



**TOWN OF PORT DEPOSIT
ORDINANCE 2020-04**

Fiscal Year 2021 Annual Budget

WHEREAS, the Council of the Town of Port Deposit is required to adopt an annual budget for the Town of Port Deposit, as provided in Section 705 of the Charter of the Town of Port Deposit; and

WHEREAS, the Mayor and Council of the Town of Port Deposit set the real property tax rate at \$0.546 per \$100.00 of the property assessment, personal property tax rate at \$0 of the personal property value, and the public utility tax rate at \$2.2 per \$100.00 of the personal property value, as per Resolution 03-2019, and set the refuse collection rate at \$264.39 per unit, and set the annual trailer parking rate at \$50.00 and set the daily trailer parking rate at \$10.00 and;

WHEREAS, the Mayor presented the Fiscal Year 2021 (FY 2021) Budget to the Council by May 1, 2019, as provided in Section 704 of the Charter of the Town of Port Deposit; and

WHEREAS, the Council may insert new items or may increase or decrease the items of the budget provided the Council shall increase the total anticipated revenues in an amount at least equal to such total proposed expenditures; and

WHEREAS, the budget shall be prepared and adopted in the form of an Ordinance, and a public hearing for the FY 2021 Budget was advertised and held on May 19, 2020, as provided in Section 705 of the Charter of the Town of Port Deposit; and

WHEREAS, the Council of the Town of Port Deposit shall adopt a budget by June 30th of each year that provides a complete financial plan for the budget year and shall contain estimates of anticipated revenues and proposed expenditures for the coming year, as provided in Section 704 of the Charter of the Town of Port Deposit.

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the Council of the Town of Port Deposit hereby adopt the Fiscal Year 2021 Annual Budget for the Town of Port Deposit as presented and/or subsequently amended hereinafter, providing estimated and anticipated revenue and expenditures for the period from July 1, 2020 through June 30, 2021.

BE IT HEREBY FURTHER RESOLVED, as per Article III, Section 309 Ordinances b. an ordinance shall be passed, or passed as amended, or rejected, or its consideration deferred to some specified future date, not less than 6 nor more than 60 days after the ordinance was introduced.

ORDINANCE INTRODUCED on 19th day of May

IN WITNESS WHEREOF, on this 2nd day of June, 2020, we have set our hands and seals, to 4 pass; 0 pass as amended; 0 reject; or 0 defer until _____ Ordinance 2020-04 Fiscal Year 2021 Annual Budget.

EFFECTIVE DATE - Ordinance 2020-04 shall become effective on the 1st day of July, 2020.

VOTE:

Affirmative 4

Absent 0

Negative 0

Abstained 0

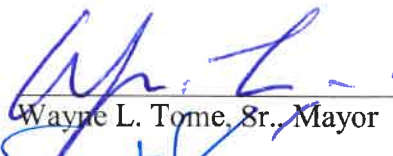
THE TOWN OF PORT DEPOSIT

By The Mayor and Town Council:

ATTEST:



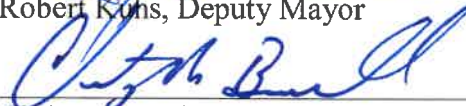
Town Administrator



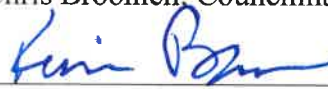
Wayne L. Tome, Sr., Mayor



Robert Kohns, Deputy Mayor



Chris Broomell, Councilman



Kevin Brown, Councilman



Tom Knight, Councilman



**TOWN OF PORT DEPOSIT
ORDINANCE 2020-04**

Fiscal Year 2021 Annual Budget

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Affirmative 4

Absent 0

Negative 0


Abstained 0

THE TOWN OF PORT DEPOSIT


By The Mayor and Town Council:


ATTEST:


Town Administrator


Wayne L. Tome, Sr., Mayor


Robert Kohns, Deputy Mayor


Chris Broomell, Councilman


Kevin Brown, Councilman


Tom Knight, Councilman

**TOWN OF PORT DEPOSIT
FY 2021 BUDGET
NOTES AND ASSUMPTIONS
DRAFT 4 - 05.07.20**

BUDGET OVERVIEW

The Town of Port Deposit’s comprehensive financial and operating plan for the fiscal year is comprised of the Annual Operating and Capital Improvement Budgets. The Annual Operating Budget details fiscal information for all town departments. The budget consists of separate established “funds” to record the receipt and application of resources which by law are generally accepted accounting principles must be kept distinct.

The town reports the following major governmental funds:

The General Fund is the primary operating fund of the town. It accounts for all financial resources of the town except those resources required to be accounted for in another fund. The general tax revenues of the town, as well as other resources received and not designated for a specified purpose, are accounted for in the General Fund.

The allocation of the General Fund expenses is by department:

- Administration Department – The department provides support to the elected and appointed town officials, and handles the daily operations of government, that includes, but is not limited to, finance and fiscal management, human resources, public relations and marketing, zoning administration, public policy and legislation, as well as record retention and communication.
- Public Safety Department – The department provides code enforcement, police protection through a contract with the Cecil County Sheriff’s Office, and supports the Water Witch Fire Company.

**TOWN OF PORT DEPOSIT
FY 2021 BUDGET
NOTES AND ASSUMPTIONS
DRAFT 4 - 05.07.20**

- **Public works Department –** The department provides maintenance for public owned properties and buildings, as well as response during emergency situations. Functions include, but are not limited to snow removal, property upkeep and maintenance, etc.

- **Parks and Recreation Department –** The department is used to track expenditures for the park facilities, which includes, but is not limited to the boat launch.

- **Visitors Center -** The Visitors Center is open April through October although some expenses are incurred year round. Expenses reflect electric, propane, sewer, telephone & internet and office supplies.

- **Comfort Station -** The Comfort Station is open April through October. Expenses reflect estimated cost of supplies, sewer and winterization.

The Capital Improvement Fund provides appropriation authority for projects of long-term usefulness, size and cost, and/or which require large expenditures of funds and is usually programmed over more than one year, which result in a durable capital asset.

**TOWN OF PORT DEPOSIT
FY 2021 BUDGET
NOTES AND ASSUMPTIONS
DRAFT 4 - 05.07.20**

REVENUE

Taxes - Local

- GL 4000 Utility Taxes – reflects the FY 2020 assessed values provided by the State of Maryland Department of Assessments and Taxation. The FY 2021 rate of 2.2% per \$100 is the same as FY 2020. The utilities pertaining to this tax are Artesian Water, Verizon Communications and Delmarva Power.
- GL 4010 Real Property Taxes – reflects the July 1, 2020 net assessable real property base as determined by the State of Maryland Department of Assessments and Taxation. The 2020 Constant Yield Rate is .5472 per \$100. The FY 2021 Budgeted Property Tax Rate is .5460, the same rate as FY 2020. Revenue also includes the assessment to Norfolk Southern Railroad at the property tax rate rather than the utility rate. If the Constant Yield rate was used as the tax rate, the Town would realize an additional \$750.00 of revenue.
- GL 4040 Local Income Tax – this revenue represents seventeen percent (17%) of the amount the State of Maryland sends to Cecil County pertaining to The Town of Port Deposit. The FY 2021 Budget is based on the three year average of Fiscal Years 2017 through 2019.

**TOWN OF PORT DEPOSIT
FY 2021 BUDGET
NOTES AND ASSUMPTIONS
DRAFT 4 - 05.07.20**

Intergovernmental – County

- GL 4050 County Bank Shares Tax
- GL 4110 County Tax Differential Rebate
- GL 4220 County Refuse Rebate
 - The budgeted amounts are from information provided by Cecil County. The County Refuse Rebate is expected to end in FY 2022.

Intergovernmental - State

- GL 4120 Highway User Revenue (HUR) – reflects the revenue identified in a letter received from Maryland Department of Transportation dated January 22, 2020 and confirmed by MML in a memo March 11, 2020.
- GL 4400 Grant Revenue-Critical Area (DNR) – reflects the same budget amount as FY 2020.
- GL 4404 Grant-Police –GOCCP – reflects the same budget amount as FY 2020.

Permits and Fees

- GL 4115 Franchise Tax – reflects the annualized amount of the most recent revenue payments received in FY 2020. The budget amount is also compared to the FY 2019 actual. Represents three percent (3%) of Atlantic Broadband cable television revenue in Port Deposit.

**TOWN OF PORT DEPOSIT
FY 2021 BUDGET
NOTES AND ASSUMPTIONS
DRAFT 4 - 05.07.20**

- **GL 4200 Boat Trailer Permit-Daily** – the daily fee for all boaters is \$10.00, the same daily fee as FY 2020. The FY 2021 budgeted amount is equal to the FY 2020 projected amount.

- **GL 4202 Boat Trailer Permit-Yearly** – the annual fee for all boaters is \$50.00, the same annual fee as FY 2020. The FY 2021 budgeted amount is equal to the FY 2020 projected amount.

- **GL 4275 Trash Collection-Residential** – The FY 2021 rate per unit is \$264.39, the same rate as FY 2020.

Other

- **GL 4255 Rent on Town Property** – reflects office space rent on the second floor of Town Hall for a State House Delegate.

- **GL 4260 Special Events** – reflects the revenue associated with hosting the MML Dinner in the fall.

**TOWN OF PORT DEPOSIT
FY 2021 BUDGET
NOTES AND ASSUMPTIONS
DRAFT 4 - 05.07.20**

EXPENSE

- GL 5000 Salaries and GL 5020 Employer Payroll Tax
 - Reflects the staffing of the following positions:
 - Administration
 - Town Administrator
 - Finance Manager
 - Administrative Assistant
 - Public Works
 - Public Works Supervisor
 - Public Works Staff
 - Public Safety
 - Chief of Police
 - A five percent (5%) salary increase pool is reflected in the FY 2021 Budget.
 - The total cost of the five percent (5%) salary pool is \$13,175.

- GL 5030 Workers Compensation – based on the staffing positions previously mentioned. The expense is calculated using a clerical rate, a municipal rate and a police rate.

- GL 5050 Health Insurance – a rate increase of seven and three tenths percent (7.3%) is reflected. This is from information from Benecon, the insurance provider. The historical increases have been high due to prior period claims. However, the claims experience has improved. A refund was realized in FY 2020 as the result of lower claims experience in FY 2019.

**TOWN OF PORT DEPOSIT
FY 2021 BUDGET
NOTES AND ASSUMPTIONS
DRAFT 4 - 05.07.20**

- GL 5080 Pension Expense – employees are not currently participating in the program.
- GL 5210 Equipment – includes \$2,000 for an office computer for staff.
- GL 5224 Insurance-LGIT – pertains to insurance for property, liability and auto. A six and one half percent (6.5%) increase is reflected.
- GL 5260 Maintenance General – account is used for the cost of maintenance for all the property of the Town. Supplies and small equipment are the most common items.
- GL 5310 Professional Fees
 - Sheriff – reflects the current CCSO contract rate. The contract with the Cecil County Sheriff’s Office is renewed annually. In addition to an hourly rate, a mileage fee is also incurred.
 - Legal – reflects in-house Legal Counsel. Difficult to budget this account as it is project based.
 - Accounting – reflects the annual audit fee and the annual software license fee for the accounting system.
 - Information Technology (IT) – difficult to budget this account. Dependent on the problems that arise with computer related equipment.

**TOWN OF PORT DEPOSIT
FY 2021 BUDGET
NOTES AND ASSUMPTIONS
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- **GL 5335 Special Events** – reflects the costs associated with the town hosting the MML Dinner in the fall. This account also includes support for two holiday events.

- **GL 5380 Trash Removal - Residential** – The third year of the agreement with the contractor indicates a rate increase tied to the Consumer Price Index (CPI). However, the agreement indicates a maximum allowable increase of 2.5%.

- **GL 5410 Utilities** – the budgeted amounts are based on the FY 2019 Actual and the partial information observed in FY 2020.

- **GL 5500 Fire Department Appropriation** – reflects the appropriation to Water Witch Fire Company. The FY 2021 budget amount of \$15,000 is the same as FY 2020.

TOWN OF PORT DEPOSIT
 FY 2021 BUDGET
 GENERAL FUND
 DRAFT 4

05.07.20

SUMMARY

	FY 2019 BUDGET	FY 2019 ACTUAL (AUDITED)	FY 2020 BUDGET	04.30.20 Y-T-D ACTUAL	FY 2020 PROJECTED	VARIANCE FY 2020 BUDGET VS FY 2020 PROJECTED	FY 2021 BUDGET	INCREASE (DECREASE) FY 2021 BUDGET VS FY 2020 BUDGET
REVENUE:								
Taxes - Local	446,100	494,023	447,750	415,828	465,158	17,408	465,625	17,875
Intergovernmental - County	18,780	18,780	18,801	18,421	18,801	(0)	18,833	32
Intergovernmental - State	22,500	23,285	25,075	14,446	26,934	1,859	25,766	691
Permits and Fees	95,350	109,218	106,500	76,060	109,110	2,610	109,110	2,610
Other	19,650	25,685	10,200	44,774	50,564	40,364	4,050	(6,150)
Total Revenue	602,380	670,991	608,326	569,529	670,568	62,241	623,384	15,058

EXPENSE:

Administration	272,080	268,033	286,985	256,719	313,634	(26,649)	296,120	9,135
Public Works	176,550	173,544	176,300	143,118	177,508	(1,208)	181,225	4,925
Public Safety	137,250	119,020	129,781	100,431	139,882	(10,101)	132,605	2,824
Parks and Recreation	5,350	4,997	4,060	4,450	5,423	(1,363)	3,709	(351)
Visitors Center	9,150	8,294	9,550	5,898	7,477	2,073	8,500	(1,050)
Comfort Station	2,000	2,563	1,650	729	1,210	440	1,225	(425)
Total Expense	602,380	576,451	608,326	511,346	645,134	(36,808)	623,384	15,058
Revenue Over Expense	0	94,540	0	58,183	25,434	25,433	0	0

REVENUE BY CLASSIFICATION

GL	Title	FY 2019 BUDGET	FY 2019 ACTUAL (AUDITED)	FY 2020 BUDGET	04.30.20 Y-T-D ACTUAL	FY 2020 PROJECTED	VARIANCE FY 2020 BUDGET VS FY 2020 PROJECTED	FY 2021 BUDGET	INCREASE (DECREASE) FY 2021 BUDGET VS FY 2020 BUDGET
	Taxes - Local								
4000	Utility Tax	55,900	58,096	58,100	58,761	58,761	661	58,750	650
4010	Real Property Tax	333,700	352,071	333,625	308,247	334,075	450	334,700	1,075
4040	Local Income Tax	53,200	82,813	54,625	48,555	71,272	16,647	71,275	16,650
4100	Admissions and Amusements	2,200	146	325		150	(175)		(325)
4105	Business License	1,100	898	1,075	265	900	(175)	900	(175)
	Total Local	446,100	494,023	447,750	415,828	465,158	17,408	465,625	17,875
	Intergovernmental - County								
4050	County Bank Shares Tax	344	344	344	344	344	0	344	0
4110	County Tax Differential Rebate	16,915	16,915	16,936	16,936	16,936	(0)	16,968	32
4220	County Refuse Rebate	1,521	1,521	1,521	1,141	1,521	0	1,521	0
	Total County	18,780	18,780	18,801	18,421	18,801	(0)	18,833	32
	Intergovernmental - State								
4120	Highway User Revenue	13,100	13,116	16,425	8,253	16,754	329	17,086	661
4375	Grant Revenue - DNR - Dock Repair		1,000	0	1,500	1,500	1,500		0
4400	Grant Revenue - DNR - Critical Area	2,700	2,700	2,000		2,000	0	2,000	0
4402	Grant Revenue - DNR - Sanitary Ser	400	400	400		430	30	430	30
4404	Grant Revenue - GOCCP - Police	6,300	6,069	6,250	4,693	6,250	0	6,250	0
	Total State	22,500	23,285	25,075	14,446	26,934	1,859	25,766	691
	Permits and Fees								
4115	Franchise Tax	6,900	6,705	6,700	4,971	6,625	(75)	6,625	(75)
4135	Planning and Zoning	800	770	800	385	800	0	800	0
4200	Boat Trailer Permit - Daily	14,700	13,590	19,275	10,392	18,800	(475)	18,800	(475)
4202	Boat Trailer Permit - Annual	8,050	7,765	12,125	4,550	11,350	(775)	11,350	(775)
4235	Fines and Penalties	1,200	2,315	1,500	800	2,000	500	2,000	500
4275	Trash Collection - Residential	63,700	78,073	66,100	54,962	69,535	3,435	69,535	3,435
	Total Permits and Fees	95,350	109,218	106,500	76,060	109,110	2,610	109,110	2,610
	Other								
4155	Donations - Visitors Center		289		129	129	129		0
4158	Donations - Restricted				4,000	4,000	4,000		0
4165	Development Exp Agree - Dep		15,462		19,538	21,915	21,915		0
4170	Dev Exp Agree - Wst Wtr - Dep				10,000	10,000	10,000		0
4175	Concept, Planning Wst Wtr				2,800	2,800	2,800		0
4255	Rent on Town Property	17,700	3,200	1,800	1,685	1,800	0	1,800	0
4260	Special Events	500					0	2,250	2,250
--	LGIT - Training Grant					1,845	1,845		0
4800	Interest	1,450	6,734	8,400	6,622	8,075	(325)		(8,400)
	Total Other	19,650	25,685	10,200	44,774	50,564	40,364	4,050	(6,150)
	Total Revenue	602,380	670,991	608,326	569,529	670,568	62,241	623,384	15,058

EXPENSE SUMMARY

GL	Activity Code	Title	FY 2019 BUDGET	FY 2019 ACTUAL (AUDITED)	FY 2020 BUDGET	04.30.20 Y-T-D ACTUAL	FY 2020 PROJECTED	VARIANCE FY 2020 BUDGET VS FY 2020 PROJECTED	FY 2021 BUDGET	INCREASE (DECREASE) FY 2021 BUDGET VS FY 2020 BUDGET
5000		Salaries	223,850	214,262	242,750	197,143	248,350	(5,600)	257,100	14,350
5010		Overtime	1,050	0	0	0	0	0	0	0
5020		Employer Payroll Tax	16,750	15,867	17,950	13,675	18,450	(500)	18,300	350
5030		Workers Compensation	6,300	7,277	9,250	5,764	9,214	36	9,750	500
5050		Health Insurance	28,050	30,208	38,935	23,268	30,300	8,635	33,450	(5,485)
5060		Life Insurance	950	961	1,000	793	950	50	950	(50)
5080		Pension Expense	0	236	925	0	0	925	0	(925)
5100		Advertisement	1,000	2,077	1,000	1,715	2,000	(1,000)	2,000	1,000
5110		Bank Fees	250	675	150	360	360	(210)	425	275
5114		Boat Launch Supplies	850	922	1,100	683	963	137	1,025	(75)
5150		Contingency	1,821	0	8,400	0	0	8,400	0	(8,400)
5170		Contributions	1,000	500	1,000	500	500	500	500	(500)
5195		Discretionary - Mayor	2,000	2,000	2,000	1,236	2,000	0	2,000	0
5197		Document Storage	900	900	900	750	900	0	900	0
5200		Dues and Subscriptions	2,000	1,342	1,500	1,517	1,625	(125)	1,625	125
5205		Election	1,450	0	0	0	0	0	1,500	1,500
5210		Equipment	2,800	5,111	4,050	2,304	3,900	150	5,100	1,050
5221		Insurance - Bond	3,409	3,409	3,150	3,150	3,150	0	2,835	(315)
5223		Insurance - Flood	750	0	0	0	0	0	0	0
5224		Insurance - LGIT	11,950	11,576	11,700	11,267	11,267	433	12,625	925
5224		Insurance - LGIT - add auto			0	0	0	0	0	0
5224		Insurance - LGIT - add liability			606	606	606	0	650	44
5240		Lease - Parking	8,250	3,916	925	0	1,000	(75)	1,125	200
5260		Maintenance General	20,400	19,478	14,985	11,393	13,025	1,960	15,234	249
5270		Materials and Supplies	1,000	138	500	36	100	400	100	(400)
5280		Office Supplies	3,250	3,903	4,250	2,328	2,818	1,432	3,300	(950)
5290		Postage and Delivery	500	460	550	1,134	1,200	(650)	1,200	650
5310	100005	Professional Fees - Sheriff	100,000	80,755	75,225	53,725	75,000	225	75,000	(225)
5310	100010	Professional Fees - Legal	11,000	4,039	11,000	13,847	19,700	(8,700)	17,350	6,350
5310	100015	Professional Fees - Accounting	7,000	7,019	7,325	7,319	7,319	6	7,650	325
5310	100020	Professional Fees - IT	3,800	2,301	1,800	2,115	2,801	(1,001)	2,800	1,000
5310	100025	Professional Fees - Housekeeping	1,050	1,155	1,025	765	1,025	0	1,025	0
5310	100030	Professional Fees - Payroll	1,500	1,529	1,800	1,516	1,675	125	1,700	(100)
5310	100085	Professional Fees - Dev Exp - Bain		15,462		21,915	21,915	(21,915)	0	0
5310	101040	Professional Fees - Engineering	0	720	0	774	774	(774)	0	0
5310	101055	Professional Fees - Dev Exp Wstwr				1,717	10,000	(10,000)	0	0
5310	101060	Professional Fees - Concept Wstwr				2,800	2,800	(2,800)	0	0
5325		Radio Communication Fee				4,000	4,000	(4,000)	0	0
5332		Security	550	915	1,270	2,335	2,335	(1,065)	2,730	1,460
5335		Special Events	400	289	400	307	307	93	3,685	3,285
5340		Tax Credit - Volunteer Firemen	700	700	700	700	700	0	800	100
5350		Telephone and Internet	4,800	4,840	4,875	4,121	4,950	(75)	4,950	75
5360		Telephone Cellular	2,100	1,971	2,600	2,273	3,050	(450)	3,200	600
5365		Training and Travel	2,500	445	1,000	1,325	1,975	(975)	1,500	500
5380		Trash Removal - Residential	65,150	64,512	66,100	53,760	64,512	1,588	66,125	25
5385		Tree Service				4,550	4,550	(4,550)	0	0
5400		Uniform	1,850	2,019	2,230	1,512	1,980	250	2,100	(130)
5410	100060	Utilities - Electric	28,300	30,348	31,400	23,340	30,409	991	30,400	(1,000)
5410	100065	Utilities - Fuel Oil & Service	4,200	3,817	4,700	2,916	3,800	900	3,900	(800)
5410	100070	Utilities - Propane	3,250	2,928	3,550	1,155	1,650	1,900	2,650	(900)
5410	100075	Utilities - Sewer	2,450	3,009	2,450	1,988	2,677	(227)	2,750	300
5420		Vehicle - Fuel	4,250	4,005	3,850	2,584	3,400	450	3,400	(450)
5430		Vehicle - Maintenance and Repair	1,800	3,239	2,200	3,113	3,900	(1,700)	2,700	500
5500		Fire Department Appropriation	15,000	15,000	15,000	15,000	15,000	0	15,000	0
5510		Web Site	200	216	250	252	252	(2)	275	25
		Total	602,380	576,451	608,326	511,346	645,134	(36,808)	623,384	15,058

EXPENSES BY DEPARTMENT

ADMINISTRATION Dept 100

GL	Activity Code	Title	FY 2019 BUDGET	FY 2019 ACTUAL (AUDITED)	FY 2020 BUDGET	04.30.20 Y-T-D ACTUAL	FY 2020 PROJECTED	VARIANCE FY 2020 BUDGET VS FY 2020 PROJECTED	FY 2021 BUDGET	INCREASE (DECREASE) FY 2021 BUDGET VS FY 2020 BUDGET
5000		Salaries	156,850	149,546	164,650	138,512	165,450	(800)	173,700	9,050
5020		Employer Payroll Tax	11,600	11,292	12,000	9,663	12,200	(200)	12,050	50
5030		Workers Compensation	3,450	3,850	3,875	2,353	3,678	197	4,350	475
5050		Health Insurance	19,100	22,004	29,235	16,134	20,600	8,635	23,100	(6,135)
5060		Life Insurance	550	519	550	424	507	43	500	(50)
5080		Pension Expense		236	925		0	925	0	(925)
5100		Advertisement	1,000	2,077	1,000	1,715	2,000	(1,000)	2,000	1,000
5110		Bank Fees	250	675	150	360	360	(210)	425	275
5150		Contingency	1,821		8,400			8,400	0	(8,400)
5170		Contributions - Neigh. Youth Panel	500		500			500		(500)
5195		Discretionary - Mayor	2,000	2,000	2,000	1,236	2,000	0	2,000	0
5197		Document Storage	900	900	900	750	900	0	900	0
5200		Dues and Subscriptions	2,000	1,342	1,500	1,392	1,500	(0)	1,500	0
5205		Election	1,450					0	1,500	1,500
5210		Equipment	2,800	4,111	4,050	2,304	3,900	150	5,100	1,050
5221		Insurance - Bond	3,409	3,409	3,150	3,150	3,150	0	2,835	(315)
5224		Insurance - LGIT	11,950	11,576	11,700	11,267	11,267	433	12,625	925
5240		Lease - Parking	8,250	3,916	925		1,000	(75)	1,125	200
5260		Maintenance General	900	856	850	1,228	1,127	(277)	1,100	250
5280		Office Supplies	2,500	3,713	4,000	2,120	2,600	1,400	3,000	(1,000)
5290		Postage and Delivery	500	460	550	1,134	1,200	(650)	1,200	650
5310	100010	Professional Fees - Legal	11,000	4,039	11,000	13,847	19,700	(8,700)	17,350	6,350
5310	100015	Professional Fees - Accounting	7,000	7,019	7,325	7,319	7,319	6	7,650	325
5310	100020	Professional Fees - IT	3,000	1,500	1,000	1,314	2,000	(1,000)	2,000	1,000
5310	100025	Professional Fees - Housekeeping	1,050	1,155	1,025	765	1,025	0	1,025	0
5310	100030	Professional Fees - Payroll	1,500	1,529	1,800	1,516	1,675	125	1,700	(100)
5310	100085	Professional Fees - Dev Exp - Bain		15,462		21,915	21,915	(21,915)		0
5310	101040	Professional Fees - Engineering		720		774	774	(774)		0
5310	101055	Professional Fees - Dev Exp Wstwtr				1,717	10,000	(10,000)		0
5310	101060	Professional Fees - Concept Wstwtr				2,800	2,800	(2,800)		0
5332		Security						0		0
5335		Special Events	400	289	400	307	307	93	3,685	3,285
5350		Telephone and Internet	2,100	2,026	2,025	1,735	2,075	(50)	2,075	50
5360		Telephone Cellular	1,800	1,800	1,800	1,703	2,250	(450)	2,400	600
5365		Training and Travel	2,500	445	1,000	1,325	775	225	1,500	500
5410	100060	Utilities - Electric	3,200	2,741	3,100	2,335	2,843	257	2,850	(250)
5410	100065	Utilities - Fuel Oil & Service	4,200	3,817	4,700	2,916	3,800	900	3,900	(800)
5410	100070	Utilities - Propane	100	119	150	41	150	0	150	0
5410	100075	Utilities - Sewer	500	602	500	398	535	(35)	550	50
5420		Vehicle - Fuel	1,250	1,401				0		0
5430		Vehicle - Maintenance and Repair	500	672				0		0
5510		Web Site	200	216	250	252	252	(2)	275	25
		Total Administration	272,080	268,033	286,985	256,719	313,634	(26,649)	296,120	9,135

EXPENSES BY DEPARTMENT

GL	Activity Code	Title	FY 2019 BUDGET	FY 2019 ACTUAL (AUDITED)	FY 2020 BUDGET	04.30.20 Y-T-D ACTUAL	FY 2020 PROJECTED	VARIANCE FY 2020 BUDGET VS FY 2020 PROJECTED	FY 2021 BUDGET	INCREASE (DECREASE) FY 2021 BUDGET VS FY 2020 BUDGET
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PUBLIC WORKS Dept 650

5000		Salaries	47,800	45,967	49,000	39,889	50,450	(1,450)	52,800	3,800
5010		Overtime	1,050					0		0
5020		Employer Payroll Tax	3,650	3,250	3,700	2,727	3,750	(50)	3,900	200
5030		Workers Compensation	2,000	2,258	2,250	1,613	2,286	(36)	2,400	150
5050		Health Insurance	8,950	8,204	9,700	7,134	9,700	0	10,350	650
5060		Life Insurance	400	443	450	369	443	7	450	0
5080		Pension Expense						0		0
5210		Equipment						0		0
5223		Insurance - Flood	750					0		0
5260		Maintenance General	15,000	13,202	10,000	5,694	6,000	4,000	10,000	0
5350		Telephone and Internet	800	831	850	697	850	0	850	0
5360		Telephone Cellular	300	171	200	120	200	0	200	0
5380		Trash Removal - Residential	65,150	64,512	66,100	53,760	64,512	1,588	66,125	25
5385		Tree Service				4,550	4,550	(4,550)		0
5400		Uniform	1,850	1,858	2,100	1,512	1,850	250	1,950	(150)
5410	100060	Utilities - Electric	23,600	26,773	27,000	20,290	26,596	404	26,600	(400)
5410	100075	Utilities - Sewer	950	1,204	950	795	1,071	(121)	1,100	150
5420		Vehicle - Fuel	3,000	2,393	2,500	1,883	2,500	0	2,500	0
5430		Vehicle - Maintenance and Repair	1,300	2,478	1,500	2,086	2,750	(1,250)	2,000	500
		Total Public Works	176,550	173,544	176,300	143,118	177,508	(1,208)	181,225	4,925

PUBLIC SAFETY Dept 600

5000		Salaries	19,200	18,749	29,100	18,743	32,450	(3,350)	30,600	1,500
5020		Employer Payroll Tax	1,500	1,325	2,250	1,285	2,500	(250)	2,350	100
5030		Workers Compensation	850	1,169	3,125	1,798	3,250	(125)	3,000	(125)
5060		Life Insurance					0	0	0	0
5080		Pension Expense						0	0	0
5200		Dues and Subscriptions				125	125	(125)	125	125
5210		Equipment						0		0
5150		Contingency						0		0
5260		Maintenance General		276	275	338	338	(63)	350	75
5280		Office Supplies		190		118	118	(118)	200	200
5310	100005	Professional Fees - Sheriff	100,000	80,755	75,225	53,725	75,000	225	75,000	(225)
5325		Radio Communication Fee				4,000	4,000	(4,000)		0
5332		Security - camera service policy		395	720	1,815	1,815	(1,095)	2,180	1,460
5224		Insurance - LGIT - add auto						0		0
5224		Insurance - LGIT - add liability			606	606	606	0	650	44
5340		Tax Credit - Volunteer Firemen	700	700	700	700	700	0	800	100
5360		Telephone Cellular			600	450	600	0	600	0
5365		Training and Travel					1,200	(1,200)		0
5400		Uniform		162	130		130	0	150	20
5420		Vehicle - Fuel		211	1,350	701	900	450	900	(450)
5430		Vehicle - Maintenance and Repair		89	700	1,027	1,150	(450)	700	0
5500		Fire Department Appropriation	15,000	15,000	15,000	15,000	15,000	0	15,000	0
		Total Public Safety	137,250	119,020	129,781	100,431	139,882	(10,101)	132,605	2,824

PARKS AND RECREATION Dept 500

5114		Boat Launch Supplies	850	922	1,100	683	963	137	1,025	(75)
5170		Contributions - LS Greenways	500	500	500	500	500	0	500	0
5210		Equipment		1,000				0		0
5260		Maintenance General	4,000	2,575	2,460	3,267	3,960	(1,500)	2,184	(276)
		Total Parks and Recreation	5,350	4,997	4,060	4,450	5,423	(1,363)	3,709	(351)

TOWN OF PORT DEPOSIT
 FY 2021 BUDGET
 GENERAL FUND
 DRAFT 4

05.07.20

EXPENSES BY DEPARTMENT

GL	Activity Code	Title	FY 2019 BUDGET	FY 2019 ACTUAL (AUDITED)	FY 2020 BUDGET	04.30.20 Y-T-D ACTUAL	FY 2020 PROJECTED	VARIANCE FY 2020 BUDGET VS FY 2020 PROJECTED	FY 2021 BUDGET	INCREASE (DECREASE) FY 2021 BUDGET VS FY 2020 BUDGET
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VISITORS CENTER Dept 800

5210		Equipment						0		0
5223		Insurance - Flood						0		0
5224		Insurance - LGIT						0		0
5260		Maintenance General		745	750	570	1,025	(275)	1,025	275
5280		Office Supplies	750		250	89	100	150	100	(150)
5310	100020	Professional Fees - IT	800	801	800	801	801	(1)	800	0
5332		Security - Fire Protection	550	520	550	520	520	30	550	0
5350		Telephone and Internet	1,900	1,982	2,000	1,689	2,025	(25)	2,025	25
5410	100060	Utilities - Electric	1,500	834	1,300	716	970	330	950	(350)
5410	100070	Utilities - Propane	3,150	2,810	3,400	1,115	1,500	1,900	2,500	(900)
5410	100075	Utilities - Sewer	500	602	500	398	535	(35)	550	50
		Total Gas House	9,150	8,294	9,550	5,898	7,477	2,073	8,500	(1,050)

COMFORT STATION Dept 700

5260		Maintenance General	500	1,824	650	295	575	75	575	(75)
5270		Materials and Supplies	1,000	138	500	36	100	400	100	(400)
5410	100075	Utilities - Sewer	500	602	500	398	535	(35)	550	50
		Total Comfort Station	2,000	2,563	1,650	729	1,210	440	1,225	(425)