



# FISCAL YEAR 2020 ADOPTED BUDGET & CAPITAL IMPROVEMENT PLAN



305 Queen Anne St, La Plata, Maryland 20646  
301-934-8421  
[www.townoflaplata.org](http://www.townoflaplata.org)

# Town of La Plata, Maryland



## Fiscal Year 2020 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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## Town Manager's Transmittal Letter



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

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**To:** Honorable Mayor and Members of Town Council  
**From:** Brent Manuel, Town Manager  
**Subject:** FY 2020 Town Manager's Transmittal Letter  
**Date:** April 3, 2019

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It is with great pleasure that I present to you the Fiscal Year (FY) 2020 (July 1, 2019 – June 30, 2020) 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 2020 equals \$9,531,870 which represents a growth over the FY 2019 budget of \$1,396,740 or 17%. This large increase is mainly attributable to capital projects funded through fund balance. The proposed Enterprise Funds Budget for FY 2020 equals \$9,556,654 which represents a growth over the FY 2019 budget of \$142,484 or 2%.

The Town continues to feel the impact of the national economic recession as seen in stagnant property values and sluggish new housing. However, construction activity in the Town increased in FY 2018 and is projected to increase again in FY 2019. The Town of La Plata remains strong financially. The FY 2020 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 to ensure the needs of the Town are being met.

### **Revenue**

Real property taxes remain the major source of revenue in the Town. For the FY 2020 Budget, real property taxes account for \$4,173,110 of revenue or 44% of total revenue. In FY 2020, the Town is in the second year of the three-year property tax assessment cycle. For the tax year beginning July 1, 2019, the estimated real property assessable base will increase by \$12,275,673 or 1.4% 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 \$55,282. As in previous years, the growth in property values remains stagnant. Growth in real property taxes is not keeping up with the growth in expenses. The town has looked to other revenue sources in the proposed budget to make up for

## Town Manager's Transmittal Letter

this deficiency. Without an increased pace of appreciation or significant new development in future years, the Town will ultimately be forced to find ways to raise more revenues or cut costs to balance its budget.

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 at \$0.75 per \$100 of assessed value. Due to the demand for increased Town services and the scope of the public utility personal property tax, the FY 2020 Proposed Budget represents an increase of \$0.75 to \$1.50 per \$100 of assessed value. The business personal property tax rate will remain constant at \$0.75 per \$100 of assess value. For the FY 2020 Budget, business personal property taxes account for \$179,860 in total revenue while public utility personal property taxes account for \$155,600.

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 anticipates an increase in their highway user revenue (HUR) of \$130,300 from \$318,515 in FY 2019 to \$448,815 in FY 2020. The Town anticipates using the entire amount in FY 2020 to resurface streets.

The Town maintains a strong General Fund balance. The expected unassigned fund balance at June 30, 2019 is \$8,470,471. The Proposed Budget appropriates \$1,234,000 of unassigned fund balance to fund capital projects, a Town boundary update that was appropriated for but not expensed in FY 2019, and the remaining amount due for the Comprehensive Plan update that was not expensed in FY 2019.

The Town continues to explore grant opportunities and other revenue sources that can help meet the demand of services and positively impact our residents.

### **Expenditures**

Budgeted expenditures for the Town of La Plata have exceeded revenues for the past several years 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 Proposed FY 2020 Budget only appropriates the unassigned fund balance to cover capital expenditures and two non-capital projects that were budgeted for but not expensed in FY 2019.

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, housing and property inspection, and police. Maintaining this level of service requires an array of expenses.

## Town Manager's Transmittal Letter

Like most municipalities, the majority of the Town's expenses are related to personnel. The recovering economy has pushed unemployment rates down adding to the competition already faced by the Town to recruit and retain an excellent workforce.

### Staffing

Several new staff positions and promotions are reflected in the FY 2020 Proposed Budget. The costs for these new positions include salary and benefits.

- **Manager of Inspections:** The cost to add this position would be \$89,950. The position would be able to utilize the existing town fleet and would not require an additional vehicle. The goal of this position is to help meet the rising demand of code enforcement services within the Town.
- **Treatment Plant Senior Operator:** The cost to add this position is \$68,070. The goal of this position is to continue the cost saving trend of moving services performed by the Maryland Environmental Service (MES) at the Waste Water Treatment Plant to Town staff. This position was filled in March of 2019.
- **Administrative Aide I:** Previously this position was part time in the Finance Department. Due to high turnover in the position and a growing demand for services within the Planning Department, the position has moved to full time with 60% of its time budgeted for the Finance Department and 40% for Planning. The additional cost for this change is \$24,300. This new position was filled in March of 2019.
- **Police Department:** Reflected in the proposed budget is several promotions within the Town's police force. These promotions include one new Sergeant and two new Corporals. The Police Department continues its trend of reorganizing positions and shifts to have an effective force to meet Town needs.

The FY 2020 Proposed Budget reflects a 1.65% cost of living increase and merit increase across the board for all staff.

### Capital Improvement Plan

This will be the first year the Town is incorporating a CIP into its budget and budget process. The Town will focus on FY 2020 in the current CIP and expand to a more comprehensive five-year plan in the FY 2021 budget. The CIP is proposed at \$3,883,000 with \$1,333,000 appropriated to the General Fund and \$2,550,000 to the Enterprise Funds. The CIP is funded through \$156,000 pay-as-you-go and \$3,727,000 in unassigned fund balance. Taking advantage of the Town's strong fund balance allows no new debt to be incurred for capital projects in FY 2020. Implementing a long view CIP will allow the Town to face challenges and meet opportunities in a planned and logical manner.

# Town Manager's Transmittal Letter

## **Enterprise Funds**

As stated earlier, the proposed Enterprise Funds Budget for FY 2020 equals \$9,556,654 which represents a growth over the FY 2019 budget of \$142,484 or 2%. 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. Due to the increase in costs and aging infrastructure the Town is proposing an increase in sanitation, water and sewer. The FY 2020 proposed budget includes a 3.5% increase in trash and recycling, a 2.7% increase in water rates, and a 3% increase in sewer rates. These rates are being increased in a gradual manner to avoid large, one-time rate increases. The Storm Water rate is increasing by 25% due to the cost of following the MS4 Permit mandates, aging infrastructure, and increase maintenance costs.

## **Conclusion**

I would like to thank the Town staff for their assistance and knowledge in preparing the FY 2020 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 2020 Proposed Budget & Capital Improvement Plan for the Town of La Plata.

Sincerely,

Brent Manuel  
Town Manager

## 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.

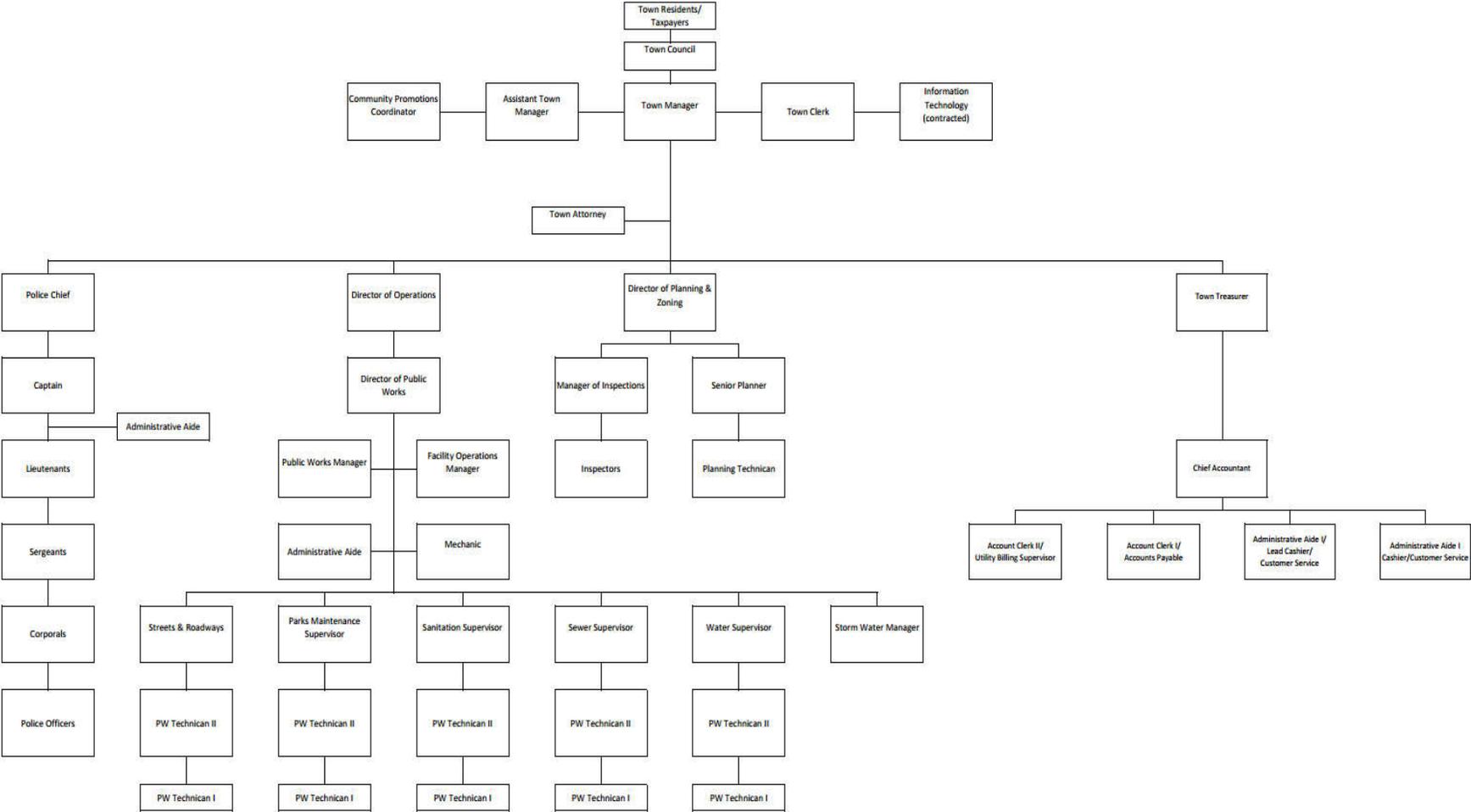
Traditionally, the Town's total assessed property value has grown due to new home construction, additional commercial development and annexations of adjacent properties. The Town is in the second year of the three-year property tax assessment cycle. For the tax year beginning July 1, 2019, the estimated real property assessable base will increase by \$12,275,673 from the previous tax year. Per the United States Census Bureau, the median value of owner-occupied housing from 2013-2017 was \$336,700.

The median household income for the Town of La Plata is \$92,738, which exceeds the State of Maryland at \$78,916 and the United States at \$57,652 (2013 – 2017 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 Full Time Equivalent

| <b>GENERAL GOVERNMENT</b>       | <b>BUDGET</b> | <b>BUDGET</b> | <b>BUDGET</b> |
|---------------------------------|---------------|---------------|---------------|
| <b>POSITIONS</b>                | <b>FY 18</b>  | <b>FY 19</b>  | <b>FY 20</b>  |
| Town Manager                    | 1             | 1             | 1             |
| Assistant Town Manager          | 1             | 1             | 1             |
| <b>TOTAL GENERAL GOVERNMENT</b> | <b>2</b>      | <b>2</b>      | <b>2</b>      |

| <b>LEGISLATIVE</b>                | <b>BUDGET</b> | <b>BUDGET</b> | <b>BUDGET</b> |
|-----------------------------------|---------------|---------------|---------------|
| <b>POSITIONS</b>                  | <b>FY 18</b>  | <b>FY 19</b>  | <b>FY 20</b>  |
| Town Clerk                        | 1             | 1             | 1             |
| <b>TOTAL LEGISLATIVE SERVICES</b> | <b>1</b>      | <b>1</b>      | <b>1</b>      |

| <b>FINANCE</b>                              | <b>BUDGET</b> | <b>BUDGET</b> | <b>BUDGET</b> |
|---|---------------|---------------|---------------|
| <b>POSITIONS</b>                            | <b>FY 18</b>  | <b>FY 19</b>  | <b>FY 20</b>  |
| Treasurer                                   | 1             | 1             | 1             |
| Chief Accountant                            | 0             | 0             | 1             |
| Accounting Supervisor                       | 1             | 1             | 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           | 0.5           | 1             |
| <b>TOTAL FINANCE</b>                        | <b>5.5</b>    | <b>5.5</b>    | <b>6</b>      |

| <b>PLANNING</b>        | <b>BUDGET</b> | <b>BUDGET</b> | <b>BUDGET</b> |
|------------------------|---------------|---------------|---------------|
| <b>POSITIONS</b>       | <b>FY 18</b>  | <b>FY 19</b>  | <b>FY 20</b>  |
| Director of Planning   | 1             | 1             | 1             |
| Senior Planner         | 1             | 1             | 1             |
| Planning Tech          | 1             | 1             | 1             |
| Manager of Inspections | 0             | 0             | 1             |
| Inspector II           | 1             | 1             | 1             |
| <b>TOTAL PLANNING</b>  | <b>4</b>      | <b>4</b>      | <b>5</b>      |

| <b>POLICE DEPARTMENT</b> | <b>BUDGET</b> | <b>BUDGET</b> | <b>BUDGET</b> |
|--------------------------|---------------|---------------|---------------|
| <b>POSITIONS</b>         | <b>FY 18</b>  | <b>FY 19</b>  | <b>FY 20</b>  |
| Chief of Police          | 1             | 1             | 1             |

## Personnel Schedule Full Time Equivalent

|                                |             |             |             |
|--------------------------------|-------------|-------------|-------------|
| Captain                        | 1           | 1           | 1           |
| Lieutenant                     | 1           | 1           | 1           |
| Sergeant                       | 4           | 4           | 5           |
| Corporal                       | 0           | 2           | 4           |
| PFC/Officer                    | 12          | 10          | 7           |
| Detective                      | 1           | 1           | 1           |
| UMCRM Officer                  | 0           | 1           | 1           |
| Cadet                          | 0.5         | 0.5         | 0.5         |
| Compliance Coordinator         | 0           | 0           | 1           |
| Administrative Aide II         | 1           | 1           | 0           |
| <b>TOTAL POLICE DEPARTMENT</b> | <b>21.5</b> | <b>22.5</b> | <b>22.5</b> |

| <b>OPERATIONS</b>                      | <b>BUDGET</b> | <b>BUDGET</b> | <b>BUDGET</b> |
|--|---------------|---------------|---------------|
| <b>POSITIONS</b>                       | <b>FY 18</b>  | <b>FY 19</b>  | <b>FY 20</b>  |
| Director of Operations                 | 1             | 1             | 1             |
| Director of Public Works               | 1             | 1             | 1             |
| Assistant Director of Public Works     | 1             | 1             | 1             |
| Administrative Aide II                 | 2             | 2             | 2             |
| Public Works Tech I                    | 8             | 8             | 8             |
| Public Works Tech II                   | 7             | 6             | 6             |
| Public Works Tech III                  | 0             | 1             | 1             |
| Public Works Supervisor                | 2             | 1             | 1             |
| Public Works GIS Tech                  | 0             | 1             | 1             |
| Treatment Plant Senior Operator        | 0             | 0             | 1             |
| Treatment Plant Operator in Training 1 | 2             | 3             | 3             |
| Storm Water Manager                    | 1             | 1             | 1             |
| <b>TOTAL OPERATIONS</b>                | <b>25</b>     | <b>26</b>     | <b>27</b>     |

| <b>COMMUNITY PROMOTIONS</b>       | <b>BUDGET</b> | <b>BUDGET</b> | <b>BUDGET</b> |
|-----------------------------------|---------------|---------------|---------------|
| <b>POSITIONS</b>                  | <b>FY 18</b>  | <b>FY 19</b>  | <b>FY 20</b>  |
| Community Promotions Coordinator  | 1             | 1             | 1             |
| <b>TOTAL COMMUNITY PROMOTIONS</b> | <b>1</b>      | <b>1</b>      | <b>1</b>      |

|                             |           |           |             |
|-----------------------------|-----------|-----------|-------------|
| <b>TOTAL TOWN POSITIONS</b> | <b>60</b> | <b>62</b> | <b>64.5</b> |
|-----------------------------|-----------|-----------|-------------|

# 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.

## 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.

## Financial Policies and Budget Development

### 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 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 Town's 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 2020 the Town has the following Budget Calendar:

## Financial Policies and Budget Development

| DATE  | EVENT  |
|---|--|
| Saturday, January 26, 2019                      | Council/Staff Budget Retreat.  |
| Thursday, February 14, 2019                     | Budget worksheets issued to Department Directors.  |
| Friday, March 8, 2019                           | Deadline for all Department Directors to submit FY 2020 budget worksheets to Town Manager.   |
| Monday, March 11, 2019 – Friday, March 22, 2019 | Town Manager and Town Treasurer meet with Department Directors to align their budgets with service priorities and available resources.   |
| Friday, March 29, 2019                          | Town Manager transmits Proposed Budget FY 2020 to the Council.   |
| Wednesday, April 3, 2019                        | Publication of notice of public hearing on Constant Yield Tax Rate tentatively scheduled for April 22, 2018.   |
| Monday, April 8, 2019                           | <b>Work Session:</b> Budget discussion focusing on Operating Funds.  |
| Monday, April 15, 2019                          | <b>Work Session:</b> Budget discussion focusing on Enterprise Funds.   |
| Monday, April 22, 2019                          | <b>Public Hearing</b> and Public Comment on Constant Yield Tax.  |
| Monday, May 13, 2019                            | <b>Work Session:</b> Discussion of fee schedule and introduction of Ordinance for FY 2020 Tax Rates.   |
| Monday, May 20, 2019                            | <b>Special Meeting:</b> <ol style="list-style-type: none"> <li>1. Introduction of Ordinance adopting the FY 2020 Fee Schedule.</li> <li>2. Introduction of Ordinance adopting the FY 2020 Financial Plan Budget.</li> <li>3. Public Hearing and Public Comment on FY 2020 Fee Schedule.</li> <li>4. Public Hearing and Public Comment on FY 2020 Financial Plan Budget.</li> </ol> |
| Tuesday, May 28, 2019                           | <b>Business Meeting:</b> Adoption of FY 2020 Fee Schedule, Tax Rates and Financial Plan Budget.  |

# Financial Policies and Budget Development

## 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 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. However, considering this is the first year the Town is implementing a CIP, the Town will focus on fiscal year 2020 in the current CIP and expand to a more comprehensive five-year plan in the fiscal year 2021 budget. Each project includes a description, cost estimate, funding sources, and time schedule. Funding for the portion of the CIP is incorporated in the carious funds where costs will be financed.

## 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 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Actual | FY 2019<br>Budget | FY 2020<br>Adopted | \$ Budget to<br>Budget | %<br>Budget<br>to<br>Budget |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------------|
| <b>General Fund Revenues:</b>      |                   |                   |                   |                   |                    |                        |                             |
| General Property Taxes             | 4,173,837         | 4,200,131         | 4,673,682         | 4,252,550         | 4,518,570          | 266,020                | 6%                          |
| Other Local Taxes                  | 1,623,478         | 1,667,544         | 1,570,753         | 1,502,050         | 1,547,500          | 45,450                 | 3%                          |
| Licenses & Permits                 | 529,799           | 336,081           | 437,119           | 365,000           | 421,500            | 56,500                 | 15%                         |
| Intergovernmental Revenues         | 457,018           | 393,165           | 384,234           | 404,850           | 568,395            | 163,545                | 40%                         |
| Charges for Services               | 39,784            | 80,408            | 80,125            | 61,400            | 139,000            | 77,600                 | 126%                        |
| Fines & Forfeitures                | 14,699            | 10,061            | 10,333            | 5,000             | 10,000             | 5,000                  | 100%                        |
| Miscellaneous Revenues             | 126,073           | 197,305           | 258,335           | 194,040           | 209,410            | 15,370                 | 8%                          |
| Other Financing Sources            | 785,050           | 785,050           | 902,890           | 1,350,240         | 2,163,905          | 813,665                | 60%                         |
| <b>Total General Fund</b>          | <b>7,749,738</b>  | <b>7,669,745</b>  | <b>8,317,471</b>  | <b>8,135,130</b>  | <b>9,578,280</b>   | <b>1,443,150</b>       | <b>18%</b>                  |
| <b>Proprietary Funds Revenues:</b> |                   |                   |                   |                   |                    |                        |                             |
| Sanitation Fund                    | 1,129,949         | 1,129,488         | 1,099,572         | 1,121,900         | 1,159,795          | 37,895                 | 3%                          |
| Sewer Fund                         | 3,689,531         | 3,947,932         | 3,955,386         | 6,794,395         | 6,522,004          | (272,391)              | -4%                         |
| Water Fund                         | 899,393           | 901,810           | 981,397           | 1,103,095         | 1,122,275          | 19,180                 | 2%                          |
| Storm Water Fund                   | 389,423           | 395,587           | 403,901           | 394,780           | 759,193            | 364,413                | 92%                         |
| <b>Total Proprietary Fund</b>      | <b>6,108,296</b>  | <b>6,374,817</b>  | <b>6,440,256</b>  | <b>9,414,170</b>  | <b>9,563,267</b>   | <b>149,097</b>         | <b>2%</b>                   |

## Adopted Budget Overview

### Overview of Expenditures

|                                    | FY 2016<br>Actual | FY 2017<br>Actual | FY 2018<br>Actual | FY 2019<br>Budget | FY 2020<br>Adopted | \$ Budget to<br>Budget | % Budget<br>to Budget |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| <b>General Fund Expenses:</b>      |                   |                   |                   |                   |                    |                        |                       |
| Legislative                        | 216,624           | 220,982           | 195,300           | 298,560           | 301,420            | 2,860                  | 1%                    |
| Elections                          | -                 | 7,018             | -                 | -                 | -                  | -                      | 0%                    |
| Finance                            | 512,141           | 507,823           | 533,089           | 574,195           | 612,635            | 38,440                 | 7%                    |
| Legal                              | 72,524            | 62,927            | 40,980            | 35,000            | -                  | (35,000)               | -100%                 |
| Human Resources                    | 29,339            | 31,069            | 25,595            | 25,200            | 25,840             | 640                    | 3%                    |
| Planning                           | 347,875           | 330,343           | 327,904           | 526,670           | 556,670            | 30,000                 | 6%                    |
| Administration                     | 421,788           | 434,579           | 500,908           | 488,070           | 1,263,660          | 775,590                | 159%                  |
| Information Technology             | 126,246           | 116,887           | 101,424           | 126,500           | 141,500            | 15,000                 | 12%                   |
| Police                             | 1,956,819         | 2,174,064         | 2,424,233         | 2,818,015         | 3,023,380          | 205,365                | 7%                    |
| Inspections & Enforcement          | 216,406           | 188,952           | 116,162           | 163,740           | 266,720            | 102,980                | 63%                   |
| Emergency Preparedness             | 8,651             | 8,640             | 8,640             | 9,500             | 9,000              | (500)                  | -5%                   |
| Public Works Administration        | 624,539           | 573,353           | 571,548           | 624,610           | 652,980            | 28,370                 | 5%                    |
| Facilities Maintenance             | 326,633           | 416,974           | 368,126           | 324,780           | 610,490            | 285,710                | 88%                   |
| Fleet Maintenance                  | 83,676            | 149,252           | 154,885           | 181,635           | 167,540            | (14,095)               | -8%                   |
| Streets                            | 664,148           | 864,895           | 345,067           | 917,830           | 1,024,785          | 106,955                | 12%                   |
| Parks                              | 167,906           | 206,948           | 204,832           | 238,895           | 255,750            | 16,855                 | 7%                    |
| Community Promotion                | 206,659           | 255,066           | 202,275           | 228,410           | 249,665            | 21,255                 | 9%                    |
| Other Financing Uses               | 1,519,034         | 648,248           | 523,183           | 553,520           | 416,245            | (137,275)              | -25%                  |
| <b>Total General Fund</b>          | <b>7,501,009</b>  | <b>7,198,020</b>  | <b>6,644,150</b>  | <b>8,135,130</b>  | <b>9,578,280</b>   | <b>1,443,150</b>       | <b>18%</b>            |
| <b>Proprietary Funds Expenses:</b> |                   |                   |                   |                   |                    |                        |                       |
| Sanitation Fund                    | 1,129,949         | 1,129,488         | 1,099,572         | 1,099,950         | 1,158,715          | 58,765                 | 5%                    |
| Sewer Fund                         | 3,689,531         | 3,947,932         | 3,955,386         | 6,790,230         | 6,513,334          | (275,316)              | -4%                   |
| Water Fund                         | 899,393           | 901,810           | 981,397           | 1,099,961         | 1,120,311          | 20,930                 | 2%                    |
| Storm Water Fund                   | 389,423           | 395,587           | 403,901           | 365,891           | 754,913            | 389,334                | 106%                  |
| <b>Total Proprietary Fund</b>      | <b>6,108,296</b>  | <b>6,374,817</b>  | <b>6,440,256</b>  | <b>9,356,032</b>  | <b>9,549,673</b>   | <b>193,713</b>         | <b>2%</b>             |

Overview of Debt Service

Notes payable relating to governmental activities at June 30, 2019 consists of the following:

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

**\$ 8,000**

A schedule of maturities of the general obligation bonds payable and notes payable relating to governmental activities as of June 30, 2019 is as follows:

| <b>Governmental debt</b> |                  |                 |                 |
|--------------------------|------------------|-----------------|-----------------|
|                          | <u>Principal</u> | <u>Interest</u> | <u>Total</u>    |
| June 30, 2020            | 2,000            | -               | 2,000           |
| 2021                     | 2,000            | -               | 2,000           |
| 2022                     | 2,000            | -               | 2,000           |
| 2023                     | 2,000            | -               | 2,000           |
| 2024                     | -                | -               | -               |
|                          | <u>\$ 8,000</u>  | <u>\$ 0</u>     | <u>\$ 8,000</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, 2019 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.

**\$ 476,517**

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.

## Adopted Budget Overview

**\$ 2,191,029**

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.

**\$ 1,572,471**

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.

**\$ 745,271**

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.

**\$ 348,279**

**\$ 5,334,567**

A schedule of maturities of the revenue bonds payable and general obligation bonds payable relating to business-type activities as of June 30, 2019 is as follows:

| <b>Business-type debt</b> |                            |                          |                            |
|---------------------------|----------------------------|--------------------------|----------------------------|
| <u>Fiscal Years</u>       | <u>Principal</u>           | <u>Interest</u>          | <u>Total</u>               |
| <b>2020</b>               | 730,941                    | 63,323                   | 794,264                    |
| <b>2021</b>               | 741,635                    | 56,029                   | 797,664                    |
| <b>2022</b>               | 752,495                    | 48,624                   | 801,119                    |
| <b>2023</b>               | 594,503                    | 41,105                   | 635,608                    |
| <b>2024 - 2028</b>        | 1,650,889                  | 132,217                  | 1,783,106                  |
| <b>2029 - 2033</b>        | 864,104                    | 32,583                   | 896,691                    |
|                           | <b><u>\$ 5,334,567</u></b> | <b><u>\$ 373,881</u></b> | <b><u>\$ 5,708,452</u></b> |

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, 2018<sup>(1)</sup>

| Fund Type                                      | General                | Water and Sewer        | Sanitation             | Storm Water          |
|--|------------------------|------------------------|------------------------|----------------------|
| Balance  | \$ 7,717,774.00        | \$ 3,938,409.00        | \$ 1,158,345.00        | \$ 679,925.00        |
| <b>Total Fund Balance</b>                      | <b>\$ 7,717,774.00</b> | <b>\$ 3,938,409.00</b> | <b>\$ 1,158,345.00</b> | <b>\$ 679,925.00</b> |
| <br>   |                        |                        |                        |                      |
| FY 2019 Expected Revenues <sup>(2)</sup>       | \$ 8,241,731.00        | \$ 5,941,869.00        | \$ 1,114,002.00        | \$ 407,043.00        |
| FY 2019 Expected Expenditures                  | \$ 7,646,040.00        | \$ 5,249,062.00        | \$ 1,066,120.00        | \$ 618,093.00        |
| Balances at June 30, 2019                      | \$ 8,313,465.00        | \$ 4,631,216.00        | \$ 1,206,227.00        | \$ 468,875.00        |
| <br>   |                        |                        |                        |                      |
| FY 2020 Budget Revenues                        | \$ 8,344,280.00        | \$ 5,224,279.00        | \$ 1,159,795.00        | \$ 509,193.00        |
| FY 2020 Budget Expenditures                    | \$ 9,578,280.00        | \$ 7,635,805.00        | \$ 1,158,715.00        | \$ 755,153.00        |
| Balances at June 30, 2020                      | \$ 7,079,465.00        | \$ 2,219,690.00        | \$ 1,207,307.00        | \$ 222,915.00        |
| <br>   |                        |                        |                        |                      |
| <b>Projected Total Unassigned Fund Balance</b> | <b>\$ 7,079,465.00</b> | <b>\$ 2,219,690.00</b> | <b>\$ 1,207,307.00</b> | <b>\$ 222,915.00</b> |

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, Ford Police Interceptor. The Town has been replacing the older Ford Impalas with the Interceptor to modernize the fleet. 2.) The Town Hall Atrium. Town Hall was built in 2005).

## General Fund Revenues and Expenditures

|   | FY19             |                           | FY20             |                |                  |
|---|------------------|---------------------------|------------------|----------------|------------------|
|   | Budgeted         | Projected through 6/30/19 | Operating        | Capital        | Total            |
| <b>Revenues and Other Financing Sources</b> |                  |                           |                  |                |                  |
| <b>Revenues</b>                             |                  |                           |                  |                |                  |
| Local Taxes                                 |                  |                           |                  |                |                  |
| Real Property                               |                  |                           |                  |                |                  |
| General                                     | 3,766,930        | 4,228,039                 | 3,717,610        | 215,500        | 3,933,110        |
| Heritage Green Special Assessment           | 240,000          | 236,000                   | 240,000          | -              | 240,000          |
| Personal Property                           | 162,620          | 189,327                   | 179,860          | -              | 179,860          |
| Railroads & Utilities                       | 74,000           | 79,387                    | 155,600          | -              | 155,600          |
| Penalties & Interest                        | 9,000            | -                         | 10,000           | -              | 10,000           |
| Income                                      | 1,428,050        | 1,450,068                 | 1,473,500        | -              | 1,473,500        |
| Hotel/Motel Tax                             | 70,000           | 56,040                    | 70,000           | -              | 70,000           |
| Admissions & Amusements                     | 4,000            | 4,199                     | 4,000            | -              | 4,000            |
| <b>Local Taxes subtotal</b>                 | <b>5,754,600</b> | <b>6,243,060</b>          | <b>5,850,570</b> | <b>215,500</b> | <b>6,066,070</b> |
| Licenses & Permits                          |                  |                           |                  |                |                  |
| Traders                                     | 25,000           | 27,024                    | 26,500           | -              | 26,500           |
| Construction permits                        | 156,000          | 177,020                   | 190,000          | -              | 190,000          |
| Cable franchise fees                        | 184,000          | 178,048                   | 185,000          | -              | 185,000          |
| Other Licenses & Permits                    | -                | 6,046                     | 20,000           | -              | 20,000           |
| <b>Licenses &amp; Permits subtotal</b>      | <b>365,000</b>   | <b>388,138</b>            | <b>421,500</b>   | <b>-</b>       | <b>421,500</b>   |
| Other Governments                           |                  |                           |                  |                |                  |
| State Police Aid                            | 86,335           | 86,335                    | 94,580           | -              | 94,580           |
| Highway User Tax Revenue                    | 318,515          | 318,515                   | 448,815          | -              | 448,815          |
| Assorted Grants/Payments                    | -                | -                         | -                | 25,000         | 25,000           |
| <b>Other Governments subtotal</b>           | <b>404,850</b>   | <b>404,850</b>            | <b>543,395</b>   | <b>25,000</b>  | <b>568,395</b>   |
| Service Charges                             |                  |                           |                  |                |                  |
| Annexation applications                     | -                | -                         | -                | -              | -                |
| Plan review charges                         | 1,200            | 20,126                    | 6,000            | -              | 6,000            |
| Forest conservation fee                     | -                | -                         | -                | -              | -                |
| Parkland fee                                | -                | 150                       | -                | -              | -                |
| Other Zoning Fees                           | 1,200            | 1,488                     | 1,500            | -              | 1,500            |
| Credit card convenience fees                | 10,000           | 9,486                     | 10,000           | -              | 10,000           |
| Copies/Documents                            | 1,000            | 2,065                     | 1,500            | -              | 1,500            |
| Heritage Green STD admin fees               | 3,000            | 3,000                     | 3,000            | -              | 3,000            |
| Property Maintenance fees                   | -                | 1,757                     | -                | -              | -                |
| Rental inspection fees                      | 45,000           | 41,251                    | 62,000           | -              | 62,000           |
| Other                                       | 55,000           | 55,000                    | 55,000           | -              | 55,000           |
| <b>Service Charges</b>                      | <b>116,400</b>   | <b>134,323</b>            | <b>139,000</b>   | <b>-</b>       | <b>139,000</b>   |
| <b>Fines &amp; Forfeitures</b>              | <b>5,000</b>     | <b>4,665</b>              | <b>10,000</b>    | <b>-</b>       | <b>10,000</b>    |
| Miscellaneous                               |                  |                           |                  |                |                  |
| Investment earnings                         | 71,440           | 204,882                   | 150,000          | -              | 150,000          |
| Sale of Surplus Assets                      | 4,000            | 1,244                     | 6,000            | -              | 6,000            |
| Rents & concessions                         | 63,600           | 42,614                    | 53,410           | -              | 53,410           |
| Other                                       | -                | 47,825                    | -                | -              | -                |
| <b>Miscellaneous subtotal</b>               | <b>139,040</b>   | <b>296,564</b>            | <b>209,410</b>   | <b>-</b>       | <b>209,410</b>   |
| <b>Revenue Subtotal</b>                     | <b>6,784,890</b> | <b>7,471,601</b>          | <b>7,173,875</b> | <b>240,500</b> | <b>7,414,375</b> |

## General Fund Revenues and Expenditures

|   | FY19             |                           | FY20             |                  |                  |
|---|------------------|---------------------------|------------------|------------------|------------------|
|   | Budgeted         | Projected through 6/30/19 | Operating        | Capital          | Total            |
| <b>Other Financing Sources</b>                    |                  |                           |                  |                  |                  |
| Transfers   |                  |                           |                  |                  |                  |
| In from enterprise funds                          | 770,130          | 770,130                   | 795,905          | -                | 795,905          |
| <b>Transfers subtotal</b>                         | <b>770,130</b>   | <b>770,130</b>            | <b>795,905</b>   | <b>-</b>         | <b>795,905</b>   |
| Fund Balance                                      |                  |                           |                  |                  |                  |
| Parkland reserve                                  | -                | -                         | -                | -                | -                |
| Transportation reserves                           | 70,000           | -                         | 72,000           | -                | 72,000           |
| Vehicle Reserve                                   | 105,815          | -                         | -                | 62,000           | 62,000           |
| Storm Response Reserve                            | -                | -                         | -                | -                | -                |
| Radio Reserve                                     | -                | -                         | -                | -                | -                |
| Heritage Green Special Tax District Reserve       | 22,665           | -                         | -                | -                | -                |
| SHA HUR Carryover Reserve                         | 41,485           | -                         | -                | -                | -                |
| Appropriation of Unreserved Fund Balance          | 438,775          | -                         | 93,000           | 1,141,000        | 1,234,000        |
| <b>Fund Balance Subtotal</b>                      | <b>678,740</b>   | <b>-</b>                  | <b>165,000</b>   | <b>1,203,000</b> | <b>1,368,000</b> |
| <b>Other Financing Sources Subtotal</b>           | <b>1,448,870</b> | <b>770,130</b>            | <b>960,905</b>   | <b>1,203,000</b> | <b>2,163,905</b> |
| <b>Total Revenues and Other Financing Sources</b> | <b>8,233,760</b> | <b>8,241,731</b>          | <b>8,134,780</b> | <b>1,443,500</b> | <b>9,578,280</b> |

## General Fund Revenues and Expenditures

|   | FY19             |                           | FY20             |                  |                  |
|---|------------------|---------------------------|------------------|------------------|------------------|
|   | Budgeted         | Projected through 6/30/19 | Operating        | Capital          | Total            |
| <b>Expenditures and Other Financing Uses</b>    |                  |                           |                  |                  |                  |
| <b>Expenditures</b>                             |                  |                           |                  |                  |                  |
| <b>General Government</b>                       |                  |                           |                  |                  |                  |
| Legislative                                     | 298,560          | 235,799                   | 286,420          | 15,000           | 301,420          |
| Elections                                       | -                | -                         | -                | -                | -                |
| <b>General Services</b>                         |                  |                           |                  |                  |                  |
| Administration                                  | 421,866          | 376,439                   | 423,870          | 22,000           | 445,870          |
| Finance   | 574,195          | 494,464                   | 612,635          | -                | 612,635          |
| Legal   | 35,000           | 33,873                    | -                | -                | -                |
| HR/Personnel                                    | 25,200           | 18,480                    | 25,840           | -                | 25,840           |
| Planning & Zoning                               | 526,670          | 342,944                   | 504,670          | 52,000           | 556,670          |
| Information Technology                          | 126,500          | 83,336                    | 116,500          | 25,000           | 141,500          |
| Other   | 66,200           | 57,178                    | 67,790           | 750,000          | 817,790          |
| <b>General Services subtotal</b>                | <b>1,775,631</b> | <b>1,406,714</b>          | <b>1,751,305</b> | <b>849,000</b>   | <b>2,600,305</b> |
| <b>General Government subtotal</b>              | <b>2,074,191</b> | <b>1,642,513</b>          | <b>2,037,725</b> | <b>864,000</b>   | <b>2,901,725</b> |
| <b>Public Safety</b>                            |                  |                           |                  |                  |                  |
| Police  | 2,818,015        | 2,699,018                 | 2,778,880        | 244,500          | 3,023,380        |
| Inspections & Enforcement                       | 163,740          | 156,384                   | 266,720          | -                | 266,720          |
| Emergency preparedness                          | 9,500            | 6,480                     | 9,000            | -                | 9,000            |
| <b>Public Safety subtotal</b>                   | <b>2,991,255</b> | <b>2,861,882</b>          | <b>3,054,600</b> | <b>244,500</b>   | <b>3,299,100</b> |
| <b>Public Works</b>                             |                  |                           |                  |                  |                  |
| Administration                                  | 624,610          | 677,235                   | 652,980          | -                | 652,980          |
| <b>Maintenance Operations</b>                   |                  |                           |                  |                  |                  |
| Facilities Maintenance                          | 324,780          | 325,977                   | 335,490          | 275,000          | 610,490          |
| Fleet Maintenance                               | 181,635          | 159,328                   | 167,540          | -                | 167,540          |
| Streets   | 917,830          | 1,092,458                 | 984,785          | 40,000           | 1,024,785        |
| <b>Public Works subtotal</b>                    | <b>2,048,855</b> | <b>2,254,998</b>          | <b>2,140,795</b> | <b>315,000</b>   | <b>2,455,795</b> |
| <b>Parks, Recreation &amp; Culture</b>          |                  |                           |                  |                  |                  |
| Parks maintenance                               | 238,895          | 182,439                   | 235,750          | 20,000           | 255,750          |
| Community Promotion                             | 228,410          | 237,382                   | 249,665          | -                | 249,665          |
| <b>Parks, Recreation &amp; Culture subtotal</b> | <b>467,305</b>   | <b>419,821</b>            | <b>485,415</b>   | <b>20,000</b>    | <b>505,415</b>   |
| <b>Expenditures subtotal</b>                    | <b>7,581,606</b> | <b>7,179,215</b>          | <b>7,718,535</b> | <b>1,443,500</b> | <b>9,162,035</b> |

## General Fund Revenues and Expenditures

|  | FY19             |                           | FY20             |                  |                  |
|--|------------------|---------------------------|------------------|------------------|------------------|
|  | Budgeted         | Projected through 6/30/19 | Operating        | Capital          | Total            |
| <b>Other Financing Uses</b>                        |                  |                           |                  |                  |                  |
| Debt Service                                       |                  |                           |                  |                  |                  |
| Bonds  |                  |                           |                  |                  |                  |
| SunTrust MSRPS Payoff loan                         | 119,240          | 58,080                    | -                | -                | -                |
| Firehouse mortgage                                 | 2,000            | 2,000                     | 2,000            |                  | 2,000            |
| <b>Debt service subtotal</b>                       | <b>121,240</b>   | <b>60,080</b>             | <b>2,000</b>     | -                | <b>2,000</b>     |
| Transfers  |                  |                           |                  |                  |                  |
| To vehicle reserve                                 | 31,000           | 24,500                    | 31,000           | -                | 31,000           |
| To forest conservation                             | -                | -                         | -                | -                | -                |
| To building replacement reserve                    | 150,000          | 150,000                   | 150,000          | -                | 150,000          |
| To police radio replacement reserve                | -                | -                         | -                | -                | -                |
| To storm response reserve                          | 20,000           | -                         | -                | -                | -                |
| To Sewer for WLPS ARRA Loan debt service           | 226,279          | 227,245                   | 227,245          | -                | 227,245          |
| To solid waste for mosquito spraying               | 5,000            | 5,000                     | 6,000            | -                | 6,000            |
| <b>Transfers subtotal</b>                          | <b>432,279</b>   | <b>406,745</b>            | <b>414,245</b>   | -                | <b>414,245</b>   |
| <b>Other Financing Uses subtotal</b>               | <b>553,519</b>   | <b>466,826</b>            | <b>416,245</b>   | -                | <b>416,245</b>   |
| <b>Total Expenditures and Other Financing Uses</b> | <b>8,135,125</b> | <b>7,646,040</b>          | <b>8,134,780</b> | <b>1,443,500</b> | <b>9,578,280</b> |
| Surplus/(Deficit) of Revenues to Expenditures      | -                | 595,690                   | -                | -                | -                |

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| Account                            | Account Name                   | FY19<br>Approved | FY19<br>Projected<br>thur 06/30/19 | FY20<br>Approved | \$ Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget | % Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget |
|------------------------------------|--------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                                |                  |                                    |                  |  |   |
| 01-100-001-5100                    | SALARY - PT                    | 76,000           | 66,606                             | 76,000           | -  | 0%  |
| 01-100-001-5103                    | SALARY - OT @ 1.5              | 1,500            | 5,388                              | -                | (1,500)  | -100%   |
| 01-100-001-5110                    | REGULAR FT CIVILIAN SALARY     | 67,530           | 54,787                             | 86,980           | 19,450   | 29%   |
| 01-100-001-5160                    | MERIT/BONUSES                  | 2,350            | 346                                | 2,610            | 260  | 11%   |
| 01-100-001-5205                    | DENTAL                         | 510              | 325                                | 530              | 20   | 4%  |
| 01-100-001-5215                    | HEALTH INSURANCE               | 14,140           | 11,150                             | 16,560           | 2,420  | 17%   |
| 01-100-001-5220                    | LIFE INSURANCE W/H             | 760              | 472                                | 1,400            | 640  | 84%   |
| 01-100-001-5230                    | WORKMAN'S COMPENSATION         | 360              | 456                                | 440              | 80   | 22%   |
| 01-100-001-5245                    | MSRPS PENSION                  | 10,940           | 10,260                             | 13,270           | 2,330  | 21%   |
| 01-100-001-5260                    | F I C A / MEDICARE             | 10,520           | 9,200                              | 11,720           | 1,200  | 11%   |
| 01-100-001-5270                    | EMPLOYEE - DRUG TESTING        | -                | -                                  | 100              | 100  | 0%  |
| 01-100-001-5300                    | ADS & NOTICES                  | 500              | 224                                | 500              | -  | 0%  |
| 01-100-001-5325                    | LICENSES/USER FEES             | 11,000           | 14,679                             | 11,000           | -  | 0%  |
| 01-100-001-5345                    | PRINTING / REPRODUCTION        | 250              | -                                  | -                | (250)  | -100%   |
| 01-100-001-5351                    | PROF SVCS-ATTORNEY             | -                | -                                  | 10,000           | 10,000   | 0%  |
| 01-100-001-5359                    | OTHER PROFESSIONAL SERVICES    | 6,000            | 9,000                              | 6,500            | 500  | 8%  |
| 01-100-001-5399                    | OTHER CONTRACTED SERVICES      | 7,400            | 3,300                              | 7,400            | -  | 0%  |
| 01-100-001-5420                    | OFFICE SUPPLIES                | 600              | 279                                | 600              | -  | 0%  |
| 01-100-001-5499                    | SUPPLIES - OTHER               | 200              | 270                                | 200              | -  | 0%  |
| 01-100-001-5510                    | DUES/MEMBERSHIPS               | 16,000           | 23,915                             | 16,000           | -  | 0%  |
| 01-100-001-5525                    | HOSPITALITY/RECOGNITION        | 2,000            | 2,856                              | 3,340            | 1,340  | 67%   |
| 01-100-001-5560                    | REFERENCE MATERIALS            | 750              | 183                                | 750              | -  | 0%  |
| 01-100-001-5570                    | INCIDENTALS-PRKNG, TOLLS, ETC. | 50               | 222                                | 200              | 150  | 300%  |
| 01-100-001-5571                    | LODGING                        | 6,700            | 10,385                             | 7,000            | 300  | 4%  |
| 01-100-001-5572                    | MEALS                          | 2,000            | 1,037                              | 2,000            | -  | 0%  |
| 01-100-001-5573                    | MILEAGE-LOCAL                  | 1,500            | 1,118                              | 1,500            | -  | 0%  |
| 01-100-001-5574                    | REGISTRATION                   | 41,000           | 7,861                              | 6,800            | (34,200)   | -83%  |
| 01-100-001-5576                    | TRAVEL-NON-LOCAL               | 500              | -                                  | 500              | -  | 0%  |
| 01-100-001-5599                    | MISCELLANEOUS OTHER            | 500              | 375                                | 520              | 20   | 4%  |
| 01-100-001-5683                    | COMPUTER HARDWARE              | 2,000            | 957                                | 2,000            | -  | 0%  |
| 01-100-001-5684                    | COMPUTER SOFTWARE              | -                | 149                                | -                | -  | 0%  |
| 01-100-001-5686                    | OFFICE EQUIP/FURNITURE         | 15,000           | -                                  | 15,000           | -  | 0%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                                | <b>298,560</b>   | <b>235,799</b>                     | <b>301,420</b>   | <b>2,860</b>   | <b>1%</b>   |
| <b>GRAND TOTAL</b>                 |                                | <b>298,560</b>   | <b>235,799</b>                     | <b>301,420</b>   | <b>2,860</b>   | <b>1%</b>   |

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|--|-----------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>                    |                                   |                  |                                    |                  |  |   |
| 01-160-001-5110                              | REGULAR FT CIVILIAN SAIARY        | 254,120          | 240,542                            | 227,450          | (26,670)   | -10%  |
| 01-160-001-5160                              | MERIT/BONUSES                     | 8,940            | 280                                | 6,830            | (2,110)  | -24%  |
| 01-160-001-5205                              | DENTAL                            | 1,020            | 560                                | 1,060            | 40   | 4%  |
| 01-160-001-5215                              | HEALTH INSURANCE                  | 43,780           | 52,854                             | 51,700           | 7,920  | 18%   |
| 01-160-001-5220                              | LIFE INSURANCE W/H                | 2,280            | 2,169                              | 2,680            | 400  | 18%   |
| 01-160-001-5230                              | WORKMAN'S COMPENSATION            | 6,020            | 7,622                              | 5,570            | (450)  | -7%   |
| 01-160-001-5240                              | ICMA                              | 7,770            | -                                  | -                | (7,770)  | -100%   |
| 01-160-001-5245                              | MSRPS PENSION                     | 22,880           | 14,165                             | 21,400           | (1,480)  | -6%   |
| 01-160-001-5260                              | F I C A / MEDICARE                | 20,130           | 21,012                             | 17,880           | (2,250)  | -11%  |
| 01-160-001-5299                              | OTHER FRINGE BENEFITS             | -                | 12,000                             | 12,000           | 12,000   | 0%  |
| 01-160-001-5300                              | ADS & NOTICES                     | 500              | -                                  | -                | (500)  | -100%   |
| 01-160-001-5311                              | INSURANCE - CRIME                 | 2,000            | -                                  | -                | (2,000)  | -100%   |
| 01-160-001-5325                              | LICENSES/USER FEES                | 2,400            | 761                                | 1,050            | (1,350)  | -56%  |
| 01-160-001-5333                              | M&R-VEHICLES                      | 500              | 60                                 | 520              | 20   | 4%  |
| 01-160-001-5351                              | PROF SVCS-ATTORNEY                | -                | -                                  | 30,000           | 30,000   | 0%  |
| 01-160-001-5359                              | OTHER PROFESSIONAL SERVICES       | -                | 188                                | 200              | 200  | 0%  |
| 01-160-001-5399                              | OTHER CONTRACTED SERVICES         | 400              | 309                                | 400              | -  | 0%  |
| 01-160-001-5410                              | FUEL - GAS/DIESEL/OTHER           | 990              | 207                                | 320              | (670)  | -68%  |
| 01-160-001-5420                              | OFFICE SUPPLIES                   | 350              | 231                                | 240              | (110)  | -31%  |
| 01-160-001-5499                              | SUPPLIES - OTHER                  | -                | 64                                 | 70               | 70   | 0%  |
| 01-160-001-5510                              | DUES/MEMBERSHIPS                  | 3,000            | 2,842                              | 2,500            | (500)  | -17%  |
| 01-160-001-5525                              | HOSPITALITY/RECOGNITION           | 500              | 690                                | 500              | -  | 0%  |
| 01-160-001-5560                              | REFERENCE MATERIALS               | 50               | 78                                 | 90               | 40   | 80%   |
| 01-160-001-5570                              | INCIDENTALS-PRKNG, TOLLS, ETC.    | 200              | 221                                | 230              | 30   | 15%   |
| 01-160-001-5571                              | LODGING                           | 4,400            | 4,297                              | 4,400            | -  | 0%  |
| 01-160-001-5572                              | MEALS                             | 1,500            | 263                                | 500              | (1,000)  | -67%  |
| 01-160-001-5573                              | MILEAGE-LOCAL                     | 50               | 102                                | 110              | 60   | 120%  |
| 01-160-001-5574                              | REGISTRATION                      | 2,700            | 4,473                              | 2,400            | (300)  | -11%  |
| 01-160-001-5576                              | TRAVEL-NON-LOCAL                  | 1,000            | -                                  | 500              | (500)  | -50%  |
| 01-160-001-5670                              | PASSENGER VEHICLES                | -                | -                                  | 22,000           | 22,000   | 0%  |
| 01-160-001-5683                              | COMPUTER EQUIPMENT                | 2,000            | 522                                | 540              | (1,460)  | -73%  |
| 01-160-001-5686                              | OFFICE EQUIP/FURNITURE            | -                | 324                                | 340              | 340  | 0%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b>           |                                   | <b>389,480</b>   | <b>366,837</b>                     | <b>413,480</b>   | <b>24,000</b>  | <b>6%</b>   |
| <b>OTHER FINANCING USES</b>                  |                                   |                  |                                    |                  |  |   |
| 01-160-001-5960                              | VEHICLE RESERVE                   | 6,000            | 4,500                              | 6,000            | -  | 0%  |
| <b>OTHER FINANCING USES SUBTOTAL</b>         |                                   | <b>6,000</b>     | <b>4,500</b>                       | <b>6,000</b>     | <b>-</b>   | <b>0%</b>   |
| <b>HERITAGE GREEN SPECIAL TAX DISTRICT</b>   |                                   |                  |                                    |                  |  |   |
| 01-160-015-5399                              | OTHER CONTRACTED SERVICES         | 32,386           | 9,602                              | 32,390           | 4  | 0%  |
| 01-160-015-5982                              | TRFR TO SEWER FUND-WLPS/ARRA DEBT | 226,279          | 227,245                            | 227,245          | 966  | 0%  |
| <b>HERITAGE GRN SPCL TAX DSTRCT SUBTOTAL</b> |                                   | <b>258,665</b>   | <b>236,847</b>                     | <b>259,635</b>   | <b>970</b>   | <b>0%</b>   |
| <b>GRAND TOTAL</b>                           |                                   | <b>654,145</b>   | <b>608,184</b>                     | <b>679,115</b>   | <b>24,970</b>  | <b>4%</b>   |

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|------------------------------------|----------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                                  |                  |                                    |                  |  |   |
| 01-120-001-5100                    | SALARY - PT                      | 17,290           | 15,037                             | -                | (17,290)   | -100%   |
| 01-120-001-5103                    | SALARY - OT @ 1.5                | 100              | 576                                | 1,000            | 900  | 900%  |
| 01-120-001-5110                    | REGULAR FT CIVILIAN SALARY       | 355,390          | 285,968                            | 371,210          | 15,820   | 4%  |
| 01-120-001-5160                    | MERIT/BONUSES                    | 11,100           | 932                                | 11,140           | 40   | 0%  |
| 01-120-001-5205                    | DENTAL                           | 2,040            | 1,982                              | 2,970            | 930  | 46%   |
| 01-120-001-5215                    | HEALTH INSURANCE                 | 47,230           | 51,651                             | 77,620           | 30,390   | 64%   |
| 01-120-001-5220                    | LIFE INSURANCE W/H               | 3,720            | 2,515                              | 5,250            | 1,530  | 41%   |
| 01-120-001-5230                    | WORKMAN'S COMPENSATION           | 990              | 1,254                              | 1,120            | 130  | 13%   |
| 01-120-001-5240                    | ICMA                             | 13,045           | -                                  | -                | (13,045)   | -100%   |
| 01-120-001-5245                    | MSRPS PENSION                    | 32,790           | 31,142                             | 34,930           | 2,140  | 7%  |
| 01-120-001-5260                    | F I C A / MEDICARE               | 29,400           | 22,658                             | 29,280           | (120)  | 0%  |
| 01-120-001-5270                    | EMPLOYEE - DRUG TESTING          | -                | 369                                | 200              | 200  | 0%  |
| 01-120-001-5300                    | ADS & NOTICES                    | 500              | 1,313                              | 500              | -  | 0%  |
| 01-120-001-5301                    | BANK CHARGES                     | 1,500            | -                                  | 50               | (1,450)  | -97%  |
| 01-120-001-5325                    | LICENSES/USER FEES               | 10,000           | 16,337                             | 15,455           | 5,455  | 55%   |
| 01-120-001-5340                    | POSTAGE / DELIVERY               | 50               | -                                  | 100              | 50   | 100%  |
| 01-120-001-5345                    | PRINTING / REPRODUCTION          | 150              | 144                                | 1,500            | 1,350  | 900%  |
| 01-120-001-5351                    | PROF SVCS-ATTORNEY               | -                | -                                  | 5,000            | 5,000  | 0%  |
| 01-120-001-5352                    | PROF SVCS-AUDITOR                | 38,000           | 37,850                             | 40,000           | 2,000  | 5%  |
| 01-120-001-5383                    | TELEPHONE-WIRELESS-VOICE         | -                | 198                                | 400              | 400  | 0%  |
| 01-120-001-5399                    | OTHER CONTRACTED SERVICES        | 500              | 17,014                             | 1,000            | 500  | 100%  |
| 01-120-001-5420                    | OFFICE SUPPLIES                  | 1,500            | 2,606                              | 2,500            | 1,000  | 67%   |
| 01-120-001-5502                    | CASH OVER/SHORT                  | -                | (15)                               | -                | -  | 0%  |
| 01-120-001-5510                    | DUES/MEMBERSHIPS                 | 1,000            | 1,101                              | 1,000            | -  | 0%  |
| 01-120-001-5525                    | HOSPITALITY/RECOGNITION          | 600              | 959                                | 700              | 100  | 17%   |
| 01-120-001-5560                    | REFERENCE MATERIALS              | 200              | -                                  | 250              | 50   | 25%   |
| 01-120-001-5570                    | INCIDENTALS-PARKING< TOLLS, ETC. | 200              | -                                  | 260              | 60   | 30%   |
| 01-120-001-5571                    | LODGING                          | 2,400            | -                                  | 3,000            | 600  | 25%   |
| 01-120-001-5572                    | MEALS                            | 600              | -                                  | 700              | 100  | 17%   |
| 01-120-001-5573                    | MILEAGE-LOCAL                    | 300              | -                                  | 300              | -  | 0%  |
| 01-120-001-5574                    | REGISTRATION                     | 2,500            | 1,379                              | 3,000            | 500  | 20%   |
| 01-120-001-5576                    | NON-LOCAL TRAVEL                 | 850              | -                                  | 1,200            | 350  | 41%   |
| 01-120-001-5599                    | MISCELLANEOUS OTHER              | -                | 522                                | 500              | 500  | 0%  |
| 01-120-001-5683                    | COMPUTER HARDWARE                | -                | 94                                 | -                | -  | 0%  |
| 01-120-001-5686                    | OFFICE EQUIP/FURNITURE           | 250              | 877                                | 500              | 250  | 100%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                                  | 574,195          | 494,464                            | 612,635          | 38,440   | 7%  |
| <b>GRAND TOTAL</b>                 |                                  | 574,195          | 494,464                            | 612,635          | 38,440   | 7%  |

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|------------------------------------|--------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                    |                  |                                    |                  |  |   |
| 01-130-001-5351                    | PROF SVCS-ATTORNEY | 35,000           | 33,873                             | -                | (35,000)   | -100%   |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                    | 35,000           | 33,873                             | -                | (35,000)   | -100%   |
| <b>GRAND TOTAL</b>                 |                    | 35,000           | 33,873                             | -                | (35,000)   | -100%   |

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|------------------------------------|-----------------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                             |                  |                                    |                  |  |   |
| 01-140-001-5325                    | LICENSES/USER FEES          | 2,700            | 2,700.00                           | 2,840            | 140  | 5%  |
| 01-140-001-5359                    | OTHER PROFESSIONAL SERVICES | 12,000           | 8,711.27                           | 12,000           | -  | 0%  |
| 01-140-001-5499                    | SUPPLIES - OTHER            | 1,000            | 888.95                             | 1,000            | -  | 0%  |
| 01-140-001-5525                    | HOSPITALITY/RECOGNITION     | 9,500            | 6,179.57                           | 10,000           | 500  | 5%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                             | 25,200           | 18,480                             | 25,840           | 640  | 3%  |
| <b>GRAND TOTAL</b>                 |                             | 25,200           | 18,480                             | 25,840           | 640  | 3%  |

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|--|----------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>              |                                  |                  |                                    |                  |  |   |
| 01-150-001-5100                        | SALARY - PT                      | -                | 1,223                              | -                | -  | 0%  |
| 01-150-001-5103                        | SALARY - OT @ 1.5                | 400              | 3,650                              | 1,000            | 600  | 150%  |
| 01-150-001-5110                        | REGULAR FT CIVILIAN SALARY       | 207,970          | 202,422                            | 212,920          | 4,950  | 2%  |
| 01-150-001-5150                        | STIPENDS                         | 2,400            | -                                  | 2,400            | -  | 0%  |
| 01-150-001-5160                        | MERIT/BONUSES                    | 6,670            | 272                                | 6,390            | (280)  | -4%   |
| 01-150-001-5205                        | DENTAL                           | 970              | 1,101                              | 1,760            | 790  | 81%   |
| 01-150-001-5215                        | HEALTH INSURANCE                 | 27,270           | 22,030                             | 32,460           | 5,190  | 19%   |
| 01-150-001-5220                        | LIFE INSURANCE W/H               | 3,150            | 1,874                              | 2,920            | (230)  | -7%   |
| 01-150-001-5230                        | WORKMAN'S COMPENSATION           | 4,470            | 5,660                              | 3,550            | (920)  | -21%  |
| 01-150-001-5245                        | MSRPS PENSION                    | 18,740           | 19,338                             | 21,310           | 2,570  | 14%   |
| 01-150-001-5260                        | F I C A / MEDICARE               | 16,470           | 15,704                             | 16,800           | 330  | 2%  |
| 01-150-001-5270                        | EMPLOYEE - DRUG TESTING          | -                | -                                  | 100              | 100  | 0%  |
| 01-150-001-5300                        | ADS & NOTICES                    | 500              | 2,199                              | 500              | -  | 0%  |
| 01-150-001-5325                        | LICENSES/USER FEES               | 10,000           | 9,250                              | 20,000           | 10,000   | 100%  |
| 01-150-001-5340                        | POSTAGE / DELIVERY-GEN           | 600              | 684                                | 600              | -  | 0%  |
| 01-150-001-5345                        | PRINTING/REPRODUCTION            | 265              | 240                                | 270              | 5  | 2%  |
| 01-150-001-5350                        | PROF SVCS-ARCH/ENG/PLANNER       | 4,000            | -                                  | -                | (4,000)  | -100%   |
| 01-150-001-5351                        | PROF SVCS-ATTORNEY               | 25,000           | 9,294                              | 20,000           | (5,000)  | -20%  |
| 01-150-001-5356                        | PROF SVCS-IT SUPPORT             | 5,000            | -                                  | -                | (5,000)  | -100%   |
| 01-150-001-5359                        | OTHER PROFESSIONAL SERVICES      | 13,000           | 15,327                             | 20,000           | 7,000  | 54%   |
| 01-150-001-5382                        | TELEPHONE-WIRELESS-DATA/VIDEO    | 500              | 281                                | -                | (500)  | -100%   |
| 01-150-001-5383                        | TELEPHONE-WIRELESS-VOICE         | -                | -                                  | 800              | 800  | 0%  |
| 01-150-001-5399                        | OTHER CONTRACTED SERVICES        | 1,000            | 3,961                              | 1,000            | -  | 0%  |
| 01-150-001-5420                        | OFFICE SUPPLIES                  | 700              | 2,267                              | 1,500            | 800  | 114%  |
| 01-150-001-5445                        | UNIFORMS/SHOES/BOOTS             | -                | -                                  | 100              | 100  | 0%  |
| 01-150-001-5499                        | SUPPLIES-OTHER                   | -                | 138                                | 150              | 150  | 0%  |
| 01-150-001-5510                        | DUES/MEMBERSHIPS                 | 1,400            | 1,679                              | 1,500            | 100  | 7%  |
| 01-150-001-5525                        | HOSPITALITY/RECOGNITION          | 400              | 951                                | 650              | 250  | 63%   |
| 01-150-001-5560                        | REFERENCE MATERIALS              | 750              | -                                  | -                | (750)  | -100%   |
| 01-150-001-5570                        | INCIDENTALS-PARKING, TOLLS, ETC. | 75               | 128                                | 100              | 25   | 33%   |
| 01-150-001-5571                        | LODGING                          | 3,000            | 315                                | 3,000            | -  | 0%  |
| 01-150-001-5572                        | MEALS                            | 750              | 149                                | 750              | -  | 0%  |
| 01-150-001-5573                        | MILEAGE-LOCAL                    | 300              | 415                                | 300              | -  | 0%  |
| 01-150-001-5574                        | REGISTRATION                     | 2,300            | 2,856                              | 2,300            | -  | 0%  |
| 01-150-001-5576                        | NON-LOCAL TRAVEL                 | 820              | 878                                | 820              | -  | 0%  |
| 01-150-001-5683                        | COMPUTER HARDWARE                | -                | 67                                 | 70               | 70   | 0%  |
| 01-150-001-5684                        | COMPUTER SOFTWARE                | -                | 1,514                              | 52,000           | 52,000   | 0%  |
| 01-150-001-5686                        | OFFICE EQUIP/FURNITURE           | 200              | 259                                | 350              | 150  | 75%   |
| <b>GENERAL OPERATIONS SUBTOTAL</b>     |                                  | 359,070          | 326,126                            | 428,370          | 69,300   | 19%   |
| <b>GEOGRAPHIC INFORMATION SYSTEM</b>   |                                  |                  |                                    |                  |  |   |
| 01-150-005-5356                        | PROF SVCS-IT SUPPORT             | 7,500            | 15,588                             | 15,000           | 7,500  | 100%  |
| 01-150-005-5684                        | COMPUTER SOFTWARE                | -                | -                                  | -                | -  | 0%  |
| <b>GEOGRAPHIC INFO SYSTEM SUBTOTAL</b> |                                  | 7,500            | 15,588                             | 15,000           | 7,500  | 100%  |

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| Account                              | Account Name               | FY19<br>Approved | FY19<br>Projected<br>thru 06/30/19 | FY20<br>Approved | \$ Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget | % Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget |
|--------------------------------------|----------------------------|------------------|------------------------------------|------------------|--|---|
| <b>COMPREHENSIVE PLAN</b>            |                            |                  |                                    |                  |  |   |
| 01-150-078-5340                      | POSTAGE / DELIVERY-GEN     | 2,000            | -                                  | 2,000            | -  | 0%  |
| 01-150-078-5345                      | PRINTING/REPRODUCTION      | 2,800            | -                                  | 2,800            | -  | 0%  |
| 01-150-078-5350                      | PROF SVCS-ARCH/ENG/PLANNER | 80,000           | -                                  | 48,000           | (32,000)   | -40%  |
| 01-150-078-5351                      | PROF SVCS-ATTORNEY         | 10,000           | 1,230                              | 5,000            | (5,000)  | -50%  |
| 01-150-078-5399                      | OTHER CONTRACTED SERVICES  | 10,000           | -                                  | -                | (10,000)   | -100%   |
| 01-150-078-5420                      | OFFICE SUPPLIES            | 2,800            | -                                  | 2,800            | -  | 0%  |
| 01-150-078-5525                      | HOSPITALITY/RECOGNITION    | -                | -                                  | 200              | 200  | 0%  |
| <b>COMPREHENSIVE PLAN SUBTOTAL</b>   |                            | 107,600          | 1,230                              | 60,800           | (46,800)   | -43%  |
| <b>TOWN BOUNDARY UPDATE</b>          |                            |                  |                                    |                  |  |   |
| 01-150-079-5350                      | PROF SVCS-ARCH/ENG/PLANNER | 45,000           | -                                  | 45,000           | -  | 0%  |
| <b>TOWN BOUNDARY UPDATE SUBTOTAL</b> |                            | 45,000           | -                                  | 45,000           | -  | 0%  |
| <b>VISION TEAM/PLAN</b>              |                            |                  |                                    |                  |  |   |
| 01-150-080-5520                      | GRANTS/DONATIONS           | 7,500            | -                                  | 7,500            | -  | 0%  |
| <b>VISION TEAM/PLAN SUBTOTAL</b>     |                            | 7,500            | -                                  | 7,500            | -  | 0%  |
| <b>GRAND TOTAL</b>                   |                            | 526,670          | 342,944                            | 556,670          | 30,000   | 6%  |

# Information Technology

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|--------------------------------------|----------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>            |                      |                  |                                    |                  |  |   |
| 01-162-001-5325                      | LICENSES/USER FEES   | 12,000.00        | 17,811.86                          | 17,000.00        | 5,000  | 42%   |
| 01-162-001-5356                      | PROF SVCS-IT SUPPORT | 68,000.00        | 35,603.84                          | 78,000.00        | 10,000   | 15%   |
| 01-162-001-5499                      | SUPPLIES - OTHER     | -                | 37.89                              | -                | -  | 0%  |
| 01-162-001-5680                      | A/V EQUIPMENT        | -                | -                                  | 25,000.00        | 25,000   | 0%  |
| 01-162-001-5683                      | COMPUTER HARDWARE    | 10,000.00        | 7,906.85                           | 10,000.00        | -  | 0%  |
| 01-162-001-5684                      | COMPUTER SOFTWARE    | -                | 1,025.45                           | -                | -  | 0%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b>   |                      | 90,000           | 62,386                             | 130,000          | 40,000   | 44%   |
| <b>GEOGRAPHIC INFORMATION SYSTEM</b> |                      |                  |                                    |                  |  |   |
| 01-162-005-5325                      | LICENSES/USER FEES   | 4,500            | 6,034.40                           | 5,500.00         | 1,000  | 22%   |
| 01-162-005-5356                      | PROF SVCS-IT SUPPORT | 6,000            | -                                  | 6,000.00         | -  | 0%  |
| 01-162-005-5684                      | COMPUTER SOFTWARE    | 500              | -                                  | -                | (500)  | -100%   |
| <b>GIS SUBTOTAL</b>                  |                      | 11,000           | 6,034                              | 11,500           | 500  | 5%  |
| <b>WIFI</b>                          |                      |                  |                                    |                  |  |   |
| 01-162-090-5325                      | LICENSES/USER FEES   | 2,000.00         | 2,551.05                           | -                | (2,000)  | -100%   |
| 01-162-090-5356                      | PROF SVCS-IT SUPPORT | 5,000            | -                                  | -                | (5,000)  | -100%   |
| 01-162-090-5373                      | INTERNET SERVICE     | 13,500.00        | 12,364.85                          | -                | (13,500)   | -100%   |
| 01-162-090-5683                      | COMPUTER HARDWARE    | 5,000            | -                                  | -                | (5,000)  | -100%   |
| <b>WIFI SUBTOTAL</b>                 |                      | 25,500           | 14,916                             | -                | (25,500)   | -100%   |
| <b>GRAND TOTAL</b>                   |                      | 126,500          | 83,336                             | 141,500          | 15,000   | 12%   |

# General Services

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|------------------------------------|-----------------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                             |                  |                                    |                  |  |   |
| 01-165-001-5265                    | UNEMPLOYMENT COMPENSATION   | -                | 245                                | 260              | 260  | 0%  |
| 01-165-001-5310                    | INSURANCE - FLOOD           | 250              | 230                                | 250              | -  | 0%  |
| 01-165-001-5312                    | INSURANCE - LIABILITY       | 10,000           | 8,878                              | 9,500            | (500)  | -5%   |
| 01-165-001-5314                    | INSURANCE - PROPERTY        | 5,000            | 4,330                              | 5,000            | -  | 0%  |
| 01-165-001-5316                    | INSURANCE - VEHICLE         | 900              | 811                                | 900              | -  | 0%  |
| 01-165-001-5318                    | INSURANCE - DEDUCTIBLES     | 2,500            | 1,309                              | 1,350            | (1,150)  | -46%  |
| 01-165-001-5325                    | LICENSES/USER FEES          | 1,000            | 1,275                              | 1,000            | -  | 0%  |
| 01-165-001-5331                    | M&R-COMMUNICATIONS EQUIP    | 1,000            | -                                  | -                | (1,000)  | -100%   |
| 01-165-001-5340                    | POSTAGE / DELIVERY          | 11,000           | 11,314                             | 15,000           | 4,000  | 36%   |
| 01-165-001-5345                    | PRINTING /REPRODUCTION      | 600              | 419                                | 600              | -  | 0%  |
| 01-165-001-5360                    | RENTS                       | 2,200            | 2,678                              | 2,500            | 300  | 14%   |
| 01-165-001-5380                    | TELEPHONE-LOCAL             | 26,000           | 17,976                             | 26,000           | -  | 0%  |
| 01-165-001-5383                    | TELEPHONE-WIRELESS-VOICE    | 750              | 898                                | 930              | 180  | 24%   |
| 01-165-001-5399                    | OTHER CONTRACTED SERVICES   | 2,500            | 4,275                              | 2,000            | (500)  | -20%  |
| 01-165-001-5420                    | OFFICE SUPPLIES             | 1,500            | 1,390                              | 1,500            | -  | 0%  |
| 01-165-001-5499                    | SUPPLIES - OTHER            | 1,000            | 1,151                              | 1,000            | -  | 0%  |
| 01-165-001-5600                    | LAND                        | -                | -                                  | 750,000          | 750,000  | 0%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                             | 66,200           | 57,178                             | 817,790          | 751,590  | 1135%   |
| <b>DEBT/BONDS</b>                  |                             |                  |                                    |                  |  |   |
| 01-165-800-5532                    | INTEREST-SUNTRUST/MSRPS LN  | 5,100            | 1,012                              | -                | (5,100)  | -100%   |
| 01-165-800-5900                    | SUNTRUST/MSRPS LN PRINCIPAL | 114,140          | 57,068                             | -                | (114,140)  | -100%   |
| <b>DEBT/BONDS SUBTOTAL</b>         |                             | 119,240          | 58,080                             | -                | (119,240)  | -100%   |
| <b>GRAND TOTAL</b>                 |                             | 185,440          | 115,259                            | 817,790          | 632,350  | 341%  |

# Police Department

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|---------------------------|------------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b> |                                    |                  |                                    |                  |  |   |
| 01-200-001-5100           | SALARY - PT                        | 15,170           | 7,285                              | 15,780           | 610  | 4%  |
| 01-200-001-5102           | SALARY - OT @ 1.0                  | 5,400            | 992                                | 1,050            | (4,350)  | -81%  |
| 01-200-001-5103           | SALARY - OT @ 1.5                  | 107,000          | 107,998                            | 122,000          | 15,000   | 14%   |
| 01-200-001-5110           | REGULAR FT CIVILIAN SALARY         | 61,780           | 39,550                             | 48,280           | (13,500)   | -22%  |
| 01-200-001-5120           | REGULAR FT SWORN SALARY            | 1,305,130        | 1,222,239                          | 1,402,090        | 96,960   | 7%  |
| 01-200-001-5132           | SHIFT DIFFERENTIAL                 | 12,000           | 14,617                             | 17,000           | 5,000  | 42%   |
| 01-200-001-5160           | MERIT/BONUSES                      | 44,710           | 4,584                              | 43,985           | (726)  | -2%   |
| 01-200-001-5205           | DENTAL                             | 7,140            | 5,212                              | 7,420            | 280  | 4%  |
| 01-200-001-5215           | HEALTH INSURANCE                   | 230,990          | 203,988                            | 286,900          | 55,910   | 24%   |
| 01-200-001-5220           | LIFE INSURANCE W/H                 | 14,610           | 11,666                             | 21,090           | 6,480  | 44%   |
| 01-200-001-5230           | WORKMAN'S COMPENSATION             | 116,920          | 147,960                            | 152,800          | 35,880   | 31%   |
| 01-200-001-5245           | MSRPS PENSION                      | 106,160          | 105,755                            | 123,370          | 17,210   | 16%   |
| 01-200-001-5260           | F I C A / MEDICARE                 | 117,650          | 106,331                            | 121,680          | 4,030  | 3%  |
| 01-200-001-5270           | EMPLOYEE - DRUG TESTING            | 500              | 637                                | 785              | 285  | 57%   |
| 01-200-001-5280           | EMPLOYEE - HEALTH EXAMS            | 10,000           | 17,433                             | 16,500           | 6,500  | 65%   |
| 01-200-001-5285           | TUITION REIMBURSEMENT              | 8,400            | 7,190                              | 18,100           | 9,700  | 115%  |
| 01-200-001-5310           | INSURANCE - FLOOD                  | 120              | 115                                | 120              | -  | 0%  |
| 01-200-001-5312           | INSURANCE - LIABILITY              | 32,000           | 40,638                             | 41,860           | 9,860  | 31%   |
| 01-200-001-5314           | INSURANCE - PROPERTY               | 1,680            | 1,570                              | 1,620            | (60)   | -4%   |
| 01-200-001-5316           | INSURANCE - VEHICLE                | 9,200            | 9,397                              | 9,680            | 480  | 5%  |
| 01-200-001-5318           | INSURANCE - DEDUCTIBLES            | 1,500            | -                                  | 1,500            | -  | 0%  |
| 01-200-001-5325           | LICENSES/USER FEES                 | 22,500           | 38,103                             | 28,000           | 5,500  | 24%   |
| 01-200-001-5331           | M&R-COMMUNICATIONS EQUIPMENT       | 400              | -                                  | 250              | (150)  | -38%  |
| 01-200-001-5333           | M&R-VEHICLES                       | 20,000           | 22,586                             | 25,000           | 5,000  | 25%   |
| 01-200-001-5338           | M&R-OTHER                          | 3,500            | 1,332                              | 1,800            | (1,700)  | -49%  |
| 01-200-001-5340           | POSTAGE / DELIVERY                 | 1,540            | 641                                | 1,000            | (540)  | -35%  |
| 01-200-001-5345           | PRINTING / REPRODUCTION SERVICES   | 1,400            | 2,185                              | 1,800            | 400  | 29%   |
| 01-200-001-5351           | PROFESSIONAL SERVICES-ATTORNEY     | 1,000            | -                                  | 7,000            | 6,000  | 600%  |
| 01-200-001-5359           | OTHER PROFESSIONAL SERVICES        | 700              | 6,668                              | 3,000            | 2,300  | 329%  |
| 01-200-001-5360           | RENTS                              | 2,500            | 6,149                              | 8,050            | 5,550  | 222%  |
| 01-200-001-5382           | TELEPHONE-WIRELESS-DATA/VIDEO      | 11,500           | 10,268                             | 11,000           | (500)  | -4%   |
| 01-200-001-5383           | TELEPHONE-WIRELESS-VOICE           | 7,500            | 6,713                              | 7,000            | (500)  | -7%   |
| 01-200-001-5350           | PROFESSIONAL SERVICES-ARCH/ENG     | 20,000           | -                                  | -                | (20,000)   | -100%   |
| 01-200-001-5399           | OTHER CONTRACTED SERVICES          | 25,000           | 10,245                             | 16,000           | (9,000)  | -36%  |
| 01-200-001-5410           | FUEL - GAS/DIESEL/OTHER            | 63,950           | 44,848.59                          | 67,280           | 3,330  | 5%  |
| 01-200-001-5420           | OFFICE SUPPLIES                    | 4,000            | 2,289                              | 3,800            | (200)  | -5%   |
| 01-200-001-5425           | POLICE SUPPLIES                    | 15,500           | 11,988                             | 16,000           | 500  | 3%  |
| 01-200-001-5430           | REPAIR/REPLACEMENT PARTS/MATERIALS | 100              | -                                  | -                | (100)  | -100%   |
| 01-200-001-5440           | TOOLS/EQUIPMENT                    | 4,500            | 1,551                              | 3,000            | (1,500)  | -33%  |
| 01-200-001-5445           | UNIFORMS/SHOES/BOOTS               | 23,500           | 23,574                             | 25,000           | 1,500  | 6%  |
| 01-200-001-5499           | SUPPLIES - OTHER                   | 6,100            | 4,699                              | 6,100            | -  | 0%  |
| 01-200-001-5510           | DUES/MEMBERSHIPS                   | 5,000            | 7,557                              | 6,000            | 1,000  | 20%   |
| 01-200-001-5520           | GRANTS/DONATIONS                   | 10,000           | 7,500                              | 5,000            | (5,000)  | -50%  |
| 01-200-001-5525           | HOSPITALITY/RECOGNITION            | 8,650            | 5,156                              | 9,000            | 350  | 4%  |
| 01-200-001-5560           | REFERENCE MATERIALS                | 2,500            | 4,077                              | 3,000            | 500  | 20%   |
| 01-200-001-5570           | INCIDENTALS-PARKING, TOLLS, ETC.   | 250              | 236                                | 200              | (50)   | -20%  |
| 01-200-001-5571           | LODGING                            | 6,000            | 2,624                              | 5,500            | (500)  | -8%   |
| 01-200-001-5572           | MEALS                              | 3,000            | 3,101                              | 3,500            | 500  | 17%   |

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|------------------------------------|-------------------------------|------------------|------------------------------------|------------------|--|---|
| 01-200-001-5573                    | MILEAGE-LOCAL                 | 50               | 359                                | 200              | 150  | 300%  |
| 01-200-001-5574                    | REGISTRATION                  | 8,250            | 5,451                              | 9,000            | 750  | 9%  |
| 01-200-001-5575                    | TRAINING SUPPLIES & EQUIPMENT | -                | -                                  | 2,500            | 2,500  | 0%  |
| 01-200-001-5576                    | NON-LOCAL TRAVEL              | 1,400            | 355                                | 800              | (600)  | -43%  |
| 01-200-001-5671                    | POLICE CRUISER                | 156,215          | 183,983                            | 123,000          | (33,215)   | -21%  |
| 01-200-001-5680                    | A/V EQUIPMENT                 | 29,000           | 51,675                             | 35,500           | 6,500  | 22%   |
| 01-200-001-5682                    | COMMUNICATIONS EQUIP          | 66,500           | 78,722                             | 57,000           | (9,500)  | -14%  |
| 01-200-001-5683                    | COMPUTER HARDWARE             | 17,000           | 17,800                             | 2,000            | (15,000)   | -88%  |
| 01-200-001-5684                    | COMPUTER SOFTWARE             | 500              | 74                                 | 8,700            | 8,200  | 1640%   |
| 01-200-001-5686                    | OFFICE EQUIP/FURNITURE        | 5,000            | 782                                | 2,500            | (2,500)  | -50%  |
| 01-200-001-5688                    | WEAPONS                       | 3,400            | 4,275                              | 4,000            | 600  | 18%   |
| 01-200-001-5689                    | OTHER EQUIP                   | 35,000           | 26,844                             | 29,000           | (6,000)  | -17%  |
| 01-200-365-5499                    | SUPPLIES-STORMS               | -                | -                                  | 1,250            | 1,250  | 0%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                               | 2,800,965        | 2,649,563                          | 2,992,340        | 191,375  | 7%  |
| <b>CALEA</b>                       |                               |                  |                                    |                  |  |   |
| 01-200-210-5525                    | CALEA-HOSPITALITY             | -                | 1,903                              | -                | -  | 0%  |
| 01-200-210-5570                    | CALEA-INCIDENTALS             | -                | 364                                | -                | -  | 0%  |
| 01-200-210-5574                    | CALEA-REGISTRATION            | -                | -                                  | 1,400            | 1,400  | 0%  |
| 01-200-210-5576                    | CALEA-TRAVEL                  | -                | 10,324                             | 700              | 700  | 0%  |
| 01-200-210-5599                    | MISCELLANEOUS OTHER           | -                | 1,498                              | 2,100            | 2,100  | 0%  |
| <b>CALEA SUBTOTAL</b>              |                               | -                | 14,089                             | 4,200            | 4,200  | 0%  |
| <b>EXPLORERS</b>                   |                               |                  |                                    |                  |  |   |
| 01-200-220-5102                    | SALARY - OT @ 1.0             | 350              | 124                                | 350              | -  | 0%  |
| 01-200-220-5103                    | SALARY - OT @ 1.5             | 3,500            | 6,477                              | 6,500            | 3,000  | 86%   |
| 01-200-220-5120                    | REGULAR FT SWORN SALARY       | 2,500            | 3,341                              | 2,500            | -  | 0%  |
| 01-200-220-5205                    | DENTAL                        | -                | 15                                 | -                | -  | 0%  |
| 01-200-220-5215                    | HEALTH INSURANCE              | -                | 753                                | -                | -  | 0%  |
| 01-200-220-5220                    | LIFE INSURANCE W/H            | -                | 33                                 | -                | -  | 0%  |
| 01-200-220-5230                    | WORKMAN'S COMPENSATION        | 300              | 506                                | 910              | 610  | 203%  |
| 01-200-220-5260                    | F I C A / MEDICARE            | 370              | 757                                | 720              | 350  | 95%   |
| 01-200-220-5499                    | SUPPLIES-OTHER                | -                | 225                                | 250              | 250  | 0%  |
| 01-200-220-5599                    | MISCELLANEOUS OTHER           | 2,060            | 10,212                             | 5,000            | 2,940  | 143%  |
| <b>EXPLORERS SUBTOTAL</b>          |                               | 9,080            | 22,444                             | 16,230           | 7,150  | 79%   |
| <b>SPECIAL EVENTS</b>              |                               |                  |                                    |                  |  |   |
| 01-200-470-5102                    | SALARY - OT @ 1.0             | 610              | 168                                | 610              | -  | 0%  |
| 01-200-470-5103                    | SALARY - OT @ 1.5             | 6,500            | 10,272                             | 8,500            | 2,000  | 31%   |
| 01-200-470-5120                    | REGULAR FT SWORN SALARY       | 100              | 851                                | -                | (100)  | -100%   |
| 01-200-470-5230                    | WORKMAN'S COMPENSATION        | 460              | 777                                | 800              | 340  | 74%   |
| 01-200-470-5260                    | F I C A / MEDICARE            | 300              | 855                                | 700              | 400  | 133%  |
| <b>SPECIAL EVENTS SUBTOTAL</b>     |                               | 7,970            | 12,923                             | 10,610           | 2,640  | 33%   |
| <b>GRAND TOTAL</b>                 |                               | 2,818,015        | 2,699,018                          | 3,023,380        | 205,365  | 7%  |

# Inspections & Enforcement

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|------------------------------------|--|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |  |                  |                                    |                  |  |   |
| 01-230-001-5103                    | SALARY - OT @ 1.5                      | 100              | 35                                 | 100              | -  | 0%  |
| 01-230-001-5110                    | REGULAR FT CIVILIAN SALARY             | 64,330           | 54,901                             | 130,100          | 65,770   | 102%  |
| 01-230-001-5160                    | MERIT/BONUSES                          | 1,950            | 177                                | 3,910            | 1,960  | 101%  |
| 01-230-001-5205                    | DENTAL                                 | 510              | 440                                | 1,120            | 610  | 120%  |
| 01-230-001-5215                    | HEALTH INSURANCE                       | 24,080           | 22,942                             | 43,190           | 19,110   | 79%   |
| 01-230-001-5220                    | LIFE INSURANCE W/H                     | 740              | 519                                | 1,850            | 1,110  | 150%  |
| 01-230-001-5230                    | WORKMAN'S COMPENSATION                 | 2,020            | 2,558                              | 5,140            | 3,120  | 154%  |
| 01-230-001-5245                    | MSRPS PENSION                          | 5,790            | 4,766                              | 13,370           | 7,580  | 131%  |
| 01-230-001-5260                    | F I C A / MEDICARE                     | 5,090            | 4,086                              | 10,270           | 5,180  | 102%  |
| 01-230-001-5270                    | EMPLOYEE - DRUG TESTING                | -                | -                                  | 100              | 100  | 0%  |
| 01-230-001-5312                    | INSURANCE - LIABILITY                  | 1,300            | 507                                | 530              | (770)  | -59%  |
| 01-230-001-5316                    | INSURANCE - VEHICLE                    | 400              | 378                                | 390              | (10)   | -3%   |
| 01-230-001-5333                    | M&R-VEHICLES                           | 250              | 39                                 | 250              | -  | 0%  |
| 01-230-001-5355                    | PROF SVCS-INSPECTION SVCS              | 46,300           | 33,998                             | 50,000           | 3,700  | 8%  |
| 01-230-001-5382                    | TELEPHONE-WIRELESS-DATA/VIDEO          | 1,160            | 480                                | 960              | (200)  | -17%  |
| 01-230-001-5383                    | TELEPHONE-WIRELESS-VOICE               | 400              | 384                                | 800              | 400  | 100%  |
| 01-230-001-5399                    | OTHER CONTRACTED SERVICES              | 5,000            | 27,987                             | -                | (5,000)  | -100%   |
| 01-230-001-5410                    | FUEL - GAS/DIESEL/OTHER                | 1,620            | 1,090.20                           | 1,640            | 20   | 1%  |
| 01-230-001-5420                    | OFFICE SUPPLIES                        | -                | 103                                | 100              | 100  | 0%  |
| 01-230-001-5445                    | UNIFORMS/SHOES/BOOTS                   | 300              | 285                                | 300              | -  | 0%  |
| 01-230-001-5510                    | DUES/MEMBERSHIPS                       | 540              | -                                  | 540              | -  | 0%  |
| 01-230-001-5560                    | REF MATERIALS                          | 750              | -                                  | 750              | -  | 0%  |
| 01-230-001-5571                    | LODGING                                | 250              | -                                  | 250              | -  | 0%  |
| 01-230-001-5572                    | MEALS                                  | 200              | -                                  | 200              | -  | 0%  |
| 01-230-001-5574                    | REGISTRATION                           | 300              | 713                                | 500              | 200  | 67%   |
| 01-230-001-5576                    | TRAVEL-AIRFARE, RENTAL CAR, TAXI, ETC. | 360              | -                                  | 360              | -  | 0%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |  | <b>163,740</b>   | <b>156,384</b>                     | <b>266,720</b>   | <b>102,980</b>   | <b>63%</b>  |
| <b>TRANSFERS</b>                   |  |                  |                                    |                  |  |   |
| 01-230-001-5960                    | VEHICLE RESERVE                        | 5,000            | 5,000                              | 5,000            | -  | 0%  |
| <b>TRANSFERS SUBTOTAL</b>          |  | <b>5,000</b>     | <b>5,000</b>                       | <b>5,000</b>     | <b>-</b>   | <b>0%</b>   |
| <b>GRAND TOTAL</b>                 |  | <b>168,740</b>   | <b>161,384</b>                     | <b>271,720</b>   | <b>102,980</b>   | <b>61%</b>  |

## Emergency Preparedness

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| Account                            | Account Name                     | FY19<br>Approved | FY19<br>Projected<br>thru 06/30/19 | FY20<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget |
|------------------------------------|----------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                                  |                  |                                    |                  |  |   |
| 01-240-001-5359                    | OTHER PROFESSIONAL SERVICES      | 9,500            | 6,480                              | 9,000            | (500)  | -5%   |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                                  | 9,500            | 6,480                              | 9,000            | (500)  | -5%   |
| <b>TRANSFERS</b>                   |                                  |                  |                                    |                  |  |   |
| 01-240-001-5980                    | TRR TO SAN FOR MOSQUITO SPRAYING | 5,000            | 5,000                              | 6,000            | 1,000  | 20%   |
| <b>TRANSFERS SUBTOTAL</b>          |                                  | 5,000            | 5,000                              | 6,000            | 1,000  | 20%   |
| <b>GRAND TOTAL</b>                 |                                  | <u>14,500</u>    | <u>11,480</u>                      | <u>15,000</u>    | <u>500</u>   | <u>3%</u>   |

# Public Works Administration

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| Account                            | Account Name                       | FY19<br>Approved | FY19<br>Projected<br>thru 06/30/19 | FY20<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget |
|------------------------------------|------------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                                    |                  |                                    |                  |  |   |
| 01-300-001-5110                    | REGULAR FT CIVILIAN SALARY         | 360,850          | 368,083                            | 376,730          | 15,880   | 4%  |
| 01-300-001-5160                    | MERIT/BONUSES                      | 12,030           | 3,295                              | 11,310           | (720)  | -6%   |
| 01-300-001-5205                    | DENTAL                             | 2,040            | 1,762                              | 2,120            | 80   | 4%  |
| 01-300-001-5215                    | HEALTH INSURANCE                   | 51,150           | 50,785                             | 52,460           | 1,310  | 3%  |
| 01-300-001-5220                    | LIFE INSURANCE W/H                 | 3,840            | 3,208                              | 4,720            | 880  | 23%   |
| 01-300-001-5230                    | WORKMAN'S COMPENSATION             | 11,470           | 14,523                             | 13,740           | 2,270  | 20%   |
| 01-300-001-5245                    | MSRPS PENSION                      | 32,500           | 32,056                             | 35,440           | 2,940  | 9%  |
| 01-300-001-5260                    | F I C A / MEDICARE                 | 28,540           | 27,830                             | 29,720           | 1,180  | 4%  |
| 01-300-001-5270                    | EMPLOYEE - DRUG TESTING            | 620              | 660                                | 1,000            | 380  | 61%   |
| 01-300-001-5280                    | EMPLOYEE - HEALTH EXAMS            | 1,750            | 450                                | 500              | (1,250)  | -71%  |
| 01-300-001-5310                    | INSURANCE - FLOOD                  | 100              | 91                                 | 100              | -  | 0%  |
| 01-300-001-5312                    | INSURANCE - LIABILITY              | 2,500            | 2,026                              | 2,090            | (410)  | -16%  |
| 01-300-001-5314                    | INSURANCE - PROPERTY               | 1,400            | 1,224                              | 1,270            | (130)  | -9%   |
| 01-300-001-5316                    | INSURANCE - VEHICLE                | 1,600            | 1,452                              | 1,500            | (100)  | -6%   |
| 01-300-001-5325                    | LICENSES/USER FEES                 | 6,500            | 2,610                              | 7,000            | 500  | 8%  |
| 01-300-001-5333                    | M&R-VEHICLES                       | 3,500            | 1,795                              | 3,500            | -  | 0%  |
| 01-300-001-5345                    | PRINTING/REPRODUCTION              | 100              | -                                  | -                | (100)  | -100%   |
| 01-300-001-5356                    | PROFESSIONAL SERVICES - IT SUPPORT | -                | 8,148                              | -                | -  | 0%  |
| 01-300-001-5359                    | OTHER PROF SERVICES                | 70,000           | 63,938                             | 70,000           | -  | 0%  |
| 01-300-001-5373                    | INTERNET SERVICE                   | 500              | -                                  | -                | (500)  | -100%   |
| 01-300-001-5382                    | TELEPHONE-WIRELESS-DATA/VIDEO      | 2,400            | 2,401                              | 2,480            | 80   | 3%  |
| 01-300-001-5383                    | TELEPHONE-WIRELESS-VOICE           | 1,500            | 1,516                              | 1,570            | 70   | 5%  |
| 01-300-001-5399                    | OTHER CONTRACTED SERVICES          | 9,000            | 11,388                             | 11,730           | 2,730  | 30%   |
| 01-300-001-5410                    | FUEL - GAS/DIESEL/OTHER            | 7,270            | 7,032.39                           | 10,550           | 3,280  | 45%   |
| 01-300-001-5420                    | OFFICE SUPPLIES                    | 750              | 440                                | 750              | -  | 0%  |
| 01-300-001-5445                    | UNIFORMS/SHOES/BOOTS               | 800              | 589                                | 800              | -  | 0%  |
| 01-300-001-5499                    | SUPPLIES - OTHER                   | 1,350            | 458                                | 1,350            | -  | 0%  |
| 01-300-001-5510                    | DUES/MEMBERSHIPS                   | 700              | 1,040                              | 700              | -  | 0%  |
| 01-300-001-5525                    | HOSPITALITY/RECOGNITION            | 3,400            | 1,888                              | 3,400            | -  | 0%  |
| 01-300-001-5570                    | INCIDENTALS-PARKING, TOLLS, ETC.   | 100              | 150                                | 100              | -  | 0%  |
| 01-300-001-5571                    | LODGING                            | 2,000            | -                                  | 2,000            | -  | 0%  |
| 01-300-001-5572                    | MEALS                              | 750              | -                                  | 750              | -  | 0%  |
| 01-300-001-5573                    | MILEAGE-LOCAL                      | 600              | -                                  | 600              | -  | 0%  |
| 01-300-001-5574                    | REGISTRATION                       | 3,000            | 113                                | 3,000            | -  | 0%  |
| 01-300-001-5672                    | MED DUTY TRUCK                     | -                | 65,811                             | -                | -  | 0%  |
| 01-300-001-5689                    | OTHER EQUIP-GEN                    | -                | 474                                | -                | -  | 0%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                                    | 624,610          | 677,235                            | 652,980          | 28,370   | 5%  |
| <b>GRAND TOTAL</b>                 |                                    | 624,610          | 677,235                            | 652,980          | 28,370   | 5%  |

# Public Works Facility Operations

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| Account                            | Account Name                       | FY19<br>Approved | FY19<br>Projected<br>thru 06/30/19 | FY20<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget |
|------------------------------------|------------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                                    |                  |                                    |                  |  |   |
| 01-310-001-5230                    | WORKMAN'S COMPENSATION             | -                | 51                                 | -                | -  | 0%  |
| 01-310-001-5245                    | MSRPS PENSION                      | -                | 885                                | 1,050            | 1,050  | 0%  |
| 01-310-001-5310                    | INSURANCE - FLOOD                  | 60               | 67                                 | 70               | 10   | 17%   |
| 01-310-001-5312                    | INSURANCE - LIABILITY              | -                | 239                                | 250              | 250  | 0%  |
| 01-310-001-5314                    | INSURANCE - PROPERTY               | 1,000            | 899                                | 930              | (70)   | -7%   |
| 01-310-001-5333                    | M&R-VEHICLES                       | -                | 1,481                              | 1,530            | 1,530  | 0%  |
| 01-310-001-5382                    | TELEPHONE-WIRELESS-DATA/VIDEO      | -                | 480                                | 500              | 500  | 0%  |
| 01-310-001-5383                    | TELEPHONE-WIRELESS                 | 800              | 365                                | 380              | (420)  | -53%  |
| 01-310-001-5399                    | OTHER CONTRACTED SERVICES          | 66,000           | 50,404                             | 66,000           | -  | 0%  |
| 01-310-001-5499                    | SUPPLIES - OTHER                   | 750              | 603                                | 750              | -  | 0%  |
| 01-310-001-5574                    | REGISTRATION                       | -                | 4,500                              | -                | -  | 0%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                                    | 68,610           | 59,974                             | 71,460           | 2,850  | 4%  |
| <b>TOWN HALL</b>                   |                                    |                  |                                    |                  |  |   |
| 01-310-900-5100                    | SALARY - PT                        | 7,080            | 5,976                              | 7,200            | 120  | 2%  |
| 01-310-900-5230                    | WORKMAN'S COMPENSATION             | 260              | 229                                | 310              | 50   | 19%   |
| 01-310-900-5260                    | F I C A / MEDICARE                 | 550              | 457                                | 560              | 10   | 2%  |
| 01-310-900-5330                    | M&R-BUILDINGS                      | 20,000           | 6,093                              | 20,000           | -  | 0%  |
| 01-310-900-5338                    | M&R-OTHER                          | 600              | 1,713                              | 600              | -  | 0%  |
| 01-310-900-5370                    | ELECTRICITY                        | 20,170           | 15,563                             | 18,680           | (1,490)  | -7%   |
| 01-310-900-5373                    | INTERNET SERVICE                   | 1,860            | 1,920                              | 1,980            | 120  | 6%  |
| 01-310-900-5399                    | OTHER CONTRACTED SERVICES          | 58,000           | 60,924                             | 60,000           | 2,000  | 3%  |
| 01-310-900-5405                    | CUSTODIAL SUPPLIES                 | 1,200            | 1,445                              | 1,500            | 300  | 25%   |
| 01-310-900-5415                    | MAINTENANCE/SHOP SUPPLIES          | 500              | -                                  | -                | (500)  | -100%   |
| 01-310-900-5430                    | REPAIR/REPLACEMENT PARTS/MATERIALS | 2,000            | 1,070                              | 2,500            | 500  | 25%   |
| 01-310-900-5499                    | TOWN HALL-SUPPLIES - OTHER         | -                | 411                                | -                | -  | 0%  |
| 01-310-900-5611                    | BUILDING IMPROVEMENTS - TH         | -                | 26,625                             | 200,000          | 200,000  | 0%  |
| <b>TOWN HALL SUBTOTAL</b>          |                                    | 112,220          | 122,427                            | 313,330          | 201,110  | 179%  |
| <b>POLICE STATION</b>              |                                    |                  |                                    |                  |  |   |
| 01-310-901-5100                    | SALARY - PT                        | 3,810            | 3,218                              | 3,880            | 70   | 2%  |
| 01-310-901-5230                    | WORKMAN'S COMPENSATION             | 140              | 139                                | 170              | 30   | 21%   |
| 01-310-901-5260                    | F I C A / MEDICARE                 | 290              | 246                                | 300              | 10   | 3%  |
| 01-310-901-5330                    | M&R-BUILDINGS                      | 4,000            | -                                  | 4,000            | -  | 0%  |
| 01-310-901-5338                    | M&R-OTHER                          | 500              | 4,513                              | 500              | -  | 0%  |
| 01-310-901-5370                    | ELECTRICITY                        | 8,390            | 8,049                              | 9,660            | 1,270  | 15%   |
| 01-310-901-5371                    | NATURAL GAS/PROPANE/HEATING OIL    | 3,000            | 3,550                              | 3,000            | -  | 0%  |
| 01-310-901-5373                    | INTERNET SERVICE                   | 1,800            | 2,219                              | 2,300            | 500  | 28%   |
| 01-310-901-5399                    | OTHER CONTRACTED SERVICES          | 8,000            | 9,387                              | 9,670            | 1,670  | 21%   |
| 01-310-901-5405                    | CUSTODIAL SUPPLIES                 | 1,000            | 750                                | 1,000            | -  | 0%  |
| 01-310-901-5430                    | REPAIR/REPLACEMENT PARTS/MATERIALS | 1,500            | 1,205                              | 1,500            | -  | 0%  |
| 01-310-901-5499                    | SUPPLIES - OTHER                   | 500              | 350                                | 500              | -  | 0%  |
| 01-310-901-5611                    | BLDG IMPROVEMENTS                  | 5,000            | -                                  | -                | (5,000)  | -100%   |
| <b>POLICE STATION SUBTOTAL</b>     |                                    | 37,930           | 33,626                             | 36,480           | (1,450)  | -4%   |

## Public Works Facility Operations

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|---|------------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>PUBLIC WORKS BUILDING</b>              |                                    |                  |                                    |                  |  |   |
| 01-310-902-5330                           | M&R-BUILDINGS                      | 5,000            | 2,564                              | 5,000            | -  | 0%  |
| 01-310-902-5338                           | M&R-OTHER                          | 2,000            | 1,110                              | 2,000            | -  | 0%  |
| 01-310-902-5350                           | PROF SVCS-ARCH/ENG/PLANNER         | -                | 3,750                              | -                | -  | 0%  |
| 01-310-902-5370                           | ELECTRICITY                        | 8,840            | 8,779                              | 10,540           | 1,700  | 19%   |
| 01-310-902-5371                           | NATURAL GAS/PROPANE/HEATING OIL    | 7,000            | 12,658                             | 7,500            | 500  | 7%  |
| 01-310-902-5373                           | INTERNET SERVICE                   | 1,500            | 1,320                              | 1,500            | -  | 0%  |
| 01-310-902-5399                           | OTHER CONTRACTED SERVICES          | 15,000           | 17,515                             | 15,000           | -  | 0%  |
| 01-310-902-5405                           | CUSTODIAL SUPPLIES                 | 1,000            | 930                                | 1,000            | -  | 0%  |
| 01-310-902-5410                           | FUEL-GAS/DIESEL/OTHER              | 420              | 666.45                             | 1,000            | 580  | 138%  |
| 01-310-902-5415                           | MAINTENANCE/SHOP SUPPLIES          | -                | 842                                | 500              | 500  | 0%  |
| 01-310-902-5440                           | TOOLS/EQUIPMENT                    | -                | 870                                | 900              | 900  | 0%  |
| 01-310-902-5499                           | SUPPLIES - OTHER                   | 3,500            | 529                                | 3,500            | -  | 0%  |
| 01-310-902-5686                           | OFFICE EQUIP/FURNITURE             | 500              | -                                  | 500              | -  | 0%  |
| 01-310-902-5689                           | OTHER EQUIPMENT                    | -                | -                                  | 75,000           | 75,000   | 0%  |
| <b>PUBLIC WORKS BUILDING SUBTOTAL</b>     |                                    | 44,760           | 51,534                             | 123,940          | 79,180   | 177%  |
| <b>107 MAPLE</b>                          |                                    |                  |                                    |                  |  |   |
| 01-310-904-5338                           | M&R-OTHER                          | 500              | -                                  | 500              | -  | 0%  |
| 01-310-904-5370                           | ELECTRICITY                        | -                | 121                                | 150              | 150  | 0%  |
| 01-310-904-5399                           | OTHER CONTRACTED SERVICES          | 500              | -                                  | 500              | -  | 0%  |
| 01-310-904-5499                           | SUPPLIES - OTHER                   | 500              | -                                  | 500              | -  | 0%  |
| <b>107 SOUTH MAPLE SUBTOTAL</b>           |                                    | 1,500            | 121                                | 1,650            | 150  | 10%   |
| <b>WILLS PARK COMMUNITY BLDG</b>          |                                    |                  |                                    |                  |  |   |
| 01-310-905-5330                           | M&R-BUILDINGS                      | 5,000            | 13                                 | 5,000            | -  | 0%  |
| 01-310-905-5338                           | M&R-OTHER                          | 800              | -                                  | 800              | -  | 0%  |
| 01-310-905-5370                           | ELECTRICITY                        | 3,570            | 4,097                              | 4,920            | 1,350  | 38%   |
| 01-310-905-5399                           | OTHER CONTRACTED SERVICES          | 6,000            | 6,687                              | 6,000            | -  | 0%  |
| 01-310-905-5405                           | CUSTODIAL SUPPLIES                 | 1,000            | 1,256                              | 1,200            | 200  | 20%   |
| 01-310-905-5430                           | REPAIR/RPLCMNT PARTS/MATERIALS     | -                | 675                                | 500              | 500  | 0%  |
| <b>WILLS PARK COMM. BUILDING SUBTOTAL</b> |                                    | 16,370           | 12,728                             | 18,420           | 2,050  | 13%   |
| <b>TRAIN STATION</b>                      |                                    |                  |                                    |                  |  |   |
| 01-310-906-5338                           | M&R-OTHER                          | 2,000            | 2                                  | 2,000            | -  | 0%  |
| 01-310-906-5370                           | ELECTRICITY                        | 2,110            | 1,948                              | 2,390            | 280  | 13%   |
| 01-310-906-5399                           | OTHER CONTRACTED SERVICES          | 3,000            | 3,138                              | 3,200            | 200  | 7%  |
| 01-310-906-5430                           | REPAIR/REPLACEMENT PARTS/MATERIALS | -                | 7                                  | -                | -  | 0%  |
| <b>TRAIN STATION SUBTOTAL</b>             |                                    | 7,110            | 5,095                              | 7,590            | 480  | 7%  |

## Public Works Facility Operations

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|--|---------------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>FIRE STATION MUSEUM</b>               |                                       |                  |                                    |                  |  |   |
| 01-310-907-5330                          | M&R-BUILDINGS                         | 1,000            | -                                  | 1,000            | -  | 0%  |
| 01-310-907-5370                          | ELECTRICITY                           | 1,910            | 1,793                              | 3,160            | 1,250  | 65%   |
| 01-310-907-5371                          | NATURAL GAS/PROPANE/HEATING OIL       | 1,000            | -                                  | 1,000            | -  | 0%  |
| 01-310-907-5399                          | OTHER CONTRACTED SERVICES             | 3,000            | 1,782                              | 2,000            | (1,000)  | -33%  |
| <b>FIRE STATION MUSEUM SUBTOTAL</b>      |                                       | 6,910            | 3,575                              | 7,160            | 250  | 4%  |
| <b>POLICE OFFICE DORCHESTER</b>          |                                       |                  |                                    |                  |  |   |
| 01-310-908-5338                          | M&R-OTHER                             | 2,000            | 140                                | 2,000            | -  | 0%  |
| 01-310-908-5370                          | ELECTRICITY                           | 790              | 964                                | 2,160            | 1,370  | 173%  |
| <b>POLICE OFFICE DORCHESTER SUBTOTAL</b> |                                       | 2,790            | 1,103                              | 4,160            | 1,370  | 49%   |
| <b>OLD PW SHOP</b>                       |                                       |                  |                                    |                  |  |   |
| 01-310-909-5330                          | M&R-BUILDINGS                         | 1,000            | -                                  | 1,000            | -  | 0%  |
| 01-310-909-5338                          | M&R-OTHER                             | 200              | 67                                 | 200              | -  | 0%  |
| 01-310-909-5370                          | ELECTRICITY                           | 590              | 1,039                              | 1,250            | 660  | 112%  |
| 01-310-909-5371                          | NATURAL GAS/PROPANE/HEATING OIL       | 1,500            | 112                                | 500              | (1,000)  | -67%  |
| <b>OLD PW SHOP SUBTOTAL</b>              |                                       | 3,290            | 1,218                              | 2,950            | (340)  | -10%  |
| <b>POLICE EVIDENCE STORAGE</b>           |                                       |                  |                                    |                  |  |   |
| 01-310-910-5338                          | M&R-OTHER                             | 2,000            | -                                  | 2,000            | -  | 0%  |
| 01-310-910-5370                          | ELECTRICITY                           | 3,880            | 2,799                              | 3,360            | (520)  | -13%  |
| 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            | 1,052                              | 1,000            | -  | 0%  |
| 01-310-910-5399                          | OTHER CONTRACTED SERVICES             | 2,000            | 7,206                              | 2,000            | -  | 0%  |
| <b>POLICE EVIDENCE SHOP SUBTOTAL</b>     |                                       | 9,880            | 11,058                             | 9,360            | (520)  | -5%   |
| <b>PARK &amp; RIDE LOT</b>               |                                       |                  |                                    |                  |  |   |
| 01-310-912-5399                          | OTHER CONTRACTED SERVICES             | 5,000            | 4,590                              | 5,000            | -  | 0%  |
| <b>PARK &amp; RIDE LOT SUBTOTAL</b>      |                                       | 5,000            | 4,590                              | 5,000            | -  | 0%  |
| <b>112 ST MARY'S AVENUE</b>              |                                       |                  |                                    |                  |  |   |
| 01-310-913-5330                          | M&R-112 ST MARY'S                     | 2,000            | 567                                | 2,000            | -  | 0%  |
| 01-310-913-5399                          | 112 ST MARY'S - OTHER CONTRACTED SERV | 1,500            | 1,033                              | 1,500            | -  | 0%  |
| <b>112 ST MARY'S SUBTOTAL</b>            |                                       | 3,500            | 1,600                              | 3,500            | -  | 0%  |
| <b>118 ST MARY'S AVENUE</b>              |                                       |                  |                                    |                  |  |   |
| 01-310-914-5330                          | M&R-BUILDINGS-118 ST MARY'S           | 2,000            | 2,959                              | 2,000            | -  | 0%  |
| 01-310-914-5370                          | ELECTRICITY-118 ST MARY'S             | -                | 781                                | 500              | 500  | 0%  |
| 01-310-914-5399                          | OTH CNTRCTD SVCS-118 ST MARY'S        | -                | 11,790                             | -                | -  | 0%  |

## Public Works Facility Operations

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| Account                                   | Account Name                         | FY19<br>Approved | FY19<br>Projected<br>thru 06/30/19 | FY20<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget |
|---|--------------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>118 ST MARY'S SUBTOTAL</b>             |                                      | 2,000            | 15,530                             | 2,500            | 500  | 25%   |
| <b>302 QUEEN ANNE ST</b>                  |                                      |                  |                                    |                  |  |   |
| 01-310-915-5330                           | M&R-302 QUEEN ANNE                   | 2,000            | -                                  | 2,000            | -  | 0%  |
| 01-310-915-5370                           | ELECTRICITY-302 QUEEN ANNE           | -                | 358                                | -                | -  | 0%  |
| 01-310-915-5399                           | OTH CNTRCTD SVCS-112 ST MARYS        | -                | 570                                | -                | -  | 0%  |
| <b>302 QUEEN ANNE ST SUBTOTAL</b>         |                                      | 2,000            | 929                                | 2,000            | -  | 0%  |
| <b>TILGHMAN LAKE BATHROOM BUILDING</b>    |                                      |                  |                                    |                  |  |   |
| 01-310-936-5405                           | CUSTODIAL SUPPLIES                   | 200              | 330                                | 250              | 50   | 25%   |
| 01-310-936-5430                           | REPAIR/REPLACEMENT PARTS/MATERIALS   | 100              | 9                                  | 100              | -  | 0%  |
| <b>TILGHMAN LAKE BTHRM BLDG SUBTOTAL</b>  |                                      | 300              | 339                                | 350              | 50   | 17%   |
| <b>SIGN-NORTH</b>                         |                                      |                  |                                    |                  |  |   |
| 01-310-970-5370                           | ELECTRICITY                          | 310              | 273                                | 330              | 20   | 6%  |
| <b>SIGN-NORTH SUBTOTAL</b>                |                                      | 310              | 273                                | 330              | 20   | 6%  |
| <b>SIGN-SOUTH</b>                         |                                      |                  |                                    |                  |  |   |
| 01-310-971-5370                           | ELECTRICITY                          | 300              | 256                                | 310              | 10   | 3%  |
| <b>SIGN-SOUTH SUBTOTAL</b>                |                                      | 300              | 256                                | 310              | 10   | 3%  |
| <b>OTHER FINANCING USES-TRANSFERS</b>     |                                      |                  |                                    |                  |  |   |
| 01-310-001-5912                           | TRANSFER TO BLDG REPLACEMENT RESERVE | 150,000          | 150,000                            | 150,000          | -  | 0%  |
| <b>OTHER FIN. USES-TRANSFERS SUBTOTAL</b> |                                      | 150,000          | 150,000                            | 150,000          | -  | 0%  |
| <b>OTHER FINANCING USES-DEBT/BONDS</b>    |                                      |                  |                                    |                  |  |   |
| 01-310-880-5909                           | OTHER LN PRINCIPAL - FIREHOUSE       | 2,000            | 2,000                              | 2,000            | -  | 0%  |
| <b>DEBT/BONDS SUBTOTAL</b>                |                                      | 2,000            | 2,000                              | 2,000            | -  | 0%  |
| <b>GRAND TOTAL</b>                        |                                      | <b>476,780</b>   | <b>477,977</b>                     | <b>762,490</b>   | <b>285,710</b>   | <b>60%</b>  |

## Public Works Fleet Maintenance

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| Account                            | Account Name                       | FY19<br>Approved | FY19<br>Projected<br>thru 06/30/19 | FY20<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget |
|------------------------------------|------------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                                    |                  |                                    |                  |  |   |
| 01-315-001-5102                    | SALARY - OT @ 1.0                  | 50               | -                                  | -                | (50)   | -100%   |
| 01-315-001-5103                    | SALARY - OT @ 1.5                  | 100              | 84                                 | 100              | -  | 0%  |
| 01-315-001-5110                    | REGULAR FT CIVILIAN SALARY         | 89,600           | 85,530                             | 81,180           | (8,420)  | -9%   |
| 01-315-001-5160                    | MERIT/BONUSES                      | 2,730            | -                                  | 2,440            | (290)  | -11%  |
| 01-315-001-5205                    | DENTAL INSURANCE                   | 1,020            | 440                                | 530              | (490)  | -48%  |
| 01-315-001-5215                    | HEALTH INSURANCE                   | 36,030           | 31,594                             | 36,630           | 600  | 2%  |
| 01-315-001-5220                    | LIFE INSURANCE W/H                 | 1,020            | 732                                | 1,210            | 190  | 19%   |
| 01-315-001-5230                    | WORKMAN'S COMPENSATION             | 3,325            | 4,210                              | 3,450            | 125  | 4%  |
| 01-315-001-5245                    | MSRPS PENSION                      | 8,070            | 7,934                              | 8,330            | 260  | 3%  |
| 01-315-001-5260                    | F I C A / MEDICARE                 | 7,080            | 6,340                              | 6,410            | (670)  | -9%   |
| 01-315-001-5280                    | EMPLOYEE - HEALTH EXAMS            | -                | 300                                | -                | -  | 0%  |
| 01-315-001-5312                    | INSURANCE - LIABILITY              | 1,200            | 1,013                              | 1,050            | (150)  | -13%  |
| 01-315-001-5316                    | INSURANCE - VEHICLE                | 500              | 301                                | 310              | (190)  | -38%  |
| 01-315-001-5325                    | LICENSES/USER FEES                 | 5,000            | 10,118                             | 5,000            | -  | 0%  |
| 01-315-001-5333                    | M&R-VEHICLES                       | 5,000            | 2,219                              | 5,000            | -  | 0%  |
| 01-315-001-5338                    | M&R-OTHER                          | 300              | 368                                | 300              | -  | 0%  |
| 01-315-001-5360                    | RENTS                              | 400              | 625                                | 400              | -  | 0%  |
| 01-315-001-5383                    | TELEPHONE-WIRELESS                 | 800              | 699                                | 800              | -  | 0%  |
| 01-315-001-5399                    | OTHER CONTRACTED SERVICES          | 2,000            | 1,638                              | 2,000            | -  | 0%  |
| 01-315-001-5410                    | FUEL - GAS/DIESEL/OTHER            | 1,910            | 1,229                              | 1,900            | (10)   | -1%   |
| 01-315-001-5415                    | MAINTENANCE/SHOP SUPPLIES          | 9,000            | 2,664                              | 5,000            | (4,000)  | -44%  |
| 01-315-001-5430                    | REPAIR/REPLACEMENT PARTS/MATERIALS | -                | 45                                 | -                | -  | 0%  |
| 01-315-001-5440                    | TOOLS/EQUIPMENT                    | 5,000            | 709                                | 5,000            | -  | 0%  |
| 01-315-001-5445                    | UNIFORMS/SHOES/BOOTS               | 500              | 461                                | 500              | -  | 0%  |
| 01-315-001-5574                    | REGISTRATION                       | -                | 75                                 | -                | -  | 0%  |
| 01-315-001-5685                    | MAINTENANCE EQUIP                  | 1,000            | -                                  | -                | (1,000)  | -100%   |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                                    | <b>181,635</b>   | <b>159,328</b>                     | <b>167,540</b>   | <b>(14,095)</b>  | <b>-8%</b>  |
| <b>GRAND TOTAL</b>                 |                                    | <b>181,635</b>   | <b>159,328</b>                     | <b>167,540</b>   | <b>(14,095)</b>  | <b>-8%</b>  |

# Public Works Streets

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| Account                            | Account Name                       | FY19<br>Approved | FY19<br>Projected<br>thru 06/30/19 | FY20<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget |
|------------------------------------|------------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                                    |                  |                                    |                  |  |   |
| 01-320-001-5102                    | SALARY - OT @ 1.0                  | 50               | 328                                | 100              | 50   | 100%  |
| 01-320-001-5103                    | SALARY - OT @ 1.5                  | 2,000            | 3,094                              | 2,500            | 500  | 25%   |
| 01-320-001-5110                    | REGULAR FT CIVILIAN SALARY         | 60,930           | 56,037                             | 56,930           | (4,000)  | -7%   |
| 01-320-001-5160                    | MERIT/BONUSES                      | 2,030            | 38                                 | 1,710            | (320)  | -16%  |
| 01-320-001-5205                    | DENTAL                             | 550              | 469                                | 530              | (20)   | -4%   |
| 01-320-001-5215                    | HEALTH INSURANCE                   | 19,780           | 16,309                             | 36,630           | 16,850   | 85%   |
| 01-320-001-5220                    | LIFE INSURANCE W/H                 | 780              | 540                                | 1,090            | 310  | 40%   |
| 01-320-001-5230                    | WORKMAN'S COMPENSATION             | 2,280            | 2,887                              | 3,450            | 1,170  | 51%   |
| 01-320-001-5245                    | MSRPS PENSION                      | 5,510            | 5,393                              | 8,330            | 2,820  | 51%   |
| 01-320-001-5260                    | F I C A / MEDICARE                 | 5,000            | 4,510                              | 6,360            | 1,360  | 27%   |
| 01-320-001-5310                    | INSURANCE - FLOOD                  | 10               | 12                                 | 20               | 10   | 100%  |
| 01-320-001-5312                    | INSURANCE - LIABILITY              | 1,000            | 810                                | 840              | (160)  | -16%  |
| 01-320-001-5314                    | INSURANCE - PROPERTY               | 25               | 163                                | 170              | 145  | 580%  |
| 01-320-001-5316                    | INSURANCE - VEHICLE                | 1,500            | 1,368                              | 1,410            | (90)   | -6%   |
| 01-320-001-5325                    | LICENSES/USER FEES                 | 325              | 188                                | 200              | (125)  | -38%  |
| 01-320-001-5333                    | M&R-VEHICLES                       | 5,500            | 4,270                              | 5,800            | 300  | 5%  |
| 01-320-001-5338                    | M&R-OTHER                          | 5,000            | 7,628                              | 5,200            | 200  | 4%  |
| 01-320-001-5353                    | PROF SVCS-CONTRACTOR               | 30,000           | -                                  | -                | (30,000)   | -100%   |
| 01-320-001-5383                    | TELEPHONE-WIRELESS                 | 700              | 512                                | 600              | (100)  | -14%  |
| 01-320-001-5399                    | OTHER CONTRACTED SERVICES          | 2,500            | 2,224                              | 2,300            | (200)  | -8%   |
| 01-320-001-5400                    | CONSTRUCTION SUPPLIES              | 6,000            | 5,194                              | 7,000            | 1,000  | 17%   |
| 01-320-001-5410                    | FUEL - GAS/DIESEL/OTHER            | 6,770            | 6,846.29                           | 10,270           | 3,500  | 52%   |
| 01-320-001-5430                    | REPAIR/REPLACEMENT PARTS/MATERIALS | -                | 1,369                              | -                | -  | 0%  |
| 01-320-001-5440                    | TOOLS/EQUIPMENT                    | 1,000            | 12,038                             | 3,000            | 2,000  | 200%  |
| 01-320-001-5445                    | UNIFORMS/SHOES/BOOTS               | 500              | 236                                | 520              | 20   | 4%  |
| 01-320-001-5499                    | SUPPLIES - OTHER                   | 4,500            | 877                                | 4,650            | 150  | 3%  |
| 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              | 38                                 | 100              | -  | 0%  |
| 01-320-001-5632                    | SIDEWALKS                          | 10,000           | -                                  | 10,500           | 500  | 5%  |
| 01-320-001-5672                    | MEDIUM DUTY VEHICLE                | 20,000           | -                                  | 6,000            | (14,000)   | -70%  |
| 01-320-001-5673                    | HEAVY DUTY VEHICLE                 | -                | -                                  | 14,000           | 14,000   | 0%  |
| 01-320-001-5685                    | MAINTENANCE EQUIP                  | 500              | -                                  | -                | (500)  | -100%   |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                                    | 195,040          | 133,377                            | 190,410          | (4,630)  | -2%   |
| <b>PAVEMENT REHAB</b>              |                                    |                  |                                    |                  |  |   |
| 01-320-345-5630                    | ROADS                              | 360,000          | 720,534                            | 448,815          | 88,815   | 25%   |
| <b>PAVEMENT REHAB SUBTOTAL</b>     |                                    | 360,000          | 720,534                            | 448,815          | 88,815   | 25%   |
| <b>SIDEWALKS</b>                   |                                    |                  |                                    |                  |  |   |
| 01-320-350-5632                    | SIDEWALKS                          | 70,000           | -                                  | 72,000           | 2,000  | 3%  |
| <b>SIDEWALKS SUBTOTAL</b>          |                                    | 70,000           | -                                  | 72,000           | 2,000  | 3%  |
| <b>SIGNAGE</b>                     |                                    |                  |                                    |                  |  |   |
| 01-320-355-5435                    | SIGNS                              | 4,000            | 3,975                              | 4,000            | -  | 0%  |
| 01-320-355-5499                    | SUPPLIES - OTHER                   | 750              | 26                                 | 800              | 50   | 7%  |
| <b>SIGNAGE SUBTOTAL</b>            |                                    | 4,750            | 4,001                              | 4,800            | 50   | 1%  |

Public Works Streets

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|------------------------------------|------------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>STORMS/EMERGENCY CLEAN-UPS</b>  |                                    |                  |                                    |                  |  |   |
| 01-320-365-5103                    | SALARY - OT @ 1.5                  | 12,000           | 16,734                             | 13,000           | 1,000  | 8%  |
| 01-320-365-5260                    | F I C A / MEDICARE                 | 920              | 1,294                              | 1,000            | 80   | 9%  |
| 01-320-365-5338                    | M&R-OTHER                          | 6,000            | 1,528                              | 6,200            | 200  | 3%  |
| 01-320-365-5360                    | RENTS                              | 600              | 895                                | 600              | -  | 0%  |
| 01-320-365-5399                    | OTHER CONTRACTED SERVICES          | 3,000            | -                                  | 3,100            | 100  | 3%  |
| 01-320-365-5415                    | SUPPLIES - OTHER                   | 14,000           | -                                  | 10,000           | (4,000)  | -29%  |
| 01-320-365-5572                    | MEALS                              | 500              | -                                  | 550              | 50   | 10%   |
| 01-320-365-5689                    | OTHER EQUIPMENT                    | 20,000           | -                                  | 20,000           | -  | 0%  |
| <b>STORMS/EMERGENCIES SUBTOTAL</b> |                                    | 57,020           | 20,451                             | 54,450           | (2,570)  | -5%   |
| <b>STREET LIGHTING</b>             |                                    |                  |                                    |                  |  |   |
| 01-320-370-5370                    | ELECTRICITY                        | 161,020          | 167,751                            | 201,310          | 40,290   | 25%   |
| 01-320-370-5399                    | OTHER CONTRACTED SERVICES          | 20,000           | -                                  | -                | (20,000)   | -100%   |
| <b>STREET LIGHTING SUBTOTAL</b>    |                                    | 181,020          | 167,751                            | 201,310          | 20,290   | 11%   |
| <b>STREET SWEEPING</b>             |                                    |                  |                                    |                  |  |   |
| 01-320-375-5399                    | OTHER CONTRACTED SERVICES          | 20,000           | 18,975                             | 22,000           | 2,000  | 10%   |
| <b>STREET SWEEPING SUBTOTAL</b>    |                                    | 20,000           | 18,975                             | 22,000           | 2,000  | 10%   |
| <b>STRIPING</b>                    |                                    |                  |                                    |                  |  |   |
| 01-320-380-5353                    | PROF SVCS-CONTRACTOR               | 30,000           | 27,369                             | 31,000           | 1,000  | 3%  |
| <b>STRIPING SUBTOTAL</b>           |                                    | 30,000           | 27,369                             | 31,000           | 1,000  | 3%  |
| <b>TRANSFERS</b>                   |                                    |                  |                                    |                  |  |   |
| 01-320-365-5950                    | TRANSFER TO STORM RESPONSE RESERVE | 20,000           | -                                  | -                | (20,000)   | -100%   |
| 01-320-001-5960                    | VEHICLE RESERVE                    | 10,000           | 7,500                              | 10,000           | -  | 0%  |
| 01-320-380-5359                    | PROF SVCS-OTHER                    | -                | -                                  | -                | -  | 0%  |
| <b>TRANSFERS SUBTOTAL</b>          |                                    | 30,000           | 7,500                              | 10,000           | (20,000)   | -67%  |
| <b>GRAND TOTAL</b>                 |                                    | 947,830          | 1,099,958                          | 1,034,785        | 86,955   | 9%  |

# Public Works Parks

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|------------------------------------|------------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                                    |                  |                                    |                  |  |   |
| 01-400-001-5103                    | SALARY - OT @ 1.5                  | -                | 426                                | 500              | 500  | 0%  |
| 01-400-001-5110                    | REGULAR FT CIVILIAN SALARY         | 73,860           | 72,111                             | 80,070           | 6,210  | 8%  |
| 01-400-001-5160                    | MERIT/BONUSES                      | 3,870            | 1,887                              | 2,410            | (1,460)  | -38%  |
| 01-400-001-5205                    | DENTAL                             | 770              | 661                                | 850              | 80   | 10%   |
| 01-400-001-5215                    | HEALTH INSURANCE                   | 16,100           | 17,148                             | 20,920           | 4,820  | 30%   |
| 01-400-001-5220                    | LIFE INSURANCE W/H                 | 850              | 699                                | 1,230            | 380  | 45%   |
| 01-400-001-5230                    | WORKMAN'S COMPENSATION             | 2,740            | 3,469.28                           | 3,400            | 660  | 24%   |
| 01-400-001-5245                    | MSRPS PENSION                      | 6,660            | 6,569                              | 7,540            | 880  | 13%   |
| 01-400-001-5260                    | F I C A / MEDICARE                 | 5,960            | 5,704                              | 6,320            | 360  | 6%  |
| 01-400-001-5310                    | INSURANCE - FLOOD                  | 40               | 49                                 | 60               | 20   | 50%   |
| 01-400-001-5312                    | INSURANCE - LIABILITY              | 900              | 760                                | 790              | (110)  | -12%  |
| 01-400-001-5314                    | INSURANCE - PROPERTY               | 600              | 648                                | 670              | 70   | 12%   |
| 01-400-001-5316                    | INSURANCE - VEHICLE                | 650              | 617                                | 640              | (10)   | -2%   |
| 01-400-001-5333                    | M&R-VEHICLES                       | 7,500            | 1,764                              | 7,500            | -  | 0%  |
| 01-400-001-5338                    | M&R-OTHER                          | 4,000            | 10,651                             | 5,000            | 1,000  | 25%   |
| 01-400-001-5340                    | POSTAGE/DELIVERY                   | -                | 51                                 | -                | -  | 0%  |
| 01-400-001-5383                    | TELEPHONE-WIRELESS-VOICE           | 550              | 548                                | 550              | -  | 0%  |
| 01-400-001-5399                    | OTHER CONTRACTED SERVICES          | 1,000            | 2,811                              | 1,000            | -  | 0%  |
| 01-400-001-5410                    | FUEL - GAS/DIESEL/OTHER            | 3,390            | 4,047.57                           | 6,080            | 2,690  | 79%   |
| 01-400-001-5440                    | TOOLS/EQUIPMENT                    | 1,200            | 2,200                              | 2,000            | 800  | 67%   |
| 01-400-001-5445                    | UNIFORMS/SHOES/BOOTS               | 300              | 530                                | 350              | 50   | 17%   |
| 01-400-001-5499                    | SUPPLIES - OTHER                   | 1,500            | 1,092                              | 1,130            | (370)  | -25%  |
| 01-400-001-5574                    | REGISTRATION                       | 100              | 56                                 | 100              | -  | 0%  |
| 01-400-001-5672                    | MEDIUM DUTY VEHICLE                | 20,000           | -                                  | 6,000            | (14,000)   | -70%  |
| 01-400-001-5673                    | HEAVY DUTY VEHICLE                 | -                | -                                  | 14,000           | 14,000   | 0%  |
| 01-400-001-5689                    | OTHER EQUIP                        | 500              | -                                  | -                | (500)  | -100%   |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                                    | 153,040          | 134,496                            | 169,110          | 16,070   | 11%   |
| <b>TOWN HALL GROUNDS</b>           |                                    |                  |                                    |                  |  |   |
| 01-400-900-5353                    | PROF SVCS-CONTRACTOR               | 1,500            | 825                                | 1,500            | -  | 0%  |
| <b>TOWNH HALL GROUNDS SUBTOTAL</b> |                                    | 1,500            | 825                                | 1,500            | -  | 0%  |
| <b>NEIGHBORHOOD PARKS</b>          |                                    |                  |                                    |                  |  |   |
| 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                        | 590              | 606                                | 730              | 140  | 24%   |
| 01-400-920-5430                    | REPAIR/REPLACEMENT PARTS/MATERIALS | 3,000            | -                                  | 3,000            | -  | 0%  |
| 01-400-920-5499                    | SUPPLIES-OTHER                     | -                | 30                                 | 40               | 40   | 0%  |
| 01-400-920-5629                    | OTHER SITE IMPROVEMENTS            | 10,000           | -                                  | 10,000           | -  | 0%  |
| <b>NEIGHBORHOOD PARKS SUBTOTAL</b> |                                    | 33,590           | 636                                | 33,770           | 180  | 1%  |

Public Works Parks

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| Account                            | Account Name              | FY19<br>Approved | FY19<br>Projected<br>thur 06/30/19 | FY20<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget |
|------------------------------------|---------------------------|------------------|------------------------------------|------------------|--|---|
| <b>TILGHMAN LAKE</b>               |                           |                  |                                    |                  |  |   |
| 01-400-936-5103                    | SALARY - OT @ 1.5         | 2,500            | 1,733                              | 1,790            | (710)  | -28%  |
| 01-400-936-5230                    | WORKMAN'S COMPENSATION    | 75               | 127                                | 140              | 65   | 87%   |
| 01-400-936-5260                    | F I C A / MEDICARE        | 200              | 143                                | 150              | (50)   | -25%  |
| 01-400-936-5338                    | M&R-OTHER                 | 2,500            | 40                                 | 2,500            | -  | 0%  |
| 01-400-936-5370                    | ELECTRICITY               | 2,070            | 2,129                              | 2,560            | 490  | 24%   |
| 01-400-936-5383                    | TELEPHONE-WIRELESS-VOICE  | 500              | 365                                | 500              | -  | 0%  |
| 01-400-936-5399                    | OTHER CONTRACTED SERVICES | 12,000           | 12,585                             | 12,500           | 500  | 4%  |
| 01-400-936-5405                    | CUSTODIAL SUPPLIES        | -                | 159                                | -                | -  | 0%  |
| 01-400-936-5430                    | REPAIR/REPLACEMENT PARTS  | 1,000            | -                                  | 1,000            | -  | 0%  |
| <b>TILGHMAN LAKE PARK SUBTOTAL</b> |                           | 20,845           | 17,282                             | 21,140           | 295  | 1%  |
| <b>WILLS PARK</b>                  |                           |                  |                                    |                  |  |   |
| 01-400-938-5370                    | ELECTRICITY               | 620              | 608                                | 730              | 110  | 18%   |
| 01-400-938-5399                    | OTHER CONTRACTED SERVICES | 28,800           | 28,305                             | 29,000           | 200  | 1%  |
| 01-400-938-5430                    | REPAIR/REPLACEMENT PARTS  | 500              | 287                                | 500              | -  | 0%  |
| <b>WILLS PARK SUBTOTAL</b>         |                           | 29,920           | 29,200                             | 30,230           | 310  | 1%  |
| <b>TRANSFERS</b>                   |                           |                  |                                    |                  |  |   |
| 01-400-001-5960                    | VEHICLE RESERVE           | 10,000           | 7,500                              | 10,000           | -  | 0%  |
| <b>TRANSFERS SUBTOTAL</b>          |                           | 10,000           | 7,500                              | 10,000           | -  | 0%  |
| <b>GRAND TOTAL</b>                 |                           | 248,895          | 189,939                            | 265,750          | 16,855   | 7%  |

# Community Promotion

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| Account   | Account Name                         | FY19<br>Approved | FY19<br>Projected<br>thru 06/30/19 | FY20<br>Approved | \$ Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget | % Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget |
|---|--------------------------------------|------------------|------------------------------------|------------------|--|---|
| <b>BEAUTIFICATION</b>                             |                                      |                  |                                    |                  |  |   |
| 01-420-405-5102                                   | SALARY - OT @ 1.0                    |                  | 35                                 | -                | -  | 0%  |
| 01-420-405-5103                                   | SALARY - OT @ 1.5                    | -                | 424                                | 2,000            | 2,000  | 0%  |
| 01-420-405-5260                                   | F I C A / MEDICARE                   | -                | 35                                 | 160              | 160  | 0%  |
| 01-420-405-5325                                   | LICENSES/USER FEES                   | 150              | -                                  | -                | (150)  | -100%   |
| 01-420-405-5399                                   | OTHER CONTRACTED SERVICES            | 7,500            | 11,325                             | 5,650            | (1,850)  | -25%  |
| 01-420-405-5499                                   | SUPPLIES - OTHER                     | 2,500            | 5,843                              | -                | (2,500)  | -100%   |
| 01-420-405-5520                                   | GRANTS/DONATIONS                     | 5,000            | 3,000                              | 7,000            | 2,000  | 40%   |
| 01-420-405-5525                                   | HOSPITALITY/REFRESHMENTS/RECOGNITION | 100              | 108                                | 100              | -  | 0%  |
| <b>BEAUTIFICATION SUBTOTAL</b>                    |                                      | 15,250           | 20,769                             | 14,910           | (340)  | -2%   |
| <b>LA PLATA PROFESSIONAL BUSINESS ASSOCIATION</b> |                                      |                  |                                    |                  |  |   |
| 01-420-410-5525                                   | HOSPITALITY/REFRESHMENTS/RECOGNITION | 100              | -                                  | -                | (100)  | -100%   |
| <b>LA PLATA PROF. BUS ASSOC. SUBTOTAL</b>         |                                      | 100              | -                                  | -                | (100)  | -100%   |
| <b>FARMER'S MARKET</b>                            |                                      |                  |                                    |                  |  |   |
| 01-420-425-5100                                   | SALARY - PT                          | 1,500            | -                                  | 5,175            | 3,675  | 245%  |
| 01-420-425-5230                                   | WORKMAN'S COMPENSATION               | -                | -                                  | 280              | 280  | 0%  |
| 01-420-425-5260                                   | F I C A / MEDICARE                   | -                | -                                  | 400              | 400  | 0%  |
| 01-420-425-5300                                   | ADS & NOTICES                        | 1,500            | -                                  | 1,500            | -  | 0%  |
| 01-420-425-5360                                   | RENTS                                | 800              | 563                                | 800              | -  | 0%  |
| 01-420-425-5499                                   | SUPPLIES - OTHER                     | -                | 583                                | 1,000            | 1,000  | 0%  |
| 01-420-425-5599                                   | MISCELLANEOUS OTHER                  | 400              | 38                                 | 500              | 100  | 25%   |
| <b>FARMER'S MARKET SUBTOTAL</b>                   |                                      | 4,200            | 1,183                              | 9,655            | 5,455  | 130%  |
| <b>LA PLATA COMMUNITY FOUNDATION</b>              |                                      |                  |                                    |                  |  |   |
| 01-420-445-5520                                   | GRANTS/DONATIONS                     | 7,440            | 7,680                              | 7,500            | 60   | 1%  |
| <b>LA PLATA COMMUNITY FNDTN SUBTOTAL</b>          |                                      | 7,440            | 7,680                              | 7,500            | 60   | 1%  |
| <b>NEWSLETTER</b>                                 |                                      |                  |                                    |                  |  |   |
| 01-420-455-5340                                   | POSTAGE / DELIVERY                   | 8,000            | 3,865                              | 5,340            | (2,660)  | -33%  |
| 01-420-455-5345                                   | PRINTING / REPRODUCTION SERVICES     | 20,000           | 15,078                             | 15,000           | (5,000)  | -25%  |
| <b>NEWSLETTER SUBTOTAL</b>                        |                                      | 28,000           | 18,943                             | 20,340           | (7,660)  | -27%  |
| <b>SPECIAL EVENTS</b>                             |                                      |                  |                                    |                  |  |   |
| 01-420-470-5102                                   | SALARY - OT @ 1.0                    | 2,100            | 431                                | 1,000            | (1,100)  | -52%  |
| 01-420-470-5103                                   | SALARY - OT @ 1.5                    | 11,000           | 9,052                              | 12,000           | 1,000  | 9%  |
| 01-420-470-5110                                   | REGULAR FT CIVILIAN SALARY           | 58,970           | 57,858                             | 62,110           | 3,140  | 5%  |
| 01-420-470-5160                                   | MERIT/BONUSES                        | 1,870            | 203                                | 1,870            | -  | 0%  |

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| Account                        | Account Name                   | FY19<br>Approved | FY19<br>Projected<br>thur 06/30/19 | FY20<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget |
|--------------------------------|--------------------------------|------------------|------------------------------------|------------------|--|---|
| 01-420-470-5205                | DENTAL                         | -                | 9                                  | -                | -  | 0%  |
| 01-420-470-5215                | HEALTH INSURANCE               | -                | 359                                | -                | -  | 0%  |
| 01-420-470-5220                | LIFE INSURANCE W/H             | 680              | 581                                | 910              | 230  | 34%   |
| 01-420-470-5230                | WORKMAN'S COMPENSATION         | 2,180            | 2,760                              | 2,630            | 450  | 21%   |
| 01-420-470-5245                | MSRPS PENSION                  | 5,310            | 5,223                              | 5,840            | 530  | 10%   |
| 01-420-470-5260                | F I C A / MEDICARE             | 5,380            | 5,125                              | 4,760            | (620)  | -12%  |
| 01-420-470-5300                | ADS & NOTICES                  | 13,000           | 11,732                             | 7,500            | (5,500)  | -42%  |
| 01-420-470-5325                | LICENSES/USER FEES             | 1,200            | 1,346                              | 1,200            | -  | 0%  |
| 01-420-470-5340                | POSTAGE/DELIVERY               | 750              | 244                                | 750              | -  | 0%  |
| 01-420-470-5345                | PRINTING/REPRODUCTION SERVICES | 1,400            | 0                                  | 1,400            | -  | 0%  |
| 01-420-470-5360                | RENTS                          | 20,000           | 28,009                             | 32,500           | 12,500   | 63%   |
| 01-420-470-5370                | ELECTRICITY - SE SHED          | 300              | 365                                | 320              | 20   | 7%  |
| 01-420-470-5383                | TELEPHONE-WIRELESS-VOICE       | 380              | 365                                | 390              | 10   | 3%  |
| 01-420-470-5399                | OTHER CONTRACTED SERVICES      | 26,000           | 36,524                             | 39,000           | 13,000   | 50%   |
| 01-420-470-5445                | UNIFORMS/SHOES/BOOTS           | 100              | 0                                  | 80               | (20)   | -20%  |
| 01-420-470-5499                | SUPPLIES - OTHER               | 15,000           | 14,161                             | 15,000           | -  | 0%  |
| 01-420-470-5510                | DUES/MEMBERSHIPS               | 100              | 0                                  | 100              | -  | 0%  |
| 01-420-470-5520                | GRANTS/DONATIONS               | 7,500            | 4,575                              | 7,700            | 200  | 3%  |
| 01-420-470-5573                | MILEAGE-LOCAL                  | 100              | 0                                  | 100              | -  | 0%  |
| 01-420-470-5574                | REGISTRATION                   | 100              | 0                                  | 100              | -  | 0%  |
| 01-420-480-5399                | OTHER CONTRACTED SERVICES      | -                | 1,388                              | -                | -  | 0%  |
| 01-420-480-5499                | SUPPLIES - OTHER               | -                | 412                                | -                | -  | 0%  |
| <b>SPECIAL EVENTS SUBTOTAL</b> |                                | <b>173,420</b>   | <b>180,721</b>                     | <b>197,260</b>   | <b>23,840</b>  | <b>14%</b>  |
| <b>TOWN SIGNS</b>              |                                |                  |                                    |                  |  |   |
| 01-420-970-5629                | TOWN SIGN - NORTH              | -                | 4,043                              | -                | -  | 0%  |
| 01-420-971-5629                | TOWN SIGN - SOUTH              | -                | 4,043                              | -                | -  | 0%  |
| <b>TOWN SIGNS SUBTOTAL</b>     |                                |                  | <b>8,086</b>                       | <b>-</b>         | <b>-</b>   | <b>0%</b>   |
| <b>GRAND TOTAL</b>             |                                | <b>228,410</b>   | <b>237,382</b>                     | <b>249,665</b>   | <b>21,255</b>  | <b>9%</b>   |

## Enterprise Funds



(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).

|   | FY19             |                           | FY20             |               |                  |
|---|------------------|---------------------------|------------------|---------------|------------------|
|   | Budgeted         | Projected through 6/30/19 | Operating        | Capital       | Total            |
| <b>Income and Other Financing Sources</b>       |                  |                           |                  |               |                  |
| <b>Income</b>                                   |                  |                           |                  |               |                  |
| <b>Service Charges</b>                          |                  |                           |                  |               |                  |
| Collection & disposal fees                      | 913,060          | 903,617                   | 936,430          | -             | 936,430          |
| Late fees                                       | 24,150           | 13,474                    | 23,720           | -             | 23,720           |
| Special pick-up fees                            | 5,080            | 8,488                     | 5,160            | -             | 5,160            |
| Account Maintenance fees                        | 31,920           | 32,927                    | 31,010           | -             | 31,010           |
| Trash cart fees                                 | 2,030            | -                         | 2,110            | -             | 2,110            |
| Recycling fee                                   | 114,160          | 115,322                   | 119,365          | -             | 119,365          |
| <b>Service Charges subtotal</b>                 | <b>1,090,400</b> | <b>1,073,828</b>          | <b>1,117,795</b> | <b>-</b>      | <b>1,117,795</b> |
| <b>Miscellaneous</b>                            |                  |                           |                  |               |                  |
| Investment earnings                             | 6,500            | 15,174                    | 16,000           | -             | 16,000           |
| <b>Miscellaneous subtotal</b>                   | <b>6,500</b>     | <b>15,174</b>             | <b>16,000</b>    | <b>-</b>      | <b>16,000</b>    |
| <b>Income Subtotal</b>                          | <b>1,096,900</b> | <b>1,089,002</b>          | <b>1,133,795</b> | <b>-</b>      | <b>1,133,795</b> |
| <b>Other Financing Sources</b>                  |                  |                           |                  |               |                  |
| <b>Transfers</b>                                |                  |                           |                  |               |                  |
| In from general fund                            | 5,000            | 5,000                     | 6,000            | -             | 6,000            |
| <b>Transfers subtotal</b>                       | <b>5,000</b>     | <b>5,000</b>              | <b>6,000</b>     | <b>-</b>      | <b>6,000</b>     |
| <b>Fund Balance</b>                             |                  |                           |                  |               |                  |
| In from vehicle reserve                         | 20,000           | 20,000                    | -                | 20,000        | 20,000           |
| Appropriation of Unreserved Fund Balance        | -                | -                         | -                | -             | -                |
| <b>Fund Balance Subtotal</b>                    | <b>20,000</b>    | <b>20,000</b>             | <b>-</b>         | <b>20,000</b> | <b>20,000</b>    |
| <b>Other Financing Sources Subtotal</b>         | <b>25,000</b>    | <b>25,000</b>             | <b>6,000</b>     | <b>20,000</b> | <b>26,000</b>    |
| <b>Total Income and Other Financing Sources</b> | <b>1,121,900</b> | <b>1,114,002</b>          | <b>1,139,795</b> | <b>20,000</b> | <b>1,159,795</b> |

## Sanitation

|  | FY19             |                           | FY20             |               |                  |
|--|------------------|---------------------------|------------------|---------------|------------------|
|  | Budgeted         | Projected through 6/30/19 | Operating        | Capital       | Total            |
| <b>Expenses and Other Financing Uses</b>       |                  |                           |                  |               |                  |
| <b>Expenses</b>                                |                  |                           |                  |               |                  |
| Public Works                                   |                  |                           |                  |               |                  |
| Trash collection & disposal                    | 835,750          | 801,640                   | 863,425          | 20,000        | 883,425          |
| Recycling                                      | 107,000          | 97,405                    | 107,000          | -             | 107,000          |
| Leaf Collection/Yard Waste                     | 22,500           | 32,875                    | 26,700           | -             | 26,700           |
| Mosquito spraying                              | 6,500            | 6,000                     | 6,000            | -             | 6,000            |
| <b>Expenses subtotal</b>                       | <b>971,750</b>   | <b>937,920</b>            | <b>1,003,125</b> | <b>20,000</b> | <b>1,023,125</b> |
| <b>Other Financing Uses</b>                    |                  |                           |                  |               |                  |
| <b>Transfers</b>                               |                  |                           |                  |               |                  |
| Transfer to Vehicle Reserve Fund               | 9,530            | 9,530                     | 9,530            | -             | 9,530            |
| Transfer to General Fund for Administration    | 118,670          | 118,670                   | 126,060          | -             | 126,060          |
| <b>Transfers subtotal</b>                      | <b>128,200</b>   | <b>128,200</b>            | <b>135,590</b>   | <b>-</b>      | <b>135,590</b>   |
| <b>Other Financing Uses subtotal</b>           | <b>128,200</b>   | <b>128,200</b>            | <b>135,590</b>   | <b>-</b>      | <b>135,590</b>   |
| <b>Total Expenses and Other Financing Uses</b> | <b>1,099,950</b> | <b>1,066,120</b>          | <b>1,138,715</b> | <b>20,000</b> | <b>1,158,715</b> |
| Projected surplus/(deficit)                    | 21,950           | 47,882                    | 1,080            | -             | 1,080            |

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| Account                                | Account Name                     | FY19 Budget | FY19<br>Projected thru<br>6/30/19 | FY 2020<br>Approved | \$ Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget | % Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget |
|--|----------------------------------|-------------|-----------------------------------|---------------------|--|---|
| <b>GENERAL OPERATIONS</b>              |                                  |             |                                   |                     |  |   |
| 80-330-001-5102                        | SALARY - OT @ 1.0                | 250         | -                                 | 250                 | -  | 0%  |
| 80-330-001-5103                        | SALARY - OT @ 1.5                | 1,200       | 909                               | 1,200               | -  | 0%  |
| 80-330-001-5110                        | REGULAR FT CIVILIAN SALARY       | 195,180     | 204,298                           | 214,730             | 19,550   | 10%   |
| 80-330-001-5160                        | BONUSES                          | 6,250       | 1,965                             | 6,875               | 625  | 10%   |
| 80-330-001-5205                        | DENTAL                           | 2,720       | 2,481                             | 3,180               | 460  | 17%   |
| 80-330-001-5215                        | HEALTH INSURANCE                 | 53,940      | 57,958                            | 71,150              | 17,210   | 32%   |
| 80-330-001-5220                        | LIFE INSURANCE W/H               | 2,300       | 1,961                             | 3,640               | 1,340  | 58%   |
| 80-330-001-5230                        | WORKMAN'S COMPENSATION           | 7,260       | 9,603                             | 9,108               | 1,848  | 25%   |
| 80-330-001-5245                        | MSRPS PENSION                    | 17,620      | 17,268                            | 20,220              | 2,600  | 15%   |
| 80-330-001-5260                        | F I C A / MEDICARE               | 14,960      | 15,927                            | 16,450              | 1,490  | 10%   |
| 80-330-001-5280                        | EMPLOYEE - HEALTH EXAMS          | -           | 240                               | -                   | -  | 0%  |
| 80-330-001-5301                        | BANK CHARGES                     | 5,000       | 4,487                             | 5,000               | -  | 0%  |
| 80-330-001-5312                        | INSURANCE - LIABILITY            | 3,500       | 2,786                             | 2,870               | (630)  | -18%  |
| 80-330-001-5316                        | INSURANCE - VEHICLE              | 2,000       | 2,272                             | 2,340               | 340  | 17%   |
| 80-330-001-5325                        | LICENSES/USER FEES               | 325,000     | 333,292                           | 375,000             | 50,000   | 15%   |
| 80-330-001-5333                        | M&R-VEHICLES                     | 20,000      | 25,534                            | 22,000              | 2,000  | 10%   |
| 80-330-001-5338                        | M&R-OTHER                        | 2,000       | -                                 | 2,000               | -  | 0%  |
| 80-330-001-5345                        | PRINTING / REPRODUCTION SERVICES | 200         | -                                 | 200                 | -  | 0%  |
| 80-330-001-5383                        | TELEPHONE-WIRELESS-VOICE         | 1,300       | 824                               | 1,300               | -  | 0%  |
| 80-330-001-5399                        | OTHER CONTRACTED SERVICES        | 20,000      | 18,960                            | 20,000              | -  | 0%  |
| 80-330-001-5410                        | FUEL - GAS/DIESEL/OTHER          | 35,600      | 20,110                            | 30,170              | (5,430)  | -15%  |
| 80-330-001-5445                        | UNIFORMS/SHOES/BOOTS             | 3,000       | 2,796                             | 3,000               | -  | 0%  |
| 80-330-001-5499                        | SUPPLIES - OTHER                 | 3,000       | 1,894                             | 3,000               | -  | 0%  |
| 80-330-001-5507                        | DEPREC EXP-SAN                   | 35,970      | 35,970                            | 16,442              | (19,529)   | -54%  |
| 80-330-001-5574                        | REGISTRATION                     | 300         | 105                               | 300                 | -  | 0%  |
| 80-330-001-5672                        | MEDIUM DUTY VEHICLE              | 20,000      | 20,000                            | 6,000               | (14,000)   | -70%  |
| 80-330-001-5673                        | HEAVY DUTY VEHICLE               | -           | -                                 | 14,000              | 14,000   | 0%  |
| 80-330-001-5689                        | OTHER EQUIP                      | 20,000      | 20,000                            | 20,000              | -  | 0%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b>     |                                  | 798,550     | 801,640                           | 870,425             | 71,875   | 9%  |
| <b>LEAF COLLECTION/YARD WASTE</b>      |                                  |             |                                   |                     |  |   |
| 80-330-325-5399                        | OTHER CONTRACTED SERVICES        | 22,000      | 30,020                            | 25,000              | 3,000  | 14%   |
| 80-330-325-5410                        | FUEL - GAS/DIESEL/OTHER          | 50          | -                                 | 500                 | 450  | 900%  |
| 80-330-325-5440                        | TOOLS/EQUIPMENT                  | 150         | -                                 | 150                 | -  | 0%  |
| 80-330-325-5499                        | SUPPLIES - OTHER                 | 50          | 669                               | 50                  | -  | 0%  |
| <b>LEAF CLLCTN/YARD WASTE SUBTOTAL</b> |                                  | 22,500      | 32,875                            | 26,700              | 4,200  | 19%   |
| <b>MOSQUITO SPRAYING</b>               |                                  |             |                                   |                     |  |   |
| 80-330-330-5359                        | OTHER PROFESSIONAL SERVICES      | 6,500       | -                                 | 6,000               | (500)  | -8%   |
| <b>MOSQUITO SPRAYING SUBTOTAL</b>      |                                  | 6,500       | -                                 | 6,000               | (500)  | -8%   |

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| Account   | Account Name                 | FY19 Budget | FY19<br>Projected thru<br>6/30/19 | FY 2020<br>Approved | \$ Variance<br>in FY20 Dept<br>Approved &<br>FY19 Budget | % Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget |
|---|------------------------------|-------------|-----------------------------------|---------------------|--|---|
| <b>AUTOMATED TRASH COLLECTION SYSTEM (ATCS)</b> |                              |             |                                   |                     |  |   |
| 80-330-605-5325                                 | LICENSES/USER FEES           | 7,200       | -                                 | 3,000               | (4,200)  | -58%  |
| 80-330-605-5683                                 | COMPUTER HARDWARE            | 30,000      | -                                 | 10,000              | (20,000)   | -67%  |
| <b>ATCS SUBTOTAL</b>                            |                              | 37,200      | -                                 | 13,000              | (24,200)   | -65%  |
| <b>TRANSFERS</b>                                |                              |             |                                   |                     |  |   |
| 80-330-001-5960                                 | VEHICLE RESERVE              | 9,530       | 9,530                             | 9,530               | -  | 0%  |
| 80-330-001-5970                                 | OPERATING-GENERAL-UNRESERVED | 118,670     | 118,670                           | 126,060             | 7,390  | 6%  |
| <b>TRANSFERS SUBTOTAL</b>                       |                              | 128,200     | 128,200                           | 135,590             | 7,390  | 6%  |
| <b>RECYCLING</b>                                |                              |             |                                   |                     |  |   |
| 80-330-340-5399                                 | OTHER CONTRACTED SERVICES    | 102,000     | 97,405                            | 102,000             | -  | 0%  |
| 80-330-340-5499                                 | SUPPLIES - OTHER             | 5,000       | -                                 | 5,000               | -  | 0%  |
| <b>RECYCLING SUBTOTAL</b>                       |                              | 107,000     | 97,405                            | 107,000             | -  | 0%  |
| <b>GRAND TOTAL</b>                              |                              | 1,099,950   | 1,060,120                         | 1,158,715           | 58,765   | 6%  |

|  | FY19             |                           | FY20             |                  |                  |
|--|------------------|---------------------------|------------------|------------------|------------------|
|  | Budgeted         | Projected through 6/30/19 | Operating        | Capital          | Total            |
| <b>Income and Other Financing Sources</b>            |                  |                           |                  |                  |                  |
| <b>Revenues</b>                                      |                  |                           |                  |                  |                  |
| <b>Other Governments</b>                             |                  |                           |                  |                  |                  |
| <b>MDE Loans/Grants</b>                              |                  |                           |                  |                  |                  |
| WWTP Operating Grant                                 | 45,000           | 45,000                    | 45,000           | -                | 45,000           |
| <b>MDE Loan/Grant subtotal</b>                       | <b>45,000</b>    | <b>45,000</b>             | <b>45,000</b>    | <b>-</b>         | <b>45,000</b>    |
| <b>Other Governments subtotal</b>                    | <b>45,000</b>    | <b>45,000</b>             | <b>45,000</b>    | <b>-</b>         | <b>45,000</b>    |
| <b>Service Charges</b>                               |                  |                           |                  |                  |                  |
| User fees  | 2,956,870        | 2,985,496                 | 3,018,890        | -                | 3,018,890        |
| Late fees  | 37,807           | 36,619                    | 37,335           | -                | 37,335           |
| Account maintenance fees                             | 105,770          | 109,108                   | 100,630          | -                | 100,630          |
| Connect Fees   | -                | 15,350                    | 10,000           | -                | 10,000           |
| Other  | -                | 9                         | -                | -                | -                |
| <b>Service Charges subtotal</b>                      | <b>3,100,447</b> | <b>3,836,520</b>          | <b>3,166,855</b> | <b>-</b>         | <b>3,166,855</b> |
| <b>Miscellaneous</b>                                 |                  |                           |                  |                  |                  |
| Investment earnings                                  | 27,543           | 58,774                    | 59,160           | -                | 59,160           |
| <b>Miscellaneous subtotal</b>                        | <b>27,543</b>    | <b>58,774</b>             | <b>59,160</b>    | <b>-</b>         | <b>59,160</b>    |
| <b>Income Subtotal</b>                               | <b>3,172,990</b> | <b>3,940,294</b>          | <b>3,271,014</b> | <b>-</b>         | <b>3,271,014</b> |
| <b>Other Financing Sources</b>                       |                  |                           |                  |                  |                  |
| <b>Transfers</b>                                     |                  |                           |                  |                  |                  |
| Transfer in from Heritage Green STD Trust            | 227,250          | 227,250                   | 227,250          | -                | 227,250          |
| USDA Loan  | 1,000,000        | -                         | -                | -                | -                |
| <b>Transfers subtotal</b>                            | <b>1,227,250</b> | <b>227,250</b>            | <b>227,250</b>   | <b>-</b>         | <b>227,250</b>   |
| <b>Fund Balance</b>                                  |                  |                           |                  |                  |                  |
| Major Facility Fee Reserve                           | 250,000          | -                         | -                | -                | -                |
| Major Facility Fee Reserve - Debt Service            | 584,155          | 584,155                   | 583,740          | -                | 583,740          |
| In from vehicle reserve                              | 60,000           | 60,000                    | -                | 20,000           | 20,000           |
| Approp. of Unreserved Fund Balance for Capital Items | 1,500,000        | -                         | 270,000          | 2,150,000        | 2,420,000        |
| <b>Fund Balance Subtotal</b>                         | <b>2,394,155</b> | <b>644,155</b>            | <b>853,740</b>   | <b>2,170,000</b> | <b>3,023,740</b> |
| <b>Other Financing Sources Subtotal</b>              | <b>3,621,405</b> | <b>871,405</b>            | <b>1,080,990</b> | <b>2,170,000</b> | <b>3,250,990</b> |
| <b>Total Income and Other Financing Sources</b>      | <b>6,794,395</b> | <b>4,811,699</b>          | <b>4,352,004</b> | <b>2,170,000</b> | <b>6,522,004</b> |

|  | FY19             |                           | FY20             |                  |                  |
|--|------------------|---------------------------|------------------|------------------|------------------|
|  | Budgeted         | Projected through 6/30/19 | Operating        | Capital          | Total            |
| <b>Expenses and Other Financing Uses</b>       |                  |                           |                  |                  |                  |
| <b>Expenses</b>                                |                  |                           |                  |                  |                  |
| Public Works                                   |                  |                           |                  |                  |                  |
| <b>Collection &amp; conveyance</b>             |                  |                           |                  |                  |                  |
| Operations                                     | 663,325          | 568,938                   | 687,207          |                  | 687,207          |
| Capital  |                  |                           |                  |                  |                  |
| Vehicles                                       | 20,000           | 20,000                    | -                | -                | -                |
| <b>Projects</b>                                |                  |                           |                  |                  |                  |
| Southwest quadrant                             | 1,000,000        | -                         | -                | -                | -                |
| <b>Collection &amp; conveyance subtotal</b>    | <b>1,683,325</b> | <b>588,938</b>            | <b>687,207</b>   | <b>-</b>         | <b>687,207</b>   |
| <b>Treatment &amp; disposal</b>                |                  |                           |                  |                  |                  |
| Operations                                     | 2,182,940        | 2,286,797                 | 2,276,797        | -                | 2,276,797        |
| Capital  |                  |                           |                  |                  |                  |
| Vehicles                                       | 40,000           | 40,000                    |                  | 20,000           | 20,000           |
| Equipment                                      | 60,000           | 30,000                    | 60,000           |                  | 60,000           |
| Projects                                       |                  |                           |                  |                  |                  |
| WWTP Capacity Upgrade                          | -                | -                         | -                | 500,000          | 500,000          |
| WWTP Equalization Upgrade                      | 1,500,000        | -                         | -                | 1,650,000        | 1,650,000        |
| <b>Capital subtotal</b>                        | <b>1,600,000</b> | <b>70,000</b>             | <b>60,000</b>    | <b>2,170,000</b> | <b>2,230,000</b> |
| <b>Treatment &amp; disposal subtotal</b>       | <b>3,782,940</b> | <b>2,356,797</b>          | <b>2,336,797</b> | <b>2,170,000</b> | <b>4,506,797</b> |
| <b>Expenses subtotal</b>                       | <b>5,466,265</b> | <b>2,945,735</b>          | <b>3,024,004</b> | <b>2,170,000</b> | <b>5,194,004</b> |
| <b>Other Financing Uses</b>                    |                  |                           |                  |                  |                  |
| Debt Service                                   |                  |                           |                  |                  |                  |
| Bonds  |                  |                           |                  |                  |                  |
| Suntrust MSRPS loan                            | 16,560           | 16,560                    | -                | -                | -                |
| 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                           | 48,165           | 48,165                    | 47,750           | -                | 47,750           |
| MDE WQSRF 2011 20 YR - WWTP ENR upgrade        | 65,345           | 65,345                    | 65,345           | -                | 65,345           |
| <b>Bond subtotal</b>                           | <b>827,965</b>   | <b>827,965</b>            | <b>810,990</b>   | <b>-</b>         | <b>810,990</b>   |
| <b>Debt service subtotal</b>                   | <b>827,965</b>   | <b>827,965</b>            | <b>810,990</b>   | <b>-</b>         | <b>810,990</b>   |
| Transfers                                      |                  |                           |                  |                  |                  |
| Transfer to Vehicle Reserve Fund               | 9,850            | 9,850                     | 9,850            |                  | 9,850            |
| To General Fund for Administration             | 486,150          | 486,150                   | 500,070          |                  | 500,070          |
| <b>Transfers subtotal</b>                      | <b>496,000</b>   | <b>496,000</b>            | <b>509,920</b>   | <b>-</b>         | <b>509,920</b>   |
| <b>Other Financing Uses subtotal</b>           | <b>1,323,965</b> | <b>1,323,965</b>          | <b>1,320,910</b> | <b>-</b>         | <b>1,320,910</b> |
| <b>Total Expenses and Other Financing Uses</b> | <b>6,790,230</b> | <b>4,269,700</b>          | <b>4,344,914</b> | <b>2,170,000</b> | <b>6,514,914</b> |
| <b>Projected surplus/(deficit)</b>             | <b>4,165</b>     | <b>541,999</b>            | <b>7,091</b>     | <b>-</b>         | <b>7,091</b>     |

## Sewer Collection & Conveyance

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| Account                            | Account Name                       | FY19 Budget    | FY19<br>Projected thru<br>6/30/19 | FY 2020<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget |
|------------------------------------|------------------------------------|----------------|-----------------------------------|---------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                                    |                |                                   |                     |  |   |
| 82-340-001-5103                    | SALARY - OT @ 1.5                  | 600            | 87                                | 600                 | -  | 0%  |
| 82-340-001-5110                    | REGULAR FT CIVILIAN SALARY         | 121,980        | 110,624                           | 120,010             | (1,970)  | -2%   |
| 82-340-001-5160                    | BONUSES                            | 4,105          | 177                               | 4,000               | (105)  | -3%   |
| 82-340-001-5205                    | DENTAL                             | 1,060          | 936                               | 1,370               | 310  | 29%   |
| 82-340-001-5215                    | HEALTH INSURANCE                   | 39,230         | 32,896                            | 34,260              | (4,970)  | -13%  |
| 82-340-001-5220                    | LIFE INSURANCE W/H                 | 1,520          | 1,053                             | 2,120               | 600  | 39%   |
| 82-340-001-5230                    | WORKMAN'S COMPENSATION             | 4,550          | 6,019                             | 5,121               | 571  | 13%   |
| 82-340-001-5245                    | MSRPS PENSION                      | 11,010         | 10,806                            | 11,720              | 710  | 6%  |
| 82-340-001-5260                    | F I C A / MEDICARE                 | 9,380          | 8,418                             | 9,210               | (170)  | -2%   |
| 82-340-001-5301                    | BANK CHARGES                       | 10,000         | 9,416                             | 10,000              | -  | 0%  |
| 82-340-001-5310                    | INSURANCE - FLOOD                  | 500            | 511                               | 525                 | 25   | 5%  |
| 82-340-001-5312                    | INSURANCE - LIABILITY              | 17,200         | 11,789                            | 12,145              | (5,055)  | -29%  |
| 82-340-001-5314                    | INSURANCE - PROPERTY               | 6,800          | 6,894                             | 7,100               | 300  | 4%  |
| 82-340-001-5316                    | INSURANCE - VEHICLE                | 2,500          | 2,350                             | 2,420               | (80)   | -3%   |
| 82-340-001-5318                    | INSURANCE - DEDUCTIBLES            | 5,000          | 2,500                             | 5,000               | -  | 0%  |
| 82-340-001-5325                    | LICENSES/USER FEES                 | 4,000          | 5,931                             | 4,000               | -  | 0%  |
| 82-340-001-5333                    | M&R-VEHICLES                       | 10,000         | 6,179                             | 10,000              | -  | 0%  |
| 82-340-001-5338                    | M&R-OTHER                          | 7,500          | 5,138                             | 7,500               | -  | 0%  |
| 82-340-001-5354                    | PRF SVCS-FAC OPS-SWR-C&C           | 65,000         | 29,677                            | 65,000              | -  | 0%  |
| 82-340-001-5383                    | TELEPHONE-WIRELESS-VOICE           | 1,200          | 1,062                             | 1,200               | -  | 0%  |
| 82-340-001-5399                    | OTHER CONTRACTED SERVICES          | 20,000         | 12,110                            | 20,000              | -  | 0%  |
| 82-340-001-5400                    | CONSTRUCTION SUPPLIES              | 8,000          | 6,915                             | 8,000               | -  | 0%  |
| 82-340-001-5410                    | FUEL - GAS/DIESEL/OTHER            | 10,950         | 8,457                             | 18,490              | 7,540  | 69%   |
| 82-340-001-5430                    | REPAIR/REPLACEMENT PARTS/MATERIALS | -              | 8,347                             | -                   | -  | 0%  |
| 82-340-001-5440                    | TOOLS/EQUIPMENT                    | 4,000          | 3,150                             | 4,000               | -  | 0%  |
| 82-340-001-5445                    | UNIFORMS/SHOES/BOOTS               | -              | 862                               | 500                 | 500  | 0%  |
| 82-340-001-5499                    | SUPPLIES - OTHER                   | 5,000          | 3,313                             | 5,000               | -  | 0%  |
| 82-340-001-5507                    | DEPREC EXP-SWR-C&C                 | 156,680        | 156,680                           | 162,561             | 5,881  | 4%  |
| 82-340-001-5574                    | REGISTRATION                       | 200            | 105                               | 200                 | -  | 0%  |
| 82-340-001-5672                    | MEDIUM DUTY VEHICLE                | 20,000         | 20,000                            | -                   | (20,000)   | -100%   |
| 82-340-001-5689                    | OTHER EQUIP                        | 5,000          | 5,000                             | 5,000               | -  | 0%  |
| 82-340-956-5370                    | ELECTRICITY PUMP STATIONS          | 44,700         | 56,524                            | 59,550              | 14,850   | 33%   |
| 82-340-956-5399                    | OTH CNTRCTD SVCS-WILLOW LN PS      | 25,000         | 1,680                             | 27,000              | 2,000  | 8%  |
| 82-340-969-5338                    | M&R-OTHER                          | 38,000         | 26,936                            | 38,000              | -  | 0%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                                    | <b>663,165</b> | <b>563,437</b>                    | <b>661,602</b>      | <b>(1,563)</b>   | <b>0%</b>   |
| <b>MAINTENANCE</b>                 |                                    |                |                                   |                     |  |   |
| 82-340-002-5102                    | SALARY - OT @ 1.0                  | -              | 128                               | -                   | -  | 0%  |
| 82-340-002-5103                    | SALARY - OT @ 1.5                  | 8,500          | 20,589                            | 13,500              | 5,000  | 59%   |
| 82-340-002-5230                    | WORKMAN'S COMPENSATION             | 510            | 675                               | 570                 | 60   | 12%   |
| 82-340-002-5260                    | F I C A / MEDICARE                 | 650            | 1,561                             | 1,035               | 385  | 59%   |
| 82-340-002-5354                    | PRF SVCS-FAC MAINT-SWR-C&C         | 3,500          | -                                 | 3,500               | -  | 0%  |
| <b>MAINTENANCE SUBTOTAL</b>        |                                    | <b>13,160</b>  | <b>22,952</b>                     | <b>18,605</b>       | <b>5,445</b>   | <b>41%</b>  |

## Sewer Collection & Conveyance

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| Account                                    | Account Name                        | FY19 Budget | FY19<br>Projected thru<br>6/30/19 | FY 2020<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget |
|--|-------------------------------------|-------------|-----------------------------------|---------------------|--|---|
| <b>SOUTHWEST QUADRANT</b>                  |                                     |             |                                   |                     |  |   |
| 82-340-611-5350                            | PROF SVCS-ARCH/ENG/PLANNER          | 1,000,000   | -                                 | -                   | -  | 0%  |
| <b>SOUTHWEST QUADRANT SUBTOTAL</b>         |                                     | 1,000,000   | -                                 | -                   | -  | 0%  |
| <b>GEOGRAPHIC INFORMATION SYSTEM (GIS)</b> |                                     |             |                                   |                     |  |   |
| 82-340-005-5356                            | PROF SVCS-IT SUPPORT                | 7,000       | 2,549                             | 7,000               | -  | 0%  |
| <b>GIS SUBTOTAL</b>                        |                                     | 7,000       | 2,549                             | 7,000               | -  | 0%  |
| <b>TRANSFERS</b>                           |                                     |             |                                   |                     |  |   |
| 82-340-001-5960                            | VEHICLE RESERVE                     | 7,990       | 7,990                             | 7,990               | -  | 0%  |
| 82-340-001-5970                            | OPERATING-GENERAL-UNRESERVED        | 486,150     | 486,150                           | 500,070             | 13,920   | 3%  |
| <b>TRANSFERS SUBTOTAL</b>                  |                                     | 494,140     | 494,140                           | 508,060             | 13,920   | 3%  |
| <b>DEBT SERVICE</b>                        |                                     |             |                                   |                     |  |   |
| 82-340-800-5532                            | SUNTRUST/MSRPS LOAN INTEREST        | 290         | 290                               | -                   | (290)  | -100%   |
| 82-340-800-5900                            | SUNTRUST/MSRPS LOAN PRINCIPAL       | 16,270      | 16,270                            | -                   | (16,270)   | -100%   |
| 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          | 23,855      | 23,855                            | 21,920              | (1,935)  | -8%   |
| 82-340-823-5902                            | MDE 2010 ARRA LN PRINCIPAL          | 193,225     | 193,225                           | 195,160             | 1,935  | 1%  |
| 82-340-824-5505                            | MDE 2010 SRF BND ISSUE COST/FEES    | 2,200       | 2,200                             | 2,195               | (5)  | 0%  |
| 82-340-824-5534                            | MDE 2010 SRF BND INTEREST           | 5,175       | 5,175                             | 4,355               | (820)  | -16%  |
| 82-340-824-5902                            | MDE 2010 SRF LN PRINCIPAL           | 40,790      | 40,790                            | 41,200              | 410  | 1%  |
| <b>DEBT SERVICE SUBTOTAL</b>               |                                     | 291,975     | 291,975                           | 275,000             | (16,975)   | -6%   |
| <b>GRAND TOTAL</b>                         |                                     | 2,469,440   | 1,375,053                         | 1,470,267           | (999,173)  | -40%  |

# Sewer Distribution

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| Account                            | Account Name                        | FY19 Budget | FY19<br>Projected thru<br>6/30/19 | FY 2020<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget |
|------------------------------------|-------------------------------------|-------------|-----------------------------------|---------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                                     |             |                                   |                     |  |   |
| 82-345-001-5103                    | SALARY - OT @ 1.5                   | -           | 2,490                             | 2,000               | 2,000  | 0%  |
| 82-345-001-5110                    | REGULAR FT CIVILIAN SALARY          | 141,370     | 149,192                           | 196,290             | 54,920   | 39%   |
| 82-345-001-5160                    | BONUSES                             | 4,520       | 396                               | 5,650               | 1,130  | 25%   |
| 82-345-001-5205                    | DENTAL                              | 2,040       | 1,908                             | 2,650               | 610  | 30%   |
| 82-345-001-5215                    | HEALTH INSURANCE                    | 36,820      | 43,355                            | 55,550              | 18,730   | 51%   |
| 82-345-001-5220                    | LIFE INSURANCE W/H                  | 1,540       | 1,318                             | 3,150               | 1,610  | 105%  |
| 82-345-001-5230                    | WORKMAN'S COMPENSATION              | 3,490       | 4,617                             | 6,230               | 2,740  | 79%   |
| 82-345-001-5245                    | MSRPS PENSION                       | 12,750      | 12,516                            | 18,470              | 5,720  | 45%   |
| 82-345-001-5260                    | F I C A / MEDICARE                  | 10,830      | 11,328                            | 15,040              | 4,210  | 39%   |
| 82-345-001-5300                    | ADS & NOTICES                       | -           | 740                               | 350                 | 350  | 0%  |
| 82-345-001-5310                    | INSURANCE - FLOOD                   | 950         | 934                               | 960                 | 10   | 1%  |
| 82-345-001-5312                    | INSURANCE - LIABILITY               | 1,800       | 2,001                             | 2,060               | 260  | 14%   |
| 82-345-001-5314                    | INSURANCE - PROPERTY                | 13,000      | 12,599                            | 12,975              | (25)   | 0%  |
| 82-345-001-5316                    | INSURANCE - VEHICLE                 | 900         | 1,069                             | 1,100               | 200  | 22%   |
| 82-345-001-5325                    | LICENSES/USER FEES                  | 10,500      | 400                               | 3,500               | (7,000)  | -67%  |
| 82-345-001-5333                    | M&R-VEHICLES                        | 1,000       | 10,676                            | 10,000              | 9,000  | 900%  |
| 82-345-001-5338                    | M&R-OTHER                           | 1,000       | 11                                | 1,000               | -  | 0%  |
| 82-345-001-5353                    | PROF SVCS-CONTRACTOR                | -           | 2,400                             | -                   | -  | 0%  |
| 82-345-001-5354                    | PRF SVCS-FAC OPS-SWR-TRTMNT         | 700,000     | 302,757                           | 250,000             | (450,000)  | -64%  |
| 82-345-001-5356                    | Vijeo Citect Programming Spprt      | 20,000      | 1,442                             | 10,000              | (10,000)   | -50%  |
| 82-345-001-5370                    | ELECTRICITY                         | 238,450     | 212,829                           | 255,400             | 16,950   | 7%  |
| 82-345-001-5373                    | INTERNET SERVICE                    | 1,400       | 1,320                             | 1,400               | -  | 0%  |
| 82-345-001-5383                    | TELEPHONE-WIRELESS-VOICE            | 650         | 628                               | 650                 | -  | 0%  |
| 82-345-001-5399                    | OTHER CONTRACTED SERVICES           | 25,000      | 104,799                           | 250,000             | 225,000  | 900%  |
| 82-345-001-5410                    | FUEL - GAS/DIESEL/OTHER             | 4,550       | 5,224                             | 7,840               | 3,290  | 72%   |
| 82-345-001-5445                    | UNIFORMS/SHOES/BOOTS                | 400         | 2,293                             | 1,200               | 800  | 200%  |
| 82-345-001-5499                    | SUPPLIES - OTHER                    | 70,000      | 170,456                           | 310,000             | 240,000  | 343%  |
| 82-345-001-5507                    | DEPREC EXP-SWR-TRTMNT               | 389,780     | 389,780                           | 463,132             | 73,352   | 19%   |
| 82-345-001-5574                    | REGISTRATION                        | 200         | 296                               | 200                 | -  | 0%  |
| 82-345-001-5672                    | MEDIUM DUTY VEHICLE                 | 40,000      | 40,000                            | 6,000               | (34,000)   | -85%  |
| 82-345-001-5673                    | HEAVY DUTY VEHICLE                  | -           | -                                 | 14,000              | 14,000   | 0%  |
| 82-345-001-5689                    | OTHER EQUIP                         | 60,000      | 30,000                            | 60,000              | -  | 0%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                                     | 1,792,940   | 1,519,775                         | 1,966,797           | 173,857  | 10%   |
| <b>MAINTENANCE</b>                 |                                     |             |                                   |                     |  |   |
| 82-345-002-5353                    | PROF SVCS-CONTRACTOR                | 250,000     | -                                 | 150,000             | (100,000)  | -40%  |
| 82-345-002-5354                    | PROF SVCS-FACILITY MAINTENANCE      | 12,000      | 6,185                             | 12,000              | -  | 0%  |
| 82-345-002-5399                    | MAINTENANCE - OTHER CONTRACTED SVCS | 120,000     | 68,006                            | 120,000             | -  | 0%  |
| 82-345-002-5430                    | REPAIR/REPLACEMENT PARTS/MATERIALS  | 100,000     | 106,118                           | 100,000             | -  | 0%  |
| 82-345-002-5499                    | SUPPLIES - OTHER                    | 8,000       | 666                               | 8,000               | -  | 0%  |
| 82-345-005-5356                    | PROF SVCS-IT SUPPORT                | -           | 3,206                             | -                   | -  | 0%  |
| <b>MAINTENANCE SUBTOTAL</b>        |                                     | 490,000     | 184,182                           | 390,000             | (100,000)  | -20%  |

# Sewer Distribution

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| Account                      | Account Name                        | FY19 Budget | FY19<br>Projected thru<br>6/30/19 | FY 2020<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget |
|------------------------------|-------------------------------------|-------------|-----------------------------------|---------------------|--|---|
| <b>WWTP EQ UPGRADE</b>       |                                     |             |                                   |                     |  |   |
| 82-345-602-5353              | PROF SVCS-CONTRACTOR                | 1,500,000   | -                                 | 1,650,000           | 150,000  | 10%   |
| <b>WWTP EQ UPGRADE</b>       |                                     | 1,500,000   | -                                 | 1,650,000           | 150,000  | 10%   |
| <b>WWTP CAPACITY UPGRADE</b> |                                     |             |                                   |                     |  |   |
| 82-345-603-5350              | PROF SVCS-ARCH/ENG/PLANNER          | -           | -                                 | 500,000             | 500,000  | 0%  |
| <b>WWTP CAPACITY UPGRADE</b> |                                     | -           | -                                 | 500,000             | 500,000  | 0%  |
| <b>TRANSFERS</b>             |                                     |             |                                   |                     |  |   |
| 82-345-001-5960              | VEHICLE RESERVE                     | 1,860       | 1,860                             | 1,860               | -  | 0%  |
| <b>TRANSFERS</b>             |                                     | 1,860       | 1,860                             | 1,860               | -  | 0%  |
| <b>DEBT SERVICE</b>          |                                     |             |                                   |                     |  |   |
| 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    | 31,855      | 31,855                            | 25,160              | (6,695)  | -21%  |
| 82-345-820-5902              | MDE 01 SRF/BNR UPGRD LN PRIN        | 418,370     | 418,370                           | 425,065             | 6,695  | 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    | 17,390      | 17,390                            | 16,400              | (990)  | -6%   |
| 82-345-827-5902              | MDE 11 SRF/ENR UPGRD LN PRIN        | 45,045      | 45,045                            | 46,035              | 990  | 2%  |
| <b>DEBT SERVICE SUBTOTAL</b> |                                     | 535,990     | 535,990                           | 535,990             | -  | 0%  |
| <b>GRAND TOTAL</b>           |                                     | 4,320,790   | 2,241,807                         | 5,044,647           | 723,857  | 17%   |

|   | FY19             |                            | FY20             |               |                  |
|---|------------------|----------------------------|------------------|---------------|------------------|
|   | Budgeted         | Projected through 06/30/19 | Operating        | Capital       | Total            |
| <b>Income and Other Financing Sources</b>       |                  |                            |                  |               |                  |
| <b>Income</b>                                   |                  |                            |                  |               |                  |
| <b>Service Charges</b>                          |                  |                            |                  |               |                  |
| User Fees                                       | 959,790          | 976,521                    | 975,560          | -             | 975,560          |
| Late fees                                       | 17,420           | 15,146                     | 17,120           | -             | 17,120           |
| Account Maintenance fees                        | 34,270           | 35,266                     | 32,610           | -             | 32,610           |
| Bulk Water Sales                                | 470              | 414                        | 540              | -             | 540              |
| Water Connect Fees                              | 16,970           | 23,206                     | 17,390           | -             | 17,390           |
| Sale of water meters                            | 19,490           | 18,005                     | 19,370           | -             | 19,370           |
| Other   | -                | 925                        | -                | -             | -                |
| <b>Service Charges subtotal</b>                 | <b>1,048,410</b> | <b>1,069,482</b>           | <b>1,062,590</b> | <b>-</b>      | <b>1,062,590</b> |
| <b>Miscellaneous</b>                            |                  |                            |                  |               |                  |
| Investment earnings                             | 2,000            | 8,003                      | 7,000            | -             | 7,000            |
| <b>Miscellaneous subtotal</b>                   | <b>2,000</b>     | <b>8,003</b>               | <b>7,000</b>     | <b>-</b>      | <b>7,000</b>     |
| <b>Income Subtotal</b>                          | <b>1,050,410</b> | <b>1,077,485</b>           | <b>1,069,590</b> | <b>-</b>      | <b>1,069,590</b> |
| <b>Other Financing Sources</b>                  |                  |                            |                  |               |                  |
| <b>Transfers</b>                                |                  |                            |                  |               |                  |
| Transfer in from Vehicle Reserve Fund           | 20,000           | 20,000                     | -                | 20,000        | 20,000           |
| <b>Transfers subtotal</b>                       | <b>20,000</b>    | <b>20,000</b>              | <b>-</b>         | <b>20,000</b> | <b>20,000</b>    |
| <b>Fund Balance</b>                             |                  |                            |                  |               |                  |
| Major Facility Fee Reserve                      | -                | -                          | -                | -             | -                |
| Major Facility Fee Reserve - Debt Service       | 32,685           | 32,685                     | 32,685           | -             | 32,685           |
| Appropriation of Unreserved Fund Balance        | -                | -                          | -                | -             | -                |
| <b>Fund Balance Subtotal</b>                    | <b>32,685</b>    | <b>32,685</b>              | <b>32,685</b>    | <b>-</b>      | <b>32,685</b>    |
| <b>Other Financing Sources Subtotal</b>         | <b>52,685</b>    | <b>52,685</b>              | <b>32,685</b>    | <b>20,000</b> | <b>52,685</b>    |
| <b>Total Income and Other Financing Sources</b> | <b>1,103,095</b> | <b>1,130,170</b>           | <b>1,102,275</b> | <b>20,000</b> | <b>1,122,275</b> |

|  | FY19             |                            | FY20             |               |                  |
|--|------------------|----------------------------|------------------|---------------|------------------|
|  | Budgeted         | Projected through 06/30/19 | Operating        | Capital       | Total            |
| <b>Expenses and Other Financing Uses</b>       |                  |                            |                  |               |                  |
| <b>Expenses</b>                                |                  |                            |                  |               |                  |
| Production and storage                         | 413,475          | 334,901                    | 464,120          | -             | 464,120          |
| Distribution                                   | 518,041          | 476,016                    | 467,956          | 20,000        | 487,956          |
| <b>Expenses subtotal</b>                       | <b>931,516</b>   | <b>810,917</b>             | <b>932,076</b>   | <b>20,000</b> | <b>952,076</b>   |
| <b>Other Financing Uses</b>                    |                  |                            |                  |               |                  |
| <b>Debt Service</b>                            |                  |                            |                  |               |                  |
| <b>Bonds</b>                                   |                  |                            |                  |               |                  |
| MDE WQSRF 2011 20 YR - AMR Project Loan        | 32,685           | 32,685                     | 32,685           | -             | 32,685           |
| <b>Bond subtotal</b>                           | <b>32,685</b>    | <b>32,685</b>              | <b>32,685</b>    | <b>-</b>      | <b>32,685</b>    |
| <b>Debt service subtotal</b>                   | <b>32,685</b>    | <b>32,685</b>              | <b>32,685</b>    | <b>-</b>      | <b>32,685</b>    |
| <b>Transfers</b>                               |                  |                            |                  |               |                  |
| Transfer to Vehicle Reserve Fund               | 5,680            | 5,680                      | 5,680            | -             | 5,680            |
| To General Fund for Administration             | 130,080          | 130,080                    | 130,450          | -             | 130,450          |
| <b>Transfers subtotal</b>                      | <b>135,760</b>   | <b>135,760</b>             | <b>136,130</b>   | <b>-</b>      | <b>136,130</b>   |
| <b>Other Financing Uses subtotal</b>           | <b>168,445</b>   | <b>168,445</b>             | <b>168,815</b>   | <b>-</b>      | <b>168,815</b>   |
| <b>Total Expenses and Other Financing Uses</b> | <b>1,099,961</b> | <b>979,362</b>             | <b>1,100,891</b> | <b>20,000</b> | <b>1,120,891</b> |
| <b>Projected surplus/(deficit)</b>             | <b>3,134</b>     | <b>150,808</b>             | <b>1,384</b>     | <b>-</b>      | <b>1,384</b>     |

# Water Distribution

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| Account                            | Account Name                       | FY19 Budget    | FY19<br>Projected thru<br>6/30/19 | FY 2020<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget |
|------------------------------------|------------------------------------|----------------|-----------------------------------|---------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                                    |                |                                   |                     |  |   |
| 84-350-001-5103                    | SALARY - OT @ 1.5                  | -              | 87                                | -                   | -  | 0%  |
| 84-350-001-5110                    | REGULAR FT CIVILIAN SALARY         | 121,980        | 115,654                           | 120,010             | (1,970)  | -2%   |
| 84-350-001-5160                    | BONUSES                            | 4,171          | 581                               | 4,000               | (171)  | -4%   |
| 84-350-001-5205                    | DENTAL                             | 1,060          | 982                               | 1,370               | 310  | 29%   |
| 84-350-001-5215                    | HEALTH INSURANCE                   | 39,230         | 34,672                            | 34,260              | (4,970)  | -13%  |
| 84-350-001-5220                    | LIFE INSURANCE W/H                 | 1,520          | 1,102                             | 2,120               | 600  | 39%   |
| 84-350-001-5230                    | WORKMAN'S COMPENSATION             | 4,550          | 6,019                             | 5,121               | 571  | 13%   |
| 84-350-001-5245                    | MSRPS PENSION                      | 11,010         | 10,806                            | 11,720              | 710  | 6%  |
| 84-350-001-5260                    | F I C A / MEDICARE                 | 9,380          | 8,808                             | 9,210               | (170)  | -2%   |
| 84-350-001-5301                    | BANK CHARGES                       | 3,500          | 3,172                             | 3,500               | -  | 0%  |
| 84-350-001-5310                    | INSURANCE - FLOOD                  | 300            | 317                               | 325                 | 25   | 8%  |
| 84-350-001-5312                    | INSURANCE - LIABILITY              | 1,900          | 1,596                             | 1,645               | (255)  | -13%  |
| 84-350-001-5314                    | INSURANCE - PROPERTY               | 4,100          | 4,279                             | 4,405               | 305  | 7%  |
| 84-350-001-5316                    | INSURANCE - VEHICLE                | 2,000          | 1,937                             | 1,995               | (5)  | 0%  |
| 84-350-001-5325                    | LICENSES/USER FEES                 | 25,000         | 47,497                            | 30,000              | 5,000  | 20%   |
| 84-350-001-5333                    | M&R-VEHICLES                       | 7,000          | 6,327                             | 7,000               | -  | 0%  |
| 84-350-001-5338                    | M&R-OTHER                          | 6,000          | 7,438                             | 6,000               | -  | 0%  |
| 84-350-001-5340                    | POSTAGE / DELIVERY                 | 500            | 198                               | 500                 | -  | 0%  |
| 84-350-001-5345                    | PRINTING / REPRODUCTION SERVICES   | 400            | -                                 | 400                 | -  | 0%  |
| 84-350-001-5383                    | TELEPHONE-WIRELESS-VOICE           | 1,300          | 1,068                             | 1,300               | -  | 0%  |
| 84-350-001-5399                    | OTHER CONTRACTED SERVICES          | 5,000          | 16,408                            | 10,000              | 5,000  | 100%  |
| 84-350-001-5400                    | CONSTRUCTION SUPPLIES              | 7,500          | 7,195                             | 10,000              | 2,500  | 33%   |
| 84-350-001-5410                    | FUEL - GAS/DIESEL/OTHER            | 9,600          | 7,261                             | 10,900              | 1,300  | 14%   |
| 84-350-001-5430                    | REPAIR/REPLACEMENT PARTS/MATERIALS | 20,000         | 28,715                            | 20,000              | -  | 0%  |
| 84-350-001-5440                    | TOOLS/EQUIPMENT                    | 15,000         | 12,806                            | 15,000              | -  | 0%  |
| 84-350-001-5445                    | UNIFORMS/SHOES/BOOTS               | 1,000          | 1,010                             | 1,000               | -  | 0%  |
| 84-350-001-5499                    | SUPPLIES - OTHER                   | 60,000         | 4,671                             | 60,000              | -  | 0%  |
| 84-350-001-5507                    | DEPREC EXP-WTR-DISTR               | 94,200         | 94,200                            | 54,925              | (39,275)   | -42%  |
| 84-350-001-5570                    | INCIDENTALS-PARKING, TOLLS, ETC.   | 50             | -                                 | 50                  | -  | 0%  |
| 84-350-001-5572                    | MEALS                              | 520            | -                                 | 520                 | -  | 0%  |
| 84-350-001-5574                    | REGISTRATION                       | 210            | 105                               | 210                 | -  | 0%  |
| 84-350-001-5672                    | MEDIUM DUTY VEHICLE                | 20,000         | 20,000                            | 6,000               | (14,000)   | -70%  |
| 84-350-001-5673                    | HEAVY DUTY VEHICLE                 | -              | -                                 | 14,000              | 14,000   | 0%  |
| 84-350-001-5689                    | OTHER EQUIP                        | 4,500          | 2,250                             | 2,500               | (2,000)  | -44%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                                    | <b>482,481</b> | <b>447,160</b>                    | <b>449,986</b>      | <b>(32,495)</b>  | <b>-7%</b>  |
| <b>MAINTENANCE</b>                 |                                    |                |                                   |                     |  |   |
| 84-350-002-5102                    | SALARY - OT @ 1.0                  | 1,000          | 91                                | -                   | (1,000)  | -100%   |
| 84-350-002-5103                    | SALARY - OT @ 1.5                  | 26,000         | 24,251                            | 25,000              | (1,000)  | -4%   |
| 84-350-002-5230                    | WORKMAN'S COMPENSATION             | 1,560          | 2,064                             | 1,055               | (505)  | -32%  |
| 84-350-002-5260                    | F I C A / MEDICARE                 | 2,000          | 1,846                             | 1,915               | (85)   | -4%   |
| <b>MAINTENANCE SUBTOTAL</b>        |                                    | <b>30,560</b>  | <b>28,252</b>                     | <b>27,970</b>       | <b>(2,590)</b>   | <b>-8%</b>  |

# Water Distribution

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| Account   | Account Name                 | FY19 Budget | FY19<br>Projected thru<br>6/30/19 | FY 2020<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget |
|---|------------------------------|-------------|-----------------------------------|---------------------|--|---|
| <b>GEOGRAPHIC INFORMATION SYSTEM (GIS)</b>          |                              |             |                                   |                     |  |   |
| 84-350-005-5356                                     | PROF SVCS-IT SUPPORT         | 5,000       | 604                               | 5,000               | -  | 0%  |
| <b>GEOGRAPHIC INFORMATION SYSTEM (GIS) SUBTOTAL</b> |                              | 5,000       | 604                               | 5,000               | -  | 0%  |
| <b>TRANSFERS</b>                                    |                              |             |                                   |                     |  |   |
| 84-350-001-5960                                     | VEHICLE RESERVE              | 5,680       | 5,680                             | 5,680               | -  | 0%  |
| <b>TRANSFERS SUBTOTAL</b>                           |                              | 135,760     | 135,760                           | 136,130             | 370  | 0%  |
| <b>DEBT SERVICE</b>                                 |                              |             |                                   |                     |  |   |
| 84-350-825-5505                                     | MDE 11 SRF/AMR LN COSTS/FEES | 1,530       | 1,529                             | 1,530               | -  | 0%  |
| 84-350-825-5534                                     | INTEREST-STATE LOANS         | 8,170       | 1,544                             | 7,665               | (505)  | -6%   |
| 84-350-825-5902                                     | MDE 11 SRF/AMR LN PRIN -     | 22,985      | -                                 | 23,495              | 510  | 2%  |
| <b>DEBT SERVICE SUBTOTAL</b>                        |                              | 32,685      | 3,073                             | 32,690              | 5  | 0%  |
| <b>GRAND TOTAL</b>                                  |                              | 686,486     | 614,849                           | 656,776             | 35,290   | 5%  |

# Water Production & Storage

| A<br>c<br>t<br>i<br>v<br>i<br>t<br>y | Account                            | Account Name                   | FY19 Budget    | FY19<br>Projected thru<br>6/30/19 | FY 2020<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget |
|--------------------------------------|------------------------------------|--------------------------------|----------------|-----------------------------------|---------------------|--|---|
| <b>GENERAL OPERATIONS</b>            |                                    |                                |                |                                   |                     |  |   |
|                                      | 84-355-001-5338                    | M&R-OTHER                      | 1,500          | 983                               | 26,500              | 25,000   | 1667%   |
|                                      | 84-355-001-5354                    | PRF SVCS-FAC OPS-WTR-S&P       | 70,000         | 23,306                            | 65,000              | (5,000)  | -7%   |
|                                      | 84-355-001-5399                    | OTHER CONTRACTED SERVICES      | 30,000         | -                                 | 30,000              | -  | 0%  |
|                                      | 84-355-001-5410                    | FUEL - GAS/DIESEL/OTHER        | -              | 222                               | 500                 | 500  | 0%  |
|                                      | 84-355-001-5499                    | SUPPLIES - OTHER               | 1,000          | 6,356                             | 2,500               | 1,500  | 150%  |
|                                      | 84-355-001-5507                    | DEPREC EXP-WTR-P&S             | 155,045        | 155,045                           | 130,900             | (24,145)   | -16%  |
|                                      | 84-355-980-5338                    | M&R-OTHER                      | -              | 640                               | 10,000              | 10,000   | 0%  |
|                                      | 84-355-980-5370                    | ELECTRICITY-WELL#5             | 4,170          | 3,590                             | 6,000               | 1,830  | 44%   |
|                                      | 84-355-981-5370                    | ELECTRICITY-WELL#6             | 1,040          | 610                               | 2,000               | 960  | 92%   |
|                                      | 84-355-981-5338                    | M&R-OTHER                      | -              | 12                                | 6,000               | 6,000  | 0%  |
|                                      | 84-355-982-5338                    | M&R-OTHER-WELL#8               | -              | 3,253                             | -                   | -  | 0%  |
|                                      | 84-355-982-5370                    | ELECTRICITY-WELL#8             | 75,350         | 70,428                            | 82,720              | 7,370  | 10%   |
|                                      | 84-355-983-5370                    | ELECTRICITY-WELL#9             | 13,820         | 16,810                            | 20,000              | 6,180  | 45%   |
|                                      | 84-355-984-5370                    | ELECTRICITY-WELL#10            | 12,430         | 11,129                            | 13,000              | 570  | 5%  |
|                                      | 84-355-985-5338                    | M&R-OTHER-WELL#11              | -              | 320                               | 5,000               | 5,000  | 0%  |
|                                      | 84-355-985-5370                    | ELECTRICITY-WELL#11            | 35,950         | 37,337                            | 43,000              | 7,050  | 20%   |
|                                      | 84-355-990-5370                    | ELECTRICITY-DORCHESTER WT      | 380            | 1,589                             | 2,500               | 2,120  | 558%  |
|                                      | 84-355-991-5370                    | ELECTRICITY-ROSEWICK WT        | 2,440          | 1,790                             | 2,500               | 60   | 2%  |
|                                      | 84-355-993-5370                    | ELECTRICITY-WILLS PRK WT       | 350            | 1,483                             | 2,000               | 1,650  | 471%  |
|                                      | 84-355-993-5338                    | M&R-OTHER-WILLS PRK WT         | -              | -                                 | 4,000               | 4,000  | 0%  |
|                                      | <b>GENERAL OPERATIONS SUBTOTAL</b> |                                | <b>403,475</b> | <b>334,901</b>                    | <b>454,120</b>      | <b>50,645</b>  | <b>11.95%</b>   |
| <b>MAINTENANCE</b>                   |                                    |                                |                |                                   |                     |  |   |
|                                      | 84-355-002-5354                    | PROF SVCS-FACILITY MAINTENANCE | 10,000         | -                                 | 10,000              | -  | 0%  |
|                                      | <b>MAINTENANCE ED SUBTOTAL</b>     |                                | <b>10,000</b>  | <b>-</b>                          | <b>10,000</b>       | <b>-</b>   | <b>0.00%</b>  |
|                                      | <b>GRAND TOTAL</b>                 |                                | <b>413,475</b> | <b>334,901</b>                    | <b>464,120</b>      | <b>50,645</b>  | <b>11.58%</b>   |

## Storm Water

|  | FY19           |                              | FY20           |                |                |
|--|----------------|------------------------------|----------------|----------------|----------------|
|  | Budgeted       | Projected through 06/30/2019 | Operating      | Capital        | Total          |
| <b>Revenues and Other Financing Sources</b>        |                |                              |                |                |                |
| <b>Revenues</b>                                    |                |                              |                |                |                |
| <b>Service Charges</b>                             |                |                              |                |                |                |
| Account Maintenance Fees                           | 12,650         | 13,049                       | 24,440         | -              | 24,440         |
| Stormwater management fee                          | 382,130        | 391,246                      | 477,663        | -              | 477,663        |
| <b>Service Charges subtotal</b>                    | <b>394,780</b> | <b>404,295</b>               | <b>502,103</b> | <b>-</b>       | <b>502,103</b> |
| <b>Miscellaneous</b>                               |                |                              |                |                |                |
| Investment earnings                                | -              | 2,748                        | 7,090          | -              | 7,090          |
| <b>Miscellaneous subtotal</b>                      | <b>-</b>       | <b>2,748</b>                 | <b>7,090</b>   | <b>-</b>       | <b>7,090</b>   |
| <b>Revenue Subtotal</b>                            | <b>394,780</b> | <b>407,043</b>               | <b>509,193</b> | <b>-</b>       | <b>509,193</b> |
| <b>Other Financing Sources</b>                     |                |                              |                |                |                |
| <b>Fund Balance</b>                                |                |                              |                |                |                |
| Appropriation of Unreserved Fund Balance           | -              | -                            | -              | 250,000        | 250,000        |
| <b>Fund Balance Subtotal</b>                       | <b>-</b>       | <b>-</b>                     | <b>-</b>       | <b>250,000</b> | <b>250,000</b> |
| <b>Other Financing Sources Subtotal</b>            | <b>-</b>       | <b>-</b>                     | <b>-</b>       | <b>250,000</b> | <b>250,000</b> |
| <b>Total Revenues and Other Financing Sources</b>  | <b>394,780</b> | <b>407,043</b>               | <b>509,193</b> | <b>250,000</b> | <b>759,193</b> |
| <b>Expenditures and Other Financing Uses</b>       |                |                              |                |                |                |
| <b>Expenditures</b>                                |                |                              |                |                |                |
| Inventory, evaluation & inspection                 | 269,579        | 483,973                      | 395,843        | 250,000        | 645,843        |
| Maintenance & repairs                              | 21,000         | 58,880                       | 70,000         | -              | 70,000         |
| <b>Expenditures subtotal</b>                       | <b>290,579</b> | <b>542,853</b>               | <b>465,843</b> | <b>-</b>       | <b>715,843</b> |
| <b>Other Financing Uses</b>                        |                |                              |                |                |                |
| Transfers  | 75,240         | 75,240                       | 39,310         | -              | 39,310         |
| <b>Other Financing Uses subtotal</b>               | <b>75,240</b>  | <b>75,240</b>                | <b>39,310</b>  | <b>-</b>       | <b>39,310</b>  |
| <b>Total Expenditures and Other Financing Uses</b> | <b>365,819</b> | <b>618,093</b>               | <b>505,153</b> | <b>-</b>       | <b>755,153</b> |
| <b>Projected surplus/(deficit)</b>                 | <b>28,961</b>  | <b>(211,050)</b>             | <b>4,040</b>   | <b>250,000</b> | <b>4,040</b>   |

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| Account                            | Account Name                       | FY19 Budget | FY19 Projected<br>thru 6/30/19 | FY 2020<br>Approved | \$ Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget | % Variance in<br>FY20 Dept<br>Approved &<br>FY19 Budget |
|------------------------------------|------------------------------------|-------------|--------------------------------|---------------------|--|---|
| <b>GENERAL OPERATIONS</b>          |                                    |             |                                |                     |  |   |
| 86-360-001-5110                    | REGULAR FT CIVILIAN SALARY         | 86,090      | 83,240                         | 89,340              | 3,250  | 4%  |
| 86-360-001-5160                    | BONUSES                            | 2,722       | 124                            | 2,750               | 28   | 1%  |
| 86-360-001-5205                    | DENTAL                             | 510         | 528                            | 640                 | 130  | 25%   |
| 86-360-001-5215                    | HEALTH INSURANCE                   | 1,520       | 1,707                          | 1,780               | 260  | 17%   |
| 86-360-001-5220                    | LIFE INSURANCE W/H                 | 990         | 817                            | 1,260               | 270  | 27%   |
| 86-360-001-5230                    | WORKMAN'S COMPENSATION             | 3,192       | 4,222                          | 3,788               | 596  | 19%   |
| 86-360-001-5245                    | MSRPS PENSION                      | 7,760       | 7,643                          | 8,400               | 640  | 8%  |
| 86-360-001-5260                    | F I C A / MEDICARE                 | 6,590       | 6,265                          | 6,840               | 250  | 4%  |
| 86-360-001-5301                    | BANK CHARGES                       | 200         | 183                            | 200                 | -  | 0%  |
| 86-360-001-5312                    | INSURANCE - LIABILITY              | 600         | 608                            | 625                 | 25   | 4%  |
| 86-360-001-5316                    | INSURANCE - VEHICLE                | 350         | 353                            | 365                 | 15   | 4%  |
| 86-360-001-5325                    | LICENSES/USER FEES                 | 25          | 6                              | 25                  | -  | 0%  |
| 86-360-001-5333                    | M&R-VEHICLES                       | 500         | 2,012                          | 2,500               | 2,000  | 400%  |
| 86-360-001-5338                    | M&R-OTHER                          | 150         | 450                            | 500                 | 350  | 233%  |
| 86-360-001-5340                    | POSTAGE / DELIVERY                 | 30          | 108                            | 100                 | 70   | 233%  |
| 86-360-001-5350                    | PROF SVCS-ARCH/ENG/PLANNER         | 20,000      | 910                            | 270,000             | 250,000  | 1250%   |
| 86-360-001-5351                    | PROF SVCS-ATTORNEY                 | 5,000       | -                              | 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         | 419                            | 500                 | -  | 0%  |
| 86-360-001-5399                    | OTHER CONTRACTED SERVICES          | 1,000       | 58,880                         | 60,000              | 59,000   | 5900%   |
| 86-360-001-5400                    | CONSTRUCTION SUPPLIES              | 50,000      | 138,919                        | 150,000             | 100,000  | 200%  |
| 86-360-001-5410                    | FUEL - GAS/DIESEL/OTHER            | 350         | 286                            | 430                 | 80   | 23%   |
| 86-360-001-5420                    | OFFICE SUPPLIES                    | 350         | 659                            | 350                 | -  | 0%  |
| 86-360-001-5430                    | REPAIR/REPLACEMENT PARTS/MATERIALS | 6,500       | 9,023                          | 15,000              | 8,500  | 131%  |
| 86-360-001-5445                    | UNIFORMS/SHOES/BOOTS               | 50          | 250                            | 50                  | -  | 0%  |
| 86-360-001-5499                    | SUPPLIES - OTHER                   | 7,500       | 986                            | 7,500               | -  | 0%  |
| 86-360-001-5507                    | DEPREC EXP-SWM                     | 71,600      | 71,600                         | 71,400              | (200)  | 0%  |
| 86-360-001-5510                    | DUES/MEMBERSHIPS                   | -           | 1,000                          | -                   | -  | 0%  |
| 86-360-001-5574                    | REGISTRATION                       | 1,000       | 140                            | 1,000               | -  | 0%  |
| 86-360-001-5660                    | STORM DRAINAGE                     | -           | 136,498                        | -                   | -  | 0%  |
| <b>GENERAL OPERATIONS SUBTOTAL</b> |                                    | 285,579     | 528,316                        | 710,843             | 425,264  | 149%  |
| <b>GIS</b>                         |                                    |             |                                |                     |  |   |
| 86-360-005-5356                    | OTHER PROFESSIONAL SERVICES        | 5,000       | 14,537                         | 5,000               | -  | 0%  |
| <b>GIS SUBTOTAL</b>                |                                    | 5,000       | 14,537                         | 5,000               | -  | 0%  |
| <b>TRANSFERS</b>                   |                                    |             |                                |                     |  |   |
| 86-360-001-5910                    | TRFR TO CONTINGENCY RESERVE        | 40,000      | 40,000                         | -                   | (40,000)   | 0%  |
| 86-360-001-5970                    | OPERATING-GENERAL-UNRESERVED       | 35,240      | 35,240                         | 39,310              | 4,070  | 12%   |
| <b>TRANSFERS SUBTOTAL</b>          |                                    | 75,240      | 75,240                         | 39,310              | (35,930)   | -104%   |
| <b>GRAND TOTAL</b>                 |                                    | 365,819     | 618,093                        | 755,153             | 389,334  | 133%  |



## **FY 2020 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 costing more than \$20,000 that extend the useful life of the asset should be included in the CIP as well.

## Capital Improvement Plan

**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. However, considering this is the first year the Town is implementing a CIP, the Town will focus on fiscal year 2020 in the current CIP and expand to a more comprehensive five-year plan in the fiscal year 2021 budget. 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.

## Capital Improvement Plan

| <b>Energov Citizen Self Service Portal</b> |  |                            |           |
|--|--|----------------------------|-----------|
| <b>Project ID</b>                          | 1  | <b>Department</b>          | Planning  |
| <b>Fund</b>                                | General Fund   | <b>Begin/Complete Date</b> | 2020/2020 |
| <b>Funding Source</b>                      | Fund Balance   | <b>Location</b>            | Town Hall |
| <b>Useful Life</b>                         | 5 years  | <b>Total Budget</b>        | \$52,000  |
| <b>Description</b>                         | The Citizen Self Service Portal will provide online access to applicants and enable them to access permit/plan information. Applicants can apply for and pay permits 24/7/365. This project will streamline staff review, reduce paper waste, and allow for electronic payments which is current not available. Additionally, permit and plan review time will be reduced while increasing customer service. |                            |           |

| <b>Motorola Hand-Held Radios</b> |   |                            |                   |
|----------------------------------|---|----------------------------|-------------------|
| <b>Project ID</b>                | 2   | <b>Department</b>          | Police Department |
| <b>Fund</b>                      | General Fund  | <b>Begin/Complete Date</b> | 2020/2020         |
| <b>Funding Source</b>            | Pay-As-You-Go   | <b>Location</b>            | Police Station    |
| <b>Useful Life</b>               | 5 years   | <b>Total Budget</b>        | \$33,000          |
| <b>Description</b>               | 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. |                            |                   |

| <b>FY 20 Police Fleet Replacement</b> |   |                            |                   |
|---------------------------------------|---|----------------------------|-------------------|
| <b>Project ID</b>                     | 3   | <b>Department</b>          | Police Department |
| <b>Fund</b>                           | General Fund  | <b>Begin/Complete Date</b> | 2020/2020         |
| <b>Funding Source</b>                 | Pay-As-You-Go   | <b>Location</b>            | Police Station    |
| <b>Useful Life</b>                    | 8 years   | <b>Total Budget</b>        | \$123,000         |
| <b>Description</b>                    | 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. |                            |                   |

| <b>Bathroom and Concession Stand</b> |   |                            |                     |
|--------------------------------------|---|----------------------------|---------------------|
| <b>Project ID</b>                    | 4   | <b>Department</b>          | Facility Operations |
| <b>Fund</b>                          | General Fund  | <b>Begin/Complete Date</b> | 2020/2020           |
| <b>Funding Source</b>                | Fund Balance  | <b>Location</b>            | Town Hall           |
| <b>Useful Life</b>                   | 20 years  | <b>Total Budget</b>        | \$200,000           |
| <b>Description</b>                   | To build a permanent bathroom and concession stand behind Town Hall to replace the current trailer. This will allow the Town to meet Health Department standards and allow for restroom access without access to Town Hall. |                            |                     |

## Capital Improvement Plan

| <b>Pump Station</b>   |   |                            |                       |
|-----------------------|---|----------------------------|-----------------------|
| <b>Project ID</b>     | 5   | <b>Department</b>          | Facility Operations   |
| <b>Fund</b>           | General Fund  | <b>Begin/Complete Date</b> | 2020/2020             |
| <b>Funding Source</b> | Fund Balance  | <b>Location</b>            | Public Works Facility |
| <b>Useful Life</b>    | 20 years  | <b>Total Budget</b>        | \$75,000              |
| <b>Description</b>    | To replace the current fuel island at the public works facility to include a new pump and fuel management system. The current pump is 40 plus years old and is no longer serviceable. |                            |                       |

| <b>Land Acquisition</b> |  |                            |                  |
|-------------------------|--|----------------------------|------------------|
| <b>Project ID</b>       | 6  | <b>Department</b>          | General Services |
| <b>Fund</b>             | General Fund   | <b>Begin/Complete Date</b> | 2020/2020        |
| <b>Funding Source</b>   | Fund Balance   | <b>Location</b>            | Town of La Plata |
| <b>Useful Life</b>      | Unlimited  | <b>Total Budget</b>        | \$750,000        |
| <b>Description</b>      | Town Council has identified the need to assess the possibility of acquiring land for municipal purposes. The potential for land acquisition is to be assessed by the Town Manager with direction from Town Council as appropriate. |                            |                  |

| <b>FY 20 Operations Vehicle Replacement</b> |  |                            |                       |
|---|--|----------------------------|-----------------------|
| <b>Project ID</b>                           | 7  | <b>Department</b>          | Operations            |
| <b>Fund</b>                                 | General Fund/Enterprise Funds                                  | <b>Begin/Complete Date</b> | 2020/2020             |
| <b>Funding Source</b>                       | Fund Balance   | <b>Location</b>            | Public Works Facility |
| <b>Useful Life</b>                          | 10   | <b>Total Budget</b>        | \$100,000             |
| <b>Description</b>                          | To replace vehicles as necessary in the Operations Department. |                            |                       |

| <b>FY 20 Administration Vehicle Replacement</b> |   |                            |                |
|---|---|----------------------------|----------------|
| <b>Project ID</b>                               | 8   | <b>Department</b>          | Administration |
| <b>Fund</b>                                     | General Fund                                | <b>Begin/Complete Date</b> | 2020/2020      |
| <b>Funding Source</b>                           | Fund Balance                                | <b>Location</b>            | Town Hall      |
| <b>Useful Life</b>                              | 10  | <b>Total Budget</b>        | \$22,000       |
| <b>Description</b>                              | To replace one Town Administrative vehicle. |                            |                |

## Capital Improvement Plan

| <b>Paint Interior of Module 1</b> |   |                            |               |
|-----------------------------------|---|----------------------------|---------------|
| <b>Project ID</b>                 | 9   | <b>Department</b>          | Water & Sewer |
| <b>Fund</b>                       | Water & Sewer Fund  | <b>Begin/Complete Date</b> | 2020/2020     |
| <b>Funding Source</b>             | Fund Balance  | <b>Location</b>            | WWTP          |
| <b>Useful Life</b>                | 15  | <b>Total Budget</b>        | \$150,000     |
| <b>Description</b>                | To paint the interior of module 1 at the Waste Water Treatment Plant and remove existing coal tar. The interior of the module is rusting badly and requires painting. |                            |               |

| <b>Upgrades for WWTP</b> |  |                            |               |
|--------------------------|--|----------------------------|---------------|
| <b>Project ID</b>        | 10   | <b>Department</b>          | Water & Sewer |
| <b>Fund</b>              | Water & Sewer Fund   | <b>Begin/Complete Date</b> | 2020/TBD      |
| <b>Funding Source</b>    | Fund Balance   | <b>Location</b>            | WWTP          |
| <b>Useful Life</b>       | 30   | <b>Total Budget</b>        | \$500,000     |
| <b>Description</b>       | 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. |                            |               |

| <b>Equalization Tank</b> |   |                            |               |
|--------------------------|---|----------------------------|---------------|
| <b>Project ID</b>        | 11  | <b>Department</b>          | Water & Sewer |
| <b>Fund</b>              | Water & Sewer Fund  | <b>Begin/Complete Date</b> | 2020/2020     |
| <b>Funding Source</b>    | Fund Balance  | <b>Location</b>            | WWTP          |
| <b>Useful Life</b>       | 50  | <b>Total Budget</b>        | \$1,650,000   |
| <b>Description</b>       | To build a 2 million capacity equalization tank to capture high flows and allow for the treatment of inflow and infiltration. This will allow the plant to have one day's capacity of equalization to allow for the full treatment of storm flow. |                            |               |

| <b>Storm Water MS4 Permit</b> |   |                            |             |
|-------------------------------|---|----------------------------|-------------|
| <b>Project ID</b>             | 12  | <b>Department</b>          | Storm Water |
| <b>Fund</b>                   | Storm Water Fund  | <b>Begin/Complete Date</b> | 2020/2024   |
| <b>Funding Source</b>         | Fund Balance  | <b>Location</b>            | WWTP        |
| <b>Useful Life</b>            | 50  | <b>Total Budget</b>        | \$250,000   |
| <b>Description</b>            | To perform a study and begin upgrading untreated impervious surface to current storm water ESD standards. |                            |             |

**FY 2020 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

| <b>101-1 - ADMINISTRATION DIVISION</b>  |  |  |
|---|--|--|
| <b>Documents and Copies</b>   |  |  |
| Standard Format (Letter, Legal, Ledger) Per Page  |  | \$0.20   |
| Large Format (Black and White) Per SF   |  | \$0.20   |
| Large Format (Color) Per SF   |  | \$3.30   |
| Comprehensive Plan Per SF   |  | Actual Cost  |
| Standard Specifications   |  | \$65.75  |
| Accident Reports  |  | \$9.20   |
| Zoning Maps   |  | Actual Cost  |
| <b>Facility Rental and Fees</b>   |  |  |
| <b>Wills Park Community Building</b>  |  |  |
| Town Resident Nonprofit / Personal Use (Per hour up to 4 hours)   |  | \$14.25  |
| Town Resident Nonprofit / Personal Use (Per hour over 4 hours)  |  | \$7.10   |
| Private Nonprofit Organization, Town Resident Permit Holder (Per hour up to 4 hours)  |  | \$10.25  |
| Private Nonprofit Organization, Town Resident Permit Holder (Per hour over 4 hours)   |  | \$5.10   |
| Private for Profit / Town Resident Permit Holder (Per hour up to 4 hours)   |  | \$28.50  |
| Private for Profit / Town Resident Permit Holder (Per hour over 4 hours)  |  | \$14.25  |
| County Parks and Recreation Programs  |  | \$4.10   |
| 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  |
| <b>Tilghman Lake Park Pavilion Rental</b>   |  |  |
| Daily Rental Rate Town Resident   |  | \$159.00   |
| Daily Rental Rate Non-Town Resident   |  | \$270.00   |
| <b>Miscellaneous Charges and Fees</b>   |  |  |
| Returned Check Fee  |  | \$30.75  |
| 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  |
| <b>Penalty on Overdue Taxes</b>   |  |  |
| 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        |

## Schedule of Fees

|   |  |  |
|---|--|--|
| <b>Bay Restoration Fund</b>   |  |  |
| 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  |
| <b>101-2 - PLANNING DIVISION</b>  |  |  |
| <b>Zoning, Subdivision and Land Development Fees</b>  |  |  |
| Annexation Petitions (Professional Services Agreement Required)   |  | \$715.00, Plus Deposit for Actual Expenses                 |
| Zoning Amendment Petition   |  | \$445.00, Plus Deposit for Actual Expenses                 |
| Board of Appeals Application for Variance, Special Exception, Appeal from An Administrative Decision, Home Occupation |  | \$280, Plus Deposit for Actual Expenses                    |
| Zoning Certification Letter   |  | \$93.50  |
| Official Zoning Map Update (Excluding Final Plats) Per Lot  |  | \$10.25  |
| <b>Preliminary Plats</b>  |  |  |
| Base Fee Per Plat   |  | \$295.00   |
| Additional Per Lot Fee  |  | \$15.25  |
| <b>Final Plats</b>  |  |  |
| Base Fee Per Plat   |  | \$305.00   |
| Additional Per Lot Fee  |  | \$16.25  |
| Revised Plats and Minor Subdivision Plats   |  | Same as Final Plats  |
| <b>Site Plan Review</b>   |  |  |
| Master Site Development Plan Review as Required by The Town's Zoning Code (TDX, PBPE, PRID, NCX)                      |  | \$700.00   |
| Major Site Plan Review  |  | \$815.00   |
| Minor Site Plan Review  |  | \$153.00   |
| <b>Utility Plan Review</b>  |  |  |
| Proposed Improvement Plan Review for Water, Sewer, Storm Water Management and Streets                                 |  | 1% Of the Construction Costs, Not to Exceed \$7,315.00     |
| Storm Water Management Plan Review  |  | \$200.00   |
| Outside Review of Storm Water Management Plans  |  | \$38.20 Plus Related Costs                                 |
| Resubmission Fee (After 3 <sup>rd</sup> Submittal)  |  | \$61.25  |
| Fee In Lieu Of On-Site Storm Water Management, Payable at Time of Grading Permit Per SF                               |  | \$1.10   |
| <b>Environmental Plan Review</b>  |  |  |
| Erosion and Sediment Control and Forest Harvest Operation Plan  |  | Assessed & Collected by Charles Soil Conservation District |
| Forest Stand Delineation Plan Review  |  | \$153.00   |
| Forest Conservation Plan Review   |  | \$245.00   |
| Additional Per Acre Fee Per Acre of LOD   |  | \$10.25  |
| <b>Fee-In-Lieu</b>  |  |  |

## Schedule of Fees

|   |   |   |
|---|---|---|
|   | Fee In Lieu Of Parkland Dedication or Reservation, Payable at Time of Building Permit | \$2,300.00  |
|   | Payment Instead of Afforestation and Reforestation Per SF                             | \$0.50  |
| <b>101-3 - PERMIT DIVISION</b>  |   |   |
| <b>Grading Permit</b>   |   |   |
|   | Grading & Control Costs 0-\$1000  | \$42.00   |
|   | Grading & Control Costs Over \$1,000  | \$41.25, Plus 1% Of Grade and Control Costs, Limited to A Maximum Fee Of \$6,970.00 |
| <b>Building Permits: Non-Residential - ICC Use Groups A, B, F, H, I, M, &amp; S</b> |   |   |
|   | <b>New Construction Application Fee</b>   | \$150.00  |
|   | Per 1.0 Square Foot   | \$0.05  |
|   | <b>Additions</b>  | \$150.00  |
|   | Per 1.0 Square Foot   | \$0.05  |
|   | <b>Alterations</b>  | \$100.00  |
|   | Per 1.0 Square Foot   | \$0.05  |
| <b>Building Permits: Residential - ICC Use Group R</b>                              |   |   |
|   | <b>New Construction Application Fee</b>   | \$150.00  |
|   | Home Builder Guarantee Fund   | \$50.00   |
|   | Per 1.0 Square Foot   | \$0.05  |
|   | <b>Additions</b>  | \$150.00  |
|   | Per 1.0 Square Foot   | \$0.05  |
|   | <b>Alterations</b>  | \$100.00  |
|   | Per 1.0 Square Foot   | \$0.05  |
| <b>Accessory Structures</b>   |   |   |
|   | <b>Pools and Sheds</b>  | \$100.00  |
|   | <b>Decks, Retaining Walls, Fireplace Inserts and Fireplaces</b>                       | \$100.00  |
|   | Per 1.0 Square Foot   | \$0.05  |
|   | <b>Roof, Solar Arrays</b>   | \$100.00  |
|   | Per 1.0 Square Foot   | \$0.05  |
| <b>Temporary Structures</b>   |   |   |
|   | Tents (Over 120 SF)   | \$100.00  |
|   | Construction Office/Sales Trailer   | \$100.00  |
|   | <b>Building Permit Re-Submission Fee</b>  |   |
|   | Per Re-Submission   | Actual Expenses for Outside Review  |
|   | <b>Outside Review of Building Permits</b>   |   |
|   | Per Submission  | Actual Expenses for Outside Review  |
| <b>Plumbing Permits</b>   |   |   |
|   | Application for The First Five (5) Fixtures   | \$47.25   |
|   | Additional Fixtures   | \$5.00  |
|   | Alterations   | \$42.50   |

## Schedule of Fees

|  |   |
|--|---|
| <b>Electrical and Mechanical Permits</b>   |   |
| 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 |
| <b>Use &amp; Occupancy Permits</b>   |   |
| Permanent  | \$74.00   |
| Temporary  | \$74.00   |
| <b>Sign Permits</b>  |   |
| Temporary and Permanent Sign Permit Up To 32 Sq. Ft  | \$30.50   |
| Additional Amount Over 32 Sq. Ft Per SF  | \$1.30  |
| <b>Small Wireless Telecommunications Facilities in Public Rights-Of-Way</b>  |   |
| 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  | \$500.00  |
| Each Additional Facility   | \$100.00  |
| Each New Pole  | \$1,000.00  |
| Actual Cost to Review Applications, If in Excess of Set Fees   | Actual Cost   |
| Access Fee, Per Small Wireless Communications Facility, Per Year   | \$270.00  |
| <b>Farmers Market</b>  |   |
| Saturday Only Seasonal   | \$105.00  |
| Saturday Only Daily  | \$15.25   |
| Wednesday Only Seasonal  | \$75.00   |
| Wednesday Only Daily   | \$9.75  |
| Saturday and Wednesday Seasonal  | \$180.00  |
| <b>Rental Operating Licenses and Permits, Biannual Fees, Per Dwelling/Rooming Unit</b>   |   |
| Buildings Containing 4 Or Fewer Dwelling/Rooming Units   | \$107.00  |
| Buildings Containing 5 Or More Dwelling/Rooming Units (Excluding Hotels/Motels)  | \$78.00   |
| <b>Rental Operating Licenses and Permits, Biannual Fees, Hotels/Motels</b>   |   |
| 0 To 50 Rooms  | \$240.00  |
| 51 To 100 Rooms  | \$330.00  |
| Over 100 Rooms   | \$405.00  |
| Re-Inspection (Each Dwelling/Rooming Unit)   | \$61.75   |
| <b>Miscellaneous Permits</b>   |   |
| Moving of Buildings  | \$83.00   |
| Demolition of Buildings  | \$84.50   |
| Noise Permits  | \$14.50   |
| Public Works Permit  | \$25.00   |
| Home Office Permit   | \$37.50   |
| Temporary Use Permit   | \$150.00  |

## Schedule of Fees

|                            |   |          |
|----------------------------|---|----------|
|                            | Irrigation System Permits   | \$55.75  |
| <b>101-4 - INSPECTIONS</b> |   |          |
|                            | <b>Building Inspections</b>   |          |
|                            | <b>Building Inspection Fee, New Single Family Detached</b>                  |          |
|                            | Preliminary inspection  | \$55.00  |
|                            | Building footing inspection   | \$50.00  |
|                            | Building foundation inspection  | \$45.00  |
|                            | Building wall reinforcement inspection                                      | \$45.00  |
|                            | Building slab inspection  | \$40.00  |
|                            | Building framing inspection   | \$200.00 |
|                            | Building load path inspection   | \$40.00  |
|                            | Building energy efficiency inspection                                       | \$50.00  |
|                            | Building final inspection   | \$175.00 |
|                            | Building temp final inspection  | \$40.00  |
|                            | <b>Building Inspection Fee, New Manufactured / Industrialized Home: SFD</b> |          |
|                            | Building footing inspection   | \$35.00  |
|                            | Building foundation inspection  | \$35.00  |
|                            | Building wall reinforcement inspection                                      | \$35.00  |
|                            | Building slab inspection  | \$35.00  |
|                            | Building framing inspection   | \$35.00  |
|                            | Building load path inspection   | \$35.00  |
|                            | Building energy efficiency inspection                                       | \$35.00  |
|                            | Building final inspection   | \$100.00 |
|                            | <b>Building Inspection Fee, New Single Family Attached</b>                  |          |
|                            | Building footing inspection   | \$50.00  |
|                            | Building foundation inspection  | \$45.00  |
|                            | Building wall reinforcement inspection                                      | \$45.00  |
|                            | Building slab inspection  | \$40.00  |
|                            | Building framing inspection   | \$205.00 |
|                            | Building load path inspection   | \$40.00  |
|                            | Building fire rated assembly inspection                                     | \$45.00  |
|                            | Building energy efficiency inspection                                       | \$50.00  |
|                            | Building final inspection   | \$175.00 |
|                            | Building temp final inspection  | \$40.00  |
|                            | <b>Building Inspection Fee, New Multi-Family</b>                            |          |
|                            | Building footing inspection   | \$50.00  |
|                            | Building foundation inspection  | \$45.00  |
|                            | Building wall reinforcement inspection                                      | \$45.00  |
|                            | Building slab inspection  | \$40.00  |
|                            | Building framing inspection   | \$200.00 |
|                            | Building load path inspection   | \$40.00  |
|                            | Building fire rated assembly inspection                                     | \$45.00  |
|                            | Building energy efficiency inspection                                       | \$50.00  |
|                            | Building final inspection   | \$175.00 |

## Schedule of Fees

|   |          |
|---|----------|
| <b>Driveway Entrance Inspection (as applicable): DW</b>                                 |          |
| Driveway entrance final inspection  | \$25.00  |
| <b>New Apartment Building (treated as commercial): APT</b>                              |          |
| Building up to 5,000 sq. ft.  | \$755.00 |
| Fee per square foot (over 5,000 sq. ft.)  | \$0.06   |
| <b>Building Inspection Fee, Residential Additions (Attached Garage, Carport, Porch)</b> |          |
| Building footing inspection   | \$40.00  |
| Building foundation inspection  | \$30.00  |
| Building wall reinforcement inspection  | \$30.00  |
| Building slab inspection  | \$35.00  |
| Building framing inspection   | \$70.00  |
| Building load path inspection   | \$30.00  |
| Building energy efficiency inspection   | \$40.00  |
| Building final inspection   | \$70.00  |
| <b>Building Inspection Fee, Residential Alterations (Including Finishing Basements)</b> |          |
| Building footing inspection   | \$40.00  |
| Building foundation inspection  | \$30.00  |
| Building wall reinforcement inspection  | \$30.00  |
| Building slab inspection  | \$35.00  |
| Building framing inspection   | \$70.00  |
| Building load path inspection   | \$30.00  |
| Building energy efficiency inspection   | \$40.00  |
| Building final inspection   | \$70.00  |
| <b>Building Inspection Fee, Sheds, Pole Buildings</b>                                   |          |
| Building footing inspection   | \$35.00  |
| Building foundation inspection  | \$30.00  |
| Building wall reinforcement inspection  | \$25.00  |
| Building slab inspection  | \$35.00  |
| Building load path inspection   | \$30.00  |
| Separate framing inspection   | \$60.00  |
| Separate final inspection   | \$60.00  |
| Combined framing and final inspection   | \$80.00  |
| <b>Building Inspection Fee, Swimming Pool</b>   |          |
| Building final inspection   | \$65.00  |
| <b>Building Inspection Fee, Detached Garage, Carport</b>                                |          |
| Building footing inspection   | \$40.00  |
| Building foundation inspection  | \$30.00  |
| Building wall reinforcement inspection  | \$30.00  |
| Building slab inspection  | \$35.00  |
| Building fire rated assembly inspection   | \$30.00  |
| Building framing inspection   | \$50.00  |
| Building load path inspection   | \$30.00  |
| Building energy efficiency inspection   | \$40.00  |
| Building final inspection   | \$70.00  |

## Schedule of Fees

|   |          |
|---|----------|
| <b>Building Inspection Fee, Fireplace, Woodstoves</b>   |          |
| Building footing inspection   | \$35.00  |
| Building framing inspection   | \$35.00  |
| Building final inspection   | \$55.00  |
| <b>Building Inspection Fee, Decks Retaining Walls, Solar Panels</b>   |          |
| Building footing inspection   | \$35.00  |
| Building final inspection   | \$55.00  |
| <b>Building Inspection Fee, New Commercial Industrial and Additions</b>   |          |
| Fee per square foot (Up to 5,000 sq. ft.) minimum \$135.00  | \$0.04   |
| Fee per square foot (Over 5,000 sq. ft.) minimum \$135.00   | \$0.06   |
| <b>Building Inspection Fee, Commercial and Industrial Alterations</b>   |          |
| Fee per square foot (minimum \$135.00)  | \$0.08   |
| <b>Building Inspection Fee, Commercial &amp; Industrial/Change in Use (No Building Permit Application)</b>  |          |
| Building final inspection   | \$40.00  |
| Fire Safety   | \$10.00  |
| Plumbing final inspection   | \$40.00  |
| Electrical final inspection   | \$40.00  |
| <b>Building Inspection Fee, Tents and Stages</b>  |          |
| Building framing inspection   | \$40.00  |
| Building final inspection   | \$40.00  |
| <b>Building Inspection Fee, Accessory Storage Buildings</b>   |          |
| Building footing inspection   | \$40.00  |
| Building framing inspection   | \$40.00  |
| Building final inspection   | \$40.00  |
| <b>Building inspection Fee: Antenna Tower: MIC</b>  |          |
| Building footing inspection   | \$40.00  |
| Building final inspection   | \$40.00  |
| <b>Building Inspection Fee: Buried Fuel Tank and Piping</b>   |          |
| Pre-concealment (footing)   | \$15.00  |
| Building final inspection   | \$15.00  |
| <b>Building Inspection Fee: Sales/Construction Trailer</b>  |          |
| Building final inspection   | \$55.00  |
| <b>Demolition of A Building</b>   |          |
| Building final inspection   | \$40.00  |
| <b>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.</b> |          |
| Re-Inspection Fee   | \$55.00  |
| Re-Inspection for Failure to Comply with Town Code  | \$144.00 |
| <b>Single Inspection Fee (all building types as ordered by the Code Official such as a preliminary inspection)</b>  |          |
| Inspection fee (Residential)  | \$55.00  |
| Inspection fee (Commercial)   | \$70.00  |
| <b>Temporary Use and Occupancy Inspection</b>   |          |
| Inspection Fee Residential  | \$40.00  |

## Schedule of Fees

|   |          |
|---|----------|
| <b>Emergency Condition Inspections</b>  |          |
| Emergency Work - Per Inspector, Per Hour  | \$55.00  |
| <b>Water and Sewer Inspections</b>  |          |
| Sewer lateral   | \$50.00  |
| Water lateral   | \$50.00  |
| Water meter   | \$50.00  |
| Combined water/sewer lateral  | \$65.00  |
| Re-inspection fee   | \$55.00  |
| Single inspection fee   | \$55.00  |
| <b>Sign Inspections</b>   |          |
| Freestanding: Building footing inspection   | \$30.00  |
| Freestanding: Building final inspection   | \$35.00  |
| Wall: Anchor inspection   | \$30.00  |
| Wall: Building final inspection   | \$35.00  |
| <b>Wireless Communication Tower and Antennas</b>  |          |
| Building footing inspection   | \$40.00  |
| Building final inspection   | \$40.00  |
| <b>Plumbing &amp; Gas Inspections</b>   |          |
| <b>Plumbing &amp; Gas Inspection Fee, New Dwelling Unit</b>                                     |          |
| Underground inspection  | \$40.00  |
| Rough-in inspection   | \$50.00  |
| Plumbing final inspection   | \$50.00  |
| <b>Plumbing &amp; Gas Inspection Fee: Residential Alter/Additions, Detached Structures</b>      |          |
| Underground slab inspection   | \$35.00  |
| Rough-in inspection   | \$40.00  |
| Plumbing final inspection   | \$40.00  |
| <b>Plumbing &amp; Gas Inspection Fee: New Commercial, Industrial, and Additions</b>             |          |
| Minimum per building (up to 5 fixtures)   | \$165.00 |
| Cost for each fixture over 5  | \$20.00  |
| <b>Commercial and Industrial Alterations</b>  |          |
| Minimum per building (up to 5 fixtures)   | \$165.00 |
| Cost for each fixture over 5  | \$20.00  |
| <b>Commercial and Industrial Change of Occupancy (No construction)</b>                          |          |
| Plumbing Final Inspection   | \$40.00  |
| <b>Demolition of a Building</b>   |          |
| Plumbing Final Inspection   | \$30.00  |
| <b>Plumbing &amp; Gas Inspection Fee, Re-inspection</b>   |          |
| Re-Inspection Fee   | \$55.00  |
| <b>Single Inspection/Preliminary Fee - Plumbing</b>   |          |
| Inspection fee (Residential)  | \$55.00  |
| Inspection fee (Commercial)   | \$70.00  |
| <b>Miscellaneous Permit Inspection Fee (Hot water heaters, sprinkler backflow devices etc.)</b> |          |
| Inspection Fee  | \$50.00  |
| <b>Gas Pressure Test Inspection</b>   |          |

## Schedule of Fees

|  |   |   |
|--|---|---|
|  | Inspection Fee  | \$40.00   |
| <b>Electrical and Mechanical Inspections</b>           |   |   |
|  | 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 |
| <b>101-5 - UTILITY IMPROVEMENT AND CONNECTION FEES</b> |   |   |
|  | <b>Utility Locate Fee</b>   |   |
|  | Commercial Properties   | \$39.50   |
| <b>Construction of Public Infrastructure</b>           |   |   |
|  | Water Line Construction   | \$5,450.00  |
|  | Water Line Boring   | \$6,630.00  |
|  | Water Line Fire Hydrant   | \$3,340.00  |
|  | Sewer Line Construction   | \$5,910.00  |
|  | Sewer Line Boring   | \$8,720.00  |
| <b>Major Facility Fee</b>                              |   |   |
|  | A. Major Facilities fees are levied to partially finance capital improvements to the water and sanitary sewer systems due to increased demands upon the system as a result of new development. Revenues collected from the Major Facility Fees may be used for the acquisition, construction, improvement and enlargement of all or parts of the Town's water and sanitary sewer systems. Such revenues may not be used for the purpose of operation, maintenance or non-capital repair of the water or sanitary sewer systems. The Major Facility Fees shall be levied and paid as specified in the following subsections of this section. |   |
|  | B. Permits for water and/or sewer connection(s) shall be issued at the same time the building permit is issued as set forth in section 101-3. Of this chapter, and shall be valid as long as the building permit is valid, except existing residential buildings may connect to water and sewer mains as provided in section 101-5 of this chapter. If a permit for a water and/or sewer connection is to be issued for a use of property where no building permit is required, the permit for the connection must be issued before the issuance of an occupancy permit.  |   |
|  | C. No change in the use of a building shall be allowed that would require additional increments of water and/or sewer units without payment of the major facilities fee for the increase in sewer and/or water units. To ensure compliance, the Chief Executive Officer or Designee shall not allow such building requiring payment of additional major facilities fees to be occupied until the requisite fees are paid and occupancy is approved by the Chief Executive Officer or Designee.  |   |
|  | D. When the actual user of a facility is unknown when a building permit is issued, the base major facilities fee shall be calculated upon such potential use of the facility as reasonably would be expected to generate the smallest demand for water usage of all potential realistic uses of the facility as allowed in the zoning district.   |   |

|  |   |  |
|--|---|--|
|  | <p>1. If a base major facilities fee is calculated pursuant to subsection F of this section, an additional major facilities fee shall be charged when the actual user of the facility becomes known if the estimated water consumption for such user will be greater than the estimated water consumption upon which the base major facilities fee was calculated. This additional major facility fee shall be known as an incremental major facilities fee. The amount of the incremental major facilities fee shall be calculated based upon the formula set forth in subsection 101-5.F.</p> |  |
|  | <p>2. An incremental major facilities fee shall be paid prior to the issuance of a certificate of occupancy for the use of the facility pursuant to subsection 191-55.B of this code. The town shall maintain records of the name of the person who pays any incremental major facilities fee and the location for which such incremental major facilities fee is paid. The payer of an incremental major facilities fee shall receive a credit in the amount of the incremental major facilities fee paid.</p>   |  |
|  | <p>E. An incremental major facilities fee credit may be assigned, sold, otherwise lawfully conveyed, or transferred, as provided in this subsection.</p>  |  |
|  | <p>1. When a business for which an incremental major facilities fee has been paid ceases operation at the location for which the fee has been paid, the holder of the incremental major facilities fee credit may:</p>  |  |
|  | <p>(a) Assign, sell or otherwise lawfully convey all, or any portion, of the credit to another person, for the purpose of applying such credit against the payment of another base major facilities fee or incremental major facilities:</p>  |  |
|  | <p>(i) At the same location;</p>  |  |
|  | <p>(ii) Or at a different location in the town;</p>   |  |
|  | <p>(b) Transfer all or any portion of the credit to be applied by that person against the payment of another base major facilities fee or incremental major facilities fee, as applicable, at a different location in the town; or</p>  |  |
|  | <p>(c) Retain the rights to all or any portion of the credit for subsequent use by that person at the same location.</p>  |  |
|  | <p>(d) Under no circumstances may all, or any portion, of an incremental major facilities fee be refunded by the town.</p>  |  |
|  | <p>2. All or any portion of an incremental major facilities fee credit which has been assigned, sold, conveyed or transferred may be:</p>   |  |
|  | <p>(a) Applied against a base major facilities fee imposed for the same or another business; or<br/>Applied against an incremental major facilities fee imposed for the same or another business.</p>   |  |
|  | <p>(b) That portion of an incremental major facilities fee credit which is applied against a base major facilities fee may not be further transferred, assigned, sold, or conveyed. However, that portion of an incremental major facilities fee credit which is applied against a new incremental major facilities fee may be further transferred, sold, assigned, or conveyed as provided in this section.</p>  |  |
|  | <p>3. The amount of major facilities fee attributable to a property shall be reduced by the amount by which any portion of an incremental major facilities fee is transferred, sold, assigned or conveyed for use at a different location.</p>  |  |

## Schedule of Fees

|  |   |  |
|--|---|--|
|  | 4. A transfer, sale, assignment or conveyance of all or part of an incremental major facilities fee credit is not effective unless undertaken as hereafter provided:  |  |
|  | (a) A person seeking to transfer, sell, assign or convey all or any part of an incremental major facilities fee credit shall file an application under oath on forms provided by the town for this purpose. If the applicant is not the owner of the property on which the business is located, the application also shall be consented to, in writing, by the property owner. The application shall be accompanied by such application fee as may be prescribed by the town council by resolution. In addition to such other information and documentation as may be required by the town's chief executive officer, an application shall be accompanied by documentary proof acceptable to the chief executive officer. The burden is on the applicant to prove the amount of incremental major facilities fee credit available for transfer, sale, assignment or conveyance, and that the applicant is the person who paid such fee to the town: |  |
|  | (i) As to the amount of incremental major facilities fee credit available for transfer, sale, assignment or conveyance; and   |  |
|  | (ii) That such fee was paid to the town by the person applying for the transfer, sale, assignment or transfer.  |  |
|  | (b) If the town approves an application to transfer, sell, assign or convey all or a part of an incremental major facilities fee credit, the town shall deliver to the applicant, to the property owner if different from the applicant, and to the person to whom the credit will be transferred, sold, assigned or conveyed, a certificate of approval, which is no effective until a certificate of approval is issued, which contains at least the following information:   |  |
|  | (i) Names of the parties;<br>(ii) The address for which the incremental major facilities fee had been paid;<br>(iii) The address to which the incremental major facilities fee credit is being transferred;<br>(iv) The amount of such transferred, sold, assigned or conveyed incremental major facilities fee credit which will be available for future transfer, sale, assignment or conveyance in accordance with subsection 101-5.E.2; and<br>(v) The name of the person who will be entitled to apply for such future transfer, sale, assignment or conveyance in accordance with subsection 101-5.E.2.   |  |
|  | F. Determination of Fee:<br>The per unit, or equivalent dwelling units (EDU) or fractions of equivalent dwelling units (EDU) for residential dwellings shall be calculated at the time of utility service permit application and shall be paid prior to the issuance of all occupancy permits requiring larger or new connections to the Town of La Plata Water and Sewer systems. Major Facility Fees that have not been paid prior to a new fiscal year will be reassessed and the applicant shall pay the new adopted fiscal year Major Facility Fee.  |  |
|  | <b>Residential Single Family Dwelling, Single Family Attached Dwelling and Two-Family Dwelling (Per Unit)</b>   |  |
|  | New or Enlarged Water and Sewer Service   | \$9,460.00                                 |
|  | 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

|  |  |
|--|--|
| <b>Multiple Family Dwelling Units 700 SF or Less (Per Unit) Including Accessory Dwelling Units (ADU)</b>   |  |
| New or Enlarged Water and Sewer Service  | \$7,260.00                                 |
| 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 |
| <b>Multiple Family Dwelling Units More than 700 SF (Per Unit) Including Accessory Dwelling Units (ADU)</b>   |  |
| New or Enlarged Water and Sewer Service  | \$8,360.00                                 |
| 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 |
| <b>Commercial, Industrial, and Public or Quasi-Public Facility Units (Per EDU)</b>   |  |
| Commercial, industrial, and public or quasi-public facility units are based upon the estimated water consumption of such facility, and shall be determined by the chief executive officer using equivalent dwelling units (EDU) or fractions of equivalent dwelling units (EDU). Each EDU is the equivalent of 20,000 gallons of estimated water consumption per quarter, as established and approved by the Town council. |  |
| New or Enlarged Water and Sewer Service  | \$9,460.00                                 |
| 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 |
| <b>Equipment and Structures</b>  |  |
| Manhole Charge for Sewer Lines   | \$1,480.00                                 |
| Street Lights  | To Be Determined Upon Application          |
| Street Name and Regulatory Signs   | To Be Determined Upon Application          |
| <b>Water Meters, Including Fittings and Appurtenances (Size in Inches)</b>   |  |
| 5/8"   | \$370.00                                   |
| 3/4"   | \$450.00                                   |
| 1"   | \$730.00                                   |
| 1.5"   | \$970.00                                   |
| 2"   | \$1,260.00                                 |
| Other Sizes and Types (I.E., Compounds, 3+)  | To Be Determined Upon Application          |
| <b>Connection Charges</b>  |  |
| <b>Residential Water Connection</b>  |  |

## Schedule of Fees

|   |  |
|---|--|
| Less Than 700 Square Feet of Total Area   | \$100.00                               |
| More Than 700 Square Feet of Total Area   | \$107.00                               |
| <b>Residential Sewer Connection</b>   |  |
| Less Than 700 Square Feet of Total Area   | \$300.00                               |
| More Than 700 Square Feet of Total Area   | \$345.00                               |
| <b>Commercial, Industrial, Quasi-Public or Public Facilities Water Connection<br/>(Based on Estimated Quarterly Water Consumption)</b>  |  |
| 0 To 15,000 Gallons   | \$107.00                               |
| 15,001 To 100,000 Gallons   | \$265.00                               |
| 100,001 Gallons and Above   | \$380.00                               |
| <b>Commercial, Industrial, Quasi-Public or Public Facilities Sewer (Based on<br/>Estimated Quarterly Water Consumption)</b>   |  |
| 0 To 15,000 Gallons   | \$325.00                               |
| 15,001 To 100,000 Gallons   | \$840.00                               |
| 100,001 Gallons and Above   | \$1,140.00                             |
| <b>101-6 - UTILITY SERVICE RATES, CHARGES AND FEES</b>  |  |
| <b>Water and Sewer Rates</b>  |  |
| <b>Water Usage, Per 1,000 Gallons of Quarterly Metered Water Usage</b>  |  |
| 0 To 15,000 Gallons   | \$3.75                                 |
| 15,001 To 100,000 Gallons   | \$4.25                                 |
| 100,001 Gallons and Above   | \$3.75                                 |
| <b>Sewer Usage, Per 1,000 Gallons of Quarterly Metered Water Usage</b>  |  |
| 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                                |
| <b>Water Extraction Permits</b>   |  |
| 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<br>Travel Begins to Job Site.   |  |
| <b>Equipment Charges</b>  |  |
| In Town Per Hour  | \$104.00                               |
| Outside of Town Per Hour  | \$290.00                               |
| Chemicals   | Actual Expenses                        |
| <b>Storm Water Management Quarterly Fee</b>   |  |
| Residential Per Dwelling Unit   | \$16.55                                |
| Non-Residential, Per Equivalent Residential Unit (ERU)  | \$16.55                                |
| <b>Refuse Collection</b>  |  |
| <b>Refuse Containers: Available In 32 Gallon, 1/6 Yard; 64 Gallon, 1/3 Yard, And;<br/>96 Gallon, 1/2 Yard Sizes. Containers Are the Property of The Town of La<br/>Plata.</b> |  |
| One Time Rental Fee, Per Container  | Based on Suppliers<br>Cost to the Town |

## Schedule of Fees

|   |          |
|---|----------|
| Container Exchange Fee  | \$35.00  |
| <b>Refuse Collection Rates</b>  |          |
| <b>Residential Rates, Per Unit, Per Quarter Including: Single Family Detached, Single Family Attached and Two Family</b>                |          |
| 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  |
| <b>Commercial and Multi-Family, Per Quarter</b>   |          |
| <b>1/2 Yard/96 Gallon Container (One Pickup Per Week)</b>   |          |
| Curbside  | \$62.25  |
| House side  | \$128.00 |
| Each Additional Container, Maximum 3 Additional, Total Of 4   | \$16.50  |
| <b>1/2 Yard/96 Gallon Container (Two Pickups Per Week)</b>  |          |
| Curbside  | \$123.00 |
| House side  | \$245.00 |
| Each Additional Container, Maximum 3 Additional, Total Of 4   | \$32.75  |
| <b>2 Yard Dumpster (One Pickup Per Week)</b>  |          |
| First Dumpster  | \$182.00 |
| Each Additional Dumpster  | \$95.00  |
| <b>2 Yard Dumpster (Two Pickups Per Week)</b>   |          |
| First Dumpster  | \$355.00 |
| Each Additional Dumpster  | \$161.00 |
| <b>2 Yard Dumpster (Three Pickups Per Week)</b>   |          |
| First Dumpster  | \$525.00 |
| Each Additional Dumpster  | \$225.00 |
| <b>2 Yard Dumpster (Four Pickups Per Week)</b>  |          |
| First Dumpster  | \$690.00 |
| Each Additional Dumpster  | \$290.00 |
| <b>2 Yard Dumpster (Five Pickups Per Week)</b>  |          |
| First Dumpster  | \$840.00 |
| Each Additional Dumpster  | \$520.00 |
| <b>4 Yard Dumpster (One Pickup Per Week)</b>  |          |
| First Dumpster  | \$250.00 |
| Each Additional Dumpster  | \$169.00 |
| <b>4 Yard Dumpster (Two Pickup Per Week)</b>  |          |
| First Dumpster  | \$495.00 |
| Each Additional Dumpster  | \$300.00 |
| <b>4 Yard Dumpster (Three Pickup Per Week)</b>  |          |
| First Dumpster  | \$730.00 |
| Each Additional Dumpster  | \$435.00 |
| <b>4 Yard Dumpster (Four Pickup Per Week)</b>   |          |
| First Dumpster  | \$960.00 |

## Schedule of Fees

|  |  |
|--|--|
| Each Additional Dumpster                                       | \$560.00                                   |
| <b>4 Yard Dumpster (Five Pickup Per Week)</b>                  |  |
| First Dumpster   | \$1,170.00                                 |
| Each Additional Dumpster                                       | \$695.00                                   |
| <b>Special Pickups</b>   |  |
| <b>Residential</b>   |  |
| 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<br>Landfill Disposal Fee |
| <b>Commercial</b>  |  |
| Per Each Additional Dumpster                                   | \$141.00                                   |
| <b>Recycling, Per Quarter</b>                                  |  |
| Charge Per Residential Utility Account                         | \$9.20                                     |
| Charge Per Commercial Utility Account, Per Tote (Maximum Of 4) | \$9.20                                     |
| Outside of Corporate Limits                                    | \$9.40                                     |

**Appendix A: Amended Ordinance 19-05, Town of La Plata FY 20 Tax Rate**

**Appendix B: Ordinance 19-06, Town of La Plata FY 20 Financial Plan/Budget**

**Appendix C: Ordinance 19-08, FY 20 Fee Schedule**

**Appendix A: Amended Ordinance 19-05, Town of La Plata FY 20 Tax Rate**

**COUNCIL OF THE TOWN OF LA PLATA**  
**Amended Ordinance 19-05**

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|                                     |                                |
|-------------------------------------|--------------------------------|
| <b>Introduced By:</b>               | <b>Mayor Jeannine E. James</b> |
| <b>Date Introduced:</b>             | <b>April 22, 2019</b>          |
| <b>Town Council Public Hearing:</b> | <b>April 22, 2019</b>          |
| <b>Amendments Adopted:</b>          | <b>N/A</b>                     |
| <b>Date Adopted:</b>                | <b>May 20, 2019</b>            |
| <b>Date Effective:</b>              | <b>July 1, 2019</b>            |

---

1 **An Amended Ordinance** concerning

2  
3 **Town of La Plata FY20 Tax Rate**

4  
5 **FOR** the purpose of adopting the Town of La Plata FY20 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 2019-  
11 2020 shall be at the rate of thirty-two cents (\$.32) per one hundred dollars (\$100.00) of assessed  
12 valuation for the fiscal year 2019-2020, 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 2019-2020 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 2019-2020 shall be at the rate of one dollar and fifty cents (\$1.50) PER ONE HUNDRED  
17 DOLLARS (\$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.

31  
32  
33  
34  
35  
36

**SECTION 3: AND BE IT FURTHER ENACTED** that this Ordinance shall become effective on July 1, 2019.

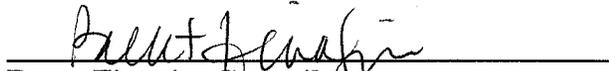
**ADOPTED** this 20 day of May, 2019.

**SEAL:**

**COUNCIL OF THE TOWN OF LA PLATA**

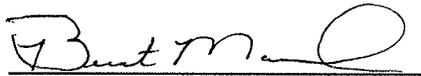
  
\_\_\_\_\_  
**Jeannine E. James, Mayor**

  
\_\_\_\_\_  
**Matthew T. Simpson, Councilman**

  
\_\_\_\_\_  
**Brent Finagin, Councilman**

  
\_\_\_\_\_  
**Emily Mudd Hendricks, Councilwoman**

**ATTEST:**

  
\_\_\_\_\_  
**Brent Manuel**  
**Town Manager**  
**Date:** 20 May 2019

  
\_\_\_\_\_  
**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, MARYLAND  
HERITAGE GREEN SPECIAL TAXING DISTRICT**

**ANNUAL SPECIAL TAX REPORT  
FISCAL YEAR 2019-2020**

**April 15, 2019**

**PREPARED BY:**

**MUNICAP, INC.**

— PUBLIC FINANCE —

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

**ANNUAL SPECIAL TAX REPORT**  
**FISCAL YEAR 2019-2020**

**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 (30<sup>th</sup>) 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 2019-2020. The special tax rates are shown in Exhibit A, which follows this report. The special tax levied on each parcel in the District for Fiscal Year 2019-2020 is shown in Exhibit B, which follows Exhibit 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 Exhibit 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 but 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 2019-2020. As shown in Table A, the Special Tax Requirement for Fiscal Year 2019-2020 is equal to \$240,000.00. The Special Tax Requirement for Fiscal Year 2019-2020 is explained in the following sections.

**Table A**  
**Special Tax Requirement**

|   |                          |
|---|--------------------------|
| <b>Expense:</b>                                   |                          |
| Debt service:                                     |                          |
| Interest payment due on February 1, 2020          | \$10,960                 |
| Principal payment due on February 1, 2020         | \$195,156                |
| Interest payment due on August 1, 2020            | \$9,984                  |
| <i>Total debt service</i>                         | <i>\$216,100</i>         |
| Administrative expenses                           | \$22,400                 |
| MWQFA annual administrative fee on August 1, 2020 | \$10,169                 |
| Contingency                                       | \$11,295                 |
| <b>Total expenses</b>                             | <b>\$259,964</b>         |
| <b>Available funds:</b>                           |                          |
| Surplus from prior year                           | ( <b>\$19,964</b> )      |
| <b>Total available funds</b>                      | <b>(<b>\$19,964</b>)</b> |
| <b>Special Tax Requirement</b>                    | <b>\$240,000</b>         |

*Debt Service*

Debt service on the Bonds includes the debt service payments due on February 1, 2020 and August 1, 2020. The February 1, 2020 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, 2020 is equal to \$10,960.15, which is based on the outstanding principal balance of the Bonds of \$2,192,029.31 and the interest rate of one percent per annum. The principal payment due on February 1, 2020 is equal to \$195,155.58.

The debt service due on August 1, 2020 consists of a semi-annual interest payment in the amount of \$9,984.37, which represents the annual interest rate of one percent on the outstanding principal balance on the Bonds of \$1,996,873.73. As a result, aggregate debt service is equal to \$216,100.10 (\$10,960.15 + \$195,155.58 + \$9,984.37 = \$216,100.10).

*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 \$3,000.00. 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 2019-2020, the Administrator has estimated this amount to be \$17,900.00. Accordingly, total administrative expenses are

estimated to be \$22,400.00 ( $\$1,500.00 + \$3,000.00 + \$17,900.00 = \$22,400.00$ ) for Fiscal 2019-2020.

#### *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 four percent 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. Accordingly, as of February 28, 2019, the balance in the Senior Reserve Fund was zero. As a result, annual investment income on the Senior Reserve Fund is estimated to be zero.

#### *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 2019-2020 is shown in Table B on the following page. As shown in Table B, the estimated surplus from Fiscal Year 2018-2019 is equal to \$19,964.09.

Remaining expenses for Fiscal Year 2018-2019 include a semi-annual interest payment in the amount of \$10,960.15 payable on August 1, 2019. The semi-annual interest payment due August 1, 2019 is equal to interest for six months on the outstanding Bonds of \$2,192,029.31 at an interest rate of one percent per annum. There is no principal due on August 1, 2019. As a result, the total debt service to be paid on August 1, 2019 is equal to \$10,960.15.

As of February 28, 2019, the balance in the Administrative Expense Fund was equal to \$2,639.42. The administrative expense budget for Fiscal Year 2018-2019 was \$22,100.00. As of February 28, 2019, administrative expenses in the amount of \$6,225.00 had been paid for Fiscal Year 2018-2019. Other estimated administrative expenses for the balance of the fiscal year 2018-2019 are \$15,875.00.

In addition to the remaining administration expense, there is an annual MWQFA administrative fee of \$10,169.23 payable August 1, 2019.

Special taxes in the amount of \$235,999.90 were billed for Fiscal Year 2018-2019. The Trustee reports that, as of February 28, 2019, special taxes in the amount of \$235,999.90 had been remitted to the Special Tax Revenue Fund, representing 100.0 percent of the special taxes billed for Fiscal Year 2018-2019. A portion of these funds were used to pay debt service on February 1, 2019. As of February 28, 2019, the balance in the Special Tax Revenue Fund was equal to \$54,327.49. The balance of the fund will be made available to pay a portion of the debt service due on August 1, 2019 and to fund the remaining administrative expense described in Table B below.

**Table B**  
**Surplus from Prior Year**

|   |                   |
|---|-------------------|
| <b>Remaining Expenses:</b>                                  |                   |
| Interest payment due on August 1, 2019                      | \$10,960          |
| MWQFA annual administrative fee due on August 1, 2019       | \$10,169          |
| Estimated administrative expenses through June 30, 2019     | \$15,875          |
| <b>Total expenses</b>                                       | <b>\$37,004</b>   |
| <b>Available Funds:</b>                                     |                   |
| Senior Debt Service Fund balance as of February 28, 2019    | (\$2)             |
| Special Tax Revenue Fund balance as of February 28, 2019    | (\$54,327)        |
| Administrative Expense Fund balance as of February 28, 2019 | (\$2,639)         |
| <b>Total funds available</b>                                | <b>(\$56,968)</b> |
| <b>Surplus from prior year</b>                              | <b>(\$19,964)</b> |

As shown in Table B, the estimated expenses remaining for Fiscal Year 2018-2019 are equal to \$37,004.38. Available funds are equal to \$56,968.47. Accordingly, there are surplus funds in the amount of \$19,964.09 ( $\$56,968.47 - \$37,004.38 = \$19,964.09$ ) which may be made available to pay Fiscal Year 2019-2020 expenses.

*Summary of the Special Tax Requirement*

Total expenses of the District for Fiscal Year 2019-2020 are estimated to be equal to \$259,964.09. The available funds to pay these expenses of the District are estimated to be \$19,964.09, 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 percent 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 percent 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 2019-2020, the Date of Classification is February 1, 2019.

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 2019-2020 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 2019-2020.

*Undeveloped Property Special Tax Rates*

As of February 1, 2019, 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 2019-2020 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 Exhibit A, aggregate special taxes billed to Undeveloped Property are \$240,000.00 for Fiscal Year 2019-2020 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 Exhibit B, there are a total of 342 parcels in the District, of which forty-seven 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 2019-2020 in the Special Tax Roll; which is attached hereto as Exhibit B.

### **SUMMARY**

The Special Tax Requirement for Fiscal Year 2019-2020 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 2019-2020 is shown in Exhibit A. Exhibit B lists the parcels of taxable property in the District as of February 1, 2019, the classification of each parcel and the special tax to be levied on each parcel for Fiscal Year 2019-2020. The special tax levied on each parcel is based on the special tax rates shown in Exhibit A and the classification of each parcel based on its status as of the date of classification.

**Exhibit A**

**Town of LaPlata, Maryland  
Heritage Green Special Taxing District**

**Special Tax Rates-Fiscal Year 2019-2020**

| <b>Property Classification</b> | <b>Special Tax Rate</b>  |
|--------------------------------|--------------------------|
| Undeveloped Property           | \$0.0057 per square foot |

## Exhibit B

### Town of La Plata Heritage Green Special Taxing District

#### Special Tax Roll Fiscal Year 2019-2020

| Lot Number | District | Account Number | Property Classification | Land Use Class                | Taxable Net Land Area | Special Tax to be Levied |
|------------|----------|----------------|-------------------------|-------------------------------|-----------------------|--------------------------|
| Bulk       | 01       | 017942         | Undeveloped             | MF/SF/TH/Comm/LI <sup>1</sup> | 140.470               | \$35,029.25              |
| Bulk       | 01       | 010875         | Undeveloped             | MF/SF/TH/Comm/LI <sup>1</sup> | 621.330               | \$154,942.15             |
| Bulk       | 01       | 012843         | Undeveloped             | MF/SF/TH/Comm/LI <sup>1</sup> | 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                  |
| 32         | 01       | 085697         | Undeveloped             | Single-Family                 | 0.222                 | \$55.30                  |

| Lot Number | District | Account Number | Property Classification | Land Use Class | Taxable Net Land Area | Special Tax to be Levied |
|------------|----------|----------------|-------------------------|----------------|-----------------------|--------------------------|
| 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                   |
| 78         | 01       | 086197         | Undeveloped             | Town House     | 0.076                 | \$18.87                  |
| 79         | 01       | 086200         | Undeveloped             | Town House     | 0.083                 | \$20.68                  |

| Lot Number | District | Account Number | Property Classification | Land Use Class | Taxable Net Land Area | Special Tax to be Levied |
|------------|----------|----------------|-------------------------|----------------|-----------------------|--------------------------|
| 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                  |
| 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                  |

| Lot Number | District | Account Number | Property Classification | Land Use Class | Taxable Net Land Area | Special Tax to be Levied |
|------------|----------|----------------|-------------------------|----------------|-----------------------|--------------------------|
| 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                  |
| 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                  |

| Lot Number | District | Account Number | Property Classification | Land Use Class | Taxable Net Land Area | Special Tax to be Levied |
|------------|----------|----------------|-------------------------|----------------|-----------------------|--------------------------|
| 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                  |
| 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                  |

| Lot Number | District | Account Number | Property Classification | Land Use Class        | Taxable Net Land Area | Special Tax to be Levied |
|------------|----------|----------------|-------------------------|-----------------------|-----------------------|--------------------------|
| 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                  |
| 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                  |

| Lot Number | District | Account Number | Property Classification | Land Use Class        | Taxable Net Land Area | Special Tax to be Levied |
|------------|----------|----------------|-------------------------|-----------------------|-----------------------|--------------------------|
| 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                   |
| 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                   |

| Lot Number   | District | Account Number | Property Classification | Land Use Class | Taxable Net Land Area | Special Tax to be Levied |
|--------------|----------|----------------|-------------------------|----------------|-----------------------|--------------------------|
| 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                   |
| <b>Total</b> |          |                |                         |                | <b>962.419</b>        | <b>\$240,000.00</b>      |

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

**COUNCIL OF THE TOWN OF LA PLATA**  
**Amendments to Ordinance 19-05**

Amendment 1: SECTION 1, last paragraph, insert "PER ONE HUNDRED DOLLARS (\$100.00)", immediately following (\$1.50).

**Appendix B: Ordinance 19-06, Town of La Plata FY 20 Financial Plan/Budget**

**COUNCIL OF THE TOWN OF LA PLATA**  
**Ordinance 19-06**

---

|                                     |                                |
|-------------------------------------|--------------------------------|
| <b>Introduced By:</b>               | <b>Mayor Jeannine E. James</b> |
| <b>Date Introduced:</b>             | <b>May 28, 2019</b>            |
| <b>Town Council Public Hearing:</b> | <b>May 28, 2019</b>            |
| <b>Amendments Adopted:</b>          | <b>N/A</b>                     |
| <b>Date Adopted:</b>                | <b>June 10, 2019</b>           |
| <b>Date Effective:</b>              | <b>July 1, 2019</b>            |

---

1 **An Ordinance** concerning  
2  
3 **Town of La Plata FY 20 Financial Plan/Budget**  
4  
5 **FOR** the purpose of adopting the Town of La Plata FY 20 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 2019  
10 and ending 30 June 2020, attached hereto as Attachment 1 and incorporated herein by reference,  
11 and entitled, "**Town of La Plata FY 20 Financial Plan/Budget**" is adopted and for all purposes  
12 shall be considered the FY 20 Financial Plan/Budget for the Town of La Plata.  
13

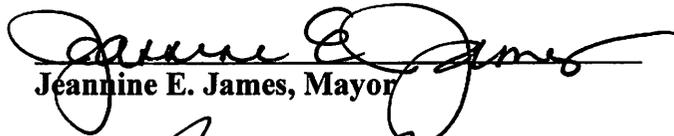
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**SECTION 2: AND BE IT FURTHER ENACTED** that this Ordinance shall become effective on July 1, 2019.

ADOPTED this 10 day of June, 2019.

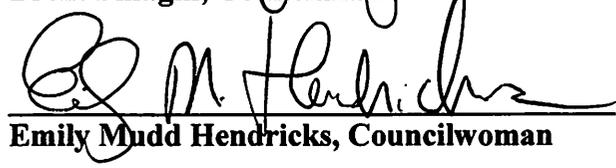
SEAL:

COUNCIL OF THE TOWN OF LA PLATA

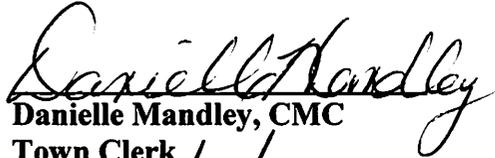
  
Jeannine E. James, Mayor

  
Matthew T. Simpson, Councilman

  
Brent Finagin, Councilman

  
Emily Mudd Hendricks, Councilwoman

ATTEST:

  
Danielle Mandley, CMC  
Town Clerk  
Date: 6/10/19

  
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  
FY20 Financial Plan/Budget  
General Fund Revenues Expenditures

|   | FY19             |                           | FY20             |                |                  |
|---|------------------|---------------------------|------------------|----------------|------------------|
|   | Budgeted         | Projected through 6/30/19 | Operating        | Capital        | Total            |
| <b>Revenues and Other Financing Sources</b> |                  |                           |                  |                |                  |
| <b>Revenues</b>                             |                  |                           |                  |                |                  |
| <b>Local Taxes</b>                          |                  |                           |                  |                |                  |
| <b>Real Property</b>                        |                  |                           |                  |                |                  |
| General                                     | 3,766,930        | 4,228,039                 | 3,717,610        | 215,500        | 3,933,110        |
| Heritage Green Special Assessment           | 240,000          | 236,000                   | 240,000          | -              | 240,000          |
| Personal Property                           | 162,620          | 189,327                   | 179,860          | -              | 179,860          |
| Railroads & Utilities                       | 74,000           | 79,387                    | 155,600          | -              | 155,600          |
| Penalties & Interest                        | 9,000            | -                         | 10,000           | -              | 10,000           |
| Income                                      | 1,428,050        | 1,450,068                 | 1,473,500        | -              | 1,473,500        |
| Hotel/Motel Tax                             | 70,000           | 56,040                    | 70,000           | -              | 70,000           |
| Admissions & Amusements                     | 4,000            | 4,199                     | 4,000            | -              | 4,000            |
| <b>Local Taxes subtotal</b>                 | <b>5,754,600</b> | <b>6,243,060</b>          | <b>5,850,570</b> | <b>215,500</b> | <b>6,066,070</b> |
| <b>Licenses &amp; Permits</b>               |                  |                           |                  |                |                  |
| Traders                                     | 25,000           | 27,024                    | 26,500           | -              | 26,500           |
| Construction permits                        | 156,000          | 177,020                   | 190,000          | -              | 190,000          |
| Cable franchise fees                        | 184,000          | 178,048                   | 185,000          | -              | 185,000          |
| Other Licenses & Permits                    | -                | 6,046                     | 20,000           | -              | 20,000           |
| <b>Licenses &amp; Permits subtotal</b>      | <b>365,000</b>   | <b>388,138</b>            | <b>421,500</b>   | <b>-</b>       | <b>421,500</b>   |
| <b>Other Governments</b>                    |                  |                           |                  |                |                  |
| State Police Aid                            | 86,335           | 86,335                    | 94,580           | -              | 94,580           |
| Highway User Tax Revenue                    | 318,515          | 318,515                   | 448,815          | -              | 448,815          |
| Assorted Grants/Payments                    | -                | -                         | -                | 25,000         | 25,000           |
| <b>Other Governments subtotal</b>           | <b>404,850</b>   | <b>404,850</b>            | <b>543,395</b>   | <b>25,000</b>  | <b>568,395</b>   |
| <b>Service Charges</b>                      |                  |                           |                  |                |                  |
| Annexation applications                     | -                | -                         | -                | -              | -                |
| Plan review charges                         | 1,200            | 20,126                    | 6,000            | -              | 6,000            |
| Forest conservation fee                     | -                | -                         | -                | -              | -                |
| Parkland fee                                | -                | 150                       | -                | -              | -                |
| Other Zoning Fees                           | 1,200            | 1,488                     | 1,500            | -              | 1,500            |
| Credit card convenience fees                | 10,000           | 9,486                     | 10,000           | -              | 10,000           |
| Copies/Documents                            | 1,000            | 2,065                     | 1,500            | -              | 1,500            |
| Heritage Green STD admin fees               | 3,000            | 3,000                     | 3,000            | -              | 3,000            |
| Property Maintenance fees                   | -                | 1,757                     | -                | -              | -                |
| Rental inspection fees                      | 45,000           | 41,251                    | 62,000           | -              | 62,000           |
| Other                                       | 55,000           | 55,000                    | 55,000           | -              | 55,000           |
| <b>Service Charges</b>                      | <b>116,400</b>   | <b>134,323</b>            | <b>139,000</b>   | <b>-</b>       | <b>139,000</b>   |
| <b>Fines &amp; Forfeitures</b>              | <b>5,000</b>     | <b>4,665</b>              | <b>10,000</b>    | <b>-</b>       | <b>10,000</b>    |
| <b>Miscellaneous</b>                        |                  |                           |                  |                |                  |
| Investment earnings                         | 71,440           | 204,882                   | 150,000          | -              | 150,000          |
| Sale of Surplus Assets                      | 4,000            | 1,244                     | 6,000            | -              | 6,000            |
| Rents & concessions                         | 63,600           | 42,614                    | 53,410           | -              | 53,410           |
| Other                                       | -                | 47,825                    | -                | -              | -                |
| <b>Miscellaneous subtotal</b>               | <b>139,040</b>   | <b>296,564</b>            | <b>209,410</b>   | <b>-</b>       | <b>209,410</b>   |
| <b>Revenue Subtotal</b>                     | <b>6,784,890</b> | <b>7,471,601</b>          | <b>7,173,875</b> | <b>240,500</b> | <b>7,414,375</b> |

Town of La Plata  
 FY20 Financial Plan/Budget  
 General Fund Revenues Expenditures

|   | FY19             |                           | FY20             |                  |                  |
|---|------------------|---------------------------|------------------|------------------|------------------|
|   | Budgeted         | Projected through 6/30/19 | Operating        | Capital          | Total            |
| <b>Other Financing Sources</b>                    |                  |                           |                  |                  |                  |
| <b>Transfers</b>                                  |                  |                           |                  |                  |                  |
| In from enterprise funds                          | 770,130          | 770,130                   | 795,905          | -                | 795,905          |
| <b>Transfers subtotal</b>                         | <b>770,130</b>   | <b>770,130</b>            | <b>795,905</b>   | <b>-</b>         | <b>795,905</b>   |
| <b>Fund Balance</b>                               |                  |                           |                  |                  |                  |
| Parkland reserve                                  | -                | -                         | -                | -                | -                |
| Transportation reserves                           | 70,000           | -                         | 72,000           | -                | 72,000           |
| Vehicle Reserve                                   | 105,815          | -                         | -                | 62,000           | 62,000           |
| Storm Response Reserve                            | -                | -                         | -                | -                | -                |
| Radio Reserve                                     | -                | -                         | -                | -                | -                |
| Heritage Green Special Tax District Reserve       | 22,665           | -                         | -                | -                | -                |
| SHA HUR Carryover Reserve                         | 41,485           | -                         | -                | -                | -                |
| Appropriation of Unreserved Fund Balance          | 438,775          | -                         | 93,000           | 1,141,000        | 1,234,000        |
| <b>Fund Balance Subtotal</b>                      | <b>678,740</b>   | <b>-</b>                  | <b>165,000</b>   | <b>1,203,000</b> | <b>1,368,000</b> |
| <b>Other Financing Sources Subtotal</b>           | <b>1,448,870</b> | <b>770,130</b>            | <b>960,905</b>   | <b>1,203,000</b> | <b>2,163,905</b> |
| <b>Total Revenues and Other Financing Sources</b> | <b>8,233,760</b> | <b>8,241,731</b>          | <b>8,134,780</b> | <b>1,443,500</b> | <b>9,578,280</b> |

Town of La Plata  
 FY20 Financial Plan/Budget  
 General Fund Revenues Expenditures

|   | FY19             |                           | FY20             |                  |                  |
|---|------------------|---------------------------|------------------|------------------|------------------|
|   | Budgeted         | Projected through 6/30/19 | Operating        | Capital          | Total            |
| <b>Expenditures and Other Financing Uses</b>    |                  |                           |                  |                  |                  |
| <b>Expenditures</b>                             |                  |                           |                  |                  |                  |
| <b>General Government</b>                       |                  |                           |                  |                  |                  |
| Legislative                                     | 298,560          | 235,799                   | 286,420          | 15,000           | 301,420          |
| Elections                                       | -                | -                         | -                | -                | -                |
| <b>General Services</b>                         |                  |                           |                  |                  |                  |
| Administration                                  | 421,866          | 376,439                   | 423,870          | 22,000           | 445,870          |
| Finance   | 574,195          | 494,464                   | 612,635          | -                | 612,635          |
| Legal   | 35,000           | 33,873                    | -                | -                | -                |
| HR/Personnel                                    | 25,200           | 18,480                    | 25,840           | -                | 25,840           |
| Planning & Zoning                               | 526,670          | 342,944                   | 504,670          | 52,000           | 556,670          |
| Information Technology                          | 126,500          | 83,336                    | 116,500          | 25,000           | 141,500          |
| Other   | 66,200           | 57,178                    | 67,790           | 750,000          | 817,790          |
| <b>General Services subtotal</b>                | <b>1,775,631</b> | <b>1,406,714</b>          | <b>1,751,305</b> | <b>849,000</b>   | <b>2,600,305</b> |
| <b>General Government subtotal</b>              | <b>2,074,191</b> | <b>1,642,513</b>          | <b>2,037,725</b> | <b>864,000</b>   | <b>2,901,725</b> |
| <b>Public Safety</b>                            |                  |                           |                  |                  |                  |
| Police  | 2,818,015        | 2,699,018                 | 2,778,880        | 244,500          | 3,023,380        |
| Inspections & Enforcement                       | 163,740          | 156,384                   | 266,720          | -                | 266,720          |
| Emergency preparedness                          | 9,500            | 6,480                     | 9,000            | -                | 9,000            |
| <b>Public Safety subtotal</b>                   | <b>2,991,255</b> | <b>2,861,882</b>          | <b>3,054,600</b> | <b>244,500</b>   | <b>3,299,100</b> |
| <b>Public Works</b>                             |                  |                           |                  |                  |                  |
| Administration                                  | 624,610          | 677,235                   | 652,980          | -                | 652,980          |
| <b>Maintenance Operations</b>                   |                  |                           |                  |                  |                  |
| Facilities Maintenance                          | 324,780          | 325,977                   | 335,490          | 275,000          | 610,490          |
| Fleet Maintenance                               | 181,635          | 159,328                   | 167,540          | -                | 167,540          |
| Streets   | 917,830          | 1,092,458                 | 984,785          | 40,000           | 1,024,785        |
| <b>Public Works subtotal</b>                    | <b>2,048,855</b> | <b>2,254,998</b>          | <b>2,140,795</b> | <b>315,000</b>   | <b>2,455,795</b> |
| <b>Parks, Recreation &amp; Culture</b>          |                  |                           |                  |                  |                  |
| Parks maintenance                               | 238,895          | 182,439                   | 235,750          | 20,000           | 255,750          |
| Community Promotion                             | 228,410          | 237,382                   | 249,665          | -                | 249,665          |
| <b>Parks, Recreation &amp; Culture subtotal</b> | <b>467,305</b>   | <b>419,821</b>            | <b>485,415</b>   | <b>20,000</b>    | <b>505,415</b>   |
| <b>Expenditures subtotal</b>                    | <b>7,581,606</b> | <b>7,179,215</b>          | <b>7,718,535</b> | <b>1,443,500</b> | <b>9,162,035</b> |

Town of La Plata  
 FY20 Financial Plan/Budget  
 General Fund Revenues Expenditures

|  | FY19             |                           | FY20             |                  |                  |
|--|------------------|---------------------------|------------------|------------------|------------------|
|  | Budgeted         | Projected through 6/30/19 | Operating        | Capital          | Total            |
| <b>Other Financing Uses</b>                        |                  |                           |                  |                  |                  |
| Debt Service                                       |                  |                           |                  |                  |                  |
| Bonds  |                  |                           |                  |                  |                  |
| SunTrust MSRPS Payoff loan                         | 119,240          | 58,080                    | -                | -                | -                |
| Firehouse mortgage                                 | 2,000            | 2,000                     | 2,000            |                  | 2,000            |
| <b>Debt service subtotal</b>                       | <b>121,240</b>   | <b>60,080</b>             | <b>2,000</b>     | -                | <b>2,000</b>     |
| Transfers  |                  |                           |                  |                  |                  |
| To vehicle reserve                                 | 31,000           | 24,500                    | 31,000           | -                | 31,000           |
| To forest conservation                             | -                | -                         | -                | -                | -                |
| To building replacement reserve                    | 150,000          | 150,000                   | 150,000          | -                | 150,000          |
| To police radio replacement reserve                | -                | -                         | -                | -                | -                |
| To storm response reserve                          | 20,000           | -                         | -                | -                | -                |
| To Sewer for WLPS ARRA Loan debt service           | 226,279          | 227,245                   | 227,245          | -                | 227,245          |
| To solid waste for mosquito spraying               | 5,000            | 5,000                     | 6,000            | -                | 6,000            |
| <b>Transfers subtotal</b>                          | <b>432,279</b>   | <b>406,745</b>            | <b>414,245</b>   | -                | <b>414,245</b>   |
| <b>Other Financing Uses subtotal</b>               | <b>553,519</b>   | <b>466,826</b>            | <b>416,245</b>   | -                | <b>416,245</b>   |
| <b>Total Expenditures and Other Financing Uses</b> | <b>8,135,125</b> | <b>7,646,040</b>          | <b>8,134,780</b> | <b>1,443,500</b> | <b>9,578,280</b> |
| Surplus/(Deficit) of Revenues to Expenditures      | -                | 595,690                   | -                | -                | -                |

Town of La Plata  
 FY20 Financial Plan/Budget  
 Enterprise Funds - Income/Expenses Sewer

|  | FY19             |                           | FY20             |                  |                  |
|--|------------------|---------------------------|------------------|------------------|------------------|
|  | Budgeted         | Projected through 6/30/19 | Operating        | Capital          | Total            |
| <b>Income and Other Financing Sources</b>            |                  |                           |                  |                  |                  |
| <b>Revenues</b>                                      |                  |                           |                  |                  |                  |
| <b>Other Governments</b>                             |                  |                           |                  |                  |                  |
| <b>MDE Loans/Grants</b>                              |                  |                           |                  |                  |                  |
| WWTP Operating Grant                                 | 45,000           | 45,000                    | 45,000           | -                | 45,000           |
| <b>MDE Loan/Grant subtotal</b>                       | <b>45,000</b>    | <b>45,000</b>             | <b>45,000</b>    | <b>-</b>         | <b>45,000</b>    |
| <b>Other Governments subtotal</b>                    | <b>45,000</b>    | <b>45,000</b>             | <b>45,000</b>    | <b>-</b>         | <b>45,000</b>    |
| <b>Service Charges</b>                               |                  |                           |                  |                  |                  |
| User fees  | 2,956,870        | 2,985,496                 | 3,018,890        | -                | 3,018,890        |
| Late fees  | 37,807           | 36,619                    | 37,335           | -                | 37,335           |
| Account maintenance fees                             | 105,770          | 109,108                   | 100,630          | -                | 100,630          |
| Connect Fees   | -                | 15,350                    | 10,000           | -                | 10,000           |
| Other  | -                | 9                         | -                | -                | -                |
| <b>Service Charges subtotal</b>                      | <b>3,100,447</b> | <b>3,836,520</b>          | <b>3,166,855</b> | <b>-</b>         | <b>3,166,855</b> |
| <b>Miscellaneous</b>                                 |                  |                           |                  |                  |                  |
| Investment earnings                                  | 27,543           | 58,774                    | 59,160           | -                | 59,160           |
| <b>Miscellaneous subtotal</b>                        | <b>27,543</b>    | <b>58,774</b>             | <b>59,160</b>    | <b>-</b>         | <b>59,160</b>    |
| <b>Income Subtotal</b>                               | <b>3,172,990</b> | <b>3,940,294</b>          | <b>3,271,014</b> | <b>-</b>         | <b>3,271,014</b> |
| <b>Other Financing Sources</b>                       |                  |                           |                  |                  |                  |
| <b>Transfers</b>                                     |                  |                           |                  |                  |                  |
| Transfer in from Heritage Green STD Trust            | 227,250          | 227,250                   | 227,250          | -                | 227,250          |
| USDA Loan  | 1,000,000        | -                         | -                | -                | -                |
| <b>Transfers subtotal</b>                            | <b>1,227,250</b> | <b>227,250</b>            | <b>227,250</b>   | <b>-</b>         | <b>227,250</b>   |
| <b>Fund Balance</b>                                  |                  |                           |                  |                  |                  |
| Major Facility Fee Reserve                           | 250,000          | -                         | -                | -                | -                |
| Major Facility Fee Reserve - Debt Service            | 584,155          | 584,155                   | 583,740          | -                | 583,740          |
| In from vehicle reserve                              | 60,000           | 60,000                    | -                | 20,000           | 20,000           |
| Approp. of Unreserved Fund Balance for Capital Items | 1,500,000        | -                         | 270,000          | 2,150,000        | 2,420,000        |
| <b>Fund Balance Subtotal</b>                         | <b>2,394,155</b> | <b>644,155</b>            | <b>853,740</b>   | <b>2,170,000</b> | <b>3,023,740</b> |
| <b>Other Financing Sources Subtotal</b>              | <b>3,621,405</b> | <b>871,405</b>            | <b>1,080,990</b> | <b>2,170,000</b> | <b>3,250,990</b> |
| <b>Total Income and Other Financing Sources</b>      | <b>6,794,395</b> | <b>4,811,699</b>          | <b>4,352,004</b> | <b>2,170,000</b> | <b>6,522,004</b> |

Town of La Plata  
 FY20 Financial Plan/Budget  
 Enterprise Funds - Income/Expenses Sanitation

|  | FY19             |                           | FY20             |               |                  |
|--|------------------|---------------------------|------------------|---------------|------------------|
|  | Budgeted         | Projected through 6/30/19 | Operating        | Capital       | Total            |
| <b>Expenses and Other Financing Uses</b>       |                  |                           |                  |               |                  |
| <b>Expenses</b>                                |                  |                           |                  |               |                  |
| Public Works                                   |                  |                           |                  |               |                  |
| Trash collection & disposal                    | 835,750          | 801,640                   | 863,425          | 20,000        | 883,425          |
| Recycling                                      | 107,000          | 97,405                    | 107,000          | -             | 107,000          |
| Leaf Collection/Yard Waste                     | 22,500           | 32,875                    | 26,700           | -             | 26,700           |
| Mosquito spraying                              | 6,500            | 6,000                     | 6,000            | -             | 6,000            |
| <b>Expenses subtotal</b>                       | <b>971,750</b>   | <b>937,920</b>            | <b>1,003,125</b> | <b>20,000</b> | <b>1,023,125</b> |
| <b>Other Financing Uses</b>                    |                  |                           |                  |               |                  |
| <b>Transfers</b>                               |                  |                           |                  |               |                  |
| Transfer to Vehicle Reserve Fund               | 9,530            | 9,530                     | 9,530            | -             | 9,530            |
| Transfer to General Fund for Administration    | 118,670          | 118,670                   | 126,060          | -             | 126,060          |
| <b>Transfers subtotal</b>                      | <b>128,200</b>   | <b>128,200</b>            | <b>135,590</b>   | <b>-</b>      | <b>135,590</b>   |
| <b>Other Financing Uses subtotal</b>           | <b>128,200</b>   | <b>128,200</b>            | <b>135,590</b>   | <b>-</b>      | <b>135,590</b>   |
| <b>Total Expenses and Other Financing Uses</b> | <b>1,099,950</b> | <b>1,066,120</b>          | <b>1,138,715</b> | <b>20,000</b> | <b>1,158,715</b> |
| Projected surplus/(deficit)                    | 21,950           | 47,882                    | 1,080            | -             | 1,080            |

Town of La Plata  
 FY20 Financial Plan/Budget  
 Enterprise Funds - Income/Expenses Sanitation

|   | FY19             |                           | FY20             |               |                  |
|---|------------------|---------------------------|------------------|---------------|------------------|
|   | Budgeted         | Projected through 6/30/19 | Operating        | Capital       | Total            |
| <b>Income and Other Financing Sources</b>       |                  |                           |                  |               |                  |
| <b>Income</b>                                   |                  |                           |                  |               |                  |
| <b>Service Charges</b>                          |                  |                           |                  |               |                  |
| Collection & disposal fees                      | 913,060          | 903,617                   | 936,430          | -             | 936,430          |
| Late fees                                       | 24,150           | 13,474                    | 23,720           | -             | 23,720           |
| Special pick-up fees                            | 5,080            | 8,488                     | 5,160            | -             | 5,160            |
| Account Maintenance fees                        | 31,920           | 32,927                    | 31,010           | -             | 31,010           |
| Trash cart fees                                 | 2,030            | -                         | 2,110            | -             | 2,110            |
| Recycling fee                                   | 114,160          | 115,322                   | 119,365          | -             | 119,365          |
| <b>Service Charges subtotal</b>                 | <b>1,090,400</b> | <b>1,073,828</b>          | <b>1,117,795</b> | <b>-</b>      | <b>1,117,795</b> |
| <b>Miscellaneous</b>                            |                  |                           |                  |               |                  |
| Investment earnings                             | 6,500            | 15,174                    | 16,000           | -             | 16,000           |
| <b>Miscellaneous subtotal</b>                   | <b>6,500</b>     | <b>15,174</b>             | <b>16,000</b>    | <b>-</b>      | <b>16,000</b>    |
| <b>Income Subtotal</b>                          | <b>1,096,900</b> | <b>1,089,002</b>          | <b>1,133,795</b> | <b>-</b>      | <b>1,133,795</b> |
| <b>Other Financing Sources</b>                  |                  |                           |                  |               |                  |
| <b>Transfers</b>                                |                  |                           |                  |               |                  |
| In from general fund                            | 5,000            | 5,000                     | 6,000            | -             | 6,000            |
| <b>Transfers subtotal</b>                       | <b>5,000</b>     | <b>5,000</b>              | <b>6,000</b>     | <b>-</b>      | <b>6,000</b>     |
| <b>Fund Balance</b>                             |                  |                           |                  |               |                  |
| In from vehicle reserve                         | 20,000           | 20,000                    | -                | 20,000        | 20,000           |
| Appropriation of Unreserved Fund Balance        | -                | -                         | -                | -             | -                |
| <b>Fund Balance Subtotal</b>                    | <b>20,000</b>    | <b>20,000</b>             | <b>-</b>         | <b>20,000</b> | <b>20,000</b>    |
| <b>Other Financing Sources Subtotal</b>         | <b>25,000</b>    | <b>25,000</b>             | <b>6,000</b>     | <b>20,000</b> | <b>26,000</b>    |
| <b>Total Income and Other Financing Sources</b> | <b>1,121,900</b> | <b>1,114,002</b>          | <b>1,139,795</b> | <b>20,000</b> | <b>1,159,795</b> |

Town of La Plata  
 FY20 Financial Plan/Budget  
 Enterprise Funds - Income/Expenses Sewer

|  | FY19             |                           | FY20             |                  |                  |
|--|------------------|---------------------------|------------------|------------------|------------------|
|  | Budgeted         | Projected through 6/30/19 | Operating        | Capital          | Total            |
| <b>Expenses and Other Financing Uses</b>       |                  |                           |                  |                  |                  |
| <b>Expenses</b>                                |                  |                           |                  |                  |                  |
| <b>Public Works</b>                            |                  |                           |                  |                  |                  |
| <b>Collection &amp; conveyance</b>             |                  |                           |                  |                  |                  |
| Operations                                     | 663,325          | 568,938                   | 687,207          |                  | 687,207          |
| <b>Capital</b>                                 |                  |                           |                  |                  |                  |
| Vehicles                                       | 20,000           | 20,000                    | -                | -                | -                |
| <b>Projects</b>                                |                  |                           |                  |                  |                  |
| Southwest quadrant                             | 1,000,000        | -                         | -                | -                | -                |
| <b>Collection &amp; conveyance subtotal</b>    | <b>1,683,325</b> | <b>588,938</b>            | <b>687,207</b>   | <b>-</b>         | <b>687,207</b>   |
| <b>Treatment &amp; disposal</b>                |                  |                           |                  |                  |                  |
| Operations                                     | 2,182,940        | 2,286,797                 | 2,276,797        | -                | 2,276,797        |
| <b>Capital</b>                                 |                  |                           |                  |                  |                  |
| Vehicles                                       | 40,000           | 40,000                    |                  | 20,000           | 20,000           |
| Equipment                                      | 60,000           | 30,000                    | 60,000           |                  | 60,000           |
| <b>Projects</b>                                |                  |                           |                  |                  |                  |
| WWTP Capacity Upgrade                          | -                | -                         | -                | 500,000          | 500,000          |
| WWTP Equalization Upgrade                      | 1,500,000        | -                         | -                | 1,650,000        | 1,650,000        |
| <b>Capital subtotal</b>                        | <b>1,600,000</b> | <b>70,000</b>             | <b>60,000</b>    | <b>2,170,000</b> | <b>2,230,000</b> |
| <b>Treatment &amp; disposal subtotal</b>       | <b>3,782,940</b> | <b>2,356,797</b>          | <b>2,336,797</b> | <b>2,170,000</b> | <b>4,506,797</b> |
| <b>Expenses subtotal</b>                       | <b>5,466,265</b> | <b>2,945,735</b>          | <b>3,024,004</b> | <b>2,170,000</b> | <b>5,194,004</b> |
| <b>Other Financing Uses</b>                    |                  |                           |                  |                  |                  |
| <b>Debt Service</b>                            |                  |                           |                  |                  |                  |
| <b>Bonds</b>                                   |                  |                           |                  |                  |                  |
| Suntrust MSRPS loan                            | 16,560           | 16,560                    | -                | -                | -                |
| 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                           | 48,165           | 48,165                    | 47,750           | -                | 47,750           |
| MDE WQSRF 2011 20 YR - WWTP ENR upgrade        | 65,345           | 65,345                    | 65,345           | -                | 65,345           |
| <b>Bond subtotal</b>                           | <b>827,965</b>   | <b>827,965</b>            | <b>810,990</b>   | <b>-</b>         | <b>810,990</b>   |
| <b>Debt service subtotal</b>                   | <b>827,965</b>   | <b>827,965</b>            | <b>810,990</b>   | <b>-</b>         | <b>810,990</b>   |
| <b>Transfers</b>                               |                  |                           |                  |                  |                  |
| Transfer to Vehicle Reserve Fund               | 9,850            | 9,850                     | 9,850            |                  | 9,850            |
| To General Fund for Administration             | 486,150          | 486,150                   | 500,070          |                  | 500,070          |
| <b>Transfers subtotal</b>                      | <b>496,000</b>   | <b>496,000</b>            | <b>509,920</b>   | <b>-</b>         | <b>509,920</b>   |
| <b>Other Financing Uses subtotal</b>           | <b>1,323,965</b> | <b>1,323,965</b>          | <b>1,320,910</b> | <b>-</b>         | <b>1,320,910</b> |
| <b>Total Expenses and Other Financing Uses</b> | <b>6,790,230</b> | <b>4,269,700</b>          | <b>4,344,914</b> | <b>2,170,000</b> | <b>6,514,914</b> |
| <b>Projected surplus/(deficit)</b>             | <b>4,165</b>     | <b>541,999</b>            | <b>7,091</b>     | <b>-</b>         | <b>7,091</b>     |

Town of La Plata  
 FY20 Financial Plan/Budget  
 Enterprise Funds - Income/Expenses Water

|   | FY19             |                            | FY20             |               |                  |
|---|------------------|----------------------------|------------------|---------------|------------------|
|   | Budgeted         | Projected through 06/30/19 | Operating        | Capital       | Total            |
| <b>Income and Other Financing Sources</b>       |                  |                            |                  |               |                  |
| <b>Income</b>                                   |                  |                            |                  |               |                  |
| <b>Service Charges</b>                          |                  |                            |                  |               |                  |
| User Fees                                       | 959,790          | 976,521                    | 975,560          | -             | 975,560          |
| Late fees                                       | 17,420           | 15,146                     | 17,120           | -             | 17,120           |
| Account Maintenance fees                        | 34,270           | 35,266                     | 32,610           | -             | 32,610           |
| Bulk Water Sales                                | 470              | 414                        | 540              | -             | 540              |
| Water Connect Fees                              | 16,970           | 23,206                     | 17,390           | -             | 17,390           |
| Sale of water meters                            | 19,490           | 18,005                     | 19,370           | -             | 19,370           |
| Other   | -                | 925                        | -                | -             | -                |
| <b>Service Charges subtotal</b>                 | <b>1,048,410</b> | <b>1,069,482</b>           | <b>1,062,590</b> | <b>-</b>      | <b>1,062,590</b> |
| <b>Miscellaneous</b>                            |                  |                            |                  |               |                  |
| Investment earnings                             | 2,000            | 8,003                      | 7,000            | -             | 7,000            |
| <b>Miscellaneous subtotal</b>                   | <b>2,000</b>     | <b>8,003</b>               | <b>7,000</b>     | <b>-</b>      | <b>7,000</b>     |
| <b>Income Subtotal</b>                          | <b>1,050,410</b> | <b>1,077,485</b>           | <b>1,069,590</b> | <b>-</b>      | <b>1,069,590</b> |
| <b>Other Financing Sources</b>                  |                  |                            |                  |               |                  |
| <b>Transfers</b>                                |                  |                            |                  |               |                  |
| Transfer in from Vehicle Reserve Fund           | 20,000           | 20,000                     | -                | 20,000        | 20,000           |
| <b>Transfers subtotal</b>                       | <b>20,000</b>    | <b>20,000</b>              | <b>-</b>         | <b>20,000</b> | <b>20,000</b>    |
| <b>Fund Balance</b>                             |                  |                            |                  |               |                  |
| Major Facility Fee Reserve                      | -                | -                          | -                | -             | -                |
| Major Facility Fee Reserve - Debt Service       | 32,685           | 32,685                     | 32,685           | -             | 32,685           |
| Appropriation of Unreserved Fund Balance        | -                | -                          | -                | -             | -                |
| <b>Fund Balance Subtotal</b>                    | <b>32,685</b>    | <b>32,685</b>              | <b>32,685</b>    | <b>-</b>      | <b>32,685</b>    |
| <b>Other Financing Sources Subtotal</b>         | <b>52,685</b>    | <b>52,685</b>              | <b>32,685</b>    | <b>20,000</b> | <b>52,685</b>    |
| <b>Total Income and Other Financing Sources</b> | <b>1,103,095</b> | <b>1,130,170</b>           | <b>1,102,275</b> | <b>20,000</b> | <b>1,122,275</b> |

Town of La Plata  
 FY20 Financial Plan/Budget  
 Enterprise Funds - Income/Expenses Water

|  | FY19             |                            | FY20             |               |                  |
|--|------------------|----------------------------|------------------|---------------|------------------|
|  | Budgeted         | Projected through 06/30/19 | Operating        | Capital       | Total            |
| <b>Expenses and Other Financing Uses</b>       |                  |                            |                  |               |                  |
| <b>Expenses</b>                                |                  |                            |                  |               |                  |
| Production and storage                         | 413,475          | 334,901                    | 464,120          | -             | 464,120          |
| Distribution                                   | 518,041          | 476,016                    | 467,956          | 20,000        | 487,956          |
| <b>Expenses subtotal</b>                       | <b>931,516</b>   | <b>810,917</b>             | <b>932,076</b>   | <b>20,000</b> | <b>952,076</b>   |
| <b>Other Financing Uses</b>                    |                  |                            |                  |               |                  |
| <b>Debt Service</b>                            |                  |                            |                  |               |                  |
| <b>Bonds</b>                                   |                  |                            |                  |               |                  |
| MDE WQSRF 2011 20 YR - AMR Project Loan        | 32,685           | 32,685                     | 32,685           | -             | 32,685           |
| <b>Bond subtotal</b>                           | <b>32,685</b>    | <b>32,685</b>              | <b>32,685</b>    | <b>-</b>      | <b>32,685</b>    |
| <b>Debt service subtotal</b>                   | <b>32,685</b>    | <b>32,685</b>              | <b>32,685</b>    | <b>-</b>      | <b>32,685</b>    |
| <b>Transfers</b>                               |                  |                            |                  |               |                  |
| Transfer to Vehicle Reserve Fund               | 5,680            | 5,680                      | 5,680            | -             | 5,680            |
| To General Fund for Administration             | 130,080          | 130,080                    | 130,450          | -             | 130,450          |
| <b>Transfers subtotal</b>                      | <b>135,760</b>   | <b>135,760</b>             | <b>136,130</b>   | <b>-</b>      | <b>136,130</b>   |
| <b>Other Financing Uses subtotal</b>           | <b>168,445</b>   | <b>168,445</b>             | <b>168,815</b>   | <b>-</b>      | <b>168,815</b>   |
| <b>Total Expenses and Other Financing Uses</b> | <b>1,099,961</b> | <b>979,362</b>             | <b>1,100,891</b> | <b>20,000</b> | <b>1,120,891</b> |
| <b>Projected surplus/(deficit)</b>             | <b>3,134</b>     | <b>150,808</b>             | <b>1,384</b>     | <b>-</b>      | <b>1,384</b>     |

Town of La Plata  
 FY20 Financial Plan/Budget  
 Enterprise Funds - Income/Expenses Storm Water Management

|  | FY19           |                              | FY20           |                |                |
|--|----------------|------------------------------|----------------|----------------|----------------|
|  | Budgeted       | Projected through 06/30/2019 | Operating      | Capital        | Total          |
| <b>Revenues and Other Financing Sources</b>        |                |                              |                |                |                |
| <b>Revenues</b>                                    |                |                              |                |                |                |
| <b>Service Charges</b>                             |                |                              |                |                |                |
| Account Maintenance Fees                           | 12,650         | 13,049                       | 24,440         | -              | 24,440         |
| Stormwater management fee                          | 382,130        | 391,246                      | 477,663        | -              | 477,663        |
| <b>Service Charges subtotal</b>                    | <b>394,780</b> | <b>404,295</b>               | <b>502,103</b> | <b>-</b>       | <b>502,103</b> |
| <b>Miscellaneous</b>                               |                |                              |                |                |                |
| Investment earnings                                | -              | 2,748                        | 7,090          | -              | 7,090          |
| <b>Miscellaneous subtotal</b>                      | <b>-</b>       | <b>2,748</b>                 | <b>7,090</b>   | <b>-</b>       | <b>7,090</b>   |
| <b>Revenue Subtotal</b>                            | <b>394,780</b> | <b>407,043</b>               | <b>509,193</b> | <b>-</b>       | <b>509,193</b> |
| <b>Other Financing Sources</b>                     |                |                              |                |                |                |
| <b>Fund Balance</b>                                |                |                              |                |                |                |
| Appropriation of Unreserved Fund Balance           | -              | -                            | -              | 250,000        | 250,000        |
| <b>Fund Balance Subtotal</b>                       | <b>-</b>       | <b>-</b>                     | <b>-</b>       | <b>250,000</b> | <b>250,000</b> |
| <b>Other Financing Sources Subtotal</b>            | <b>-</b>       | <b>-</b>                     | <b>-</b>       | <b>250,000</b> | <b>250,000</b> |
| <b>Total Revenues and Other Financing Sources</b>  | <b>394,780</b> | <b>407,043</b>               | <b>509,193</b> | <b>250,000</b> | <b>759,193</b> |
| <b>Expenditures and Other Financing Uses</b>       |                |                              |                |                |                |
| <b>Expenditures</b>                                |                |                              |                |                |                |
| Inventory, evaluation & inspection                 | 269,579        | 483,973                      | 395,843        | 250,000        | 645,843        |
| Maintenance & repairs                              | 21,000         | 58,880                       | 70,000         | -              | 70,000         |
| <b>Expenditures subtotal</b>                       | <b>290,579</b> | <b>542,853</b>               | <b>465,843</b> |                | <b>715,843</b> |
| <b>Other Financing Uses</b>                        |                |                              |                |                |                |
| Transfers  | 75,240         | 75,240                       | 39,310         | -              | 39,310         |
| <b>Other Financing Uses subtotal</b>               | <b>75,240</b>  | <b>75,240</b>                | <b>39,310</b>  | <b>-</b>       | <b>39,310</b>  |
| <b>Total Expenditures and Other Financing Uses</b> | <b>365,819</b> | <b>618,093</b>               | <b>505,153</b> | <b>-</b>       | <b>755,153</b> |
| <b>Projected surplus/(deficit)</b>                 | <b>28,961</b>  | <b>(211,050)</b>             | <b>4,040</b>   | <b>250,000</b> | <b>4,040</b>   |

**Appendix C: Ordinance 19-08, FY 20 Fee Schedule**

**COUNCIL OF THE TOWN OF LA PLATA**  
**Ordinance 19-08**

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|                                     |                                |
|-------------------------------------|--------------------------------|
| <b>Introduced By:</b>               | <b>Mayor Jeannine E. James</b> |
| <b>Date Introduced:</b>             | <b>July 22, 2019</b>           |
| <b>Town Council Public Hearing:</b> | <b>N/A</b>                     |
| <b>Amendments Adopted:</b>          | <b>N/A</b>                     |
| <b>Date Adopted:</b>                | <b>July 22, 2019</b>           |
| <b>Date Effective:</b>              | <b>July 22, 2019</b>           |

---

1 **An Emergency Ordinance** concerning

2  
3 **FY 20 Fee Schedule**

4  
5 **FOR** the purpose of repealing and adopting the Fee Schedule with amendments to correct certain  
6 fees that did not accurately cover actual expenses as adopted June 10, 2019, dealing with  
7 fees set by the Town of La Plata; and all matters generally relating thereto.

8  
9 **BY** repealing  
10 Chapter 101 – Fees  
11 Sections 101-1 through 101-7  
12 Code of the Town of La Plata  
13 (1998 Edition and Supplements)

14  
15 **BY** adding  
16 Chapter 101 – Fees  
17 Sections 101-1 through 101-6  
18 Code of the Town of La Plata  
19 (1998 Edition and Supplements)

20  
21 **SECTION 1: BE IT ENACTED BY THE COUNCIL OF THE TOWN OF**  
22 **LA PLATA** that Chapter 101, Sections 101-1 through 101-7 of the Code of the Town of La Plata  
23 (1998 Edition and Supplements) be and it is hereby repealed; and

24  
25 **SECTION 2: BE IT FURTHER ENACTED BY THE COUNCIL OF THE TOWN**  
26 **OF LA PLATA** that Chapter 101, Sections 101-1 through 101-6 of the Code of the Town of  
27 La Plata (1998 Edition and Supplements) be and it is hereby added to read as follows:  
28

|   | FY 20 Fees   |
|---|--|
| <b>101-1 - ADMINISTRATION DIVISION</b>  |  |
| <b>Documents and Copies</b>   |  |
| Standard Format (Letter, Legal, Ledger) Per Page  | \$0.20   |
| Large Format (Black and White) Per SF   | \$0.20   |
| Large Format (Color) Per SF   | \$3.30   |
| Comprehensive Plan Per SF   | Actual Cost  |
| Standard Specifications   | \$65.75  |
| Accident Reports  | \$9.20   |
| Zoning Maps   | Actual Cost  |
| <b>Facility Rental and Fees</b>   |  |
| <b>Wills Park Community Building</b>  |  |
| Town Resident Nonprofit / Personal Use (Per hour up to 4 hours)   | \$14.25  |
| Town Resident Nonprofit / Personal Use (Per hour over 4 hours)  | \$7.10   |
| Private Nonprofit Organization, Town Resident Permit Holder (Per hour up to 4 hours)  | \$10.25  |
| Private Nonprofit Organization, Town Resident Permit Holder (Per hour over 4 hours)   | \$5.10   |
| Private for Profit / Town Resident Permit Holder (Per hour up to 4 hours)   | \$28.50  |
| Private for Profit / Town Resident Permit Holder (Per hour over 4 hours)  | \$14.25  |
| County Parks and Recreation Programs  | \$4.10   |
| 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  |
| <b>Tilghman Lake Park Pavillion Rental</b>  |  |
| Daily Rental Rate Town Resident   | \$159.00   |
| Daily Rental Rate Non-Town Resident   | \$270.00   |
| <b>Miscellaneous Charges and Fees</b>   |  |
| Returned Check Fee  | \$30.75  |
| 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  |
| <b>Penalty on Overdue Taxes</b>   |  |
| 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        |
| <b>Bay Restoration Fund</b>   |  |
| 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  |
| <b>101-2 - PLANNING DIVISION</b>  |  |
| <b>Zoning, Subdivision and Land Development Fees</b>  |  |
| Annexation Petitions (Professional Services Agreement Required)   | \$715.00, Plus Deposit for Actual Expenses   |
| Zoning Amendment Petition   | \$445.00, Plus Deposit for Actual Expenses   |
| Board of Appeals Application for Variance, Special Exception, Appeal from An Administrative Decision, Home Occupation   | \$280, Plus Deposit for Actual Expenses  |
| Zoning Certification Letter   | \$93.50  |
| Official Zoning Map Update (Excluding Final Plats) Per Lot  | \$10.25  |
| <b>Preliminary Plats</b>  |  |
| Base Fee Per Plat   | \$295.00   |
| Additional Per Lot Fee  | \$15.25  |
| <b>Final Plats</b>  |  |
| Base Fee Per Plat   | \$305.00   |
| Additional Per Lot Fee  | \$16.25  |
| Revised Plats and Minor Subdivision Plats   | Same as Final Plats  |
| <b>Site Plan Review</b>   |  |
| Master Site Development Plan Review as Required by The Town's Zoning Code (TDX, PBPE, PRID, NCX)  | \$700.00   |
| Major Site Plan Review  | \$815.00   |
| Minor Site Plan Review  | \$153.00   |
| <b>Utility Plan Review</b>  |  |
| Proposed Improvement Plan Review for Water, Sewer, Storm Water Management and Streets   | 1% Of the Construction Costs, Not to Exceed \$7,315.00                             |
| Storm Water Management Plan Review  | \$200.00   |
| Outside Review of Storm Water Management Plans  | \$38.20 Plus Related Costs   |
| Resubmission Fee (After 3 <sup>rd</sup> Submittal)  | \$61.25  |
| Fee In Lieu Of On-Site Storm Water Management, Payable at Time of Grading Permit Per SF   | \$1.10   |
| <b>Environmental Plan Review</b>  |  |
| Erosion and Sediment Control and Forest Harvest Operation Plan  | Assessed & Collected by Charles Soil Conservation District                         |
| Forest Stand Delineation Plan Review  | \$153.00   |
| Forest Conservation Plan Review   | \$245.00   |
| Additional Per Acre Fee Per Acre of LOD   | \$10.25  |

|  |   |
|--|---|
| <b>Fee-In-Lieu</b>   |   |
| Fee In Lieu Of Parkland Dedication or Reservation, Payable at Time of Building Permit  | \$2,300.00  |
| Payment Instead of Afforestation and Reforestation Per SF  | \$0.50  |
| <b>101-3 - PERMIT DIVISION</b>   |   |
| <b>Grading Permit</b>  |   |
| Grading & Control Costs 0-\$1000   | \$42.00   |
| Grading & Control Costs Over \$1,000   | \$41.25, Plus 1% Of Grade and Control Costs, Limited to A Maximum Fee Of \$6,970.00         |
| <b>Building Permits: Non-Residential - ICC Use Groups A, B, F, H, I, M, &amp; S</b>  |   |
| <b>New Construction Application Fee</b>  | \$150.00  |
| Per 1.0 Square Foot  | \$0.05  |
| <b>Additions</b>   | \$150.00  |
| Per 1.0 Square Foot  | \$0.05  |
| <b>Alterations</b>   | \$100.00  |
| Per 1.0 Square Foot  | \$0.05  |
| <b>Building Permits: Residential - ICC Use Group R</b>   |   |
| <b>New Construction Application Fee</b>  | \$150.00  |
| Home Builder Guarantee Fund  | \$50.00   |
| Per 1.0 Square Foot  | \$0.05  |
| <b>Additions</b>   | \$150.00  |
| Per 1.0 Square Foot  | \$0.05  |
| <b>Alterations</b>   | \$100.00  |
| Per 1.0 Square Foot  | \$0.05  |
| <b>Accessory Structures</b>  |   |
| <b>Pools and Sheds</b>   | \$100.00  |
| <b>Decks, Retaining Walls, Fireplace Inserts and Fireplaces</b>  | \$100.00  |
| Per 1.0 Square Foot  | \$0.05  |
| <b>Roof, Solar Arrays</b>  | \$100.00  |
| Per 1.0 Square Foot  | \$0.05  |
| <b>Temporary Structures</b>  |   |
| Tents (Over 120 SF)  | \$100.00  |
| Construction Office/Sales Trailer  | \$100.00  |
| <b>Building Permit Re-Submission Fee</b>   |   |
| Per Re-Submission  | Actual Expenses for Outside Review  |
| <b>Outside Review of Building Permits</b>  |   |
| Per Submission   | Actual Expenses for Outside Review  |
| <b>Plumbing Permits</b>  |   |
| Application for The First Five (5) Fixtures  | \$47.25   |
| Additional Fixtures  | \$5.00  |
| Alterations  | \$42.50   |
| <b>Electrical and Mechanical Permits</b>   |   |
| 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 |
| <b>Use &amp; Occupancy Permits</b>   |   |
| Permanent  | \$74.00   |
| Temporary  | \$74.00   |
| <b>Sign Permits</b>  |   |
| Temporary and Permanent Sign Permit Up To 32 Sq. Ft  | \$30.50   |
| Additional Amount Over 32 Sq. Ft Per SF  | \$1.30  |
| <b>Small Wireless Telecommunications Facilities in Public Rights-Of-Way</b>  |   |
| 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  | \$500.00  |
| Each Additional Facility   | \$100.00  |
| Each New Pole  | \$1,000.00  |
| Actual Cost to Review Applications, If in Excess of Set Fees   | Actual Cost   |
| Access Fee, Per Small Wireless Communications Facility, Per Year   | \$270.00  |
| <b>Farmers Market</b>  |   |
| Saturday Only Seasonal   | \$105.00  |
| Saturday Only Daily  | \$15.25   |
| Wednesday Only Seasonal  | \$75.00   |
| Wednesday Only Daily   | \$9.75  |
| Saturday and Wednesday Seasonal  | \$180.00  |
| <b>Rental Operating Licenses and Permits, Biannual Fees, Per Dwelling/Rooming Unit</b>   |   |
| Buildings Containing 4 Or Fewer Dwelling/Rooming Units   | \$107.00  |
| Buildings Containing 5 Or More Dwelling/Rooming Units (Excluding Hotels/Motels)  | \$78.00   |
| <b>Rental Operating Licenses and Permits, Biannual Fees, Hotels/Motels</b>   |   |
| 0 To 50 Rooms  | \$240.00  |
| 51 To 100 Rooms  | \$330.00  |
| Over 100 Rooms   | \$405.00  |
| Re-Inspection (Each Dwelling/Rooming Unit)   | \$61.75   |
| <b>Miscellaneous Permits</b>   |   |
| Moving of Buildings  | \$83.00   |
| Demolition of Buildings  | \$84.50   |
| Noise Permits  | \$14.50   |

|   |          |
|---|----------|
| Public Works Permit   | \$25.00  |
| Home Office Permit  | \$37.50  |
| Temporary Use Permit  | \$150.00 |
| Irrigation System Permits   | \$55.75  |
| <b>001-4- INSPECTIONS</b>   |          |
| <b>Building Inspections</b>   |          |
| <b>Building Inspection Fee, New Single Family Detached</b>                              |          |
| Preliminary inspection  | \$55.00  |
| Building footing inspection   | \$50.00  |
| Building foundation inspection  | \$45.00  |
| Building wall reinforcement inspection  | \$45.00  |
| Building slab inspection  | \$40.00  |
| Building framing inspection   | \$200.00 |
| Building load path inspection   | \$40.00  |
| Building energy efficiency inspection   | \$50.00  |
| Building final inspection   | \$175.00 |
| Building temp final inspection  | \$40.00  |
| <b>Building Inspection Fee, New Manufactured / Industrialized Home: SFD</b>             |          |
| Building footing inspection   | \$35.00  |
| Building foundation inspection  | \$35.00  |
| Building wall reinforcement inspection  | \$35.00  |
| Building slab inspection  | \$35.00  |
| Building framing inspection   | \$35.00  |
| Building load path inspection   | \$35.00  |
| Building energy efficiency inspection   | \$35.00  |
| Building final inspection   | \$100.00 |
| <b>Building Inspection Fee, New Single Family Attached</b>                              |          |
| Building footing inspection   | \$50.00  |
| Building foundation inspection  | \$45.00  |
| Building wall reinforcement inspection  | \$45.00  |
| Building slab inspection  | \$40.00  |
| Building framing inspection   | \$205.00 |
| Building load path inspection   | \$40.00  |
| Building fire rated assembly inspection   | \$45.00  |
| Building energy efficiency inspection   | \$50.00  |
| Building final inspection   | \$175.00 |
| Building temp final inspection  | \$40.00  |
| <b>Building Inspection Fee, New Multi-Family</b>  |          |
| Building footing inspection   | \$50.00  |
| Building foundation inspection  | \$45.00  |
| Building wall reinforcement inspection  | \$45.00  |
| Building slab inspection  | \$40.00  |
| Building framing inspection   | \$200.00 |
| Building load path inspection   | \$40.00  |
| Building fire rated assembly inspection   | \$45.00  |
| Building energy efficiency inspection   | \$50.00  |
| Building final inspection   | \$175.00 |
| <b>Driveway Entrance Inspection (as applicable): DW</b>                                 |          |
| Driveway entrance final inspection  | \$25.00  |
| <b>New Apartment Building (treated as commercial): APT</b>                              |          |
| Building up to 5,000 sq. ft.  | \$755.00 |
| Fee per square foot (over 5,000 sq. ft.)  | \$0.06   |
| <b>Building Inspection Fee, Residential Additions (Attached Garage, Carport, Porch)</b> |          |
| Building footing inspection   | \$40.00  |
| Building foundation inspection  | \$30.00  |
| Building wall reinforcement inspection  | \$30.00  |
| Building slab inspection  | \$35.00  |
| Building framing inspection   | \$70.00  |
| Building load path inspection   | \$30.00  |
| Building energy efficiency inspection   | \$40.00  |
| Building final inspection   | \$70.00  |
| <b>Building Inspection Fee, Residential Alterations (Including Finishing Basements)</b> |          |
| Building footing inspection   | \$40.00  |
| Building foundation inspection  | \$30.00  |
| Building wall reinforcement inspection  | \$30.00  |
| Building slab inspection  | \$35.00  |
| Building framing inspection   | \$70.00  |
| Building load path inspection   | \$30.00  |
| Building energy efficiency inspection   | \$40.00  |
| Building final inspection   | \$70.00  |
| <b>Building Inspection Fee, Sheds, Pole Buildings</b>                                   |          |
| Building footing inspection   | \$35.00  |
| Building foundation inspection  | \$30.00  |
| Building wall reinforcement inspection  | \$25.00  |
| Building slab inspection  | \$35.00  |
| Building load path inspection   | \$30.00  |
| Separate framing inspection   | \$60.00  |
| Separate final inspection   | \$60.00  |
| Combined framing and final inspection   | \$80.00  |
| <b>Building Inspection Fee, Swimming Pool</b>   |          |
| Building final inspection   | \$65.00  |
| <b>Building Inspection Fee, Detached Garage, Carport</b>                                |          |

|   |          |
|---|----------|
| Building footing inspection   | \$40.00  |
| Building foundation inspection  | \$30.00  |
| Building wall reinforcement inspection  | \$30.00  |
| Building slab inspection  | \$35.00  |
| Building fire rated assembly inspection   | \$30.00  |
| Building framing inspection   | \$50.00  |
| Building load path inspection   | \$30.00  |
| Building energy efficiency inspection   | \$40.00  |
| Building final inspection   | \$70.00  |
| <b>Building Inspection Fee, Fireplace, Woodstoves</b>   |          |
| Building footing inspection   | \$35.00  |
| Building framing inspection   | \$35.00  |
| Building final inspection   | \$55.00  |
| <b>Building Inspection Fee, Decks Retaining Walls, Solar Panels</b>   |          |
| Building footing inspection   | \$35.00  |
| Building final inspection   | \$55.00  |
| <b>Building Inspection Fee, New Commercial Industrial and Additions</b>   |          |
| Fee per square foot (Up to 5,000 sq. ft.) minimum \$135.00  | \$0.04   |
| Fee per square foot (Over 5,000 sq. ft.) minimum \$135.00   | \$0.06   |
| <b>Building Inspection Fee, Commercial and Industrial Alterations</b>   |          |
| Fee per square foot (minimum \$135.00)  | \$0.08   |
| <b>Building Inspection Fee, Commercial &amp; Industrial/Change in Use (No Building Permit Application)</b>  |          |
| Building final inspection   | \$40.00  |
| Fire Safety   | \$10.00  |
| Plumbing final inspection   | \$40.00  |
| Electrical final inspection   | \$40.00  |
| <b>Building Inspection Fee, Tents and Stages</b>  |          |
| Building framing inspection   | \$40.00  |
| Building final inspection   | \$40.00  |
| <b>Building Inspection Fee, Accessory Storage Buildings</b>   |          |
| Building footing inspection   | \$40.00  |
| Building framing inspection   | \$40.00  |
| Building final inspection   | \$40.00  |
| <b>Building Inspection Fee: Antenna Tower: MIC</b>  |          |
| Building footing inspection   | \$40.00  |
| Building final inspection   | \$40.00  |
| <b>Building Inspection Fee: Buried Fuel Tank and Piping</b>   |          |
| Pre-concealment (footing)   | \$15.00  |
| Building final inspection   | \$15.00  |
| <b>Building Inspection Fee: Sales/Construction Trailer</b>  |          |
| Building final inspection   | \$55.00  |
| <b>Demolition of A Building</b>   |          |
| Building final inspection   | \$40.00  |
| <b>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.</b> |          |
| Re-Inspection Fee   | \$55.00  |
| Re-Inspection for Failure to Comply with Town Code  | \$144.00 |
| <b>Single Inspection Fee (all building types as ordered by the Code Official such as a preliminary inspection)</b>  |          |
| Inspection fee (Residential)  | \$55.00  |
| Inspection fee (Commercial)   | \$70.00  |
| <b>Temporary Use and Occupancy Inspection</b>   |          |
| Inspection Fee Residential  | \$40.00  |
| <b>Emergency Condition Inspections</b>  |          |
| Emergency Work - Per Inspector, Per Hour  | \$55.00  |
| <b>Water and Sewer Inspections</b>  |          |
| Sewer lateral   | \$50.00  |
| Water lateral   | \$50.00  |
| Water meter   | \$50.00  |
| Combined water/sewer lateral  | \$65.00  |
| Re-inspection fee   | \$55.00  |
| Single inspection fee   | \$55.00  |
| <b>Sign Inspections</b>   |          |
| Freestanding: Building footing inspection   | \$30.00  |
| Freestanding: Building final inspection   | \$35.00  |
| Wall: Anchor inspection   | \$30.00  |
| Wall: Building final inspection   | \$35.00  |
| <b>Wireless Communication Tower and Antennas</b>  |          |
| Building footing inspection   | \$40.00  |
| Building final inspection   | \$40.00  |
| <b>Plumbing &amp; Gas Inspections</b>   |          |
| <b>Plumbing &amp; Gas Inspection Fee, New Dwelling Unit</b>   |          |
| Underground inspection  | \$40.00  |
| Rough-in inspection   | \$50.00  |
| Plumbing final inspection   | \$50.00  |
| <b>Plumbing &amp; Gas Inspection Fee: Residential Alter/Additions, Detached Structures</b>  |          |
| Underground slab inspection   | \$35.00  |
| Rough-in inspection   | \$40.00  |
| Plumbing final inspection   | \$40.00  |
| <b>Plumbing &amp; Gas Inspection Fee: New Commercial, Industrial, and Additions</b>   |          |
| Minimum per building (up to 5 fixtures)   | \$165.00 |
| Cost for each fixture over 5  | \$20.00  |

|   |   |
|---|---|
| <b>Commercial and Industrial Alterations</b>  |   |
| Minimum per building (up to 5 fixtures)   | \$165.00  |
| Cost for each fixture over 5  | \$20.00   |
| <b>Commercial and Industrial Change of Occupancy (No construction)</b>  |   |
| Plumbing Final Inspection   | \$40.00   |
| <b>Demolition of a Building</b>   |   |
| Plumbing Final Inspection   | \$30.00   |
| <b>Plumbing &amp; Gas Inspection Fee, Re-inspection</b>   |   |
| Re-Inspection Fee   | \$55.00   |
| <b>Single Inspection/Preliminary Fee - Plumbing</b>   |   |
| Inspection fee (Residential)  | \$55.00   |
| Inspection fee (Commercial)   | \$70.00   |
| <b>Miscellaneous Permit Inspection Fee (Hot water heaters, sprinkler backflow devices etc.)</b>   |   |
| Inspection Fee  | \$50.00   |
| <b>Gas Pressure Test Inspection</b>   |   |
| Inspection Fee  | \$40.00   |
| <b>Electrical and Mechanical Inspections</b>  |   |
| 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 |
| <b>101-5 - UTILITY IMPROVEMENT AND CONNECTION FEES</b>  |   |
| <b>Utility Locate Fee</b>   |   |
| Commercial Properties   | \$39.50   |
| <b>Construction of Public Infrastructure</b>  |   |
| Water Line Construction   | \$5,450.00  |
| Water Line Boring   | \$6,630.00  |
| Water Line Fire Hydrant   | \$3,340.00  |
| Sewer Line Construction   | \$5,910.00  |
| Sewer Line Boring   | \$8,720.00  |
| <b>Major Facility Fee</b>   |   |
| A. Major Facilities fees are levied to partially finance capital improvements to the water and sanitary sewer systems due to increased demands upon the system as a result of new development. Revenues collected from the Major Facility Fees may be used for the acquisition, construction, improvement and enlargement of all or parts of the Town's water and sanitary sewer systems. Such revenues may not be used for the purpose of operation, maintenance or non-capital repair of the water or sanitary sewer systems. The Major Facility Fees shall be levied and paid as specified in the following subsections of this section. |   |
| B. Permits for water and/or sewer connection(s) shall be issued at the same time the building permit is issued as set forth in section 101-3. Of this chapter, and shall be valid as long as the building permit is valid, except existing residential buildings may connect to water and sewer mains as provided in section 101-5 of this chapter. If a permit for a water and/or sewer connection is to be issued for a use of property where no building permit is required, the permit for the connection must be issued before the issuance of an occupancy permit.  |   |
| C. No change in the use of a building shall be allowed that would require additional increments of water and/or sewer units without payment of the major facilities fee for the increase in sewer and/or water units. To ensure compliance, the Chief Executive Officer or Designee shall not allow such building requiring payment of additional major facilities fees to be occupied until the requisite fees are paid and occupancy is approved by the Chief Executive Officer or Designee.  |   |
| D. When the actual user of a facility is unknown when a building permit is issued, the base major facilities fee shall be calculated upon such potential use of the facility as reasonably would be expected to generate the smallest demand for water usage of all potential realistic uses of the facility as allowed in the zoning district.   |   |
| 1. If a base major facilities fee is calculated pursuant to subsection F of this section, an additional major facilities fee shall be charged when the actual user of the facility becomes known if the estimated water consumption for such user will be greater than the estimated water consumption upon which the base major facilities fee was calculated. This additional major facility fee shall be known as an incremental major facilities fee. The amount of the incremental major facilities fee shall be calculated based upon the formula set forth in subsection 101-5.F.  |   |
| 2. An incremental major facilities fee shall be paid prior to the issuance of a certificate of occupancy for the use of the facility pursuant to subsection 191-55.B of this code. The town shall maintain records of the name of the person who pays any incremental major facilities fee and the location for which such incremental major facilities fee is paid. The payer of an incremental major facilities fee shall receive a credit in the amount of the incremental major facilities fee paid.  |   |
| E. An incremental major facilities fee credit may be assigned, sold, otherwise lawfully conveyed, or transferred, as provided in this subsection.   |   |
| 1. When a business for which an incremental major facilities fee has been paid ceases operation at the location for which the fee has been paid, the holder of the incremental major facilities fee credit may:   |   |
| (a) Assign, sell or otherwise lawfully convey all, or any portion, of the credit to another person, for the purpose of applying such credit against the payment of another base major facilities fee or incremental major facilities:   |   |
| (i) At the same location;   |   |
| (ii) Or at a different location in the town;  |   |
| (b) Transfer all or any portion of the credit to be applied by that person against the payment of another base major facilities fee or incremental major facilities fee, as applicable, at a different location in the town; or   |   |
| (c) Retain the rights to all or any portion of the credit for subsequent use by that person at the same location.   |   |

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| (d) Under no circumstances may all, or any portion, of an incremental major facilities fee be refunded by the town.   |  |
| 2. All or any portion of an incremental major facilities fee credit which has been assigned, sold, conveyed or transferred may be:  |  |
| (a) Applied against a base major facilities fee imposed for the same or another business; or Applied against an incremental major facilities fee imposed for the same or another business.  |  |
| (b) That portion of an incremental major facilities fee credit which is applied against a base major facilities fee may not be further transferred, assigned, sold, or conveyed. However, that portion of an incremental major facilities fee credit which is applied against a new incremental major facilities fee may be further transferred, sold, assigned, or conveyed as provided in this section.   |  |
| 3. The amount of major facilities fee attributable to a property shall be reduced by the amount by which any portion of an incremental major facilities fee is transferred, sold, assigned or conveyed for use at a different location.   |  |
| 4. A transfer, sale, assignment or conveyance of all or part of an incremental major facilities fee credit is not effective unless undertaken as hereafter provided:  |  |
| (a) A person seeking to transfer, sell, assign or convey all or any part of an incremental major facilities fee credit shall file an application under oath on forms provided by the town for this purpose. If the applicant is not the owner of the property on which the business is located, the application also shall be consented to, in writing, by the property owner. The application shall be accompanied by such application fee as may be prescribed by the town council by resolution. In addition to such other information and documentation as may be required by the town's chief executive officer, an application shall be accompanied by documentary proof acceptable to the chief executive officer. The burden is on the applicant to prove the amount of incremental major facilities fee credit available for transfer, sale, assignment or conveyance, and that the applicant is the person who paid such fee to the town: |  |
| (i) As to the amount of incremental major facilities fee credit available for transfer, sale, assignment or conveyance; and   |  |
| (ii) That such fee was paid to the town by the person applying for the transfer, sale, assignment or transfer.  |  |
| (b) If the town approves an application to transfer, sell, assign or convey all or a part of an incremental major facilities fee credit, the town shall deliver to the applicant, to the property owner if different from the applicant, and to the person to whom the credit will be transferred, sold, assigned or conveyed, a certificate of approval, which is no effective until a certificate of approval is issued, which contains at least the following information:   |  |
| (i) Names of the parties;   |  |
| (ii) The address for which the incremental major facilities fee had been paid;  |  |
| (iii) The address to which the incremental major facilities fee credit is being transferred;  |  |
| (iv) The amount of such transferred, sold, assigned or conveyed incremental major facilities fee credit which will be available for future transfer, sale, assignment or conveyance in accordance with subsection 101-5.E.2; and  |  |
| (v) The name of the person who will be entitled to apply for such future transfer, sale, assignment or conveyance in accordance with subsection 101-5.E.2.  |  |
| <b>F. Determination of Fee:</b>   |  |
| The per unit, or equivalent dwelling units (EDU) or fractions of equivalent dwelling units (EDU) for residential dwellings shall be calculated at the time of utility service permit application and shall be paid prior to the issuance of all occupancy permits requiring larger or new connections to the Town of La Plata Water and Sewer systems. Major Facility Fees that have not been paid prior to a new fiscal year will be reassessed and the applicant shall pay the new adopted fiscal year Major Facility Fee.  |  |
| <b>Residential Single Family Dwelling, Single Family Attached Dwelling and Two-Family Dwelling (Per Unit)</b>   |  |
| New or Enlarged Water and Sewer Service   | \$9,460.00                                 |
| 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 |
| <b>Multiple Family Dwelling Units 700 SF or Less (Per Unit) Including Accessory Dwelling Units (ADU)</b>  |  |
| New or Enlarged Water and Sewer Service   | \$7,260.00                                 |
| 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 |
| <b>Multiple Family Dwelling Units More than 700 SF (Per Unit) Including Accessory Dwelling Units (ADU)</b>  |  |
| New or Enlarged Water and Sewer Service   | \$8,360.00                                 |
| 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 |
| <b>Commercial, Industrial, and Public or Quasi-Public Facility Units (Per EDU)</b>  |  |
| Commercial, industrial, and public or quasi-public facility units are based upon the estimated water consumption of such facility, and shall be determined by the chief executive officer using equivalent dwelling units (EDU) or fractions of equivalent dwelling units (EDU). Each EDU is the equivalent of 20,000 gallons of estimated water consumption per quarter, as established and approved by the Town council.  |  |
| New or Enlarged Water and Sewer Service   | \$9,460.00                                 |
| 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 |
| <b>Equipment and Structures</b>   |  |
| Manhole Charge for Sewer Lines  | \$1,480.00                                 |
| Street Lights   | To Be Determined Upon Application          |

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|--|-------------------------------------|
| Street Name and Regulatory Signs   | To Be Determined Upon Application   |
| <b>Water Meters, Including Fittings and Appurtenances (Size in Inches)</b>   |                                     |
| 5/8"   | \$370.00                            |
| 3/4"   | \$450.00                            |
| 1"   | \$730.00                            |
| 1.5"   | \$970.00                            |
| 2"   | \$1,260.00                          |
| Other Sizes and Types (I.E., Compounds, 3+)  | To Be Determined Upon Application   |
| <b>Connection Charges</b>  |                                     |
| <b>Residential Water Connection</b>  |                                     |
| Less Than 700 Square Feet of Total Area  | \$100.00                            |
| More Than 700 Square Feet of Total Area  | \$107.00                            |
| <b>Residential Sewer Connection</b>  |                                     |
| Less Than 700 Square Feet of Total Area  | \$300.00                            |
| More Than 700 Square Feet of Total Area  | \$345.00                            |
| <b>Commercial, Industrial, Quasi-Public or Public Facilities Water Connection (Based on Estimated Quarterly Water Consumption)</b>                             |                                     |
| 0 To 15,000 Gallons  | \$107.00                            |
| 15,001 To 100,000 Gallons  | \$265.00                            |
| 100,001 Gallons and Above  | \$380.00                            |
| <b>Commercial, Industrial, Quasi-Public or Public Facilities Sewer (Based on Estimated Quarterly Water Consumption)</b>  |                                     |
| 0 To 15,000 Gallons  | \$325.00                            |
| 15,001 To 100,000 Gallons  | \$840.00                            |
| 100,001 Gallons and Above  | \$1,140.00                          |
| <b>101-6 - UTILITY SERVICE RATES, CHARGES AND FEES</b>   |                                     |
| <b>Water and Sewer Rates</b>   |                                     |
| <b>Water Usage, Per 1,000 Gallons of Quarterly Metered Water Usage</b>   |                                     |
| 0 To 15,000 Gallons  | \$3.75                              |
| 15,001 To 100,000 Gallons  | \$4.25                              |
| 100,001 Gallons and Above  | \$3.75                              |
| <b>Sewer Usage, Per 1,000 Gallons of Quarterly Metered Water Usage</b>   |                                     |
| 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                             |
| <b>Water Extraction Permits</b>  |                                     |
| 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.   |                                     |
| <b>Equipment Charges</b>   |                                     |
| In Town Per Hour   | \$104.00                            |
| Outside of Town Per Hour   | \$290.00                            |
| Chemicals  | Actual Expenses                     |
| <b>Storm Water Management Quarterly Fee</b>  |                                     |
| Residential Per Dwelling Unit  | \$16.55                             |
| Non-Residential, Per Equivalent Residential Unit (ERU)   | \$16.55                             |
| <b>Refuse Collection</b>   |                                     |
| 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                             |
| <b>Refuse Collection Rates</b>   |                                     |
| <b>Residential Rates, Per Unit, Per Quarter Including: Single Family Detached, Single Family Attached and Two Family</b>                                       |                                     |
| 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                             |
| <b>Commercial and Multi-Family, Per Quarter</b>  |                                     |
| <b>1/2 Yard/96 Gallon Container (One Pickup Per Week)</b>  |                                     |
| Curbside   | \$62.25                             |
| House side   | \$128.00                            |
| Each Additional Container, Maximum 3 Additional, Total Of 4  | \$16.50                             |
| <b>1/2 Yard/96 Gallon Container (Two Pickups Per Week)</b>   |                                     |
| Curbside   | \$123.00                            |
| House side   | \$245.00                            |
| Each Additional Container, Maximum 3 Additional, Total Of 4  | \$32.75                             |
| <b>2 Yard Dumpster (One Pickup Per Week)</b>   |                                     |
| First Dumpster   | \$182.00                            |
| Each Additional Dumpster   | \$95.00                             |
| <b>2 Yard Dumpster (Two Pickups Per Week)</b>  |                                     |
| First Dumpster   | \$355.00                            |
| Each Additional Dumpster   | \$161.00                            |
| <b>2 Yard Dumpster (Three Pickups Per Week)</b>  |                                     |
| First Dumpster   | \$525.00                            |
| Each Additional Dumpster   | \$225.00                            |

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| <b>2 Yard Dumpster (Four Pickups Per Week)</b>                 |   |
| First Dumpster   | \$690.00                                |
| Each Additional Dumpster                                       | \$290.00                                |
| <b>2 Yard Dumpster (Five Pickups Per Week)</b>                 |   |
| First Dumpster   | \$840.00                                |
| Each Additional Dumpster                                       | \$520.00                                |
| <b>4 Yard Dumpster (One Pickup Per Week)</b>                   |   |
| First Dumpster   | \$250.00                                |
| Each Additional Dumpster                                       | \$169.00                                |
| <b>4 Yard Dumpster (Two Pickup Per Week)</b>                   |   |
| First Dumpster   | \$495.00                                |
| Each Additional Dumpster                                       | \$300.00                                |
| <b>4 Yard Dumpster (Three Pickup Per Week)</b>                 |   |
| First Dumpster   | \$730.00                                |
| Each Additional Dumpster                                       | \$435.00                                |
| <b>4 Yard Dumpster (Four Pickup Per Week)</b>                  |   |
| First Dumpster   | \$960.00                                |
| Each Additional Dumpster                                       | \$560.00                                |
| <b>4 Yard Dumpster (Five Pickup Per Week)</b>                  |   |
| First Dumpster   | \$1,170.00                              |
| Each Additional Dumpster                                       | \$695.00                                |
| <b>Special Pickups</b>   |   |
| <b>Residential</b>   |   |
| 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 |
| <b>Commercial</b>  |   |
| Per Each Additional Dumpster                                   | \$141.00                                |
| <b>Recycling, Per Quarter</b>                                  |   |
| Charge Per Residential Utility Account                         | \$9.20                                  |
| Charge Per Commercial Utility Account, Per Tote (Maximum Of 4) | \$9.20                                  |
| Outside of Corporate Limits                                    | \$9.40                                  |

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**SECTION 3: AND BE IT FURTHER ENACTED** that this Emergency Ordinance shall become effective immediately following adoption.

ADOPTED this 22 day of July, 2019.

SEAL:

COUNCIL OF THE TOWN OF LA PLATA

Absent  
Jeannine E. James, Mayor

[Signature]  
Matthew T. Simpson, Councilman

[Signature]  
Brent Finagin, Councilman

[Signature]  
Emily Mudd Hendricks, Councilwoman

ATTEST:

[Signature]  
Danielle Mandley, CMC  
Town Clerk  
Date: 7/22/19

[Signature]  
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

## 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.

**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