

AN ORDINANCE ADOPTING THE BUDGET AND SETTING  
THE TAX RATE FOR FISCAL YEAR 1999.

WHEREAS, the Commissioners of Leonardtown recognize the need to annually develop and implement a financial plan and budget; and

WHEREAS, an annual budget is required by Article 7, Section 704 of the Charter for the Town of Leonardtown; and

WHEREAS, the Commissioners of Leonardtown after due and careful consideration have concluded that the FY1999 budget and tax rate is fair, just, equitable and fiscally responsible; and

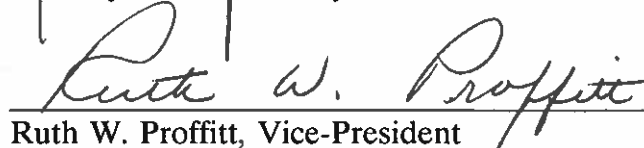
WHEREAS, said Charter requires that the budget be adopted in the form of an ordinance,

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Commissioners of Leonardtown this 13th day of April 1998, that the "Approved Budget Document for Fiscal Year 1999" is hereby adopted and the property tax rate be set at 37 cents per one hundred dollars of assessed valuation.

COMMISSIONERS OF LEONARDTOWN



J. Harry Norris III, Mayor



Ruth W. Proffitt, Vice-President



Bernard Y. Delahay, Councilmember




Susan H. Erichsen, Councilmember

\_\_\_\_\_  
Daniel W. Muchow, Councilmember

  
\_\_\_\_\_  
Walter Wise, Councilmember

Attest:

  
\_\_\_\_\_  
Robert O. Guyther  
Town Administrator

ORIGINAL

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**COMMISSIONERS OF LEONARDTOWN  
FY99 BUDGET DRAFT  
APRIL 13, 1998**

**GENERAL**

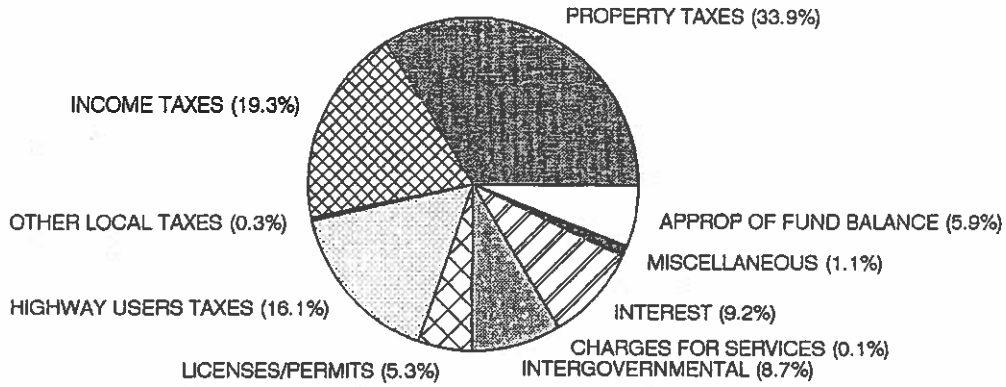
- \* The tax rate is unchanged at \$.37.
- \* Salaries include a recommended 1.8% cost of living adjustment at 7/1/98.
- \* Six employees are *eligible to be evaluated* for merit increases in FY99 based on the merit schedule adopted in the personnel manual.
- \* A new short term disability insurance program has been incorporated into the payroll benefit expense for all full time employees at an annual cost of \$1,300. This is more than offset by a decrease of \$2,200 in health benefit expense.
- \* An appropriation of \$27,555 of prior year fund balance is required to balance the general fund. \$25,000 of this amount is to pay for construction of a recreation project in the CIP budget.

**SPECIFIC CHANGES FROM THE FY98 BUDGET**

- \* Monthly janitorial expenses are increasing from \$170 to \$185; one time purchase for window shades at Tudor Hall at \$850.
- \* Travel and training was increased to cover a 7th attendee at MML convention; 2 attendees at the MML fall conference at Rocky Gap.
- \* Increase in community development is due to an additional \$4,000 requested for Year 2000 celebration to make up for two previously unfunded years and \$2,500 for design services for an announcement sign.
- \* \$4,948(or 25%) has been added to the law enforcement expense budget based on the forthcoming request from Sheriff Voorhaar. This represents 40% of the salary + benefits for the Town Officer in FY99.
- \* The street sweeping contract will be increased by \$40 per month to cover roads added to the system since last year. An additional \$500 is being budgeted to allow for planned roads to be added during the year.
- \* Road maintenance expense of \$75,000 matches the budgeted amount for highway user revenue. FY98 road maintenance expense is budgeted in the capital projects fund for the Lawrence Avenue project.
- \* Street lighting expense has been increased by 10% to cover upgrades that may be needed in certain parts of town.

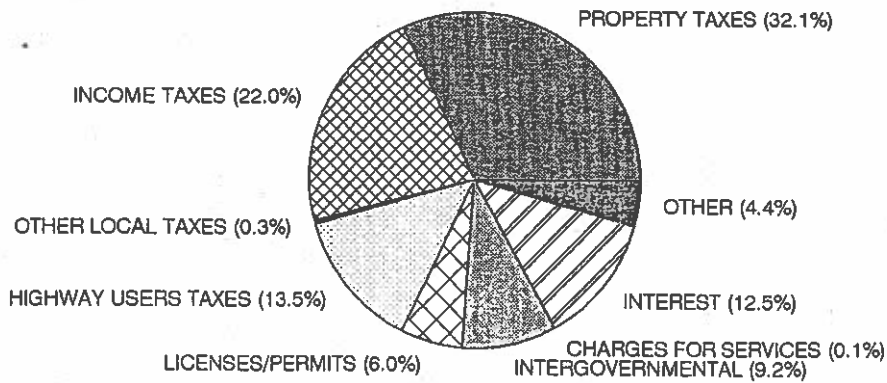
- \* **The lawn maintenance contract has been amended to include the welcome signs at a price of \$700 per year. Seasonal landscaping downtown has been added at \$2,100 per year.**
- \* **WWTP facility maintenance is higher by \$16,524 to overhaul the Roots Dresser blowers and motors.**
- \* **I calculated an annual set aside of \$15,500 for sludge removal from the wastewater treatment plant.**
- \* **Water line maintenance is higher due to increased contingency for emergency repairs.**
- \* **The CIP budget is also attached. Page 9 shows the total five year plan by department. Pages 10 & 11 show each year's projects and the source of funding.**
- \* **Capital outlay is detailed in a supplemental schedule attached to the budget draft.**

## GENERAL FUND REVENUE FY99 BUDGET



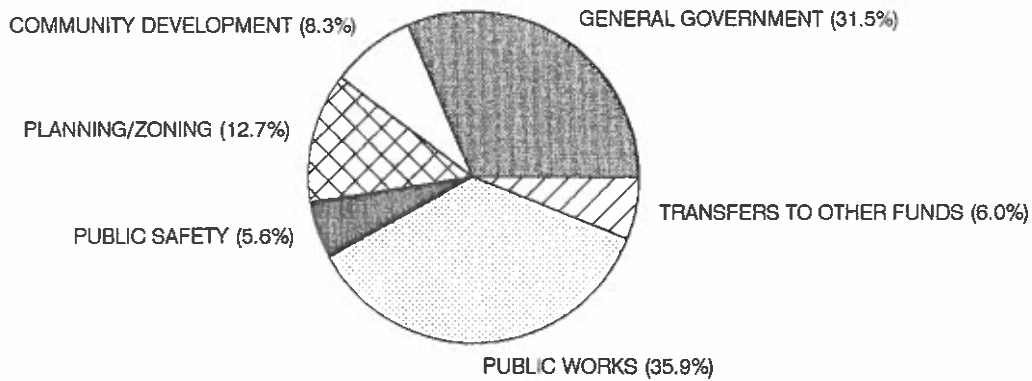
Source: Commissioners of Leonardtown FY99 proposed budget

## GENERAL FUND REVENUE FY97 ACTUAL



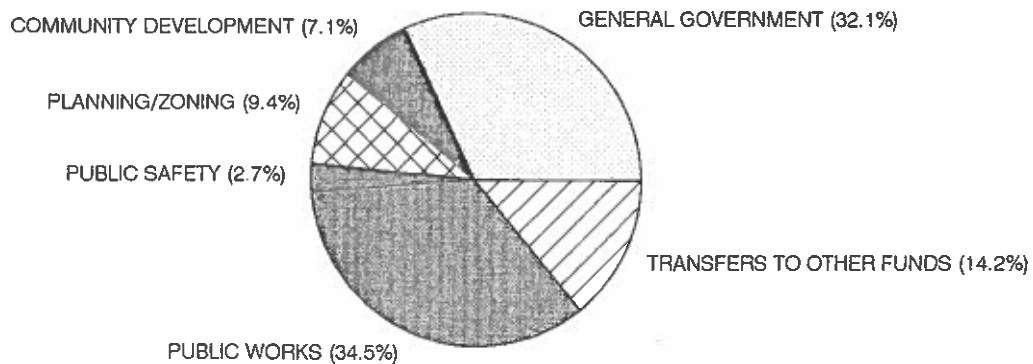
Source: FY97 audited financial statements

## GENERAL FUND EXPENSES FY99 BUDGET BY DEPARTMENT



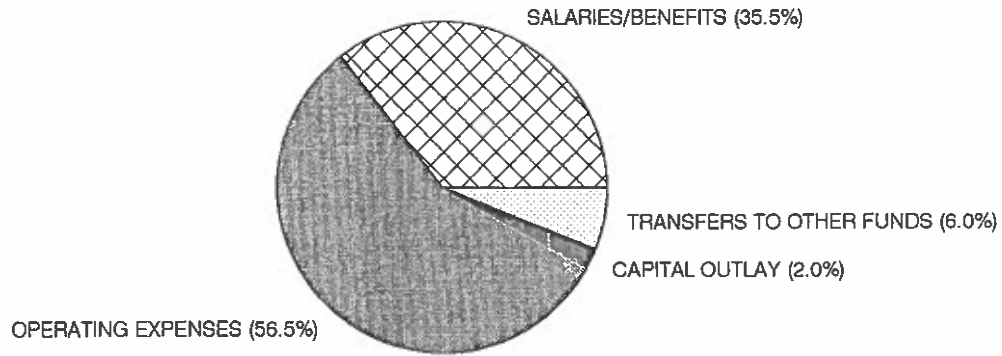
Source: Commissioners of Leonardtown FY99 proposed budget

## GENERAL FUND EXPENSES FY 97 ACTUAL BY DEPARTMENT



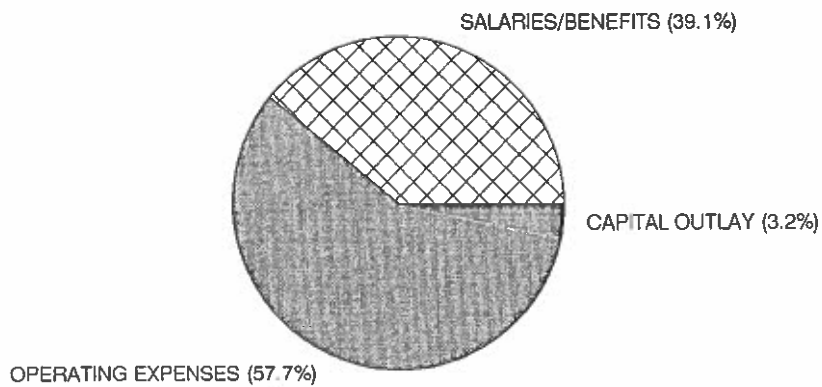
Source: FY97 audited financial statements

## GENERAL FUND EXPENSES FY99 BUDGET BY FUNCTION



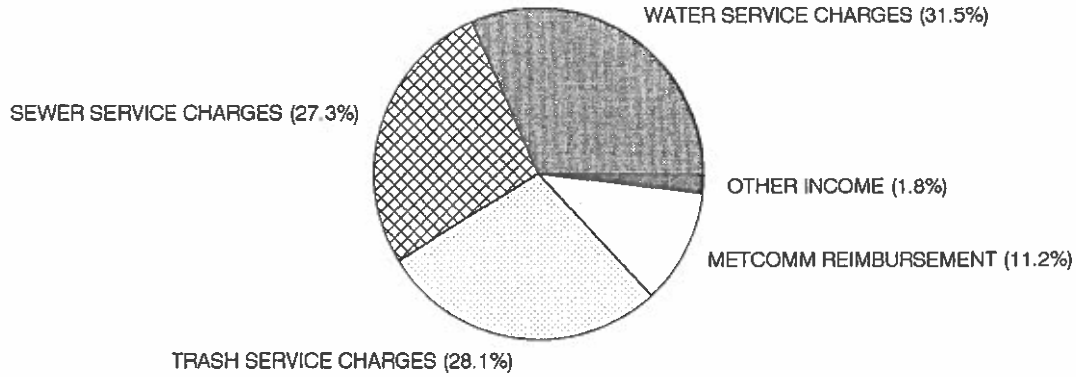
Source: Commissioners of Leonardtown FY99 proposed budget

## GENERAL FUND EXPENSES FY 97 ACTUAL BY FUNCTION



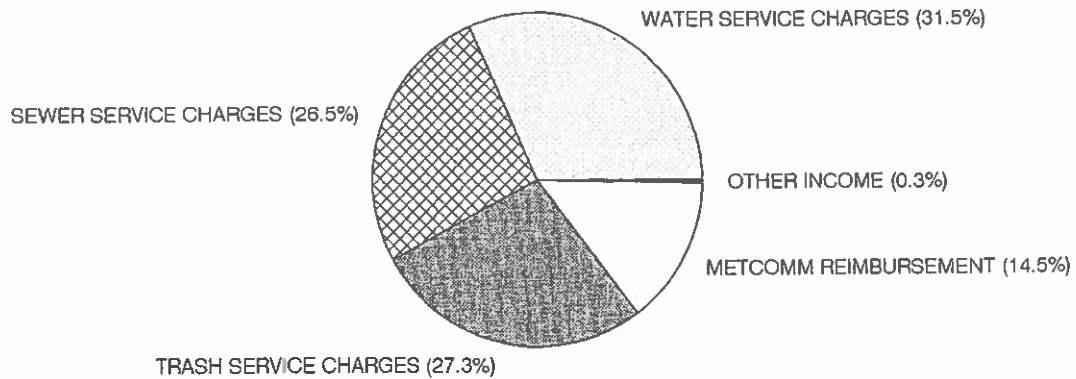
Source: FY97 audited financial statements

## ENTERPRISE FUND REVENUE FY99 BUDGET



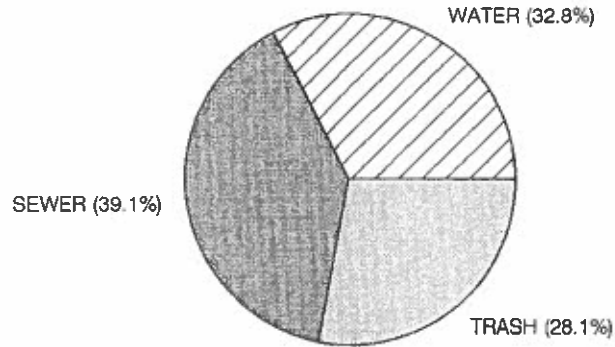
Source: Commissioners of Leonardtown FY99 proposed budget

## ENTERPRISE FUND REVENUE FY97 ACTUAL



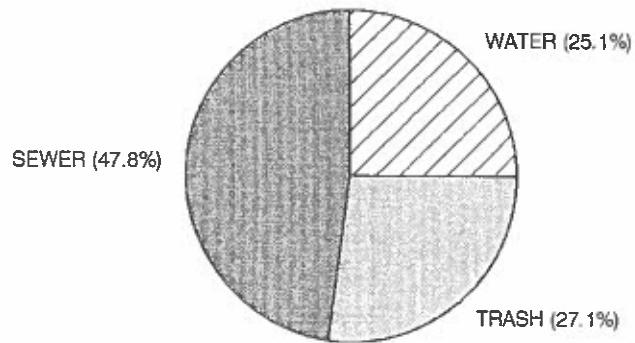
Source: FY97 audited financial statements

## ENTERPRISE FUND EXPENSES FY99 BUDGET BY DEPARTMENT



Source: Commissioners of Leonardtown FY99 proposed budget

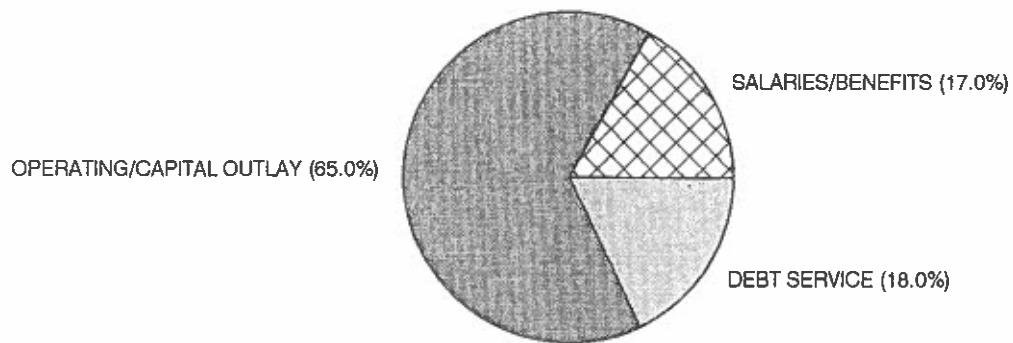
## ENTERPRISE FUND EXPENSES FY97 ACTUAL BY DEPARTMENT



Source: FY97 audited financial statements

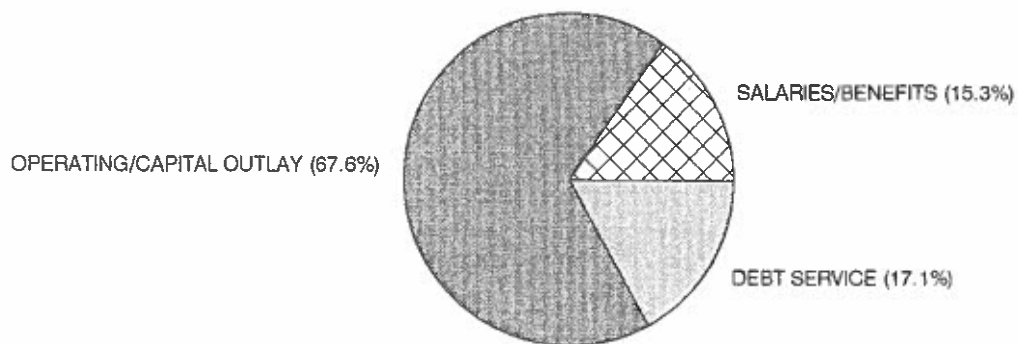


## ENTERPRISE FUND EXPENSES FY99 BUDGET BY FUNCTION



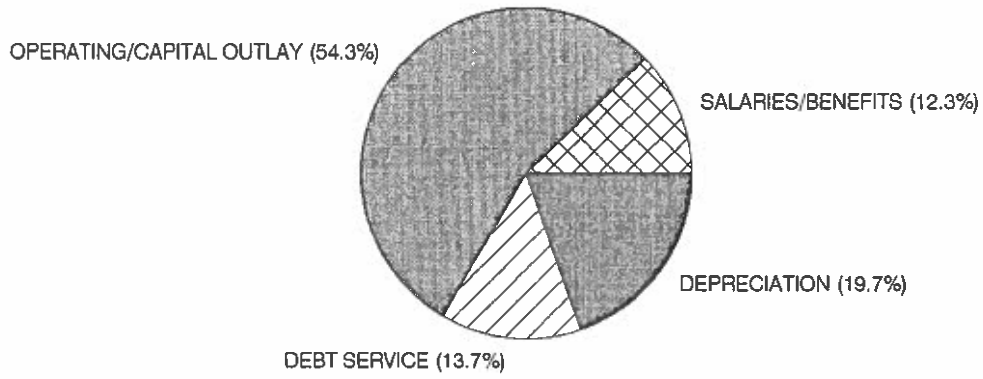
Source: Commissioners of Leonardtown FY99 proposed budget

## ENTERPRISE FUND EXPENSES BY FUNCTION FY 97 ACTUAL EXCLUDING DEPRECIATION



Source: FY97 audited financial statements

# ENTERPRISE FUND EXPENSES FY 97 ACTUAL BY FUNCTION



Source: FY97 audited financial statements

DATE 5/07/98

COMMISSIONERS OF LEONARDTOWN  
 FINANCIAL REPORT FOR APR 98  
 INCOME/EXPENSE ANALYSIS

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT YEAR-TO-DATE	ANNUAL BUDGET	PERCENT OF BUDGET
GENERAL FUND REVENUE				
	REAL ESTATE TAX FULL YEAR	128,386.85	129,000.00	99.52
	PUBLIC UTILITIES	23,602.01	23,100.00	102.17
	PENALTIES AND INTEREST	1,769.44	3,000.00	58.98
	DISCOUNT ON TAXES	1,481.92	1,500.00	98.79
	OTHER DEDUCTIONS	.00	50.00	.00
	INCOME TAX	31,359.75	100,000.00	31.36
	ADMISSION/AMUSEMENT TAX	920.98	1,000.00	92.10
	ACCOMMODATION TAX	.00	.00	.00
	HIGHWAY USER TAX	43,453.57	66,600.00	65.25
	BEER, WINE, LIQUOR LICENS	.00	3,500.00	.00
	TRADERS LICENSES	1,857.86	10,000.00	18.58
	AMUSEMENT LICENSES	.00	200.00	.00
	CATV FRANCHISE FEES	4,371.78	5,250.00	83.27
	BUILDING PERMITS	4,156.27	6,050.00	68.70
	SIGN PERMITS	283.28	.00	28,328.00
	OCCUPANCY PERMITS	608.07	.00	60,807.00
	CO PMTS IN LIEU OF TAXES	16,919.00	33,838.00	50.00
	SIDEWALK IMPROVEMNT GRANT	11,228.00	11,228.00	100.00
	LAW ENFORCEMENT GRANTS	4,722.00	6,000.00	78.70
	FINANCIAL CORP GRANT	.00	.00	.00
	ZONING & SUBDIVISION FEES	260.00	400.00	65.00
	SALE OF MAPS/PUBLICATIONS	210.00	.00	21,000.00
	INTEREST INCOME	49,495.20	36,000.00	137.49
	RENTAL PROPERTY INCOME	3,535.00	4,200.00	84.17
	OTHER MISC REVENUE	4,084.58	1,000.00	408.46
	MURAL CONTRIBUTIONS	10,030.00	.00	1,003,000.00
	SOAP BOX DERBY RECEIPTS	5,856.00	.00	585,600.00
	APPROP OF PRIOR FUND BAL	.00	66,649.00	.00
	TOTAL GEN FUND REVENUE	345,627.72	505,465.00	68.38
GENERAL FUND EXPENDITURES				
GENERAL GOVERNMENT				
	PERSONAL SERVICES	60,110.58	70,040.00	85.82
	OPERATING	46,090.07	59,250.00	77.79
	CAPITAL OUTLAY	852.99	2,000.00	42.65
	DEBT SERVICE	402.00	450.00	89.33
	TOTAL GEN GOVERNMENT	107,455.64	131,740.00	81.57
COMMUNITY DEVELOPMENT				
	PERSONAL SERVICES	14,511.60	19,160.00	75.74
	OPERATING	19,344.35	13,900.00	139.17
	TOTAL COMM DEVELOP	33,855.95	33,060.00	102.41

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

To: Citizens of Leonardtown

The following budget message is provided to assist you in your review of the Fiscal Year 1999 recommended budget.

### **THE BUDGET PROCESS**

The budget process begins with the Mayor's proposed budget being submitted to 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 a series of budget worksessions 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 year.

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 proposed 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 planning and zoning, public works, public safety, administration and other general government activities. Revenues to finance these activities come from property taxes, state shared revenues, permits and fees and a number of other miscellaneous revenue sources. In addition, St. Mary's County government will pay the town \$34,252 as a rebate for services provided by the town in lieu of being provided by the County.

The Enterprise Fund includes the operation and maintenance of water and sewer facilities and the disposal of trash for the citizens 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 to pay for major facility repairs and/or improvements.

#### **General Fund**

The FY99 budget was developed assuming average growth since several potentially major developments will not be underway until after July 1 when local property taxes are assessed. Revenue estimates for income tax receipts are conservative because 1) state income tax reduction legislation became effective January 1, 1998, and 2) the local county income tax rate was reduced from 60% to 58% effective January 1, 1998, and 3) FY98 income tax receipts are falling below FY97 levels. This seems to indicate that taxable capital gains are below prior year levels.

Of the \$465,957 budgeted revenues, \$27,555 represents an appropriation of prior year fund balance. \$25,000 of this amount will be transferred to the capital projects fund for a local recreational project.

The general fund budget provides for the same level of service as FY98 without increasing the current property tax rate of \$.37/\$100 of assessed valuation. The property tax rate has not changed since July 1, 1994.

### Enterprise Fund

#### Wastewater System

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

The capital improvement budget includes a major wastewater treatment plant processing upgrade scheduled to start in FY99. Environmental laws aimed at reducing the amount of nutrients entering the Chesapeake Bay(biological nutrient removal) require this processing upgrade. Leonardtown is pursuing this project now since matching grant funds are available from the Maryland Department of the Environment. Any grant funds received will reduce Leonardtown's share of the costs which will be funded from prior year reserves and service charges.

#### Water System

The Town operates and maintains three elevated storage tanks, three pumping wells and 11.2 miles of distribution lines. Maintenance of the Greenbrier Road water tower is budgeted for FY99. This includes interior and exterior painting and various other repairs noted during a 1997 inspection of the tower.

The well supervised operation and maintenance of Leonardtown's water supply system results in above average marks from the Insurance Services Office. The most recent fire insurance evaluation performed in October of 1993 resulted in an improvement from Class 5 to Class 4. Their evaluations are used by certain insurance companies when calculating property insurance premiums.

#### Service Charges

On April 14, 1997, the Council approved an ordinance which established a minimum 2% annual increase in water and sewer service charges. This ordinance was approved so that each system will be able to fund its own operating expenses year to year and avoid having to significantly raise rates every 5 to 7 years.

Trash Disposal

As required by town ordinance, the town provides trash collection and disposal for the citizens and businesses in Leonardtown. The current contract provides residential recycling services as well as certain commercial recycling services. This budget proposes no change in the trash rate.

CONCLUSION

Conservative revenue and expenditure estimates were developed assuming average growth during FY99. The FY99 budget document provides the same level of service as FY98 without an increase in the property tax rate.

In summary, the FY99 General Fund budget is \$465,957 which represents a decrease of 7.8% from the FY98 adjusted budget of \$505,465. This decrease in expenses occurs because certain projects were completed in FY98 and will not recur in FY99 - 1)additional expenses to complete Phase 1 of the downtown landscaping project in the amount of \$31,000, 2)additional expenses to correct storm drain problems on Washington St. in the amount of \$15,000, and 3)a supplemental budget request for \$7,100 to fund various non-recurring general fund items.

The FY99 Enterprise Fund budget is \$935,263 which represents a 2.4% increase from the FY98 budget of \$912,856. This increase is largely due to a \$15,500 budget item for sludge management which represents the annual set aside needed to fund sludge disposal activities.

**BUDGET SUMMARY**  
**REVENUE VS EXPENSES**  
**FISCAL YEAR JULY 1, 1998 - JUNE 30, 1999**

	FY1999 PROPOSED	FY98 BUDGET AS ADJUSTED	FY 1997 ACTUAL
<b>GENERAL FUND</b>			
REVENUE AND OTHER FINANCING SOURCES	<u>\$465,957</u>	<u>\$505,465</u>	<u>\$468,846</u>
EXPENSES			
GENERAL GOVERNMENT	\$146,816	\$133,490	\$150,468
COMMUNITY DEVELOPMENT	\$38,673	\$33,060	\$33,302
PLANNING AND ZONING	\$59,301	\$57,155	\$44,059
PUBLIC SAFETY	\$26,048	\$21,100	\$12,720
PUBLIC WORKS	\$167,119	\$117,820	\$161,796
TRANSFERS TO OTHER FUNDS	<u>\$28,000</u>	<u>\$142,840</u>	<u>\$66,776</u>
TOTAL EXPENSES AND TRANSFERS TO OTHER FUNDS	<u>\$465,957</u>	<u>\$505,465</u>	<u>\$469,121</u>
<b>SEWER SYSTEM</b>			
REVENUE	<u>\$363,663</u>	<u>\$355,611</u>	<u>\$463,249</u>
EXPENSES			
WASTEWATER TREATMENT FACILITY	\$271,040	\$270,924	\$392,687
COLLECTION SYSTEM	<u>\$92,623</u>	<u>\$84,687</u>	<u>\$70,562</u>
TOTAL SEWER EXPENSES	<u>\$363,663</u>	<u>\$355,611</u>	<u>\$463,249</u>
<b>WATER SYSTEM</b>			
REVENUE	<u>\$304,500</u>	<u>\$290,600</u>	<u>\$303,787</u>
EXPENSES	<u>\$304,500</u>	<u>\$290,600</u>	<u>\$242,744</u>
<b>WASTE DISPOSAL</b>			
REVENUE	<u>\$267,100</u>	<u>\$266,645</u>	<u>\$262,738</u>
EXPENSES	<u>\$260,818</u>	<u>\$266,645</u>	<u>\$262,926</u>

**GENERAL FUND REVENUES**  
**FISCAL YEAR JULY 1, 1998 - JUNE 30, 1999**

	FY1999 PROPOSED	FY98 BUDGET AS ADJUSTED	FY 1997 ACTUAL
<b>TAXES - LOCAL PROPERTY</b>			
REAL ESTATE FULL YEAR (\$0.37/100 TAX RATE)	\$133,000	\$129,000	\$124,220
PUBLIC UTILITIES	\$24,100	\$23,100	\$22,609
PENALTIES AND INTEREST	\$2,500	\$3,000	\$3,054
DISCOUNT ON TAXES	(\$1,500)	(\$1,500)	(\$1,553)
OTHER DEDUCTIONS	<u>\$0</u>	<u>(\$50)</u>	<u>(\$15)</u>
<b>TOTAL - LOCAL PROPERTY TAXES</b>	<b>\$158,100</b>	<b>\$153,550</b>	<b>\$148,315</b>
<b>TAXES - OTHER LOCAL</b>			
INCOME TAX	\$90,000	\$100,000	\$101,708
ADMISSIONS AND AMUSEMENT TAX	<u>\$1,500</u>	<u>\$1,000</u>	<u>\$1,400</u>
<b>TOTAL - LOCAL OTHER TAXES</b>	<b>\$91,500</b>	<b>\$101,000</b>	<b>\$103,108</b>
<b>TAXES - STATE SHARED</b>			
HIGHWAY USER REVENUE	<u>\$75,000</u>	<u>\$66,600</u>	<u>\$62,224</u>
<b>TOTAL - STATE SHARED TAXES</b>	<b>\$75,000</b>	<b>\$66,600</b>	<b>\$62,224</b>
<b>LICENSES AND PERMITS</b>			
BEER, WINE, LIQUOR LICENSE	\$3,500	\$3,500	\$4,047
COIN OPERATED MACHINE LICENSE	\$150	\$200	\$166
TRADERS LICENSE	\$9,750	\$10,000	\$9,758
BUILDING, OCCUPANCY, AND SIGN PERMITS	\$6,000	\$6,050	\$7,269
CATV FRANCHISE FEE	<u>\$5,250</u>	<u>\$5,250</u>	<u>\$6,475</u>
<b>TOTAL - LICENSES AND PERMITS</b>	<b>\$24,650</b>	<b>\$25,000</b>	<b>\$27,715</b>
<b>INTERGOVERNMENTAL REVENUES</b>			
COUNTY PAYMENTS IN LIEU OF TAXES	\$34,252	\$33,838	\$32,527
LAW ENFORCEMENT GRANTS	\$6,300	\$6,000	\$9,974
SIDEWALK IMPROVEMENT GRANT	<u>\$0</u>	<u>\$11,228</u>	<u>\$0</u>
<b>TOTAL - INTERGOVERNMENTAL REVENUES</b>	<b>\$40,552</b>	<b>\$51,066</b>	<b>\$42,501</b>
<b>CHARGES FOR SERVICES</b>			
ZONING AND SUBDIVISION FEES	\$200	\$400	\$430
SALE OF MAPS, PUBLICATIONS	<u>\$200</u>	<u>\$0</u>	<u>\$225</u>
<b>TOTAL - CHARGES FOR SERVICES</b>	<b>\$400</b>	<b>\$400</b>	<b>\$655</b>
<b>MISCELLANEOUS INCOME</b>			
INTEREST	\$43,000	\$36,000	\$57,612
RENTAL INCOME	\$4,200	\$4,200	\$4,218
SOAP BOX DERBY RECEIPTS	\$0	\$0	\$6,557
MURAL CONTRIBUTIONS	\$0	\$0	\$3,675
OTHER INCOME	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$5,813</u>
<b>TOTAL - MISCELLANEOUS INCOME</b>	<b>\$48,200</b>	<b>\$41,200</b>	<b>\$77,875</b>
<b>APPROPRIATION OF PRIOR YEAR</b>			
FUND BALANCE	<u>\$27,555</u>	<u>\$66,649</u>	<u>\$6,453</u>
<b>TOTAL GENERAL FUND REVENUE AND OTHER FINANCING SOURCES</b>	<b><u>\$465,957</u></b>	<b><u>\$505,465</u></b>	<b><u>\$468,846</u></b>



**GENERAL FUND EXPENSES**  
**FISCAL YEAR JULY 1, 1998 - JUNE 30, 1999**

	FY1999 PROPOSED	FY98 BUDGET AS ADJUSTED	FY 1997 ACTUAL
<b>GENERAL GOVERNMENT EXPENSES</b>			
SALARIES	\$63,270	\$58,052	\$69,217
PAYROLL TAXES AND BENEFITS	\$13,306	\$11,988	\$12,835
LEGAL COUNSEL	\$3,000	\$3,000	\$3,739
ACCOUNTING SERVICE	\$6,500	\$9,000	\$8,925
OTHER PROFESSIONAL SERVICES	\$1,000	\$1,000	\$4,060
ELECTION EXPENSES	\$500	\$500	\$276
PROPERTY/LIABILITY INSURANCE	\$9,300	\$8,600	\$8,310
UTILITIES	\$9,000	\$10,000	\$6,526
BUILDING MAINT./JANITORIAL WORK	\$3,600	\$3,000	\$2,448
EQUIPMENT MAINTENANCE	\$2,500	\$2,000	\$1,902
OFFICE SUPPLIES	\$3,600	\$5,200	\$3,297
POSTAGE	\$2,850	\$2,500	\$2,665
TRAVEL AND TRAINING	\$9,500	\$7,000	\$5,934
DUES, MEMBERSHIPS AND SUBSCRIPTIONS	\$2,500	\$2,500	\$2,133
ADVERTISING AND PUBLIC NOTICES	\$1,150	\$1,200	\$890
PRINTING/CODIFICATION UPDATES	\$500	\$500	\$130
HOSPITALITY	\$3,000	\$3,000	\$2,505
LEASE PAYMENTS	\$540	\$450	\$388
CAPITAL OUTLAY	\$9,200	\$2,000	\$12,888
OTHER OPERATING EXPENSES	<u>\$2,000</u>	<u>\$2,000</u>	<u>\$1,400</u>
<b>TOTAL GENERAL GOVERNMENT EXPENSES</b>	<b><u>\$146,816</u></b>	<b><u>\$133,490</u></b>	<b><u>\$150,468</u></b>
<b>COMMUNITY DEVELOPMENT EXPENSES</b>			
SALARIES	\$16,528	\$15,680	\$9,228
PAYROLL TAXES AND BENEFITS	\$4,145	\$3,480	\$2,434
SOAP BOX DERBY	\$4,000	\$4,000	\$9,790
VETERAN'S DAY PARADE	\$2,000	\$2,500	\$2,248
PUBLIC RELATIONS/PROMOTIONS	\$1,000	\$1,500	\$3,716
PROFESSIONAL SERVICES	\$2,500	\$0	\$0
MURAL EXPENSES	\$0	\$0	\$3,565
RESERVE FOR 2000 CELEBRATION	\$6,000	\$2,000	\$0
OTHER OPERATING EXPENSES	<u>\$2,500</u>	<u>\$3,900</u>	<u>\$2,321</u>
<b>TOTAL COMMUNITY DEVELOPMENT EXPENSES</b>	<b><u>\$38,673</u></b>	<b><u>\$33,060</u></b>	<b><u>\$33,302</u></b>
<b>PLANNING AND ZONING EXPENSES</b>			
SALARIES	\$42,809	\$41,047	\$31,178
PAYROLL TAXES AND BENEFITS	\$12,492	\$11,408	\$10,856
LEGAL COUNSEL	\$2,000	\$1,500	\$1,008
SUPPLIES	\$1,000	\$1,000	\$255
OTHER OPERATING EXPENSES	<u>\$1,000</u>	<u>\$2,200</u>	<u>\$762</u>
<b>TOTAL PLANNING AND ZONING EXPENSES</b>	<b><u>\$59,301</u></b>	<b><u>\$57,155</u></b>	<b><u>\$44,059</u></b>

GENERAL FUND CONTINUED

	FY1999 PROPOSED	FY98 BUDGET AS ADJUSTED	FY 1997 ACTUAL
<b>PUBLIC SAFETY EXPENSES</b>			
LAW ENFORCEMENT	\$24,948	\$20,000	\$11,720
FIRE DEPARTMENT GRANT	\$500	\$500	\$500
RESCUE SQUAD GRANT	\$500	\$500	\$500
OTHER OPERATING EXPENSES	<u>\$100</u>	<u>\$100</u>	<u>\$0</u>
<b>TOTAL PUBLIC SAFETY EXPENSES</b>	<u>\$26,048</u>	<u>\$21,100</u>	<u>\$12,720</u>
<b>PUBLIC WORKS EXPENSES</b>			
SALARIES	\$10,327	\$15,332	\$16,481
PAYROLL TAXES AND BENEFITS	\$2,492	\$4,988	\$5,130
PROFESSIONAL SERVICES	\$1,000	\$2,800	\$1,583
STREET SWEEPING	\$16,200	\$15,200	\$14,375
ROAD MAINTENANCE	\$75,000	\$2,709	\$47,985
SNOW AND ICE REMOVAL	\$5,000	\$5,000	\$2,370
STORM DRAIN/SIDEWALK MAINTENANCE	\$3,000	\$20,191	\$16,304
STREET LIGHTING/ELECTRICITY	\$30,100	\$28,000	\$25,764
BUILDINGS AND GROUNDS	\$18,200	\$17,600	\$26,650
STREET SIGNS AND MAINTENANCE	\$1,000	\$1,000	\$1,130
OTHER OPERATING EXPENSES	<u>\$4,800</u>	<u>\$5,000</u>	<u>\$4,024</u>
<b>TOTAL PUBLIC WORKS EXPENSES</b>	<u>\$167,119</u>	<u>\$117,820</u>	<u>\$161,796</u>
<b>TRANSFER TO OTHER FUNDS</b>			
CAPITAL PROJECTS	\$25,000	\$139,840	\$0
ENTERPRISE	\$0	\$0	\$66,776
SPECIAL REVENUE	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$0</u>
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<u>\$28,000</u>	<u>\$142,840</u>	<u>\$66,776</u>
<b>TOTAL GENERAL FUND EXPENSES AND TRANSFERS TO OTHER FUNDS</b>	<u>\$465,957</u>	<u>\$505,465</u>	<u>\$469,121</u>

**ENTERPRISE FUND REVENUES**  
**FISCAL YEAR JULY 1, 1998 - JUNE 30, 1999**

	FY1999 PROPOSED	FY98 BUDGET AS ADJUSTED	FY 1997 ACTUAL
<b>WATER SYSTEM REVENUES</b>			
WATER SERVICE CHARGES	\$295,000	\$285,600	\$302,259
FINANCE CHARGES/INEREST INCOME	\$9,500	\$5,000	\$1,528
OPERATING TRANSFER IN	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL WATER SYSTEM REVENUES</b>	<b><u>\$304,500</u></b>	<b><u>\$290,600</u></b>	<b><u>\$303,787</u></b>
<b>SEWER SYSTEM REVENUES</b>			
SEWER SERVICE CHARGES	\$255,000	\$261,120	\$253,813
FINANCE CHARGES/INEREST INCOME	\$3,500	\$3,000	\$3,927
OPERATING TRANSFER IN	<u>\$0</u>	<u>\$0</u>	<u>\$66,776</u>
<b>SUBTOTAL</b>	<b>\$258,500</b>	<b>\$264,120</b>	<b>\$324,516</b>
<b>METCOMM FEES</b>			
OPERATION & MAINTENANCE	\$72,772	\$59,191	\$106,715
WATER QUALITY LOAN	\$11,746	\$11,700	\$11,634
FARMERS HOME LOAN REFINANCING	\$12,726	\$12,700	\$12,565
EXISTING FACILITIES	\$4,414	\$4,400	\$4,358
ADDITIONAL LOCAL SHARE	<u>\$3,505</u>	<u>\$3,500</u>	<u>\$3,461</u>
<b>TOTAL METCOMM FEES</b>	<b><u>\$105,163</u></b>	<b><u>\$91,491</u></b>	<b><u>\$138,733</u></b>
<b>TOTAL SEWER SYSTEM REVENUES</b>	<b><u>\$363,663</u></b>	<b><u>\$355,611</u></b>	<b><u>\$463,249</u></b>
<b>WASTE DISPOSAL REVENUES</b>			
WASTE DISPOSAL SERVICE CHARGES	\$263,000	\$261,545	\$261,916
ADMINISTRATIVE REIMBURSEMENT	\$3,600	\$3,600	\$0
FINANCE CHARGES	<u>\$500</u>	<u>\$1,500</u>	<u>\$822</u>
<b>TOTAL WASTE DISPOSAL REVENUES</b>	<b><u>\$267,100</u></b>	<b><u>\$266,645</u></b>	<b><u>\$262,738</u></b>
<b>TOTAL ENTERPRISE FUND REVENUES</b>	<b><u>\$935,263</u></b>	<b><u>\$912,856</u></b>	<b><u>\$1,029,774</u></b>

**ENTERPRISE FUND EXPENSES**  
**FISCAL YEAR JULY 1, 1998 - JUNE 30, 1999**

	FY1999 PROPOSED	FY98 BUDGET AS ADJUSTED	FY 1997 ACTUAL
<b>WASTEWATER TREATMENT FACILITY</b>			
PERSONNEL SERVICES			
SALARIES	\$63,537	\$72,828	\$69,821
PAYROLL TAXES AND BENEFITS	<u>\$15,270</u>	<u>\$20,421</u>	<u>\$18,524</u>
TOTAL PERSONNEL SERVICES	\$78,807	\$93,249	\$88,345
OPERATIONS AND MAINTENANCE			
ENGINEERING AND CONSULTANTS	\$2,000	\$2,000	\$0
TREATMENT FACILITY MAINTENANCE	\$45,764	\$29,240	\$11,186
LABORATORY ANALYTICAL SERVICES	\$3,522	\$3,235	\$2,562
PROCESS CHEMICALS	\$11,856	\$13,269	\$9,762
LABORATORY SUPPLIES	\$4,418	\$4,129	\$3,482
UTILITIES	\$40,000	\$57,750	\$46,023
SLUDGE MANAGEMENT (\$15,500 SET ASIDE)	\$15,913	\$189	\$160,133
SAFETY	\$1,212	\$1,848	\$2,283
INSURANCE	\$8,100	\$7,700	\$7,483
OTHER OPERATING EXPENSES	<u>\$7,768</u>	<u>\$7,363</u>	<u>\$2,846</u>
TOTAL O & M EXPENSES	\$140,553	\$126,723	\$245,760
DEBT SERVICE	\$51,680	\$50,952	\$51,222
CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$7,360</u>
TOTAL WASTEWATER TREATMENT FACILITY EXPENSES	<u>\$271,040</u>	<u>\$270,924</u>	<u>\$392,687</u>
<b>COLLECTION SYSTEM EXPENSES</b>			
PERSONNEL SERVICES			
SALARIES	\$17,291	\$19,498	\$14,031
PAYROLL TAXES AND BENEFITS	<u>\$4,341</u>	<u>\$5,409</u>	<u>\$3,753</u>
TOTAL PERSONNEL SERVICES	\$21,632	\$24,907	\$17,784
OPERATIONS AND MAINTENANCE			
ENGINEERING AND CONSULTANTS	\$2,000	\$2,000	\$6,735
COLLECTION SYSTEM MAINTENANCE	\$8,195	\$7,177	\$7,106
SEWER LINE MAINTENANCE	\$16,412	\$21,574	\$12,422
UTILITIES	\$3,200	\$3,700	\$3,160
SAFETY	\$1,521	\$1,603	\$440
INSURANCE	\$3,100	\$2,900	\$2,803
OTHER OPERATING EXPENSES	<u>\$3,272</u>	<u>\$3,300</u>	<u>\$2,586</u>
TOTAL O & M EXPENSES	\$37,700	\$42,254	\$35,252
DEBT SERVICE	\$17,526	\$17,526	\$17,526
CAPITAL OUTLAY	<u>\$15,765</u>	<u>\$0</u>	<u>\$0</u>
TOTAL COLLECTION SYSTEM EXPENSES	<u>\$92,623</u>	<u>\$84,687</u>	<u>\$70,562</u>

ENTERPRISE FUND CONTINUED

	FY1999 PROPOSED	FY98 BUDGET AS ADJUSTED	FY 1997 ACTUAL
<b>WATER SYSTEM EXPENSES</b>			
<b>PERSONNEL SERVICES</b>			
SALARIES	\$40,123	\$41,275	\$31,887
PAYROLL TAXES AND BENEFITS	<u>\$8,797</u>	<u>\$10,327</u>	<u>\$7,533</u>
TOTAL PERSONNEL SERVICES	\$48,920	\$51,602	\$39,420
<b>OPERATIONS AND MAINTENANCE</b>			
ENGINEERING AND CONSULTANTS	\$2,000	\$2,000	\$8,092
DISTRIBUTION SYSTEM MAINTENANCE	\$11,602	\$31,228	\$12,570
WATER LINE MAINTENANCE	\$94,229	\$61,572	\$38,877
LABORATORY ANALYTICAL SERVICES	\$2,574	\$1,298	\$1,298
PROCESS CHEMICALS	\$2,952	\$3,048	\$2,203
LABORATORY SUPPLIES	\$2,000	\$1,820	\$1,648
UTILITIES	\$31,000	\$33,000	\$32,920
SAFETY	\$1,471	\$1,682	\$2,124
INSURANCE	\$3,200	\$3,100	\$2,970
OTHER OPERATING EXPENSES	<u>\$4,857</u>	<u>\$4,766</u>	<u>\$3,870</u>
TOTAL O & M EXPENSES	\$155,885	\$143,514	\$106,572
DEBT SERVICE	\$97,945	\$95,484	\$96,752
CAPITAL OUTLAY	<u>\$1,750</u>	<u>\$0</u>	<u>\$0</u>
TOTAL WATER SYSTEM EXPENSES	<u>\$304,500</u>	<u>\$290,600</u>	<u>\$242,744</u>
<b>WASTE DISPOSAL EXPENSES</b>			
<b>PERSONNEL SERVICES</b>			
SALARIES	\$7,463	\$5,506	\$2,230
PAYROLL TAXES AND BENEFITS	<u>\$1,355</u>	<u>\$1,139</u>	<u>\$287</u>
TOTAL PERSONNEL SERVICES	\$8,818	\$6,645	\$2,517
WASTE DISPOSAL CONTRACT COST	\$252,000	\$260,000	\$260,409
TOTAL WASTE DISPOSAL EXPENSES	<u>\$260,818</u>	<u>\$266,645</u>	<u>\$262,926</u>

**SPECIAL REVENUE FUND REVENUE/EXPENSES**  
**FISCAL YEAR JULY 1, 1998 - JUNE 30, 1999**

**CHESAPEAKE BAY CRITICAL AREAS GRANT**

<b>REVENUE</b>		
STATE OF MARYLAND	\$3,000	
MATCHING APPROPRIATION FROM GENERAL FUND	<u>\$3,000</u>	
<b>TOTAL REVENUE</b>		<b><u>\$6,000</u></b>
<b>EXPENSES</b>		
PERSONNEL SERVICES	\$5,450	
OTHER PROGRAM COSTS	<u>\$550</u>	
<b>TOTAL EXPENSES</b>		<b><u>\$6,000</u></b>

LEONARDTOWN COMMISSIONERS  
 CAPITAL IMPROVEMENT FUND  
 CAPITAL PROGRAM

PROJ #	PROJECT NAME	TOTAL COST	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04
1	GREENBRIAR ROAD WATER TOWER MAINTENANCE	\$133,000	\$133,000	\$0	\$0	\$0	\$0	\$0
	<b>WATER--SUBTOTAL</b>	\$133,000	\$133,000	\$0	\$0	\$0	\$0	\$0
2	WASTEWATER TREATMENT PLANT UPGRADE	\$1,500,000	\$228,060	\$1,271,940				
3	SMECO PUMP STATION	\$20,000	\$20,000					
	<b>SEWER--SUBTOTAL</b>	\$1,520,000	\$248,060	\$1,271,940	\$0	\$0	\$0	\$0
4	RECREATION PROJECT	\$25,000	\$25,000					
5	PURCHASE/CONSTRUCTION OF TOWN OFFICE	\$200,000		\$200,000				
	<b>GENERAL--SUBTOTAL</b>	\$225,000	\$25,000	\$0	\$200,000	\$0	\$0	\$0
	<b>TOTAL FIVE YEAR PLAN</b>	\$1,878,000	\$406,060	\$1,271,940	\$200,000	\$0	\$0	\$0

LEONARDTOWN COMMISSIONERS  
 CAPITAL IMPROVEMENT FUND  
 RECOMMENDED BUDGET

PROJ #	PROJECT NAME	FY 99 COST	FUNDING SOURCE						
			GEN FUND TRANSFER	CONNECTION FEES	FUND BALANCE	GRANTS	LOANS	METCOMM	
1	GREENBRIAR ROAD WATER TOWER MAINTENANCE	\$133,000		\$15,983	\$117,017				
	<b>WATER - SUBTOTAL</b>	\$133,000	\$0	\$15,983	\$117,017	\$0	\$0	\$0	\$0
2	WASTEWATER TREATMENT PLANT UPGRADE	\$228,060			\$79,821 *	\$114,030			\$34,209
3	SMECO PUMP STATION	\$20,000		\$12,120	\$7,880				
	<b>SEWER - SUBTOTAL</b>	\$248,060	\$0	\$12,120	\$87,701	\$114,030	\$0	\$0	\$34,209
4	RECREATION PROJCT	\$25,000			\$25,000				
	<b>GENERAL - SUBTOTAL</b>	\$25,000	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0
	<b>TOTAL FY99</b>	<u>\$406,060</u>	\$0	\$28,103	\$229,718	\$114,030	\$0	\$0	\$34,209

\* FUND BALANCE FROM HUD ACCOUNT



LEONARDTOWN COMMISSIONERS  
 CAPITAL IMPROVEMENT FUND  
 RECOMMENDED BUDGET

PROJ #	PROJECT NAME	FY 00 COST	FUNDING SOURCE					
			GEN FUND TRANSFER	CONNECTION FEES	FUND BALANCE	GRANTS	LOANS	METCOMM
2	WASTEWATER TREATMENT PLANT UPGRADE	\$1,271,940			\$114,179 *	\$635,970	\$331,000	\$190,791
	TOTAL FY00 - SEWER	\$1,271,940	\$0	\$0	\$114,179	\$635,970	\$331,000	\$190,791

PROJ #	PROJECT NAME	FY 01 COST	FUNDING SOURCE					
			GEN FUND TRANSFER	CONNECTION FEES	FUND BALANCE	GRANTS	LOANS	METCOMM
5	PURCHASE/CONSTRUCTION OF TOWN OFFICE	\$200,000			\$200,000			
	TOTAL FY01 - GENERAL	\$200,000	\$0	\$0	\$200,000	\$0	\$0	\$0

\* FUND BALANCE FROM HUD ACCOUNT

COMMISSIONERS OF LEONARDTOWN  
CAPITAL OUTLAY COSTS  
FISCAL YEAR JULY 1, 1998 - JUNE 30, 1999

GENERAL GOVERNMENT

UPGRADE TO WINDOWS NT	\$4,500	
COMPUTER	\$1,000	
OFFICE FURNITURE	\$1,400	
COLOR SCANNER	\$400	
TAPE RECORDER	\$250	
PAPER FOLDER	\$300	
TYPEWRITER	\$500	
PC MONITORS	\$500	
FILE CABINET	<u>\$350</u>	
TOTAL		<u>\$9,200</u>

COLLECTION SYSTEM

GPS RECEIVER	\$1,750	
MCINTOSH WET WELL REHABILITATION	<u>\$14,015</u>	
TOTAL		<u>\$15,765</u>

WATER SYSTEM

GPS RECEIVER	<u>\$1,750</u>	
TOTAL		<u>\$1,750</u>

COMMISSIONERS OF LEONARDTOWN  
 FY 1999 SALARIES  
 (ASSUMES 1.8% COST OF LIVING INCREASE)

ADMINISTRATOR	\$42,424	
PLANNER	\$36,182	
TREASURER	\$26,862	
OFFICE MANAGER	\$24,037	
FISCAL CLERK	\$21,029	
ADMINISTRATIVE ASSISTANT	\$19,074	
UTILITY SYSTEM SUPERINTENDENT	\$36,187	
UTILITY SYSTEM ASST SUPT	\$0	
OPERATOR TRAINEE	\$20,310	
LABORER	\$19,344	
OVERTIME	\$15,899	
COUNCIL	<u>\$0</u>	
 TOTAL		 <u>\$261,348</u>

PERSONNEL SERVICE COSTS  
 ALOCATED AMONG DEPARTMENTS

GENERAL GOVERNMENT		
ADMINISTRATOR 40%	\$16,970	
TREASURER 46%	\$12,357	
OFFICE MANAGER 55%	\$13,220	
FISCAL CLERK 60%	\$12,617	
ADMIN ASSISTANT 42.5%	\$8,106	
COUNCIL	<u>\$0</u>	
 TOTAL		 \$63,270

COMMUNITY DEVELOPMENT		
ADMINISTRATOR 15%	\$6,364	
PLANNER 10%	\$3,618	
TREASURER 2%	\$537	
OFFICE MANAGER 25%	<u>\$6,009</u>	
 TOTAL		 \$16,528

PLANNING & ZONING		
ADMINISTRATOR 15%	\$6,364	
PLANNER 75%	\$27,137	
OFFICE MANAGER 5%	\$1,202	
ADMIN ASSISTANT 42.5%	<u>\$8,106</u>	
 TOTAL		 \$42,809

PUBLIC WORKS		
ADMINISTRATOR 10%	\$4,242	
TREASURER 2%	\$537	
UTILITY SUPERINTENDENT 2%	\$724	
OPERATOR TRAINEE 10%	\$2,031	
LABORER 10%	\$1,935	
OVERTIME	<u>\$858</u>	
 TOTAL		 \$10,327

PERSONNEL SERVICE COSTS  
ALLOCATED AMONG DEPARTMENTS

## WASTEWATER TREATMENT FACILITY

UTILITY SYSTEM SUPERINTENDENT 66%	\$23,883
OPERATOR TRAINEE 50%	\$10,155
LABORER 50%	\$9,672
OVERTIME	\$5,743
ADMINISTRATOR 10%	\$4,242
TREASURER 20%	\$5,372
OFFICE MANAGER 1.5%	\$361
FISCAL CLERK 15%	\$3,154
ADMIN ASSISTANT 5%	<u>\$955</u>

TOTAL	\$63,537
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## COLLECTION SYSTEM

UTILITY SYSTEM SUPERINTENDENT 14%	\$5,066
OPERATOR TRAINEE 10%	\$2,031
LABORER 10%	\$1,934
OVERTIME	\$1,094
ADMINISTRATOR 4%	\$1,697
PLANNER 7.5%	\$2,714
TREASURER 5%	\$1,343
OFFICE MANAGER 1.5%	\$361
FISCAL CLERK 5%	<u>\$1,051</u>

TOTAL	\$17,291
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## WATER SYSTEM

UTILITY SYSTEM SUPERINTENDENT 18%	\$6,514
OPERATOR TRAINEE 30%	\$6,093
LABORER 30%	\$5,803
OVERTIME	\$8,204
ADMINISTRATOR 4%	\$1,697
PLANNER 7.5%	\$2,714
TREASURER 15%	\$4,029
OFFICE MANAGER 4%	\$961
FISCAL CLERK 15%	\$3,154
ADMIN ASSISTANT 5%	<u>\$954</u>

TOTAL	\$40,123
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## TRASH DISPOSAL

ADMINISTRATOR 2%	\$848
TREASURER 10%	\$2,686
OFFICE MANAGER 8%	\$1,923
FISCAL CLERK 5%	\$1,052
ADMIN ASSISTANT 5%	<u>\$954</u>

TOTAL	\$7,463
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