

THE COMMISSIONERS OF LEONARDTOWN

APPROVED BUDGET DOCUMENT

FOR FISCAL YEAR 2023

The Approved Budget for The Commissioners of Leonardtown for Fiscal Year beginning July 1, 2022 and ending June 30, 2023, as represented by the detailed statement contained within the "Approved Budget Document" is, this day April 11, 2022, approved by The Commissioners of Leonardtown.

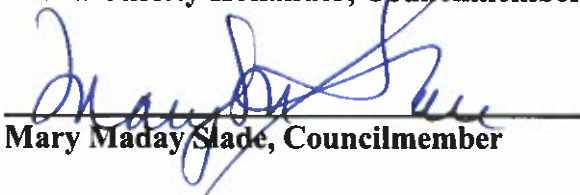
APPROVED:


James M. Mattingly, IV, Vice-President


Tyler Alt, Councilmember

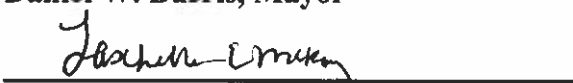

Nick Colvin, Councilmember


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 2023

Daniel W. Burris, Mayor
James M. Mattingly, IV, Vice-President
Tyler Alt
Nick Colvin
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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 2023 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

Income tax is the largest revenue source in the FY2023 budget. It represents 41% of operating revenue. The budgeted amount is 9.9% higher than FY2021 actual income tax revenue. Residential development continues to add population to Leonardtown, so it is reasonable to assume that this revenue source should grow and remain the Town's largest revenue source for the foreseeable future. The St. Mary's County Commissioners are contemplating a reduction in the local income tax rate from 3.17% to 3.0% which would be effective January 1, 2023. Their final decision will come after the Town Council approves

FY2023 BUDGET MESSAGE
PAGE 2

its FY2023 budget. 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. Unlike real property tax, this revenue source can be volatile, so care is taken to analyze trends and not assume significant increases until they have materialized year to year.

Real estate property tax is the second largest revenue source and represents 31.7% of operating revenue. The budgeted amount of \$770,000 is 5% higher than the FY2022 actual property tax revenue of \$733,669. The budgeted increase in tax revenue represents the properties under construction that will be added to the tax roll when they are complete. Additionally, the triennial reassessment for Leonardtown was completed in January of 2020, and the resulting modest assessment increases are being phased in over three years. The Maryland Department of Assessments and Taxation calculated the Town's constant yield tax rate to be \$.1251 per \$100 of assessed value, but this budget maintains the existing tax rate of \$.1266 per \$100 of assessed value.

The next largest revenue source is highway user revenue. Beginning in FY2010, the annual distributions to municipalities were decreased by 90% for multiple years in order to balance the Maryland state budgets. During the FY2018 Maryland legislative session, the House and Senate passed bills to allocate additional funding to municipalities for FY2020 through FY2024. This legislation restored funding to pre FY2010 levels. Legislation is currently under consideration by the Maryland General Assembly to extend the sunset provision to FY2028. A significant amount of paving work is planned for FY2023 using the past few years of increased funding.

Total General Fund expenses are \$2,667,305 which includes \$563,158 to pay for FY2023 one-time capital items and commitments for future capital projects. The balance of \$2,104,147 is appropriated for recurring operating expenses and represents a 14.7% increase over the FY2022 operating budget of \$1,833,959. Increases to road maintenance and salary expenses account for the majority of this increase.

The approved budget includes a sizable transfer to the capital projects fund to cover the local share of funding for several important projects. The LTown alley project continues to be a priority for the Mayor and Council. Completion of the project will require a Town contribution of \$173,112 in FY 2023. This is in addition to the expected FY2022 contribution of \$102,394. Town staff members continue to pursue additional grant funding and private contributions in order to reduce the Town share. Significant maintenance of existing assets at the Wharf and Port of Leonardtown will be completed in FY2022. One additional project that will be completed in FY2023 is repair of the brick pavers at the Wharf that is estimated to cost \$107,996.

FY2023 BUDGET MESSAGE
PAGE 3

A significant new commitment has been added to the General Fund budget for FY2023. As the Town wraps up major downtown revitalization efforts in FY2023, the Mayor and Council will turn their attention to revitalization of the waterfront. The Town recently invested in significant professional consulting services to develop a framework upon which to plan for future improvements. The recommendations have been well received and include projects that will improve passive access and enhance public activities along the waterfront. Implementation of this plan will occur over many years and require significant resources. The Mayor and Council have made a commitment of \$124,400 in the FY2023 budget to be set aside for waterfront revitalization. This monetary commitment is the first step and will pave the way for exploring partnerships and grants that would ensure improvements become a reality.

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 FY2023 approved budget exceeds that goal and is predicted to result in unassigned fund balance of 55% at the end of the fiscal 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 service expenses for the wastewater treatment plant. This arrangement requires separate accounting of the treatment plant expenses from the sewer collection system expenses.

The FY2023 approved operating budgets for the wastewater treatment plant and sewer collection system combine for a 13.4% increase over the FY2022 approved operating budgets. 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 being set aside for future capital repair items. The upgraded facility for the Enhanced Nutrient Removal (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 contingency funding that is available to cover any unanticipated expenses during the year. If contingency funding is not needed during FY2023, it will be set aside to fund future repairs or improvements.

FY2023 BUDGET MESSAGE
PAGE 4

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 (20.19%) 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 many miles of distribution lines. The approved FY2023 operating budget for the water system is 24.6% higher than the FY2022 approved operating budget. Water line maintenance sees the biggest increase over the previous year which recognizes the reality that Town ownership of more water lines occurs as residential developments are completed. Major planned maintenance projects are budgeted in capital projects and will be funded with reserves on hand. 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 FY2023, 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 FY2023 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. The Town is currently operating under a two-year contract extension with Goode Companies, Inc. which expires on June 30, 2023.

This budget recommends holding the current service charges to customers but will require use of some departmental reserves on hand. 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, some of which receive no recycling service.

Capital Projects

One new project has been added to the FY2023 capital projects budget. Details are provided at the end of this section. Additionally, there have been modifications to the cost estimates and scheduling for certain projects.

Construction of another water storage tower to serve new customers remains the top water system priority. The construction site has been identified, and the Town's engineer is close to advertising this project for bid. This water tower will be funded from existing impact fees on hand, loan proceeds and some of the State and Local Fiscal Recovery Funds allocated to Leonardtown from the federal government's passage of the American Rescue Plan Act of 2021. Any required debt service will be funded from impact fees charged to new customers. In 2019, the Council approved an increase in the water impact fee for this specific project. A re-evaluation of the current water impact fee will be required once bids are opened and construction costs are known.

Various water main replacement projects remain in the budget with special focus on improving connectivity in certain parts of the distribution system. The goal is to minimize customer service interruptions when repairs are necessary. Installing connections and isolation valves will allow customers to be served from more than one distribution path.

Construction of an additional well for potable water has been changed to FY2024. This is purely a function of recognizing the limitations of the engineer and existing staff to accomplish this task in the same year as other major projects are happening. The Town's engineer has begun the process required by the Maryland Department of the Environment to obtain a water appropriation permit. Two backup wells are available which can be used in an emergency. The cost of this well is expected to be funded from impact fees charged to new customers.

Exterior painting of the 500,000 gallon Tudor Hall water tower is scheduled for FY2025. 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.

Expansion of the wastewater treatment plant from its current treatment capacity of 680,000 gallons to 1 million gallons per day remains on target for completion in 2024. Final design is almost complete, and the project should soon be ready for bid. This water tower will be funded from existing impact fees on hand, loan proceeds and some of the State and Local Fiscal Recovery Funds allocated to Leonardtown from the federal government's passage of the American Rescue Plan Act of 2021. Any required debt service will be funded from impact fees charged to new customers. A re-evaluation of the current sewer impact fee will be required once bids are opened and construction costs are known.

The new project added is construction of a replacement sewer pump station at McIntosh Run. The existing station is underground and was built 40 years ago. It is at the end of its useful life. Staff has requested that a new station be built above ground which will improve safety for employees that need to inspect and service the facility. No firm cost estimates are known, so a placeholder of \$500,000 is included for FY2024.

SUMMARY

As this community continues to grow, the Mayor and Council constantly re-evaluate 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, create, and play.

THE COMMISSIONERS OF LEONARDTOWN
BUDGET SUMMARY
 REVENUE VS EXPENSES
 FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

	FY23 APPROVED	FY22 APPROVED	FY21 ACTUAL
GENERAL FUND			
REVENUE AND OTHER FINANCING SOURCES	<u>\$2,667,305</u>	<u>\$2,228,714</u>	<u>\$2,077,306</u>
EXPENDITURES			
GENERAL GOVERNMENT	\$711,279	\$648,721	\$584,600
COMMUNITY DEVELOPMENT	\$303,669	\$226,824	\$223,811
PLANNING AND ZONING	\$182,576	\$219,769	\$115,538
PUBLIC SAFETY	\$93,678	\$94,047	\$94,593
PUBLIC WORKS	\$759,193	\$588,901	\$432,349
RECREATION AND PARKS	\$211,402	\$167,997	\$192,975
TRANSFERS AND RESERVES	<u>\$405,508</u>	<u>\$282,455</u>	<u>\$0</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>\$2,667,305</u>	<u>\$2,228,714</u>	<u>\$1,643,866</u>
SEWER SYSTEM			
REVENUE	<u>\$1,811,190</u>	<u>\$1,738,653</u>	<u>\$1,719,998</u>
EXPENSES			
WASTEWATER TREATMENT PLANT	\$1,587,639	\$1,496,459	\$1,328,828
COLLECTION SYSTEM	<u>\$223,551</u>	<u>\$242,194</u>	<u>\$316,684</u>
TOTAL SEWER EXPENSES	<u>\$1,811,190</u>	<u>\$1,738,653</u>	<u>\$1,645,512</u>
WATER SYSTEM			
REVENUE	<u>\$587,150</u>	<u>\$512,400</u>	<u>\$512,024</u>
EXPENSES	<u>\$587,150</u>	<u>\$512,400</u>	<u>\$491,995</u>
TRASH COLLECTION			
REVENUE	<u>\$1,029,109</u>	<u>\$1,004,400</u>	<u>\$935,863</u>
EXPENSES	<u>\$1,029,109</u>	<u>\$1,004,400</u>	<u>\$930,916</u>

THE COMMISSIONERS OF LEONARDTOWN
GENERAL FUND REVENUES
 FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

	FY23 APPROVED	FY22 APPROVED	FY21 ACTUAL
TAXES - LOCAL PROPERTY			
REAL ESTATE FULL YEAR AND HALF YEAR (\$0.1266/\$100 TAX RATE)	\$770,000	\$706,000	\$678,147
PUBLIC UTILITIES	\$21,000	\$19,000	\$19,170
PENALTIES AND INTEREST	\$3,500	\$3,000	\$3,632
DISCOUNT ON TAXES	\$0	(\$2,500)	(\$2,498)
OTHER DEDUCTIONS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL - LOCAL PROPERTY TAXES	\$794,500	\$725,500	\$698,451
TAXES - OTHER LOCAL			
INCOME TAX	\$1,000,000	\$825,000	\$910,194
ADMISSIONS AND AMUSEMENT TAX	<u>\$0</u>	<u>\$1,000</u>	<u>\$0</u>
TOTAL - LOCAL OTHER TAXES	\$1,000,000	\$826,000	\$910,194
TAXES - STATE SHARED			
HIGHWAY USER REVENUE	<u>\$224,373</u>	<u>\$196,192</u>	<u>\$205,450</u>
TOTAL - STATE SHARED TAXES	\$224,373	\$196,192	\$205,450
LICENSES AND PERMITS			
BEER, WINE AND LIQUOR LICENSE	\$14,000	\$14,000	\$1,698
TRADERS LICENSE	\$14,000	\$14,000	\$13,940
BUILDING, OCCUPANCY AND SIGN PERMITS	\$44,900	\$35,550	\$58,573
CATV FRANCHISE FEE	<u>\$30,000</u>	<u>\$32,000</u>	<u>\$34,494</u>
TOTAL - LICENSES AND PERMITS	\$102,900	\$95,550	\$108,705
INTERGOVERNMENTAL REVENUES			
COUNTY PAYMENTS IN LIEU OF TAXES	\$70,929	\$44,461	\$43,446
ACCOMMODATION TAX	\$40,150	\$24,000	\$1,692
LAW ENFORCEMENT GRANTS	\$36,657	\$12,984	\$12,969
OTHER GRANTS	<u>\$0</u>	<u>\$0</u>	<u>\$11,898</u>
TOTAL - INTERGOVERNMENTAL REVENUES	\$147,736	\$81,445	\$70,005
CHARGES FOR SERVICES			
EVENT FEES	\$2,000	\$2,500	\$1,728
ZONING AND SUBDIVISION FEES	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,936</u>
TOTAL - CHARGES FOR SERVICES	\$3,000	\$3,500	\$3,664
MISCELLANEOUS REVENUE			
INTEREST	\$4,000	\$2,500	\$12,996
RESTRICTED GRANTS	\$151,571	\$43,425	\$55,654
PRIVATE CONTRIBUTIONS	\$0	\$750	\$1,600
OTHER INCOME	<u>\$2,500</u>	<u>\$2,500</u>	<u>\$10,587</u>
TOTAL - MISCELLANEOUS INCOME	\$158,071	\$49,175	\$80,837
OTHER FINANCING SOURCES			
APPROPRIATION OF PRIOR YEAR FUND BALANCE	<u>\$236,725</u>	<u>\$251,352</u>	<u>-</u>
TOTAL - OTHER FINANCING SOURCES	\$236,725	\$251,352	\$0
TOTAL GENERAL FUND REVENUE AND OTHER FINANCING SOURCES	<u>\$2,667,305</u>	<u>\$2,228,714</u>	<u>\$2,077,306</u>

THE COMMISSIONERS OF LEONARDTOWN
GENERAL FUND EXPENDITURES
 FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

	FY23 APPROVED	FY22 APPROVED	FY21 ACTUAL
GENERAL GOVERNMENT			
SALARIES	\$296,066	\$266,375	\$256,323
PAYROLL TAXES AND BENEFITS	\$75,951	\$62,326	\$59,119
LEGAL COUNSEL	\$7,500	\$7,500	\$4,738
ACCOUNTING SERVICE	\$25,000	\$20,000	\$19,500
OTHER PROFESSIONAL SERVICES	\$47,430	\$35,000	\$31,239
ELECTION EXPENSES	\$0	\$500	\$0
PROPERTY/LIABILITY INSURANCE	\$18,500	\$17,500	\$14,512
UTILITIES	\$25,000	\$20,280	\$19,250
BUILDING MAINT./JANITORIAL WORK	\$19,985	\$14,348	\$12,504
EQUIPMENT MAINTENANCE	\$3,000	\$3,500	\$2,277
OFFICE SUPPLIES	\$10,000	\$10,000	\$9,019
POSTAGE	\$5,750	\$6,500	\$3,879
TRAVEL AND TRAINING	\$18,805	\$15,450	\$5,732
DUES, MEMBERSHIPS AND SUBSCRIPTIONS	\$5,800	\$5,800	\$5,242
ADVERTISING AND PUBLIC NOTICES	\$750	\$1,000	\$585
HOSPITALITY	\$5,700	\$5,700	\$3,589
DEBT SERVICE	\$125,104	\$125,104	\$125,105
LEASE PAYMENTS	\$888	\$888	\$879
OTHER OPERATING	\$1,500	\$1,500	\$2,321
PAYMENTS TO OTHER AGENCIES	\$750	\$750	\$750
CAPITAL OUTLAY	\$17,800	\$28,700	\$8,037
	<u>\$711,279</u>	<u>\$648,721</u>	<u>\$584,600</u>
TOTAL GENERAL GOVERNMENT EXPENSES			
	<u>\$711,279</u>	<u>\$648,721</u>	<u>\$584,600</u>
COMMUNITY DEVELOPMENT			
SALARIES	\$91,091	\$103,126	\$92,506
PAYROLL TAXES AND BENEFITS	\$20,605	\$22,692	\$19,314
PROFESSIONAL SERVICES	\$42,770	\$0	\$0
BEACH PARTY	\$0	\$8,300	\$0
VETERAN'S DAY PARADE	\$7,151	\$4,660	\$1,116
TREE LIGHTING	\$7,601	\$5,600	\$2,195
CONCERTS ON THE SQUARE	\$6,800	\$3,450	\$3,539
EARTH DAY	\$0	\$4,675	\$2,326
BOAT RACES	\$1,500	\$1,500	\$1,500
ARTS AND ENTERTAINMENT DISTRICT	\$13,617	\$7,127	\$11,222
PUBLIC RELATIONS/PROMOTIONS	\$9,250	\$2,750	\$3,374
FAÇADE IMPROVEMENTS PASS THRU GRANT	\$50,000	\$25,000	\$24,298
OTHER OPERATING	\$22,034	\$19,944	\$32,878
CAPITAL OUTLAY	\$31,250	\$18,000	\$29,543
	<u>\$303,669</u>	<u>\$226,824</u>	<u>\$223,811</u>
TOTAL COMMUNITY DEVELOPMENT EXPENSES			
	<u>\$303,669</u>	<u>\$226,824</u>	<u>\$223,811</u>
PLANNING AND ZONING			
SALARIES	\$123,376	\$136,170	\$80,275
PAYROLL TAXES AND BENEFITS	\$24,950	\$22,049	\$15,949
LEGAL COUNSEL	\$4,500	\$4,500	\$6,167
PROFESSIONAL SERVICES	\$25,000	\$52,300	\$9,981
SUPPLIES	\$750	\$750	\$479
OTHER OPERATING	\$4,000	\$4,000	\$1,307
CAPITAL OUTLAY	\$0	\$0	\$1,380
	<u>\$182,576</u>	<u>\$219,769</u>	<u>\$115,538</u>
TOTAL PLANNING AND ZONING EXPENSES			
	<u>\$182,576</u>	<u>\$219,769</u>	<u>\$115,538</u>

GENERAL FUND CONTINUED

	FY23 APPROVED	FY22 APPROVED	FY21 ACTUAL
PUBLIC SAFETY			
SALARIES	\$14,063	\$11,444	\$13,980
PAYROLL TAXES AND BENEFITS	\$4,511	\$3,815	\$4,420
LAW ENFORCEMENT	\$72,604	\$73,688	\$73,033
FIRE DEPARTMENT GRANT	\$1,000	\$1,000	\$1,000
RESCUE SQUAD GRANT	\$1,000	\$1,000	\$1,000
OTHER OPERATING	\$500	\$500	\$0
CAPITAL OUTLAY	\$0	\$2,600	\$1,160
	<u>\$93,678</u>	<u>\$94,047</u>	<u>\$94,593</u>
TOTAL PUBLIC SAFETY EXPENSES	<u>\$93,678</u>	<u>\$94,047</u>	<u>\$94,593</u>
PUBLIC WORKS			
SALARIES	\$67,800	\$53,025	\$51,720
PAYROLL TAXES AND BENEFITS	\$19,270	\$15,666	\$15,967
PROFESSIONAL SERVICES	\$0	\$0	\$0
STREET SWEEPING	\$43,452	\$41,262	\$37,152
ROAD MAINTENANCE	\$351,098	\$177,235	\$34,099
SNOW AND ICE REMOVAL	\$50,000	\$50,000	\$62,135
STORM DRAIN/SIDEWALK MAINTENANCE	\$60,000	\$60,000	\$82,783
STREET LIGHTING/ELECTRICITY	\$51,706	\$41,346	\$39,445
GROUNDS MAINTENANCE	\$87,867	\$89,367	\$86,047
STREET SIGNS AND MAINTENANCE	\$5,000	\$30,000	\$3,903
OTHER OPERATING	\$20,000	\$12,500	\$6,960
CAPITAL OUTLAY	\$3,000	\$18,500	\$12,138
	<u>\$759,193</u>	<u>\$588,901</u>	<u>\$432,349</u>
TOTAL PUBLIC WORKS EXPENSES	<u>\$759,193</u>	<u>\$588,901</u>	<u>\$432,349</u>
RECREATION AND PARKS			
SALARIES	\$42,768	\$24,863	\$30,989
PAYROLL TAXES AND BENEFITS	\$10,173	\$5,875	\$6,846
PROFESSIONAL SERVICES	\$0	\$0	\$555
CONTRIBUTION TO OLD JAIL O & M	\$10,000	\$10,000	\$10,000
UTILITIES	\$6,638	\$5,200	\$4,447
FACILITY MAINTENANCE	\$38,840	\$26,100	\$39,071
GROUNDS MAINTENANCE	\$74,559	\$73,459	\$89,123
OTHER OPERATING	\$3,424	\$3,000	\$830
CAPITAL OUTLAY	\$25,000	\$19,500	\$11,114
	<u>\$211,402</u>	<u>\$167,997</u>	<u>\$192,975</u>
TOTAL RECREATION AND PARKS	<u>\$211,402</u>	<u>\$167,997</u>	<u>\$192,975</u>
TRANSFERS AND RESERVES			
TRANSFER TO CAPITAL PROJECTS - PAYGO	\$221,108	\$282,455	\$0
TRANSFER TO CAPITAL PROJECTS - FUND BALANCE	\$60,000	\$0	\$0
COMMITTED TO WATERFRONT REVITALIZATION	\$124,400	\$0	\$0
	<u>\$405,508</u>	<u>\$282,455</u>	<u>\$0</u>
TOTAL TRANSFERS AND RESERVES	<u>\$405,508</u>	<u>\$282,455</u>	<u>\$0</u>
TOTAL GENERAL FUND EXPENDITURES, TRANSFERS AND RESERVES	<u>\$2,667,305</u>	<u>\$2,228,714</u>	<u>\$1,643,866</u>

THE COMMISSIONERS OF LEONARDTOWN
ENTERPRISE FUND REVENUES
 FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

	FY23 APPROVED	FY22 APPROVED	FY21 ACTUAL
WATER SYSTEM REVENUES			
WATER SERVICE CHARGES	\$585,000	\$510,000	\$510,102
INTEREST INCOME	\$250	\$500	\$943
FINANCE CHARGES	\$1,500	\$1,300	\$938
MISCELLANEOUS INCOME	\$400	\$600	\$41
APPROPRIATE RETAINED EARNINGS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 TOTAL WATER SYSTEM REVENUES	 <u><u>\$587,150</u></u>	 <u><u>\$512,400</u></u>	 <u><u>\$512,024</u></u>
 SEWER SYSTEM REVENUES			
SEWER SERVICE CHARGES	\$1,151,000	\$1,085,000	\$1,062,783
ENR OPERATING GRANT FROM MDE	\$30,000	\$30,000	\$30,000
INTEREST INCOME	\$0	\$1,000	\$1,554
FINANCE CHARGES	\$2,500	\$2,500	\$1,954
MISCELLANEOUS INCOME	\$4,000	\$4,200	\$3,899
APPROPRIATE RETAINED EARNINGS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 SUBTOTAL	 \$1,187,500	 \$1,122,700	 \$1,100,190
 METCOMM FEES			
DEBT SERVICE REIMBURSEMENT	\$95,194	\$95,194	\$95,194
OPERATION & MAINTENANCE	<u>\$152,200</u>	<u>\$144,463</u>	<u>\$148,318</u>
 TOTAL METCOMM FEES	 \$247,394	 \$239,657	 \$243,512
 FUNDING FROM IMPACT FEE RESERVES	 <u>\$376,296</u>	 <u>\$376,296</u>	 <u>\$376,296</u>
 TOTAL SEWER SYSTEM REVENUES	 <u><u>\$1,811,190</u></u>	 <u><u>\$1,738,653</u></u>	 <u><u>\$1,719,998</u></u>
 WASTE DISPOSAL REVENUES			
WASTE DISPOSAL SERVICE CHARGES	\$1,018,980	\$1,002,000	\$934,261
FINANCE CHARGES	\$1,900	\$1,800	\$1,527
MISCELLANEOUS INCOME	\$600	\$600	\$75
APPROPRIATE RETAINED EARNINGS	<u>\$7,629</u>	<u>\$0</u>	<u>\$0</u>
 TOTAL WASTE DISPOSAL REVENUES	 <u><u>\$1,029,109</u></u>	 <u><u>\$1,004,400</u></u>	 <u><u>\$935,863</u></u>
 TOTAL ENTERPRISE FUND REVENUES	 <u><u>\$3,427,449</u></u>	 <u><u>\$3,255,453</u></u>	 <u><u>\$3,167,885</u></u>

THE COMMISSIONERS OF LEONARDTOWN
ENTERPRISE FUND EXPENSES
 FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

	FY23 APPROVED	FY22 APPROVED	FY21 ACTUAL
WASTEWATER TREATMENT PLANT			
PERSONNEL SERVICES			
SALARIES	\$300,331	\$266,982	\$248,432
PAYROLL TAXES AND BENEFITS	<u>\$80,868</u>	<u>\$71,402</u>	<u>\$62,956</u>
TOTAL PERSONNEL SERVICES	\$381,199	\$338,384	\$311,388
OPERATIONS AND MAINTENANCE			
PROFESSIONAL SERVICES	\$25,000	\$10,000	\$16,619
TREATMENT FACILITY MAINTENANCE	\$70,277	\$81,345	\$174,607
LABORATORY ANALYTICAL SERVICES	\$23,750	\$31,418	\$25,227
PROCESS CHEMICALS	\$148,929	\$127,654	\$78,034
LABORATORY SUPPLIES	\$2,100	\$1,950	\$5,233
UTILITIES	\$150,984	\$120,000	\$95,991
SLUDGE MANAGEMENT	\$130,059	\$91,864	\$103,119
SAFETY	\$2,070	\$1,832	\$1,011
INSURANCE	\$22,500	\$20,500	\$14,029
OTHER OPERATING	<u>\$24,384</u>	<u>\$23,665</u>	<u>\$32,080</u>
TOTAL O & M EXPENSES	\$600,053	\$510,228	\$545,950
DEBT SERVICE	\$471,490	\$471,490	\$471,490
CAPITAL OUTLAY	\$0	\$27,850	\$0
CONTINGENCY	\$36,772	\$63,646	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$98,125</u>	<u>\$84,861</u>	<u>\$0</u>
TOTAL WASTEWATER TREATMENT PLANT EXPENSES	<u>\$1,587,639</u>	<u>\$1,496,459</u>	<u>\$1,328,828</u>
COLLECTION SYSTEM EXPENSES			
PERSONNEL SERVICES			
SALARIES	\$72,580	\$67,558	\$59,629
PAYROLL TAXES AND BENEFITS	<u>\$16,770</u>	<u>\$15,740</u>	<u>\$15,268</u>
TOTAL PERSONNEL SERVICES	\$89,350	\$83,298	\$74,897
OPERATIONS AND MAINTENANCE			
PROFESSIONAL SERVICES	\$1,000	\$2,500	\$2,818
FACILITY MAINTENANCE	\$33,237	\$26,988	\$14,132
SEWER LINE MAINTENANCE	\$35,128	\$36,875	\$153,614
UTILITIES	\$11,000	\$11,500	\$11,910
SAFETY	\$1,646	\$1,552	\$193
INSURANCE	\$8,000	\$6,500	\$5,268
OTHER OPERATING	<u>\$19,322</u>	<u>\$18,712</u>	<u>\$21,069</u>
TOTAL O & M EXPENSES	\$109,333	\$104,627	\$209,004
DEBT SERVICE	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$28,000	\$32,783
CONTINGENCY	\$5,000	\$7,477	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$19,868</u>	<u>\$18,792</u>	<u>\$0</u>
TOTAL COLLECTION SYSTEM EXPENSES	<u>\$223,551</u>	<u>\$242,194</u>	<u>\$316,684</u>

ENTERPRISE FUND CONTINUED

	FY23 APPROVED	FY22 APPROVED	FY21 ACTUAL
WATER SYSTEM EXPENSES			
PERSONNEL SERVICES			
SALARIES	\$157,890	\$131,147	\$137,310
PAYROLL TAXES AND BENEFITS	<u>\$40,053</u>	<u>\$32,244</u>	<u>\$33,874</u>
TOTAL PERSONNEL SERVICES	\$197,943	\$163,391	\$171,184
OPERATIONS AND MAINTENANCE			
PROFESSIONAL SERVICES	\$10,000	\$2,500	\$22,427
FACILITY MAINTENANCE	\$23,227	\$19,317	\$24,703
WATER LINE MAINTENANCE	\$142,079	\$99,992	\$143,442
LABORATORY ANALYTICAL SERVICES	\$2,211	\$2,249	\$1,760
PROCESS CHEMICALS	\$10,498	\$10,425	\$8,663
LABORATORY SUPPLIES	\$1,550	\$1,500	\$2,666
UTILITIES	\$67,200	\$60,000	\$56,323
SAFETY	\$1,211	\$986	\$401
INSURANCE	\$5,000	\$4,750	\$2,669
OTHER OPERATING	<u>\$20,524</u>	<u>\$20,014</u>	<u>\$17,972</u>
TOTAL O & M EXPENSES	\$283,500	\$221,733	\$281,026
DEBT SERVICE	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$39,785
CONTINGENCY	\$57,562	\$88,764	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$48,144</u>	<u>\$38,512</u>	<u>\$0</u>
TOTAL WATER SYSTEM EXPENSES	<u><u>\$587,150</u></u>	<u><u>\$512,400</u></u>	<u><u>\$491,995</u></u>
TRASH COLLECTION EXPENSES			
PERSONNEL SERVICES			
SALARIES	\$36,360	\$30,289	\$28,629
PAYROLL TAXES AND BENEFITS	<u>\$6,757</u>	<u>\$4,876</u>	<u>\$4,348</u>
TOTAL PERSONNEL SERVICES	\$43,117	\$35,165	\$32,977
WASTE DISPOSAL CONTRACT COST	\$977,992	\$962,235	\$890,782
OTHER OPERATING	<u>\$8,000</u>	<u>\$7,000</u>	<u>\$7,157</u>
TOTAL WASTE DISPOSAL EXPENSES	<u><u>\$1,029,109</u></u>	<u><u>\$1,004,400</u></u>	<u><u>\$930,916</u></u>

THE COMMISSIONERS OF LEONARDTOWN
SPECIAL REVENUE FUND REVENUE/EXPENDITURES
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

CHESAPEAKE BAY CRITICAL AREAS GRANT

REVENUE		<u>\$1,500</u>
TOTAL		
EXPENSES		
PERSONNEL SERVICES	\$1,275	
OTHER PROGRAM COSTS	<u>\$225</u>	
TOTAL		<u>\$1,500</u>

THE COMMISSIONERS OF LEONARDTOWN
CAPITAL PROJECTS FUND
CAPITAL PROGRAM

PROJECT NAME	COST TO COMPLETE	FY23	FY24	FY25	FY26	FY27	FY28
WATER TOWER - 800,000 GALLONS	\$4,201,651	\$2,100,826	\$2,100,825				
WATER MAIN CONSTRUCTION	\$169,851	\$169,851					
WELL CONSTRUCTION	\$757,883		\$757,883				
PAINTING TUDOR HALL TOWER	\$429,299			\$429,299			
WATER-SUBTOTAL	\$5,558,684	\$2,270,677	\$2,858,708	\$429,299	\$0	\$0	\$0
WWTP EXPANSION	\$13,146,410	\$6,573,205	\$6,573,205				
MCINTOSH RUN PUMP STATION	\$500,000		\$500,000				
SEWER-SUBTOTAL	\$13,646,410	\$6,573,205	\$7,073,205	\$0	\$0	\$0	\$0
LTOWN ALLEY PROJECT	\$360,937	\$360,937					
WHARF PAVER REPAIRS	\$107,996	\$107,996					
GENERAL-SUBTOTAL	\$468,933	\$468,933	\$0	\$0	\$0	\$0	\$0
TOTAL	\$19,674,027	\$9,312,815	\$9,931,913	\$429,299	\$0	\$0	\$0

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
WATER TOWER - 800,000 GALLONS	\$2,100,826	\$729,219		\$1,371,607		
WATER MAIN CONSTRUCTION	<u>\$169,851</u>		<u>\$169,851</u>			
WATER - SUBTOTAL	\$2,270,677	\$729,219	\$169,851	\$1,371,607	\$0	\$0
WWTP EXPANSION	<u>\$6,573,205</u>	<u>\$3,038,413</u>		<u>\$3,534,792</u>		
SEWER-SUBTOTAL	\$6,573,205	\$3,038,413	\$0	\$3,534,792	\$0	\$0
LTOWN ALLEY PROJECT	\$360,937	\$187,825			\$173,112	
WHARF PAVER REPAIRS	<u>\$107,996</u>				<u>\$107,996</u>	
GENERAL-SUBTOTAL	\$468,933	\$187,825	\$0	\$0	\$281,108	\$0
TOTAL FY2023	<u>\$9,312,815</u>	<u>\$3,955,457</u>	<u>\$169,851</u>	<u>\$4,906,399</u>	<u>\$281,108</u>	<u>\$0</u>

THE COMMISSIONERS OF LEONARDTOWN
CAPITAL PROJECTS FUND
APPROVED BUDGET

-----FUNDING SOURCE-----						
PROJECT NAME	FY 24 COST	GRANTS	CONNECTION FEES	IMPACT FEES	PAYGO OR FUND EQUITY	LOANS
WATER TOWER - 800,000 GALLONS	\$2,100,825			\$100,825		\$2,000,000
WELL CONSTRUCTION	<u>\$757,883</u>			<u>\$757,883</u>		
WATER - SUBTOTAL	\$2,858,708	\$0	\$0	\$858,708	\$0	\$2,000,000
WWTP EXPANSION	\$6,573,205			\$1,973,205		\$4,600,000
MCINTOSH RUN PUMP STATION	<u>\$500,000</u>		<u>\$500,000</u>			
SEWER-SUBTOTAL	\$7,073,205	\$0	\$500,000	\$1,973,205	\$0	\$4,600,000
TOTAL FY2024	<u>\$9,931,913</u>	<u>\$0</u>	<u>\$500,000</u>	<u>\$2,831,913</u>	<u>\$0</u>	<u>\$6,600,000</u>

-----FUNDING SOURCE-----						
PROJECT NAME	FY 25 COST	GRANTS	CONNECTION FEES	IMPACT FEES	PAYGO OR FUND EQUITY	LOANS
PAINTING TUDOR HALL TOWER	<u>\$429,299</u>		<u>\$214,649</u>		<u>\$214,650</u>	
WATER - SUBTOTAL	\$429,299	\$0	\$214,649	\$0	\$214,650	\$0
TOTAL FY2025	<u>\$429,299</u>	<u>\$0</u>	<u>\$214,649</u>	<u>\$0</u>	<u>\$214,650</u>	<u>\$0</u>

THE COMMISSIONERS OF LEONARDTOWN
CAPITAL OUTLAY COSTS
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

GENERAL GOVERNMENT

Waterfront arch	\$15,000
New laptop for meetings upstairs	\$1,500
Workstation replacement	<u>\$1,300</u>
	<u>\$17,800</u>

COMMUNITY DEVELOPMENT

Outdoor movie system	\$7,500
Sponsor sign in square	\$2,000
Shades/lights/signage for events	\$1,000
Selfie station in parkette	\$750
Electronic message board	<u>\$20,000</u>
	<u>\$31,250</u>

PUBLIC WORKS

Sidewalk trash cans	<u>\$3,000</u>
	<u>\$3,000</u>

RECREATION AND PARKS

Replace kayak launch	<u>\$25,000</u>
	<u>\$25,000</u>