

THE COMMISSIONERS OF LEONARDTOWN


APPROVED BUDGET DOCUMENT

FOR FISCAL YEAR 2024

The Approved Budget for The Commissioners of Leonardtown for Fiscal Year beginning July 1, 2023 and ending June 30, 2024, as represented by the detailed statement contained within the "Approved Budget Document" is, this day June 12, 2023, approved by The Commissioners of Leonardtown.


APPROVED:


James M. Mattingly, IV, Vice-President


Heather Earhart, Councilmember


Nick Colvin, Councilmember


Maria Christy Hollander, Councilmember


Mary Maddy Slade, Councilmember

ATTEST:


Daniel W. Burris, Mayor


Laschelle E. McKay, Administrator



THE COMMISSIONERS OF LEONARDTOWN

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FISCAL YEAR 2024

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Town Administrator

The Commissioners of Leonardtown
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BUDGET MESSAGE OF THE COMMISSIONERS OF LEONARDTOWN

The following budget message is provided to assist you in your review of the Fiscal Year 2024 Recommended 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 FY2024 budget. It represents 40.2% of operating revenue and is the same as FY2023 budget. 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. 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 31.8% of operating revenue. The budgeted amount of \$790,000 is 2.5% higher than the FY2023 budgeted property tax revenue. The budgeted increase in tax revenue represents the properties under construction that will be added to the tax roll when they are complete. The Maryland Department of Assessments and Taxation calculated the Town's constant yield tax rate to be \$.1203 per \$100 of assessed value, and this budget reflects the constant yield tax rate.

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.

Total General Fund expenses are \$3,092,864 which includes \$655,464 to pay for FY2024 one-time capital items and commitments for future capital projects. The balance of \$2,437,400 is appropriated for recurring operating expenses and represents a 15.5% increase over the FY2023 operating budget of \$2,109,747. Increases to road maintenance, grounds maintenance and salary expenses account for the majority of this increase.

The recommended budget includes a project that was not completed in FY2023 and moved to FY2024 - repair of the brick pavers at the Wharf is estimated to cost \$124,921

As the Town wrapped up major downtown revitalization efforts in FY2022, the Mayor and Council turned their attention to revitalization of the waterfront. The Town has 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 \$311,463 in the FY2024 budget to be set aside for waterfront revitalization. This monetary commitment will continue to 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 FY2024 recommended budget exceeds that goal and is predicted to result in unassigned fund balance of 60.69% 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 FY2024 recommended operating budgets for the wastewater treatment plant and sewer collection system combine for an 8.49% increase over the FY2023 approved operating budgets. The 2% annual increase will be needed to meet this year's operating budget for collections/wastewater treatment plan departments. A significant reserve and replacement fund is in place but will not be added to in this budget. Of significant importance is the amount of ENR debt service expense and the newly acquired debt service expense for the current expansion underway. 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. The new \$9 million, 20-year term, expansion loan from CDA (will require repayment beginning October 2023, however significant interest being earned on the funds until drawdown will offset some of the debt service this budget year.

The sewer impact fee was increased to cover this new debt service in 2022.

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 recommended FY2024 operating budget for the water system is 10% higher than the FY2023 approved operating budget. This increase is attributed to a hydrant testing project required every 5 years. 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 FY2024, 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 the water service charges will not put undue financial pressure on the current FY2024 or future financial health of the Town's water budget.

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 contract with WB Waste Solutions, LLC which expires on June 30, 2023.

In March 2023 the Town Council negotiated a 2-year contract extension with WB Waste Solutions, LLC. This extension resulted in a 26.15% total increase, with residential increasing \$16.29/quarter and commercial seeing larger increases due to rising operational costs nationwide.

Capital Projects

One new project has been added to the FY2024 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.

One water main replacement project remains 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 FY2025. 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 began in spring of FY2023 and remains on target for completion in 2024. This expansion 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. Required debt service will be funded from impact fees charged to new customers. A re-evaluation of the current sewer impact fee was approved in FY2023.

The 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, 2023 - JUNE 30, 2024

	FY24 APPROVED	FY23 APPROVED	FY22 ACTUAL
GENERAL FUND			
REVENUE AND OTHER FINANCING SOURCES	<u>\$3,092,864</u>	<u>\$2,667,305</u>	<u>\$2,243,980</u>
EXPENDITURES			
GENERAL GOVERNMENT	\$801,797	\$711,279	\$626,541
COMMUNITY DEVELOPMENT	\$412,097	\$303,669	\$198,050
PLANNING AND ZONING	\$220,450	\$182,576	\$176,783
PUBLIC SAFETY	\$104,083	\$93,678	\$86,585
PUBLIC WORKS	\$900,162	\$759,193	\$508,894
RECREATION AND PARKS	\$217,890	\$211,402	\$115,837
TRANSFERS AND RESERVES	<u>\$436,384</u>	<u>\$405,508</u>	<u>\$295,541</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>\$3,092,864</u>	<u>\$2,667,305</u>	<u>\$2,008,231</u>
SEWER SYSTEM			
REVENUE	<u>\$2,410,620</u>	<u>\$1,811,190</u>	<u>\$1,689,588</u>
EXPENSES			
WASTEWATER TREATMENT PLANT	\$2,213,124	\$1,587,639	\$1,175,016
COLLECTION SYSTEM	<u>\$197,497</u>	<u>\$223,551</u>	<u>\$178,120</u>
TOTAL SEWER EXPENSES	<u>\$2,410,620</u>	<u>\$1,811,190</u>	<u>\$1,353,136</u>
WATER SYSTEM			
REVENUE	<u>\$575,848</u>	<u>\$587,150</u>	<u>\$713,491</u>
EXPENSES	<u>\$575,848</u>	<u>\$587,150</u>	<u>\$284,093</u>
TRASH COLLECTION			
REVENUE	<u>\$1,035,605</u>	<u>\$1,029,109</u>	<u>\$759,544</u>
EXPENSES	<u>\$1,035,605</u>	<u>\$1,029,109</u>	<u>\$685,924</u>

THE COMMISSIONERS OF LEONARDTOWN
GENERAL FUND REVENUES
 FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

	FY24 APPROVED	FY23 APPROVED	FY22 ACTUAL
TAXES - LOCAL PROPERTY			
REAL ESTATE FULL YEAR AND HALF YEAR (CYTR \$0.1203/\$100 TAX RATE)	\$790,000	\$770,000	\$734,233
PUBLIC UTILITIES	\$68,000	\$21,000	\$21,950
PENALTIES AND INTEREST	\$3,500	\$3,500	\$3,923
DISCOUNT ON TAXES	\$0	\$0	(\$2,371)
OTHER DEDUCTIONS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL - LOCAL PROPERTY TAXES	\$861,500	\$794,500	\$757,735
TAXES - OTHER LOCAL			
INCOME TAX	\$1,000,000	\$1,000,000	\$990,349
ADMISSIONS AND AMUSEMENT TAX	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>
TOTAL - LOCAL OTHER TAXES	\$1,000,050	\$1,000,000	\$990,349
TAXES - STATE SHARED			
HIGHWAY USER REVENUE	<u>\$279,068</u>	<u>\$224,373</u>	<u>\$225,228</u>
TOTAL - STATE SHARED TAXES	\$279,068	\$224,373	\$225,228
LICENSES AND PERMITS			
BEER, WINE AND LIQUOR LICENSE	\$16,800	\$14,000	\$16,806
TRADERS LICENSE	\$14,000	\$14,000	\$10,884
BUILDING, OCCUPANCY AND SIGN PERMITS	\$30,000	\$44,900	\$48,105
CATV FRANCHISE FEE	<u>\$20,000</u>	<u>\$30,000</u>	<u>\$28,704</u>
TOTAL - LICENSES AND PERMITS	\$80,800	\$102,900	\$104,499
INTERGOVERNMENTAL REVENUES			
COUNTY PAYMENTS IN LIEU OF TAXES	\$72,786	\$70,929	\$44,460
ACCOMMODATION TAX	\$40,150	\$40,150	\$40,291
LAW ENFORCEMENT GRANTS (SAPP)	\$22,200	\$36,657	\$12,817
OTHER GRANTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL - INTERGOVERNMENTAL REVENUES	\$135,136	\$147,736	\$97,568
CHARGES FOR SERVICES			
EVENT FEES	\$2,000	\$2,000	\$4,311
ZONING AND SUBDIVISION FEES	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$7,150</u>
TOTAL - CHARGES FOR SERVICES	\$3,000	\$3,000	\$11,461
MISCELLANEOUS REVENUE			
INTEREST	\$4,000	\$4,000	\$8,665
RESTRICTED GRANTS	\$121,281	\$151,571	\$44,898
PRIVATE CONTRIBUTIONS	\$0	\$0	\$1,500
OTHER INCOME	<u>\$2,500</u>	<u>\$2,500</u>	<u>\$2,077</u>
TOTAL - MISCELLANEOUS INCOME	\$127,781	\$158,071	\$57,140
OTHER FINANCING SOURCES			
APPROPRIATION OF PRIOR YEAR FUND BALANCE	<u>\$605,529</u>	<u>\$236,725</u>	<u>-</u>
TOTAL - OTHER FINANCING SOURCES	\$605,529	\$236,725	\$0
TOTAL GENERAL FUND REVENUE AND OTHER FINANCING SOURCES	<u>\$3,092,864</u>	<u>\$2,667,305</u>	<u>\$2,243,980</u>

THE COMMISSIONERS OF LEONARDTOWN
GENERAL FUND EXPENDITURES
 FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

	FY24 APPROVED	FY23 APPROVED	FY22 ACTUAL
GENERAL GOVERNMENT			
SALARIES	\$356,005	\$296,066	\$268,709
PAYROLL TAXES AND BENEFITS	\$97,235	\$75,951	\$66,252
LEGAL COUNSEL	\$7,500	\$7,500	\$3,450
ACCOUNTING SERVICE	\$35,600	\$25,000	\$20,000
OTHER PROFESSIONAL SERVICES	\$47,430	\$47,430	\$31,979
ELECTION EXPENSES	\$0	\$0	\$200
PROPERTY/LIABILITY INSURANCE	\$21,000	\$18,500	\$17,128
UTILITIES	\$25,000	\$25,000	\$18,560
BUILDING MAINT./JANITORIAL WORK	\$19,985	\$19,985	\$21,771
EQUIPMENT MAINTENANCE	\$3,500	\$3,000	\$1,982
OFFICE SUPPLIES	\$10,000	\$10,000	\$10,449
POSTAGE	\$5,750	\$5,750	\$4,938
TRAVEL AND TRAINING	\$25,000	\$18,805	\$16,459
DUES, MEMBERSHIPS AND SUBSCRIPTIONS	\$5,800	\$5,800	\$5,698
ADVERTISING AND PUBLIC NOTICES	\$750	\$750	\$472
HOSPITALITY	\$6,000	\$5,700	\$6,737
DEBT SERVICE	\$125,104	\$125,104	\$125,104
LEASE PAYMENTS	\$888	\$888	\$888
OTHER OPERATING	\$1,500	\$1,500	\$1,202
PAYMENTS TO OTHER AGENCIES	\$750	\$750	\$1,550
CAPITAL OUTLAY	\$7,000	\$17,800	\$3,013
	<u>\$801,797</u>	<u>\$711,279</u>	<u>\$626,541</u>
TOTAL GENERAL GOVERNMENT EXPENSES			
COMMUNITY DEVELOPMENT			
SALARIES	\$127,804	\$91,091	\$83,006
PAYROLL TAXES AND BENEFITS	\$27,283	\$20,605	\$17,456
PROFESSIONAL SERVICES	\$70,160	\$42,770	\$0
MOVIE FESTIVAL	\$4,500	\$0	\$0
SHARK WEEK/DUCK	\$20,000	\$0	\$0
VETERAN'S DAY PARADE	\$7,000	\$7,151	\$6,156
TREE LIGHTING	\$7,600	\$7,601	\$7,050
CONCERTS ON THE SQUARE	\$9,000	\$6,800	\$9,549
MAIN STREET	\$5,000	\$0	\$0
BOAT RACES	\$1,500	\$1,500	\$1,500
ARTS AND ENTERTAINMENT DISTRICT	\$14,000	\$13,617	\$11,165
PUBLIC RELATIONS/PROMOTIONS	\$14,250	\$9,250	\$952
FAÇADE IMPROVEMENTS PASS THRU GRANT	\$50,000	\$50,000	\$24,874
OTHER OPERATING	\$23,500	\$22,034	\$33,127
CAPITAL OUTLAY	\$30,500	\$31,250	\$3,215
	<u>\$412,097</u>	<u>\$303,669</u>	<u>\$198,050</u>
TOTAL COMMUNITY DEVELOPMENT EXPENSES			
PLANNING AND ZONING			
SALARIES	\$120,972	\$123,376	\$99,032
PAYROLL TAXES AND BENEFITS	\$33,548	\$24,950	\$18,815
LEGAL COUNSEL	\$4,500	\$4,500	\$1,541
PROFESSIONAL SERVICES	\$50,000	\$25,000	\$54,599
SUPPLIES	\$750	\$750	\$452
OTHER OPERATING	\$4,000	\$4,000	\$769
CAPITAL OUTLAY	\$6,680	\$0	\$1,575
	<u>\$220,450</u>	<u>\$182,576</u>	<u>\$176,783</u>
TOTAL PLANNING AND ZONING EXPENSES			

GENERAL FUND CONTINUED

	FY24 APPROVED	FY23 APPROVED	FY22 ACTUAL
PUBLIC SAFETY			
SALARIES	\$12,560	\$14,063	\$11,584
PAYROLL TAXES AND BENEFITS	\$4,433	\$4,511	\$3,584
LAW ENFORCEMENT	\$80,590	\$72,604	\$69,139
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	\$4,000	\$0	\$278
TOTAL PUBLIC SAFETY EXPENSES	\$104,083	\$93,678	\$86,585
PUBLIC WORKS			
SALARIES	\$82,784	\$67,800	\$53,859
PAYROLL TAXES AND BENEFITS	\$26,462	\$19,270	\$15,723
PROFESSIONAL SERVICES	\$0	\$0	\$0
STREET SWEEPING	\$46,752	\$43,452	\$37,152
ROAD MAINTENANCE	\$409,675	\$351,098	\$87,572
SNOW AND ICE REMOVAL	\$50,000	\$50,000	\$51,847
STORM DRAIN/SIDEWALK MAINTENANCE	\$65,000	\$60,000	\$34,377
STREET LIGHTING/ELECTRICITY	\$48,822	\$51,706	\$42,901
GROUNDS MAINTENANCE	\$92,117	\$87,867	\$125,576
STREET SIGNS AND MAINTENANCE	\$20,000	\$5,000	\$32,791
OTHER OPERATING	\$22,550	\$20,000	\$14,580
CAPITAL OUTLAY	\$36,000	\$3,000	\$12,516
TOTAL PUBLIC WORKS EXPENSES	\$900,162	\$759,193	\$508,894
RECREATION AND PARKS			
SALARIES	\$28,582	\$42,768	\$24,917
PAYROLL TAXES AND BENEFITS	\$7,099	\$10,173	\$5,467
PROFESSIONAL SERVICES	\$0	\$0	\$0
CONTRIBUTION TO OLD JAIL O & M	\$10,000	\$10,000	\$10,000
UTILITIES	\$5,360	\$6,638	\$5,569
FACILITY MAINTENANCE	\$48,340	\$38,840	\$16,416
GROUNDS MAINTENANCE	\$80,109	\$74,559	\$48,230
OTHER OPERATING	\$3,500	\$3,424	\$1,658
CAPITAL OUTLAY	\$34,900	\$25,000	\$3,580
TOTAL RECREATION AND PARKS	\$217,890	\$211,402	\$115,837
TRANSFERS AND RESERVES			
TRANSFER TO CAPITAL PROJECTS - PAYGO	\$0	\$221,108	\$295,541
TRANSFER TO CAPITAL PROJECTS - FUND BALANCE	\$124,921	\$60,000	\$0
COMMITTED TO WATERFRONT REVITALIZATION - FUND BALANCE	\$311,463	\$124,400	\$0
TOTAL TRANSFERS AND RESERVES	\$436,384	\$405,508	\$295,541
TOTAL GENERAL FUND EXPENDITURES, TRANSFERS AND RESERVES	\$3,092,864	\$2,667,305	\$2,008,231

THE COMMISSIONERS OF LEONARDTOWN
ENTERPRISE FUND REVENUES
 FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

	FY24 APPROVED	FY23 APPROVED	FY22 ACTUAL
WATER SYSTEM REVENUES			
WATER SERVICE CHARGES	\$530,000	\$585,000	\$455,682
INTEREST INCOME	\$39,348	\$250	\$248,417
FINANCE CHARGES	\$1,500	\$1,500	\$1,568
MISCELLANEOUS INCOME	\$5,000	\$400	\$7,824
APPROPRIATE RETAINED EARNINGS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL WATER SYSTEM REVENUES	<u>\$575,848</u>	<u>\$587,150</u>	<u>\$713,491</u>
SEWER SYSTEM REVENUES			
SEWER SERVICE CHARGES	\$1,138,320	\$1,151,000	\$896,526
ENR OPERATING GRANT FROM MDE	\$30,000	\$30,000	\$0
INTEREST INCOME	\$8,106	\$0	\$0
FINANCE CHARGES	\$2,500	\$2,500	\$0
MISCELLANEOUS INCOME	\$4,000	\$4,000	\$0
APPROPRIATE RETAINED EARNINGS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
SUBTOTAL	\$1,182,926	\$1,187,500	\$896,526
METCOMM FEES			
DEBT SERVICE REIMBURSEMENT	\$211,418	\$95,194	\$154,434
OPERATION & MAINTENANCE	<u>\$180,554</u>	<u>\$152,200</u>	<u>\$59,228</u>
TOTAL METCOMM FEES	\$391,971	\$247,394	\$213,662
FUNDING FROM IMPACT FEE RESERVES	<u>\$835,722</u>	<u>\$376,296</u>	<u>\$579,400</u>
TOTAL SEWER SYSTEM REVENUES	<u>\$2,410,620</u>	<u>\$1,811,190</u>	<u>\$1,689,588</u>
WASTE DISPOSAL REVENUES			
WASTE DISPOSAL SERVICE CHARGES	\$1,032,705	\$1,018,980	\$759,544
FINANCE CHARGES	\$1,900	\$1,900	\$0
MISCELLANEOUS INCOME	\$1,000	\$600	\$0
APPROPRIATE RETAINED EARNINGS	<u>\$0</u>	<u>\$7,629</u>	<u>\$0</u>
TOTAL WASTE DISPOSAL REVENUES	<u>\$1,035,605</u>	<u>\$1,029,109</u>	<u>\$759,544</u>
TOTAL ENTERPRISE FUND REVENUES	<u>\$4,022,073</u>	<u>\$3,427,449</u>	<u>\$3,162,623</u>

THE COMMISSIONERS OF LEONARDTOWN
ENTERPRISE FUND EXPENSES
 FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

	FY24 APPROVED	FY23 APPROVED	FY22 ACTUAL
WASTEWATER TREATMENT PLANT			
PERSONNEL SERVICES			
SALARIES	\$309,949	\$300,331	\$276,248
PAYROLL TAXES AND BENEFITS	<u>\$87,375</u>	<u>\$80,868</u>	<u>\$73,048</u>
TOTAL PERSONNEL SERVICES	\$397,324	\$381,199	\$349,296
OPERATIONS AND MAINTENANCE			
PROFESSIONAL SERVICES	\$25,000	\$25,000	\$41,759
TREATMENT FACILITY MAINTENANCE	\$75,374	\$70,277	\$121,583
LABORATORY ANALYTICAL SERVICES	\$26,536	\$23,750	\$30,182
PROCESS CHEMICALS	\$203,163	\$148,929	\$74,987
LABORATORY SUPPLIES	\$2,200	\$2,100	\$4,894
UTILITIES	\$130,000	\$150,984	\$117,649
SLUDGE MANAGEMENT	\$171,010	\$130,059	\$156,215
SAFETY	\$2,070	\$2,070	\$530
INSURANCE	\$25,500	\$22,500	\$19,794
OTHER OPERATING	<u>\$24,384</u>	<u>\$24,384</u>	<u>\$19,186</u>
TOTAL O & M EXPENSES	\$685,237	\$600,053	\$586,779
DEBT SERVICE	\$1,047,140	\$471,490	\$130,807
CAPITAL OUTLAY	\$75,900	\$0	\$3,400
CONTINGENCY	\$7,523	\$36,772	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$0</u>	<u>\$98,125</u>	<u>\$0</u>
TOTAL WASTEWATER TREATMENT PLANT EXPENSES	<u><u>\$2,213,124</u></u>	<u><u>\$1,587,639</u></u>	<u><u>\$1,070,282</u></u>
COLLECTION SYSTEM EXPENSES			
PERSONNEL SERVICES			
SALARIES	\$66,580	\$72,580	\$61,894
PAYROLL TAXES AND BENEFITS	<u>\$16,269</u>	<u>\$16,770</u>	<u>\$14,786</u>
TOTAL PERSONNEL SERVICES	\$82,849	\$89,350	\$76,680
OPERATIONS AND MAINTENANCE			
PROFESSIONAL SERVICES	\$3,000	\$1,000	\$2,451
FACILITY MAINTENANCE	\$33,237	\$33,237	\$29,498
SEWER LINE MAINTENANCE	\$40,443	\$35,128	\$36,817
UTILITIES	\$11,000	\$11,000	\$10,418
SAFETY	\$1,646	\$1,646	\$25
INSURANCE	\$6,000	\$8,000	\$6,737
OTHER OPERATING	<u>\$19,322</u>	<u>\$19,322</u>	<u>\$15,494</u>
TOTAL O & M EXPENSES	\$114,648	\$109,333	\$101,440
DEBT SERVICE	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0
CONTINGENCY	\$0	\$5,000	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$0</u>	<u>\$19,868</u>	<u>\$0</u>
TOTAL COLLECTION SYSTEM EXPENSES	\$197,497	\$223,551	\$178,120

ENTERPRISE FUND CONTINUED

	FY24 APPROVED	FY23 APPROVED	FY22 ACTUAL
WATER SYSTEM EXPENSES			
PERSONNEL SERVICES			
SALARIES	\$132,796	\$157,890	\$139,934
PAYROLL TAXES AND BENEFITS	<u>\$34,712</u>	<u>\$40,053</u>	<u>\$32,437</u>
TOTAL PERSONNEL SERVICES	\$167,508	\$197,943	\$172,371
OPERATIONS AND MAINTENANCE			
PROFESSIONAL SERVICES	\$32,000	\$10,000	\$21,175
FACILITY MAINTENANCE	\$23,500	\$23,227	\$11,532
WATER LINE MAINTENANCE	\$141,229	\$142,079	\$166,763
LABORATORY ANALYTICAL SERVICES	\$1,734	\$2,211	\$1,110
PROCESS CHEMICALS	\$13,000	\$10,498	\$11,647
LABORATORY SUPPLIES	\$1,550	\$1,550	\$662
UTILITIES	\$67,200	\$67,200	\$60,326
SAFETY	\$1,211	\$1,211	\$325
INSURANCE	\$5,500	\$5,000	\$4,215
OTHER OPERATING	<u>\$24,144</u>	<u>\$20,524</u>	<u>\$20,394</u>
TOTAL O & M EXPENSES	\$311,068	\$283,500	\$298,149
DEBT SERVICE	\$0	\$0	\$0
CAPITAL OUTLAY	\$13,720	\$0	\$0
CONTINGENCY	\$35,693	\$57,563	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$47,858</u>	<u>\$48,144</u>	<u>\$0</u>
TOTAL WATER SYSTEM EXPENSES	<u>\$575,848</u>	<u>\$587,150</u>	<u>\$470,520</u>
TRASH COLLECTION EXPENSES			
PERSONNEL SERVICES			
SALARIES	\$37,853	\$36,360	\$31,097
PAYROLL TAXES AND BENEFITS	<u>\$7,011</u>	<u>\$6,757</u>	<u>\$4,848</u>
TOTAL PERSONNEL SERVICES	\$44,864	\$43,117	\$35,945
WASTE DISPOSAL CONTRACT COST	\$980,992	\$977,992	\$964,203
OTHER OPERATING	<u>\$9,749</u>	<u>\$8,000</u>	<u>\$6,432</u>
TOTAL WASTE DISPOSAL EXPENSES	<u>\$1,035,605</u>	<u>\$1,029,109</u>	<u>\$1,006,580</u>

THE COMMISSIONERS OF LEONARDTOWN
SPECIAL REVENUE FUND REVENUE/EXPENDITURES
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

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	FY24	FY25	FY26	FY27	FY28	FY29
WATER TOWER - 800,000 GALLONS	\$4,277,280	\$4,277,280					
WATER MAIN CONSTRUCTION	\$68,315	\$68,315					
WELL CONSTRUCTION	\$771,525		\$771,525				
PAINTING TUDOR HALL TOWER	\$437,026		\$437,026				
WATER-SUBTOTAL	\$5,554,146	\$4,345,595	\$1,208,551	\$0	\$0	\$0	\$0
WWTP EXPANSION	\$14,393,587	\$14,393,587					
SEWER SLIP LINE WWTP	\$90,000	\$90,000					
MCINTOSH RUN PUMP STATION	\$500,000	\$500,000					
SEWER-SUBTOTAL	\$14,983,587	\$14,983,587	\$0	\$0	\$0	\$0	\$0
WHARF PAVER REPAIRS	\$124,921	\$124,921					
GENERAL-SUBTOTAL	\$124,921	\$124,921	\$0	\$0	\$0	\$0	\$0
TOTAL	\$20,662,654	\$19,454,103	\$1,208,551	\$0	\$0	\$0	\$0

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	\$4,277,280	\$729,219		\$1,548,061		\$2,000,000
WATER MAIN CONSTRUCTION	<u>\$68,315</u>		\$68,315			
WATER - SUBTOTAL	\$4,345,595	\$729,219	\$68,315	\$1,548,061	\$0	\$2,000,000
WWTP EXPANSION	\$14,393,587			\$5,510,197		\$8,883,390
SEWER SLIP LINE WWTP	\$90,000		\$90,000			
MCINTOSH PUMP STATION	<u>\$500,000</u>		\$500,000			
SEWER-SUBTOTAL	\$14,983,587	\$0	\$590,000	\$5,510,197	\$0	\$8,883,390
WHARF PAVER REPAIRS	<u>\$124,921</u>				\$124,921	
GENERAL-SUBTOTAL	\$124,921	\$0	\$0	\$0	\$124,921	\$0
TOTAL FY2024	<u>\$19,454,103</u>	\$729,219	\$658,315	\$7,058,258	\$124,921	\$10,883,390

THE COMMISSIONERS OF LEONARDTOWN
 CAPITAL PROJECTS FUND
 APPROVED BUDGET

PROJECT NAME	FY 25 COST	FUNDING SOURCE					PAYGO OR FUND EQUITY	LOANS
		GRANTS	CONNECTION FEES	IMPACT FEES				
PAINTING TUDOR TOWER	\$437,026		\$214,649			\$222,377		
WELL CONSTRUCTION	\$771,525			\$771,525				
WATER - SUBTOTAL	\$1,208,551	\$0	\$214,649	\$771,525		\$222,377	\$0	
TOTAL FY2025	<u>\$1,208,551</u>	\$0	\$214,649	\$771,525		\$222,377	\$0	

THE COMMISSIONERS OF LEONARDTOWN
CAPITAL OUTLAY COSTS
 FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

GENERAL GOVERNMENT

2 Computer work station upgrades	\$2,800
Computer camera	\$50
Office laptop for intermittent teleworking	\$1,500
3 HON Filing cabinets	\$1,650
Presenter portable table	\$600
Tables	<u>\$400</u>
	<u><u>\$7,000</u></u>

COMMUNITY DEVELOPMENT

Gallery system	\$500
Menora	\$500
Ltown Alley/Wharf/Square/Christmas Decorations	\$20,000
Small portable stage	\$2,500
Trolley benches	<u>\$7,000</u>
	<u><u>\$30,500</u></u>

PLANNING & ZONING

Survey/Design Software	\$3,500
PDF Acrobat	\$480
Printer (blueprints)	<u>\$2,700</u>
	<u><u>\$6,680</u></u>

PUBLIC SAFETY

2 Cameras - square	\$4,000
	<u><u>\$4,000</u></u>

PUBLIC WORKS

GPR Locator	\$16,000
Washington St lights Bell lot	<u>\$20,000</u>
	<u><u>\$36,000</u></u>

RECREATION & PARKS

Overlook repair	\$5,000
Blue lights	\$3,500
Trash cans (2 PoL, 2 Wharf)	\$6,000
Furniture Ltown alley	\$2,000
Ping pong/Chess tables	\$8,400
Wharf - bathroom repair	<u>\$10,000</u>
	<u><u>\$34,900</u></u>

WASTEWATER TREATMENT PLANT

Replace work truck (single cab 4X4)	\$36,600
Raise concrete walls of sludge building	\$32,000
ChemScan Analytics (\$4,300 Service/\$3,000 parts allowance) (first year of 3 year agreement)	<u>\$7,300</u>
	<u><u>\$75,900</u></u>

WATER

Replace 10 2" meters with master meters	\$13,720
	<u><u>\$13,720</u></u>