



FISCAL YEAR 2021 ADOPTED BUDGET & CAPITAL IMPROVEMENT PLAN



305 Queen Anne St, La Plata, Maryland 20646
301-934-8421
www.townoflaplata.org

Town of La Plata, Maryland



Fiscal Year 2021 Adopted Budget & Capital Improvement Plan

Town Council

Jeannine E. James, Mayor
Matthew T. Simpson, Ward I
Brent Finagin, Ward II
Emily Mudd Hendricks, Ward III
Paddy Mudd, Ward IV

Town Manager

Brent Manuel

Assistant Town Manager

Michelle Miner

Treasurer

Kevin Greenville

Chief Accountant

Karina Larsen

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GFOA Recognition

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of La Plata, Maryland, for its Annual Budget for the fiscal year beginning July 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of La Plata
Maryland**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

Town Manager's Transmittal Letter



TOWN OF LA PLATA
305 Queen Anne Street
Post Office Box 2268
La Plata, Maryland 20646

To: Honorable Mayor and Members of Town Council
From: Brent Manuel, Town Manager
Subject: FY 2021 Town Manager's Transmittal Letter
Date: April 20, 2020

It is with great pleasure that I present to you the Fiscal Year (FY) 2021 (July 1, 2020 – June 30, 2021) Proposed Budget & Capital Improvement Plan for the Town of La Plata. This budget includes the Town's General Fund and Enterprise Funds with appropriated funds for both operating and capital projects. Reflected in the budget is the guidance provided by Town Council, Department Heads, Staff, Community Groups, and La Plata residents. The proposed General Fund Budget for FY 2021 equals \$8,920,670 which represents a decrease over the FY 2020 budget of \$657,610 or 7%. The proposed Enterprise Funds Budget for FY 2021 equals \$7,915,115 which represents a decrease over the FY 2020 budget of \$1,648,152 or 17%.

COVID-19 and Budgeting

On March 5, 2020, a state of emergency and catastrophic health emergency was proclaimed to control and prevent the spread of COVID-19. The Town of La Plata has closely monitored the outbreak and has taken significant steps to ensure the safety of residents, staff, and visitors. Since the initial emergency declaration, the State of Maryland has taken unprecedented action to slow the spread of the outbreak including the closure of non-essential businesses and stay-at-home orders. These types of preventive measures are now commonplace across the nation. The economic fallout has been felt immediately with historic unemployment claims, extreme volatility in the stock market, and depressed economic indicators. The duration and impact of these economic pains is unknown and provides extreme uncertainty for local governments when financial planning.

At the onset of the outbreak, Town staff had developed initial revenue and expenditure forecasts. In consideration for the proposed budget, senior leadership discussed necessary revisions due to the spread of COVID-19. When financial scenario planning, staff took into consideration potential models of recovery. Recovery time is unknown and could include a swift long-term rebound, periods of recovery offset by a return of infection, or a protracted recovery causing long-term pain. Potential areas of impact on Town General Fund revenue would be shared income tax, investment earnings, personal property tax, hotel/motel tax, highway user

Town Manager's Transmittal Letter

revenue, and activity related revenue. The post COVID-19 revenue projections reflect a \$738,170 or 8% decrease when compared to initial projections.

Considering the projected decrease in revenue and uncertainty surrounding the outbreak, the FY 2021 Proposed Budget includes measured actions to reduce expenditures. These steps include the deferral of certain capital projects, a reduction in the proposed number of new positions, and the review of data in budget to actuals with input from departments to determine where variances could be reduced to lessen projected expenditures. When developing the budget, staff was mindful of the economic hardship facing Town residents because of the pandemic. The proposed budget includes no increase in real property tax, the elimination of credit card processing fees when paying utility bills, and no increase in water, sewer, or trash rates.

The Town has taken a measured response to the economic fallout and long-term uncertainty surrounding the COVID-19 outbreak. The Town of La Plata remains strong financially. The FY 2021 Proposed Budget invests in the Town's continued commitment to service our residents, businesses, and visitors, as well as continued investments in our aging infrastructure as reflected in our Capital Improvement Plan (CIP). We will continue to closely monitor our revenues and expenditures as we work our way through the ongoing pandemic.

Revenue

Real property taxes remain the major source of revenue in the Town. For the FY 2021 Budget, real property taxes account for \$4,245,470 of revenue or 48% of total revenue. In FY 2021, the Town is in the third year of the three-year property tax assessment cycle. For the tax year beginning July 1, 2020, the estimated real property assessable base will increase by \$18,649,106 or 1.5% from the previous year. The proposed budget reflects no increase in the property tax rate as it remains constant at \$0.32 per \$100 of assessed value. Maintaining the current tax rate will increase real property tax revenues by \$72,360. In the last year of the triennial assessment cycle for real property, impacts of the COVID-19 outbreak on property values will be minimal this fiscal year. However, later this year the State of Maryland Department of Assessments & Taxation (SDAT) will assess the property value of properties in Town. These values established during the assessment will be used to calculate the real property taxes for fiscal years 2022-2024. The economic impact on property values this year, could have a significant impact on available funding for the Town's next three fiscal years.

The other two types of property tax the Town levies and collects are business personal property and public utility personal property. Business personal property taxes are levied on the reported assessed value of personal property owned and used by Town based businesses. Public utility personal property taxes are assessed using the unit method of valuation which considers both the value of their real and personal property. Historically, both the business and public utility personal property tax rates have remained constant. Due to the demand for increased Town services and the scope of the public utility personal property tax, the FY 2021 Proposed Budget represents an increase of \$1.00 to \$2.50 per \$100 of assessed value. The business personal property tax rate will remain constant at \$0.75 per \$100 of assessed value. For the FY 2021 Budget, business personal property taxes account for \$148,120 in total revenue while public utility personal property taxes account for \$254,940.

Town Manager's Transmittal Letter

Shared income tax represents the second largest source of revenue in the Town. For the FY 2021 Budget, shared income taxes account for \$1,301,830 of revenue or 15% of total revenue. The Town has no ability to control this revenue source. It is directly related to general economic conditions and the income earned by the Town's residents and businesses. Projecting shared income tax is difficult in the best of years. This upcoming fiscal year will be even harder. COVID-19 related business shutdowns and resulting job losses will depress income tax receipts for this and potentially next fiscal years.

House Bill 807 passed the Maryland General Assembly on April 2, 2018 requiring all State revenue collected from the gas tax be held in the Transportation Trust Fund beginning in FY 2020. Due to this legislation, the Town anticipated an increase in their highway user revenue (HUR) of \$18,630 from \$448,815 in FY 2020 to \$467,445 in FY 2021. However, this projection was made prior to the ongoing pandemic. With so many businesses shut down and stay-at-home orders in place, the Town anticipates significant decreases in gasoline sales and vehicle titling fees that support HUR. Projected HUR is now \$373,955 resulting in a decrease of \$93,490 or 20%. The Town anticipates using the entire amount in FY 2021 to resurface streets.

The Town maintains a strong General Fund balance. The expected unassigned fund balance at June 30, 2020 is \$7,307,030. The Proposed Budget appropriates \$433,625 of unassigned fund balance to level the anticipated revenue shortfalls resulting from COVID-19.

The Town continues to explore grant opportunities and other revenue sources that can help meet the demand of services and positively impact our residents. An application has been submitted to the Federal Emergency Management Agency (FEMA) for public assistance due to COVID-19 related expenses. Town staff continues to monitor ongoing legislation to aid the Town financially as it relates to the catastrophic health emergency. The proposed budget continues the Town's commitment to the Main Street Maryland Program and the Dorchester Community Center with \$350,000 of potential grant revenue and \$125,000 in matching funds.

Expenditures

Budgeted expenditures for the Town of La Plata have exceeded revenues for the past several years prior to FY 2020 causing unassigned fund balance to be appropriated to fund operating expenses. However, due to Town personnel doing an excellent job of controlling costs, the unassigned fund balance has been left untouched to cover operating costs. The Adopted FY 2020 Budget only appropriated unassigned fund balance to cover capital expenditures and two non-capital projects that were budgeted for but not expensed in FY 2019. The Proposed FY 2021 Budget appropriates \$433,625 of unassigned fund balance to level the anticipated imbalance resulting from COVID-19.

The budget was developed with considerable input from Department Heads and their staff to ensure exceptional service levels are maintained for Town residents. The Town provides a range of services including refuse and recycling collection, storm drainage control, snow removal, street and bike trail maintenance, street lighting, parks, community events, planning,

Town Manager's Transmittal Letter

housing and property inspection, and police. Maintaining this level of service requires an array of expenses. Like most municipalities, the majority of the Town's expenses are related to personnel.

Staffing

Several new staff positions were proposed for the FY 2021 Proposed Budget. Due to the anticipated shortfall in revenue, only two new positions are being funded. The costs for these new positions include salary and benefits.

- **Public Works Tech I:** The cost to add this position would be \$52,520 with \$39,390 or 75% being funded from the Enterprise Funds and \$13,130 or 25% being funded from the General Fund. This position would fill a continued need to provide sanitation, water, sewer, and street services.
- **Part-Time Community Grants Coordinator:** The cost to add this position is \$18,280. This position will be funded through the Community Promotion Department. The goal of this position is to explore grant opportunities with an emphasis on the Maryland Main Street Program.

The FY 2021 Proposed Budget reflects a 1.83% cost of living increase across the board for all staff.

Capital Improvement Plan

This will be the second year the Town is incorporating a CIP into its budget and budget process. The CIP is proposed at \$1,315,500 with \$535,500 appropriated to the General Fund and \$780,000 to the Enterprise Funds. The CIP is funded through \$95,500 pay-as-you-go, \$100,000 in vehicle reserve balance, \$250,000 in State funding, \$250,000 in debt proceeds, and \$620,000 in unassigned fund balance. Implementing a long view CIP will allow the Town to face challenges and meet opportunities in a planned and logical manner.

Enterprise Funds

As stated earlier, the proposed Enterprise Funds Budget for FY 2021 equals \$7,915,115 which represents a decrease over the FY 2020 budget of \$1,648,152 or 17%. As with most municipalities, La Plata faces significant challenges in the coming years due to aging infrastructure. Additionally, the Town has an MS4 Permit from the State that mandates La Plata to meet certain standards. This permit requires the Town to make significant upgrades to untreated impervious surfaces to current storm water standards. The cost to be in compliance with the MS4 permit puts an enormous amount of current and future costs on our Storm Water fund. The Town strives to set water and sewer rates based on the actual cost to deliver services. In setting rates, Town staff was conscious of the economic impact on residents as a result of the ongoing pandemic. Water, sewer, and trash rates are proposed to have no increase in FY 2021. Recycling rates will increase 3% due to an expected increase in costs related to the expiration of the Town's current recycling contract. Due to the increase in costs and aging infrastructure of the Town's Storm Water infrastructure, the Storm Water rate is increasing \$3.45 per quarter.

Town Manager's Transmittal Letter

Conclusion

I would like to thank the Town staff for their assistance and knowledge in preparing the FY 2021 budget. Specifically, I would like to thank the Town Treasurer, Kevin Greenville, CPA, for his dedication and commitment to excellence in budget development. The input from Town residents and Community Groups was a valuable tool in ensuring we are meeting community needs in the upcoming fiscal year. Town staff and I look forward to assisting the Council in its review of the FY 2021 Proposed Budget & Capital Improvement Plan for the Town of La Plata.

Sincerely,

Brent Manuel
Town Manager

Summary of Town Council Budget Actions

Beginning on Monday, April 20, 2020 the Town Council held four budget work sessions and two public hearings on Monday, April 27, 2020 and Tuesday, May 26, 2020. Ordinance 20-03, establishing the Town's FY 21 tax rate was introduced on April 27, 2020 and adopted on May 11, 2020. Ordinance 20-04 adopting the FY 21 Financial Plan/Budget and Ordinance 20-05 adopting the FY 21 Fee Schedule, were introduced on May 26, 2020 and adopted on June 8, 2020.

Appropriations

Proposed budget appropriations and revenue sources were increased or (decreased) during the budget process as follows:

General Fund:

Revenue:



Increase credit card convenience fee revenue by **\$10,000** to reflect the addition of a 2.5% credit card convenience fee for Energov Citizen Self Service Portal payments:

- 01-000-000-4624 CREDIT CARD CONVENIENCE FEE: **\$10,000**



Decrease investment earnings by **\$24,290** to reflect decrease in forecasted interest rates:

- 01-000-000-4810 INVESTMENT EARNINGS: **\$24,290**



Increase appropriation of unassigned fund balance by **\$3,525** due to modifications to proposed budget:

- 01-000-000-4990 RE-APPROPRIATION: **\$3,525**

Total Decrease in Revenue: \$10,765

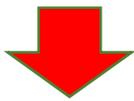
Expenditures:



Decrease health insurance expense by **\$52,315** due to health insurance renewal totaling 10% less than expected:

Summary of Town Council Budget Actions

- 01-100-001-5215 HEALTH INSURANCE: \$1,460
- 01-120-001-5215 HEALTH INSURANCE: \$6,375
- 01-160-001-5215 HEALTH INSURANCE: \$4,640
- 01-420-470-5215 HEALTH INSURANCE: \$70
- 01-150-001-5215 HEALTH INSURANCE: \$2,700
- 01-200-001-5215 HEALTH INSURANCE: \$23,260
- 01-230-001-5215 HEALTH INSURANCE: \$4,635
- 01-300-001-5215 HEALTH INSURANCE: \$4,840
- 01-315-001-5215 HEALTH INSURANCE: \$450
- 01-320-001-5215 HEALTH INSURANCE: \$2,030
- 01-400-001-5215 HEALTH INSURANCE: \$1,855



Increase 0.5 FTE position for Admin II in Police Department by **\$27,350:**

- 01-200-001-5110 REGULAR FT CIVILIAN SALARY: **\$17,950**
- 01-200-001-5160 MERIT/BONUSES: **\$180**
- 01-200-001-5205 DENTAL: **\$290**
- 01-200-001-5215 HEALTH INSURANCE: \$ **\$7,050**
- 01-200-001-5220 LIFE INSURANCE: **\$460**
- 01-200-001-5230 WORKMAN's COMPENSATION: **\$45**
- 01-200-001-5260 FICA/MEDICARE **\$1,375**



Increase professional services for Police Department IT support by **\$15,600** due to dedicated IT services for police related functions:

- 01-200-001-5356 PROF SVCS-IT SUPPORT: **\$15,600**



Decrease professional services for general IT support by **\$5,000** due to increase in Police Department IT support:

- 01-162-001-5356 PROF SVCS-IT SUPPORT: **\$5,000**



Increase license fees for general IT support by **\$3,000** due to need for increased server security:

- 01-162-001-5325 LICENSE/USER FEES: **\$3,000**



Increase costs for operation of Town Hall concession stand by **\$1,000** due to not being budgeted in proposed budget:

Summary of Town Council Budget Actions

- 01-310-916-5370 ELECTRICITY: \$750
- 01-310-916-5499 SUPPLIES – OTHER: \$250



Decrease costs for Parks registration by \$900 due to keying error in proposed budget:

- 01-400-001-5574 REGISTRATION: \$900



Increase costs for special event shed electricity by \$500 due to tie in of electricity for concrete snow melt:

- 01-420-470-5370 ELECTRICITY – SE SHED: \$500

Total Decrease in Expenditures: \$10,765

Enterprise Funds:

Revenue:



Decrease investment earnings by \$18,935 to reflect decrease in forecasted interest rates:

- 80-000-000-4810 INVESTMENT EARNINGS: \$2,645
- 82-000-000-4810 INVESTMENT EARNINGS: \$12,100
- 84-000-000-4810 INVESTMENT EARNINGS: \$2,095
- 86-000-000-4810 INVESTMENT EARNINGS: \$2,095

Total Decrease in Revenue: \$18,935

Expenditures:



Decrease health insurance expense by \$18,935 due to health insurance renewal totaling 10% less than expected:

- 80-330-001-5215 HEALTH INSURANCE: \$6,555
- 82-340-001-5215 HEALTH INSURANCE: \$3,580
- 82-345-001-5215 HEALTH INSURANCE: \$4,920
- 84-350-001-5215 HEALTH INSURANCE: \$3,580

Summary of Town Council Budget Actions

- 86-360-001-5215 HEALTH INSURANCE: \$300

Total Decrease in Expenditures: \$18,935

Summary:

	Proposed Budget	Council Actions	Adopted Budget
General Fund Revenues:			
General Property Taxes	4,658,530	-	4,658,530
Other Local Taxes	1,342,330	-	1,342,330
Licenses & Permits	374,800	-	374,800
Intergovernmental Revenues	822,670	-	822,670
Charges for Services	152,470	10,000	162,470
Fines & Forfeitures	10,000	-	10,000
Miscellaneous Revenues	216,385	(24,290)	192,095
Other Financing Sources	1,343,485	3,525	1,347,010
Total General Fund	8,920,670	(10,765)	8,909,905
General Fund Expenses:			
Legislative	297,440	(1,460)	295,980
Elections	8,000	-	8,000
Finance	639,070	(6,375)	632,695
Legal	-	-	-
Human Resources	81,070	-	81,070
Planning Administration	435,720	(2,700)	433,020

Summary of Town Council Budget Actions

	518,170	(4,640)	513,530
Information Technology	154,450	(2,000)	152,450
Police	2,987,605	19,690	3,007,295
Inspections & Enforcement	278,820	(4,635)	274,185
Emergency Preparedness	9,000	-	9,000
Public Works Administration	675,540	(4,840)	670,700
Facilities Maintenance	727,950	1,500	729,450
Fleet Maintenance	88,650	(450)	88,200
Streets	902,415	(2,030)	900,385
Parks	264,230	(2,755)	261,475
Community Promotion	416,915	(70)	416,845
Other Financing Uses	435,625	-	435,625
<hr/>			
Total General Fund	8,920,670	(10,765)	8,909,905
Proprietary Funds			
Revenues:			
Sanitation Fund	1,200,600	(2,645)	1,197,955
Sewer Fund	4,771,860	(12,100)	4,759,760
Water Fund	1,139,245	(2,095)	1,137,150
Storm Water Fund	803,410	(2,095)	801,315
<hr/>			
Total Proprietary Fund	7,915,115	(18,935)	7,896,180

Summary of Town Council Budget Actions

Proprietary Funds Expenses:

Sanitation Fund	1,199,950	(6,555)	1,193,395
Sewer Fund	4,767,470	(8,500)	4,758,970
Water Fund	1,135,805	(3,580)	1,132,225
Storm Water Fund	806,955	(300)	806,655
<hr/>			
Total Proprietary Fund	7,910,180	(18,935)	7,891,245

Introduction to the Town of La Plata



The Town of La Plata is located in Southern Maryland about 30 miles southeast of Washington, DC, 60 miles south of Baltimore, 45 miles southwest of Annapolis, and 80 miles north of Richmond, Va. It serves as the county seat for the Charles County Government and was originally founded in the 1870's as the Pennsylvania Railroad was granted a right of way to build its tracks and station. The Town of La Plata was incorporated on April 4, 1888. Since La Plata's inception, it has grown into a beautiful small town of 8,753 residents (2010 Census) with hundreds of small businesses that serve Southern Maryland.

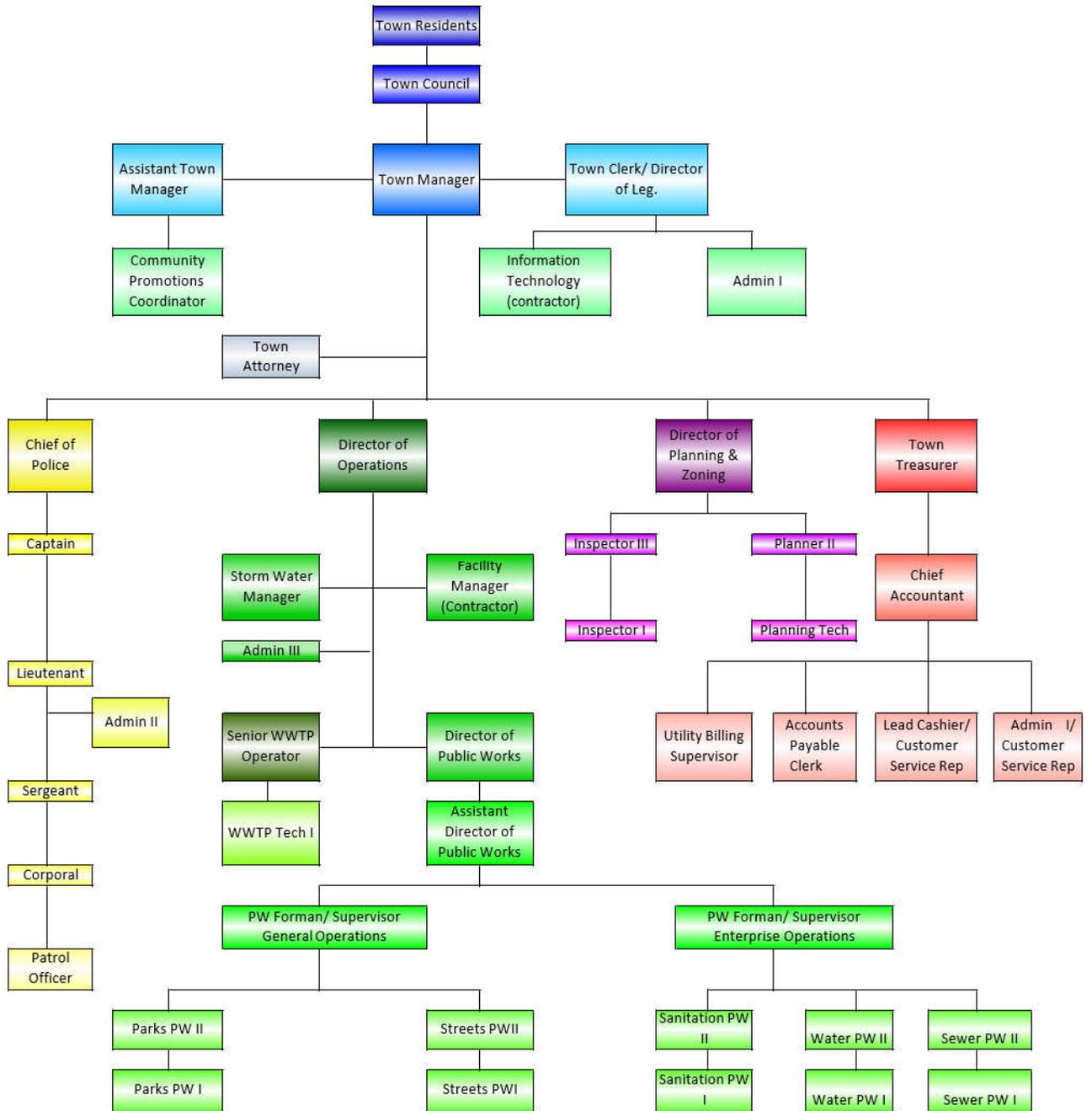
Traditionally, the Town's total assessed property value has grown due to new home construction, additional commercial development and annexations of adjacent properties. The Town is in the third year of the three-year property tax assessment cycle. For the tax year beginning July 1, 2020, the estimated real property assessable base will increase by \$48,910,312 from the previous tax year. Per the United States Census Bureau, the median value of owner-occupied housing from 2014-2018 was \$330,700.

The median household income for the Town of La Plata is \$83,656, which exceeds the State of Maryland at \$81,868 and the United States at \$60,293 (2014 – 2018 United States Census Bureau).

The Town of La Plata is a Council-Manager form of government. The Council is composed of five members with a mayor and four councilmembers. The entire elected body is up for election concurrently every four years with the last election occurring in 2017.

The Town provides a range of municipal services including refuse and recycling collection, storm drainage control, snow removal, street and bike trail maintenance, street lighting, parks, community events, planning, housing and property inspection, and police. Additionally, the Town provides water and sewer services to residents and businesses.

Organizational Chart



Personnel Schedule

ADMINISTRATION	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Town Manager	1	1	1
Assistant Town Manager	1	1	1
TOTAL GENERAL GOVERNMENT	2	2	2

LEGISLATIVE	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Director of Legislative Services/Town Clerk	1	1	1
Administrative Aide I	0	0.5	0.5
TOTAL LEGISLATIVE SERVICES	1	1.5	1.5

FINANCE	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Treasurer	1	1	1
Chief Accountant	0	1	1
Accounting Supervisor	1	0	0
Account Clerk II/Utility Billing Supervisor	1	1	1
Account Clerk I/Accounts Payable	1	1	1
Lead Cashier	1	1	1
Administrative Aide I	0.5	1	1
TOTAL FINANCE	5.5	6	6

PLANNING	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Director of Planning	1	1	1
Senior Planner	1	1	0
Planner II	0	0	1
Planning Tech	1	1	1
Manager of Inspections	0	1	0
Inspector III	0	0	1
Inspector II	1	1	0
Inspector I	0	0	1
TOTAL PLANNING	4	5	5

Personnel Schedule

POLICE DEPARTMENT	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Chief of Police	1	1	1
Captain	1	1	1
Lieutenant	1	1	1
Sergeant	4	5	5
Corporal	2	4	4
PFC/Officer	10	7	7
Detective	1	1	1
UMCRM Officer	1	1	1
Cadet	0.5	0.5	0.5
Compliance Coordinator	0	1	1
Administrative Aide II	1	0	0.5
TOTAL POLICE DEPARTMENT	22.5	22.5	23

OPERATIONS	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Director of Operations	1	1	1
Director of Public Works	1	1	1
Assistant Director of Public Works	1	1	1
Administrative Aide III	0	0	2
Administrative Aide II	2	2	0
Public Works Tech I	8	8	9
Public Works Tech II	6	6	6
Public Works Tech III	1	1	1
Public Works Supervisor	1	1	1
Public Works GIS Tech	1	1	1
Treatment Plant Senior Operator	0	1	1
Treatment Plant Operator in Training I	3	3	3
Storm Water Manager	1	1	1
TOTAL OPERATIONS	26	27	28

Personnel Schedule

COMMUNITY PROMOTIONS	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Community Promotions Coordinator	1	1	1
Community Grants Coordinator	0	0	0.5
TOTAL COMMUNITY PROMOTIONS	1	1	1.5

TOTAL TOWN POSITIONS	62	65	67
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Strategic Issues, Goals, and Outcomes

Mission Statement

The Town of La Plata in partnership with the community, provides a cost-effective system of Town services, encourages economic growth, facilitates a safe environment for a diverse community, enhances quality of life within a positive and sustaining physical environment, while emphasizing the Town’s unique character and leading by example through the implementation of best practices.

Priorities and Issues

What residents love most about La Plata:

- A safe place
- Small-town feel
- Close-knit community
- Lots of activities and events
- Good quality government services
- A sense of family – a place where everyone knows each other
- Decent schools
- Recreation and parks
- Town traditions

The most significant ways La Plata is changing:

- Increased traffic
- Changing level of citizen engagement
- Increased race and ethnic diversity
- Population influx from Waldorf
- More rental properties
- New zoning codes which will change development patterns
- Pressure for residential growth

Worries about La Plata’s future:

- Growing without purpose, without a clear plan
- Too much residential growth without corresponding attention to commercial growth
- Too much talk and studying without action to guide La Plata’s future
- Need for revenue growth
- Lack of a sense of place, no community center/town square to create a sense of place
- Loss of community
- How we will grow—will it be “smart growth?”
- Whether the community will take charge of La Plata’s future
- Negative influences beyond the town’s control such as county elected officials

Ways to make La Plata a better place:

- More community involvement
- Work with the county to build the new public library to support a town center
- Create a town square and provide spaces/places for the community to come together

Strategic Issues, Goals, and Outcomes

- Rework Main Street and the business district to attract and retain great businesses with a safe walkable place for residents to shop and a defined historic district
- Focus on family activities, parks, and recreation
- Become a walking community with places to walk to
- Make La Plata a destination
- Prevent urban sprawl

Strategic Issues, Goals, and Outcomes

Goal 1: Initiate actions to bring life to the downtown/town center

Actions to implement this goal:

1. Review and update the vision plan for downtown to guide strategic actions
2. Work with the county to locate the new La Plata library downtown/in the town center
3. Identify and prioritize strategic property acquisitions in partnership with owners/businesses to make progress on bringing life to the downtown/town center
4. Adopt new policy as needed to support the vision

Primary outcome from work on this goal:

An updated vision on how to bring life to the downtown/town center and leadership commitment to making progress on that vision.

Goal 2: Increase town revenue

Actions to implement this goal:

1. Explore payments in lieu of taxes for the hospital and other nonprofits
2. Identify and remove obstacles to commercial development
3. Identify incentives for new commercial development
4. Create an economic development committee to explore business development opportunities
5. Continue to explore cost savings and operational efficiencies
6. Negotiate with the county to initiate bulk water purchases

Primary outcome from work on this goal:

Progress of increasing the town tax base through commercial development.

Goal 3: Maintain a strong human resource infrastructure

Actions to implement this goal:

1. Develop and implement a succession plan for all town positions

Strategic Issues, Goals, and Outcomes

2. Carry out an actuarial study to evaluate pay and benefits competitiveness
3. Explore enhanced benefits for all town positions to attract and retain high-quality employees
4. Analyze current and project human resource costs to assess long-term financial implications
5. Examine retention strategies being used by other small local governments beyond pay and benefits

Primary outcome from work on this goal:

A succession plan in place for leadership vacancies and increased information to support recruiting and retaining high-quality employees.

Goal 4: Initiate update of the comprehensive plan

Actions to implement this goal:

1. Complete comprehensive plan update by 2020
2. Allocate resources to support implementation of the updated comprehensive plan

Primary outcome from work on this goal:

An updated comprehensive plan in place by 2020 to guide town growth.

Goal 5: Cultivate a strong sense of community by educating residents and business owners and increasing engagement

Actions to implement this goal:

1. Make useful resources about government service easily accessible to all residents
2. Explore creation of a Citizens' Academy
3. Use social media to attract attention and connect residents to their government
4. Establish a welcoming committee and kit for new residents
5. Explore opening the town portal to all residents for access to information and notification services

Primary outcome from work on this goal:

Better informed residents contributing to a stronger sense of community.

Long-range Financial Plans

Southern Maryland continues to be a very desirable place to live and work, and development activity in the Town remained relatively strong in FY20. Still, given the current economic environment and development opportunities in St. Charles, just north of La Plata, attracting new development is challenging. Still no significant work is occurring on two of the four large residential developments that are planned for the Town. The Town has been working with the owners of these properties to try and secure funding for the sewer and water infrastructure improvements that are needed for it to move forward. Work on the other two projects is still ongoing. There are also still a couple of ambitious mixed use projects in the pipeline. These are longer term projects that are in the very early stages of development so they are particularly sensitive to vagaries of the market and dependent on the demand for new commercial space to ultimately make them feasible. At present, the limited new commercial investment that is taking place is primarily retail and service oriented businesses which are just moving into available spaces in already developed properties.

While the rate of growth has slowed from the pace of the early 2000's, the Town is still focused on assuring that it has adequate public facilities and resources to accommodate the growth when it does occur. The Town continues to evaluate and improve its water supply and sewage collection systems. The Waste Water Treatment Plant performance continues to exceed the State mandated standards. The Town is also continuing to work with Charles County, the Town of Indian Head and the Maryland Department of the Environment to manage the water resources and increase its appropriations. The Town continues to use the Water and Sewer Advisory Committee to evaluate any new proposed large projects for their impact. The Town is also continually working with the County to assure there is adequate capacity in the schools.

Job creation and retention in Charles County remains reasonably strong. Unemployment rates are comparable to Maryland as a whole and below the nation as a whole. The military facility in nearby Indian Head remained the County's largest employer.

The Town of La Plata has significant opportunities and challenges in the upcoming years. In FY 20, Town staff implemented a capital improvement plan to help address these issues in a planned and logical order ensuring that resources are being 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. The current adopted budget expands the capital improvement plan to include five years of projects (FY 21 – FY 25).

The duration of the COVID-19 pandemic and economic fallout is still uncertain. As more data becomes available, Town staff will evaluate the financial impact to the Town. When financial scenario planning, staff took into consideration potential models of recovery. Recovery time is unknown and could include a swift long-term rebound, periods of recovery offset by a return of infection, or a protracted recovery causing long-term pain. Staff will continue to closely monitor revenues and expenditures as the Town works through the ongoing pandemic.

Financial Policies and Budget Development

Fund Structure

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the Town can be divided into two categories, governmental funds and proprietary funds.

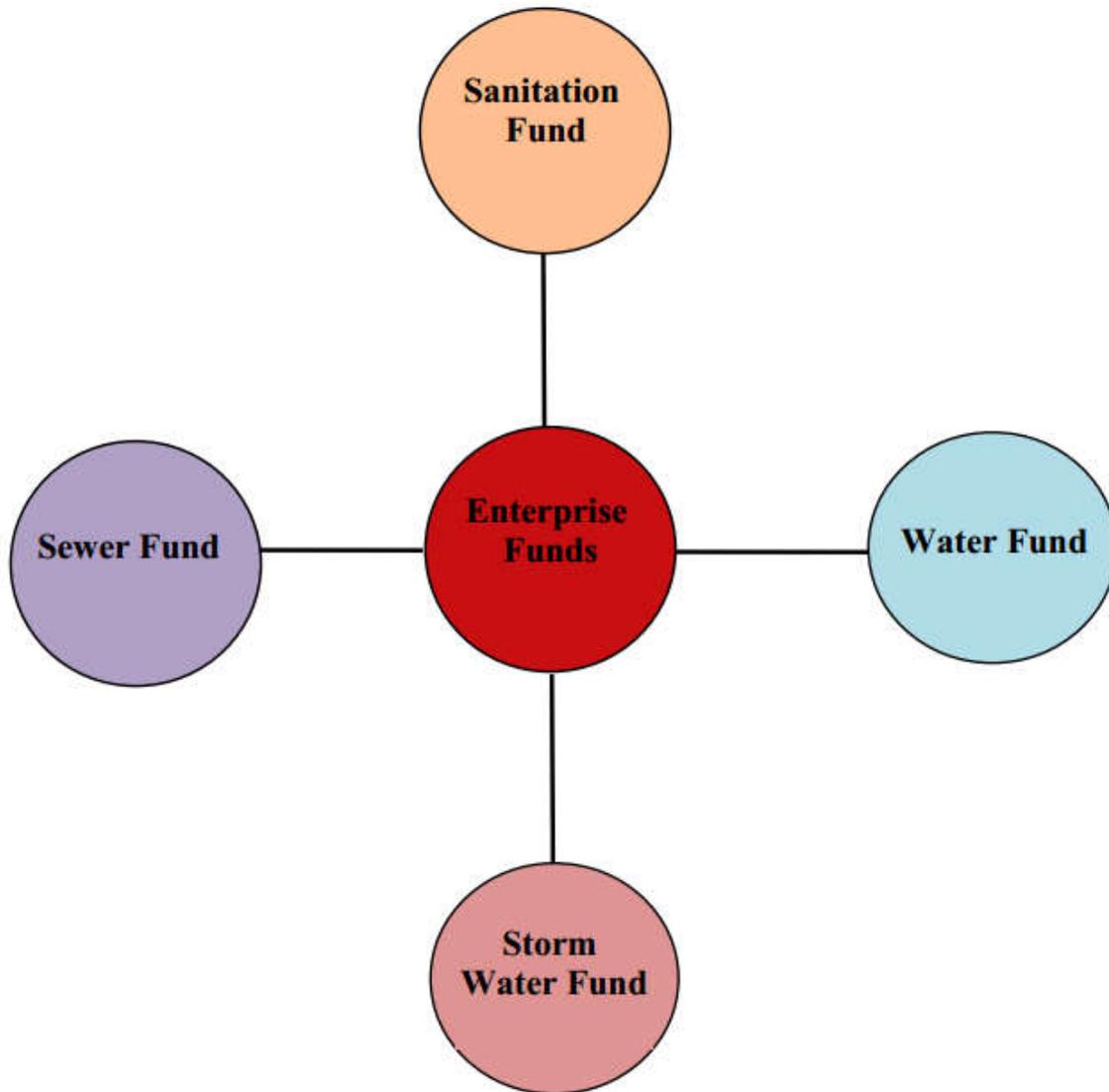
Governmental funds are those funds through which most governmental functions of the Town are financed. The Town has one governmental fund, the General Fund, which is the general operating fund of the Town used to account for all revenues and expenditures except those accounted for in proprietary funds. Typical government functions funded through the General Fund include legislative, finance, administration, planning, police, inspections, public works, parks, community promotion, fleet maintenance, and facilities maintenance. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in the General Fund.

Services for which the Town charges a fee are generally reported in the proprietary funds. The Town has one type of proprietary fund, an enterprise fund. The Town's enterprise funds are the same as its business-type activities. The Town maintains two major enterprise funds, the Water and Sewer Fund and the Sanitation Fund and a third non-major fund, the Storm Water Utility Fund.

General Fund Department/Fund Relationship Organizational Chart



Enterprise Funds Department/Fund Relationship Organizational Chart



Financial Policies and Budget Development

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.

Proprietary Funds use 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 Proprietary Funds 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.

Proprietary Funds:

- 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 budgeted for the future replacement of aging assets.
- Compensated absences are not considered to be an expense until paid.
- Debt proceeds are considered revenues rather than an increase in liabilities.
- Grants obtained for the construction of assets are considered revenue rather than capital contributions
- 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

Financial Policies and Budget Development

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 July 1 of each fiscal year. The adopted 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 revenues. Department Directors are responsible for providing anticipated expenditures for their departments including personnel, operating, and capital outlay. Department Directors submit expenditure requests to the Treasurer who will review and compile the requests. The Town Treasurer presents the draft proposed budget to the Town Manager. Meetings are held between the Town Manager, Treasurer, and individual Department Directors to discuss the expenditure requests. For FY 2021 the Town has the following Budget Calendar:

DATE	EVENT
Saturday, February 1, 2020	Council/Staff Budget Retreat.
Monday, February 3, 2020	Budget worksheets issued to Department Directors.
Friday, February 28, 2020	Deadline for all Department Directors to submit FY 2021 budget worksheets to Town Manager.
Monday, March 2, 2020 – Friday, March 13, 2020	Town Manager and Town Treasurer meet with Department Directors to align their budgets with service priorities and available resources.
Wednesday, April 8, 2020	Publication of notice of public hearing on Constant Yield Tax Rate tentatively scheduled for April 27, 2020.
Monday, April 20, 2020	Town Manager transmits Proposed Budget FY 2021 to the Council.
Monday, April 20, 2020	Work Session: Budget discussion focusing on Operating Funds.

Financial Policies and Budget Development

Monday, April 27, 2020	<p>Work Session: Budget discussion focusing on Enterprise Funds.</p> <p>Public Hearing and Public Comment on Constant Yield Tax. Introduction of Ordinance for FY 2021 Tax Rates.</p>
Monday, May 11, 2020	<p>Work Session: Discussion of fee schedule.</p> <p>Special Meeting: Adoption of Ordinance for FY 2021 Tax Rates.</p>
Monday, May 18, 2020	<p>Work Session: Budget discussion focusing on any outstanding items.</p>
Tuesday, May 26, 2020	<p>Business Meeting:</p> <ol style="list-style-type: none"> 1. Introduction of Ordinance adopting the FY 2021 Fee Schedule. 2. Introduction of Ordinance adopting the FY 2021 Financial Plan Budget. 3. Public Hearing and Public Comment on FY 2021 Fee Schedule. 4. Public Hearing and Public Comment on FY 2021 Financial Plan Budget.
Monday, June 8, 2020	<p>Special Meeting: Adoption of Ordinances for FY 2021 Fee Schedule, and Financial Plan Budget.</p>

Revenue Estimates

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.

Expenditure Estimates

Annually the Town will estimate operating expenditures by reviewing goals and objectives for the coming year and analyzing cost on a line by line basis. Personnel costs are estimated by the Finance Department based off position requests by each Department.

The capitalization threshold for capital assets is \$5,000. Capital assets under \$5,000 is 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 address

Financial Policies and Budget Development

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 are 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 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 charges.



Adopted Budget Overview

Overview of Revenues

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
General Fund Revenues:							
General Property Taxes	4,200,131	4,673,682	4,423,230	4,518,570	4,658,530	139,960	3%
Other Local Taxes	1,667,544	1,570,753	1,770,227	1,547,500	1,342,330	(205,170)	-13%
Licenses & Permits	336,081	437,119	459,498	421,500	374,800	(46,700)	-11%
Intergovernmental Revenues	393,165	384,234	444,127	568,395	822,670	254,275	45%
Charges for Services	80,408	80,125	103,361	139,000	162,470	23,470	17%
Fines & Forfeitures	10,061	10,333	4,118	10,000	10,000	-	0%
Miscellaneous Revenues	197,305	258,335	434,400	209,410	192,095	(17,315)	-8%
Other Financing Sources	785,050	902,890	976,200	2,163,905	1,347,010	(816,895)	-38%
Total General Fund	7,669,745	8,317,471	8,615,160	9,578,280	8,909,905	(668,375)	-7%
Proprietary Funds Revenues:							
Sanitation Fund	1,129,488	1,099,572	1,106,496	1,159,795	1,193,945	34,150	3%
Sewer Fund	3,947,932	3,955,386	4,289,072	6,522,005	4,759,790	(1,762,214)	-27%
Water Fund	901,810	981,397	1,075,760	1,122,275	1,137,080	14,805	1%
Storm Water Fund	395,587	403,901	419,859	759,193	801,365	42,172	6%
Total Proprietary Fund	6,374,817	6,440,256	6,891,187	9,563,267	7,892,180	(1,671,087)	-17%

Overview of Expenditures

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Legislative	220,982	195,300	253,684	301,420	295,980	(5,440)	-2%
Elections	7,018	-	-	-	8,000	8,000	0%
Finance	507,823	533,089	517,722	612,635	632,695	20,060	3%
Legal	62,927	40,980	48,177	-	-	-	0%
Human Resources	31,069	25,595	15,894	25,840	81,070	55,230	214%
Planning	330,343	327,904	381,212	556,670	433,020	(123,650)	-22%
Administration	434,579	500,908	473,477	1,263,660	529,710	(733,950)	-58%
Information Technology	116,887	101,424	78,930	141,500	152,450	10,950	8%
Police	2,174,064	2,424,233	2,708,553	3,023,380	3,007,295	(16,085)	-1%
Inspections & Enforcement	188,952	116,162	185,144	266,720	274,185	7,465	3%
Emergency Preparedness	8,640	8,640	14,208	9,000	9,000	-	0%
Public Works Administration	573,353	571,548	729,392	652,980	670,700	17,720	3%
Facilities Maintenance	416,974	368,126	362,274	610,490	728,950	118,460	19%
Fleet Maintenance	149,252	154,885	149,272	167,540	88,200	(79,340)	-47%
Streets	864,895	345,067	999,212	1,024,785	900,385	(124,400)	-12%
Parks	206,948	204,832	192,076	255,750	261,475	5,725	2%
Community Promotion	255,066	202,275	261,807	249,665	417,415	167,750	67%
Other Financing Uses	648,248	523,183	473,864	416,245	419,375	3,130	1%
Total General Fund	7,198,020	6,644,150	7,844,897	9,578,280	8,909,905	(668,375)	-7%
Proprietary Funds Expenses:							
Sanitation Fund	991,294	1,037,637	1,059,028	1,158,715	1,191,645	32,930	3%
Sewer Fund	3,778,020	3,630,082	3,789,080	6,514,914	4,754,560	(1,760,354)	-27%
Water Fund	1,059,424	972,884	999,712	1,120,891	1,130,865	9,974	1%
Storm Water Fund	263,051	234,207	385,663	755,153	805,985	50,832	7%
Total Proprietary Fund	6,091,789	5,874,810	6,233,484	9,549,673	7,883,055	(1,666,618)	-17%

Overview of Debt Service

Notes payable relating to governmental activities at June 30, 2020 consists of the following:

Note payable with fire house, noninterest-bearing, payable in annual installments of \$2,000 through June 2023.

\$ 6,000

A schedule of maturities of the general obligation bonds payable and notes payable relating to governmental activities as of June 30, 2020 is as follows:

Governmental debt			
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30, 2021	2,000	-	2,000
2022	2,000	-	2,000
2023	2,000	-	2,000
2024	-	-	-
2025	-	-	-
	<u>\$ 6,000</u>	<u>\$ 0</u>	<u>\$ 6,000</u>

The entire accumulated unused compensated absences liability for governmental activities will be liquidated by the General Fund.

Revenue bonds payable relating to business-type activities at June 30, 2020 consists of the following:

Town of La Plata, Maryland Water Quality Financing Administration Bond, Series 2010; authorized amount \$792,742; interest at 1% payable semiannually beginning August 2010 and including annual principal beginning August 2011. Principal serially redeemed through February 2030.

\$ 435,320

Town of La Plata, Maryland Water Quality Financing Administration Bond, Series 2010; authorized amount \$3,751,600; interest at 1% payable semiannually beginning August 2010 and including annual principal beginning August 2011. Principal serially redeemed through February 2030. All the costs associated with the bond are to be paid from revenue sources generated from a special tax district.

\$ 1,996,874

Adopted Budget Overview

La Plata Water Quality Bond 2000 Series; authorized amount \$7,700,000; semiannual principal and interest payments at 1.6%. Principal serially redeemed through February 1, 2023.

\$ 1,147,409

Town of La Plata, Maryland Water Quality Financing Administration Bond, Series 2011; authorized amount \$962,000; interest at 2.2% payable annually beginning February 2012 and including annual principal beginning August 2014. Principal serially redeemed through February 2033.

\$ 699,236

Town of La Plata, Maryland Drinking Water Bond, Series 2011A; authorized amount \$500,000; interest at 2.2% payable annually beginning February 2012 and including annual principal beginning February 2013. Principal serially redeemed through February 2032.

\$ 324,789

Total Business Type Debt: \$ 4,603,628

A schedule of maturities of the revenue bonds payable and general obligation bonds payable relating to business-type activities as of June 30, 2020 is as follows:

Business-type debt			
<u>Fiscal Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	741,635	56,029	797,664
2022	752,495	48,624	801,119
2023	594,503	41,105	635,608
2024	321,798	34,823	356,621
2025 - 2029	1,672,153	110,953	1,783,106
2030 - 2033	521,046	19,024	540,070
	<u>\$ 4,603,628</u>	<u>\$ 310,558</u>	<u>\$ 4,914,186</u>

Adopted Budget Overview

Overview of Fund Balance

Fund balance measures the net financial resources available to finance expenditures of future periods. The definition of fund balance is assets and deferred inflows of resources over its liabilities and deferred outflows of resources. Unassigned fund balance is the residual spendable fund available after subtracting nonexpendable, restricted, and assigned fund balance. The projected fund balance for the Town is below:

Unassigned Fund Balance - As of June 30, 2019⁽¹⁾

Fund Type	General	Water and Sewer	Sanitation	Storm Water
Balance	\$ 8,541,030.00	\$ 6,713,667.00	\$ 1,239,183.00	\$ 632,841.00
Total Fund Balance	\$ 8,541,030.00	\$ 6,713,667.00	\$ 1,239,183.00	\$ 632,841.00
FY 2020 Expected Revenues ⁽²⁾	\$ 8,344,280.00	\$ 5,224,279.00	\$ 1,159,795.00	\$ 505,153.00
FY 2020 Expected Expenditures	\$ 9,578,280.00	\$ 7,637,189.00	\$ 1,158,715.00	\$ 755,153.00
Balances at June 30, 2020	\$ 7,307,030.00	\$ 4,300,757.00	\$ 1,240,263.00	\$ 382,841.00
FY 2021 Budget Revenues	\$ 8,487,045.00	\$ 5,534,790.00	\$ 1,133,300.00	\$ 603,560.00
FY 2021 Budget Expenditures	\$ 8,920,670.00	\$ 5,898,095.00	\$ 1,193,830.00	\$ 807,025.00
Balances at June 30, 2021	\$ 6,873,405.00	\$ 3,937,452.00	\$ 1,179,733.00	\$ 179,376.00
Projected Total Unassigned Fund Balance	\$ 6,873,405.00	\$ 3,937,452.00	\$ 1,179,733.00	\$ 179,376.00
Percent Change in Fund Balance	-5.75%	-4.90%	-2.45%	-40.50%

The Town is committed to maintaining an unassigned fund balance equal to at least 60 percent of General Fund expenditures. As of the FY 2019 audited financial statements, the Town maintained an unassigned fund balance equal to 114% of General Fund expenditures. In FY 2021, the projected fund balance of \$6,873,405 represents 77% of budgeted General Fund expenditures.

Notes:

- (1) In the Enterprise Funds, the amount referred to as unassigned fund balances consists of total current assets, net of current liabilities.
- (2) Expected and budgeted revenues do not include appropriations of unassigned fund balance.

General Fund



(Pictures from top to bottom: 1.) La Plata Police Department, Crime Solvers Vehicle. The Town purchased this vehicle in FY 20. The cost of the graphics was split between the Town and Charles County Crime Solvers. 2.) The Town Hall Atrium. Town Hall was built in 2005).

General Fund Revenues and Expenditures

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Revenues and Other Financing Sources					
Revenues					
Local Taxes					
Real Property					
General	3,933,110	4,043,111	3,891,970	113,500	4,005,470
Heritage Green Special Assessment	240,000	-	240,000	-	240,000
Personal Property	179,860	194,892	148,120	-	148,120
Railroads & Utilities	155,600	156,085	254,940	-	254,940
Penalties & Interest	10,000	10,211	10,000	-	10,000
Income	1,473,500	1,362,099	1,301,830	-	1,301,830
Hotel/Motel Tax	70,000	60,330	37,500	-	37,500
Admissions & Amusements	4,000	2,000	3,000	-	3,000
Local Taxes subtotal	6,066,070	5,828,728	5,887,360	113,500	6,000,860
Licenses & Permits					
Traders	26,500	29,500	22,000	-	22,000
Construction permits	190,000	91,900	156,800	-	156,800
Cable franchise fees	185,000	178,144	180,000	-	180,000
Other Licenses & Permits	20,000	6,135	16,000	-	16,000
Licenses & Permits subtotal	421,500	305,679	374,800	-	374,800
Other Governments					
State Police Aid	94,580	94,580	98,715	-	98,715
Highway User Tax Revenue	448,815	392,641	373,955	-	373,955
Assorted Grants/Payments	25,000	2,530	100,000	250,000	350,000
Other Governments subtotal	568,395	489,751	572,670	250,000	822,670
Service Charges					
Annexation applications	-	798	-	-	-
Plan review charges	6,000	4,775	6,000	-	6,000
Forest conservation fee	-	-	-	-	-
Parkland fee	-	-	-	-	-
Other Zoning Fees	1,500	1,507	1,500	-	1,500
Credit card convenience fees	10,000	9,408	10,000	-	10,000
Copies/Documents	1,500	1,600	1,500	-	1,500
Heritage Green STD admin fees	3,000	3,000	3,470	-	3,470
Property Maintenance fees	-	-	-	-	-
Other Inspection Fees	-	103,747	80,000	-	80,000
Rental inspection fees	62,000	35,000	60,000	-	60,000
Other	55,000	64,942	64,400	-	64,400
Service Charges	139,000	224,777	226,870	-	226,870
Fines & Forfeitures					
	10,000	3,754	10,000	-	10,000
Miscellaneous					
Investment earnings	150,000	263,017	74,895	-	74,895
Sale of Surplus Assets	6,000	2,510	6,000	-	6,000
Rents & concessions	53,410	77,635	46,800	-	46,800
Other	-	9,215	-	-	-
Miscellaneous subtotal	209,410	352,377	127,695	-	127,695
Revenue Subtotal	7,414,375	7,205,066	7,199,395	363,500	7,562,895

General Fund Revenues and Expenditures

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Other Financing Sources					
Transfers					
In from enterprise funds	795,905	795,905	834,860	-	834,860
Transfers subtotal	795,905	795,905	834,860	-	834,860
Fund Balance					
Parkland reserve	-	-	-	-	-
Transportation reserves	72,000	-	-	-	-
Vehicle Reserve	62,000	62,000	-	75,000	75,000
Storm Response Reserve	-	-	-	-	-
Radio Reserve	-	-	-	-	-
Heritage Green Special Tax District Reserve	-	-	-	-	-
SHA HUR Carryover Reserve	-	-	-	-	-
Appropriation of Unreserved Fund Balance	1,234,000	932,017	287,150	150,000	437,150
Fund Balance Subtotal	1,368,000	994,017	287,150	225,000	512,150
Other Financing Sources Subtotal	2,163,905	1,789,922	1,122,010	225,000	1,347,010
Total Revenues and Other Financing Sources	9,578,280	8,994,988	8,321,405	588,500	8,909,905

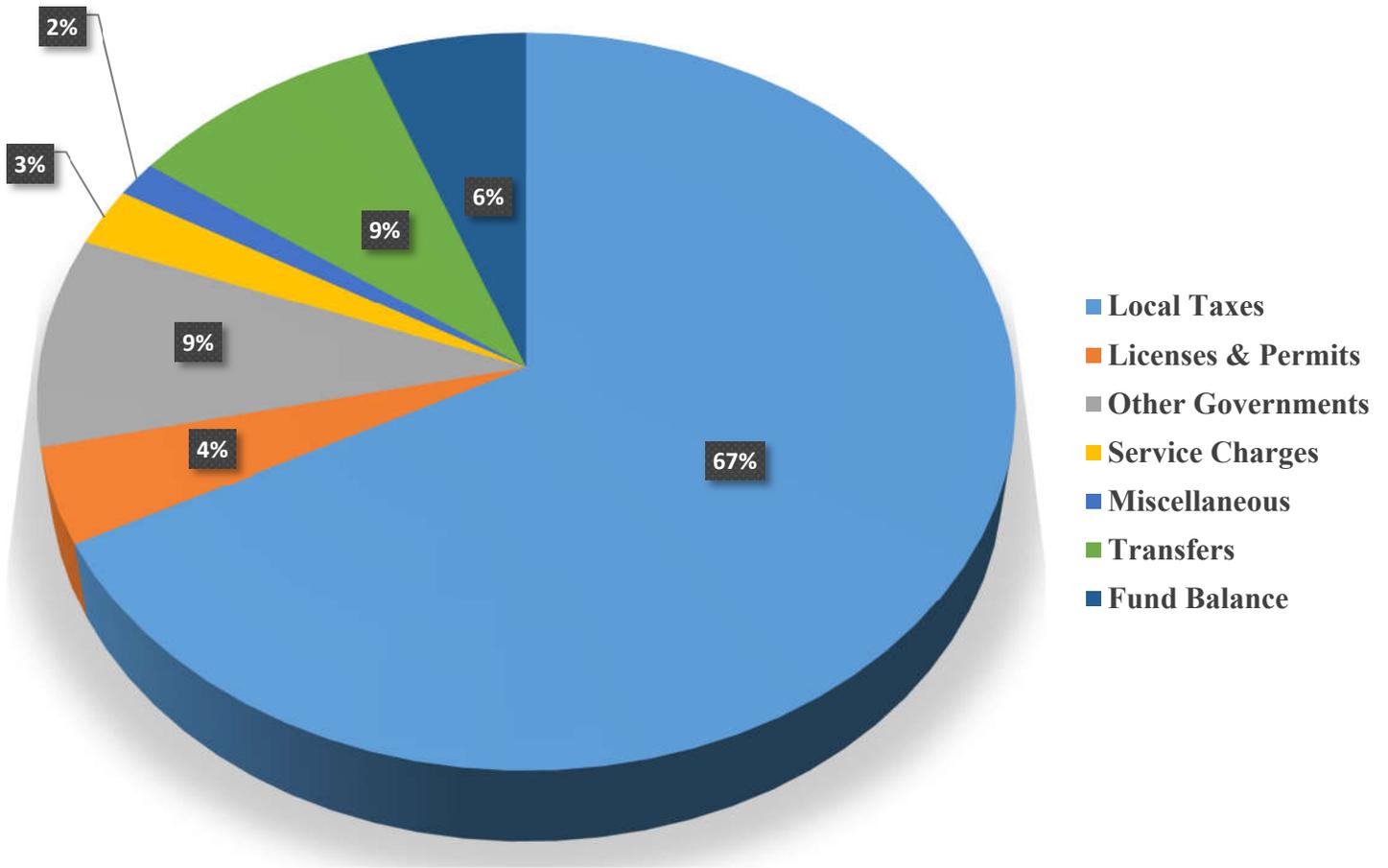
General Fund Revenues and Expenditures

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Expenditures and Other Financing Uses					
Expenditures					
General Government					
Legislative	301,420	284,498	295,980	-	295,980
Elections	-	-	8,000	-	8,000
General Services					
Administration	445,870	398,820	408,920	35,000	443,920
Finance	612,635	585,965	632,695	-	632,695
Legal	-	-	-	-	-
HR/Personnel	25,840	24,500	81,070	-	81,070
Planning & Zoning	556,670	388,340	433,020	-	433,020
Information Technology	141,500	100,593	127,450	25,000	152,450
Other	817,790	793,172	85,790	-	85,790
General Services subtotal	2,600,305	2,291,390	1,768,945	60,000	1,828,945
General Government subtotal	2,901,725	2,575,888	2,072,925	60,000	2,132,925
Public Safety					
Police	3,023,380	3,050,635	2,868,795	138,500	3,007,295
Inspections & Enforcement	266,720	290,160	274,185	-	274,185
Emergency preparedness	9,000	8,640	9,000	-	9,000
Public Safety subtotal	3,299,100	3,349,435	3,151,980	138,500	3,290,480
Public Works					
Administration	652,980	652,197	670,700	-	670,700
Maintenance Operations					
Facilities Maintenance	610,490	774,355	378,950	350,000	728,950
Fleet Maintenance	167,540	98,432	88,200	-	88,200
Streets	1,024,785	830,646	880,385	20,000	900,385
Public Works subtotal	2,455,795	2,355,630	2,018,235	370,000	2,388,235
Parks, Recreation & Culture					
Parks maintenance	255,750	79,876	241,475	20,000	261,475
Community Promotion	259,665	217,885	417,415	-	417,415
Parks, Recreation & Culture subtotal	515,415	297,761	658,890	20,000	678,890
Expenditures subtotal	9,162,035	8,578,714	7,902,030	588,500	8,490,530

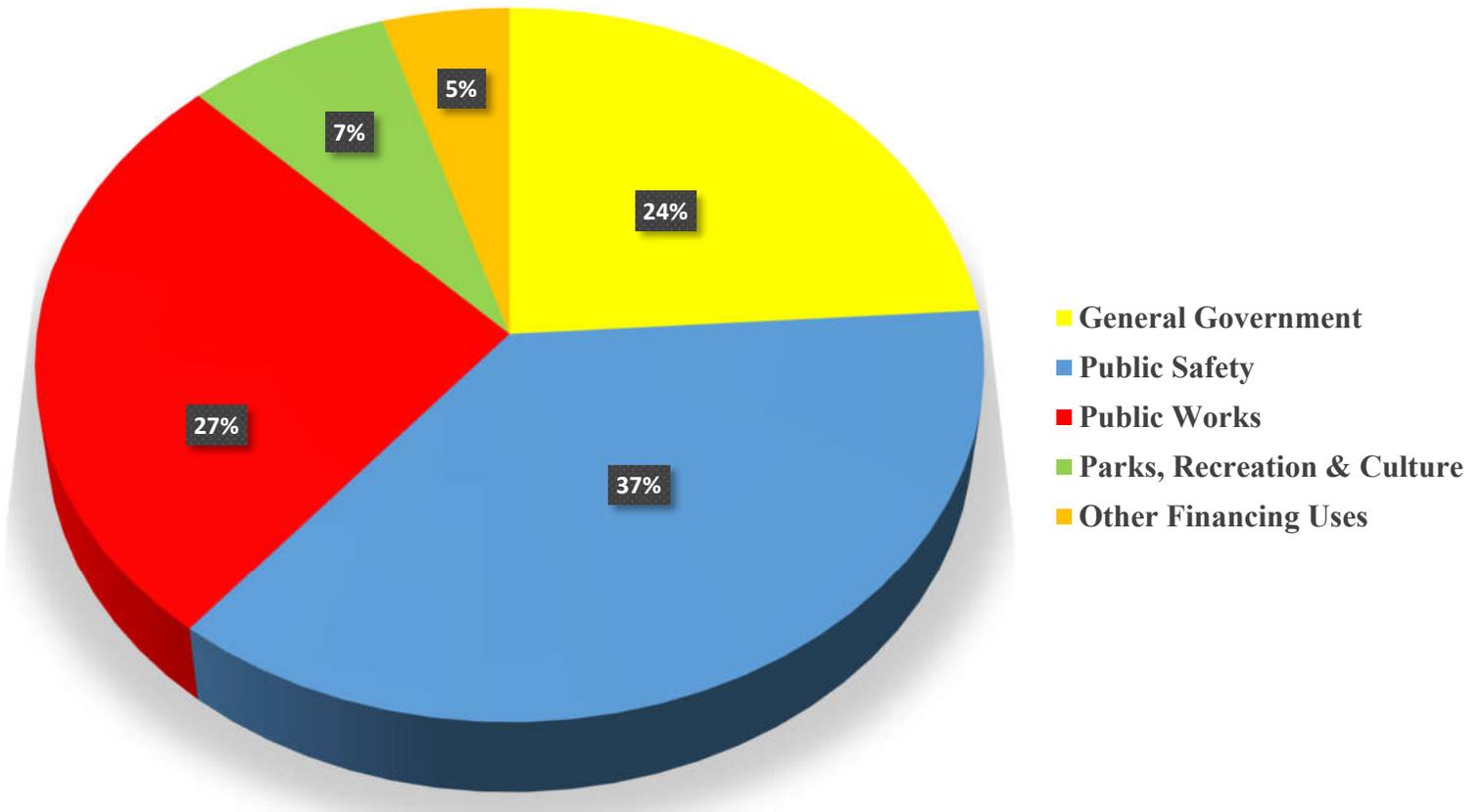
General Fund Revenues and Expenditures

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Other Financing Uses					
Debt Service					
Firehouse mortgage	2,000	2,000	2,000		2,000
Debt service subtotal	2,000	2,000	2,000	-	2,000
Transfers					
To vehicle reserve	31,000	31,000	31,930	-	31,930
To forest conservation	-	-	-	-	-
To building replacement reserve	150,000	150,000	150,000	-	150,000
To police radio replacement reserve	-	-	-	-	-
To storm response reserve	-	-	-	-	-
To Sewer for WLPS ARRA Loan debt service	227,245	227,245	227,245	-	227,245
To solid waste for mosquito spraying	6,000	6,029	8,200	-	8,200
Transfers subtotal	414,245	414,274	417,375	-	417,375
Other Financing Uses subtotal	416,245	416,274	419,375	-	419,375
Total Expenditures and Other Financing Uses	9,578,280	8,994,988	8,321,405	588,500	8,909,905
Surplus/(Deficit) of Revenues to Expenditures	-	0	-	-	-

FY 2021 Budgeted Revenue Revenue Sources by Category



FY 2021 Budgeted Expenditures



Description of General Fund Revenues

Local Taxes

Real Property Tax – General: Taxes levied upon the assessed value of all real estate within the Town. Assessment information is provided by the Maryland Department of Assessment and Taxation. FY 2021 is the third year of the triennial assessment cycle. Assessments are projected to increase 1.5% in FY 2021. The current tax rate is maintained at \$0.32 per \$100 of assessed valuation. These taxes are billed and collected by Charles County.

Real Property Tax – Heritage Green Special Assessment: Special taxes levied upon the taxable property in the Heritage Green Special Taxing District to repay bonds issued in the amount of \$3,505,074.09 to the Maryland Water Quality Financing Administration for certain wastewater improvements and related purposes. The special tax is determined annually based upon an agreed to rate and methodology. Special tax assessments on the Heritage Green Special Taxing District are anticipated to continue through February 2030.

Personal Property Tax – taxes levied upon the reported assessed value of all furniture, fixtures, office equipment, inventory, stock, and person business assets owned and used by Town based businesses. The FY 2021 revenue projection anticipates a 17.6% decrease in taxable assessed value. The current tax rate is maintained at \$0.75 per \$100 of assessed valuation.

Railroads & Utilities Tax – taxes levied upon the assessed value of all property used to operate public utilities and railroads in La Plata. Taxes are assessed using the unit method of valuation which considers both the value of their real and personal property. Included in this calculation is real property such as land and buildings; and personal property such as telephone or electric poles, towers, lines, cables, meters, transmission, distribution mains, and other equipment used to operate the utility. The current tax rate represents an increase of \$1.00 to \$2.50 per \$100 of assessed value.

Penalties & Interest – Penalty and interest income from past due local taxes.

Shared Income Tax – taxes levied upon a share of residents' local income tax liability. Municipalities receive a share of their residents' local income tax liability based on the greatest of 8.5% of the State income tax liability, 17% of the county income tax liability, or 0.37% of the Maryland taxable income of municipal residents.

Hotel/Motel Tax – taxes levied upon the reported amount paid to hotels for room rentals within the Town. The hotel tax was established in FY 2015 and assessment began in FY 2016. The tax rate is 2% of the total amount paid to the hotel for room rental. Hotels self-report their tax liability to the Town.

Description of General Fund Revenues

Admissions & Amusements Tax – taxes levied upon revenue that is derived from entertainment and amusement activities within the Town. This tax is collected by the State Comptroller and remitted to the municipality within twenty days after the end of each calendar quarter, deducting only the cost of administration and collection. The Town rate is 4.5%.

Licenses & Permits

Traders License – Fees charged on the wholesale value of retail inventory for all Town based businesses unless the business is a grower or manufacturer.

Construction Permits - Fees charged to issue building construction and repair permits. These permits include grading, building, plumbing, and all other building permits. Permit fees are established and adopted through the yearly budget process by Ordinance.

Cable Franchise Fees – Five percent of annual gross subscriber chargers received by the Cable Television Franchisees (Comcast & Verizon) from Town residents returned to the Town every quarter in accordance with the provisions of the Town Franchise Agreements.

Other Licenses & Permits – Fees charged to issue all miscellaneous licenses and permits. These license and permit fees are established and adopted through the yearly budget process by Ordinance.

Other Governments

State Aid for Police Protection – State funds that provide additional revenue to support the operational costs of the La Plata Police Department. Funds are distributed based on a formula derived through a subdivision's population, number of sworn officer, and the total jurisdictional taxable income. Annual fund distributions are calculated according to the previous year's operations costs.

Highway User Revenue – State funds that provide solely for the construction, reconstruction, or maintenance of roads or streets. A portion of revenue from the State Transportation Fund is distributed to Maryland Counties and Municipalities. The County receives one-half in the same ratio that road mileage bears to the total road mileage in the State; and one half in the same ratio that the number of vehicles in the county bears to the total number of vehicle registrations in the State. The Town then receives an allocation based one-half on the ratio which the total mileage of the roads with the Town bears to the total mileage of County roads in the County and one-half on the ratio that the total number of vehicles registered to owners in the municipality bears to the total vehicles to owners in the County.

Description of General Fund Revenues

Assorted Grants/Payments – On a year to year basis, the Town receives funding from various other government agencies. In FY 2021, the Town anticipates receiving a \$250,000 capital grant from the State of Maryland. These funds are to be used solely for the acquisition, planning, design, construction, repair, renovation, reconstruction, site improvement, and capital equipping of the Dorchester Community Center.

Service Charges

Annexation Applications – Charges for the application and processing of annexation requests brought forth to the Town Council for consideration.

Plan Review Charges – Charges for review of plans related to zoning, subdivision, and land development.

Forest Conservation Fee – Fees required to be paid into the forest conversation fund pursuant to the approved forest conversation plan.

Parkland Fee – Fees in lieu of residential subdivisions providing recreation opportunities.

Other Zoning Fees – Charges for all other zoning costs during the plan review process.

Credit Card Convenience Fees – Charges for on-line EnerGov Citizen Self Service Portal payments. These include a 2.5% fee on credit/debit card transactions and a flat \$1.50 fee per electronic check transaction.

Copies/Documents – Charges to reimburse the Town for documents and copies made for outside persons. These include standard format, large format, large format color, comprehensive plan, standard specifications, accident reports, and zoning maps.

Heritage Green Special Taxing District Administration Fees – The Town is reimbursed through the Heritage Green special assessment for its expenses related to the special taxing district. The anticipated annual reimbursement for FY 2021 is \$3,400.

Other Inspection Fees – The Town uses a third party to perform building and other related inspections. The cost to the Town for these inspections is passed as a fee to the outside person requesting the service. Inspection fees are established and adopted through the yearly budget process by Ordinance.

Rental Inspection Fees – Charges for biannual inspection of rental dwelling units.

Other Charges - Other miscellaneous service charges.

Description of General Fund Revenues

Fines & Forfeitures

Fines & Forfeitures – Town imposed fines and forfeitures including parking fines, code violation fines, return check fees, and other miscellaneous.

Miscellaneous

Investment Earnings – Revenue resulting from the investment of the Town’s cash assets.

Sale of Surplus Assets – Revenue resulting from sale of assets deemed surplus by Town staff and adopted through resolution by Town Council.

Rents & Concessions – Revenue from the rental of Tilghman Lake facility, Wills Park facility, and other Town owned property.

Other Miscellaneous – All other miscellaneous revenue.

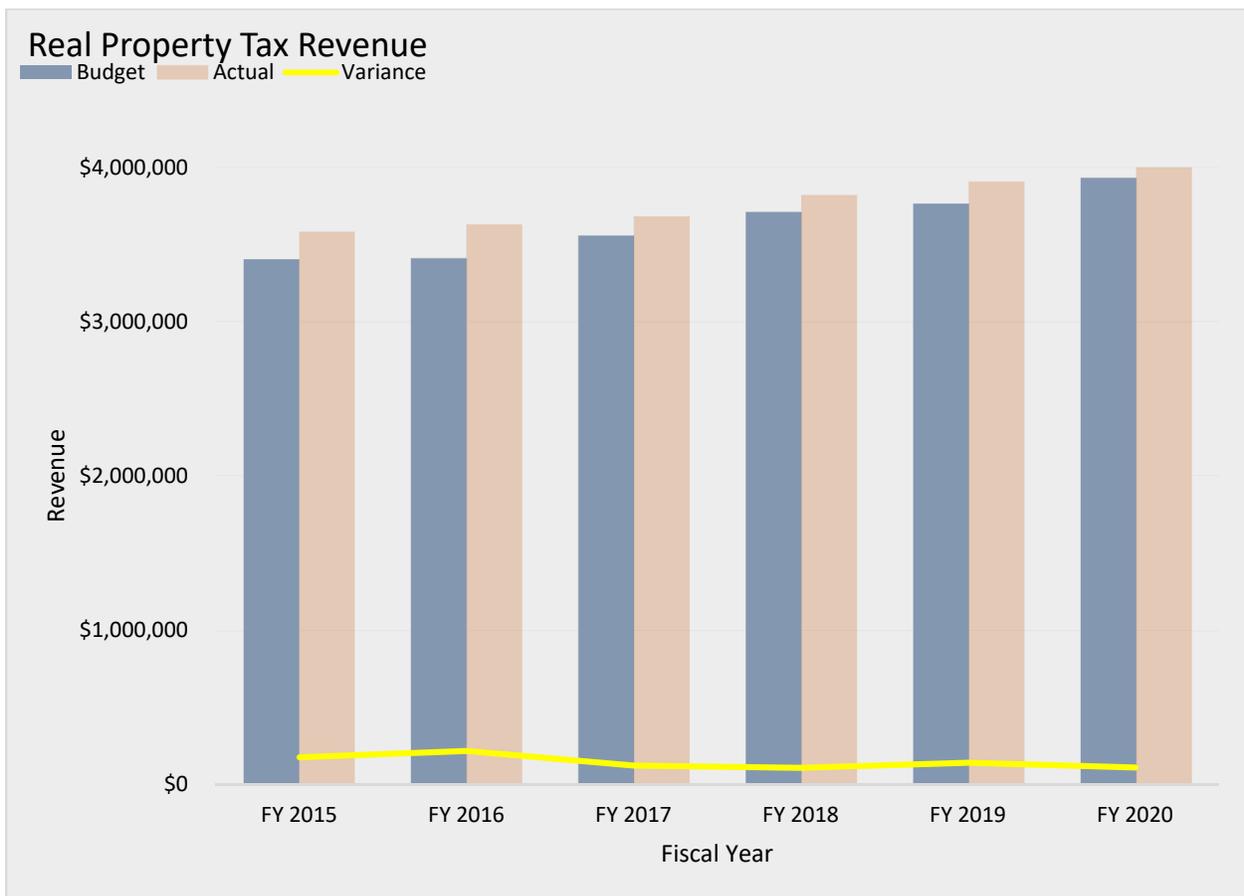
Other Financing Sources

Transfers In From Enterprise Funds – The transfer in to reimburse the General Fund from all Enterprise Funds for executive, administrative, billing, collections, audit, facilities, and other related expenditures.

Appropriations of Fund Balance – Amount of fund balance appropriated in the fiscal year. This can include assigned fund balances such as transportation reserve, vehicle reserve, storm reserve, and unassigned fund balance.

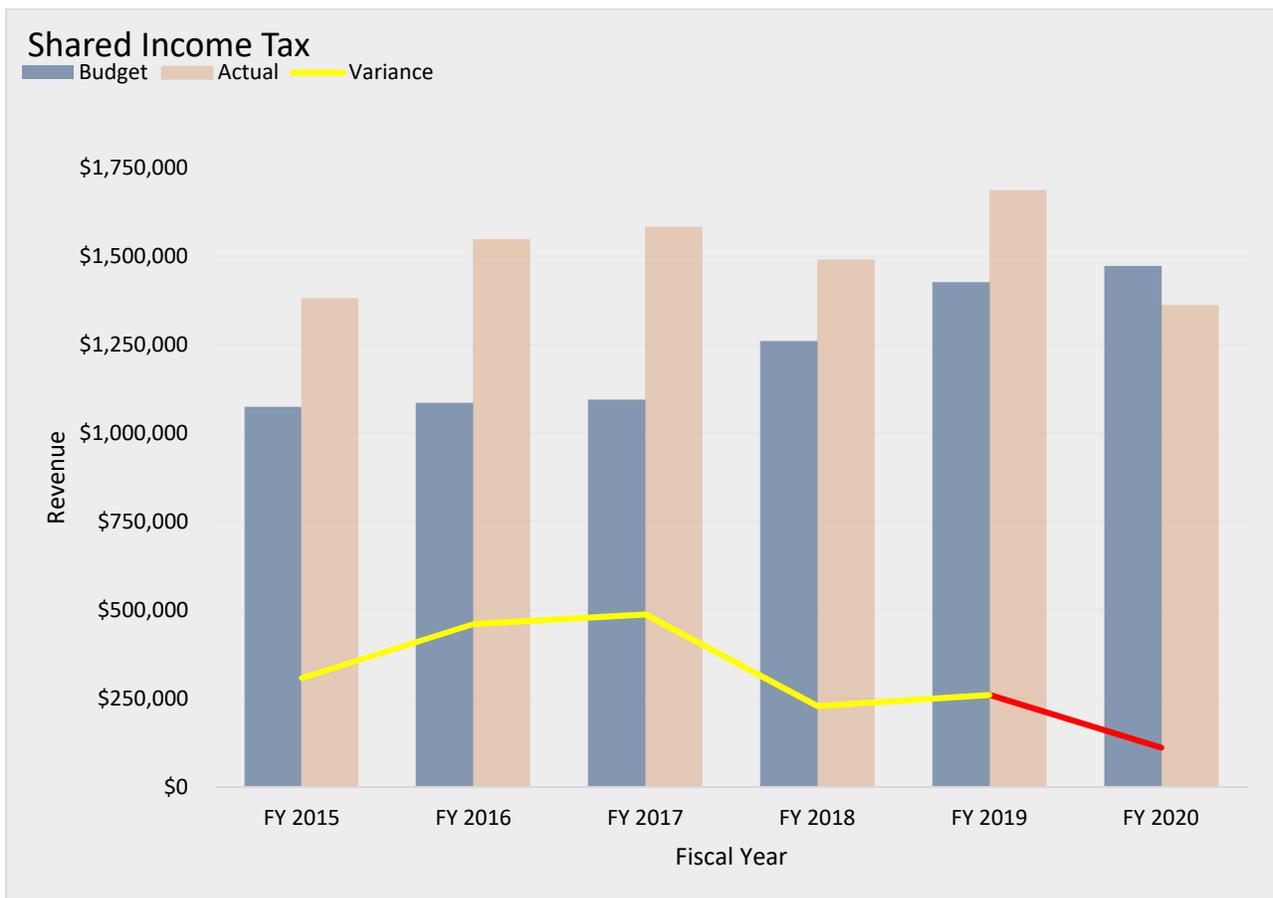
Real Property Tax Revenue

Real property taxes remain the major source of revenue in the Town. For the FY 2021 Budget, real property taxes account for \$4,005,470 of revenue or 44.9% of total revenue. In FY 2021, the Town is in the third year of the three-year property tax assessment cycle. For the tax year beginning July 1, 2020, the estimated real property assessable base will increase by \$18,649,106 or 1.5% from the previous year. The adopted budget reflects no increase in the property tax rate as it remains constant at \$0.32 per \$100 of assessed value. Maintaining the current tax rate will increase real property tax revenues by \$72,360. In the last year of the triennial assessment cycle for real property, impacts of the COVID-19 outbreak on property values will be minimal this fiscal year. However, later this year the State of Maryland Department of Assessments & Taxation (SDAT) will assess the property value of properties in Town. These values established during the assessment will be used to calculate the real property taxes for fiscal years 2022-2024. The economic impact on property values this year, could have a significant impact on available funding for the Town's next three fiscal years.



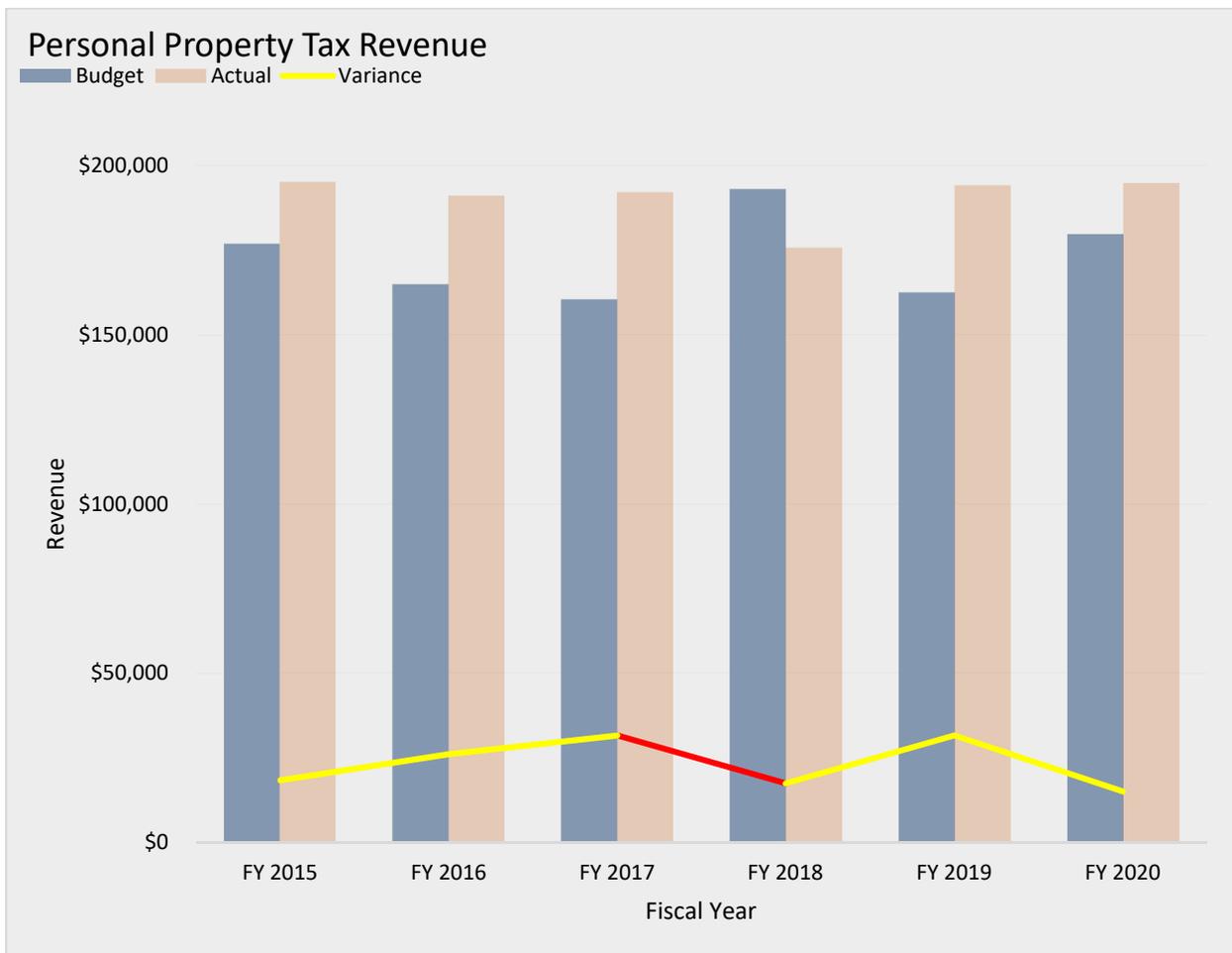
Shared Income Tax Revenue

Shared income tax represents the second largest source of revenue in the Town. For the FY 2021 Budget, shared income taxes account for \$1,301,830 of revenue or 15% of total revenue. The Town has no ability to control this revenue source. It is directly related to general economic conditions and the income earned by the Town’s residents and businesses. Projecting shared income tax is difficult in the best of years. This upcoming fiscal year will be even harder. COVID-19 related business shutdowns and resulting job losses will depress income tax receipts for this and potentially next fiscal years. For FY 2015 through FY 2017, the Town did not change the projected revenue amount. Since that time, total collections for the year have been based off historical data as well as the application of knowledge of the economic environment.



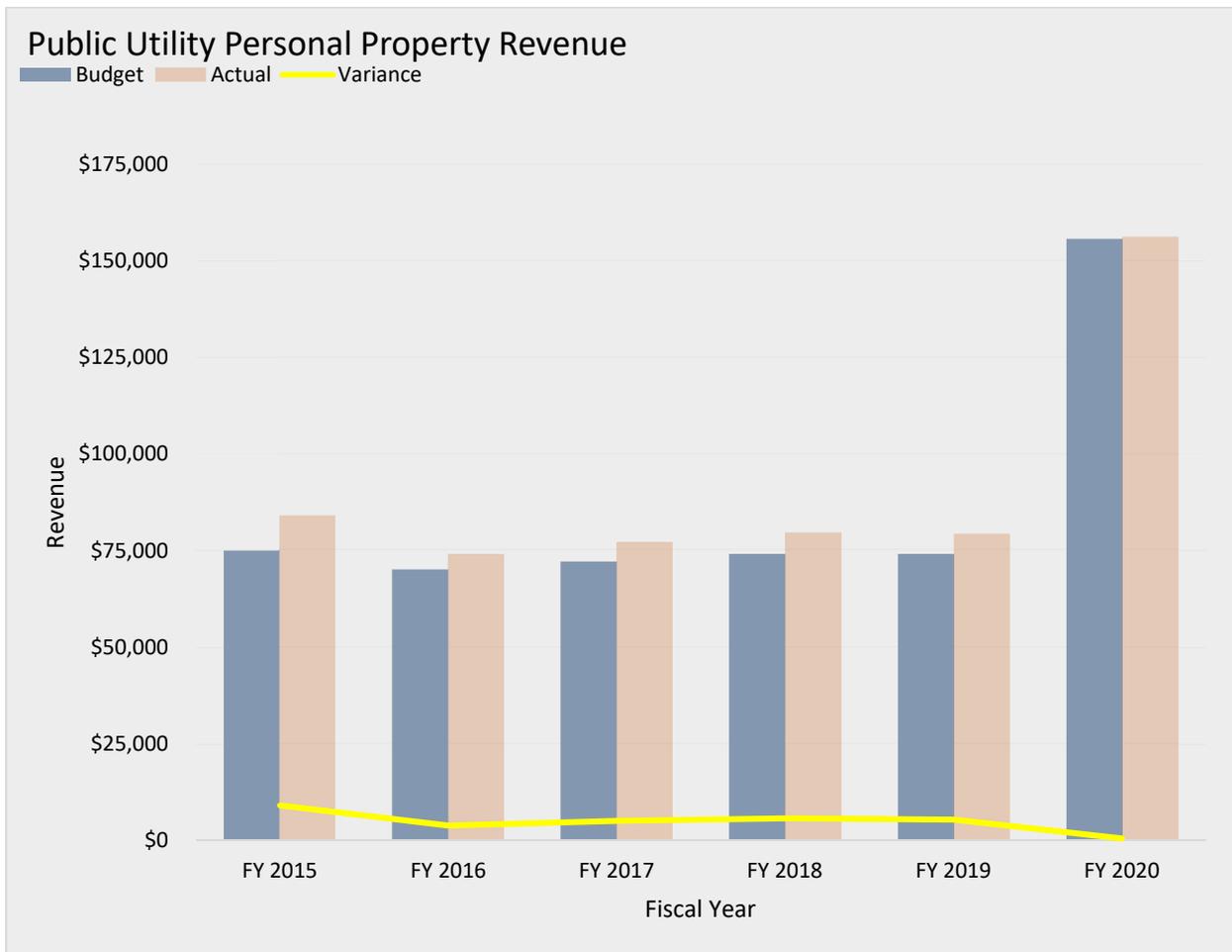
Personal Property Tax Revenue

Personal property tax revenues have steadily been decreasing over the four years prior to FY 2019 as existing property has aged and depreciated without there being any significant new investments in business personal property in the Town to offset the decreases. However, in FY 2019 there was an increase in revenue of \$18,505 compared to FY 2018. Revenues remained consistent in FY 2020 with an increase of \$638 compared to FY 2019. The business personal property tax rate will remain constant at \$0.75 per \$100 of assessed value in the current budget. For the FY 2021 Budget, business personal property taxes account for \$148,120 in revenue which represents a decrease of \$31,740 compared to the FY 2020 Budget. COVID-19 related business shutdowns and resulting job losses will depress the reported assessed value of personal property owned and used by Town businesses.



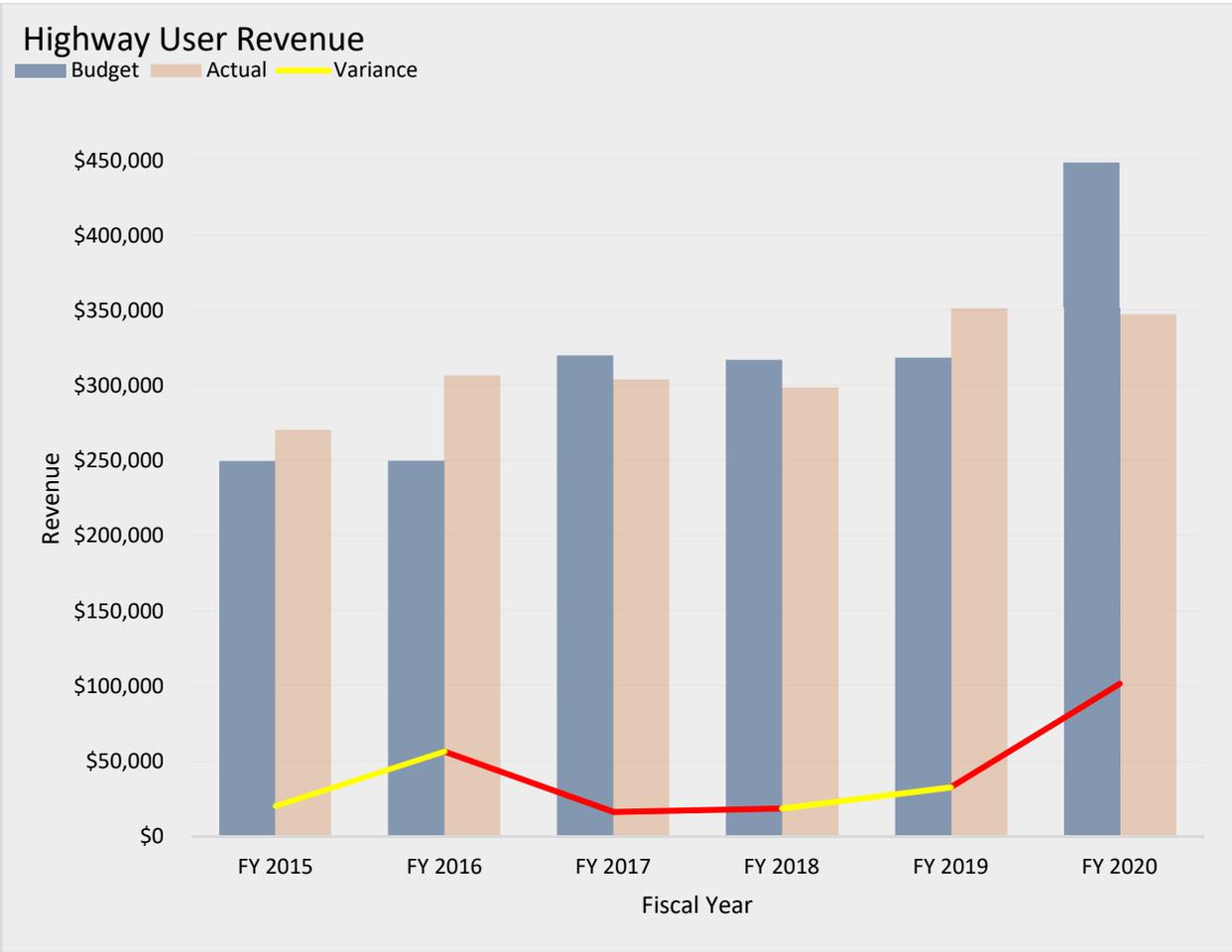
Railroads & Utilities Tax Revenue

Due to the demand for increased Town services and the scope of the public utility personal property tax, the FY 20 Adopted Budget increased the tax rate from \$0.75 to \$1.50 per \$100 of assessed value. The FY 2021 Budget represents an increase of \$1.00 to \$2.50 per \$100 of assessed value. For the FY 2021 Budget, public utility personal property taxes account for \$254,940 in revenue. These revenues have historically remained consistent and the large increase in FY 2020 is due to the above-mentioned tax increase. The anticipated impact due to COVID-19 on this revenue source is minimal.



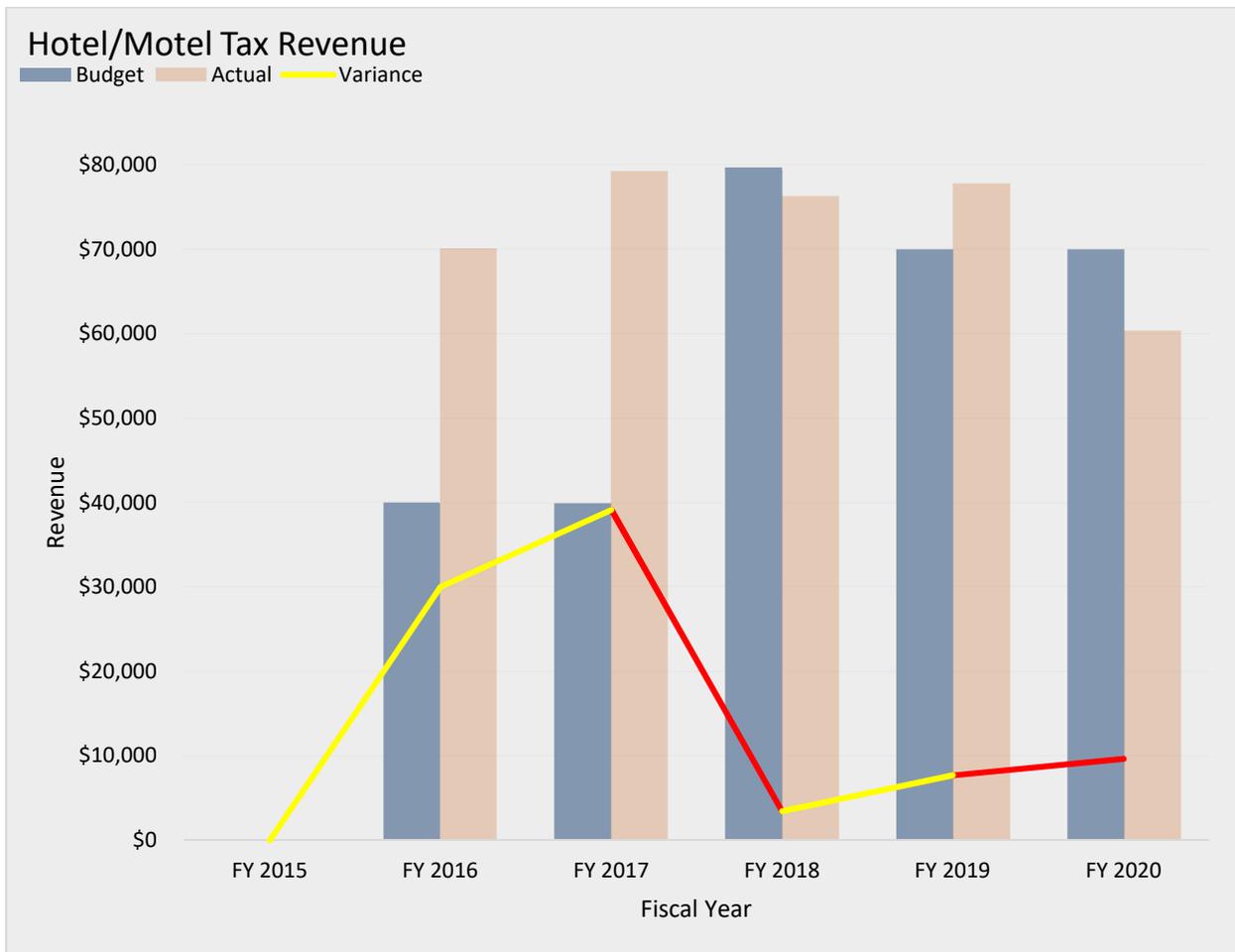
Highway User Revenue

House Bill 807 passed the Maryland General Assembly on April 2, 2018 requiring all State revenue collected from the gas tax be held in the Transportation Trust Fund beginning in FY 2020. This revenue is estimated by the State and transmitted to governments before the fiscal year begins. This change in law accounts for the large budgeted increase in FY 2020. However, the COVID-19 pandemic suppressed gasoline sales causing a dramatic decrease in gas tax collections by the state of Maryland. Only \$347,170 was collected in FY 2020 compared to a budgeted amount of \$448,815. This downward trend is projected to continue in FY 2021 with estimated Highway User revenue totaling \$373,955.



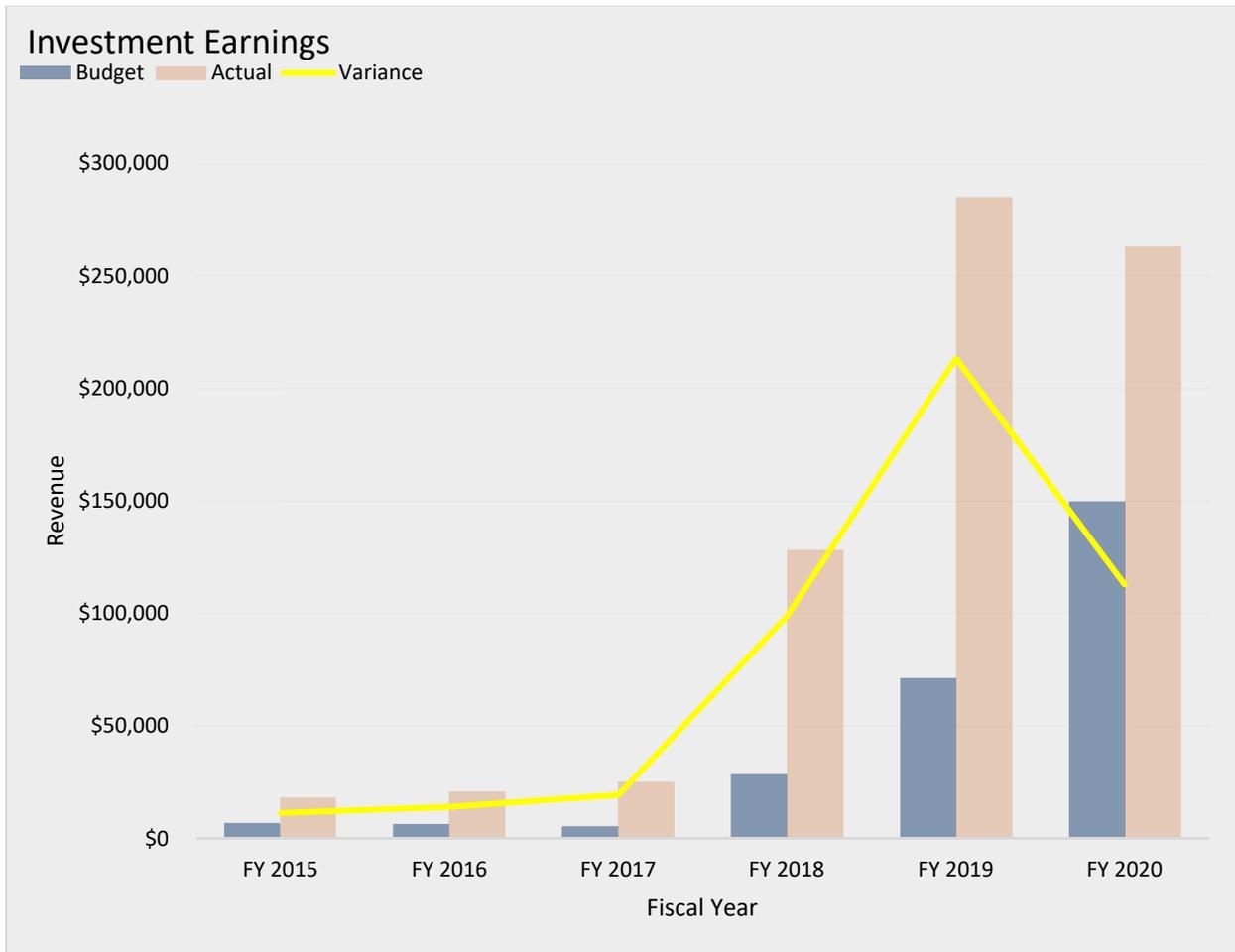
Hotel/Motel Tax Revenue

The hotel/motel tax was established in 2015 and assessments began in FY 2016. Per State law, the hotel rental tax for a municipality may not exceed 2%. FY 2020 was the fifth year for the tax, and, as such, there was five years of data and collections for use in projecting the FY 2021 revenues. Due to travel restrictions caused by the COVID-19 pandemic, hotel occupancy has seen a drastic decrease. This trend is expected to continue into FY 2021. The FY 2021 budgeted revenue is \$37,500 which represents a decrease of \$32,500 compared to FY 2020 budget numbers.



Investment Earnings

Prior to 2018, the Town invested its excess cash in bank accounts and the Maryland Local Government Investment Pool (MLGIP). Since then the town changed its investment strategy and began to invest outside of MLGIP. This new strategy has significantly increased investment earnings. The current outside investments include the Insured Cash Sweep (ICS) through WesBanco, which offers the same rate as MLGIP plus five basis points. The other outside investment is Multi-Bank Securities, Inc. (MBS), a veteran owned fixed-income securities broker-dealer. The Town is limited in its investment options as its primary goal is capital preservation. Due to this limitation, Town investment earnings are heavily dependent on interest rate conditions. One economic consequence of the COVID-19 outbreak has been the drastic reduction in interest rates. Interest rates are forecasted to remain at historic lows throughout FY 2021. Because of this, the Town anticipates investment earning revenue of only \$74,895 which represents a decrease of \$75,105 compared to last year's budget.



Activity: #100
Fund: General

Department: Legislative
Function: General Government

Description:

The Legislative Department is responsible for the adoption of all ordinances and resolutions and establishes the general policies of the Town. The La Plata Town Council is comprised of an elected mayor and four Council members who function as the Town’s legislative body. The Director of Legislative Services/Town Clerk is responsible for elections, local legislation, the Maryland Public Information Act, open meeting laws, and other related laws/regulations. Before and after the Town Council takes actions, The Director of Legislative Services/Town Clerk ensures these actions follow all federal, state, and local laws and regulations, and that these actions are properly recorded and archived.

Personnel Schedule:

LEGISLATIVE	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Director of Legislative Services/Town Clerk	1	1	1
Administrative Aide I	0	0.5	0.5
TOTAL LEGISLATIVE SERVICES	1	1.5	1.5

Significant Budget Changes:

None

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Legislative	220,982	195,300	253,684	301,420	295,980	(5,440)	-2%

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-100-001-5100	SALARY - PT	76,000	73,001	87,420	11,420	15%
01-100-001-5110	REGULAR FT CIVILIAN SALARY	86,980	87,850	91,410	4,430	5%
01-100-001-5160	MERIT/BONUSES	2,610	368	920	(1,690)	-65%
01-100-001-5205	DENTAL	530	472	580	50	9%
01-100-001-5215	HEALTH INSURANCE	16,560	15,372	16,460	(100)	-1%
01-100-001-5220	LIFE INSURANCE W/H	1,400	847	1,470	70	5%
01-100-001-5230	WORKMAN'S COMPENSATION	440	513	450	10	2%
01-100-001-5245	MSRPS PENSION	13,270	13,089	15,000	1,730	13%
01-100-001-5260	F I C A / MEDICARE	11,720	14,110	13,760	2,040	17%
01-100-001-5270	EMPLOYEE - DRUG TESTING	100	-	100	-	0%
01-100-001-5300	ADS & NOTICES	500	-	500	-	0%
01-100-001-5325	LICENSES/USER FEES	11,000	8,032	11,000	-	0%
01-100-001-5345	PRINTING / REPRODUCTION	-	120	200	200	0%
01-100-001-5351	PROF SVCS-ATTORNEY	10,000	3,080	10,000	-	0%
01-100-001-5359	OTHER PROFESSIONAL SERVICES	6,500	-	500	(6,000)	-92%
01-100-001-5399	OTHER CONTRACTED SERVICES	7,400	2,700	2,600	(4,800)	-65%
01-100-001-5420	OFFICE SUPPLIES	600	564	600	-	0%
01-100-001-5499	SUPPLIES - OTHER	200	189	200	-	0%
01-100-001-5510	DUES/MEMBERSHIPS	16,000	17,513	18,000	2,000	13%
01-100-001-5525	HOSPITALITY/RECOGNITION	3,340	2,569	3,340	-	0%
01-100-001-5560	REFERENCE MATERIALS	750	-	500	(250)	-33%
01-100-001-5570	INCIDENTALS-PRKNG, TOLLS, ETC.	200	182	250	50	25%
01-100-001-5571	LODGING	7,000	6,075	7,000	-	0%
01-100-001-5572	MEALS	2,000	1,382	2,000	-	0%
01-100-001-5573	MILEAGE-LOCAL	1,500	1,500	3,000	1,500	100%
01-100-001-5574	REGISTRATION	6,800	7,493	7,000	200	3%
01-100-001-5576	TRAVEL-NON-LOCAL	500	695	720	220	44%
01-100-001-5599	MISCELLANEOUS OTHER	520	-	500	(20)	-4%
01-100-001-5683	COMPUTER HARDWARE	2,000	-	-	(2,000)	-100%
01-100-001-5686	OFFICE EQUIP/FURNITURE	15,000	7,419	500	(14,500)	-97%
GENERAL OPERATIONS SUBTOTAL		301,420	265,134	295,980	(5,440)	-2%
GRAND TOTAL		301,420	265,134	295,980	(5,440)	-2%

Activity: #110
Fund: General

Department: Elections
Function: General Government

Description:

The Town of La Plata is a Council-Manager form of government. The Council is composed of five members with a mayor and four councilmembers. The entire elected body is up for election concurrently every four years with the last election occurring in 2017. In FY 21, the Town will hold its next election. The Election Department consists of all expenses related to elections.

Personnel Schedule:

None

Significant Budget Changes:

- The last election was held in 2017. There is only activity in this department during election years. The FY 2021 budget includes funding for the next election in May of 2021.

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Elections	7,018	-	-	-	8,000	8,000	0%

A c t i v i t y	Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS							
	01-110-001-5399	<u>OTHER CONTRACTED SERVICES</u>	-	-	8,000	8,000	8000%
	GRAND TOTAL		-	-	8,000	8,000	8000%

Activity: #160
Fund: General

Department: Administration
Function: General Government

Description:

The Town’s administration serves to coordinate between the policy direction of elected officials, respond to constituent service needs, coordinate input from citizen boards and other stakeholders, and seek improvements to municipal services, while managing the resource needs of staff and departments. Further it seeks to mediate constituent concerns, address issues that arise between functional areas of government, oversee human resource needs for the Town, and translate community feedback and policy goals into service priorities for the professional municipal staff.

Personnel Schedule:

ADMINISTRATION	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Town Manager	1	1	1
Assistant Town Manager	1	1	1
TOTAL GENERAL GOVERNMENT	2	2	2

Significant Budget Changes:

None

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Administration	591,579	656,977	611,518	679,115	677,345	(1,770)	0%

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-160-001-5110	REGULAR FT CIVILIAN SAIARY	227,450	254,910	239,750	12,300	5%
01-160-001-5160	MERIT/BONUSES	6,830	814	2,400	(4,430)	-65%
01-160-001-5205	DENTAL	1,060	940	1,160	100	9%
01-160-001-5215	HEALTH INSURANCE	51,700	47,520	51,490	(210)	0%
01-160-001-5220	LIFE INSURANCE W/H	2,680	1,972	2,800	120	4%
01-160-001-5230	WORKMAN'S COMPENSATION	5,570	5,949	6,890	1,320	24%
01-160-001-5245	MSRPS PENSION	21,400	20,976	24,800	3,400	16%
01-160-001-5260	F I C A / MEDICARE	17,880	18,820	18,530	650	4%
01-160-001-5299	OTHER FRINGE BENEFITS	12,000	12,000	-	(12,000)	-100%
01-160-001-5325	LICENSES/USER FEES	1,050	-	-	(1,050)	-100%
01-160-001-5333	M&R-VEHICLES	520	221	250	(270)	-52%
01-160-001-5351	PROF SVCS-ATTORNEY	30,000	10,960	30,000	-	0%
01-160-001-5359	OTHER PROFESSIONAL SERVICES	200	-	200	-	0%
01-160-001-5399	OTHER CONTRACTED SERVICES	400	-	400	-	0%
01-160-001-5410	FUEL - GAS/DIESEL/OTHER	320	620	750	430	134%
01-160-001-5420	OFFICE SUPPLIES	240	141	200	(40)	-17%
01-160-001-5499	SUPPLIES - OTHER	70	-	100	30	43%
01-160-001-5510	DUES/MEMBERSHIPS	2,500	2,000	2,500	-	0%
01-160-001-5525	HOSPITALITY/RECOGNITION	500	176	500	-	0%
01-160-001-5560	REFERENCE MATERIALS	90	107	100	10	11%
01-160-001-5570	INCIDENTALS-PRKNG, TOLLS, ETC.	230	180	200	(30)	-13%
01-160-001-5571	LODGING	4,400	3,500	4,500	100	2%
01-160-001-5572	MEALS	500	450	500	-	0%
01-160-001-5573	MILEAGE-LOCAL	110	1,250	1,250	1,140	1036%
01-160-001-5574	REGISTRATION	2,400	2,100	2,400	-	0%
01-160-001-5576	TRAVEL-NON-LOCAL	500	-	500	-	0%
01-160-001-5670	PASSENGER VEHICLES	22,000	-	35,000	13,000	59%
01-160-001-5683	COMPUTER EQUIPMENT	540	-	-	(540)	-100%
01-160-001-5686	OFFICE EQUIP/FURNITURE	340	-	500	160	47%
GENERAL OPERATIONS SUBTOTAL		413,480	385,606	427,670	14,190	3%
OTHER FINANCING USES						
01-160-001-5960	VEHICLE RESERVE	6,000	6,000	6,180	180	3%
OTHER FINANCING USES SUBTOTAL		6,000	6,000	6,180	180	3%
HERITAGE GREEN SPECIAL TAX DISTRICT						
01-160-015-5399	OTHER CONTRACTED SERVICES	32,390	2,458	16,250	(16,140)	-50%
01-160-015-5982	TRFR TO SEWER FUND-WLPS/ARRA DEBT	227,245	227,245	227,245	-	0%
HERITAGE GRN SPCL TAX DSTRCT SUBTOTAL		259,635	229,703	243,495	(16,140)	-6%
GRAND TOTAL		679,115	621,308	677,345	(1,770)	0%

Activity: #120
Fund: General

Department: Finance
Function: General Government

Description:

The Town of La Plata's Finance Department is primarily responsible for managing the Town's fiscal resources. This includes development of the Town's budgets, management and investment of Town money, collecting amounts due to the Town, paying employees and vendors, and preparation of reports documenting the Town's financial activity and position, including but not limited to the annual audit. The department staff is also responsible for maintaining the Town's utility billing system. This includes establishment and maintenance of utility accounts and the issuance of utility bills and collection of utility payments. The staff also assists with permit issuance and responds to general information inquiries.

Personnel Schedule:

FINANCE	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Treasurer	1	1	1
Chief Accountant	0	1	1
Accounting Supervisor	1	0	0
Account Clerk II/Utility Billing Supervisor	1	1	1
Account Clerk I/Accounts Payable	1	1	1
Lead Cashier	1	1	1
Administrative Aide I	0.5	1	1
TOTAL FINANCE	5.5	6	6

Significant Budget Changes:

None

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Finance	507,823	533,089	517,722	612,635	632,695	20,060	3%

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-120-001-5103	SALARY - OT @ 1.5	1,000	319	1,000	-	0%
01-120-001-5110	REGULAR FT CIVILIAN SALARY	371,210	364,407	389,580	18,370	5%
01-120-001-5160	MERIT/BONUSES	11,140	1,177	3,900	(7,240)	-65%
01-120-001-5205	DENTAL	2,970	2,634	3,250	280	9%
01-120-001-5215	HEALTH INSURANCE	77,620	65,336	70,445	(7,175)	-9%
01-120-001-5220	LIFE INSURANCE W/H	5,250	3,527	5,490	240	5%
01-120-001-5230	WORKMAN'S COMPENSATION	1,120	1,196	940	(180)	-16%
01-120-001-5245	MSRPS PENSION	34,930	28,680	40,300	5,370	15%
01-120-001-5260	F I C A / MEDICARE	29,280	27,169	30,180	900	3%
01-120-001-5270	EMPLOYEE - DRUG TESTING	200	-	100	(100)	-50%
01-120-001-5300	ADS & NOTICES	500	-	500	-	0%
01-120-001-5301	BANK CHARGES	50	-	50	-	0%
01-120-001-5325	LICENSES/USER FEES	15,455	14,239	19,000	3,545	23%
01-120-001-5340	POSTAGE / DELIVERY	100	-	100	-	0%
01-120-001-5345	PRINTING / REPRODUCTION	1,500	448	1,500	-	0%
01-120-001-5351	PROF SVCS-ATTORNEY	5,000	680	5,000	-	0%
01-120-001-5352	PROF SVCS-AUDITOR	40,000	39,000	41,000	1,000	3%
01-120-001-5383	TELEPHONE-WIRELESS-VOICE	400	380	400	-	0%
01-120-001-5399	OTHER CONTRACTED SERVICES	1,000	1,530	1,000	-	0%
01-120-001-5420	OFFICE SUPPLIES	2,500	1,691	2,500	-	0%
01-120-001-5510	DUES/MEMBERSHIPS	1,000	1,190	1,000	-	0%
01-120-001-5525	HOSPITALITY/RECOGNITION	700	700	700	-	0%
01-120-001-5560	REFERENCE MATERIALS	250	-	250	-	0%
01-120-001-5570	INCIDENTALS-PARKING< TOLLS, ETC.	260	357	370	110	42%
01-120-001-5571	LODGING	3,000	2,500	3,000	-	0%
01-120-001-5572	MEALS	700	839	870	170	24%
01-120-001-5573	MILEAGE-LOCAL	300	-	-	(300)	-100%
01-120-001-5574	REGISTRATION	3,000	3,150	3,250	250	8%
01-120-001-5576	NON-LOCAL TRAVEL	1,200	1,218	1,260	60	5%
01-120-001-5599	MISCELLANEOUS OTHER	500	62	500	-	0%
01-120-001-5686	OFFICE EQUIP/FURNITURE	500	1,650	5,260	4,760	952%
GENERAL OPERATIONS SUBTOTAL		612,635	564,079	632,695	20,060	3%
GRAND TOTAL		612,635	564,079	632,695	20,060	3%

Activity: #130
Fund: General

Department: Legal
Function: General Government

Description:

Prior to FY 2020, the Town recorded all expenditures related to legal services and advice to the Town Council and Town Staff in this department. However, to better track legal expenses across individual departments, these expenditures are now recorded and budgeted in the corresponding department. Now, legal expenditures related to developers or others who formally submit applications for projects are recorded in the Legal department. When developers or others formally submit applications for projects that will likely require the Town to expend significant amounts, during the review and approval process, on third-party services, the Town regularly requires the applicant to give the Town a deposit that it can draw against to pay third-party costs it incurs. When the Town incurs costs, it recognizes the appropriate amount of the deposit as a revenue. These contribution & donation revenues are very similar to insurance reimbursements in the way that they are budgeted and operate. Like insurance reimbursements, the Town doesn't budget anything for them. This is because the Town has no idea, in advance, how much of these they'll receive in a year and receiving them doesn't truly impact the Town's fiscal condition because they are merely offsetting a cost that was incurred.

Personnel Schedule:

None

Significant Budget Changes:

None

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Legal	62,927	40,980	48,177	-	-	-	0%

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-130-001-5351	PROF SVCS-ATTORNEY	-	18,240	-	-	0%
GENERAL OPERATIONS SUBTOTAL		-	18,240	-	-	0%
GRAND TOTAL		-	18,240	-	-	0%

Activity: #140
Fund: General

Department: Human Resources
Function: General Government

Description:

The Town’s human resources serves to provide service, support, and staffing solutions to Town operations.

Personnel Schedule:

None

Significant Budget Changes:

- Appropriation of \$50,000 for a Town-wide class and compensation study.

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Human Resources	31,069	25,595	15,894	25,840	81,070	55,230	214%

Human Resources

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY20 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-140-001-5325	LICENSES/USER FEES	2,840	4,324	3,070	230	8%
01-140-001-5359	OTHER PROFESSIONAL SERVICES	12,000	11,656	62,000	50,000	417%
01-140-001-5499	SUPPLIES - OTHER	1,000	1,170	1,000	-	0%
01-140-001-5525	HOSPITALITY/RECOGNITION	10,000	12,969	15,000	5,000	50%
GENERAL OPERATIONS SUBTOTAL		25,840	30,119	81,070	55,230	214%
GRAND TOTAL		25,840	30,119	81,070	55,230	214%

Activity: #150
Fund: General

Department: Planning
Function: General Government

Description:

The Planning Department provides planning advice to the Mayor and Town Council, La Plata citizens, Planning Commission, Design Review Board, Board of Appeals, and Parks and Recreation Commission. The department staff helps to create communities that offer better choices for where and how people live. The Town of La Plata ordinances are for the protection and preservation of the town’s property, rights and privileges; for the preservation of peace and good order; for securing persons and property from violence, danger or destruction; and for the protection and promotion of the health, safety, comfort, convenience, welfare and happiness of the residents of the town and visitors.

Personnel Schedule:

PLANNING	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Director of Planning	1	1	1
Senior Planner	1	1	0
Planner II	0	0	1
Planning Tech	1	1	1
TOTAL PLANNING	4	5	5

Significant Budget Changes:

- The Town’s Comprehensive Plan was completed in FY 2020. \$60,800 was appropriated in FY 2020 compared to no funding in FY 2021.
- Included in the Town’s FY 2020 Capital Improvement Plan was \$52,000 for the implementation of the Energov Citizen Self Service Portal. Appropriations for this project are not included in the FY 2021 budget.

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Planning	330,343	327,904	381,212	556,670	433,020	(123,650)	-22%

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-150-001-5103	SALARY - OT @ 1.5	1,000	1,525	1,500	500	50%
01-150-001-5110	REGULAR FT CIVILIAN SALARY	212,920	166,397	206,290	(6,630)	-3%
01-150-001-5150	STIPENDS	2,400	-	2,400	-	0%
01-150-001-5160	MERIT/BONUSES	6,390	476	2,070	(4,320)	-68%
01-150-001-5205	DENTAL	1,760	1,239	1,930	170	10%
01-150-001-5215	HEALTH INSURANCE	32,460	21,528	28,990	(3,470)	-11%
01-150-001-5220	LIFE INSURANCE W/H	2,920	1,497	3,070	150	5%
01-150-001-5230	WORKMAN'S COMPENSATION	3,550	3,792	3,690	140	4%
01-150-001-5245	MSRPS PENSION	21,310	12,408	25,840	4,530	21%
01-150-001-5260	F I C A / MEDICARE	16,800	12,829	16,060	(740)	-4%
01-150-001-5270	EMPLOYEE - DRUG TESTING	100	314	200	100	100%
01-150-001-5300	ADS & NOTICES	500	1,958	500	-	0%
01-150-001-5325	LICENSES/USER FEES	20,000	14,191	15,150	(4,850)	-24%
01-150-001-5340	POSTAGE / DELIVERY-GEN	600	612	640	40	7%
01-150-001-5345	PRINTING/REPRODUCTION	270	620	640	370	137%
01-150-001-5351	PROF SVCS-ATTORNEY	20,000	19,190	20,000	-	0%
01-150-001-5356	PROF SVCS-IT SUPPORT	-	438	-	-	0%
01-150-001-5359	OTHER PROFESSIONAL SERVICES	20,000	23,759	19,600	(400)	-2%
01-150-001-5383	TELEPHONE-WIRELESS-VOICE	800	380	400	(400)	-50%
01-150-001-5399	OTHER CONTRACTED SERVICES	1,000	1,140	1,200	200	20%
01-150-001-5420	OFFICE SUPPLIES	1,500	1,697	1,750	250	17%
01-150-001-5445	UNIFORMS/SHOES/BOOTS	100	447	500	400	400%
01-150-001-5499	SUPPLIES-OTHER	150	411	500	350	233%
01-150-001-5510	DUES/MEMBERSHIPS	1,500	1,388	800	(700)	-47%
01-150-001-5525	HOSPITALITY/RECOGNITION	650	809	650	-	0%
01-150-001-5570	INCIDENTIALS-PARKING, TOLLS, ETC.	100	12	100	-	0%
01-150-001-5571	LODGING	3,000	945	3,000	-	0%
01-150-001-5572	MEALS	750	-	800	50	7%
01-150-001-5573	MILEAGE-LOCAL	300	-	300	-	0%
01-150-001-5574	REGISTRATION	2,300	2,000	2,300	-	0%
01-150-001-5576	NON-LOCAL TRAVEL	820	-	800	(20)	-2%
01-150-001-5683	COMPUTER HARDWARE	70	732	1,500	1,430	2043%
01-150-001-5684	COMPUTER SOFTWARE	52,000	1,920	2,000	(50,000)	-96%
01-150-001-5686	OFFICE EQUIP/FURNITURE	350	361	350	-	0%
GENERAL OPERATIONS SUBTOTAL		428,370	295,013	365,520	(62,850)	-15%
GEOGRAPHIC INFORMATION SYSTEM						
01-150-005-5356	PROF SVCS-IT SUPPORT	15,000	-	15,000	-	0%
GEOGRAPHIC INFO SYSTEM SUBTOTAL		15,000	-	15,000	-	0%

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
COMPREHENSIVE PLAN						
01-150-078-5340	POSTAGE / DELIVERY-GEN	2,000	-	-	(2,000)	-100%
01-150-078-5345	PRINTING/REPRODUCTION	2,800	-	-	(2,800)	-100%
01-150-078-5350	PROF SVCS-ARCH/ENG/PLANNER	48,000	47,764	-	(48,000)	-100%
01-150-078-5351	PROF SVCS-ATTORNEY	5,000	-	-	(5,000)	-100%
01-150-078-5420	OFFICE SUPPLIES	2,800	-	-	(2,800)	-100%
01-150-078-5525	HOSPITALITY/RECOGNITION	200	50	-	(200)	-100%
COMPREHENSIVE PLAN SUBTOTAL		60,800	47,813	-	(60,800)	-100%
TOWN BOUNDARY UPDATE						
01-150-079-5350	PROF SVCS-ARCH/ENG/PLANNER	45,000	-	45,000	-	0%
TOWN BOUNDARY UPDATE SUBTOTAL		45,000	-	45,000	-	0%
VISION TEAM/PLAN						
01-150-080-5520	GRANTS/DONATIONS	7,500	-	7,500	-	0%
VISION TEAM/PLAN SUBTOTAL		7,500	-	7,500	-	0%
GRAND TOTAL		556,670	342,826	433,020	(123,650)	-22%

Activity: #162
Fund: General

Department: Information Technology
Function: General Government

Description:

The Town’s information technology serves to deliver economical technology products, solutions, and services for all Town departments. The Town carries no information technology staff, and instead utilizes a third-party contractor to provide these services.

Personnel Schedule:

None

Significant Budget Changes:

None

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Information Technology	116,887	101,424	78,930	141,500	152,450	10,950	8%

Information Technology

Activity

Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-162-001-5325	LICENSES/USER FEES	17,000.00	33,164	38,000	21,000	124%
01-162-001-5356	PROF SVCS-IT SUPPORT	78,000.00	52,189	70,000	(8,000)	-10%
01-162-001-5499	SUPPLIES - OTHER	-	436	450	450	0%
01-162-001-5680	AV EQUIPMENT	25,000.00	-	25,000	-	0%
01-162-001-5683	COMPUTER HARDWARE	10,000.00	3,828	10,000	-	0%
GENERAL OPERATIONS SUBTOTAL		130,000	89,616	143,450	13,450	10%
GEOGRAPHIC INFORMATION SYSTEM						
01-162-005-5325	LICENSES/USER FEES	5,500.00	8,042	8,290	2,790	51%
01-162-005-5356	PROF SVCS-IT SUPPORT	6,000.00	-	-	(6,000)	-100%
GIS SUBTOTAL		11,500	8,042	8,290	(3,210)	-28%
WIFI						
01-162-090-5325	LICENSES/USER FEES	-	3,401	710	710	0%
01-162-090-5373	INTERNET SERVICE	-	(466)	-	-	0%
WIFI SUBTOTAL		-	2,936	710	710	0%
GRAND TOTAL		141,500	100,593	152,450	10,950	8%

Activity: #165
Fund: General

Department: General Services
Function: General Government

Description:

The General Services Department are for those expenditures applicable to the entire Town and are not confined to any department or function.

Personnel Schedule:

None

Significant Budget Changes:

- Included in the Town’s FY 2020 Capital Improvement Plan was \$750,000 for land acquisition. Appropriations for this project are not included in the FY 2021 Budget.
- The implementation of the Energov Citizen Self Service Portal will cause the Town to incur new credit card processing fees. The current budget appropriates \$10,000 in General Services for these expenses.

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
General Services	199,704	195,671	153,285	817,790	85,790	(732,000)	-90%

General Services

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-165-001-5265	UNEMPLOYMENT COMPENSATION	260	2,214	2,500	2,240	862%
01-165-001-5301	BANK CHARGES	-	-	10,000	10,000	0%
01-165-001-5310	INSURANCE - FLOOD	250	239	250	-	0%
01-165-001-5312	INSURANCE - LIABILITY	9,500	9,286	9,900	400	4%
01-165-001-5314	INSURANCE - PROPERTY	5,000	4,270	4,550	(450)	-9%
01-165-001-5316	INSURANCE - VEHICLE	900	924	980	80	9%
01-165-001-5318	INSURANCE - DEDUCTIBLES	1,350	-	1,500	150	11%
01-165-001-5325	LICENSES/USER FEES	1,000	850	1,000	-	0%
01-165-001-5340	POSTAGE / DELIVERY	15,000	12,960	15,000	-	0%
01-165-001-5345	PRINTING /REPRODUCTION	600	-	600	-	0%
01-165-001-5360	RENTS	2,500	2,015	2,150	(350)	-14%
01-165-001-5380	TELEPHONE-LOCAL	26,000	29,667	30,560	4,560	18%
01-165-001-5383	TELEPHONE-WIRELESS-VOICE	930	765	800	(130)	-14%
01-165-001-5399	OTHER CONTRACTED SERVICES	2,000	37,196	2,000	-	0%
01-165-001-5420	OFFICE SUPPLIES	1,500	2,060	2,000	500	33%
01-165-001-5499	SUPPLIES - OTHER	1,000	1,827	2,000	1,000	100%
01-165-001-5540	LOSSES/CLAIMS/JUDGEMENTS	-	40,000	-	-	0%
01-165-001-5600	LAND	750,000	-	-	(750,000)	-100%
GENERAL OPERATIONS SUBTOTAL		817,790	144,272	85,790	(732,000)	-90%
GRAND TOTAL		817,790	144,272	85,790	(732,000)	-90%

Activity: #200
Fund: General

Department: Police Department
Function: Public Safety

Description:

The Police Department provides safety and security to all Town of La Plata residents, businesses and visitors. The staff works with the Community in order to make the Town of La Plata a great place to live, work, and visit. The department focuses on proactive community engagement, trust building, and responsiveness through duties which include patrol, traffic safety enforcement, responding to calls for service, identifying and apprehending suspected criminals, and community service. Police services continue to expand as dictated by Town needs. In 2018, the La Plata Police Department received Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation.

Personnel Schedule:

POLICE DEPARTMENT	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Chief of Police	1	1	1
Captain	1	1	1
Lieutenant	1	1	1
Sergeant	4	5	5
Corporal	2	4	4
PFC/Officer	10	7	7
Detective	1	1	1
UMCRM Officer	1	1	1
Cadet	0.5	0.5	0.5
Compliance Coordinator	0	1	1
Administrative Aide II	1	0	0.5
TOTAL POLICE DEPARTMENT	22.5	22.5	23

Significant Budget Changes:

- Additional 0.50 FTE position for Administrative Aide II in Police Department to assist with body camera compliance.
- Appropriation of \$48,500 for one police cruiser compared to funding of \$123,000 in FY 2020 for three police cruisers.

Police Department

- The FY 2021 Capital Improvement Plan includes \$25,000 for a space needs assessment/architecture study for Police Department building.

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Police	2,174,064	2,424,233	2,708,553	3,023,380	3,007,295	(16,085)	-1%

Police Department

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Account	Account Name	FY20 Approved	FY20 Projected thur 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-200-001-5100	SALARY - PT	15,780	12,792	15,400	(380)	-2%
01-200-001-5102	SALARY - OT @ 1.0	1,050	4,782	5,000	3,950	376%
01-200-001-5103	SALARY - OT @ 1.5	122,000	130,287	140,000	18,000	15%
01-200-001-5110	REGULAR FT CIVILIAN SALARY	48,280	51,131	69,700	21,420	44%
01-200-001-5120	REGULAR FT SWORN SALARY	1,402,090	1,404,648	1,456,950	54,860	4%
01-200-001-5132	SHIFT DIFFERENTIAL	17,000	17,292	17,820	820	5%
01-200-001-5160	MERIT/BONUSES	43,985	4,760	15,430	(28,555)	-65%
01-200-001-5205	DENTAL	7,420	5,641	7,400	(20)	0%
01-200-001-5215	HEALTH INSURANCE	286,900	229,992	261,380	(25,520)	-9%
01-200-001-5220	LIFE INSURANCE W/H	21,090	13,677	22,180	1,090	5%
01-200-001-5230	WORKMAN'S COMPENSATION	152,800	152,316	148,495	(4,305)	-3%
01-200-001-5245	MSRPS PENSION	123,370	110,778	136,910	13,540	11%
01-200-001-5260	F I C A / MEDICARE	121,680	124,592	131,595	9,915	8%
01-200-001-5270	EMPLOYEE - DRUG TESTING	785	732	785	-	0%
01-200-001-5280	EMPLOYEE - HEALTH EXAMS	16,500	2,176	13,200	(3,300)	-20%
01-200-001-5285	TUITION REIMBURSEMENT	18,100	3,067	18,100	-	0%
01-200-001-5300	ADS & NOTICES	-	109	-	-	
01-200-001-5310	INSURANCE - FLOOD	120	128	140	20	17%
01-200-001-5312	INSURANCE - LIABILITY	41,860	41,956	44,730	2,870	7%
01-200-001-5314	INSURANCE - PROPERTY	1,620	1,660	1,770	150	9%
01-200-001-5316	INSURANCE - VEHICLE	9,680	10,479	11,180	1,500	15%
01-200-001-5318	INSURANCE - DEDUCTIBLES	1,500	1,000	1,500	-	0%
01-200-001-5325	LICENSES/USER FEES	28,000	37,071	32,000	4,000	14%
01-200-001-5331	M&R-COMMUNICATIONS EQUIPMENT	250	-	250	-	0%
01-200-001-5333	M&R-VEHICLES	25,000	23,332	25,000	-	0%
01-200-001-5338	M&R-OTHER	1,800	74	1,200	(600)	-33%
01-200-001-5340	POSTAGE / DELIVERY	1,000	616	950	(50)	-5%
01-200-001-5345	PRINTING / REPRODUCTION SERVICES	1,800	2,508	2,100	300	17%
01-200-001-5351	PROFESSIONAL SERVICES-ATTORNEY	7,000	3,120	7,000	-	0%
01-200-001-5359	OTHER PROFESSIONAL SERVICES	3,000	10	3,500	500	17%
01-200-001-5360	RENTS	8,050	10,525	8,050	-	0%
01-200-001-5382	TELEPHONE-WIRELESS-DATA/VIDEO	11,000	10,237	11,000	-	0%
01-200-001-5383	TELEPHONE-WIRELESS-VOICE	7,000	9,830	10,130	3,130	45%
01-200-001-5350	PROFESSIONAL SERVICES-ARCH/ENG	-	-	25,000	25,000	0%
01-200-001-5356	PROF SVCS-IT SUPPORT	-	-	15,600	15,600	0%
01-200-001-5399	OTHER CONTRACTED SERVICES	16,000	12,569	15,500	(500)	-3%
01-200-001-5410	FUEL - GAS/DIESEL/OTHER	67,280	60,881	73,060	5,780	9%
01-200-001-5420	OFFICE SUPPLIES	3,800	2,559	3,400	(400)	-11%
01-200-001-5425	POLICE SUPPLIES	16,000	22,549	16,500	500	3%
01-200-001-5440	TOOLS/EQUIPMENT	3,000	2,501	3,000	-	0%
01-200-001-5445	UNIFORMS/SHOES/BOOTS	25,000	13,039	25,000	-	0%
01-200-001-5499	SUPPLIES - OTHER	6,100	7,746	6,250	150	2%
01-200-001-5510	DUES/MEMBERSHIPS	6,000	800	6,000	-	0%
01-200-001-5520	GRANTS/DONATIONS	5,000	6,500	-	(5,000)	-100%

Police Department

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
01-200-001-5525	HOSPITALITY/RECOGNITION	9,000	8,992	9,750	750	8%
01-200-001-5560	REFERENCE MATERIALS	3,000	4,842	3,100	100	3%
01-200-001-5570	INCIDENTALS-PARKING, TOLLS, ETC.	200	551	350	150	75%
01-200-001-5571	LODGING	5,500	11,362	7,500	2,000	36%
01-200-001-5572	MEALS	3,500	4,992	4,250	750	21%
01-200-001-5573	MILEAGE-LOCAL	200	-	100	(100)	-50%
01-200-001-5574	REGISTRATION	9,000	6,592	10,250	1,250	14%
01-200-001-5575	TRAINING SUPPLIES & EQUIPMENT	2,500	-	2,500	-	0%
01-200-001-5576	NON-LOCAL TRAVEL	800	1,472	800	-	0%
01-200-001-5671	POLICE CRUISER	123,000	6,204	48,500	(74,500)	-61%
01-200-001-5679	OTHER VEHICLE	-	39,108	-	-	0%
01-200-001-5680	AV EQUIPMENT	35,500	-	21,000	(14,500)	-41%
01-200-001-5682	COMMUNICATIONS EQUIP	57,000	106,585	44,000	(13,000)	-23%
01-200-001-5683	COMPUTER HARDWARE	2,000	468	500	(1,500)	-75%
01-200-001-5684	COMPUTER SOFTWARE	8,700	-	2,000	(6,700)	-77%
01-200-001-5686	OFFICE EQUIP/FURNITURE	2,500	1,252	4,200	1,700	68%
01-200-001-5688	WEAPONS	4,000	6,964	5,000	1,000	25%
01-200-001-5689	OTHER EQUIP	29,000	44,387	5,000	(24,000)	-83%
01-200-365-5499	SUPPLIES-STORMS	1,250	-	750	(500)	-40%
GENERAL OPERATIONS SUBTOTAL		2,992,340	2,794,233	2,979,705	(12,635)	0%
CALEA						
01-200-210-5574	CALEA-REGISTRATION	1,400	-	1,500	100	7%
01-200-210-5576	CALEA-TRAVEL	700	1,456	850	150	21%
01-200-210-5599	MISCELLANEOUS OTHER	2,100	-	1,900	(200)	-10%
CALEA SUBTOTAL		4,200	1,456	4,250	50	1%
EXPLORERS						
01-200-220-5102	SALARY - OT @ 1.0	350	179	300	(50)	-14%
01-200-220-5103	SALARY - OT @ 1.5	6,500	4,733	4,750	(1,750)	-27%
01-200-220-5120	REGULAR FT SWORN SALARY	2,500	-	2,500	-	0%
01-200-220-5230	WORKMAN'S COMPENSATION	910	2,142	2,210	1,300	143%
01-200-220-5260	F I C A / MEDICARE	720	374	390	(330)	-46%
01-200-220-5499	SUPPLIES-OTHER	250	-	-	(250)	-100%
01-200-220-5599	MISCELLANEOUS OTHER	5,000	822	1,000	(4,000)	-80%
EXPLORERS SUBTOTAL		16,230	8,249	11,150	(5,080)	-31%

Police Department

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
SPECIAL EVENTS						
01-200-470-5102	SALARY - OT @ 1.0	610	922	950	340	56%
01-200-470-5103	SALARY - OT @ 1.5	8,500	13,751	9,000	500	6%
01-200-470-5120	REGULAR FT SWORN SALARY	-	513	530	530	0%
01-200-470-5205	DENTAL	-	1	10	10	0%
01-200-470-5215	HEALTH INSURANCE	-	25	30	30	0%
01-200-470-5220	LIFE INSURANCE W/H	-	6	10	10	0%
01-200-470-5230	WORKMAN'S COMPENSATION	800	1,282	850	50	6%
01-200-470-5260	F I C A / MEDICARE	700	1,151	810	110	16%
SPECIAL EVENTS SUBTOTAL		10,610	17,649	12,190	1,580	15%
GRAND TOTAL		<u>3,023,380</u>	<u>2,821,587</u>	<u>3,007,295</u>	<u>(16,085)</u>	-1%

Activity: #230
Fund: General

Department: Inspections
Function: Public Safety

Description:

The Inspection Department is responsible for protecting the public health, safety, and welfare by enforcing the Town’s Code.

Personnel Schedule:

INSPECTIONS	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Manager of Inspections	0	1	0
Inspector III	0	0	1
Inspector II	1	1	0
Inspector I	0	0	1
TOTAL INSPECTIONS	1	2	2

Significant Budget Changes:

None

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Inspections & Enforcement	188,952	116,162	185,144	271,720	279,335	7,615	3%

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Account	Account Name	FY20 Approved	FY20 Projected thur 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-230-001-5103	SALARY - OT @ 1.5	100	383	390	290	290%
01-230-001-5110	REGULAR FT CIVILIAN SALARY	130,100	95,127	119,310	(10,790)	-8%
01-230-001-5160	MERIT/BONUSES	3,910	414	1,200	(2,710)	-69%
01-230-001-5205	DENTAL	1,120	831	1,220	100	9%
01-230-001-5215	HEALTH INSURANCE	43,190	40,418	52,535	9,345	22%
01-230-001-5220	LIFE INSURANCE W/H	1,850	953	1,840	(10)	-1%
01-230-001-5230	WORKMAN'S COMPENSATION	5,140	4,062	5,540	400	8%
01-230-001-5245	MSRPS PENSION	13,370	6,509	12,350	(1,020)	-8%
01-230-001-5260	F I C A / MEDICARE	10,270	7,193	9,250	(1,020)	-10%
01-230-001-5270	EMPLOYEE - DRUG TESTING	100	-	100	-	0%
01-230-001-5300	ADS & NOTICES	-	919	1,000	1,000	0%
01-230-001-5312	INSURANCE - LIABILITY	530	604	650	120	23%
01-230-001-5316	INSURANCE - VEHICLE	390	424	460	70	18%
01-230-001-5333	M&R-VEHICLES	250	143	500	250	100%
01-230-001-5345	PRINTING/REPRODUCTION	-	-	500	500	0%
01-230-001-5355	PROF SVCS-INSPECTION SVCS	50,000	113,790	60,400	10,400	21%
01-230-001-5382	TELEPHONE-WIRELESS-DATA/VIDEO	960	830	860	(100)	-10%
01-230-001-5383	TELEPHONE-WIRELESS-VOICE	800	578	800	-	0%
01-230-001-5410	FUEL - GAS/DIESEL/OTHER	1,640	2,244	2,700	1,060	65%
01-230-001-5420	OFFICE SUPPLIES	100	110	120	20	20%
01-230-001-5340	POSTAGE / DELIVERY-GEN	-	-	500	500	0%
01-230-001-5445	UNIFORMS/SHOES/BOOTS	300	405	420	120	40%
01-230-001-5499	SUPPLIES - OTHER	-	472	500	500	0%
01-230-001-5510	DUES/MEMBERSHIPS	540	180	540	-	0%
01-230-001-5560	REF MATERIALS	750	-	-	(750)	-100%
01-230-001-5571	LODGING	250	-	-	(250)	-100%
01-230-001-5572	MEALS	200	-	-	(200)	-100%
01-230-001-5574	REGISTRATION	500	30	500	-	0%
01-230-001-5576	TRAVEL-AIRFARE, RENTAL CAR, TAXI, ETC.	360	-	-	(360)	-100%
01-230-001-5683	COMPUTER HARDWARE	-	560	-	-	0%
GENERAL OPERATIONS SUBTOTAL		266,720	277,178	274,185	7,465	3%
TRANSFERS						
01-230-001-5960	VEHICLE RESERVE	5,000	5,000	5,150	150	3%
TRANSFERS SUBTOTAL		5,000	5,000	5,150	150	3%
GRAND TOTAL		271,720	282,178	279,335	7,615	3%

Emergency Preparedness

Activity: #240
Fund: General

Department: Emergency Preparedness
Function: Public Safety

Description:

The Emergency Preparedness Department are for those expenditures applicable to the entire Town related to tornado alarm testing and maintenance and mosquito spraying.

Personnel Schedule:

None

Significant Budget Changes:

None

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Emergency Preparedness	8,640	8,640	14,208	15,000	17,200	2,200	15%

Emergency Preparedness

A c t i v i t y	Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
	GENERAL OPERATIONS						
	01-240-001-5359	OTHER PROFESSIONAL SERVICES	9,000	8,640	9,000	-	0%
	GENERAL OPERATIONS SUBTOTAL		9,000	8,640	9,000	-	0%
	TRANSFERS						
	01-240-001-5980	TRR TO SAN FOR MOSQUITO SPRAYING	6,000	6,029	8,200	2,200	37%
	TRANSFERS SUBTOTAL		6,000	6,029	8,200	2,200	37%
	GRAND TOTAL		15,000	14,669	17,200	2,200	15%

Public Works Administration

Activity: #300
Fund: General

Department: Public Works Administration
Function: Public Works

Description:

The Public Works Administration is responsible for the supervision and administration of public works functions. This department provides the facilities management expertise, operations and maintenance functions, and capital planning for the Town’s vision and mission. Resources are directed to provide reliable, efficient, effective, and comfortable facilities. The standard of service is competent, courteous, and customer oriented for residents, staff, elected officials, and visitors.

Personnel Schedule:

PUBLIC WORKS ADMINISTRATION	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Director of Operations	1	1	1
Director of Public Works	1	1	1
Assistant Director of Public Works	1	1	1
Administrative Aide III	0	0	1
Administrative Aide II	1	1	0
TOTAL PUBLIC WORKS ADMIN	4	4	4

Significant Budget Changes:

None

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Public Works Administration	573,353	571,548	729,392	652,980	670,700	17,720	3%

Public Works Administration

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-300-001-5110	REGULAR FT CIVILIAN SALARY	376,730	377,243	397,230	20,500	5%
01-300-001-5160	MERIT/BONUSES	11,310	3,931	3,980	(7,330)	-65%
01-300-001-5205	DENTAL	2,120	940	2,320	200	9%
01-300-001-5215	HEALTH INSURANCE	52,460	48,285	52,060	(400)	-1%
01-300-001-5220	LIFE INSURANCE W/H	4,720	3,300	4,860	140	3%
01-300-001-5230	WORKMAN'S COMPENSATION	13,740	14,675	17,100	3,360	24%
01-300-001-5245	MSRPS PENSION	35,440	34,827	41,090	5,650	16%
01-300-001-5260	F I C A / MEDICARE	29,720	29,095	30,700	980	3%
01-300-001-5270	EMPLOYEE - DRUG TESTING	1,000	1,359	1,400	400	40%
01-300-001-5280	EMPLOYEE - HEALTH EXAMS	500	440	500	-	0%
01-300-001-5310	INSURANCE - FLOOD	100	89	100	-	0%
01-300-001-5312	INSURANCE - LIABILITY	2,090	2,198	2,350	260	12%
01-300-001-5314	INSURANCE - PROPERTY	1,270	1,124	1,200	(70)	-6%
01-300-001-5316	INSURANCE - VEHICLE	1,500	1,769	1,890	390	26%
01-300-001-5318	INSURANCE - DEDUCTIBLES	-	1,658	1,710	1,710	0%
01-300-001-5325	LICENSES/USER FEES	7,000	7,244	7,500	500	7%
01-300-001-5333	M&R-VEHICLES	3,500	5,222	3,500	-	0%
01-300-001-5359	OTHER PROF SERVICES	70,000	62,590	70,000	-	0%
01-300-001-5382	TELEPHONE-WIRELESS-DATA/VIDEO	2,480	2,930	3,000	520	21%
01-300-001-5383	TELEPHONE-WIRELESS-VOICE	1,570	1,524	1,570	-	0%
01-300-001-5399	OTHER CONTRACTED SERVICES	11,730	2,428	2,500	(9,230)	-79%
01-300-001-5410	FUEL - GAS/DIESEL/OTHER	10,550	7,042	8,460	(2,090)	-20%
01-300-001-5420	OFFICE SUPPLIES	750	539	560	(190)	-25%
01-300-001-5445	UNIFORMS/SHOES/BOOTS	800	2,494	2,570	1,770	221%
01-300-001-5499	SUPPLIES - OTHER	1,350	608	630	(720)	-53%
01-300-001-5510	DUES/MEMBERSHIPS	700	598	620	(80)	-11%
01-300-001-5525	HOSPITALITY/RECOGNITION	3,400	1,411	3,500	100	3%
01-300-001-5570	INCIDENTALS-PARKING, TOLLS, ETC.	100	200	200	100	100%
01-300-001-5571	LODGING	2,000	275	2,000	-	0%
01-300-001-5572	MEALS	750	-	800	50	7%
01-300-001-5573	MILEAGE-LOCAL	600	-	600	-	0%
01-300-001-5574	REGISTRATION	3,000	570	3,500	500	17%
01-300-001-5576	TRAVEL-AIRFARE, RENTAL CAR, TAXI, ETC.	-	656	700	700	0%
GENERAL OPERATIONS SUBTOTAL		652,980	617,262	670,700	17,720	3%
GRAND TOTAL		652,980	617,262	670,700	17,720	3%

Public Works Facility Operations

Activity: #310
Fund: General

Department: Public Works Facility Operations
Function: Public Works

Description:

The Public Works Facility Operations Department is responsible for the comprehensive requirements to operate and maintain all public facilities in the Town of La Plata. The Town uses a third-party contractor for facility management labor. Within the General Fund, facilities include Town Hall, PD Station, Public Works Building, four residential rental properties, Wills Park Community Building, Train Station Museum, Fire Station Museum, police storage, Dorchester Community Center, Town Hall concession stand, Tilghman Lake bathroom, and two Town signs.

Personnel Schedule:

None

Significant Budget Changes:

- Included in the Town’s FY 2020 Capital Improvement Plan was \$200,000 for the design and construction of a concession stand and bathroom facility at Town Hall. Appropriations for this project are not included in the FY 2021 Budget.
- Included in the Town’s FY 2020 Capital Improvement Plan was \$75,000 for the installation of a new pump and fuel management system at the Public Works Building. Appropriations for this project are not included in the FY 2021 Budget.
- The Governor of Maryland included in his Capital Budget, \$250,000 in State funding for the construction of a new recreation facility at the Dorchester Community Center. The Town is matching an additional \$100,000 for a total of \$350,000 to complete the new building including construction of the shell, site work, and grading. The Town’s five-year Capital Improvement Plan includes the completion of the facility with parking, HVAC, bleachers, gym flooring, storage, and meeting/education space and related equipment.

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Facilities Maintenance	568,975	520,490	514,274	808,312	880,950	72,638	9%

Public Works Facility Operations

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-310-001-5245	MSRPS PENSION	1,050	1,872	1,160	110	10%
01-310-001-5310	INSURANCE - FLOOD	70	70	80	10	14%
01-310-001-5312	INSURANCE - LIABILITY	250	-	-	(250)	-100%
01-310-001-5314	INSURANCE - PROPERTY	930	900	960	30	3%
01-310-001-5316	INSURANCE - VEHICLE	-	92	100	100	0%
01-310-001-5333	M&R-VEHICLES	1,530	-	-	(1,530)	-100%
01-310-001-5382	TELEPHONE-WIRELESS-DATA/VIDEO	500	480	500	-	0%
01-310-001-5383	TELEPHONE-WIRELESS	380	401	400	20	5%
01-310-001-5399	OTHER CONTRACTED SERVICES	66,000	62,476	66,000	-	0%
01-310-001-5499	SUPPLIES - OTHER	750	390	750	-	0%
GENERAL OPERATIONS SUBTOTAL		71,460	66,682	69,950	(1,510)	-2%
TOWN HALL						
01-310-900-5100	SALARY - PT	7,200	6,088	7,325	125	2%
01-310-900-5230	WORKMAN'S COMPENSATION	310	331	370	60	19%
01-310-900-5260	F I C A / MEDICARE	560	466	560	0	0%
01-310-900-5330	M&R-BUILDINGS	20,000	6,579	20,000	-	0%
01-310-900-5338	M&R-OTHER	600	679	700	100	17%
01-310-900-5370	ELECTRICITY	18,680	2,778	25,000	6,320	34%
01-310-900-5373	INTERNET SERVICE	1,980	1,920	1,980	-	0%
01-310-900-5399	OTHER CONTRACTED SERVICES	60,000	55,748	60,000	-	0%
01-310-900-5405	CUSTODIAL SUPPLIES	1,500	1,498	1,550	50	3%
01-310-900-5430	REPAIR/REPLACEMENT PARTS/MATERIALS	2,500	169	2,500	-	0%
01-310-900-5499	TOWN HALL-SUPPLIES - OTHER	-	1,445	1,500	1,500	0%
01-310-900-5611	BUILDING IMPROVEMENTS - TH	200,000	848	-	(200,000)	-100%
TOWN HALL SUBTOTAL		313,330	78,549	121,485	(191,845)	-61%
POLICE STATION						
01-310-901-5100	SALARY - PT	3,880	3,278	3,945	65	2%
01-310-901-5230	WORKMAN'S COMPENSATION	170	182	200	30	18%
01-310-901-5260	F I C A / MEDICARE	300	251	300	(0)	0%
01-310-901-5330	M&R-BUILDINGS	4,000	-	4,000	-	0%
01-310-901-5338	M&R-OTHER	500	1,682	2,000	1,500	300%
01-310-901-5370	ELECTRICITY	9,660	7,439	9,680	20	0%
01-310-901-5371	NATURAL GAS/PROPANE/HEATING OIL	3,000	-	3,000	-	0%
01-310-901-5373	INTERNET SERVICE	2,300	2,219	2,300	-	0%
01-310-901-5399	OTHER CONTRACTED SERVICES	9,670	9,198	10,000	330	3%
01-310-901-5405	CUSTODIAL SUPPLIES	1,000	1,048	1,100	100	10%
01-310-901-5430	REPAIR/REPLACEMENT PARTS/MATERIALS	1,500	32	1,500	-	0%
01-310-901-5499	SUPPLIES - OTHER	500	20	500	-	0%
01-310-901-5611	BLDG IMPROVEMENTS	8,387	16,774	-	(8,387)	-100%
POLICE STATION SUBTOTAL		44,867	42,123	38,525	(6,342)	-14%

Public Works Facility Operations

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
PUBLIC WORKS BUILDING						
01-310-902-5330	M&R-BUILDINGS	5,000	548	5,000	-	0%
01-310-902-5338	M&R-OTHER	2,000	2,684	3,000	1,000	50%
01-310-902-5370	ELECTRICITY	10,540	8,016	10,430	(110)	-1%
01-310-902-5371	NATURAL GAS/PROPANE/HEATING OIL	7,500	4,763	7,500	-	0%
01-310-902-5373	INTERNET SERVICE	1,500	1,320	1,500	-	0%
01-310-902-5399	OTHER CONTRACTED SERVICES	15,000	19,527	20,000	5,000	33%
01-310-902-5405	CUSTODIAL SUPPLIES	1,000	966	1,000	-	0%
01-310-902-5410	FUEL-GAS/DIESEL/OTHER	1,000	354	1,000	-	0%
01-310-902-5415	MAINTENANCE/SHOP SUPPLIES	500	-	500	-	0%
01-310-902-5440	TOOLS/EQUIPMENT	900	-	1,000	100	11%
01-310-902-5499	SUPPLIES - OTHER	3,500	1,160	3,500	-	0%
01-310-902-5686	OFFICE EQUIP/FURNITURE	500	-	500	-	0%
01-310-902-5689	OTHER EQUIPMENT	75,000	-	-	(75,000)	-100%
PUBLIC WORKS BUILDING SUBTOTAL		123,940	39,338	54,930	(69,010)	-56%
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01-310-904-5338	M&R-OTHER	500	1,079	1,000	500	100%
01-310-904-5370	ELECTRICITY	150	231	150	-	0%
01-310-904-5399	OTHER CONTRACTED SERVICES	500	-	1,000	500	100%
01-310-904-5430	REPAIR/REPLACEMENT PARTS/MATERIALS	-	-	500	500	0%
01-310-904-5499	SUPPLIES - OTHER	500	16	500	-	0%
107 SOUTH MAPLE SUBTOTAL		1,650	1,406	3,150	1,500	91%
WILLS PARK COMMUNITY BLDG						
01-310-905-5330	M&R-BUILDINGS	5,000	-	5,000	-	0%
01-310-905-5338	M&R-OTHER	800	-	800	-	0%
01-310-905-5370	ELECTRICITY	4,920	3,784	4,920	-	0%
01-310-905-5399	OTHER CONTRACTED SERVICES	6,000	6,880	7,000	1,000	17%
01-310-905-5405	CUSTODIAL SUPPLIES	1,200	795	1,200	-	0%
01-310-905-5430	REPAIR/RPLCMNT PARTS/MATERIALS	500	97	500	-	0%
WILLS PARK COMM. BUILDING SUBTOTAL		18,420	11,556	19,420	1,000	5%
TRAIN STATION						
01-310-906-5338	M&R-OTHER	2,000	-	2,000	-	0%
01-310-906-5370	ELECTRICITY	2,390	1,231	2,400	10	0%
01-310-906-5399	OTHER CONTRACTED SERVICES	3,200	3,100	3,500	300	9%
01-310-906-5430	REPAIR/REPLACEMENT PARTS/MATERIALS	-	21	500	500	0%
TRAIN STATION SUBTOTAL		7,590	4,353	8,400	810	11%

Public Works Facility Operations

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
FIRE STATION MUSEUM						
01-310-907-5330	M&R-BUILDINGS	1,000	-	1,500	500	50%
01-310-907-5338	M&R-OTHER	-	32	500	500	0%
01-310-907-5370	ELECTRICITY	3,160	1,577	3,160	-	0%
01-310-907-5371	NATURAL GAS/PROPANE/HEATING OIL	1,000	-	1,000	-	0%
01-310-907-5399	OTHER CONTRACTED SERVICES	2,000	1,768	2,000	-	0%
FIRE STATION MUSEUM SUBTOTAL		7,160	3,377	8,160	1,000	14%
POLICE OFFICE DORCHESTER						
01-310-908-5338	M&R-OTHER	27,000	27,376	10,000	(17,000)	-63%
01-310-908-5370	ELECTRICITY	2,160	1,093	2,500	340	16%
01-310-908-5373	INTERNET SERVICE	-	2,119	2,760	2,760	0%
01-310-908-5380	TELEPHONE-LOCAL SVC	-	822	1,070	1,070	0%
01-310-908-5399	OTHER CONTRACTED SERVICES	-	400	520	520	0%
01-310-908-5686	OFFICE EQUIP/FURNITURE	-	1,272	1,660	1,660	0%
01-310-908-5699	OTHER CAPITAL	5,258	10,515	350,000	344,742	6557%
POLICE OFFICE DORCHESTER SUBTOTAL		34,418	43,596	368,510	334,092	971%
OLD PW SHOP						
01-310-909-5330	M&R-BUILDINGS	1,000	-	1,000	-	0%
01-310-909-5338	M&R-OTHER	200	8	200	-	0%
01-310-909-5370	ELECTRICITY	1,250	1,210	1,580	330	26%
01-310-909-5371	NATURAL GAS/PROPANE/HEATING OIL	500	-	500	-	0%
OLD PW SHOP SUBTOTAL		2,950	1,218	3,280	330	11%
POLICE EVIDENCE STORAGE						
01-310-910-5338	M&R-OTHER	2,000	-	2,500	500	25%
01-310-910-5370	ELECTRICITY	3,360	2,293	2,990	(370)	-11%
01-310-910-5371	NATURAL GAS/PROPANE/HEATING OIL	1,000	-	1,000	-	0%
01-310-910-5380	TELEPHONE-LOCAL SVC- 500 DORCHESTER	1,000	545	1,000	-	0%
01-310-910-5399	OTHER CONTRACTED SERVICES	2,000	426	2,000	-	0%
01-310-910-5699	OTHER CAPITAL	7,177	7,177	-	(7,177)	-100%
POLICE EVIDENCE SHOP SUBTOTAL		16,537	10,441	9,490	(7,047)	-43%
PARK & RIDE LOT						
01-310-912-5399	OTHER CONTRACTED SERVICES	5,000	5,677	10,000	5,000	100%
PARK & RIDE LOT SUBTOTAL		5,000	5,677	10,000	5,000	100%
112 ST MARY'S AVENUE						
01-310-913-5330	M&R-112 ST MARY'S	2,000	-	2,500	500	25%
01-310-913-5399	112 ST MARY'S - OTHER CONTRACTED SERV	1,500	2,931	2,500	1,000	67%
112 ST MARY'S SUBTOTAL		3,500	2,931	5,000	1,500	43%

Public Works Facility Operations

A c t i v i t y	Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
	118 ST MARY'S AVENUE						
	01-310-914-5330	M&R-BUILDINGS-118 ST MARY'S	2,000	4,626	3,000	1,000	50%
	01-310-914-5370	ELECTRICITY-118 ST MARY'S	500	-	500	-	0%
	01-310-914-5399	OTH CNTRCTD SVCS-118 ST MARY'S	-	2,645	1,000	1,000	0%
	118 ST MARY'S SUBTOTAL		2,500	7,271	4,500	2,000	80%
	302 QUEEN ANNE ST						
	01-310-915-5330	M&R-302 QUEEN ANNE	2,000	1,392	2,000	-	0%
	01-310-915-5370	ELECTRICITY-302 QUEEN ANNE	-	(72)	-	-	0%
	302 QUEEN ANNE ST SUBTOTAL		2,000	1,320	2,000	-	0%
	TOWN HALL CONCESSION STAND						
	01-310-916-5370	ELECTRICITY-TH CONCESSION STAND	-	-	750	750	0%
	01-310-916-5499	SUPPLIES - OTHER	-	-	250	250	0%
	302 QUEEN ANNE ST SUBTOTAL			-	1,000	1,000	0%
	TILGHMAN LAKE BATHROOM BUILDING						
	01-310-936-5405	CUSTODIAL SUPPLIES	250	145	250	-	0%
	01-310-936-5430	REPAIR/REPLACEMENT PARTS/MATERIALS	100	-	100	-	0%
	TILGHMAN LAKE BTHRM BLDG SUBTOTAL		350	145	350	-	0%
	SIGN-NORTH						
	01-310-970-5370	ELECTRICITY	330	287	400	70	21%
	SIGN-NORTH SUBTOTAL		330	287	400	70	21%
	SIGN-SOUTH						
	01-310-971-5370	ELECTRICITY	310	307	400	90	29%
	SIGN-SOUTH SUBTOTAL		310	307	400	90	29%
	OTHER FINANCING USES-TRANSFERS						
	01-310-001-5912	TRANSFER TO BLDG REPLACEMENT RESERVE	150,000	150,000	150,000	-	0%
	OTHER FIN. USES-TRANSFERS SUBTOTAL		150,000	150,000	150,000	-	0%
	OTHER FINANCING USES-DEBT/BONDS						
	01-310-880-5909	OTHER LN PRINCIPAL - FIREHOUSE	2,000	2,000	2,000	-	0%
	DEBT/BONDS SUBTOTAL		2,000	2,000	2,000	-	0%
	GRAND TOTAL		808,312	472,577	880,950	72,638	9%

Public Works Fleet Maintenance

Activity: #315 Fund: General	Department: Public Works Fleet Maintenance Function: Public Works
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Description:

The Public Works Fleet Maintenance is responsible for the maintenance and repair of Public Works vehicles except for those vehicles in the Enterprise Funds.

Personnel Schedule:

PUBLIC WORKS FLEET MAINTENANCE	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Public Works Tech III	1	1	0.25
Public Works Tech II	1	1	0
Public Works Supervisor	0	0	0.5
TOTAL FLEET MAINTENANCE	2	2	0.75

Significant Budget Changes:

- Regular FT civilian salary and health insurance decreased \$39,230 and \$31,630 respectively, due to the reclassification of positions as shown in the above personnel schedule.

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Fleet Maintenance	149,252	154,885	149,272	167,540	88,200	(79,340)	-47%

Public Works Fleet Maintenance

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-315-001-5103	SALARY - OT @ 1.5	100	340	350	250	250%
01-315-001-5110	REGULAR FT CIVILIAN SALARY	81,180	35,683	41,950	(39,230)	-48%
01-315-001-5160	MERIT/BONUSES	2,440	-	420	(2,020)	-83%
01-315-001-5205	DENTAL INSURANCE	530	155	-	(530)	-100%
01-315-001-5215	HEALTH INSURANCE	36,630	11,180	5,000	(31,630)	-86%
01-315-001-5220	LIFE INSURANCE W/H	1,210	209	650	(560)	-46%
01-315-001-5230	WORKMAN'S COMPENSATION	3,450	3,685	2,120	(1,330)	-39%
01-315-001-5245	MSRPS PENSION	8,330	4,666	4,300	(4,030)	-48%
01-315-001-5260	F I C A / MEDICARE	6,410	2,729	3,270	(3,140)	-49%
01-315-001-5280	EMPLOYEE - HEALTH EXAMS	-	100	100	100	0%
01-315-001-5312	INSURANCE - LIABILITY	1,050	1,099	1,180	130	12%
01-315-001-5316	INSURANCE - VEHICLE	310	337	360	50	16%
01-315-001-5325	LICENSES/USER FEES	5,000	8,520	5,000	-	0%
01-315-001-5333	M&R-VEHICLES	5,000	1,259	5,000	-	0%
01-315-001-5338	M&R-OTHER	300	506	500	200	67%
01-315-001-5360	RENTS	400	834	800	400	100%
01-315-001-5383	TELEPHONE-WIRELESS	800	561	800	-	0%
01-315-001-5399	OTHER CONTRACTED SERVICES	2,000	4,400	4,500	2,500	125%
01-315-001-5410	FUEL - GAS/DIESEL/OTHER	1,900	747	900	(1,000)	-53%
01-315-001-5415	MAINTENANCE/SHOP SUPPLIES	5,000	24,491	5,000	-	0%
01-315-001-5440	TOOLS/EQUIPMENT	5,000	5,055	5,000	-	0%
01-315-001-5445	UNIFORMS/SHOES/BOOTS	500	928	1,000	500	100%
GENERAL OPERATIONS SUBTOTAL		167,540	107,481	88,200	(79,340)	-47%
GRAND TOTAL		167,540	107,481	88,200	(79,340)	-47%

Public Works Streets

Activity: #320
Fund: General

Department: Public Works Streets
Function: Public Works

Description:

The Public Works Street Department is responsible for the maintenance of streets and roads within the Town. This includes road paving, road striping, street repairs, signage, sidewalk maintenance, curb and gutter repair, storms and emergency clean-ups, street lighting and street sweeping.

Personnel Schedule:

PUBLIC WORKS STREETS	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Public Works Tech I	1	0.8	1.05
Public Works Tech II	0.2	0.2	0.2
Public Works Tech III	0	0	0.25
Public Works Supervisor	0.2	0.2	0.2
Public Works GIS Tech	0.2	0.2	0.2
TOTAL PUBLIC WORKS STREETS	1.60	1.4	1.90

Significant Budget Changes:

- Regular FT civilian salary is increasing \$20,710 due to the reclassification of positions as shown in the above personnel schedule.
- Pavement rehab of roads is decreasing \$74,860 due to a projected decline in Highway User Revenue. Please see page 55 for further details.
- Included in the FY 2020 budget was \$72,000 for sidewalk projects. No money is appropriated in the FY 2021 budget for this line item.

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Streets	864,895	345,067	1,009,212	1,034,785	910,685	(124,100)	-12%

Public Works Streets

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-320-001-5102	SALARY - OT @ 1.0	100	-	100	-	0%
01-320-001-5103	SALARY - OT @ 1.5	2,500	1,419	2,500	-	0%
01-320-001-5110	REGULAR FT CIVILIAN SALARY	56,930	59,692	77,640	20,710	36%
01-320-001-5160	MERIT/BONUSES	1,710	314	780	(930)	-54%
01-320-001-5205	DENTAL	530	466	870	340	64%
01-320-001-5215	HEALTH INSURANCE	36,630	16,220	22,890	(13,740)	-38%
01-320-001-5220	LIFE INSURANCE W/H	1,090	580	1,430	340	31%
01-320-001-5230	WORKMAN'S COMPENSATION	3,450	2,606	3,940	490	14%
01-320-001-5245	MSRPS PENSION	8,330	5,638	8,270	(60)	-1%
01-320-001-5260	F I C A / MEDICARE	6,360	4,704	6,200	(160)	-3%
01-320-001-5310	INSURANCE - FLOOD	20	13	20	-	0%
01-320-001-5312	INSURANCE - LIABILITY	840	769	830	(10)	-1%
01-320-001-5314	INSURANCE - PROPERTY	170	161	180	10	6%
01-320-001-5316	INSURANCE - VEHICLE	1,410	1,506	1,610	200	14%
01-320-001-5325	LICENSES/USER FEES	200	-	200	-	0%
01-320-001-5333	M&R-VEHICLES	5,800	5,685	6,000	200	3%
01-320-001-5338	M&R-OTHER	5,200	1,049	5,500	300	6%
01-320-001-5353	PROF SVCS-CONTRACTOR	-	-	-	-	0%
01-320-001-5383	TELEPHONE-WIRELESS	600	425	600	-	0%
01-320-001-5399	OTHER CONTRACTED SERVICES	2,300	6,514	4,000	1,700	74%
01-320-001-5400	CONSTRUCTION SUPPLIES	7,000	-	7,000	-	0%
01-320-001-5410	FUEL - GAS/DIESEL/OTHER	10,270	5,841	7,010	(3,260)	-32%
01-320-001-5430	REPAIR/REPLACEMENT PARTS/MATERIALS	-	13,757	-	-	0%
01-320-001-5440	TOOLS/EQUIPMENT	3,000	1,130	3,500	500	17%
01-320-001-5445	UNIFORMS/SHOES/BOOTS	520	1,230	1,000	480	92%
01-320-001-5499	SUPPLIES - OTHER	4,650	4,281	4,650	-	0%
01-320-001-5570	INCIDENTALS-PARKING,TOLLS, ETC.	50	-	50	-	0%
01-320-001-5573	MILEAGE-LOCAL	150	-	150	-	0%
01-320-001-5574	REGISTRATION	100	-	100	-	0%
01-320-001-5632	SIDEWALKS	10,500	32,340	15,000	4,500	43%
01-320-001-5672	MEDIUM DUTY VEHICLE	6,000	-	6,000	-	0%
01-320-001-5673	HEAVY DUTY VEHICLE	14,000	-	14,000	-	0%
GENERAL OPERATIONS SUBTOTAL		190,410	166,342	202,020	11,610	6%
PAVEMENT REHAB						
01-320-345-5630	ROADS	448,815	450,000	373,955	(74,860)	-17%
PAVEMENT REHAB SUBTOTAL		448,815	450,000	373,955	(74,860)	-17%
SIDEWALKS						
01-320-350-5632	SIDEWALKS	72,000	-	-	(72,000)	-100%
SIDEWALKS SUBTOTAL		72,000	-	-	(72,000)	-100%

Public Works Streets

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
SIGNAGE						
01-320-355-5435	SIGNS	4,000	1,693	4,000	-	0%
01-320-355-5499	SUPPLIES - OTHER	800	201	800	-	0%
SIGNAGE SUBTOTAL		4,800	1,895	4,800	-	0%
STORMS/EMERGENCY CLEAN-UPS						
01-320-365-5103	SALARY - OT @ 1.5	13,000	-	13,500	500	4%
01-320-365-5260	F I C A / MEDICARE	1,000	-	1,050	50	5%
01-320-365-5338	M&R-OTHER	6,200	-	6,200	-	0%
01-320-365-5360	RENTS	600	1,194	1,200	600	100%
01-320-365-5399	OTHER CONTRACTED SERVICES	3,100	-	3,000	(100)	-3%
01-320-365-5415	SUPPLIES - OTHER	10,000	-	10,000	-	0%
01-320-365-5572	MEALS	550	-	-	(550)	-100%
01-320-365-5689	OTHER EQUIPMENT	20,000	21,608	10,000	(10,000)	-50%
STORMS/EMERGENCIES SUBTOTAL		54,450	22,801	44,950	(9,500)	-17%
STREET LIGHTING						
01-320-370-5370	ELECTRICITY	201,310	170,508	221,660	20,350	10%
STREET LIGHTING SUBTOTAL		201,310	170,508	221,660	20,350	10%
STREET SWEEPING						
01-320-375-5399	OTHER CONTRACTED SERVICES	22,000	19,100	22,000	-	0%
STREET SWEEPING SUBTOTAL		22,000	19,100	22,000	-	0%
STRIPING						
01-320-380-5353	PROF SVCS-CONTRACTOR	31,000	-	31,000	-	0%
STRIPING SUBTOTAL		31,000	-	31,000	-	0%
TRANSFERS						
01-320-001-5960	VEHICLE RESERVE	10,000	10,000	10,300	300	3%
TRANSFERS SUBTOTAL		10,000	10,000	10,300	300	3%
GRAND TOTAL		1,034,785	840,646	910,685	(124,100)	-12%

Public Works Parks

Activity: #400
Fund: General

Department: Public Works Streets
Function: Parks, Recreations, and Culture

Description:

The Public Works Parks Department is responsible for the maintenance and upkeep of all parks within the Town.

Personnel Schedule:

PUBLIC WORKS PARKS	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Public Works Tech II	1.5	1.6	1.6
TOTAL PUBLIC WORKS PARKS	1.5	1.6	1.6

Significant Budget Changes:

None

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Parks	216,948	214,832	202,076	265,750	271,775	6,025	2%

Public Works Parks

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
01-400-001-5103	SALARY - OT @ 1.5	500	72	500	-	0%
01-400-001-5110	REGULAR FT CIVILIAN SALARY	80,070	81,485	81,540	1,470	2%
01-400-001-5160	MERIT/BONUSES	2,410	2,319	820	(1,590)	-66%
01-400-001-5205	DENTAL	850	753	930	80	9%
01-400-001-5215	HEALTH INSURANCE	20,920	20,528	20,815	(105)	-1%
01-400-001-5220	LIFE INSURANCE W/H	1,230	787	1,300	70	6%
01-400-001-5230	WORKMAN'S COMPENSATION	3,400	3,631	4,110	710	21%
01-400-001-5245	MSRPS PENSION	7,540	7,408	8,440	900	12%
01-400-001-5260	F I C A / MEDICARE	6,320	6,515	6,340	20	0%
01-400-001-5310	INSURANCE - FLOOD	60	56	60	-	0%
01-400-001-5312	INSURANCE - LIABILITY	790	1,400	1,500	710	90%
01-400-001-5314	INSURANCE - PROPERTY	670	713	770	100	15%
01-400-001-5316	INSURANCE - VEHICLE	640	701	750	110	17%
01-400-001-5333	M&R-VEHICLES	7,500	2,448	7,500	-	0%
01-400-001-5338	M&R-OTHER	5,000	6,718	7,000	2,000	40%
01-400-001-5383	TELEPHONE-WIRELESS-VOICE	550	585	600	50	9%
01-400-001-5399	OTHER CONTRACTED SERVICES	1,000	1,720	2,000	1,000	100%
01-400-001-5410	FUEL - GAS/DIESEL/OTHER	6,080	3,843	4,620	(1,460)	-24%
01-400-001-5440	TOOLS/EQUIPMENT	2,000	1,660	2,000	-	0%
01-400-001-5445	UNIFORMS/SHOES/BOOTS	350	311	350	-	0%
01-400-001-5499	SUPPLIES - OTHER	1,130	4	1,000	(130)	-12%
01-400-001-5574	REGISTRATION	100	70	100	-	0%
01-400-001-5672	MEDIUM DUTY VEHICLE	6,000	-	6,000	-	0%
01-400-001-5673	HEAVY DUTY VEHICLE	14,000	-	14,000	-	0%
GENERAL OPERATIONS SUBTOTAL		169,110	143,727	173,045	3,935	2%
TOWN HALL GROUNDS						
01-400-900-5353	PROF SVCS-CONTRACTOR	1,500	2,650	2,650	1,150	77%
01-400-900-5499	SUPPLIES - OTHER - SPLASHPAD	-	449	250	250	0%
TOWNH HALL GROUNDS SUBTOTAL		1,500	3,099	2,900	1,400	93%
NEIGHBORHOOD PARKS						
01-400-920-5338	M&R-OTHER	10,000	-	10,000	-	0%
01-400-920-5353	PROF SVCS-CONTRACTOR	10,000	-	10,000	-	0%
01-400-920-5370	ELECTRICITY	730	584	760	30	4%
01-400-920-5430	REPAIR/REPLACEMENT PARTS/MATERIALS	3,000	-	3,000	-	0%
01-400-920-5499	SUPPLIES-OTHER	40	117	100	60	150%
01-400-920-5629	OTHER SITE IMPROVEMENTS	10,000	-	10,000	-	0%
NEIGHBORHOOD PARKS SUBTOTAL		33,770	701	33,860	90	0%

Public Works Parks

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
TILGHMAN LAKE						
01-400-936-5103	SALARY - OT @ 1.5	1,790	878	2,000	210	12%
01-400-936-5230	WORKMAN'S COMPENSATION	140	-	150	10	7%
01-400-936-5260	F I C A / MEDICARE	150	77	150	-	0%
01-400-936-5338	M&R-OTHER	2,500	134	2,500	-	0%
01-400-936-5370	ELECTRICITY	2,560	1,791	2,330	(230)	-9%
01-400-936-5383	TELEPHONE-WIRELESS-VOICE	500	386	500	-	0%
01-400-936-5399	OTHER CONTRACTED SERVICES	12,500	13,136	12,500	-	0%
01-400-936-5405	CUSTODIAL SUPPLIES	-	240	250	250	0%
01-400-936-5430	REPAIR/REPLACEMENT PARTS	1,000	191	1,000	-	0%
TILGHMAN LAKE PARK SUBTOTAL		21,140	16,961	21,380	240	1%
WILLS PARK						
01-400-938-5370	ELECTRICITY	730	603	790	60	8%
01-400-938-5399	OTHER CONTRACTED SERVICES	29,000	28,531	29,000	-	0%
01-400-938-5430	REPAIR/REPLACEMENT PARTS	500	-	500	-	0%
WILLS PARK SUBTOTAL		30,230	29,134	30,290	60	0%
TRANSFERS						
01-400-001-5960	VEHICLE RESERVE	10,000	10,000	10,300	300	3%
TRANSFERS SUBTOTAL		10,000	10,000	10,300	300	3%
GRAND TOTAL		265,750	203,623	271,775	6,025	2%

Community Promotion

Activity: #420
Fund: General

Department: Community Promotion
Function: Parks, Receptions, and Culture

Description:

The Community Promotion Department promotes community spirit among residents, businesses, visitors and property owners. The primary objective is to encourage and promote family friendly and community events in the Town of La Plata.

Personnel Schedule:

COMMUNITY PROMOTION	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Community Promotions Coordinator	1	1	1
Community Grants Coordinator	0	0	0.5
TOTAL COMMUNITY PROMOTION	1	1	1.5

Significant Budget Changes:

- Additional 0.5 FTE for a Community Grants Coordinator to explore and maintain community grant opportunities for the Town. Total additional cost is \$18,280.
- The FY 2021 Budget anticipates receiving \$125,000 in State grants for the Town's Maryland Main Street Program.

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
General Fund Expenses:							
Community Promotion	255,066	202,275	261,807	249,665	417,415	167,750	67%

Community Promotion

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
BEAUTIFICATION						
01-420-405-5103	SALARY - OT @ 1.5	2,000	-	-	(2,000)	-100%
01-420-405-5260	F I C A / MEDICARE	160	-	-	(160)	-100%
01-420-405-5399	OTHER CONTRACTED SERVICES	5,650	7,020	5,000	(650)	-12%
01-420-405-5499	SUPPLIES - OTHER	-	478	500	500	0%
01-420-405-5520	GRANTS/DONATIONS	7,000	5,780	7,000	-	0%
01-420-405-5525	HOSPITALITY/REFRESHMENTS/RECOGNITION	100	198	200	100	100%
01-420-405-5574	REGISTRATION	-	450	500	500	0%
BEAUTIFICATION SUBTOTAL		14,910	13,926	13,200	(1,710)	-11%
FARMER'S MARKET						
01-420-425-5100	SALARY - PT	5,175	10,350	5,270	95	2%
01-420-425-5230	WORKMAN'S COMPENSATION	280	-	-	(280)	-100%
01-420-425-5260	F I C A / MEDICARE	400	-	-	(400)	-100%
01-420-425-5300	ADS & NOTICES	1,500	-	1,500	-	0%
01-420-425-5360	RENTS	800	750	800	-	0%
01-420-425-5499	SUPPLIES - OTHER	1,000	1,439	1,000	-	0%
01-420-425-5599	MISCELLANEOUS OTHER	500	210	500	-	0%
FARMER'S MARKET SUBTOTAL		9,655	12,749	9,070	(585)	-6%
LA PLATA HISTORIC PRESERVATION COMMISSION						
01-420-435-5599	MISCELLANEOUS OTHER	-	2,925	5,000	5,000	0%
LA PLATA HISTORIC PRESERVATION COMMISSION SUBTOTAL		-	2,925	5,000	5,000	0%
LA PLATA COMMUNITY FOUNDATION						
01-420-445-5520	GRANTS/DONATIONS	7,500	-	7,500	-	0%
LA PLATA COMMUNITY FNDTN SUBTOTAL		7,500	-	7,500	-	0%
MAIN STREET MARYLAND PROGRAM						
01-420-440-5100	SALARY - PT	-	-	16,940	16,940	16940%
01-420-440-5230	WORKMAN'S COMPENSATION	-	-	40	40	40%
01-420-440-5245	MSRPS PENSION	-	-	1,740	1,740	1740%
01-420-440-5260	F I C A / MEDICARE	-	-	1,300	1,300	1300%
01-420-440-5599	MISCELLANEOUS OTHER	-	300	130,000	130,000	0%
MAIN STREET MARYLAND PROGRAM SUBTOTAL		-	300	150,020	150,020	0%
NEWSLETTER						
01-420-455-5340	POSTAGE / DELIVERY	5,340	2,629	5,500	160	3%
01-420-455-5345	PRINTING / REPRODUCTION SERVICES	15,000	20,399	21,020	6,020	40%
NEWSLETTER SUBTOTAL		20,340	23,028	26,520	6,180	30%

Community Promotion

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Account	Account Name	FY20 Approved	FY20 Projected thru 06/30/20	FY21 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
SPECIAL EVENTS						
01-420-470-5102	SALARY - OT @ 1.0	1,000	960	1,000	-	0%
01-420-470-5103	SALARY - OT @ 1.5	12,000	10,402	12,000	-	0%
01-420-470-5110	REGULAR FT CIVILIAN SALARY	62,110	61,937	66,490	4,380	7%
01-420-470-5160	MERIT/BONUSES	1,870	144	670	(1,200)	-64%
01-420-470-5205	DENTAL	-	13	-	-	0%
01-420-470-5215	HEALTH INSURANCE	-	279	-	-	0%
01-420-470-5220	LIFE INSURANCE W/H	910	635	1,000	90	10%
01-420-470-5230	WORKMAN'S COMPENSATION	2,630	2,809	3,350	720	27%
01-420-470-5245	MSRPS PENSION	5,840	5,724	6,880	1,040	18%
01-420-470-5260	F I C A / MEDICARE	4,760	5,600	6,140	1,380	29%
01-420-470-5300	ADS & NOTICES	7,500	4,897	5,050	(2,450)	-33%
01-420-470-5325	LICENSES/USER FEES	1,200	920	1,200	-	0%
01-420-470-5340	POSTAGE/DELIVERY	750	-	750	-	0%
01-420-470-5345	PRINTING/REPRODUCTION SERVICES	1,400	-	1,400	-	0%
01-420-470-5360	RENTS	32,500	37,386	33,475	975	3%
01-420-470-5370	ELECTRICITY - SE SHED	320	1,509	950	630	197%
01-420-470-5383	TELEPHONE-WIRELESS-VOICE	390	386	400	10	3%
01-420-470-5399	OTHER CONTRACTED SERVICES	39,000	45,415	40,000	1,000	3%
01-420-470-5445	UNIFORMS/SHOES/BOOTS	80	-	100	20	25%
01-420-470-5499	SUPPLIES - OTHER	15,000	25,867	15,450	450	3%
01-420-470-5510	DUES/MEMBERSHIPS	100	-	100	-	0%
01-420-470-5520	GRANTS/DONATIONS	7,700	12,700	9,350	1,650	21%
01-420-470-5573	MILEAGE-LOCAL	100	-	100	-	0%
01-420-470-5574	REGISTRATION	100	240	250	150	150%
SPECIAL EVENTS SUBTOTAL		197,260	217,822	206,105	8,845	4%
GRAND TOTAL		249,665	270,750	417,415	167,750	67%

Enterprise Funds



(Picture from top to bottom: 1.) The Town of La Plata’s Waste Water Treatment Plant. The Plant was originally built in 1955 and has gone through upgrades in 1970, 2001, and 2014. 2.) Construction of a 1.5-million-gallon equalization tank at the WWTP. Construction began in FY 2020 and will be completed in FY 2021).

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Income and Other Financing Sources					
Income					
Service Charges					
Collection & disposal fees	936,430	955,162	936,730	-	936,730
Late fees	23,720	20,273	22,820	-	22,820
Special pick-up fees	5,160	7,920	5,430	-	5,430
Account Maintenance fees	31,010	32,057	32,890	-	32,890
Trash cart fees	2,110	-	1,850	-	1,850
Recycling fee	119,365	122,665	125,920	-	125,920
Service Charges subtotal	1,117,795	1,138,077	1,125,640	-	1,125,640
Miscellaneous					
Investment earnings	16,000	25,482	5,105	-	5,105
Miscellaneous subtotal	16,000	25,482	5,105	-	5,105
Income Subtotal	1,133,795	1,163,559	1,130,745	-	1,130,745
Other Financing Sources					
Transfers					
In from general fund	6,000	6,029	8,200	-	8,200
Transfers subtotal	6,000	6,029	8,200	-	8,200
Fund Balance					
In from vehicle reserve	20,000	20,000	-	20,000	20,000
Appropriation of Unreserved Fund Balance	-	-	5,000	30,000	35,000
Fund Balance Subtotal	20,000	20,000	5,000	50,000	55,000
Other Financing Sources Subtotal	26,000	26,029	13,200	50,000	63,200
Total Income and Other Financing Sources	1,159,795	1,189,588	1,143,945	50,000	1,193,945

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Expenses and Other Financing Uses					
Expenses					
Trash collection & disposal	883,425	816,122	854,475	50,000	904,475
Recycling	107,000	109,971	112,100	-	112,100
Leaf Collection/Yard Waste	26,700	25,403	26,700	-	26,700
Mosquito spraying	6,000	6,029	8,200	-	8,200
Expenses subtotal	1,023,125	957,525	1,001,475	50,000	1,051,475
Other Financing Uses					
Transfers					
Transfer to Vehicle Reserve Fund	9,530	9,530	9,530	-	9,530
Transfer to General Fund for Administration	126,060	126,060	130,640	-	130,640
Transfers subtotal	135,590	135,590	140,170	-	140,170
Other Financing Uses subtotal	135,590	135,590	140,170	-	140,170
Total Expenses and Other Financing Uses	1,158,715	1,093,115	1,141,645	50,000	1,191,645
Projected surplus/(deficit)	1,080	96,473	2,300	-	2,300

Activity: #330
Fund: Enterprise

Department: Sanitation
Function: Sanitation Fund

Description:

The Sanitation Department is the only department within the Sanitation Fund. This fund records all revenue and expenditures related to the collection and disposal of the Town’s solid waste. This includes refuse, recyclables, and yard waste. Special pick-ups can be scheduled by appointment.

Personnel Schedule:

SANITATION	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Public Works Tech I	3.4	4	4.25
Public Works Tech II	2.1	2	2
TOTAL SANITATION	5.5	6	6.25

Significant Budget Changes:

None

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
Proprietary Funds Expenses:							
Sanitation Fund	1,129,488	1,099,572	1,059,028	1,158,715	1,191,645	32,930	3%

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Account	Account Name	FY20 Approved	FY20 Projected thru 6/30/20	FY 2021 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
80-330-001-5102	SALARY - OT @ 1.0	250	17	250	-	0%
80-330-001-5103	SALARY - OT @ 1.5	1,200	218	1,200	-	0%
80-330-001-5110	REGULAR FT CIVILIAN SALARY	214,730	217,302	231,050	16,320	8%
80-330-001-5160	BONUSES	6,875	3,485	6,930	55	1%
80-330-001-5205	DENTAL	3,180	2,816	3,630	450	14%
80-330-001-5215	HEALTH INSURANCE	71,150	65,240	74,505	3,355	5%
80-330-001-5220	LIFE INSURANCE W/H	3,640	2,108	4,110	470	13%
80-330-001-5230	WORKMAN'S COMPENSATION	9,108	9,730	11,660	2,552	28%
80-330-001-5245	MSRPS PENSION	20,220	19,774	23,960	3,740	18%
80-330-001-5260	F I C A / MEDICARE	16,450	16,858	17,700	1,250	8%
80-330-001-5301	BANK CHARGES	5,000	3,729	5,000	-	0%
80-330-001-5312	INSURANCE - LIABILITY	2,870	2,747	2,930	60	2%
80-330-001-5316	INSURANCE - VEHICLE	2,340	2,599	2,770	430	18%
80-330-001-5325	LICENSES/USER FEES	375,000	327,021	390,000	15,000	4%
80-330-001-5333	M&R-VEHICLES	22,000	26,128	25,000	3,000	14%
80-330-001-5338	M&R-OTHER	2,000	36	2,000	-	0%
80-330-001-5345	PRINTING / REPRODUCTION SERVICES	200	-	200	-	0%
80-330-001-5383	TELEPHONE-WIRELESS-VOICE	1,300	875	1,300	-	0%
80-330-001-5399	OTHER CONTRACTED SERVICES	20,000	20,498	20,000	-	0%
80-330-001-5410	FUEL - GAS/DIESEL/OTHER	30,170	17,061	20,480	(9,690)	-32%
80-330-001-5430	REPAIR/REPLACEMENT PARTS/MATERIALS	-	(74)	-	-	-
80-330-001-5445	UNIFORMS/SHOES/BOOTS	3,000	2,033	3,000	-	0%
80-330-001-5499	SUPPLIES - OTHER	3,000	1,360	3,000	-	0%
80-330-001-5507	DEPREC EXP-SAN	16,442	16,442	-	(16,442)	-100%
80-330-001-5574	REGISTRATION	300	-	300	-	0%
80-330-001-5579	MISCELLANEOUS OTHER	-	57	500	500	0%
80-330-001-5672	MEDIUM DUTY VEHICLE	6,000	-	6,000	-	0%
80-330-001-5673	HEAVY DUTY VEHICLE	14,000	-	14,000	-	0%
80-330-001-5689	OTHER EQUIP	20,000	13,170	30,000	10,000	50%
GENERAL OPERATIONS SUBTOTAL		870,425	771,229	901,475	31,050	4%
LEAF COLLECTION/YARD WASTE						
80-330-325-5338	M&R-OTHER	1,000	3,440	1,000	-	0%
80-330-325-5399	OTHER CONTRACTED SERVICES	25,000	23,639	25,000	-	0%
80-330-325-5410	FUEL - GAS/DIESEL/OTHER	500	-	500	-	0%
80-330-325-5440	TOOLS/EQUIPMENT	150	196	150	-	0%
80-330-325-5499	SUPPLIES - OTHER	50	-	50	-	0%
LEAF CLLCTN/YARD WASTE SUBTOTAL		26,700	27,276	26,700	-	0%
MOSQUITO SPRAYING						
80-330-330-5359	OTHER PROFESSIONAL SERVICES	6,000	6,029	8,200	2,200	37%
MOSQUITO SPRAYING SUBTOTAL		6,000	6,029	8,200	2,200	37%

Activity	Account	Account Name	FY20 Approved	FY20 Projected thru 6/30/20	FY 2021 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
AUTOMATED TRASH COLLECTION SYSTEM (ATCS)							
	80-330-605-5325	LICENSES/USER FEES	3,000	-	3,000	-	0%
	80-330-605-5683	COMPUTER HARDWARE	10,000	-	-	(10,000)	-100%
	ATCS SUBTOTAL		13,000	-	3,000	(10,000)	-77%
TRANSFERS							
	80-330-001-5960	VEHICLE RESERVE	9,530	9,530	9,530	-	0%
	80-330-001-5970	OPERATING-GENERAL-UNRESERVED	126,060	126,060	130,640	4,580	4%
	TRANSFERS SUBTOTAL		135,590	135,590	140,170	4,580	3%
RECYCLING							
	80-330-340-5399	OTHER CONTRACTED SERVICES	102,000	82,440	107,100	5,100	5%
	80-330-340-5499	SUPPLIES - OTHER	5,000	-	5,000	-	0%
	RECYCLING SUBTOTAL		107,000	82,440	112,100	5,100	5%
	GRAND TOTAL		1,158,715	1,022,564	1,191,645	32,930	3%

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Income and Other Financing Sources					
Revenues					
Other Governments					
MDE Loans/Grants					
WWTP Operating Grant	45,000	45,000	45,000	-	45,000
MDE Loan/Grant subtotal	45,000	45,000	45,000	-	45,000
Other Governments subtotal	45,000	45,000	45,000	-	45,000
Service Charges					
User fees	3,018,890	3,118,450	3,058,880	-	3,058,880
Late fees	37,335	39,734	36,640	-	36,640
Account maintenance fees	100,630	104,029	107,370	-	107,370
Connect Fees	10,000	40,066	21,955	-	21,955
Major Facility Fees	-	603,265	-	-	-
Other	-	-	-	-	-
Service Charges subtotal	3,166,855	3,905,544	3,224,845	-	3,224,845
Miscellaneous					
Investment earnings	59,160	99,805	23,545	-	23,545
Miscellaneous subtotal	59,160	99,805	23,545	-	23,545
Income Subtotal	3,271,015	4,050,349	3,293,390	-	3,293,390
Other Financing Sources					
Transfers					
Transfer in from Heritage Green STD Trust	227,250	227,250	227,250	-	227,250
USDA Loan	-	-	-	250,000	250,000
Transfers subtotal	227,250	227,250	227,250	250,000	477,250
Fund Balance					
Major Facility Fee Reserve	-	-	-	-	-
Major Facility Fee Reserve - Debt Service	583,740	583,740	584,150	-	584,150
In from vehicle reserve	20,000	20,000	-	20,000	20,000
Approp. of Unreserved Fund Balance for Capital Items	2,420,000	-	135,000	250,000	385,000
Fund Balance Subtotal	3,023,740	603,740	719,150	270,000	989,150
Other Financing Sources Subtotal	3,250,990	830,990	946,400	520,000	1,466,400
Total Income and Other Financing Sources	6,522,005	4,881,339	4,239,790	520,000	4,759,790

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Expenses and Other Financing Uses					
Expenses					
Collection & conveyance					
Operations	687,207	521,139	745,740	-	745,740
Capital Projects					
Southwest quadrant	-	-	-	250,000	250,000
Collection & conveyance subtotal	687,207	521,139	745,740	250,000	995,740
Treatment & disposal					
Operations	2,276,797	1,582,106	2,185,620	-	2,185,620
Capital					
Vehicles	20,000	20,000	-	20,000	20,000
Equipment	60,000	60,000	-	-	-
Projects					
WWTP Capacity Upgrade	500,000	103,525	-	250,000	250,000
WWTP Equalization Upgrade	1,650,000	70,102	-	-	-
Capital subtotal	2,230,000	253,627	-	270,000	270,000
Treatment & disposal subtotal	4,506,797	1,835,733	2,185,620	270,000	2,455,620
Expenses subtotal	5,194,004	2,356,872	2,931,360	520,000	3,451,360
Other Financing Uses					
Debt Service					
Bonds					
Suntrust MSRPS loan	-	-	-	-	-
MDE WQSRF 2006 20 YR	470,645	470,645	470,645	-	470,645
MDE WQSRF 2009 20 YR - Willow Lane Pump Str					
ARRA	227,250	227,250	227,250	-	227,250
State Revolving Loan	47,750	47,750	48,160	-	48,160
MDE WQSRF 2011 20 YR - WWTP ENR upgrade	65,345	65,345	65,345	-	65,345
Bond subtotal	810,990	810,990	811,400	-	811,400
Debt service subtotal	810,990	810,990	811,400	-	811,400
Transfers					
Transfer to Vehicle Reserve Fund	9,850	9,850	9,850	-	9,850
To General Fund for Administration	500,070	500,070	481,950	-	481,950
Transfers subtotal	509,920	509,920	491,800	-	491,800
Other Financing Uses subtotal	1,320,910	1,320,910	1,303,200	-	1,303,200
Total Expenses and Other Financing Uses	6,514,914	3,677,782	4,234,560	520,000	4,754,560
Projected surplus/(deficit)	7,091	1,203,557	5,230	-	5,230

Sewer Collection & Conveyance

Activity: #340
Fund: Enterprise

Department: Sewer Collection & Conveyance
Function: Sewer Fund

Description:

The Sewer Collection and Conveyance Department is one of two departments within the Sewer fund. Collection and Conveyance is responsible for the underground pipe and pump networks that collect and transport wastewater from generation sources to the Town's treatment plant. There are seventeen active pump stations located in Town.

Personnel Schedule:

COLLECTION & CONVEYANCE	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Public Works Tech I	1.8	1.6	1.6
Public Works Tech II	0.6	0.6	0.6
Public Works Tech III	0	0	0.25
Public Works Supervisor	0.4	0.4	0.65
Public Works GIS Tech	0.3	0.3	0.3
TOTAL COLLECTION & CONVEYANCE	3.1	2.9	3.4

Significant Budget Changes:

- Included in the Town's FY 2021 Capital Improvement Plan is \$250,000 in USDA funding to begin the infrastructure for the southwest quadrant project.

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
Proprietary Funds Expenses:							
Collection & Conveyance	2,246,692	1,279,875	1,355,899	1,470,267	1,761,090	290,823	20%

Sewer Collection & Conveyance

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Account	Account Name	FY20 Approved	FY20 Projected thru 6/30/20	FY 2021 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
82-340-001-5103	SALARY - OT @ 1.5	600	179	600	-	0%
82-340-001-5110	REGULAR FT CIVILIAN SALARY	120,010	119,006	158,750	38,740	31%
82-340-001-5160	BONUSES	4,000	1,711	4,765	765	20%
82-340-001-5205	DENTAL	1,370	974	1,650	280	24%
82-340-001-5215	HEALTH INSURANCE	34,260	30,777	39,970	5,710	20%
82-340-001-5220	LIFE INSURANCE W/H	2,120	1,136	2,760	640	44%
82-340-001-5230	WORKMAN'S COMPENSATION	5,121	5,468	8,040	2,919	63%
82-340-001-5245	MSRPS PENSION	11,720	21,824	16,580	4,860	49%
82-340-001-5260	F I C A / MEDICARE	9,210	9,184	12,200	2,990	31%
82-340-001-5301	BANK CHARGES	10,000	10,778	12,500	2,500	30%
82-340-001-5310	INSURANCE - FLOOD	525	539	575	50	10%
82-340-001-5312	INSURANCE - LIABILITY	12,145	11,813	12,590	445	6%
82-340-001-5314	INSURANCE - PROPERTY	7,100	6,911	7,365	265	4%
82-340-001-5316	INSURANCE - VEHICLE	2,420	2,632	2,805	385	15%
82-340-001-5318	INSURANCE - DEDUCTIBLES	5,000	6,000	5,000	-	0%
82-340-001-5325	LICENSES/USER FEES	4,000	5,653	4,000	-	0%
82-340-001-5333	M&R-VEHICLES	10,000	19,931	10,000	-	0%
82-340-001-5338	M&R-OTHER	7,500	3,910	7,500	-	0%
82-340-001-5354	PRF SVCS-FAC OPS-SWR-C&C	65,000	16,194	65,000	-	0%
82-340-001-5383	TELEPHONE-WIRELESS-VOICE	12,000	786	12,000	-	0%
82-340-001-5399	OTHER CONTRACTED SERVICES	20,000	30,783	25,000	5,000	24%
82-340-001-5400	CONSTRUCTION SUPPLIES	8,000	-	8,000	-	0%
82-340-001-5410	FUEL - GAS/DIESEL/OTHER	12,690	8,838	9,110	(3,580)	-44%
82-340-001-5430	REPAIR/REPLACEMENT PARTS/MATERIALS	-	15,685	-	-	0%
82-340-001-5440	TOOLS/EQUIPMENT	4,000	4,432	4,000	-	0%
82-340-001-5445	UNIFORMS/SHOES/BOOTS	500	1,625	1,200	700	0%
82-340-001-5499	SUPPLIES - OTHER	5,000	6,314	5,000	-	0%
82-340-001-5507	DEPREC EXP-SWR-C&C	162,561	162,561	181,135	18,575	11%
82-340-001-5574	REGISTRATION	200	-	200	-	0%
82-340-001-5689	OTHER EQUIP	5,000	-	5,000	-	0%
82-340-956-5370	ELECTRICITY PUMP STATIONS	54,550	24,492	31,840	(22,710)	-116%
82-340-956-5399	OTH CNTRCTD SVCS-WILLOW LN PS	27,000	-	27,000	-	0%
82-340-969-5338	M&R-OTHER	38,000	47,158	38,000	-	0%
GENERAL OPERATIONS SUBTOTAL		661,602	577,295	720,135	58,533	9%
MAINTENANCE						
82-340-002-5102	SALARY - OT @ 1.0	-	61	-	-	0%
82-340-002-5103	SALARY - OT @ 1.5	13,500	12,592	13,500	-	0%
82-340-002-5230	WORKMAN'S COMPENSATION	570	-	570	-	0%
82-340-002-5260	F I C A / MEDICARE	1,035	973	1,035	-	0%
82-340-002-5354	PRF SVCS-FAC MAINT-SWR-C&C	3,500	-	3,500	-	0%
MAINTENANCE SUBTOTAL		18,605	13,625	18,605	-	0%

Sewer Collection & Conveyance

A c t i v i t y	Account	Account Name	FY20 Approved	FY20 Projected thru 6/30/20	FY 2021 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
SOUTHWEST QUADRANT							
	82-340-611-5350	PROF SVCS-ARCH/ENG/PLANNER	-	-	250,000	250,000	0%
SOUTHWEST QUADRANT SUBTOTAL			-	-	250,000	250,000	0%
GEOGRAPHIC INFORMATION SYSTEM (GIS)							
	82-340-005-5356	PROF SVCS-IT SUPPORT	7,000	-	7,000	-	0%
GIS SUBTOTAL			7,000	-	7,000	-	0%
TRANSFERS							
	82-340-001-5960	VEHICLE RESERVE	7,990	7,990	7,990	-	0%
	82-340-001-5970	OPERATING-GENERAL-UNRESERVED	500,070	500,070	481,950	(18,120)	-4%
TRANSFERS SUBTOTAL			508,060	508,060	489,940	(18,120)	-4%
DEBT SERVICE							
	82-340-823-5505	MDE 2010 ARRA BND ISSUE COST / FEES	10,170	10,170	10,170	-	0%
	82-340-823-5534	MDE 2010 ARRA BND INTEREST	21,920	21,920	19,970	(1,950)	-8%
	82-340-823-5902	MDE 2010 ARRA LN PRINCIPAL	195,160	195,160	197,110	1,950	1%
	82-340-824-5505	MDE 2010 SRF BND ISSUE COST/FEES	2,195	2,195	2,195	-	0%
	82-340-824-5534	MDE 2010 SRF BND INTEREST	4,355	4,355	4,355	-	0%
	82-340-824-5902	MDE 2010 SRF LN PRINCIPAL	41,200	41,200	41,610	410	1%
DEBT SERVICE SUBTOTAL			275,000	275,000	275,410	410	0%
GRAND TOTAL			1,470,267	1,373,980	1,761,090	290,823	20%

Activity: #345
Fund: Enterprise

Department: Sewer Treatment
Function: Sewer Fund

Description:

The Sewer Treatment Department is one of two departments within the Sewer fund. Treatment is responsible for the treatment and disposal of wastewater. The current waste water treatment plant is rated at 1.5 MGD and is at more than 80% capacity. The design of the next upgrade to the treatment plant has begun with phases planned and funded in the five-year capital improvement plan.

Personnel Schedule:

SEWER TREATMENT	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Administrative Aide II	1	1	0
Administrative Aide III	0	0	1
Treatment Plant Operator in Training I	3	3	3
Treatment Plant Senior Operator	0	1	1
TOTAL SEWER TREATMENT	4	5	5

Significant Budget Changes:

- Included in the Town’s FY 2020 Capital Improvement Plan is \$150,000 for the painting of module 1, \$1,650,000 for the construction of a 1.5-million-gallon equalization tank, and \$500,000 for the treatment plant capacity upgrade. The FY 2021 budget does not appropriate funds for the painting of module 1 nor the equalization tank and only \$250,000 for the treatment plant upgrade.

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
Proprietary Funds Expenses:							
Sewer Treatment	1,531,328	2,350,206	2,433,181	5,044,647	2,993,470	(2,051,177)	-41%

Sewer Treatment

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Account	Account Name	FY20 Approved	FY20 Projected thru 6/30/20	FY 2021 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
82-345-001-5103	SALARY - OT @ 1.5	2,000	1,487	2,000	-	0%
82-345-001-5110	REGULAR FT CIVILIAN SALARY	196,290	192,147	208,330	12,040	6%
82-345-001-5160	BONUSES	5,650	1,217	6,250	600	11%
82-345-001-5205	DENTAL	2,650	2,351	2,900	250	9%
82-345-001-5215	HEALTH INSURANCE	55,550	51,179	55,250	(300)	-1%
82-345-001-5220	LIFE INSURANCE W/H	3,150	1,823	3,390	240	8%
82-345-001-5230	WORKMAN'S COMPENSATION	6,230	6,654	7,740	1,510	24%
82-345-001-5245	MSRPS PENSION	18,470	36,150	21,360	2,890	16%
82-345-001-5260	F I C A / MEDICARE	15,040	14,702	15,950	910	6%
82-345-001-5300	ADS & NOTICES	350	-	350	-	0%
82-345-001-5310	INSURANCE - FLOOD	960	986	1,050	90	9%
82-345-001-5312	INSURANCE - LIABILITY	2,060	2,747	2,930	870	42%
82-345-001-5314	INSURANCE - PROPERTY	12,975	12,630	13,465	490	4%
82-345-001-5316	INSURANCE - VEHICLE	1,100	2,059	2,195	1,095	100%
82-345-001-5325	LICENSES/USER FEES	3,500	400	3,500	-	0%
82-345-001-5333	M&R-VEHICLES	10,000	936	10,000	-	0%
82-345-001-5338	M&R-OTHER	1,000	6,847	1,000	-	0%
82-345-001-5354	PRF SVCS-FAC OPS-SWR-TRTMNT	250,000	289,831	250,000	-	0%
82-345-001-5356	Vijeo Citect Programming Spprt	10,000	1,712	10,000	-	0%
82-345-001-5370	ELECTRICITY	255,400	202,912	263,790	8,390	3%
82-345-001-5373	INTERNET SERVICE	1,400	1,320	1,400	-	0%
82-345-001-5383	TELEPHONE-WIRELESS-VOICE	650	386	650	-	0%
82-345-001-5399	OTHER CONTRACTED SERVICES	250,000	208,904	250,000	-	0%
82-345-001-5410	FUEL - GAS/DIESEL/OTHER	7,840	9,222	9,230	1,390	18%
82-345-001-5445	UNIFORMS/SHOES/BOOTS	1,200	621	1,200	-	0%
82-345-001-5499	SUPPLIES - OTHER	310,000	263,561	310,000	-	0%
82-345-001-5507	DEPREC EXP-SWR-TRTMNT	463,132	463,132	441,490	(21,642)	-5%
82-345-001-5572	MEALS	-	218	-	-	0%
82-345-001-5574	REGISTRATION	200	1,140	200	-	0%
82-345-001-5672	MEDIUM DUTY VEHICLE	6,000	-	6,000	-	0%
82-345-001-5673	HEAVY DUTY VEHICLE	14,000	-	14,000	-	0%
82-345-001-5689	OTHER EQUIP	60,000	-	50,000	(10,000)	-17%
GENERAL OPERATIONS SUBTOTAL		1,966,797	1,777,276	1,965,620	(1,177)	0%
MAINTENANCE						
82-345-002-5353	PROF SVCS-CONTRACTOR	150,000	-	-	(150,000)	-100%
82-345-002-5354	PROF SVCS-FACILITY MAINTENANCE	12,000	3,130	12,000	-	0%
82-345-002-5399	MAINTENANCE - OTHER CONTRACTED SVCS	120,000	25,399	120,000	-	0%
82-345-002-5430	REPAIR/REPLACEMENT PARTS/MATERIALS	100,000	53,638	100,000	-	0%
82-345-002-5499	SUPPLIES - OTHER	8,000	40	8,000	-	0%
82-345-005-5356	PROF SVCS-IT SUPPORT	-	-	-	-	0%
MAINTENANCE SUBTOTAL		390,000	82,207	240,000	(150,000)	-38%

Sewer Treatment

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Account	Account Name	FY20 Approved	FY20 Projected thru 6/30/20	FY 2021 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
WWTP EQ UPGRADE						
82-345-602-5350	PROF SVCS-DESIGN-EQ TANK	-	22,770	-	11,385	0%
82-345-602-5353	PROF SVCS-CONTRACTOR	1,650,000	69,173	-	(1,650,000)	-100%
WWTP EQ UPGRADE		1,650,000	91,943	-	(1,638,615)	-99%
WWTP CAPACITY UPGRADE						
82-345-603-5350	PROF SVCS-ARCH/ENG/PLANNER	500,000	62,430	250,000	(250,000)	-50%
82-345-603-5359	OTHER PROFESSIONAL SERVICES	-	2,800	-	-	
WWTP CAPACITY UPGRADE		500,000	65,230	250,000	(250,000)	-50%
TRANSFERS						
82-345-001-5960	VEHICLE RESERVE	1,860	1,860	1,860	-	0%
TRANSFERS		1,860	1,860	1,860	-	0%
DEBT SERVICE						
82-345-820-5505	MDE 01 SRF/BNR UPGRD LN COST / FEES	20,420	20,420	20,420	-	0%
82-345-820-5534	MDE 01 SRF/BNR UPGRD LN INTEREST	25,160	25,160	18,360	(6,800)	-27%
82-345-820-5902	MDE 01 SRF/BNR UPGRD LN PRIN	425,065	425,065	431,865	6,800	2%
82-345-827-5505	MDE 11 SRF/ENR UPGRD LN COST/FEES	2,910	2,910	2,910	-	0%
82-345-827-5534	MDE 11 SRF/ENR UPGRD LN INTEREST	16,400	16,400	15,385	(1,015)	-6%
82-345-827-5902	MDE 11 SRF/ENR UPGRD LN PRIN	46,035	46,035	47,050	1,015	2%
DEBT SERVICE SUBTOTAL		535,990	535,990	535,990	-	0%
GRAND TOTAL		5,044,647	2,554,505	2,993,470	(2,051,177)	-41%

	FY20		FY21		
	Budgeted	Projected through 06/30/20	Operating	Capital	Total
Income and Other Financing Sources					
Income					
Service Charges					
User Fees	975,560	1,017,161	988,460	-	988,460
Late fees	17,120	17,200	16,600	-	16,600
Account Maintenance fees	32,610	33,655	34,570	-	34,570
Bulk Water Sales	540	2,349	570	-	570
Water Connect Fees	17,390	26,840	18,330	-	18,330
Sale of water meters	19,370	39,467	21,760	-	21,760
Other	-	365	-	-	-
Service Charges subtotal	1,062,590	1,137,037	1,080,290	-	1,080,290
Miscellaneous					
Investment earnings	7,000	13,590	4,105	-	4,105
Miscellaneous subtotal	7,000	13,590	4,105	-	4,105
Income Subtotal	1,069,590	1,150,627	1,084,395	-	1,084,395
Other Financing Sources					
Transfers					
Transfer in from Vehicle Reserve Fund	20,000	20,000	-	20,000	20,000
Transfers subtotal	20,000	20,000	-	20,000	20,000
Fund Balance					
Major Facility Fee Reserve	-	-	-	-	-
Major Facility Fee Reserve - Debt Service	32,685	32,685	32,685	-	32,685
Appropriation of Unreserved Fund Balance	-	-	-	-	-
Fund Balance Subtotal	32,685	32,685	32,685	-	32,685
Other Financing Sources Subtotal	52,685	52,685	32,685	20,000	52,685
Total Income and Other Financing Sources	1,122,275	1,203,312	1,117,080	20,000	1,137,080

	FY20		FY21		
	Budgeted	Projected through 06/30/20	Operating	Capital	Total
Expenses and Other Financing Uses					
Expenses					
Production and storage	464,120	223,570	451,145	-	451,145
Distribution	487,956	496,775	492,095	20,000	512,095
Expenses subtotal	952,076	720,345	943,240	20,000	963,240
Other Financing Uses					
Debt Service					
Bonds					
MDE WQSRF 2011 20 YR - AMR Project Loan	32,685	32,685	32,685	-	32,685
Bond subtotal	32,685	32,685	32,685	-	32,685
Debt service subtotal	32,685	32,685	32,685	-	32,685
Transfers					
Transfer to Vehicle Reserve Fund	5,680	5,680	5,680	-	5,680
To General Fund for Administration	130,450	130,450	129,260	-	129,260
Transfers subtotal	136,130	136,130	134,940	-	134,940
Other Financing Uses subtotal	168,815	168,815	167,625	-	167,625
Total Expenses and Other Financing Uses	1,120,891	889,160	1,110,865	20,000	1,130,865
Projected surplus/(deficit)	1,384	314,152	6,215	-	6,215

Water Distribution

Activity: #350
Fund: Enterprise

Department: Water Distribution
Function: Water Fund

Description:

The Water Distribution Department is one of two departments within the Water fund. Water Distribution is responsible for the transmission of water to customers.

Personnel Schedule:

WATER DISTRIBUTION	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Public Works Tech I	1.8	1.6	1.85
Public Works Tech II	0.6	0.6	0.6
Public Works Tech III	0	0	0.25
Public Works Supervisor	0.4	0.4	0.65
Public Works GIS Tech	0.3	0.3	0.3
TOTAL WATER DISTRIBUTION	3.1	2.9	3.65

Significant Budget Changes:

None

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
Proprietary Funds Expenses:							
Water Distribution	829,070	569,831	658,165	656,776	679,720	22,944	3%

Water Distribution

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Account	Account Name	FY20 Approved	FY20 Projected thru 6/30/20	FY 2021 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
84-350-001-5103	SALARY - OT @ 1.5	-	179	500	500	0%
84-350-001-5110	REGULAR FT CIVILIAN SALARY	120,010	119,193	158,750	38,740	32%
84-350-001-5160	BONUSES	4,000	1,711	4,765	765	19%
84-350-001-5205	DENTAL	1,370	977	1,650	280	20%
84-350-001-5215	HEALTH INSURANCE	34,260	30,859	260	(34,000)	-99%
84-350-001-5220	LIFE INSURANCE W/H	2,120	1,137	2,760	640	30%
84-350-001-5230	WORKMAN'S COMPENSATION	5,121	5,468	8,040	2,919	57%
84-350-001-5245	MSRPS PENSION	11,720	21,824	16,580	4,860	41%
84-350-001-5260	F I C A / MEDICARE	9,210	9,198	12,200	2,990	32%
84-350-001-5280	EMPLOYEE - HEALTH EXAMS	-	600	500	500	0%
84-350-001-5301	BANK CHARGES	3,500	3,493	3,500	-	0%
84-350-001-5310	INSURANCE - FLOOD	325	335	355	30	9%
84-350-001-5312	INSURANCE - LIABILITY	1,645	1,594	1,700	55	3%
84-350-001-5314	INSURANCE - PROPERTY	4,405	4,290	4,575	170	4%
84-350-001-5316	INSURANCE - VEHICLE	1,995	2,170	2,315	320	16%
84-350-001-5325	LICENSES/USER FEES	30,000	48,644	30,000	-	0%
84-350-001-5333	M&R-VEHICLES	7,000	5,889	7,000	-	0%
84-350-001-5338	M&R-OTHER	6,000	7,847	6,000	-	0%
84-350-001-5340	POSTAGE / DELIVERY	500	726	500	-	0%
84-350-001-5345	PRINTING / REPRODUCTION SERVICES	400	-	400	-	0%
84-350-001-5383	TELEPHONE-WIRELESS-VOICE	1,300	786	1,300	-	0%
84-350-001-5399	OTHER CONTRACTED SERVICES	10,000	4,127	10,000	-	0%
84-350-001-5400	CONSTRUCTION SUPPLIES	10,000	347	10,000	-	0%
84-350-001-5410	FUEL - GAS/DIESEL/OTHER	10,900	7,823	9,390	(1,510)	-14%
84-350-001-5430	REPAIR/REPLACEMENT PARTS/MATERIALS	20,000	11,818	20,000	-	0%
84-350-001-5440	TOOLS/EQUIPMENT	15,000	10,752	15,000	-	0%
84-350-001-5445	UNIFORMS/SHOES/BOOTS	1,000	1,647	1,000	-	0%
84-350-001-5499	SUPPLIES - OTHER	60,000	65,329	60,000	-	0%
84-350-001-5507	DEPREC EXP-WTR-DISTR	54,925	54,925	62,165	7,240	13%
84-350-001-5570	INCIDENTALS-PARKING, TOLLS, ETC.	50	-	100	50	100%
84-350-001-5571	LODGING	-	3,411	2,500	2,500	0%
84-350-001-5572	MEALS	520	-	520	-	0%
84-350-001-5574	REGISTRATION	210	1,740	1,800	1,590	757%
84-350-001-5672	MEDIUM DUTY VEHICLE	6,000	-	6,000	-	0%
84-350-001-5673	HEAVY DUTY VEHICLE	14,000	-	14,000	-	0%
84-350-001-5689	OTHER EQUIP	2,500	-	2,500	-	0%
GENERAL OPERATIONS SUBTOTAL		449,986	428,837	478,625	28,639	6%
MAINTENANCE						
84-350-002-5102	SALARY - OT @ 1.0	-	280	500	500	0%
84-350-002-5103	SALARY - OT @ 1.5	25,000	21,552	25,000	-	0%
84-350-002-5230	WORKMAN'S COMPENSATION	1,055	-	1,055	-	0%
84-350-002-5260	F I C A / MEDICARE	1,915	1,659	1,915	-	0%
MAINTENANCE SUBTOTAL		27,970	23,491	28,470	500	2%

Water Distribution

Activity	Account	Account Name	FY20 Approved	FY20 Projected thru 6/30/20	FY 2021 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GEOGRAPHIC INFORMATION SYSTEM (GIS)							
	84-350-005-5356	PROF SVCS-IT SUPPORT	5,000	1,801	5,000	-	0%
GEOGRAPHIC INFORMATION SYSTEM (GIS) SUBTOTAL			5,000	1,801	5,000	-	0%
TRANSFERS							
	84-350-001-5960	VEHICLE RESERVE	5,680	5,680	5,680	-	0%
	84-350-001-5970	OPERATING-GENERAL-UNRESERVED	130,450	130,450	129,260	(1,190)	-1%
TRANSFERS SUBTOTAL			136,130	136,130	134,940	(1,190)	-1%
DEBT SERVICE							
	84-350-825-5505	MDE 11 SRF/AMR LN COSTS/FEES	1,530	1,530	1,530	-	0%
	84-350-825-5534	INTEREST-STATE LOANS	7,660	7,660	7,145	(515)	-7%
	84-350-825-5902	MDE 11 SRF/AMR LN PRIN -	23,495	23,495	24,010	515	2%
DEBT SERVICE SUBTOTAL			32,685	32,685	32,685	-	0%
GRAND TOTAL			656,776	646,435	679,720	35,290	5%

Water Production & Storage

Activity: #355	Department: Water Production & Storage
Fund: Enterprise	Function: Water Fund

Description:

The Water Production and Storage Department is one of two departments within the Water fund. Water Production and Storage is responsible for the safe production and storage of all water in the Town. The Town has five active wells and three active water towers.

Personnel Schedule:

None

Significant Budget Changes:

None

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
Proprietary Funds Expenses:							
Water Production & Storage	230,354	403,054	341,547	464,120	451,145	(12,975)	-3%

Water Production & Storage

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Account	Account Name	FY20 Approved	FY20 Projected thru 6/30/20	FY 2021 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
84-355-001-5338	M&R-OTHER	26,500	267	26,500	-	0%
84-355-001-5354	PRF SVCS-FAC OPS-WTR-S&P	65,000	10,519	65,000	-	0%
84-355-001-5399	OTHER CONTRACTED SERVICES	30,000	13,966	30,000	-	0%
84-355-001-5410	FUEL - GAS/DIESEL/OTHER	500	189	500	-	0%
84-355-001-5499	SUPPLIES - OTHER	2,500	4,587	2,500	-	0%
84-355-001-5507	DEPREC EXP-WTR-P&S	130,900	130,900	95,465	(35,435)	-27%
84-355-980-5338	M&R-OTHER	10,000	61	10,000	-	0%
84-355-980-5370	ELECTRICITY-WELL#5	6,000	4,504	5,860	(140)	-2%
84-355-981-5370	ELECTRICITY-WELL#6	2,000	239	-	(2,000)	-100%
84-355-981-5338	M&R-OTHER	6,000	75	-	(6,000)	-100%
84-355-982-5338	M&R-OTHER-WELL#8	-	20,273	-	-	0%
84-355-982-5370	ELECTRICITY-WELL#8	82,720	71,108	92,450	9,730	12%
84-355-982-5430	RPR/RPLCMNT PRTS/MTRLS-WELL#8	-	254	-	-	0%
84-355-983-5338	M&R-OTHER-WELL #9	-	10,568	-	-	0%
84-355-983-5370	ELECTRICITY-WELL#9	20,000	14,917	19,400	(600)	-3%
84-355-984-5338	M&R-OTHER-WELL#10	-	11,600	-	-	0%
84-355-984-5370	ELECTRICITY-WELL#10	13,000	16,259	21,140	8,140	63%
84-355-985-5338	M&R-OTHER-WELL#11	5,000	13,775	10,000	5,000	100%
84-355-985-5370	ELECTRICITY-WELL#11	43,000	40,596	52,780	9,780	23%
84-355-990-5370	ELECTRICITY-DORCHESTER WT	2,500	2,262	2,950	450	18%
84-355-990-5499	SUPPLIES - OTHER-DORCHESTER WT	-	555	-	-	0%
84-355-991-5370	ELECTRICITY-ROSEWICK WT	2,500	439	580	(1,920)	-77%
84-355-993-5370	ELECTRICITY-WILLS PRK WT	2,000	1,551	2,020	20	1%
84-355-993-5338	M&R-OTHER-WILLS PRK WT	4,000	1,441	4,000	-	0%
GENERAL OPERATIONS SUBTOTAL		454,120	370,905	441,145	(12,975)	-3%
MAINTENANCE						
84-355-002-5354	PROF SVCS-FACILITY MAINTENANCE	10,000	-	10,000	-	0%
MAINTENANCE ED SUBTOTAL		10,000	-	10,000	-	0%
GRAND TOTAL		464,120	370,905	451,145	(12,975)	-3%

Storm Water

	FY20		FY21		
	Budgeted	Projected through 06/30/2020	Operating	Capital	Total
Revenues and Other Financing Sources					
Revenues					
Service Charges					
Account Maintenance Fees	24,440	25,266	20,460	-	20,460
Stormwater management fee	477,663	496,757	576,800	-	576,800
Service Charges subtotal	502,103	522,022	597,260	-	597,260
Miscellaneous					
Investment earnings	7,090	15,715	4,105	-	4,105
Miscellaneous subtotal	7,090	15,715	4,105	-	4,105
Revenue Subtotal	509,193	537,737	601,365	-	601,365
Other Financing Sources					
Fund Balance					
Appropriation of Unreserved Fund Balance	250,000	127,653	-	200,000	200,000
Fund Balance Subtotal	250,000	127,653	-	200,000	200,000
Other Financing Sources Subtotal	250,000	127,653	-	200,000	200,000
Total Revenues and Other Financing Sources	759,193	665,390	601,365	200,000	801,365
Expenditures and Other Financing Uses					
Expenditures					
Inventory, evaluation & inspection	645,843	564,858	252,975	200,000	452,975
Maintenance & repairs	70,000	61,222	260,000	-	260,000
Expenditures subtotal	715,843	626,080	512,975	200,000	712,975
Other Financing Uses					
Transfers	39,310	39,310	93,010	-	93,010
Other Financing Uses subtotal	39,310	39,310	93,010	-	93,010
Total Expenditures and Other Financing Uses	755,153	665,390	605,985	200,000	805,985
Projected surplus/(deficit)	4,040	0	(4,620)	-	(4,620)

Activity: #360
Fund: Enterprise

Department: Storm Water
Function: Storm Water Fund

Description:

The Storm Water Department is the only department within the Storm Water Fund. The purpose of this fund is to provide a sustainable dedicated revenue source for maintaining, operating, and improving the storm water management system, including installing practices to improve storm water quality.

Personnel Schedule:

STORM WATER	BUDGET	BUDGET	BUDGET
POSITIONS	FY 19	FY 20	FY 21
Storm Water Manager	1	1	1
Public Works GIS Tech	0.2	0.2	0.2
TOTAL STORM WATER	5.5	6	6.25

Significant Budget Changes:

- Included in the FY 2020 Capital Improvement Plan was \$200,000 to perform a study on the Town’s MS4 requirements. Funding for this project is not included in the FY 2021 budget.
- Due to aging infrastructure, an additional \$190,000 is appropriated in the current budget under Other Contracted Services to perform failing storm water pipe replacement.

Expenditures:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Budget to Budget	% Budget to Budget
Proprietary Funds Expenses:							
Storm Water Fund	395,587	403,901	385,663	755,153	805,985	50,832	7%

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Account	Account Name	FY20 Approved	FY20 Projected thru 6/30/20	FY 2021 Adopted	\$ Variance in FY21 Dept Approved & FY20 Budget	% Variance in FY21 Dept Approved & FY20 Budget
GENERAL OPERATIONS						
86-360-001-5110	REGULAR FT CIVILIAN SALARY	89,340	86,533	93,550	4,210	5%
86-360-001-5160	BONUSES	2,750	33	2,810	60	2%
86-360-001-5205	DENTAL	640	561	700	60	9%
86-360-001-5215	HEALTH INSURANCE	1,780	1,574	1,620	(160)	-9%
86-360-001-5220	LIFE INSURANCE W/H	1,260	882	1,370	110	9%
86-360-001-5230	WORKMAN'S COMPENSATION	3,788	4,048	4,710	922	24%
86-360-001-5245	MSRPS PENSION	8,400	16,504	9,590	1,190	14%
86-360-001-5260	F I C A / MEDICARE	6,840	6,490	7,170	330	5%
86-360-001-5301	BANK CHARGES	200	1,805	200	-	0%
86-360-001-5312	INSURANCE - LIABILITY	625	659	705	80	13%
86-360-001-5316	INSURANCE - VEHICLE	365	395	420	55	15%
86-360-001-5325	LICENSES/USER FEES	25	-	25	-	0%
86-360-001-5333	M&R-VEHICLES	2,500	89	2,500	-	0%
86-360-001-5338	M&R-OTHER	500	1,265	500	-	0%
86-360-001-5340	POSTAGE / DELIVERY	100	103	100	-	0%
86-360-001-5350	PROF SVCS-ARCH/ENG/PLANNER	270,000	127,514	100,000	(170,000)	-63%
86-360-001-5351	PROF SVCS-ATTORNEY	5,000	720	5,000	-	0%
86-360-001-5353	PROF SVCS-CONTRACTOR	10,000	-	10,000	-	0%
86-360-001-5382	TELEPHONE-WIRELESS-DATA/VIDEO	500	480	500	-	0%
86-360-001-5383	TELEPHONE-WIRELESS-VOICE	500	477	500	-	0%
86-360-001-5399	OTHER CONTRACTED SERVICES	60,000	184,959	250,000	190,000	317%
86-360-001-5400	CONSTRUCTION SUPPLIES	150,000	53,704	150,000	-	0%
86-360-001-5410	FUEL - GAS/DIESEL/OTHER	430	99	150	(280)	-65%
86-360-001-5420	OFFICE SUPPLIES	350	34	350	-	0%
86-360-001-5430	REPAIR/REPLACEMENT PARTS/MATERIALS	15,000	1,811	15,000	-	0%
86-360-001-5445	UNIFORMS/SHOES/BOOTS	50	484	50	-	0%
86-360-001-5499	SUPPLIES - OTHER	7,500	77	7,500	-	0%
86-360-001-5507	DEPREC EXP-SWM	71,400	71,400	41,955	(29,445)	-41%
86-360-001-5510	DUES/MEMBERSHIPS	-	1,000	-	-	0%
86-360-001-5574	REGISTRATION	1,000	-	1,000	-	0%
GENERAL OPERATIONS SUBTOTAL		710,843	563,700	707,975	(2,868)	0%
GIS						
86-360-005-5356	OTHER PROFESSIONAL SERVICES	5,000	48,372	5,000	-	0%
GIS SUBTOTAL		5,000	48,372	5,000	-	0%
TRANSFERS						
86-360-001-5970	OPERATING-GENERAL-UNRESERVED	39,310	39,310	93,010	53,700	137%
TRANSFERS SUBTOTAL		39,310	39,310	93,010	53,700	137%
GRAND TOTAL		755,153	651,382	805,985	50,832	7%



Fiscal Year 2021-2025
Capital Improvement Plan

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 address 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.

Criteria for selecting a project for inclusion in the CIP should include:

1. **Fiscal Impact:**
 - a. Capital costs for the current and future years, and potential for the proposed project to reduce future capital and operating costs or legal liability
 - b. Estimates of the additional operating and maintenance costs or reductions in these costs
 - c. Estimates of the revenue impact
 - d. Impact on energy requirements
 - e. Potential legal liabilities and costs in undertaking or rejecting the project
2. **Health and Safety Effects:** Impact on traffic accidents, injuries, illness due to poor water quality, or health hazards due to sewer problems
3. **Economic effects:** Impact on property values, tax base, additional jobs, and the stabilization or revitalization of neighborhoods
4. **Environmental, aesthetic, and social effects:** Impact on the quality of life in the community, including noise, air, and water pollution, and impact on households, commuters, and recreational opportunities
5. **Disruption and Inconvenience:** Estimated inconvenience or disruption to the public while the project is in progress
6. **Distributional Effects:** Impact on various geographical areas and on low to moderate income areas or other disadvantaged groups in the community
7. **Political Feasibility:** Extent of public support for the project, compatibility with the master plan, and whether the project is a continuation of an earlier effort
8. **Implications of Deferral:** Impact if the project is deferred because of insufficient funds, including higher future operating and maintenance costs and inconvenience to the public.
9. **Amount of Uncertainty:** An educated guess of the likelihood that changes will occur in any of the foregoing factors, such as the cost of the project
10. **Effect on Surrounding Cities/Counties:** Possible beneficial or adverse effects of the project on surrounding cities, counties, and government agencies
11. **Impact on Other Capital Projects:** Possible beneficial or adverse impacts of the project on other approved or under consideration projects.

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

Capital Improvement Plan

costing more than \$20,000 that extend the useful life of the asset should be included in the CIP as well.

Funding Sources: CIP projects are funded through general obligation bond issuance, revenue bond issuance, cash, major facility fees, user fees, fund balance, and intergovernmental transfers.

- **General Obligation Bonds:** Secured by the Town's pledge to use all available resources (including tax revenue) to repay holders of the bond. Used primarily to fund major construction projects or large capital equipment purchases. Note lengths are determined based on the anticipated useful life of the project/equipment and the ability of the Town to pay the obligation.
- **Revenue Bonds:** Secured by the issuing Town's pledge to use revenue from a specific source such as a utility fee. Used primarily to fund major projects that expand an enterprise fund. Note lengths are determined based on the anticipated useful life of the project and the ability of the revenue source to pay the obligation.
- **Pay-As-You-Go:** Cash is used primarily for annual, sometimes recurring, capital purchases and small construction projects. The Town projects annual net revenues to calculate the probable available cash to pay-as-you-go.
- **Major Facility Fees:** These charges are paid to partially finance capital improvements to the water and sanitary sewer systems due to increased demand upon the system because of new development. Revenue collected from this fee can be used for the acquisition, construction, improvement and enlargement of all or parts of the Town's water and sewer systems.
- **User Fees:** Fees paid to the Town by its customers in the Enterprise Funds. This revenue can be used to finance capital improvements. Additionally, fees can be increased to fund specific projects if needed.
- **Fund Balance:** Fund balance is used to finance capital improvements.
- **Intergovernmental Transfers:** Funds from another government entity (county, city, state or federal) are used to finance capital improvements. Before being recognized as a source of funding within the budget and CIP, the funds should be awarded and guaranteed to the Town.

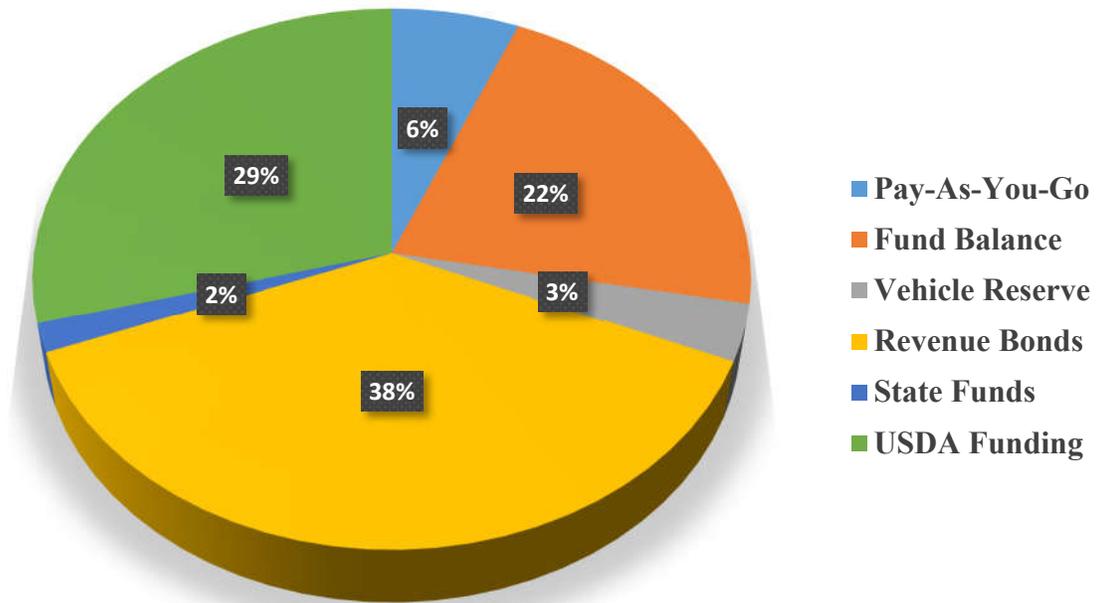
The Town's CIP philosophy should be to aggressively and proactively make investments while at the same time ensuring the impact to taxpayers is as minimal as possible.

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.

Funding Sources Summary

Funding Sources Summary						
Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total Funding
Pay-As-You-Go	\$ 95,500	\$ 212,000	\$ 198,000	\$ 204,000	\$ 210,000	\$ 919,500
Fund Balance	\$ 620,000	\$ 840,000	\$ 600,000	\$ 600,000	\$ 500,000	\$ 3,160,000
Vehicle Reserve	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Revenue Bonds	\$ -	\$ 1,500,000	\$ -	\$ 3,000,000	\$ 1,000,000	\$ 5,500,000
State Funds	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
USDA Funding	\$ 250,000	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 4,250,000
Total Capital Projects	\$ 1,315,500	\$ 3,652,000	\$ 2,398,000	\$ 5,404,000	\$ 1,810,000	\$ 14,579,500

CIP Funding Sources



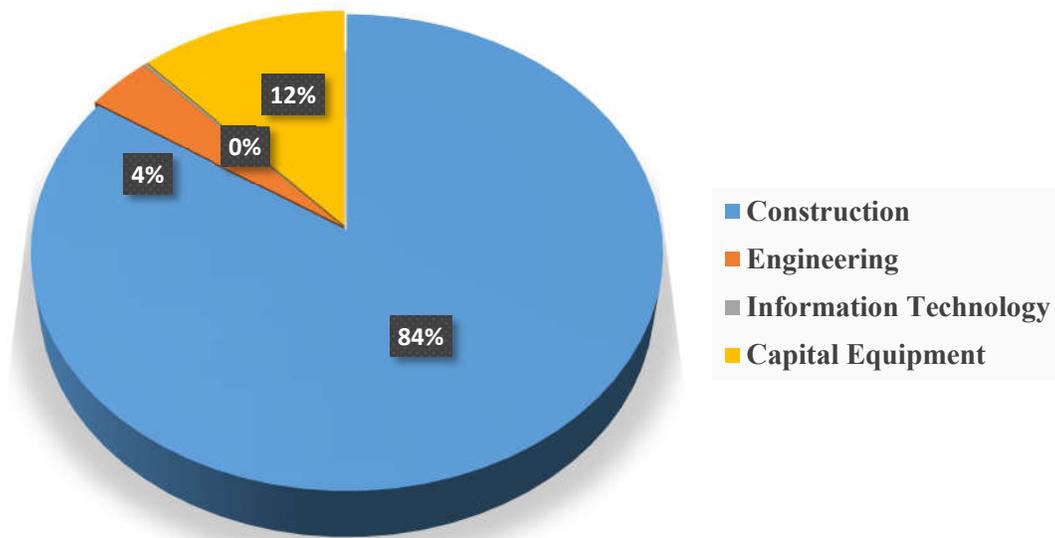
CIP Activity Area Investment Summary

The CIP includes four areas of activities that are associated with the projects we have identified. These include Construction, Engineering, Information Technology, and Capital Equipment.

- **Construction:** This includes the actual physical construction of various facilities throughout Town. This is the largest activity area due to the proposed buildout of Southwest Quadrant, upgrades to the Waste Water Treatment Plant, and upgrades to facilities.
- **Engineering:** This includes all engineering work associated with projects that will be included in the CIP.
- **Information Technology:** This includes all software and hardware that meet the requirements to be included in the CIP.
- **Capital Equipment:** This includes all mobile, fixed goods, and equipment for use by various departments. Both annually recurring purchases and single purchases are included in the CIP.

Funding Sources Summary						
Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total Funding
Construction	\$ 550,000	\$ 3,200,000	\$ 2,050,000	\$ 5,050,000	\$ 1,450,000	\$ 12,300,000
Engineering	\$ 525,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 545,000
Information Technology	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Capital Equipment	\$ 215,500	\$ 432,000	\$ 348,000	\$ 354,000	\$ 360,000	\$ 1,709,500
Total Capital Projects	\$ 1,315,500	\$ 3,652,000	\$ 2,398,000	\$ 5,404,000	\$ 1,810,000	\$ 14,579,500

CIP Funding Sources



FY 2020 Capital Improvement Plan Tracking Report

Report as of:
06/30/2020

Project ID	Project Name	Fund	FY 20 Status or Start Date	Percent Complete	FY 20 Budget	QTR 1 Expenditures	QTR 2 Expenditures	QTR 3 Expenditures	QTR 4 Expenditures	YTD Total Expenditures	(Over)/Under Budget
1	Energov Citizen Self Service Portal	General	July	86%	\$ 52,000.00	\$ -	\$ 32,203.23	\$ 4,963.28	\$ 7,700.00	\$ 44,866.51	\$ 7,133.49
2	Motorola Hand-Held Radios	General	Complete	107%	\$ 33,000.00	\$ 35,330.90	\$ -	\$ -	\$ -	\$ 35,330.90	\$ (2,330.90)
3	Police Fleet Replacement	General	Complete	60%	\$ 123,000.00	\$ 3,102.00	\$ -	\$ 67,574.00	\$ 3,161.75	\$ 73,837.75	\$ 49,162.25
4	Bathroom and Concession Stand	General	Complete	98%	\$ 330,000.00	\$ -	\$ 424.24	\$ 321,390.07	\$ -	\$ 321,814.31	\$ 8,185.69
5	Pump Station	General	Complete	61%	\$ 75,000.00	\$ -	\$ -	\$ 44,490.53	\$ 1,164.30	\$ 45,654.83	\$ 29,345.17
6	Land Acquisition	General	Pending	0%	\$ 750,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000.00
7	Operations Vehicle Replacement	GF/EF	Complete	126%	\$ 100,000.00	\$ -	\$ -	\$ 66,439.04	\$ 59,716.02	\$ 126,155.06	\$ (26,155.06)
8	Administration Vehicle Replacement	General	Pending	0%	\$ 22,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000.00
9	Paint Interior of Module 1	Sewer	Pending	0%	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
10	Upgrades for WWTP	Sewer	July	16%	\$ 500,000.00		\$ 32,614.98	\$ 45,029.25	\$ -	\$ 77,644.23	\$ 422,355.77
11	Equalization Tank	Sewer	July	4%	\$ 1,650,000.00	\$ 9,395.00	\$ 43,181.52	\$ -	\$ 19,737.95	\$ 72,314.47	\$ 1,577,685.53
12	Storm Water MS4 Permit	Storm Water	July	41%	\$ 250,000.00	\$ 14,344.27	\$ 49,412.50	\$ 38,702.50	\$ -	\$ 102,459.27	\$ 147,540.73
TOTAL				22%	\$ 4,035,000.00	\$ 62,172.17	\$ 157,836.47	\$ 588,588.67	\$ 91,480.02	\$ 900,077.33	\$ 3,134,922.67

Project Complete
Project Over Budget

Fiscal Year 2021 Projects

Space Needs Assessment/Architecture Study for Police Department Building			
Project ID	21-CIP1	Department	Police Department
Fund	General Fund	Begin/Complete Date	2021/2021
Funding Source	Fund Balance	Location	Police Station
Useful Life	5 years	Total Budget	\$25,000
Description	The Police Department has outgrown its current building. Aside from the lack of administrative space and storage, the building does not have a holding cell or processing area, sally port, or sufficient workspace for patrol officers. A space needs assessment/architecture study is necessary to help the Town plan for the Police Department's future.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Motorola Hand-Held Radios			
Project ID	21-CIP2	Department	Police Department
Fund	General Fund	Begin/Complete Date	2021/2021
Funding Source	Pay-As-You-Go	Location	Police Station
Useful Life	5 years	Total Budget	\$33,000
Description	Several years ago, Charles County Emergency Communications and the Charles County Sheriff's Office began to upgrade and enhance its communications system by acquiring 800 MHz radio system. LPPD is required to purchase compatible units.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

FY 21 Police Fleet Replacement			
Project ID	21-CIP3	Department	Police Department
Fund	General Fund	Begin/Complete Date	2021/2021
Funding Source	Pay-As-You-Go	Location	Police Station
Useful Life	8 years	Total Budget	\$62,500
Description	Replacement of three new vehicles. The Police Department utilizes patrol cruisers every hour of every shift to respond to calls and patrol the streets of La Plata.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Capital Improvement Plan

Audio-Visual Equipment			
Project ID	21-CIP4	Department	Information Technology
Fund	General Fund	Begin/Complete Date	2021/2021
Funding Source	Fund Balance	Location	Town Hall
Useful Life	10 years	Total Budget	\$25,000
Description	The audio-visual equipment in the Council Chambers is extremely dated. To replace and upgrade the equipment.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Dorchester Community Center Phase 1			
Project ID	21-CIP5	Department	Facility Operations
Fund	General Fund	Begin/Complete Date	2021/2024
Funding Source	Fund Balance/State Grant	Location	Dorchester Community Center
Useful Life	50 years	Total Budget	\$350,000
Description	The Governor's Capital Budget includes \$250,000 for construction of a new recreation facility. An additional \$100,000 will help complete the construction of the shell, site work and grading in phase 1. Phases 2 through 4 are proposed to complete the facility with parking, HVAC, bleachers, gym flooring, storage and meeting/education space and related equipment.		
Impact on Operating Budget	This project will increase operating costs related to facility maintenance in future years. There will be additional electricity costs associated with the project as well. These costs are anticipated to not require any significant budget changes to accommodate the additional cost.		

FY 21 Operations Vehicle Replacement			
Project ID	21-CIP6	Department	Operations
Fund	General Fund/Enterprise Funds	Begin/Complete Date	2021/2021
Funding Source	Vehicle Reserve	Location	Public Works Facility
Useful Life	10	Total Budget	\$100,000
Description	To replace vehicles as necessary in the Operations Department.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Capital Improvement Plan

Sanitation Containers			
Project ID	21-CIP7	Department	Sanitation
Fund	Sanitation Fund	Begin/Complete Date	2021/2021
Funding Source	Fund Balance	Location	Public Works Facility
Useful Life	20	Total Budget	\$20,000
Description	To provide and replace defective sanitation containers for current users and new development.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Upgrades for WWTP			
Project ID	21-CIP8	Department	Water & Sewer
Fund	Water & Sewer Fund	Begin/Complete Date	2021/TBD
Funding Source	Fund Balance	Location	WWTP
Useful Life	30	Total Budget	\$250,000
Description	To design the necessary upgrades to rate the WWTP for 2 mgd. The plant is current rated at 1.5 mgd and is at more than 80% capacity.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Southwest Quadrant			
Project ID	21-CIP9	Department	Water & Sewer
Fund	Water & Sewer Fund	Begin/Complete Date	2021/TBD
Funding Source	USDA Loan	Location	Southwest Quadrant
Useful Life	50	Total Budget	\$250,000
Description	To utilize debt proceeds to begin the architecture, engineering, and planning to design infrastructure for the Town's southwest quadrant.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Capital Improvement Plan

Storm Water Replacement			
Project ID	21-CIP10	Department	Storm Water
Fund	Storm Water Fund	Begin/Complete Date	2021/2021
Funding Source	Fund Balance	Location	Multiple Locations
Useful Life	50	Total Budget	\$200,000
Description	To replace storm water infrastructure as required.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Fiscal Year 2022 Projects

FY 22 Police Fleet Replacement			
Project ID	22-CIP1	Department	Police Department
Fund	General Fund	Begin/Complete Date	2022/2022
Funding Source	Pay-As-You-Go	Location	Police Station
Useful Life	8 years	Total Budget	\$192,000
Description	Replacement of three new vehicles. The Police Department utilizes patrol cruisers every hour of every shift to respond to calls and patrol the streets of La Plata.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Motorola Hand-Held Radios			
Project ID	22-CIP2	Department	Police Department
Fund	General Fund	Begin/Complete Date	2022/2022
Funding Source	Pay-As-You-Go	Location	Police Station
Useful Life	5 years	Total Budget	\$20,000
Description	Several years ago, Charles County Emergency Communications and the Charles County Sherriff's Office began to upgrade and enhance its communications system by acquiring 800 MHz radio system. LPPD is required to purchase compatible units.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Dorchester Community Center Phase 2			
Project ID	22-CIP3	Department	Facility Operations
Fund	General Fund	Begin/Complete Date	2022/2024
Funding Source	Fund Balance	Location	Dorchester Community Center
Useful Life	50 years	Total Budget	\$100,000
Description	The Governor's Capital FY 21 Budget includes \$250,000 for construction of a new recreation facility. An additional \$100,000 will help complete the construction of the shell, site work and grading in phase 1. Phases 2 through 4 are proposed to complete the facility with parking, HVAC, bleachers, gym flooring, storage and meeting/education space and related equipment.		
Impact on Operating Budget	This project will increase operating costs related to facility maintenance in future years. There will be additional electricity costs associated with the project as well. These costs are anticipated to not require any significant budget changes to accommodate the additional cost.		

Capital Improvement Plan

FY 22 Operations Vehicle Replacement			
Project ID	22-CIP4	Department	Operations
Fund	General Fund/Enterprise Funds	Begin/Complete Date	2022/2022
Funding Source	Vehicle Reserve	Location	Public Works Facility
Useful Life	10	Total Budget	\$100,000
Description	To replace vehicles as necessary in the Operations Department.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Town Hall Parking Lot Expansion Feasibility Study			
Project ID	22-CIP5	Department	Facility Operations
Fund	General Fund	Begin/Complete Date	2022/2022
Funding Source	Fund Balance	Location	Town Hall
Useful Life	50 years	Total Budget	\$20,000
Description	Town Hall has outgrown its current parking lot especially when considering future growth prospects for the Town. A Town Hall parking lot expansion feasibility study is necessary to prepare and plan for future expansion.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Public Works Building Expansion Phase 1			
Project ID	22-CIP6	Department	Facility Operations
Fund	General Fund	Begin/Complete Date	2022/2022
Funding Source	Fund Balance	Location	Public Works
Useful Life	50 years	Total Budget	\$250,000
Description	Expansion of Public Works building including build out of the back lot and additional buildings.		
Impact on Operating Budget	This project will increase operating costs related to facility maintenance in future years. There will be additional electricity costs associated with the project as well. These costs are anticipated to not require any significant budget changes to accommodate the additional cost.		

Capital Improvement Plan

Tornado Sirens at Tilghman Lake and Public Works			
Project ID	22-CIP7	Department	Emergency Preparedness
Fund	General Fund	Begin/Complete Date	2022/2022
Funding Source	Fund Balance	Location	Public Works/Tilghman Lake
Useful Life	50 years	Total Budget	\$70,000
Description	Installation of tornado sirens at Tilghman Lake and the Public Works building.		
Impact on Operating Budget	Annual maintenance costs related to tornado sirens will increase. These costs are anticipated to not require any significant budget changes to accommodate the additional cost.		

Garage Structure for Police Annex			
Project ID	22-CIP8	Department	Facility Operations
Fund	General Fund	Begin/Complete Date	2022/2022
Funding Source	Fund Balance	Location	Police Annex
Useful Life	50 years	Total Budget	\$150,000
Description	Addition of two garage bays to the existing police annex or a three-bay metal garage structure. Over the past few years, the Police Department has obtained message boards, RADAR trailers, utility vehicle, light towers, and a mobile surveillance unit. This addition would allow these units to be kept out of the elements when not in use.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Security Camera Improvements Phase 1			
Project ID	22-CIP9	Department	Facility Operations
Fund	General Fund	Begin/Complete Date	2022/2026
Funding Source	Fund Balance	Location	Multiple Locations
Useful Life	10 years	Total Budget	\$30,000
Description	Installation of security cameras as needed throughout Town locations.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Capital Improvement Plan

Sanitation Containers			
Project ID	22-CIP10	Department	Sanitation
Fund	Sanitation Fund	Begin/Complete Date	2022/2022
Funding Source	Fund Balance	Location	Public Works Facility
Useful Life	20	Total Budget	\$20,000
Description	To provide and replace defective sanitation containers for current users and new development.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Storm Water Replacement			
Project ID	22-CIP11	Department	Storm Water
Fund	Storm Water Fund	Begin/Complete Date	2022/2022
Funding Source	Fund Balance	Location	Multiple Locations
Useful Life	50	Total Budget	\$200,000
Description	To replace storm water infrastructure as required.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Southwest Quadrant Sewer Line			
Project ID	22-CIP12	Department	Water & Sewer
Fund	Water & Sewer Fund	Begin/Complete Date	2022/TBD
Funding Source	USDA Loan	Location	Southwest Quadrant
Useful Life	50	Total Budget	\$1,000,000
Description	To utilize debt proceeds to install new 24-inch gravity line to replace existing lines and provide more capacity. This will relieve overload on existing sewer and provide capacity for new development.		
Impact on Operating Budget	This project will increase operating costs in the Water and Sewer Fund. There will be additional lines to repair and maintain. Additionally, there will be more capacity in the system. This will require more personnel and associated costs. These additional costs will be taken into consideration during the annual utility rate analysis.		

Capital Improvement Plan

Sludge Dryer			
Project ID	22-CIP13	Department	Water & Sewer
Fund	Water & Sewer Fund	Begin/Complete Date	2022/2022
Funding Source	Revenue Bonds	Location	WWTP
Useful Life	20	Total Budget	\$1,500,000
Description	To utilize debt proceeds to install a sludge dryer. This will reduce the cost of sludge disposal and make sludge marketable.		
Impact on Operating Budget	There will be additional operating costs with this project including repair, maintenance, and electricity. However, there will be cost savings as the project will reduce the amount of sludge disposal necessary. The final sludge product will be able to be sold to third parties as well.		

Fiscal Year 2023 Projects

FY 23 Police Fleet Replacement			
Project ID	23-CIP1	Department	Police Department
Fund	General Fund	Begin/Complete Date	2023/2023
Funding Source	Pay-As-You-Go	Location	Police Station
Useful Life	8 years	Total Budget	\$198,000
Description	Replacement of three new vehicles. The Police Department utilizes patrol cruisers every hour of every shift to respond to calls and patrol the streets of La Plata.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Dorchester Community Center Phase 3			
Project ID	23-CIP2	Department	Facility Operations
Fund	General Fund	Begin/Complete Date	2023/2024
Funding Source	Fund Balance	Location	Dorchester Community Center
Useful Life	50 years	Total Budget	\$100,000
Description	The Governor's Capital FY 21 Budget includes \$250,000 for construction of a new recreation facility. An additional \$100,000 will help complete the construction of the shell, site work and grading in phase 1. Phases 2 through 4 are proposed to complete the facility with parking, HVAC, bleachers, gym flooring, storage and meeting/education space and related equipment.		
Impact on Operating Budget	This project will increase operating costs related to facility maintenance in future years. There will be additional electricity costs associated with the project as well. These costs are anticipated to not require any significant budget changes to accommodate the additional cost.		

FY 23 Operations Vehicle Replacement			
Project ID	23-CIP3	Department	Operations
Fund	General Fund/Enterprise Funds	Begin/Complete Date	2023/2023
Funding Source	Vehicle Reserve	Location	Public Works Facility
Useful Life	10	Total Budget	\$100,000
Description	To replace vehicles as necessary in the Operations Department.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Capital Improvement Plan

Public Works Building Expansion Phase 2			
Project ID	23-CIP4	Department	Facility Operations
Fund	General Fund	Begin/Complete Date	2023/2023
Funding Source	Fund Balance	Location	Public Works
Useful Life	50 years	Total Budget	\$250,000
Description	Expansion of Public Works building including build out of the back lot and additional buildings.		
Impact on Operating Budget	This project will increase operating costs related to facility maintenance in future years. There will be additional electricity costs associated with the project as well. These costs are anticipated to not require any significant budget changes to accommodate the additional cost.		

Security Camera Improvements Phase 2			
Project ID	23-CIP5	Department	Facility Operations
Fund	General Fund	Begin/Complete Date	2023/2026
Funding Source	Fund Balance	Location	Multiple Locations
Useful Life	10 years	Total Budget	\$30,000
Description	Installation of security cameras as needed throughout Town locations.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Sanitation Containers			
Project ID	23-CIP6	Department	Sanitation
Fund	Sanitation Fund	Begin/Complete Date	2023/2023
Funding Source	Fund Balance	Location	Public Works Facility
Useful Life	20	Total Budget	\$20,000
Description	To provide and replace defective sanitation containers for current users and new development.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Capital Improvement Plan

Storm Water Replacement			
Project ID	23-CIP7	Department	Storm Water
Fund	Storm Water Fund	Begin/Complete Date	2023/2023
Funding Source	Fund Balance	Location	Multiple Locations
Useful Life	50	Total Budget	\$200,000
Description	To replace storm water infrastructure as required.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Southwest Quadrant Sewer Line			
Project ID	23-CIP8	Department	Water & Sewer
Fund	Water & Sewer Fund	Begin/Complete Date	2023/TBD
Funding Source	USDA Loan	Location	Southwest Quadrant
Useful Life	50	Total Budget	\$1,500,000
Description	To utilize debt proceeds to install new 12-inch gravity line to replace existing lines and provide more capacity. This will relieve overload on existing sewer and provide capacity for new development.		
Impact on Operating Budget	This project will increase operating costs in the Water and Sewer Fund. There will be additional lines to repair and maintain. Additionally, there will be more capacity in the system. This will require more personnel and associated costs. These additional costs will be taken into consideration during the annual utility rate analysis.		

Fiscal Year 2024 Projects

FY 24 Police Fleet Replacement			
Project ID	24-CIP1	Department	Police Department
Fund	General Fund	Begin/Complete Date	2024/2024
Funding Source	Pay-As-You-Go	Location	Police Station
Useful Life	8 years	Total Budget	\$204,000
Description	Replacement of three new vehicles. The Police Department utilizes patrol cruisers every hour of every shift to respond to calls and patrol the streets of La Plata.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Dorchester Community Center Phase 4			
Project ID	24-CIP2	Department	Facility Operations
Fund	General Fund	Begin/Complete Date	2024/2024
Funding Source	Fund Balance	Location	Dorchester Community Center
Useful Life	50 years	Total Budget	\$100,000
Description	The Governor's Capital FY 21 Budget includes \$250,000 for construction of a new recreation facility. An additional \$100,000 will help complete the construction of the shell, site work and grading in phase 1. Phases 2 through 4 are proposed to complete the facility with parking, HVAC, bleachers, gym flooring, storage and meeting/education space and related equipment.		
Impact on Operating Budget	This project will increase operating costs related to facility maintenance in future years. There will be additional electricity costs associated with the project as well. These costs are anticipated to not require any significant budget changes to accommodate the additional cost.		

FY 24 Operations Vehicle Replacement			
Project ID	24-CIP3	Department	Operations
Fund	General Fund/Enterprise Funds	Begin/Complete Date	2024/2024
Funding Source	Vehicle Reserve	Location	Public Works Facility
Useful Life	10	Total Budget	\$100,000
Description	To replace vehicles as necessary in the Operations Department.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Capital Improvement Plan

Public Works Building Expansion Phase 3			
Project ID	24-CIP4	Department	Facility Operations
Fund	General Fund	Begin/Complete Date	2024/2024
Funding Source	Fund Balance	Location	Public Works
Useful Life	50 years	Total Budget	\$250,000
Description	Expansion of Public Works building including build out of the back lot and additional buildings.		
Impact on Operating Budget	This project will increase operating costs related to facility maintenance in future years. There will be additional electricity costs associated with the project as well. These costs are anticipated to not require any significant budget changes to accommodate the additional cost.		

Security Camera Improvements Phase 3			
Project ID	24-CIP5	Department	Facility Operations
Fund	General Fund	Begin/Complete Date	2024/2026
Funding Source	Fund Balance	Location	Multiple Locations
Useful Life	10 years	Total Budget	\$30,000
Description	Installation of security cameras as needed throughout Town locations.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Sanitation Containers			
Project ID	24-CIP6	Department	Sanitation
Fund	Sanitation Fund	Begin/Complete Date	2024/2024
Funding Source	Fund Balance	Location	Public Works Facility
Useful Life	20	Total Budget	\$20,000
Description	To provide and replace defective sanitation containers for current users and new development.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Capital Improvement Plan

Storm Water Replacement			
Project ID	24-CIP7	Department	Storm Water
Fund	Storm Water Fund	Begin/Complete Date	2024/2024
Funding Source	Fund Balance	Location	Multiple Locations
Useful Life	50	Total Budget	\$200,000
Description	To replace storm water infrastructure as required.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Upgrades for WWTP			
Project ID	24-CIP8	Department	Water & Sewer
Fund	Water & Sewer Fund	Begin/Complete Date	2024/TBD
Funding Source	Revenue Bonds	Location	WWTP
Useful Life	30	Total Budget	\$3,000,000
Description	Increase capacity of Mod 1 in the WWTP from 375 gpm to 625 gpm. This will allow the WWTP to handle additional flows of I & I and the expected growth of the Town.		
Impact on Operating Budget	This project will increase operating costs in the Water and Sewer Fund. There will be more capacity in the system. This will require more personnel and associated costs. These additional costs will be taken into consideration during the annual utility rate analysis.		

Southwest Quadrant Sewer Line			
Project ID	24-CIP9	Department	Water & Sewer
Fund	Water & Sewer Fund	Begin/Complete Date	2024/TBD
Funding Source	USDA Loan	Location	Southwest Quadrant
Useful Life	50	Total Budget	\$1,500,000
Description	To utilize debt proceeds to install new 12-inch water line to provide more capacity. This will provide capacity for new development.		
Impact on Operating Budget	This project will increase operating costs in the Water and Sewer Fund. There will be additional lines to repair and maintain. Additionally, there will be more capacity in the system. This will require more personnel and associated costs. These additional costs will be taken into consideration during the annual utility rate analysis.		

Fiscal Year 2025 Projects

FY 25 Police Fleet Replacement			
Project ID	25-CIP1	Department	Police Department
Fund	General Fund	Begin/Complete Date	2025/2025
Funding Source	Pay-As-You-Go	Location	Police Station
Useful Life	8 years	Total Budget	\$210,000
Description	Replacement of three new vehicles. The Police Department utilizes patrol cruisers every hour of every shift to respond to calls and patrol the streets of La Plata.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

FY 25 Operations Vehicle Replacement			
Project ID	25-CIP2	Department	Operations
Fund	General Fund/Enterprise Funds	Begin/Complete Date	2025/2025
Funding Source	Vehicle Reserve	Location	Public Works Facility
Useful Life	10	Total Budget	\$100,000
Description	To replace vehicles as necessary in the Operations Department.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Public Works Building Expansion Phase 4			
Project ID	25-CIP3	Department	Facility Operations
Fund	General Fund	Begin/Complete Date	2025/2025
Funding Source	Fund Balance	Location	Public Works
Useful Life	50 years	Total Budget	\$250,000
Description	Expansion of Public Works building including build out of the back lot and additional buildings.		
Impact on Operating Budget	This project will increase operating costs related to facility maintenance in future years. There will be additional electricity costs associated with the project as well. These costs are anticipated to not require any significant budget changes to accommodate the additional cost.		

Capital Improvement Plan

Security Camera Improvements Phase 4			
Project ID	25-CIP4	Department	Facility Operations
Fund	General Fund	Begin/Complete Date	2025/2026
Funding Source	Fund Balance	Location	Multiple Locations
Useful Life	10 years	Total Budget	\$30,000
Description	Installation of security cameras as needed throughout Town locations.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Sanitation Containers			
Project ID	25-CIP5	Department	Sanitation
Fund	Sanitation Fund	Begin/Complete Date	2025/2025
Funding Source	Fund Balance	Location	Public Works Facility
Useful Life	20	Total Budget	\$20,000
Description	To provide and replace defective sanitation containers for current users and new development.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Storm Water Replacement			
Project ID	25-CIP6	Department	Storm Water
Fund	Storm Water Fund	Begin/Complete Date	2025/2025
Funding Source	Fund Balance	Location	Multiple Locations
Useful Life	50	Total Budget	\$200,000
Description	To replace storm water infrastructure as required.		
Impact on Operating Budget	No significant impact on the operating budget is anticipated.		

Capital Improvement Plan

Upgrades for WWTP			
Project ID	25-CIP7	Department	Water & Sewer
Fund	Water & Sewer Fund	Begin/Complete Date	2025/TBD
Funding Source	Revenue Bonds	Location	WWTP
Useful Life	30	Total Budget	\$1,000,000
Description	Install new clarifier to handle additional flow from modifying Mod 1.		
Impact on Operating Budget	This project will increase operating costs in the Water and Sewer Fund. There will be more capacity in the system. This will require more personnel and associated costs. These additional costs will be taken into consideration during the annual utility rate analysis.		

FY 2021 Adopted Schedule of Fees



(Construction on St. Mary's Avenue. The County Courthouse can be seen in the background. La Plata is the County Seat of Charles County and is home to numerous County and State buildings).

Schedule of Fees

101-1 - ADMINISTRATION DIVISION		
Documents and Copies		
	Standard Format (Letter, Legal, Ledger) Per Page	\$0.25
	Large Format (Black and White) Per SF	\$0.25
	Large Format (Color) Per SF	\$3.40
	Comprehensive Plan Per SF	Actual Cost
	Standard Specifications	\$66.50
	Accident Reports	\$9.30
	Zoning Maps	Actual Cost
Facility Rental and Fees		
Wills Park Community Building		
	Town Resident Nonprofit / Personal Use (Per hour up to 4 hours)	\$14.50
	Town Resident Nonprofit / Personal Use (Per hour over 4 hours)	\$7.20
	Private Nonprofit Organization, Town Resident Permit Holder (Per hour up to 4 hours)	\$10.50
	Private Nonprofit Organization, Town Resident Permit Holder (Per hour over 4 hours)	\$5.20
	Private for Profit / Town Resident Permit Holder (Per hour up to 4 hours)	\$28.75
	Private for Profit / Town Resident Permit Holder (Per hour over 4 hours)	\$14.50
	County Parks and Recreation Programs	\$4.20
	Town Based Youth and Senior Citizen Organizations, Town Home Owner's Association Meetings, La Plata Volunteer Fire Department, Charles County Rescue Squad and Port Tobacco Players	No Charge
Tilghman Lake Park Pavilion Rental		
	Daily Rental Rate Town Resident	\$161.00
	Daily Rental Rate Non-Town Resident	\$275.00
Miscellaneous Charges and Fees		
	Returned Check Fee	\$31.25
	Late Payment Penalty	10% Of the Total Due, Excluding the Bay Restoration Fee Due, Compounded Quarterly
	Interest on Unpaid Utility Bill Balances (Excluding Bay Restoration Fee) From Prior Periods	16% APR
	Credit/Debit Card Transaction Convenience Fees (On-Line Utility Payments)	2.5% Of Transaction Total
	Utility Account Maintenance Fee (Per Quarter)	\$13.75
	Special Event Vendor Fee (non-refundable)	\$25.00
Penalty on Overdue Taxes		
	Real Property (Fee Is in Addition to Interest Imposed in Town Charter §C8-15)	1/3 Of 1% Of Unpaid Amount, Per Month or Fraction Thereof That the Payment Is Late

Schedule of Fees

	Personal/Public Utility Taxes	1% Of Unpaid Amount, Per Month or Fraction Thereof That the Payment Is Late
Bay Restoration Fund		
	Residential Sewer Customers (Monthly)	\$5.00
	Non-Residential Sewer Customers (Monthly)	\$5.00
	Residential Sewer Customers (Quarterly)	\$15.00
	Non-Residential Sewer Customers (Quarterly)	\$15.00
101-2 - PLANNING DIVISION		
Zoning, Subdivision and Land Development Fees		
	Annexation Petitions (Professional Services Agreement Required)	\$725.00, Plus Deposit for Actual Expenses
	Zoning Amendment Petition	\$450.00, Plus Deposit for Actual Expenses
	Board of Appeals Application for Variance, Special Exception, Appeal from An Administrative Decision, Home Occupation	\$285, Plus Deposit for Actual Expenses
	Zoning Certification Letter	\$94.50
	Official Zoning Map Update (Excluding Final Plats) Per Lot	\$10.50
Preliminary Plats		
	Base Fee Per Plat	\$300.00
	Additional Per Lot Fee	\$15.50
Final Plats		
	Base Fee Per Plat	\$310.00
	Additional Per Lot Fee	\$16.50
	Revised Plats and Minor Subdivision Plats	Same as Final Plats
Site Plan Review		
	Master Site Development Plan Review as Required by The Town's Zoning Code (TDX, PBPE, PRID, NCX)	\$710.00
	Major Site Plan Review	\$825.00
	Minor Site Plan Review	\$155.00
Utility Plan Review		
	Proposed Improvement Plan Review for Water, Sewer, Storm Water Management and Streets	1% Of the Construction Costs, Not to Exceed \$7,410.00
	Storm Water Management Plan Review	\$205.00
	Outside Review of Storm Water Management Plans	\$38.75 Plus Related Costs
	Resubmission Fee (After 3 rd Submittal)	\$62.00
	Fee In Lieu Of On-Site Storm Water Management, Payable at Time of Grading Permit Per SF	\$1.15

Schedule of Fees

Environmental Plan Review		
Erosion and Sediment Control and Forest Harvest Operation Plan		Assessed & Collected by Charles Soil Conservation District
Forest Stand Delineation Plan Review		\$155.00
Forest Conservation Plan Review		\$250.00
Additional Per Acre Fee Per Acre of LOD		\$10.50
Fee-In-Lieu		
Fee In Lieu Of Parkland Dedication or Reservation, Payable at Time of Building Permit		\$2,330.00
Payment Instead of Afforestation and Reforestation Per SF		\$0.55
101-3 - PERMIT DIVISION		
Grading Permit		
Grading & Control Costs 0-\$1000		\$42.50
Grading & Control Costs Over \$1,000		\$41.75, Plus 1% Of Grade and Control Costs, Limited to A Maximum Fee Of \$7,060.00
Building Permits: Non-Residential - ICC Use Groups A, B, F, H, I, M, & S		
New Construction Application Fee		\$152.00
Per 1.0 Square Foot		\$0.06
Additions		\$152.00
Per 1.0 Square Foot		\$0.06
Alterations		\$101.50
Per 1.0 Square Foot		\$0.05
Building Permits: Residential - ICC Use Group R		
New Construction Application Fee		\$152.00
Home Builder Guarantee Fund		\$50.75
Per 1.0 Square Foot		\$0.06
Additions		\$152.00
Per 1.0 Square Foot		\$0.06
Alterations		\$101.50
Per 1.0 Square Foot		\$0.06
Accessory Structures		
Pools and Sheds		\$101.50
Decks, Retaining Walls, Fireplace Inserts and Fireplaces		\$101.50
Per 1.0 Square Foot		\$0.06

Schedule of Fees

Roof, Solar Arrays	\$101.50
Per 1.0 Square Foot	\$0.06
Temporary Structures	
Tents (Over 120 SF)	\$101.50
Construction Office/Sales Trailer	\$101.50
Building Permit Re-Submission Fee	
Per Re-Submission	Actual Expenses for Outside Review
Outside Review of Building Permits	
Per Submission	Actual Expenses for Outside Review
Plumbing Permits	
Application for The First Five (5) Fixtures	\$47.75
Additional Fixtures	\$5.10
Alterations	\$43.00
Electrical and Mechanical Permits	
Electrical Permits	PlanChek Inc. sets and collects the permit fees and issues the permits on the Town's behalf
Mechanical Permits	PlanChek Inc. sets and collects the permit fees and issues the permits on the Town's behalf
Use & Occupancy Permits	
Permanent	\$75.00
Temporary	\$75.00
Sign Permits	
Temporary and Permanent Sign Permit Up To 32 Sq. Ft	\$31.00
Additional Amount Over 32 Sq. Ft Per SF	\$1.30
Small Wireless Telecommunications Facilities in Public Rights-Of-Way	
Application Fee for Placement or Modification of Small Wireless Telecommunications Facilities and Related Overhead and Underground Wiring Cable, Hoses, Pipes, Poles and Similar Facilities.	
Up to Five Facilities	\$505.00
Each Additional Facility	\$101.50
Each New Pole	\$1,010.00
Actual Cost to Review Applications, If in Excess of Set Fees	Actual Cost
Access Fee, Per Small Wireless Communications Facility, Per Year	\$275.00
Farmers Market	
Saturday Only Seasonal	\$105.00

Schedule of Fees

	Saturday Only Daily	\$20.00
	Wednesday Only Seasonal	\$75.00
	Wednesday Only Daily	\$10.00
	Saturday and Wednesday Seasonal	\$180.00
Rental Operating Licenses and Permits, Biannual Fees, Per Dwelling/Rooming Unit		
	Buildings Containing 4 Or Fewer Dwelling/Rooming Units	\$108.00
	Buildings Containing 5 Or More Dwelling/Rooming Units (Excluding Hotels/Motels)	\$79.00
Rental Operating Licenses and Permits, Biannual Fees, Hotels/Motels		
	0 To 50 Rooms	\$245.00
	51 To 100 Rooms	\$335.00
	Over 100 Rooms	\$410.00
	Re-Inspection (Each Dwelling/Rooming Unit)	\$62.50
Miscellaneous Permits		
	Moving of Buildings	\$84.00
	Demolition of Buildings	\$85.50
	Noise Permits	\$14.75
	Public Works Permit	\$25.25
	Home Office Permit	\$38.00
	Temporary Use Permit	\$152.00
	Irrigation System Permits	\$56.50
Building Inspections		
Building Inspection Fee, New Single Family Detached		
	Preliminary inspection	\$55.75
	Building footing inspection	\$50.75
	Building foundation inspection	\$45.50
	Building wall reinforcement inspection	\$45.50
	Building slab inspection	\$40.50
	Building framing inspection	\$205.00
	Building load path inspection	\$40.50
	Building energy efficiency inspection	\$50.75
	Building final inspection	\$177.00
	Building temp final inspection	\$40.50
Building Inspection Fee, New Manufactured / Industrialized Home: SFD		
	Building footing inspection	\$35.50
	Building foundation inspection	\$35.50
	Building wall reinforcement inspection	\$35.50
	Building slab inspection	\$35.50
	Building framing inspection	\$35.50
	Building load path inspection	\$35.50
	Building energy efficiency inspection	\$35.50

Schedule of Fees

Building final inspection	\$101.50
Building Inspection Fee, New Single Family Attached	
Building footing inspection	\$50.75
Building foundation inspection	\$45.50
Building wall reinforcement inspection	\$45.50
Building slab inspection	\$40.50
Building framing inspection	\$210.00
Building load path inspection	\$40.50
Building fire rated assembly inspection	\$45.50
Building energy efficiency inspection	\$50.75
Building final inspection	\$177.00
Building temp final inspection	\$40.50
Building Inspection Fee, New Multi-Family	
Building footing inspection	\$50.75
Building foundation inspection	\$45.50
Building wall reinforcement inspection	\$45.50
Building slab inspection	\$40.50
Building framing inspection	\$205.00
Building load path inspection	\$40.50
Building fire rated assembly inspection	\$45.50
Building energy efficiency inspection	\$50.75
Building final inspection	\$177.00
Driveway Entrance Inspection (as applicable): DW	
Driveway entrance final inspection	\$25.25
New Apartment Building (treated as commercial): APT	
Building up to 5,000 sq. ft.	\$765.00
Fee per square foot (over 5,000 sq. ft.)	\$0.06
Building Inspection Fee, Residential Additions (Attached Garage, Carport, Porch)	
Building footing inspection	\$40.50
Building foundation inspection	\$30.50
Building wall reinforcement inspection	\$30.50
Building slab inspection	\$35.50
Building framing inspection	\$71.00
Building load path inspection	\$30.50
Building energy efficiency inspection	\$40.50
Building final inspection	\$71.00
Building Inspection Fee, Residential Alterations (Including Finishing Basements)	
Building footing inspection	\$40.50
Building foundation inspection	\$30.50
Building wall reinforcement inspection	\$30.50
Building slab inspection	\$35.50

Schedule of Fees

Building framing inspection	\$71.00
Building load path inspection	\$30.50
Building energy efficiency inspection	\$40.50
Building final inspection	\$71.00
Building Inspection Fee, Sheds, Pole Buildings	
Building footing inspection	\$35.50
Building foundation inspection	\$30.50
Building wall reinforcement inspection	\$25.25
Building slab inspection	\$35.50
Building load path inspection	\$30.50
Separate framing inspection	\$60.75
Separate final inspection	\$60.75
Combined framing and final inspection	\$81.00
Building Inspection Fee, Swimming Pool	
Building final inspection	\$65.75
Building Inspection Fee, Detached Garage, Carport	
Building footing inspection	\$40.50
Building foundation inspection	\$30.50
Building wall reinforcement inspection	\$30.50
Building slab inspection	\$35.50
Building fire rated assembly inspection	\$30.50
Building framing inspection	\$50.75
Building load path inspection	\$30.50
Building energy efficiency inspection	\$40.50
Building final inspection	\$71.00
Building Inspection Fee, Fireplace, Woodstoves	
Building footing inspection	\$35.50
Building framing inspection	\$35.50
Building final inspection	\$55.75
Building Inspection Fee, Decks Retaining Walls, Solar Panels	
Building footing inspection	\$35.50
Building final inspection	\$55.75
Building Inspection Fee, New Commercial Industrial and Additions	
Fee per square foot (Up to 5,000 sq. ft.) minimum \$135.00	\$0.05
Fee per square foot (Over 5,000 sq. ft.) minimum \$135.00	\$0.07
Building Inspection Fee, Commercial and Industrial Alterations	
Fee per square foot (minimum \$135.00)	\$0.10
Building Inspection Fee, Commercial & Industrial/Change in Use (No Building Permit Application)	
Building final inspection	\$40.50
Fire Safety	\$10.25
Plumbing final inspection	\$40.50

Schedule of Fees

Electrical final inspection	\$40.50
Building Inspection Fee, Tents and Stages	
Building framing inspection	\$40.50
Building final inspection	\$40.50
Building Inspection Fee, Accessory Storage Buildings	
Building footing inspection	\$40.50
Building framing inspection	\$40.50
Building final inspection	\$40.50
Building inspection Fee: Antenna Tower: MIC	
Building footing inspection	\$40.50
Building final inspection	\$40.50
Building Inspection Fee: Buried Fuel Tank and Piping	
Pre-concealment (footing)	\$15.25
Building final inspection	\$15.25
Building Inspection Fee: Sales/Construction Trailer	
Building final inspection	\$55.75
Demolition of A Building	
Building final inspection	\$40.50
Third Party Re-Inspection Fee for Any Required Inspection: When Necessary to Make an Additional Site Visit; To Re-Inspect an Incomplete or Incorrect Installation; Or If Inspection Is Not Ready as Scheduled.	
Re-Inspection Fee	\$55.75
Re-Inspection for Failure to Comply with Town Code	\$146.00
Single Inspection Fee (all building types as ordered by the Code Official such as a preliminary inspection)	
Inspection fee (Residential)	\$55.75
Inspection fee (Commercial)	\$71.00
Temporary Use and Occupancy Inspection	
Inspection Fee Residential	\$40.50
Emergency Condition Inspections	
Emergency Work - Per Inspector, Per Hour	\$55.75
Water and Sewer Inspections	
Sewer lateral	\$50.75
Water lateral	\$50.75
Water meter	\$50.75
Combined water/sewer lateral	\$65.75
Re-inspection fee	\$55.75
Single inspection fee	\$55.75
Sign Inspections	
Freestanding: Building footing inspection	\$30.50
Freestanding: Building final inspection	\$35.50
Wall: Anchor inspection	\$30.50

Schedule of Fees

Wall: Building final inspection	\$35.50
Wireless Communication Tower and Antennas	
Building footing inspection	\$40.50
Building final inspection	\$40.50
Plumbing & Gas Inspections	
Plumbing & Gas Inspection Fee, New Dwelling Unit	
Underground inspection	\$40.50
Rough-in inspection	\$50.75
Plumbing final inspection	\$50.75
Plumbing & Gas Inspection Fee: Residential Alter/Additions, Detached Structures	
Underground slab inspection	\$35.50
Rough-in inspection	\$40.50
Plumbing final inspection	\$40.50
Plumbing & Gas Inspection Fee: New Commercial, Industrial, and Additions	
Minimum per building (up to 5 fixtures)	\$167.00
Cost for each fixture over 5	\$20.25
Commercial and Industrial Alterations	
Minimum per building (up to 5 fixtures)	\$167.00
Cost for each fixture over 5	\$20.25
Commercial and Industrial Change of Occupancy (No construction)	
Plumbing Final Inspection	\$40.50
Demolition of a Building	
Plumbing Final Inspection	\$30.50
Plumbing & Gas Inspection Fee, Re-inspection	
Re-Inspection Fee	\$55.75
Single Inspection/Preliminary Fee - Plumbing	
Inspection fee (Residential)	\$55.75
Inspection fee (Commercial)	\$71.00
Miscellaneous Permit Inspection Fee (Hot water heaters, sprinkler backflow devices etc.)	
Inspection Fee	\$50.75
Gas Pressure Test Inspection	
Inspection Fee	\$40.50
Electrical and Mechanical Inspections	
Electrical Inspections	PlanChek Inc. sets and collects the inspection fees and conducts the inspections on the Town's behalf

Schedule of Fees

	Mechanical Inspections	PlanChek Inc. sets and collects the inspection fees and conducts the inspections on the Town's behalf
101-5 - UTILITY IMPROVEMENT AND CONNECTION FEES		
	Utility Locate Fee	
	Commercial Properties	\$40.00
	Construction of Public Infrastructure	
	Water Line Construction	\$5,520.00
	Water Line Boring	\$6,710.00
	Water Line Fire Hydrant	\$3,380.00
	Sewer Line Construction	\$5,990.00
	Sewer Line Boring	\$8,830.00
	Major Facility Fee	
	Residential Single Family Dwelling, Single Family Attached Dwelling and Two-Family Dwelling (Per Unit)	
	New or Enlarged Water and Sewer Service	\$9,580.00
	New or Enlarged Water Service Only	35% Of New or Enlarged Water and Sewer Fee
	New or Enlarged Sewer Service Only	75% Of New or Enlarged Water and Sewer Fee
	Multiple Family Dwelling Units 700 SF or Less (Per Unit) Including Accessory Dwelling Units (ADU)	
	New or Enlarged Water and Sewer Service	\$7,350.00
	New or Enlarged Water Service Only	35% Of New or Enlarged Water and Sewer Fee
	New or Enlarged Sewer Service Only	75% Of New or Enlarged Water and Sewer Fee
	Multiple Family Dwelling Units More than 700 SF (Per Unit) Including Accessory Dwelling Units (ADU)	
	New or Enlarged Water and Sewer Service	\$8,470.00
	New or Enlarged Water Service Only	35% Of New or Enlarged Water and Sewer Fee
	New or Enlarged Sewer Service Only	75% Of New or Enlarged Water and Sewer Fee

Schedule of Fees

Commercial, Industrial, and Public or Quasi-Public Facility Units (Per EDU)		
	Commercial, industrial, and public or quasi-public facility units are based upon the estimated	
	New or Enlarged Water and Sewer Service	\$9,580.00
	New or Enlarged Water Service Only	35% Of New or Enlarged Water and Sewer Fee
	New or Enlarged Sewer Service Only	75% Of New or Enlarged Water and Sewer Fee
Equipment and Structures		
	Manhole Charge for Sewer Lines	\$1,500.00
	Street Lights	To Be Determined Upon Application
	Street Name and Regulatory Signs	To Be Determined Upon Application
Water Meters, Including Fittings and Appurtenances (Size in Inches)		
	5/8"	\$375.00
	3/4"	\$455.00
	1"	\$740.00
	1.5"	\$980.00
	2"	\$1,280.00
	Other Sizes and Types (I.E., Compounds, 3+)	To Be Determined Upon Application
Connection Charges		
Residential Water Connection		
	Less Than 700 Square Feet of Total Area	\$101.50
	More Than 700 Square Feet of Total Area	\$108.00
Residential Sewer Connection		
	Less Than 700 Square Feet of Total Area	\$305.00
	More Than 700 Square Feet of Total Area	\$350.00
Commercial, Industrial, Quasi-Public or Public Facilities Water Connection (Based on Estimated Quarterly Water Consumption)		
	0 To 15,000 Gallons	\$108.00
	15,001 To 100,000 Gallons	\$270.00
	100,001 Gallons and Above	\$385.00
Commercial, Industrial, Quasi-Public or Public Facilities Sewer (Based on Estimated Quarterly Water Consumption)		
	0 To 15,000 Gallons	\$330.00
	15,001 To 100,000 Gallons	\$850.00
	100,001 Gallons and Above	\$1,150.00

Schedule of Fees

101-6 - UTILITY SERVICE RATES, CHARGES AND FEES	
Water and Sewer Rates	
Water Usage, Per 1,000 Gallons of Quarterly Metered Water Usage	
0 To 15,000 Gallons	\$3.75
15,001 To 100,000 Gallons	\$4.25
100,001 Gallons and Above	\$3.75
Sewer Usage, Per 1,000 Gallons of Quarterly Metered Water Usage	
0 To 15,000 Gallons	\$11.65
15,001 To 100,000 Gallons	\$13.00
100,001 Gallons and Above	\$11.65
Water Reconnect Fee	\$33.00
Water Extraction Permits	
Non-Refundable Annual Application Fee	\$945.00
Consumption Charge, per 1,000 Gallons of Usage, To Be Paid Monthly	\$8.00
Private Waster Water Disposal System Permit Application	\$70.00
Television and Sewer Cleaning Equipment Charges. Hourly Rates Accrue When Travel Begins to Job Site.	
Equipment Charges	
In Town Per Hour	\$104.00
Outside of Town Per Hour	\$290.00
Chemicals	Actual Expenses
Storm Water Management Quarterly Fee	
Residential Per Dwelling Unit	\$20.00
Non-Residential, Per Equivalent Residential Unit (ERU)	\$20.00
Refuse Collection	
Refuse Containers: Available In 32 Gallon, 1/6 Yard; 64 Gallon, 1/3 Yard, And; 96 Gallon, 1/2 Yard Sizes. Containers Are the Property of The Town of La Plata.	
One Time Rental Fee, Per Container	Based on Suppliers Cost to the Town
Container Exchange Fee	\$35.00
Refuse Collection Rates	
Residential Rates, Per Unit, Per Quarter Including: Single Family Detached, Single Family Attached and Two Family	
Curbside	\$62.25
Curbside, Outside Corporate Limits, Subject to Council Approval	\$98.00
House Side (Without Documented Need)	\$128.00
House Side for Individuals Over the Age of Sixty-Four or Physically Impaired. Must Request Service in Writing and Supply Documentation.	\$62.25
Commercial and Multi-Family, Per Quarter	
1/2 Yard/96 Gallon Container (One Pickup Per Week)	
Curbside	\$62.25
House side	\$128.00

Schedule of Fees

Each Additional Container, Maximum 3 Additional, Total Of 4	\$16.50
1/2 Yard/96 Gallon Container (Two Pickups Per Week)	
Curbside	\$123.00
House side	\$245.00
Each Additional Container, Maximum 3 Additional, Total Of 4	\$32.75
2 Yard Dumpster (One Pickup Per Week)	
First Dumpster	\$182.00
Each Additional Dumpster	\$95.00
2 Yard Dumpster (Two Pickups Per Week)	
First Dumpster	\$355.00
Each Additional Dumpster	\$161.00
2 Yard Dumpster (Three Pickups Per Week)	
First Dumpster	\$525.00
Each Additional Dumpster	\$225.00
2 Yard Dumpster (Four Pickups Per Week)	
First Dumpster	\$690.00
Each Additional Dumpster	\$290.00
2 Yard Dumpster (Five Pickups Per Week)	
First Dumpster	\$840.00
Each Additional Dumpster	\$520.00
4 Yard Dumpster (One Pickup Per Week)	
First Dumpster	\$250.00
Each Additional Dumpster	\$169.00
4 Yard Dumpster (Two Pickup Per Week)	
First Dumpster	\$495.00
Each Additional Dumpster	\$300.00
4 Yard Dumpster (Three Pickup Per Week)	
First Dumpster	\$730.00
Each Additional Dumpster	\$435.00
4 Yard Dumpster (Four Pickup Per Week)	
First Dumpster	\$960.00
Each Additional Dumpster	\$560.00
4 Yard Dumpster (Five Pickup Per Week)	
First Dumpster	\$1,170.00
Each Additional Dumpster	\$695.00
Special Pickups	
Residential	
Minimum Fee for The First 5 Minutes	\$13.00
Each Minute in Addition to The First 5	\$1.10
Tires, Each in Addition To (I) & (II)	\$6.20 Or Current Landfill Disposal Fee
Commercial	
Per Each Additional Dumpster	\$141.00

Schedule of Fees

Recycling, Per Quarter		
Charge Per Residential Utility Account		\$9.50
Charge Per Commercial Utility Account, Per Tote (Maximum Of 4)		\$9.50
Outside of Corporate Limits		\$9.70
Municipal Infraction Fees		
Chapter 67 - Animals		
First Offense		\$25.00
Each Repeat Offense		\$50.00
Chapter 78 - Building Numbering and Street Naming		
First Offense		\$25.00
Each Repeat Offense		\$50.00
Chapter 98 - Farmer's Market		
First Offense		\$25.00
Each Repeat Offense		\$50.00
Chapter 117 - Health and Sanitation		
First Offense		\$200.00
Each Repeat Offense		\$400.00
Chapter 128 - Licenses and Permits		
First Offense		\$100.00
Each Repeat Offense		\$200.00
Chapter 132 - Littering		
First Offense		\$200.00
Each Repeat Offense		\$400.00
Chapter 137 - Noise		
First Offense		\$100.00
Each Repeat Offense		\$200.00
Chapter 146 - Peace and Good Order		
First Offense		\$200.00
Each Repeat Offense		\$400.00
Chapter 149 - Peddling, Soliciting and Street Vending		
First Offense		\$100.00
Each Repeat Offense		\$200.00
Chapter 173 - Subdivision and Land Development		
First Offense		\$200.00
Each Repeat Offense		\$400.00
Chapter 75 - BOCA National Building Code		
First Offense		\$100.00
Each Repeat Offense		\$200.00
Chapter 75-3B - Illumination Standards		
First Offense		\$100.00
Each Repeat Offense		\$200.00
Chapter 75 - CABO		
First Offense		\$100.00

Schedule of Fees

Each Repeat Offense	\$200.00
Chapter 75-5B	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 105 - BOCA National Fire Prevention Code	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 123-11B	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 150 - BOCA National Plumbing Code	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 155-4.E	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 155-6 - Failure to obtain operating license	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 155-11.C	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 191, Article VII Enforcement	
First Offense	\$500.00
Each Repeat Offense	\$1,000.00
Chapter 84-6(B)	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 75- BOCA National Mechanical Code	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 75- BOCA National Energy Code	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 152 - BOCA National Property Maintenance Code	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 191, Article VIII Signs	
First Offense	\$50.00
Each Repeat Offense	\$100.00
Chapter 161-3	
First Offense	\$100.00
Each Repeat Offense	\$200.00

Schedule of Fees

Chapter 161-5	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 161-6.A	
First Offense	\$200.00
Each Repeat Offense	\$400.00
Chapter 161-6.C	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 161-7	
First Offense	\$200.00
Each Repeat Offense	\$400.00
Chapter 161-8.C	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 186-19	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 46	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Any violation of a provision of this Code designated as an infraction by for which no other specific fine is established	\$100.00

Appendix A: Amended Ordinance 20-03, Town of La Plata FY 21 Tax Rate

Appendix B: Ordinance 20-04, Town of La Plata FY 21 Financial Plan/Budget

Appendix C: Ordinance 20-05, FY 21 Fee Schedule

Appendix A: Amended Ordinance 20-03, Town of La Plata FY 21 Tax Rate

**COUNCIL OF THE TOWN OF LA PLATA
Amended Ordinance 20-03**

Introduced By:	Mayor Jeannine E. James
Date Introduced:	April 27, 2020
Town Council Public Hearing:	April 27, 2020
Amendments Adopted:	May 11, 2020
Date Adopted:	May 11, 2020
Date Effective:	July 1, 2020

1 **An Amended Ordinance** concerning

2
3 **Town of La Plata FY21 Tax Rate**

4
5 **FOR** the purpose of adopting the Town of La Plata FY21 Tax Rate; and all matters generally
6 relating thereto.

7
8 **SECTION 1: BE IT ENACTED BY THE COUNCIL OF THE TOWN OF**
9 **LA PLATA** That the Town of La Plata tax rate on real property having location within the
10 corporate limits of the Town of La Plata, except as provided by State law, for the fiscal year 2020-
11 2021 shall be at the rate of thirty-two cents (\$.32) per one hundred dollars (\$100.00) of assessed
12 valuation for the fiscal year 2020-2021, with billing for taxes on new property to conform to the
13 method currently in place with the Charles County Treasurer's Office; and the personal property
14 tax rate for the fiscal year 2020-2021 shall be at the rate of seventy-five cents (\$.75) per one
15 hundred dollars (\$100.00) of assessed valuation; and the public utilities tax rate for fiscal year
16 2020-2021 shall be at the rate of one-TWO dollars and fifty cents (\$2.50) per one hundred dollars
17 (\$100.00) of assessed valuation; and,

18
19 **SECTION 2: AND BE IT FURTHER ENACTED,** pursuant to Town of La Plata
20 Resolution 09-8 designating the Heritage Green Special Taxing District and Town of La Plata
21 Resolution 09-8 authorizing the imposition, levy and collection of special taxes in the Special
22 Taxing District and pursuant to the Rate and Apportioning terms adopted, the Town of La Plata
23 adopts and approves the report of the Administrator of the Heritage Green Special Taxing District
24 (Exhibit A) and hereby assesses and levies as additional real property taxes on the owners of
25 properties in the Heritage Green Special Taxing District as indicated in Appendix A of Exhibit A
26 for the upcoming fiscal year; in the event any parcel numbers are changed prior to the actual billing
27 of taxes by the county, the Administrator shall revise Appendix A to be consistent with the tax
28 parcel numbers used by the County for billing of taxes and recalculate the special tax to be
29 collected from each parcel in a manner consistent with the method utilized to calculate the special
30 taxes in Exhibit A.

Ordinance 20-03

2

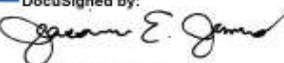
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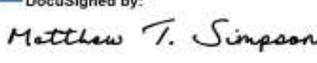
SECTION 3: AND BE IT FURTHER ENACTED that this Ordinance shall become effective on July 1, 2020.

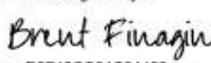
ADOPTED this 11 day of May 2020.

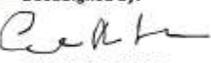
SEAL:

COUNCIL OF THE TOWN OF LA PLATA

DocuSigned by:

7AD10B8A247D480...
Jeannine E. James, Mayor

DocuSigned by:

A28F18B126E4468...
Matthew T. Simpson, Councilman

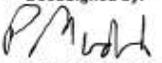
DocuSigned by:

D9F42C884684468...
Brent Finagin, Councilman

DocuSigned by:

1FD418DA0005423...
Emily Mudd Hendricks, Councilwoman

ATTEST:

DocuSigned by:

083105F408D34A7...
Danielle Mandley, CMC
Town Clerk
Date: May 11, 2020

DocuSigned by:

F53A7D84060045F...
Paddy Mudd, Councilwoman

EXPLANATION:
CAPITALS INDICATE MATTER ADDED TO EXISTING LAW
((Double Parenthesis)) indicate matter deleted from existing law.
Underlining indicates amendments to bill.
~~Strike Out~~ indicates matter stricken from bill by amendment or deleted from the law by amendment.

**HERITAGE GREEN SPECIAL TAXING DISTRICT
TOWN OF LA PLATA, MARYLAND**

**ANNUAL SPECIAL TAX REPORT
FISCAL YEAR 2020-2021**

April 24, 2020

PREPARED BY:

MUNICAP, INC.
— PUBLIC FINANCE —

**HERITAGE GREEN SPECIAL TAXING DISTRICT
TOWN OF LA PLATA, MARYLAND**

**ANNUAL SPECIAL TAX REPORT
FISCAL YEAR 2020-2021**

INTRODUCTION

The Town of La Plata, Maryland (the “Town”) issued \$3,505,074.09 of General Obligation Bonds (the “Bonds”) on December 28, 2009 related to the Heritage Green Special Taxing District (the “District”). The Bonds were issued to the Maryland Water Quality Financing Administration (the “MWQFA”) to evidence a loan from the MWQFA to the Town for certain wastewater improvements and related purposes. The Bonds are to be repaid from special taxes levied on the taxable property in the District.

Beginning with the Commencement Date and continuing until the Termination Date, a special tax shall be collected proportionately from each parcel of taxable property up to the maximum special tax for each fiscal year to the extent necessary to fund the Special Tax Requirement (defined herein). According to the Rate and Method, the Commencement Date is defined as the first day of the fiscal year in which special taxes are levied and may be collected, which shall be the first year after the issuance of any of the bonds. The Termination Date is defined in the Rate and Method as the earlier of (i) the repayment or defeasance of the bonds in accordance with the terms of the Indenture of Trust, (ii) the thirtieth (30th) fiscal year in which a parcel paid special tax as Developed Property (defined herein), and (iii) such times provided for by the Indenture of Trust. A special tax shall be levied and collected each fiscal year, beginning with the Commencement Date and continuing until the Termination Date, in the District pursuant to Section 44A of Article 23A of the Annotated Code of Maryland, as amended (the “Special Taxing District Act”), and Resolution 09-8 (the “Designation Resolution”) dated September 22, 2009. The methodology to be used in levying and collecting the special tax are provided for in the resolution—the Rate and Method of Apportionment of Special Taxes (the “Rate and Method”) for the District.

This report has been prepared to explain the methodology used to calculate the special tax rates at which property will be taxed in the District for Fiscal Year 2020-2021. The special tax rates are shown in Appendix A, which follows this report. The special tax levied on each parcel in the District for Fiscal Year 2020-2021 is shown in Appendix B, which follows Appendix A. As further explained herein, the special tax to be billed to each parcel is based on the parcel’s classification as of the Date of Classification (defined herein) and the special tax rates shown in Appendix A. Capitalized terms not defined herein have the same meaning set forth in the Rate and Method.

SPECIAL TAX REQUIREMENT

According to Section C(1) of the Rate and Method, the Special Tax Requirement shall be an amount equal to:

(A) the amount required in any fiscal year to pay (1) debt service and other periodic costs (including deposits to any sinking funds) on the bonds to be paid from the special tax collected in such fiscal year (including debt service and other periodic costs on any bonds, which were payable in any previous fiscal year but were not paid by the District), (2) administrative expenses to be incurred in the fiscal year or incurred in any previous fiscal year and not paid by the District, (3) any amount required to replenish any reserve fund established in association with any bonds, (4) a contingency, which may include an amount equal to the estimated delinquencies expected in payment of the special tax not otherwise taken into account or amounts required to establish or maintain any reserves, and (5) the costs of remarketing, credit enhancement, bond insurance, and liquidity of facility fees (including such fees for instruments that serve as the basis of a reserve fund related to any indebtedness in lieu of cash) (including such costs that were payable in any previous fiscal year by were not paid by the district), less (B) (1) any credits available pursuant to the Indenture, such as capitalized interest, reserves, and investment earnings on any account balances (including available investment earnings on funds on deposit in the reserve funds under the Indenture), and (2) any other revenues available to apply to the Special Tax Requirement. The amounts included in (A) (3) and (4) above shall not exceed an amount in the aggregate that would result in an increase in the amount of the Special Tax Requirement by an amount more than ten percent of the amounts included in (A) (1) and (5) above.

Table A on the following page provides a summary of the Special Tax Requirement for Fiscal Year 2020-2021. As shown in Table A, the Special Tax Requirement for Fiscal Year 2020-2021 is equal to \$240,000.00. The Special Tax Requirement for Fiscal Year 2020-2021 is explained in the following sections.

Table A
Special Tax Requirement

Expenses:	
Debt service:	
Interest payment due on February 1, 2021	\$9,984
Principal payment due on February 1, 2021	\$197,107
Interest payment due on August 1, 2021	\$8,999
<i>Subtotal debt service</i>	<i>\$216,090</i>
Administrative expenses for Fiscal Year 2020-2021	\$23,270
MWQFA annual administrative fee due on August 1, 2021	\$10,169
Contingency	\$12,442
Total expenses	\$261,971
Available Funds:	
Surplus from prior year	(\$21,971)
Total available funds	(\$21,971)
Special Tax Requirement	\$240,000

Debt Service

Debt service on the Bonds includes the debt service payments due on February 1, 2021 and August 1, 2021. The February 1, 2021 debt service payment includes a semi-annual interest payment on the Bonds and a principal payment. The semi-annual interest payment due on February 1, 2021 is equal to \$9,984.37, which is based on the outstanding principal balance of the Bonds of \$1,996,873.73 at an interest rate of 1.0% per annum. The principal payment due on February 1, 2021 is equal to \$197,107.14.

The debt service due on August 1, 2021 consists of a semi-annual interest payment in the amount of \$8,998.83, which is based on the outstanding principal balance on the Bonds of \$1,799,766.59 at an interest rate of 1.0% per annum. As a result, aggregate debt service is equal to \$216,090.34 ($\$9,984.37 + \$197,107.14 + \$8,998.83 = \$216,090.34$).

Administrative Expenses

Administrative expenses include the estimated fees of the Trustee, the expenses of the Town related to the District, and the expenses of the Administrator. The annual charges of the Trustee are estimated to be \$1,500.00. The annual expenses of the Town are estimated to be \$3,470.00. According to Exhibit B of the Agreement for Administrative Services between MuniCap (the "Administrator") and the Town, administrative services shall be provided on a time and material basis pursuant to the Administrator's hourly fee schedule. For Fiscal Year 2020-2021, the Administrator has estimated this amount to be \$18,300.00. Accordingly, total administrative expenses are estimated to be \$23,270.00 ($\$1,500.00 + \$3,470.00 + \$18,300.00 = \$23,270.00$) for Fiscal 2020-2021.

Maryland Water Quality Financing Administration Fee

The annual MWQFA administrative fee is equal to \$10,169.23 per year. This fee is to be paid from the Administrative Expense Fund.

Contingency

A contingency, equal to approximately 5.0% of annual expenses, has been added in the event of special tax delinquencies, greater than estimated administrative expenses, or other unanticipated expenses.

Reserve Fund Investment Income

Pursuant to Section 4.05 of the Indenture of Trust, there has been no acceleration of the Bonds. Accordingly, the Senior Reserve Fund has not and need not be funded. As of February 29, 2020, there were no funds on deposit in the Senior Reserve Fund. As a result, no annual investment income is expected to be earned on the Senior Reserve Fund.

Surplus from Prior Year

The estimated surplus from the prior year that may be applied to pay debt service and administrative expense for Fiscal Year 2020-2021 is show in Table B on the following page. As shown in Table B, the estimated surplus from Fiscal Year 2019-2020 is equal to \$21,971.42.

Remaining expenses for Fiscal Year 2019-2020 include a semi-annual interest payment in the amount of \$9,984.37 payable on August 1, 2020. The semi-annual interest payment due August 1, 2020 is equal to interest for 6 months on the outstanding Bonds of \$1,996,873.73 at an interest rate of 1.0% per annum. There is no principal payment due on August 1, 2020. As a result, the total debt service to be paid on August 1, 2020 is equal to \$9,984.37.

As of February 29, 2020, the balance in the Administrative Expense Fund was equal to \$4,965.35. The administrative expense budget for Fiscal Year 2019-2020 was \$22,400.00. As of February 29, 2020, administrative expenses in the amount of \$1,783.75 had been paid for Fiscal Year 2019-2020. As a result it is anticipated that administrative expenses in the amount of \$20,616.25 remain for Fiscal Year 2019-2020.

In addition to the remaining administration expense, there is an annual MWQFA administrative fee of \$10,169.23 payable August 1, 2020.

Special taxes in the amount of \$240,000.00 were billed for Fiscal Year 2019-2020. The Trustee reports that, as of February 29, 2020, special taxes in the amount of \$240,000.00 have been remitted to the Special Tax Revenue Fund, representing 100.0% percent of the special taxes billed for Fiscal Year 2019-2020. A portion of these funds were used to pay debt service on February 1, 2020. As of February 29, 2020, the balance in the Special Tax Revenue Fund was equal to \$57,775.92. The balance of the fund will be made available to pay a portion of the debt service due on August 1, 2020 and to fund the remaining administrative expenses shown in Table B on the following page.

Table B
Surplus from Prior Year

Remaining Expenses:	
Interest payment due on August 1, 2020	\$9,984
MWQFA annual administrative fee due on August 1, 2020	\$10,169
Estimated administrative expenses through June 30, 2020	\$20,616
Total remaining expenses	\$40,770
Available Funds:	
Balance of the Senior Debt Service Fund as of February 29, 2020	\$0
Balance of the Special Tax Revenue Fund as of February 29, 2020	(\$57,776)
Balance of the Administrative Expense Fund as of February 29, 2020	(\$4,965)
Total funds available	(\$62,741)
Surplus from prior year	(\$21,971)

As shown in Table B, the estimated expenses remaining for Fiscal Year 2019-2020 are equal to \$40,769.85. Funds available to pay these expenses are equal to \$62,741.27. Accordingly, there is a surplus of \$21,971.42 ($\$62,741.27 - \$40,769.85 = \$21,971.42$) which may be made available to pay Fiscal Year 2020-2021 expenses.

Summary of the Special Tax Requirement

Total expenses of the District for Fiscal Year 2020-2021 are estimated to be equal to \$261,971.42. The funds available to pay these expenses of the District are estimated to be \$21,971.42, resulting in a Special Tax Requirement of \$240,000.00.

METHOD OF LEVYING THE SPECIAL TAX

Classification of Property

Pursuant to the Rate and Method, special taxes are to be levied each year based on the classification of property in the District. The Rate and Method specifies the following classifications for property in the District:

- I. Public Property
- II. Owner Association Property
- III. Taxable Property:
 - A. Developed Property:
 1. Multi-family
 2. Town Homes
 3. Single Family Detached
 4. Commercial
 5. Light Industrial
 - B. Undeveloped Property

Public property and homeowner association property are not subject to special taxes. Undeveloped and Developed Property are subject to special taxes, as described in the balance of this report. Pursuant to the Rate and Method, Developed Property means any parcel of taxable property for which a building permit has been issued that allows the construction of a structure intended for occupancy or for property which has been added to an owner association by the filing of a supplemental declaration or similar document in the land records of Charles County as of the Date of Classification. Undeveloped Property includes all taxable property that is not Developed Property.

Pursuant to Section C(3) of the Rate and Method, commencing with Fiscal Year 2010-2011 and for each following tax year through the Termination Date, the special tax shall be collected as follows:

First: Prior to the completion of construction, the special tax shall be collected from each parcel of Developed Property at the assigned special tax for such property. Subsequent to the completion of construction, the special tax shall be collected proportionately from each parcel of Developed Property up to the assigned special tax for such property to the extent necessary to fund the Special Tax Requirement.

Second: If additional monies are needed to fund the Special Tax Requirement after the first step has been completed, the special tax shall be collected proportionately from each parcel of Undeveloped Property up to 100.0% of the maximum special tax for such property, to the extent necessary to fund the Special Tax Requirement.

Third: If additional monies are needed to fund the Special Tax Requirement after the second step has been completed, the special tax shall be collected proportionately on each parcel of Developed Property up to 100.0% of the maximum special tax for such property, to the extent necessary to fund the Special Tax Requirement.

Pursuant to Section A of the Rate and Method, property is classified for each fiscal year on a date determined by the Administrator. For Fiscal Year 2020-2021, the Date of Classification is April 1, 2020.

As of the Date of Classification, no building permits have been issued nor has any of the property been added to an owner's association by the filing of a supplemental declaration or similar document in the land records of Charles County. As a result, all taxable property within the District will be classified as Undeveloped Property for Fiscal Year 2020-2021 and will be billed accordingly.

Maximum Special Tax Rates

Pursuant to the Rate and Method, the maximum special tax for each parcel of developed property shall be the greater of (i) and (ii) below.

- (i) The product of the number of dwelling units or building square footage for each land use class on or that may be built on such parcel (as estimated by the Administrator) and the maximum special tax per unit or per 1,000 square feet of building square footage for each property classification.

(ii) An amount determined by the following formula:

$$A = (B \div C) \times D$$

Where the terms have the following meaning:

- A = the maximum special tax for a parcel;
- B = the assigned special tax for the parcel;
- C = the total of the assigned special tax on all parcels of Developed Property and the maximum special tax on all parcels of Undeveloped Property; and
- D = the Special Tax Requirement.

As of the Date of Classification all parcels within the District were classified as Undeveloped Property and thus the Maximum Special Tax Rate is calculated using (i) for Fiscal Year 2020-2021.

Undeveloped Property Special Tax Rates

As of the Date of Classification, all taxable parcels within the District were classified as Undeveloped Property. The maximum special tax for any fiscal year for each taxable parcel classified as Undeveloped Property shall be determined by the following formula:

$$A = (B - C) \times (D \div E)$$

Where the terms have the following meaning:

- A = the maximum special tax for a parcel;
- B = the Special Tax Requirement for that fiscal year;
- C = the special tax to be collected from Developed Property for that fiscal year;
- D = the net land area of the parcel of Undeveloped Property for which the special tax is being calculated; and
- E = the net land area of all of the parcels of Undeveloped Property.

The Special Tax Requirement for Fiscal Year 2020-2021 is \$240,000.00. The net land area of Undeveloped Property is 41,922,953.23 square feet or 962.42 acres. Accordingly, and shown in Appendix A, aggregate special taxes billed to Undeveloped Property are \$240,000.00 for Fiscal Year 2020-2021 or \$0.0057 per square foot of Undeveloped Property ($\$240,000.00 \div 41,922,953.23 = \0.0057).

Special Tax Roll

As shown in Appendix B, there are a total of 342 parcels in the District, of which 47 are either tax exempt, right of ways, flood plains or open spaces. As a result, there are 295 parcels of taxable

property. These parcels are shown by unit type and property class, for Fiscal Year 2020-2021 in the Special Tax Roll; which is attached hereto as Appendix B.

SUMMARY

The Special Tax Requirement for Fiscal Year 2020-2021 is equal to \$240,000.00. Accordingly, special taxes in the amount of \$240,000.00 are to be billed to the taxable property in the District.

The special tax rates for each property classification in the District for Fiscal Year 2020-2021 are shown in Appendix A. Appendix B lists the parcels of taxable property in the District as of the Date of Classification, the classification of each parcel and the special tax to be levied on each parcel for Fiscal Year 2020-2021. The special tax levied on each parcel is based on the special tax rates shown in Appendix A and the classification of each parcel based on its status as of the Date of Classification.

Appendix A

Heritage Green Special Taxing District
Town of LaPlata, Maryland

Special Tax Rates
Fiscal Year 2020-2021

Property Classification	Special Tax Rate
Undeveloped Property	\$0.0057 per square foot

Appendix B

Heritage Green Special Taxing District
Town of La PlataSpecial Tax Roll
Fiscal Year 2020-2021

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Billed
Bulk	01	017942	Undeveloped	MF/SF/TH/Comm/LI ¹	140.470	\$35,029.25
Bulk	01	010875	Undeveloped	MF/SF/TH/Comm/LI ¹	621.330	\$154,942.15
Bulk	01	012843	Undeveloped	MF/SF/TH/Comm/LI ¹	164.156	\$40,935.94
ROW	01	089307	Undeveloped	ROW	0.000	\$0.00
Bulk	01	088688	Undeveloped	Commercial	3.730	\$930.16
1	01	085352	Undeveloped	Single-Family	0.176	\$43.83
2	01	085360	Undeveloped	Single-Family	0.118	\$29.35
3	01	085379	Undeveloped	Single-Family	0.035	\$8.80
4	01	085387	Undeveloped	Single-Family	0.104	\$25.91
5	01	085395	Undeveloped	Single-Family	0.178	\$44.45
6	01	085409	Undeveloped	Single-Family	0.143	\$35.73
7	01	085417	Undeveloped	Single-Family	0.134	\$33.48
8	01	085425	Undeveloped	Single-Family	0.114	\$28.52
9	01	085433	Undeveloped	Single-Family	0.092	\$22.93
10	01	085441	Undeveloped	Single-Family	0.120	\$29.88
11	01	085468	Undeveloped	Single-Family	0.116	\$28.92
12	01	085476	Undeveloped	Single-Family	0.104	\$25.85
13	01	085484	Undeveloped	Single-Family	0.136	\$33.85
14	01	085492	Undeveloped	Single-Family	0.136	\$33.85
15	01	085506	Undeveloped	Single-Family	0.173	\$43.12
16	01	085514	Undeveloped	Single-Family	0.203	\$50.56
17	01	085522	Undeveloped	Single-Family	0.171	\$42.65
18	01	085530	Undeveloped	Single-Family	0.158	\$39.31
19	01	085549	Undeveloped	Single-Family	0.156	\$38.91
20	01	085557	Undeveloped	Single-Family	0.171	\$42.57
21	01	085565	Undeveloped	Single-Family	0.256	\$63.92
22	01	085573	Undeveloped	Single-Family	0.238	\$59.30
23	01	085581	Undeveloped	Single-Family	0.175	\$43.76
24	01	085603	Undeveloped	Single-Family	0.161	\$40.07
25	01	085611	Undeveloped	Single-Family	0.197	\$49.24
26	01	085638	Undeveloped	Single-Family	0.238	\$59.46
27	01	085646	Undeveloped	Single-Family	0.177	\$44.08
28	01	085654	Undeveloped	Single-Family	0.177	\$44.08
29	01	085662	Undeveloped	Single-Family	0.224	\$55.85
30	01	085670	Undeveloped	Single-Family	0.212	\$52.77
31	01	085689	Undeveloped	Single-Family	0.223	\$55.52

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Billed
32	01	085697	Undeveloped	Single-Family	0.222	\$55.30
33	01	085700	Undeveloped	Single-Family	0.231	\$57.69
34	01	085719	Undeveloped	Single-Family	0.269	\$67.16
35	01	085727	Undeveloped	Single-Family	0.207	\$51.64
36	01	085735	Undeveloped	Single-Family	0.225	\$56.08
37	01	085743	Undeveloped	Single-Family	0.198	\$49.47
38	01	085751	Undeveloped	Single-Family	0.188	\$46.96
39	01	085778	Undeveloped	Single-Family	0.161	\$40.07
40	01	085786	Undeveloped	Single-Family	0.211	\$52.54
41	01	085794	Undeveloped	Single-Family	0.308	\$76.81
42	01	085808	Undeveloped	Single-Family	0.322	\$80.25
43	01	085816	Undeveloped	Single-Family	0.259	\$64.68
44	01	085824	Undeveloped	Single-Family	0.239	\$59.60
45	01	085832	Undeveloped	Single-Family	0.181	\$45.25
46	01	085867	Undeveloped	Single-Family	0.192	\$47.90
47	01	085840	Undeveloped	Single-Family	0.232	\$57.77
48	01	085859	Undeveloped	Single-Family	0.232	\$57.77
49	01	085875	Undeveloped	Single-Family	0.232	\$57.77
50	01	085883	Undeveloped	Single-Family	0.192	\$47.90
51	01	085891	Undeveloped	Single-Family	0.232	\$57.77
52	01	085905	Undeveloped	Single-Family	0.231	\$57.51
53	01	085913	Undeveloped	Single-Family	0.172	\$42.94
54	01	085921	Undeveloped	Single-Family	0.173	\$43.07
55	01	085948	Undeveloped	Town House	0.091	\$22.77
56	01	085956	Undeveloped	Town House	0.079	\$19.69
57	01	085964	Undeveloped	Town House	0.079	\$19.69
58	01	085972	Undeveloped	Town House	0.102	\$25.53
59	01	085980	Undeveloped	Town House	0.170	\$42.47
60	01	085999	Undeveloped	Single-Family	0.163	\$40.77
61	01	086006	Undeveloped	Single-Family	0.175	\$43.54
62	01	086014	Undeveloped	Single-Family	0.207	\$51.69
63	01	086022	Undeveloped	Single-Family	0.228	\$56.75
64	01	086030	Undeveloped	Single-Family	0.236	\$58.94
65	01	086049	Undeveloped	Single-Family	0.111	\$27.71
66	01	086057	Undeveloped	Single-Family	0.094	\$23.44
67	01	086065	Undeveloped	Single-Family	0.094	\$23.44
68	01	086073	Undeveloped	Single-Family	0.137	\$34.26
69	01	086081	Undeveloped	Single-Family	0.116	\$28.92
70	01	086103	Undeveloped	Single-Family	0.136	\$33.95
71	01	086111	Undeveloped	Single-Family	0.105	\$26.21
72	01	086138	Undeveloped	Single-Family	0.106	\$26.36
73	01	086146	Undeveloped	Single-Family	0.096	\$23.99
74	01	086154	Undeveloped	Single-Family	0.108	\$26.84
75	01	086162	Undeveloped	Town House	0.057	\$14.16
76	01	086170	Undeveloped	Town House	0.038	\$9.59
77	01	086189	Undeveloped	Town House	0.040	\$9.93

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Billed
78	01	086197	Undeveloped	Town House	0.076	\$18.87
79	01	086200	Undeveloped	Town House	0.083	\$20.68
80	01	086219	Undeveloped	Town House	0.041	\$10.11
81	01	086227	Undeveloped	Town House	0.058	\$14.44
83	01	086235	Undeveloped	Single-Family	0.149	\$37.05
84	01	086243	Undeveloped	Single-Family	0.144	\$36.01
85	01	086251	Undeveloped	Single-Family	0.123	\$30.72
86	01	086278	Undeveloped	Single-Family	0.169	\$42.18
87	01	086286	Undeveloped	Single-Family	0.137	\$34.15
88	01	086294	Undeveloped	Single-Family	0.123	\$30.70
89	01	086308	Undeveloped	Single-Family	0.117	\$29.08
90	01	086316	Undeveloped	Single-Family	0.118	\$29.46
91	01	086324	Undeveloped	Single-Family	0.094	\$23.44
92	01	086332	Undeveloped	Single-Family	0.098	\$24.35
93	01	086340	Undeveloped	Town House	0.078	\$19.34
94	01	086359	Undeveloped	Town House	0.045	\$11.34
95	01	086367	Undeveloped	Town House	0.045	\$11.34
96	01	086375	Undeveloped	Town House	0.055	\$13.69
97	01	086383	Undeveloped	Town House	0.047	\$11.81
98	01	086391	Undeveloped	Town House	0.038	\$9.45
99	01	086405	Undeveloped	Town House	0.038	\$9.45
100	01	086413	Undeveloped	Town House	0.038	\$9.45
101	01	086421	Undeveloped	Town House	0.057	\$14.16
102	01	086448	Undeveloped	Single-Family	0.186	\$46.37
103	01	086456	Undeveloped	Single-Family	0.182	\$45.51
104	01	086464	Undeveloped	Single-Family	0.162	\$40.29
105	01	086472	Undeveloped	Single-Family	0.190	\$47.33
106	01	086480	Undeveloped	Single-Family	0.128	\$31.93
107	01	086499	Undeveloped	Single-Family	0.117	\$29.16
108	01	086502	Undeveloped	Single-Family	0.136	\$33.85
109	01	086510	Undeveloped	Town House	0.094	\$23.36
110	01	086529	Undeveloped	Town House	0.080	\$19.87
111	01	086537	Undeveloped	Town House	0.079	\$19.72
112	01	086545	Undeveloped	Town House	0.079	\$19.69
113	01	086553	Undeveloped	Town House	0.079	\$19.69
114	01	086561	Undeveloped	Town House	0.104	\$25.85
115	01	086588	Undeveloped	Town House	0.084	\$20.92
116	01	086596	Undeveloped	Town House	0.049	\$12.31
117	01	086618	Undeveloped	Town House	0.059	\$14.77
118	01	086626	Undeveloped	Town House	0.059	\$14.77
119	01	086634	Undeveloped	Town House	0.059	\$14.77
120	01	086642	Undeveloped	Town House	0.072	\$17.84
121	01	086650	Undeveloped	Town House	0.072	\$17.84
122	01	086669	Undeveloped	Town House	0.059	\$14.77
123	01	086677	Undeveloped	Town House	0.059	\$14.77
124	01	086685	Undeveloped	Town House	0.059	\$14.77

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Billed
125	01	086693	Undeveloped	Town House	0.073	\$18.08
126	01	086707	Undeveloped	Town House	0.093	\$23.27
127	01	086715	Undeveloped	Town House	0.045	\$11.16
128	01	086723	Undeveloped	Town House	0.054	\$13.40
129	01	086731	Undeveloped	Town House	0.065	\$16.19
130	01	086758	Undeveloped	Town House	0.065	\$16.19
131	01	086766	Undeveloped	Town House	0.054	\$13.40
132	01	086774	Undeveloped	Town House	0.054	\$13.40
133	01	086782	Undeveloped	Town House	0.076	\$18.98
134	01	086790	Undeveloped	Single-Family	0.134	\$33.42
135	01	086804	Undeveloped	Single-Family	0.123	\$30.70
136	01	086812	Undeveloped	Single-Family	0.123	\$30.70
137	01	086820	Undeveloped	Single-Family	0.123	\$30.70
138	01	086839	Undeveloped	Single-Family	0.135	\$33.77
139	01	086847	Undeveloped	Single-Family	0.145	\$36.09
140	01	086855	Undeveloped	Single-Family	0.134	\$33.38
141	01	086863	Undeveloped	Single-Family	0.170	\$42.48
142	01	086871	Undeveloped	Single-Family	0.170	\$42.48
143	01	086898	Undeveloped	Single-Family	0.206	\$51.29
144	01	086901	Undeveloped	Single-Family	0.223	\$55.52
145	01	086928	Undeveloped	Single-Family	0.221	\$55.02
146	01	086936	Undeveloped	Single-Family	0.221	\$55.02
147	01	086944	Undeveloped	Single-Family	0.221	\$55.02
148	01	086952	Undeveloped	Single-Family	0.221	\$55.02
149	01	086960	Undeveloped	Single-Family	0.189	\$47.14
150	01	086979	Undeveloped	Single-Family	0.131	\$32.75
151	01	086987	Undeveloped	Single-Family	0.144	\$35.99
152	01	086995	Undeveloped	Single-Family	0.158	\$39.30
153	01	087002	Undeveloped	Single-Family	0.161	\$40.05
154	01	087010	Undeveloped	Single-Family	0.100	\$25.01
155	01	087029	Undeveloped	Single-Family	0.100	\$25.01
156	01	087037	Undeveloped	Single-Family	0.112	\$27.91
157	01	087045	Undeveloped	Single-Family	0.150	\$37.34
158	01	087053	Undeveloped	Single-Family	0.108	\$26.93
159	01	087061	Undeveloped	Single-Family	0.109	\$27.18
160	01	087088	Undeveloped	Single-Family	0.129	\$32.08
161	01	087096	Undeveloped	Single-Family	0.094	\$23.44
162	01	087118	Undeveloped	Single-Family	0.094	\$23.44
163	01	087126	Undeveloped	Single-Family	0.094	\$23.44
164	01	087134	Undeveloped	Single-Family	0.129	\$32.08
165	01	087142	Undeveloped	Town House	0.076	\$18.98
166	01	087150	Undeveloped	Town House	0.045	\$11.16
167	01	087169	Undeveloped	Town House	0.045	\$11.16
168	01	087177	Undeveloped	Town House	0.045	\$11.16
169	01	087185	Undeveloped	Town House	0.056	\$13.96
170	01	087193	Undeveloped	Town House	0.056	\$13.96

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Billed
171	01	087207	Undeveloped	Town House	0.045	\$11.16
172	01	087215	Undeveloped	Town House	0.045	\$11.16
173	01	087223	Undeveloped	Town House	0.045	\$11.16
174	01	087231	Undeveloped	Town House	0.081	\$20.09
176	01	087258	Undeveloped	Town House	0.082	\$20.55
177	01	087266	Undeveloped	Town House	0.059	\$14.77
178	01	087274	Undeveloped	Town House	0.059	\$14.77
179	01	087282	Undeveloped	Town House	0.059	\$14.77
180	01	087290	Undeveloped	Town House	0.059	\$14.77
181	01	087304	Undeveloped	Town House	0.082	\$20.55
182	01	087312	Undeveloped	Single-Family	0.135	\$33.78
183	01	087320	Undeveloped	Single-Family	0.131	\$32.62
184	01	087339	Undeveloped	Single-Family	0.135	\$33.78
185	01	087347	Undeveloped	Town House	0.076	\$18.98
186	01	087355	Undeveloped	Town House	0.054	\$13.40
187	01	087363	Undeveloped	Town House	0.054	\$13.40
188	01	087371	Undeveloped	Town House	0.067	\$16.75
189	01	087398	Undeveloped	Town House	0.065	\$16.19
190	01	087401	Undeveloped	Town House	0.054	\$13.40
191	01	087428	Undeveloped	Town House	0.054	\$13.40
192	01	087436	Undeveloped	Town House	0.045	\$11.16
193	01	087444	Undeveloped	Town House	0.078	\$19.54
194	01	087452	Undeveloped	Town House	0.102	\$25.40
195	01	087460	Undeveloped	Town House	0.072	\$17.86
196	01	087479	Undeveloped	Town House	0.083	\$20.66
197	01	087487	Undeveloped	Town House	0.065	\$16.19
198	01	087495	Undeveloped	Town House	0.054	\$13.40
199	01	087509	Undeveloped	Town House	0.054	\$13.40
200	01	087517	Undeveloped	Town House	0.054	\$13.40
201	01	087525	Undeveloped	Town House	0.065	\$16.19
202	01	087533	Undeveloped	Town House	0.056	\$13.96
203	01	087541	Undeveloped	Town House	0.045	\$11.16
204	01	087568	Undeveloped	Town House	0.045	\$11.16
205	01	087576	Undeveloped	Town House	0.045	\$11.16
206	01	087584	Undeveloped	Town House	0.045	\$11.16
207	01	087592	Undeveloped	Town House	0.056	\$13.93
211	01	087606	Undeveloped	Town House	0.058	\$14.54
212	01	087614	Undeveloped	Town House	0.045	\$11.16
213	01	087622	Undeveloped	Town House	0.045	\$11.16
214	01	087630	Undeveloped	Town House	0.056	\$13.96
215	01	087649	Undeveloped	Town House	0.056	\$13.96
216	01	087657	Undeveloped	Town House	0.045	\$11.16
217	01	087665	Undeveloped	Town House	0.045	\$11.16
218	01	087673	Undeveloped	Town House	0.056	\$13.96
219	01	087681	Undeveloped	Town House	0.056	\$13.96
220	01	087703	Undeveloped	Town House	0.045	\$11.16

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Billed
221	01	087711	Undeveloped	Town House	0.045	\$11.16
222	01	087738	Undeveloped	Town House	0.045	\$11.16
223	01	087746	Undeveloped	Town House	0.057	\$14.16
224	01	087754	Undeveloped	Town House	0.057	\$14.22
225	01	087762	Undeveloped	Town House	0.045	\$11.16
226	01	087770	Undeveloped	Town House	0.045	\$11.16
227	01	087789	Undeveloped	Town House	0.045	\$11.16
228	01	087797	Undeveloped	Town House	0.045	\$11.16
229	01	087800	Undeveloped	Town House	0.056	\$13.96
230	01	087819	Undeveloped	Town House	0.056	\$13.96
231	01	087827	Undeveloped	Town House	0.045	\$11.16
232	01	087835	Undeveloped	Town House	0.045	\$11.16
233	01	087843	Undeveloped	Town House	0.056	\$13.96
234	01	087851	Undeveloped	Town House	0.056	\$13.96
235	01	087878	Undeveloped	Town House	0.045	\$11.16
236	01	087886	Undeveloped	Town House	0.045	\$11.16
237	01	087894	Undeveloped	Town House	0.045	\$11.16
238	01	087908	Undeveloped	Town House	0.045	\$11.16
239	01	087916	Undeveloped	Town House	0.062	\$15.35
240	01	087924	Undeveloped	Single-Family	0.145	\$36.28
241	01	087932	Undeveloped	Single-Family	0.160	\$39.95
242	01	087940	Undeveloped	Single-Family	0.177	\$44.18
243	01	087959	Undeveloped	Single-Family	0.148	\$37.00
244	01	087967	Undeveloped	Single-Family	0.123	\$30.70
245	01	087975	Undeveloped	Single-Family	0.123	\$30.70
246	01	087983	Undeveloped	Single-Family	0.123	\$30.70
247	01	087991	Undeveloped	Single-Family	0.123	\$30.70
248	01	088009	Undeveloped	Single-Family	0.129	\$32.08
249	01	088017	Undeveloped	Single-Family	0.139	\$34.63
250	01	088025	Undeveloped	Single-Family	0.158	\$39.36
251	01	088033	Undeveloped	Single-Family	0.158	\$39.36
252	01	088041	Undeveloped	Single-Family	0.177	\$44.08
253	01	088068	Undeveloped	Single-Family	0.177	\$44.08
254	01	088076	Undeveloped	Single-Family	0.197	\$49.09
255	01	088084	Undeveloped	Single-Family	0.210	\$52.31
256	01	088092	Undeveloped	Single-Family	0.210	\$52.31
257	01	088106	Undeveloped	Single-Family	0.207	\$51.55
258	01	088114	Undeveloped	Single-Family	0.205	\$51.24
259	01	088122	Undeveloped	Single-Family	0.188	\$46.91
260	01	088130	Undeveloped	Single-Family	0.178	\$44.27
261	01	088149	Undeveloped	Single-Family	0.177	\$44.08
262	01	088157	Undeveloped	Single-Family	0.199	\$49.58
263	01	088165	Undeveloped	Single-Family	0.215	\$53.54
264	01	088173	Undeveloped	Single-Family	0.271	\$67.63
265	01	088181	Undeveloped	Single-Family	0.235	\$58.58
266	01	088203	Undeveloped	Single-Family	0.203	\$50.51

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Billed
267	01	088211	Undeveloped	Single-Family	0.236	\$58.90
268	01	088238	Undeveloped	Town House	0.087	\$21.61
269	01	088246	Undeveloped	Town House	0.054	\$13.40
270	01	088254	Undeveloped	Town House	0.054	\$13.40
271	01	088262	Undeveloped	Town House	0.065	\$16.19
L1	01	088270	Undeveloped	Residential Live Work	0.064	\$16.06
L2	01	088289	Undeveloped	Residential Live Work	0.038	\$9.45
L3	01	088297	Undeveloped	Residential Live Work	0.038	\$9.45
L4	01	088300	Undeveloped	Residential Live Work	0.038	\$9.45
L5	01	088319	Undeveloped	Residential Live Work	0.038	\$9.45
L6	01	088327	Undeveloped	Residential Live Work	0.038	\$9.45
L7	01	088335	Undeveloped	Residential Live Work	0.038	\$9.45
L8	01	088343	Undeveloped	Residential Live Work	0.038	\$9.45
L9	01	088351	Undeveloped	Residential Live Work	0.038	\$9.45
L10	01	088378	Undeveloped	Residential Live Work	0.038	\$9.45
L11	01	088386	Undeveloped	Residential Live Work	0.038	\$9.45
L12	01	088394	Undeveloped	Residential Live Work	0.038	\$9.45
ROW	01	089005	Undeveloped	ROW	0.000	\$0.00
L13	01	088408	Undeveloped	Residential Live Work	0.038	\$9.45
L14	01	088416	Undeveloped	Residential Live Work	0.038	\$9.45
L15	01	088424	Undeveloped	Residential Live Work	0.038	\$9.45
L16	01	088432	Undeveloped	Residential Live Work	0.047	\$11.82
L17	01	088440	Undeveloped	Residential Live Work	0.072	\$17.90
L18	01	088459	Undeveloped	Residential Live Work	0.038	\$9.45
L19	01	088467	Undeveloped	Residential Live Work	0.038	\$9.45
L20	01	088475	Undeveloped	Residential Live Work	0.049	\$12.30
L21	01	088483	Undeveloped	Residential Live Work	0.049	\$12.30
L22	01	088491	Undeveloped	Residential Live Work	0.038	\$9.45
L23	01	088505	Undeveloped	Residential Live Work	0.038	\$9.45
L24	01	088513	Undeveloped	Residential Live Work	0.038	\$9.45
L25	01	088521	Undeveloped	Residential Live Work	0.057	\$14.27
ROW	01	088750	Undeveloped	ROW	0.000	\$0.00
ROW	01	088769	Undeveloped	ROW	0.000	\$0.00
ROW	01	088777	Undeveloped	ROW	0.000	\$0.00
ROW	01	088785	Undeveloped	ROW	0.000	\$0.00
ROW	01	088793	Undeveloped	ROW	0.000	\$0.00
ROW	01	088807	Undeveloped	ROW	0.000	\$0.00
ROW	01	088815	Undeveloped	ROW	0.000	\$0.00
ROW	01	088823	Undeveloped	ROW	0.000	\$0.00
ROW	01	088831	Undeveloped	ROW	0.000	\$0.00
ROW	01	088858	Undeveloped	ROW	0.000	\$0.00
ROW	01	088866	Undeveloped	ROW	0.000	\$0.00
ROW	01	088874	Undeveloped	ROW	0.000	\$0.00
ROW	01	088882	Undeveloped	ROW	0.000	\$0.00
ROW	01	088890	Undeveloped	ROW	0.000	\$0.00
ROW	01	088904	Undeveloped	ROW	0.000	\$0.00

Lot Number	District	Account Number	Property Classification	Land Use Class	Taxable Net Land Area	Special Tax to be Billed
ROW	01	088912	Undeveloped	ROW	0.000	\$0.00
ROW	01	088920	Undeveloped	ROW	0.000	\$0.00
ROW	01	088939	Undeveloped	ROW	0.000	\$0.00
ROW	01	088947	Undeveloped	ROW	0.000	\$0.00
ROW	01	088955	Undeveloped	ROW	0.000	\$0.00
ROW	01	088963	Undeveloped	ROW	0.000	\$0.00
ROW	01	088971	Undeveloped	ROW	0.000	\$0.00
ROW	01	088998	Undeveloped	ROW	0.000	\$0.00
ROW	01	089013	Undeveloped	ROW	0.000	\$0.00
ROW	01	089021	Undeveloped	ROW	0.000	\$0.00
ROW	01	089048	Undeveloped	ROW	0.000	\$0.00
ROW	01	089056	Undeveloped	ROW	0.000	\$0.00
ROW	01	089064	Undeveloped	ROW	0.000	\$0.00
ROW	01	089072	Undeveloped	ROW	0.000	\$0.00
ROW	01	089080	Undeveloped	ROW	0.000	\$0.00
ROW	01	089099	Undeveloped	ROW	0.000	\$0.00
ROW	01	089102	Undeveloped	ROW	0.000	\$0.00
ROW	01	089110	Undeveloped	ROW	0.000	\$0.00
ROW	01	089129	Undeveloped	ROW	0.000	\$0.00
ROW	01	089137	Undeveloped	ROW	0.000	\$0.00
ROW	01	089145	Undeveloped	ROW	0.000	\$0.00
ROW	01	089153	Undeveloped	ROW	0.000	\$0.00
ROW	01	089161	Undeveloped	ROW	0.000	\$0.00
ROW	01	089188	Undeveloped	ROW	0.000	\$0.00
ROW	01	089196	Undeveloped	ROW	0.000	\$0.00
ROW	01	089218	Undeveloped	ROW/ST	0.000	\$0.00
ROW	01	089226	Undeveloped	ROW/ST	0.000	\$0.00
ROW	01	089234	Undeveloped	ROW	0.000	\$0.00
ROW	01	089242	Undeveloped	ROW	0.000	\$0.00
ROW	01	089250	Undeveloped	ROW	0.000	\$0.00
Total					962.419	\$240,000.00

¹Multi-family/Single Family/Town House/Commercial/Light Industrial

Appendix B: Ordinance 20-04, Town of La Plata FY 21 Financial Plan/Budget

**COUNCIL OF THE TOWN OF LA PLATA
Ordinance 20-04**

Introduced By:	Mayor Jeannine E. James
Date Introduced:	May 26, 2020
Town Council Public Hearing:	May 26, 2020
Amendments Adopted:	N/A
Date Adopted:	June 8,2020
Date Effective:	July 1, 2020

1 **An Ordinance** concerning
2
3 **Town of La Plata FY 21 Financial Plan/Budget**
4
5 **FOR** the purpose of adopting the Town of La Plata FY 21 Financial Plan/Budget; and all matters
6 generally relating thereto.
7
8 **SECTION 1: BE IT ENACTED BY THE COUNCIL OF THE TOWN OF**
9 **LA PLATA** that the Financial Plan for the Town of La Plata for fiscal year beginning 1 July 2020
10 and ending 30 June 2021, attached hereto as Attachment 1 and incorporated herein by reference,
11 and entitled, "**Town of La Plata FY 21 Financial Plan/Budget**" is adopted and for all purposes
12 shall be considered the FY 21 Financial Plan/Budget for the Town of La Plata.
13

Ordinance 20-04

2

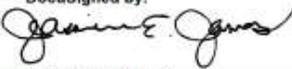
14
15 **SECTION 2: AND BE IT FURTHER ENACTED** that this Ordinance shall become
16 effective on July 1, 2020.

17
18 **ADOPTED** this 26th day of May, 2020.

19

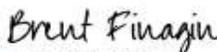
SEAL:

COUNCIL OF THE TOWN OF LA PLATA

DocuSigned by:

7A018B9A241D480...
Jeannine E. James, Mayor

DocuSigned by:

A26F13D12CE4480...
Matthew T. Simpson, Councilman

DocuSigned by:

D9E42CC04C04468...
Brent Finagin, Councilman

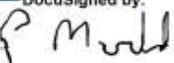
DocuSigned by:

1F81160A0035423...
Emily Mudd Hendricks, Councilwoman

ATTEST:

DocuSigned by:

882495F182B84A7...
Danielle Mandley, CMC
Town Clerk
Date: May 26, 2020

DocuSigned by:

F52A7D84269045F...
Paddy Mudd, Councilwoman

EXPLANATION:
CAPITALS INDICATE MATTER ADDED TO EXISTING LAW
(Double Parenthesis) indicate matter deleted from existing law.
Underlining indicates amendments to bill.
~~Strike Out~~ indicates matter stricken from bill by amendment or deleted from the law by amendment.

Town of La Plata
FY21 Financial Plan/Budget
General Fund Revenues Expenditures

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Revenues and Other Financing Sources					
Revenues					
Local Taxes					
Real Property					
General	3,933,110	4,043,111	3,891,970	113,500	4,005,470
Heritage Green Special Assessment	240,000	-	240,000	-	240,000
Personal Property	179,860	194,892	148,120	-	148,120
Railroads & Utilities	155,600	156,085	254,940	-	254,940
Penalties & Interest	10,000	10,211	10,000	-	10,000
Income	1,473,500	1,362,099	1,301,830	-	1,301,830
Hotel/Motel Tax	70,000	75,166	37,500	-	37,500
Admissions & Amusements	4,000	1,617	3,000	-	3,000
Local Taxes subtotal	6,066,070	5,843,181	5,887,360	113,500	6,000,860
Licenses & Permits					
Traders	26,500	39,248	22,000	-	22,000
Construction permits	190,000	110,448	156,800	-	156,800
Cable franchise fees	185,000	178,144	180,000	-	180,000
Other Licenses & Permits	20,000	10,454	16,000	-	16,000
Licenses & Permits subtotal	421,500	338,294	374,800	-	374,800
Other Governments					
State Police Aid	94,580	94,580	98,715	-	98,715
Highway User Tax Revenue	448,815	458,365	373,955	-	373,955
Assorted Grants/Payments	25,000	-	100,000	250,000	350,000
Other Governments subtotal	568,395	552,945	572,670	250,000	822,670
Service Charges					
Annexation applications	-	107	-	-	-
Plan review charges	6,000	2,945	6,000	-	6,000
Forest conservation fee	-	-	-	-	-
Parkland fee	-	-	-	-	-
Other Zoning Fees	1,500	-	1,500	-	1,500
Credit card convenience fees	10,000	11,926	10,000	-	10,000
Copies/Documents	1,500	1,913	1,500	-	1,500
Heritage Green STD admin fees	3,000	3,000	3,470	-	3,470
Property Maintenance fees	-	-	-	-	-
Other Inspection Fees	-	99,049	80,000	-	80,000
Rental inspection fees	62,000	57,360	60,000	-	60,000
Other	55,000	64,942	64,400	-	64,400
Service Charges	139,000	241,242	226,870	-	226,870
Fines & Forfeitures					
	10,000	3,754	10,000	-	10,000
Miscellaneous					
Investment earnings	150,000	263,017	74,895	-	74,895
Sale of Surplus Assets	6,000	1,244	6,000	-	6,000
Rents & concessions	53,410	68,157	46,800	-	46,800
Other	-	9,864	-	-	-
Miscellaneous subtotal	209,410	342,282	127,695	-	127,695
Revenue Subtotal	7,414,375	7,321,698	7,199,395	363,500	7,562,895

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Town of La Plata
 FY21 Financial Plan/Budget
 General Fund Revenues Expenditures

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Other Financing Sources					
Transfers					
In from enterprise funds	795,905	795,905	834,860	-	834,860
Transfers subtotal	795,905	795,905	834,860	-	834,860
Fund Balance					
Parkland reserve	-	-	-	-	-
Transportation reserves	72,000	-	-	-	-
Vehicle Reserve	62,000	62,000	-	75,000	75,000
Storm Response Reserve	-	-	-	-	-
Radio Reserve	-	-	-	-	-
Heritage Green Special Tax District Reserve	-	-	-	-	-
SHA HUR Carryover Reserve	-	-	-	-	-
Appropriation of Unreserved Fund Balance	1,234,000	484,000	287,150	150,000	437,150
Fund Balance Subtotal	1,368,000	546,000	287,150	225,000	512,150
Other Financing Sources Subtotal	2,163,905	1,341,905	1,122,010	225,000	1,347,010
Total Revenues and Other Financing Sources	9,578,280	8,663,603	8,321,405	588,500	8,909,905

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Town of La Plata
 FY21 Financial Plan/Budget
 General Fund Revenues Expenditures

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Expenditures and Other Financing Uses					
Expenditures					
General Government					
Legislative	301,420	265,134	295,980	-	295,980
Elections	-	-	8,000	-	8,000
General Services					
Administration	445,870	388,063	408,920	35,000	443,920
Finance	612,635	564,079	632,695	-	632,695
Legal	-	-	-	-	-
HR/Personnel	25,840	30,119	81,070	-	81,070
Planning & Zoning	556,670	342,826	433,020	-	433,020
Information Technology	141,500	100,593	127,450	25,000	152,450
Other	817,790	144,272	85,790	-	85,790
General Services subtotal	2,600,305	1,569,954	1,768,945	60,000	1,828,945
General Government subtotal	2,901,725	1,835,088	2,072,925	60,000	2,132,925
Public Safety					
Police	3,023,380	2,821,587	2,868,795	138,500	3,007,295
Inspections & Enforcement	266,720	272,028	274,185	-	274,185
Emergency preparedness	9,000	8,640	9,000	-	9,000
Public Safety subtotal	3,299,100	3,102,255	3,151,980	138,500	3,290,480
Public Works					
Administration	652,980	617,262	670,700	-	670,700
Maintenance Operations					
Facilities Maintenance	610,490	320,577	378,950	350,000	728,950
Fleet Maintenance	167,540	107,481	88,200	-	88,200
Streets	1,024,785	830,646	880,385	20,000	900,385
Public Works subtotal	2,455,795	1,875,966	2,018,235	370,000	2,388,235
Parks, Recreation & Culture					
Parks maintenance	255,750	193,623	241,475	20,000	261,475
Community Promotion	259,665	270,750	417,415	-	417,415
Parks, Recreation & Culture subtotal	515,415	464,372	658,890	20,000	678,890
Expenditures subtotal	9,162,035	7,277,682	7,902,030	588,500	8,490,530

General Fund
 3 of 4

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Town of La Plata
 FY21 Financial Plan/Budget
 General Fund Revenues Expenditures

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Other Financing Uses					
Debt Service					
Firehouse mortgage	2,000	2,000	2,000	-	2,000
Debt service subtotal	2,000	2,000	2,000	-	2,000
Transfers					
To vehicle reserve	31,000	31,000	31,930	-	31,930
To forest conservation	-	-	-	-	-
To building replacement reserve	150,000	150,000	150,000	-	150,000
To police radio replacement reserve	-	-	-	-	-
To storm response reserve	-	-	-	-	-
To Sewer for WLPS ARRA Loan debt service	227,245	227,245	227,245	-	227,245
To solid waste for mosquito spraying	6,000	6,029	8,200	-	8,200
Transfers subtotal	414,245	414,274	417,375	-	417,375
Other Financing Uses subtotal	416,245	416,274	419,375	-	419,375
Total Expenditures and Other Financing Uses	9,578,280	7,693,956	8,321,405	588,500	8,909,905
Surplus/(Deficit) of Revenues to Expenditures	-	969,646	-	-	-

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Town of La Plata
FY21 Financial Plan/Budget
Enterprise Funds - Income/Expenses Sanitation

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Income and Other Financing Sources					
Income					
Service Charges					
Collection & disposal fees	936,430	951,907	936,730	-	936,730
Late fees	23,720	21,676	22,820	-	22,820
Special pick-up fees	5,160	8,359	5,430	-	5,430
Account Maintenance fees	31,010	32,057	32,890	-	32,890
Trash cart fees	2,110	-	1,850	-	1,850
Recycling fee	119,365	122,171	125,920	-	125,920
Service Charges subtotal	1,117,795	1,136,170	1,125,640	-	1,125,640
Miscellaneous					
Investment earnings	13,720	23,552	5,105	-	5,105
Miscellaneous subtotal	13,720	23,552	5,105	-	5,105
Income Subtotal	1,131,515	1,159,722	1,130,745	-	1,130,745
Other Financing Sources					
Transfers					
In from general fund	6,000	6,029	8,200	-	8,200
Transfers subtotal	6,000	6,029	8,200	-	8,200
Fund Balance					
In from vehicle reserve	20,000	20,000	-	20,000	20,000
Appropriation of Unreserved Fund Balance	-	-	5,000	30,000	35,000
Fund Balance Subtotal	20,000	20,000	5,000	50,000	55,000
Other Financing Sources Subtotal	26,000	26,029	13,200	50,000	63,200
Total Income and Other Financing Sources	1,157,515	1,185,751	1,143,945	50,000	1,193,945

Enterprise Funds
Sanitation
1 of 2

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Town of La Plata
 FY21 Financial Plan/Budget
 Enterprise Funds - Income/Expenses Sanitation

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Expenses and Other Financing Uses					
Expenses					
Public Works					
Trash collection & disposal	882,225	771,229	854,475	50,000	904,475
Recycling	107,000	82,440	112,100	-	112,100
Leaf Collection/Yard Waste	26,700	27,276	26,700	-	26,700
Mosquito spraying	6,000	6,029	8,200	-	8,200
Expenses subtotal	1,021,925	886,974	1,001,475	50,000	1,051,475
Other Financing Uses					
Transfers					
Transfer to Vehicle Reserve Fund	9,530	9,530	9,530	-	9,530
Transfer to General Fund for Administration	126,060	126,060	130,640	-	130,640
Transfers subtotal	135,590	135,590	140,170	-	140,170
Other Financing Uses subtotal	135,590	135,590	140,170	-	140,170
Total Expenses and Other Financing Uses	1,157,515	1,022,564	1,141,645	50,000	1,191,645
Projected surplus/(deficit)	-	163,187	2,300	-	2,300

Enterprise Funds
 Sanitation
 2 of 2

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Town of La Plata
 FY21 Financial Plan/Budget
 Enterprise Funds - Income/Expenses Sewer

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Income and Other Financing Sources					
Revenues					
Other Governments					
MDE Loans/Grants					
WWTP Operating Grant	45,000	45,000	45,000	-	45,000
MDE Loan/Grant subtotal	45,000	45,000	45,000	-	45,000
Other Governments subtotal	45,000	45,000	45,000	-	45,000
Service Charges					
User fees	3,018,890	3,243,563	3,058,880	-	3,058,880
Late fees	37,335	42,128	36,640	-	36,640
Account maintenance fees	100,630	104,029	107,370	-	107,370
Connect Fees	10,000	44,919	21,955	-	21,955
Major Facility Fees	-	356,600	-	-	-
Other	-	-	-	-	-
Service Charges subtotal	3,166,855	3,791,239	3,224,845	-	3,224,845
Miscellaneous					
Investment earnings	56,660	94,108	23,545	-	23,545
Miscellaneous subtotal	56,660	94,108	23,545	-	23,545
Income Subtotal	3,268,515	3,930,347	3,293,390	-	3,293,390
Other Financing Sources					
Transfers					
Transfer in from Heritage Green STD Trust	227,250	227,250	227,250	-	227,250
USDA Loan	-	-	-	250,000	250,000
Transfers subtotal	227,250	227,250	227,250	250,000	477,250
Fund Balance					
Major Facility Fee Reserve	-	-	-	-	-
Major Facility Fee Reserve - Debt Service	583,740	583,740	584,150	-	584,150
In from vehicle reserve	20,000	20,000	-	20,000	20,000
Approp. of Unreserved Fund Balance for Capital Items	2,420,000	-	135,000	250,000	385,000
Fund Balance Subtotal	3,023,740	603,740	719,150	270,000	989,150
Other Financing Sources Subtotal	3,250,990	830,990	946,400	520,000	1,466,400
Total Income and Other Financing Sources	6,519,505	4,761,338	4,239,790	520,000	4,759,790

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Town of La Plata
FY21 Financial Plan/Budget
Enterprise Funds - Income/Expenses Sewer

	FY20		FY21		
	Budgeted	Projected through 6/30/20	Operating	Capital	Total
Expenses and Other Financing Uses					
Expenses					
Public Works					
Collection & conveyance					
Operations	686,627	464,321	745,740	-	745,740
Capital					
Projects					
Southwest quadrant	-	-	-	250,000	250,000
Collection & conveyance subtotal	686,627	464,321	745,740	250,000	995,740
Treatment & disposal					
Operations	2,275,797	1,418,100	2,185,620	-	2,185,620
Capital					
Vehicles	20,000	20,000	-	20,000	20,000
Equipment	60,000	-	-	-	-
Projects					
WWTP Capacity Upgrade	500,000	65,230	-	250,000	250,000
WWTP Equalization Upgrade	1,650,000	105,153	-	-	-
Capital subtotal	2,230,000	190,383	-	270,000	270,000
Treatment & disposal subtotal	4,505,797	1,608,483	2,185,620	270,000	2,455,620
Expenses subtotal	5,192,424	2,072,804	2,931,360	520,000	3,451,360
Other Financing Uses					
Debt Service					
Bonds					
Suntrust MSRPS loan	-	-	-	-	-
MDE WQSRF 2006 20 YR	470,645	470,645	470,645	-	470,645
MDE WQSRF 2009 20 YR - Willow Lane Pump Stn					
ARRA	227,250	227,250	227,250	-	227,250
State Revolving Loan	47,750	47,750	48,160	-	48,160
MDE WQSRF 2011 20 YR - WWTP ENR upgrade	65,345	65,345	65,345	-	65,345
Bond subtotal	810,990	810,990	811,400	-	811,400
Debt service subtotal	810,990	810,990	811,400	-	811,400
Transfers					
Transfer to Vehicle Reserve Fund	9,850	9,850	9,850	-	9,850
To General Fund for Administration	500,070	500,070	481,950	-	481,950
Transfers subtotal	509,920	509,920	491,800	-	491,800
Other Financing Uses subtotal	1,320,910	1,320,910	1,303,200	-	1,303,200
Total Expenses and Other Financing Uses	6,513,334	3,393,714	4,234,560	520,000	4,754,560
Projected surplus/(deficit)	6,171	1,367,623	5,230	-	5,230

Enterprise Funds
Sewer
2 of 2

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Town of La Plata
 FY21 Financial Plan/Budget
 Enterprise Funds - Income/Expenses Water

	FY20		FY21		
	Budgeted	Projected through 06/30/20	Operating	Capital	Total
Income and Other Financing Sources					
Income					
Service Charges					
User Fees	975,560	1,056,659	988,460	-	988,460
Late fees	17,120	18,283	16,600	-	16,600
Account Maintenance fees	32,610	33,655	34,570	-	34,570
Bulk Water Sales	540	3,382	570	-	570
Water Connect Fees	17,390	25,236	18,330	-	18,330
Sale of water meters	19,370	36,100	21,760	-	21,760
Other	-	386	-	-	-
Service Charges subtotal	1,062,590	1,173,701	1,080,290	-	1,080,290
Miscellaneous					
Investment earnings	7,000	12,815	4,105	-	4,105
Miscellaneous subtotal	7,000	12,815	4,105	-	4,105
Income Subtotal	1,069,590	1,186,516	1,084,395	-	1,084,395
Other Financing Sources					
Transfers					
Transfer in from Vehicle Reserve Fund	20,000	20,000	-	20,000	20,000
Transfers subtotal	20,000	20,000	-	20,000	20,000
Fund Balance					
Major Facility Fee Reserve	-	-	-	-	-
Major Facility Fee Reserve - Debt Service	32,685	32,685	32,685	-	32,685
Appropriation of Unreserved Fund Balance	-	-	-	-	-
Fund Balance Subtotal	32,685	32,685	32,685	-	32,685
Other Financing Sources Subtotal	52,685	52,685	32,685	20,000	52,685
Total Income and Other Financing Sources	1,122,275	1,239,201	1,117,080	20,000	1,137,080

Enterprise Funds
 Water
 1 of 2

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Town of La Plata
 FY21 Financial Plan/Budget
 Enterprise Funds - Income/Expenses Water

	FY20		FY21		
	Budgeted	Projected through 06/30/20	Operating	Capital	Total
Expenses and Other Financing Uses					
Expenses					
Production and storage	464,120	370,905	451,145	-	451,145
Distribution	487,956	454,129	492,095	20,000	512,095
Expenses subtotal	952,076	825,034	943,240	20,000	963,240
Other Financing Uses					
Debt Service					
Bonds					
MDE WQSRF 2011 20 YR - AMR Project Loan	32,685	32,685	32,685	-	32,685
Bond subtotal	32,685	32,685	32,685	-	32,685
Debt service subtotal	32,685	32,685	32,685	-	32,685
Transfers					
Transfer to Vehicle Reserve Fund	5,680	5,680	5,680	-	5,680
To General Fund for Administration	130,450	130,080	129,260	-	129,260
Transfers subtotal	136,130	135,760	134,940	-	134,940
Other Financing Uses subtotal	168,815	168,445	167,625	-	167,625
Total Expenses and Other Financing Uses	1,120,891	993,479	1,110,865	20,000	1,130,865
Projected surplus/(deficit)	1,384	245,722	6,215	-	6,215

Enterprise Funds
 Water
 2 of 2

Town of La Plata
 FY21 Financial Plan/Budget
 Enterprise Funds - Income/Expenses Storm Water Management

	FY20		FY21		
	Budgeted	Projected through 06/30/2020	Operating	Capital	Total
Revenues and Other Financing Sources					
Revenues					
Service Charges					
Account Maintenance Fees	24,440	25,266	20,460	-	20,460
Stormwater management fee	477,663	496,147	576,800	-	576,800
Service Charges subtotal	502,103	521,413	597,260	-	597,260
Miscellaneous					
Investment earnings	7,090	14,817	4,105		4,105
Miscellaneous subtotal	7,090	14,817	4,105	-	4,105
Revenue Subtotal	509,193	536,230	601,365	-	601,365
Other Financing Sources					
Fund Balance					
Appropriation of Unreserved Fund Balance	250,000	-	-	200,000	200,000
Fund Balance Subtotal	250,000	-	-	200,000	200,000
Other Financing Sources Subtotal	250,000	-	-	200,000	200,000
Total Revenues and Other Financing Sources	759,193	536,230	601,365	200,000	801,365
Expenditures and Other Financing Uses					
Expenditures					
Inventory, evaluation & inspection	645,843	427,113	252,975	200,000	452,975
Maintenance & repairs	70,000	184,959	260,000	-	260,000
Expenditures subtotal	715,843	612,072	512,975		712,975
Other Financing Uses					
Transfers	39,310	39,310	93,010	-	93,010
Other Financing Uses subtotal	39,310	39,310	93,010	-	93,010
Total Expenditures and Other Financing Uses	755,153	651,382	605,985	-	805,985
Projected surplus/(deficit)	4,040	(115,152)	(4,620)	200,000	(4,620)

Appendix C: Ordinance 20-05, FY 21 Fee Schedule

**COUNCIL OF THE TOWN OF LA PLATA
Ordinance 20-05**

Introduced By:	Mayor Jeannine E. James
Date Introduced:	May 26,2020
Town Council Public Hearing:	May 26,2020
Amendments Adopted:	N/A
Date Adopted:	June 8, 2020
Date Effective:	July 1, 2020

An Ordinance concerning

FY 21 Fee Schedule

FOR the purpose of adopting the Fee Schedule, dealing with fees set by the Town of La Plata; removing certain provisions for Major Facility Fees to be added to Water and Sewers; adding a fee for Mobile Food Services Permits; and all matters generally relating thereto.

BY repealing
Chapter 101 – Fees
Sections 101-1 through 101-7
Code of the Town of La Plata
(1998 Edition and Supplements)

BY adding
Chapter 101 – Fees
Sections 101-1 through 101-7
Code of the Town of La Plata
(1998 Edition and Supplements)

SECTION 1: BE IT ENACTED BY THE COUNCIL OF THE TOWN OF LA PLATA that Chapter 101, Sections 101-1 through 101-7 of the Code of the Town of La Plata (1998 Edition and Supplements) be and it is hereby repealed; and

SECTION 2: BE IT FURTHER ENACTED BY THE COUNCIL OF THE TOWN OF LA PLATA that Chapter 101, Sections 101-1 through 101-7 of the Code of the Town of La Plata (1998 Edition and Supplements) be and it is hereby added to read as follows:

101-1 - ADMINISTRATION DIVISION		FY 21 Fees
Documents and Copies		
Standard Format (Letter, Legal, Ledger) Per Page		\$0.25
Large Format (Black and White) Per SF		\$0.25
Large Format (Color) Per SF		\$3.40
Comprehensive Plan Per SF		Actual Cost
Standard Specifications		\$66.50
Accident Reports		\$9.30
Zoning Maps		Actual Cost
Facility Rental and Fees		
Wills Park Community Building		
Town Resident Nonprofit / Personal Use (Per hour up to 4 hours)		\$14.50
Town Resident Nonprofit / Personal Use (Per hour over 4 hours)		\$7.20
Private Nonprofit Organization, Town Resident Permit Holder (Per hour up to 4 hours)		\$10.50
Private Nonprofit Organization, Town Resident Permit Holder (Per hour over 4 hours)		\$5.20
Private for Profit / Town Resident Permit Holder (Per hour up to 4 hours)		\$28.75
Private for Profit / Town Resident Permit Holder (Per hour over 4 hours)		\$14.50
County Parks and Recreation Programs		\$4.20
Town Based Youth and Senior Citizen Organizations, Town Home Owner's Association Meetings, La Plata Volunteer Fire Department, Charles County Rescue Squad and Port Tobacco Players		No Charge
Tilghman Lake Park Pavilion Rental		
Daily Rental Rate Town Resident		\$161.00
Daily Rental Rate Non-Town Resident		\$275.00
Miscellaneous Charges and Fees		
Returned Check Fee		\$31.25
Late Payment Penalty		10% Of the Total Due, Excluding the Bay Restoration Fee Due, Compounded Quarterly
Interest on Unpaid Utility Bill Balances (Excluding Bay Restoration Fee) From Prior Periods		16% APR
Credit/Debit Card Transaction Convenience Fees (On-Line EnerGov Citizen Self Service Portal Payments)		2.5% Of Transaction Total
Electronic Check Convenience Fees (On-Line EnerGov Citizen Self Service Portal Payments)		\$1.50 per transaction
Utility Account Maintenance Fee (Per Quarter)		\$13.75
Special Event Vendor Fee (non-refundable)		\$25.00
Penalty on Overdue Taxes		
Real Property (Fee Is in Addition to Interest Imposed in Town Charter §C8-15)		1/3 Of 1% Of Unpaid Amount, Per Month or Fraction Thereof That the Payment Is Late
Personal/Public Utility Taxes		1% Of Unpaid Amount, Per Month or Fraction Thereof That the Payment Is Late
Bay Restoration Fund		
Residential Sewer Customers (Monthly)		\$5.00
Non-Residential Sewer Customers (Monthly)		\$5.00
Residential Sewer Customers (Quarterly)		\$15.00
Non-Residential Sewer Customers (Quarterly)		\$15.00
101-2 - PLANNING DIVISION		
Zoning, Subdivision and Land Development Fees		
Annexation Petitions (Professional Services Agreement Required)		\$725.00, Plus Deposit for Actual Expenses
Zoning Amendment Petition		\$450.00, Plus Deposit for Actual Expenses
Board of Appeals Application for Variance, Special Exception, Appeal from An Administrative Decision, Home Occupation		\$285, Plus Deposit for Actual Expenses
Zoning Certification Letter		\$94.50
Official Zoning Map Update (Excluding Final Plats) Per Lot		\$10.50
Preliminary Plats		
Base Fee Per Plat		\$300.00
Additional Per Lot Fee		\$15.50
Final Plats		
Base Fee Per Plat		\$310.00
Additional Per Lot Fee		\$16.50
Revised Plats and Minor Subdivision Plats		Same as Final Plats
Site Plan Review		
Master Site Development Plan Review as Required by The Town's Zoning Code (TDX, PBPE, PRID, NCX)		\$710.00
Major Site Plan Review		\$825.00
Minor Site Plan Review		\$155.00
Utility Plan Review		
Proposed Improvement Plan Review for Water, Sewer, Storm Water Management and Streets		1% Of the Construction Costs, Not to Exceed \$7,410.00
Storm Water Management Plan Review		\$205.00
Outside Review of Storm Water Management Plans		\$38.75 Plus Related Costs
Resubmission Fee (After 3 rd Submittal)		\$62.00
Fee In Lieu Of On-Site Storm Water Management, Payable at Time of Grading Permit Per SF		\$1.15
Environmental Plan Review		
Erosion and Sediment Control and Forest Harvest Operation Plan		Assessed & Collected by Charles Soil Conservation District
Forest Stand Delineation Plan Review		\$155.00

Forest Conservation Plan Review	\$250.00
Additional Per Acre Fee Per Acre of LOD	\$10.50
Fee-In-Lieu	
Fee In Lieu Of Parkland Dedication or Reservation, Payable at Time of Building Permit	\$2,330.00
Payment Instead of Afforestation and Reforestation Per SF	\$0.55
101-3 - PERMIT DIVISION	
Grading Permit	
Grading & Control Costs 0-\$1000	\$42.50
Grading & Control Costs Over \$1,000	\$41.75, Plus 1% Of Grade and Control Costs, Limited to A Maximum Fee Of \$7,060.00
Building Permits: Non-Residential - ICC Use Groups A, B, F, H, I, M, & S	
New Construction Application Fee	
Per 1.0 Square Foot	\$152.00
Per 1.0 Square Foot	\$0.06
Additions	
Per 1.0 Square Foot	\$152.00
Per 1.0 Square Foot	\$0.06
Alterations	
Per 1.0 Square Foot	\$101.50
Per 1.0 Square Foot	\$0.05
Building Permits: Residential - ICC Use Group R	
New Construction Application Fee	
Home Builder Guarantee Fund	\$152.00
Per 1.0 Square Foot	\$50.75
Per 1.0 Square Foot	\$0.06
Additions	
Per 1.0 Square Foot	\$152.00
Per 1.0 Square Foot	\$0.06
Alterations	
Per 1.0 Square Foot	\$101.50
Per 1.0 Square Foot	\$0.06
Accessory Structures	
Pools and Sheds	\$101.50
Decks, Retaining Walls, Fireplace Inserts and Fireplaces	\$101.50
Per 1.0 Square Foot	\$0.06
Roof, Solar Arrays	\$101.50
Per 1.0 Square Foot	\$0.06
Temporary Structures	
Tents (Over 120 SF)	\$101.50
Construction Office/Sales Trailer	\$101.50
Building Permit Re-Submission Fee	
Per Re-Submission	Actual Expenses for Outside Review
Outside Review of Building Permits	
Per Submission	Actual Expenses for Outside Review
Plumbing Permits	
Application for The First Five (5) Fixtures	\$47.75
Additional Fixtures	\$5.10
Alterations	\$43.00
Electrical and Mechanical Permits	
Electrical Permits	PlanChek Inc. sets and collects the permit fees and issues the permits on the Town's behalf
Mechanical Permits	PlanChek Inc. sets and collects the permit fees and issues the permits on the Town's behalf
Use & Occupancy Permits	
Permanent	\$75.00
Temporary	\$75.00
Sign Permits	
Temporary and Permanent Sign Permit Up To 32 Sq. Ft	\$31.00
Additional Amount Over 32 Sq. Ft Per SF	\$1.30
Small Wireless Telecommunications Facilities in Public Rights-Of-Way	
Application Fee for Placement or Modification of Small Wireless Telecommunications Facilities and Related Overhead and Underground Wiring Cable, Hoses, Pipes, Poles and Similar Facilities.	
Up to Five Facilities	\$505.00
Each Additional Facility	\$101.50
Each New Pole	\$1,010.00
Actual Cost to Review Applications, If in Excess of Set Fees	Actual Cost
Access Fee, Per Small Wireless Communications Facility, Per Year	\$275.00
Farmers Market	
Saturday Only Seasonal	\$105.00
Saturday Only Daily	\$20.00
Wednesday Only Seasonal	\$75.00
Wednesday Only Daily	\$10.00
Saturday and Wednesday Seasonal	\$180.00
Rental Operating Licenses and Permits, Biannual Fees, Per Dwelling/Rooming Unit	
Buildings Containing 4 Or Fewer Dwelling/Rooming Units	\$108.00
Buildings Containing 5 Or More Dwelling/Rooming Units (Excluding Hotels/Motels)	\$79.00
Rental Operating Licenses and Permits, Biannual Fees, Hotels/Motels	
0 To 50 Rooms	\$245.00
51 To 100 Rooms	\$335.00
Over 100 Rooms	\$410.00
Re-Inspection (Each Dwelling/Rooming Unit)	\$62.50

Miscellaneous Permits	
Moving of Buildings	\$84.00
Demolition of Buildings	\$85.50
Noise Permits	\$14.75
Public Works Permit	\$25.25
Home Office Permit	\$38.00
Temporary Use Permit	\$152.00
Irrigation System Permits	\$56.50
Mobile Food Services Permit	\$150.00
101-4 - INSPECTIONS	
Building Inspections	
Building Inspection Fee, New Single Family Detached	
Preliminary inspection	\$55.75
Building footing inspection	\$50.75
Building foundation inspection	\$45.50
Building wall reinforcement inspection	\$45.50
Building slab inspection	\$40.50
Building framing inspection	\$205.00
Building load path inspection	\$40.50
Building energy efficiency inspection	\$50.75
Building final inspection	\$177.00
Building temp final inspection	\$40.50
Building Inspection Fee, New Manufactured / Industrialized Home: SFD	
Building footing inspection	\$35.50
Building foundation inspection	\$35.50
Building wall reinforcement inspection	\$35.50
Building slab inspection	\$35.50
Building framing inspection	\$35.50
Building load path inspection	\$35.50
Building energy efficiency inspection	\$35.50
Building final inspection	\$101.50
Building Inspection Fee, New Single Family Attached	
Building footing inspection	\$50.75
Building foundation inspection	\$45.50
Building wall reinforcement inspection	\$45.50
Building slab inspection	\$40.50
Building framing inspection	\$210.00
Building load path inspection	\$40.50
Building fire rated assembly inspection	\$45.50
Building energy efficiency inspection	\$50.75
Building final inspection	\$177.00
Building temp final inspection	\$40.50
Building Inspection Fee, New Multi-Family	
Building footing inspection	\$50.75
Building foundation inspection	\$45.50
Building wall reinforcement inspection	\$45.50
Building slab inspection	\$40.50
Building framing inspection	\$205.00
Building load path inspection	\$40.50
Building fire rated assembly inspection	\$45.50
Building energy efficiency inspection	\$50.75
Building final inspection	\$177.00
Driveway Entrance Inspection (as applicable): DW	
Driveway entrance final inspection	\$25.25
New Apartment Building (treated as commercial): APT	
Building up to 5,000 sq. ft.	\$765.00
Fee per square foot (over 5,000 sq. ft.)	\$0.06
Building Inspection Fee, Residential Additions (Attached Garage, Carport, Porch)	
Building footing inspection	\$40.50
Building foundation inspection	\$30.50
Building wall reinforcement inspection	\$30.50
Building slab inspection	\$35.50
Building framing inspection	\$71.00
Building load path inspection	\$30.50
Building energy efficiency inspection	\$40.50
Building final inspection	\$71.00
Building Inspection Fee, Residential Alterations (Including Finishing Basements)	
Building footing inspection	\$40.50
Building foundation inspection	\$30.50
Building wall reinforcement inspection	\$30.50
Building slab inspection	\$35.50
Building framing inspection	\$71.00
Building load path inspection	\$30.50
Building energy efficiency inspection	\$40.50
Building final inspection	\$71.00
Building Inspection Fee, Sheds, Pole Buildings	
Building footing inspection	\$35.50
Building foundation inspection	\$30.50
Building wall reinforcement inspection	\$25.25

Building slab inspection	\$35.50
Building load path inspection	\$30.50
Separate framing inspection	\$60.75
Separate final inspection	\$60.75
Combined framing and final inspection	\$81.00
Building Inspection Fee, Swimming Pool	
Building final inspection	\$65.75
Building Inspection Fee, Detached Garage, Carport	
Building footing inspection	\$40.50
Building foundation inspection	\$30.50
Building wall reinforcement inspection	\$30.50
Building slab inspection	\$35.50
Building fire rated assembly inspection	\$30.50
Building framing inspection	\$50.75
Building load path inspection	\$30.50
Building energy efficiency inspection	\$40.50
Building final inspection	\$71.00
Building Inspection Fee, Fireplace, Woodstoves	
Building footing inspection	\$35.50
Building framing inspection	\$35.50
Building final inspection	\$55.75
Building Inspection Fee, Decks Retaining Walls, Solar Panels	
Building footing inspection	\$35.50
Building final inspection	\$55.75
Building Inspection Fee, New Commercial Industrial and Additions	
Fee per square foot (Up to 5,000 sq. ft.) minimum \$135.00	\$0.05
Fee per square foot (Over 5,000 sq. ft.) minimum \$135.00	\$0.07
Building Inspection Fee, Commercial and Industrial Alterations	
Fee per square foot (minimum \$135.00)	\$0.10
Building Inspection Fee, Commercial & Industrial/Change in Use (No Building Permit Application)	
Building final inspection	\$40.50
Fire Safety	\$10.25
Plumbing final inspection	\$40.50
Electrical final inspection	\$40.50
Building Inspection Fee, Tents and Stages	
Building framing inspection	\$40.50
Building final inspection	\$40.50
Building Inspection Fee, Accessory Storage Buildings	
Building footing inspection	\$40.50
Building framing inspection	\$40.50
Building final inspection	\$40.50
Building inspection Fee: Antenna Tower: MIC	
Building footing inspection	\$40.50
Building final inspection	\$40.50
Building Inspection Fee: Buried Fuel Tank and Piping	
Pre-concealment (footing)	\$15.25
Building final inspection	\$15.25
Building Inspection Fee: Sales/Construction Trailer	
Building final inspection	\$55.75
Demolition of A Building	
Building final inspection	\$40.50
Third Party Re-Inspection Fee for Any Required Inspection; When Necessary to Make an Additional Site Visit; To Re-Inspect an Incomplete or Incorrect Installation; Or If Inspection Is Not Ready as Scheduled.	
Re-Inspection Fee	\$55.75
Re-Inspection for Failure to Comply with Town Code	\$146.00
Single Inspection Fee (all building types as ordered by the Code Official such as a preliminary inspection)	
Inspection fee (Residential)	\$55.75
Inspection fee (Commercial)	\$71.00
Temporary Use and Occupancy Inspection	
Inspection Fee Residential	\$40.50
Emergency Condition Inspections	
Emergency Work - Per Inspector, Per Hour	\$55.75
Water and Sewer Inspections	
Sewer lateral	\$50.75
Water lateral	\$50.75
Water meter	\$50.75
Combined water/sewer lateral	\$65.75
Re-inspection fee	\$55.75
Single inspection fee	\$55.75
Sign Inspections	
Freestanding: Building footing inspection	\$30.50
Freestanding: Building final inspection	\$35.50
Wall: Anchor inspection	\$30.50
Wall: Building final inspection	\$35.50
Wireless Communication Tower and Antennas	
Building footing inspection	\$40.50
Building final inspection	\$40.50
Plumbing & Gas Inspections	
Plumbing & Gas Inspection Fee, New Dwelling Unit	

Underground inspection	\$40.50
Rough-in inspection	\$50.75
Plumbing final inspection	\$50.75
Plumbing & Gas Inspection Fee: Residential Alter/Additions, Detached Structures	
Underground slab inspection	\$35.50
Rough-in inspection	\$40.50
Plumbing final inspection	\$40.50
Plumbing & Gas Inspection Fee: New Commercial, Industrial, and Additions	
Minimum per building (up to 5 fixtures)	\$167.00
Cost for each fixture over 5	\$20.25
Commercial and Industrial Alterations	
Minimum per building (up to 5 fixtures)	\$167.00
Cost for each fixture over 5	\$20.25
Commercial and Industrial Change of Occupancy (No construction)	
Plumbing Final Inspection	\$40.50
Demolition of a Building	
Plumbing Final Inspection	\$30.50
Plumbing & Gas Inspection Fee, Re-inspection	
Re-Inspection Fee	\$55.75
Single Inspection/Preliminary Fee - Plumbing	
Inspection fee (Residential)	\$55.75
Inspection fee (Commercial)	\$71.00
Miscellaneous Permit Inspection Fee (Hot water heaters, sprinkler backflow devices etc.)	
Inspection Fee	\$50.75
Gas Pressure Test Inspection	
Inspection Fee	\$40.50
Electrical and Mechanical Inspections	
Electrical Inspections	PlanChek Inc. sets and collects the inspection fees and conducts the inspections on the Town's behalf
Mechanical Inspections	PlanChek Inc. sets and collects the inspection fees and conducts the inspections on the Town's behalf
101-5 - UTILITY IMPROVEMENT AND CONNECTION FEES	
Utility Locate Fee	
Commercial Properties	\$40.00
Construction of Public Infrastructure	
Water Line Construction	\$5,520.00
Water Line Boring	\$6,710.00
Water Line Fire Hydrant	\$3,380.00
Sewer Line Construction	\$5,990.00
Sewer Line Boring	\$8,830.00
Major Facility Fee	
Residential Single Family Dwelling, Single Family Attached Dwelling and Two-Family Dwelling (Per Unit)	
New or Enlarged Water and Sewer Service	\$9,580.00
New or Enlarged Water Service Only	35% Of New or Enlarged Water and Sewer Fee
New or Enlarged Sewer Service Only	75% Of New or Enlarged Water and Sewer Fee
Multiple Family Dwelling Units 700 SF or Less (Per Unit) Including Accessory Dwelling Units (ADU)	
New or Enlarged Water and Sewer Service	\$7,350.00
New or Enlarged Water Service Only	35% Of New or Enlarged Water and Sewer Fee
New or Enlarged Sewer Service Only	75% Of New or Enlarged Water and Sewer Fee
Multiple Family Dwelling Units More than 700 SF (Per Unit) Including Accessory Dwelling Units (ADU)	
New or Enlarged Water and Sewer Service	\$8,470.00
New or Enlarged Water Service Only	35% Of New or Enlarged Water and Sewer Fee
New or Enlarged Sewer Service Only	75% Of New or Enlarged Water and Sewer Fee
Commercial, Industrial, and Public or Quasi-Public Facility Units (Per EDU)	
Commercial, industrial, and public or quasi-public facility units are based upon the estimated	
New or Enlarged Water and Sewer Service	\$9,580.00
New or Enlarged Water Service Only	35% Of New or Enlarged Water and Sewer Fee
New or Enlarged Sewer Service Only	75% Of New or Enlarged Water and Sewer Fee
Equipment and Structures	
Manhole Charge for Sewer Lines	\$1,500.00
Street Lights	To Be Determined Upon Application
Street Name and Regulatory Signs	To Be Determined Upon Application
Water Meters, Including Fittings and Appurtenances (Size in Inches)	
5/8"	\$375.00
3/4"	\$455.00
1"	\$740.00

1.5"	\$980.00
2"	\$1,280.00
Other Sizes and Types (I.E., Compounds, 3+)	To Be Determined Upon Application
Connection Charges	
Residential Water Connection	
Less Than 700 Square Feet of Total Area	\$101.50
More Than 700 Square Feet of Total Area	\$108.00
Residential Sewer Connection	
Less Than 700 Square Feet of Total Area	\$305.00
More Than 700 Square Feet of Total Area	\$350.00
Commercial, Industrial, Quasi-Public or Public Facilities Water Connection (Based on Estimated Quarterly Water Consumption)	
0 To 15,000 Gallons	\$108.00
15,001 To 100,000 Gallons	\$270.00
100,001 Gallons and Above	\$385.00
Commercial, Industrial, Quasi-Public or Public Facilities Sewer (Based on Estimated Quarterly Water Consumption)	
0 To 15,000 Gallons	\$330.00
15,001 To 100,000 Gallons	\$850.00
100,001 Gallons and Above	\$1,150.00
101-6 - UTILITY SERVICE RATES, CHARGES AND FEES	
Water and Sewer Rates	
Water Usage, Per 1,000 Gallons of Quarterly Metered Water Usage	
0 To 15,000 Gallons	\$3.75
15,001 To 100,000 Gallons	\$4.25
100,001 Gallons and Above	\$3.75
Sewer Usage, Per 1,000 Gallons of Quarterly Metered Water Usage	
0 To 15,000 Gallons	\$11.65
15,001 To 100,000 Gallons	\$13.00
100,001 Gallons and Above	\$11.65
Water Reconnect Fee	\$33.00
Water Extraction Permits	
Non-Refundable Annual Application Fee	\$945.00
Consumption Charge, per 1,000 Gallons of Usage, To Be Paid Monthly	\$8.00
Private Waster Water Disposal System Permit Application	\$70.00
Television and Sewer Cleaning Equipment Charges. Hourly Rates Accrue When Travel Begins to Job Site.	
Equipment Charges	
In Town Per Hour	\$104.00
Outside of Town Per Hour	\$290.00
Chemicals	Actual Expenses
Storm Water Management Quarterly Fee	
Residential Per Dwelling Unit	\$20.00
Non-Residential, Per Equivalent Residential Unit (ERU)	\$20.00
Refuse Collection	
Refuse Containers: Available In 32 Gallon, 1/6 Yard; 64 Gallon, 1/3 Yard, And; 96 Gallon, 1/2 Yard Sizes. Containers Are the Property of The Town of La Plata.	
One Time Rental Fee, Per Container	Based on Suppliers Cost to the Town
Container Exchange Fee	\$35.00
Refuse Collection Rates	
Residential Rates, Per Unit, Per Quarter Including: Single Family Detached, Single Family Attached and Two Family	
Curbside	\$62.25
Curbside, Outside Corporate Limits, Subject to Council Approval	\$98.00
House Side (Without Documented Need)	\$128.00
House Side for Individuals Over the Age of Sixty-Four or Physically Impaired. Must Request Service in Writing and Supply Documentation.	\$62.25
Commercial and Multi-Family, Per Quarter	
1/2 Yard/96 Gallon Container (One Pickup Per Week)	
Curbside	\$62.25
House side	\$128.00
Each Additional Container, Maximum 3 Additional, Total Of 4	\$16.50
1/2 Yard/96 Gallon Container (Two Pickups Per Week)	
Curbside	\$123.00
House side	\$245.00
Each Additional Container, Maximum 3 Additional, Total Of 4	\$32.75
2 Yard Dumpster (One Pickup Per Week)	
First Dumpster	\$182.00
Each Additional Dumpster	\$95.00
2 Yard Dumpster (Two Pickups Per Week)	
First Dumpster	\$355.00
Each Additional Dumpster	\$161.00
2 Yard Dumpster (Three Pickups Per Week)	
First Dumpster	\$525.00
Each Additional Dumpster	\$225.00
2 Yard Dumpster (Four Pickups Per Week)	
First Dumpster	\$690.00
Each Additional Dumpster	\$290.00
2 Yard Dumpster (Five Pickups Per Week)	
First Dumpster	\$840.00

Each Additional Dumpster	\$520.00
4 Yard Dumpster (One Pickup Per Week)	
First Dumpster	\$250.00
Each Additional Dumpster	\$169.00
4 Yard Dumpster (Two Pickup Per Week)	
First Dumpster	\$495.00
Each Additional Dumpster	\$300.00
4 Yard Dumpster (Three Pickup Per Week)	
First Dumpster	\$730.00
Each Additional Dumpster	\$435.00
4 Yard Dumpster (Four Pickup Per Week)	
First Dumpster	\$960.00
Each Additional Dumpster	\$560.00
4 Yard Dumpster (Five Pickup Per Week)	
First Dumpster	\$1,170.00
Each Additional Dumpster	\$695.00
Special Pickups	
Residential	
Minimum Fee for The First 5 Minutes	\$13.00
Each Minute in Addition to The First 5	\$1.10
Tires, Each in Addition To (I) & (II)	\$6.20 Or Current Landfill Disposal Fee
Commercial	
Per Each Additional Dumpster	\$141.00
Recycling, Per Quarter	
Charge Per Residential Utility Account	\$9.50
Charge Per Commercial Utility Account, Per Tote (Maximum Of 4)	\$9.50
Outside of Corporate Limits	\$9.70
101-7 - MUNICIPAL INFRACTION FEES	
Municipal Infraction Fees	
Chapter 67 - Animals	
First Offense	\$25.00
Each Repeat Offense	\$50.00
Chapter 78 - Building Numbering and Street Naming	
First Offense	\$25.00
Each Repeat Offense	\$50.00
Chapter 98 - Farmer's Market	
First Offense	\$25.00
Each Repeat Offense	\$50.00
Chapter 117 - Health and Sanitation	
First Offense	\$200.00
Each Repeat Offense	\$400.00
Chapter 128 - Licenses and Permits	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 132 - Littering	
First Offense	\$200.00
Each Repeat Offense	\$400.00
Chapter 137 - Noise	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 146 - Peace and Good Order	
First Offense	\$200.00
Each Repeat Offense	\$400.00
Chapter 149 - Peddling, Soliciting and Street Vending	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 173 - Subdivision and Land Development	
First Offense	\$200.00
Each Repeat Offense	\$400.00
Chapter 75 - BOCA National Building Code	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 75-3B - Illumination Standards	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 75 - CABO	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 75-5B	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 105 - BOCA National Fire Prevention Code	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 123-11B	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 150 - BOCA National Plumbing Code	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 155-4.E	

First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 155-6 - Failure to obtain operating license	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 155-11.C	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 191, Article VII Enforcement	
First Offense	\$500.00
Each Repeat Offense	\$1,000.00
Chapter 84-6(B)	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 75- BOCA National Mechaical Code	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 75- BOCA National Energy Code	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 152 - BOCA National Property Maintenance Code	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 191, Article VIII Signs	
First Offense	\$50.00
Each Repeat Offense	\$100.00
Chapter 161-3	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 161-5	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 161-6.A	
First Offense	\$200.00
Each Repeat Offense	\$400.00
Chapter 161-6.C	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 161-7	
First Offense	\$200.00
Each Repeat Offense	\$400.00
Chapter 161-8.C	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 186-19	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Chapter 46	
First Offense	\$100.00
Each Repeat Offense	\$200.00
Any violation of a provision of this Code designated as an infraction by for which no other specific fine is established	\$100.00

Ordinance 20-05

2

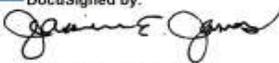
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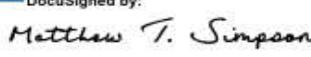
SECTION 3: AND BE IT FURTHER ENACTED that this Ordinance shall become effective on July 1, 2020.

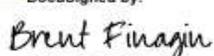
ADOPTED this 26th day of May, 2020.

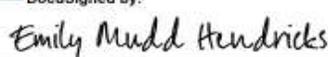
SEAL:

COUNCIL OF THE TOWN OF LA PLATA

DocuSigned by:

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Jeannine E. James, Mayor

DocuSigned by:

A20F15D12CE4460...
Matthew T. Simpson, Councilman

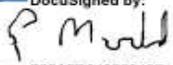
DocuSigned by:

D9F428804004468...
Brent Finagin, Councilman

DocuSigned by:

111041E27803823...
Emily Mudd Hendricks, Councilwoman

ATTEST:

DocuSigned by:

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Danielle Mandley, CMC
Town Clerk
Date: May 26, 2020

DocuSigned by:

F5B47D84066045F...
Paddy Mudd, Councilwoman

EXPLANATION:
CAPITALS INDICATE MATTER ADDED TO EXISTING LAW
((Double Parenthesis)) indicate matter deleted from existing law.
Underlining indicates amendments to bill.
~~Strike Out~~ indicates matter stricken from bill by amendment or deleted from the law by amendment.

Acronyms

CIP – Capital Improvement Plan

FDIC – Federal Deposit Insurance Corporation

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GIS – Geographic Information System

MGD – Unit of measurement for ability to move a set amount of water within a particular time period. A pump having a capacity of 2 MGD is capable of moving 2 million gallons of water during a 24-hour period.

Terms

Accrual – the accrual basis of accounting recognizes revenues in the accounting period in which they are earned while expenses are recognized then the related liability is incurred.

Adopted Budget – a plan of financial operations approved by the Town Council. The Adopted Budget reflects approved tax rates and appropriated revenues, expenditures, and transfers. Sections are included to show major budgetary/financial policies and guidelines used in the town’s fiscal management.

Appropriation – a legal authorization granted by the Town Council to make expenditures and to incur obligations for specific purposes. It is limited in amount as expires at the end of the fiscal year.

Assessed Value – a valuation set upon real estate or other property by the Maryland State Department of Assessment and Taxation as a basis for levying taxes.

Audit – a systematic collection of sufficient, competent evidential matter needed to attest to the fairness of management’s assertions in the financial statements or to evaluate whether management has effectively carried out its responsibilities.

Balanced Budget – budget in which all proposed expenditures and other financial uses are fully funded by projected revenues and other financing resources. Section C8-5 of the Town Charter requires a balanced budget.

Basis of Accounting – the timing of recognition when the effects of financial transactions or events should be recognized for financial reporting purposes.

Bond – interest-bearing certificates of public indebtedness used to finance the Town’s capital projects.

Budget – a plan for the acquisition and allocation of resources to accomplish specified purposes for a program of operations for the fiscal year. The annual Town budget is established by the Town Council by ordinance.

Budgetary Basis of Accounting – the method used to determine when revenues and expenditures are recognized for budgetary purposes, as opposed to financial reporting purposes.

Capacity – the ability of facilities to more or process water and wastewater.

Capital – a category of account codes which identifies major expenditures of public funds, beyond maintenance and operating costs, for procurement of items such as vehicles, computer equipment, office furniture, and the acquisition or construction of a needed physical facility. The Town defines “capital” as an expenditure that meets the above criteria, is greater than or equal to \$5,000, and has an expected useful life of more than one year.

Capital Improvement Plan – a long-term view of the physical and technological improvements needed by the Town to ensure that resources are being utilized to the best degree possible. For consideration, the Town will use a minimum cost threshold of \$20,000 for each project. Projects 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 as well.

Cost – the amount of money or value exchanged for property or services.

Debt – an obligation resulting from the borrowing of money.

Debt Service – the accounting for payments of principal and interest on long-term debt.

Department – a separate functional and accounting entity within a certain fund type.

Depreciation – The decrease in value of physical assets due to use and the passage of time. In financial terms, it refers to the process of allocating the cost of a capital asset to the periods during which the asset is used.

Enterprise Fund – accounts for operations that are financed in a manner similar to private business where the intent is that costs of providing goods and services to the general public on a continuing basis be financed or recovered through user charges. The Town has the following enterprise funds: Sanitation Fund, Sewer Fund, Water Fund, and Storm Water Fund.

Expenditure – a decrease in net financial resources. Expenditures include payment in cash for current operating expenses, debt service and capital outlays.

Expenses – Charges incurred, whether paid or unpaid, for operations, maintenance, interest, and other charges which are presumed to benefit the current fiscal year.

Fiscal Year – the twelve months running from July 1 through June 30, designated by the calendar year in which it ends.

Fund – a fiscal and accounting entity with a self-balancing set of accounts which are segregated for carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – the excess of a fund’s assets over its liabilities and reserves.

General Fund – the primary tax and operating fund for town governmental activities and general operations. The fund accounts for all Town revenues and expenditures which are not accounted for in other funds.

General Obligation Bond – a bond for which payment is pledged with the full faith and credit of the Town. This pledge involves the general taxing powers of the town to satisfy the payment of debt obligations. See Bond.

Goal – a general statement purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service.

Governmental Funds – used to account for most of a government’s activities, including those that are tax-supported. The General Fund is the only governmental fund of the Town.

Investments – securities held for the production of income in the form of interest, dividend or rental payments. The term does not include fixed assets used in the Town’s operations.

Line Item – a specific expenditure category within a department budget, such as travel, training, telephone, postage, supplies, etc. Defined by an object code number.

Major Fund – a governmental fund or enterprise fund reported as a separate column in the basic financial statements.

Modified Accrual – used to record revenues and related assets when they become measurable and available to finance operations of the fiscal period. Accordingly, real and personal property taxes are recorded when billed and license, permits and fines are recorded as revenues. Expenditures are recorded as they are incurred.

Objective – a statement of purpose that is defined more specifically than a goal that is to be accomplished in specific, well defined, and measurable terms and that is achievable within a specific time frame.

Operating Expenses – a category of recurring expenses, other than salaries and capital equipment costs, which cover expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the Town’s goals.

Ordinance – a formal legislative enactment by the Town Council.

Principal – in the context of bonds, the face value or per value of a bond or issue of bonds payable on stated dates of maturity.

Proposed Budget – a plan of financial operations proposed to the Town Council by the Town Manager. The Proposed Budget reflects proposed tax rates and estimated revenues, expenditures, and transfers. Sections are included to show major budgetary/financial policies and guidelines used in the town’s fiscal management.

Public Hearing – a scheduled meeting or time specifically set aside to provide an opportunity for citizens to discuss their feelings about a particular issue. Prior to a public hearing, the scheduled date and time, as well as the subject; must be advertised.

Real Property – real estate, including land and improvements (building, fences, pavement, etc.) classified for purposes of assessment.

Revenue Bonds – bonds issued to finance the construction, acquisition or improvement of a revenue-producing facility, with the principal and interest requirements payable solely from the revenues generated by the facility’s operations.

Reserve – an account that records a portion of the fund balance which must be segregated for some future use and which is not available for future appropriation or expenditure.

Resolution – a special or temporary order of the Town Council.

Tax Base – the aggregate value of the items being taxed. The base of the Town’s property tax is set by the State Department of Assessments and Taxation at 100% of the full market value of all real property and 100% of all business personal property in the Town.

Tax Rate – the amount of tax stated in terms of a unit of the tax base; i.e., 32 cents per \$100 of real property assessed valuation.

Transfers – The amount of contribution from one fund to another. Transfers are made from the General Fund to the Vehicle Replacement Reserve, Building Replacement Reserve, the Sanitation Fund for mosquito spraying. Transfers are made from the Enterprise Funds to the Vehicle Replacement Reserve and the General Fund to recover.