

The Commissioners of Leonardtown

Fiscal Year 2026

Commissioners Proposed Budget



Town of Leonardtown

22670 Washington Street

Leonardtown, MD 20650

301-475-9791



THE COMMISSIONERS OF LEONARDTOWN
FY2026 Proposed Budget
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THE COMMISSIONERS OF LEONARDTOWN

BUDGET MESSAGE

TO THE CITIZENS OF THE TOWN OF LEONARDTOWN:

The following budget message is provided to assist you in your review of the Fiscal Year 2026 Budget.

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 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 Remarks

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, operating grants 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 growth related projects or new infrastructure when needed.

General Fund

Income tax is the largest revenue source in the FY2026 budget. It represents 38% 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 \$870,000 and represents 28% of operating revenue. The budgeted increase in real estate tax revenue is related to the annual increase in property assessments and the properties under construction that will be added to the tax roll when they are complete. This budget maintains the same tax rate as FY2025.

The next largest revenue source is Highway User Revenue, "HUR". 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. Indications are good that the state legislature will continue to fund HUR at these levels for FY26.

Total General Fund expenses are \$3,110,677 appropriated for recurring operating expenses and represents a 15.9% increase over the FY2025 operating budget of \$2,683,356. The most notable increase is for the Use of Prior Year Fund Balance to transfer \$250,000 to the Capital Project Fund for the Utility Relocation for Sidewalks along Route 245.

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 \$33,653 in the FY2026 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. As of FY2025, the total committed to this project was \$509,243.

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 FY2026 budget exceeds the 50% goal and is predicted to result in unassigned fund balance of 58.6% at the end of the fiscal year.

Enterprise Fund

Wastewater Treatment Plant (WWTP) and Sewer 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 FY2026 operating budget for the wastewater treatment plant and the sewer system combine for a 16.6% increase over the FY2025 approved operating budgets. The service charge for sewer customers will need to be increased in order to meet this year's operating budget for sewer and wastewater treatment plant departments. In prior years, these departments had a significant reserve and replacement fund in place but the reserve has decreased due to debt service payments for the ENR upgrade and for the WWTP expansion, coupled with a lack of available home lots for new construction. These funds will begin to replenish as new approved developments begin.

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 sewer impact fees. Both of these revenue sources are itemized on page 19 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 Community Development Administration "CDA" repayment began October 2023, and due to significant interest being earned on the funds, until drawdown, it will offset some of the debt service in 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 FY2026 operating budget for the water system is 1.7% lower than the FY2025 approved operating budget. Contingency funding is needed during FY2026 of \$135,235, it will be set aside to fund future repairs and/or improvements.

A new CDA loan of \$6 million, 20-year term, went to settlement in July 2024. The loan will be used to construct a new storage tank and a new water production well. The repayments in FY2026 total \$454,955. On a positive note, a significant amount of interest is being earned on these funds, until drawdown, that will offset some of the debt service included in this budget year.

Bids were received for the new storage tank in September 2024 and the project is expected to be completed by the end of the 2025 calendar year. The new water production well bid is expected to be awarded in May 2025 and the project should be completed at the end of calendar year 2025.

After thorough financial analysis, a water service charge increase has been included in the FY2026 budget that will help stabilize the future financial health of the Town's water system.

Trash Collection

As required by Town ordinance, the Town provides trash and recycling collection for the citizens and businesses in Leonardtown. The Town awarded a new contract to WB Waste Solutions, LLC in February 2025. This new contract has a 5-year term beginning July 1, 2025, with two (2) – two (2) year extensions. The trash service charge rate will increase by \$6.61 a month.

Capital Projects

Construction of a water storage tower to serve new customers remains the top water system priority and is currently in progress. The 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 scheduled for FY2026. 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.

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. Leonardtown is St. Mary’s only municipality and one of two development districts in the county. As such growth is necessary for the local economy and to support our largest employer, Patuxent River Naval Air Station. Managed growth in our development districts also protect our rural character in the rest of the county.

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
APPROVED BUDGET DOCUMENT
FOR FISCAL YEAR 2026**

The Approved Budget for The Commissioners of Leonardtown for Fiscal Year beginning July 1, 2025 and ending June 30, 2026, as represented by the detailed statement contained within the "Approved Budget Document" is, this day April 14, 2025, 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

FISCAL POLICIES

Basis of Accounting

For financial reporting purposes, the Governmental Funds use the modified accrual basis of accounting consistent with Generally Accepted Accounting Principles (GAAP). Under this method revenues considered to be both measurable and available for funding current appropriations are recognized when earned. All other revenues are recognized when received except those of a material amount that have not been received at the normal time of receipt are accrued, and any revenues received in advance are deferred. Expenditures are recorded at the time liabilities are incurred, except for accumulated sick leave, which is treated as an expenditure when paid.

Enterprise Fund uses the accrual basis of accounting consistent with GAAP. Under this method revenues are recognized when earned and expenses are recognized at the time liabilities are incurred.

Budgetary Basis of Accounting

The Town budgets for the Governmental Funds and Enterprise Fund using the same basis in reporting under Generally Accepted Accounting Principles except as noted below:

Governmental Funds:

- Budget amounts are encumbered when contracts are signed for goods or services. These amounts are included under the budget-basis for the fiscal year in which they are encumbered, rather than the year in which goods or services are received and a liability incurred. Appropriations that are not spent or encumbered lapse at the end of the fiscal year.

Enterprise Fund:

- Principal debt payments are budgeted as an expense rather than reductions of the liability.
- Capital outlays are budgeted as an expense in the year purchased, rather than recorded as fixed assets and capitalized based on their useful lives (excludes land and construction-in-progress).
- Depreciation expense is not budgeted.
- Compensated absences are not considered to be an expense until paid.
- Sale of assets are recognized as revenue; however, the related gain or loss is not.

Investments

State law allows municipalities to invest surplus funds in financial institutions that provide collateral with a market value that equals or exceeds the amount by which a deposit exceeds the deposit insurance. Additionally, State law requires municipalities to have an investment policy. The Town Council adopted through resolution an investment policy that requires all deposits more than the Federal Deposit Insurance Corporation (FDIC) insurance coverage limits, in any Bank, shall be collateralized at a level of at least 102% of the market value of the principal and any accrued interest thereon. Acceptable collateral is defined as U.S. obligations, federal agency securities, or federal instrumentality securities. The primary objectives, in priority order, of the Towns investment activities shall be safety, liquidity, and return on investment.

Accounting and Auditing

The Town will establish and maintain the highest standards of accounting practices in conformance with GAAP. The Town will annually engage an independent audit firm of certified public accountants to perform an audit in accordance with Generally Accepted Auditing Standards. This audit is required by said standards to be planned and performed to obtain reasonable assurance about whether the financial statements are free of material misstatement. The auditors will issue a public opinion on the financial statements and present their findings to Town Council in a public meeting.

Budget Development Overview

The Town’s budget will be developed on an annual basis for each of the Town’s funds. The Town Council must adopt a balanced annual operating budget by May 20 of each fiscal year. The approved budget must be balanced, meaning all total projected revenues and other financing sources are equal to all total anticipated expenditures. The Town Treasurer is responsible for estimating projected revenue and works with staff on providing proposed expenditures for their departments including personnel, operating, and capital outlay. The Town encourages and emphasizes participation from the public during the budget process. This includes a public work session, a public hearing, and input from Town committees. The Town Treasurer presents the draft budget to the Town Administrator. Meetings are held between the Town Administrator, Treasurer, and Mayor to discuss the expenditure requests. For FY2026 the Town followed the Budget Calendar below:

THE COMMISSIONERS OF LEONARDTOWN FISCAL YEAR 2026 BUDGET CALENDAR	
DATE	TOPIC
December 9, 2024 (Mon)	Distribute approved budget calendar and discuss any significant changes to services at this regularly scheduled Council meeting.
January 31, 2025 (Fri)	Budget requests due to Treasurer.
Feb 10 - Feb 28, 2025	Treasurer to develop working copy of budget based on budgetary requests. Mayor reviews, edits, approves.
March 10, 2025 (Mon)	Working copy of budget distributed to Council at this regularly scheduled meeting. Introduce budget ordinance.
March 18, 2025 (Tues)*	Budget Work session with Council
March 20, 2025 (Thurs)	Advertise for public hearing regarding the recommended budget.
March 25, 2025 (Mon)*	Second budget work session, if necessary.
March 28, 2025 (Fri)	Budget available for public review.
April 14, 2025 (Mon)	Hold budget public hearing at regularly scheduled Council meeting to adopt fiscal year 2026 budget. <i>Adopt fiscal year 2026 budget at special meeting, if necessary.</i>
* Work sessions scheduled for 4:00pm at Town Hall.	

The Town maintains a diversified and stable revenue structure to protect it from short-run fluctuations in any single revenue source. Annually the Town will estimate revenues by using an objective and analytical process based off historical data and expected future trends. Annually the Town will estimate operating expenditures by reviewing goals and objectives for the coming year and analyzing costs on a line-by-line basis. Personnel costs are estimated by the Treasurer based off position requests.

The capitalization threshold for capital assets is \$5,000. Capital assets under \$5,000 are included in the operating expenses of each line item rather than a capital outlay.

Capital Improvement Plan

A capital improvement plan (CIP) provides a long-term view of the physical and technological improvements needed by the Town to ensure that resources are utilized to the best degree possible. Historically, the Town has approached capital investments on a case-by-case basis. That is, on a fiscal year basis, projects were designed and completed as necessary. However, the Town has significant challenges and opportunities in the next several years that must be addressed in a planned and logical manner to ensure that we have the financial, personnel, time, and physical resources necessary to strategically capitalize on these opportunities.

For consideration in the CIP, the Town will use a minimum cost threshold of \$20,000 for each project. CIP projects should include infrastructure, public buildings, land acquisitions, equipment, information technology, and professional design and engineering work associated with projects that will be included in future capital improvement plans. Upgrades and repairs costing more than \$20,000 that extend the useful life of the asset should be included in the CIP as well. The CIP covers a period of five years and is revised annually. Each project includes a description, cost estimate, funding sources, and time schedule. Funding for the portion of the CIP is incorporated in the various funds where costs will be financed.

Level of Budgetary Control

The Town's level of budgetary control is at the category/subcategory level for revenues and at the department level for expenditures. When actual revenues exceed budgeted revenues or actual expenditures are less than budgeted expenditures, the difference is a favorable difference. When actual revenues are less than budgeted revenues or actual expenditures exceed budgeted expenditures, the difference is an unfavorable variance.

Budget Amendment

During a fiscal year, situations will inevitably arise when it will be necessary to amend the budget. A budget amendment to transfer funds between appropriations within the same fund must be approved by the Town Council as an ordinance.

Schedule of Fees

Annually during the budget process, the Town establishes its schedule of rates and fees through an ordinance. To the extent possible, fees will be established to recover actual costs related to enforcement; however, they may also be partially supported by taxes as the Town does not aim to limit access or encourage violations due to prohibitive fees and charge.

THE COMMISSIONERS OF LEONARDTOWN

FY2026 BUDGET SUMMARY

	FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUALS
General Fund			
<i>Revenue:</i>			
Property Taxes	997,628	935,295	916,388
Income Taxes	1,170,000	1,100,000	1,121,019
Other Local Taxes	85,000	77,100	84,257
Highway User	391,099	342,620	295,916
Licenses and Permits	31,450	51,950	53,619
State/Federal/Local Grants	70,000	117,891	211,073
Other Revenues	115,500	58,500	359,677
Other Financing Sources	250,000		
TOTAL REVENUE	3,110,677	2,683,356	3,041,951
<i>Expenditures:</i>			
General Government	786,283	662,312	713,178
Community Development	418,450	489,601	391,547
Planning and Zoning	258,772	240,611	175,746
Public Safety	126,544	115,793	96,177
Public Works	878,241	730,195	713,294
Recreation and Parks	228,493	227,464	252,063
Debt Service	130,241	144,000	125,105
Transfers	283,653	73,380	435,863
TOTAL EXPENDITURES	3,110,677	2,683,356	2,902,973

	FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUALS
Enterprise Fund			
<i>Revenue:</i>			
Water Service Charges	650,000	564,569	528,090
Sewer Service Charges	1,552,000	1,147,981	1,172,703
Trash Service Charges	1,420,000	1,331,396	1,264,685
Other Income	585,830	552,196	2,884,934
Impact Fees			598,000
Connection Fees			174,018
Use of Impact Fees Reserve	1,573,990	5,198,729	
Use of Prior Year Fund Balance		-	
TOTAL REVENUE	5,781,820	8,794,871	6,622,429
<i>Expenditures:</i>			
Waste Water Treatment Plant	2,664,898	-	-
Sewer	396,967	233,813	462,630
Water	1,179,955	-	-
Trash Services	1,540,000	1,333,396	1,319,696
Use of Impact Fees Reserve (debt)			
TOTAL EXPENDITURES	5,781,820	1,567,209	1,782,326



General Fund

THE COMMISSIONERS OF LEONARDTOWN

FY2026 REVENUE BUDGET

FUND:		General Fund		
DEPARTMENT NUMBER:		04		
		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUALS
REVENUES:				
4111	Real Estate Tax	870,000	800,000	784,149
4111	Real Estate Tax Credit	(6,000)		
4112	Public Utilities Tax	55,000	60,000	58,046
4121	Penalties and Interest	2,500	2,500	1,406
4141	Income Tax	1,170,000	1,100,000	1,121,019
4151	Admissions/Amusement Tax		100	2,386
4161	Accommodation Tax	60,000	52,000	57,198
4211	Highway User Revenue	391,099	342,620	295,916
4311	Beer, Wine, Liquor License	16,000	16,800	15,546
4321	Trader's License	1,500	12,000	14,531
4331	Building Permits	10,000	18,000	16,589
4341	CATV Franchise Fee	25,000	25,000	24,674
4351	Sign Permit	450	450	652
4352	Occupancy Permit	1,500	2,700	3,411
4411	County Tax Rebate	76,128	72,795	72,788
4423	MD DNR Waterway Imprvmt Grant			31,522
4441	Law Enforcement Grant (SAPP)	23,000	22,891	29,305
4451	MD DNR Critical Area Commission	1,000		
4452	MD Heritage Areas Grant			37,500
4453	Waterfront Celebration			12,300
4454	DHCD Sustainable Comm Grant			20,000
4465	DHCD-Main Street Imprvmt Grant	25,000	25,000	46,000
4511	Zoning and Subdivision Fees	2,000	2,000	2,890
4711	Interest Income	110,500	55,000	355,879
4722	Concerts on the Square Grant	5,000	5,000	5,000
4724	MD State Arts Council Grant	17,000	15,000	17,846
4731	Other Income		1,500	349
4733	Event fees	4,000	2,000	3,450
4931	Use of Prior Year Fund Balance	250,000		
Total Revenues		3,110,677	2,683,356	3,041,951

THE COMMISSIONERS OF LEONARDTOWN

FY2026 EXPENDITURE BUDGET

DEPARTMENT NAME:		General Government		
DEPARTMENT NUMBER:		10		
		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUALS
EXPENDITURES:				
51005	Salaries	400,155	336,243	344,652
51010	Benefits	112,180	93,943	83,698
52015	Legal Counsel	8,000	7,500	11,468
52020	Accounting Service	30,000	35,600	26,600
52025	Professional Services	4,260	49,750	43,969
52030	Election Expenses	1,000		200
52035	Insurance Premiums	27,600	25,638	23,851
52040	Utilities	22,000	23,000	19,054
52042	Telephone Expenses	2,500		
52045	Facility Maintenance	22,425	23,000	25,544
52049	Equipment/Copier Maintenance	4,380	3,500	3,835
52055	Office Supplies	12,000	11,000	9,630
52060	Postage	7,000	6,400	4,401
52062	Computer Software & Support	58,070		
52065	Travel, Meetings, Training	27,475	25,000	25,918
52070	Dues, Memberships, Subscript	6,100	6,000	7,414
52075	Advertising and Public Notices	1,500	800	996
52085	Hospitality	6,000	6,000	5,275
52090	Other Operating Expenses	700	1,500	4,823
52092	Bank Fees	1,750		
52099	Payments to Other Agencies	750	750	750
54205	Capital Outlay	29,550	5,800	70,212
55300	Lease Payments	888	888	888
Total Expenditures		786,283	662,312	713,178

		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUAL
DEBT SERVICE:				
55305	Debt Service - Principal	75,135	88,000	107,679
55306	Debt Service - Interest	55,106	56,000	17,426
Total Debt Service		130,241	144,000	125,105

		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUAL
TRANSFERS:				
57500	Transfer to Capital Project - Use of PY FB	250,000		124,400
57500	Transfer to Capital Project - Revitalization	33,653	73,380	311,463
Total Transfers		283,653	73,380	435,863

Total Expenditures		1,200,177	879,692	1,274,146
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THE COMMISSIONERS OF LEONARDTOWN

FY2026 EXPENDITURE BUDGET

DEPARTMENT NAME: Community Development
DEPARTMENT NUMBER: 11

		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUALS
EXPENDITURES:				
51005	Salaries	207,895	189,728	136,533
51010	Benefits	46,955	42,014	29,878
52025	Professional Services	15,000	47,040	69,196
52042	Telephone Expenses	600		
52090	Other Operating Expenses	27,000	24,780	19,195
52095	Public Relations, Promotions	17,850	13,400	10,978
52096	Arts & Entertainment District	15,000	14,000	18,089
52097	Main Street	25,000	15,000	5,145
52098	Facade Grant Expenses		50,000	43,800
52101	Tree Lighting	9,500	8,150	7,486
52102	Beach Party			
52104	Concerts on the Square	7,000	8,500	8,678
52105	Veteran's Day Parade	7,500	6,800	5,748
52107	Earth Day			
52109	Boat Races	1,500	1,500	1,500
52111	Movie Festival	1,650	3,850	4,698
52112	Moll Dyer Weekend	3,000	2,500	
52113	Other Events			29,616
54205	Capital Outlay	33,000	62,339	1,007
Total Expenditures		418,450	489,601	391,547

THE COMMISSIONERS OF LEONARDTOWN

FY2026 EXPENDITURE BUDGET

DEPARTMENT NAME: Planning & Zoning
DEPARTMENT NUMBER: 13

		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUALS
EXPENDITURES:				
51005	Salaries	162,100	145,454	125,512
51010	Benefits	47,102	40,907	32,427
52015	Legal Counsel	4,500	4,500	(1,841)
52025	Professional Services	30,000	45,000	11,978
52055	Office Supplies	2,500	750	821
52062	Computer Software & Support	950		
52065	Travel, Meetings, Training	1,350		
52070	Dues, Memberships, Subscript	1,330		
52090	Other Operating Expenses	1,000	4,000	1,624
54205	Capital Outlay	7,940		5,225
Total Expenditures		258,772	240,611	175,746

THE COMMISSIONERS OF LEONARDTOWN

FY2026 EXPENDITURE BUDGET

DEPARTMENT NAME: Public Safety
DEPARTMENT NUMBER: 14

		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUALS
EXPENDITURES:				
51005	Salaries	15,650	14,935	12,782
51010	Benefits	5,394	5,358	4,326
52090	Other Operating Expenses	500	500	27
52115	Law Enforcement	94,000	90,000	74,894
52118	Fire Department Grant	1,000	1,000	1,000
52119	Rescue Squad Grant	1,000	1,000	1,000
54205	Capital Outlay	9,000	3,000	2,148
Total Expenditures		126,544	115,793	96,177

THE COMMISSIONERS OF LEONARDTOWN

FY2026 EXPENDITURE BUDGET

DEPARTMENT NAME:		Public Works		
DEPARTMENT NUMBER:		15		
		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUAL
EXPENDITURES:				
51005	Salaries	110,154	101,025	61,011
51010	Benefits	33,647	33,530	19,011
52025	Professional Services	136,600		
52041	Vehicle Repair & Maintenance	2,090		
52049	Equipment Maintenance	2,080		
52055	Office Supplies	3,000		
52090	Other Operating Expenses	19,390	22,550	11,147
52120	Street Sweeping	50,000	48,852	41,277
52125	Road Maintenance	126,500	235,238	331,375
52135	Snow Removal	100,000	60,000	25,704
52140	Storm Drain and Sidewalks	75,000	65,000	29,450
52145	Street Lighting	49,000	49,000	49,080
52150	Building and Grounds	95,000	95,000	91,992
52155	Street Sign and Maintenance	23,000	20,000	33,397
52157	Fuel Expense	3,780		
54205	Capital Outlay	49,000		19,850
Total Expenditures		878,241	730,195	713,294

THE COMMISSIONERS OF LEONARDTOWN

FY2026 EXPENDITURE BUDGET

DEPARTMENT NAME: Recreation and Parks
DEPARTMENT NUMBER: 16

		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUAL
EXPENDITURES:				
51005	Salaries	33,864	31,963	28,037
51010	Benefits	8,379	8,610	6,593
52040	Utilities	8,000	7,500	5,216
52045	Facility Maintenance	64,000	70,691	56,504
52090	Other Operating Expenses	4,000	3,500	2,918
52099	Payments to Other Agencies	10,000	10,000	10,000
52150	Building and Grounds	72,250	85,000	101,870
54205	Capital Outlay	28,000	10,200	40,925
Total Expenditures		228,493	227,464	252,063

**THE COMMISSIONERS OF LEONARDTOWN
FY2026 CAPITAL OUTLAY**

General Government

3 - Office chairs	1,300
2 - 2 Draw file cabinets	400
1 - Computer monitors	300
2 - Laptop computers	4,000
Website rebuild	5,000
Rebuild storage building ramp	9,500
Townhall bathroom upgrade	500
Entrance hall rug	350
Xerox copier	8,200
	\$ 29,550

Community Development

Christmas lights - 3yr contract	25,400
New trolley signs	500
Portable WiFi for square	2,000
New flags and flag polls for town square	900
Long narrow tables	300
Go Gov - resident notification system	3,900
	\$ 33,000

Planning and Zoning

GIS desktop computer (1)	3,540
GIS license (2)	4,400
	\$ 7,940

Public Safety

WiFi cameras for the town square	5,000
Solar radar speed sign - stationary	4,000
	\$ 9,000

Public Works

Redo island by Salted Scoop	5,000
2 dog waste stations	400
2 36-gallon trash cans	4,300
Solar radar speed sign - portable	9,300
Traffic calming for Fenwick Street	30,000
	\$ 49,000

Recreation and Parks

Parkette irrigation	9,000
Parkette sod	2,000
Interpretive playground signs	5,000
String lights @ wharf	2,000
String lights in alley and parkette	1,500
String lights in the town square	1,500
Camera's at Port of Leonardtown	5,000
Repair town clock in town square	2,000
	\$ 28,000

TOTAL GENERAL FUND CAPITAL OUTLAY	\$ 156,490
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Enterprise Fund

THE COMMISSIONERS OF LEONARDTOWN

FY2026 REVENUE BUDGET

FUND:		Enterprise Fund		
DEPARTMENT NUMBER:		04		
		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUALS
REVENUES:				
4460	ARPA Funds			1,538,519
4463	MDE Grant for ENR	30,000	30,000	46,115
4531	Water Service Charges	650,000	564,569	528,090
4541	Sewer Service Charges	1,552,000	1,147,981	1,172,703
4551	Trash Service Charges	1,420,000	1,331,396	1,264,685
4561	Metcomm O & M Charges	195,000	192,004	165,829
4571	Metcomm Debt Service Reimburse	90,830	95,194	108,959
4700	Bond Prem Amortization			57,160
4711	Interest Income	250,000	219,498	882,959
4731	Other Income	12,000	12,000	9,379
4811	Finance Charges	8,000	3,500	5,632
4821	Water Connection Fees			70,380
4831	Sewer Connection Fees			77,418
4841	Water Impact Fees			96,600
4851	Sewer Impact Fees			598,000
4931	Appropriation of Fund Balance		119,856	
4941	Impact Fee Reserves (for debt svc)	1,119,035	1,482,731	
4941	Impact Fee Reserves (for debt svc)	454,955		
Total Revenues		5,781,820	5,198,729	6,622,429

THE COMMISSIONERS OF LEONARDTOWN

FY2026 EXPENDITURE BUDGET

DEPARTMENT NAME: WWTP - Wastewater Treatment Plant
DEPARTMENT NUMBER: 41

		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUALS
EXPENDITURES:				
51005	Salaries	391,877	370,210	335,068
51010	Benefits	110,831	104,121	94,423
52025	Professional Services	25,000	25,000	100
52035	Property/Liability Insurance	37,705	36,447	29,341
52040	Utilities	150,000	130,000	137,147
52042	Telephone Expenses	1,100		
52045	Facility Maintenance	125,775	119,480	66,474
52049	Equipment/Copier Maintenance	6,540		
52041	Vehicle Repair & Maintenance	10,500		
52055	Office Supplies	2,250		
52060	Postage	150		
52062	Computer Software & Support	550		
52065	Travel, Meetings, Training	4,950		
52090	Other Operating Expenses	12,310	42,764	17,399
52150	Building & Grounds Maint	13,740		
52157	Fuel Expense	3,120		
52160	Lab Analysis Services	39,060	27,736	27,852
52165	Process Chemicals	208,880	239,505	118,951
52170	Lab Supplies	2,700	2,450	5,643
52175	Safety	3,225	2,296	383
52180	Sludge Management	230,000	234,485	138,262
54205	Capital Outlay	1,700	18,600	(19,350)
55305	Debt Service - Principal	638,175	637,375	
55306	Debt Service - Interest	480,860	500,550	627,277
56400	Depreciation			1,370,655
55350	Replacement Reserve	75,000		
58100	Contingency	88,900	8,907	
Total Expenditures		2,664,898	2,499,926	2,949,625

THE COMMISSIONERS OF LEONARDTOWN

FY2026 EXPENDITURE BUDGET

DEPARTMENT NAME: SEWER
DEPARTMENT NUMBER: 42

		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUALS
EXPENDITURES:				
51005	Salaries	88,250	79,197	77,135
51010	Benefits	25,497	21,085	20,589
52025	Professional Services	3,000	3,000	2,114
52035	Property/Liability Insurance	9,025	8,606	8,987
52040	Utilities	15,000	11,500	10,425
52042	Telephone Expenses	1,100		
52045	Facility Maintenance	35,335	38,611	13,927
52049	Equipment Maintenance	4,690		
52041	Vehicle Repair & Maintenance	6,000		
52050	Line Maintenance	100,000	42,343	84,743
52055	Office Supplies	1,800		
52060	Postage	1,300		
52062	Computer Software & Support	12,190		
52065	Travel, Meetings, Training	2,700		
52090	Other Operating Expenses	3,765	23,000	23,206
52092	Bank Fees	5,750		
52150	Building & Grounds Maint	1,530		
52157	Fuel Expense	2,200		
52175	Safety	1,135	2,001	181
54205	Capital Outlay	1,700		
56400	Depriciation			221,324
58100	Contingency	75,000	4,470	
Total Expenditures		396,967	233,813	462,630

THE COMMISSIONERS OF LEONARDTOWN

FY2026 EXPENDITURE BUDGET

DEPARTMENT NAME: WATER
DEPARTMENT NUMBER: 43

		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUALS
EXPENDITURES:				
51005	Salaries	164,564	153,195	148,560
51010	Benefits	47,301	42,363	40,312
52025	Professional Services	10,000	30,247	1,693
52035	Property/Liability Insurance	11,100	7,689	6,225
52040	Utilities	134,000	67,200	62,421
52042	Telephone Expenses	1,100		
52045	Facility Maintenance	24,615	23,825	11,560
52049	Equipment Maintenance	10,375		
52041	Vehicle Repair & Maintenance	5,595		
52050	Line Maintenance	108,905	113,326	75,994
52055	Office Supplies	1,150		
52060	Postage	1,300		
52062	Computer Software & Support	12,690		
52065	Travel, Meetings, Training	2,450		
52090	Other Operating Expenses	7,095	26,520	29,853
52092	Bank Fees	5,750		
52150	Building & Grounds Maint	9,865		
52157	Fuel Expense	1,440		
52160	Lab Analysis	2,020	1,734	3,106
52165	Process Chemicals	24,860	23,307	20,349
52170	Lab Supplies	1,550	1,550	2,867
52175	Safety	2,040	1,469	440
54205	Capital Outlay		53,720	14,934
55307	Bond Issuance Costs			107,615
55305	Debt Service - Principal	175,000	163,200	
55306	Debt Service - Interest	279,955	276,800	
55350	Capital Reserve Fund		100,000	
56400	Depreciation			186,934
58100	Contingency	135,235	45,449	
Total Expenditures		1,179,955	1,131,594	712,861

THE COMMISSIONERS OF LEONARDTOWN**FY2026 EXPENDITURE BUDGET****DEPARTMENT NAME:** Trash Services**DEPARTMENT NUMBER:** 44

		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUALS
EXPENDITURES:				
51005	Salaries	30,585	41,042	34,590
51010	Benefits	7,520	7,790	6,025
52055	Office Supplies	300		
52060	Postage	1,300		
52062	Computer Software & Support	10,045		
52090	Other Operating Expenses	1,100	12,564	9,086
52092	Bank Fees	5,750		
52185	Waste Disposal Contract	1,300,000	1,272,000	1,269,996
55350	Replacement Reserve	63,400		
58100	Contingency	120,000		
Total Expenditures		1,540,000	1,333,396	1,319,696

**THE COMMISSIONERS OF LEONARDTOWN
FY2026 CAPITAL OUTLAY**

Waste Water Treatment Plant	
Computer Replacement	1,700
	<u>\$ 1,700</u>
 Sewer	
	<u>\$ -</u>
 Water	
	<u>\$ -</u>
 TOTAL ENTERPRISE FUND CAPITAL	
OUTLAY	<u>\$ 1,700</u>



Capital Projects Fund

The Commissioners of Leonardtown
 Capital Projects Fund
 Capital Improvement Plan
 FY2026 - FY2030

Proj #	Project Name	Total Project Costs	Prior Approval	FISCAL YEAR				
				FY26	FY27	FY28	FY29	FY30
Water Projects:								
89	Water Tower - 800,000 gallons	7,437,000		7,437,000				
71	New Well - Meadows 2	2,525,000		2,525,000				
	Painting Tudor Hall Tower	500,000				500,000		
	Water Meter Replacement Project	700,000				350,000	350,000	
	Water sub-total	\$ 11,162,000	\$ -	\$ 9,962,000	\$ -	\$ 850,000	\$ 350,000	\$ -
Sewer Projects:								
	Grinder Pump Project - Hollywood Road	140,000			140,000			
	Sewer sub-total	\$ 140,000	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -
General Projects:								
	Sidewalk Project - Rte 245 Utility Conflicts	250,000		250,000				
	General sub-total	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 11,552,000	\$ -	\$ 10,212,000	\$ 140,000	\$ 850,000	\$ 350,000	\$ -

**The Commissioners of Leonardtown
Capital Projects Fund
Capital Improvement Plan
FY2026**

Proj #	Project Name	FY2026 Project Costs	Funding Source				
			PAYGO	Capital Connections	Impact Fees	Grants	Loan
Water Projects:							
89	Water Tower - 800,000 gallons	7,437,000			1,506,456	867,000	5,063,544
71	New Well - Meadows 2	2,525,000	612,311	545,000	417,689		950,000
	Water sub-total	\$ 9,962,000	\$ 612,311	\$ 545,000	\$ 1,924,145	\$ 867,000	\$ 6,013,544
Sewer Projects:							
	Sewer sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Projects:							
	Sidewalk Project - Rte 245 Utility Conflicts	250,000	250,000				
	General sub-total	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 10,212,000	\$ 862,311	\$ 545,000	\$ 1,924,145	\$ 867,000	\$ 6,013,544

The Commissioners of Leonardtown
 Capital Projects Fund
 Capital Improvement Plan
 FY2027

Proj #	Project Name	FY2027 Project Costs	Funding Source				
			PAYGO	Capital Connections	Impact Fees	Grants	Loan
Water Projects:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Water sub-total						
Sewer Projects:							
	Grinder Pump Project - Hollywood Rd	140,000					
		\$ 140,000	\$ 140,000	\$ -	\$ -	\$ -	\$ -
	Sewer sub-total						
General Projects:							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	General sub-total						
	TOTAL	\$ 140,000	\$ 140,000	\$ -	\$ -	\$ -	\$ -

**The Commissioners of Leonardtown
Capital Projects Fund
Capital Improvement Plan
FY2028**

Proj #	Project Name	FY2028 Project Costs	Funding Source					
			PAYGO	Capital Connections	Impact Fees	Grants	Loan	
	Water Projects:							
	Water Meter Replacement Project	350,000				350,000		
	Paint Tudor Hall Tower	500,000	200,000	300,000				
	Water sub-total	\$ 850,000	\$ 200,000	\$ 300,000	\$ -	\$ 350,000	\$ -	\$ -
	Sewer Projects:							
	Sewer sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	General Projects:							
	General sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 850,000	\$ 200,000	\$ 300,000	\$ -	\$ 350,000	\$ -	\$ -

The Commissioners of Leonardtown
 Capital Projects Fund
 Capital Improvement Plan
 FY2029

Proj #	Project Name	FY2029 Project Costs	Funding Source					
			PAYGO	Capital Connections	Impact Fees	Grants	Loan	
	Water Projects:							
	Water Meter Replacement Project	350,000				350,000		
	Water sub-total	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -
	Sewer Projects:							
	Sewer sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	General Projects:							
	General sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -

The Commissioners of Leonardtown
 Capital Projects Fund
 Capital Improvement Plan
 FY2030

Proj #	Project Name	FY2030 Project Costs	Funding Source						
			PAYGO	Capital Connections	Impact Fees	Grants	Loan		
	Water Projects:								
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Water sub-total								
	Sewer Projects:								
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sewer sub-total								
	General Projects:								
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	General sub-total								
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Grants Fund

THE COMMISSIONERS OF LEONARDTOWN

FY2026 GRANTS BUDGET SUMMARY

Fund Name: Grants Fund Fund Number: 24		FY2026 PROPOSED	FY2025 APPROVED	FY2024 ACTUALS
Revenue:				
	Federal Grant			
	State Grant	216,000	139,391	143,751
	County/Town Grant	5,000	5,000	5,000
TOTAL REVENUE		221,000	144,391	148,751
Expenditures:				
GRT	MD DHCD Community Legacy Façade Improvement Prgm	25,000	25,000	11,600
GRT	MD DHCD MD Façade Improvement Program	75,000	50,000	
GRT	MHAA - MD Heritage Area Authority	50,000		37,500
GF	SAPP - State Aid for Police Protection	23,000	22,891	29,305
GF	DNR - Critical Area Commission	1,000	1,500	1,500
GF	FY26 Main Street Improvement Program Operation Grt	25,000	25,000	46,000
GF	MSAC - MD State Art Council Operating Support	17,000	15,000	17,846
GF	St. Mary's County Art Council	5,000	5,000	5,000
TOTAL EXPENDITURES		221,000	144,391	148,751

GRT = Grants Fund
GF = General Fund

THE COMMISSIONERS OF LEONARDTOWN

FY2026 GRANT BUDGET WORKSHEET

REQUESTORS NAME: Kathy Bailey

GRANT NAME: MD DHCD MD Façade Improvement Program

FUND: Grant Fund (24)

GRANT NUMBER:

GRANT DESCRIPTION: For capital costs related to the improvement of exterior facades for businesses to improve their building facades. Project should capitalize on the strengths of a community while addressing its challenges to revitalize.

REVENUES:		FY2026 REQUEST
	Grants:	
	Federal	
24.24.4465	State - DHCD	75,000.00
	Town	
	Other (describe)	
	Other (describe)	
	Other (describe)	
	Other (describe)	
Total Revenues		75,000.00
EXPENDITURES:		FY2026 REQUEST
24.24.53200	Grant Expenses:	
	Renovations	75,000.00
Total Expenditures		75,000.00

THE COMMISSIONERS OF LEONARDTOWN

FY2026 GRANT BUDGET WORKSHEET

REQUESTORS NAME: Kathy Bailey

GRANT NAME: MD DHCD Community Legacy Façade Improvement Program

FUND: Grant Fund (24)

GRANT NUMBER:

GRANT DESCRIPTION: For capital costs related to the improvement of exterior facades for businesses to improve their building facades. These more flexible grant projects should capitalize on the strengths of a community while addressing its challenges to revitalize.

REVENUES:		FY2026 REQUEST
	Grants:	
	Federal	
24.24.4443	State - DHCD	25,000.00
	Town	
	Other (describe)	
	Other (describe)	
	Other (describe)	
	Other (describe)	
Total Revenues		25,000.00
EXPENDITURES:		FY2026 REQUEST
24.24.53200	Grant Expenses:	
	Renovations	25,000.00
Total Expenditures		25,000.00

THE COMMISSIONERS OF LEONARDTOWN		
FY2026 GRANT BUDGET WORKSHEET		
REQUESTORS NAME: Kathy Bailey		
GRANT NAME: MD Heritage Areas Authority (MHAA)		
FUND: Grant Fund (24)		
GRANT NUMBER:		
GRANT DESCRIPTION: Restore the Town's historic carousel to the waterfront. The carousel, a vintage Allen Herschell, is over 100 years old. It was purchased in 1942 and served as the centerpiece of the Leonardtown Fireman's Carnival for 64 years. The project will include - Phase 1) planning, design, and engineering and Phase 2) restoration and construction.		
REVENUES:		FY2026 REQUEST
	Grants:	
	Federal	
	State	50,000.00
	Town	
	Other (describe)	
	Other (describe)	
	Other (describe)	
	Other (describe)	
Total Revenues		50,000.00
EXPENDITURES:		FY2026 REQUEST
53200	Grant Expenses:	
	Planning/Design/Engineering	50,000.00
Total Expenditures		50,000.00

THE COMMISSIONERS OF LEONARDTOWN		
FY2026 GRANT BUDGET WORKSHEET		
REQUESTORS NAME: Kathy Bailey		
GRANT NAME: State Aid for Police Protection (SAPP)		
FUND: General Fund (10)		
GRANT NUMBER:		
GRANT DESCRIPTION: SAPP funding allows for police presence that provides protection for citizens and property on a daily basis and during events and activities. Police connections to the community (holiday "adoption" of families in need; outreach to youth; National Night Out; D.A.R.E.; seat belt and child car seat safety; various other educational efforts) have also been extremely valuable.		
REVENUES:		FY2026 REQUEST
	Grants:	
	Federal	
10.04.4441	State	23,000.00
	Town	
	Other (describe)	
	Other (describe)	
	Other (describe)	
	Other (describe)	
Total Revenues		23,000.00
EXPENDITURES:		FY2026 REQUEST
10.15.51005	Salaries:	
	Public Safety	23,000.00
Total Expenditures		23,000.00

THE COMMISSIONERS OF LEONARDTOWN		
FY2026 GRANT BUDGET WORKSHEET		
REQUESTORS NAME: Kathy Bailey		
GRANT NAME: DNR - Critical Area Commission		
FUND: General Fund (10)		
GRANT NUMBER:		
GRANT DESCRIPTION: Provide for enforcement of local Critical Area regulations		
1. Review development projects located in the Critical Area to ensure compliance with local Critical Area programs.		
2. Provide for enforcement of local Critical Area regulations by performing site visits, responding to complaints, issuing citations and "Stop Work" orders, and following up on mitigation and remediation efforts.		
3. Provide general assistance to property owners within the Critical Area including explanation of regulations and discussion of development options on properties affected by the Critical Area regulations.		
4. Use fees-in-lieu or offset monies collected to promote the goals of the Critical Area Law.		
REVENUES:		FY2026 REQUEST
	Grants:	
	Federal	
10.04.4451	State	1,000.00
	Town	
	Other (describe)	
	Other (describe)	
	Other (describe)	
	Other (describe)	
Total Revenues		1,000.00
EXPENDITURES:		FY2026 REQUEST
10.11.51005	Salaries:	
	Town Planner	521.20
	Town Administrator	289.80
	Capital Projects Coordinator	167.43
	Office Administration	21.57
Total Expenditures		1,000.00

THE COMMISSIONERS OF LEONARDTOWN

FY2026 GRANT BUDGET WORKSHEET

REQUESTORS NAME: Kathy Bailey

GRANT NAME: FY26 Main Street Improvement Program Operating Grant

FUND: General Fund (10)

GRANT NUMBER:

GRANT DESCRIPTION: The Main Street Improvement (MIP) Manager will assist the Town with revitalization and continued overall enhancement of the downtown area. Over the years, not having a dedicated, full-time staff member available to work with businesses and investors who expressed interest in investing in the Town resulted in missed opportunities for growth and investment. The position helps with increasing the number of retail businesses and expanding current activities. Several parcels of land in town are vacant and some buildings are in significant need of rehabilitation. These places are ripe for targeted development and redevelopment. Community investment needs were also noted in the Downtown Strategic Plan and include items such as further promoting Leonardtown as a dining and business destination, improve existing assets, need for home furnishings and specialty foods options, and market the community as a family-friendly and walkable community.

REVENUES:		FY2026 REQUEST
	Grants:	
	Federal	
10.04.4465	State	25,000.00
	Town	
	Other (describe)	
	Other (describe)	
	Other (describe)	
	Other (describe)	
Total Revenues		25,000.00

EXPENDITURES:		FY2026 REQUEST
10.12.51005	Salaries:	
	Main Street Manager	25,000.00
Total Expenditures		25,000.00

THE COMMISSIONERS OF LEONARDTOWN

FY2026 GRANT BUDGET WORKSHEET

REQUESTORS NAME: Kathy Bailey

GRANT NAME: MD State Art Council Operating Support - A&E District (MSAC)

FUND: General Fund (10)

GRANT NUMBER:

GRANT DESCRIPTION: FY26 MSAC A&E District Operating Support Grant. The goal is to provide develop, promote, and support diverse artistic and cultural activities throughout the District that support unique local experiences, tourism, and economic revitalization.

REVENUES:		FY2026 REQUEST
	Grants:	
	Federal	
10.04.4724	State	17,000.00
	County	
	Town	
	Other (describe)	
	Other (describe)	
	Other (describe)	
Total Revenues		17,000.00
EXPENDITURES:		FY2026 REQUEST
	Operating:	
10.12.51005	Salaries	6,000.00
10.12.52075	Advertising	5,000.00
10.12.52095	Promotional Items	2,000.00
10.12.52104	Entertainment for Events	4,000.00
Total Expenditures		17,000.00

THE COMMISSIONERS OF LEONARDTOWN

FY2026 GRANT BUDGET WORKSHEET

REQUESTORS NAME: Kathy Bailey

GRANT NAME: St. Mary's County Arts Council (concert series & arts programming)

FUND: General Fund (10)

GRANT NUMBER:

GRANT DESCRIPTION: FY26 Summer Music Festival and Other Concerts - the goal is to provide an opportunity for the community to enjoy professional musicians in concert at various times from April to October, all while expanding appreciation of the arts in Leonardtown.

REVENUES:		FY2026 REQUEST
	Grants:	
	Federal	
	State	
10.04.4725	County	5,000.00
	Town	
	Other (describe)	
	Other (describe)	
	Other (describe)	
Total Revenues		5,000.00
EXPENDITURES:		FY2026 REQUEST
10.12.52104	Concerts on the Square	5,000.00
Total Expenditures		5,000.00

Rates & Service Charges

THE COMMISSIONERS OF LEONARDTOWN
FY2026 Rates for Water, Sewer, and Trash

** Rates effective 07/01/2025 **

		FY2025 Approved	FY2026 Proposed
Impact Fee			
Water	Per EDU	\$ 6,000.00	\$ 6,000.00
Sewer	Per EDU	\$ 18,000.00	\$ 18,000.00

		Minimum Charge		Per EDU
Capacity Allocation Charges				
WATER:	5/8" OR 3/4"	\$ 956.25	plus	\$ 573.75
	1" or less	\$ 1,415.25	plus	\$ 573.75
	2" or less	\$ 2,792.25	plus	\$ 573.75
	3" or less	\$ 4,092.75	plus	\$ 573.75
	4" or less	\$ 5,622.75	plus	\$ 573.75
	6" or less	\$ 9,830.25	plus	\$ 573.75
	8" or less	\$ 12,890.25	plus	\$ 573.75
	10" or less	\$ 14,764.50	plus	\$ 573.75
SEWER:		\$ 650.25	plus	\$ 1,032.75

NOTE: The Town will furnish one meter and meter setting of appropriate size. Meter generator and remote register will be furnished at the Town's discretion. The customer's plumber must provide tap to main, corporation stop (curb stop), service line, etc. and install meter.

		FY2025 Approved		FY2026 Proposed	
		Minimum Charge	Extra Consumption	Minimum Charge	Extra Consumption
Service Charges					
WATER:		(per quarter)	(per 1,000 gallons)	(per quarter)	(per 1,000 gallons)
Residential - In Town	Minimum charge = up to 10,000 gallons	\$ 30.60	\$ 2.55	\$ 38.25	\$ 3.19
Residential - Out of Town	Flat rate	\$ 65.23	N/A	\$ 81.54	N/A
Commercial - In Town	5/8" OR 3/4" = up to 18,000 gallons	\$ 41.37	\$ 2.55	\$ 51.71	\$ 3.19
	1" or less = up to 18,000 gallons	\$ 52.77	\$ 2.55	\$ 65.96	\$ 3.19
	1 1/2" or less = up to 18,000 gallons	\$ 57.92	\$ 2.55	\$ 72.40	\$ 3.19
	2" or less = up to 18,000 gallons	\$ 82.74	\$ 2.55	\$ 103.43	\$ 3.19
	3" or less = up to 18,000 gallons	\$ 164.29	\$ 2.55	\$ 205.36	\$ 3.19
	4" or less = up to 18,000 gallons	\$ 220.66	\$ 2.55	\$ 275.83	\$ 3.19
	6" or less = up to 18,000 gallons	\$ 330.97	\$ 2.55	\$ 413.71	\$ 3.19
	8" or less = up to 18,000 gallons	\$ 440.33	\$ 2.55	\$ 550.41	\$ 3.19
	10" or less = up to 18,000 gallons	\$ 495.27	\$ 2.55	\$ 495.27	\$ 3.19
Commercial - Out of Town	40% surcharge added to Town rate		\$ 3.57		\$ 4.46
Water Haulers	75% surcharge added to Town rate		\$ 4.46		\$ 5.58
SEWER:					
Residential	Minimum charge = up to 10,000 gallons, capped at 23,000 gallons or \$186.47.	\$ 70.47	\$ 7.05	\$ 81.04	\$ 8.11
Commercial	Allocated per EDU	\$ 115.33		\$ 132.63	
TRASH:					
Residential	Per quarter	\$ 89.55		\$ 100.97	
Commercial	Per cubic yard (minimum of \$185.90 per quarter)	\$ 6.36		\$ 7.15	
Heavy Commercial	Per cubic yard (minimum of \$185.90 per quarter)	\$ 63.36		\$ 7.15	
Cardboard Recycling	Per cubic yard	\$ 3.87		\$ 4.16	
Commercial Recycling	Per toter pick-up	\$ 9.26		\$ 10.00	
OTHER:					
BRF - Bay Restoration Fee*	Per EDU per quarter	\$ 15.00		\$ 15.00	

*(collected and remitted to the State of Maryland)

THE COMMISSIONERS OF LEONARDTOWN

FY2026 Tax Rates and Assessments

**** Rates effective 07/01/2025 ****

Proposed Tax Rates		FY2025 Approved Rate	FY2026 Proposed Rate **
Tax Type	Basis		
Real Property Tax	Per \$100 of assessed value	0.1203	0.1203
Income Tax	Percentage of taxable income	3.20%	3.20%
Public Utility Tax	Per \$100 of assessed value	0.30075	0.30075
Accommodation Tax	Percentage of transient charge	5.00%	5.00%
Cable TV Franchise Tax	Percentage of subscriber revenues	5.00%	5.00%

Proposed Tax Assessments		FY2025 Final Assessment	FY2026 Estimated Assessment
Property Types			
Real Property - Full Value			
	Full Year	731,075,040	752,878,711
	Half Year	-	3,087,643
Public Utilities		17,337,450	17,000,000
Total Assessable Base		<u>748,412,490</u>	<u>772,966,354</u>

THE COMMISSIONERS OF LEONARDTOWN
Rate History for Real Property and Income Tax

Fiscal Year	Real Property Tax Rate	Constant Yield Tax Rate	Income Tax
2006	0.1500	0.1370	3.00%
2007	0.1500	0.1370	3.00%
2008	0.1500	0.1380	3.00%
2009	0.1500	0.1370	3.00%
2010	0.1500	0.1370	3.00%
2011	0.1257	0.1370	3.00%
2012	0.1257	0.1257	3.00%
2013	0.1257	0.1352	3.00%
2014	0.1266	0.1252	3.00%
2015	0.1266	0.1252	3.00%
2016	0.1266	0.1260	3.00%
2017	0.1266	0.1284	3.00%
2018	0.1266	0.1256	3.00%
2019	0.1266	0.1259	3.00%
2020	0.1266	0.1277	3.17%
2021	0.1266	0.1249	3.17%
2022	0.1266	0.1239	3.10%
2023	0.1266	0.1251	3.00%
2024	0.1203	0.1251	3.00%
2025	0.1203	0.1147	3.20%
2026	0.1203	0.1163	3.20%

NOTE: Income Tax Rate is set by St. Mary's County Government

THE COMMISSIONERS OF LEONARDTOWN

FY2026 Event & Park Rental Rates

**** Rates effective 01/01/2026 ****

Venue Details:

- * Public Access : Parks remain open to the public during events.
- * Amenities Included : Onsite bathrooms (Wharf & Port of Leonardtown Park), benches, water access, picnic tables, pavilion/gazebo, and Town trash cans.
- * Stage : The Town stage can be rented (16' x 16') for \$150, per event.
- * Administrative Support : Rental fees include administrative support services of the event coordinator.

Standard Rental Rates	FY2025 Approved Rate		FY2026 Proposed Day Rate (1)
Number of Attendees:		Number of Attendees:	
0 - 75 people	\$75	0 - 20 people	\$75
75+ people	\$150	21 - 150 people	\$225
		151+ people (2)	\$350

(1) For events that require advance set up (based on park availability), organizers an rent the day prior for a fee of \$50.

(2) For events with expected attendance of more than 151 people, auxiliary parking lots and/or transportation is **required**.

Recurring Events & Classes	FY2025 Approved Rate Per Session		FY2026 Proposed Rate Per Session
Frequency:		Frequency:	
Weekly (4x/month)	N/A	Weekly (4x/month)	\$25
Biweekly (2x/month)	N/A	Biweekly (2x/month)	\$35
Monthly (1x/month)	N/A	Monthly (1x/month)	\$50

For ongoing programs (2 months +), fitness classes, or recurring gatherings, we offer discounted rates.

* Custom pricing is available for long-term and nonprofit organizations.