

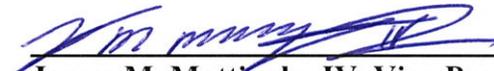
THE COMMISSIONERS OF LEONARDTOWN

APPROVED BUDGET DOCUMENT

FOR FISCAL YEAR 2020

The Approved Budget for The Commissioners of Leonardtown for Fiscal Year beginning July 1, 2019 and ending June 30, 2020, as represented by the detailed statement contained within the "Approved Budget Document" is, this day June 10, 2019, approved by The Commissioners of Leonardtown.

APPROVED:

  
James M. Mattingly, IV, Vice-President

  
Tyler Alt, Councilmember

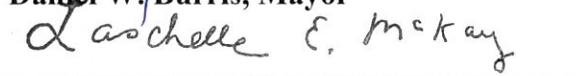
ABSENT  
Hayden T. Hammett, Councilmember

ABSENT  
Maria Christy Hollander, Councilmember

  
Mary Maday Slade, Councilmember

ATTEST:

  
Daniel W. Burris, Mayor

  
Laschelle E. McKay, Administrator



**THE COMMISSIONERS OF LEONARDTOWN**

**APPROVED BUDGET DOCUMENT**

**FISCAL YEAR 2020**

**Daniel W. Burris, Mayor**  
**James M. Mattingly, IV, Vice-President**  
**Tyler Alt**  
**Hayden T. Hammett**  
**Maria Christy Hollander**  
**Mary Maday Slade**

**Laschelle E. McKay**  
**Town Administrator**

**The Commissioners of Leonardtown**  
**22670 Washington Street**  
**P.O. Box 1**  
**Leonardtown, MD 20650**  
**(301)475-9791**

## ***BUDGET MESSAGE OF THE COMMISSIONERS OF LEONARDTOWN***

The following budget message is provided to assist you in your review of the Fiscal Year 2020 Approved Budget.

### **THE BUDGET PROCESS**

The budget process begins with the Mayor's proposed budget being submitted to the Town Council for review. As provided by the Town Charter, the proposed budget shall be submitted to the Council by May 20 of each fiscal year. During one or more budget work sessions that follow, the Town Council and Mayor work to refine the budget into a document that the governing body feels reflects the direction that the Town should take in the coming fiscal years.

Prior to adoption of the budget, the Council holds a public hearing to receive comments from the citizens of Leonardtown. After the public hearing, the Council adopts the recommended budget, by ordinance, with or without amendment. Adoption of the budget also serves as the authorization for the tax levy for the upcoming fiscal year.

### **BUDGET COMMENTARY**

The Town government operates by utilizing several different funds. These funds are used to segregate resources related to specific activities.

The General Fund includes the day-to-day activities of the Town such as community development, planning and zoning, public works, public safety, recreation and parks, administration and other general government activities. Revenues to finance these activities come from property tax, income tax, state shared revenues, permits and fees and a number of other miscellaneous revenue sources.

The Enterprise Fund includes the operation and maintenance of water and sewer facilities and the collection of trash and recyclables for the citizens and businesses of Leonardtown. User service charges finance the daily operation and maintenance of these activities. Water and sewer capacity allocation charges and impact fees are collected on new homes and buildings to pay for major facility repairs or new infrastructure when needed.

#### **General Fund**

Real estate property tax is the largest revenue source and represents 38.8% of operating revenue. The budgeted amount of \$636,800 is 1.9% higher than the FY2019 actual property tax revenue of \$624,838. The budgeted increase in tax revenue represents the properties under construction that will be added to the tax roll as they are complete. The next triennial reassessment for Leonardtown will be completed in January of 2020. This budget maintains the existing tax rate of \$.1266 per \$100 of assessed value.

**FY2020 BUDGET MESSAGE**  
**PAGE 2**

Income tax is the second largest revenue source in the FY2020 budget. It represents 35.5% of operating revenue. The budgeted amount is 10.7% higher than FY2018 actual income tax revenue. Residential development continues to add population to Leonardtown, so it is reasonable to assume that this revenue source should grow in the coming years. It is very important that Leonardtown residents properly file their annual Maryland income tax returns to ensure the local share of income tax is remitted to the town government.

The next largest revenue source is highway user revenue. This revenue source significantly increases over previous years. During the FY18 Maryland legislative session, the House and Senate passed bills to allocate additional funding for FY2020 through FY2024. This legislation was intended to bring funding back to the levels that existed before FY2010 when highway user funds were used to balance the State budget. Given the temporary nature of this surge in revenue, Leonardtown will need to take great care when planning future road maintenance projects.

Total General Fund expenses are \$1,647,567 which includes \$163,941 to pay for one time capital items. The balance of \$1,483,626 is appropriated for recurring operating expenses and represents a 2.6% decrease over the FY2019 operating budget of \$1,523,745. A significant part of this decrease is attributed to the reduction of annual debt service expected when the Town is able to pre-pay the remaining debt balance for Town Hall.

Each year during the budget cycle, the Mayor and Council re-examine the level of general fund *unassigned* fund balance. There is no nationally uniform standard regarding the appropriate level of unassigned fund balance that should be maintained by a local government. Governmental best practices recommend no less than two months of general fund operating expenses. This FY20 approved budget exceeds that goal and is predicted to result in unassigned fund balance of 32% at the end of the year.

**Enterprise Fund**

**Wastewater System**

The purpose of this department is to operate, maintain, and repair the wastewater treatment plant, the sewage collection system, and all sewer pump stations to ensure adequate collection and treatment of the Town's wastewater. Due to the fact that the St. Mary's Metropolitan Commission (Metcom) serves certain customers through the Town's treatment facility, Metcom funds its proportionate share of operating, maintenance and debt services expenses for the wastewater treatment plant. This arrangement requires separate accounting of the treatment plant expenses from the collection/conveyance system expenses.

**FY2020 BUDGET MESSAGE**  
**PAGE 3**

The FY2020 approved operating budgets for the wastewater treatment plant and collection system combine for a 7.4% increase over the FY2019 approved operating budgets. The overwhelming majority of this increase relates to the higher operating costs associated with the fully operational ENR processes. Despite this increase, the new customers being added to the system as the Town grows are expected to yield adequate revenue so service charges can remain unchanged. A 10% repair and replacement reserve is again being set aside for future capital repair items. The upgraded facility for the ENR process includes far more pieces of equipment than the previous process required. It is prudent to recognize that equipment has a certain life cycle and set aside funds each year to replace aging equipment in the future. This budget also includes a generous amount of contingency funding that is available to cover any unanticipated expenses during the year. If contingency funding is not needed during FY2020, it will be set aside to fund future repairs or improvements.

Of significant importance is the amount of ENR debt service expense. It is by far the largest line item in the budget. The funding for the ENR debt service is shared with Metcom in the same proportion as their share (approximately 23%) of the original \$7,500,000 debt. The remainder is funded from Leonardtown sewer impact fees. Both of these revenue sources are itemized on page 5 of the budget document and will continue on for the 20 year loan amortization period.

**Water System**

The Town currently operates and maintains two elevated storage tanks, one primary and two backup pumping wells and 13.8 miles of distribution lines. The sound operation and maintenance of Leonardtown's water supply system contributes to above average marks from the Insurance Services Office (ISO). Certain insurance companies use ISO evaluations when calculating property insurance premiums. The approved FY2020 operating budget for the water system is 4.6% higher than the FY2019 approved budget. As mentioned above, the new customers being added to the system as the Town grows are expected to yield adequate revenue so water service charges can also remain unchanged. A 10% repair and replacement reserve is fully funded as well as a generous amount of contingency funding. If contingency funding is not needed during FY2020, it will be set aside to fund future repairs or improvements.

It should be noted that there is a Leonardtown ordinance in place that calls for annual 2% increases in utility rates. This ordinance was passed in 1997 when Council members decided it was best for customers to pay regular small rate increases versus large intermittent rate increases. After thorough financial analysis, the Council has agreed that waiving this increase for both water and sewer service charges will not put undue financial pressure on the current or future financial health of the Town.

### **Trash Collection**

As required by Town ordinance, the Town provides trash and recycling collection for the citizens and businesses in Leonardtown. Effective July 1, 2014, Affordable Refuse and Recycling was the successful bidder on the Town's trash and recycling contract. That contract resulted in a service charge reduction of 23% for residential customers and 34% for commercial customers. The initial contract term was for five years, ending June 30, 2019. In May of 2018, Affordable Refuse was purchased by Goode Companies, Inc. (GCI) but remained as a subsidiary of GCI. Affordable Refuse continued to service Leonardtown under the same contract terms and pricing.

The original contract allowed for 2 two year contract extensions. Negotiations began in February as GCI was interested in continuing to service Leonardtown. The Council did approve assigning the current contract from Affordable Refuse to GCI as ownership intends to phase out the Affordable Refuse corporate entity. New contract prices are higher for all customers, but the increases bring service charges close to the levels they were pre 7/1/14.

GCI is replacing toters for all customers and will also be swapping out front end containers for commercial customers. Council expects equal or better service from GCI. GCI did serve the town between 2007 and 2014 and is familiar with customer expectations. The increased trash collection charges are partially tempered by the decision made to hold water and sewer service charges the same. Residential customers will continue to receive twice per week trash collection service at a rate lower than those customers that reside outside the town limits with once per week service.

### **Capital projects**

The MD 5 utility relocate project is currently underway and is a required part of the MD 5 breakout widening project. This project is being managed by SHA with a certain cost share from Leonardtown. Leonardtown's share of the project is being funded from reserve balances and will not affect customer rates.

The Town's engineer GHD recently completed the Water Supply Capacity Management Plan (WSCMP). This plan is required by MDE in advance of any new requests for drinking water allocations. The results of this study yielded a change to the order in which certain water projects should occur. Construction of another water storage tower to serve new customers is planned first. The cost of this water tower will be funded from impact fees charged to new customers. The Council recently approved an increase in the water impact fee for this specific project.

A capital project added for FY23 is exterior painting of the 500,000 gallon Tudor Hall water tower. This tower was constructed in 1992. Detailed inspection of the tower has revealed the paint is nearing the end of its useful life. Undertaking this project prior to significant deterioration is intended to minimize repair costs.

**FY2020 BUDGET MESSAGE  
PAGE 5**

As detailed by the WSCMP, construction of another potable water well is now deferred until 2025. Two backup wells are available which can be used in an emergency. This coupled with the additional storage that will be added to the system allows modification to the timing of this project.

Other various water main replacement projects remain with adjustments to the timing in which they will be completed.

The capital projects budget now includes the required expansion of the wastewater treatment plant from its current treatment capacity of 680,000 gallons to 1 million gallons per day. Town growth projections indicate this additional capacity will be needed sometime in 2025. A project of this size takes several years to complete, so design is scheduled to begin in FY21.

**SUMMARY**

As this community continues to grow, the Mayor and Council constantly reevaluate the priorities and goals that they believe chart a course for Leonardtown to be the best small town for its residents and businesses. Relationships and partnerships built over time with private business and local and state agencies have leveraged local resources many times over. Infrastructure investments in education, senior housing, recreation, arts and retail development have been achieved. Careful planning, budgeting, and steadfast support of the business community for many years add to these efforts in support of our thriving community.

Continued residential growth will bring additional challenges, but should also serve to broaden the fiscal base upon which future budgets are developed.

As new challenges arise, fiscal or otherwise, The Mayor and Town Council shall endeavor to maintain Leonardtown as an exceptional place to live, work and play.

THE COMMISSIONERS OF LEONARDTOWN  
**BUDGET SUMMARY**  
 REVENUE VS EXPENSES  
 FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

	FY20 APPROVED	FY19 APPROVED/ AMENDED	FY18 ACTUAL
<b>GENERAL FUND</b>			
REVENUE AND OTHER FINANCING SOURCES	<u>\$1,647,567</u>	<u>\$1,760,394</u>	<u>\$2,131,435</u>
EXPENSES			
GENERAL GOVERNMENT	\$600,408	\$666,660	\$998,776
COMMUNITY DEVELOPMENT	\$161,887	\$184,330	\$197,985
PLANNING AND ZONING	\$127,492	\$142,539	\$102,739
PUBLIC SAFETY	\$89,108	\$81,379	\$69,420
PUBLIC WORKS	\$424,881	\$431,732	\$572,694
RECREATION AND PARKS	\$195,573	\$116,280	\$125,172
TRANSFERS TO OTHER FUNDS	<u>\$48,218</u>	<u>\$137,474</u>	<u>\$64,649</u>
TOTAL EXPENSES AND TRANSFERS TO OTHER FUNDS	<u>\$1,647,567</u>	<u>\$1,760,394</u>	<u>\$2,131,435</u>
<b>SEWER SYSTEM</b>			
REVENUE	<u>\$1,655,720</u>	<u>\$1,566,035</u>	<u>\$1,562,961</u>
EXPENSES			
WASTEWATER TREATMENT PLANT	\$1,406,316	\$1,342,926	\$1,274,939
COLLECTION SYSTEM	<u>\$249,404</u>	<u>\$223,109</u>	<u>\$148,806</u>
TOTAL SEWER EXPENSES	<u>\$1,655,720</u>	<u>\$1,566,035</u>	<u>\$1,423,745</u>
<b>WATER SYSTEM</b>			
REVENUE	<u>\$517,650</u>	<u>\$522,280</u>	<u>\$501,227</u>
EXPENSES	<u>\$517,650</u>	<u>\$522,280</u>	<u>\$381,285</u>
<b>WASTE DISPOSAL</b>			
REVENUE	<u>\$830,800</u>	<u>\$681,900</u>	<u>\$666,879</u>
EXPENSES	<u>\$830,800</u>	<u>\$681,900</u>	<u>\$653,889</u>

THE COMMISSIONERS OF LEONARDTOWN  
**GENERAL FUND REVENUES**  
 FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

	FY20 APPROVED	FY19 APPROVED/ AMENDED	FY18 ACTUAL
TAXES - LOCAL PROPERTY			
REAL ESTATE FULL YEAR AND HALF YEAR (\$0.1266/\$100 TAX RATE)	\$619,000	\$607,000	\$587,437
PUBLIC UTILITIES	\$18,000	\$18,000	\$18,131
PENALTIES AND INTEREST	\$2,300	\$2,500	\$2,288
DISCOUNT ON TAXES	(\$2,500)	(\$2,500)	(\$2,476)
OTHER DEDUCTIONS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL - LOCAL PROPERTY TAXES	\$636,800	\$625,000	\$605,380
TAXES - OTHER LOCAL			
INCOME TAX	\$583,000	\$550,000	\$526,411
ADMISSIONS AND AMUSEMENT TAX	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$904</u>
TOTAL - LOCAL OTHER TAXES	\$584,000	\$551,000	\$527,315
TAXES - STATE SHARED			
HIGHWAY USER REVENUE	<u>\$181,162</u>	<u>\$125,302</u>	<u>\$123,371</u>
TOTAL - STATE SHARED TAXES	\$181,162	\$125,302	\$123,371
LICENSES AND PERMITS			
BEER, WINE AND LIQUOR LICENSE	\$12,500	\$12,500	\$12,179
TRADERS LICENSE	\$14,000	\$15,000	\$13,517
BUILDING, OCCUPANCY AND SIGN PERMITS	\$32,200	\$20,450	\$30,145
CATV FRANCHISE FEE	<u>\$27,000</u>	<u>\$28,000</u>	<u>\$27,784</u>
TOTAL - LICENSES AND PERMITS	\$85,700	\$75,950	\$83,625
INTERGOVERNMENTAL REVENUES			
COUNTY PAYMENTS IN LIEU OF TAXES	\$43,487	\$43,493	\$44,916
ACCOMMODATION TAX	\$14,000	\$0	\$6,563
LAW ENFORCEMENT GRANTS	\$13,246	\$12,650	\$11,958
OTHER GRANTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL - INTERGOVERNMENTAL REVENUES	\$70,733	\$56,143	\$63,437
CHARGES FOR SERVICES			
EVENT FEES	\$2,500	\$0	\$2,474
ZONING AND SUBDIVISION FEES	<u>\$1,500</u>	<u>\$1,000</u>	<u>\$1,750</u>
TOTAL - CHARGES FOR SERVICES	\$4,000	\$1,000	\$4,224
MISCELLANEOUS REVENUE			
INTEREST	\$30,000	\$15,000	\$15,505
RESTRICTED GRANTS	\$24,400	\$8,100	\$8,950
PRIVATE CONTRIBUTIONS	\$2,500	\$1,250	\$0
OTHER INCOME	<u>\$23,409</u>	<u>\$184,500</u>	<u>\$8,926</u>
TOTAL - MISCELLANEOUS INCOME	\$80,309	\$208,850	\$33,381
OTHER FINANCING SOURCES			
APPROPRIATION OF PRIOR YEAR FUND BALANCE	<u>\$4,863</u>	<u>\$117,149</u>	<u>\$690,702</u>
TOTAL - OTHER FINANCING SOURCES	\$4,863	\$117,149	\$690,702
TOTAL GENERAL FUND REVENUE AND OTHER FINANCING SOURCES	<u>\$1,647,567</u>	<u>\$1,760,394</u>	<u>\$2,131,435</u>

THE COMMISSIONERS OF LEONARDTOWN  
**GENERAL FUND EXPENSES**  
 FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

	FY20 APPROVED	FY19 APPROVED/ AMENDED	FY18 ACTUAL
<b>GENERAL GOVERNMENT EXPENSES</b>			
SALARIES	\$231,788	\$233,099	\$194,952
PAYROLL TAXES AND BENEFITS	\$54,374	\$53,592	\$41,604
LEGAL COUNSEL	\$10,000	\$10,000	\$8,121
ACCOUNTING SERVICE	\$19,500	\$24,990	\$23,800
OTHER PROFESSIONAL SERVICES	\$33,500	\$32,000	\$28,195
ELECTION EXPENSES	\$600	\$0	\$550
OCCUPANCY EXPENSE	\$0	\$2,500	\$5,000
PROPERTY/LIABILITY INSURANCE	\$17,000	\$21,000	\$19,579
UTILITIES	\$18,240	\$18,000	\$19,971
BUILDING MAINT./JANITORIAL WORK	\$11,000	\$11,000	\$6,204
EQUIPMENT MAINTENANCE	\$3,500	\$2,500	\$1,645
OFFICE SUPPLIES	\$12,581	\$12,570	\$11,437
POSTAGE	\$6,200	\$6,500	\$4,623
TRAVEL AND TRAINING	\$16,450	\$15,750	\$12,094
DUES, MEMBERSHIPS AND SUBSCRIPTIONS	\$5,500	\$5,000	\$4,831
ADVERTISING AND PUBLIC NOTICES	\$1,000	\$750	\$1,382
HOSPITALITY	\$5,100	\$4,500	\$2,956
DEBT SERVICE	\$125,104	\$149,183	\$572,234
LEASE PAYMENTS	\$876	\$876	\$876
OTHER OPERATING EXPENSES	\$1,500	\$1,500	\$1,429
PAYMENTS TO OTHER AGENCIES	\$750	\$750	\$750
CAPITAL OUTLAY	\$25,845	\$60,600	\$36,543
	<u>\$600,408</u>	<u>\$666,660</u>	<u>\$998,776</u>
TOTAL GENERAL GOVERNMENT EXPENSES			
<b>COMMUNITY DEVELOPMENT EXPENSES</b>			
SALARIES	\$85,913	\$87,666	\$89,350
PAYROLL TAXES AND BENEFITS	\$17,098	\$24,297	\$25,840
PROFESSIONAL SERVICES	\$0	\$2,137	\$0
BEACH PARTY	\$6,100	\$5,600	\$4,857
VETERAN'S DAY PARADE	\$4,250	\$4,000	\$3,882
TREE LIGHTING	\$5,400	\$4,900	\$3,921
CONCERTS ON THE SQUARE	\$2,550	\$2,050	\$1,760
EARTH DAY	\$2,875	\$2,875	\$2,475
BOAT RACES	\$1,500	\$1,500	\$1,500
ARTS AND ENTERTAINMENT DISTRICT	\$3,257	\$3,861	\$3,888
PUBLIC RELATIONS/PROMOTIONS	\$1,350	\$2,850	\$2,660
OTHER OPERATING EXPENSES	\$20,394	\$20,594	\$20,766
CAPITAL OUTLAY	\$11,200	\$22,000	\$37,086
	<u>\$161,887</u>	<u>\$184,330</u>	<u>\$197,985</u>
TOTAL COMMUNITY DEVELOPMENT EXPENSES			
<b>PLANNING AND ZONING EXPENSES</b>			
SALARIES	\$79,811	\$87,841	\$84,275
PAYROLL TAXES AND BENEFITS	\$16,021	\$17,948	\$16,872
LEGAL COUNSEL	\$2,500	\$2,500	\$0
PROFESSIONAL SERVICES	\$27,410	\$33,000	\$0
SUPPLIES	\$750	\$750	\$1,453
OTHER OPERATING EXPENSES	\$1,000	\$500	\$139
CAPITAL OUTLAY	\$0	\$0	\$0
	<u>\$127,492</u>	<u>\$142,539</u>	<u>\$102,739</u>
TOTAL PLANNING AND ZONING EXPENSES			

GENERAL FUND CONTINUED

	FY20 APPROVED	FY19 APPROVED/ AMENDED	FY18 ACTUAL
<b>PUBLIC SAFETY EXPENSES</b>			
SALARIES	\$13,849	\$13,641	\$11,093
PAYROLL TAXES AND BENEFITS	\$4,332	\$4,161	\$3,397
LAW ENFORCEMENT	\$66,927	\$59,577	\$52,930
FIRE DEPARTMENT GRANT	\$1,000	\$1,000	\$1,000
RESCUE SQUAD GRANT	\$1,000	\$1,000	\$1,000
OTHER OPERATING EXPENSES	\$500	\$500	\$0
CAPITAL OUTLAY	\$1,500	\$1,500	\$0
TOTAL PUBLIC SAFETY EXPENSES	<u>\$89,108</u>	<u>\$81,379</u>	<u>\$69,420</u>
<b>PUBLIC WORKS EXPENSES</b>			
SALARIES	\$40,441	\$41,017	\$37,626
PAYROLL TAXES AND BENEFITS	\$12,384	\$12,182	\$11,046
PROFESSIONAL SERVICES	\$1,750	\$1,000	\$0
STREET SWEEPING	\$41,232	\$41,232	\$35,694
ROAD MAINTENANCE	\$113,670	\$110,015	\$104,190
SNOW AND ICE REMOVAL	\$50,000	\$40,000	\$33,395
STORM DRAIN/SIDEWALK MAINTENANCE	\$25,000	\$49,500	\$22,212
STREET LIGHTING/ELECTRICITY	\$44,705	\$43,000	\$40,050
GROUNDS MAINTENANCE	\$69,486	\$65,911	\$66,638
STREET SIGNS AND MAINTENANCE	\$2,500	\$2,500	\$2,332
OTHER OPERATING EXPENSES	\$14,500	\$14,000	\$7,433
CAPITAL OUTLAY	\$9,213	\$11,375	\$212,078
TOTAL PUBLIC WORKS EXPENSES	<u>\$424,881</u>	<u>\$431,732</u>	<u>\$572,694</u>
<b>RECREATION AND PARKS</b>			
SALARIES	\$29,867	\$23,471	\$23,167
PAYROLL TAXES AND BENEFITS	\$7,261	\$5,670	\$5,532
PROFESSIONAL SERVICES	\$0	\$0	\$0
UTILITIES	\$6,000	\$6,000	\$5,269
FACILITY MAINTENANCE	\$16,270	\$15,000	\$19,838
GROUNDS MAINTENANCE	\$65,210	\$59,439	\$70,875
OTHER OPERATING EXPENSES	\$3,000	\$3,000	\$491
CAPITAL OUTLAY	\$67,965	\$3,700	\$0
TOTAL RECREATION AND PARKS	<u>\$195,573</u>	<u>\$116,280</u>	<u>\$125,172</u>
<b>TRANSFER TO OTHER FUNDS</b>			
CAPITAL PROJECTS	\$48,218	\$137,474	\$64,649
SPECIAL REVENUE	\$0	\$0	\$0
TOTAL TRANSFERS TO OTHER FUNDS	<u>\$48,218</u>	<u>\$137,474</u>	<u>\$64,649</u>
TOTAL GENERAL FUND EXPENSES AND TRANSFERS TO OTHER FUNDS	<u>\$1,647,567</u>	<u>\$1,760,394</u>	<u>\$2,131,435</u>

THE COMMISSIONERS OF LEONARDTOWN  
**ENTERPRISE FUND REVENUES**  
 FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

	FY20 APPROVED	FY19 APPROVED/ AMENDED	FY18 ACTUAL
<b>WATER SYSTEM REVENUES</b>			
WATER SERVICE CHARGES	\$496,000	\$510,000	\$483,178
INTEREST INCOME	\$20,000	\$10,000	\$16,477
FINANCE CHARGES	\$1,200	\$1,800	\$1,165
MISCELLANEOUS INCOME	\$450	\$480	\$407
APPROPRIATE RETAINED EARNINGS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 TOTAL WATER SYSTEM REVENUES	 <u>\$517,650</u>	 <u>\$522,280</u>	 <u>\$501,227</u>
 <b>SEWER SYSTEM REVENUES</b>			
SEWER SERVICE CHARGES	\$962,000	\$925,000	\$931,354
ENR OPERATING GRANT FROM MDE	\$30,000	\$0	\$0
INTEREST INCOME	\$45,000	\$19,000	\$0
FINANCE CHARGES	\$2,246	\$3,300	\$2,246
MISCELLANEOUS INCOME	\$4,200	\$4,560	\$4,256
APPROPRIATE RETAINED EARNINGS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 SUBTOTAL	 \$1,043,446	 \$951,860	 \$937,856
 METCOMM FEES			
DEBT SERVICE REIMBURSEMENT	\$107,217	\$107,217	\$122,830
OPERATION & MAINTENANCE	<u>\$140,784</u>	<u>\$142,685</u>	<u>\$126,360</u>
 TOTAL METCOMM FEES	 \$248,001	 \$249,902	 \$249,190
 FUNDING FROM IMPACT FEE RESERVES	 <u>\$364,273</u>	 <u>\$364,273</u>	 <u>\$375,915</u>
 TOTAL SEWER SYSTEM REVENUES	 <u>\$1,655,720</u>	 <u>\$1,566,035</u>	 <u>\$1,562,961</u>
 <b>WASTE DISPOSAL REVENUES</b>			
WASTE DISPOSAL SERVICE CHARGES	\$811,741	\$679,000	\$664,716
FINANCE CHARGES	\$2,300	\$2,300	\$1,603
MISCELLANEOUS INCOME	\$600	\$600	\$560
APPROPRIATE RETAINED EARNINGS	<u>\$17,000</u>	<u>\$0</u>	<u>\$0</u>
 TOTAL WASTE DISPOSAL REVENUES	 <u>\$831,641</u>	 <u>\$681,900</u>	 <u>\$666,879</u>
  TOTAL ENTERPRISE FUND REVENUES	  <u>\$3,005,011</u>	  <u>\$2,770,215</u>	  <u>\$2,731,067</u>

THE COMMISSIONERS OF LEONARDTOWN  
**ENTERPRISE FUND EXPENSES**  
 FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

	FY20 APPROVED	FY19 APPROVED/ AMENDED	FY18 ACTUAL
<b>WASTEWATER TREATMENT PLANT</b>			
PERSONNEL SERVICES			
SALARIES	\$295,466	\$284,768	\$289,207
PAYROLL TAXES AND BENEFITS	<u>\$60,178</u>	<u>\$58,230</u>	<u>\$59,487</u>
TOTAL PERSONNEL SERVICES	\$355,644	\$342,998	\$348,694
OPERATIONS AND MAINTENANCE			
PROFESSIONAL SERVICES	\$2,500	\$2,500	\$4,620
TREATMENT FACILITY MAINTENANCE	\$66,819	\$46,150	\$37,775
LABORATORY ANALYTICAL SERVICES	\$25,395	\$25,885	\$23,847
PROCESS CHEMICALS	\$61,760	\$64,687	\$48,376
LABORATORY SUPPLIES	\$6,689	\$6,689	\$5,635
UTILITIES	\$144,000	\$125,000	\$111,110
SLUDGE MANAGEMENT	\$52,098	\$47,610	\$28,866
SAFETY	\$1,805	\$1,805	\$719
INSURANCE	\$21,000	\$12,000	\$10,969
OTHER OPERATING EXPENSES	<u>\$22,910</u>	<u>\$19,436</u>	<u>\$25,848</u>
TOTAL O & M EXPENSES	\$404,976	\$351,762	\$297,765
DEBT SERVICE	\$471,490	\$471,490	\$593,919
CAPITAL OUTLAY	\$40,800	\$31,200	\$34,561
CONTINGENCY	\$57,344	\$76,000	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$76,062</u>	<u>\$69,476</u>	<u>\$0</u>
TOTAL WASTEWATER TREATMENT PLANT EXPENSES	<u>\$1,406,316</u>	<u>\$1,342,926</u>	<u>\$1,274,939</u>
<b>COLLECTION SYSTEM EXPENSES</b>			
PERSONNEL SERVICES			
SALARIES	\$50,227	\$63,575	\$55,607
PAYROLL TAXES AND BENEFITS	<u>\$10,249</u>	<u>\$13,577</u>	<u>\$13,082</u>
TOTAL PERSONNEL SERVICES	\$60,476	\$77,152	\$68,689
OPERATIONS AND MAINTENANCE			
PROFESSIONAL SERVICES	\$30,000	\$2,000	\$2,056
FACILITY MAINTENANCE	\$17,544	\$15,345	\$5,493
SEWER LINE MAINTENANCE	\$39,783	\$55,000	\$25,330
UTILITIES	\$12,500	\$10,000	\$7,427
SAFETY	\$1,344	\$1,344	\$0
INSURANCE	\$6,600	\$8,500	\$7,992
OTHER OPERATING EXPENSES	<u>\$23,602</u>	<u>\$11,355</u>	<u>\$9,267</u>
TOTAL O & M EXPENSES	\$131,373	\$103,544	\$57,565
DEBT SERVICE	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$22,552
CONTINGENCY	\$38,370	\$24,343	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$19,185</u>	<u>\$18,070</u>	<u>\$0</u>
TOTAL COLLECTION SYSTEM EXPENSES	<u>\$249,404</u>	<u>\$223,109</u>	<u>\$148,806</u>

ENTERPRISE FUND CONTINUED

	FY20 APPROVED	FY19 APPROVED/ AMENDED	FY18 ACTUAL
<b>WATER SYSTEM EXPENSES</b>			
PERSONNEL SERVICES			
SALARIES	\$137,037	\$119,572	\$116,227
PAYROLL TAXES AND BENEFITS	<u>\$31,332</u>	<u>\$26,940</u>	<u>\$25,873</u>
TOTAL PERSONNEL SERVICES	\$168,369	\$146,512	\$142,100
OPERATIONS AND MAINTENANCE			
PROFESSIONAL SERVICES	\$30,000	\$2,000	\$30,208
FACILITY MAINTENANCE	\$18,591	\$17,436	\$4,484
WATER LINE MAINTENANCE	\$97,576	\$103,176	\$72,219
LABORATORY ANALYTICAL SERVICES	\$1,997	\$2,500	\$807
PROCESS CHEMICALS	\$9,318	\$8,907	\$9,027
LABORATORY SUPPLIES	\$1,500	\$1,500	\$539
UTILITIES	\$55,000	\$55,000	\$47,467
SAFETY	\$1,031	\$986	\$156
INSURANCE	\$4,000	\$5,275	\$5,023
OTHER OPERATING EXPENSES	<u>\$22,006</u>	<u>\$20,650</u>	<u>\$17,002</u>
TOTAL O & M EXPENSES	\$241,019	\$217,430	\$186,932
DEBT SERVICE	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$30,000	\$52,253
CONTINGENCY	\$67,324	\$91,944	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$40,938</u>	<u>\$36,394</u>	<u>\$0</u>
TOTAL WATER SYSTEM EXPENSES	<u>\$517,650</u>	<u>\$522,280</u>	<u>\$381,285</u>
<b>WASTE DISPOSAL EXPENSES</b>			
PERSONNEL SERVICES			
SALARIES	\$27,854	\$27,289	\$25,243
PAYROLL TAXES AND BENEFITS	<u>\$4,235</u>	<u>\$4,166</u>	<u>\$3,680</u>
TOTAL PERSONNEL SERVICES	\$32,089	\$31,455	\$28,923
WASTE DISPOSAL CONTRACT COST	\$792,711	\$644,445	\$620,449
OTHER OPERATING EXPENSES	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$4,517</u>
TOTAL WASTE DISPOSAL EXPENSES	<u>\$830,800</u>	<u>\$681,900</u>	<u>\$653,889</u>

THE COMMISSIONERS OF LEONARDTOWN  
**SPECIAL REVENUE FUND REVENUE/EXPENSES**  
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

CHESAPEAKE BAY CRITICAL AREAS GRANT

REVENUE		<u>\$2,000</u>
TOTAL REVENUE		
EXPENSES		
PERSONNEL SERVICES	\$1,775	
OTHER PROGRAM COSTS	<u>\$225</u>	
TOTAL EXPENSES		<u>\$2,000</u>

THE COMMISSIONERS OF LEONARDTOWN  
CAPITAL PROJECTS FUND  
CAPITAL PROGRAM

PROJECT NAME	COST	FY20	FY21	FY22	FY23	FY24	FY25
WATER TOWER - 800,000 GALLONS	\$3,815,541	\$381,554	\$3,052,433	\$381,554			
WATER MAIN REPLACEMENT	\$334,084		\$138,751	\$135,586	\$59,747		
PAINTING TUDOR HALL TOWER	\$371,057				\$371,057		
WELL CONSTRUCTION	<u>\$717,767</u>						\$717,767
<b>WATER-SUBTOTAL</b>	\$5,238,449	\$381,554	\$3,191,184	\$517,140	\$430,804	\$0	\$717,767
WWTP EXPANSION	<u>\$13,240,307</u>		\$851,417	\$4,336,112	\$6,070,556	\$1,982,222	
<b>SEWER-SUBTOTAL</b>	\$13,240,307	\$0	\$851,417	\$4,336,112	\$6,070,556	\$1,982,222	\$0
REPLACE DECKING AT WHARF	\$102,163		\$56,730	\$45,433			
LAWRENCE AVENUE STREET & SIDEWALK REHABILITATION	<u>\$391,996</u>				\$160,882	\$231,114	
<b>GENERAL-SUBTOTAL</b>	\$494,159	\$0	\$56,730	\$45,433	\$160,882	\$231,114	\$0
<b>TOTAL</b>	<u><u>\$18,972,915</u></u>	<u><u>\$381,554</u></u>	<u><u>\$4,099,331</u></u>	<u><u>\$4,898,685</u></u>	<u><u>\$6,662,242</u></u>	<u><u>\$2,213,336</u></u>	<u><u>\$717,767</u></u>

THE COMMISSIONERS OF LEONARDTOWN  
CAPITAL PROJECTS FUND  
APPROVED BUDGET

PROJECT NAME	FY 20 COST	FUNDING SOURCE				
		GRANTS	CONNECTION FEES	IMPACT FEES	PAYGO OR FUND EQUITY	LOANS
WATER TOWER - 800,000 GALLONS	\$381,554			\$381,554		
<b>WATER - SUBTOTAL</b>	\$381,554	\$0	\$0	\$381,554	\$0	\$0
<b>TOTAL FY2020</b>	<u>\$381,554</u>	<u>\$0</u>	<u>\$0</u>	<u>\$381,554</u>	<u>\$0</u>	<u>\$0</u>

PROJECT NAME	FY 21 COST	FUNDING SOURCE				
		GRANTS	CONNECTION FEES	IMPACT FEES	PAYGO OR FUND EQUITY	LOANS
WATER TOWER - 800,000 GALLONS	\$3,052,433			\$552,433		\$2,500,000
WATER MAIN REPLACEMENT	\$138,751		\$138,751			
<b>WATER - SUBTOTAL</b>	\$3,191,184	\$0	\$138,751	\$552,433	\$0	\$2,500,000
WWTP EXPANSION	\$851,417			\$851,417		
<b>SEWER-SUBTOTAL</b>	\$851,417	\$0	\$0	\$851,417	\$0	\$0
REPLACE DECKING AT WHARF	\$56,730				\$56,730	
<b>GENERAL-SUBTOTAL</b>	\$56,730	\$0	\$0	\$0	\$56,730	\$0
<b>TOTAL FY2021</b>	<u>\$4,099,331</u>	<u>\$0</u>	<u>\$138,751</u>	<u>\$1,403,850</u>	<u>\$56,730</u>	<u>\$2,500,000</u>

THE COMMISSIONERS OF LEONARDTOWN  
CAPITAL PROJECTS FUND  
APPROVED BUDGET

PROJECT NAME	FY 22 COST	FUNDING SOURCE				
		GRANTS	CONNECTION FEES	IMPACT FEES	PAYGO OR FUND EQUITY	LOANS
WATER TOWER - 800,000 GALLONS	\$381,554			\$381,554		
WATER MAIN REPLACEMENT	\$135,586				\$135,586	
<b>WATER-SUBTOTAL</b>	\$517,140	\$0	\$0	\$381,554	\$135,586	\$0
WWTP EXPANSION	\$4,336,112			\$3,188,890		\$1,147,222
<b>SEWER-SUBTOTAL</b>	\$4,336,112	\$0	\$0	\$3,188,890	\$0	\$1,147,222
REPLACE DECKING AT WHARF	\$45,433				\$45,433	
<b>GENERAL-SUBTOTAL</b>	\$45,433	\$0	\$0	\$0	\$45,433	\$0
<b>TOTAL FY2022</b>	<b>\$4,898,685</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,570,444</b>	<b>\$181,019</b>	<b>\$1,147,222</b>

THE COMMISSIONERS OF LEONARDTOWN  
CAPITAL PROJECTS FUND  
APPROVED BUDGET

PROJECT NAME	FY 23 COST	FUNDING SOURCE				
		GRANTS	CONNECTION FEES	IMPACT FEES	PAYGO OR FUND EQUITY	LOANS
PAINTING TUDOR HALL TOWER	\$371,057		\$92,764		\$278,293	
WATER MAIN REPLACEMENT	<u>\$59,747</u>		<u>\$59,747</u>			
<b>WATER - SUBTOTAL</b>	\$430,804	\$0	\$152,511	\$0	\$278,293	\$0
WWTP EXPANSION	<u>\$6,070,556</u>					<u>\$6,070,556</u>
<b>SEWER-SUBTOTAL</b>	\$6,070,556	\$0	\$0	\$0	\$0	\$6,070,556
LAWRENCE AVENUE STREET & SIDEWALK REHABILITATION	<u>\$160,882</u>				<u>\$160,882</u>	
<b>GENERAL-SUBTOTAL</b>	\$160,882	\$0	\$0	\$0	\$160,882	\$0
<b>TOTAL FY2023</b>	<u><u>\$6,662,242</u></u>	<u>\$0</u>	<u>\$152,511</u>	<u>\$0</u>	<u>\$439,175</u>	<u>\$6,070,556</u>

THE COMMISSIONERS OF LEONARDTOWN  
CAPITAL PROJECTS FUND  
APPROVED BUDGET

PROJECT NAME	FY 24 COST	FUNDING SOURCE				
		GRANTS	CONNECTION FEES	IMPACT FEES	PAYGO OR FUND EQUITY	LOANS
WWTP EXPANSION	<u>\$1,982,222</u>					<u>\$1,982,222</u>
SEWER-SUBTOTAL	\$1,982,222	\$0	\$0	\$0	\$0	\$1,982,222
LAWRENCE AVENUE STREET & SIDEWALK REHABILITATION	<u>\$231,114</u>				<u>\$231,114</u>	
GENERAL-SUBTOTAL	\$231,114	\$0	\$0	\$0	\$231,114	\$0
<b>TOTAL FY2024</b>	<b><u>\$2,213,336</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$231,114</u></b>	<b><u>\$1,982,222</u></b>

PROJECT NAME	FY 25 COST	FUNDING SOURCE				
		GRANTS	CONNECTION FEES	IMPACT FEES	PAYGO OR FUND EQUITY	LOANS
WELL CONSTRUCTION	<u>\$717,767</u>			<u>\$717,767</u>		
WATER-SUBTOTAL	\$717,767	\$0	\$0	\$717,767	\$0	\$0
<b>TOTAL FY2025</b>	<b><u>\$717,767</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$717,767</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

THE COMMISSIONERS OF LEONARDTOWN  
**CAPITAL OUTLAY COSTS**  
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

**GENERAL GOVERNMENT**

Security camera improvements Town Hall	\$6,500	
LED lighting at Town Hall	\$17,345	
New computer workstations/setup	<u>\$2,000</u>	
		<u>\$25,845</u>

**COMMUNITY DEVELOPMENT**

Second microphone	\$1,200	
Public Art project	<u>\$10,000</u>	
		<u>\$11,200</u>

**PUBLIC SAFETY**

Handheld laser radar gun		<u>\$1,500</u>
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**PUBLIC WORKS**

LED lighting at storage shed	\$2,358	
Metal detector	\$1,005	
Additional bike racks	\$1,250	
Purchase 5 AEDs	<u>\$4,600</u>	
		<u>\$9,213</u>

**RECREATION AND PARKS**

Landscape improvements	\$43,615	
Repair of winery parking lot	\$17,492	
LED lighting at Wharf concession stand	\$3,858	
Repair of wharf pavers	<u>\$3,000</u>	
		<u>\$67,965</u>

**WWTP**

TSS testing machine	\$5,000	
Sludge bed east side renovation	\$31,000	
Spectrophotometer for effluent testing	<u>\$4,800</u>	
		<u>\$40,800</u>