

THE COMMISSIONERS OF LEONARDTOWN

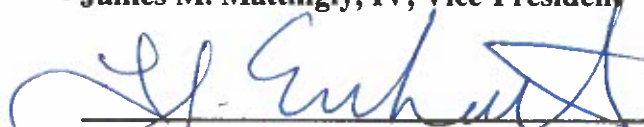
APPROVED BUDGET DOCUMENT

FOR FISCAL YEAR 2025

The Approved Budget for The Commissioners of Leonardtown for Fiscal Year beginning July 1, 2024 and ending June 30, 2025, as represented by the detailed statement contained within the "Approved Budget Document" is, this day June 10, 2024, approved by The Commissioners of Leonardtown.

APPROVED:


James M. Mattingly, IV, Vice-President


Heather Earhart, 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

BUDGET DOCUMENT

FISCAL YEAR 2025

Daniel W. Burris, Mayor
James M. Mattingly, IV, Vice-President
Heather Earhart
Nick Colvin
Maria Christy Hollander
Mary Maday Slade

Laschelle E. McKay
Town Administrator

The Commissioners of Leonardtown
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P.O. Box 1
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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 2025 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 FY2025 budget. It represents 41% of operating 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. 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 budgeted at \$800,000 and represents 29.81% of operating revenue. The budgeted increase in tax revenue represents the properties under construction that will be added to the tax roll when they are complete. This budget maintains the same tax rate as FY2024.

The next largest revenue source is highway user revenue. 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.

Total General Fund expenses are \$2,683,356 appropriated for recurring operating expenses and represents a 13% decrease over the FY2024 operating budget of \$3,092,864. This decrease is due to completion of major capital projects within the General Fund.

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 \$73,380 in the FY2025 budget to be set aside for waterfront revitalization. As in previous years, 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 FY2025 budget exceeds the 50% goal and is predicted to result in unassigned fund balance of 62% 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 FY2025 recommended operating budgets for the wastewater treatment plant and sewer collection system combine for an 8.91% increase over the FY2024 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, waste water treatment plant expansion loan from CDA repayment began October 2023, and 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 FY2025 operating budget for the water system is 16.75% higher than the FY2024 approved operating 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 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.

This fiscal year shows a new water production well and water storage tank being constructed. Debt service expense is added to the water department budget to cover the anticipated \$6 million CDA loan for construction of these two facilities. The water impact fee was increased in 2019 to cover this new debt, however a second increase is being investigated due to higher-than-expected costs of construction.

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, 2025.

In March 2023 the Town Council negotiated a 2-year contract extension with WB Waste Solutions, LLC. No increase in trash collection charges is recommended for FY2025.

Capital 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.

Construction of an additional well for potable water is also scheduled for FY2025. The cost of construction of this well will be funded from existing impact fees on hand and loan proceeds. Two backup wells are available which can be used in an emergency. The debt service needed for 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 has been changed to FY2026. 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.

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, 2024 - JUNE 30, 2025

	FY25 APPROVED	FY24 APPROVED	FY23 ACTUAL
GENERAL FUND			
REVENUE AND OTHER FINANCING SOURCES	<u>\$2,683,356</u>	<u>\$3,092,863</u>	<u>\$2,887,550</u>
EXPENDITURES			
GENERAL GOVERNMENT	\$806,312	\$801,797	\$673,517
COMMUNITY DEVELOPMENT	\$489,601	\$412,097	\$331,092
PLANNING AND ZONING	\$240,611	\$220,450	\$209,532
PUBLIC SAFETY	\$115,793	\$104,083	\$91,531
PUBLIC WORKS	\$730,195	\$900,162	\$726,571
RECREATION AND PARKS	\$227,464	\$217,890	\$167,318
TRANSFERS AND RESERVES	<u>\$73,380</u>	<u>\$436,384</u>	<u>\$247,086</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>\$2,683,356</u>	<u>\$3,092,863</u>	<u>\$2,446,646</u>
SEWER SYSTEM			
REVENUE	<u>\$2,625,408</u>	<u>\$2,410,621</u>	<u>\$2,113,036</u>
EXPENSES			
WASTEWATER TREATMENT PLANT	\$2,391,624	\$2,213,124	\$1,434,630
COLLECTION SYSTEM	<u>\$233,784</u>	<u>\$197,497</u>	<u>\$266,417</u>
TOTAL SEWER EXPENSES	<u>\$2,625,408</u>	<u>\$2,410,621</u>	<u>\$1,701,047</u>
WATER SYSTEM			
REVENUE	<u>\$1,120,069</u>	<u>\$575,847</u>	<u>\$1,056,091</u>
EXPENSES	<u>\$1,120,069</u>	<u>\$575,847</u>	<u>\$375,442</u>
TRASH COLLECTION			
REVENUE	<u>\$1,333,396</u>	<u>\$1,035,605</u>	<u>\$1,018,611</u>
EXPENSES	<u>\$1,333,396</u>	<u>\$1,035,605</u>	<u>\$1,030,019</u>

THE COMMISSIONERS OF LEONARDTOWN
GENERAL FUND REVENUES
 FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

	FY25 APPROVED	FY24 APPROVED	FY23 ACTUAL
TAXES - LOCAL PROPERTY			
REAL ESTATE FULL YEAR AND HALF YEAR (\$0.1203/\$100 TAX RATE)	\$800,000	\$790,000	\$778,812
PUBLIC UTILITIES	\$60,000	\$68,000	\$68,161
PENALTIES AND INTEREST	\$2,500	\$3,500	\$2,729
DISCOUNT ON TAXES	\$0	\$0	\$125
OTHER DEDUCTIONS	<u>\$0</u>	<u>\$0</u>	\$0
TOTAL - LOCAL PROPERTY TAXES	\$862,500	\$861,500	\$849,827
TAXES - OTHER LOCAL			
INCOME TAX	\$1,100,000	\$1,000,000	\$1,076,912
ADMISSIONS AND AMUSEMENT TAX	<u>\$100</u>	<u>\$50</u>	\$207
TOTAL - LOCAL OTHER TAXES	\$1,100,100	\$1,000,050	\$1,077,119
TAXES - STATE SHARED			
HIGHWAY USER REVENUE	<u>\$342,620</u>	<u>\$279,068</u>	\$284,370
TOTAL - STATE SHARED TAXES	\$342,620	\$279,068	\$284,370
LICENSES AND PERMITS			
BEER, WINE AND LIQUOR LICENSE	\$16,800	\$16,800	\$15,847
TRADERS LICENSE	\$12,000	\$14,000	\$12,977
BUILDING, OCCUPANCY AND SIGN PERMITS	\$20,700	\$29,700	\$44,965
CATV FRANCHISE FEE	\$450	\$300	\$491
	<u>\$25,000</u>	<u>\$20,000</u>	\$27,321
TOTAL - LICENSES AND PERMITS	\$74,950	\$80,800	\$101,601
INTERGOVERNMENTAL REVENUES			
COUNTY PAYMENTS IN LIEU OF TAXES	\$72,795	\$72,786	\$70,928
ACCOMMODATION TAX	\$52,000	\$40,150	\$52,948
LAW ENFORCEMENT GRANTS (SAPP)	\$22,891	\$22,200	\$22,200
OTHER GRANTS	<u>\$0</u>	<u>\$0</u>	\$0
TOTAL - INTERGOVERNMENTAL REVENUES	\$147,686	\$135,136	\$146,076
CHARGES FOR SERVICES			
EVENT FEES	\$2,000	\$1,000	\$10,663
ZONING AND SUBDIVISION FEES	<u>\$2,000</u>	<u>\$2,000</u>	\$2,625
TOTAL - CHARGES FOR SERVICES	\$4,000	\$3,000	\$13,288
MISCELLANEOUS REVENUE			
INTEREST	\$55,000	\$4,000	\$185,935
RESTRICTED GRANTS	\$95,000	\$121,281	\$229,057
PRIVATE CONTRIBUTIONS	\$1,500	\$2,500	\$277
OTHER INCOME	<u>\$0</u>	<u>\$0</u>	\$0
TOTAL - MISCELLANEOUS INCOME	\$151,500	\$127,781	\$415,269
OTHER FINANCING SOURCES			
APPROPRIATION OF PRIOR YEAR FUND BALANCE	<u>\$0</u>	<u>\$605,529</u>	-
TOTAL - OTHER FINANCING SOURCES	\$0	\$605,529	\$0
TOTAL GENERAL FUND REVENUE AND OTHER FINANCING SOURCES	<u>\$2,683,356</u>	<u>\$3,092,863</u>	\$2,887,550

THE COMMISSIONERS OF LEONARDTOWN
GENERAL FUND EXPENDITURES
 FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

	FY25 APPROVED	FY24 APPROVED	FY23 ACTUAL
GENERAL GOVERNMENT			
SALARIES	\$336,243	\$356,005	\$259,286
PAYROLL TAXES AND BENEFITS	\$93,943	\$97,235	\$84,959
LEGAL COUNSEL	\$7,500	\$7,500	\$3,075
ACCOUNTING SERVICE	\$35,600	\$35,600	\$35,600
OTHER PROFESSIONAL SERVICES	\$49,750	\$47,430	\$45,570
ELECTION EXPENSES	\$0	\$0	\$0
PROPERTY/LIABILITY INSURANCE	\$25,638	\$21,000	\$21,382
UTILITIES	\$23,000	\$25,000	\$19,388
BUILDING MAINT./JANITORIAL WORK	\$23,000	\$19,985	\$20,734
EQUIPMENT MAINTENANCE	\$3,500	\$3,500	\$3,731
OFFICE SUPPLIES	\$11,000	\$10,000	\$9,683
POSTAGE	\$6,400	\$5,750	\$3,742
TRAVEL AND TRAINING	\$25,000	\$25,000	\$21,394
DUES, MEMBERSHIPS AND SUBSCRIPTIONS	\$6,000	\$5,800	\$5,475
ADVERTISING AND PUBLIC NOTICES	\$800	\$750	\$773
HOSPITALITY	\$6,000	\$6,000	\$5,275
OTHER OPERATING	\$1,500	\$1,500	\$3,471
PAYMENTS TO OTHER AGENCIES	\$750	\$750	\$750
CAPITAL OUTLAY	\$5,800	\$7,000	\$3,237
DEBT SERVICE	\$144,000	\$125,104	\$125,104
LEASE PAYMENTS	\$888	\$888	\$888
	<u>\$806,312</u>	<u>\$801,797</u>	<u>\$673,517</u>
TOTAL GENERAL GOVERNMENT EXPENSES			
COMMUNITY DEVELOPMENT			
SALARIES	\$189,728	\$127,804	\$91,448
PAYROLL TAXES AND BENEFITS	\$42,014	\$27,283	\$18,298
PROFESSIONAL SERVICES	\$47,040	\$70,160	\$70,594
OTHER OPERATING	\$24,780	\$23,500	\$22,103
PUBLIC RELATIONS/PROMOTIONS	\$13,400	\$14,250	\$4,434
ARTS AND ENTERTAINMENT DISTRICT	\$14,000	\$14,000	\$39,798
MAIN STREET	\$15,000	\$5,000	\$0
FAÇADE IMPROVEMENTS PASS THRU GRANT	\$50,000	\$50,000	\$37,200
TREE LIGHTING	\$8,150	\$7,600	\$3,713
CONCERTS ON THE SQUARE	\$8,500	\$9,000	\$10,323
VETERAN'S DAY PARADE	\$6,800	\$7,000	\$1,468
WATERFRONT CELEBRATION	\$0	\$20,000	\$0
MOLL DYER WEEKEND	\$2,500	\$0	\$0
BOAT RACES	\$1,500	\$1,500	\$1,500
MOVIE FESTIVAL	\$3,850	\$4,500	\$0
CAPITAL OUTLAY	\$62,339	\$30,500	\$30,213
	<u>\$489,601</u>	<u>\$412,097</u>	<u>\$331,092</u>
TOTAL COMMUNITY DEVELOPMENT EXPENSES			
PLANNING AND ZONING			
SALARIES	\$145,454	\$120,972	\$125,160
PAYROLL TAXES AND BENEFITS	\$40,907	\$33,548	\$29,770
LEGAL COUNSEL	\$4,500	\$4,500	\$555
PROFESSIONAL SERVICES	\$45,000	\$50,000	\$50,754
SUPPLIES	\$750	\$750	\$664
OTHER OPERATING	\$4,000	\$4,000	\$2,629
CAPITAL OUTLAY	\$0	\$6,680	\$0
	<u>\$240,611</u>	<u>\$220,450</u>	<u>\$209,532</u>
TOTAL PLANNING AND ZONING EXPENSES			

GENERAL FUND CONTINUED

	FY25 APPROVED	FY24 APPROVED	FY23 ACTUAL
PUBLIC SAFETY			
SALARIES	\$14,935	\$12,560	\$13,248
PAYROLL TAXES AND BENEFITS	\$5,358	\$4,433	\$3,936
OTHER OPERATING	\$500	\$500	\$1,877
LAW ENFORCEMENT	\$90,000	\$80,590	\$67,262
FIRE DEPARTMENT GRANT	\$1,000	\$1,000	\$1,000
RESCUE SQUAD GRANT	\$1,000	\$1,000	\$1,000
CAPITAL OUTLAY	\$3,000	\$4,000	\$3,208
TOTAL PUBLIC SAFETY EXPENSES	\$115,793	\$104,083	\$91,531
PUBLIC WORKS			
SALARIES	\$101,025	\$82,784	\$60,782
PAYROLL TAXES AND BENEFITS	\$33,530	\$26,462	\$17,337
PROFESSIONAL SERVICES	\$0	\$0	\$0
OTHER OPERATING	\$22,550	\$22,550	\$11,070
STREET SWEEPING	\$48,852	\$46,752	\$39,552
ROAD MAINTENANCE	\$235,238	\$409,675	\$299,508
SNOW AND ICE REMOVAL	\$60,000	\$50,000	\$0
STORM DRAIN/SIDEWALK MAINTENANCE	\$65,000	\$65,000	\$75,751
STREET LIGHTING/ELECTRICITY	\$49,000	\$48,822	\$65,726
GROUNDS MAINTENANCE	\$95,000	\$92,117	\$124,001
STREET SIGNS AND MAINTENANCE	\$20,000	\$20,000	\$14,297
CAPITAL OUTLAY	\$0	\$36,000	\$18,547
TOTAL PUBLIC WORKS EXPENSES	\$730,195	\$900,162	\$726,571
RECREATION AND PARKS			
SALARIES	\$31,963	\$28,582	\$29,408
PAYROLL TAXES AND BENEFITS	\$8,610	\$7,099	\$6,059
PROFESSIONAL SERVICES	\$0	\$0	\$0
UTILITIES	\$7,500	\$5,360	\$5,004
FACILITY MAINTENANCE	\$70,691	\$48,340	\$41,146
OTHER OPERATING	\$3,500	\$3,500	\$1,962
CONTRIBUTION TO OLD JAIL O & M	\$10,000	\$10,000	\$10,000
GROUNDS MAINTENANCE	\$85,000	\$80,109	\$67,202
CAPITAL OUTLAY	\$10,200	\$34,900	\$6,537
TOTAL RECREATION AND PARKS	\$227,464	\$217,890	\$167,318
TRANSFERS AND RESERVES			
TRANSFER TO CAPITAL PROJECTS - PAYGO	\$0	\$0	\$247,086
TRANSFER TO CAPITAL PROJECTS - FUND BALANCE	\$0	\$124,921	\$0
COMMITTED TO WATERFRONT REVITALIZATION - FUND BALANCE	\$73,380	\$311,463	\$0
TOTAL TRANSFERS AND RESERVES	\$73,380	\$436,384	\$247,086
TOTAL GENERAL FUND EXPENDITURES, TRANSFERS AND RESERVES	\$2,683,356	\$3,092,863	\$2,446,646

THE COMMISSIONERS OF LEONARDTOWN
ENTERPRISE FUND REVENUES
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

	FY25 APPROVED	FY24 APPROVED	FY23 ACTUAL
WATER SYSTEM REVENUES			
WATER SERVICE CHARGES	\$564,569	\$530,000	\$564,569
INTEREST INCOME	\$107,000	\$39,348	\$465,645
MISCELLANEOUS INCOME	\$7,000	\$5,000	\$23,022
FINANCE CHARGES	\$1,500	\$1,500	\$2,855
APPROPRIATE RETAINED EARNINGS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
FUNDING FROM IMPACT FEE RESERVES	<u>\$440,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL WATER SYSTEM REVENUES	<u>\$1,120,069</u>	<u>\$575,847</u>	<u>\$1,056,091</u>
SEWER SYSTEM REVENUES			
ENR OPERATING GRANT FROM MDE	\$30,000	\$30,000	\$0
SEWER SERVICE CHARGES	\$1,147,981	\$1,138,320	\$1,125,470
INTEREST INCOME	\$112,498	\$8,106	\$0
MISCELLANEOUS INCOME	\$4,000	\$4,000	\$0
FINANCE CHARGES	\$1,000	\$2,500	\$0
APPROPRIATE RETAINED EARNINGS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
SUBTOTAL	<u>\$1,295,479</u>	<u>\$1,182,926</u>	<u>\$1,125,470</u>
METCOMM FEES			
OPERATION & MAINTENANCE	\$192,004	\$180,554	\$158,276
DEBT SERVICE REIMBURSEMENT	<u>\$95,194</u>	<u>\$211,418</u>	<u>\$98,290</u>
TOTAL METCOMM FEES	\$287,197	\$391,972	\$256,566
FUNDING FROM IMPACT FEE RESERVES	<u>\$1,042,731</u>	<u>\$835,722</u>	<u>\$731,000</u>
TOTAL SEWER SYSTEM REVENUES	<u>\$2,625,408</u>	<u>\$2,410,621</u>	<u>\$2,113,036</u>
WASTE DISPOSAL REVENUES			
WASTE DISPOSAL SERVICE CHARGES	\$1,331,396	\$1,032,705	\$1,018,611
MISCELLANEOUS INCOME	\$1,000	\$1,000	\$0
FINANCE CHARGES	\$1,000	\$1,900	\$0
APPROPRIATE RETAINED EARNINGS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL WASTE DISPOSAL REVENUES	<u>\$1,333,396</u>	<u>\$1,035,605</u>	<u>\$1,018,611</u>
TOTAL ENTERPRISE FUND REVENUES	<u>\$5,078,873</u>	<u>\$4,022,073</u>	<u>\$4,187,738</u>

THE COMMISSIONERS OF LEONARDTOWN
ENTERPRISE FUND EXPENSES
 FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

	FY25 APPROVED	FY24 APPROVED	FY23 ACTUAL
WASTEWATER TREATMENT PLANT			
PERSONNEL SERVICES			
SALARIES	\$370,210	\$309,949	\$291,844
PAYROLL TAXES AND BENEFITS	<u>\$104,121</u>	<u>\$87,375</u>	<u>\$81,174</u>
TOTAL PERSONNEL SERVICES	\$474,330	\$397,324	\$373,018
OPERATIONS AND MAINTENANCE			
PROFESSIONAL SERVICES	\$25,000	\$25,000	\$46,062
INSURANCE	\$36,447	\$25,500	\$24,437
UTILITIES	\$130,000	\$130,000	\$149,385
TREATMENT FACILITY MAINTENANCE	\$112,141	\$75,374	\$68,330
OTHER OPERATING	\$42,764	\$24,384	\$33,401
LABORATORY ANALYTICAL SERVICES	\$27,736	\$26,536	\$28,115
PROCESS CHEMICALS	\$195,301	\$203,163	\$117,307
LABORATORY SUPPLIES	\$2,450	\$2,200	\$6,365
SAFETY	\$2,000	\$2,070	\$1,116
SLUDGE MANAGEMENT	<u>\$178,023</u>	<u>\$171,010</u>	<u>\$166,501</u>
TOTAL O & M EXPENSES	\$751,862	\$685,237	\$641,019
DEBT SERVICE	\$1,137,925	\$1,047,140	\$420,593
CAPITAL OUTLAY	\$18,600	\$75,900	\$0
CONTINGENCY	\$8,907	\$7,523	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL WASTEWATER TREATMENT PLANT EXPENSES	<u>\$2,391,624</u>	<u>\$2,213,124</u>	<u>\$1,434,630</u>
COLLECTION SYSTEM EXPENSES			
PERSONNEL SERVICES			
SALARIES	\$79,197	\$66,580	\$73,180
PAYROLL TAXES AND BENEFITS	<u>\$21,085</u>	<u>\$16,269</u>	<u>\$17,756</u>
TOTAL PERSONNEL SERVICES	\$100,282	\$82,849	\$90,936
OPERATIONS AND MAINTENANCE			
PROFESSIONAL SERVICES	\$3,000	\$3,000	\$2,336
INSURANCE	\$8,606	\$6,000	\$9,164
UTILITIES	\$11,500	\$11,000	\$11,400
FACILITY MAINTENANCE	\$38,611	\$33,237	\$41,397
SEWER LINE MAINTENANCE	\$42,343	\$40,443	\$87,892
OTHER OPERATING	\$23,000	\$19,322	\$22,691
SAFETY	<u>\$1,972</u>	<u>\$1,646</u>	<u>\$601</u>
TOTAL O & M EXPENSES	\$129,032	\$114,648	\$175,481
DEBT SERVICE	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0
CONTINGENCY	\$4,470	\$0	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL COLLECTION SYSTEM EXPENSES	<u>\$233,784</u>	<u>\$197,497</u>	<u>\$266,417</u>

ENTERPRISE FUND CONTINUED

	FY25 APPROVED	FY24 APPROVED	FY23 ACTUAL
WATER SYSTEM EXPENSES			
PERSONNEL SERVICES			
SALARIES	\$153,195	\$132,796	\$143,051
PAYROLL TAXES AND BENEFITS	<u>\$42,363</u>	<u>\$34,712</u>	<u>\$35,249</u>
TOTAL PERSONNEL SERVICES	\$195,558	\$167,508	\$178,300
OPERATIONS AND MAINTENANCE			
PROFESSIONAL SERVICES	\$20,000	\$32,000	\$1,916
INSURANCE	\$7,689	\$5,500	\$6,109
UTILITIES	\$67,200	\$67,200	\$68,296
FACILITY MAINTENANCE	\$22,575	\$23,500	\$4,565
WATER LINE MAINTENANCE	\$113,326	\$141,229	\$80,344
OTHER OPERATING	\$26,520	\$24,144	\$19,093
LABORATORY ANALYTICAL SERVICES	\$1,734	\$1,734	\$990
PROCESS CHEMICALS	\$23,307	\$13,000	\$14,641
LABORATORY SUPPLIES	\$1,550	\$1,550	\$761
SAFETY	<u>\$1,440</u>	<u>\$1,211</u>	<u>\$427</u>
TOTAL O & M EXPENSES	\$285,341	\$311,068	\$197,142
DEBT SERVICE	\$440,000	\$0	\$0
CAPITAL OUTLAY	\$53,720	\$13,720	\$0
CONTINGENCY	\$45,449	\$35,693	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$100,000</u>	<u>\$47,858</u>	<u>\$0</u>
TOTAL WATER SYSTEM EXPENSES	<u>\$1,120,069</u>	<u>\$575,847</u>	<u>\$375,442</u>
TRASH COLLECTION EXPENSES			
PERSONNEL SERVICES			
SALARIES	\$41,042	\$37,853	\$34,357
PAYROLL TAXES AND BENEFITS	<u>\$7,790</u>	<u>\$7,011</u>	<u>\$5,731</u>
TOTAL PERSONNEL SERVICES	\$48,832	\$44,864	\$40,088
OTHER OPERATING	\$12,564	\$9,749	\$8,103
WASTE DISPOSAL CONTRACT COST	<u>\$1,272,000</u>	<u>\$980,992</u>	<u>\$981,828</u>
TOTAL WASTE DISPOSAL EXPENSES	<u>\$1,333,396</u>	<u>\$1,035,605</u>	<u>\$1,030,019</u>

THE COMMISSIONERS OF LEONARDTOWN
SPECIAL REVENUE FUND REVENUE/EXPENDITURES
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

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	FY25	FY26	FY27	FY28	FY29	FY30
WATER TOWER - 800,000 GALLONS	\$6,301,000	\$6,301,000					
WELL CONSTRUCTION	\$2,525,000	\$2,525,000					
PAINTING TUDOR HALL TOWER	\$500,000		\$500,000				
WATER-SUBTOTAL	\$9,326,000	\$8,826,000	\$500,000	\$0	\$0	\$0	\$0
MCINTOSH RUN PUMP STATION	\$852,500	\$852,500					
SEWER-SUBTOTAL	\$852,500	\$852,500	\$0	\$0	\$0	\$0	\$0
		\$0					
GENERAL-SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$10,178,500	\$9,678,500	\$500,000	\$0	\$0	\$0	\$0

THE COMMISSIONERS OF LEONARDTOWN
CAPITAL PROJECTS FUND
APPROVED BUDGET

PROJECT NAME	FY 25 COST	GRANTS	CONNECTION FEES	IMPACT FEES	PAYGO OR FUND EQUITY	LOANS	FUNDING SOURCE	
WATER TOWER - 800,000 GALLONS	\$6,301,000	\$729,219		\$1,571,781		\$4,000,000		
WELL CONSTRUCTION	\$2,525,000			\$775,000		\$1,750,000		
WATER - SUBTOTAL	\$8,826,000	\$729,219	\$0	\$2,346,781	\$0	\$5,750,000		
MCINTOSH PUMP STATION	\$852,500		\$852,500					
SEWER-SUBTOTAL	\$852,500	\$0	\$852,500	\$0	\$0	\$0		
GENERAL-SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0		
TOTAL FY2024	<u>\$9,678,500</u>	<u>\$729,219</u>	<u>\$852,500</u>	<u>\$2,346,781</u>	<u>\$0</u>	<u>\$5,750,000</u>		

THE COMMISSIONERS OF LEONARDTOWN
 CAPITAL PROJECTS FUND
 APPROVED BUDGET

PROJECT NAME	FY26 COST	FUNDING SOURCE					PAYGO OR FUND EQUITY	LOANS
		GRANTS	CONNECTION FEES	IMPACT FEES				
PAINING TUDOR TOWER	\$500,000		\$250,000			\$250,000		
WATER - SUBTOTAL	\$500,000	\$0	\$250,000	\$0		\$250,000	\$0	
TOTAL FY2025	<u>\$500,000</u>	<u>\$0</u>	<u>\$250,000</u>	<u>\$0</u>		<u>\$250,000</u>	<u>\$0</u>	

THE COMMISSIONERS OF LEONARDTOWN
CAPITAL OUTLAY COSTS
 FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

GENERAL GOVERNMENT

2 Computer work station upgrades	\$2,800
Kitchen Table	\$300
Office laptop for intermittent teleworking	\$1,500
3 drawer lateral file	\$500
2 Computer Monitors	\$400
Tables	<u>\$300</u>

\$5,800

COMMUNITY DEVELOPMENT

Public Art Planning Grant Match	\$7,000
Fenwick St Sound signal extension	\$1,000
Tram for Wharf Hill	\$25,000
Christmas Décor Extended- 3 yr contract	\$25,379
Refurbish Existing 36 Star Pole Christmas Décor	<u>\$3,960</u>

\$62,339

PLANNING & ZONING

\$0

PUBLIC SAFETY

Drug Awareness Campaign	\$3,000
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\$3,000

PUBLIC WORKS

\$0

RECREATION & PARKS

Bat houses	\$200
New Camera System-Wharf	\$5,000
Camera System-POL Park	\$5,000

\$10,200

WASTEWATER TREATMENT PLANT

Replace sludge pump with new Geiger pump	\$18,600
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\$18,600

WATER

Replace 10 2" meters with master meters	\$13,720
Replace Work Truck with New 4x4	\$40,000

\$53,720

\$153,659