

**THE TOWN OF SMITHSBURG, MARYLAND
ADOPTION OF THE 2024 FISCAL YEAR BUDGET
GENERAL FUND, WATER FUND, AND SEWER FUND
ORDINANCE 2023-05**

WHEREAS; pursuant to Section 31-46 of the *Charter of the Town of Smithsburg, Maryland*, and Section 5-205 (b)(1) of the *Local Government Article of the Annotated Code of Maryland*, the Mayor and Town Council of the Town of Smithsburg, Maryland, shall enact and adopt a budget by Ordinance for the fiscal year, beginning July 1 and ending June 30; and

WHEREAS; the Mayor and Town Council, being the duly constituted legislative body for the Town of Smithsburg, Maryland, complied with all of the provisions of the *Charter of the Town of Smithsburg* and the *Annotated Code of Maryland* relating to the said 2024 Budget; and

WHEREAS; the Mayor and Town Council following a Public Hearing held on May 30, 2023, desire to adopt the FY 2024 Budget with the allocations within the General Fund, Water Fund, and Sewer Fund as specified in the proposed Budget attached hereto as Exhibit "A", and to allow the tax rate, water rate, sewer rate, connection fees and trash collection rates (as part of the Water Fund) to remain as established and/or as amended in accordance with an Ordinance amending the water and sewer rates introduced and passed simultaneously with this Budget Ordinance; and

WHEREAS; the Mayor and Council are desirous of setting the compensation for the officers and employees of the Town in accordance with *The Charter of the Town of Smithsburg, §31-70* for FY24 as set forth in Exhibit "A" including Exhibit "A-3" which are incorporated herein by reference; and

WHEREAS; said legislative body has duly considered the proposed Budget (Exhibit "A") in the context of the comments of the Public Hearing and discussions of the Mayor and Council and have arrived at said allocations for the General Fund, Water Fund, and Sewer Fund contained in the attached Exhibit "A", including Exhibits A-1, A-2 and A-3, in accordance with said *Charter* and *Annotated Code of Maryland*; and

WHEREAS; it is the intention of said legislative body to adopt the attached collective Exhibit "A" to become the operational budgets for the Town of Smithsburg, Maryland, for Fiscal Year 2024.

NOW THEREFORE, it is hereby **RESOLVED, ENACTED AND ORDAINED** that this Ordinance together with the *Recitals* and attached Budget and related Attachments (Exhibit "A") be and is hereby adopted and shall become effective July 1, 2023; and be it further

RESOLVED, ENACTED AND ORDAINED the attached Exhibit "A" entitled Fiscal Year 2024 General Fund, Fiscal Year 2024 Water Fund, and Fiscal Year 2024 Sewer Fund be adopted as an Ordinance and as the official Fund Budgets for the Town of Smithsburg, Maryland, for the period commencing July 1, 2023, and terminating June 30, 2024; and be it further

RESOLVED, ENACTED AND ORDAINED that the Water, Sewer (rates and connection fees) and Trash Collection rates and fees for Fiscal Year 2024 are established and/or re-established, as specified in Exhibit "A" which is attached hereto and made a part hereof by

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Acts, Ordinances, Resolutions- Town
Clerk of the Circuit Clerk
Washington County

reference as well as the *Ordinance 2023-04 Amending Chapter 390 of the Code* subject to change following a public hearing if necessary during FY 2024; and be it further

RESOLVED, ENACTED AND ORDAINED that this Ordinance is being introduced and passed as an Emergency Ordinance in accordance with *The Charter of the Town of Smithsburg* with and Effective Date of July 1, 2023.

By: 

DONALD L. SOUDERS, MAYOR

ATTEST:



JENNI L. HOUSE, TOWN CLERK / TREASURER

Date of Introduction: June 6, 2023

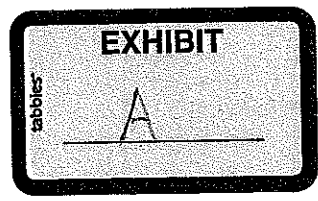
Date of Passage: June 6, 2023

Effective Date: July 1, 2023

Liber 14 Folio 0007
 Acts, Ordinances, Resolutions- Town
 Clerk of the Circuit Clerk
 Washington County

General Fund FY 24

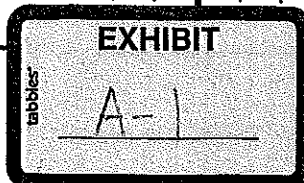
		Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2023		Fiscal Year 2024	
		Actual		Budgeted		Actual		Proposed	
Revenues	411101	Real Estate Taxes	\$ 741,943.53	\$ 743,130.00	\$ -	\$ 784,317.00			
	411201	PPT-Locally Assessed	\$ -	\$ 100.00	\$ -	\$ -			
	411301	R.R. & Public Utilities	\$ 14,594.01	\$ 25,000.00	\$ -	\$ 20,000.00			
	411401	Ordinary Business Corp.	\$ 56,598.19	\$ 52,500.00	\$ -	\$ 45,000.00			
	412001	Penalties & Int-Del Taxes	\$ 375.53	\$ 1,800.00	\$ -	\$ 300.00			
	413101	Discounts Allowed on Taxes	\$ (4,510.94)	\$ (4,750.00)	\$ -	\$ (4,500.00)			
	414001	Local Income Taxes	\$ 460,070.74	\$ 390,000.00	\$ -	\$ 400,000.00			
	415201	Admiss. & Amusement Taxes	\$ 71.00	\$ -	\$ -	\$ 200.00			
	422301	Trader's License	\$ 1,019.32	\$ 300.00	\$ -	\$ 300.00			
	423201	Bldg/Equip. Lic/Permits	\$ 7,545.25	\$ 6,000.00	\$ -	\$ 5,000.00			
	423401	Cable TV Lic./Franchise Fees	\$ 18,743.68	\$ 22,500.00	\$ -	\$ 15,000.00			
	#####	EDC - Cinnamon Bun Fun Run				\$ -			
	436101	EDC - Farmers Market	\$ 7,021.00	\$ 7,500.00	\$ -	\$ 5,000.00			
	#####	Shop-With-A-Cop Donations	\$ 8,508.88	\$ 6,000.00	\$ -	\$ 8,000.00			
	437001	Co. Payments in Lieu of Taxes	\$ 422.80	\$ 250.00	\$ -	\$ 10,000.00			
	440501	Election Filing Fees	\$ -	\$ -	\$ -	\$ 400.00			
	441601	Development Fees	\$ 67,026.00	\$ -	\$ -	\$ 100.00			
	443201	Sirt, Sidewalk, and Curb Rep	\$ 237,252.48	\$ -	\$ -	\$ -			
	448601	Rentals	\$ 400.00	\$ 325.00	\$ -	\$ -			
	459001	Parking Tickets	\$ 155.00	\$ -	\$ -	\$ 325.00			
	461001	Interest and Dividends	\$ 1,623.25	\$ 1,000.00	\$ -	\$ 100.00			
	462001	Rents and Concessions	\$ 4,185.00	\$ 3,250.00	\$ -	\$ 20,500.00			
	469001	Other Misc. Rev.	\$ 580.00	\$ 1,000.00	\$ -	\$ 3,000.00			
	469101	Police Misc. Income	\$ 220.00	\$ -	\$ -	\$ -			
	480001	Operating Transfer In	\$ -	\$ -	\$ -	\$ -			
444301	Waste Collection	\$ -	\$ 218,400.00	\$ -	\$ -				
	Anticipated Fiscal Year 2023 Surplus				\$ 255,132.00				
	Use of Unobligated Funds	\$ -	\$ -	\$ -	\$ -				
Sub-Total General Fund Revenues		\$ 1,623,844.72	\$ 1,474,305.00	\$ -	\$ 1,568,174.00				
Restricted Fund Revenues	432401	American Rescue Plan			\$ -	\$ 20,000.00			
	413401	Excise Tax - Revenue	\$ 1,317.00	\$ 1,500.00	\$ -	\$ 1,000.00			
	416601	Highway User	\$ 143,697.17	\$ 130,000.00	\$ -	\$ 160,000.00			
	432301	Police Protection	\$ 24,711.00	\$ 25,623.00	\$ -	\$ 25,000.00			
	433401	POS/CPP Grants State	\$ 789,347.00	\$ 789,347.00	\$ -	\$ -			
	435801	County Hotel & Motel Revenue	\$ 38,820.72	\$ 22,500.00	\$ -	\$ 28,000.00			
	457001	Speed Camera Rev	\$ 115,532.00	\$ 16,000.00	\$ -	\$ 12,000.00			
	State of Maryland FY 2023 Obligated Funds	\$ 1,389,000.00	\$ 1,389,000.00	\$ -	\$ -				
Sub-Total Restricted Fund FY 2024 Revenues		\$ -	\$ -	\$ -	\$ 246,000.00				
Sub-Total General Fund Revenues					\$ 1,568,174.00				
Sub-Total Restricted Fund FY 2023 Revenues					\$ 246,000.00				
Use of General Fund Balance					\$ -				
Total General Fund Revenues					\$ 1,814,174.00				



Water Fund FY24
 Fiscal Year 2023 Fiscal Year 2023 Fiscal Year 2024
 Budgeted Actual Proposed

		Budgeted	Actual	Proposed
401003	REV-Water Service Charges			\$ 614,187.00
402003	REV-Water Connection Charges			\$ 9,500.00
402013	REV-Reconnect/Disconnect Fees			\$ 2,668.00
404003	REV-Water Benefit Charges			\$8,320.00
461003	Interest Income (WBC)			\$12,500.00
	PERs Grant			\$50,000.00
	Transfer from Reserves			\$450,000.00
	<i>Mountain Shadows water line loop</i>			
	Transfer from ARPA Funds			\$ 475,000.00
	<i>Replace Kubota Tractor</i>			
	GIS Study			\$ 50,000.00
	CIP Study			\$ 50,000.00
XXXXXX	Transfer from Previous Year Surplus			
	Total Revenues			\$ 1,722,175.00
641103	Accounting Services			\$ 18,000.00
644003	Encroachment Fee			\$ 2,000.00
651003	Eng. Svcs			\$ 125,000.00
661003	Postage			\$ 2,000.00
662003	Billing Expense			\$ 1,700.00
681103	Water Purchases			\$ 295,000.00
681303	Utilities - Electric			\$ 37,000.00
681203	Line Repairs			\$ 266,870.97
	<i>Main Line and Laterals Identified in PERs</i>			
	<i>Hydrat Replacement & Repairs</i>			
	<i>Water Main Valve Repair/Replacement</i>			
	<i>Meter Software Upgrades</i>			
	<i>Annual Tank Cleaning and Inspections</i>			

Revenues



294103	Water Line Principle		\$	-
XXXXXXX	Replace Kubota Tractor		\$	50,000.00
681403	Maint Reimb		\$	-
681413	Admin. Reimbursemeent		\$	-
681503	Maintenance Supplies & Tools		\$	7,500.00
681603	Lab Testing		\$	5,000.00
681703	Traing & cert.		\$	2,000.00
XXXXXXX	Maintenance Reserve		\$	100,000.00
910003	Interest Expense		\$	74,702.00
XXXXXXX	Contingency GIS CIP		\$	100,000.00
XXXXXXX	Mountain Shadows Water Loop Project		\$	450,000.00
XXXXXXX	Water Meter Installation - Labor		\$	3,869.00
XXXXXXX	Leak Detection		\$	50,000.00
XXXXXXX	Town Manager Salary		\$	39,233.33
XXXXXXX	Clerk/Treasurer Salary		\$	19,616.67
XXXXXXX	Assistant Clerk Treasurer Salary		\$	14,266.67
XXXXXXX	Public Works Salaries		\$	58,416.36
Total Expenses			\$	1,722,175.00
Total Water Fund Revenues			\$	1,722,175.00
Total Water Fund Expenses			\$	1,722,175.00
Total Revenue/Loss			\$	-

Sewer Fund

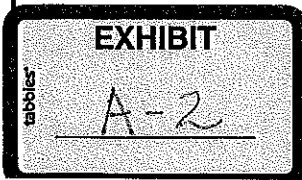
Fiscal Year 2023 Budgeted Fiscal Year 2023 Actual Fiscal Year 2024 Proposed

	Fiscal Year 2023 Budgeted	Fiscal Year 2023 Actual	Fiscal Year 2024 Proposed
401002	REV-Sewer Service Charges		\$ 830,000.00
402002	REV-Sewer Connection Charges		
461002	Interest Income	\$ -	\$ 4,100.00
	PER Grant		\$ 50,000.00
	Transfer from ARPA Funds	\$ -	\$ 410,000.00
	GIS Study		\$ 50,000.00
	CIP Study		\$ 50,000.00
	Transfer from Reserve		
Total Revenues			
		\$	\$ 1,394,100.00

Revenues

641102	Accounting Services		\$ 14,000.00
651002	Eng. Services		\$ 125,000.00
661002	Postage		\$ 2,000.00
662002	Billing Expense		\$ 1,550.00
671004	Town Manager Salary		\$ 39,234.00
671005	Clerk/Treasurer Salary		\$ 19,617.00
671006	Assistant Clerk Treasurer Salary		\$ 14,267.00
671007	Public Works Salaries		\$ 58,417.00
671102	Sewer Line Maintenance		\$ 129,146.00
	<i>Manhole Repairs/Replacement</i>		
	<i>Line and Manhole Lining/Sealing</i>		
	<i>Camera System</i>		
	<i>Misc. Repairs Identified in PERs</i>		
	<i>Main Line Cleaning and Flushing</i>		
	<i>Air Release Valves and Replacement</i>		
671302	Sewer Utilities Electric/ SCADA		\$ 13,000.00
671312	Tools, Supplies, Equip Maint./Rep		\$ 25,000.00
671402	Pump Station Replacement		\$ 50,000.00

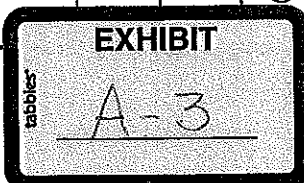
Expenses



671412	Admin. Reimbursement				\$	-	
671502	WCSD Fees-Oper. & Admin				\$	620,000.00	
671512	Training & Cert.				\$	5,369.00	
691002	Depreciation Expense	\$	-	\$	\$	150,000.00	
819002	Contingency GIS, CIP	\$	-	\$	\$	120,000.00	
	Legal Expenses				\$	2,500.00	
930002	Operating Transfer Out	\$	-	\$	\$	-	
XXXXXX	Professional Support	\$	-	\$	\$	5,000.00	
Total Expenses							
						\$	1,394,100.00
Total Sewer Fund Revenues							
						\$	1,394,100.00
Total Sewer Fund Expenses							
						\$	1,394,100.00
Total Revenue/Loss							
						\$	-

Town Employees Salary Summary

Title	Employee Name	Annual Salary	Hourly Wages	Annual Premiums Paid by Employer					
				Medical	HRA Account	Dental	Vision	Life	AD & D
Town Manager	Brian Brandt	\$ 117,700.00		N/A	N/A	N/A	N/A	\$ 94.20	\$ 7.20
Clerk Treasurer	Jenni House	\$ 58,850.00		\$ 8,488.20	\$ 69.00	\$ 399.00	\$ 87.36	\$ 94.20	\$ 7.20
Assistant Clerk/Treasurer	Charlotte Zies	\$ 42,800.00	\$ 20.58	N/A	N/A	N/A	N/A	\$ 94.20	\$ 7.20
Public Works Crew Leader	Jeff long	\$ 63,040.00	\$ 30.31	\$ 13,354.80	\$ 69.00	\$ 399.00	\$ 87.36	\$ 94.20	\$ 7.20
Public Works Maintenance I	W. Danny Rice	\$ 44,405.00	\$ 21.35	N/A	N/A	\$ 688.28	\$ 129.60	\$ 94.20	\$ 7.20
Public Works Maintenance I	Hunter Hamsher	\$ 44,405.00	\$ 21.35	\$ 7,219.36	\$ 69.00	\$ 688.28	\$ 129.60	\$ 94.20	\$ 7.20
Public Works Part Time	Shawn McGuire	\$ 23,400.00	\$ 15.00						
Chief of Police	Robert Marker	\$ 72,225.00		N/A	N/A	N/A	N/A	\$ 94.20	\$ 7.20
Police Sergeant	Brian Munson	\$ 59,755.00	\$ 28.73	\$ 6,195.00	\$ 69.00	\$ 399.00	\$ 87.36	\$ 94.20	\$ 7.20
Police Officer First Class	Jerry Morales	\$ 53,289.00	\$ 25.62	\$ 11,087.76	\$ 69.00	\$ 399.00	\$ 87.36	\$ 94.20	\$ 7.20
Police Officer	Hanna Rowe	\$ 50,477.00	\$ 24.27	N/A	N/A	N/A	N/A	\$ 94.20	\$ 7.20
Police Officer Part Time	Michelle Dove	\$ 26,500.00	\$ 25.48						
Zoning Administrator	Randy Dick	\$ 28,081.08							

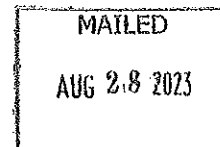


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STD	Annual Paid by Employee					Total Employee Paid
	Total Employer Paid	Medical	Dental	Vision	Life	
\$ 384.60	\$ 486.00					
\$ 384.60	\$ 9,529.56					
\$ 384.60	\$ 486.00					
\$ 384.60	\$ 14,396.16					
\$ 384.60	\$ 1,303.88	\$ -	\$ 867.88	\$ 126.36	\$ -	\$ 994.24
\$ 384.60	\$ 8,592.24	\$ 6,715.28	\$ 867.88	\$ 126.36	\$ -	\$ 7,709.52
\$ 384.60	\$ 486.00					
\$ 384.60	\$ 7,236.36					
\$ 384.60	\$ 12,129.12					
\$ 384.60	\$ 486.00					

Please send Original Documents to:

Jenni House
Clerk -Treasurer
Town of Smithsburg
21 W. Water Street
P. O. Box 237
Smithsburg, MD 21783



Liber 14 Folio 0015
Acts, Ordinances, Resolutions- Town
Clerk of the Circuit Clerk
Washington County

LR - Government
Instrument 0.00
Agency Name: Town of
Smithsburg
Instrument List: Other
Describe Other:
Ref:

=====
Total: 0.00
08/25/2023 03:04
CC21-RD
#17513356 CC0403 -
Washington
County/CC04.03.01 -
Register 01

This page not to be counted in calculating Recording Fee

Clerk of Circuit Court
Washington County, Maryland
Kevin R. Tucker, Clerk
24 Summit Avenue
Hagerstown, MD 21740
301-790-7991

For Clerks Use Only

Improvement Fee _____
Recording Fee _____
County Transfer Tax _____
Recordation Tax _____
State Transfer Tax _____
Non-Resident Tax _____
TOTAL _____