

THE TOWN OF SYKESVILLE

ORDINANCE NO. 2023-01

AN ORDINANCE TO AMEND THE ADOPTED BUDGET OF THE TOWN OF SYKESVILLE FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023.

WHEREAS, in accordance with State and local laws, the Mayor and Council of the Town of Sykesville duly adopted an annual budget appropriating funds for several programs and purposes for which the Town was required to provide for the fiscal year beginning July 1, 2022 and ending June 30, 2023 (Fiscal Year 2023); and

WHEREAS, it has come to the attention of the Mayor and Council that the Town has received certain revenues not included in the adopted budget and that the Town has incurred or will incur expenses exceeding current appropriations for certain budgeted items and that therefore, certain additional appropriations are necessary.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF SYKESVILLE that the adopted budget for Fiscal Year 2023 be hereby amended to provide for the following additional revenues and expenses.

General Fund Revenue	Adopted	Revision	Ending Budget
Town Property Taxes	\$1,726,403	\$45,255	\$1,771,658
Licenses & Permits	\$75,500	\$2,500	\$78,000
Intergovernmental	\$1,366,720	\$21,667	\$1,388,387
Local/Program	\$113,500	\$1,500	\$115,000
Miscellaneous	\$1,154,250	\$175,357	\$1,329,607
TOTAL		\$246,279	

General Fund Expenses	Adopted	Revision	Ending Budget
Mayor and Town Council	\$105,950	\$10,500	\$114,450
Professional Services	\$108,400	\$64,490	\$172,890
Administration	\$504,268	\$3,250	\$507,518
Public Safety	\$808,742	\$10,000	\$818,742
Public Works	\$533,786	\$1,850	\$535,636
Streets and Roads	\$84,500	\$15,000	\$99,500
Park Maintenance	\$76,839	\$32,161	\$109,000
Visitor Center & P.O.	\$162,150	\$18,000	\$180,150
Historic Buildings	\$15,375	\$2,500	\$17,875
Parks & Recreation	\$5,500	\$1,000	\$6,500
Employee Benefits	\$782,979	(\$22,604)	\$760,375
Capital Outlay	\$767,452	\$110,132	\$877,584
TOTAL		\$246,279	

THIS ORDINANCE IS ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF SYKESVILLE THIS ____ DAY OF _____, 2023

ATTEST:

Kerry Kavaloski, Town Clerk

Stacy Link, Mayor

Anna Carter, Council Member and Council President

Mark Dyer, Council Member

Al Grasley, Council Member

Elizabeth Guroff, Council Member

Leo Keenan, Council Member

Jeremiah Schofield, Council Member

TOWN OF SYKESVILLE
BUDGET Revision #1
FY 2023

			Adopted	YTD 12/1/22	Amendment #1	Revised
G/L #			FY 2023	FY 2023	FY 2023	FY 2023
		REVENUES				
5		Town Property Taxes				
4110		Real Estate Taxes Prior Year	-	-	-	-
4111		Real Estate Taxes	1,680,403	1,145,516	46,255	1,726,658
4122		Corporate Personal Property Tax	50,000	43,832	-	50,000
4130		Penalties, Tax	5,000	542	-	5,000
4140		Discounts, Tax	(9,000)	(10,089)	(1,000)	(10,000)
		Total Taxes	1,726,403	1,179,801	45,255	1,771,658
10		Licenses & Permits				
4160		Amusement and Admissions, State	500	-	-	500
4211		Alcoholic Beverages, State	1,500	-	-	1,500
4212		Traders Licenses, County	2,500	700	-	2,500
4213		Building Permits, County	500	567	-	500
4221.2		Millard Cooper Park Pavilion Rentals	2,500	3,670	2,500	5,000
4221.4		South Branch Park Rental	250	480	-	250
4222		Franchise Fees, Cable TV	65,000	17,539	-	65,000
4227		Permits - Building, Zoning, HDC, Town	2,500	1,767	-	2,500
4430		Impact Fees	-	-	-	-
4431		Parking Impact Fees	-	-	-	-
4821		Historic District Comm - Zoning App	250	100	-	250
		Total Licenses & Permits	75,500	24,823	2,500	78,000
15		Intergovernmental				
4150		Income Tax, State	864,081	341,965	-	864,081
4312		Highway User Revenue, State	198,452	22,049	-	198,452
4315		State Aid, PolProtGrant, State	55,000	19,169	21,667	76,667
4324		Police Dept Misc Grants - State	2,500	-	-	2,500
4328		Town County Agreement	246,687	246,687	-	246,687
		Total Intergovernmental	1,366,720	629,870	21,667	1,388,387
20		Service Fees				
4450		Commercial Trash Collections Charges	35,000	16,784	-	35,000
4451		Commercial Solid Waste Collection Permits	-	-	-	-
4811.1		Baldwin's Repay ADA Loan - Principal	4,868	2,404	-	4,868
4812.1		Baldwin's Repay ADA Loan - Interest	345	203	-	345
4815		Rentals, Equip & Property	47,455	23,177	-	47,455
4819		Newsletter Ads - Receipts	250	-	-	250
4841		Code Remediation Fees	250	-	-	250
		Total Service Fees	88,168	42,568	-	88,168
25		Local / Program Revenues				
4817.2		PO Retail Income	1,000	165	-	1,000
4817.3		PO Services Income	100	24	-	100
4817.4		PO Postage Income	95,000	25,794	-	95,000
4817.5		Stamp Commissions	11,000	3,591	-	11,000
4817.6		Tower Rental	2,250	1,120	-	2,250
4822		Gatehouse - Donations	250	146	-	250
4829		Schoolhouse Donations	250	-	-	250
4837		Little Sykes Railway Revenues	2,000	2,239	1,000	3,000
4840		Military Memorial Donations	200	-	-	200
4851.7		P&R Concert Concessions	100	218	100	200

TOWN OF SYKESVILLE
BUDGET Revision #1
FY 2023

G/L #		Adopted FY 2023	YTD 12/1/22 FY 2023	Amendment #1 FY 2023	Revised FY 2023
	4852.1	1,000	-	-	1,000
	4852.2	350	631	400	750
	Total Local / Program Revenues	113,500	33,928	1,500	115,000
30	Revenues from Miscellaneous Sources				
	4323	390,000	43,718	72,500	462,500
	4326	1,500	14,320	13,000	14,500
	4329	-	-	-	-
	4331	-	-	-	-
	4510	1,750	1,303	500	2,250
	4810	25,000	16,245	25,000	50,000
	4810.1	5,000	4,390	20,000	25,000
	4833	-	655	655	655
	4835	-	570	570	570
	4836	-	-	-	-
	4911	52,500	-	-	52,500
	4905.1	432,000	153,224	(25,000)	407,000
	4982	179,000	48,797	-	179,000
	4985	62,500	-	68,132	130,632
	4989	5,000	-	-	5,000
	Total Miscellaneous Sources Revenue	1,154,250	283,222	175,357	1,329,607
	Total Revenues	4,524,541	2,194,212	246,279	4,770,820
	EXPENDITURES				
100	MAYOR AND TOWN COUNCIL				
	5000	24,000	10,000	-	24,000
	7110	6,000	5,813	-	6,000
	7111	1,250	1,827	1,750	3,000
	7115	10,000	2,852	-	10,000
	7120	3,200	1,064	-	3,200
	7125	-	676	750	750
	7126	250	476	-	250
	7127	10,000	10,399	5,000	15,000
	7131	500	-	-	500
	7132	750	-	-	750
	7330	2,000	-	-	2,000
	7430	26,000	14,055	-	26,000
	7572	2,500	4,520	3,000	5,500
	7817	7,500	7,414	-	7,500
	7827	10,000	-	-	10,000
	Total Mayor and Town Council	103,950	59,096	10,500	114,450
105	TOWN COMMISSIONS				
	7310	500	-	-	500
	7320	1,500	-	-	1,500
	Total Town Commissions	2,000	-	-	2,000
108	PROFESSIONAL SERVICES				
	5100	15,900	15,000	1,600	17,500
	7210	25,000	23,332	45,000	70,000

TOWN OF SYKESVILLE
BUDGET Revision #1
FY 2023

			Adopted	YTD 12/1/22	Amendment #1	Revised
G/L #			FY 2023	FY 2023	FY 2023	FY 2023
	7220	Engineering	10,000	-	(10,000)	-
	7221	Professional Services	15,000	9,597	25,000	40,000
	7240	Codification Services	2,500	-	-	2,500
	7813	Insurance: General Property & Liability	40,000	42,890	2,890	42,890
		Total Professional Services	108,400	90,819	64,490	172,890
150		ADMINISTRATION				
	5000	Salaries	345,829	132,680	-	345,829
	5025	Comp & Sick Time Pay Out	-	-	-	-
	5026	Vacation Time Pay Out	1,164	1,563	500	1,664
	5027	Circuit Rider Program Match	1,250	-	-	1,250
	5029	Consulting Fee	25,000	11,838	-	25,000
	5210	Town House Utilities	4,500	1,985	-	4,500
	5211	Utilities 714 Sandosky Road	775	563	-	775
	5212	MML Convention - Town Staff	5,500	-	-	5,500
	5220	Town House, Public Works, Police Telephone	7,750	3,672	-	7,750
	5221	Telephone & Alarm 714 Sandosky	1,000	212	-	1,000
	5230	Town House Building Maintenance	25,000	7,072	-	25,000
	5235	Town House Housekeeping	7,000	3,450	-	7,000
	5240	Town House Heating - Oil	5,500	2,330	-	5,500
	5250	Equipment Maintenance	2,500	1,210	-	2,500
	5270	Prop Maintenance - Landscaping	3,000	1,040	-	3,000
	5300	Travel Expense - All Departments	10,000	-	-	10,000
	5400	Office Supplies	5,250	4,176	2,250	7,500
	5425	Postage - All Departments	1,250	326	-	1,250
	5460	Building/Kitchen Supplies	3,000	1,509	-	3,000
	5500	Computer Hardware	2,500	-	(1,000)	1,500
	5551	Computer Software	2,000	631	(500)	1,500
	5552	Computer Maintenance	3,000	4,965	2,000	5,000
	5553	Website Hosting Annual Fee	4,250	-	-	4,250
	5554	Annual Email Fee	1,900	-	-	1,900
	5715	Cellular Phones	1,000	212	-	1,000
	5810	Training & Education	4,500	2,800	-	4,500
	5820	Dues & Subscriptions	2,200	1,731	-	2,200
	5835	Bank Fees - Misc Charges	400	-	-	400
	5836	Payroll Processing Fees	3,750	1,187	-	3,750
	7425	Contract Services - Copier Lease	1,500	555	-	1,500
	7500	Bad Debt Expense	22,000	9,671	-	22,000
		Total Administration	504,268	195,378	3,250	507,518
210		PUBLIC SAFETY				
	5000	Salaries	670,284	243,586	(44,897)	625,387
	5005	Overtime	12,000	9,326	8,000	20,000
	5006	Grant Overtime	5,000	720	-	5,000
	5007	New Employee Background & Screening	-	620	1,500	1,500
	5010	Court Pay	5,500	700	-	5,500
	5026	Vacation Time Payout	6,208	13,352	7,144	13,352
	5210	Utilities	3,250	2,056	-	3,250
	5230	Building Maintenance	3,000	398	-	3,000
	5235	Housekeeping	8,250	4,050	-	8,250
	5240	Heating - Oil	3,000	2,290	1,000	4,000
	5250	Equipment Maintenance	7,500	923	-	7,500
	5260	Gasoline & Oil	20,000	10,898	-	20,000

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G/L #			Adopted FY 2023	YTD 12/1/22 FY 2023	Amendment #1 FY 2023	Revised FY 2023
	5270	Property Maintenance	1,000	550	-	1,000
	5280	Vehicle Maintenance	10,000	19,243	15,000	25,000
	5400	Office Supplies	8,000	1,559	-	8,000
	5500	Operating Supplies and Expense	5,500	4,668	-	5,500
	5550	Computer Hardware	5,000	1,545	-	5,000
	5551	Computer Software	8,000	17,694	10,000	18,000
	5552	Computer Maintenance	2,500	3,815	1,500	4,000
	5700	Uniforms	7,500	6,335	-	7,500
	5715	Cellular Phones/Mobile Data Terminals	4,000	2,408	-	4,000
	5810	Training & Education	2,500	7,809	7,500	10,000
	5830	Subscriptions	2,250	1,968	-	2,250
	7130	Jr. CSI Program Expenses	-	253	253	253
	7125	Community Outreach/Advertising	500	1,680	3,000	3,500
	7410	Ammunition	4,500	3,907	-	4,500
	7425	Contract Services - Copier Lease	1,500	921	-	1,500
	7450	Auxiliary Police	2,000	204	-	2,000
		Total Public Safety	808,742	363,478	10,000	818,742
300		PUBLIC WORKS & SANITATION				
	5000	Salaries	320,140	115,804	-	320,140
	5001	Part Time Salaries	-	-	-	-
	5005	Salaries - Overtime - excluding snow removal	5,000	2,701	-	5,000
	5025	Comp Time Pay Out	-	-	-	-
	5026	Vacation Time Pay Out	1,396	2,730	1,350	2,746
	5210	Utilities	3,000	886	-	3,000
	5230	Building Maintenance	2,000	387	-	2,000
	5240	Heating	2,000	327	-	2,000
	5250	Equipment Maintenance	4,500	2,466	-	4,500
	5255	Dumpsters/Sanitation Equipment	2,500	2,108	-	2,500
	5260	Gasoline & Oil	25,000	16,795	-	25,000
	5280	Vehicle Maintenance	27,500	6,340	-	27,500
	5400	Office Supplies	500	186	-	500
	5500	Operating Supplies and Expense	7,500	5,460	-	7,500
	5550	Computer Hardware	1,000	-	-	1,000
	5552	Computer Maintenance	250	240	-	250
	5553	Internet Service	1,000	458	-	1,000
	5700	Uniforms	2,500	723	-	2,500
	5705	Protective/Safety Equipment	2,500	2,037	-	2,500
	5710	Employee Shoe Program	1,250	330	-	1,250
	5715	Cellular Phones	1,500	475	-	1,500
	5810	Training and Education	2,000	75	-	2,000
	5850	CDL - Drug & Alcohol Testing	1,250	1,754	500	1,750
	7610	Tipping Fees	105,000	41,734	-	105,000
	7640	Raincliffe Trash Rebate	14,500	-	-	14,500
		Total Public Works & Sanitation	533,786	204,016	1,850	535,636
310		STREETS & ROADS				
	5005	Snow Removal - Overtime	5,000	-	-	5,000
	7500	Misc Road materials	1,500	-	-	1,500
	7511	Snow Removal Supplies - Other	25,000	6,102	-	25,000
	7512	Snow Removal Contract Services	1,500	-	-	1,500
	7542	Drainage & Inlets	2,500	-	-	2,500

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BUDGET Revision #1
FY 2023

G/L #			Adopted FY 2023	YTD 12/1/22 FY 2023	Amendment #1 FY 2023	Revised FY 2023
	7560	Road Repair/Patching	-	-	-	-
	7561	Contracted Services	5,000	17,120	15,000	20,000
	7565	Parking Lot Planting Beds Maintenance	2,000	648	-	2,000
	7570	Street Lighting Electric Service	40,000	20,341	-	40,000
	7580	Signs	2,000	836	-	2,000
		Total Streets & Roads	84,500	45,047	15,000	99,500
410		PARKS MAINTENANCE				
	5210	Utilities	2,500	4,407	2,500	5,000
	5235	Housekeeping	2,500	1,170	-	2,500
	5250	Equipment Maintenance	2,000	3,070	3,000	5,000
	5270	Property Maintenance	10,000	15,587	15,000	25,000
	5275	Vandalism Repairs	1,000	2,441	1,500	2,500
	5500	Operating Supplies and Expense	1,000	521	-	1,000
	5525	Grass Cutting Code Enforcmt	500	200	-	500
	5553	Internet Service	-	720	1,000	1,000
	7771	Tree Care/Maintenance	10,000	11,235	5,000	15,000
	7780	Sediment Pond Maintenance/Stormwater	34,839	35,954	1,161	36,000
	7790	Property Maintenance - SBP	10,000	4,598	-	10,000
	7792	Utilities at SBP	1,000	327	-	1,000
	7793	Little Sykes Building Maint	500	-	-	500
	7794	Little Sykes Property Maint	500	3,611	3,000	3,500
	7795	Little Sykes Mini-Train Maint.	500	557	-	500
		Total Parks Maintenance	76,839	84,398	32,161	109,000
430		MAIN STREET/DOWNTOWN				
	5502	Contributions to Main St Assoc	50,000	25,000	-	50,000
	7600	Military Memorial Expenditures	250	-	-	250
		Total Main Street / Downtown	50,250	25,000	-	50,250
510		VISITOR CENTER & POST OFFICE				
	5000	Salaries	31,000	10,775	-	31,000
	5210	Utilities	5,000	1,220	-	5,000
	5215	Security Services-Professional	350	300	-	350
	5220	Telephone	800	446	-	800
	5225	Business Machine Supplies	500	-	-	500
	5230	Building Maintenance	20,000	27,707	18,000	38,000
	5235	Housekeeping	3,500	1,590	-	3,500
	5400	Office Supplies	750	607	-	750
	5512	Retail Sales Expense	500	-	-	500
	5514	Postage for Resale Expense	95,000	24,956	-	95,000
	5553	Internet Service	1,250	466	-	1,250
	5835	ACH Merchant Fees	3,500	885	-	3,500
		Total Visitor Center & Post Office	162,150	68,952	18,000	180,150
520		HISTORIC BUILDINGS				
	5210	Schoolhouse Utilities	3,000	745	-	3,000
	5220	Schoolhouse Telephone	375	96	-	375
	5230	Schoolhouse Building Maintenance	8,000	1,813	-	8,000
	5235	Schoolhouse Housekeeping	1,500	2,100	2,500	4,000
	5500	Schoolhouse Supplies	500	-	-	500
	5600	Utility Exp Grant-S&P Railway	500	500	-	500

TOWN OF SYKESVILLE
BUDGET Revision #1
FY 2023

G/L #			Adopted FY 2023	YTD 12/1/22 FY 2023	Amendment #1 FY 2023	Revised FY 2023
	5700	Bldg. Maint.-Baldwin's Station	1,500	575	-	1,500
		Total Sykesville Schoolhouse	15,375	5,829	2,500	17,875
530		GATE HOUSE MUSEUM				
	5000	Salaries - Curators	35,500	12,327	-	35,500
	5001	Intern Stipend	250	-	-	250
	5210	Utilities	1,500	504	-	1,500
	5215	Security Services-Professional	250	562	-	250
	5220	Telephone	350	196	-	350
	5230	Building Maintenance	35,000	3,813	-	35,000
	5232	Computer Expenses	500	430	-	500
	5235	Housekeeping	2,000	2,103	-	2,000
	5240	Heating	3,500	1,131	-	3,500
	5270	Property Maintenance - Landscaping	500	63	-	500
	5335	Museum Events	1,000	331	-	1,000
	5400	Operational Expenses	1,500	538	-	1,500
	5553	Internet Service	1,250	466	-	1,250
	5810	Volunteer Training/workshop	500	-	-	500
	5815	Educational Programs	1,000	240	-	1,000
	7125	Marketing	500	37	-	500
	7129	Exhibit Planning / Program Development	1,250	374	-	1,250
		Total Gatehouse Museum	86,350	23,115	-	86,350
570		PARKS & RECREATION				
	7740.3	Advertising	250	525	750	1,000
	7740.5	Concert Bands	1,500	500	-	1,500
	7740.6	Miscellaneous Holiday Events	250	329	-	250
	7740.7	Concessions	500	526	250	750
	7740.9	Movies in the Park	2,000	1,305	-	2,000
	7741.4	Yoga in the Park	-	-	-	-
	7744	Volunteer Supplies	500	-	-	500
	7741.6	Pre-Event Activities	500	-	-	500
		Total Parks & Events	5,500	3,185	1,000	6,500
610		EMPLOYEE BENEFITS				
	7804	Short Term Disability	6,000	3,500	-	6,000
	7806	Retirement Plan - MSRA	53,382	61,202	7,820	61,202
	7807	Workers' Comp Insurance	48,500	39,576	(8,924)	39,576
	7808	Long Term Disability/Employer	2,750	1,622	-	2,750
	7809	Life Insurance	3,500	1,900	-	3,500
	7810	Health Insurance-Employer's Share	415,000	253,344	15,000	430,000
	7812	Social Security/Medicare - Employer's Share	111,000	41,504	-	111,000
	7813	Old Town Retirement Program	12,597	3,123	(1,500)	11,097
	7814	LEOPS Retirement Plan	130,000	94,601	(35,000)	95,000
	7815	Unemployment Benefits Paid	-	-	-	-
	7816	Unemployment Tracking Service	250	120	-	250
		Total Employee Benefits	782,979	500,492	(22,604)	760,375
680		DEBT SERVICE				
	5929	2008 GO Bond - Principal	-	-	-	-
	5930	2008 GO Bond - Interest	-	-	-	-



STAFF REPORT FOR MAYOR AND TOWN COUNCIL OF SYKESVILLE

TITLE: FY23 Budget Revision #1

MEETING DATE: 01/23/2023

DEPARTMENT: Town Manager

ITEM SUMMARY:

As we progress through the fiscal year, several budget categories need to be adjusted to properly account for current and expected revenues and expenses for the remainder of FY23. This document includes an overall increase in revenues and expenditures of \$246,279.

BACKGROUND INFORMATION:

- The Town adopted the FY23 budget in May 2022. As the fiscal year unfolds, several budget categories need to be adjusted to account for unexpected funding needs that occur for general operations and capital projects.
- Overall changes within each budget category are included in the ordinance with more detailed information shown on the attached revenue/expense sheet.
- A few of the larger items to note are as follows:
 - Revenues –
 - Property Taxes: Collections for property taxes have exceeded estimates when the budget was adopted. This is likely due to the increase in assessed values that was recently applied.
 - Miscellaneous: This category has several adjustments including an increase to grant revenues from new awards (HDC Guidelines), an increase in interest revenue due to better interest rates, and an increase in the use of our Unrestricted Fund Balance for additional paving work and building improvements to the Visitors' Center/Post Office.
 - Expenses –
 - Mayor and Town Council: This category was increased to cover expenses related to the Town's newsletter and to purchase new Christmas decorations.
 - Professional Services: We've increased the line item for legal counsel to cover ongoing legal expenses, and we've increased the professional services



line in anticipation for the update to the Historic District Guidelines, which is offset by 50% from a grant award.

- The public safety budget category has several line item adjustments, but the overall increase is only \$10,000. Most of the increased line items (overtime, vehicle maintenance, vacation time payout, advertising, etc.) are offset by a decrease in overall salaries since we are down several positions at the Police Department.
- Streets and Roads: We've increased this category by \$15,000 to account for some of the third-party assistance we utilized earlier in the fiscal year due to our staffing shortage.
- Park Maintenance: Several unexpected expenditures related to playground repairs at Cooper Park, Snack Shack improvement, new grinder pumps for the bathrooms, and a slight increase for tree maintenance.
- Visitors' Center/Post Office: We've increased this category to cover the stucco and roof repair work that was needed prior to painting, as well as a new sign for the building.
- Employee Benefits: This category saw an overall decrease, mainly due to a lower than expected retirement contribution to LEOPS. Similar to salaries, this decrease is directly related to our lower staffing levels at the Police Department.
- Capital Outlay: The increases here are for the increased paving work utilizing unused HUR's from fiscal year 2022 and an additional vehicle purchase for the Police Department. This vehicle purchase is an acceleration of an anticipated FY24 capital item.

LEGAL REVIEW:

No legal review was performed for this request

FINANCIAL IMPACT:

The Town's overall revenues and expenses were increased by \$246,279

STAFF RECOMMENDATION (MOTION):

Move to approve the introduction of Ordinance 2023-01 as presented and to instruct staff to schedule the public hearing and adoption for February 13th.

BOARD OR COMMISSION RECOMMENDATION:

- N/A

SUPPORTING MATERIALS:

- Ordinance 2023-01 – FY23 Budget Revision #1
- Revenue and Expense detail