of the Town of Mountain Lake Park hereby adopt the proposed budget and tax rate at a rate of \$0.3907 per \$100 of assessed valuation for real property, at a rate of zero (0) per \$100 of assessed valuation on Personal Property, and at a rate of \$1.20 per \$100 of assessed valuation on all Certifications of Public Utility and Railroads Taxes for the Fiscal Year 2023-2024; and sewer charges at the following rates: The quarterly minimum fee to be charged for sewer use customers shall be \$41.71 per quarter for up to 4,000 gallons of metered water; all usage greater than 4,000 gallons in a single quarter shall be billed at the rate of \$6.52 per 1,000 gallons of metered water; all unmetered customers shall pay a flat rate of \$79.59 per quarter; and

Mayor and Town Council of Mountain Lake Park
FY 2024 Budget Ordinance No. 2023-03

BE IT FURTHER ORDAINED AND RESOLVED, as set forth in Section 26-37 of the Town Charter, that any transfer of funds between appropriations for different purposes by the Mayor must be approved by the Council before becoming effective.

BE IT FURTHER ORDAINED AND RESOLVED, this ordinance shall be duly advertised in accordance with the Policy for the Adoption of Ordinances by the Mayor and Town Council of Mountain Lake Park, and a public hearing on this Ordinance shall be held on the 1st day of June 2023, at 6:00 p.m., at the Town Hall located at 1007 Allegheny Drive, Mountain Lake Park, Maryland 21550.

INTRODUCED the 11th day of May 2023.

SECOND READING AND ADOPTION the 1st day of June 2023.

AND BE IT FURTHER RESOLVED, this Ordinance shall be effective as of July 1, 2023.

THIS ORDINANCE IS SUBJECT TO REFERENDUM AS OUTLINED IN THE MARYLAND LOCAL GOVERNMENT ANNOTATED CODE TITLE 4, SUBTITLE 3, OR ITS SUCCESSOR.

ATTEST:



Clerk Treasurer

APPROVED:



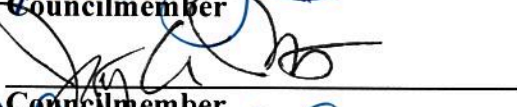
Mayor



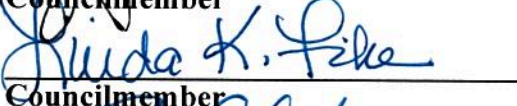
Councilmember



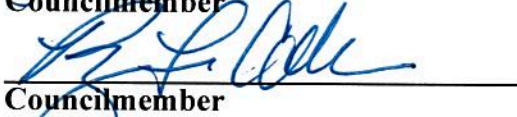
Councilmember



Councilmember



Councilmember



Councilmember

Budget

FY 2024

The Town of Mountain Lake Park

June 1, 2023

Donald Sincell, Mayor

Fred Callis, Council Vice President

Patrick Damon, Councilperson

Linda Fike, Councilperson

Jeff Hovis, Councilperson

Pam Nelson, Councilperson

Lois Wilson, Town Clerk/Treasurer

Jeff Meyers, Maintenance Foreman

William Stemple, Ass't Maintenance Foreman

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Budget Highlights FY 2024

Taxes and Service Charges

1. The real estate tax rate will be reduced to the constant yield rate of .3907 cents, compared to last year's rate of .4137.
2. Sewer rate remains the same.
3. Certifications of Public Utilities and Railroads tax will remain \$1.20.

Capital Improvements

1. \$150,000 is budgeted for street paving.
2. \$15,000 is budgeted for sewer paving replacement.
3. \$54,000 is budgeted for equipment and other improvements.

Personnel

1. We will employ one full time employee in the office and three full time employees in the maintenance department. The Code Enforcement Officer is technically a second office employee; however, his budget is covered by the GC Municipal Association.
2. Mr. Michael Llewellyn will serve as the Town Attorney.

Debt

Debt for Phase I and II of the Sewer Rehabilitation Project was \$67,618.11 at June 30, 2023. At June 30, 2024 the debt will be \$45,376.55. The interest rate is .4%. This debt is scheduled to be retired in 2026.

Long-term Capital Requirements Estimate

1. Replace large trucks and plows \$100,000 each.
2. Phase 3B of Sewer Rehab \$734,999

Town of Mtn. Lake Park
FY 2024
General Fund

	FY 2023	FY 2024	
	Proposed	Proposed	Account
	<u>Budget</u>	<u>Budget</u>	<u>Number</u>
<u>General Fund Revenue</u>			
Real Property Tax	\$450,000.00	\$460,000.00	16000-1
Penalties	\$4,000.00	\$4,000.00	16020-1
Income Tax	\$130,000.00	\$150,000.00	16040-1
Financial Corporation Tax	\$52.07	\$52.07	16050-1
Admissions & Amusement Tax	\$25.00	\$25.00	16060-1
Accommodation Tax	\$10,000.00	\$11,000.00	16070-1
Gas Franchise	\$1,500.00	\$1,500.00	16090-1
Traders License	\$2,800.00	\$2,500.00	16100-1
Zoning Permits	\$450.00	\$450.00	16110-1
Beer & Alcohol License	\$1,037.50	\$1,000.00	16120-1
Special Exceptions	\$200.00	\$100.00	16130-1
Interest Income	\$500.00	\$500.00	16140-1
Unrealized Gain on Investment	\$1,500.00	\$3,000.00	16145-1
Miscellaneous Revenue	\$400.00	\$1,000.00	16150-1
POS Grants	\$0.00	\$0.00	16180-1
Municipal Infractions	\$100.00	\$0.00	16500-1
J Jones Tennis Fund Revenue	\$0.00	\$300.00	16780-1
Tennis Court Revenue	\$0.00	\$1,500.00	16785-1
GC Community Park Grant	\$4,000.00	\$4,000.00	16921-1
Public Utility Tax	\$21,000.00	\$21,000.00	16970-1
GCHD Grant (MLP CPG)	\$0.00	\$2,000.00	16930-1
Nat Gas Distr Tax	\$15.00	\$15.00	16980-1
Yard Sale Permits	\$0.00	\$0.00	16990-1
Historic Preservation Revenue	\$28,700.00	\$125,038.00	16995-1
Total General Fund Revenue	\$656,279.57	\$788,980.07	
<u>Mayor & Town Council Expenses</u>			
Mayor Salary	\$1,200.00	\$1,200.00	17000-1
Mayor Expenses	\$1,200.00	\$2,000.00	17010-1
Town Council Salaries	\$3,500.00	\$3,500.00	17050-1
Town Council Expenses	\$200.00	\$200.00	17060-1
FICA/Medicare	\$359.55	\$359.55	17070-1
Public Official Liability	\$750.00	\$750.00	17080-1
Total Mayor & Town Council	\$7,209.55	\$8,009.55	
<u>Town Office</u>			
Salaries	\$42,000.00	\$43,000.00	17110-1
FICA/Medicare	\$3,213.00	\$3,289.50	17120-1
Town Clerk Bond	\$1,400.00	\$1,400.00	17135-1
Retirement	\$3,467.00	\$3,467.00	17190-1
Unemployment Insurance	\$500.00	\$500.00	17420-1
Health/ Life/Insurance	\$16,650.36	\$16,650.36	17700-1

Town of Mtn. Lake Park

FY 2024

General Fund

Workman's Compensation	\$350.00	\$350.00	17710-1
Total Town Office	\$67,580.36	\$68,656.86	
<u>Professional Services</u>			
Board of Elections	\$300.00	\$300.00	17300-1
Legal	\$2,000.00	\$2,000.00	17310-1
Code Enforcement	\$18,500.00	\$18,500.00	17320-1
Accounting	\$20,004.00	\$22,000.00	17329-1
Audit	\$13,000.00	\$14,000.00	17330-1
Zoning Appeals Board	\$3,600.00	\$3,600.00	17350-1
Planning Commission	\$3,600.00	\$3,600.00	17360-1
Circuit Rider	\$3,450.00	\$3,450.00	17370-1
Town Engineer	\$1,000.00	\$1,000.00	17470-1
Boards FICA/Medicare	\$573.75	\$573.75	17930-1
Total Professional Services	\$66,027.75	\$69,023.75	
<u>General Government Expenses</u>			
Postage	\$750.00	\$750.00	17140-1
Office Supplies	\$2,500.00	\$2,500.00	17150-1
Miscellaneous	\$2,000.00	\$2,000.00	17170-1
Office Equipment Maintenance	\$1,000.00	\$1,000.00	17180-1
Advertising	\$2,000.00	\$2,000.00	17400-1
Fire & Rescue	\$2,500.00	\$2,500.00	17410-1
General Liability Insurance	\$9,600.00	\$9,600.00	17440-1
Discount on Taxes	\$100.00	\$300.00	17720-1
Security	\$54,000.00	\$54,000.00	17735-1
Payroll Processing	\$2,800.00	\$2,800.00	17860-1
Memberships	\$2,000.00	\$2,000.00	17862-1
Total General Government	\$79,250.00	\$79,450.00	
<u>Property Expenses</u>			
Repair & Maintenance	\$7,000.00	\$9,000.00	17500-1
Supplies	\$450.00	\$450.00	17510-1
Water	\$600.00	\$900.00	17520-1
Electric	\$3,000.00	\$4,500.00	17530-1
Gas	\$5,000.00	\$6,000.00	17540-1
Telephone	\$6,000.00	\$6,000.00	17550-1
Property Insurance	\$7,000.00	\$7,500.00	17560-1
Total Property	\$29,050.00	\$34,350.00	
<u>Parks</u>			
Town Parks Expense	\$100,000.00	\$100,000.00	17600-1
Mowing	\$12,000.00	\$15,000.00	17650-1
Total Parks	\$112,000.00	\$115,000.00	
<u>Other Expenses</u>			

Town of Mtn. Lake Park

FY 2024

General Fund

Software & Consulting	\$500.00	\$1,500.00	17175-1
Contingency	\$46,617.36	-\$29,947.09	17740-1
MLP Historical Assn.	\$19,000.00	\$24,000.00	17755-1
Tennis Courts	\$5,000.00	\$8,000.00	17785-1
MLP Community Planning Group	\$0.00	\$2,000.00	17596-1
Special Events/Projects	\$3,000.00	\$3,000.00	17770-1
Transfer to Highway Fund for Hwy Expen	\$188,000.00	\$188,000.00	17900-1
Contract Services	\$3,000.00	\$3,000.00	18098-1
Total Other Expenses	\$265,117.36	\$199,552.91	
<u>Allocated Maintenance Costs</u>			
Salaries	\$41,280.00	\$48,360.00	18010-1
FICA/Medicare Tax	\$3,159.00	\$3,159.00	18020-1
Health/ Life/Insurance	\$9,000.00	\$9,000.00	18030-1
Retirement	\$2,080.00	\$2,080.00	18040-1
Unemployment Insurance	\$100.00	\$100.00	18050-1
Workman's Compensation Insurance	\$1,800.00	\$1,800.00	18060-1
Repair & Maintenance-Equip	\$8,000.00	\$8,000.00	18080-1
Truck Insurance	\$3,400.00	\$3,400.00	18081-1
DOT Testing	\$500.00	\$500.00	18082-1
Gas & Oil	\$4,500.00	\$7,500.00	18084-1
Total Allocated Maintenance Costs	\$73,819.00	\$83,899.00	
<u>Capital Costs</u>			
POS Capital Outlay	\$0.00	\$0.00	18901-1
Capital Outlay-Equipment	\$2,000.00	\$2,000.00	18905-1
Capital Outlay-AME Bethel Church	\$74,962.00	\$125,038.00	18907-1
Capital Outlay-Land Purchase	\$0.00	\$0.00	18912-1
Capital Outlay-GC Commissioners Park G	\$4,000.00	\$4,000.00	18922-1
Total Capital Costs	\$80,962.00	\$131,038.00	
Total General Fund Expenses	\$781,016.02	\$788,980.07	
Surplus(Deficit)	-\$124,736.45	\$0.00	

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Town of Mtn. Lake Park

FY 2024

Highway Fund

	FY2023	FY2024	
	Proposed	Proposed	Account
	<u>Budget</u>	<u>Budget</u>	<u>Number</u>
<u>Highway Fund Revenue</u>			
Highway User Revenue	\$157,750.50	\$200,000.00	21000-2
Transfer From General Fund	\$188,000.00	\$188,000.00	21100-2
Total Highway Revenue	\$345,750.50	\$388,000.00	
<u>Highway Direct Costs</u>			
Materials	\$20,000.00	\$20,000.00	27110-2
Contract Services	\$20,000.00	\$20,000.00	27120-2
Street Lighting	\$28,000.00	\$28,000.00	27130-2
Tools	\$1,000.00	\$1,000.00	27160-2
Repairs to Culverts	\$1,000.00	\$1,000.00	27225-2
Total Direct Costs	\$70,000.00	\$70,000.00	
<u>Highway Allocated Personnel Costs</u>			
Salaries	\$36,270.00	\$36,270.00	27000-2
FICA/Medicare Tax	\$2,370.00	\$2,370.00	27010-2
DOT Testing	\$390.00	\$390.00	27210-2
Retirement	\$1,560.00	\$1,560.00	27420-2
Health/ Life/Disability Insurance	\$6,600.00	\$6,600.00	27440-2
Workman's Compensation Insurance	\$1,173.00	\$1,173.00	27450-2
Unemployment Compensation	\$100.00	\$100.00	27460-2
Total Allocated Personnel Costs	\$48,463.00	\$48,463.00	
<u>Highway Allocated Other Costs</u>			
Repairs & Maintenance-Equip	\$10,000.00	\$10,000.00	27100-2
Gas & Oil	\$6,000.00	\$7,000.00	27140-2
Truck Insurance	\$2,600.00	\$2,650.50	27170-2
Supplies	\$1,500.00	\$1,500.00	27200-2
Contingency	\$42,215.27	\$73,386.50	27500-2
Total Allocated Other Costs	\$62,315.27	\$94,537.00	
<u>Capital Costs</u>			
Capital Outlay-Paving & Inspection	\$125,000.00	\$150,000.00	27901-2
Capital Outlay-Equipment/Improvements	\$25,000.00	\$25,000.00	27905-2
Total Capital Costs	\$150,000.00	\$175,000.00	
Total Highway Expenses	\$330,778.27	\$388,000.00	
Surplus/(Deficit)	\$14,972.23	\$0.00	

Town of Mtn. Lake Park
FY 2024
Sewer Refuse Fund

	FY2023	FY2024	
	Proposed	Proposed	Account
	<u>Budget</u>	<u>Budget</u>	<u>Number</u>
<u>Sewer Revenue</u>			
Sewer Fees	\$320,000.00	\$300,000.00	31015-3
Sewer Connection Fees	\$5,000.00	\$5,000.00	31020-3
Sewer Late Charges	\$1,000.00	\$1,000.00	31030-3
Total Sewer Revenue	\$326,000.00	\$306,000.00	
<u>Sewer Direct Costs</u>			
Sewer Maintenance	\$35,000.00	\$20,000.00	37100-3
Sewer Processing Charges	\$95,000.00	\$95,000.00	37140-3
Sewer Electric - Utilities	\$2,500.00	\$2,500.00	37170-3
CSX Pipeline	\$300.00	\$300.00	37190-3
Sewer-Contract Services	\$4,000.00	\$2,000.00	37235-3
Sewer Billing	\$6,200.00	\$5,000.00	37250-3
Sewer-Contingency	\$12,121.83	-\$12,692.04	37601-3
Sewer-Engineering	\$2,000.00	\$2,000.00	37603-3
Sewer Telephone	\$400.00	\$400.00	39100-3
Total Direct Costs	\$157,521.83	\$114,507.96	
<u>Sewer Debt Service</u>			
DS Fund for Sewer Loan #2	\$22,241.56	\$22,241.56	37201-3
Sewer Interest & Admin Expense	\$1,582.82	\$1,582.82	39600-3
Total Debt Service	\$23,824.38	\$23,824.38	
<u>Sewer Allocated Personnel Costs</u>			
Salaries	\$36,270.00	\$36,270.00	37000-3
FICA/Medicare Tax	\$2,774.66	\$2,774.66	37010-3
DOT Testing	\$390.00	\$390.00	37210-3
Health/ Life/Disability Insurance	\$6,600.00	\$6,600.00	37260-3
Workman's Compensation Insur.	\$1,173.00	\$1,173.00	37270-3
Unemployment Compensation	\$100.00	\$100.00	37290-3
Retirement	\$1,560.00	\$1,560.00	37420-3
Total Allocated Personnel Costs	\$48,867.66	\$48,867.66	
<u>Sewer Allocated Other Costs</u>			
Truck Insurance	\$2,600.00	\$2,600.00	37110-3
Gas & Oil	\$4,000.00	\$4,000.00	37220-3
Repairs & Maintenance-Equip	\$5,000.00	\$5,000.00	37230-3
Supplies	\$200.00	\$200.00	37240-3
Total Allocated Other Costs	\$11,800.00	\$11,800.00	

**Town of Mtn. Lake Park
FY 2024
Sewer Refuse Fund**

	FY2023	FY2024	
	Proposed	Proposed	Account
	<u>Budget</u>	<u>Budget</u>	<u>Number</u>
<u>Refuse Collection</u>			
Garbage Collection	\$88,000.00	\$88,000.00	39300-3
Refuse Tipping Fees	\$2,000.00	\$2,000.00	39350-3
Contract Services	\$2,000.00	\$2,000.00	39375-3
Total Allocated Other Costs	\$92,000.00	\$92,000.00	
<u>Sewer Capital Costs</u>			
Capital Outlay-Paving Repair	\$15,000.00	\$15,000.00	30993-3
Total Capital Costs	\$15,000.00	\$15,000.00	
Total Sewer Expenses	\$349,013.87	\$306,000.00	
Surplus/(Deficit)	-\$23,013.86	\$0.01	