

**TOWN OF MIDDLETOWN  
GENERAL FUND  
BUDGET FY 2021**

DESCRIPTION	AUDIT FY2016	AUDIT FY2017	AUDIT FY2018	Audit FY2019	Budget FY2020	Draft Budget FY2021	Variance	SALY = Same As Last Year
<b>REVENUE</b>								
<b>LOCAL TAXES</b>	104%	103%	128%					
Real Property	1,133,834	\$1,229,017	1,304,536	1,352,162	1,343,672	1,388,385		From CYTR Statement
Tangible Personal Property	39,544	\$40,735	52,134	57,712	56,392	51,168		Reduced by 22% OF projected numbers from FY2020
Public Utilities	9,400	\$12,869	-					
Franchise (Cable)	48,405	\$50,981	50,664	49,441	54,750	53,479		Upward Trend 4%
Discounts	(14,112)	(14,852)	(17,289)	(14,799)	(17,501)	(17,994)		Discounts represent 1.25% of Tax Revenue
Penalties & Interest	8,085	10,494	9,597	9,774	11,201	11,516		Represent .8% of Tax Revenue
	<b>1,225,156</b>	<b>1,329,244</b>	<b>1,399,642</b>	<b>1,454,290</b>	<b>1,448,514</b>	<b>1,486,555</b>	<b>2%</b>	
<b>STATE SHARED TAXES</b>								
Amusement Taxes	9,565	31,547	26,197	25,956	28,339	6,250		Reduced by 75% since this is revenue is solely the golf course
Highway User Taxes	156,127	154,057	161,045	178,510	225,440	208,278		MDOT Letter 6/1/20 Update HUR \$\$
	<b>165,692</b>	<b>185,604</b>	<b>187,242</b>	<b>204,466</b>	<b>253,778</b>	<b>214,528</b>	<b>5%</b>	
<b>COUNTY SHARED TAXES</b>								
Income Taxes	915,506	\$880,538	1,034,356	1,033,620	1,118,764	916,367		We were trending at 10% increase in FY2020 from FY19. I calculated a 22% decrease for FY21 from actuals from 19 after adding standard Future Value of 4%.
Tax Equity	555,964	\$566,687	610,423	632,552	674,672	657,252		FY 2021 Tax Equity from Frederick County
	<b>1,471,470</b>	<b>1,447,225</b>	<b>1,644,779</b>	<b>1,666,172</b>	<b>1,793,436</b>	<b>1,573,619</b>	<b>-6%</b>	
<b>LICENSES, PERMITS &amp; FEES</b>								
Filing/Permit Fees	6,013	8,871	9,473	11,502	9,859	6,500		March/April down in FY020
Beer, Wine & Liquor	-	-	-	-	-	-		
Traders	4,752	\$4,645	6,444	5,304	4,900	4,900		\$4.0K usually received in May-June
Planning & Zoning	11,450	\$11,691	\$3,715	6,515	3,715	3,700		
	<b>22,215</b>	<b>25,207</b>	<b>19,632</b>	<b>23,321</b>	<b>18,474</b>	<b>15,100</b>	<b>-35%</b>	
<b>PARKS &amp; RECREATION</b>								
Pavillion Fees	3,158	4,315	3,958	4,135	3,046	-	-100%	YTD \$1904
<b>POLICE PROTECTION</b>								
State Grant	24,987	\$26,320	26,197	26,654	26,197	20,200	-24%	Per MML Memo #1
<b>MISC INCOME</b>								
Other (Bank Grant, Animal, Citations)	4,910	\$13,047	3,473	15,925	2,500	8,137		Bank Shares \$1490; Bank Interest
Farm Lease						7,266		
	<b>4,910</b>	<b>13,047</b>	<b>5,743</b>	<b>11,335</b>	<b>5,000</b>	<b>15,403</b>	<b>36%</b>	
<b>OPERATING REVENUE</b>	<b>2,917,587</b>	<b>3,030,962</b>	<b>3,290,666</b>	<b>3,390,373</b>	<b>3,548,445</b>	<b>3,325,406</b>	<b>-2%</b>	
<b>EXPENSES</b>								
<b>LEGISLATIVE</b>								
Commissioner's Fees	12,900	15,800	16,750	22,550	21,000	21,000		5 Commissioners/\$350/month
Communications	3,185	3,376	10,521	3,097	3,120	3,120		Wireless \$260/month
Dues & Subscriptions	7,226	6,838	6,485	6,863	7,000	7,200		MML \$6.5K. Local chapter Dues \$500
Office Supplies/Expenses	7,359	9,328	6,806	2,921	5,913	5,951		5 Year Average
Advertising	2,331	1,560	-	669	500	1,035		
Meetings & Conventions	15,048	6,963	12,839	15,131	8,500	7,277		MML \$2.5k Virtual Conference; Monthly Meetings and Misc \$2k
	<b>48,049</b>	<b>39,830</b>	<b>39,830</b>	<b>51,231</b>	<b>46,033</b>	<b>45,583</b>	<b>-11%</b>	
<b>EXECUTIVE</b>								
Burgess	7,050	10,200	10,200	10,200	10,200	10,200	0%	850/month
<b>ELECTION EXPENSES</b>								
Clerk Fees	450		560	-	450	-		
Printing, Supplies, Advertising	223		122	-	122	-		
	<b>673</b>	<b>-</b>	<b>682</b>	<b>-</b>	<b>572</b>	<b>-</b>		
<b>GENERAL/ADMINISTRATIVE SERVICES</b>								
Capital Outlay								
Administration Salary	248,153	247,268	273,948	209,109	282,712	285,536	37%	Based on up to a 4% Increase (2% COLA); This category includes Vac/Sick/Comp Pay for all GF employees; Hawkins 4wks vacation
Postage & Printing	16	114	13	9	200	200		
Communications	6,788	6,932	9,996	7,715	10,609	7,320		FY 2020 (+3%) (Sprint \$2.4k, Comcast \$4920k)
Computer Expenses	27,814	29,534	29,159	26,661	25,700	30,200		Innovative Support \$21.5k; Sage \$2.8k; ESRI \$4.9k (Added Pearl and Hinkle); Misc \$1000
Supplies & Expense	26,345	37,364	46,210	41,070	33,500	33,500		Xerox \$7.2k, Pitney \$7.1k, USBank Copier Lease \$7.2k, Average Supplies and Expenses \$12k (Fuel Oil Reclassed to Maintenance Category)
Maintenance & Repairs	30,325	34,620	34,909	29,885	39,600	26,000		GoodnClean \$8.5k, Misc Cleaning \$2k; Electric \$5k; Wash Gas \$1500; Maint Contracts \$6k - Fuel Oil Savings; Bruce Back Stair Rubber Tread Replacement \$3,000
Professional Services	5,470	4,088	560	2,483	4,354	3,489		5 Year Historical Average
Dues & Subscriptions	-	-	-	-	150	150		
Meetings & Seminars	161	345	4	1,350	100	1,500		
	<b>425,072</b>	<b>360,265</b>	<b>394,799</b>	<b>318,282</b>	<b>396,925</b>	<b>387,895</b>	<b>22%</b>	
<b>OPERATIONS/MAINTENANCE</b>								
Maintenance - Capital Outlay								
Operations Salary	90,045	47,602	256,811	296,249	265,941	286,570		Up to a 4% (2% COLA) Annual Increase - slightly variable based on vacation/overtime allocations
Communications	8,830	8,258	8,907	10,656	8,330	11,530		Verizon, Sprint, Comcast, PR Reimbursements - estimated 4% increase
Supplies	11,631	11,154	13,980	16,320	14,200	19,600		Supplies \$15k; Uniforms \$87.10/week = \$4.6k ACEUNI

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DESCRIPTION	AUDIT FY2016	AUDIT FY2017	AUDIT FY2018	Audit FY2019	Budget FY2020	Draft Budget FY2021	Variance	SALY = Same As Last Year
Dues/Training/Certifications	2,299	215	1,506	175	1,500	929		5 Year Historical Average
Maintenance & Repairs	15,514	15,581	15,113	6,487	14,847	12,932		Estimate based on historical average
Mowing	11,780	11,780	12,380	15,543	17,764	18,012		See Mowing Tab; 17.3 AC
Tools & Equipment	1,726	8,362	7,907	2,498	4,643	4,356		Estimate based on 5 year historical average
	<b>239,340</b>	<b>282,384</b>	<b>316,604</b>	<b>347,928</b>	<b>327,224</b>	<b>353,928</b>	<b>2%</b>	
<b>PROFESSIONAL SERVICES</b>								
Independent Accounting	13,000	13,000	13,475	16,000	17,500	17,500		Based on Contract
Legal - Development & Ordinance	9,309	13,594	9,329	3,870	9,395	8,391		Estimate based on 5 Year Average
	<b>22,309</b>	<b>26,594</b>	<b>22,804</b>	<b>19,870</b>	<b>26,895</b>	<b>25,891</b>	<b>30%</b>	
<b>PLANNING COMMISSION</b>								
Salaries	41,672	43,163	43,766	48,600	48,600	50,699		Up to a 4% (2% COLA) Annual Increase
Bd Members Compensation	7,950	7,800	7,350	18,030	18,030	18,486		Zoning Admin Salary \$12K; P&Z \$5.4k, BOA \$150
Zoning Expenses	1,716	2,606	2,455	2,529	2,529	2,605		Miss Utility charges. \$1.2k; \$500
	<b>51,338</b>	<b>53,569</b>		<b>69,159</b>	<b>69,159</b>	<b>71,790</b>	<b>4%</b>	
<b>MAIN STREETS MANAGER</b>								
Mainstreet - Capital Outlay					6,900			
Salary	41,716	45,761	46,170	47,968	48,914	50,995		4% (2% COLA) Annual Increase
Town Contribution	10,970	10,260	12,503	10,470	10,000	10,000		SALY
	<b>52,686</b>	<b>56,021</b>	<b>58,673</b>	<b>58,438</b>	<b>65,814</b>	<b>60,995</b>	<b>4%</b>	
<b>PUBLIC SAFETY</b>								
Fire Department Donation	20,000	20,000	20,000	20,000	20,000	20,000		SALY
School Crossing Guards	15,694	18,422	16,338	18,486	29,961	25,664		Top 5 Salaries x 183 school days x 2 shifts per day (min wage 11.75 in FY21)
Deputy Contract Services	352,149	366,406	385,232	370,553	388,063	400,794		Showing an 8% increase in cost. Waiting for new contract costs
	<b>387,843</b>	<b>404,828</b>	<b>421,570</b>	<b>409,039</b>	<b>438,024</b>	<b>446,458</b>	<b>9%</b>	
<b>SANITATION &amp; WASTE REMOVAL</b>								
Trash Collection & Disposal								
Recycling Pickup Station	6,876	6,991	8,014	12,966	8,060	14,028		
Regular Pick-up	128,862	128,862	131,637	148,365	132,371	132,371		
Landfill - Tipping Fees	84,356	85,687	90,414	90,970	95,924	91,350		Estimated 5% Increase
Yard Waste (April - Dec)	27,832	32,681	27,832	35,752	30,456	34,211		Per contract 2631.60/month
Eco-Bags	19,610	20,074	22,014	15,400	24,000	24,000		
	<b>267,536</b>	<b>274,295</b>	<b>279,910</b>	<b>303,453</b>	<b>290,811</b>	<b>295,960</b>	<b>-2%</b>	
<b>RECREATION &amp; CULTURE</b>								
Park Capital Outlay								
Park Interest	14,632	11,320	7,906	4,389	918			Loan for Remsburg Park Retired (Paid Off)
Park Loan Payments	108,917	112,230	115,643	120,091	81,448			Loan for Remsburg Park Retired (Paid Off)
Park Salary	50,350	59,863	38,083	33,878	29,961	28,253		Up to 4% (2% COLA) Increase - Department Salaries Variable. Projected parks salary down due to interns taking over workload at lower hourly rates.
Park Electric	1,104	2,532	6,756	15,416	7,172	16,359		3% Estimated increase from FY19
Park Supplies/Equipment	1,143	2,601	7,740	-	6,178	11,500		Flowers \$6.5k; Remsburg Porta Pots \$3k; Misc \$2k
Park Mowing Contract	26,692	27,628	22,747	32,212	37,547	38,154		Mowing Tab; 70.4 AC
Park Repairs & Maintenance	45,351	53,151	40,295	31,785	44,300	29,400		Wiles Branch Aerate and weed \$2.5k; mulch \$10k; Remsburg Park Field Restoration 6.9k; Parking lot Equip Rental \$3k;
	<b>248,189</b>	<b>269,324</b>	<b>239,170</b>	<b>237,771</b>	<b>207,523</b>	<b>123,666</b>	<b>-48%</b>	
<b>HIGHWAYS &amp; STREETS</b>								
Streets Capital Outlay								
Vehicle/Equipment Capital Outlay								
Salaries - Regular	73,748	62,668	82,589	104,798	86,361	117,086		Up to 4% (2% COLA) Annual Increase
Street Lighting	167,897	205,316	156,398	174,115	172,433	191,966		FY19 estimate based on YTD Usage \$162k; 5% increase for FY2020 budget
Storm Water Management	2,299	5,385	2,167	5,260	9,842	24,257		Filtera Maintenance \$11k; Foxfied Swale Blowout \$3k; Coblentz SWM Fence \$500; Gates \$1.5k; Coblentz Fence \$100; Walnut Pond \$1k
Snow Removal	72,612	32,725	76,655	123,848	110,300	108,300		Per Bruce
Mowing (SWM & Streets)	31,744	31,744	31,720	36,133	36,177	36,766		Mowing Tab; 29.9 AC
Repairs & Resurfacing	6,794	98,079	41,556	107,282	92,450	77,073		Elm Stree Sweep \$500; Jefferson Village \$500; Patching Contract \$76,072.50
Signs	5,083	4,010	10,459	9,608	14,000	9,000		Street Sign Replacements \$4k; Powder Coating Main Street \$2.5k, Misc \$2.5k
Truck Repair & Maintenance	35,693	39,127	31,061	34,548	33,000	35,600		Bruce \$20.6k; Fuel \$13k; Misc \$2k
Equipment Repairs & Maintenance	3,511	6,961	10,986	23,915	15,120	13,225		Bruce Equipment \$13.5k
Street Loan - Principal	12,000	111,505	112,505	113,500	117,000	120,500		E Green St/West Green Street Loans - FY19 Loans Tab Used Updated Ammortization schedule to 20 year loan 100% Green St.
Street Loan - Interest	85,447	123,174	83,248	60,775	79,203	75,543		E Green St/West Green Street Loans - FY19 Loans Tab
	<b>496,828</b>	<b>735,424</b>	<b>639,344</b>	<b>793,782</b>	<b>815,886</b>	<b>809,315</b>	<b>2%</b>	
<b>MISCELLANEOUS</b>								
MT Historical Society	5,000	5,000	5,000	5,000	5,000	5,000		
Donations	1,000	500	-		100	100		
Mileage - Travel	1,957	1,301	1,027	1,390	2,084	1,822		Estimate based on historical average
Web Page / Directory / Public Information	15,097	2,833	2,979	5,236	3,471	3,735		Estimate based on historical average (excluding website design in FY16)
Community Events	51,772	105,453	33,140	46,149	33,140	22,210		SALY - Need Community Group Requests
Community Events (Town Share)			34,405		38,439	26,446		Staff Salary OT (\$4k), Heritage Town Exp (\$12.5k Deputies, Street Clean, Brochures, VMS Sign, Misc.), CITV VMS Sign \$1.6k; Xmas Tree \$3k; Haloween Tent \$3025; Coloring the Street \$1.5k VMS, \$1.2k Deputy
Payroll Taxes	54,019	53,572	54,970	60,392	66,223	69,747		Salary Detail Tab - Based on 4% pay increase
Insurance								
Property	12,477	14,265	13,835	12,635	14,968	13,670		Estimated 4% Increase
Health	122,055	121,637	132,022	130,984	150,335	162,711		Health Insurance Worksheet - 12% increase
Worker's Compensation	14,456	19,264	19,376	16,665	18,639	20,697		Workers Comp Tab - Per invoice, clerical and discount percentages changed
Professional	946	946		946	631	946		Estimate based on historical average

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Pension	49,784	56,115	57,944	64,262	73,316	80,080		Pension Worksheet - Estimate based on 4% salary increase
Real Estate Taxes	800	800	1,679	1,680	800	1,680		
Miscellaneous	12,688	4,061	2,932	3,195	4,000	4,000		\$2k Christmas Cash Gifts, \$2k Other Misc.
	<b>342,051</b>	<b>385,747</b>	<b>359,309</b>	<b>348,534</b>	<b>411,145</b>	<b>412,843</b>	<b>18%</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>2,583,964</b>	<b>2,898,481</b>	<b>2,782,895</b>	<b>2,967,688</b>	<b>3,106,212</b>	<b>3,044,524</b>	<b>3%</b>	
<b>TOTAL OPERATING SURPLUS</b>	<b>333,623</b>	<b>132,481</b>	<b>507,770</b>	<b>422,685</b>	<b>442,233</b>	<b>280,882</b>	<b>-34%</b>	