Town Council
Regular Meeting
May 27, 2025, 6:00 PM

Agenda

1. Call to Order

   1.1. Call to Order

   Attendees, please use meeting courtesy. Virtual attendees are asked to mute microphones when joining the meeting. Participants may be muted by the Town Clerk and meetings will be recorded.

   In accordance with the Open Meetings Act, the public has the right to view/listen to the discussion only. At their discretion, the Town Council may allow participants to voice questions or provide comments on the topics under discussion. Written comments may be submitted via email to Legislative@townoflaplata.org. Individuals wishing to address the Town Council may sign up in advance on the Town's website (Public Communications) or on the meeting sign-up sheet.

   Join on your computer, mobile app, or room device.
   Join the meeting now
   Meeting ID: 240 806 147 692
   Passcode: 2T5Bm6FQ

   1.2. Roll Call

   1.3. Pledge of Allegiance

   1.4. Approval of the Meeting Agenda

2. Approval of Minutes

   2.1. Approval of minutes from Special Meeting on May 20, 2025

3. Disclosure of Closed Session

   3.1. Disclosure of Closed Session on May 20, 2025.

4. Petitions, Communications, Appearances and Public Comment

   4.1. Public Comment

   4.2. Items of Recognition

   4.2.1. Proclamation: Small Cities Month

4.2.2. Neighborhood Grants

4.3. Treasurer's Report

5. Legislation

5.1. Ordinance 25-04 Town of La Plata Fiscal Year 2026 Fee Schedule (2nd Reading; For Consideration of Adoption)

AN ORDINANCE concerning

Town of La Plata Fiscal Year 2026 Fee Schedule

FOR the purpose of adopting the Town of La Plata Fiscal Year 2026 (FY26) Fee Schedule, dealing with fees set by the Town of La Plata; and all matters generally relating thereto.

5.2. Ordinance 25-05 Town of La Plata Fiscal Year 2026 Financial Plan/Budget (2nd Reading; For Consideration of Adoption)

AN ORDINANCE concerning

Town of La Plata Fiscal Year 2026 Financial Plan/Budget

FOR the purpose of adopting the Town of La Plata Fiscal Year 2026 (FY26) Financial Plan/Budget; and all matters generally relating thereto.

5.3. Ordinance 25-06 Fiscal Year Tax Rate (2nd Reading; For Consideration of Adoption)

AN ORDINANCE concerning

Town of La Plata Fiscal Year 2026 Tax Rate

FOR the purpose of adopting the Town of La Plata Fiscal Year 2026 (FY26) Tax Rate; and all matters generally relating thereto.

6. New Business

6.1. Reports from the Mayor and Town Council

7. Adjourn

7.1. Adjournment

Town of La Plata
PROCLAMATION

Small Cities Month
June 2025

WHEREAS small cities and towns under 50,000 population are the home to millions of Americans and constitute the vast majority of municipalities across the United States; and

WHEREAS small cities and towns strive to strengthen their communities through the provision of services and programs to improve the quality of life for all citizens; and

WHEREAS the federal government is an essential partner in the success of small cities and towns, and must be encouraged to continue to support programs and legislation that strengthen small communities; and

WHEREAS state governments are partners in the success of small cities and towns, and must be encouraged to continue to support key programs and legislation that strengthen communities; and

WHEREAS organizations, businesses, and citizens are partners in the success of small cities and towns, and must be encouraged to continue to grow their efforts to make small communities a viable choice for people to live in; and

WHEREAS during these challenging economic times, the need for a renewed intergovernmental partnership to support essential public services is more important than ever to ensure the safety and growth of small-town America; and

WHEREAS the National League of Cities President and the Small Cities Council of the National League of Cities have declared June 2025 as Small Cities Month;

NOW, THEREFORE, WE, THE COUNCIL OF THE TOWN OF LA PLATA, do hereby proclaim June 2025, as SMALL CITIES MONTH, and encourage President Trump, Congress, state governments, organizations, businesses, and all citizens to recognize this event, and to work together this month and throughout the year to invest in small cities and towns to better the lives of all citizens.

SEAL:

COUNCIL OF THE TOWN OF LA PLATA

____
Jeannine E. James, Mayor

____
Paul C. Guttenberg, Councilman

____
Patrick McCormick, Councilman

____
Gregory Sampson, Jr., Councilman

____
Tyjon C. Johnson, Councilman

ATTEST:

____
Lawrence J. Jones, Jr.
Town Clerk

Date: ______________________

Monthly Treasurer Report

For Fiscal Year 2025 Through April 30, 2025

Bank & Investment Accounts as of April 30, 2025

Checking Account Activity

Balance at 04/01/2025	$1,750,240.00
Credits	
Cash/Check Deposits	$746,583.52
Credit Card Trans Deposits	$593,337.82
Taxes Collected	$17,545.20
Intra-Gov't & Grants Deposits	$1,522.25
Other Deposits	$28,036.00
Interest from MBS	$46,295.60
Transfer from ICS	$1,251,224.39
	$2,684,544.78
Debits	
Payroll (Salary/Taxes/Benefits)	$604,374.39
Vendor Check Payments	$126,807.85
Vendor ACH Payments	$1,106,269.65
Other Outflows	$0.00
Returned Checks	$908.69
Transfer to ICS	$846,424.20
	$2,684,784.78
Balance at 04/30/2025	**$1,750,000.00**

Investment Account Balance

WesBanco Investment Account (ICS)	
Balance at 04/01/2025	$35,947,218.56
In from Checking Account	$846,424.20
Interest	$129,903.09
Out to Checking Account	-$1,251,224.39
Balance at 04/30/2025	**$35,672,321.46**
Mulit-Ban Securities, Inc.	
Money Market	$220,325.84
Certificates of Deposit	$9,527,794.47
Balance at 04/30/2025	**$9,748,120.31**
PNC MLGIP - General Account	
Balance at 04/01/2025	$4,218,632.85
Interest	$14,956.88
Balance at 04/30/2025	**$4,233,589.73**
PNC MLGIP - Vehicle Repl	
Balance at 04/01/2025	$1,035,998.93
Interest	$3,673.06
Balance at 04/30/2025	**$1,039,671.99**

General Fund Revenue and Expenditure Overview

Budget to Date

	Budget	Actual	% Remaining	$ Remaining
Revenues	$14,241,622	$12,568,965	11.7%	$1,672,657
Expenditures	$14,244,345	$11,038,728	22.5%	$3,205,617

Two months of Expenditures budget remaining should be greater than 16.7%

Budget to actual comparison does not include HG amounts or amounts budgeted for the pension.

Prior Year Actuals Comparison

	FY 2024	FY 2025	% Variance	$ Variance
Revenues	14,881,532	12,568,965	-15.5%	-$2,312,567
Expenditures	11,940,853	10,998,667	-7.9%	-$942,186

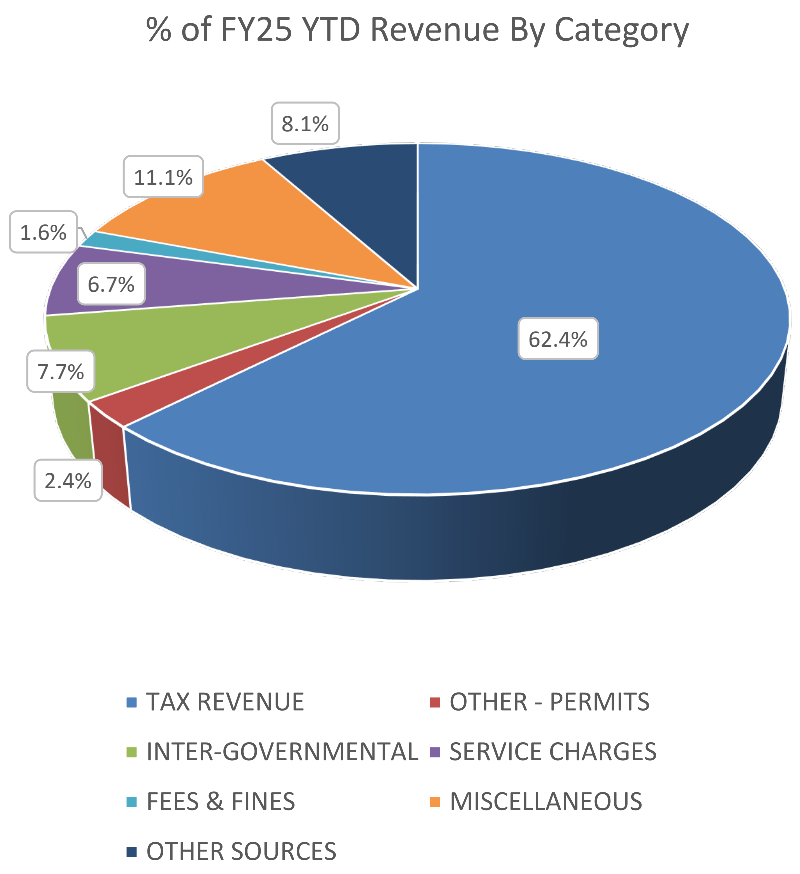
FY24 Expenditures & Revenues excludes debt funding and capital from development

General Fund Overview

- ARPA revenue accounts for the noticeable decrease from FY2024 to FY2025. ARPA funds make up $476,298 of revenues YTD compared to $4,364,748 in FY2024, an 89.1% decrease.
- The town revenue from real property tax has exceeded the budget by 3% or $176,383 YTD.
- Income tax collection YTD is 57.1% or $1,363,065 of the budget amount.
- Investment revenue has exceeded the budget amount by 240.6% or $682,031. This amount makes up 83.7% of miscellaneous revenue.
- Inspection revenue and expenditures exceed the budgeted amount by $490,512 or 250.8% for revenue and $583,822 or 333.5% for expenditures.
- General fund YTD operating expenditures are 83.33% of the FY2025 budget.

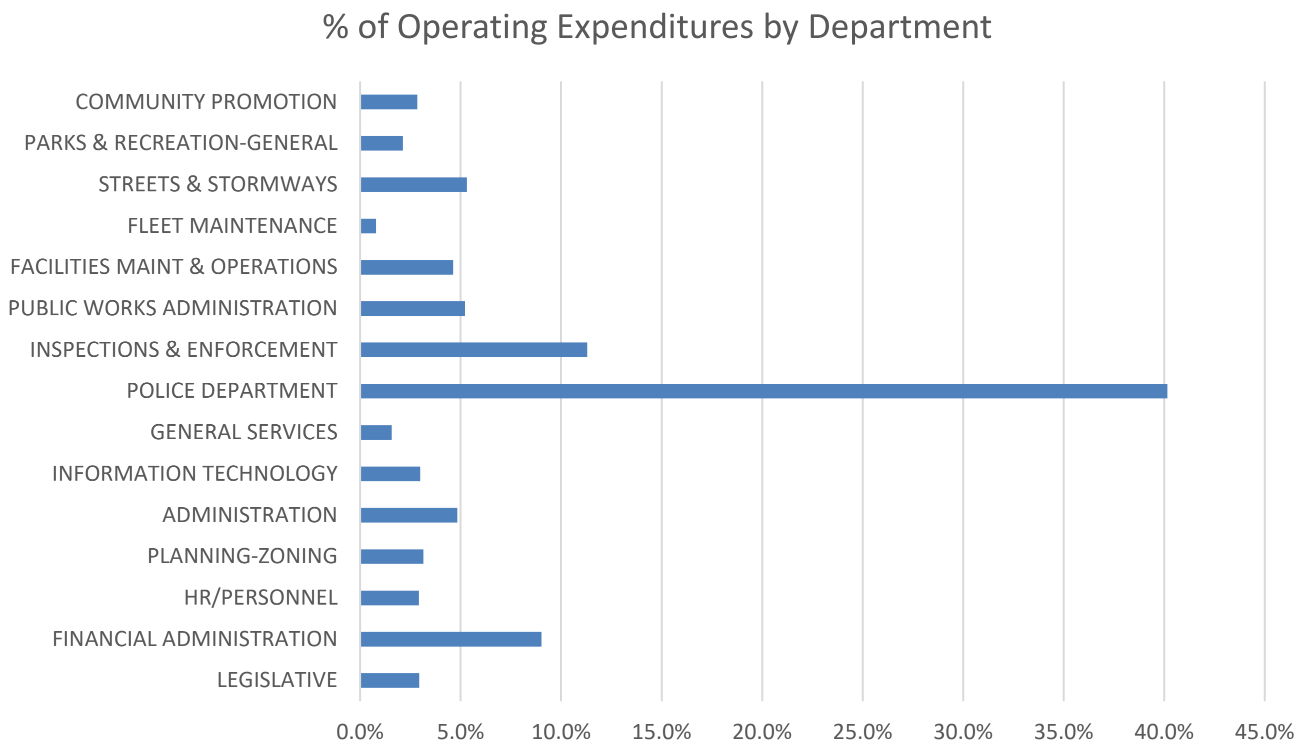
General Fund Revenues Overview

Category	YTD Revenues	% of Revenue
TAX REVENUE	$7,843,592	62.4%
OTHER - PERMITS	$307,922	2.4%
INTER-GOVERNMENTAL	$967,431	7.7%
SERVICE CHARGES	$842,755	6.7%
FEES & FINES	$198,135	1.6%
MISCELLANEOUS	$1,393,858	11.1%
OTHER SOURCES	$1,015,272	8.1%
	$12,568,965	



General Fund Operating Expenditure Overview

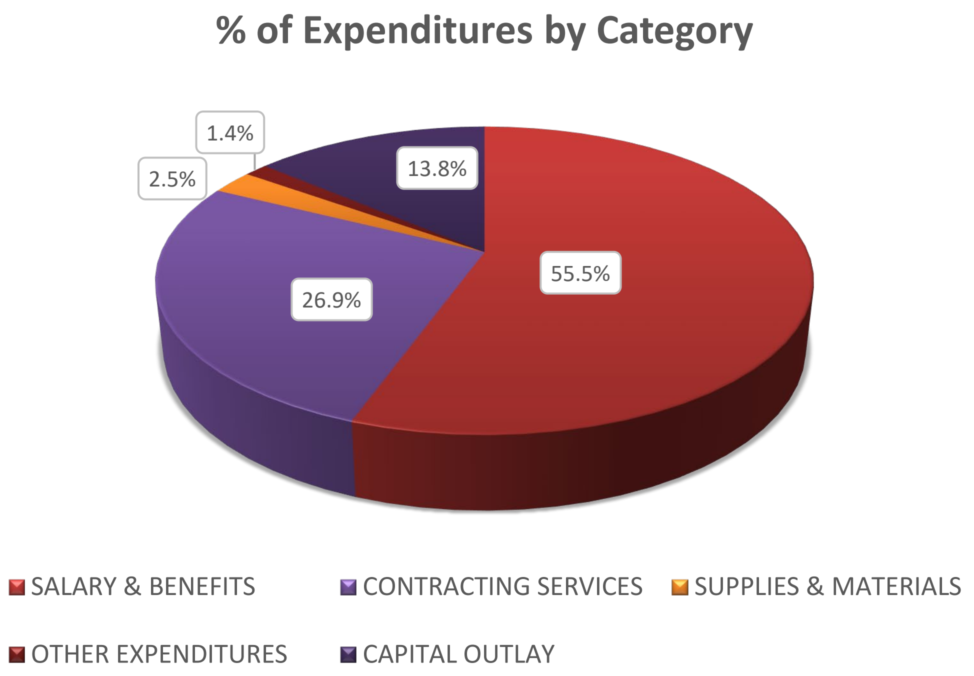
Department	YTD Operating Expenditures	% of Operating Expenditures
LEGISLATIVE	$280,513	2.9%
ELECTIONS	$8,830	0.1%
FINANCIAL ADMINISTRATION	$858,929	9.0%
HR/PERSONNEL	$279,147	2.9%
PLANNING-ZONING	$299,753	3.1%
ADMINISTRATION	$460,345	4.8%
INFORMATION TECHNOLOGY	$284,731	3.0%
GENERAL SERVICES	$149,506	1.6%
POLICE DEPARTMENT	$3,823,185	40.2%
INSPECTIONS & ENFORCEMENT	$1,075,348	11.3%
EMERGENCY PREPAREDNESS	$8,709	0.1%
PUBLIC WORKS ADMINISTRATION	$496,942	5.2%
FACILITIES MAINT & OPERATIONS	$439,911	4.6%
FLEET MAINTENANCE	$76,045	0.8%
STREETS & STORMWAYS	$505,782	5.3%
PARKS & RECREATION-GENERAL	$202,026	2.1%
COMMUNITY PROMOTION	$270,165	2.8%
	$9,519,865	



General Fund Expenditure Overview (cont.)

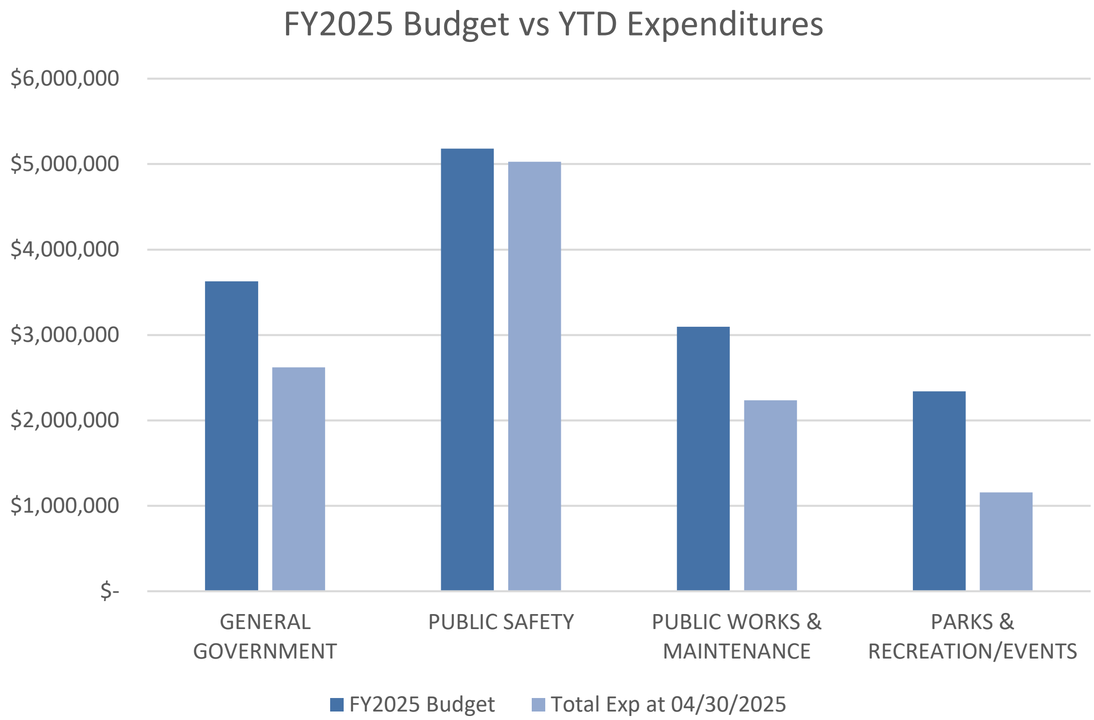
Department	YTD Capital Expenditures	% of Capital Expenditures
POLICE DEPARTMENT	$80,885	5.3%
INSPECTIONS & ENFORCEMENT	$39,131	2.6%
FACILITIES MAINT & OPERATIONS	$112,500	7.4%
STREETS & STORMWAYS	$602,368	39.7%
PARKS & RECREATION-GENERAL	$683,979	45.0%
	$1,518,863	

Category	YTD Expenditures	% of Expenditures
SALARY & BENEFITS	$6,128,885	55.5%
CONTRACTING SERVICES	$2,966,361	26.9%
SUPPLIES & MATERIALS	$273,452	2.5%
OTHER EXPENDITURES	$151,167	1.4%
CAPITAL OUTLAY	$1,518,863	13.8%
	$11,038,728	



General Fund FY 2025 Budget vs Actual YTD

Department	FY2025 Budget	Total Exp at 04/30/2025	Budget Remaining	Percent Remaining
LEGISLATIVE	$472,662	$280,513	$192,149	40.7%
ELECTIONS	$29,540	$8,830	$20,710	70.1%
FINANCE	$1,081,585	$858,929	$222,656	20.6%
HR/PERSONNEL	$308,710	$279,147	$29,563	9.6%
PLANNING-ZONING	$619,606	$299,753	$319,853	51.6%
ADMINISTRATION	$590,898	$460,345	$130,553	22.1%
INFORMATION TECHNOLOGY	$341,878	$284,731	$57,147	16.7%
GENERAL SERVICES	$183,005	$149,506	$33,499	18.3%
GENERAL GOVERNMENT	**$3,627,884**	**$2,621,754**	**$1,006,130**	**27.7%**
POLICE	$4,599,008	$3,904,069	$694,939	15.1%
INSPECTIONS & ENFORCEMENT	$571,705	$1,114,479	-$542,774	-94.9%
EMERGENCY PREPAREDNESS	$9,000	$8,709	$291	3.2%
PUBLIC SAFETY	**$5,179,713**	**$5,027,258**	**$152,455**	**2.9%**
PUBLIC WORKS ADMINISTRATION	$649,715	$496,942	$152,773	23.5%
FACILITIES MAINT & OPERATIONS	$663,081	$552,411	$110,670	16.7%
FLEET MAINTENANCE	$251,150	$76,045	$175,105	69.7%
STREETS & STORMWAYS	$1,531,155	$1,108,150	$423,005	27.6%
PUBLIC WORKS & MAINTENANCE	**$3,095,101**	**$2,233,547**	**$861,554**	**27.8%**
PARKS & RECREATION-GENERAL	$1,977,204	$886,005	$1,091,199	55.2%
COMMUNITY PROMOTION	$364,443	$270,165	$94,278	25.9%
PARKS & RECREATION/EVENTS	**$2,341,647**	**$1,156,170**	**$1,185,477**	**50.6%**
Total General Fund	**$14,244,345**	**$11,038,728**	**$3,205,617**	**22.5%**



Budget to actual comparison does not include HG bonds or amounts for the pension.

Water Fund Revenue and Expense Overview

Budget to Date

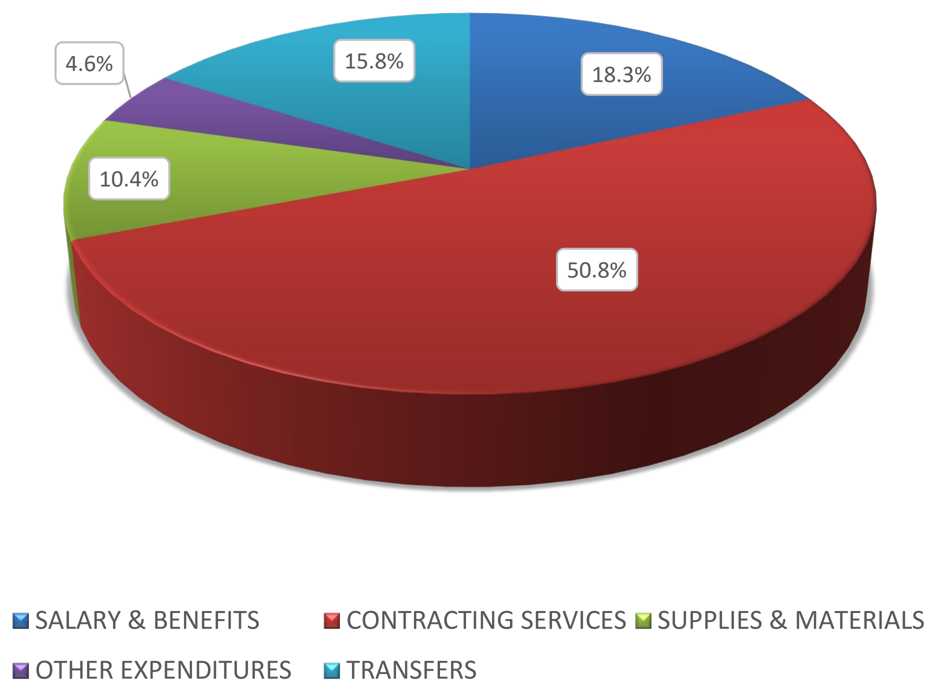
	Budget	Actual	% Remaining
Revenues	$2,866,175	$1,417,841	50.5%

Category	Fiscal Budget	FYD Expense	Budget Remaining
SALARY & BENEFITS	$411,818	$205,595	50.1%
CONTRACTING SERVICES	$620,350	$571,074	7.9%
SUPPLIES & MATERIALS	$175,970	$116,604	33.7%
OTHER EXPENDITURES	$239,996	$52,220	78.2%
CAPITAL OUTLAY	$1,185,000	$1,526	99.9%
TRANSFERS	$228,562	$177,970	22.1%
	$2,861,696	$1,124,989	60.7%

Prior Year Actuals Comparison

	FY 2024	FY 2025	% Variance	$ Variance
Revenues	$1,658,189	$1,417,841	-14.5%	-$240,348
Expenditures	$1,125,834	$1,124,989	-0.1%	-$845

% of YTD Expense by Category

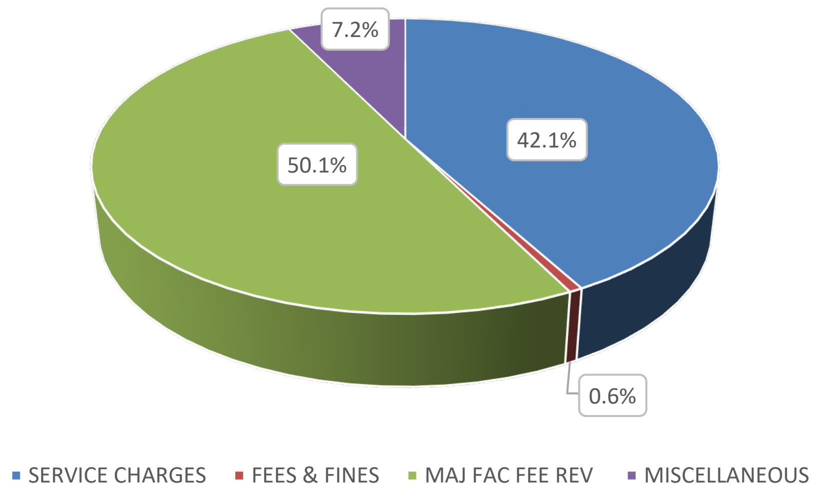


Sewer Revenue & Expense Overview

Revenues

Category	Budgeted	YTD Revenues	Budget Remaining
SERVICE CHARGES	$4,596,916	$3,433,508	25.3%
FEES & FINES	$38,008	$48,866	-28.6%
MAJ FAC FEE REV	$0	$4,089,707	0.0%
MISCELLANEOUS	$382,785	$590,648	-54.3%
OTHER SOURCES	$10,812,158	$0	100.0%
	$15,829,867	$8,162,729	48.4%

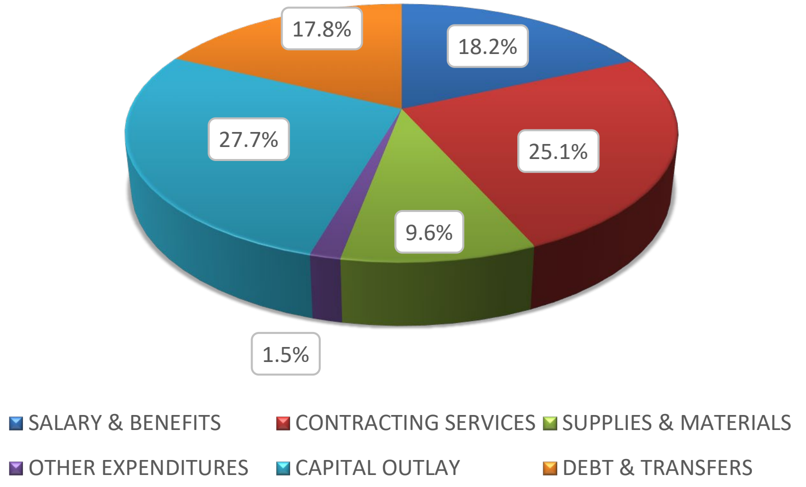
% of YTD Revenue



Expense

Category	Fiscal Budget	YTD Expense	Budget Remaining
SALARY & BENEFITS	$1,336,437	$779,096	41.7%
CONTRACTING SERVICES	$1,403,345	$1,071,516	23.6%
SUPPLIES & MATERIALS	$500,900	$410,558	18.0%
OTHER EXPENDITURES	$1,185,411	$65,211	94.5%
CAPITAL OUTLAY	$10,471,423	$1,182,909	88.7%
DEBT & TRANSFERS	$913,635	$760,161	16.8%
	$15,811,151	$4,269,451	73.0%

% of YTD Expense by Category



Sewer Fund Revenue and Expense Overview

- Revenue increase is from the collection of major facility fees, which is 46.6% higher compared to FYTD 2024.
- Decrease in prior year expenses compared to FYTD 2025 is due to the Southwest Quadrant and Mod 1 projects wrapping up.
- The budget to actuals variance is due to the Clarifier and Mod 2 projects that are in their beginning stages.

Prior Year Actuals Comparison

	FY 2024	FY 2025	% Variance	$ Variance
Revenues	$7,025,626	$8,162,729	16.2%	$1,137,103
Expenditures	$6,111,621	$4,269,451	-30.1%	-$1,842,170

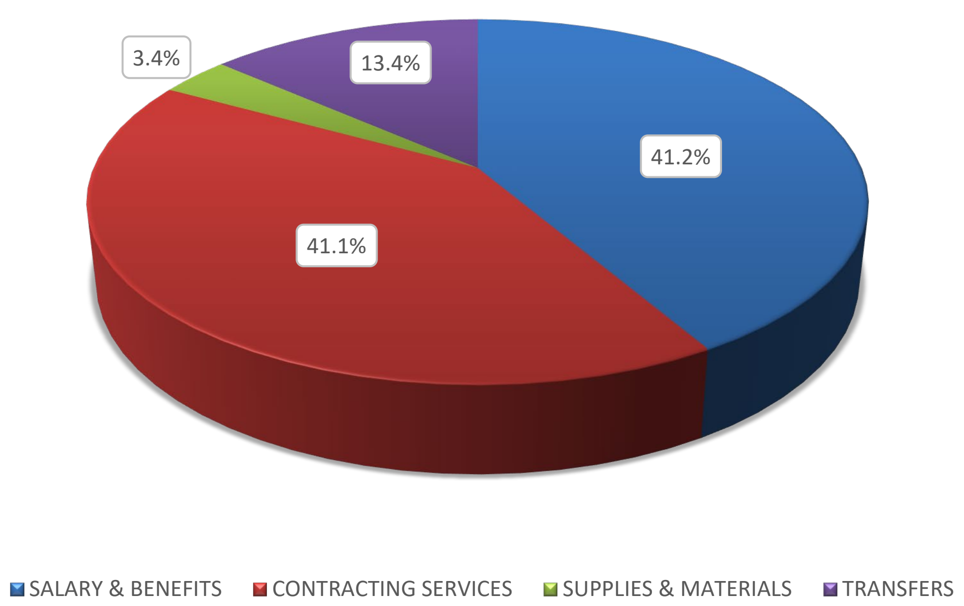
Sanitation Fund Revenue and Expense Overview

Budget to Date

	Budget	Actual	% Remaining
Revenues	$2,154,009	$1,643,388	23.7%

Category	Fiscal Budget	YTD Expense	Budget Remaining
SALARY & BENEFITS	$770,460	$608,726	21.0%
CONTRACTING SERVICES	$898,050	$606,607	32.5%
SUPPLIES & MATERIALS	$59,000	$50,609	14.2%
OTHER EXPENDITURES	$78,080	$106	99.9%
CAPITAL OUTLAY	$75,000	$12,022	84.0%
TRANSFERS	$263,629	$197,722	25.0%
	$2,144,219	$1,475,792	31.2%

% of Expenditures by Category



Prior Year Actuals Comparison

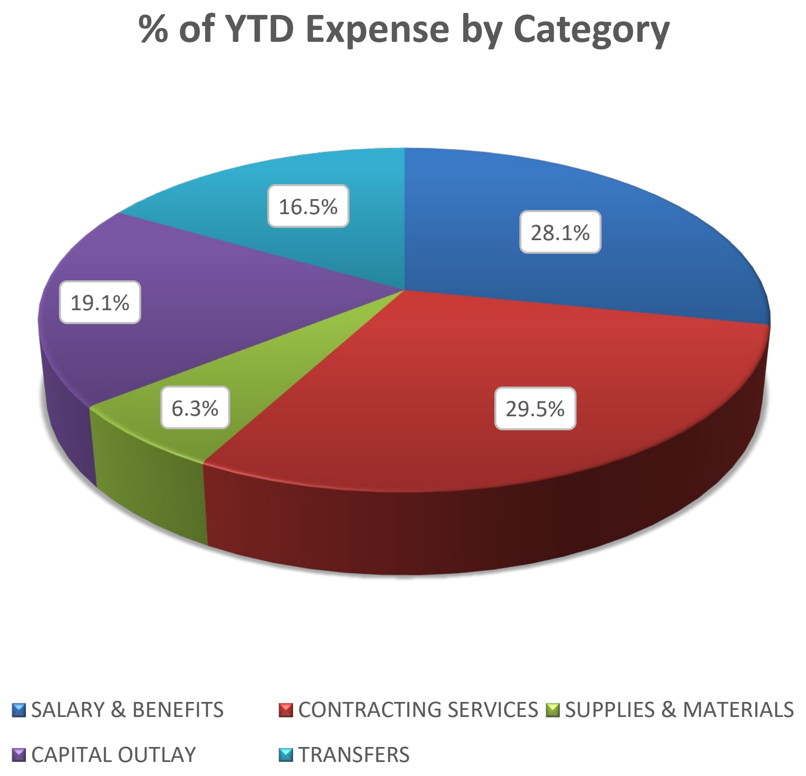
	FY 2024	FY 2025	% Variance	$ Variance
Revenues	$1,311,448	$1,643,388	25.3%	$331,941
Expense	$1,321,328	$1,475,792	11.7%	$154,465

Stormwater Fund Revenue and Expense Overview

Budget to Date

	Budget	Actual	% Remaining
Revenues	$2,185,274	$793,013	63.7%

Category	Fiscal Budget	FYD Expense	Budget Remaining
SALARY & BENEFITS	$236,990	$158,174	33.3%
CONTRACTING SERVICES	$186,460	$166,275	10.8%
SUPPLIES & MATERIALS	$158,550	$35,700	77.5%
OTHER EXPENDITURES	$115,850	$2,638	97.7%
CAPITAL OUTLAY	$1,360,248	$107,417	92.1%
TRANSFERS	$123,793	$92,845	25.0%
	$2,181,891	$563,049	74.2%



Prior Year Actuals Comparison

	FY 2024	FY 2025	% Variance	$ Variance
Revenues	$1,150,535	$793,013	-31.1%	-$357,522
Expenditures	$848,543	$563,049	-33.6%	-$285,494

Finance & Budget Updates

- Anticipated budget amendments and reappropriations:
  - Cost of Town Manager and Planning Director recruitment
  - Purchase of FARO machine (86% or $70,000 will come from project reserve fund)
  - 2023 Bond interest (will come from escrow)
  - Increase in IT services to improve cybersecurity
  - Revenues and expenditures from the speed enforcement cameras
  - Revenues and expenditures for building inspection activities
  - The Facility Manager was budgeted to oversee projects in the Sewer Fund but those projects have only just started. For that reason the expense is captured in the General Fund. A transfer may offset a portion of this cost.

COUNCIL OF THE TOWN OF LA PLATA
Ordinance 25-04

Introduced By:	**Mayor Jeannine E. James, by request**
Date Introduced:	**May 20, 2025**
Town Council Public Hearing:	**May 13, 2025**
Amendments Adopted:	
Date Adopted:	
Date Effective:	**Scheduled for July 1, 2025**

AN ORDINANCE concerning

Town of La Plata Fiscal Year 2026 Fee Schedule

FOR the purpose of adopting the Town of La Plata Fiscal Year 2026 (FY26) Fee Schedule, dealing with fees set by the Town of La Plata; and all matters generally relating thereto.

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

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

SECTION 2: AND BE IT FURTHER ENACTED THAT Chapter 101, Sections 101-1 through 101-7 of the Code of the Town of La Plata (1998 Edition and Supplements) be and it is hereby added, attached hereto as Attachment 1 and incorporated herein by reference, and entitled “Town of La Plata FY2026 Fee Schedule” is adopted and for all purposes shall be considered the FY26 Fee Schedule for the Town of La Plata.

SECTION 3: AND BE IT FURTHER ENACTED that this Ordinance shall become effective on July 1, 2025.

ADOPTED AND APPROVED by the Council of the Town of La Plata on __________, 2025.

SEAL:

COUNCIL OF THE TOWN OF LA PLATA

____
Jeannine E. James, Mayor

____
Paul C. Guttenberg, Councilman

____
Patrick McCormick, Councilman

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Gregory Sampson, Jr., Councilman

____
Tyjon C. Johnson, Councilman

ATTEST:

____
Lawrence J. Jones, Jr.
Town Clerk

Date_____________________

Town of La Plata FY2026 Fee Schedule

Table of Contents

FY 2026 Schedule of Fees

Fee Category	FY26 Fee Amount
101-1 ADMINISTRATION	
DOCUMENTS AND COPIES	
Standard Format (Letter, Legal, Ledger) Per Page	$0.50
Large Format (Black and White) Per SF	$0.50
Large Format (Color) Per SF	$4.20
Comprehensive Plan Per SF	Actual Cost
Standard Specifications	$78.30
Zoning Maps	Actual Cost
Accident Reports	$10.00, plus $0.50 per page after the initial ten pages
Incident Reports	$10.00, plus $0.50 per page after the initial ten pages
Records Request of Photos	$20.00 per CD
Record Request of Video Recordings	$70.00 per DVD
Record Request of Audio Recordings	$70.00 per DVD
Records Request Research Fee	$30.00 per hour starting with the third hour of research
Public Information Request	Calculated at Time of Request, Required Deposit of 50% of Calculated Cost
FACILITY RENTALS AND FEES	
Wills Park Town Resident /Nonprofit / For Profit (Daily Rental up to 8 hours)	$146.00
Wills Park Town Based Youth and Senior Citizen Organizations, Town Home Owner's Association Meetings, La Plata Volunteer Fire Department, Charles County Rescue Squad and Port Tobacco Players	No Charge
Tilghman Lake Daily Rental Rate (Town Resident)	$200.00
Tilghman Lake Daily Rental Rate (Non-Town Resident)	$338.00
MISCELLANEOUS CHARGES AND FEES	
Returned Check Fee	$38.70
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	No Charge
Utility Account Maintenance Fee (Per Quarter)	$15.00
La Plata License Plate	$35.00
SPECIAL EVENTS	
Special Event Vendor Fee (non-refundable)	$27.00
Special Event Permit Application Fee	$27.00
Special Event Permit Fee	$108.00
Police Officer Staff for Special Event (Hourly per officer minimum 3 hours per officer)	$73.00
Public Works Staff for Special Event (Hourly per worker minimum 3 hours per worker)	$54.00
Penalty on Late Payment (50% of the total balance for Town staff hours will be due two business days before the event. The remaining balance shall be invoiced by the Town and due 30 days' net of the invoice date).	1% Of Unpaid Amount, Per Month or Fraction Thereof That the Payment Is Late
PENALTY ON OVERDUE TAXES	
Real Property (Fee Is in Addition to Interest Imposed in Town Charter §C8-15)	1/3 Of 1% Of Unpaid Amount, Per Month or Fraction Thereof That the Payment Is Late
Personal/Public Utility Taxes	1% Of Unpaid Amount, Per Month or Fraction Thereof That the Payment Is Late
BAY RESTORATION FUND CHARGES	
Residential Sewer Customers (Monthly)	$5.00
Non-Residential Sewer Customers (Monthly)	$5.00
Residential Sewer Customers (Quarterly)	$15.00
Non-Residential Sewer Customers (Quarterly)	$15.00
101-2 PLANNING DIVISION	
Annexation Petitions (Professional Services Agreement Required)	$852.00, Plus Deposit for Actual Expenses
Zoning Amendment Petition	$534.00, Plus Deposit for Actual Expenses
Board of Appeals Application for Variance, Special Exception, Appeal from An Administrative Decision, Home Occupation	$338, Plus Deposit for Actual Expenses
Zoning Certification Letter	$112.00
Official Zoning Map Update (Excluding Final Plats) Per Lot	$13.00
SUBDIVISIONS	
Major Subdivision Preliminary Plat Base Fee Per Plat	$355.00
Major Subdivision Preliminary Plat Additional Per Lot Fee	$19.00
Final Plat Base Fee Per Plat	$365.00
Final Plat Additional Per Lot Fee	$20.00
Fee In Lieu Of Parkland Dedication or Reservation, Payable at Time of Building Permit	$2,743.00

SITE DEVELOPMENT PLANS	
Master Site Development Plan Review as Required by The Town's Zoning Code (TDX, PBPE, PRID, NCX)	$831.00
Major Site Plan Review	$971.00
Minor Site Plan Review	$183.00
Proposed Improvement Plan Review for Water, Sewer, Storm Water Management and Streets	1% Of the Construction Costs, Not to Exceed $8,140.00
Outside Review of Utility Plans - Water and Sewer (Hourly Rate)	$160.00
Erosion and Sediment Control and Forest Harvest Operation Plan	Assessed & Collected by Charles Soil Conservation District
Resubmission Fee (After 3rd Submittal)	$74.00
STORMWATER MANAGEMENT PLAN REVIEW	
Concept Stormwater Management Review (Step 1) - Application Fee	$117.00
Additional Hourly Rate (Outside Review)	$162.00
Site Stormwater Management Review (Step 2) - Application Fee	$117.00
Additional Hourly Rate (Outside Review)	$162.00
Final Stormwater Management Review (Step 3) - Application Fee	$117.00
Additional Hourly Rate (Outside Review)	$162.00
Fee In Lieu Of On-Site Storm Water Management, Payable at Time of Grading Permit Per SF	$1.40
FOREST CONSERVATION REVIEW	
Forest Stand Delineation Plan Review	$183.00
Forest Conservation Plan Review	$295.00
Additional Per Acre Fee Per Acre of LOD	$14.00
Payment Instead of Afforestation and Reforestation Per SF	$0.75
TRAFFIC IMPACT REVIEW	
Traffic Study Impact Reviews for 20 residential units or less; any commercial use less than 5,000 square feet	$268.00
Traffic Study Impact Reviews for 21 to 100 residential units; any commercial use greater than or equal to 5,000 square feet but less than 20,000 square feet	$536.00
Traffic Study Impact Reviews for greater than 100 residential units; any commercial use greater than or equal to 20,000 square feet	$1,000.00, Plus $150.00 per hour; not to exceed $3,000.00.
Engineering Review Fee	Actual Cost Plus 3%
101-3 PERMIT DIVISION	
GRADING PERMIT APPLICATION FEES	
Grading & Control Costs 0-$1000	$51.00
Grading & Control Costs Over $1,000	$49.00, Plus 1% Of Grade and Control Costs, Limited to A Maximum Fee Of $7,750.00
COMMERCIAL PERMITS	
New Construction, Apartments, Office Condominiums and Additions Application Fee	$179 Plus $0.10/sq.ft.
Interior Alterations and Accessory Structures (Sheds, Gazebos ETC.) Application Fee	$150 Plus $0.10/sq.ft.
Plan Revision Fee (PlanChek)	$0.075/sq.ft. OR $128.00 min.
Large Cellular Towers / New	$85.00/100ft. vertical OR $161.00 min.
Cellular Site Upgrades/Antennas	$87.00
Liquid Propane Fuel Tanks	$65.00 Flat Rate per tank
Sign Permit Application Fee (Free Standing and Wall Mounted)	$65.00
Sign Permit Application Fee (Temporary)	$44.00
Temporary Structures (Portable Trailers, Tents ETC.)	$215.00
Photovoltaic Arrays (PV) (Solar Panels)	$0.10/sq.ft. OR $134.00 min.
Swimming/Baptistry Pools	$134.00
Retaining Walls (48" or greater from footing to top of wall)	$0.10/sq.ft. OR $156.00 min.
Demolition or Moving of Buildings	$101.00
Accessibility Upgrade/Ramp	$1.65/linear ft. OR $118.00 min.
Exterior Deck/Balcony	$.50 sq.ft. OR $179.00 min.
RESIDENTIAL PERMITS	
Home Builder Guarantee Fund	$54.00
Residential New Construction and Additions (SFD, TH, Manufactured SFD)	$180.00
Interior Alteration Application Fee	$120.00
Per Square Foot Fee (Gross Square Footage)	$0.10
Plan Revision Review Fee (PlanChek)	$.075/sq.ft. OR $129.00 min.
Structural Modifications	$.10/sq.ft. OR $129.00 min.
Detached Accessory Structures (Storage Sheds, Gazebos ETC.)	$.10/sq.ft. OR $150.00 min.
Sign Permit Application Fee (Free Standing and Wall Mounted)	$65.00
Sign Permit Application Fee (Temporary)	$44.00
Exterior Deck/Balcony	$.50 sq.ft. OR $118.00 min.
Exterior Ramp /Standalone	$1.50/linear ft. OR $107 min.
Retaining Wall (48" or greater from footing to top)	$1.65/Linear ft. OR $118.00 min.
Photovoltaic Arrays (PV) (Solar Panels)	$.10/sq.ft. OR $134.00 min.
Fireplace/Woodstove Insert	$.10/sq.ft. OR $65.00 min.
Swimming/Hot Tubs	$108.00
Demolition and Moving of Buildings	$101.00

UTILITY SERVICE PERMITS	
Residential Water Connection Charges	
Residential Water Connection - Less Than 700 Square Feet of Total Area	$126.00
Residential Water Connection - More Than 700 Square Feet of Total Area	$134.00
Residential Sewer Connection Charges	
Residential Sewer Connection - Less Than 700 Square Feet of Total Area	$377.00
Residential Sewer Connection - More Than 700 Square Feet of Total Area	$434.00
Commercial, Industrial, Quasi-Public or Public Facilities Water Connection (Based on Estimated Quarterly Water Consumption)	
0 To 15,000 Gallons	$134.00
15,001 To 100,000 Gallons	$333.00
100,001 Gallons and Above	$473.00
Commercial, Industrial, Quasi-Public or Public Facilities Sewer (Based on Estimated Quarterly Water Consumption)	
0 To 15,000 Gallons	$406.00
15,001 To 100,000 Gallons	$1,053.00
100,001 Gallons and Above	$1,418.00
Water Meters, Including Fittings and Appurtenances (Size in Inches)	
5/8" - 3/4"	$798.00
1"	$913.00
1.5"	$1,052.00
2"	$1,397.00
3"	$2,656.00
4"	$3,836.00
Other Sizes and Types (I.E., Compounds, 3+)	To Be Determined Upon Application
MAJOR FACILITY FEE PERMIT (Impact Fee Chapter 186)	
Major Facility Fee Residential SFD, TH, Duplex (Per Unit)	$20,758.00
Apartments - Dwelling Unit is 700 SF or Less (Per Unit) Including Accessory Dwelling Units (ADU)	$15,905.00
Apartments - Dwelling Unit is More than 700 SF (Per Unit) Including Accessory Dwelling Units (ADU)	$18,347.00
Commercial, Industrial, and Public or Quasi-Public Facility Units (Per EDU)	
New or Enlarged Water and Sewer Service	$20,121.00
Actual usage is 110% greater than estimated consumption after one (1) year	Calculated based on current rates minus any amount already paid
CERTIFICATE OF USE AND OCCUPANCY PERMIT	
Final Certificate of Use and Occupancy Permit Application Fee	$89.00
Temporary Use and Occupancy Permit Application Fee	$54.00
MISCELLANEOUS PERMITS	
Noise Permits	$22.00
Public Works Permit (Work in Public Right-of-Way)	$33.00
Mobile Food Service Facility Permit (Valid for one calendar year)	$175.00
Home Office Permit	$46.00
Electrical Permit	PlanCheck Cost
Mechanical Permit	PlanCheck Cost
Plumbing Permits	PlanCheck Cost
FARMERS MARKET PERMITS	
Saturday Only Seasonal	$145.00
Saturday Only Daily	$26.00
Wednesday Only Seasonal	$93.00
Wednesday Only Daily	$16.00
Saturday and Wednesday Seasonal	$217.00
RENTAL OPERATING LICENSE (BIANNUAL RENEWAL AND INSPECTION FEES)	
Buildings Containing 4 Or Fewer Dwelling/Rooming Units (Excluding Hotels/Motels) - Per Unit	$128.00
Buildings Containing 5 Or More Dwelling/Rooming Units (Excluding Hotels/Motels) - Per Unit	$161.00
Hotels/Motels - 0 To 50 Rooms - Per Unit	$290.00
Hotels/Motels - 51 To 100 Rooms - Per Unit	$392.00
Hotels/Motels - Over 100 Rooms - Per Unit	$483.00
Re-Inspection (Each Dwelling/Rooming Unit) - Per Unit	$108.00
SMALL WIRELESS COMMUNICATIONS FACILITIES IN THE PUBLIC RIGHTS OF WAY	
Application Fee for Placement or Modification of Small Wireless Telecommunications Facilities and Related Overhead and Underground Wiring, Cable, Hoses, Pipes, Poles and Similar Facilities.	
Up to Five Facilities	$596.00
Each Additional Facility	$120.00
Each New Pole	$1,190.00
Actual Cost to Review Applications, If in Excess of Set Fees	Actual Cost
Access Fee, Per Small Wireless Communications Facility, Per Year	$322.00
101-4 - INSPECTIONS	
New SFD, TH, MFD Dwelling Unit	
Building footing inspection	$225.00
Building foundation inspection	$225.00
Building foundation rebar inspection	$225.00
Building slab inspection	$225.00
Building framing inspection	$225.00
Load path inspection	$225.00
Building energy efficiency inspection	$225.00
Building final inspection	$225.00
Building Fire Rated Assembly (Party Wall) Inspection **(TH and MFD Only)**	$225.00
Driveway entrance final inspection **(As Applicable)**	$225.00

Manufactured / Industrialized Home: SFD	
Building footing inspection	$200.00
Building foundation inspection	$200.00
Building foundation rebar inspection	$200.00
Building slab inspection	$200.00
Building framing inspection	$200.00
Load path inspection	$200.00
Building energy efficiency inspection	$200.00
Building final inspection	$200.00
New Apartment Building (treated as commercial): APT	
Minimum Fee	$2,250.00
Fee per square foot	$0.60
Residential Additions, Alterations, Sheds, Pole Buildings	
Building Anchor Inspection	$75.00
Building footing inspection	$140.00
Building foundation inspection	$125.00
Building foundation rebar inspection	$125.00
Building slab inspection	$135.00
Building framing inspection	$175.00
Load path inspection	$125.00
Building energy efficiency inspection	$140.00
Building final inspection	$150.00
Building Fire Rated Assembly (Party Wall) Inspection	$140.00
Decks, Retaining Wall, Solar Panels, Fireplace/Woodstove and Swimming Pools Etc.	
Building Footing inspection	$125.00
Building Framing Inspection	$125.00
Building final inspection	$135.00
New Commercial, Industrial, and Additions: NC CAD	
Minimum Fee	$2,250.00
Fee per square foot	$0.60
Commercial and Industrial Alterations: CAL	
1500 sq ft or less - Minimum Fee	$675.00
Fee per square foot if greater than 1500 sq. ft.	$0.35
Commercial and Industrial for Change of Occupancy (no construction): GC	
Building final inspection	$50.00
Fire Safety	$50.00
Electrical final inspection	$50.00
Plumbing final inspection	$50.00
Mechanical final inspection	$50.00
Tents/Stages (carnivals, circuses, events): MIC	
Building Anchor Inspection	$75.00
Building framing inspection	$175.00
Building final inspection	$175.00
Accessory Storage Building: MIC	
Building footing inspection	$140.00
Building final inspection	$175.00
Signs: SGN	
Freestanding: Footing inspection	$100.00
Freestanding: Final inspection	$125.00
Wall: Anchor inspection	$75.00
Wall: Final inspection	$125.00
Antenna Tower: MIC	
Building footing inspection	$125.00
Building final inspection	$125.00
Buried Fuel Tank and Piping: MIC	
Pre-concealment	$75.00
Final inspection	$125.00
Sales/Construction Trailer: MIC	
Final inspection	$125.00
Re-inspection (When necessary to make an additional trip to the site, to re-inspect an incomplete or incorrect installation, or if inspection is not ready as scheduled, or any of the above areas.)	
Re-Inspection Fee	$125.00
Single Inspection Fee (all building types as ordered by the Code Official such as a preliminary inspection)	
Inspection fee (Residential)	$125.00
Inspection fee (Commercial)	$125.00
Temporary Use and Occupancy Inspection	
Inspection fee residential	$140.00
PLUMBING AND GAS (WHEN INSTALLED)	
New Dwelling Unit: SFD/TH/MFD Single Unit/APT Single Unit	
Underground slab inspection	$175.00
Rough-in inspection	$180.00
Plumbing final inspection	$180.00
Residential Alterations, Additions, Detached Structures/APT Single Unit: RAL, RAD, GCP, SHB	
Underground inspection	$120.00
Rough-in inspection	$140.00
Plumbing final inspection	$140.00
New Commercial, Industrial, Alterations and Additions: NC CAD	
Minimum per building (up to 5 fixtures)	$625.00
Cost for each fixture over 5	$60.00

Demolition of a Building: DEM	
Demolition Inspection	$125.00
Re-inspection (When necessary to make an additional trip to the site, to re-inspect an incomplete or incorrect installation, or if inspection is not ready as scheduled, or any of the above areas.)	
Re-inspection fee	$200.00
Single Inspection Fee (all building types as ordered by the Code Official such as a preliminary inspection)	
Inspection fee (Residential)	$125.00
Inspection fee (Commercial)	$125.00
Miscellaneous Permit Inspection Fee (Hot water heaters, sprinkler backflow devices, etc.)	
Inspection fee	$180.00
Gas pressure Test Inspection	
Inspection fee	$125.00
SEWER AND WATER (Residential Only): WS	
Sewer lateral	$180.00
Water lateral	$180.00
Water meter	$180.00
Combined Water/Sewer lateral	$240.00
Re-inspection fee (when necessary to make an additional trip to the site, to re-inspect an incomplete or incorrect installation, or if inspection not ready, of any of the above areas)	$200.00
Single inspection fee (all building types as ordered by the Code Official such as preliminary inspection)	$125.00
ELECTRICAL INSPECTIONS - RESIDENTIAL	
All types of residential dwelling units: SFD, TH, MFD Single Unit/APT Single Unit	
Underground inspection	$140.00
Rough wire inspection	$225.00
Final inspection	$225.00
All types of residential alterations and additions/APT Single Unit: RAL, RAD	
Underground inspection	$120.00
Rough wire inspection	$180.00
Final inspection	$180.00
Swimming Pool (in-ground): P	
Underground inspection	$120.00
Pool reinforcement bonding inspection	$120.00
Deck reinforcement bonding inspection	$120.00
Final inspection	$180.00
Separate service for detached sheds, pole buildings, garages & other miscellaneous structures:	
Underground inspection	$120.00
Rough wire inspection	$180.00
Final inspection	$180.00
Single inspection fee (all building types as ordered by the Code Official such as a preliminary inspection)	
Inspection fee	$125.00
Miscellaneous permit inspection fee (electric, water heaters, satellite or cable systems, solar panels, etc.)	
Inspection fee	$180.00
ELECTRICAL - COMMERCIAL	
Outlets (all switches, lighting, and receptacles are counted as outlets)	
Minimum fee (1-50 outlets)	$160.00
Each additional 25 outlets or fraction thereof	$60.00
Fixtures	
Minimum fee (1-50 fixtures)	$535.00
Each additional 25 fixtures or fraction thereof	$60.00
Heating and cooling equipment	
Outlet for each unit of 30 KW or less	$120.00
Outlet for each unit more than 30 KW	$120.00
Motors, etc.	
Minimum fee (1-6 Hp)	$80.00
Cost per HP (over 6)	$80.00
Transformers (each)	
All types, per Kva	$200.00
Service - meter equipment	
Not over 600 amp	$340.00
Over 600 amp	$425.00
Feeders and subpanels	
Not over 600 amp	$340.00
Over 600 amp	$425.00
Protective signaling systems	
Minimum fee (1-15 devices)	$300.00
Each additional 5 devices or fraction thereof	$60.00
Signs (illuminated only)	
Underground inspection	$80.00
Rough wire inspection	$80.00
Final inspection	$80.00
Re-inspection - when necessary to make an additional trip to the site, to re-inspect an incomplete or incorrect installation, or if inspection not ready, or any of the above areas	
Re-Inspection Fee	$200.00
Single inspection fee (all building types as ordered by the Code Official such as a preliminary inspection)	
Inspection fee	$125.00
Miscellaneous inspection fee (cable installations, phone lines, low voltage)	
Minimum fee (1-15 devices)	$300.00
Each additional 5 devices or fraction thereof	$60.00
Commercial and industrial for change of occupancy (no construction): GC	
Electrical final inspection	$50.00

MECHANICAL INSPECTIONS	
New Dwelling Unit: SFD, TH, MFD Single Unit	
Underground inspection	$140.00
Rough-in inspection	$200.00
Final inspection	$200.00
Residential Alterations/Additions/Detached Structures: RALIRAD/GCP/SHB	
Underground inspection	$120.00
Rough-in inspection	$140.00
Final inspection	$140.00
New Apartment Unit: APT	
Rough-in inspection	$200.00
Underground Inspection	$140.00
Final inspection	$200.00
New Commercial, Industrial, Additions, Alterations, and APT Common Areas: NC/CAD/CAL/APT	
Minimum fee	$200.00
Commercial calculation	$0.03
OTHER INSPECTIONS	
Residential Temporary Certificate of Use and Occupancy Inspection	$140.00
Commercial Temporary Certificate of Use and Occupancy Inspection	$140.00
Preliminary Inspection Fee	$125.00
Single inspection fee	$125.00
Reinspection Fee - Commercial and Residential	$200.00
After Hours Inspection	$300.00
Consulting Fee	$200.00
Emergency Work Inspection	$300.00
101-5 - PUBLIC UTILITY FEES	
UTILITY LOCATE FEE	
Commercial Properties	$44.00
WATER EXTRACTION PERMITS	
Non-Refundable Annual Application Fee	$1,109.00
Consumption Charge, per 1,000 Gallons of Usage, To Be Paid Monthly	$11.00
Private Waster Water Disposal System Permit Application	$83.00
Television and Sewer Cleaning Equipment Charges. Hourly Rates Accrue When Travel Begins to Job Site.	Actual Expenses
EQUIPMENT AND STRUCTURES	
Street Lights	To Be Determined Upon Application
Street Name and Regulatory Signs	To Be Determined Upon Application
EQUIPMENT CHARGES	
In Town Per Hour	Based on Equipment
WATER AND SEWER RATES	
Water Reconnect Fee	$42.10
Manual Meter Reading Fee	$50.00
Water Usage, Per 1,000 Gallons of Quarterly Metered Water Usage	
0 To 15,000 Gallons	$5.00
15,001 To 100,000 Gallons	$5.75
100,001 Gallons and Above	$5.00
Sewer Usage, Per 1,000 Gallons of Quarterly Metered Water Usage	
0 To 15,000 Gallons	$14.95
15,001 To 100,000 Gallons	$16.70
100,001 Gallons and Above	$14.95
STORMWATER MANAGEMENT QUARTERLY FEE	
Residential Per Dwelling Unit	$27.80
Non-Residential, Per Equivalent Residential Unit (ERU)	$27.80
REFUSE CONTAINERS (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
35 Gal Container Exchange Fee	$55.90
65 Gal Container Exchange Fee	$68.40
95 Gal Container Exchange Fee	$68.40
REFUSE COLLECTION RATES	
Residential Rates, Per Unit, Per Quarter Including: Single Family Detached, Single Family Attached and Two Family	
Curbside	$103.00
Curbside, Outside Corporate Limits, Subject to Council Approval	$161.00
House Side (Without Documented Need)	$211.20
House Side for Individuals Over the Age of Sixty-Four or Physically Impaired. Must Request Service in Writing and Supply Documentation.	$103.00
Each Additional Container, Maximum 3 Additional, Total Of 4	$32.90
Commercial and Multi-Family, Per Quarter	
1/2 Yard/96 Gallon Container (One Pickup Per Week)	
Curbside	$103.00
House side	$211.20
Each Additional Container, Maximum 3 Additional, Total Of 4	$32.90
1/2 Yard/96 Gallon Container (Two Pickups Per Week)	
Curbside	$203.50
House side	$399.20
Each Additional Container, Maximum 3 Additional, Total Of 4	$65.70

2 Yard Dumpster (One Pickup Per Week)	
First Dumpster	$298.70
Each Additional Dumpster	$157.10
2 Yard Dumpster (Two Pickups Per Week)	
First Dumpster	$579.40
Each Additional Dumpster	$265.30
2 Yard Dumpster (Three Pickups Per Week)	
First Dumpster	$857.50
Each Additional Dumpster	$367.00
2 Yard Dumpster (Four Pickups Per Week)	
First Dumpster	$1,127.90
Each Additional Dumpster	$479.00
2 Yard Dumpster (Five Pickups Per Week)	
First Dumpster	$1,375.10
Each Additional Dumpster	$849.80
4 Yard Dumpster (One Pickup Per Week)	
First Dumpster	$413.40
Each Additional Dumpster	$278.10
4 Yard Dumpster (Two Pickup Per Week)	
First Dumpster	$811.20
Each Additional Dumpster	$494.40
4 Yard Dumpster (Three Pickup Per Week)	
First Dumpster	$1,197.40
Each Additional Dumpster	$718.50
4 Yard Dumpster (Four Pickup Per Week)	
First Dumpster	$1,575.90
Each Additional Dumpster	$919.30
4 Yard Dumpster (Five Pickup Per Week)	
First Dumpster	$1,923.60
Each Additional Dumpster	$1,143.30
SPECIAL PICKUPS	
Residential	
Minimum Fee for The First 5 Minutes	$27.30
Each Minute in Addition to The First 5	$2.40
Mattress or Box Spring, Each in Addition To (I) & (II)	$10.00
Tires, Each in Addition To (I) & (II)	$6.90 Or Current Landfill Disposal Fee
Commercial	
Per Each Additional Dumpster	$281.30
RECYCLING (PER QUARTER)	
Charge Per Residential Utility Account	$15.00
Charge Per Commercial Utility Account, Per Tote (Maximum Of 4)	$15.00
Outside of Corporate Limits	$21.20
101-7 - MUNICIPAL INFRACTION FEES	
Chapter 46 - Hotel Rental Tax	
First Offense	$110.00
Each Repeat Offense	$220.00
Chapter 67 - Animals	
First Offense	$110.00
Each Repeat Offense	$220.00
Chapter 68 - Shopping Carts	
First Offense	$110.00
Each Repeat Offense	$220.00
Chapter 75 - Building Construction (Building Code)	
First Offense	$550.00
Each Repeat Offense	$1,000.00
Chapter 78 - Building Numbering and Street Naming	
First Offense	$110.00
Each Repeat Offense	$220.00
Chapter 84 - Cable Television Rate Regulations	
First Offense	$110.00
Each Repeat Offense	$220.00
Chapter 98 - Farmers Market	
First Offense	$110.00
Each Repeat Offense	$220.00
Chapter 108 - Resource Protection Standards	
First Offense	$550.00
Each Repeat Offense	$1,000.00
Chapter 117 - Health and Sanitation	
First Offense	$220.00
Each Repeat Offense	$435.00

Chapter 123 - Housing Standards	
First Offense	$220.00
Each Repeat Offense	$435.00
Chapter 128 - Licenses and Permits	
First Offense	$550.00
Each Repeat Offense	$1,000.00
Chapter 132 - Littering	
First Offense	$220.00
Each Repeat Offense	$435.00
Chapter 137 - Noise	
First Offense	$220.00
Each Repeat Offense	$435.00
Chapter 146 - Peace and Good Order	
First Offense	$220.00
Each Repeat Offense	$435.00
Chapter 149 - Peddling, Soliciting and Street Vending	
First Offense	$220.00
Each Repeat Offense	$435.00
Chapter 150 - Plumbing Standards	
First Offense	$550.00
Each Repeat Offense	$1,000.00
Chapter 152 - Property Maintenance and Housing Standards	
First Offense	$220.00
Each Repeat Offense	$435.00
Chapter 155 - Rental for Human Habitation	
First Offense	$550.00
Each Repeat Offense	$1,000.00
Chapter 161 - Smoking and Tobacco Products	
First Offense	$220.00
Each Repeat Offense	$435.00
Chapter 167 - Stormwater Management	
First Offense	$550.00
Each Repeat Offense	$1,000.00
Chapter 173 - Subdivision and Land Development	
First Offense	$550.00
Each Repeat Offense	$1,000.00
Chapter 181 - Vehicles and Traffic	
Parking Violations	
§181-4A(1) through §181-4A(20)§181-4A(22) through §181-4A(24)§181-4B§181-4C§181-4D§181-5§181-9§181-16	$50.00
§181-4A(21)	$250.00
§181-4A(25)	$150.00
First Offense, for All Other Violations of Chapter 181	$220.00
Each Repeat Offense, for All Other Violations of Chapter 181	$435.00
Chapter 186 - Water and Sewers	
First Offense	$550.00
Each Repeat Offense	$1,000.00
Chapter 191 - Zoning	
First Offense	$550.00
Each Repeat Offense	$1,000.00
Chapter 191 - Sign Code	
First Offense	$220.00
Each Repeat Offense	$435.00
Any violation of a provision of this Code designated as an infraction by for which no other specific fine is established.	$110.00

COUNCIL OF THE TOWN OF LA PLATA
Ordinance 25-05

Introduced By:	**Mayor Jeannine E. James, by request**
Date Introduced:	**May 20, 2025**
Town Council Public Hearing:	**May 13, 2025**
Amendments Adopted:	
Date Adopted:	
Date Effective:	**Scheduled for July 1, 2025**

AN ORDINANCE concerning

Town of La Plata Fiscal Year 2026 Financial Plan/Budget

FOR the purpose of adopting the Town of La Plata Fiscal Year 2026 (FY26) Financial Plan/Budget; and all matters generally relating thereto.

SECTION 1: BE IT ENACTED BY THE COUNCIL OF THE TOWN OF LA PLATA that the Financial Plan for the Town of La Plata for fiscal year beginning 1 July 2025 and ending 30 June 2026 (FY26 Financial Plan/Budget), shall incorporate the Town of La Plata FY2026 General Fund Budget, the Town of La Plata FY2026 Enterprise Fund Budget, and the Town of La Plata FY2026 Capital Budget.

SECTION 2: BE IT FURTHER ENACTED that "Town of La Plata FY2026 General Fund Budget," attached hereto as Attachment 1 and incorporated herein by reference, be and it is hereby incorporated into the Fiscal Year 2026 (FY26) Financial Plan/Budget for the Town of La Plata.

SECTION 3: BE IT FURTHER ENACTED that "Town of La Plata FY2026 Enterprise Fund Budget," attached hereto as Attachment 2 and incorporated herein by reference, be and it is hereby incorporated into the Fiscal Year 2026 (FY26) Financial Plan/Budget for the Town of La Plata.

SECTION 4: BE IT FURTHER ENACTED that "Town of La Plata FY2026 Capital Budget," attached hereto as Attachment 3 and incorporated herein by reference, be and it is hereby incorporated into the Fiscal Year 2026 (FY26) Financial Plan/Budget for the Town of La Plata.

SECTION 5: BE IT FURTHER ENACTED that the Financial Plan for the Town of La Plata for fiscal year beginning 1 July 2025 and ending 30 June 2026 is adopted and for all purposes shall be considered the FY26 Financial Plan/Budget for the Town of La Plata.

SECTION 6: AND BE IT FURTHER ENACTED that this Ordinance shall become effective on July 1, 2025.

ADOPTED AND APPROVED by the Council of the Town of La Plata on _______________.

SEAL:

COUNCIL OF THE TOWN OF LA PLATA

____
Jeannine E. James, Mayor

____
Paul C. Guttenberg, Councilman

____
Patrick McCormick, Councilman

ATTEST:

____
Gregory Sampson, Jr., Councilman

____
Tyjon C. Johnson, Councilman

____
Lawrence J. Jones, Jr.
Town Clerk

Date_____________________

EXPLANATION:
CAPITALS INDICATE MATTER ADDED TO EXISTING LAW
((Double Parentheses)) 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 FY2026 General Fund Operating Budget

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TOWN OF LA PLATA

305 Queen Anne Street
Post Office Box 2268
La Plata, Maryland 20646

To: Honorable Mayor and Members of Town Council

From: Karina Larsen, Town Treasurer
Thru: Michelle Miner, Assistant Town Manager

Subject: FY2026 Town Manager's Transmittal Letter
Date: April 14, 2025

Provided is the proposed FY2026 Geneal Fund Operating Budget. Key changes from last year include: (1) separation of operating functions from capital purchases and improvements; (2) the exclusion of enhanced retirement benefits for the police and public works that is requiring more extensive analysis and research due to the long-term financial effects for such a program; and (3) implementation of a target-based budgeting approach for the General Fund, aimed at limiting operating expenditure growth to 2% (excluding salaries and benefits, where a 2.23% COLA is included, and benefits increase is at 6%). This new approach requires department heads to conduct a more in-depth analysis of their budget requests.

Budget Challenges

- **Water Agreement:** The ongoing water agreement with the county continues to limit the Finance Department's ability to forecast expenses and growth accurately. Therefore, this budget only accounts for previously approved developments, given the town's current appropriation limit. Resolution of this agreement is critical for future budget planning.
- **ARPA Funding Sunset:** ARPA grant funding, previously used for public safety and general government operations, is nearing depletion. The $660,838, allocated to police gear, IT/website services, and salary increases, will be exhausted, leading to

decreased revenues in subsequent years. This necessitates identifying alternative funding sources or adjusting operational budgets.

General Fund Budget Overview

The General Fund operating budget for FY2026 projects revenues of $13,671,527; of which $12,302,920 is unrestricted or unreserved, this is a 4.0% increase ($471,174) from FY2025 unrestricted /unreserved amount. Expenses are projected at $13,368,910; of which, $11,936,093 is unrestricted, this a 2.7% decrease ($330,757) from FY2025 unrestricted amount.

Revenues

Overall tax revenue is projected to be $10,378,805, an 9.3% increase ($881,110) from FY2025. Key components include:

- **Real Property Tax:** Estimated at $6,428,355, an 8.7% increase ($516,949) from FY2025.
- **Heritage Green Special Assessment Tax:** Projected at $1,197,100, a significant increase of 78.4% ($526,100). These funds are specifically restricted to cover debt payments for the 2023 and 2009 series bonds.
- **Income Tax:** Expected to decrease by 5.9% ($140,000) to $2,246,770, reflecting a tax revenue decrease from fiduciary fillings.

Licenses and Permits: Due to limited new construction permits being issued during the water appropriation negotiations, licenses and permits revenue is projected to decrease by 23.6% ($93,306) in FY2026.

Service Charges: Service charges are projected to increase by 13.8% ($49,688), reflecting a correction of current-year underbudgeting for building permits, the impact of limited new construction permits, and the elimination of internal processing of plumbing & gas inspections.

Fines and forfeiture: Fines and forfeitures revenue is projected to increase $180,000 for the new photo enforcement program. While revenue projections for new programs are inherently uncertain, the collection rate on issued tickets since the program's launch (through January 31, 2025) has been 76.2%.

Investment returns: Investment returns remain a significant revenue source, increasing by 31.8% from FY2025, and are used to support operating costs. However, reliance on these returns poses a potential risk in the short and long term, particularly as interest rates decline and funds are used for capital improvements.

Project reserve: This budget utilizes $85,790 from the project reserve to partially cover recurring costs associated with the town's website, auditing services, and financial system (TylerERP Pro 10). It's important to note that this funding source is temporary and will not be available in future years.

Expenditures

- **General government:** General government expenditures are increasing slightly to $3,717,881, a 2.5% increase ($91,497) from FY2025. This increase is moderated by the absence of elections in FY2026 (a decrease of $29,540) and the direct allocation of postage & delivery costs to individual departments (a decrease of $21,147 in general operations), offset by the inclusion of $90,000 for a land use study in the Planning Department budget.
- **Public safety:** The overall Public Safety budget is $5,515,299, an 4.8% decrease ($277,144). The majority of this decrease ($373,581) is within the Police Department, driven by the exclusion of the enhanced pension and offset by the cost of the new photo enforcement program. Code Enforcement has an increase of $94,050, primarily from corrected projections of current-year underbudgeting for building inspections.
- **Public works:** The Public Works budget is $2,066,382, a 5.6% decrease ($123,556) from FY2025. This decrease is primarily due to staffing changes that resulted in a reduction of over $125,000 in salaries and benefits. A reduction in contracted services, based on the department's evaluation of tasks that can be performed internally, is offset by an increase in supplies and materials.
- **Parks & Recreation:** The Parks & Recreation budget is $636,531, a 3.9% decrease ($21,554) from the FY2025 budget. This decrease is primarily within the Parks division, due to a reduction in contracted services.
- **Debt Service:** Debt service is budgeted at $1,055,572 fully supported by the Heritage Green Special Assessment Tax. These taxes also fund a $227,245 transfer.

The FY2026 budget reflects our Organization’s commitment to maintaining essential services as La Plata continues to grow, while also addressing the challenges of rising costs and increasing demand. We urge the Town Council to carefully review the budget document that will be open to public comment on Tuesday May 13, 2025.

General Fund Personnel Schedule (FTE)

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Administration			
Town Manager	1	1	1
Assistant Town Manager	1	1	1
Total Administration	**2**	**2**	**2**
Legislative			
Director of Legislative Services	1	1	1
Town Clerk	1	1	1
Total Legislative	**2**	**2**	**2**
Finance			
Treasurer	1	1	1
Accounting Manager	1	1	1
Grant & Procurement Coordinator	1	1	0
Procurement & Asset Manager	0	0	1
Accountant	1	1	1
Utility Billing Coordinator	0	0	1
Account Clerk II/Utility Billing Supervisor	1	1	0
Accounts Payable Clerk	1	1	1
Lead Cashier	1	1	1
Administrative Assistant I	1	0.5	0.5
Total Finance	**8**	**7.5**	**7.5**
Human Resources			
Director of Human Resources	1	1	1
Total Human Resources	**1**	**1**	**1**
Information Technology			
IT Specialist	0	1	1
Total Information Technology	**0**	**1**	**1**

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Planning & Zoning			
Director of Planning and Comm. Development	1	1	1
Planner I/II/Sr.	1	1	1
Planning Tech	0	1	1
Administrative Aide I	1	0.5	0.5
Total Planning & Zoning	**3**	3.5	3.5

Inspections

Director of Inspections	1	1	1
Inspector I	1	1	1
Total Inspections	**2**	**2**	**2**

Police Department

Chief of Police	1	1	1
Captain	3	3	3
Lieutenant	1	1	1
Sergeant	4	4	4
Detective Sergeant	0	1	1
Patrol Corporal	4	4	4
Detective Corporal (TF)	1	1	1
PFC/Officer	8	7	7
Traffic Officer	1	1	1
Detective	2	2	2
UMCRMC	2	2	2
Community Policing	1	1	1
Total Sworn	**28**	**28**	**28**
Compliance Coordinator II	1	1	1
Evidence Custodian	0	1	1
Training Coordinator	0	1	1
Admin Assistant	2	0	0
Cadet	1	1	1
Total Civilian	**4**	**4**	**4**
Total Police Department	**32**	**32**	**32**

Positions	FY24 Budget	FY25 Budget	FY26 Budget

Public Works Administration

Director of Operations	1	1	0
Director of Public Works	1	1	1
Assistant Director of Public Works	0	0	1
Project Manager	1	1	1
GIS Specialist	0.5	0	0
Administrative Aide III	1	1	1
Total Public Works Administration	**4.5**	**4**	**4**

Public Works Facility Operations

Maintenance Manager	0.1	0.1	0.1
Mechanic	0.2	0	0
Public Works Technician II	0	0.3	0.3
Public Works Technician I	0	0.6	0.6
Lead Custodian	0.75	0.65	0.65
Custodian	0.3	0.3	0.8
Total Public Works Facility Operations	**1.35**	**1.95**	**2.45**

Public Works Fleet Maintenance

Maintenance Manager	0.3	0.2	0.2
Mechanic	0.2	1	0
Mechanic - Fleet	1	1	1
Public Works Technician I	1	0	0
Total Public Works Fleet Maintenance	**2.5**	**2.2**	**1.2**

Public Works Streets

Maintenance Manager	0	0.1	0.1
PW Foreman/Supervisor	0.2	0	0.2
Inspector	0.25	0.25	0.25
PW Crew Leader	0.6	0.8	0.6
GIS / Utilities Field Tech	0	0.15	0.15
GIS Specialist	0	0.15	0.15
Public Works Technician II	0.4	0.35	0.85
Public Works Technician I	0.4	0.8	0.3
Total Public Works Streets	**1.85**	**2.6**	**2.6**

Positions	FY24 Budget	FY25 Budget	FY26 Budget

Public Works Parks

Positions	FY24 Budget	FY25 Budget	FY26 Budget
PW Foreman/Supervisor	1	0	0
GIS / Utilities Field Tech	0	0.1	0.1
GIS Specialist	0	0.1	0.1
Public Works Technician II	1	0.6	0.8
Public Works Technician I	1	0.8	0.6
Lead Custodian	0	0.1	0.1
Total Public Works Parks	**3**	**1.7**	**1.7**

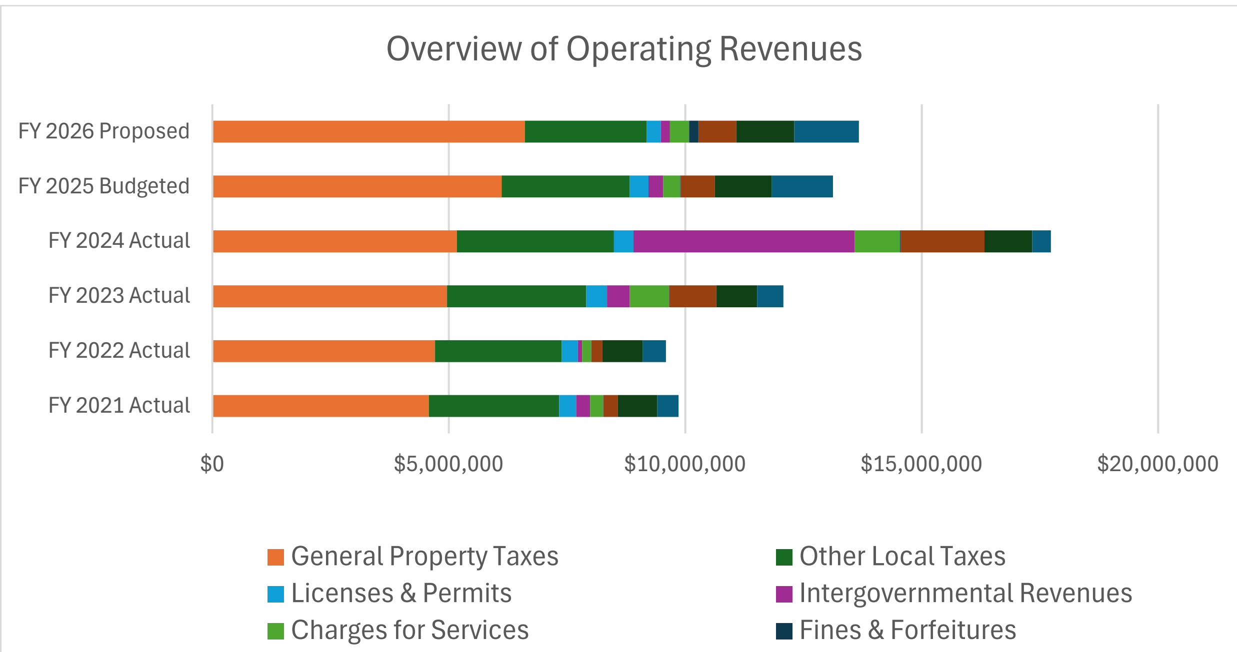
Community Promotions

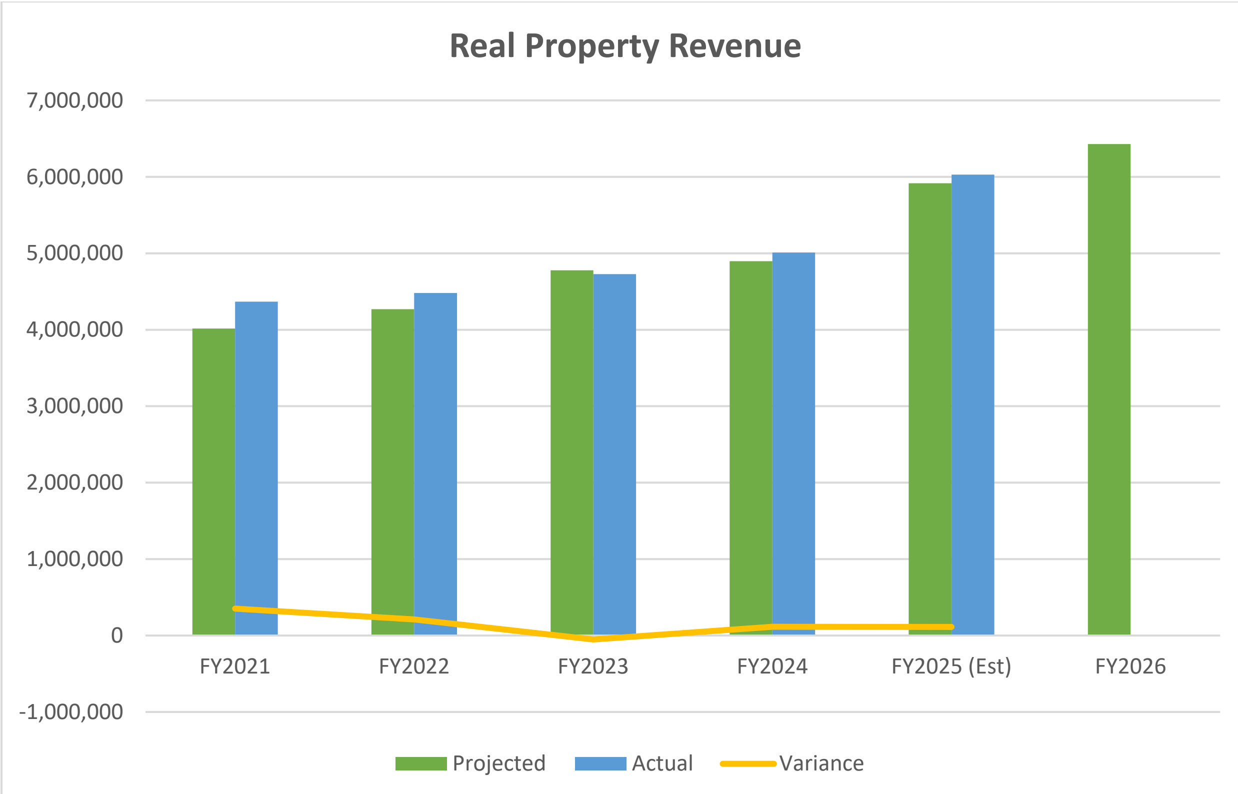
Positions	FY24 Budget	FY25 Budget	FY26 Budget
Special Events Coordinator	1	1	1
Total Community Promotions	**1**	**1**	**1**

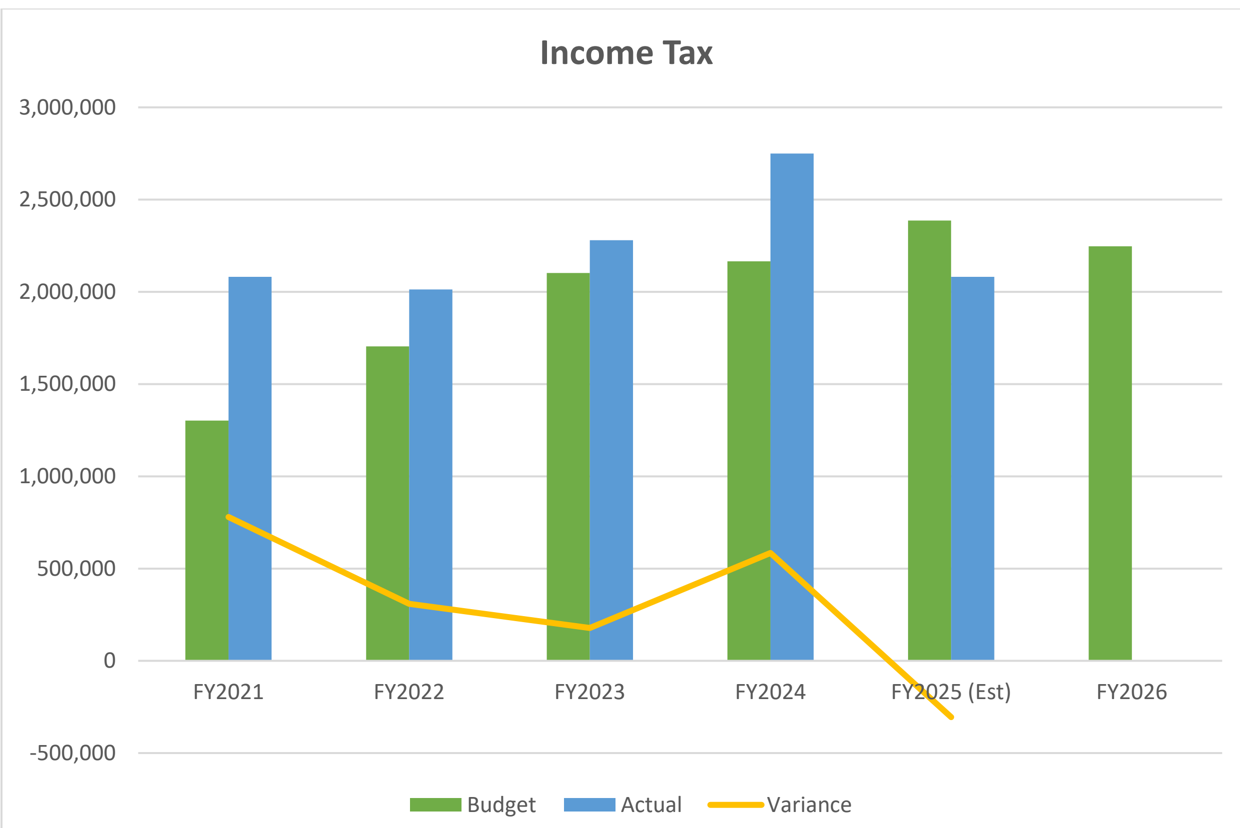
Total Town Positions	**64.2**	**64.45**	**63.95**

Overview of Operating Revenues

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	$ Budget to Budget	% Budget to Budget
General Fund Revenues:								
General Property Taxes	$4,580,440	$4,708,999	$4,961,408	$5,169,146	$6,116,406	$6,608,935	$492,529	8%
Other Local Taxes	$2,753,344	$2,675,468	$2,945,615	$3,320,923	$2,710,290	$2,572,770	-$137,520	-5%
Licenses & Permits	$358,026	$341,504	$439,585	$414,759	$396,006	$302,700	-$93,306	-24%
Intergovernmental Revenues	$297,069	$94,043	$480,861	$4,675,984	$310,000	$190,000	-$120,000	-39%
Charges for Services	$275,404	$191,557	$824,806	$956,408	$359,312	$409,000	$49,688	14%
Fines & Forfeitures	$2,494	$3,464	$10,540	$15,712	$13,000	$193,000	$180,000	1385%
Miscellaneous Revenues	$308,477	$233,239	$992,520	$1,773,031	$723,040	$804,454	$81,414	11%
Enterprise Admin Fee	$834,860	$847,700	$863,420	$1,010,082	$1,203,693	$1,222,061	$18,368	2%
Other Financing Sources	$446,990	$493,902	$554,725	$396,000	$1,292,603	$1,368,607	$76,004	6%
Total General Fund	**$9,857,104**	**$9,589,876**	**$12,073,480**	**$17,732,045**	**$13,124,350**	**$13,671,527**	**$547,178**	**4%**




Real Property Revenue
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
-1,000,000
FY2021
FY2022
FY2023
FY2024
FY2025 (Est)
FY2026
Projected
Actual
Variance


Income Tax
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
-500,000
FY2021
FY2022
FY2023
FY2024
FY2025 (Est)
FY2026
Budget
Actual
Variance

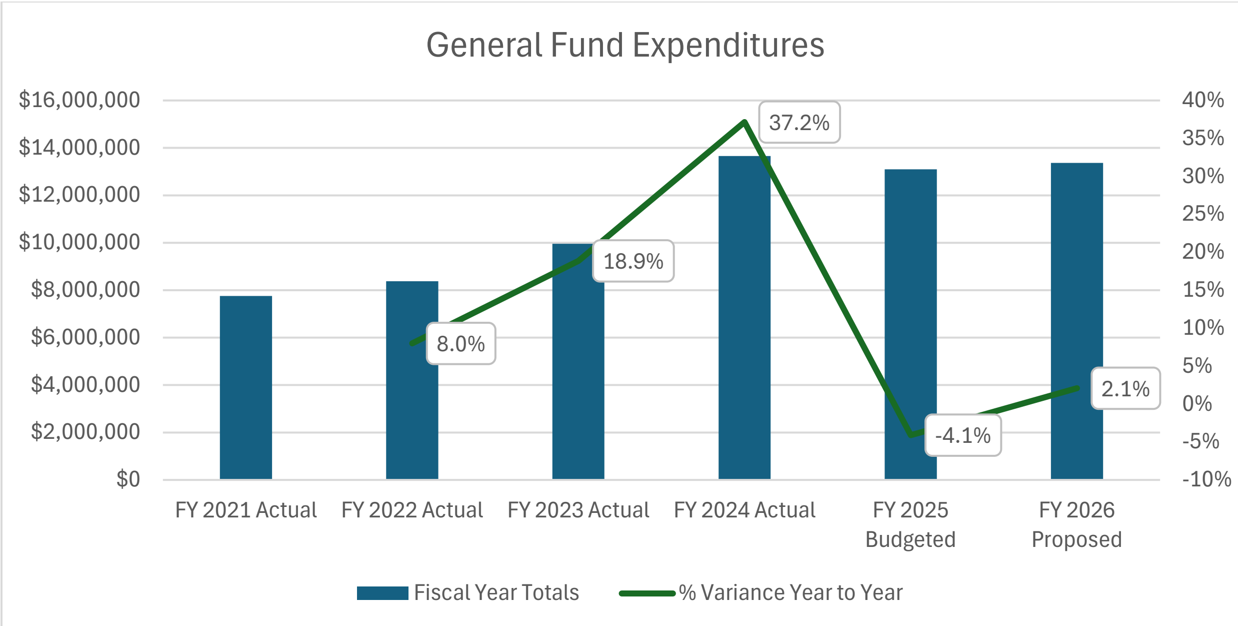
Overview of Operating Expenditures

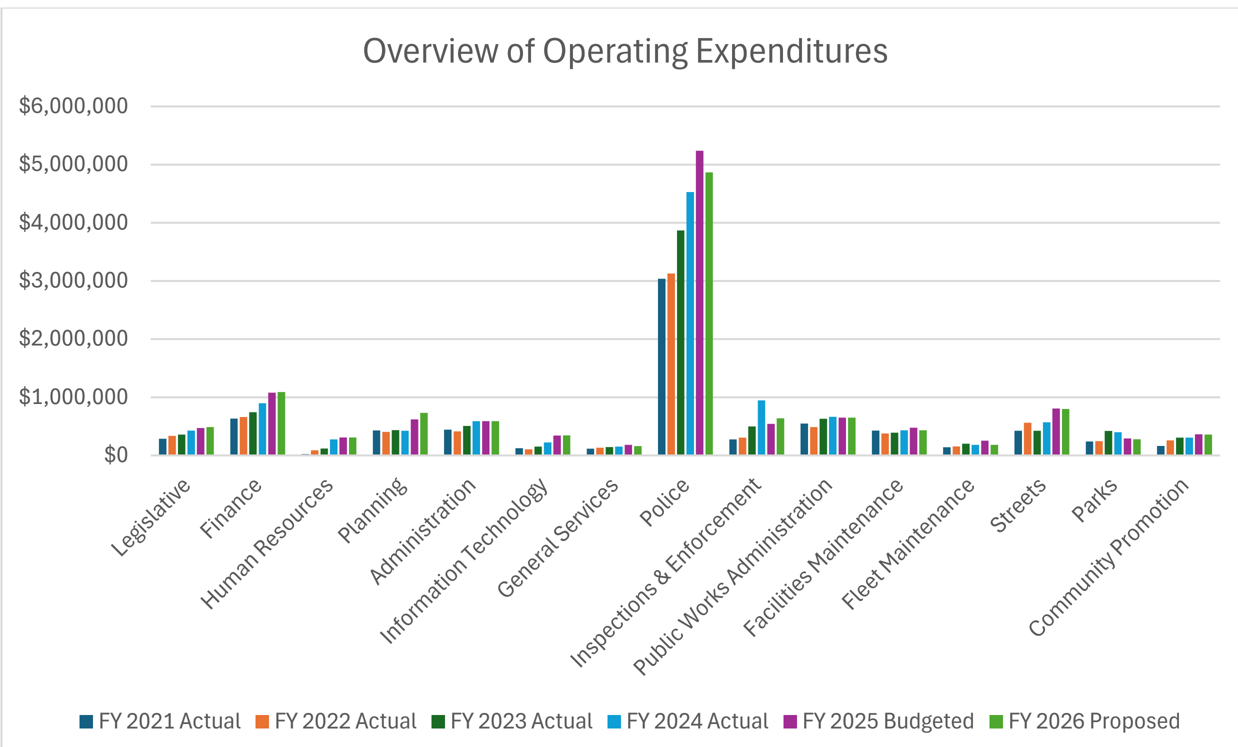
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	$ Budget to Budget	% Budget to Budget
General Fund Expenditures:								
Legislative	$288,244	$336,701	$358,046	$427,442	$472,662	$486,928	$14,266	3%
Elections	$4,262	$0	$0	$0	$29,540	$0	-$29,540	-100%
Finance	$633,150	$661,520	$745,002	$898,992	$1,080,085	$1,089,825	$9,740	1%
Legal	$3,930	$3,680	$0	$0	$0	$0	$0	0%
Human Resources	$21,883	$89,041	$120,269	$276,406	$308,710	$309,703	$993	0%
Planning	$431,241	$406,392	$436,694	$425,618	$619,606	$732,964	$113,358	18%
Administration	$444,054	$414,931	$507,871	$589,233	$590,898	$590,709	-$189	0%
Information Technology	$125,792	$106,339	$151,860	$224,961	$341,878	$345,895	$4,017	1%
General Services	$117,872	$133,372	$145,111	$151,029	$183,005	$161,858	-$21,147	-12%
Police	$3,037,363	$3,128,161	$3,868,901	$4,529,786	$5,239,738	$4,866,157	-$373,581	-7%
Inspections & Enforcement	$276,000	$305,225	$498,314	$947,613	$543,705	$639,962	$96,257	18%
Emergency Preparedness	$8,640	$8,730	$4,410	$5,931	$9,000	$9,180	$180	2%
Public Works Administration	$548,569	$488,781	$630,555	$663,831	$649,715	$650,994	$1,279	0%
Facilities Maintenance	$427,600	$376,918	$392,918	$433,251	$476,642	$434,010	-$42,632	-9%
Fleet Maintenance	$142,334	$154,269	$200,740	$182,580	$255,372	$183,389	-$71,983	-28%
Streets	$425,550	$561,808	$424,283	$570,141	$808,209	$797,988	-$10,221	-1%
Parks	$240,774	$247,142	$421,171	$401,118	$292,642	$278,967	-$13,675	-5%
Community Promotion	$162,508	$260,418	$305,184	$305,577	$365,443	$357,564	-$7,879	-2%
Debt & Transfers	$417,343	$693,085	$745,204	$2,622,620	$829,500	$1,432,817	$603,317	73%
Total General Fund	**$7,757,109**	**$8,376,512**	**$9,956,535**	**$13,656,131**	**$13,096,350**	**$13,368,910**	**$272,560**	**2%**

General Fund Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals*	$7,339,766	$7,683,427	$9,211,331	$11,033,511	$12,266,850	$11,936,093
$ Variance Year to Year		$343,662	$1,527,904	$1,822,180	$1,233,339	-$330,757
% Variance Year to Year		4.7%	19.9%	19.8%	11.2%	-2.7%
Expenditures Per Capita	$722	$747	$847	$994	$1,083	$1,033
Expenditures Per Residential Un	$2,146	$2,170	$2,520	$2,885	$3,136	$2,948

**Excludes Debt & Transfers*

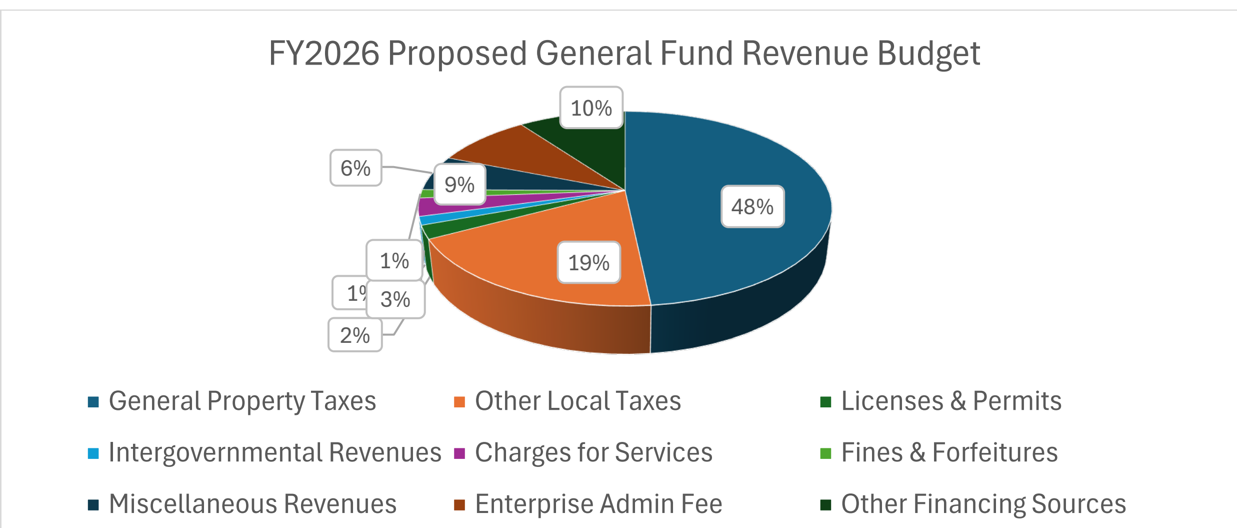

General Fund Expenditures
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
40%
35%
30%
25%
20%
15%
10%
5%
0%
-5%
-10%
37.2%
18.9%
8.0%
-4.1%
2.1%
FY 2021 Actual
FY 2022 Actual
FY 2023 Actual
FY 2024 Actual
FY 2025 Budgeted
FY 2026 Proposed
Fiscal Year Totals
% Variance Year to Year


Overview of Operating Expenditures
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
Legislative
Finance
Human Resources
Planning
Administration
Information Technology
General Services
Police
Inspections & Enforcement
Public Works Administration
Facilities Maintenance
Fleet Maintenance
Streets
Parks
Community Promotion
FY 2021 Actual
FY 2022 Actual
FY 2023 Actual
FY 2024 Actual
FY 2025 Budgeted
FY 2026 Proposed

General Fund FY 2026 Budget Summary

	FY25		FY26		
	Budgeted	Projected through 6/30/25	Proposed Budget	$ Variance in FY26 Proposed & FY25 Budget	% Variance in FY26 Proposed & FY25 Budget
Revenues and Other Financing Sources					
Revenues					
Local Taxes					
Real Property					
General	5,911,406	6,028,342	6,428,355	516,949	8.7%
Heritage Green Special Assessment	671,000	668,552	1,197,100	526,100	78.4%
Personal Property	205,000	174,627	180,580	(24,420)	-11.9%
Railroads & Utilities	225,000	185,652	225,000	-	0.0%
Penalties & Interest	5,000	1,620	3,000	(2,000)	-40.0%
Income	2,386,790	2,081,544	2,246,770	(140,020)	-5.9%
Hotel/Motel Tax	85,000	88,936	90,000	5,000	5.9%
Admissions & Amusements	8,500	9,912	8,000	(500)	-5.9%
Local Taxes subtotal	**9,497,695**	**9,239,185**	**10,378,805**	**881,110**	**9.3%**
Licenses & Permits					
Traders	25,000	20,604	25,000	-	0.0%
Construction permits	184,006	145,989	92,700	(91,306)	-49.6%
Cable franchise fees	175,000	170,328	175,000	-	0.0%
Other Licenses & Permits	12,000	10,335	10,000	(2,000)	-16.7%
Licenses & Permits subtotal	**396,006**	**347,255**	**302,700**	**(93,306)**	**-23.6%**
Other Governments					
State Police Aid	200,000	195,728	190,000	(10,000)	-5.0%
ARPA Funding	110,000	471,964	-	(110,000)	-100.0%
Assorted Grants/Payments	-	-	-	-	0.0%
Other Governments subtotal	**310,000**	**667,692**	**190,000**	**(120,000)**	**-38.7%**
Service Charges					
Plan review charges	22,422	3,966	-	(22,422)	-100.0%
Forest conservation fee	-	11,437	-	-	0.0%
Other Zoning Fees	2,319	12,862	4,000	1,681	72.5%
Copies/Documents	1,500	3,446	1,000	(500)	-33.3%
Heritage Green STD admin fees	3,723	4,100	4,000	277	7.4%
Other inspection fees	250,000	601,820	350,000	100,000	40.0%
Rental inspection fees	75,000	111,402	50,000	(25,000)	-33.3%
Other	4,347	41,811	-	(4,347)	-100.0%
Service Charges subtotal	**359,312**	**790,844**	**409,000**	**49,688**	**13.8%**
Fines & Forfeitures					
Other Fines	4,000	4,405	3,000	(1,000)	-25.0%
Parking Fines	9,000	12,472	10,000	1,000	11.1%
Photo Enforcement		174,881	180,000	180,000	100.0%
Fines & Forfeitures	**13,000**	**191,758**	**193,000**	**180,000**	**1384.6%**

	FY25		FY26		
	Budgeted	Projected through 6/30/25	Proposed Budget	$ Variance in FY26 Proposed & FY25 Budget	% Variance in FY26 Proposed & FY25 Budget
Miscellaneous					
Investment earnings	485,040	1,216,608	639,054	154,014	31.8%
Sale of Surplus Assets	-	1,090	-	-	0.0%
Rents & concessions	53,000	45,721	34,400	(18,600)	-35.1%
Other	185,000	163,838	131,000	(54,000)	-29.2%
Miscellaneous subtotal	**723,040**	**1,427,257**	**804,454**	**81,414**	**11.3%**
Revenue Subtotal	**11,299,054**	**12,663,991**	**12,277,959**	**978,906**	**8.7%**
Other Financing Sources					
Debt proceeds	-	-	-		-
Transfers					
In from enterprise funds	1,203,693	1,203,693	1,222,061	18,368	1.5%
Transfers subtotal	**1,203,693**	**1,203,693**	**1,222,061**	**18,368**	**1.5%**
Fund Balance					
Parkland reserve	-	-	-	-	0.0%
Transportation reserves	-	-	-	-	0.0%
Vehicle Reserve	-	-	-	-	0.0%
Storm Response Reserve	12,400	12,400	-	(12,400)	-100.0%
Assigned Project Reserve	110,693	40,000	85,790	(24,903)	-22.5%
Radio Reserve	-	-	-	-	0.0%
Heritage Green Special Tax District Reserve	-	530,312	85,717	85,717	100.0%
SHA HUR Carryover Reserve	-	-	-	-	0.0%
Appropriation of Unreserved Fund Balance	498,510	-	-	(498,510)	-100.0%
Fund Balance Subtotal	**621,603**	**582,712**	**171,507**	**(450,096)**	**-72.4%**
Other Financing Sources Subtotal	**1,825,296**	**1,786,405**	**1,393,568**	**(431,728)**	**-23.7%**
Total Revenues and Other Financing Sources	**13,124,350**	**14,450,396**	**13,671,527**	**547,178**	**4.2%**

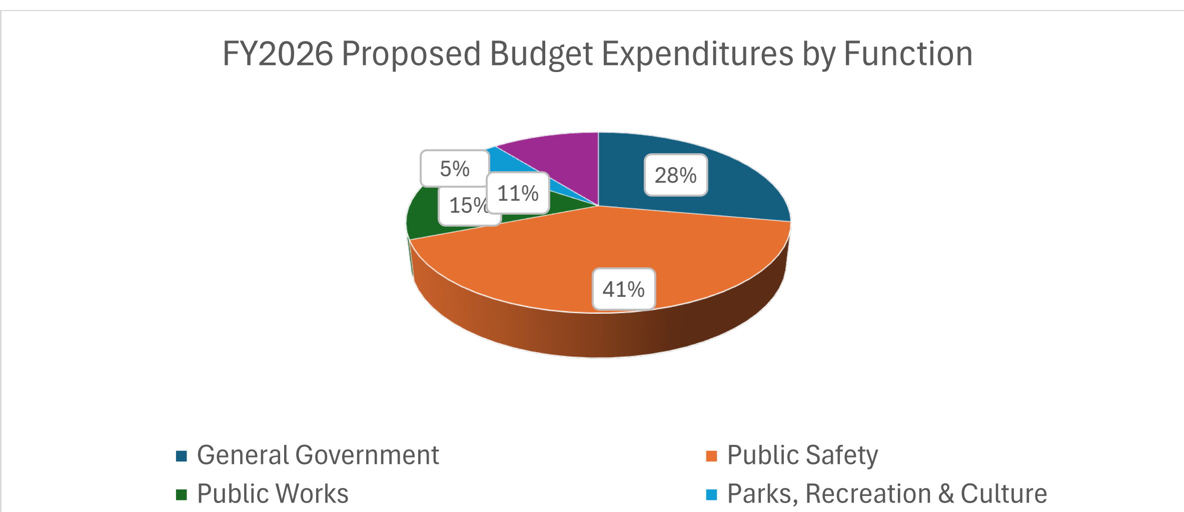


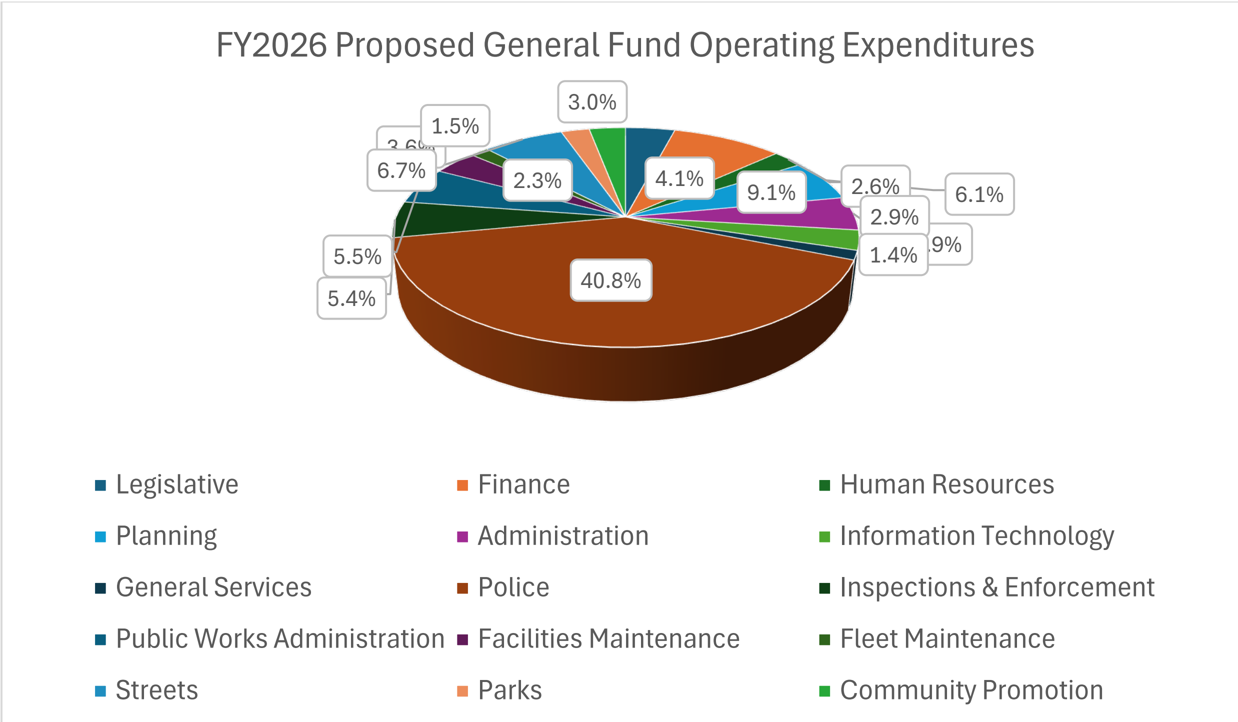
	FY25		FY26		
	Budgeted	Projected through 6/30/25	Proposed Budget	$ Variance in FY26 Proposed & FY25 Budget	% Variance in FY26 Proposed & FY25 Budget
Expenditures and Other Financing Uses					
Expenditures					
General Government					
Legislative	472,662	369,334	486,928	14,266	3.0%
Elections	29,540	29,540	-	(29,540)	-100.0%
General Services					
Administration	590,898	549,926	590,709	(189)	0.0%
Finance	1,080,085	1,011,874	1,089,825	9,740	0.9%
HR/Personnel	308,710	301,207	309,703	993	0.3%
Planning & Zoning	619,606	459,800	732,964	113,358	18.3%
Information Technology	341,878	312,359	345,895	4,017	1.2%
Other	183,005	138,839	161,858	(21,147)	-11.6%
General Services subtotal	**3,124,182**	**2,774,006**	**3,230,954**	**106,772**	**3.4%**
General Government subtotal	**3,626,384**	**3,172,880**	**3,717,881**	**91,497**	**2.5%**
Public Safety					
Police	5,239,738	4,761,797	4,866,157	(373,581)	-7.1%
Inspections & Enforcement	543,705	1,035,564	639,962	96,257	17.7%
Emergency preparedness	9,000	9,009	9,180	180	2.0%
Public Safety subtotal	**5,792,443**	**5,806,370**	**5,515,299**	**(277,144)**	**-4.8%**
Public Works					
Administration	649,715	575,886	650,994	1,279	0.2%
Maintenance Operations					
Facilities Maintenance	476,642	511,103	434,010	(42,632)	-8.9%
Fleet Maintenance	255,372	85,828	183,389	(71,983)	-28.2%
Streets	808,209	630,033	797,988	(10,221)	-1.3%
Public Works subtotal	**2,189,938**	**1,802,849**	**2,066,382**	**(123,556)**	**-5.6%**
Parks, Recreation & Culture					
Parks maintenance	292,642	215,012	278,967	(13,675)	-4.7%
Recreation	-	-	-	-	0.0%
Community Promotion	365,443	343,393	357,564	(7,879)	-2.2%
Parks, Recreation & Culture subtotal	**658,085**	**558,405**	**636,531**	**(21,554)**	**-3.9%**
Expenditures subtotal	**12,266,850**	**11,340,504**	**11,936,093**	**(330,757)**	**-2.7%**
Other Financing Uses					
Debt Service					
Bond Interest	351,228	971,619	971,619	620,391	176.6%
Debt Admin Fees	93,553	51,932	83,953	(9,600)	-10.3%
Loan Principal	-	-	-	-	0.0%
Debt service subtotal	**444,781**	**1,023,551**	**1,055,572**	**610,791**	**137.3%**

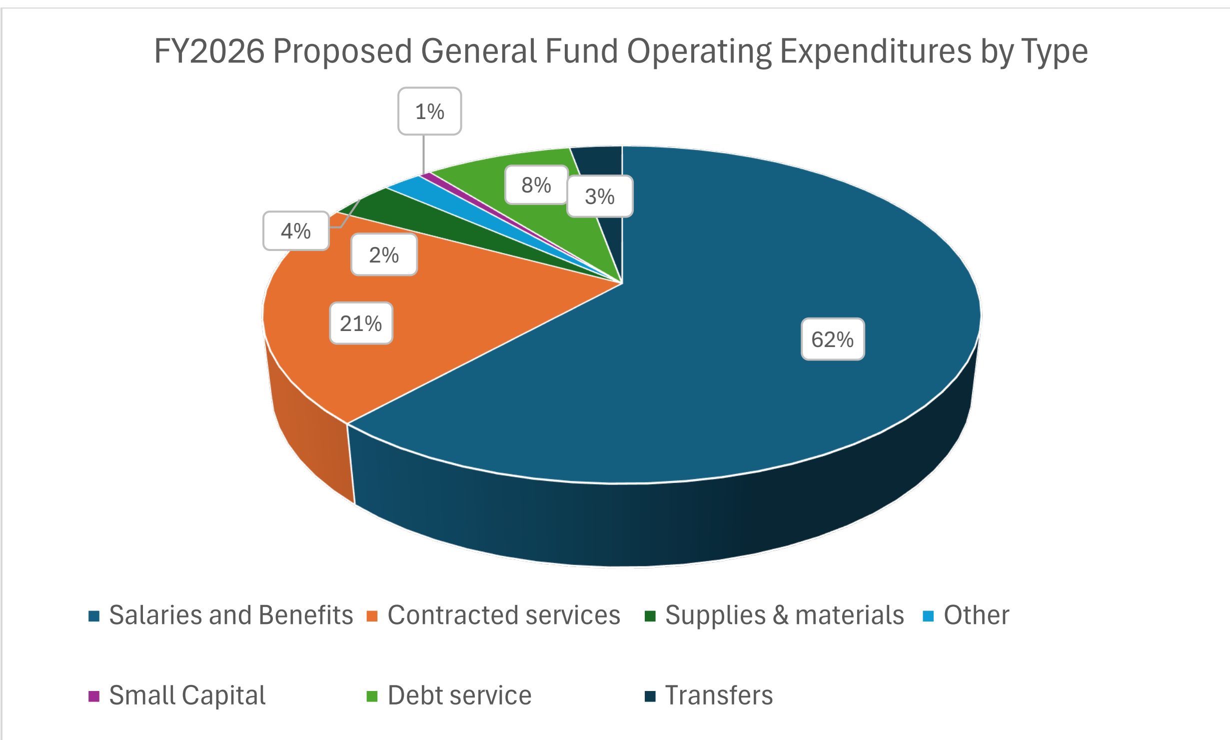
	FY25		FY26		
	Budgeted	Projected through 6/30/25	Proposed Budget	$ Variance in FY26 Proposed & FY25 Budget	% Variance in FY26 Proposed & FY25 Budget
Other Financing Uses					
Transfers					
To building replacement reserve	150,000	150,000	150,000	-	0.0%
To Sewer for WLPS ARRA Loan debt service	226,219	227,245	227,245	1,026	0.5%
To San for mosquito Spraying	8,500	-	-	(8,500)	-100.0%
To (ARPA) project reserve	-	450,964	-	-	0.0%
Transfers subtotal	**384,719**	**828,209**	**377,245**	**(7,474)**	**-1.9%**
Other Financing Uses subtotal	**829,500**	**1,851,760**	**1,432,817**	**603,317**	**72.7%**
Total Expenditures and Other Financing Uses	**13,096,350**	**13,192,264**	**13,368,910**	**272,560**	**2.1%**
Surplus/(Deficit) of Revenues to Expenditures	**-**	**1,258,132**	**302,620**		

Operating	**12,102,900**	**11,309,446**	**11,844,243**	(258,657)	-2.1%
Small Capital	**163,950**	**31,058**	**91,850**	(72,100)	-44.0%
Debt Service	**444,781**	**1,023,551**	**1,055,572**	610,791	137.3%
Transfers	**384,719**	**828,209**	**377,245**	(7,474)	-1.9%
	13,096,350	13,192,264	13,368,910	272,560	**2.1%**

Salaries	**5,810,154**	**5,392,436**	**5,696,666**	(113,488)	-2.0%
Fringe benefits	**2,904,067**	**2,103,925**	**2,550,906**	(353,161)	-12.2%
Contracted services	**2,717,547**	**3,338,357**	**2,835,817**	118,270	4.4%
Supplies & materials	**425,203**	**294,111**	**477,917**	52,714	12.4%
Other	**245,929**	**180,617**	**282,937**	37,008	15.0%
Small Capital	**163,950**	**31,058**	**91,850**	(72,100)	-44.0%
Debt service	**444,781**	**1,023,551**	**1,055,572**	610,791	137.3%
Transfers	**384,719**	**828,209**	**377,245**	(7,474)	-1.9%
	13,096,350	**13,192,264**	**13,368,910**	**272,560**	**2.1%**




FY2026 Proposed General Fund Operating Expenditures
3.0%
1.5%
6.7%
2.3%
4.1%
9.1%
2.6%
6.1%
2.9%
1.4%
5.5%
5.4%
40.8%
Legislative
Finance
Human Resources
Planning
Administration
Information Technology
General Services
Police
Inspections & Enforcement
Public Works Administration
Facilities Maintenance
Fleet Maintenance
Streets
Parks
Community Promotion


FY2026 Proposed General Fund Operating Expenditures by Type
1%
8%
3%
4%
2%
21%
62%
Salaries and Benefits
Contracted services
Supplies & materials
Other
Small Capital
Debt service
Transfers

General Fund
Line-Item Budget by Department

Legislative Department Description:

The Legislative Services Department plays a crucial role in ensuring transparent, lawful, and effective governance for the Town of La Plata. As the body responsible for the adoption of all ordinances and resolutions, the department supports the Town Council in establishing policies that guide the community's growth and development. The Town Council, composed of an elected Mayor and four Council members, relies on the Legislative Services Department to facilitate its legislative functions efficiently and in full compliance with federal, state, and local regulations.

This department is essential for maintaining the integrity of the Town's democratic processes, overseeing elections, ensuring compliance with the Maryland Public Information Act and Open Meetings Act, and upholding other legal and regulatory requirements. Additionally, the Director of Legislative Services and Town Clerk play a vital role in ensuring that all Council actions adhere to applicable laws and are accurately recorded and archived for public transparency and historical record-keeping.

Beyond legislative support, the department also manages citizen boards, commissions, and committees, fostering community engagement and encouraging public participation in local governance. Funding for the Legislative Services Department is essential to maintain operational efficiency, ensure legal compliance, support public transparency, and uphold the democratic processes that guide the Town's future.

Fiscal Year Goals:

For fiscal year 2026, the Legislative Department will build on ongoing programs in support of good governance and community identity. Following municipal elections, the Legislative Department will provide newly elected officials with their transition into the duties and responsibilities of their offices. Through a series of citizen-initiated Community Roundtables, residents, businesses, and government officials will have the opportunity to interact directly and provide community input and feedback. The engagement of a Town Clerk will improve service delivery and align with long-term organizational objectives, to include consolidation of and efficient access to archived documents.

Positions:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Director of Legislative Services	1	1	1
Town Clerk	1	1	1
Total Legislative	**2**	**2**	**2**

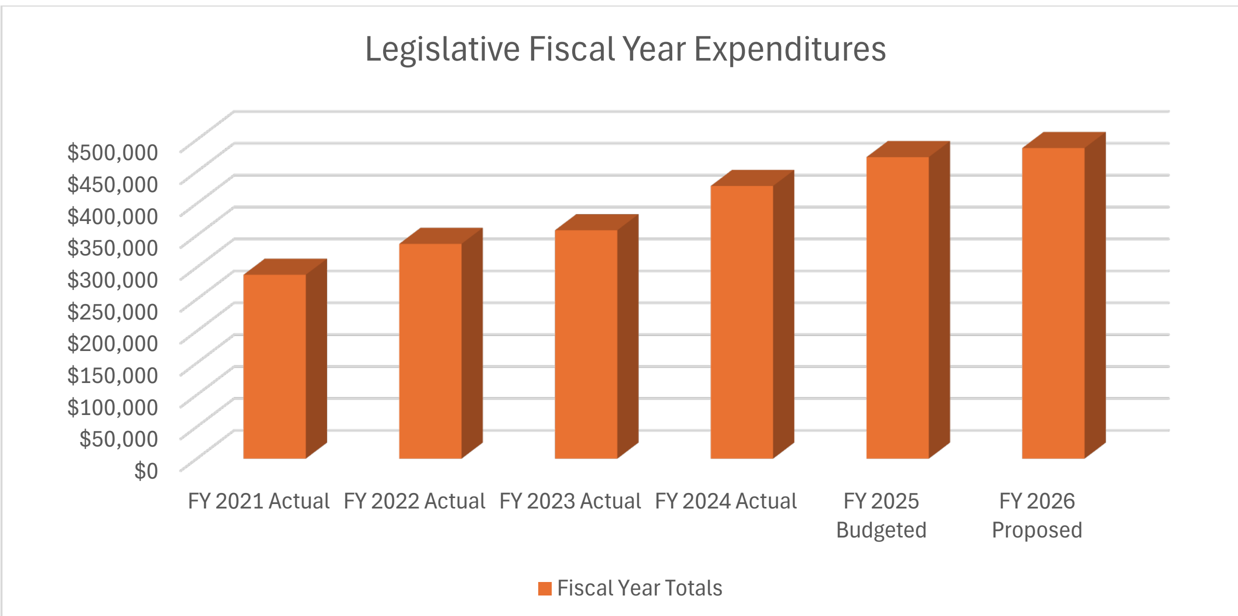
There are no significant budget changes.

Legislative Expenditures

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - PT	51,264	86,182	78,692	81,000	82,557	81,000	-	0%
SALARY - OT @ 1.0	-	17	53	-	-	-	-	0%
SALARY - OT @ 1.5	1,614	2,715	1,220	2,000	-	-	(2,000)	-100%
REGULAR FT CIVILIAN SALARY	144,078	119,388	168,139	169,950	109,959	190,333	20,383	12%
MERIT/BONUSES	137	419	637	1,700	-	-	(1,700)	-100%
DENTAL	828	1,288	1,274	1,410	1,013	1,380	(30)	-2%
HEALTH INSURANCE	19,306	30,843	40,274	46,650	28,776	54,820	8,170	18%
LIFE INSURANCE W/H	716	1,209	1,660	1,610	617	2,162	552	34%
WORKMAN'S COMPENSATION	278	325	458	440	547	510	70	16%
MSRPS PENSION	17,311	17,216	25,355	30,035	27,515	34,954	4,919	16%
F I C A / MEDICARE	15,473	15,904	18,831	19,503	14,666	20,780	1,277	7%
EMPLOYEE - DRUG TESTING	-	108	-	110	-	-	(110)	-100%
ADS & NOTICES	550	270	440	750	132	750	-	0%
LICENSES/USER FEES	16,393	11,481	22,550	40,840	33,337	25,965	(14,875)	-36%
PRINTING / REPRODUCTION	480	-	217	440	-	200	(240)	-55%
PROF SVCS-ATTORNEY	20,410	22,133	20,350	20,000	16,800	20,000	-	0%
OTHER PROFESSIONAL SERVICES	1,932	225	323	680	-	400	(280)	-41%
TELEPHONE-WIRELESS-VOICE	1,275	1,193	1,196	1,250	1,218	1,200	(50)	-4%
OTHER CONTRACTED SERVICES	1,344	720	180	1,000	220	300	(700)	-70%
OFFICE SUPPLIES	436	742	1,064	500	-	500	-	0%
SUPPLIES - OTHER	293	480	431	300	215	300	-	0%
DUES/MEMBERSHIPS	17,743	18,009	19,288	21,000	29,855	16,265	(4,735)	-23%
HOSPITALITY/RECOGNITION	3,046	1,440	625	2,500	-	1,000	(1,500)	-60%
INCIDENTALS-PRKNG, TOLLS, ETC.	219	890	637	760	244	310	(450)	-59%
LODGING	5,159	8,044	7,347	6,245	5,584	10,359	4,114	66%
MEALS	1,260	1,318	1,844	824	1,354	4,014	3,190	387%
MILEAGE-LOCAL	2,376	2,551	3,373	2,800	2,028	3,636	836	30%
REGISTRATION	10,157	11,910	10,728	10,250	9,707	12,715	2,465	24%
TRAVEL-NON-LOCAL	-	-	259	885	309	225	(660)	-75%
MISCELLANEOUS OTHER	373	-	-	500	-	-	(500)	-100%
A/V EQUIPMENT	81	-	-	750	-	1,070	320	43%
COMPUTER HARDWARE	2,170	894	-	3,300	-	1,780	(1,520)	-46%
COMPUTER SOFTWARE	-	133	-	-	-	-	-	0%
GENERAL OPERATIONS SUBTOTAL	336,701	358,046	427,442	469,982	366,654	486,928	16,946	4%
CITIZEN SURVEY								
OTHER CONTRACTED SERVICES	-	-	-	2,680	2,680	-	(2,680)	-100%
CITIZEN SURVEY SUBTOTAL	-	-	-	2,680	2,680	-	(2,680)	-100%
GRAND TOTAL	336,701	358,046	427,442	472,662	369,334	486,928	14,266	3%
Operating	**334,450**	**357,019**	**427,442**	**468,612**	**369,334**	**484,078**	15,466	3%
Small Capital	**2,251**	**1,027**	**-**	**4,050**	**-**	**2,850**	(1,200)	-30%
	336,701	358,046	427,442	472,662	369,334	486,928	14,266	
Salaries	**197,092**	**208,721**	**248,740**	**254,650**	**192,516**	**271,333**	16,683	7%
Fringe benefits	**53,913**	**66,892**	**87,852**	**99,758**	**73,135**	**114,606**	14,848	15%
Contracted services	**42,383**	**36,021**	**45,256**	**67,640**	**54,387**	**48,815**	(18,825)	-28%
Supplies & materials	**729**	**1,223**	**1,495**	**800**	**215**	**800**	-	0%
Other	**40,333**	**44,163**	**44,100**	**45,764**	**49,081**	**48,524**	2,760	6%
Small Capital	**2,251**	**1,027**	**-**	**4,050**	**-**	**2,850**	(1,200)	-30%
	336,701	**358,046**	**427,442**	**472,662**	**369,334**	**486,928**	**14,266**	

Legislative Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$288,244	$336,701	$358,046	$427,442	$472,662	$486,928
$ Variance Year to Year		$48,457	$21,346	$69,396	$45,220	$14,266
% Variance Year to Year		16.8%	6.3%	19.4%	10.6%	3.0%
Expenditures Per Capita	$28	$33	$33	$38	$42	$42
Expenditures Per Residential Unit	$84	$95	$98	$112	$121	$120
Percent of Town Expenditures	3.9%	4.4%	3.9%	3.9%	3.9%	4.1%



Administration Department Description:

The Town's Administration Department plays a critical role in ensuring effective governance, efficient municipal operations, and responsive public service. This department coordinates the implementation of policy directives from elected officials, ensuring that strategic goals are translated into actionable programs and services. It also serves as a central point for addressing constituent concerns, facilitating communication between residents, Town staff, and elected leaders to enhance government responsiveness and transparency.

It also oversees coordination between departments, resolves cross-functional challenges, and integrates input from citizen boards, commissions, and other stakeholders into policy and service improvements.

Investing in the Administration Department is essential to maintaining operational efficiency, supporting staff and resource management, and ensuring that community priorities are met. Adequate funding allows the department to continue providing strong leadership, strategic planning, and responsive services that enhance the overall effectiveness of town government.

Fiscal Year Goals:

The Town Administration Department is committed to enhancing the efficiency and effectiveness of our local government through strategic initiatives. Our primary goal is to recruit and hire a new Town Manager who will bring innovative leadership and a forward-thinking approach to our community's needs. In addition, we will advise on and implement updates to the town code to ensure it reflects the latest operational changes and aligns with the evolving desires of the town council. These efforts aim to foster a responsive, modern administration that supports sustainable growth and community well-being.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Town Manager	1	1	1
Assistant Town Manager	1	1	1
Total Administration	**2**	**2**	**2**

There are no significant budget changes.

Administration Expenditures

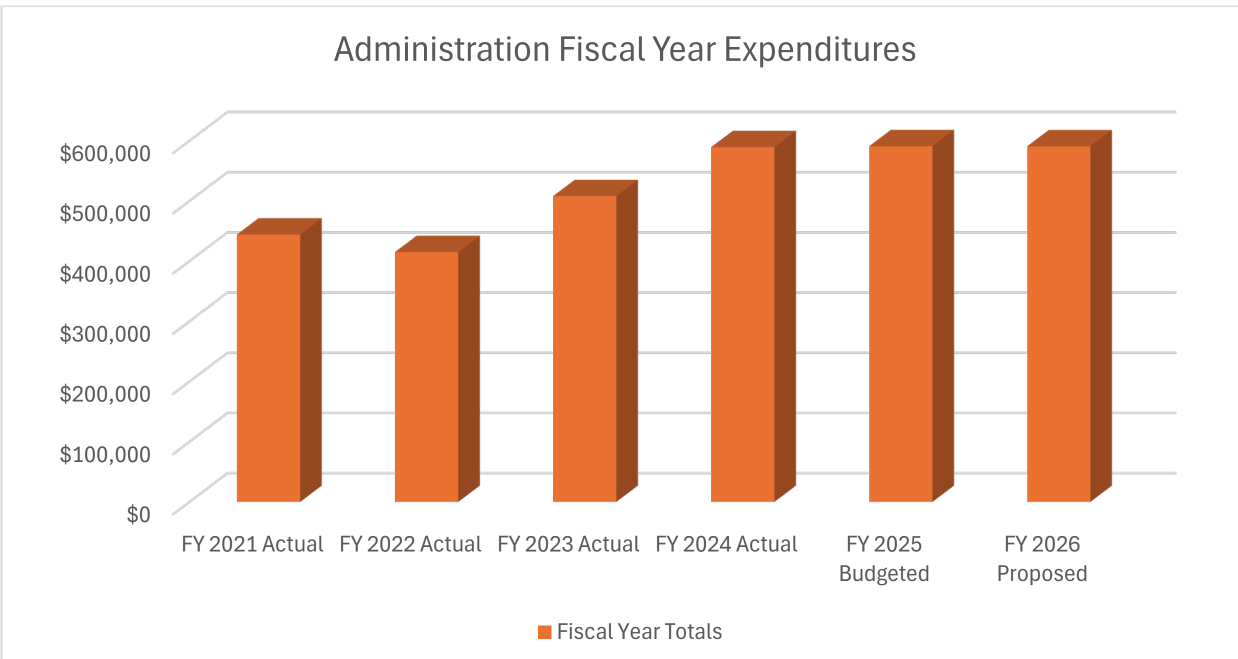
Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - OT @ 1.5	-	-	-	-	-	-	-	0%
REGULAR FT CIVILIAN SAIARY	270,250	337,761	344,143	340,870	348,348	346,954	6,084	2%
MERIT/BONUSES	833	532	945	3,409	-	-	(3,409)	-100%
DENTAL	946	936	849	940	564	920	(20)	-2%
HEALTH INSURANCE	47,997	48,578	46,821	53,060	32,856	55,360	2,300	4%
LIFE INSURANCE W/H	1,990	1,990	1,805	1,960	777	870	(1,090)	-56%
WORKMAN'S COMPENSATION	4,569	6,053	566	550	681	640	90	16%
ICMA	6,923	8,016	8,782	9,057	2,371	9,201	144	2%
MSRPS PENSION	25,342	27,494	36,473	40,801	39,666	46,075	5,274	13%
F I C A / MEDICARE	20,180	24,900	24,453	26,351	26,455	26,550	199	1%
ADS & NOTICES	-	-	-	-	1,114	-	-	0%
INSURANCE - CRIME	-	-	-	-	800	2,000	2,000	100%
LICENSES/USER FEES	-	-	7,409	-	882	-	-	0%
M&R-VEHICLES	56	30	-	100	-	-	(100)	-100%
PROF SVCS-ATTORNEY	21,765	40,470	101,450	75,000	77,904	80,000	5,000	7%
TELEPHONE-WIRELESS-VOICE	-	66	710	660	454	960	300	45%
OTHER CONTRACTED SERVICES	-	47	29	-	148	100	100	100%
FUEL - GAS/DIESEL/OTHER	259	219	269	280	163	600	320	114%
OFFICE SUPPLIES	125	300	108	210	99	200	(10)	-5%
SUPPLIES - OTHER	79	511	35	-	220	200	200	100%
BAD DEBT EXPENSE	5,628	-	-	-	-	-	-	0%
DUES/MEMBERSHIPS	2,274	3,378	1,780	3,500	360	3,600	100	3%
HOSPITALITY/RECOGNITION	172	1,258	6,539	8,100	13,601	1,500	(6,600)	-81%
REFERENCE MATERIALS	176	125	218	200	-	1,000	800	400%
INCIDENTALS-PRKNG, TOLLS, ETC.	55	71	82	150	-	120	(30)	-20%
LODGING	1,758	1,847	2,616	5,500	573	4,525	(975)	-18%
MEALS	361	316	442	300	-	1,754	1,454	485%
MILEAGE-LOCAL	447	500	639	400	-	830	430	108%
REGISTRATION	2,641	2,064	2,070	5,000	1,889	3,350	(1,650)	-33%
TRAVEL-NON-LOCAL	-	-	-	1,000	-	1,200	200	20%
MISCELLANEOUS OTHER	-	-	-	-	-	1,000	1,000	100%
A/V EQUIPMENT	-	-	-	5,000	-	-	(5,000)	-100%
COMPUTER EQUIPMENT	105	409	-	2,500	-	1,000	(1,500)	-60%
OFFICE EQUIP/FURNITURE	-	-	-	6,000	-	200	(5,800)	-97%
GENERAL OPERATIONS SUBTOTAL	414,931	507,871	589,233	590,898	549,926	590,709	(189)	0%
GRAND TOTAL	414,931	507,871	589,233	590,898	549,926	590,709	(189)	0%

Operating	**414,825**	**507,463**	**589,233**	**577,398**	**549,926**	**589,509**	**12,111**	2%
Small Capital	**105**	**409**	**-**	**13,500**	**-**	**1,200**	**(12,300)**	-91%
	414,931	507,871	589,233	590,898	549,926	590,709	(189)	

Salaries	**271,083**	**338,293**	**345,088**	**344,279**	**348,348**	**346,954**	**2,675**	1%
Fringe benefits	**107,947**	**117,967**	**119,749**	**132,719**	**103,371**	**139,616**	**6,897**	5%
Contracted services	**21,821**	**40,614**	**109,598**	**75,760**	**81,302**	**83,060**	**7,300**	10%
Supplies & materials	**463**	**1,030**	**412**	**490**	**482**	**1,000**	**510**	104%
Other	**13,512**	**9,559**	**14,386**	**24,150**	**16,423**	**18,879**	**(5,271)**	-22%
Small Capital	**105**	**409**	**-**	**13,500**	**-**	**1,200**	**(12,300)**	-91%
	414,931	**507,871**	**589,233**	**590,898**	**549,926**	**590,709**	**(189)**	

Administration Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$444,054	$414,931	$507,871	$589,233	$590,898	$590,709
$ Variance Year to Year		-$29,123	$92,940	$81,362	$1,665	-$189
% Variance Year to Year		-6.6%	22.4%	16.0%	0.3%	0.0%
Expenditures Per Capita	$44	$40	$47	$53	$52	$51
Expenditures Per Residential Unit	$130	$117	$139	$154	$151	$146
Percent of Town Expenditures	6.0%	5.4%	5.5%	5.3%	4.8%	4.9%



Finance Department Description:

The Town of La Plata's Finance Department plays a vital role in ensuring the Town's financial stability, transparency, and operational efficiency. As the steward of the Town's fiscal resources, the department is responsible for developing and managing the annual budget, overseeing the investment and safeguarding of Town funds, processing payments to employees and vendors, and ensuring the accurate collection of revenues. Additionally, it prepares essential financial reports, including the annual audit, to maintain accountability and compliance with regulatory requirements.

Beyond financial management, the Finance Department is responsible for administering the Town's utility billing system. This includes establishing and maintaining utility accounts, issuing bills, and collecting payments to ensure the continued operation of essential services. The department also provides critical support by assisting with permit issuance and responding to general inquiries, enhancing customer service and accessibility for residents and businesses.

Adequate funding for the Finance Department is essential to maintaining the Town's fiscal health, ensuring regulatory compliance, and delivering high-quality services. Investment in this department supports accurate financial planning, effective revenue management, and responsive public service, all of which are necessary for the Town's long-term financial sustainability and operational success.

Fiscal Year Goals:

Building upon the advancements made in FY2025, the Finance Department remains committed to enhancing operational efficiency, internal controls, and financial transparency.

A key initiative for FY2026 is the expansion of the Accounts Payable (AP) automation module to include automated payment distribution upon the posting of an approved invoice. This enhancement will further streamline the payment process, reducing manual interventions, improving accuracy, and ensuring timely payments to vendors.

Additionally, the department will conduct a comprehensive asset assessment to establish a structured process for maintaining oversight. This initiative will improve long-term financial forecasting by providing a clearer picture of asset lifecycles, maintenance needs, and future capital investments.

The Finance Department will also revise the budget process to include improved analysis of ongoing expenses, ensuring more precise financial planning and resource allocation. This will allow for better tracking of recurring costs, identification of cost-saving opportunities, and enhanced financial decision-making.

To further modernize operations, the department will evaluate the cashiering process with the goal of transitioning to a paperless system. Streamlining payment collections and recordkeeping through electronic methods will enhance efficiency, reduce errors, and improve overall service delivery.

With the formation of the new Finance Committee, the department will also conduct a thorough review of financial policies outlined in the Town Code. This evaluation will focus on strengthening internal controls, improving financial oversight, and enhancing transparency to the public. The goal is to ensure that the Town's financial policies align with best practices and provide clear guidance for financial management.

By implementing these initiatives, the Finance Department will continue to optimize financial operations, improve accountability, and support the long-term fiscal health of the Town.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Treasurer	1	1	1
Accounting Manager	1	1	1
Grant & Procurement Coordinator	1	1	0
Procurement & Asset Manager	0	0	1
Accountant	1	1	1
Utility Billing Coordinator	0	0	1
Account Clerk II/Utility Billing Supervisor	1	1	0
Accounts Payable Clerk	1	1	1
Lead Cashier	1	1	1
Administrative Assistant I	1	0.5	0.5
Total Finance	**8**	**7.5**	**7.5**

There are no significant budget changes.

Finance Expenditures

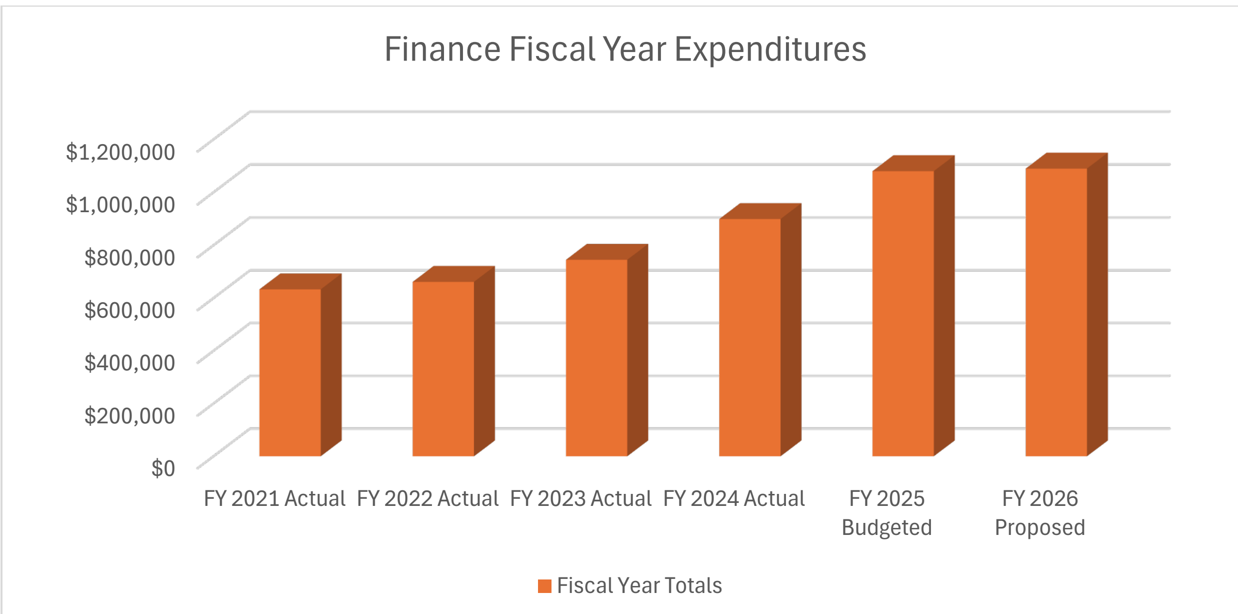
Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - OT @ 1.5	18	50	37	-	165	-	-	0%
REGULAR FT CIVILIAN SALARY	421,117	473,287	571,477	642,772	608,921	657,723	14,951	2%
MERIT/BONUSES	1,616	829	914	6,428	-	-	(6,428)	-100%
DENTAL	2,531	2,493	2,533	3,060	3,190	2,990	(70)	-2%
HEALTH INSURANCE	60,545	63,382	73,805	86,820	98,743	100,810	13,990	16%
LIFE INSURANCE W/H	3,338	3,656	4,517	5,470	3,857	5,300	(170)	-3%
WORKMAN'S COMPENSATION	587	1,034	1,165	1,070	1,343	1,220	150	14%
ICMA	12,908	10,638	14,612	15,080	15,934	15,425	345	2%
MSRPS PENSION	34,545	47,358	55,196	76,936	74,607	87,342	10,406	14%
F I C A / MEDICARE	31,473	35,618	43,107	49,712	45,927	50,350	638	1%
EMPLOYEE - DRUG TESTING	52	56	-	-	-	-	-	0%
ADS & NOTICES	1,723	696	366	3,000	693	600	(2,400)	-80%
BANK CHARGES	-	12	756	-	275	300	300	100%
LICENSES/USER FEES	15,700	16,408	25,383	43,790	55,236	53,352	9,562	22%
POSTAGE / DELIVERY	-	-	-	100	-	300	200	200%
PRINTING / REPRODUCTION	237	75	116	250	-	300	50	20%
PROF SVCS-ATTORNEY	1,020	1,160	900	5,000	1,971	4,500	(500)	-10%
PROF SVCS-AUDITOR	41,500	46,100	78,920	90,577	90,577	86,984	(3,593)	-4%
TELEPHONE-WIRELESS-VOICE	396	347	380	500	421	400	(100)	-20%
OTHER CONTRACTED SERVICES	1,488	5,165	388	200	1,193	2,649	2,449	1225%
OFFICE SUPPLIES	1,283	2,593	2,018	2,600	1,934	3,000	400	15%
CASH OVER/SHORT	-	(0)	(28)	-	-	-	-	0%
DUES/MEMBERSHIPS	392	507	1,005	1,130	1,110	680	(450)	-40%
HOSPITALITY/RECOGNITION	486	308	435	850	818	880	30	4%
REFERENCE MATERIALS	65	181	-	500	-	1,000	500	100%
INCIDENTALS-PARKING< TOLLS, ETC.	88	136	-	560	-	40	(520)	-93%
LODGING	724	4,309	-	4,300	-	1,440	(2,860)	-67%
MEALS	578	718	-	1,200	-	640	(560)	-47%
MILEAGE-LOCAL	321	245	72	480	-	-	(480)	-100%
REGISTRATION	2,952	1,680	1,795	5,200	1,744	6,900	1,700	33%
NON-LOCAL TRAVEL	237	1,652	-	1,600	-	1,200	(400)	-25%
MISCELLANEOUS OTHER	345	51	108	500	-	500	-	0%
COMPUTER HARDWARE	-	1,084	1,318	-	-	3,000	3,000	100%
ARPA Services	23,083	23,175	15,900	30,400	3,214	-	(30,400)	-100%
OFFICE EQUIP/FURNITURE	172	-	1,799	-	-	-	-	0%
GENERAL OPERATIONS SUBTOTAL	661,520	745,002	898,991	1,080,085	1,011,874	1,089,825	9,740	1%
GRAND TOTAL	661,520	745,002	898,991	1,080,085	1,011,874	1,089,825	9,740	1%

Operating	**661,348**	**743,918**	**895,875**	**1,080,085**	**1,011,874**	**1,086,825**	**6,740**	1%
Small Capital	**172**	**1,084**	**3,117**	**-**	**-**	**3,000**	**3,000**	100%
	661,520	745,002	898,991	1,080,085	1,011,874	1,089,825	9,740	

Salaries	**422,751**	**474,165**	**572,428**	**649,200**	**609,086**	**657,723**	**8,523**	1%
Fringe benefits	**145,980**	**164,235**	**194,934**	**238,148**	**243,601**	**263,437**	**25,289**	11%
Contracted services	**85,147**	**93,138**	**123,108**	**173,817**	**153,580**	**149,385**	**(24,432)**	-14%
Supplies & materials	**1,283**	**2,593**	**2,018**	**2,600**	**1,934**	**3,000**	**400**	15%
Other	**6,188**	**9,787**	**3,387**	**16,320**	**3,672**	**13,280**	**(3,040)**	-19%
Small Capital	**172**	**1,084**	**3,117**	**-**	**-**	**3,000**	**3,000**	100%
	661,520	**745,002**	**898,991**	**1,080,085**	**1,011,874**	**1,089,825**	**9,740**	

Finance Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$633,150	$661,520	$745,002	$898,992	$1,080,085	$1,089,825
$ Variance Year to Year		$28,370	$83,482	$153,990	$181,093	$9,740
% Variance Year to Year		4.5%	12.6%	20.7%	20.1%	0.9%
Expenditures Per Capita	$62	$64	$68	$81	$95	$94
Expenditures Per Residential Unit	$185	$187	$204	$235	$276	$269
Percent of Town Expenditures	8.6%	8.6%	8.1%	8.1%	8.8%	9.1%



Human Resources Department Description:

The Human Resources (HR) Department is essential to the Town's ability to attract, develop, and retain a skilled workforce that delivers high-quality services to the community. By strategically managing the Town's human capital, HR ensures that departments have the necessary talent to operate efficiently and meet service demands.

A key function of the HR Department is recruiting and retaining top talent through competitive hiring practices, professional development opportunities, and employee engagement initiatives. By fostering a diverse and inclusive work environment, HR enhances collaboration, innovation, and overall workplace morale. Additionally, HR is responsible for administering fair and competitive compensation and benefits programs, ensuring compliance with employment laws and regulations, and upholding ethical standards to mitigate risk and maintain organizational integrity.

HR also plays a critical role in employee training, performance management, and workforce planning. Through continuous learning opportunities, leadership development, and succession planning, the department strengthens the Town's ability to adapt to evolving service needs and operational challenges.

Investing in the HR Department is crucial for maintaining an engaged, high-performing workforce that supports the Town's long-term sustainability. Adequate funding enables HR to implement best practices, enhance employee support programs, and ensure compliance with labor regulations—all of which contribute to the Town's ability to provide effective and efficient municipal services.

Fiscal Year Goals:

In the upcoming fiscal year, HR will focus on several key initiatives to enhance employee engagement, streamline processes, and improve accessibility to resources. One major priority is implementing Paylocity's performance evaluation tool, which will provide a structured and efficient way to assess employee performance and support professional development. Additionally, HR will introduce a gym reimbursement program to promote employee wellness, alongside expanding morale-boosting activities to foster a positive workplace culture.

Operational improvements will also be a focal point, including the transition to digital recordkeeping for increased efficiency and accessibility. HR will finalize and roll out a new Employee Handbook to ensure clarity on policies and expectations. To further support employees, a new HR intranet will be developed, serving as a central hub for essential HR information, policies, and resources, making it easier for staff to access the information they need.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Director of Human Resources	1	1	1
Total Human Resources	**1**	**1**	**1**

Significant Budget Changes:

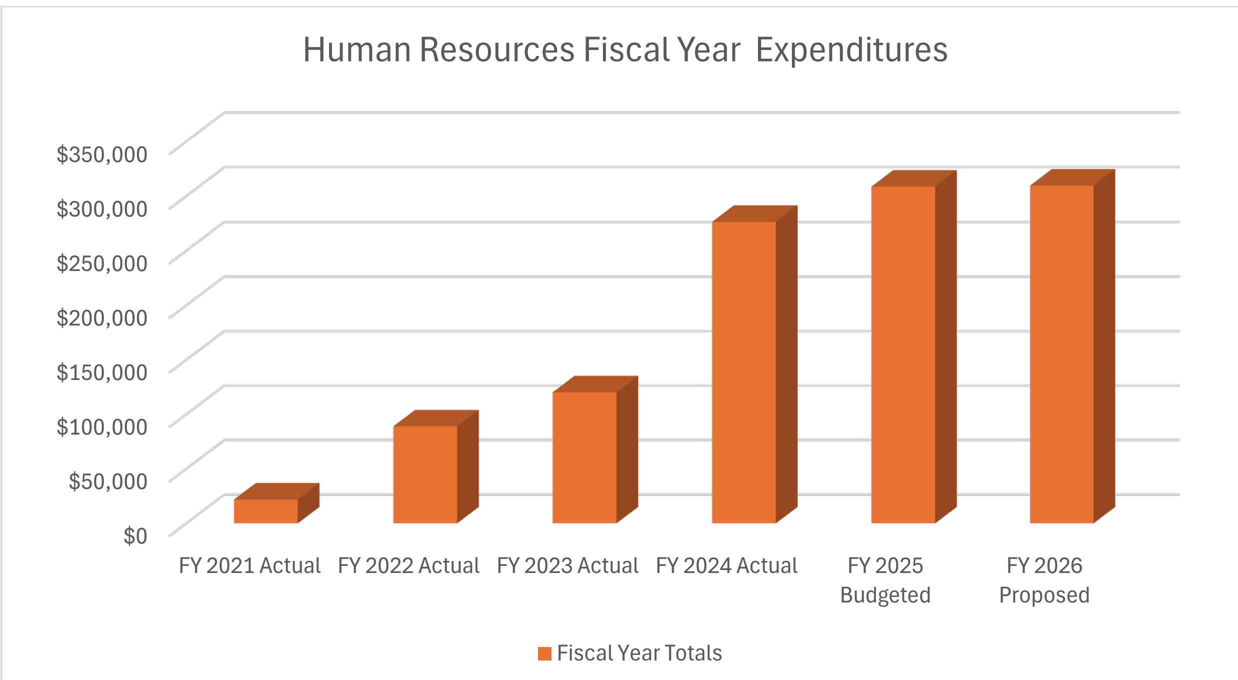
$18,000 for gym membership for all employees is added to promote employee wellness.
$34,000 was reduced for unneeded licenses
$10,000 was added for police health exams, this was reclassed from the police budget

Human Resources Expenditures

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
REGULAR FT CIVILIAN SALARY	-	45,385	122,385	126,900	129,357	130,340	3,440	3%
BONUSES	-	-	407	1,269	-	-	(1,269)	-100%
DENTAL	-	195	425	470	488	460	(10)	-2%
HEALTH INSURANCE	-	5,702	9,187	9,090	10,893	9,470	380	4%
LIFE INSURANCE W/H	-	1,256	896	980	736	850	(130)	-13%
WORKMAN'S COMPENSATION	-	28	204	210	249	240	30	14%
MSRPS PENSION	-	-	13,366	15,189	14,649	17,309	2,120	14%
F I C A / MEDICARE	-	3,442	9,315	9,807	9,762	9,980	173	2%
EMPLOYEE - DRUG TESTING	-	50	1,091	2,275	1,205	840	(1,435)	-63%
EMPLOYEE - HEALTH EXAMS	-	-	3,430	1,800	9,411	12,675	10,875	604%
TUITION REIMBURSEMENT	-	-	20,467	31,500	8,105	31,500	-	0%
ADS & NOTICES	-	39	-	500	86	500	-	0%
LICENSES/USER FEES	3,215	10,169	2,763	36,000	5,807	1,465	(34,535)	-96%
PROF SVCS-ATTORNEY	-	-	750	-	22,019	5,000	5,000	100%
OTHER PROFESSIONAL SERVICES	73,321	41,086	80,489	60,000	82,795	57,520	(2,480)	-4%
SUPPLIES - OTHER	-	671	2,281	3,000	561	-	(3,000)	-100%
DUES/MEMBERSHIPS	-	-	-	720	429	18,974	18,254	2535%
HOSPITALITY/RECOGNITION	12,505	9,850	4,863	2,400	1,772	10,000	7,600	317%
INCIDENTALS-PARKING, TOLLS, ETC.	-	44	197	100	-	-	(100)	-100%
LODGING	-	192	981	1,300	1,148	1,100	(200)	-15%
MEALS	-	171	184	750	-	-	(750)	-100%
MILEAGE-LOCAL	-	-	208	450	-	250	(200)	-44%
REGISTRATION	-	1,029	2,069	3,500	1,735	1,230	(2,270)	-65%
TRAVEL-AIRFARE, RENTAL CAR, TAXI, ETC.	-	472	448	500	-	-	(500)	-100%
OTHER EQIPMENT	-	489	-	-	-	-	-	0%
GENERAL OPERATIONS SUBTOTAL	89,041	120,269	276,406	308,710	301,207	309,703	993	0%
GRAND TOTAL	89,041	120,269	276,406	308,710	301,207	309,703	993	0%
Operating	**89,041**	**119,780**	**276,406**	**308,710**	**301,207**	**309,703**	**993**	0%
Small Capital	**-**	**489**	**-**	**-**	**-**	**-**	**-**	0%
	89,041	**120,269**	**276,406**	**308,710**	**301,207**	**309,703**	**993**	
Salaries	**-**	**45,385**	**122,793**	**128,169**	**129,357**	**130,340**	**2,171**	2%
Fringe benefits	**-**	**10,672**	**58,380**	**71,321**	**55,498**	**83,324**	**12,003**	17%
Contracted services	**76,536**	**51,294**	**84,002**	**96,500**	**110,707**	**64,485**	**(32,015)**	-33%
Supplie & materials	**-**	**671**	**2,281**	**3,000**	**561**	**-**	**(3,000)**	-100%
Other	**12,505**	**11,758**	**8,950**	**9,720**	**5,083**	**31,554**	**21,834**	225%
Small Capital	**-**	**489**	**-**	**-**	**-**	**-**	**-**	0%
	89,041	**120,269**	**276,406**	**308,710**	**301,207**	**309,703**	**993**	

Human Resources Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$21,883	$89,041	$120,269	$276,406	$308,710	$309,703
$ Variance Year to Year		$67,158	$31,228	$156,137	$32,304	$993
% Variance Year to Year		306.9%	35.1%	129.8%	11.7%	0.3%
Expenditures Per Capita	$2	$9	$11	$25	$27	$27
Expenditures Per Residential Unit	$6	$25	$33	$72	$79	$76
Percent of Town Expenditures	0.3%	1.2%	1.3%	2.5%	2.5%	2.6%



Planning Department Description:

The Planning Department plays a vital role in shaping the Town's growth, sustainability, and overall quality of life by overseeing site development, zoning, and permitting activities. Established in 2004 to provide dedicated oversight of these functions, the department ensures that development aligns with the Town's long-term vision, regulatory requirements, and community priorities.

As a key advisor to the Town Manager, Planning Commission, Design Review Board, and Town Council, the department provides professional recommendations on development proposals, zoning amendments, and policy initiatives. It is responsible for long-range planning efforts that guide sustainable growth, preserve community character, and support economic development. Additionally, the department manages zoning map and text amendments, develops policies and design guidelines, and provides technical assistance to various committees, ensuring informed decision-making at all levels of government.

Operationally, the Planning Department reviews development proposals and permits to ensure compliance with zoning regulations, environmental standards, and infrastructure requirements. It also coordinates stormwater management and utility reviews to safeguard public health, safety, and environmental integrity.

Adequate funding for the Planning Department is essential to maintaining a well-managed, strategic approach to development. Investing in this department allows for thorough project reviews, efficient permitting processes, and the implementation of forward-thinking policies that enhance the Town's resilience, livability, and economic vitality.

Fiscal Year Goals:

Planning and Zoning Department is focused on several key initiatives to enhance our Town's development and infrastructure. We will update various codes to improve our community's planning framework, includin, the APFO, and revisions to the Sign Code, Subdivision Ordinance, Streets and Sidewalks, Health and Sanitation, and Waters and Sewer Codes. We're also introducing a new Form-Based Code for the downtown areas to encourage thoughtful growth. Our efforts will include updating the Town's Zoning Map and Ward Map to reflect recent annexations and finalizing a development guide to help residents navigate these changes.

We are committed to supporting and implementing objectives related to Keep La Plata Beautiful (KLB), Bird City, Tree City, and Main Street initiatives to foster a vibrant and sustainable community.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Director of Planning and Comm. Development	1	1	1
Planner I/II/Sr.	1	1	1
Planning Tech	0	1	1
Administrative Aide I	1	0.5	0.5
Total Planning & Zoning	**3**	3.5	3.5

Significant Budget Changes:

$90,000 added for a land use study. This was budgeted in FY 2023 and FY2024 but was not done.

Planning Expenditures

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - OT @ 1.0	846	-	297	-	582	-	-	0%
SALARY - OT @ 1.5	68	2,830	2,135	2,190	960	1,000	(1,190)	-54%
REGULAR FT CIVILIAN SALARY	228,873	248,301	207,435	303,332	139,539	324,307	20,975	7%
STIPENDS	3,000	3,000	3,000	3,000	5,143	-	(3,000)	-100%
MERIT/BONUSES	807	398	393	3,033	-	-	(3,033)	-100%
DENTAL	1,561	1,448	1,054	1,180	833	1,610	430	36%
HEALTH INSURANCE	27,307	25,727	20,371	47,410	20,468	73,670	26,260	55%
LIFE INSURANCE W/H	2,153	1,851	1,589	1,728	844	3,360	1,632	94%
WORKMAN'S COMPENSATION	2,442	3,210	469	510	624	610	100	20%
MSRPS PENSION	21,669	23,618	21,604	35,283	24,473	40,243	4,960	14%
F I C A / MEDICARE	17,341	18,945	15,837	23,620	10,530	24,830	1,210	5%
EMPLOYEE - DRUG TESTING	52	-	-	-	-	-	-	0%
ADS & NOTICES	5,438	594	132	-	-	-	-	0%
INSURANCE - VEHICLE	-	-	723	1,210	726	748	(462)	-38%
LICENSES/USER FEES	14,137	11,128	20,314	25,000	3,411	19,725	(5,275)	-21%
POSTAGE / DELIVERY-GEN	1,272	882	348	1,000	257	500	(500)	-50%
PRINTING/REPRODUCTION	100	-	-	-	-	-	-	0%
PROF SVCS-ARCH/ENG/PLANNER	-	-	-	-	5,074	3,000	3,000	100%
PROF SVCS-ATTORNEY	10,120	9,550	9,100	5,000	5,400	5,000	-	0%
PROF SVCS-IT SUPPORT	3,969	23,135	27,170	50,000	25,841	23,400	(26,600)	-53%
OTHER PROFESSIONAL SERVICES	31,448	43,320	77,946	97,000	189,363	90,000	(7,000)	-7%
TELEPHONE-WIRELESS-VOICE	396	413	446	360	525	360	-	0%
OTHER CONTRACTED SERVICES	110	45	2,625	150	16,649	5,000	4,850	3233%
OFFICE SUPPLIES	615	2,058	1,323	2,000	546	2,000	-	0%
UNIFORMS/SHOES/BOOTS	586	368	-	-	-	-	-	0%
SUPPLIES-OTHER	352	1,184	608	1,000	385	1,000	-	0%
DUES/MEMBERSHIPS	759	1,033	920	3,000	1,122	2,100	(900)	-30%
HOSPITALITY/RECOGNITION	475	395	98	700	-	300	(400)	-57%
REFERENCE MATERIALS	291	238	91	200	2,760	2,000	1,800	900%

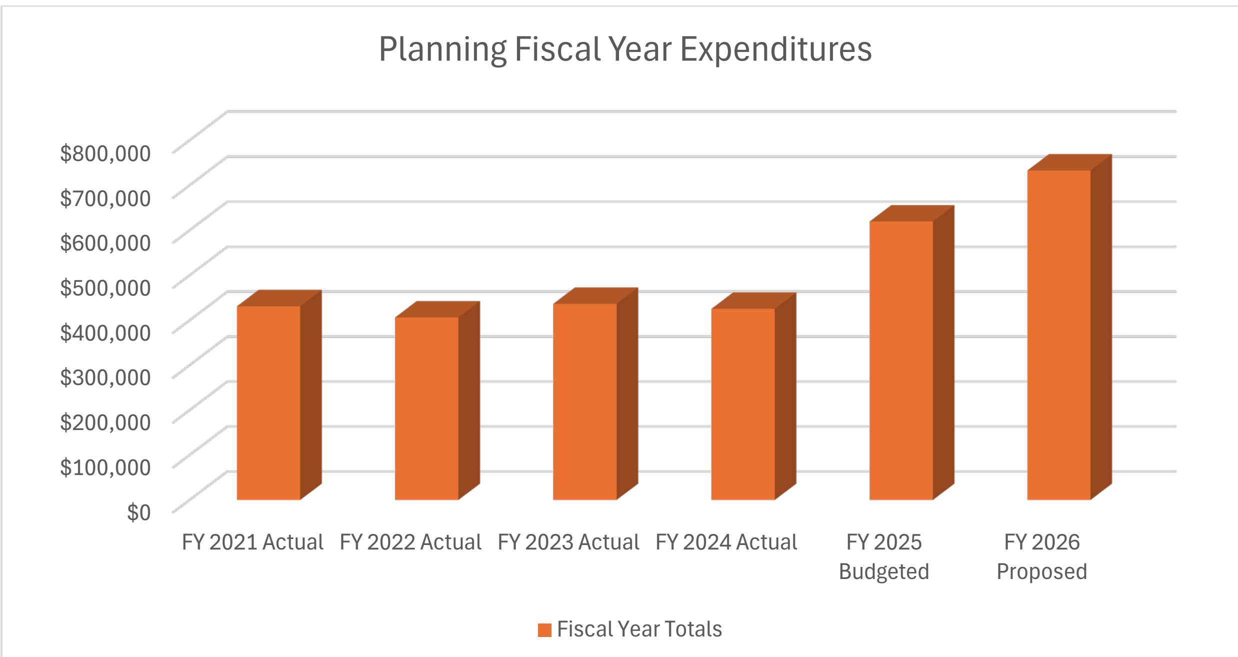
Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
INCIDENTIALS-PARKING, TOLLS, ETC.	-	26	26	500	-	45	(455)	-91%
LODGING	-	779	737	-	986	2,583	2,583	100%
MEALS	-	127	175	-	-	675	675	100%
MILEAGE-LOCAL	-	216	221	-	-	298	298	100%
REGISTRATION	1,172	1,505	1,679	1,200	-	3,700	2,500	208%
NON-LOCAL TRAVEL	102	-	-	-	-	1,400	1,400	100%
MISCELLANEOUS OTHER	-	-	-	-	-	1,000	1,000	100%
COMPUTER HARDWARE	-	66	-	-	-	-	-	0%
COMPUTER SOFTWARE	2,187	-	-	-	-	-	-	0%
OFFICE EQUIP/FURNITURE	160	174	-	-	758	500	500	100%
OTHER EQUIP	20,790	-	-	-	-	-	-	0%
GENERAL OPERATIONS SUBTOTAL	400,597	426,562	418,862	609,606	457,800	634,964	25,358	4%
GEOGRAPHIC INFORMATION SYSTEM								
PROF SVCS-IT SUPPORT	5,794	10,132	6,757	10,000	2,000	8,000	(2,000)	-20%
GEOGRAPHIC INFO SYSTEM SUBTOTAL	5,794	10,132	6,757	10,000	2,000	8,000	(2,000)	-20%
COMPREHENSIVE PLAN								
OTHER CONTRACTED SERVICES	-	-	-	-	-	90,000	90,000	100%
COMPREHENSIVE PLAN SUBTOTAL	-	-	-	-	-	90,000	90,000	100%
GRAND TOTAL	406,392	436,694	425,619	619,606	459,800	732,964	113,358	18%

Operating	**383,255**	**436,454**	**425,619**	**619,606**	**459,041**	**732,464**	**112,858**	18%
Small Capital	**23,137**	**240**	**-**	**-**	**758**	**500**	**500**	100%
	406,392	436,694	425,619	619,606	459,800	732,964	113,358	

Salaries	**233,594**	**254,529**	**213,260**	**311,555**	**146,224**	**325,307**	**13,752**	4%
Fringe benefits	**72,525**	**74,798**	**60,923**	**109,731**	**57,773**	**144,323**	**34,592**	32%
Contracted services	**72,785**	**99,198**	**145,560**	**189,720**	**249,246**	**245,733**	**56,013**	30%
Supplies & materials	**1,553**	**3,610**	**1,930**	**3,000**	**931**	**3,000**	**-**	0%
Other	**2,798**	**4,319**	**3,946**	**5,600**	**4,868**	**14,101**	**8,501**	152%
Small Capital	**23,137**	**240**	**-**	**-**	**758**	**500**	**500**	100%
	406,392	**436,694**	**425,619**	**619,606**	**459,800**	**732,964**	**113,358**	

Planning Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$431,241	$406,392	$436,694	$425,618	$619,606	$732,964
$ Variance Year to Year		-$24,849	$30,302	-$11,076	$193,988	$113,358
% Variance Year to Year		-5.8%	7.5%	-2.5%	45.6%	18.3%
Expenditures Per Capita	$42	$40	$40	$38	$55	$63
Expenditures Per Residential Unit	$126	$115	$119	$111	$158	$181
Percent of Town Expenditures	5.9%	5.3%	4.7%	3.9%	5.1%	6.1%



Information Technology Department Description:

The Town's Information Technology (IT) Department plays a critical role in ensuring that all departments have the technological resources, solutions, and services necessary to operate efficiently and effectively. The department is tasked with delivering cost-effective, reliable IT infrastructure and support, which enables the Town to maintain its digital systems, safeguard data, and streamline municipal operations.

The IT Department has added a full-time Information Technology Specialist. This position will complement the existing partnership with a third-party contractor, who provides four onsite visits per month and 24-hour support service. Together, these resources ensure that the Town's technology needs are met promptly, any technical issues are resolved efficiently, and systems remain secure and up-to-date.

Investing in the IT Department is essential to supporting the operational needs of all Town departments, maintaining cybersecurity, and enabling the effective use of technology to improve service delivery. Adequate funding allows for seamless technical support, minimizes downtime, and ensures that the Town can continue to meet the evolving demands of its residents and staff.

Fiscal Year Goals:

The IT department aims to enhance operational efficiency and public engagement through two key objectives. We plan to continue to enhance the consolidated and upgraded town webpage and meeting management platforms. This initiative continues to improve public access, increase transparency in government operations, enhance the user experience, and streamline management processes, ultimately fostering a more connected and informed community.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
IT Specialist	0	1	1
Total Information Technology	**0**	**1**	**1**

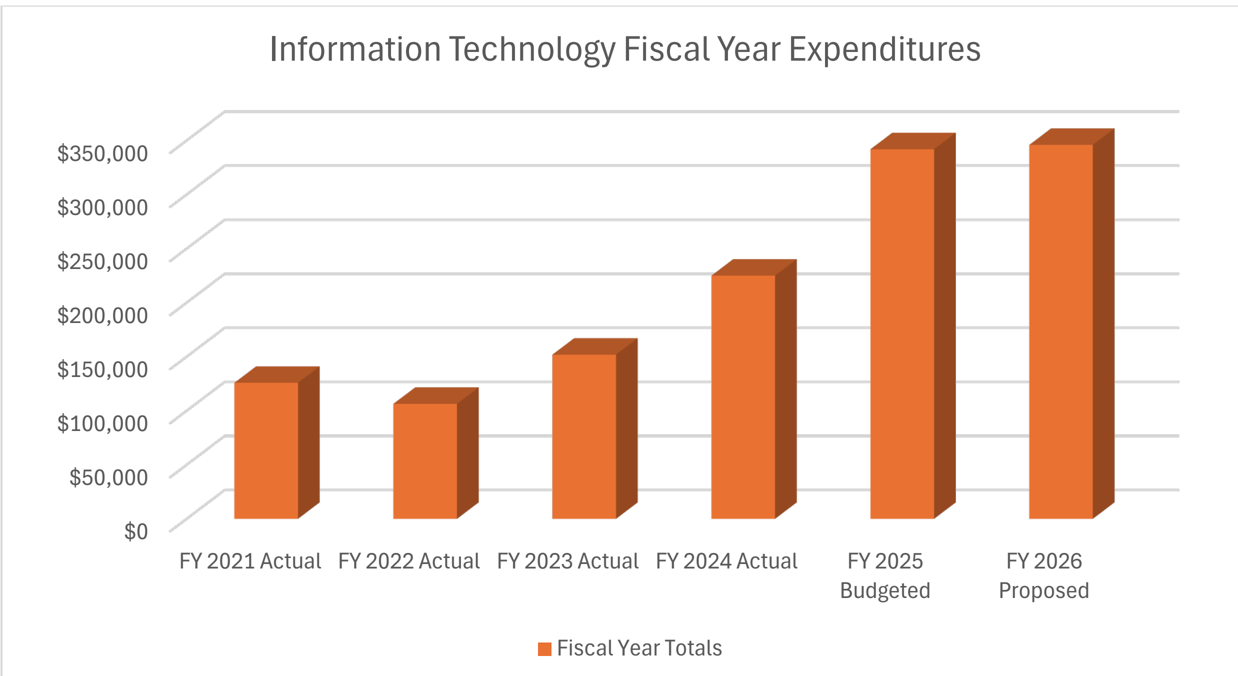
There are no significant budget changes.

Information Technology Expenditures

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - OT @ 1.0	-	-	-	-	4,263	-	-	0%
SALARY - OT @ 1.5	-	-	-	-	973	-	-	0%
REGULAR FT CIVILIAN SALARY	-	-	-	64,642	50,004	65,672	1,030	2%
DENTAL	-	-	-	470	295	460	(10)	-2%
HEALTH INSURANCE	-	-	-	26,530	15,910	17,670	(8,860)	-33%
LIFE INSURANCE W/H	-	-	-	646	240	760	114	18%
WORKMAN'S COMPENSATION	-	-	-	110	81	120	10	9%
MSRPS PENSION	-	-	-	7,030	-	8,721	1,691	24%
F I C A / MEDICARE	-	-	-	4,950	4,076	5,030	80	2%
LICENSES/USER FEES	31,303	50,681	78,045	55,000	118,951	93,045	38,045	69%
M&R-OFFICE EQUIPMENT	-	-	-	-	-	-	-	0%
PROF SVCS-IT SUPPORT	60,865	89,377	98,447	130,000	107,472	122,617	(7,383)	-6%
OTHER CONTRACTED SERVICES	-	-	19,500	27,000	7,543	6,600	(20,400)	-76%
SUPPLIES - OTHER	100	25	304	500	14	200	(300)	-60%
A/V EQUIPMENT	-	-	-	-	-	2,000	2,000	100%
COMPUTER HARDWARE	6,372	1,550	10,781	15,000	-	5,000	(10,000)	-67%
COMPUTER SOFTWARE	-	1,788	-	-	-	5,000	5,000	100%
OTHER EQUIP	-	-	-	-		5,000	5,000	100%
GENERAL OPERATIONS SUBTOTAL	98,639	143,421	207,076	331,878	309,822	337,895	6,017	2%
GEOGRAPHIC INFORMATION SYSTEM								
LICENSES/USER FEES	7,700	8,439	7,385	10,000	2,537	8,000	(2,000)	-20%
PROF SVCS-IT SUPPORT	-	-	10,500	-	-	-	-	0%
GIS SUBTOTAL	7,700	8,439	17,885	10,000	2,537	8,000	(2,000)	-20%
GRAND TOTAL	106,339	151,860	224,961	341,878	312,359	345,895	4,017	1%
Operating	**106,339**	**151,860**	**214,181**	**326,878**	**312,359**	**328,895**	**2,017**	1%
Small Capital	**-**	**-**	**10,781**	**15,000**	**-**	**17,000**	**2,000**	13%
	106,339	151,860	224,961	341,878	312,359	345,895	4,017	
Salaries	**-**	**-**	**-**	**64,642**	**55,240**	**65,672**	**1,030**	2%
Fringe benefits	**-**	**-**	**-**	**39,736**	**20,602**	**32,761**	**(6,975)**	-18%
Contracted services	**99,867**	**148,496**	**213,877**	**222,000**	**236,503**	**230,262**	**8,262**	4%
Supplies & materials	**100**	**25**	**304**	**500**	**14**	**200**	**(300)**	-60%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	0%
Small Capital	**6,372**	**3,338**	**10,781**	**15,000**	**-**	**17,000**	**2,000**	13%
	106,339	**151,860**	**224,961**	**341,878**	**312,359**	**345,895**	**4,017**	

Information Technology Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$125,792	$106,339	$151,860	$224,961	$341,878	$345,895
$ Variance Year to Year		-$19,453	$45,521	$73,102	$116,917	$4,017
% Variance Year to Year		-15.5%	42.8%	48.1%	52.0%	1.2%
Expenditures Per Capita	$12	$10	$14	$20	$30	$30
Expenditures Per Residential Unit	$37	$30	$42	$59	$87	$85
Percent of Town Expenditures	1.7%	1.4%	1.6%	2.0%	2.8%	2.9%



General Services Description:

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

Personnel Schedule:

None

Significant Budget Changes:

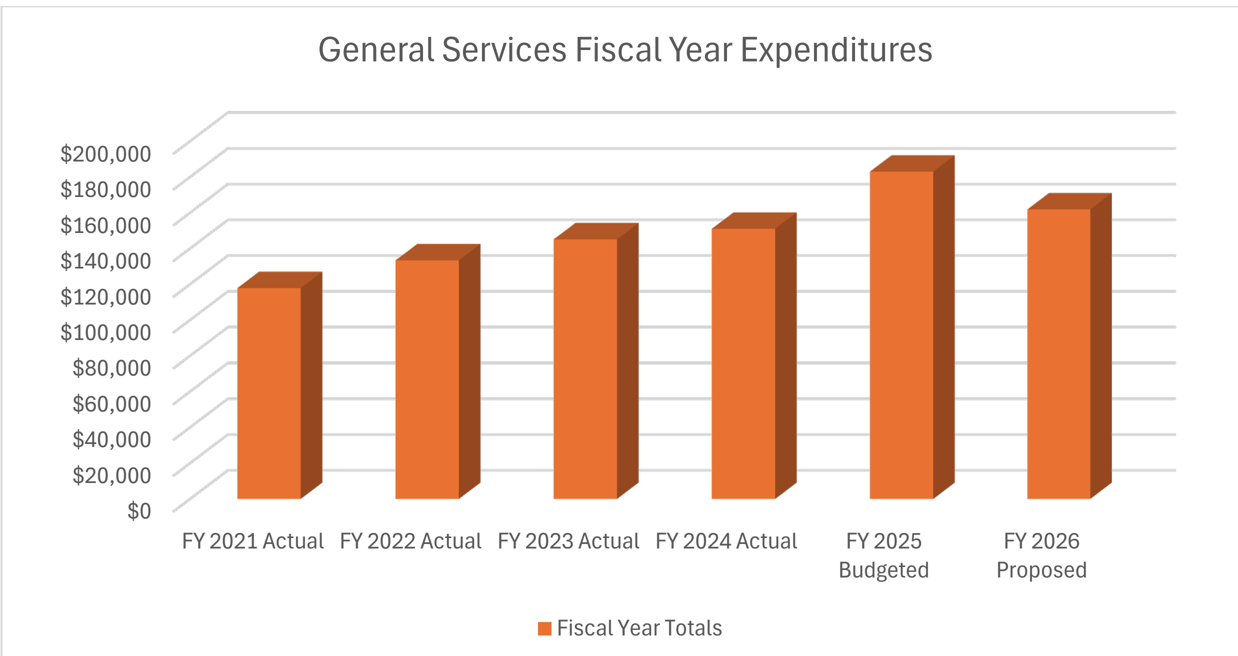
Postage and delivery have been allocated to the respective departments, reducing the line item by $15,500.

General Services Expenditures

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
UNEMPLOYMENT COMPENSATION	-	-	-	-	10,790	-	-	0%
BANK CHARGES	1,077	(371)	-	-	-	-	-	0%
INSURANCE - FLOOD	301	-	474	500	652	672	172	34%
INSURANCE - LIABILITY	9,166	8,024	12,304	15,850	14,255	14,683	(1,167)	-7%
INSURANCE - PROPERTY	3,378	4,488	4,784	5,170	6,293	6,482	1,312	25%
INSURANCE - VEHICLE	482	572	642	1,435	642	661	(774)	-54%
LICENSES/USER FEES	3,669	-	-	2,000	-	-	(2,000)	-100%
POSTAGE / DELIVERY	11,834	15,373	1,748	17,500	1,358	2,000	(15,500)	-89%
PRINTING /REPRODUCTION	841	1,134	727	800	1,054	1,200	400	50%
RENTS	2,200	2,426	2,426	2,650	2,814	2,700	50	2%
TELEPHONE-LOCAL	29,479	29,569	32,776	33,000	34,338	35,760	2,760	8%
TELEPHONE-WIRELESS-VOICE	788	497	50	100	1	-	(100)	-100%
OTHER CONTRACTED SERVICES	64,497	80,113	91,536	100,000	64,058	93,700	(6,300)	-6%
OFFICE SUPPLIES	1,756	2,255	1,910	2,000	67	1,000	(1,000)	-50%
SUPPLIES - OTHER	3,907	1,032	1,652	2,000	2,517	3,000	1,000	50%
GENERAL OPERATIONS SUBTOTAL	133,372	145,111	151,029	183,005	138,839	161,858	(21,147)	-12%
GRAND TOTAL	133,372	145,111	151,029	183,005	138,839	161,858	(21,147)	-12%
Operating	**133,372**	**145,111**	**151,029**	**183,005**	**138,839**	**161,858**	**(21,147)**	-12%
Small Capital	-	-	-	-	-	-	-	0%
	133,372	145,111	151,029	183,005	138,839	161,858	(21,147)	
Salaries	-	-	-	-	-	-	-	0%
Fringe benefits	-	-	-	-	**10,790**	-	-	0%
Contracted services	**127,710**	**141,824**	**147,467**	**179,005**	**125,465**	**157,858**	**(21,147)**	-12%
Supplies & materials	**5,662**	**3,287**	**3,562**	**4,000**	**2,584**	**4,000**	-	0%
Other	-	-	-	-	-	-	-	0%
Small Capital	-	-	-	-	-	-	-	0%
	133,372	**145,111**	**151,029**	**183,005**	**138,839**	**161,858**	**(21,147)**	

General Services Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$117,872	$133,372	$145,111	$151,029	$183,005	$161,858
$ Variance Year to Year		$15,500	$11,739	$5,918	$31,976	-$21,147
% Variance Year to Year		13.2%	8.8%	4.1%	21.2%	-11.6%
Expenditures Per Capita	$12	$13	$13	$14	$16	$14
Expenditures Per Residential Unit	$34	$38	$40	$39	$47	$40
Percent of Town Expenditures	1.6%	1.7%	1.6%	1.4%	1.5%	1.4%



Police Department Description:

The Police Department is essential to ensuring the safety, security, and well-being of all La Plata residents, businesses, and visitors. The department works closely with the community to create an environment where La Plata is a safe and welcoming place to live, work, and visit. Through proactive community engagement, trust-building initiatives, and a focus on responsiveness, the Police Department fosters strong relationships with the community while addressing safety concerns.

The department's core functions include routine patrol, traffic safety enforcement, criminal and drug investigations, responding to emergency calls, identifying and apprehending suspects, and providing community services. As La Plata continues to grow, the Police Department's services expand to meet the evolving needs of the community, ensuring that law enforcement resources are effectively deployed.

In recognition of its commitment to high standards of service, the La Plata Police Department was awarded Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation in 2018 and successfully reaccredited in 2022. This achievement demonstrates the department's dedication to upholding the best practices in law enforcement and maintaining public trust. The agency is on track for its 2025 remote assessment and 2026 site based assessment.

Funding for the Police Department is critical to maintain these services and ensuring the department can continue to meet the demands of a growing community. Investment in the department supports personnel, training, equipment, and technology necessary to ensure public safety and the continued success of community policing efforts.

Fiscal Year Goals:

For the upcoming fiscal year, our police department is committed to retaining and recruiting qualified personnel to ensure a well-staffed and effective force. This involves not only attracting top talent but also fostering a supportive environment to keep our officers engaged and motivated. We will address the community's growing needs by maintaining and expanding our staffing levels in alignment with population increases, while also tackling short- and long-term space challenges to provide our personnel with the facilities they need to perform their duties efficiently.

Additionally, we recognize the importance of succession planning to ensure continuity and stability within our organization. By identifying and developing future leaders, we aim to create a robust pathway for career progression and operational resilience. Our commitment to employee health and wellness will be a key focus, as we implement and enhance programs designed to support physical, mental, and emotional well-being, ultimately fostering a healthier and more productive workforce.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Chief of Police	1	1	1
Captain	3	3	3
Lieutenant	1	1	1
Sergeant	4	4	4
Detective Sergeant	0	1	1
Patrol Corporal	4	4	4
Detective Corporal (TF)	1	1	1
PFC/Officer	8	7	7
Traffic Officer	1	1	1
Detective	2	2	2
UMCRMC	2	2	2
Community Policing	1	1	1
Total Sworn	**28**	**28**	**28**
Compliance Coordinator II	1	1	1
Evidence Custodian	0	1	1
Training Coordinator	0	1	1
Admin Assistant	2	0	0
Cadet	1	1	1
Total Civilian	**4**	**4**	**4**
Total Police Department	**32**	**32**	**32**

Significant Budget Changes:

$198,477 has been added to the budget for the new photo enforcement program.

The cost of an enhanced pension has been excluded in this budget due to additional analysis and research needed before committing to the long-term financial obligations for such a plan.

$13,486 or 96% was added to the budget for police special events activities.

Police Expenditures

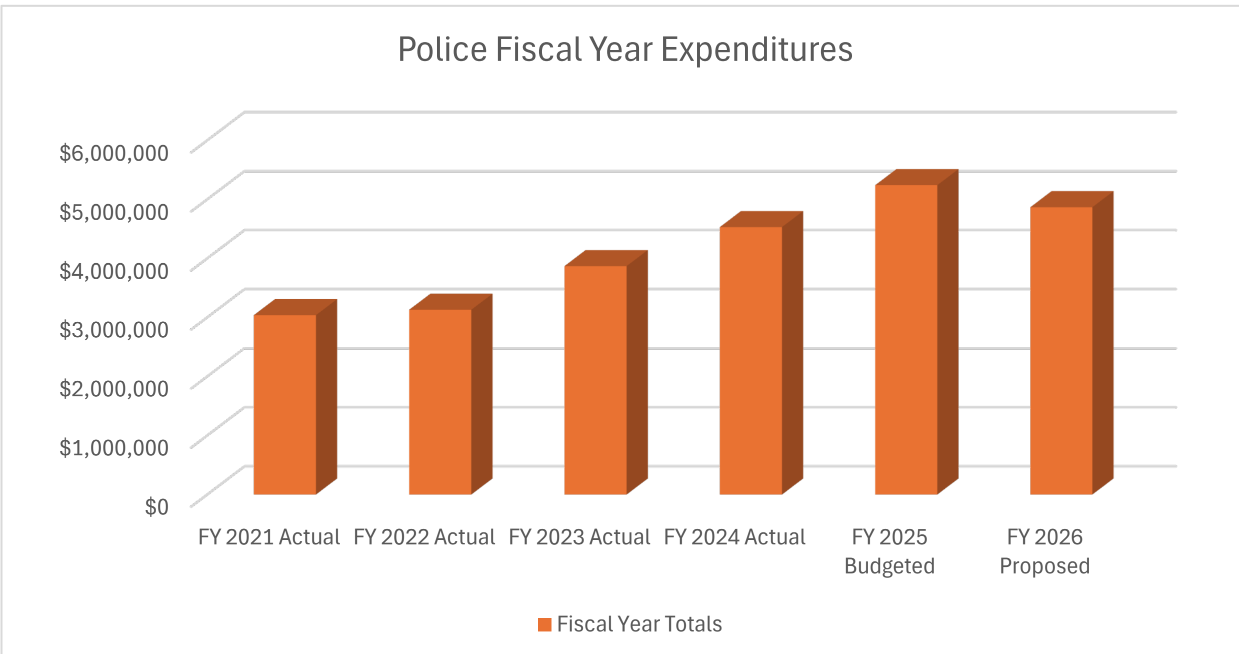
Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - PT	10,983	39,840	-	-	-	-	-	0%
SALARY - OT @ 1.0	13,852	5,586	18,230	10,930	78,307	-	(10,930)	-100%
SALARY - OT @ 1.5	224,130	254,221	208,223	211,190	167,941	110,000	(101,190)	-48%
REGULAR FT CIVILIAN SALARY	73,588	124,577	206,323	218,102	311,001	201,216	(16,886)	-8%
REGULAR FT SWORN SALARY	1,551,260	1,883,647	2,094,416	2,322,583	2,092,037	2,242,639	(79,944)	-3%
SHIFT DIFFERENTIAL	16,728	21,123	23,089	24,330	23,434	24,890	560	2%
STIPENDS	2,420	3,783	-	-	-	-	-	0%
MERIT/BONUSES	5,391	13,775	13,908	25,407	7,714	-	(25,407)	-100%
DENTAL	7,322	8,932	9,654	10,340	11,764	10,580	240	2%
HEALTH INSURANCE	243,620	258,479	317,189	348,580	418,080	474,720	126,140	36%
LIFE INSURANCE W/H	14,732	16,983	19,996	21,980	15,840	20,120	(1,860)	-8%
WORKMAN'S COMPENSATION	118,569	162,296	93,505	144,560	170,059	157,770	13,210	9%
ENHANSED PENSION	-	-	-	640,730	-	-	(640,730)	-100%
MSRPS PENSION	157,863	164,978	208,268	304,104	263,609	346,751	42,647	14%
F I C A / MEDICARE	145,038	177,619	194,440	215,367	204,568	195,512	(19,855)	-9%
EMPLOYEE - DRUG TESTING	993	1,557	-	-	-	-	-	0%
EMPLOYEE - HEALTH EXAMS	8,110	20,419	-	-	-	-	-	0%
TUITION REIMBURSEMENT	10,362	8,849	-	-	-	-	-	0%
ADS & NOTICES	218	-	-	500	-	-	(500)	-100%
INSURANCE - FLOOD	5,483	-	-	-	286	295	295	100%
INSURANCE - LIABILITY	46,803	45,451	52,128	53,700	51,101	52,634	(1,066)	-2%
INSURANCE - PROPERTY	1,918	3,084	3,544	3,830	3,522	3,628	(202)	-5%
INSURANCE - VEHICLE	14,825	19,620	25,138	38,825	28,399	29,251	(9,574)	-25%
INSURANCE - DEDUCTIBLES	2,000	3,000	1,000	2,500	2,000	2,060	(440)	-18%
LICENSES/USER FEES	49,536	32,952	50,938	60,000	73,888	52,290	(7,710)	-13%
M&R-COMMUNICATIONS EQUIPMENT	-	-	-	250	-	250	-	0%
M&R-OFFICE EQUIPMENT	-	-	-	100	-	100	-	0%
M&R-VEHICLES	31,108	50,238	79,844	55,000	44,798	55,000	-	0%
M&R-OTHER	1,262	7,140	1,317	3,000	1,929	2,200	(800)	-27%
POSTAGE / DELIVERY	895	1,775	1,825	1,300	2,095	2,000	700	54%
PRINTING / REPRODUCTION SERVICES	2,446	1,131	1,862	3,000	-	1,800	(1,200)	-40%
PROFESSIONAL SERVICES-ATTORNEY	4,807	7,520	7,350	20,000	15,514	18,000	(2,000)	-10%
PROF SVCS-IT SUPPORT	-	-	40,729	13,500	19,280	14,000	500	4%
OTHER PROFESSIONAL SERVICES	24,707	3,613	12,465	10,000	1,371	8,500	(1,500)	-15%
RENTS	11,445	10,059	11,808	14,000	10,740	11,000	(3,000)	-21%
TELEPHONE-WIRELESS-DATA/VIDEO	14,456	15,447	17,447	18,500	14,470	16,000	(2,500)	-14%
TELEPHONE-WIRELESS-VOICE	8,100	7,761	6,256	12,000	7,856	8,500	(3,500)	-29%
OTHER CONTRACTED SERVICES	15,940	36,647	12,687	20,000	14,447	4,615	(15,385)	-77%
FUEL - GAS/DIESEL/OTHER	77,824	77,491	94,248	100,000	91,542	112,006	12,006	12%
OFFICE SUPPLIES	5,134	7,820	4,916	7,000	1,361	7,000	-	0%
POLICE SUPPLIES	29,530	16,714	10,970	28,000	9,772	7,500	(20,500)	-73%
TOOLS/EQUIPMENT	3,357	17,617	30,053	6,500	9,259	8,500	2,000	31%
UNIFORMS/SHOES/BOOTS	25,954	111,743	54,941	52,000	40,934	40,925	(11,075)	-21%
SUPPLIES - OTHER	8,388	6,004	6,617	14,000	7,752	10,000	(4,000)	-29%
DUES/MEMBERSHIPS	4,879	1,318	1,765	2,000	5,409	3,800	1,800	90%
GRANTS/DONATIONS	2,000	2,433	1,012	6,000	-	5,000	(1,000)	-17%
HOSPITALITY/RECOGNITION	14,980	18,560	6,624	16,000	9,776	6,000	(10,000)	-63%
LOSSES/CLAIMS/JUDGEMENTS	-	3,948	157	-	-	-	-	0%
REFERENCE MATERIALS	2,682	1,803	1,433	3,500	2,652	3,500	-	0%
INCIDENTALS-PARKING, TOLLS, ETC.	859	1,122	1,129	1,500	680	1,010	(490)	-33%
LODGING	8,257	14,117	15,838	12,500	11,226	15,734	3,234	26%
MEALS	5,366	7,868	7,813	10,000	7,666	12,162	2,162	22%
MILEAGE-LOCAL	794	84	219	500	-	200	(300)	-60%
REGISTRATION	17,073	26,202	13,529	27,500	15,566	26,930	(570)	-2%
TRAINING SUPPLIES & EQUIPMENT	-	-	-	2,500	-	2,500	-	0%
MISCELLANEOUS OTHER	-	348	500	500	-	500	-	0%
NON-LOCAL TRAVEL	-	2,694	432	2,000	617	2,800	800	40%
BUILDING/SITE IMPROVEMENTS	-	-	-	-	-	6,500	6,500	100%
A/V EQUIPMENT	3,557	5,378	-	5,000	-	-	(5,000)	-100%
COMMUNICATIONS EQUIP	-	57,694	90,159	19,000	1,026	2,500	(16,500)	-87%
COMPUTER HARDWARE	9,366	5,830	25,303	10,000	469	7,500	(2,500)	-25%
COMPUTER SOFTWARE	572	1,000	1,454	5,000	-	-	(5,000)	-100%
OFFICE EQUIP/FURNITURE	14,392	8,773	4,370	5,000	-	5,100	100	2%
WEAPONS	9,805	5,948	15,197	10,000	7,710	5,000	(5,000)	-50%
OTHER EQUIP	8,456	19,342	51,218	4,000	-	2,500	(1,500)	-38%
SUPPLIES-STORMS	-	-	-	1,000	-	1,000	-	0%
GENERAL OPERATIONS SUBTOTAL	3,094,135	3,833,951	4,173,474	5,179,208	4,279,470	4,362,487	(816,721)	-16%

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
CALEA								
CALEA SALARY - OT @ 1.5	-	197	926	-	573	-	-	0%
CALEA - CIVILIAN SALARY	-	-	9,510	-	9,535	10,000	10,000	100%
CALEA - F I C A / MEDICARE	-	-	775	-	781	765	765	100%
CALEA - FRINGE BENEFITS	-	-	2,120	-	2,704	-	-	0%
DUES/MEMBERSHIPS	-	-	4,000	-	6,857	4,000	4,000	100%
CALEA-HOSPITALITY	-	-	-	-	473	-	-	0%
CALEA-INCIDENTALS	-	-	209	500	-	500	-	0%
CALEA-REGISTRATION	-	-	200	2,100	1,371	2,100	-	0%
CALEA-TRAVEL	-	-	5,433	1,500	1,811	1,500	-	0%
MISCELLANEOUS OTHER	6,617	15,305	4,262	3,100	-	50	(3,050)	-98%
CALEA SUBTOTAL	6,617	15,501	27,436	7,200	24,105	18,915	11,715	163%
Parking Enforcement								
REGULAR FT CIVILIAN SALARY	-	-	12,770	-	12,093	13,175	13,175	100%
F I C A / MEDICARE	-	-	977	-	925	1,008	1,008	100%
OTHER FRINGE BENEFITS	-	-	1,258	-	2,380	-	-	0%
MISCELLANEOUS OTHER	-	-	10,924	2,500	6,665	7,000	4,500	180%
Parking Enforcement SUBTOTAL	-	-	25,928	2,500	22,064	21,183	18,683	747%
Photo Enforcement								
SALARY - OT @ 1.5	-	-	46	2,500	23,923	18,000	15,500	620%
F I C A / MEDICARE - PE	-	-	4	-	1,156	1,377	1,377	100%
OTHER CONTRACTED SERVICES	-	-	50	2,500	180,140	177,600	175,100	7004%
MISCELLANEOUS OTHER	-	-	130	-	1,540	1,500	1,500	100%
Speed Cameras SUBTOTAL	-	-	230	5,000	206,759	198,477	193,477	3870%
UMMC - Unv MD Med Ctr								
SALARY - OT @ 1.5	-	-	61,550	-	2,639	-	-	0%
REGULAR FT SWORN SALARY	-	-	153,829	-	151,199	157,259	157,259	100%
UMMC - FRINGE BENEFITS	-	-	27,658	-	27,882	29,317	29,317	100%
F I C A / MEDICARE	-	-	16,477	-	11,769	12,030	12,030	100%
OTHER CONTRACTED SERVICES	-	-	1,716	-	1,531	1,716	1,716	100%
MISCELLANEOUS OTHER	-	-	11,443	-	6,935	11,443	11,443	100%
UMMC - Unv MD Med Ctr SUBTOTAL	-	-	272,672	-	201,955	211,766	211,766	100%
Police Reform								
OTHER CONTRACTED SERVICES	-	-	7,197	16,750		20,000	3,250	19%
Police Reform SUBTOTAL	-	-	7,197	16,750	-	20,000	3,250	19%
EXPLORERS								
SALARY - OT @ 1.0	421	-	-	-	-	-	-	0%
SALARY - OT @ 1.5	3,120	3,285	1,191	5,000	-	1,200	(3,800)	-76%
REGULAR FT SWORN SALARY	3,063	731	-	-	-	-	-	0%
DENTAL	10	-	-	-	-	-	-	0%
HEALTH INSURANCE	919	-	-	-	-	-	-	0%
LIFE INSURANCE W/H	33	7	-	-	-	-	-	0%
WORKMAN'S COMPENSATION	1,861	2,442	-	195	-	-	(195)	-100%
F I C A / MEDICARE	503	309	232	383	23	92	(291)	-76%
SUPPLIES-OTHER	356	51	56	1,000	-	750	(250)	-25%
MISCELLANEOUS OTHER	4,393	455	4,013	7,500	1,277	3,800	(3,700)	-49%
EXPLORERS SUBTOTAL	14,681	7,281	5,493	14,078	1,300	5,842	(8,236)	-59%

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
SPECIAL EVENTS								
SALARY - OT @ 1.0	492	546	589	-	1,021	-	-	0%
SALARY - OT @ 1.5	10,623	9,815	7,653	12,500	9,569	14,808	2,308	18%
REGULAR FT SWORN SALARY	-	58	239	-	-	-	-	0%
DENTAL	-	-	1	-	-	-	-	0%
HEALTH INSURANCE	-	-	36	-	-	-	-	0%
LIFE INSURANCE W/H	-	-	2	-	-	-	-	0%
WORKMAN'S COMPENSATION	717	946	-	546	-	-	(546)	-100%
F I C A / MEDICARE	894	802	648	956	810	-	(956)	-100%
OTHER CONTRACTED SERVICES - PD Events			1,632	-	1,359	3,550	3,550	100%
SUPPLIES - PD Events			6,557	-	13,385	9,130	9,130	100%
SPECIAL EVENTS SUBTOTAL	12,727	12,168	17,357	14,002	26,144	27,488	13,486	96%
GRAND TOTAL	3,128,161	3,868,901	4,529,786	5,239,738	4,761,797	4,866,157	(373,581)	-7%
Operating	**3,082,014**	**3,764,937**	**4,342,085**	**5,181,738**	**4,752,592**	**4,837,057**	**(344,681)**	-7%
Small Capital	**46,148**	**103,964**	**187,701**	**58,000**	**9,205**	**29,100**	**(28,900)**	-50%
	3,128,161	3,868,901	4,529,786	5,239,738	4,761,797	4,866,157	(373,581)	
Salaries	**1,916,073**	**2,361,184**	**2,812,494**	**2,832,542**	**2,890,986**	**2,793,186**	**(39,356)**	-1%
Fringe benefits	**711,547**	**824,619**	**893,238**	**1,687,741**	**1,132,350**	**1,250,042**	**(437,699)**	-26%
Contracted services	**235,949**	**245,438**	**336,932**	**349,255**	**474,727**	**484,989**	**135,734**	39%
Supplies & materials	**150,544**	**237,441**	**208,357**	**209,500**	**174,006**	**196,811**	**(12,689)**	-6%
Other	**67,902**	**96,256**	**91,064**	**102,700**	**80,523**	**112,029**	**9,329**	9%
Small Capital	**46,148**	**103,964**	**187,701**	**58,000**	**9,205**	**29,100**	**(28,900)**	-50%
	3,128,161	**3,868,901**	**4,529,786**	**5,239,738**	**4,761,797**	**4,866,157**	**(373,581)**	

Police Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$3,037,363	$3,128,161	$3,868,901	$4,529,786	$5,239,738	$4,866,157
$ Variance Year to Year		$90,798	$740,740	$660,885	$709,952	-$373,581
% Variance Year to Year		3.0%	23.7%	17.1%	15.7%	-7.1%
Expenditures Per Capita	$299	$304	$356	$408	$463	$421
Expenditures Per Residential Unit	$888	$884	$1,059	$1,185	$1,339	$1,202
Percent of Town Expenditures	41.4%	40.7%	42.0%	41.1%	42.7%	40.8%



Inspections and Code Enforcement Description:

The Inspections and Enforcement Division, under the Planning Department, plays a crucial role in maintaining the safety, quality, and compliance of La Plata's residential and commercial properties. The division is responsible for managing the Rental Housing Inspection Program, which ensures that rental properties meet health and safety standards, contributing to the overall well-being of tenants and the community. Additionally, the division oversees general code compliance activities, including enforcing building codes and zoning regulations for both residential housing and commercial properties.

The division is also tasked with managing the licensing and building permit functions of the Town, ensuring that new construction, renovations, and business operations comply with all applicable laws and regulations. This helps protect the public and preserve the integrity of the community's infrastructure and economic environment.

Adequate funding for the Inspections and Enforcement Division is essential to maintaining a well-regulated and safe community. Investment in this division supports the efficient processing of permits, the timely inspection of properties, and the enforcement of codes that safeguard public health, safety, and quality of life. This ensures that the Town can continue to support responsible development, uphold standards of living, and provide reliable services to residents and businesses.

Fiscal Year Goals:

The Town of La Plata Inspections/Code Enforcement objectives for the upcoming year are centered on enhancing community engagement and ensuring the efficient and effective enforcement of town codes. We are committed to improving resident satisfaction and response times, conducting thorough investigations of code violations within one business day, and focusing on education and voluntary compliance. By providing increased representation at neighborhood meetings and collaborating with other agencies, we aim to foster a safe and healthy community while promoting property maintenance and awareness of town regulations. Ultimately, we seek to achieve sustainable growth and neighborhood stability through a balanced, commonsense approach to code enforcement.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Director of Inspections	1	1	1
Inspector I	1	1	1
Total Inspections	**2**	**2**	**2**

Significant Budget Changes:

Inspections services increased $100,000 based on the continued development within the town. This increase is offset by an increase in revenue that is collected for this service.

Inspections and Code Enforcement Expenditures

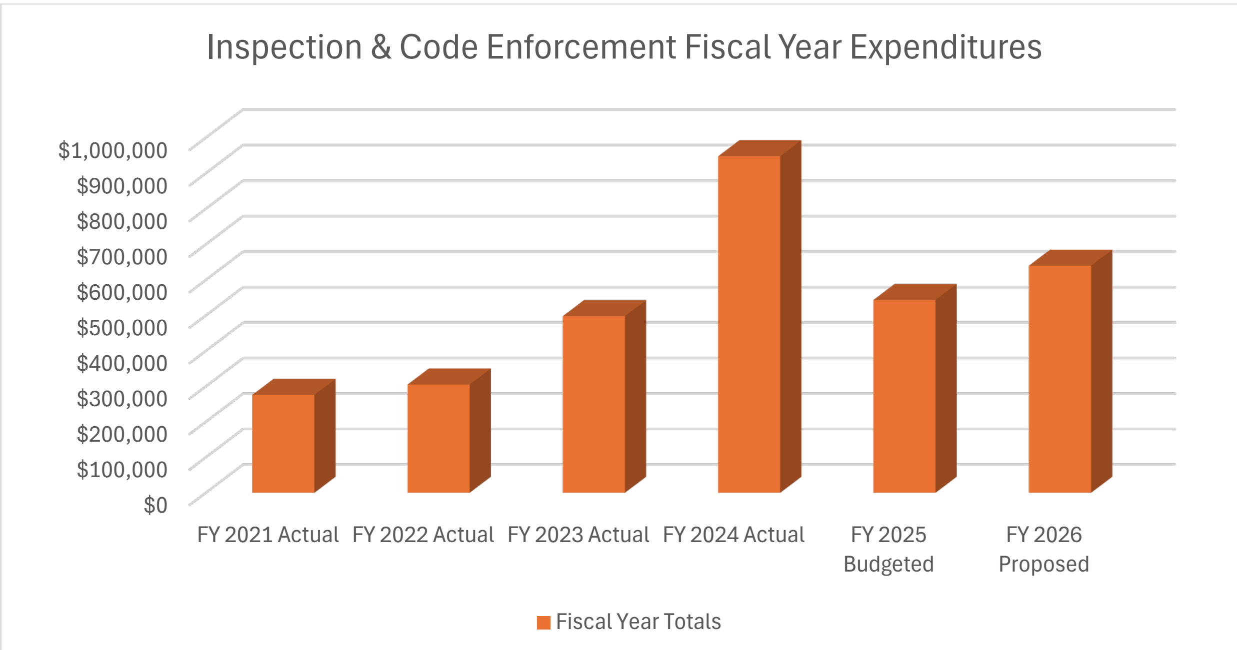
Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - OT @ 1.0	-	-	118	-	91	-	-	0%
SALARY - OT @ 1.5	1,971	-	742	1,000	-	500	(500)	-50%
REGULAR FT CIVILIAN SALARY	118,812	123,800	182,295	188,600	193,251	185,320	(3,280)	-2%
MERIT/BONUSES	321	8	198	1,886	-	-	(1,886)	-100%
DENTAL	599	594	815	990	987	920	(70)	-7%
HEALTH INSURANCE	26,320	24,833	30,443	36,540	37,565	37,150	610	2%
LIFE INSURANCE W/H	884	843	1,452	1,700	1,231	1,590	(110)	-6%
WORKMAN'S COMPENSATION	4,618	3,090	6,655	7,970	9,346	8,430	460	6%
ICMA-ER 457	-	-	-	-	-	-	-	0%
MSRPS PENSION	8,320	13,506	20,153	22,573	21,932	24,610	2,037	9%
F I C A / MEDICARE	9,012	9,312	13,918	14,661	14,342	14,190	(471)	-3%
EMPLOYEE - DRUG TESTING	52	-	-	-	-	-	-	0%
ADS & NOTICES	137	-	-	-	-	-	-	0%
INSURANCE - LIABILITY	592	504	582	600	1,422	1,465	865	144%
INSURANCE - VEHICLE	549	1,345	723	1,535	1,224	1,261	(274)	-18%
LICENSES/USER FEES	200	-	-	-	324	-	-	0%
M&R-VEHICLES	900	1,134	1,168	2,000	3,943	2,000	-	0%
POSTAGE / DELIVERY	-	-	546	300	824	300	-	0%
PRINTING/REPRODUCTION	353	139	-	300	-	300	-	0%
PROF SVCS-ATTORNEY	-	-	-	-	686	-	-	0%
PROF SVCS-INSPECTION SVCS	120,502	311,615	662,060	250,000	740,127	350,000	100,000	40%
TELEPHONE-WIRELESS-DATA/VIDEO	960	960	921	1,100	246	1,000	(100)	-9%
TELEPHONE-WIRELESS-VOICE	396	413	2,757	1,000	1,028	1,200	200	20%
OTHER CONTRACTED SERVICES	-	283	12,800	-	324	-	-	0%
FUEL - GAS/DIESEL/OTHER	4,284	4,548	7,138	8,000	5,548	6,626	(1,374)	-17%
OFFICE SUPPLIES	346	103	80	300	192	200	(100)	-33%
UNIFORMS/SHOES/BOOTS	130	400	77	500	-	500	-	0%
SUPPLIES - OTHER	346	544	892	1,500	36	1,000	(500)	-33%
DUES/MEMBERSHIPS	483	216	60	400	135	-	(400)	-100%
HOSPITALITY/REFRESHMENTS/RECOGNITION	-	-	-	-	-	200	200	100%
REF MATERIALS	1,492	125	-	250	350	-	(250)	-100%
REGISTRATION	367	-	470	-	411	-	-	0%
COMPUTER HARDWARE	1,489	-	-	-	-	-	-	0%
OFFICE EQUIP/FURN	394	-	-	-	-		-	0%
OTHER EQUIP	394	-	550	-	-	1,200	1,200	100%
GENERAL OPERATIONS SUBTOTAL	305,225	498,314	947,613	543,705	1,035,564	639,962	96,257	18%
GRAND TOTAL	305,225	498,314	947,613	543,705	1,035,564	639,962	96,257	18%

Operating	**302,948**	**498,314**	**947,063**	**543,705**	**1,035,564**	**638,762**	**95,057**	17%
Small Capital	**2,277**	**-**	**550**	**-**	**-**	**1,200**	**1,200**	100%
	305,225	498,314	947,613	543,705	1,035,564	639,962	96,257	

Salaries	**121,105**	**123,808**	**183,353**	**191,486**	**193,343**	**185,820**	**(5,666)**	-3%
Fringe benefits	**49,807**	**52,177**	**73,437**	**84,434**	**85,402**	**86,890**	**2,456**	3%
Contracted services	**124,588**	**316,393**	**681,557**	**256,835**	**750,147**	**357,526**	**100,691**	39%
Supplie & materials	**5,106**	**5,596**	**8,186**	**10,300**	**5,776**	**8,326**	**(1,974)**	-19%
Other	**2,342**	**341**	**530**	**650**	**896**	**200**	**(450)**	-69%
Small Capital	**2,277**	**-**	**550**	**-**	**-**	**1,200**	**1,200**	100%
	305,225	498,314	947,613	543,705	1,035,564	639,962	96,257	

Inspections & Code Enforcement Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$276,000	$305,225	$498,314	$947,613	$543,705	$639,962
$ Variance Year to Year		$29,225	$193,090	$449,299	-$403,908	$96,257
% Variance Year to Year		10.6%	63.3%	90.2%	-42.6%	17.7%
Expenditures Per Capita	$27	$30	$46	$85	$48	$55
Expenditures Per Residential Unit	$81	$86	$136	$248	$139	$158
Percent of Town Expenditures	3.8%	4.0%	5.4%	8.6%	4.4%	5.4%



Emergency Preparedness Department Description:

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

Personnel Schedule:

None

There are no significant budget changes.

Emergency Preparedness Expenditures

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
OTHER PROFESSIONAL SERVICES	8,730	4,410	5,931	9,000	9,009	9,180	180	2%
OTHER EQUIP	-	-	-	-	-	-	-	0%
GENERAL OPERATIONS SUBTOTAL	8,730	4,410	5,931	9,000	9,009	9,180	180	2%
GRAND TOTAL	8,730	4,410	5,931	9,000	9,009	9,180	180	2%

Operating	**8,730**	**4,410**	**5,931**	**9,000**	**9,009**	**9,180**	**180**	2%
Small Capital	-	-	-	-	-	-	-	0%
	8,730	4,410	5,931	9,000	9,009	9,180	180	

Salaries	-	-	-	-	-	-	-	0%
Fringe benefits	-	-	-	-	-	-	-	0%
Contracted services	**8,730**	**4,410**	**5,931**	**9,000**	**9,009**	**9,180**	**180**	2%
Supplie & materials	-	-	-	-	-	-	-	0%
Other	-	-	-	-	-	-	-	0%
Small Capital	-	-	-	-	-	-	-	0%
	8,730	**4,410**	**5,931**	**9,000**	**9,009**	**9,180**	**180**	

Public Works Administration Department Description:

The Public Works Administration is essential to ensuring the Town's infrastructure and facilities are well-maintained, functional, and aligned with the community's needs. This department oversees the supervision and administration of various public works functions, including facilities management, operations and maintenance, and capital planning, all of which are crucial for supporting the Town's vision and mission.

The department directs resources toward providing reliable, efficient, and effective facilities that serve as the foundation for municipal services. These facilities not only ensure the safety and comfort of Town employees but also offer residents, elected officials, and visitors a welcoming, functional environment. Public Works Administration is committed to maintaining high standards of service that are competent, courteous, and customer-oriented, ensuring that all stakeholders receive the support they need.

Investing in Public Works Administration is critical for maintaining the Town's infrastructure and facilities, enabling the department to support the growth and development of the community. Adequate funding ensures that resources are allocated effectively to provide consistent, high-quality services that improve the quality of life for residents and facilitate the work of Town staff and officials.

Fiscal Year Goals:

The Public Works Administration Department is focused on enhancing operational efficiency and workforce capability. We will continue in FY26 to update our GIS data utilizing GPS field equipment and GIS applications to ensure accuracy of asset details and incorporate newly developed infrastructure. In addition, we will leverage our GIS server platform to ensure continued compliance with the Federally mandated Lead and Copper Rule Improvement (LCRI) initiative. Another ongoing primary goal is the continued analysis and development of our Advanced Metering Infrastructure (AMI), to maximize water consumption data collection results.

Public Works Administration will also ensure seamless collaboration with the Planning and Zoning Department to complete all necessary inspections and manage infrastructure dedications effectively. The Administration Team will review all subdivision, site development, and stormwater management plans before approval and permit issuance, including those that are outsourced, to ensure compliance with standards. Additionally, the team will monitor progress and conduct thorough inspections of all work before releasing bonds or finalizing dedications. We will continue to address any issues related to incomplete or incorrect dedications, with the Director of Public Works and the Stormwater Manager leading efforts to rectify these areas. This approach will enhance our ability to manage public infrastructure projects effectively and maintain high standards for infrastructure development.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Director of Operations	1	1	0
Director of Public Works	1	1	1
Assistant Director of Public Works	0	0	1
Project Manager	1	1	1
GIS Specialist	0.5	0	0
Administrative Aide III	1	1	1
Total Public Works Administration	**4.5**	**4**	**4**

Significant Budget Changes:

Salaries decreased $59,836 due to the elimination of a director position with other department changes.

Public Works Administration Expenditures

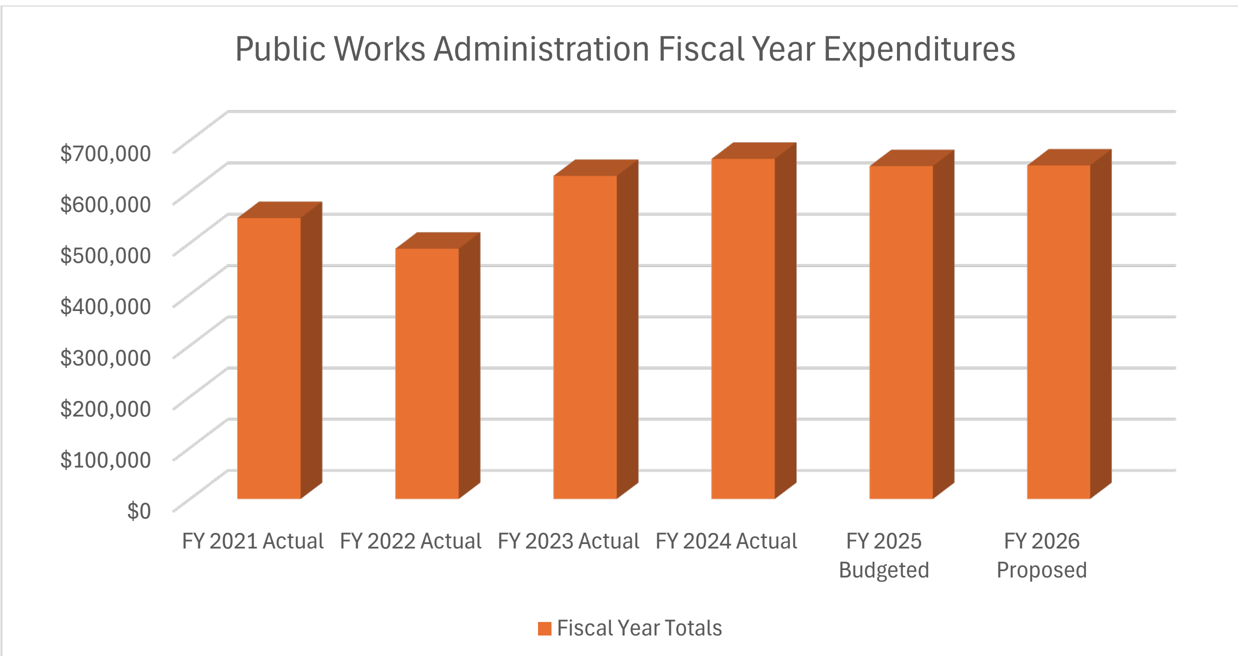
Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - OT @ 1.0	-	-	0	-	346	-	-	0%
SALARY - OT @ 1.5	113	313	3,489	5,000	1,896	1,000	(4,000)	-80%
REGULAR FT CIVILIAN SALARY	295,130	403,612	438,702	417,045	354,736	357,209	(59,836)	-14%
STIPENDS	459	-	-	-	-	-	-	0%
MERIT/BONUSES	3,879	1,534	1,903	4,170	-	-	(4,170)	-100%
DENTAL	1,419	1,820	1,795	1,880	1,501	1,840	(40)	-2%
HEALTH INSURANCE	40,847	50,356	56,208	59,360	44,861	56,090	(3,270)	-6%
LIFE INSURANCE W/H	2,449	2,787	3,164	3,280	1,509	3,060	(220)	-7%
WORKMAN'S COMPENSATION	10,714	11,595	12,356	13,090	15,844	10,040	(3,050)	-23%
MSRPS PENSION	29,916	38,829	44,375	49,918	62,663	47,436	(2,482)	-5%
F I C A / MEDICARE	22,312	29,293	32,521	32,632	27,126	27,427	(5,206)	-16%
EMPLOYEE - DRUG TESTING	993	1,146	-	-	-	-	-	0%
EMPLOYEE - HEALTH EXAMS	1,350	710	1,770	-	-	-	-	0%
ADS & NOTICES	-	-	264	-	-	-	-	0%
INSURANCE - FLOOD	117	-	146	160	158	163	3	2%
INSURANCE - LIABILITY	1,586	1,376	1,299	1,340	1,210	1,247	(93)	-7%
INSURANCE - PROPERTY	1,319	1,465	1,475	1,600	1,522	1,567	(33)	-2%
INSURANCE - VEHICLE	1,498	1,121	1,559	1,950	875	901	(1,049)	-54%
LICENSES/USER FEES	11,325	23,643	19,080	25,000	32,958	21,400	(3,600)	-14%
M&R-VEHICLES	81	1,354	941	1,000	-	1,000	-	0%
PRINTING/REPRODUCTION	-	-	281	360	-	-	(360)	-100%
PROF SVCS-ATTORNEY	340	950	200	500	1,286	-	(500)	-100%
OTHER PROF SERVICES	45,285	24,310	-	-	-	90,000	90,000	100%
TELEPHONE-WIRELESS-DATA/VIDEO	3,829	3,114	2,701	3,000	2,705	3,000	-	0%
TELEPHONE-WIRELESS-VOICE	1,188	1,881	1,617	1,800	1,312	1,800	-	0%
OTHER CONTRACTED SERVICES	742	6,565	5,400	1,000	14,172	-	(1,000)	-100%
FUEL - GAS/DIESEL/OTHER	6,460	6,162	5,965	7,000	3,845	3,404	(3,596)	-51%
OFFICE SUPPLIES	909	1,605	1,629	1,500	869	1,500	-	0%
UNIFORMS/SHOES/BOOTS	485	2,000	1,233	-	506	3,451	3,451	100%
SUPPLIES - OTHER	672	1,152	1,500	2,090	2,393	-	(2,090)	-100%
DUES/MEMBERSHIPS	712	719	548	800	129	800	-	0%
HOSPITALITY/RECOGNITION	1,694	4,106	1,979	5,000	1,139	4,500	(500)	-10%
INCIDENTALS-PARKING, TOLLS, ETC.	91	255	285	410	51	60	(350)	-85%
LODGING	112	-	3,079	-	-	2,400	2,400	100%
MEALS	-	-	364	800	178	900	100	13%
MILEAGE-LOCAL	-	-	-	630	-	-	(630)	-100%
REGISTRATION	35	511	8,489	1,000	95	2,000	1,000	100%
TRAVEL-AIRFARE, RENTAL CAR, TAXI, ETC.	-	-	343	-	-	2,800	2,800	100%
COMPUTER HARDWARE	720	864	1,064	2,400	-	4,000	1,600	67%
OTHER EQUIP-GEN	-	-	6,104	-	-	-	-	0%
OTHER EQUIP-PW	-	5,388	-	4,000	-	-	(4,000)	-100%
GENERAL OPERATIONS SUBTOTAL	488,782	630,535	663,830	649,715	575,539	650,994	1,279	0%
GRAND TOTAL	488,782	630,535	663,831	649,715	575,886	650,994	1,279	0%

Operating	**488,062**	**624,283**	**656,663**	**643,315**	**575,886**	**646,994**	**3,679**	1%
Small Capital	**720**	**6,252**	**7,168**	**6,400**	**-**	**4,000**	**(2,400)**	-38%
	488,782	630,535	663,831	649,715	575,886	650,994	1,279	

Salaries	**299,581**	**405,459**	**444,094**	**426,215**	**356,979**	**358,209**	**(68,006)**	-16%
Fringe benefits	**110,000**	**136,536**	**152,190**	**160,160**	**153,504**	**145,893**	**(14,268)**	-9%
Contracted services	**67,310**	**65,778**	**34,963**	**37,710**	**56,197**	**121,078**	**83,368**	221%
Supplies & materials	**8,526**	**10,919**	**10,328**	**10,590**	**7,613**	**8,355**	**(2,235)**	-21%
Other	**2,644**	**5,591**	**15,087**	**8,640**	**1,593**	**13,460**	**4,820**	56%
Small Capital	**720**	**6,252**	**7,168**	**6,400**	**-**	**4,000**	**(2,400)**	-38%
	488,782	**630,535**	**663,831**	**649,715**	**575,886**	**650,994**	**1,279**	

Public Works Administration Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$548,569	$488,781	$630,555	$663,831	$649,715	$650,994
$ Variance Year to Year		-$59,788	$141,774	$33,276	-$14,116	$1,279
% Variance Year to Year		-10.9%	29.0%	5.3%	-2.1%	0.2%
Expenditures Per Capita	$54	$48	$58	$60	$57	$56
Expenditures Per Residential Unit	$160	$138	$173	$174	$166	$161
Percent of Town Expenditures	7.5%	6.4%	6.8%	6.0%	5.3%	5.5%



Public Works Facility Operations Department Description:

The Public Works Facility Operations Department is responsible for managing and maintaining all public facilities in the Town of La Plata, ensuring they are safe, functional, and well-maintained. This department oversees the comprehensive operations required for the upkeep of various Town properties, including Town Hall, the Police Department Station, the Public Works Building, four residential rental properties, the Wills Park Community Building, Train Station Museum, Fire Station Museum, police storage facilities, the Dorchester Community Center, Town Hall concession stand, Tilghman Lake bathroom, and two Town signs.

To efficiently manage these facilities, the Town employs a third-party contractor to provide specialized facility management labor. This approach ensures that the department can maintain the buildings to a high standard while managing operational costs effectively.

Investing in the Public Works Facility Operations Department is essential to maintaining the Town's physical assets, ensuring that all facilities are fully functional, safe, and accessible to residents, staff, and visitors. Adequate funding allows the department to meet the operational and maintenance needs of these diverse properties, supporting the long-term sustainability and service delivery of the Town's public spaces and resources.

Fiscal Year Goals:

In FY 2026, the Facilities Department aims to enhance the management and longevity of Town assets by creating and implementing a comprehensive 10-year facilities renewal plan.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Maintenance Manager	0.1	0.1	0.1
Mechanic	0.2	0	0
Public Works Technician II	0	0.3	0.3
Public Works Technician I	0	0.6	0.6
Lead Custodian	0.75	0.65	0.65
Custodian	0.3	0.3	0.8
Total Public Works Facility Operations	**1.35**	**1.95**	**2.45**

There are no significant budget changes.

Facilities Maintenance Expenditures

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - OT @ 1.0	-	-	5	-	647	-	-	0%
SALARY - PT	-	-	-	-	3,323	-	-	0%
SALARY - OT @ 1.5	-	9	101	-	1,989	-	-	0%
REGULAR FT CIVILIAN SALARY	-	11,438	58,146	85,511	88,041	97,279	11,768	14%
MERIT/BONUSES	-	-	191	855	-	-	(855)	-100%
DENTAL	-	83	467	810	794	770	(40)	-5%
HEALTH INSURANCE	-	2,143	19,707	22,530	23,482	23,460	930	4%
LIFE INSURANCE W/H	-	69	581	850	613	1,130	280	33%
WORKMAN'S COMPENSATION	-	303	2,660	3,920	4,416	4,440	520	13%
ENHANSED PENSION	-	-	-	1,676	-	-	(1,676)	-100%
MSRPS PENSION	1,092	1,295	7,117	11,779	9,624	14,642	2,863	24%
F I C A / MEDICARE	-	852	4,292	6,640	7,481	7,470	830	13%
INSURANCE - FLOOD	124	-	146	210	159	164	(46)	-22%
INSURANCE - LIABILITY	170	138	356	490	590	608	118	24%
INSURANCE - PROPERTY	1,546	1,307	1,477	2,130	1,571	1,618	(512)	-24%
INSURANCE - VEHICLE	-	-	642	1,070	642	661	(409)	-38%
M&R-VEHICLES	-	-	603	170	13	1,000	830	488%
M&R-OTHER	57	645	-	1,140	-	-	(1,140)	-100%
TELEPHONE-WIRELESS-DATA/VIDEO	440	480	480	500	480	500	-	0%
TELEPHONE-WIRELESS	394	214	413	410	321	400	(10)	-2%
OTHER CONTRACTED SERVICES	66,021	40,162	17,392	12,000	80,873	5,000	(7,000)	-58%
CUSTODIAL SUPPLIES	-	8	50	-	-	-	-	0%
FUEL - GAS/DIESEL/OTHER	-	-	930	1,000	684	1,196	196	20%
MAINTENANCE/SHOP SUPPLIES	-	-	1,485	-	-	-	-	0%
Uniforms	-	-	-	-	-	1,608	1,608	100%
SUPPLIES - OTHER	45	427	273	500	426	300	(200)	-40%
GENERAL OPERATIONS SUBTOTAL	69,889	59,573	117,513	154,191	226,169	162,247	8,056	5%
TOWN HALL								
SALARY - PT	5,985	6,091	4,657	9,042	5,751	9,105	63	1%
WORKMAN'S COMPENSATION	247	267	-	21	-	420	399	1900%
F I C A / MEDICARE	458	466	356	693	440	700	7	1%
Time to Care Act			-	-	-	-	-	0%
M&R-BUILDINGS	4,822	4,973	3,001	6,250	34,150	6,500	250	4%
M&R-OTHER	2,088	4,168	9,697	7,000	343	-	(7,000)	-100%
ELECTRICITY	13,706	6,050	5,963	15,000	18,644	21,712	6,712	45%
INTERNET SERVICE	1,920	1,920	2,080	2,000	1,920	2,000	-	0%
OTHER CONTRACTED SERVICES	69,005	72,547	106,329	67,000	63,515	55,858	(11,142)	-17%
CUSTODIAL SUPPLIES	997	1,949	1,329	1,480	1,091	1,250	(230)	-16%
FUEL - GAS/DIESEL/OTHER	-	-	-	250	-	-	(250)	-100%
REPAIR/REPLACEMENT PARTS/MATERIALS	153	51	78	2,500	5,985	500	(2,000)	-80%
TOWN HALL-SUPPLIES - OTHER	544	332	430	1,500	361	500	(1,000)	-67%
BUILDING IMPROVEMENTS - TH	-	-	-	23,000	-	-	(23,000)	-100%
TOWN HALL SUBTOTAL	99,924	98,812	133,919	135,736	132,199	98,546	(37,190)	-27%
POLICE STATION								
SALARY - PT	3,223	3,280	2,508	4,340	3,096	3,915	(425)	-10%
WORKMAN'S COMPENSATION	136	133	-	10	-	181	171	1706%
F I C A / MEDICARE	247	251	192	333	237	301	(32)	-10%
M&R-BUILDINGS	-	-	729	5,000	3,847	5,000	-	0%
M&R-OTHER	3,706	1,187	3,586	5,000	-	5,000	-	0%
ELECTRICITY	7,222	8,153	7,418	9,800	9,484	10,624	824	8%
NATURAL GAS/PROPANE/HEATING OIL	1,768	3,930	5,889	7,000	4,073	7,000	-	0%
INTERNET SERVICE	2,219	2,059	3,331	2,340	3,718	3,600	1,260	54%
OTHER CONTRACTED SERVICES	15,661	19,969	21,299	20,000	13,791	9,256	(10,744)	-54%
CUSTODIAL SUPPLIES	489	1,082	1,161	1,200	936	750	(450)	-38%
REPAIR/REPLACEMENT PARTS/MATERIALS	44	-	-	1,500	-	-	(1,500)	-100%
SUPPLIES - OTHER	322	-	514	610	71	-	(610)	-100%
POLICE STATION SUBTOTAL	35,036	40,043	46,627	57,133	39,252	45,627	(11,506)	-20%

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
PUBLIC WORKS BUILDING								
M&R-BUILDINGS	-	-	1,135	5,000	549	5,000	-	0%
M&R-OTHER	1,853	8,472	2,533	5,000	1,848	5,000	-	0%
ELECTRICITY	8,003	8,502	6,767	9,900	7,808	9,288	(612)	-6%
NATURAL GAS/PROPANE/HEATING OIL	15,166	12,883	12,624	1,200	9,394	14,000	12,800	1067%
INTERNET SERVICE	1,320	1,480	1,430	1,400	1,131	1,400	-	0%
OTHER CONTRACTED SERVICES	30,835	32,823	14,842	25,000	13,634	16,750	(8,250)	-33%
CUSTODIAL SUPPLIES	573	992	707	650	888	700	50	8%
FUEL-GAS/DIESEL/OTHER	209	209	209	1,650	-	300	(1,350)	-82%
TOOLS/EQUIPMENT	382	142	87	1,000	-	-	(1,000)	-100%
SUPPLIES - OTHER	1,178	830	1,292	3,000	101	-	(3,000)	-100%
BLDG IMPROVEMENTS	-	-	-	-	-	10,000	10,000	100%
OFFICE EQUIP/FURNITURE	-	2,467	360	1,000	-	-	(1,000)	-100%
OTHER EQUIPMENT	-	-	5,116	-	-	-	-	0%
PUBLIC WORKS BUILDING SUBTOTAL	59,519	68,801	47,103	54,800	35,353	62,438	7,638	14%
107 MAPLE								
M&R-OTHER	2,982	-	41	90	-	-	(90)	-100%
ELECTRICITY	1,551	127	138	150	147	165	15	10%
NATURAL GAS/PROPANE/HEATING OIL	334	161	-	-	-	-	-	0%
OTHER CONTRACTED SERVICES	2,406	400	400	420	343	1,200	780	186%
REPAIR/REPLACEMENT PARTS/MATERIALS	14	-	-	-	-	1,000	1,000	100%
INTEREST-OTHER-107 S MAPLE	60	-	-	-	-	-	-	0%
107 SOUTH MAPLE SUBTOTAL	7,347	688	579	660	490	2,365	1,705	258%
WILLS PARK COMMUNITY BLDG								
M&R-BUILDINGS	30	-	85	180	442	500	320	178%
M&R-OTHER	442	300	565	70	-	-	(70)	-100%
ELECTRICITY	3,046	3,779	3,145	3,350	3,483	4,066	716	21%
NATURAL GAS/PROPANE/HEATING OIL	912	-	719	1,510	1,714	2,000	490	32%
OTHER CONTRACTED SERVICES	33,212	22,836	18,147	22,280	7,890	1,815	(20,465)	-92%
CUSTODIAL SUPPLIES	456	799	415	320	585	500	180	56%
REPAIR/RPLCMNT PARTS/MATERIALS	635	88	361	600	651	600	-	0%
WILLS PARK COMM. BUILDING SUBTOTAL	38,731	27,802	23,438	28,310	14,766	9,481	(18,829)	-67%
TRAIN STATION								
M&R-OTHER	395	33	81	170	741	1,000	830	488%
PROF SVCS-CONTRACTOR	-	-	65	140	-	-	(140)	-100%
ELECTRICITY	871	1,436	2,005	1,640	2,095	2,843	1,203	73%
NATURAL GAS/PROPANE/HEATING OIL	-	-	-	-	-	-	-	0%
OTHER CONTRACTED SERVICES	15,621	3,413	3,488	2,900	3,590	3,350	450	16%
REPAIR/REPLACEMENT PARTS/MATERIALS	-	43	47	2,902	189	-	(2,902)	-100%
TRAIN STATION SUBTOTAL	16,886	4,925	5,686	7,752	6,616	7,193	(559)	-7%
FIRE STATION MUSEUM								
M&R-BUILDINGS	-	-	540	1,130	-	1,000	(130)	-12%
M&R-OTHER	25	133	900	1,880	-	-	(1,880)	-100%
ELECTRICITY	2,073	2,264	2,504	2,000	2,682	3,468	1,468	73%
NATURAL GAS/PROPANE/HEATING OIL	-	-	309	-	-	-	-	0%
OTHER CONTRACTED SERVICES	2,312	24,887	7,451	-	1,943	1,680	1,680	100%
FIRE STATION MUSEUM SUBTOTAL	4,410	27,283	11,704	5,010	4,626	6,148	1,138	23%

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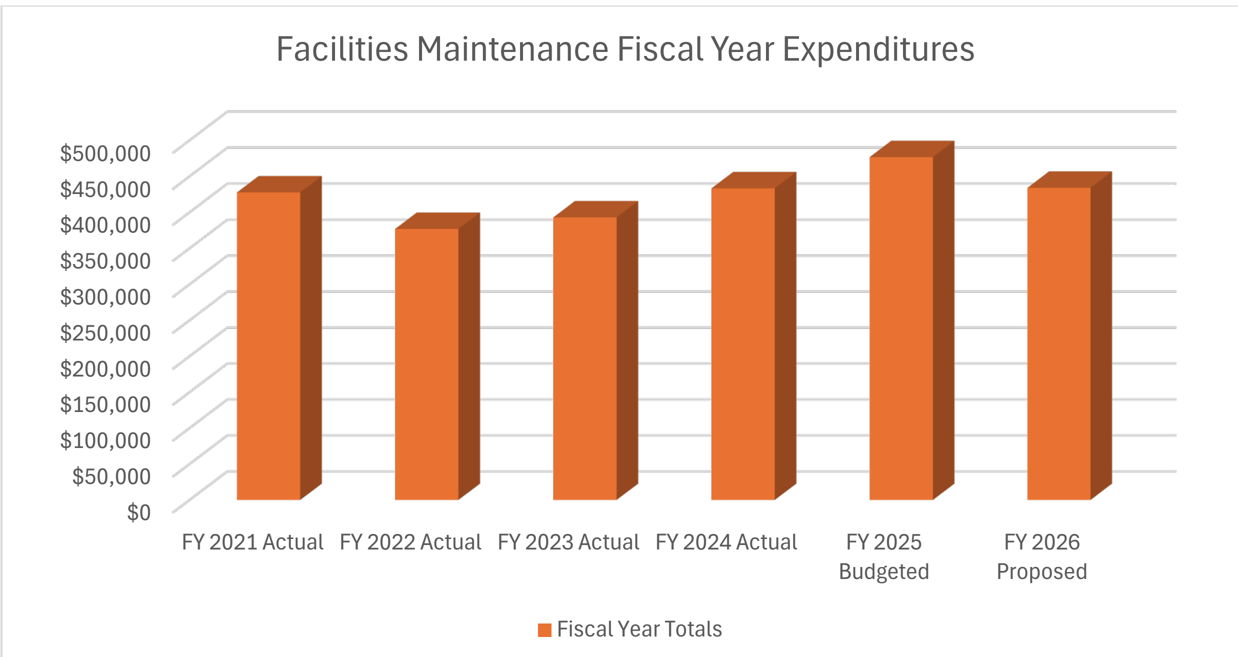
POLICE OFFICE DORCHESTER								
M&R-OTHER	96	40	2,437	1,760	-	1,000	(760)	-43%
ELECTRICITY	1,499	2,005	877	1,250	1,266	1,678	428	34%
INTERNET SERVICE	2,043	2,359	2,389	2,490	2,395	2,500	10	0%
TELEPHONE-LOCAL SVC	733	752	847	810	877	410	(400)	-49%
SUPPLIES - OTHER	376	-	68	150	-	-	(150)	-100%
POLICE OFFICE DORCHESTER SUBTOTAL	4,748	5,155	6,618	6,460	4,538	5,588	(872)	-14%
OLD PW SHOP								
M&R-OTHER	5	40	-	-	-	-	-	0%
ELECTRICITY	645	782	731	730	802	923	193	26%
OTHER SUPPLIES	-	-	40	90	-	100	10	11%
OLD PW SHOP SUBTOTAL	650	822	771	820	802	1,023	203	25%
POLICE EVIDENCE STORAGE								
M&R-OTHER	-	-	2,993	-	-	-	-	0%
ELECTRICITY	4,252	4,492	3,363	1,080	3,379	4,797	3,717	344%
INTERNET SERVICE --500 DORCHESTER	2,794	2,794	2,794	2,910	2,794	3,300	390	13%
TELEPHONE-LOCAL SVC- 500 DORCHESTER	1,210	1,231	1,143	1,080	1,108	1,300	220	20%
OTHER CONTRACTED SERVICES	230	348	334	390	303	500	110	28%
POLICE EVIDENCE SHOP SUBTOTAL	8,486	8,866	10,628	5,460	7,584	9,897	4,437	81%
PARK & RIDE LOT								
OTHER CONTRACTED SERVICES	5,154	4,799	15,872	10,000	4,931	5,000	(5,000)	-50%
PARK & RIDE LOT SUBTOTAL	5,154	4,799	15,872	10,000	4,931	5,000	(5,000)	-50%
112 ST MARY'S AVENUE								
M&R-112 ST MARY"S	462	1,076	2,841	3,530	686	1,000	(2,530)	-72%
ELECTRICITY-`112 ST MARY'S	-	-	-	-	97	1,946	1,946	100%
HEATING OIL-112 ST MARYS AVE	-	-	-	-	1,609	-	-	0%
112-SM-FURNITURE/FIXTURES	-	18,672	-	-	-	-	-	0%
112 ST MARY'S SUBTOTAL	462	19,748	2,841	3,530	2,392	2,946	(584)	-17%
118 ST MARY'S AVENUE								
M&R-BUILDINGS-118 ST MARY'S	4,481	701	98	150	2,645	1,000	850	567%
ELECTRICITY-118 ST MARY'S	352	-	113	70	208	246	176	251%
HEATING OIL-118 ST MARY'S AVE	1,378	-	1,331	1,390	2,338	-	(1,390)	-100%
OTH CNTRCTD SVCS-118 ST MARY'S	3,494	400	2,779	570	343	-	(570)	-100%
118 ST MARY'S SUBTOTAL	9,705	1,101	4,321	2,180	5,533	1,246	(934)	-43%
302 QUEEN ANNE ST								
INS-PROP-302 QUEEN ANNE	-	-	-	-	29	-	-	0%
M&R-302 QUEEN ANNE	3,838	835	-	-	2,499	1,000	1,000	100%
ELECTRICITY-302 QUEEN ANNE	-	28	448	340	1,607	3,330	2,990	880%
INTERNET SERVICE	-	28	-	-	1,086	1,848	1,848	100%
OTH CNTRCTD SVCS-112 ST MARYS	23	15,854	-	-	6,438	1,200	1,200	100%
INTEREST-OTHER - 302 Queen Anne	-	210	-	-	-	-	-	0%
302 QUEEN ANNE ST SUBTOTAL	3,861	16,954	448	340	11,659	7,378	7,038	2070%
TOWN HALL CONCESSION STAND								
ELECTRICITY- TH CONCESSION STAND	2,657	3,198	2,741	1,810	2,707	4,131	2,321	128%
SUPPLIES - OTHER	467	748	32	50	-	200	150	300%
TOWN HALL CONCESSION STAND SUBTOTAL	3,124	3,946	2,773	1,860	2,707	4,331	2,471	133%

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
206 WASHINGTON AVE								
M&R-OTHER	322	-	18	100	-	-	(100)	-100%
206 WASHINGTON AVE SUBTOTAL	322	-	18	100	-	-	(100)	-100%
208 WASHINGTON AVE								
OTHER CONTRACTED SERVICES	2,972	625	-	-	-	-	-	0%
ELECTRICITY-208 WASHINGTON AVE	244	144	111	200	119	134	(66)	-33%
208 WASHINGTON AVE SUBTOTAL	3,216	769	111	200	119	134	(66)	-33%
206A WASHINGTON AVE								
ELECTRICITY-206A WASHINGTON AVE	118	118	118	200	119	133	(67)	-33%
SUPPLIES - OTHER	10	-	-	-	-	-	-	0%
206A WASHINGTON AVE SUBTOTAL	129	118	118	200	119	133	(67)	-33%
111 N Maple								
ELECTRICITY	456	618	552	600	552	620	20	3%
SUPPLIES - OTHER	42	2	-	-	-	-	-	0%
111 N Maple SUBTOTAL	498	620	552	600	552	620	20	3%
TILGHMAN LAKE BATHROOM BUILDING								
ELECTRICITY	-	-	-	-	1,463	-	-	0%
OTH CNTRCTD SVCS-TL BTHRMS			-	-	7,204	1,000	1,000	100%
CUSTODIAL SUPPLIES	-	217	112	500	616	-	(500)	-100%
REPAIR/REPLACEMENT PARTS/MATERIALS	-	-	825	-	-	-	-	0%
TILGHMAN LAKE BTHRM BLDG SUBTOTAL	-	217	937	500	9,283	1,000	500	100%
SIGN-NORTH								
ELECTRICITY	314	339	343	400	345	338	(62)	-16%
OTHER CONTRACTED SERVICES	33	1,200	-	-	771	-	-	0%
SIGN-NORTH SUBTOTAL	346	1,539	343	400	1,116	338	(62)	-16%
SIGN-SOUTH								
ELECTRICITY	253	337	331	400	297	333	(67)	-17%
OTHER CONTRACTED SERVICES	4,224	-	-	-	-	-	-	0%
SIGN-SOUTH SUBTOTAL	4,477	337	331	400	297	333	(67)	-17%
GRAND TOTAL	376,918	392,918	433,251	476,642	511,103	434,010	(42,632)	-9%
Operating	**376,918**	**390,451**	**427,775**	**452,642**	**511,103**	**424,010**	**(28,632)**	-6%
Small Capital	**-**	**2,467**	**5,476**	**24,000**	**-**	**10,000**	**(14,000)**	-58%
	376,918	392,918	433,251	476,642	511,103	434,010	(42,632)	
Salaries	**9,208**	**20,818**	**65,608**	**99,748**	**102,848**	**110,300**	**10,552**	11%
Fringe benefits	**2,180**	**5,861**	**35,372**	**49,262**	**47,086**	**53,514**	**4,252**	9%
Contracted services	**358,535**	**336,974**	**316,351**	**282,180**	**348,583**	**250,692**	**(31,488)**	-11%
Supplies & materials	**6,935**	**7,916**	**10,444**	**21,452**	**12,586**	**9,505**	**(11,947)**	-56%
Other	**60**	**210**	**-**	**-**	**-**	**-**	**-**	0%
Small Capital	**-**	**21,139**	**5,476**	**24,000**	**-**	**10,000**	**(14,000)**	-58%
	376,918	**392,918**	**433,251**	**476,642**	**511,103**	**434,010**	**(42,632)**	

Facilities Maintenance Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$427,600	$376,918	$392,918	$433,251	$476,642	$434,010
$ Variance Year to Year	$142,334	-$50,682	$16,000	$40,333	$43,391	-$42,632
% Variance Year to Year	$425,550	-11.9%	4.2%	10.3%	10.0%	-8.9%
Expenditures Per Capita	$42	$37	$36	$39	$42	$38
Expenditures Per Residential Unit	$125	$106	$108	$113	$122	$107
Percent of Town Expenditures	5.8%	4.9%	4.3%	3.9%	3.9%	3.6%



Public Works Fleet Maintenance Department Description:

The Public Works Fleet Maintenance Department is responsible for the ongoing maintenance and repair of all Town-owned vehicles, ensuring they are safe, reliable, and operational. This includes routine servicing, emergency repairs, and preventative maintenance to extend the lifespan of the fleet and minimize downtime. The department ensures that all vehicles, including those used for public works, law enforcement, emergency services, and other municipal functions, are properly maintained and ready for use.

Adequate funding for Fleet Maintenance is essential to ensuring the Town's vehicles are operating at peak efficiency, reducing the risk of costly repairs or service interruptions. By investing in this department, the Town can ensure reliable transportation for essential services, improve cost-effectiveness by extending vehicle lifespans, and minimize the operational impact of vehicle downtime on public services.

Fiscal Year Goals:

The Fleet Department's FY 2026 goals focus on updating and maintaining the Town's vehicle and equipment assets. The department will develop a vehicle replacement plan, addressing issues related to ageing, excessive mileage, or mechanical damage. A 10-year equipment renewal plan will be put into action to support future needs. This proactive approach aims to ensure that all vehicles and equipment are reliable and efficient, thus minimizing downtime and operational disruptions.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Maintenance Manager	0.3	0.2	0.2
Mechanic	0.2	1	0
Mechanic - Fleet	1	1	1
Public Works Technician I	1	0	0
Total Public Works Fleet Maintenance	**2.5**	**2.2**	**1.2**

Significant Budget Changes:

Staffing reallocation reduced the salary and benefits expense by $70,091.

Fleet Maintenance Expenditures

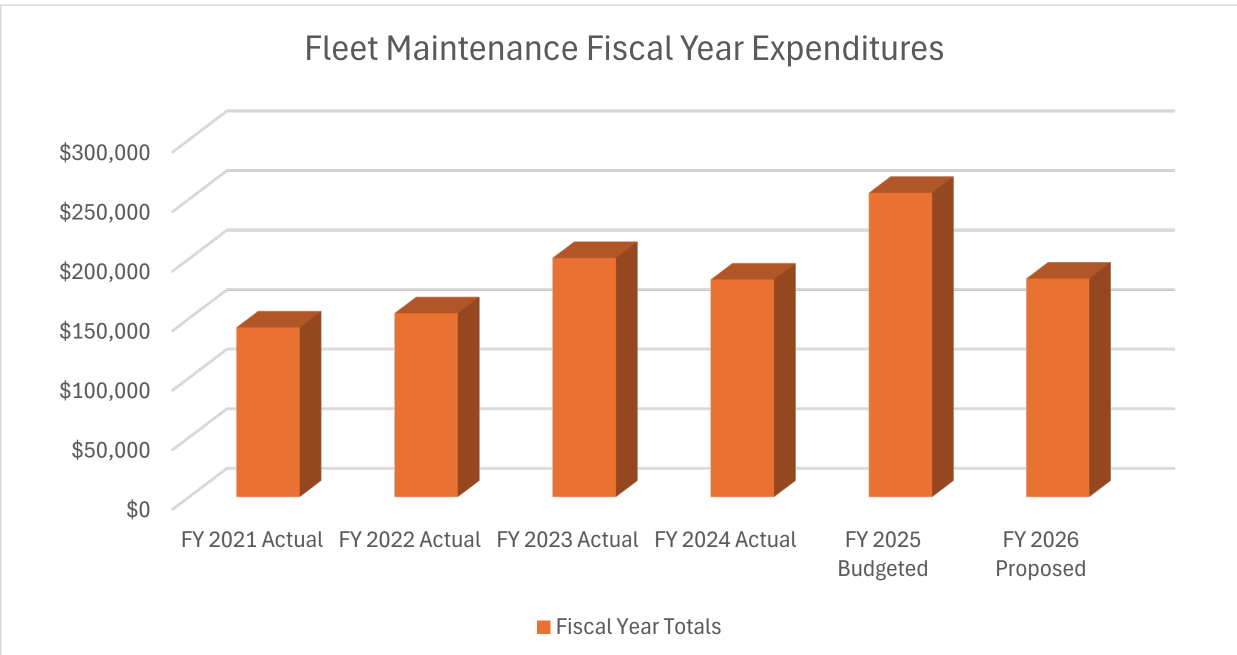
Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - OT @ 1.0	451	152	737	340	278	-	(340)	-100%
SALARY - OT @ 1.5	845	2,486	7,845	2,180	3,319	2,000	(180)	-8%
REGULAR FT CIVILIAN SALARY	83,851	111,574	86,053	134,140	30,837	86,501	(47,639)	-36%
STIPENDS	125	-	-	-	-	-	-	0%
MERIT/BONUSES	206	180	249	1,341	-	-	(1,341)	-100%
DENTAL INSURANCE	680	849	586	1,040	212	560	(480)	-46%
HEALTH INSURANCE	19,065	20,746	13,730	37,440	4,416	29,580	(7,860)	-21%
LIFE INSURANCE W/H	839	985	792	1,310	265	860	(450)	-34%
WORKMAN'S COMPENSATION	2,485	2,887	5,920	3,916	5,483	3,940	24	1%
ENHANSED PENSION	-	-	-	4,222	-	-	(4,222)	-100%
MSRPS PENSION	8,872	5,543	8,648	15,488	1,739	10,616	(4,872)	-31%
F I C A / MEDICARE	6,577	8,709	7,314	10,565	2,563	6,630	(3,935)	-37%
INSURANCE - FLOOD	-	-	15	-	17	17	17	100%
INSURANCE - LIABILITY	803	688	689	1,190	666	686	(504)	-42%
INSURANCE - PROPERTY	-	-	150	-	157	162	162	100%
INSURANCE - VEHICLE	849	357	394	660	-	-	(660)	-100%
LICENSES/USER FEES	-	-	20	-	3,300	3,200	3,200	100%
M&R-VEHICLES	3,752	7,873	4,439	5,000	1,362	2,000	(3,000)	-60%
M&R-OTHER	1,858	22	98	500	-	-	(500)	-100%
RENTS	459	434	777	880	527	850	(30)	-3%
TELEPHONE-WIRELESS-DATA/VIDEO	230	461	-	-	-	-	-	0%
TELEPHONE-WIRELESS	965	681	498	560	183	500	(60)	-11%
OTHER CONTRACTED SERVICES	5,047	7,275	4,850	5,500	4,646	11,580	6,080	111%
FUEL - GAS/DIESEL/OTHER	3,409	3,336	2,919	4,850	1,954	4,393	(457)	-9%
MAINTENANCE/SHOP SUPPLIES	11,113	22,599	27,959	10,000	18,509	10,000	-	0%
REPAIR/REPLACEMENT PARTS/MATERIALS	-	113	49	750	-	-	(750)	-100%
TOOLS/EQUIPMENT	1,522	1,718	4,705	5,000	5,000	5,000	-	0%
UNIFORMS/SHOES/BOOTS	85	1,075	651	1,000	394	2,314	1,314	131%
REGISTRATION	-	-	59	-	-	2,000	2,000	100%
COMPUTER HARDWARE	180	-	-	-	-	-	-	0%
MAINTENANCE EQUIP	-	-	2,433	7,500	-	-	(7,500)	-100%
							-	
GENERAL OPERATIONS SUBTOTAL	154,269	200,741	182,581	255,372	85,828	183,389	(71,983)	-28%
GRAND TOTAL	154,269	200,741	182,581	255,372	85,828	183,389	(71,983)	-28%

Operating	**154,089**	**200,741**	**180,148**	**247,872**	**85,828**	**183,389**	**(64,483)**	-26%
Small Capital	**180**	**-**	**2,433**	**7,500**	**-**	**-**	**(7,500)**	-100%
	154,269	200,741	182,581	255,372	85,828	183,389	(71,983)	

Salaries	**85,479**	**114,391**	**94,885**	**138,001**	**34,434**	**88,501**	**(49,500)**	-36%
Fringe benefits	**38,519**	**39,718**	**36,991**	**73,981**	**14,678**	**52,186**	**(21,795)**	-29%
Contracted services	**13,964**	**17,790**	**11,931**	**14,290**	**10,858**	**18,995**	**4,705**	33%
Supplies & materials	**16,128**	**28,841**	**36,282**	**21,600**	**25,857**	**21,707**	**107**	0%
Other	**-**	**-**	**59**	**-**	**-**	**2,000**	**2,000**	100%
Small Capital	**180**	**-**	**2,433**	**7,500**	**-**	**-**	**(7,500)**	-100%
	154,269	**200,741**	**182,581**	**255,372**	**85,828**	**183,389**	**(71,983)**	

Fleet Maintenance Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$142,334	$154,269	$200,740	$182,580	$255,372	$183,389
$ Variance Year to Year		$11,935	$46,471	-$18,160	$72,792	-$71,983
% Variance Year to Year		8.4%	30.1%	-9.0%	39.9%	-28.2%
Expenditures Per Capita	$14	$15	$18	$16	$23	$16
Expenditures Per Residential Unit	$42	$44	$55	$48	$65	$45
Percent of Town Expenditures	1.9%	2.0%	2.2%	1.7%	2.1%	1.5%



Public Works Streets Department Description:

The Public Works Streets Department is essential to maintaining the infrastructure that supports the Town's transportation network, ensuring that streets and roads are safe, functional, and accessible for residents, businesses, and visitors. The department is responsible for a wide range of services, including road paving, striping, repairs, and maintenance of street signage, sidewalks, curbs, and gutters. Additionally, the department handles storm and emergency clean-ups, street lighting maintenance, and street sweeping, all of which contribute to the safety, cleanliness, and aesthetic appeal of the Town's public spaces.

Adequate funding for the Street Department is critical to ensuring the ongoing upkeep and improvement of the Town's roadways and public infrastructure. Investment in this department supports the timely repair of roads and streets, which reduces safety hazards, prevents more costly repairs in the future, and ensures a smooth flow of traffic. Additionally, funding enables the department to respond effectively to emergencies, manage stormwater, and maintain the overall appearance and functionality of public spaces, contributing to a higher quality of life for residents and a positive experience for visitors.

Fiscal Year Goals:

In FY 2026, the Streets Department will concentrate on maintaining and improving the Town's road infrastructure. The department will complete the scheduled paving projects for the fiscal year, ensuring that roads are safe and well-maintained. We will ensure the necessary replacement of outdated and damaged street signs , enhancing both safety and aesthetics. To further support road upkeep, the department will continue its Road Improvement Plan and work to secure future Highway User Revenue (HUR) funding, which is crucial for long-term road maintenance and enhancements.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Maintenance Manager	0	0.1	0.1
PW Foreman/Supervisor	0.2	0	0.2
Inspector	0.25	0.25	0.25
PW Crew Leader	0.6	0.8	0.6
GIS / Utilities Field Tech	0	0.15	0.15
GIS Specialist	0	0.15	0.15
Public Works Technician II	0.4	0.35	0.85
Public Works Technician I	0.4	0.8	0.3
Total Public Works Streets	**1.85**	**2.6**	**2.6**

Significant Budget Changes:

Town will be doing more street maintenance internally instead of contracting out however net effect is minimal.

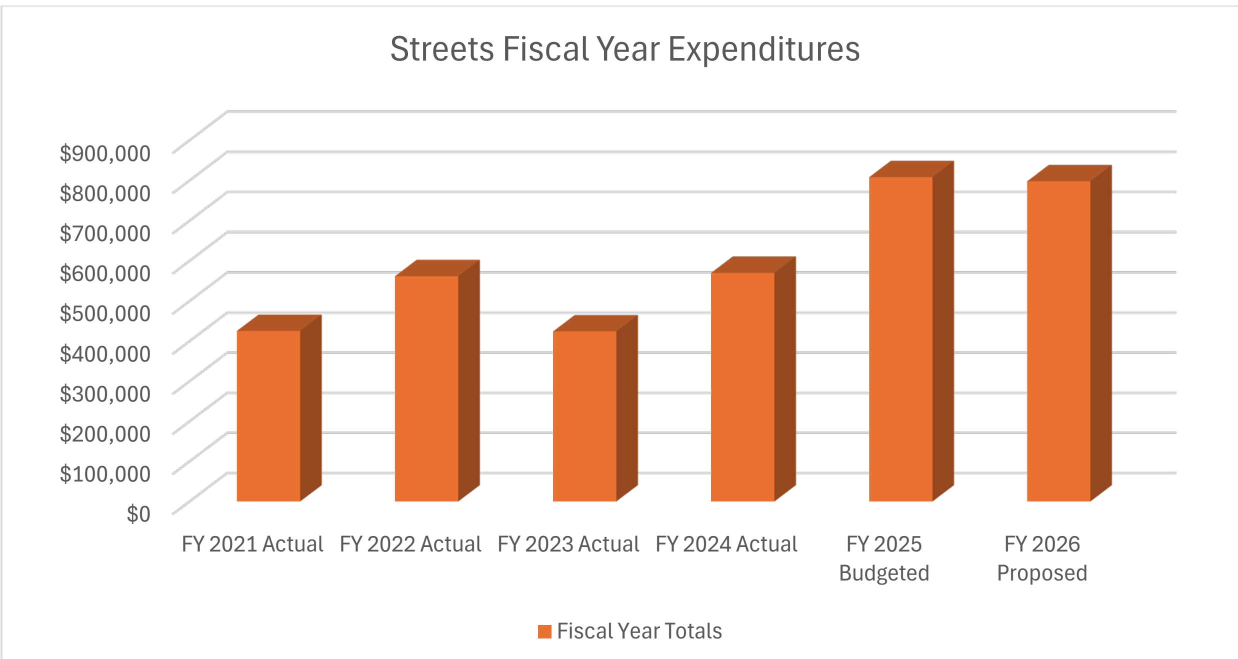
Streets Expenditures

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - OT @ 1.0	1,055	91	697	1,050	1,124	-	(1,050)	-100%
SALARY - OT @ 1.5	4,185	2,065	5,528	7,910	5,025	5,000	(2,910)	-37%
REGULAR FT CIVILIAN SALARY	58,074	68,210	84,394	149,874	105,783	150,576	702	0%
STIPENDS	165	-	-	-	-	-	-	0%
MERIT/BONUSES	108	114	189	1,499	-	-	(1,499)	-100%
DENTAL	492	592	683	1,276	874	1,259	(17)	-1%
HEALTH INSURANCE	16,084	20,486	22,044	43,244	23,094	44,182	938	2%
LIFE INSURANCE W/H	550	634	749	1,508	739	1,747	239	16%
WORKMAN'S COMPENSATION	2,102	2,968	4,056	5,134	5,868	6,440	1,306	25%
ENHANSED PENSION	-	-	-	3,809	-	-	(3,809)	-100%
MSRPS PENSION	9,316	5,870	9,236	17,428	11,253	19,593	2,165	12%
F I C A / MEDICARE	4,824	5,327	6,868	12,302	9,343	11,600	(702)	-6%
ADS & NOTICES	-	149	-	-	-	-	-	0%
INSURANCE - FLOOD	4	-	-	-	8	8	8	100%
INSURANCE - LIABILITY	744	642	559	580	-	-	(580)	-100%
INSURANCE - PROPERTY	43	52	62	70	119	122	52	75%
INSURANCE - VEHICLE	2,589	4,241	3,930	5,545	4,154	4,278	(1,267)	-23%
LICENSES/USER FEES	87	-	-	-	-	-	-	0%
M&R-VEHICLES	6,776	3,713	3,570	6,000	6,553	5,000	(1,000)	-17%
M&R-OTHER	2,223	2,385	2,113	5,500	518	2,500	(3,000)	-55%
PROF SVCS-ARCH/ENG/PLANNER	147,053	1,760	36,272	-	139,688	-	-	0%
TELEPHONE-WIRELESS-DATA/VIDEO	230	472	386	530	470	500	(30)	-6%
TELEPHONE-WIRELESS	568	435	476	410	370	450	40	10%
OTHER CONTRACTED SERVICES	20,913	16,902	7,250	10,000	6,050	5,000	(5,000)	-50%
FUEL - GAS/DIESEL/OTHER	9,950	9,203	9,511	11,000	7,022	13,409	2,409	22%
REPAIR/REPLACEMENT PARTS/MATERIALS	53	-	134	8,950	8,372	125,000	116,050	1297%
TOOLS/EQUIPMENT	4,588	695	1,840	8,400	619	3,000	(5,400)	-64%
UNIFORMS/SHOES/BOOTS	1,104	596	731	1,090	766	4,134	3,044	279%
SUPPLIES - OTHER	13,546	15,654	39,640	15,000	7,050	10,000	(5,000)	-33%
INCIDENTALS-PARKING,TOLLS, ETC.	20	-	-	50	-	-	(50)	-100%
MILEAGE-LOCAL	-	-	-	150	-	-	(150)	-100%
REGISTRATION	-	-	-	100	-	-	(100)	-100%
SIDEWALKS Repairs	693	-	15,436	-	-	-	-	0%
OTHER EQUIP	6,833	-	-	-	-	-	-	0%
GENERAL OPERATIONS SUBTOTAL	314,971	163,255	256,355	318,409	344,859	413,799	95,390	30%
GIS								
PROF SVCS-IT SUPPORT	-	-	-	-	357	-	-	0%
GIS SUBTOTAL	-	-	-	-	357	-	-	0%
SIDEWALKS								
PROF SVCS-CONTRACTOR	-	-	-	25,000	-	55,000	30,000	120%
OTHER PROFESSIONAL SERVICES	-	-	-	75,000	-	-	(75,000)	-100%
SIDEWALKS SUBTOTAL	-	-	-	100,000	-	55,000	(45,000)	-45%

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	Dept FY26 Request	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
SIGNAGE									
OTHER CONTRACTED SERVICES - Signage	-	-	6,743	-	-	-	-		0%
SIGNS	6,831	6,386	15,679	30,000	11,640	15,000	(15,000)		-50%
SUPPLIES - OTHER	5,677	6,303	584	2,500	167	-	(2,500)		-100%
SIGNAGE SUBTOTAL	12,507	12,688	23,006	32,500	11,807	15,000	(17,500)		-54%
STORMS/EMERGENCY CLEAN-UPS									
SALARY - OT @ 1.5	8,981	224	7,149	9,900	31,093	9,900	-		0%
F I C A / MEDICARE	684	17	547	-	-	-	-		0%
M&R-OTHER	953	684	-	6,200	-	6,200	-		0%
RENTS	597	597	-	1,200	-	1,200	-		0%
OTHER CONTRACTED SERVICES	663	17,097	-	3,000	-	3,000	-		0%
SUPPLIES - OTHER	-	19,710	1,187	2,000	-	2,000	-		0%
LOSSES/CLAIMS/JUDGEMENTS		-	-	-	226	-	-		0%
MEALS	-	-	-	-	277	-	-		0%
STORMS/EMERGENCIES SUBTOTAL	11,878	38,328	8,884	22,300	31,596	22,300	-		0%
STREET LIGHTING									
ELECTRICITY	175,488	187,379	200,635	250,000	223,156	240,563	(9,437)		-4%
OTHER CONTRACTED SERVICES	-	2,391	-	-	-	-	-		0%
STREET LIGHTING SUBTOTAL	175,488	189,769	200,635	250,000	223,156	240,563	(9,437)		-4%
STREET SWEEPING									
OTHER CONTRACTED SERVICES	17,050	15,270	18,800	50,000	18,257	26,327	(23,673)		-47%
STREET SWEEPING SUBTOTAL	17,050	15,270	18,800	50,000	18,257	26,327	(23,673)		-47%
STRIPING									
PROF SVCS-CONTRACTOR	-	-	-	35,000	-	25,000	(10,000)		-29%
OTHER PROFESSIONAL SERVICES	29,914	4,972	62,462	-	-	-	-		0%
STRIPING SUBTOTAL	29,914	4,972	62,462	35,000	-	25,000	(10,000)		-29%
GRAND TOTAL	561,808	424,283	570,141	808,209	630,033	797,988	(10,221)		-1%
Operating	**554,974**	**424,283**	**570,141**	**808,209**	**630,033**	**797,988**	**(10,221)**		-1%
Small Capital	**6,833**	**-**	**-**	**-**	**-**	**-**	**-**		0%
	561,808	424,283	570,141	808,209	630,033	797,988	(10,221)		
Salaries	**72,568**	**70,705**	**97,959**	**170,233**	**143,024**	**165,476**	**(4,757)**		-3%
Fringe benefits	**34,051**	**35,892**	**44,183**	**84,701**	**51,170**	**84,821**	**120**		0%
Contracted services	**405,895**	**259,140**	**343,257**	**474,035**	**399,699**	**375,148**	**(98,887)**		-21%
Supplies & materials	**49,274**	**58,546**	**84,742**	**78,940**	**35,636**	**172,544**	**93,604**		119%
Other	**20**	**-**	**-**	**300**	**503**	**-**	**(300)**		-100%
Small Capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**		0%
	561,808	**424,283**	**570,141**	**808,209**	**630,033**	**797,988**	**(10,221)**		

Streets Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$425,550	$561,808	$424,283	$570,141	$808,209	$797,988
$ Variance Year to Year		$136,258	-$137,525	$145,858	$238,068	-$10,221
% Variance Year to Year		32.0%	-24.5%	34.4%	41.8%	-1.3%
Expenditures Per Capita	$42	$55	$39	$51	$71	$69
Expenditures Per Residential Unit	$124	$159	$116	$149	$207	$197
Percent of Town Expenditures	5.8%	7.3%	4.6%	5.2%	6.6%	6.7%



Public Works Parks Department Description:

The Public Works Parks Department is responsible for the maintenance, upkeep, and enhancement of all parks within the Town, ensuring that these public spaces remain safe, attractive, and functional for residents and visitors. The department handles a variety of tasks, including landscaping, turf care, tree and shrub maintenance, playground inspections, and general facility upkeep. Additionally, the department ensures that park amenities, such as benches, shelters, and walking paths, are well-maintained and accessible.

Adequate funding for the Parks Department is crucial to maintaining the quality of the Town's parks, which provide valuable recreational opportunities and contribute to the overall quality of life in the community. Investment in this department allows for regular maintenance, improvement of park facilities, and the preservation of green spaces. This not only enhances the Town's aesthetic appeal but also supports community health and well-being by providing clean, safe, and enjoyable outdoor spaces for residents to gather, exercise, and engage in recreational activities.

Fiscal Year Goals:

For FY 2026, the Parks Department is focused on several key initiatives aimed at enhancing our community's recreational spaces and operational efficiency. Our Parks Upgrade and Maintenance Plan will be put into action, which prioritizes replacing outdated playground equipment to ensure safe and enjoyable play areas for children. Construction will commence on the Radio Station Road Side Path, enhancing connectivity and accessibility.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
PW Foreman/Supervisor	1	0	0
GIS / Utilities Field Tech	0	0.1	0.1
GIS Specialist	0	0.1	0.1
Public Works Technician II	1	0.6	0.8
Public Works Technician I	1	0.8	0.6
Lead Custodian	0	0.1	0.1
Total Public Works Parks	**3**	**1.7**	**1.7**

There are no significant budget changes.

Parks Expenditures

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - OT @ 1.0	849	309	1,017	-	853	-	-	0%
SALARY - OT @ 1.5	2,057	1,597	7,882	-	2,787	4,000	4,000	100%
REGULAR FT CIVILIAN SALARY	92,755	154,311	154,922	88,082	67,107	98,911	10,829	12%
STIPENDS	100	-	-	-	-	-	-	0%
MERIT/BONUSES	1,338	12	305	880	-	-	(880)	-100%
DENTAL	926	1,385	1,274	838	666	808	(30)	-4%
HEALTH INSURANCE	16,257	24,743	24,180	28,262	18,764	28,844	582	2%
LIFE INSURANCE W/H	874	1,200	1,351	892	468	1,120	228	26%
WORKMAN'S COMPENSATION	2,891	3,962	5,965	3,030	4,736	4,250	1,220	40%
ENHANSED PENSION	-	-	-	2,478	-	-	(2,478)	-100%
MSRPS PENSION	10,773	13,347	16,788	10,308	5,752	12,950	2,642	26%
F I C A / MEDICARE	7,416	11,923	12,533	6,810	5,907	7,926	1,116	16%
INSURANCE - FLOOD	119	-	-	-	278	286	286	100%
INSURANCE - LIABILITY	1,052	917	833	860	514	530	(330)	-38%
INSURANCE - PROPERTY	1,363	1,422	2,950	3,190	2,758	2,841	(349)	-11%
INSURANCE - VEHICLE	1,571	1,974	1,617	3,280	1,828	1,883	(1,397)	-43%
M&R-VEHICLES	2,752	1,291	3,240	7,500	2,680	2,000	(5,500)	-73%
M&R-OTHER	7,636	3,322	3,448	7,000	708	2,000	(5,000)	-71%
PROF SVCS-ATTORNEY	-	-	-	-	3,943	-	-	0%
TELEPHONE-WIRELESS-VOICE	587	590	492	630	291	600	(30)	-5%
OTHER CONTRACTED SERVICES	3,636	12,360	7,731	4,000	4,391	1,000	(3,000)	-75%
CONSTRUCTION SUPPLIES	-	-	-	-	-	-	-	0%
FUEL - GAS/DIESEL/OTHER	7,264	7,740	8,104	8,620	5,704	11,166	2,546	30%
TOOLS/EQUIPMENT	1,931	1,103	3,185	2,260	1,140	2,000	(260)	-12%
UNIFORMS/SHOES/BOOTS	1,591	1,176	742	1,870	666	2,482	612	33%
SUPPLIES - OTHER	808	659	427	600	114	500	(100)	-17%
REGISTRATION	35	35	35	100	60	35	(65)	-65%
OTHER EQUIP	6,833	17,273	9,595	5,000	-	2,500	(2,500)	-50%
GENERAL OPERATIONS SUBTOTAL	173,414	262,652	268,617	186,490	132,116	188,632	2,142	1%
Mosquito spraying								
OTHER PROF SRVC - Mosquito Spraying	-	-	8,428	8,500	12,172	12,000	3,500	41%
Mosquito spraying SUBTOTAL	-	-	8,428	8,500	12,172	12,000	3,500	41%
TOWN HALL GROUNDS								
OTH CONTRCTD SVC-SPLASHPAD	-	1,430	232	-	-	-	-	0%
SUPPLIES - OTHER - SPLASHPAD	-	1,190	303	1,100	22	-	(1,100)	-100%
TOWNH HALL GROUNDS SUBTOTAL	-	2,620	535	1,100	22	-	(1,100)	-100%
NEIGHBORHOOD PARKS								
M&R-OTHER	311	1,449	11,394	1,000	3,326	4,000	3,000	300%
PROF SVCS-CONTRACTOR	-	-	25,525	-	2,057	-	-	0%
ELECTRICITY	505	1,092	1,538	1,520	1,641	1,710	190	12%
REPAIR/REPLACEMENT PARTS/MATERIALS	5,843	246	5,193	1,000	575	-	(1,000)	-100%
SUPPLIES-OTHER	117	491	-	-	237	-	-	0%
A/V EQUIPMENT	-	-	-	10,500	-	-	(10,500)	-100%
PLAYGROUNDS	-	-	-	-	-	7,000	7,000	100%
NEIGHBORHOOD PARKS SUBTOTAL	6,776	3,278	43,649	14,020	7,836	12,710	(1,310)	-9%

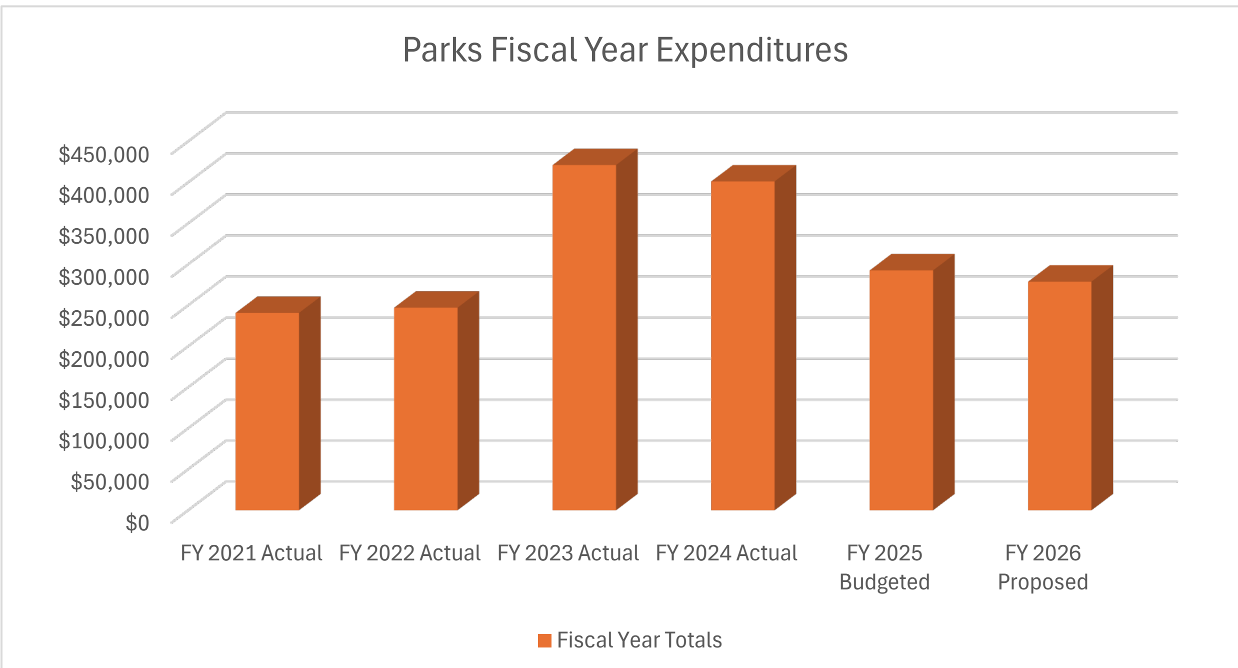
Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
TILGHMAN LAKE								
SALARY - OT @ 1.0	-	519	-	-	211	-	-	0%
SALARY - OT @ 1.5	2,222	1,298	2,772	2,250	423	-	(2,250)	-100%
WORKMAN'S COMPENSATION	120	162	-	-	-	-	-	0%
F I C A / MEDICARE	167	141	212	172	49	-	(172)	-100%
PROF SVCS-ARCH/ENG/PLANNER -MP	660	91,029	2,945	-	13,460	-	-	0%
M&R-OTHER	399	654	950	2,000	324	-	(2,000)	-100%
PROF SVCS-CONTRACTOR	-	-	231	-	-	-	-	0%
ELECTRICITY	2,680	2,810	2,365	2,480	-	-	(2,480)	-100%
TELEPHONE-WIRELESS-VOICE	391	103	-	-	-	-	-	0%
OTHER CONTRACTED SERVICES	27,134	25,094	21,094	22,500	16,116	20,360	(2,140)	-10%
CONSTRUCTION SUPPLIES	281	-	-	-	-	-	-	0%
CUSTODIAL SUPPLIES	426	460	254	500	-	-	(500)	-100%
REPAIR/REPLACEMENT PARTS	40	364	162	1,000	866	2,000	1,000	100%
BUILDING/SITE IMPROVEMENTS	-	-	13,249	-	-	-	-	0%
TILGHMAN LAKE PARK SUBTOTAL	34,520	122,635	44,233	30,902	31,449	22,360	(8,542)	-28%
WILLS PARK								
ELECTRICITY	593	628	677	630	568	745	115	18%
OTHER CONTRACTED SERVICES	31,781	27,380	30,044	50,000	30,405	39,020	(10,980)	-22%
REPAIR/REPLACEMENT PARTS	59	1,979	4,934	1,000	445	1,000	-	0%
BUILDING/SITE IMPROVEMENTS	-	-	-	-	-	2,500	2,500	100%
WILLS PARK SUBTOTAL	32,433	29,988	35,656	51,630	31,418	43,265	(8,365)	-16%
GRAND TOTAL	247,142	421,171	401,118	292,642	215,012	278,967	(13,675)	-5%

Operating	**240,309**	**403,898**	**378,275**	**277,142**	**215,012**	**266,967**	**(10,175)**	-4%
Small Capital	**6,833**	**17,273**	**22,844**	**15,500**	**-**	**12,000**	**(3,500)**	-23%
	247,142	421,171	401,118	292,642	215,012	278,967	(13,675)	

Salaries	**99,320**	**158,046**	**166,898**	**91,212**	**71,381**	**102,911**	**11,699**	13%
Fringe benefits	**39,425**	**56,863**	**62,303**	**52,790**	**36,342**	**55,898**	**3,108**	6%
Contracted services	**83,168**	**173,547**	**125,733**	**115,090**	**97,461**	**88,975**	**(26,115)**	-23%
Supplies & materials	**18,360**	**15,407**	**23,305**	**17,950**	**9,769**	**19,148**	**1,198**	7%
Other	**35**	**35**	**35**	**100**	**60**	**35**	**(65)**	-65%
Small Capital	**6,833**	**17,273**	**22,844**	**15,500**	**-**	**12,000**	**(3,500)**	-23%
	247,142	**421,171**	**401,118**	**292,642**	**215,012**	**278,967**	**(13,675)**	

Parks Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$240,774	$247,142	$421,171	$401,118	$292,642	$278,967
$ Variance Year to Year		$6,368	$174,030	-$20,053	-$108,476	-$13,675
% Variance Year to Year		2.6%	70.4%	-4.8%	-27.0%	-4.7%
Expenditures Per Capita	$24	$24	$39	$36	$26	$24
Expenditures Per Residential Unit	$70	$70	$115	$105	$75	$69
Percent of Town Expenditures	3.3%	3.2%	4.6%	3.6%	2.4%	2.3%



Community Promotion Department Description:

The Community Promotion Department is dedicated to fostering community spirit and strengthening connections among residents, businesses, visitors, and property owners in the Town of La Plata. The department's primary objective is to encourage and promote family-friendly and community-focused events that bring people together and enhance the overall vibrancy of the Town.

Throughout the year, the Town offers a variety of free events, such as festivals, concerts, and educational programs, designed to engage and enrich the lives of residents. Additionally, the department collaborates with community partners, including local businesses and organizations, to provide diverse opportunities for cultural, social, and recreational activities that contribute to the Town's sense of community.

Investing in the Community Promotion Department is vital to supporting the Town's efforts to build a cohesive, engaged community and improve the quality of life for all residents. Adequate funding allows for the successful planning and execution of events, strengthens partnerships with local organizations, and ensures that community programming remains accessible and impactful for people of all ages. This investment helps foster a welcoming, dynamic environment that attracts visitors, supports local businesses, and encourages community pride.

Fiscal Year Goals:

The Community Promotion department will continue to focus on two strategic goals to enrich community life and support sustainable development. We will enhance access to the arts, recreation, and health and wellness activities by installing an amphitheater and a new trail at Wills Memorial Park, providing residents with versatile spaces for cultural and recreational events. Additionally, we will strengthen community sustainability by boosting engagement in economic development, natural resource conservation, and outreach initiatives, ensuring that our growth and preservation efforts align with the needs and values of our community.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Special Events Coordinator	1	1	1
Total Community Promotions	**1**	**1**	**1**

There are no significant budget changes.

Community Promotion Expenditures

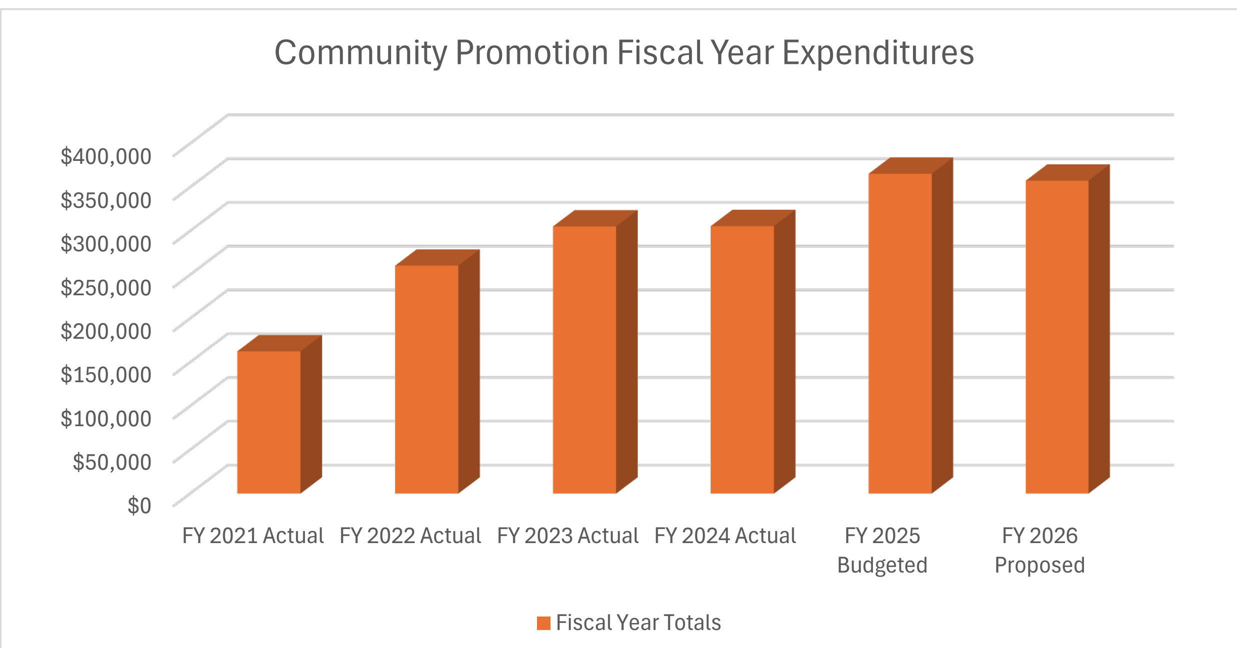
Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
BEAUTIFICATION								
SALARY - PT	-	-	4,231	-	-	-	-	0%
SALARY - OT @ 1.0	263	-	-	-	-	-	-	0%
SALARY - OT @ 1.5	1,341	-	-	-	-	-	-	0%
WORKMAN'S COMPENSATION	12	-	-	-	-	-	-	0%
MSRPS PENSION	-	-	324	-	-	-	-	0%
F I C A / MEDICARE	122	-	-	-	-	-	-	0%
PROF SVCS-CONTRACTOR			2,000	-	-	-	-	0%
OTHER CONTRACTED SERVICES	1,000	800	-	-	-	1,000	1,000	100%
SIGNS	-	-	-	-	-	-	-	0%
SUPPLIES - OTHER	(326)	2,062	40	20,721	1,017	3,000	(17,721)	-86%
GRANTS/DONATIONS	850	139	173	2,000	-	-	(2,000)	-100%
REGISTRATION	-	-	-	510	-	-	(510)	-100%
FURNITURE/FIXTURES	12,097	21,474	10,338	10,000	21,095	1,000	(9,000)	-90%
BEAUTIFICATION SUBTOTAL	15,358	24,475	17,106	33,231	22,111	5,000	(28,231)	-85%
BEAUTIFICATION COMMISSION (Keep La Plata Beautiful)								
CONTRACTED SERVICES	-	-	-	-	-	527	527	100%
SUPPLIES & MATERIALS	-	337	619	500	-	6,012	5,512	1102%
GRANTS/DONATIONS	-	-	200	4,500	857	4,500	-	0%
BEAUTIFICATION COMMISSION SUBTOTAL	-	337	819	5,000	857	11,039	6,039	121%
LA PLATA BUSINESS ASSOCIATION								
CONTRACTED SERVICES	-	-	4,020	100	-	-	(100)	-100%
SUPPLIES & MATERIALS	-	3,512	4,657	100	-	-	(100)	-100%
GRANTS/DONATIONS	-	-	-	800	-	-	(800)	-100%
LA PLATA BUS ASSOC. SUBTOTAL	-	3,512	8,677	1,000	-	-	(1,000)	-100%
FARMER'S MARKET								
SALARY - PT	7,000	-	-	-	7,093	8,468	8,468	100%
STIPENDS	-	7,012	10,654	8,250	257	-	(8,250)	-100%
WORKMAN'S COMPENSATION	-	-	-	413	-	41	(372)	-90%
F I C A / MEDICARE	-	-	-	660	543	648	(12)	-2%
ADS & NOTICES	-	-	-	300	-	300	-	0%
INSURANCE - VEHICLE	-	-	-	-	-	460	460	100%
M&R-VEHICLES	-	-	-	-	-	500	500	100%
RENTS	615	640	640	850	686	850	-	0%
TELEPHONE-WIRELESS-VOICE	480	480	480	500	480	500	-	0%
OTHER CONTRACTED SERVICES	1,862	400	766	-	24	-	-	0%
FUEL - GAS/DIESEL/OTHER			-	-	-	1,500	1,500	100%
SUPPLIES - OTHER	586	921	(3)	300	323	300	-	0%
MILEAGE-LOCAL	-	-	-	-	-	-	-	0%
MISCELLANEOUS OTHER	7,675	18,575	(831)	300	-	300	-	0%
FARMER'S MARKET SUBTOTAL	18,219	28,028	11,706	11,573	9,405	13,866	2,293	20%
LA PLATA HISTORIC PRESERVATION COMMISSION								
MISCELLANEOUS OTHER	2,811	1,710	591	5,000	1,287	8,100	3,100	62%
LA PLATA HISTORIC PRESERVATION COMISSI(	2,811	1,710	591	5,000	1,287	8,100	3,100	62%
MAIN STREET MARYLAND PROGRAM								
WORKMAN'S COMPENSATION	-	13	-	-	-	-	-	0%
MISCELLANEOUS OTHER	269	1,063	2,981	375	-	375	-	0%
MAIN STREET MARYLAND PROGRAM SUBTOTA	269	1,075	2,981	375	-	375	-	0%

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
MAIN STREET MARYLAND PROGRAM								
WORKMAN'S COMPENSATION	-	13	-	-	-	-	-	0%
MISCELLANEOUS OTHER	269	1,063	2,981	375	-	375	-	0%
MAIN STREET MARYLAND PROGRAM SUBTOTA	269	1,075	2,981	375	-	375	-	0%
LA PLATA COMMUNITY FOUNDATION								
GRANTS/DONATIONS	7,500	-	-	7,500	7,500	7,500	-	0%
LA PLATA COMMUNITY FOUNDATION SUBTOTAL	7,500	-	-	7,500	7,500	7,500	-	0%
NEWSLETTER								
POSTAGE / DELIVERY	6,189	8,812	7,784	8,000	10,996	8,000	-	0%
PRINTING / REPRODUCTION SERVICES	19,133	11,263	20,330	22,000	16,821	22,000	-	0%
NEWSLETTER SUBTOTAL	25,322	20,075	28,114	30,000	27,817	30,000	-	0%
SPECIAL EVENTS								
SALARY - OT @ 1.0	2,078	2,118	2,241	2,130	2,036	2,000	(130)	-6%
SALARY - OT @ 1.5	10,568	17,272	23,063	19,790	25,953	23,000	3,210	16%
REGULAR FT CIVILIAN SALARY	70,475	73,909	75,312	77,280	83,331	61,468	(15,813)	-20%
MERIT/BONUSES	244	193	174	772	-	-	(772)	-100%
DENTAL	1	2	-	-	-	460	460	100%
HEALTH INSURANCE	19	27	-	-	-	27,680	27,680	100%
LIFE INSURANCE W/H	713	706	680	740	564	615	(125)	-17%
WORKMAN'S COMPENSATION	2,226	2,866	130	866	876	120	(746)	-86%
MSRPS PENSION	8,598	7,628	8,292	9,250	9,009	7,410	(1,840)	-20%
F I C A / MEDICARE	6,373	7,114	7,712	7,656	7,631	6,623	(1,034)	-13%
ADS & NOTICES	-	70	-	1,000	-	1,000	-	0%
FRAUDULENT CHARGES			-	-	-	-	-	0%
LICENSES/USER FEES	2,356	2,124	2,501	2,500	2,261	3,354	854	34%
M&R-OTHER	96	210	-	-	-	-	-	0%
POSTAGE/DELIVERY	618	888	738	820	792	750	(70)	-9%
PRINTING/REPRODUCTION SERVICES	1,221	1,331	2,239	2,500	149	2,500	-	0%
OTHER PROFESSIONAL SERVICES			-	-	-	-	-	0%
RENTS	21,519	38,333	40,048	46,000	52,816	45,675	(325)	-1%
ELECTRICITY - SE SHED	3,741	2,292	1,836	1,180	1,971	3,220	2,040	173%
TELEPHONE-WIRELESS-VOICE	391	393	291	420	133	420	-	0%
OTHER CONTRACTED SERVICES	32,294	44,681	44,755	59,000	63,817	58,580	(420)	-1%
FUEL - GAS/DIESEL/OTHER					-	-	-	0%
UNIFORMS/SHOES/BOOTS	-	95	60	100	-	200	100	100%
SUPPLIES - OTHER	21,009	14,783	19,866	18,000	14,806	17,750	(250)	-1%
DUES/MEMBERSHIPS	-	-	-	400	-	400	-	0%
GRANTS/DONATIONS	6,400	7,550	5,350	8,000	6,943	7,200	(800)	-10%
LODGING	-	245	-	850	157	-	(850)	-100%
MEALS	-	110	178	150	1,171	-	(150)	-100%
MILEAGE-LOCAL	-	95	91	100	-	-	(100)	-100%
REGISTRATION	-	170	25	900	-	500	(400)	-44%
TRAVEL-NON-LOCAL	-	337	-	600	-	-	(600)	-100%
OTHER EQUIP	-	-	-	10,000	-	10,000	-	0%
SUPPLIES - OTHER	-	429	-	760	-	760	-	0%
SPECIAL EVENTS SUBTOTAL	190,939	225,971	235,583	271,764	274,415	281,683	9,919	4%
GRAND TOTAL	260,418	305,184	305,577	365,443	343,393	357,564	(7,879)	-2%

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
Operating	**248,321**	**283,710**	**295,239**	**345,443**	**322,298**	**346,564**	**1,121**	0%
Small Capital	**12,097**	**21,474**	**10,338**	**20,000**	**21,095**	**11,000**	**(9,000)**	-45%
	260,418	305,184	305,577	365,443	343,393	357,564	(7,879)	
Salaries	**91,968**	**100,504**	**115,676**	**108,222**	**118,670**	**94,936**	**(13,286)**	-12%
Fringe benefits	**18,064**	**18,356**	**17,139**	**19,585**	**18,623**	**43,596**	**24,011**	123%
Contracted services	**91,516**	**112,718**	**128,427**	**145,170**	**150,945**	**149,636**	**4,466**	3%
Supplie & materials	**21,269**	**22,139**	**25,240**	**40,481**	**16,146**	**29,522**	**(10,959)**	-27%
Other	**25,505**	**29,994**	**8,758**	**31,985**	**17,915**	**28,875**	**(3,110)**	-10%
Small Capital	**12,097**	**21,474**	**10,338**	**20,000**	**21,095**	**11,000**	**(9,000)**	-45%
	260,418	**305,184**	**305,577**	**365,443**	**343,393**	**357,564**	**(7,879)**	

Community Promotion Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$162,508	$260,418	$305,184	$305,577	$365,443	$357,564
$ Variance Year to Year		$97,910	$44,766	$393	$59,866	-$7,879
% Variance Year to Year		60.2%	17.2%	0.1%	19.6%	-2.2%
Expenditures Per Capita	$16	$25	$28	$28	$32	$31
Expenditures Per Residential Unit	$48	$74	$83	$80	$93	$88
Percent of Town Expenditures	2.2%	3.4%	3.3%	2.8%	3.0%	3.0%



Debt and Transfers:

Town of La Plata Subordinate Special Obligation Bonds (Heritage Green Project), Series 2023A aggregate principal amount of $15,130,000; interest between 5.75-6.50% payable semiannually beginning February 15, 2027. Principal serially redeemed through August 2053. This is supported by the Heritage Green Special Assessment Tax.

There are two required transfers. 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. This is also supported by the Heritage Green Special Assessment Tax. The second transfer is to the building reserve that is required by Resolution 16-06.

Debt and Transfers

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
OTHER FINANCING USES								
TO (ARPA) PROJECT RESERVE	-	-	-	-	450,964	-	-	0%
VEHICLE RESERVE (Insp)	3,800	8,140	-	-	-	-	-	0%
TRR TO SAN FOR MOSQUITO SPRAYING	3,680	8,396	8,396	8,500	-	-	(8,500)	-100%
VEHICLE RESERVE (PW)	20,150	21,570	-	-	-	-	-	0%
TRANSFER TO BLDG REPLACEMENT RESERVE	150,000	150,000	150,000	150,000	150,000	150,000	-	0%
VEHICLE RESERVE (Maint)	11,060	18,805	-	-	-	-	-	0%
VEHICLE RESERVE (Parks)	4,635	4,960	-	-	-	-	-	0%
VEHICLE RESERVE	6,370	6,820	-	-	-	-	-	0%
OTHER FINANCING USES SUBTOTAL	199,695	218,691	158,396	158,500	600,964	150,000	(8,500)	-5%
OTHER FINANCING USES-DEBT/BONDS								
OTHER LN PRINCIPAL - FIREHOUSE	2,000	2,000	-	-	-	-	-	0%
DEBT/BONDS SUBTOTAL	2,000	2,000	-	-	-	-	-	0%
HERITAGE GREEN SPECIAL TAX DISTRICT								
OTHER CONTRACTED SERVICES	18,450	24,256	50,435	93,553	51,932	83,953	(9,600)	-10%
BOND ISSUANCE COST / FEES	-	-	1,093,971	-	-	-	-	0%
INTEREST- BONDS	-	-	183,528	351,228	971,619	971,619	620,391	177%
HGSTD LOAN PRINCIPAL	-	-	909,045	-	-	-	-	0%
TRFR TO SEWER FUND-WLPS/ARRA DEBT	227,245	238,000	227,245	226,219	227,245	227,245	1,026	0%
HERITAGE GRN SPCL TAX DSTRCT SUBTOTAL	245,695	262,256	2,464,224	671,000	1,250,796	1,282,817	611,817	91%
GRAND TOTAL	693,085	745,204	2,622,620	829,500	1,851,760	1,432,817	603,317	73%
Debt Service	**20,450**	**26,256**	**2,236,979**	**444,781**	**1,023,551**	**1,055,572**	**610,791**	137%
Transfers	**426,940**	**456,691**	**385,641**	**384,719**	**828,209**	**377,245**	**(7,474)**	-2%
	447,390	482,947	2,622,620	829,500	1,851,760	1,432,817	603,317	
Debt service	**20,450**	**26,256**	**2,236,979**	**444,781**	**1,023,551**	**1,055,572**	**610,791**	137%
Transfers	**426,940**	**456,691**	**385,641**	**384,719**	**828,209**	**377,245**	**(7,474)**	-2%
	447,390	**482,947**	**2,622,620**	**829,500**	**1,851,760**	**1,432,817**	**603,317**	

Town of La Plata
FY2026
Enterprise Fund
Operating Budget

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TOWN OF LA PLATA

305 Queen Anne Street
Post Office Box 2268
La Plata, Maryland 20646

To: Honorable Mayor and Members of Town Council

From: Karina Larsen, Town Treasurer
Thru: Michelle Miner, Assistant Town Manager

Subject: FY2026 Town Manager's Transmittal Letter
Date: April 14, 2025

Provided is the proposed FY2026 Operating Budget for the Enterprise Funds. Key changes from last year include: (1) separation of operating functions from capital purchases and improvements; and (2) implementation of a target-based budgeting approach for the General Fund, aimed at limiting operating expenditure growth to 2% (excluding salaries and benefits, where a 2.32% COLA is included, and benefits increase is at 6%). This new approach requires department heads to conduct a more in-depth analysis of their budget requests.

The ongoing water agreement with the county continues to limit the Finance Department's ability to forecast expenses and growth accurately. Therefore, this budget only accounts for previously approved developments, given the town's current appropriation limit. Resolution of this agreement is critical for future budget planning.

Enterprise Fund Budget Overview

- **Sanitation:** Sanitation fund income is projected to be $2,412,758 which includes $79,692 supported by fund balance. The fund continues to face challenges in covering the costs of maintaining service levels. Despite a projected 8.4% increase in income, there is an estimated deficit of $79,692. Expenses are projected to increase 12.0% from the FY2025 budget. This deficit is driven by increased landfill fees and the addition of two positions to meet service demand. A 3% rate increase, bringing the quarterly rate to $103.00, is proposed. To further mitigate the deficit, the Finance Department and Public Works are exploring the implementation of an additional can fee for residents who request pickup of more than one trash can.

- **Sewer fund:** Sewer fund income is projected to be $5,815,373, a 5.6% increase ($306,939) from the FY2025 budget, which includes revenue from a 3% rate increase. This income is expected to cover projected operating expenses of $5,563,878, a 1.0% increase from FY2025. The estimated surplus of $251,495 will offset fund balance that is budgeted to support capital improvements in FY2026.
- **Water fund:** Water fund income is projected to be $1,887,857, an 9.8% increase ($169,000) from the FY2025 budget, including revenue from a 3% rate increase. This income is expected to cover projected operating expenses of $1,879,792, an 11.5% increase from FY2025. The budget includes a small surplus of $8,065 that would support capital improvements in FY2026.
- **Stormwater fund:** Stormwater fund income is projected to be $1,008,932, a 5.9% increase ($55,973) from the FY2025 budget, including revenue from a 3% rate increase. This income is expected to cover projected operating expenses of $869,047, a 5.3% increase from FY2025. There is an anticipated surplus of $139,885 that could support capital improvements in FY2026.

The FY2026 budget reflects our Organization’s commitment to maintaining essential services as La Plata continues to grow, while also addressing the challenges of rising costs and increasing demand. We urge the Town Council to carefully review the budget document that will be open to public comment on Tuesday May 13, 2025.

Public Works Personnel Schedule FTE

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Sanitation			
Inspector	0.25	0	0
Public Works Technician I	4	7	8.5
Public Works Technician II	2.4	1.05	1.55
PW Crew Leader	2.2	2.2	2.2
Total Sanitation	**8.85**	**10.25**	**12.25**
Sewer			
Maintenance Manager	0.2	0.2	0.2
Crew Leader/Tech III	1.1	1.1	1.1
GIS Specialist	0.25	0.25	0.25
Inspector	0.25	0.25	0.25
Mechanic	0.2	0	0
GIS / Utilities Field Tech	0	0.25	0.25
Public Works Technician I	0.8	0.9	0.9
Public Works Technician II	0.6	0.35	0.35
PW Foreman/Supervisor	0.4	0.4	0.4
Total Sewer Collection & Conveyance	**3.8**	**3.7**	**3.7**
WWTP			
Administrative Aide III	1	1	1
Wastewater Superintendent	1	1	1
Lead Custodian	0.25	0.25	0.25
Mechanic	0.2	1	0
Sr Wastewater Plant Operator	1	1	1
Wastewater Plant Operator in Training	4	5	5
Wastewater Treatment Plant Operator	2	2	1
Total WWTP	**9.45**	**11.25**	**9.25**

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Water			
Maintenance Manager	0.2	0.2	0.2
GIS Specialist	0.25	0.25	0.25
GIS / Utilities Field Tech	0	0.25	0.25
Inspector	0.25	0.25	0.25
Mechanic	0.2	0	0
Public Works Technician I	0.8	0.9	0
Public Works Technician II	0.6	0.35	1.25
PW Crew Leader	1.1	1.1	1.1
PW Foreman/Supervisor	0.4	0.4	0.4
Total Water Distribution	**3.8**	**3.7**	**3.7**

Stormwater Management

Maintenance Manager	0.2	0.2	0.2
Stormwater Utility Manager	1	1	1
Inspector	0	0.25	0.25
GIS Specialist	0	0.25	0.25
GIS / Utilities Field Tech	0	0.25	0.25
Total Stormwater Management	**1.2**	**1.95**	**1.95**

Total Enterprise Fund Positions	**27.1**	**30.85**	**30.85**

Enterprise Funds

Sanitation Fund

	FY25		FY26		
	Budgeted	Projected through 6/30/25	Proposed Budget	$ Variance in FY26 Proposed & FY25 Budget	% Variance in FY26 Proposed & FY25 Budget
Income and Other Financing Sources					
Income					
Service Charges					
Collection & disposal fees	1,817,900	1,791,621	1,926,540	108,640	6.0%
Late fees	18,545	40,157	53,894	35,349	190.6%
Special pick-up fees	7,780	9,542	7,400	(380)	-4.9%
Account Maintenance fees	50,004	51,538	64,230	14,226	28.4%
Trash cart fees	1,120	-	-	(1,120)	-100.0%
Recycling fee	228,598	246,588	257,856	29,258	12.8%
Service Charges subtotal	**2,123,947**	**2,139,445**	**2,309,920**	**185,972**	**8.8%**
Miscellaneous					
Other Miscellaneous Revenue		-			-
Investment earnings	28,736	32,330	23,147	(5,589)	-19.5%
Miscellaneous subtotal	**28,736**	**32,330**	**23,147**	**(5,589)**	**-19.5%**
Income Subtotal	**2,152,683**	**2,171,775**	**2,333,066**	**180,383**	**8.4%**
Other Financing Sources					
Fund Balance					
In from vehicle reserve	-	-	-	-	0.0%
Appropriation of Unreserved Fund Balance	1,326	-	79,692	78,366	5911.8%
Fund Balance Subtotal	**1,326**	**-**	**79,692**	**78,366**	**5911.8%**
Other Financing Sources Subtotal	**1,326**	**-**	**79,692**	**78,366**	**5911.8%**
Total Income and Other Financing Sources	**2,154,009**	**2,171,775**	**2,412,758**	**258,750**	**12.0%**

	FY25 Budgeted	FY25 Projected through 6/30/25	FY26 Proposed Budget	FY26 $ Variance in FY26 Proposed & FY25 Budget	FY26 % Variance in FY26 Proposed & FY25 Budget
Expenses and Other Financing Uses					
Expenses					
Trash collection & disposal	1,629,380	1,524,131	1,858,649	229,269	14.1%
Recycling	220,000	226,449	230,754	10,754	4.9%
Leaf Collection/Yard Waste	41,000	40,500	45,000	4,000	9.8%
Expenses subtotal	**1,890,380**	**1,791,080**	**2,134,403**	**244,023**	**12.9%**
Other Financing Uses					
Transfers					
Transfer to Vehicle Reserve Fund	-	-	-	-	0.0%
Transfer to General Fund for Administration	263,629	263,629	278,355	14,726	5.6%
Transfers subtotal	**263,629**	**263,629**	**278,355**	**14,726**	**5.6%**
Other Financing Uses subtotal	**263,629**	**263,629**	**278,355**	**14,726**	**5.6%**
Total Expenses and Other Financing Uses	**2,154,009**	**2,054,709**	**2,412,758**	**258,749**	**12.0%**
Projected surplus/(deficit)	**-**	**117,066**	**0**		

Operating	**1,815,380**	**1,729,288**	**2,059,403**	244,023	13.4%
Capital	**75,000**	**61,792**	**75,000**	-	0.0%
Debt Service	**-**	**-**	**-**	-	0.0%
Transfers	**263,629**	**263,629**	**278,355**	14,726	5.6%
	2,154,009	2,054,709	2,412,758	258,749	12.0%

Salaries	505,390	489,471	596,057	90,667	17.9%
Fringe benefits	274,860	280,435	419,940	145,080	52.8%
Contracted services	898,050	837,796	907,063	9,013	1.0%
Supplies & materials	59,000	43,325	67,781	8,781	14.9%
Other	78,080	78,262	68,563	(9,517)	-12.2%
Capital outlay	75,000	61,792	75,000	-	0.0%
Debt service	-	-	-	-	0.0%
Transfers	263,629	263,629	278,355	14,726	5.6%
	2,154,009	2,054,709	2,412,758	258,749	12.0%

Sanitation Department Description:

The Sanitation Department is a critical function within the Sanitation Fund, responsible for the efficient collection, disposal, and recycling of solid waste in the Town of La Plata. This department manages all activities related to refuse, recyclables, and yard waste, ensuring that waste is handled in an environmentally responsible manner and in compliance with local regulations. The Sanitation Department also provides residents with the option to schedule special pick-ups for bulk waste or other materials, offering additional flexibility and convenience.

The Sanitation Department is essential to maintaining a clean, safe, and healthy environment for the community. By properly managing solid waste and recycling programs, the department helps reduce environmental impact, improve public health, and maintain the aesthetic integrity of the Town.

Fiscal Year Goals:

For FY 2026, we aim to refine our trash collection system to boost effectiveness and operational efficiency. Key initiatives include exploring plan options for expanding commercial accounts and revising the rate structure to better serve our community. We continue to leverage our advanced trash collection software to uncover opportunities for ongoing improvements and enhanced customer service. The Sanitation Department will continue to research additional options to improve the handling of residential trash and recycling as well as strategies to reduce solid waste disposal costs.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Inspector	0.25	0	0
Public Works Technician I	4	7	8.5
Public Works Technician II	2.4	1.05	1.55
PW Crew Leader	2.2	2.2	2.2
Total Sanitation	**8.85**	**10.25**	**12.25**

Significant Budget Changes:

The allocation of 2 FTEs contributes to the increase in personnel costs.
Landfill fees in the licenses/user fees line item are expected to increase due to continued new development.

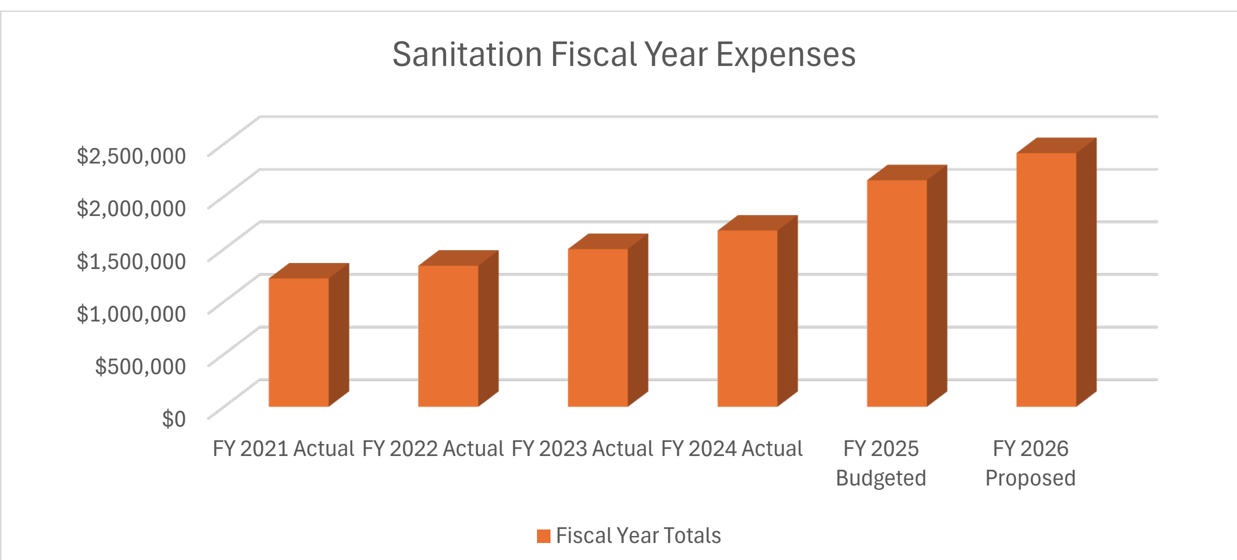
Sanitation Expenses

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - OT @ 1.0	1,949	863	1,719	2,320	4,531	-	(2,320)	-100%
SALARY - OT @ 1.5	4,334	2,818	7,718	8,730	31,680	-	(8,730)	-100%
REGULAR FT CIVILIAN SALARY	244,093	295,302	322,166	489,440	453,259	596,057	106,617	22%
STIPENDS	600	-	-	-	-	-	-	0%
BONUSES	376	361	443	4,900	-	-	(4,900)	-100%
DENTAL	2,703	2,886	2,886	5,050	3,750	5,670	620	12%
HEALTH INSURANCE	71,885	87,987	88,121	136,020	159,158	256,050	120,030	88%
LIFE INSURANCE W/H	2,190	2,491	2,952	4,840	2,559	7,658	2,818	58%
WORKERS' COMPENSATION	7,673	10,805	16,826	21,240	24,592	27,140	5,900	28%
ENHANSED PENSION	-	-	-	9,790	-	-	(9,790)	-100%
MSRPS PENSION	41,954	(22,031)	59,275	59,170	47,532	77,742	18,572	31%
F I C A / MEDICARE	18,865	22,682	25,182	38,750	42,843	45,680	6,930	18%
BANK CHARGES	9,139	16,520	25,479	41,220	30,119	24,704	(16,516)	-40%
INSURANCE - FLOOD	3	-	-	-	9	9	9	100%
INSURANCE - LIABILITY	3,159	2,751	2,489	2,570	3,102	3,195	625	24%
INSURANCE - PROPERTY	32	37	42	50	130	134	84	169%
INSURANCE - VEHICLE	3,718	6,111	6,814	8,410	6,634	6,833	(1,577)	-19%
LICENSES/USER FEES	379,322	389,989	403,768	495,000	476,503	543,414	48,414	10%
M&R-VEHICLES	35,535	26,978	21,306	45,000	36,363	45,000	-	0%
M&R-OTHER	40	-	89	2,000	945	2,000	-	0%
POSTAGE / DELIVERY	-	-	3,304	3,000	3,680	3,000	-	0%
TELEPHONE-WIRELESS-VOICE	872	549	341	800	226	500	(300)	-38%
OTHER CONTRACTED SERVICES	11,341	8,962	73,812	40,000	13,137	2,520	(37,480)	-94%
FUEL - GAS/DIESEL/OTHER	34,362	39,583	29,805	50,000	36,983	46,295	(3,705)	-7%
UNIFORMS/SHOES/BOOTS	5,586	3,548	7,518	5,000	5,211	18,486	13,486	270%
SUPPLIES - OTHER	10,665	2,546	2,482	3,000	1,130	3,000	-	0%
DEPREC EXP-SAN	33,161	50,070	63,264	78,080	78,080	63,263	(14,817)	-19%
REGISTRATION	-	-	-	-	182	5,300	5,300	100%
OTHER EQUIP	583	61,648	73,925	75,000	61,792	75,000	-	0%
GENERAL OPERATIONS SUBTOTAL	924,140	1,013,456	1,241,726	1,629,380	1,524,131	1,858,649	229,269	14%
LEAF COLLECTION/YARD WASTE								
LICENSES/USER FEES	-	-	-	-	-	-	-	0%
M&R-OTHER	5,130	3,673	4,064	5,000	5,000	3,000	(2,000)	-40%
OTHER CONTRACTED SERVICES	35,195	31,217	20,430	35,000	35,500	42,000	7,000	20%
FUEL - GAS/DIESEL/OTHER	87	-	-	700	-	-	(700)	-100%
TOOLS/EQUIPMENT	-	-	70	-	-	-	-	0%
SUPPLIES - OTHER	55	-	120	300	-	-	(300)	-100%
LEAF CLLCTN/YARD WASTE SUBTOTA	40,468	34,890	24,683	41,000	40,500	45,000	4,000	10%
MOSQUITO SPRAYING								
OTHER PROFESSIONAL SERVICES	7,447	8,396	-	-	-	-	-	0%
MOSQUITO SPRAYING SUBTOTAL	7,447	8,396	-	-	-	-	-	0%
TRANSFERS								
VEHICLE RESERVE	33,855	74,480	-	-	-	-	-	0%
OPERATING-GENERAL-UNRESERVED	166,580	178,160	211,242	263,629	263,629	278,355	14,726	6%
TRANSFERS SUBTOTAL	200,435	252,640	211,242	263,629	263,629	278,355	14,726	6%

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
RECYCLING								
OTHER CONTRACTED SERVICES	168,874	189,833	197,822	220,000	226,449	230,754	10,754	5%
SUPPLIES - OTHER	-	144	-	-	-	-	-	0%
RECYCLING SUBTOTAL	168,874	189,977	197,822	220,000	226,449	**230,754**	10,754	5%
GRAND TOTAL	**1,341,362**	**1,499,359**	**1,675,473**	**2,154,009**	**2,054,709**	**2,412,758**	**258,749**	**12%**
Operating	1,140,345	1,185,071	1,390,306	1,815,380	1,729,288	2,059,403	244,023	13%
Small Capital	583	61,648	73,925	75,000	61,792	75,000	-	0%
Debt Service	-	-	-	-	-	-	-	0%
Transfers	200,435	252,640	211,242	263,629	263,629	278,355	14,726	6%
	1,341,362	1,499,359	1,675,473	2,154,009	2,054,709	2,412,758	258,749	
				-				
Salaries	251,352	299,343	332,046	505,390	489,471	596,057	90,667	18%
Fringe benefits	145,270	104,820	195,243	274,860	280,435	419,940	145,080	53%
Contracted services	659,806	685,017	759,759	898,050	837,796	907,063	9,013	1%
Supplies & materials	50,756	45,821	39,995	59,000	43,325	67,781	8,781	15%
Other	33,161	50,070	63,264	78,080	78,262	68,563	(9,517)	-12%
Small Capital	583	61,648	73,925	75,000	61,792	75,000	-	0%
Debt service	-	-	-	-	-	-	-	0%
Transfers	200,435	252,640	211,242	263,629	263,629	278,355	14,726	6%
	1,341,362	1,499,359	1,675,473	2,154,009	2,054,709	2,412,758	258,749	

Sanitation Expenses

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$1,219,706	$1,341,362	$1,499,359	$1,675,473	$2,154,009	$2,412,758
$ Variance Year to Year		$121,656	$157,997	$176,114	$478,536	$258,749



Sewer Fund

	FY25		FY26		
	Budgeted	Projected through 6/30/25	Proposed Budget	$ Variance in FY26 Proposed & FY25 Budget	% Variance in FY26 Proposed & FY25 Budget
Income and Other Financing Sources					
Service Charges					
User fees	4,438,730	4,357,100	4,599,530	160,800	3.6%
Late fees	38,008	73,109	74,007	35,999	94.7%
Account maintenance fees	116,440	120,012	147,140	30,700	26.4%
Connect Fees	33,711	140,205	120,005	86,294	256.0%
Other	8,035	360	-	(8,035)	-100.0%
Service Charges subtotal	**4,634,924**	**4,690,786**	**4,940,681**	**305,757**	**6.6%**
Miscellaneous					
Investment earnings	371,785	530,802	521,956	150,171	40.4%
Other	11,000	14,850	12,000	1,000	9.1%
Miscellaneous subtotal	**382,785**	**545,652**	**533,956**	**151,171**	**39.5%**
Income Subtotal	**5,017,709**	**5,236,438**	**5,474,637**	**456,928**	**9.1%**
Transfers					
Transfer in from Heritage Green STD Trust	227,244	227,245	227,245	1	0.0%
Transfers subtotal	**227,244**	**227,245**	**227,245**	**1**	**0.0%**
Fund Balance					
Major Facility Fee Reserve - Debt Service	113,481	113,481	113,491	10	0.0%
Project Reserve (ARPA)	-	-	-	-	0.0%
In from vehicle reserve	-	-	-	-	0.0%
Approp. of Unreserved Fund Balance	150,000	-	-	(150,000)	-100.0%
Fund Balance Subtotal	**263,481**	**113,481**	**113,491**	**(149,990)**	**-56.9%**
Other Financing Sources Subtotal	**490,725**	**340,726**	**340,736**	**(149,989)**	**-30.6%**
Total Income and Other Financing Sources	**5,508,434**	**5,577,164**	**5,815,373**	**306,939**	**5.6%**

	FY25		FY26		
	Budgeted	Projected through 6/30/25	Proposed Budget	$ Variance in FY26 Proposed & FY25 Budget	% Variance in FY26 Proposed & FY25 Budget
Expenses and Other Financing Uses					
Expenses					
Collection & conveyance					
Operations	1,158,972	1,032,875	1,177,254	18,282	1.6%
Small Capital	-	-	-	-	0.0%
Collection & conveyance subtotal	**1,158,972**	**1,032,875**	**1,177,254**	**18,282**	**1.6%**
Treatment & disposal					
Operations	3,243,075	2,846,279	3,255,184	12,109	0.4%
Small Capital	150,000	110,000	153,000	3,000	2.0%
Treatment & disposal subtotal	**3,393,075**	**2,956,279**	**3,408,184**	**15,109**	**0.4%**
Expenses subtotal	**4,552,047**	**3,989,154**	**4,585,438**	**33,391**	**0.7%**
Other Financing Uses					
Debt Service					
Bonds					
MDE WQSRF 2009 20 YR - Willow Lane Pump Stn					
ARRA	227,244	227,244	227,245	1	0.0%
State Revolving Loan	48,153	48,153	48,153	-	0.0%
MDE WQSRF 2011 20 YR - WWTP ENR upgrade	65,338	65,278	65,338	-	0.0%
Bond subtotal	**340,735**	**340,675**	**340,736**	**1**	**0.0%**
Debt service subtotal	**340,735**	**340,675**	**340,736**	**1**	**0.0%**
Transfers					
Transfer to Capital Improvements	-	-	-	-	0.0%
To General Fund for Administration	613,901	613,901	637,704	23,803	3.9%
Transfers subtotal	**613,901**	**613,901**	**637,704**	**23,803**	**3.9%**
Other Financing Uses subtotal	**954,636**	**954,576**	**978,440**	**23,804**	**2.5%**
Total Expenses and Other Financing Uses	**5,506,683**	**4,943,730**	**5,563,878**	**57,195**	**1.0%**
Projected surplus/(deficit)	**1,751**	**633,433**	**251,495**		
Operating	4,402,047	3,879,154	4,432,438	30,391	0.7%
Small Capital	150,000	110,000	153,000	3,000	2.0%
Debt Service	340,735	340,675	340,736	1	0.0%
Transfers	613,901	613,901	637,704	23,803	3.9%
	5,506,683	4,943,730	**5,563,878**	**57,195**	**1.0%**
		-			
Salaries	913,205	650,973	795,600	(117,605)	-12.9%
Fringe benefits	440,187	286,163	429,563	(10,624)	-2.4%
Contracted services	1,403,345	1,256,486	1,494,945	91,600	6.5%
Supplies & materials	500,900	544,764	555,108	54,208	10.8%
Other	1,144,410	1,140,768	1,157,222	12,812	1.1%
Small Capital	150,000	110,000	153,000	3,000	2.0%
Debt service	340,735	340,675	340,736	1	0.0%
Transfers	613,901	613,901	637,704	23,803	3.9%
	5,506,683	4,943,730	**5,563,878**	**57,195**	**1.0%**

Collection and Conveyance Department Description:

The Sewer Collection and Conveyance Department is a vital component of the Sewer Fund, responsible for maintaining and managing the underground pipe and pump networks that collect and transport wastewater from homes, businesses, and other sources to the Town's treatment plant. With seventeen active pump stations located throughout the Town, the department ensures the efficient and reliable movement of wastewater, preventing service disruptions and protecting public health and the environment.

The Sewer Collection and Conveyance Department is essential to maintaining the integrity of the Town's wastewater infrastructure. This department supports regular maintenance, timely repairs, and system upgrades to prevent costly failures, minimize environmental risks, and ensure compliance with state and federal regulations. Properly functioning wastewater collection and conveyance systems are critical for the Town's growth and sustainability, making this a priority for protecting both residents and the local ecosystem.

Fiscal Year Goals:

In the realm of Sewer Collection & Conveyance, our FY 2026 goals are centered on enhancing the efficiency and reliability of the sewer network. We will continue to monitor the system using flow meters and other advanced technologies and address inflow and infiltration (I&I) problems. Identifying and repairing the worst cases of I&I will be a key focus, with a goal to rehabilitate or repair at least one high-priority issue each year. Additionally, we will complete upgrades to two priority pump stations Rosewick, and Clarks Run - with construction expected to finish in FY 2026. We will also address the needs of pump stations that have exceeded their useful 30-year life by planning for their rebuilding or refurbishment.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Maintenance Manager	0.2	0.2	0.2
Crew Leader/Tech III	1.1	1.1	1.1
GIS Specialist	0.25	0.25	0.25
Inspector	0.25	0.25	0.25
Mechanic	0.2	0	0
GIS / Utilities Field Tech	0	0.25	0.25
Public Works Technician I	0.8	0.9	0.9
Public Works Technician II	0.6	0.35	0.35
PW Foreman/Supervisor	0.4	0.4	0.4
Total Sewer Collection & Conveyance	**3.8**	**3.7**	**3.7**

Significant Budget Changes:

Continued mapping of the underground sewer pipeline contributed to the $25,000 increase for Geographic information system activities.

With the development in Pine Grove capacity is increasing at the Willow Lane pump station which has resulted in a $20,000 increase for cleaning and disposal.

Collection & Conveyance Expenses

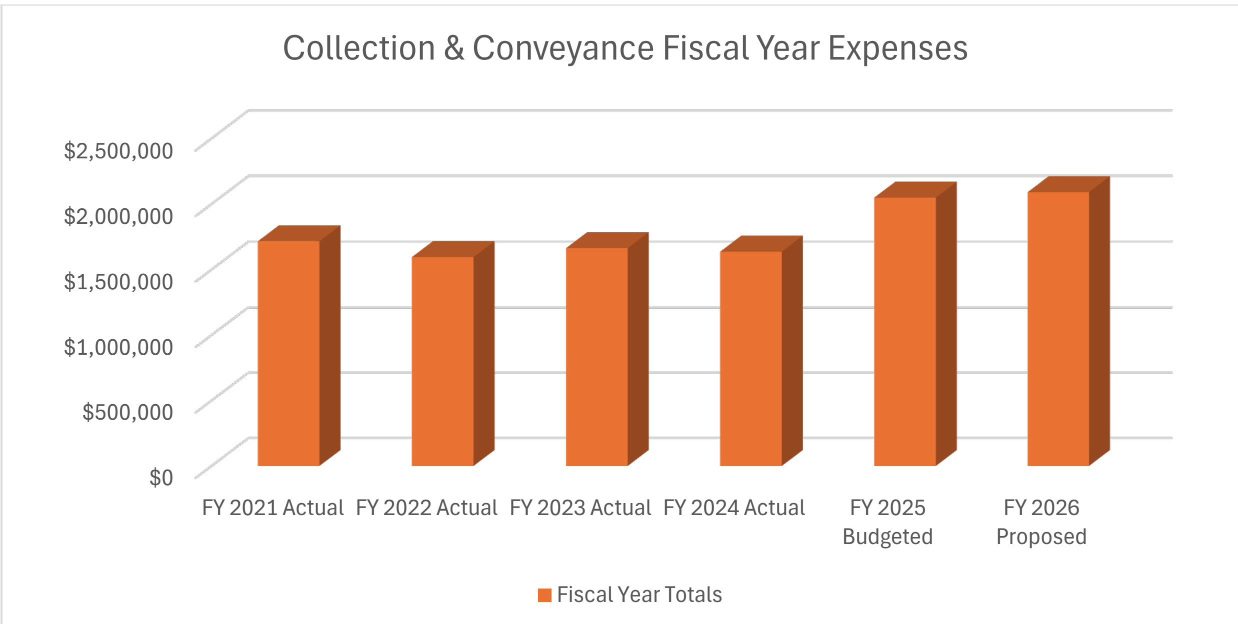
Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - OT @ 1.0	755	122	1,345	470	1,525	-	(470)	-100%
SALARY - OT @ 1.5	477	822	18,677	16,600	14,187	18,000	1,400	8%
REGULAR FT CIVILIAN SALARY	134,168	124,221	120,079	215,790	136,454	219,005	3,215	1%
STIPENDS	345	-	-	-	-	-	-	0%
BONUSES	268	229	300	2,160	-	-	(2,160)	-100%
DENTAL	1,134	1,034	944	1,846	1,120	1,749	(97)	-5%
HEALTH INSURANCE	37,592	32,558	28,397	65,048	34,785	71,912	6,864	11%
LIFE INSURANCE W/H	1,276	1,062	1,052	2,179	959	2,447	268	12%
WORKMAN'S COMPENSATION	4,767	8,186	8,170	6,813	9,053	9,270	2,457	36%
ENHANSED PENSION	-	-	-	4,316	-	-	(4,316)	-100%
MSRPS PENSION	14,185	20,587	13,111	24,950	15,475	28,318	3,368	13%
F I C A / MEDICARE	10,401	9,466	10,674	18,030	12,368	16,820	(1,210)	-7%
BANK CHARGES	26,326	46,736	68,269	80,170	77,772	60,080	(20,090)	-25%
INSURANCE - FLOOD	212	-	-	-	389	400	400	100%
INSURANCE - LIABILITY	13,920	13,665	22,976	23,670	44,893	46,240	22,570	95%
INSURANCE - PROPERTY	2,366	3,040	3,657	3,950	3,968	4,087	137	3%
INSURANCE - VEHICLE	3,756	3,238	4,274	5,350	4,500	4,635	(715)	-13%
INSURANCE - DEDUCTIBLES	3,500	3,000	6,000	-	2,500	3,000	3,000	100%
LICENSES/USER FEES	4,989	3,177	4,761	110	4,535	17,874	17,764	16149%
M&R-VEHICLES	7,778	6,825	4,567	12,500	7,025	-	(12,500)	-100%
M&R-OTHER	6,352	8,781	12,342	10,000	2,607	10,000	-	0%
POSTAGE / DELIVERY	-	-	3,304	3,000	3,680	-	(3,000)	-100%
PROF SVCS-ARCH/ENG/PLANNER	4,850	-	6,506	12,500	-	25,000	12,500	100%
PROF SVCS-ATTORNEY	2,465	2,650	800	-	600	-	-	0%
PRF SVCS-FAC OPS-SWR-C&C	15,409	39,255	9,913	-	8,068	-	-	0%
RENTS	-	-	42	-	306	-	-	0%
TELEPHONE-WIRELESS-DATA/VIDEO	376	828	878	800	892	900	100	13%
TELEPHONE-WIRELESS-VOICE	1,265	932	756	1,000	631	800	(200)	-20%
OTHER CONTRACTED SERVICES	14,641	12,336	32,719	29,510	47,542	11,000	(18,510)	-63%
CONSTRUCTION SUPPLIES	331	-	-	-	-	-	-	0%
FUEL - GAS/DIESEL/OTHER	14,381	14,138	12,203	12,000	10,362	16,723	4,723	39%
REPAIR/REPLACEMENT PARTS/MATERIALS	3,460	1,685	3,658	-	-	-	-	0%
TOOLS/EQUIPMENT	3,026	2,095	6,787	6,500	2,030	10,000	3,500	54%
UNIFORMS/SHOES/BOOTS	2,134	905	1,084	2,000	791	5,631	3,631	182%
SUPPLIES - OTHER	18,709	27,171	13,500	20,000	20,465	16,500	(3,500)	-18%
DEPREC EXP-SWR-C&C	360,075	354,293	351,438	355,000	355,000	355,000	-	0%
LOSSES/CLAIMS/JUDGEMENTS	-	-	543	-	-	-	-	0%
REGISTRATION	-	2,293	-	-	-	-	-	0%
OTHER EQUIP	583	-	-	-	-	-	-	0%

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
ELECTRICITY-CANTERBURY DR PS	1,356	1,288	904	-	595	690	690	100%
TLPHN LN FOR ALARM-KG#2 PS	532	545	521	-	593	-	-	0%
ELECTRICITY-CAROLINE DR PS	-	-	20	-	-	-	-	0%
M&R-OTHER-CORNWALL DR PS	414	-	-	-	5,032	-	-	0%
ELECTRICITY-CORNWALL DR PS	4,963	4,943	4,437	-	4,238	4,866	4,866	100%
M&R-OTHER-MB PS	10,482	-	-	-	18,909	-	-	0%
ELECTRICITY-MB PS	3,608	4,082	3,180	-	2,895	3,753	3,753	100%
ELECTRICITY-HALDANE DR PS	459	508	502	-	446	503	503	100%
M&R-OTHER-HICKORY CIR PS	-	-	449	-	-	-	-	0%
ELECTRICITY-HICKORY CIR PS	997	1,432	791	-	1,051	1,360	1,360	100%
M&R-OTHER-NANJEMOY DR PS	428	-	63	-	-	-	-	0%
ELECTRICITY-NANJEMOY DR PS	1,040	1,764	1,619	-	1,211	1,496	1,496	100%
TLPHN LN FOR ALARM-DIGGS CIR PS	532	545	580	-	593	-	-	0%
PUMP STATION - NANJEMOY DR	-	-	-	-	1,994	-	-	0%
M&R-OTHER-PATUXENT CT PS	1,000	-	7	-	343	-	-	0%
ELECTRICITY-PATUXENT CT PS	1,049	1,176	1,154	-	857	1,038	1,038	100%
PUMP STATION - PATUXENT CT PS	-	-	-	-	1,114	-	-	0%
M&R-OTHER-PATUXENT DR PS	-	-	4,979	-	-	-	-	0%
ELECTRICITY-PATUXENT DR PS	2,080	2,084	2,374	-	2,173	2,601	2,601	100%
PUMP STATION - PATUXENT DR PS (Clark Run)	-	-	-	-	1,114	-	-	0%
M&R-OTHER-QUAILWOOD PKWY PS	-	-	1,237	-	7,897	-	-	0%
ELECTRICITY-QUAILWOOD PKWY PS	1,896	2,536	1,878	-	1,085	1,333	1,333	100%
M&R-OTHER-RDWD CIR PS	745	24	-	-	-	-	-	0%
ELECTRICITY-REDWOOD CIR PS	982	1,246	766	-	629	728	728	100%
M&R-OTHER-ROSEWICK RD PS	4,808	-	30	-	86	-	-	0%
ELECTRICITY-ROSEWICK RD PS	3,284	4,660	3,836	-	2,603	3,689	3,689	100%
PUMP STATION	-	-	10,431	-	11,272	-	-	0%
M&R-OTHER-SHINING WILLOW WAY PS	30	-	-	-	-	-	-	0%
RENTS-SHINING WILLOW PS	120	130	120	-	120	-	-	0%
ELECTRICITY-SHINING WILLOW WAY PS	1,622	2,681	2,793	-	586	667	667	100%
M&R-OTHER-WASHINGTON AVE PS	-	-	-	-	526	-	-	0%
ELECTRICITY-WASHINGTON AVE PS	1,030	1,092	1,288	-	746	1,412	1,412	100%
TLPHN LN FOR ALARM-WASH SQ PS	532	545	580	-	593	-	-	0%
ELECTRICITY-WILLOW LN PS	19,828	24,448	20,808	70,000	21,446	24,652	(45,348)	-65%
OTH CNTRCTD SVCS-WILLOW LN PS	44,825	52,372	-	50,000	79,212	70,000	20,000	40%
FUEL-WILLOW LN PS	-	-	310	-	-	-	-	0%
SUPPLIES-OTH WILLOW LN PS	1,263	1,241	18	-	-	-	-	0%
M&R-OTHER-BUCKEYE CIR PS	3,209	3,926	-	-	-	-	-	0%
TLPHN LN FOR ALARM-BUCKEYE CIR PS	532	545	580	-	593	-	-	0%
M&R-OTHER	-	20,464	-	-	-	-	-	0%
ELECTRICITY - 10393 LA PLATA RD PS	-	229	253	-	256	287	287	100%
ELECTRICITY - SW Quadrant PS	-	-	669	-	5,113	5,804	5,804	100%
ELECTRICITY - TRIUMP PS	-	-	-	-	344	1,985	1,985	100%
M&R-OTHER	151	-	-	50,000	23,872	50,000	-	0%
TLPHN LN FOR ALARM-MAPLES PS	532	545	580	-	593	-	-	0%
GENERAL OPERATIONS SUBTOTAL	830,602	880,379	841,481	1,106,262	1,025,210	1,132,254	25,992	2%
MAINTENANCE								
SALARY - OT @ 1.0	556	1,882	28	2,270	-	-	(2,270)	-100%
SALARY - OT @ 1.5	20,325	24,349	2,574	27,600	-	-	(27,600)	-100%
WORKMAN'S COMPENSATION	352	442	-	560	-	-	(560)	-100%
F I C A / MEDICARE	1,597	1,998	198	2,280	-	-	(2,280)	-100%
MAINTENANCE SUBTOTAL	22,830	28,671	2,800	32,710	-	-	(32,710)	-100%

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GEOGRAPHIC INFORMATION SYSTEM (GIS)								
PROF SVCS-IT SUPPORT	12,269	29,355	21,343	20,000	7,665	45,000	25,000	125%
GIS SUBTOTAL	12,269	29,355	21,343	20,000	7,665	45,000	25,000	125%
TRANSFERS								
VEHICLE RESERVE	10,446	11,490	-	-	-	-	-	0%
OPERATING-GENERAL-UNRESERVED	452,620	437,740	495,242	613,901	613,901	637,704	23,803	4%
TRANSFERS SUBTOTAL	463,066	449,230	495,242	613,901	613,901	637,704	23,803	4%
DEBT SERVICE								
MDE 2010 ARRA BND ISSUE COST / FEES	10,169	10,169	10,169	10,169	10,169	10,169	-	0%
MDE 2010 ARRA BND INTEREST	10,552	16,007	13,996	11,965	11,965	9,914	(2,051)	-17%
MDE 2010 ARRA LN PRINCIPAL	199,078	201,069	203,080	205,110	205,110	207,162	2,052	1%
MDE 2010 SRF BND ISSUE COST/FEES	2,191	2,191	2,191	2,191	2,191	2,191	-	0%
MDE 2010 SRF BND INTEREST	2,308	3,517	3,092	2,664	2,664	2,231	(433)	-16%
MDE 2010 SRF LN PRINCIPAL	42,025	42,445	42,870	43,298	43,298	43,731	433	1%
DEBT SERVICE SUBTOTAL	266,324	275,398	275,399	275,397	275,397	275,398	1	0%
GRAND TOTAL	**1,595,090**	**1,663,033**	**1,636,265**	**2,048,270**	**1,922,173**	**2,090,356**	**42,086**	**2%**
Operating	865,117	938,405	865,624	1,158,972	1,032,875	1,177,254	18,282	2%
Small Capital	583	-	-	-	-	-	-	0%
Debt Service	266,324	275,398	275,399	275,397	275,397	275,398	1	0%
Transfers	463,066	449,230	495,242	613,901	613,901	637,704	23,803	4%
	1,595,090	1,663,033	1,636,265	2,048,270	1,922,173	2,090,356	42,086	
Salaries	156,894	151,624	143,002	264,890	152,165	237,005	(27,885)	-11%
Fringe benefits	71,305	75,332	62,547	126,022	73,760	130,516	4,494	4%
Contracted services	233,539	307,628	260,103	372,560	418,303	405,880	33,320	9%
Supplies & materials	43,304	47,234	37,559	40,500	33,647	48,854	8,354	21%
Other	360,075	356,586	351,981	355,000	355,000	355,000	-	0%
Small Capital	583	-	-	-	-	-	-	0%
Debt service	266,324	275,398	275,399	275,397	275,397	275,398	1	0%
Transfers	463,066	449,230	495,242	613,901	613,901	637,704	23,803	4%
	1,595,090	1,663,033	1,625,833	2,048,270	1,922,173	2,090,356	42,086	

Collection & Conveyance Expenses

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$1,715,419	$1,595,090	$1,663,033	$1,636,265	$2,048,270	$2,090,356
$ Variance Year to Year		-$120,329	$67,943	-$26,768	$412,005	$42,086
% Variance Year to Year		-7.0%	4.3%	-1.6%	25.2%	2.1%



Treatment Plant Description:

The Sewer Treatment Plant Department is the second essential component of the Sewer Fund, responsible for the treatment and safe disposal of wastewater in compliance with environmental regulations. The Town's Wastewater Treatment Plant, currently rated at 1.5 million gallons per day (MGD), operates at over 80% capacity, highlighting the critical need for continued investment in infrastructure upgrades. To address future demand and maintain high-quality treatment standards, the design for the next plant upgrade is underway, with phased improvements strategically planned and funded within the Town's five-year Capital Improvement Plan.

The Sewer Treatment Department is vital to ensure the continued operation, efficiency, and regulatory compliance of the wastewater treatment process. This department supports essential plant maintenance, system upgrades, and capacity expansion to accommodate the Town's growth while protecting public health and local waterways. Without sufficient financial support, aging infrastructure and increased demand could lead to service disruptions, environmental risks, and regulatory challenges. Continued funding ensures the Town can proactively manage wastewater treatment needs and maintain a safe and sustainable sewer system for the community.

Fiscal Year Goals:

For the Sewer Treatment Plant, our FY 2026 objectives focus on improving treatment quality, capacity, and operational efficiency. We will continue to utilize the Enhanced Nutrient Removal (ENR) treatment process and leverage the SCADA system to monitor and manage all aspects of wastewater treatment. We will initiate Obligation 2 projects in FY26, encompassing Mod 2 upgrades, the addition of a new clarifier and digester, sand filter enhancements, and upgrades to the influent pump station. A future strategic goal involves developing improved methods for sludge handling to facilitate land application instead of landfill disposal, supporting our long-term sustainability and operational efficiency objectives.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Administrative Aide III	1	1	1
Wastewater Superintendent	1	1	1
Lead Custodian	0.25	0.25	0.25
Mechanic	0.2	1	1
Sr Wastewater Plant Operator	1	1	1
Wastewater Plant Operator in Training	4	5	5
Wastewater Treatment Plant Operator	2	2	1
Total WWTP	**9.45**	**11.25**	**9.25**

There are no significant budget changes.

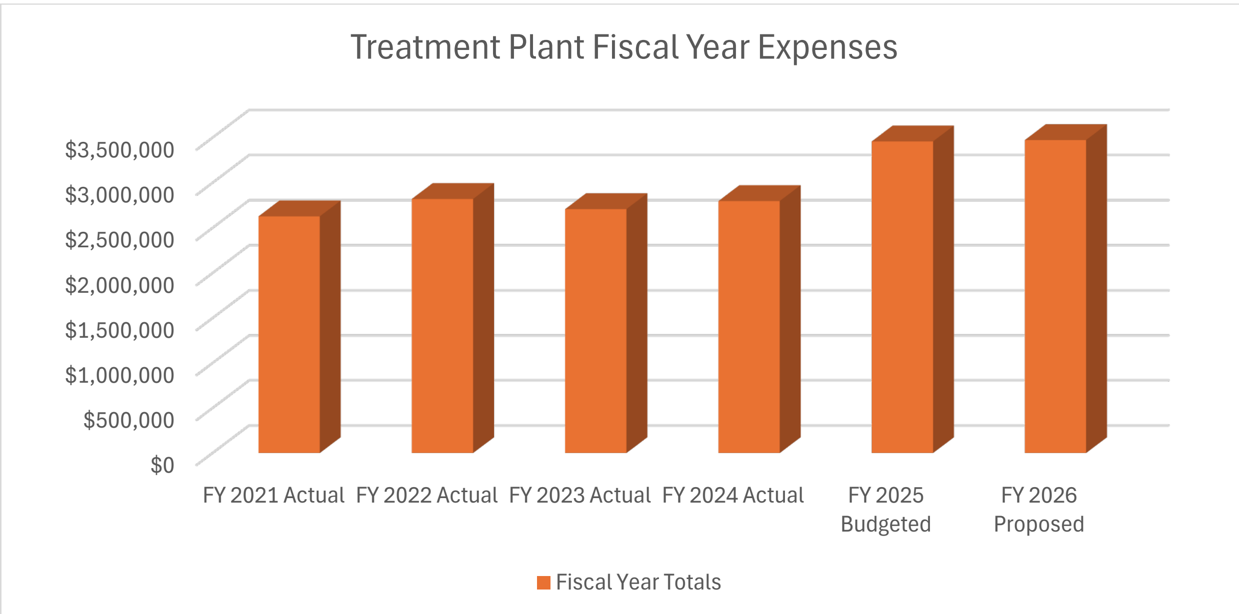
Treatment Plant Expenses

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - OT @ 1.0	946	278	2,501	1,000	16,515	-	(1,000)	-100%
SALARY - OT @ 1.5	4,757	4,038	24,431	9,060	47,988	25,000	15,940	176%
REGULAR FT CIVILIAN SALARY	250,920	379,489	450,445	631,936	434,305	533,595	(98,341)	-16%
STIPENDS	500	-	-	-	-	-	-	0%
BONUSES	632	395	839	6,319	-	-	(6,319)	-100%
DENTAL	2,641	3,329	3,532	5,520	3,396	4,260	(1,260)	-23%
HEALTH INSURANCE	48,705	69,622	88,606	166,220	93,905	157,210	(9,010)	-5%
LIFE INSURANCE W/H	2,430	3,001	3,858	6,054	2,881	5,960	(94)	-2%
WORKMAN'S COMPENSATION	6,121	7,150	17,457	290	20,280	21,030	20,740	7152%
ENHANSED PENSION	-	-	-	12,639	-	-	(12,639)	-100%
MSRPS PENSION	19,663	47,473	49,850	73,780	54,326	69,737	(4,043)	-5%
F I C A / MEDICARE	19,516	28,756	36,377	49,662	37,615	40,850	(8,812)	-18%
ADS & NOTICES	-	682	-	-	-	-	-	0%
INSURANCE - FLOOD	1,888	-	-	-	3,403	3,505	3,505	100%
INSURANCE - LIABILITY	2,671	2,293	2,580	2,660	3,404	3,507	847	32%
INSURANCE - PROPERTY	21,165	29,790	34,715	46,875	32,825	33,810	(13,065)	-28%
INSURANCE - VEHICLE	2,659	3,624	4,139	6,250	4,080	4,203	(2,047)	-33%
LICENSES/USER FEES	5,651	9,104	4,632	7,100	25,654	20,500	13,400	189%
M&R-VEHICLES	1,679	5,807	6,794	8,000	574	8,000	-	0%
M&R-OTHER	6,328	3,330	3,589	2,000	2,842	125,000	123,000	6150%
PROF SVCS-ARCH/ENG/PLANNER	-	-	-	-	-	50,000	50,000	100%
PROF SVCS-ATTORNEY	85	550	550	-	5,829	-	-	0%
PROF SVCS-CONTRACTOR	1,564	9,714	3,025	40,000	-	21,250	(18,750)	-47%
PRF SVCS-FAC OPS-SWR-TRTMNT	188,634	141,358	152,464	200,000	165,292	212,090	12,090	6%
Vijeo Citect Programming Spprt	-	11,577	-	40,000	-	-	(40,000)	-100%
ELECTRICITY	221,394	282,046	256,377	300,000	275,811	337,445	37,445	12%
INTERNET SERVICE	1,320	1,320	1,320	1,410	1,508	-	(1,410)	-100%
TELEPHONE-WIRELESS-DATA/VIDEO	408	1,105	1,079	1,200	1,389	1,400	200	17%
TELEPHONE-WIRELESS-VOICE	641	1,497	2,507	1,270	2,109	2,800	1,530	120%
OTHER CONTRACTED SERVICES	278,972	284,449	319,147	350,020	308,705	265,557	(84,463)	-24%
CUSTODIAL SUPPLIES	-	-	882	-	878	1,000	1,000	100%
FUEL - GAS/DIESEL/OTHER	13,698	15,854	18,474	20,000	7,283	23,384	3,384	17%
OFFICE SUPPLIES	-	-	1,805	-	1,599	1,500	1,500	100%
Chemical Supplies	-	-	-	-	415,352	340,000	340,000	100%
UNIFORMS/SHOES/BOOTS	1,270	2,152	1,408	2,400	1,973	10,371	7,971	332%
SUPPLIES - OTHER	288,109	327,903	367,705	420,000	1,450	130,000	(290,000)	-69%
DEPREC EXP-SWR-TRTMNT	785,712	779,970	775,694	785,710	785,710	785,710	-	0%
INCIDENTALS-PARKING, TOLLS, ETC.	63	54	162	200	15	36	(164)	-82%
LODGING	-	-	1,828	-	-	5,530	5,530	100%
MEALS	59	-	-	1,000	-	2,142	1,142	114%
MILEAGE-LOCAL	23	-	-	500	-	1,344	844	169%
REGISTRATION	263	1,143	1,815	2,000	43	6,860	4,860	243%
TRAVEL-AIRFARE, RENTAL CAR, TAXI, ETC.	-	-	-	-	-	600	600	100%
A/V EQUIPMENT	-	-	-	-	-	750	750	100%
COMPUTER HARDWARE	4,319	-	211	-	-	1,250	1,250	100%
COMPUTER SOFTWARE	-	-	-	-	-	-	-	0%
OFFICE EQUIP/FURNITURE	869	500	-	-	-	1,000	1,000	100%
OTHER EQUIP	-	4,950	25,000	150,000	110,000	150,000	-	0%
GENERAL OPERATIONS SUBTOTAL	2,186,277	2,464,303	2,665,799	3,351,075	2,868,939	3,408,184	57,109	2%

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
MAINTENANCE								
PROF SVCS - CONTRACTOR	-	-	-	-	-	-	-	0%
PROF SVCS-FACILITY MAINTENANCE	4,989	5,951	3,738	12,000	-	-	(12,000)	-100%
MAINTENANCE - OTHER CONTRACTED SVCS	31,417	12,902	5,796	12,000	4,759	-	(12,000)	-100%
REPAIR/REPLACEMENT PARTS/MATERIALS	64,281	125,129	56,949	10,000	82,398	-	(10,000)	-100%
SUPPLIES - OTHER	88	313	315	8,000	183	-	(8,000)	-100%
MAINTENANCE SUBTOTAL	100,776	144,295	66,798	42,000	87,340	-	(42,000)	-100%
TRANSFERS								
TRFR TO CAPITAL IMPROVEMENTS				-	-	-	-	0%
VEHICLE RESERVE	8,470	9,320	-	-	-	-	-	0%
TRANSFERS	8,470	9,320	-	-	-	-	-	0%
DEBT SERVICE								
MDE 01 SRF/BNR UPGRD LN COST / FEES	20,420	20,420	-	-	-	-	-	0%
MDE 01 SRF/BNR UPGRD LN INTEREST	6,712	4,428	-	-	-	-	-	0%
MDE 01 SRF/BNR UPGRD LN PRIN	438,773	-	-	-	-	-	-	0%
MDE 11 SRF/ENR UPGRD LN COST/FEES	2,848	2,848	2,848	2,908	2,848	2,908	-	0%
MDE 11 SRF/ENR UPGRD LN INTEREST	8,530	13,290	12,209	11,104	11,104	9,975	(1,129)	-10%
MDE 11 SRF/ENR UPGRD LN PRIN	48,083	49,140	50,221	51,326	51,326	52,455	1,129	2%
DEBT SERVICE SUBTOTAL	525,365	90,126	65,278	65,338	65,278	65,338	-	0%
GRAND TOTAL	**2,820,888**	**2,708,044**	**2,797,875**	**3,458,413**	**3,021,557**	**3,473,522**	**15,109**	**0%**
Operating	2,281,864	2,603,148	2,707,386	3,243,075	2,846,279	3,255,184	12,109	0%
Small Capital	5,188	5,450	25,211	150,000	110,000	153,000	3,000	2%
Debt Service	525,365	90,126	65,278	65,338	65,278	65,338	-	0%
Transfers	8,470	9,320	-	-	-	-	-	0%
	2,820,888	2,708,044	2,797,875	3,458,413	3,021,557	3,473,522	15,109	
Salaries	257,754	384,199	478,216	648,315	498,808	558,595	(89,720)	-14%
Fringe benefits	99,077	159,332	199,680	314,165	212,403	299,047	(15,118)	-5%
Contracted services	771,466	807,099	802,453	1,030,785	838,183	1,089,065	58,280	6%
Supplies & materials	367,447	471,352	447,538	460,400	511,116	506,255	45,855	10%
Other	786,120	781,167	779,499	789,410	785,768	802,222	12,812	2%
Small Capital	5,188	5,450	25,211	150,000	110,000	153,000	3,000	2%
Debt service	525,365	90,126	65,278	65,338	65,278	65,338	-	0%
Transfers	8,470	9,320	-	-	-	-	-	0%
	2,820,888	2,708,044	2,797,875	3,458,413	3,021,557	3,473,522	15,109	

Treatment Plant Expenses

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$2,627,814	$2,820,888	$2,708,044	$2,797,875	$3,458,413	$3,473,522
$ Variance Year to Year		$193,074	-$112,844	$89,831	$660,538	$15,109
% Variance Year to Year		7.3%	-4.0%	3.3%	23.6%	0.4%



Water Fund

	FY25		FY26		
	Budgeted	Projected through 6/30/25	Proposed Budget	$ Variance in FY26 Proposed & FY25 Budget	% Variance in FY26 Proposed & FY25 Budget
Income and Other Financing Sources					
Income					
Service Charges					
User Fees	1,492,230	1,496,506	1,549,310	57,080	3.8%
Late fees	16,060	30,255	30,573	14,513	90.4%
Account Maintenance fees	38,380	40,088	46,020	7,640	19.9%
Bulk Water Sales	-	318	-	-	0.0%
Water Connect Fees	22,520	38,996	37,500	14,980	66.5%
Sale of water meters	35,000	140,000	118,550	83,550	238.7%
Other	-	3,375	-	-	0.0%
Service Charges subtotal	**1,604,190**	**1,749,538**	**1,781,953**	**177,763**	**11.1%**
Miscellaneous					
Investment earnings	33,216	68,174	73,222	40,006	120.4%
Other	-	-	-	-	0.0%
Miscellaneous subtotal	**33,216**	**68,174**	**73,222**	**40,006**	**120.4%**
Income Subtotal	**1,637,406**	**1,817,711**	**1,855,175**	**217,769**	**13.3%**
Other Financing Sources					
Fund Balance					
Major Facility Fee Reserve - Debt Service	32,682	32,682	32,682	-	0.0%
Project Reserve (ARPA)	-	-	-	-	0.0%
Transfer in from Vehicle Reserve Fund	-	-	-	-	0.0%
Appropriation of Unreserved Fund Balance	16,087	-	-	(16,087)	-100.0%
Fund Balance Subtotal	**48,769**	**32,682**	**32,682**	**(16,087)**	**-33.0%**
Other Financing Sources Subtotal	**48,769**	**32,682**	**32,682**	**(16,087)**	**-33.0%**
Total Income and Other Financing Sources	**1,734,944**	**1,883,075**	**1,887,857**	**152,913**	**8.8%**

	FY25		FY26		
	Budgeted	Projected through 6/30/25	Proposed Budget	$ Variance in FY26 Proposed & FY25 Budget	% Variance in FY26 Proposed & FY25 Budget
Expenses and Other Financing Uses					
Expenses					
Production and storage	564,110	536,279	626,271	62,161	11.0%
Distribution	887,012	725,557	1,021,388	134,376	15.1%
Public Works subtotal	**1,451,122**	**1,261,836**	**1,647,659**	**196,537**	**13.5%**
Expenses subtotal	**1,451,122**	**1,261,836**	**1,647,659**	**196,537**	**13.5%**
Other Financing Uses					
Debt Service					
Bonds					
MDE WQSRF 2011 20 YR - AMR Project Loan	32,682	32,682	32,682	-	0.0%
Bond subtotal	**32,682**	**32,682**	**32,682**	**-**	**0.0%**
Debt service subtotal	**32,682**	**32,682**	**32,682**	**-**	**0.0%**
Transfers					
Transfer to Capital Improvements	-	-	-	-	0.0%
To General Fund for Administration	202,371	202,371	199,451	(2,920)	-1.4%
Transfers subtotal	**202,371**	**202,371**	**199,451**	**(2,920)**	**-1.4%**
Other Financing Uses subtotal	**235,053**	**235,053**	**232,133**	**(2,920)**	**-1.2%**
Total Expenses and Other Financing Uses	**1,686,175**	**1,496,889**	**1,879,792**	**193,617**	**11.5%**
Projected surplus/(deficit)	**48,769**	**386,186**	**8,065**		

Operating	1,446,122	1,256,836	1,610,771	164,649	11.4%
Small Capital	5,000	5,000	36,888	31,888	637.8%
Debt Service	32,682	32,682	32,682	-	0.0%
Transfers	202,371	202,371	199,451	(2,920)	-1.4%
	1,686,175	**1,496,889**	**1,879,792**	**193,617**	**11.5%**

Salaries	287,328	163,910	255,005	(32,323)	-11.2%
Fringe benefits	128,969	75,577	130,516	1,547	1.2%
Contracted services	620,350	652,554	673,882	53,532	8.6%
Supplie & materials	175,970	136,425	315,283	139,313	79.2%
Other	233,505	228,371	236,085	2,580	1.1%
Small Capital	5,000	5,000	36,888	31,888	637.8%
Debt service	32,682	32,682	32,682	-	0.0%
Transfers	202,371	202,371	199,451	(2,920)	-1.4%
	1,686,175	**1,496,889**	**1,879,792**	**193,617**	**11.5%**

Production and Storage Department Description:

The Water Production and Storage Department is a vital component of the Water Fund, responsible for the safe and efficient production, treatment, and storage of the Town's potable water supply. This department ensures that water quality meets or exceeds all state and federal drinking water standards while maintaining sufficient supply to meet residential, commercial, and emergency demands. The Town operates five active wells and three active water towers, which require ongoing monitoring, maintenance, and upgrades to ensure reliability and efficiency.

The Water Production and Storage Department is essential to safeguarding public health, maintaining water system resilience, and supporting the Town's continued growth. This department allow for critical infrastructure maintenance, water quality testing, system upgrades, and emergency preparedness. Reliable water production and storage are fundamental to daily life, fire protection, and economic development, making continued financial support a priority for the Town's sustainability and long-term planning.

Fiscal Year Goals:

For Water Production & Storage, our FY 2026 goals are aimed at ensuring a reliable and adequate water supply for future development and addressing long-term needs. We will procure and implement a lead mitigation plan to identify and remove any remaining lead in the water system, ensuring compliance with federal and state regulations. This ongoing project will include procuring a study to determine the extent of lead presence and constructing a plan for its removal. Our objective also includes enhancing system capacity to meet future demands; this involves pursuing an agreement with the County for expanded water capabilities. Additionally, we will ensure appropriate funding is maintained through the completion of a comprehensive rate study to address operational costs and future growth requirements.

Personnel Schedule:

None

Significant Budget Changes:

Electricity at well 8 and 11 is expected to increase due to developments these wells will support.

Production & Storage Expenses

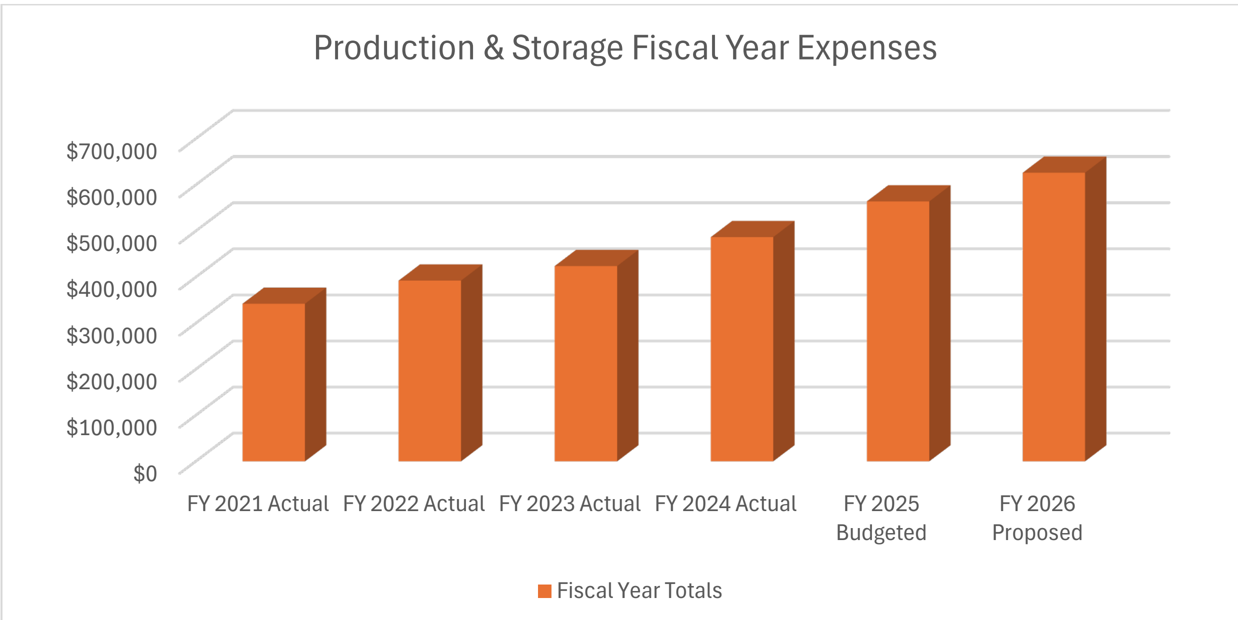
Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
M&R-OTHER	2,517	-	776	50,000	-	55,000	5,000	10%
PRF SVCS-FAC OPS-WTR-S&P	14,589	13,445	14,719	20,000	13,003	14,000	(6,000)	-30%
OTHER PROFESSIONAL SERVICES	85	-	-	-	-	-	-	0%
OTHER CONTRACTED SERVICES	45,945	63,044	114,060	138,010	126,079	139,300	1,290	1%
SUPPLIES - OTHER	3,430	36	133	5,000	3,993	5,000	-	0%
DEPREC EXP-WTR-P&S	149,831	149,420	148,882	149,830	149,830	149,830	-	0%
OTHER EQUIP	-	-	-	-	2,616	-	-	0%
M&R-OTHER	28	-	244	460	51	-	(460)	-100%
ELECTRICITY-WELL#5	4,357	4,535	2,779	3,180	2,934	4,056	876	28%
M&R-OTHER-WELL#8	11,029	2,933	19,288	5,650	2,797	-	(5,650)	-100%
ELECTRICITY-WELL#8	72,277	95,155	92,963	98,030	111,435	131,374	33,344	34%
RPR/RPLCMNT PRTS/MTRLS-WELL#8	1,608	-	106	220	-	-	(220)	-100%
M&R-OTHER-WELL #9	194	12,501	11,365	2,590	24,501	-	(2,590)	-100%
ELECTRICITY-WELL#9	17,871	10,293	13,283	15,100	13,805	13,529	(1,571)	-10%
M&R-OTHER-WELL#10	600	198	1,908	3,970	426	-	(3,970)	-100%
ELECTRICITY-WELL#10	19,293	22,835	16,004	17,930	17,951	21,746	3,816	21%
M&R-OTHER-WELL#11	6,527	1,719	739	1,500	1,527	-	(1,500)	-100%
ELECTRICITY-WELL#11 (301 Rosewick)	37,791	42,613	44,207	47,680	64,476	87,307	39,627	83%
ELECTRICITY-DORCHESTER WT	1,427	1,530	1,400	1,540	503	543	(997)	-65%
SUPPLIES - OTHER-DORCHESTER WT	37	-	-	-	579	-	-	0%
ELECTRICITY-ROSEWICK WT	1,565	2,332	2,604	1,720	368	2,690	970	56%
ELECTRICITY-WILLS PRK WT	1,523	1,467	1,245	1,700	1,443	1,896	196	12%
GENERAL OPERATIONS SUBTOTAL	392,526	424,056	486,706	564,110	538,895	626,271	62,161	11%
GRAND TOTAL	**392,526**	**424,056**	**486,706**	**564,110**	**538,895**	**626,271**	**62,161**	**11%**

Operating	392,526	424,056	486,706	564,110	536,279	626,271	62,161	11%
Small Capital	-	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	-	0%
Transfers	-	-	-	-	-	-	-	0%
	392,526	424,056	486,706	564,110	536,279	626,271	62,161	

Salaries	-	-	-	-	-	-	-	0%
Fringe benefits	-	-	-	-	-	-	-	0%
Contracted services	237,619	274,600	337,585	409,060	381,878	471,441	62,381	15%
Supplies & materials	5,076	36	239	5,220	4,571	5,000	(220)	-4%
Other	149,831	149,420	148,882	149,830	149,830	149,830	-	0%
Small Capital	-	-	-	-	-	-	-	0%
Debt service	-	-	-	-	-	-	-	0%
Transfers	-	-	-	-	-	-	-	0%
	392,526	424,056	486,706	564,110	536,279	626,271	62,161	

Production & Storage Expenses

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$342,282	$392,526	$424,056	$486,706	$564,110	$626,271
$ Variance Year to Year		$50,244	$31,530	$62,650	$77,404	$62,161



Distribution Department Description:

The Water Distribution Department is a critical component of the Water Fund, responsible for the safe and efficient transmission of potable water to homes, businesses, and public facilities throughout the Town. This department ensures that water is delivered reliably and at the required pressure while maintaining compliance with all state and federal water quality standards. Responsibilities include maintaining and repairing water mains, service lines, valves, and hydrants, as well as responding to leaks, breaks, and other service disruptions.

The Water Distribution Department is essential to maintaining the Town's water infrastructure, preventing costly emergency repairs, and ensuring uninterrupted water service. This department supports routine maintenance, system upgrades, and long-term improvements to enhance efficiency and sustainability. Reliable water distribution is vital to public health, fire protection, economic development, and the overall quality of life in the community.

Fiscal Year Goals:

In FY 2026, our Water Distribution goals focus on maintaining and enhancing the efficiency and effectiveness of our distribution network, and providing safe drinking water to our community. We aim to complete the construction of the 12" water line connecting the Parklands Subdivision in Charles County to Tilghman Lake, which will bolster regional connectivity and improve water distribution. To address system inefficiencies, we will conduct an annual water audit to reduce the amount of unaccounted-for water and review our tiered billing system to ensure it aligns with current operational costs and future system needs. We will strive for 95% read accuracy, and and will continue working with Sentryx/Mueller to resolve issues related to data collection and meter performance. We will continue to identify "unknown" pipe materials in compliance with our Lead and Copper Rule Improvements (LCRI) initiatives. Additionally, we will work to increase the Town's Ground Water Appropriation or finalize an agreement with the County to expand our water supply capabilities, thereby supporting future growth. We will also focus on system maintenance by testing and repairing fire hydrants and valves annually and completing GIS system details for areas previously not accurately mapped.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Maintenance Manager	0.2	0.2	0.2
GIS Specialist	0.25	0.25	0.25
GIS / Utilities Field Tech	0	0.25	0.25
Inspector	0.25	0.25	0.25
Mechanic	0.2	0	0
Public Works Technician I	0.8	0.9	0
Public Works Technician II	0.6	0.35	1.25
PW Crew Leader	1.1	1.1	1.1
PW Foreman/Supervisor	0.4	0.4	0.4
Total Water Distribution	**3.8**	**3.7**	**3.7**

Significant Budget Changes:

This budget includes $36,888 for replacement of defective or damaged meters ($11,880) and data collectors ($17,000) and repeaters ($8,000) for developments.

$70,500 in contracted services was added to this budget for hydrant repairs.

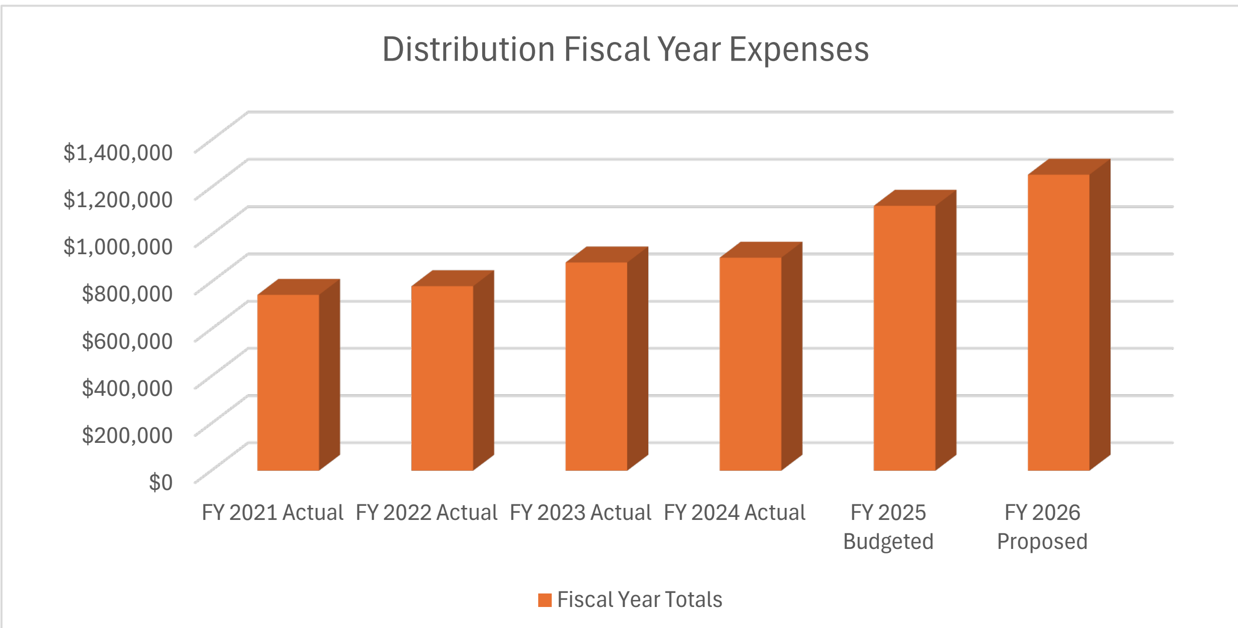
Distribution Expenses

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	Dept FY26 Request	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS									
SALARY - OT @ 1.0	755	148	1,432	1,500	1,723	-	-	(1,500)	-100%
SALARY - OT @ 1.5	477	949	26,345	32,880	25,734	36,000	36,000	3,120	9%
REGULAR FT CIVILIAN SALARY	133,629	134,766	148,940	215,790	136,453	219,005	219,005	3,215	1%
STIPENDS	345	-	-	-	-	-	-	-	0%
BONUSES	268	229	339	2,158	-	-	-	(2,158)	-100%
DENTAL	1,135	1,279	1,154	1,846	1,129	1,749	1,749	(97)	-5%
HEALTH INSURANCE	37,603	34,800	36,237	65,048	35,119	71,912	71,912	6,864	11%
LIFE INSURANCE W/H	1,277	1,166	1,275	2,179	960	2,447	2,447	268	12%
WORKERS' COMPENSATION	4,767	9,151	8,170	7,312	9,713	9,270	9,270	1,958	27%
ENHANSED PENSION	-	-	-	4,479	-	-	-	(4,479)	-100%
MSRPS PENSION	(710)	(5,251)	4,210	24,950	15,475	28,318	28,318	3,368	13%
F I C A / MEDICARE	10,409	10,076	13,086	19,355	13,181	16,820	16,820	(2,535)	-13%
BANK CHARGES	8,398	15,181	23,582	29,500	28,893	20,635	20,635	(8,865)	-30%
INSURANCE - FLOOD	372	-	-	-	573	590	590	590	100%
INSURANCE - LIABILITY	1,857	1,582	1,115	1,150	1,120	1,153	1,153	3	0%
INSURANCE - PROPERTY	4,169	5,842	5,610	6,060	5,748	5,921	5,921	(139)	-2%
INSURANCE - VEHICLE	3,157	3,708	3,547	5,610	3,707	3,819	3,819	(1,791)	-32%
INSURANCE - DEDUCTIBLES	-	500	-	-	-	-	-	-	0%
LICENSES/USER FEES	31,557	55,414	31,929	60,170	63,028	48,274	48,274	(11,896)	-20%
M&R-VEHICLES	7,619	6,354	4,507	10,000	6,518	7,000	7,000	(3,000)	-30%
M&R-OTHER	2,171	3,279	1,731	6,000	708	-	-	(6,000)	-100%
POSTAGE / DELIVERY	-	48	3,346	500	3,803	4,000	4,000	3,500	700%
PRINTING / REPRODUCTION SERVICES	2,062	3,261	2,359	400	(818)	-	-	(400)	-100%
PROF SVCS-ATTORNEY	-	-	-	-	13,200	-	-	-	0%
PROF SVCS-CONTRACTOR	-	-	16,565	-	27,609	25,000	25,000	25,000	100%
OTHER PROFESSIONAL SERVICES	-	-	50	-	27,840	16,250	16,250	16,250	100%
TELEPHONE-WIRELESS-DATA/VIDEO	256	648	659	900	291	500	500	(400)	-44%
TELEPHONE-WIRELESS-VOICE	1,269	916	1,058	1,000	986	1,300	1,300	300	30%
OTHER CONTRACTED SERVICES	50,269	22,451	29,005	50,000	47,471	17,999	17,999	(32,001)	-64%
CONSTRUCTION SUPPLIES	-	-	-	-	-	-	-	-	0%
FUEL - GAS/DIESEL/OTHER	13,056	13,813	11,625	14,000	8,804	15,202	15,202	1,202	9%
Chemical Supplies	-	-	-	-	13,747	35,000	35,000	35,000	100%
REPAIR/REPLACEMENT PARTS/MATERIALS	4,323	4,567	2,087	20,000	8,562	110,500	110,500	90,500	453%
TOOLS/EQUIPMENT	30,151	20,398	18,402	15,000	9,660	25,300	25,300	10,300	69%
UNIFORMS/SHOES/BOOTS	2,219	905	1,129	1,750	811	5,631	5,631	3,881	222%
SUPPLIES - OTHER	104,016	160,451	158,753	120,000	90,269	118,650	118,650	(1,350)	-1%
DEPREC EXP-WTR-DISTR	75,785	75,840	74,492	75,785	75,785	75,585	75,585	(200)	0%
INCIDENTALS-PARKING, TOLLS, ETC.	60	126	222	100	108	24	24	(76)	-76%
LODGING	1,648	2,326	2,313	3,200	-	3,030	3,030	(170)	-5%
MEALS	372	920	1,086	700	844	1,512	1,512	812	116%
MILEAGE-LOCAL	367	387	1,495	1,280	1,075	1,344	1,344	64	5%
REGISTRATION	1,430	4,186	3,812	2,050	43	4,760	4,760	2,710	132%
MISCELLANEOUS OTHER	-	-	267	560	686	-	-	(560)	-100%
OTHER EQUIP	-	-	-	5,000	5,000	36,888	36,888	31,888	638%
GENERAL OPERATIONS SUBTOTAL	536,539	590,416	641,931	808,212	685,557	971,388	971,388	163,176	20%
MAINTENANCE									
SALARY - OT @ 1.0	786	949	-	-	-	-	-	-	0%
SALARY - OT @ 1.5	26,549	30,045	2,506	35,000	-	-	-	(35,000)	-100%
WORKMAN'S COMPENSATION	652	857	-	1,120	-	-	-	(1,120)	-100%
F I C A / MEDICARE	2,062	2,375	190	2,680	-	-	-	(2,680)	-100%
MAINTENANCE SUBTOTAL	30,049	34,226	2,696	38,800	-	-	-	(38,800)	-100%

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	Dept FY26 Request	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GEOGRAPHIC INFORMATION SYSTEM (GIS)									
PROF SVCS-IT SUPPORT	14,978	35,411	59,303	40,000	40,000	50,000	50,000	10,000	25%
GEOGRAPHIC INFORMATION SYSTEM	14,978	35,411	59,303	40,000	40,000	50,000	50,000	10,000	25%
AMR/METER UPGRADE PROJECT									
PROF SVCS-ATTORNEY	-	100	1,850	-	-	-	-	-	0%
AMR/METER UPGRADE PROJECT SUB	-	100	1,850	-	-	-	-	-	0%
TRANSFERS									
VEHICLE RESERVE	10,126	11,140	-	-	-	-	-	-	0%
TRFR TO CAPITAL IMPROVEMENTS	-	-	-	-	-		-	-	0%
OPERATING-GENERAL-UNRESERVED	157,770	178,210	162,288	202,371	202,371	199,451	199,451	(2,920)	-1%
TRANSFERS SUBTOTAL	167,896	189,350	162,288	202,371	202,371	199,451	199,451	(2,920)	-1%
DEBT SERVICE									
MDE 11 SRF/AMR LN COSTS/FEES	1,529	1,529	1,529	1,529	1,529	1,529	1,529	-	0%
MDE FY11 AMI LN BIC AMRT	-	-	-	-	-	-	-	-	0%
INTEREST-STATE LOANS	6,466	6,077	5,526	4,962	4,962	4,386	4,386	(576)	-12%
MDE 11 SRF/AMR LN PRIN -	24,536	25,076	25,627	26,191	26,191	26,767	26,767	576	2%
DEBT SERVICE SUBTOTAL	32,531	32,683	32,682	32,682	32,682	32,682	32,682	-	0%
GRAND TOTAL	**781,993**	**882,285**	**902,600**	**1,122,065**	**960,610**	**1,253,521**	**1,253,521**	**131,456**	**12%**
Operating	581,566	660,252	707,631	882,012	720,557	984,500	984,500	102,488	12%
Small Capital	-	-	-	5,000	5,000	36,888	36,888	31,888	638%
Debt Service	32,531	32,683	32,682	32,682	32,682	32,682	32,682	-	0%
Transfers	167,896	189,350	162,288	202,371	202,371	199,451	199,451	(2,920)	-1%
	781,993	882,285	902,600	1,122,065	960,610	1,253,521	1,253,521	131,456	
Salaries	162,809	167,086	179,562	287,328	163,910	255,005	255,005	(32,323)	-11%
Fringe benefits	57,197	54,453	64,321	128,969	75,577	130,516	130,516	1,547	1%
Contracted services	128,134	154,794	188,065	211,290	270,676	202,441	202,441	(8,849)	-4%
Supplies & materials	153,764	200,134	191,995	170,750	131,853	310,283	310,283	139,533	82%
Other	79,663	83,785	83,688	83,675	78,541	86,255	86,255	2,580	3%
Small Capital	-	-	-	5,000	5,000	36,888	36,888	31,888	638%
Debt service	32,531	32,683	32,682	32,682	32,682	32,682	32,682	-	0%
Transfers	167,896	189,350	162,288	202,371	202,371	199,451	199,451	(2,920)	-1%
	781,993	882,285	902,600	1,122,065	960,610	1,253,521	1,253,521	131,456	

Distribution Expenses

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$745,307	$781,993	$882,258	$902,600	$1,122,065	$1,253,521
$ Variance Year to Year		$36,686	$100,265	$20,342	$219,465	$131,456
% Variance Year to Year		4.9%	12.8%	2.3%	24.3%	11.7%



Stormwater Fund

	FY25		FY26		
	Budgeted	Projected through 6/30/25	Proposed Budget	$ Variance in FY26 Proposed & FY25 Budget	% Variance in FY26 Proposed & FY25 Budget
Revenues and Other Financing Sources					
Revenues					
Service Charges					
Account Maintenance Fees	23,480	24,200	21,550	(1,930)	-8.2%
Stormwater management fee	882,153	906,594	932,089	49,936	5.7%
Service Charges subtotal	**905,633**	**930,794**	**953,639**	**48,006**	**5.3%**
Miscellaneous					
Investment earnings	22,326	42,123	40,293	17,967	80.5%
Other	25,000	14,627	15,000	(10,000)	-40.0%
Miscellaneous subtotal	**47,326**	**56,750**	**55,293**	**7,967**	**16.8%**
Revenue Subtotal	**952,959**	**987,544**	**1,008,932**	**55,973**	**5.9%**
Fund Balance					
Project Reserve (ARPA)	-	-	-	-	0.0%
Appropriation of Unreserved Fund Balance	-	-	-	-	0.0%
Fund Balance Subtotal	**-**	**-**	**-**	**-**	**0.0%**
Other Financing Sources Subtotal	**-**	**-**	**-**	**-**	**0.0%**
Total Revenues and Other Financing Sources	**952,959**	**987,544**	**1,008,932**	**55,973**	**5.9%**

	FY25 Budgeted	FY25 Projected through 6/30/25	FY26 Proposed Budget	FY26 $ Variance in FY26 Proposed & FY25 Budget	FY26 % Variance in FY26 Proposed & FY25 Budget
Expenditures and Other Financing Uses					
Expenditures					
Inventory, evaluation & inspection	356,223	306,897	468,469	112,246	31.5%
Maintenance & repairs	345,010	277,169	294,027	(50,983)	-14.8%
Expenditures subtotal	**701,233**	**584,066**	**762,496**	**61,263**	**8.7%**
Other Financing Uses					
Transfers					
Transfer to Capital Improvements	-	-	-	-	0.0%
To General Fund for Administration	123,793	123,793	106,551	(17,242)	-13.9%
Transfers Subtotal	**123,793**	**123,793**	**106,551**	**(17,242)**	**-13.9%**
Other Financing Uses subtotal	**123,793**	**123,793**	**106,551**	**(17,242)**	**-13.9%**
Total Expenditures and Other Financing Uses	**825,026**	**707,859**	**869,047**	**44,021**	**5.3%**
Projected surplus/(deficit)	**127,933**	**279,685**	**139,885**		
Operating	701,233	584,066	650,496	(50,737)	-7.2%
Small Capital	-	-	112,000	112,000	100.0%
Debt Service	-	-	-	-	0.0%
Transfers	123,793	123,793	106,551	(17,242)	-13.9%
	825,026	707,859	869,047	**44,021**	**5.3%**
Salaries	170,670	142,689	174,009	3,339	2.0%
Fringe benefits	69,703	49,710	71,937	2,234	3.2%
Contracted services	186,460	151,150	136,179	(50,281)	-27.0%
Supplie & materials	158,550	126,018	157,848	(702)	-0.4%
Other	115,850	114,499	110,523	(5,327)	-4.6%
Small Capital	-	-	112,000	112,000	100.0%
Debt service	-	-	-	-	0.0%
Transfers	123,793	123,793	106,551	(17,242)	-13.9%
	825,026	**707,859**	**869,047**	**44,021**	**5.3%**

Stormwater Department Description:

The Stormwater Department is the sole department within the Stormwater Fund, dedicated to managing and improving the Town's stormwater infrastructure. This department is responsible for maintaining, operating, and upgrading the storm water management system to prevent flooding, reduce erosion, and protect local waterways from pollution. Additionally, the department implements best management practices to enhance
stormwater quality and ensure compliance with state and federal environmental regulations.

The Stormwater Department is essential to sustaining and improving the Town's stormwater system. Investments support infrastructure maintenance, drainage improvements, water quality initiatives, and regulatory compliance efforts. Aging systems can lead to increased flooding risks, environmental degradation, and costly emergency repairs. The Town must proactively address stormwater challenges, protect property and natural resources, and enhance community resilience against severe weather events.

Fiscal Year Goals:

In FY 2026, the Stormwater Department is dedicated to enhancing the efficiency and reliability of our stormwater management system. Our primary goal is to secure a stable and adequate funding source to maintain and rehabilitate stormwater facilities and the storm drain system. We will review and ensure sufficient funding for the stormwater utility system within Operations, focusing on long-term maintenance. To support stormwater capital projects, we will establish a dedicated fund sourced from fee-in-lieu payments, , Federal Infrastructure grants, developer contributions, or a possible increment to the Major Facilities Fee for new developments.

A significant aspect of our strategy involves retrofitting existing stormwater maintenance facilities to comply with current standards and MS4 permit requirements. We are committed to completing MS4 upgrade projects at Quailwood, Redwood Lake, Agricopia 1, Caroline Dr, and Morris Dr by the end of FY26. Additionally, we will begin planning for the 2030 NPDES Impervious Surface Implementation to prepare for future regulatory demands.

To improve the maintenance and management of existing stormwater infrastructure, we will use GPS and site observations to update the GIS database with information on "old town" storm drains. This data will inform a comprehensive rehabilitation plan, including cost estimates. We will also determine the ownership of existing facilities, work towards dedicating residential facilities and easements, and inspect all existing facilities to address any deficiencies. Commercial property owners will receive reports on deficiencies with notices for necessary corrections. Where needed, On-Call Maintenance Contractors will be utilized, and we will create and implement a 10-year maintenance plan for Town-owned stormwater facilities and structures to ensure their long-term functionality and compliance.

Personnel Schedule:

Positions	FY24 Budget	FY25 Budget	FY26 Budget
Maintenance Manager	0.2	0.2	0.2
Storm Water Utility Manager	1	1	1
Inspector	0	0.25	0.25
GIS Specialist	0	0.25	0.25
GIS / Utilities Field Tech	0	0.25	0.25
Total Storm Water Management	**1.2**	**1.95**	**1.95**

Significant Budget Changes:

$112,000 is included in this budget for 7 pipe repairs and storm box repairs.

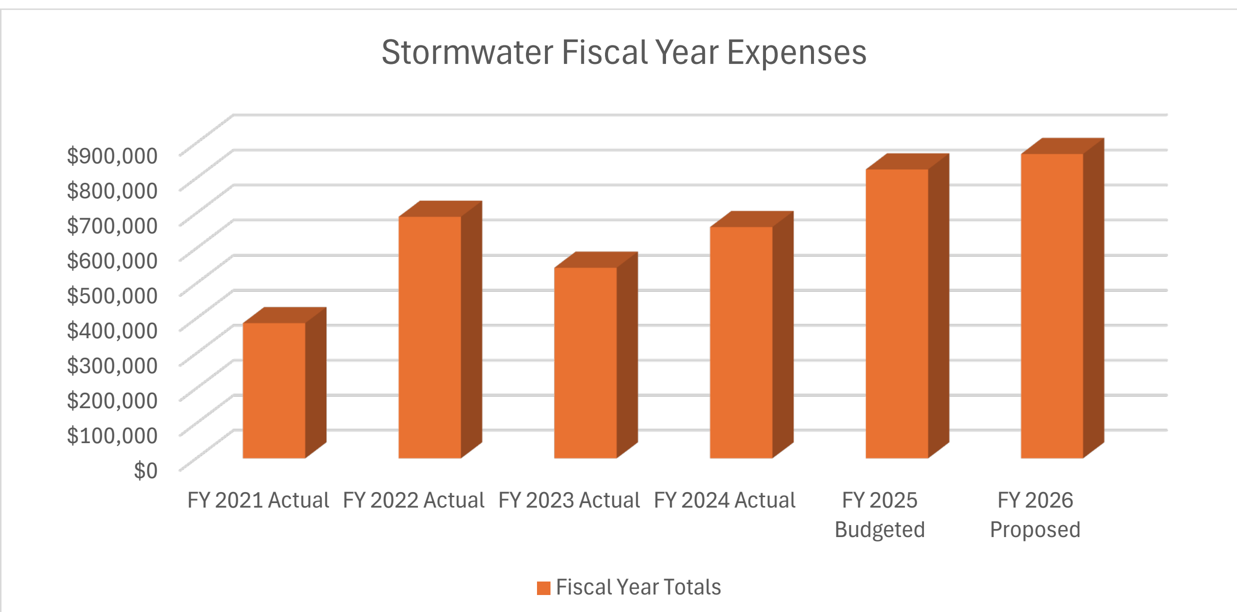
Stormwater Expenses

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
GENERAL OPERATIONS								
SALARY - OT @ 1.0	-	-	12	-	-	-	-	0%
SALARY - OT @ 1.5	-	110	246	-	5	-	-	0%
REGULAR FT CIVILIAN SALARY	96,306	120,919	135,626	168,980	142,683	174,009	5,029	3%
STIPENDS	20	-	-	-	-	-	-	0%
BONUSES	72	-	111	1,690	-	-	(1,690)	-100%
DENTAL	536	562	616	965	707	915	(50)	-5%
HEALTH INSURANCE	1,166	7,802	11,686	24,345	13,784	26,040	1,695	7%
LIFE INSURANCE W/H	961	1,052	1,156	1,590	929	1,513	(77)	-5%
WORKERS' COMPENSATION	3,128	3,776	4,766	6,430	7,333	7,190	760	12%
ENHANSED PENSION	-	-	-	3,383	-	-	(3,383)	-100%
MSRPS PENSION	9,488	4,568	14,554	19,920	16,304	22,939	3,019	15%
F I C A / MEDICARE	7,123	8,975	10,215	13,070	10,653	13,340	270	2%
BANK CHARGES	4,109	7,427	12,602	16,790	14,797	12,496	(4,294)	-26%
INSURANCE - FLOOD	-	-	-	-	24	-	-	0%
INSURANCE - LIABILITY	627	550	350	370	590	608	238	64%
INSURANCE - PROPERTY	-	-	4	-	371	382	382	100%
INSURANCE - VEHICLE	731	929	642	810	1,038	1,069	259	32%
LICENSES/USER FEES	1,748	2,247	2,090	-	4,323	12,124	12,124	100%
M&R-VEHICLES	1,680	428	1,940	3,000	831	2,000	(1,000)	-33%
M&R-OTHER	4,060	-	227	480	202	-	(480)	-100%
POSTAGE / DELIVERY	9	-	3,304	4,000	3,680	2,500	(1,500)	-38%
PROF SVCS-ARCH/ENG/PLANNER	1,189	23,550	107,409	25,000	50,374	59,000	34,000	136%
PROF SVCS-ATTORNEY	4,600	350	150	5,000	61,075	-	(5,000)	-100%
OTHER PROFESSIONAL SERVICES	21,450	-	27,450	30,000	85	-	(30,000)	-100%
TELEPHONE-WIRELESS-DATA/VIDEO	719	592	452	470	422	500	30	6%
TELEPHONE-WIRELESS-VOICE	512	439	485	540	354	500	(40)	-7%
OTHER CONTRACTED SERVICES	174,513	81,769	23,510	60,000	2,315	-	(60,000)	-100%
CONSTRUCTION SUPPLIES	104,987	27,404	-	115,000	100,000	125,000	10,000	9%
FUEL - GAS/DIESEL/OTHER	297	1,403	595	2,000	564	-	(2,000)	-100%
OFFICE SUPPLIES	33	685	113	1,250	67	250	(1,000)	-80%
REPAIR/REPLACEMENT PARTS/MATERIALS	3,855	15,952	2,724	30,000	23,971	30,000	-	0%
UNIFORMS/SHOES/BOOTS	279	321	282	300	335	1,598	1,298	433%
SUPPLIES - OTHER	23,635	3,020	3,773	10,000	1,082	1,000	(9,000)	-90%
DEPREC EXP-SWM	111,211	114,858	109,123	111,210	111,210	109,123	(2,087)	-2%
DUES/MEMBERSHIPS	500	-	1,750	3,640	1,766	500	(3,140)	-86%
REGISTRATION	-	459	-	1,000	-	-	(1,000)	-100%
TRAVEL	-	-	-	-	1,523	900	900	100%
BUILDING/SITE IMPROVEMENTS	-	-	-	-	-	112,000	112,000	100%
GENERAL OPERATIONS SUBTOTAL	579,545	430,147	477,962	661,233	573,395	717,496	56,263	9%
GIS								
PROFESSIONAL SERVICES - IT	39,628	45,437	41,569	40,000	10,670	45,000	5,000	13%
GIS SUBTOTAL	39,628	45,437	41,569	40,000	10,670	45,000	5,000	13%
TRANSFERS								
TRFR TO CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-	0%
OPERATING-GENERAL-UNRESERVED	70,730	69,310	141,310	123,793	123,793	106,551	(17,242)	-14%
TRANSFERS SUBTOTAL	70,730	69,310	141,310	123,793	123,793	106,551	(17,242)	-14%
GRAND TOTAL	**689,904**	**544,895**	**660,841**	**825,026**	**707,859**	**869,047**	**44,021**	**5%**

Account Name	FY22 Actual (FYE 06/30/22)	FY23 Actual (FYE 06/30/23)	FY24 Actual (FYE 06/30/24)	Adopted in FY25 Budget	FY25 Projected thru 06/30/25	FY26 Proposed	$ Variance in FY26 Dept Approved & FY25 Budget	% Variance in FY26 Dept Approved & FY25 Budget
Operating	619,174	475,585	519,531	701,233	584,066	650,496	(50,737)	-7%
Small Capital	-	-	-	-	-	112,000	112,000	100%
Debt Service	-	-	-	-	-	-	-	0%
Transfers	70,730	69,310	141,310	123,793	123,793	106,551	(17,242)	-14%
	689,904	544,895	660,841	825,026	707,859	869,047	44,021	
Salaries	96,398	121,029	135,995	170,670	142,689	174,009	3,339	2%
Fringe benefits	22,402	26,734	42,993	69,703	49,710	71,937	2,234	3%
Contracted services	255,576	163,720	222,183	186,460	151,150	136,179	(50,281)	-27%
Supplies & materials	133,086	48,785	7,487	158,550	126,018	157,848	(702)	0%
Other	111,711	115,317	110,873	115,850	114,499	110,523	(5,327)	-5%
Small Capital	-	-	-	-	-	112,000	112,000	100%
Debt service	-	-	-	-	-	-	-	0%
Transfers	70,730	69,310	141,310	123,793	123,793	106,551	(17,242)	-14%
	689,904	544,895	660,841	825,026	707,859	869,047	44,021	

Stormwater Expenses

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiscal Year Totals	$386,689	$689,904	$544,895	$660,841	$825,026	$869,047
$ Variance Year to Year		$303,215	-$145,009	$115,946	$164,185	$44,021
% Variance Year to Year		78.4%	-21.0%	21.3%	24.8%	5.3%



Town of La Plata FY2026 Capital Financial Plan/Budget

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FY 2026 Financial Plan/Budget

Capital Budget Summary

General Fund Capital Budget

	FY25		FY26		
	Budgeted	Projected through 6/30/25	Proposed Budget	$ Variance in FY26 Proposed & FY25 Budget	% Variance in FY26 Proposed & FY25 Budget
Financing Sources					
Grants & Other Funding					
HUR	726,755	726,755	617,822	(108,933)	-15.0%
MDOT			384,000	384,000	100.0%
SHA	721,295	-	648,700	(72,595)	-10.1%
Charles County			189,000	189,000	100.0%
USDOT			168,750	168,750	100.0%
MD State			1,500,000	1,500,000	100.0%
Grant subtotal	**1,448,050**	**726,755**	**3,508,272**	**2,060,222**	**142.3%**
Fund Balance					
Appropriation of unassigned fund balance	671,460	648,719	861,250	189,790	28.3%
Appropriation of vehicle reserve			-	-	0.0%
Appropriation of project reserve	398,933	14,935	399,970	1,037	0.3%
Fund Balance Subtotal	**1,070,393**	**663,654**	**1,261,220**	**190,827**	**17.8%**
Total Financing Sources	**2,518,443**	**1,390,409**	**4,769,492**	**2,251,049**	**89.4%**
Capital Expenditures					
Land	-	-	-	-	
Buildings & Facilities	62,115	-	1,645,825	1,583,710	2549.6%
Parks and Other Sites	1,676,540	608,719	1,975,845	299,305	17.9%
Transportation Improvements	751,755	726,755	802,822	51,067	6.8%
Vehicles	28,000	40,000	330,000	302,000	1078.6%
Capital Equipment	-	-	15,000	15,000	100.0%
Expenses subtotal	**2,518,410**	**1,375,474**	**4,769,492**	**2,251,082**	**89.4%**
Total Expenditures	**2,518,410**	**1,375,474**	**4,769,492**	**2,251,082**	**89.4%**
Projected surplus/(deficit)	**33**	**14,935**	**-**		

Enterprise Fund Capital Budget

	FY25		FY26		
	Budgeted	Projected through 6/30/25	Proposed Budget	$ Variance in FY26 Proposed & FY25 Budget	% Variance in FY26 Proposed & FY25 Budget
Financing Sources					
Grants					
MDE	-	-	181,736	181,736	100.0%
Grant subtotal	**-**	**-**	**181,736**	**181,736**	**100.0%**
Debt					
USDA Loan	8,000,000	7,562,000	9,750,000	1,750,000	21.9%
Debt subtotal	**8,000,000**	**7,562,000**	**9,750,000**	**1,750,000**	**21.9%**
Transfers and Fund Balance					
Transfers					
In from vehicle reserve	-	-	250,000	250,000	100.0%
In from project reserve	3,000,639	111,851	2,850,024	(150,615)	-5.0%
Fund Balance					
Appropriation of sewer fund balance	1,648,032	90,000	960,000	(688,032)	-41.7%
Appropriation of Major Facility Fee Reserve	-	-	589,440	589,440	100.0%
Appropriation of water fund balance	116,087	100,000	335,000	218,913	188.6%
Appropriation of stormwater fund balance	122,067	-	310,000	187,933	154.0%
Fund Balance Subtotal	**4,886,825**	**301,851**	**5,294,464**	**407,639**	**8.3%**
Total Income and Other Financing Sources	**12,886,825**	**7,863,851**	**15,226,200**	**2,339,375**	**18.2%**
Capital Expenses					
Expenses					
Sanitation					
Vehicles	-	-	250,000	250,000	100.0%
Sanitation subtotal	**-**	**-**	**250,000**	**250,000**	**100.0%**
Sewer					
Infrastructure	8,000,000	1,426,730	10,400,000	2,400,000	30.0%
Vehicles	90,000	90,000	250,000	160,000	177.8%
Capital Equipment	2,381,423		60,000	(2,321,423)	-97.5%
Sewer subtotal	**10,471,423**	**1,516,730**	**10,710,000**	**238,577**	**2.3%**
Water					
Infrastructure	1,080,000	-	2,294,200	1,214,200	112.4%
Vehicles	100,000	100,000	-	(100,000)	-100.0%
Capital Equipment			85,000	85,000	100.0%
Water subtotal	**1,180,000**	**100,000**	**2,379,200**	**1,199,200**	**101.6%**
Stormwater					
Infrastructure	1,235,248	111,851	1,727,000	491,752	39.8%
Vehicles			100,000	100,000	100.0%
Capital Equipment			60,000	60,000	100.0%
Stormwater subtotal	**1,235,248**	**111,851**	**1,887,000**	**651,752**	**52.8%**
Total Capital Expenses	**12,886,671**	**1,728,582**	**15,226,200**	**2,339,529**	**18.2%**
Projected surplus/(deficit)	**154**	**6,135,270**	**-**		

Capital Asset, Project and Improvement List

Buildings and Facilities

Capital Improvement/Asset/Project	Useful Life (Yrs)	Est. Yr. Complete	Fund	Department	Funding Source	FY26 Budget	Total Budget	Strategic/Comprehensive Plan Goal	Description	Operating Budget Impact
Dorchester Community Center	40	2028	1	Facilities	State Grant $1,250,000 Pending Project Reserve $100,000 Fund Balance $450,000	$1,250,000	$1,800,000	GOAL #30, Action 1: Meet identified facilities needs especially for indoor recreation and sports fitness, walking and swimming, and programming for youth, elderly and disabled residents.	The Dorchester Community Center would provide a safe haven for local youth, while providing a place for children and youth to gather for assistance with homework, life skills, and other trainings. The center could also be used for seniors or other groups of residents.	No significant impact anticipated, but there could be an increase in utilities with more use of the facility
Fire Station Museum Upgrades	40	2026	1	Community Promotions	Project Reserve	$45,825	$45,825	GOAL #1: La Plata will maintain and enforce its plans and policies to strengthen the downtown core and maintain its small-town character.	To complete necessary renovations and updates to open-up the Fire Museum and use as a mixed-use space to hold small events.	No significant impact anticipated
New Police Station Building Study		2026	1	Facilities	State Grant $100,000 Secured $150,000 Pending	$250,000	$250,000	GOAL #21, Action 1: Establish a Capital Improvement Plan to guide town’s infrastructure investment.	Evaluate options and developed plans for a new or renovated police station that meets modern law enforcement standards.	No significant impact anticipated
Land Use study for Town Hall aera and Public Works Facilities		2026	1	Facilities	Fund Balance	$100,000	$100,000	GOAL #21, Action 1: Establish a Capital Improvement Plan to guide town’s infrastructure investment.	Existing Facility is over 40 years old and not constructed to modern standards. The office space section is build of cinderblock and has no insulation. There is insufficient space for current staff.	No significant impact anticipated

Parks and Other Sites

Capital Improvement/Asset/Project	Useful Life (Yrs)	Est. Yr. Complete	Fund	Managing Department	Funding Source	Budget	Total Budget	Strategic/Comprehensive Plan Goal	Description	Operating Budget Impact
Wills Park Safety Matting	20	2026	1	Public Works	Fund Balance	$200,000	$200,000	Community playground improvement - Strategic Plan Goal 29 / Action 7 (enhance existing parks and recreation areas)	Grade and raise playground foundation of community park including drainage and install rubber safety matting	No significant impact anticipated, but should reduce some maintenance costs such as wood chip filling
Upgrade Wills Park Playground Equipment	15	2026	1	Public Works	Fund Balance	$200,000	$200,000	Community playground improvement - Strategic Plan Goal 29 / Action 7 (enhance existing parks and recreation areas)	Upgrade playground equipment to promote improved safety and overall Park aesthetic	No significant impact anticipated, but could reduce current maintenance costs
Wills Memorial Park Amphitheater & Trail	25	2027	1	Community Promotions	Project Reserve	$354,145	$354,145	Comprehensive Plan Goal #29, Actions 1 & 7; Goal #30, Action 4; Goal #32, Action 2	Installation of amphitheater behind community building to be used for outdoor performances and trail following perimeter of park, with two interconnections to future La Plata Farm Park to the south of Wills Memorial Park. Inspired by Annmarie Sculpture Garden & Arts Center	About $7,000 annually for maintenance and utilities
Radio Station Road Bikeway	20	2028	1	Public Works	SHA & MDOT Grant $2,210,589 Pending Charles County $639,000 Pending Fund Balance $25,000	$1,221,700	$2,874,589	Goal 32, #1 - Create townwide walking/biking trail system.	Final Design & Construction of bikeway along Willow Lane, Charles Street, La Plata Road, and Radio Station Road	Normal maintenance is estimated at $1,000 annually

Transportation Improvements

Capital Improvement/Asset/Project	Useful Life (Yrs)	Est. Yr. Complete	Fund	Managing Department	Funding Source	Budget	Total Budget	Strategic/Comprehensive Plan Goal	Description	Operating Budget Impact
Street Paving	20	2026	1	Public Works	HUR Funding	$617,822	Continues		Paving of town streets based on annual road condition review	Regular Maintenance and repairs
Neighborhood Traffic Calming		2027	1	Planning	USDOT Grant $110,000 Pending Fund Balance $27,500	$50,000	$137,500	Goal 16 - Continue to make La Plata a very walkable community.	This project will design and implement neighborhood traffic calming at locations throughout La Plata.	No significant impact anticipated
Citywide Sidewalk Improvements		2027	1	Planning	USDOT Grant $90,000 Pending Fund Balance $22,500	$45,000	$90,000	Goal 16, #1. Fill Remaining Gaps in the Sidewalk Network	This project is for planning, design, and construction of sidewalks town wide. Priorities identified in the Comprehensive Plan: US 301 from La Plata Plaza North to Rose wick Road; 6620 Crain Hwy to Talbot Street; Washington Avenue from Baltimore Street to Talbot Street and from Shining Willow Way to Heritage Green Parkway; and, St. Mary’s Ave from Charles Street (MD 6) to the first commercial entrance; and along Kent and Oak Street north of Charles Street.	No significant impact anticipated
Southwest Access Management & Safety Improvements		2027	1	Planning	USDOT Grant $140,000 Pending Fund Balance $35,000	$90,000	$175,000	Goal 15, #5 - Work with SHA to improve access management and safety along US 301	This project will create a new signalized intersection at US 301 and Glen Albin Road and related improvements at US 301.	No significant impact anticipated

Vehicles

Capital Improvement/Asset/Project	Useful Life (Yrs)	Est. Yr. Complete	Fund	Department	Funding Source	Budget	Total Budget	Strategic/Comprehensive Plan Goal	Description	Operating Budget Impact
Veh Replace - F350 Utility	10	2026	1	Public Works	Fund Balance	$100,000	$100,000		Replace PW47 (2015 F-350 Utility Body) with new model	
F-550 Crane Truck	15	2026	82	Sewer	Fund Balance	$250,000	$250,000		Replace PW45 (2007 model) with new F-550 Crane Truck	
F-550 dump truck	15	2026	86	Stormwater	Fund Balance	$100,000	$100,000		Replace DT13 (auctioned in Fy25) with new F-550 dump truck	
Trash Vehicle	8	2026	80	Sanitation	Vehicle Reserve	$250,000	$250,000		Replace aging trash truck - S8	
Command - Unmarked	7	2026	1	Police	Fund Balance	$60,000	$60,000		Over 100% Utilized Up for Replacement (PD812)	
Patrol - Marked	7	2026	1	Police	Fund Balance	$85,000	$85,000		10 years old - High Idle hours (PD802)	
Patrol - Marked	7	2026	1	Police	Fund Balance	$85,000	$85,000		PD816 Totaled	

Capital Equipment

$1,645,825

Capital Improvement/Asset/Project	Useful Life (Yrs)	Est. Yr. Complete	Fund	Department	Funding Source	Budget	Total Budget	Strategic/Comprehensive Plan Goal	Description	Operating Budget Impact
Compact Excavator - John Deere P60	15	2026	82/84/86	Public Works (SWM, WTR, & SWR)	Fund Balance	$100,000	$100,000		To replace current aging excavator. Equipment to be equally assigned to stormwater, water, and sewer funds	
Equip Replace-Comp Track Loader	15	2026	82/84/86	Public Works (SWM, WTR, & SWR)	Fund Balance	$80,000	$80,000		Current equipment (Bobcat 873) nearing 30 years old. Will keep at shop to use as forklift to reduce maintenance cost. To be equally assigned to stormwater, water, and sewer funds.	
Trailer	15	2026	1	Public Works	Fund Balance	$15,000	$15,000		New heavy duty trailer for hauling excavator and loader equipment to various field job sites. Current trailers not equipped to haul heavy materials and larger equipment.	
AMI Equipment	5	2026	84	Water	Fund Balance	$25,000	$25,000		The current collector is attached to a low pole and being obstructed by foliage. During the PS removal project, we will install a tower and mount a multi-network collector for better data collection results in this area. Meters currently routed to existing collector unable to transmit data effectively. Installation of high mounted MNT collector will improve data collection results for increased quarterly billing reading efficiency and promote on-going AMI system health	

Sewer & Water Infrastructure

Capital Improvement/Asset/Project	Useful Life (Yrs)	Est. Yr. Complete	Fund	Department	Funding Source	Budget	Total Budget	Strategic/Comprehensive Plan Goal	Description	Operating Budget Impact
New Tertiary Tank		2026	82	Wastewater Treatment Plant	USDA Loan	$3,000,000	$3,000,000	GOAL #10: Plan upgrades and enhancements to the Town's wastewater infrastructure to ensure that growth and development can be accommodated within the Chesapeake Bay Restoration framework.	The tertiary clarifier tank is part of the plants process that helps in the removal of nutrients in the waste water.	No significant impact anticipated
Mod 2 Conversion SNDN		2026	82	Wastewater Treatment Plant	USDA Loan	$5,000,000	$5,000,000		MOD 2 is currently ~50 years old with a .375 million gallon per day capacity.	No significant impact anticipated
Influent Pump Station Upgrade		2026	82	Wastewater Treatment Plant	USDA Loan	$1,000,000	$1,000,000		Influent pump station currently includes 2 influent pumps, controls, and screen for all flow that enters the WWTP	No significant impact anticipated
Engineering Service Mod Capacity		2030	82	Wastewater Treatment Plant	Fund Balance	$100,000	$500,000		Engineering services that are required for the upgrade of the WWTP capacity.	No significant impact anticipated
Hickory Ridge PS Removal - Gravity Sewer Line Install		2026	82	Sewer	Fund Balance	$350,000	$350,000		Pump station is over 30 years old and is approaching end of life. Instead of putting money into upgrading equipment/pump station we can remove the pump station and replace it with a gravity sewer line.	This would reduce maintenance and operations cost, essentially removing them.
Pump Station Upgrade - Kings Grant 1		2026	82	Sewer	Fund Balance	$200,000	$200,000		Sewer Pump station located on Cornwall Dr that handles roughly 360 EDU's worth of flow. Station is roughly 20 years old. Is a Smith and Loveless pump station with two pumps, controls, and a generator/transfer switch.	No significant impact anticipated
Sand Filter Module		2026	82	Wastewater Treatment Plant	USDA Loan	$750,000	$750,000		As the town's growth continues to increase at its current pace capacity will need to be increased at the WWTP. This additional sand filter is needed to increase the plant capacity 1.5 MGD to 2.25 MGD.	No significant impact anticipated
Lead Service Line Study		2030	84	Water	Fund Balance	$250,000	$1,500,000	GOAL #13: Preserve and enhance high-quality and sensitive water resources impacted by growth and development.	Lead & Copper Rule Revisions are a federally mandated initiative to further reduce lead exposure in drinking water. All water systems are required to conform to this mandate and be lead free by 2035. Additional rules and announcements are expected in 2026.	No significant impact anticipated
12" Water line - County / Town Connection	50	2026	84	Water	Project Reserve $1,454,760 Major Facility Fee Reserve $589,440	$2,044,200	$2,044,200	GOAL #11: Ensure that the future water supply needs of the Town can be met while preserving the long-term sustainability of shared groundwater resources.	Install 12" water main connecting Charles County at the back of Parklands subdivision near Laurel Springs Park to the Tilghman Lake. This would also include funds to upgrade controls at Well 8 to accommodate the new connection.	Additional lines to repair and maintain

Stormwater Infrastructure

Capital Improvement/Asset/Project	Useful Life (Yrs)	Est. Yr. Complete	Fund	Department	Funding Source	Budget	Total Budget	Strategic/Comprehensive Plan Goal	Description	Operating Budget Impact
Stormwater MS4 Compliance - Construction Caroline Dr South	50	2027	86	Stormwater	Project Reserve	$6,000	$506,000	Goal #12-1 (Completing the Town's MS4 restoration plan, mandated under the current Phase II MS4 General Permit and identify stormwater retrofit and watershed restoration projects that will contribute to the overall Chesapeake Bay TMDL effort.) and Goal #12-2 (Implement the projects included in the MS4 restoration plan.)	The Caroline Dr South BMP retrofit project will construct the retrofit changes to an existing BMP built in the 1980s and bring it to modern SWM water quality standards to include dam safety, ESD, riser replacement, outfall protection, and any other upgrades to meet current standards for SWM. The retrofit is needed to meet the Maryland 2018 Phase II NPDES permit requirement to reduce or treat 20% of the Town's untreated impervious surface. The project is treating 16.78 acres of that goal.	No significant impact anticipated
Stormwater MS4 Compliance - Construction Quail wood Pkwy BMP	50	2026	86	Stormwater	Project Reserve	$500,000	$500,000		The Quail wood Pkwy quantity control BMP retrofit project will construct the retrofit changes to an existing quantity control BMP built in the mid1980s and bring it to modern SWM water quality standards to include dam safety, riser replacement, outfall protection, ESD, flood control and any other upgrades to meet current standards for SWM. The retrofit is needed to meet the Maryland 2018 Phase II NPDES permit requirement to reduce or treat 20% of the Town's untreated impervious surface. The project is treating 35.75 acres of that goal.	No significant impact anticipated
Stormwater MS4 Compliance - Construction Redwood Lake BMP	50	2026	86	Stormwater	Project Reserve	$500,000	$500,000		The Redwood Lake BMP retrofit project will construct the retrofit changes to an existing BMP built in the mid1980s and bring this recreational and quantity control facility to modern SWM water quality standards to include riser replacement, outfall protection, ESD, flood control, and any other upgrades to meet current standards for SWM. The retrofit is needed to meet the Maryland 2018 Phase II NPDES permit requirement to reduce or treat 20% of the Town's untreated impervious surface. The project is treating 37.03 acres of that goal.	No significant impact anticipated

Stormwater MS4 Compliance - Design & Construction Agricopia Sec 1	50	2026	86	Stormwater	Project Reserve $100,000 MDE Grant $181,736 Pending Fund Balance $243,264	$525,000	$525,000		The Agrico Pia Sec 1 BMP design retrofit project will construct the retrofit changes to an existing BMP built in the 2002 and bring it to modern SWM water quality standards to include dam safety, ESD, and any other upgrades to meet current standards for SWM. This design will include a dam breach analysis required by MDE. The retrofit is needed to meet the Maryland 2018 Phase II NPDES permit requirement to reduce or treat 20% of the Town's untreated impervious surface. The project is treating 18.66 acres of that goal.	No significant impact anticipated
Stormwater MS4 Compliance - Design Morris Dr East	50	2027	86	Stormwater	Project Reserve $46,000 Fund Balance $500,000	$46,000	$546,000	Goal #12-1 (Completing the Town's MS4 restoration plan, mandated under the current Phase II MS4 General Permit and identify stormwater retrofit and watershed restoration projects that will contribute to the overall Chesapeake Bay TMDL effort.) and Goal #12-2 (Implement the projects included in the MS4 restoration plan.)	The Morris Drive East BMP retrofit design project will design the retrofit an existing BMP built in the 1990s for flood control only and bring it to modern SWM water quality standards to include dam safety, ESD, overflow riser, outfall channel, and any other upgrades as needed to meet current standards for SWM. State has required a dam breach analysis. The retrofit is needed to meet the Maryland 2018 Phase II NPDES permit requirement to reduce or treat 20% of the Town's untreated impervious surface. MDE is requiring the design incorporate a dam breach analysis for downstream impacts from a potential failure. The project is treating 9.77 acres of that goal. The design is on-going and carried over from FY24.	No significant impact anticipated
Stormwater MS4 Compliance - Other Areas	50	2030	86	Stormwater	Fund Balance	$150,000	$2,000,000		Design $700,000 & Construction $2,000,000. This is a continuation of the NPDES permit required BMP impervious surface program which will retrofit 8 additional BMPs similarly to the 2025 retrofit program for Quail wood, Redwood, etc. and a ditch retrofit program throughout Town. Work to include upgrades to existing facilities to meet current standards SWM. The retrofits are projected to be needed to meet the as of yet unpublished 2030 Maryland NPDES permit requirements to reduce or treat an expected additional 10% of the Town's untreated impervious surface. Due to how recently these 8 BMPs were built, we are only getting 50% credit for each, which is why we went from 5 projects for 2025 to 9 projects for 2030.	No significant impact anticipated

COUNCIL OF THE TOWN OF LA PLATA
Ordinance 25-06

Introduced By:	**Mayor Jeannine E. James, by request**
Date Introduced:	**May 13, 2025**
Date Adopted:	**Scheduled for May 27, 2025**
Date Effective:	**Scheduled for July 1, 2025**

AN ORDINANCE concerning

Town of La Plata Fiscal Year 2026 Tax Rate

FOR the purpose of adopting the Town of La Plata Fiscal Year 2026 (FY26) Tax Rate; and all matters generally relating thereto.

SECTION 1: BE IT ENACTED BY THE COUNCIL OF THE TOWN OF LA PLATA That the Town of La Plata tax rate on real property having location within the corporate limits of the Town of La Plata, except as provided by State law, for the fiscal year 2025-2026 shall be at the rate of thirty-five cents ($.35) per one hundred dollars ($100.00) of assessed valuation for the fiscal year 2025-2026, with billing for taxes on new property to conform to the method currently in place with the Charles County Treasurer's Office; and the personal property tax rate for the fiscal year 2025-2026 shall be at the rate of seventy-five cents ($.75) per one hundred dollars ($100.00) of assessed valuation; and the public utilities tax rate for fiscal year 2025-2026 shall be at the rate of two dollars and fifty cents ($2.50) per one hundred dollars ($100.00) of assessed valuation; and,

SECTION 2: AND BE IT FURTHER ENACTED, pursuant to Town of La Plata Resolution 09-8, amended and supplemented by Resolution 23-08 designating the Heritage Green Special Taxing District and Town of La Plata authorizing the imposition, levy and collection of special taxes in the Special Taxing District and pursuant to the Rate and Apportioning terms adopted, the Town of La Plata adopts and approves the report of the Administrator of the Heritage Green Special Taxing District (Exhibit A) and hereby assesses and levies as additional real property taxes on the owners of properties in the Heritage Green Special Taxing District as indicated in Appendix A of Exhibit A for the upcoming fiscal year; in the event any parcel numbers are changed prior to the actual billing of taxes by the county, the Administrator shall revise Appendix A to be consistent with the tax parcel numbers used by the County for billing of taxes and recalculate the special tax to be collected from each parcel in a manner consistent with the method utilized to calculate the special taxes in Exhibit A.

SECTION 3: AND BE IT FURTHER ENACTED that this Ordinance shall become effective on July 1, 2025.

ADOPTED AND APPROVED by the Council of the Town of La Plata on _______________.

SEAL:

COUNCIL OF THE TOWN OF LA PLATA

____

Jeannine E. James, Mayor

____

Paul C. Guttenberg, Councilman

____

Patrick McCormick, Councilman

____

Gregory Sampson, Jr., Councilman

____

Tyjon C. Johnson, Councilman

ATTEST:

____

Lawrence J. Jones, Jr.
Town Clerk

Date______________________

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

HERITAGE GREEN SPECIAL TAXING DISTRICT
TOWN OF LA PLATA, MARYLAND

ANNUAL SPECIAL TAX REPORT
FISCAL YEAR 2025-2026

March 31, 2025

PREPARED BY:

MUNICAP, INC.
— PUBLIC FINANCE —

HERITAGE GREEN SPECIAL TAXING DISTRICT
TOWN OF LA PLATA, MARYLAND

ANNUAL SPECIAL TAX REPORT
FISCAL YEAR 2025-2026

INTRODUCTION

The Town of La Plata, Maryland (the "Town") issued $3,505,074 of General Obligation Bonds (the "Series 2009 Bonds") on December 28, 2009 related to the Heritage Green Special Taxing District (the "District"). The Series 2009 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 Town of La Plata, Maryland (the "Town") issued a $15,130,000 aggregate principal amount of its Subordinate Special Obligation Bonds (Heritage Green Project), Series 2023A (the "Series 2023A Bonds"). The Series 2023A Bonds were issued pursuant to the provisions of (i) Sections 21-407 through 21-422, inclusive, of the Local Government Article of the Annotated Code of Maryland, as amended (the "Act"); (ii) Resolution 09-8, adopted by the Council of the Town (the "Council") on September 22, 2009, as supplemented and amended by Resolution 23-08, adopted by the Council on March 28, 2023 (as supplemented and amended, the "Resolution"); (iii) Ordinance 09-15, enacted by the Council on September 22, 2009, as supplemented and amended by Ordinance 23-08, enacted by the Council on March 28, 2023 (as supplemented and amended, the "Issuance Ordinance" and, together with the Resolution, the "Authorizing Legislation"); and (iii) an Indenture of Trust, dated as of December 28, 2009 (the "Original Indenture"), as supplemented and amended by a First Supplemental Indenture of Trust, dated as of November 1, 2023 (the "First Supplemental Indenture" and, together with the Original Indenture, the "Indenture"), each by and between the Town and Manufacturers and Traders Trust Company, a New York banking corporation, as trustee (the "Trustee").

The Series 2009 Bonds and the Series 2023A Bonds are collectively referred to as the Bonds (the "Bonds") and shall be repaid from special taxes levied on the taxable property in the District.

A special tax shall be levied and collected as may be required each fiscal year, beginning with the Commencement Date (defined herein) and continuing until the Termination Date (defined herein), 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 for the District. The September 22, 2009, Rate and Method of Apportionment of Special Taxes was amended and restated on February 22, 2023, by the Amended and Restated Rate and Method of Apportionment of Special Taxes. The Amended and Restated Rate and Method of Apportionment of Special Taxes (the "Rate and Method") enables the reset to the 2009 levels of certain special tax rates and additional amendments, including a provision for the prepayment of the special tax. 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, (ii) the thirtieth (30^{th}) fiscal year in which a parcel paid special tax as Developed Property (defined herein), and (iii) such times provided for by the Indenture.

This report has been prepared to explain the methodology used to calculate the special tax rates at which applicable property will be taxed in the District for Fiscal Year 2025-2026. The special tax rates are shown in Appendix A, which follows this report. The special tax levied on each parcel in the District for Fiscal Year 2025-2026 is shown in Appendix B, which follows Appendix A. As further explained herein, the special tax to be billed to each parcel is based on the parcel's classification as of the Date of Classification (defined herein) and the special tax rates shown in Appendix A. Capitalized terms not defined herein have the same meaning set forth in the Rate and Method.

SPECIAL TAX REQUIREMENT

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

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

Table A on the following page provides a summary of the Special Tax Requirement for Fiscal Year 2025-2026. As shown in Table A on the following page, the Special Tax Requirement for Fiscal Year 2025-2026 is equal to $1,197,100. The Special Tax Requirement for Fiscal Year 2025-2026 is explained in the following sections.

Table A
Special Tax Requirement

Expenses:	
Series 2009 Bond Debt Service:	
Interest payment due on February 1, 2026	$4,957
Principal payment due on February 1, 2026	$207,162
Interest payment due on August 1, 2026	$3,921
Subtotal debt service	*$216,040*
Series 2023 Debt Service:	
Interest payment due on February 15, 2026	$485,809
Interest payment due on August 15, 2026	$485,809
Subtotal debt service	*$971,619*
Administrative expenses	$34,635
MWQFA annual administrative fee on August 1, 2026	$10,169
Contingency	$49,318
Total expenses	*$1,281,781*
Available funds:	
2023A Subordinate Reserve Account Estimated Investment Income	($32,627)
2023A Capitalized Interest Sub-Account balance as of February 28, 2025	($18,268)
Surplus from prior year	($33,787)
Total available funds	**($84,681)**
Special Tax Requirement	***$1,197,100***

Series 2009 Bond Debt Service

Debt service on the Series 2009 Bonds includes the debt service payments due on February 1, 2026 and August 1, 2026. The February 1, 2026 debt service payment includes a semi-annual interest payment and a principal payment. The semi-annual interest payment due on February 1, 2026 is equal to $4,957, which is based on the outstanding principal balance of the Series 2009 Bonds of $991,429 at an interest rate of 1.0% per annum. The principal payment due on February 1, 2026 is equal to $207,162.

The debt service due on August 1, 2026 consists of a semi-annual interest payment in the amount of $3,921, which is based on the outstanding principal balance on the Series 2009 Bonds of $784,268 at an interest rate of 1.0% per annum. As a result, aggregate debt service is equal to $216,040 ($4,957 + $207,162 + $3,921 = $216,040).

Series 2023 Bond Debt Service

Debt service on the Series 2023A Bonds includes the debt service payments due on February 15, 2026 and August 15, 2026. The February 15, 2026 debt service payment includes a semi-annual interest payment and a principal payment. The semi-annual interest payment due on February 15, 2026 is equal to $485,809, which is based on the outstanding principal balance of the Series 2023A Bonds of $15,130,000.

The debt service due on August 15, 2026 consists of a semi-annual interest payment equal to $485,809, which is based on the outstanding principal balance of the Series 2023A Bonds of $15,130,000. As a result, aggregate debt service is equal to $971,619 ($485,809 + $485,809 = $971,619).

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 $4,500. The annual expenses of the Town are estimated to be $4,250. 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 2025-2026, the Administrator has estimated this amount to be $25,885. Accordingly, total administrative expenses are estimated to be $34,635 ($4,500 + $4,250 + $25,885 = $34,635) for Fiscal 2025-2026.

Maryland Water Quality Financing Administration Fee

The annual MWQFA administrative fee is equal to $10,169 per year. This fee is to be paid from the Administrative Expense Fund.

Contingency

A contingency, of approximately 4% of annual expenses, which includes debt service and fees, 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 4.2(iii) of the First Supplemental Indenture of Trust, the Series 2023A Subordinate Reserve Requirement is equal to $815,675 which is an amount equal to fifty percent (50%) of the maximum annual debt service on the outstanding Series 2023A Bonds and shall remain in effect until the Series 2023A Subordinate Reserve Account Release Condition #1 has been met. The Series 2023A Subordinate Reserve Requirement is invested in a Wilmington Trust Money Market Fund, which has been estimated at a rate of return of 4% per annum for the fiscal year. At this estimated rate of return, it is anticipated that investment income in the amount of $32,627 could be earned on the Series 2023A Subordinate Reserve Requirement and available to pay Fiscal Year 2025-2026 expenses.

No balance is held in the Senior Reserve Fund established under the Original Indenture of Trust and therefore no Senior Reserve Requirement is maintained. Accordingly, the estimated investment income on the Senior Reserve Fund is not a factor in the preparation of this report.

Series 2023A Capitalized Interest Sub-Account

As of February 28, 2025, the balance of the Series 2023A Capitalized Interest Sub-Account was equal to $18,268, which shall be used to pay debt service on the Series 2023A Bonds in Fiscal Year 2025-2026.

Surplus from Prior Year

The estimated surplus from the prior year that may be applied to pay debt service on the Bonds and administrative expense for Fiscal Year 2025-2026 is show in Table B on the following page. As shown in Table B, the estimated surplus from Fiscal Year 2024-2025 is equal to $33,787.

Remaining expenses for Fiscal Year 2024-2025 include a semi-annual interest payment on the Series 2009 Bonds in the amount of $5,983 payable on August 1, 2025. The semi-annual interest payment due August 1, 2025 is equal to interest for 6 months on the outstanding Series 2009 Bonds of $991,429 at an interest rate of 1.0% per annum. There is no principal payment due on August 1, 2025. As a result, the total debt service to be paid on August 1, 2025 is equal to $5,983.

As of February 28, 2025, the available balance in the Administrative Expense Fund was equal to $11,044. The administrative expense budget for Fiscal Year 2024-2025 was listed as $44,187. As of February 28, 2025, administrative expenses in the amount of $29,419 had been paid for Fiscal Year 2024-2025. As a result, the remaining administrative expenses budget for Fiscal Year 2024-2025 is $14,768, of which approximately $11,044 is available for estimated expenses.

In addition to the remaining administrative expense, there is an annual MWQFA administrative fee of $10,169 payable August 1, 2025.

Special taxes in the amount of $671,000 were billed for Fiscal Year 2024-2025. The Trustee reports that, as of February 28, 2025, special taxes in the amount of $668,552 have been remitted to the Senior Debt Service Fund, representing approximately 99% of the special taxes billed for Fiscal Year 2024-2025. Accordingly, $2,448 in special taxes remain outstanding and are assumed to be used to pay a portion of debt service due on August 1, 2025.

Table B
Surplus from Prior Year

Remaining Expenses:	
Interest payment due on August 1, 2025	$5,983
MWQFA annual administrative fee on August 1, 2025	$10,169
Estimated administrative expenses through June 30, 2025	$11,044
Total expenses	**$27,196**
Available Funds:	
Special Tax Revenues to be remitted in April 2025	($2,448)
Balance of the Senior Debt Service Fund as of February 28, 2025	$0
Balance of the Special Tax Revenue Fund as of February 28, 2025	$0
Balance of the Administrative Expense Fund as of February 28, 2025	($11,044)
2023A Subordinate Reserve Account Excess Funds	($47,491)
Total funds available	**($60,983)**
Surplus from prior year	**($33,787)**

As shown in Table B, the estimated expenses remaining for Fiscal Year 2024-2025 are equal to $27,196. Funds available to pay these expenses are equal to $60,983. Accordingly, there is a surplus of $33,787 ($60,983 - $27,196 = $33,787) which may be made available to pay Fiscal Year 2025-2026 expenses.

Summary of the Special Tax Requirement

Total expenses of the District for Fiscal Year 2025-2026 are estimated to be equal to $1,281,781 The funds available to pay these expenses of the District are estimated to be $84,681, resulting in a Special Tax Requirement of $1,197,100

METHOD OF LEVYING THE SPECIAL TAX

Classification of Property

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

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

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

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

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

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

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

Pursuant to Section A of the Rate and Method, property is classified for each fiscal year on a date determined by the Administrator. For Fiscal Year 2025-2026, the Date of Classification is March 1, 2025.

As of the Date of Classification, subdivision plats have been recorded for 510 individual parcels of which 301 parcels are classified as Single-Family Detached units, 180 parcels are classified as Town Home units, 4 parcels ae classified as Commercial, 1 parcel with 288 Multi-Family units has had the special tax prepaid, which had occurred prior to the issuance of the Series 2023A Bonds, and 24 parcels are either tax exempt, right of way, flood plains or open spaces. Additionally, 421 parcels have had building permits issued and approved in the land records of Charles County. As a result, 421 parcels within the District will be classified as Developed Property, which consist of 301 Single-Family Detached units, 120 Town Home units, and 64 parcels classified as Undeveloped Property, which includes 60 Town Home units and the 4 Commercial properties, excluding the prepaid parcel, for Fiscal Year 2025-2026, and each will be billed accordingly.

Assigned Special Tax Rates

Pursuant to the Rate and Method, for each Parcel of Developed Property shall be equal to 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 Assigned Special Tax per unit or per 1,000 square feet of Building Square Footage for each Land Use Class as shown in Table C below.

Table C
Assigned Tax Rates

Land Use Class	Assigned Special Tax
Multi Family	$173 Per Unit
Town Home	$994 Per Unit
Single Family Detached	$1,248 Per Unit
Commercial	$191 Per 1,000 BSF
Light Industrial	$81 Per 1,000 BSF

As of the Date of Classification, 421 parcels within the District will be classified as Developed Property, which consist of 301 Single-Family Detached units and120 Town Home units. The Assigned Special Tax Rate is calculated using rates shown in Table C for Fiscal Year 2025-2026. Accordingly, the aggregate special taxes billed on Developed Property are \$495,022 [(\$1,248.48 × 301) + (\$993.58 × 120) = \$495,022.08] for Fiscal Year 2025-2026.

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, 421 taxable parcels within the District were classified as Developed Property. Pursuant to the Rate and Method, special taxes on Developed Property will be collected at the Assigned Special Tax Rate for Fiscal Year 2025-2026.

Undeveloped Property Special Tax Rates

As of the Date of Classification, 64 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 2025-2026 is equal to $1,197,100. As noted above, special taxes to be collected on Developed Property is equal to $495,022. As a result, the balance of special taxes in the amount of $702,078 ($1,197,100 - $495,022 = $702,078) are to be collected on Undeveloped property for Fiscal Year 2025-2026. The net land area of Undeveloped Property is 296.23 acres which is equal to 12,903,585 square feet. Accordingly, the aggregate special taxes billed to Undeveloped Property are $702,078 for Fiscal Year 2025-2026 or $0.05441 per square foot of Undeveloped Property ($702,078 ÷ 12,903,585 = $0.05441).

Prepayment of Special Taxes

As previously mentioned, Parcel 010875, which contains 288 Multi-Family units, has prepaid the special tax pursuant to the Amended and Restated RMA in conjunction with the issuance of the Series 2023A Bonds. The special tax lien for the Multi-Family units subject to the prepayment will be deemed satisfied and special taxes will no longer be collected for those 288 Multi-Family units.

Special Tax Roll

As shown in Appendix B, there are a total of 510 parcels in the District, of which 25 parcels are either tax exempt, prepaid, right of ways, flood plains or open spaces. As a result, there are 485 parcels of taxable property. These parcels are shown by unit type and property class, for Fiscal Year 2025-2026 in the Special Tax Roll, which is attached hereto as Appendix B. If the Administrator becomes aware of any subdivisions recorded prior to the billing of Fiscal Year 2025-2026 special taxes, the Administrator will undertake an exercise to reallocate special taxes to the new parcels. This reallocation or revision of Appendix B will not have any effect on the aggregate special taxes of $1,197,100 that will need to be collected for tax year 2025-2026.

SUMMARY

The Special Tax Requirement for Fiscal Year 2025-2026 is equal to $1,197,100. Accordingly, special taxes in the amount of $1,197,100 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 2025-2026 are shown in Appendix A. Appendix B lists the parcels of taxable property in the District as of the Date of Classification, the classification of each parcel and the special tax to be levied on each parcel for Fiscal Year 2025-2026. The special tax levied on each parcel is based on the special tax rates shown in Appendix A and the classification of each parcel based on its status as of the Date of Classification.

Appendix A

Heritage Green Special Taxing District
Town of LaPlata, Maryland

Special Tax Rates
Fiscal Year 2025-2026

Property Classification	Special Tax Rate
Developed Property	
Town Home	$994 Per Unit
Single Family Detached	$1,248 Per Unit
Undeveloped Property	$0.0541 per square foot

Appendix B

Town of La Plata
Heritage Green Special Taxing District

Special Tax Roll
Fiscal Year 2025-2026

Lot Number	District	Account Number	Street Number	Street Name	Property Classification	Land Use Class	25-26 SDAT Acreage/SF	Developed Acreage	Undeveloped Acreage	Taxable Net Land Area	Assigned Special Tax - Developed	Maximum Special Tax - Undeveloped	Special Tax to be Levied
Bulk	01	017942	N/A	N/A	Undeveloped	MF/SF/TH/Comm/LI[1]	82.596	0.000	82.596	82.596	$0.00	$195,758.72	$195,758.72
Bulk	01	010875	N/A	N/A	Prepaid	MF/SF/TH/Comm/LI[1]	589.172	0.000	0.000	0.000	$0.00	$0.00	$0.00
Bulk	01	012843	N/A	N/A	Undeveloped	MF/SF/TH/Comm/LI[1]	197.465	0.000	197.465	197.465	$0.00	$468,006.97	$468,006.97
Bulk	01	089307	N/A	N/A	Undeveloped	MF/SF/TH/Comm/LI[1]	12.506	0.000	12.506	12.506	$0.00	$29,640.43	$29,640.43
Bulk	01	006681	N/A	N/A	Undeveloped	MF/SF/TH/Comm/LI[1]	0.574	0.000	0.574	0.574	$0.00	$1,359.86	$1,359.86
D	01	361071	N/A	MOSSY GROVE LN	Exempt	ROW	1.776	0.000	0.000	0.000	$0.00	$0.00	$0.00
C1	01	361070	N/A	MOSSY GROVE LN	Exempt	ROW	0.179	0.000	0.000	0.000	$0.00	$0.00	$0.00
88	01	361046	400	MOSSY GROVE LN	Developed	Single-Family	0.117	0.117	0.000	0.117	$1,248.48	$0.00	$1,248.48
9	01	361007	401	MOSSY GROVE LN	Developed	Single-Family	0.151	0.151	0.000	0.151	$1,248.48	$0.00	$1,248.48
87	01	361045	404	MOSSY GROVE LN	Developed	Single-Family	0.095	0.095	0.000	0.095	$1,248.48	$0.00	$1,248.48
10	01	361008	405	MOSSY GROVE LN	Developed	Single-Family	0.127	0.127	0.000	0.127	$1,248.48	$0.00	$1,248.48
86	01	361044	408	MOSSY GROVE LN	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
12	01	361010	413	MOSSY GROVE LN	Developed	Single-Family	0.124	0.124	0.000	0.124	$1,248.48	$0.00	$1,248.48
13	01	361011	417	MOSSY GROVE LN	Developed	Single-Family	0.123	0.123	0.000	0.123	$1,248.48	$0.00	$1,248.48
89	01	361047	418	MOSSY GROVE LN	Developed	Single-Family	0.150	0.150	0.000	0.150	$1,248.48	$0.00	$1,248.48
14	01	361012	421	MOSSY GROVE LN	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
90	01	361048	422	MOSSY GROVE LN	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
15	01	361013	425	MOSSY GROVE LN	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
91	01	361049	426	MOSSY GROVE LN	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
16	01	361014	429	MOSSY GROVE LN	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
92	01	361050	430	MOSSY GROVE LN	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
19	01	361017	445	MOSSY GROVE LN	Developed	Single-Family	0.131	0.131	0.000	0.131	$1,248.48	$0.00	$1,248.48
119	01	361053	446	MOSSY GROVE LN	Developed	Single-Family	0.100	0.100	0.000	0.100	$1,248.48	$0.00	$1,248.48
20	01	361018	449	MOSSY GROVE LN	Developed	Single-Family	0.126	0.126	0.000	0.126	$1,248.48	$0.00	$1,248.48
11	01	361009	409	MOSSY GROVE LN	Developed	Single-Family	0.126	0.126	0.000	0.126	$1,248.48	$0.00	$1,248.48
17	01	361015	433	MOSSY GROVE LN	Developed	Single-Family	0.188	0.188	0.000	0.188	$1,248.48	$0.00	$1,248.48
18	01	361016	441	MOSSY GROVE LN	Developed	Single-Family	0.183	0.183	0.000	0.183	$1,248.48	$0.00	$1,248.48
85	01	361043	412	MOSSY GROVE LN	Developed	Single-Family	0.166	0.166	0.000	0.166	$1,248.48	$0.00	$1,248.48
93	01	361051	434	MOSSY GROVE LN	Developed	Single-Family	0.155	0.155	0.000	0.155	$1,248.48	$0.00	$1,248.48
118	01	361052	442	MOSSY GROVE LN	Developed	Single-Family	0.140	0.140	0.000	0.140	$1,248.48	$0.00	$1,248.48
123	01	361057	462	MOSSY GROVE LN	Developed	Single-Family	0.142	0.142	0.000	0.142	$1,248.48	$0.00	$1,248.48
153	01	361058	466	MOSSY GROVE LN	Developed	Single-Family	0.164	0.164	0.000	0.164	$1,248.48	$0.00	$1,248.48
163	01	361068	506	MOSSY GROVE LN	Developed	Single-Family	0.190	0.190	0.000	0.190	$1,248.48	$0.00	$1,248.48
120	01	361054	450	MOSSY GROVE LN	Developed	Single-Family	0.100	0.100	0.000	0.100	$1,248.48	$0.00	$1,248.48
21	01	361019	453	MOSSY GROVE LN	Developed	Single-Family	0.122	0.122	0.000	0.122	$1,248.48	$0.00	$1,248.48
121	01	361055	454	MOSSY GROVE LN	Developed	Single-Family	0.100	0.100	0.000	0.100	$1,248.48	$0.00	$1,248.48
22	01	361020	457	MOSSY GROVE LN	Developed	Single-Family	0.132	0.132	0.000	0.132	$1,248.48	$0.00	$1,248.48
122	01	361056	458	MOSSY GROVE LN	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
23	01	361021	465	MOSSY GROVE LN	Developed	Single-Family	0.140	0.140	0.000	0.140	$1,248.48	$0.00	$1,248.48
24	01	361022	469	MOSSY GROVE LN	Developed	Single-Family	0.141	0.141	0.000	0.141	$1,248.48	$0.00	$1,248.48
154	01	361059	470	MOSSY GROVE LN	Developed	Single-Family	0.098	0.098	0.000	0.098	$1,248.48	$0.00	$1,248.48
25	01	361023	473	MOSSY GROVE LN	Developed	Single-Family	0.141	0.141	0.000	0.141	$1,248.48	$0.00	$1,248.48
155	01	361060	474	MOSSY GROVE LN	Developed	Single-Family	0.098	0.098	0.000	0.098	$1,248.48	$0.00	$1,248.48
26	01	361024	477	MOSSY GROVE LN	Developed	Single-Family	0.139	0.139	0.000	0.139	$1,248.48	$0.00	$1,248.48
156	01	361061	478	MOSSY GROVE LN	Developed	Single-Family	0.109	0.109	0.000	0.109	$1,248.48	$0.00	$1,248.48
27	01	361025	481	MOSSY GROVE LN	Developed	Single-Family	0.141	0.141	0.000	0.141	$1,248.48	$0.00	$1,248.48
157	01	361062	482	MOSSY GROVE LN	Developed	Single-Family	0.113	0.113	0.000	0.113	$1,248.48	$0.00	$1,248.48
28	01	361026	485	MOSSY GROVE LN	Developed	Single-Family	0.141	0.141	0.000	0.141	$1,248.48	$0.00	$1,248.48

Lot Number	District	Account Number	Street Number	Street Name	Property Classification	Land Use Class	25-26 SDAT Acreage/SF	Developed Acreage	Undeveloped Acreage	Taxable Net Land Area	Assigned Special Tax - Developed	Maximum Special Tax - Undeveloped	Special Tax to be Levied
158	01	361063	486	MOSSY GROVE LN	Developed	Single-Family	0.113	0.113	0.000	0.113	$1,248.48	$0.00	$1,248.48
29	01	361027	489	MOSSY GROVE LN	Developed	Single-Family	0.139	0.139	0.000	0.139	$1,248.48	$0.00	$1,248.48
159	01	361064	490	MOSSY GROVE LN	Developed	Single-Family	0.113	0.113	0.000	0.113	$1,248.48	$0.00	$1,248.48
30	01	361028	493	MOSSY GROVE LN	Developed	Single-Family	0.127	0.127	0.000	0.127	$1,248.48	$0.00	$1,248.48
160	01	361065	494	MOSSY GROVE LN	Developed	Single-Family	0.113	0.113	0.000	0.113	$1,248.48	$0.00	$1,248.48
31	01	361029	497	MOSSY GROVE LN	Developed	Single-Family	0.123	0.123	0.000	0.123	$1,248.48	$0.00	$1,248.48
161	01	361066	498	MOSSY GROVE LN	Developed	Single-Family	0.113	0.113	0.000	0.113	$1,248.48	$0.00	$1,248.48
32	01	361030	501	MOSSY GROVE LN	Developed	Single-Family	0.135	0.135	0.000	0.135	$1,248.48	$0.00	$1,248.48
162	01	361067	502	MOSSY GROVE LN	Developed	Single-Family	0.108	0.108	0.000	0.108	$1,248.48	$0.00	$1,248.48
8	01	361006	510	WOODLAND KNOLL WAY	Developed	Single-Family	0.157	0.157	0.000	0.157	$1,248.48	$0.00	$1,248.48
7	01	361005	514	WOODLAND KNOLL WAY	Developed	Single-Family	0.131	0.131	0.000	0.131	$1,248.48	$0.00	$1,248.48
6	01	361004	518	WOODLAND KNOLL WAY	Developed	Single-Family	0.166	0.166	0.000	0.166	$1,248.48	$0.00	$1,248.48
5	01	361003	522	WOODLAND KNOLL WAY	Developed	Single-Family	0.183	0.183	0.000	0.183	$1,248.48	$0.00	$1,248.48
4	01	361002	526	WOODLAND KNOLL WAY	Developed	Single-Family	0.151	0.151	0.000	0.151	$1,248.48	$0.00	$1,248.48
3	01	361001	530	WOODLAND KNOLL WAY	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
2	01	361000	534	WOODLAND KNOLL WAY	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
A2	01	361073	N/A	FOREST EDGE AVE	Exempt	ROW	0.256	0.000	0.000	0.000	$0.00	$0.00	$0.00
95	01	361376	N/A	FOREST EDGE AVE	Developed	Single-Family	0.117	0.117	0.000	0.117	$1,248.48	$0.00	$1,248.48
143	01	361400	N/A	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
151	01	361408	N/A	FOREST EDGE AVE	Developed	Single-Family	0.118	0.118	0.000	0.118	$1,248.48	$0.00	$1,248.48
I	01	361072	N/A	FOREST EDGE AVE	Exempt	ROW	0.503	0.000	0.000	0.000	$0.00	$0.00	$0.00
94	01	361375	N/A	FOREST EDGE AVE	Developed	Single-Family	0.110	0.110	0.000	0.110	$1,248.48	$0.00	$1,248.48
142	01	361399	N/A	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
150	01	361407	N/A	FOREST EDGE AVE	Developed	Single-Family	0.117	0.117	0.000	0.117	$1,248.48	$0.00	$1,248.48
A1	01	361069	N/A	FOREST EDGE AVE	Exempt	ROW	0.246	0.000	0.000	0.000	$0.00	$0.00	$0.00
H	01	361079	N/A	FOREST EDGE AVE	Exempt	ROW	42.812	0.000	0.000	0.000	$0.00	$0.00	$0.00
101	01	361382	N/A	FOREST EDGE AVE	Developed	Single-Family	0.097	0.097	0.000	0.097	$1,248.48	$0.00	$1,248.48
149	01	361406	N/A	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
F2	01	361469	N/A	FOREST EDGE AVE	Exempt	ROW	0.383	0.000	0.000	0.000	$0.00	$0.00	$0.00
A5	01	361078	N/A	FOREST EDGE AVE	Exempt	ROW	0.112	0.000	0.000	0.000	$0.00	$0.00	$0.00
100	01	361381	N/A	FOREST EDGE AVE	Developed	Single-Family	0.099	0.099	0.000	0.099	$1,248.48	$0.00	$1,248.48
148	01	361405	N/A	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
PA9	01	361468	N/A	FOREST EDGE AVE	Exempt	ROW	0.333	0.000	0.000	0.000	$0.00	$0.00	$0.00
A4	01	361077	N/A	FOREST EDGE AVE	Exempt	ROW	0.732	0.000	0.000	0.000	$0.00	$0.00	$0.00
99	01	361380	N/A	FOREST EDGE AVE	Developed	Single-Family	0.109	0.109	0.000	0.109	$1,248.48	$0.00	$1,248.48
147	01	361404	N/A	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
F1	01	361414	N/A	FOREST EDGE AVE	Exempt	ROW	0.691	0.000	0.000	0.000	$0.00	$0.00	$0.00
A8	01	361467	N/A	FOREST EDGE AVE	Exempt	ROW	0.356	0.000	0.000	0.000	$0.00	$0.00	$0.00
J	01	361076	N/A	FOREST EDGE AVE	Exempt	ROW	0.975	0.000	0.000	0.000	$0.00	$0.00	$0.00
98	01	361379	N/A	FOREST EDGE AVE	Developed	Single-Family	0.114	0.114	0.000	0.114	$1,248.48	$0.00	$1,248.48
146	01	361403	N/A	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
E	01	361413	N/A	FOREST EDGE AVE	Exempt	ROW	0.517	0.000	0.000	0.000	$0.00	$0.00	$0.00
B	01	361075	N/A	FOREST EDGE AVE	Exempt	ROW	0.204	0.000	0.000	0.000	$0.00	$0.00	$0.00
97	01	361378	N/A	FOREST EDGE AVE	Developed	Single-Family	0.112	0.112	0.000	0.112	$1,248.48	$0.00	$1,248.48
145	01	361402	N/A	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
A7	01	361411	N/A	FOREST EDGE AVE	Exempt	ROW	0.079	0.000	0.000	0.000	$0.00	$0.00	$0.00
A3	01	361074	N/A	FOREST EDGE AVE	Exempt	ROW	0.771	0.000	0.000	0.000	$0.00	$0.00	$0.00
96	01	361377	N/A	FOREST EDGE AVE	Developed	Single-Family	0.115	0.115	0.000	0.115	$1,248.48	$0.00	$1,248.48
144	01	361401	N/A	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
152	01	361409	N/A	FOREST EDGE AVE	Developed	Single-Family	0.117	0.117	0.000	0.117	$1,248.48	$0.00	$1,248.48
62	01	361435	263	FOREST EDGE AVE	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
141	01	361453	266	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
61	01	361434	267	FOREST EDGE AVE	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
140	01	361452	270	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
60	01	361433	271	FOREST EDGE AVE	Developed	Single-Family	0.144	0.144	0.000	0.144	$1,248.48	$0.00	$1,248.48
139	01	361451	274	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
59	01	361432	275	FOREST EDGE AVE	Developed	Single-Family	0.167	0.167	0.000	0.167	$1,248.48	$0.00	$1,248.48
58	01	361431	279	FOREST EDGE AVE	Developed	Single-Family	0.168	0.168	0.000	0.168	$1,248.48	$0.00	$1,248.48
57	01	361430	283	FOREST EDGE AVE	Developed	Single-Family	0.168	0.168	0.000	0.168	$1,248.48	$0.00	$1,248.48

Lot Number	District	Account Number	Street Number	Street Name	Property Classification	Land Use Class	25-26 SDAT Acreage/SF	Developed Acreage	Undeveloped Acreage	Taxable Net Land Area	Assigned Special Tax - Developed	Maximum Special Tax - Undeveloped	Special Tax to be Levied
56	01	361429	287	FOREST EDGE AVE	Developed	Single-Family	0.167	0.167	0.000	0.167	$1,248.48	$0.00	$1,248.48
138	01	361450	290	FOREST EDGE AVE	Developed	Single-Family	0.097	0.097	0.000	0.097	$1,248.48	$0.00	$1,248.48
55	01	361428	291	FOREST EDGE AVE	Developed	Single-Family	0.166	0.166	0.000	0.166	$1,248.48	$0.00	$1,248.48
137	01	361449	294	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
54	01	361427	295	FOREST EDGE AVE	Developed	Single-Family	0.127	0.127	0.000	0.127	$1,248.48	$0.00	$1,248.48
136	01	361448	298	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
53	01	361426	299	FOREST EDGE AVE	Developed	Single-Family	0.120	0.120	0.000	0.120	$1,248.48	$0.00	$1,248.48
135	01	361447	302	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
52	01	361425	303	FOREST EDGE AVE	Developed	Single-Family	0.120	0.120	0.000	0.120	$1,248.48	$0.00	$1,248.48
51	01	361424	307	FOREST EDGE AVE	Developed	Single-Family	0.120	0.120	0.000	0.120	$1,248.48	$0.00	$1,248.48
50	01	361423	311	FOREST EDGE AVE	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
169	01	361459	314	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
49	01	361422	315	FOREST EDGE AVE	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
168	01	361458	318	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
48	01	361421	319	FOREST EDGE AVE	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
167	01	361457	322	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
47	01	361420	323	FOREST EDGE AVE	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
166	01	361456	326	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
46	01	361419	327	FOREST EDGE AVE	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
165	01	361455	330	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
45	01	361418	331	FOREST EDGE AVE	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
164	01	361454	334	FOREST EDGE AVE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
44	01	361042	335	FOREST EDGE AVE	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
43	01	361041	339	FOREST EDGE AVE	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
42	01	361040	347	FOREST EDGE AVE	Developed	Single-Family	0.137	0.137	0.000	0.137	$1,248.48	$0.00	$1,248.48
41	01	361039	351	FOREST EDGE AVE	Developed	Single-Family	0.137	0.137	0.000	0.137	$1,248.48	$0.00	$1,248.48
40	01	361038	355	FOREST EDGE AVE	Developed	Single-Family	0.138	0.138	0.000	0.138	$1,248.48	$0.00	$1,248.48
39	01	361037	359	FOREST EDGE AVE	Developed	Single-Family	0.137	0.137	0.000	0.137	$1,248.48	$0.00	$1,248.48
38	01	361036	363	FOREST EDGE AVE	Developed	Single-Family	0.137	0.137	0.000	0.137	$1,248.48	$0.00	$1,248.48
37	01	361035	367	FOREST EDGE AVE	Developed	Single-Family	0.138	0.138	0.000	0.138	$1,248.48	$0.00	$1,248.48
36	01	361034	371	FOREST EDGE AVE	Developed	Single-Family	0.137	0.137	0.000	0.137	$1,248.48	$0.00	$1,248.48
35	01	361033	375	FOREST EDGE AVE	Developed	Single-Family	0.137	0.137	0.000	0.137	$1,248.48	$0.00	$1,248.48
34	01	361032	379	FOREST EDGE AVE	Developed	Single-Family	0.138	0.138	0.000	0.138	$1,248.48	$0.00	$1,248.48
33	01	361031	383	FOREST EDGE AVE	Developed	Single-Family	0.138	0.138	0.000	0.138	$1,248.48	$0.00	$1,248.48
K	01	361471	N/A	FAWN MEADOW LN	Exempt	ROW	0.680	0.000	0.000	0.000	$0.00	$0.00	$0.00
G	01	361470	N/A	FAWN MEADOW LN	Exempt	ROW	0.387	0.000	0.000	0.000	$0.00	$0.00	$0.00
124	01	361436	545	FAWN MEADOW LN	Developed	Single-Family	0.106	0.106	0.000	0.106	$1,248.48	$0.00	$1,248.48
125	01	361437	549	FAWN MEADOW LN	Developed	Single-Family	0.106	0.106	0.000	0.106	$1,248.48	$0.00	$1,248.48
126	01	361438	553	FAWN MEADOW LN	Developed	Single-Family	0.106	0.106	0.000	0.106	$1,248.48	$0.00	$1,248.48
176	01	361466	554	FAWN MEADOW LN	Developed	Single-Family	0.124	0.124	0.000	0.124	$1,248.48	$0.00	$1,248.48
127	01	361439	557	FAWN MEADOW LN	Developed	Single-Family	0.106	0.106	0.000	0.106	$1,248.48	$0.00	$1,248.48
175	01	361465	558	FAWN MEADOW LN	Developed	Single-Family	0.106	0.106	0.000	0.106	$1,248.48	$0.00	$1,248.48
128	01	361440	561	FAWN MEADOW LN	Developed	Single-Family	0.106	0.106	0.000	0.106	$1,248.48	$0.00	$1,248.48
174	01	361464	562	FAWN MEADOW LN	Developed	Single-Family	0.100	0.100	0.000	0.100	$1,248.48	$0.00	$1,248.48
129	01	361441	565	FAWN MEADOW LN	Developed	Single-Family	0.106	0.106	0.000	0.106	$1,248.48	$0.00	$1,248.48
173	01	361463	566	FAWN MEADOW LN	Developed	Single-Family	0.102	0.102	0.000	0.102	$1,248.48	$0.00	$1,248.48
130	01	361442	569	FAWN MEADOW LN	Developed	Single-Family	0.106	0.106	0.000	0.106	$1,248.48	$0.00	$1,248.48
172	01	361462	570	FAWN MEADOW LN	Developed	Single-Family	0.111	0.111	0.000	0.111	$1,248.48	$0.00	$1,248.48
131	01	361443	573	FAWN MEADOW LN	Developed	Single-Family	0.106	0.106	0.000	0.106	$1,248.48	$0.00	$1,248.48
171	01	361461	574	FAWN MEADOW LN	Developed	Single-Family	0.110	0.110	0.000	0.110	$1,248.48	$0.00	$1,248.48
132	01	361444	577	FAWN MEADOW LN	Developed	Single-Family	0.106	0.106	0.000	0.106	$1,248.48	$0.00	$1,248.48
77	01	361367	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.105	0.105	0.000	0.105	$1,248.48	$0.00	$1,248.48
107	01	361388	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.097	0.097	0.000	0.097	$1,248.48	$0.00	$1,248.48
115	01	361396	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.109	0.109	0.000	0.109	$1,248.48	$0.00	$1,248.48
76	01	361366	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.107	0.107	0.000	0.107	$1,248.48	$0.00	$1,248.48
84	01	361374	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.105	0.105	0.000	0.105	$1,248.48	$0.00	$1,248.48
114	01	361395	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.108	0.108	0.000	0.108	$1,248.48	$0.00	$1,248.48
75	01	361365	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.106	0.106	0.000	0.106	$1,248.48	$0.00	$1,248.48
83	01	361373	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.107	0.107	0.000	0.107	$1,248.48	$0.00	$1,248.48

Lot Number	District	Account Number	Street Number	Street Name	Property Classification	Land Use Class	25-26 SDAT Acreage/SF	Developed Acreage	Undeveloped Acreage	Taxable Net Land Area	Assigned Special Tax - Developed	Maximum Special Tax - Undeveloped	Special Tax to be Levied
113	01	361394	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.108	0.108	0.000	0.108	$1,248.48	$0.00	$1,248.48
74	01	361364	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.105	0.105	0.000	0.105	$1,248.48	$0.00	$1,248.48
82	01	361372	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.107	0.107	0.000	0.107	$1,248.48	$0.00	$1,248.48
112	01	361393	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.107	0.107	0.000	0.107	$1,248.48	$0.00	$1,248.48
73	01	361363	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.104	0.104	0.000	0.104	$1,248.48	$0.00	$1,248.48
81	01	361371	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.106	0.106	0.000	0.106	$1,248.48	$0.00	$1,248.48
111	01	361392	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.108	0.108	0.000	0.108	$1,248.48	$0.00	$1,248.48
72	01	361362	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.106	0.106	0.000	0.106	$1,248.48	$0.00	$1,248.48
80	01	361370	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.107	0.107	0.000	0.107	$1,248.48	$0.00	$1,248.48
110	01	361391	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.107	0.107	0.000	0.107	$1,248.48	$0.00	$1,248.48
C2	01	361412	N/A	CHARMING FOREST AVE	Exempt	ROW	1.213	0.000	0.000	0.000	$0.00	$0.00	$0.00
71	01	361361	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.111	0.111	0.000	0.111	$1,248.48	$0.00	$1,248.48
79	01	361369	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.107	0.107	0.000	0.107	$1,248.48	$0.00	$1,248.48
109	01	361390	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.107	0.107	0.000	0.107	$1,248.48	$0.00	$1,248.48
117	01	361398	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.107	0.107	0.000	0.107	$1,248.48	$0.00	$1,248.48
70	01	361360	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.111	0.111	0.000	0.111	$1,248.48	$0.00	$1,248.48
78	01	361368	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.105	0.105	0.000	0.105	$1,248.48	$0.00	$1,248.48
108	01	361389	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.099	0.099	0.000	0.099	$1,248.48	$0.00	$1,248.48
116	01	361397	N/A	CHARMING FOREST AVE	Developed	Single-Family	0.108	0.108	0.000	0.108	$1,248.48	$0.00	$1,248.48
103	01	361384	N/A	ENCHANTED WALK LN	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
69	01	361359	100	ENCHANTED WALK LN	Developed	Single-Family	0.134	0.134	0.000	0.134	$1,248.48	$0.00	$1,248.48
68	01	361358	104	ENCHANTED WALK LN	Developed	Single-Family	0.125	0.125	0.000	0.125	$1,248.48	$0.00	$1,248.48
67	01	361357	108	ENCHANTED WALK LN	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
66	01	361356	112	ENCHANTED WALK LN	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
65	01	361355	116	ENCHANTED WALK LN	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
A6	01	361410	N/A	ENCHANTED WALK LN	Exempt	ROW	0.159	0.000	0.000	0.000	$0.00	$0.00	$0.00
64	01	361354	120	ENCHANTED WALK LN	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
105	01	361386	N/A	ENCHANTED WALK LN	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
104	01	361385	N/A	ENCHANTED WALK LN	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
170	01	361460	310	FOREST EDGE	Developed	Single-Family	0.096	0.096	0.000	0.096	$1,248.48	$0.00	$1,248.48
133	01	361445	581	FAWN MEADOW	Developed	Single-Family	0.106	0.106	0.000	0.106	$1,248.48	$0.00	$1,248.48
134	01	361446	306	FOREST EDGE	Developed	Single-Family	0.148	0.148	0.000	0.148	$1,248.48	$0.00	$1,248.48
63	01	361353	124	ENCHANTED WALK	Developed	Single-Family	0.171	0.171	0.000	0.171	$1,248.48	$0.00	$1,248.48
102	01	361383	123	ENCHANTED WALK	Developed	Single-Family	0.150	0.150	0.000	0.150	$1,248.48	$0.00	$1,248.48
106	01	361387	107	ENCHANTED WALK	Developed	Single-Family	0.152	0.152	0.000	0.152	$1,248.48	$0.00	$1,248.48
1	01	361958	1022	Merry Elm Lane	Developed	Single-Family	0.157	0.157	0.000	0.157	$1,248.48	$0.00	$1,248.48
2	01	361959	1026	Merry Elm Lane	Developed	Single-Family	0.147	0.147	0.000	0.147	$1,248.48	$0.00	$1,248.48
3	01	361960	1030	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
4	01	361961	1034	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
5	01	361962	1038	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
6	01	361963	1042	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
7	01	361964	1046	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
8	01	361965	1050	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
9	01	361966	1052	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
10	01	361967	1056	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
11	01	361968	1060	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
12	01	361969	1064	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
13	01	361970	1072	Merry Elm Lane	Developed	Single-Family	0.126	0.126	0.000	0.126	$1,248.48	$0.00	$1,248.48
14	01	361971	1076	Merry Elm Lane	Developed	Single-Family	0.125	0.125	0.000	0.125	$1,248.48	$0.00	$1,248.48
15	01	361972	1080	Merry Elm Lane	Developed	Single-Family	0.201	0.201	0.000	0.201	$1,248.48	$0.00	$1,248.48
16	01	361973	1084	Merry Elm Lane	Developed	Single-Family	0.201	0.201	0.000	0.201	$1,248.48	$0.00	$1,248.48
17	01	361974	1085	Merry Elm Lane	Developed	Single-Family	0.208	0.208	0.000	0.208	$1,248.48	$0.00	$1,248.48
18	01	361975	1081	Merry Elm Lane	Developed	Single-Family	0.224	0.224	0.000	0.224	$1,248.48	$0.00	$1,248.48
19	01	361976	1077	Merry Elm Lane	Developed	Single-Family	0.135	0.135	0.000	0.135	$1,248.48	$0.00	$1,248.48
20	01	361977	1073	Merry Elm Lane	Developed	Single-Family	0.156	0.156	0.000	0.156	$1,248.48	$0.00	$1,248.48
21	01	361978	1063	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
22	01	361979	1059	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
23	01	361980	1055	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
24	01	361981	168	Folkore Way	Developed	Single-Family	0.135	0.135	0.000	0.135	$1,248.48	$0.00	$1,248.48

Lot Number	District	Account Number	Street Number	Street Name	Property Classification	Land Use Class	25-26 SDAT Acreage/SF	Developed Acreage	Undeveloped Acreage	Taxable Net Land Area	Assigned Special Tax - Developed	Maximum Special Tax - Undeveloped	Special Tax to be Levied
25	01	361982	164	Folkore Way	Developed	Single-Family	0.147	0.147	0.000	0.147	$1,248.48	$0.00	$1,248.48
26	01	361983	158	Folkore Way	Developed	Single-Family	0.141	0.141	0.000	0.141	$1,248.48	$0.00	$1,248.48
27	01	361984	155	Folkore Way	Developed	Single-Family	0.176	0.176	0.000	0.176	$1,248.48	$0.00	$1,248.48
28	01	361985	159	Folkore Way	Developed	Single-Family	0.173	0.173	0.000	0.173	$1,248.48	$0.00	$1,248.48
29	01	361986	163	Folkore Way	Developed	Single-Family	0.177	0.177	0.000	0.177	$1,248.48	$0.00	$1,248.48
30	01	361987	167	Folkore Way	Developed	Single-Family	0.153	0.153	0.000	0.153	$1,248.48	$0.00	$1,248.48
31	01	361988	1047	Merry Elm Lane	Developed	Single-Family	0.133	0.133	0.000	0.133	$1,248.48	$0.00	$1,248.48
32	01	361989	1043	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
33	01	361990	1039	Merry Elm Lane	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
34	01	361991	1035	Merry Elm Lane	Developed	Single-Family	0.133	0.133	0.000	0.133	$1,248.48	$0.00	$1,248.48
35	01	361992	148	Creaking Branch Court	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
36	01	361993	144	Creaking Branch Court	Developed	Single-Family	0.134	0.134	0.000	0.134	$1,248.48	$0.00	$1,248.48
37	01	361994	140	Creaking Branch Court	Developed	Single-Family	0.126	0.126	0.000	0.126	$1,248.48	$0.00	$1,248.48
38	01	361995	136	Creaking Branch Court	Developed	Single-Family	0.141	0.141	0.000	0.141	$1,248.48	$0.00	$1,248.48
39	01	361996	130	Creaking Branch Court	Developed	Single-Family	0.190	0.190	0.000	0.190	$1,248.48	$0.00	$1,248.48
40	01	361997	131	Creaking Branch Court	Developed	Single-Family	0.187	0.187	0.000	0.187	$1,248.48	$0.00	$1,248.48
41	01	361998	135	Creaking Branch Court	Developed	Single-Family	0.187	0.187	0.000	0.187	$1,248.48	$0.00	$1,248.48
42	01	361999	139	Creaking Branch Court	Developed	Single-Family	0.177	0.177	0.000	0.177	$1,248.48	$0.00	$1,248.48
43	01	362000	143	Creaking Branch Court	Developed	Single-Family	0.159	0.159	0.000	0.159	$1,248.48	$0.00	$1,248.48
44	01	362001	147	Creaking Branch Court	Developed	Single-Family	0.137	0.137	0.000	0.137	$1,248.48	$0.00	$1,248.48
45	01	362002	1027	Merry Elm Lane	Developed	Single-Family	0.167	0.167	0.000	0.167	$1,248.48	$0.00	$1,248.48
46	01	362003	1023	Merry Elm Lane	Developed	Single-Family	0.153	0.153	0.000	0.153	$1,248.48	$0.00	$1,248.48
47	01	362004	1019	Merry Elm Lane	Developed	Single-Family	0.144	0.144	0.000	0.144	$1,248.48	$0.00	$1,248.48
48	01	362005	1015	Merry Elm Lane	Developed	Single-Family	0.122	0.122	0.000	0.122	$1,248.48	$0.00	$1,248.48
49	01	362074	124	Shallow Brock Way	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
50	01	362075	120	Shallow Brock Way	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
51	01	362076	116	Shallow Brock Way	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
52	01	362077	112	Shallow Brock Way	Developed	Single-Family	0.128	0.128	0.000	0.128	$1,248.48	$0.00	$1,248.48
53	01	362078	108	Shallow Brock Way	Developed	Single-Family	0.160	0.160	0.000	0.160	$1,248.48	$0.00	$1,248.48
54	01	362079	104	Shallow Brock Way	Developed	Single-Family	0.184	0.184	0.000	0.184	$1,248.48	$0.00	$1,248.48
55	01	362080	105	Shallow Brock Way	Developed	Single-Family	0.174	0.174	0.000	0.174	$1,248.48	$0.00	$1,248.48
56	01	362081	109	Shallow Brock Way	Developed	Single-Family	0.169	0.169	0.000	0.169	$1,248.48	$0.00	$1,248.48
57	01	362082	113	Shallow Brock Way	Developed	Single-Family	0.129	0.129	0.000	0.129	$1,248.48	$0.00	$1,248.48
58	01	362083	115	Shallow Brock Way	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
59	01	362084	119	Shallow Brock Way	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
60	01	362085	123	Shallow Brock Way	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
61	01	362086	153	Pollen Drive	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
62	01	362087	155	Pollen Drive	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
63	01	362088	157	Pollen Drive	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
64	01	362089	158	Pollen Drive	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
65	01	362090	156	Pollen Drive	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
66	01	362091	154	Pollen Drive	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
67	01	362092	152	Pollen Drive	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
68	01	362093	150	Pollen Drive	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
F	01	362604	ROW	SOFT RUSH LN	Exempt	ROW	0.502	0.000	0.000	0.000	$0.00	$0.00	$0.00
D	01	362602	ROW	SOFT RUSH LN	Exempt	ROW	0.545	0.000	0.000	0.000	$0.00	$0.00	$0.00
B	01	362600	ROW	SOFT RUSH LN	Exempt	ROW	0.452	0.000	0.000	0.000	$0.00	$0.00	$0.00
104	06	362506	101	SOFT RUSH LN	Undeveloped	Town Home	0.050	0.000	0.050	0.050	$0.00	$118.74	$118.74
105	06	362507	103	SOFT RUSH LN	Undeveloped	Town Home	0.039	0.000	0.039	0.039	$0.00	$91.25	$91.25
106	06	362508	105	SOFT RUSH LN	Undeveloped	Town Home	0.039	0.000	0.039	0.039	$0.00	$91.25	$91.25
107	06	362509	107	SOFT RUSH LN	Developed	Town Home	0.039	0.039	0.000	0.039	$993.58	$0.00	$993.58
108	06	362510	109	SOFT RUSH LN	Undeveloped	Town Home	0.052	0.000	0.052	0.052	$0.00	$122.30	$122.30
109	06	362511	119	SOFT RUSH LN	Undeveloped	Town Home	0.054	0.000	0.054	0.054	$0.00	$128.70	$128.70
110	06	362512	121	SOFT RUSH LN	Undeveloped	Town Home	0.040	0.000	0.040	0.040	$0.00	$93.62	$93.62
111	06	362513	123	SOFT RUSH LN	Undeveloped	Town Home	0.039	0.000	0.039	0.039	$0.00	$91.49	$91.49
112	06	362514	125	SOFT RUSH LN	Undeveloped	Town Home	0.039	0.000	0.039	0.039	$0.00	$91.25	$91.25
113	06	362515	127	SOFT RUSH LN	Undeveloped	Town Home	0.050	0.000	0.050	0.050	$0.00	$118.74	$118.74
114	06	362516	137	SOFT RUSH LN	Developed	Town Home	0.050	0.050	0.000	0.050	$993.58	$0.00	$993.58
115	06	362517	139	SOFT RUSH LN	Developed	Town Home	0.039	0.039	0.000	0.039	$993.58	$0.00	$993.58

Lot Number	District	Account Number	Street Number	Street Name	Property Classification	Land Use Class	25-26 SDAT Acreage/SF	Developed Acreage	Undeveloped Acreage	Taxable Net Land Area	Assigned Special Tax - Developed	Maximum Special Tax - Undeveloped	Special Tax to be Levied
116	06	362518	141	SOFT RUSH LN	Developed	Town Home	0.039	0.039	0.000	0.039	$993.58	$0.00	$993.58
117	06	362519	143	SOFT RUSH LN	Developed	Town Home	0.039	0.039	0.000	0.039	$993.58	$0.00	$993.58
118	06	362520	145	SOFT RUSH LN	Developed	Town Home	0.050	0.050	0.000	0.050	$993.58	$0.00	$993.58
171	06	362573	149	SOFT RUSH LN	Developed	Town Home	0.050	0.050	0.000	0.050	$993.58	$0.00	$993.58
172	06	362574	151	SOFT RUSH LN	Developed	Town Home	0.039	0.039	0.000	0.039	$993.58	$0.00	$993.58
173	06	362575	153	SOFT RUSH LN	Developed	Town Home	0.039	0.039	0.000	0.039	$993.58	$0.00	$993.58
174	06	362576	155	SOFT RUSH LN	Developed	Town Home	0.050	0.050	0.000	0.050	$993.58	$0.00	$993.58
175	06	362577	159	SOFT RUSH LN	Developed	Town Home	0.050	0.050	0.000	0.050	$993.58	$0.00	$993.58
176	06	362578	161	SOFT RUSH LN	Developed	Town Home	0.039	0.039	0.000	0.039	$993.58	$0.00	$993.58
177	06	362579	163	SOFT RUSH LN	Developed	Town Home	0.050	0.050	0.000	0.050	$993.58	$0.00	$993.58
57	06	362607	226	SOFT RUSH LN	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
58	06	362608	228	SOFT RUSH LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
59	06	362609	230	SOFT RUSH LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
60	06	362610	232	SOFT RUSH LN	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
61	06	362611	236	SOFT RUSH LN	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
62	06	362612	238	SOFT RUSH LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
63	06	362613	240	SOFT RUSH LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
64	06	362614	242	SOFT RUSH LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
65	06	362615	244	SOFT RUSH LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
66	06	362616	246	SOFT RUSH LN	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
67	06	362617	250	SOFT RUSH LN	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
68	06	362618	252	SOFT RUSH LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
69	06	362619	254	SOFT RUSH LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
70	06	362620	256	SOFT RUSH LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
71	06	362621	258	SOFT RUSH LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
72	06	362622	260	SOFT RUSH LN	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
73	06	362623	264	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
74	06	362624	266	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
75	06	362625	268	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
76	06	362626	270	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
77	06	362479	274	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
78	06	362480	276	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
79	06	362481	278	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
80	06	362482	280	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
81	06	362483	284	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
82	06	362484	286	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
83	06	362485	288	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
135	06	362537	289	SOFT RUSH LN	Developed	Town Home	0.050	0.050	0.000	0.050	$993.58	$0.00	$993.58
84	06	362486	290	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
136	06	362538	291	SOFT RUSH LN	Developed	Town Home	0.039	0.039	0.000	0.039	$993.58	$0.00	$993.58
85	06	362487	292	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
137	06	362539	293	SOFT RUSH LN	Developed	Town Home	0.039	0.039	0.000	0.039	$993.58	$0.00	$993.58
86	06	362488	294	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
138	06	362540	295	SOFT RUSH LN	Developed	Town Home	0.050	0.050	0.000	0.050	$993.58	$0.00	$993.58
87	06	362489	298	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
139	06	362541	299	SOFT RUSH LN	Developed	Town Home	0.050	0.050	0.000	0.050	$993.58	$0.00	$993.58
88	06	362490	300	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
140	06	362542	301	SOFT RUSH LN	Developed	Town Home	0.039	0.039	0.000	0.039	$993.58	$0.00	$993.58
89	06	362491	302	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
141	06	362543	303	SOFT RUSH LN	Developed	Town Home	0.039	0.039	0.000	0.039	$993.58	$0.00	$993.58
90	06	362492	304	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
142	06	362544	305	SOFT RUSH LN	Developed	Town Home	0.039	0.039	0.000	0.039	$993.58	$0.00	$993.58
91	06	362493	306	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
143	06	362545	307	SOFT RUSH LN	Developed	Town Home	0.050	0.050	0.000	0.050	$993.58	$0.00	$993.58
92	06	362494	308	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
144	06	362546	311	SOFT RUSH LN	Developed	Town Home	0.050	0.050	0.000	0.050	$993.58	$0.00	$993.58
93	06	362495	312	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
145	06	362547	313	SOFT RUSH LN	Developed	Town Home	0.039	0.039	0.000	0.039	$993.58	$0.00	$993.58
94	06	362496	314	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58

Lot Number	District	Account Number	Street Number	Street Name	Property Classification	Land Use Class	25-26 SDAT Acreage/SF	Developed Acreage	Undeveloped Acreage	Taxable Net Land Area	Assigned Special Tax - Developed	Maximum Special Tax - Undeveloped	Special Tax to be Levied
146	06	362548	315	SOFT RUSH LN	Developed	Town Home	0.039	0.039	0.000	0.039	$993.58	$0.00	$993.58
95	06	362497	316	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
147	06	362549	317	SOFT RUSH LN	Developed	Town Home	0.050	0.050	0.000	0.050	$993.58	$0.00	$993.58
96	06	362498	318	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
97	06	362499	322	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
98	06	362500	324	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
99	06	362501	326	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
100	06	362502	328	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
101	06	362503	332	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
102	06	362504	334	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
103	06	362505	336	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
148	06	362550	343	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
149	06	362551	345	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
150	06	362552	347	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
151	06	362553	349	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
152	06	362554	351	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
153	06	362555	355	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
154	06	362556	357	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
155	06	362557	359	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
156	06	362558	361	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
157	06	362559	363	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
158	06	362560	365	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
159	06	362561	369	SOFT RUSH LN	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
160	06	362562	371	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
161	06	362563	373	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
162	06	362564	375	SOFT RUSH LN	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
163	06	362565	377	SOFT RUSH LN	Developed	Town Home	0.043	0.043	0.000	0.043	$993.58	$0.00	$993.58
164	06	362566	379	SOFT RUSH LN	Developed	Town Home	0.065	0.065	0.000	0.065	$993.58	$0.00	$993.58
165	06	362567	383	SOFT RUSH LN	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
166	06	362568	385	SOFT RUSH LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
167	06	362569	387	SOFT RUSH LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
168	06	362570	389	SOFT RUSH LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
169	06	362571	391	SOFT RUSH LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
170	06	362572	393	SOFT RUSH LN	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
192	06	362580	505	SWIFT HERON AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
193	06	362581	507	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
194	06	362582	509	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
195	06	362583	511	SWIFT HERON AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
196	06	362584	515	SWIFT HERON AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
197	06	362585	517	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
198	06	362586	519	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
199	06	362587	521	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
200	06	362588	523	SWIFT HERON AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
134	06	362536	524	SWIFT HERON AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
133	06	362535	526	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
201	06	362589	527	SWIFT HERON AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
132	06	362534	528	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
202	06	362590	529	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
131	06	362533	530	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
203	06	362591	531	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
130	06	362532	532	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
204	06	362592	533	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
129	06	362531	534	SWIFT HERON AVE	Developed	Town Home	0.064	0.064	0.000	0.064	$993.58	$0.00	$993.58
205	06	362593	535	SWIFT HERON AVE	Developed	Town Home	0.045	0.045	0.000	0.045	$993.58	$0.00	$993.58
206	06	362594	537	SWIFT HERON AVE	Developed	Town Home	0.066	0.066	0.000	0.066	$993.58	$0.00	$993.58
128	06	362530	538	SWIFT HERON AVE	Developed	Town Home	0.064	0.064	0.000	0.064	$993.58	$0.00	$993.58
127	06	362529	540	SWIFT HERON AVE	Developed	Town Home	0.043	0.043	0.000	0.043	$993.58	$0.00	$993.58
126	06	362528	542	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
125	06	362527	544	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58

Lot Number	District	Account Number	Street Number	Street Name	Property Classification	Land Use Class	25-26 SDAT Acreage/SF	Developed Acreage	Undeveloped Acreage	Taxable Net Land Area	Assigned Special Tax - Developed	Maximum Special Tax - Undeveloped	Special Tax to be Levied
124	06	362526	546	SWIFT HERON AVE	Developed	Town Home	0.043	0.043	0.000	0.043	$993.58	$0.00	$993.58
123	06	362525	548	SWIFT HERON AVE	Developed	Town Home	0.068	0.068	0.000	0.068	$993.58	$0.00	$993.58
207	06	362595	551	SWIFT HERON AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
122	06	362524	552	SWIFT HERON AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
208	06	362596	553	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
121	06	362523	554	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
209	06	362597	555	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
120	06	362522	556	SWIFT HERON AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
209	06	362598	557	SWIFT HERON AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
119	06	362521	588	SWIFT HERON AVE	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
222	06	362652	453	STILL FEATHER AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
191	06	362640	454	STILL FEATHER AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
223	06	362653	455	STILL FEATHER AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
190	06	362639	456	STILL FEATHER AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
224	06	362654	457	STILL FEATHER AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
189	06	362638	458	STILL FEATHER AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
225	06	362655	459	STILL FEATHER AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
188	06	362637	460	STILL FEATHER AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
226	06	362656	463	STILL FEATHER AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
187	06	362636	464	STILL FEATHER AVE	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
227	06	362657	465	STILL FEATHER AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
186	06	362635	466	STILL FEATHER AVE	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
228	06	362658	467	STILL FEATHER AVE	Developed	Town Home	0.042	0.042	0.000	0.042	$993.58	$0.00	$993.58
185	06	362634	468	STILL FEATHER AVE	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
229	06	362659	469	STILL FEATHER AVE	Developed	Town Home	0.063	0.063	0.000	0.063	$993.58	$0.00	$993.58
184	06	362633	470	STILL FEATHER AVE	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
183	06	362632	474	STILL FEATHER AVE	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
182	06	362631	476	STILL FEATHER AVE	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
181	06	362630	478	STILL FEATHER AVE	Undeveloped	Town Home	0.055	0.000	0.055	0.055	$0.00	$129.41	$129.41
180	06	362629	482	STILL FEATHER AVE	Undeveloped	Town Home	0.066	0.000	0.066	0.066	$0.00	$156.43	$156.43
230	06	362660	483	STILL FEATHER AVE	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$148.37	$148.37
179	06	362628	484	STILL FEATHER AVE	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.25	$100.25
231	06	362661	485	STILL FEATHER AVE	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
178	06	362627	486	STILL FEATHER AVE	Undeveloped	Town Home	0.065	0.000	0.065	0.065	$0.00	$152.87	$152.87
232	06	362662	487	STILL FEATHER AVE	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
233	06	362663	489	STILL FEATHER AVE	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
234	06	362664	493	STILL FEATHER AVE	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
235	06	362665	495	STILL FEATHER AVE	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
236	06	362666	497	STILL FEATHER AVE	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
221	06	362651	424	WHIRL LN	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$149.55	$149.55
220	06	362650	426	WHIRL LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
219	06	362649	428	WHIRL LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
218	06	362648	430	WHIRL LN	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
217	06	362647	434	WHIRL LN	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
216	06	362646	436	WHIRL LN	Undeveloped	Town Home	0.045	0.000	0.045	0.045	$0.00	$107.13	$107.13
215	06	362645	438	WHIRL LN	Undeveloped	Town Home	0.067	0.000	0.067	0.067	$0.00	$159.27	$159.27
214	06	362644	442	WHIRL LN	Undeveloped	Town Home	0.067	0.000	0.067	0.067	$0.00	$159.51	$159.51
213	06	362643	444	WHIRL LN	Undeveloped	Town Home	0.043	0.000	0.043	0.043	$0.00	$100.73	$100.73
212	06	362642	446	WHIRL LN	Undeveloped	Town Home	0.042	0.000	0.042	0.042	$0.00	$100.02	$100.02
211	06	362641	448	WHIRL LN	Undeveloped	Town Home	0.063	0.000	0.063	0.063	$0.00	$150.03	$150.03
	01	363317	349	Long Branch Ln	Developed	Single-Family	0.157	0.157	0.000	0.157	$1,248.48	$0.00	$1,248.48
	01	363316	353	Long Branch Ln	Developed	Single-Family	0.147	0.147	0.000	0.147	$1,248.48	$0.00	$1,248.48
	01	363366	570	Twisted Twig Ln	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363368	578	Twisted Twig Ln	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363369	579	Twisted Twig Ln	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363370	575	Twisted Twig Ln	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363371	571	Twisted Twig Ln	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363392	567	Twisted Twig Ln	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363393	566	Twisted Twig Ln	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48

ORDINANCE 25-06
Exhibit A

Lot Number	District	Account Number	Street Number	Street Name	Property Classification	Land Use Class	25-26 SDAT Acreage/SF	Developed Acreage	Undeveloped Acreage	Taxable Net Land Area	Assigned Special Tax - Developed	Maximum Special Tax - Undeveloped	Special Tax to be Levied
	01	363367	574	Twisted Twig Ln	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363362	308	Long Branch Ln	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363363	312	Long Branch Ln	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363364	316	Long Branch Ln	Developed	Single-Family	0.126	0.126	0.000	0.126	$1,248.48	$0.00	$1,248.48
	01	363365	320	Long Branch Ln	Developed	Single-Family	0.125	0.125	0.000	0.125	$1,248.48	$0.00	$1,248.48
	01	363411	317	Long Branch Ln	Developed	Single-Family	0.201	0.201	0.000	0.201	$1,248.48	$0.00	$1,248.48
	01	363412	321	Long Branch Ln	Developed	Single-Family	0.201	0.201	0.000	0.201	$1,248.48	$0.00	$1,248.48
	01	363413	325	Long Branch Ln	Developed	Single-Family	0.208	0.208	0.000	0.208	$1,248.48	$0.00	$1,248.48
	01	363410	313	Long Branch Ln	Developed	Single-Family	0.224	0.224	0.000	0.224	$1,248.48	$0.00	$1,248.48
	01	363391	563	Twisted Twig Ln	Developed	Single-Family	0.135	0.135	0.000	0.135	$1,248.48	$0.00	$1,248.48
	01	363394	562	Twisted Twig Ln	Developed	Single-Family	0.156	0.156	0.000	0.156	$1,248.48	$0.00	$1,248.48
	01	363361	304	Long Branch Ln	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363401	160	Wood Walk Ave	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363402	156	Wood Walk Ave	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363403	152	Wood Walk Ave	Developed	Single-Family	0.135	0.135	0.000	0.135	$1,248.48	$0.00	$1,248.48
	01	363404	148	Wood Walk Ave	Developed	Single-Family	0.147	0.147	0.000	0.147	$1,248.48	$0.00	$1,248.48
	01	363405	144	Wood Walk Ave	Developed	Single-Family	0.141	0.141	0.000	0.141	$1,248.48	$0.00	$1,248.48
	01	363438	151	Wood Walk Ave	Developed	Single-Family	0.176	0.176	0.000	0.176	$1,248.48	$0.00	$1,248.48
	01	363407	301	Long Branch Ln.	Developed	Single-Family	0.173	0.173	0.000	0.173	$1,248.48	$0.00	$1,248.48
	01	363408	305	Long Branch Ln	Developed	Single-Family	0.177	0.177	0.000	0.177	$1,248.48	$0.00	$1,248.48
	01	363409	309	Long Branch Ln	Developed	Single-Family	0.153	0.153	0.000	0.153	$1,248.48	$0.00	$1,248.48
	01	363435	139	Wood Walk Ave	Developed	Single-Family	0.133	0.133	0.000	0.133	$1,248.48	$0.00	$1,248.48
	01	363436	143	Wood Walk Ave	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363437	147	Wood Walk Ave	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363406	140	Wood Walk Ave	Developed	Single-Family	0.133	0.133	0.000	0.133	$1,248.48	$0.00	$1,248.48
	01	363372	692	Hoot Owl Pl.	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363319	693	Hoot Owl Ln.	Developed	Single-Family	0.134	0.134	0.000	0.134	$1,248.48	$0.00	$1,248.48
	01	363389	555	Twisted Twig Ln	Developed	Single-Family	0.126	0.126	0.000	0.126	$1,248.48	$0.00	$1,248.48
	01	363390	559	Twisted Twig Ln	Developed	Single-Family	0.141	0.141	0.000	0.141	$1,248.48	$0.00	$1,248.48
	01	363395	558	Twisted Twig Ln	Developed	Single-Family	0.190	0.190	0.000	0.190	$1,248.48	$0.00	$1,248.48
	01	363400	164	Wood Walk Ave	Developed	Single-Family	0.187	0.187	0.000	0.187	$1,248.48	$0.00	$1,248.48
	01	363388	551	Twisted Twig Ln	Developed	Single-Family	0.187	0.187	0.000	0.187	$1,248.48	$0.00	$1,248.48
	01	363396	550	Twisted Twig Ln	Developed	Single-Family	0.177	0.177	0.000	0.177	$1,248.48	$0.00	$1,248.48
	01	363385	176	Wood Walk Ave	Developed	Single-Family	0.159	0.159	0.000	0.159	$1,248.48	$0.00	$1,248.48
	01	363386	543	Twisted Twig Ln	Developed	Single-Family	0.137	0.137	0.000	0.137	$1,248.48	$0.00	$1,248.48
	01	363387	547	Twisted Twig Ln	Developed	Single-Family	0.167	0.167	0.000	0.167	$1,248.48	$0.00	$1,248.48
	01	363397	546	Twisted Twig Ln	Developed	Single-Family	0.153	0.153	0.000	0.153	$1,248.48	$0.00	$1,248.48
	01	363398	542	Twisted Twig Ln	Developed	Single-Family	0.144	0.144	0.000	0.144	$1,248.48	$0.00	$1,248.48
	01	363399	168	Wood Walk Ave	Developed	Single-Family	0.122	0.122	0.000	0.122	$1,248.48	$0.00	$1,248.48
	01	363439	155	Wood Walk Ave	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363440	159	Wood Walk Ave.	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363320	689	Hoot Owl Ln	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
	01	363321	685	Hoot Owl Ln	Developed	Single-Family	0.128	0.128	0.000	0.128	$1,248.48	$0.00	$1,248.48
	01	363322	681	Hoot Owl Ln	Developed	Single-Family	0.160	0.160	0.000	0.160	$1,248.48	$0.00	$1,248.48
	01	363373	688	Hoot Owl Ln	Developed	Single-Family	0.184	0.184	0.000	0.184	$1,248.48	$0.00	$1,248.48
	01	363374	684	Hoot Owl Ln	Developed	Single-Family	0.174	0.174	0.000	0.174	$1,248.48	$0.00	$1,248.48
	01	363375	680	Hoot Owl Ln	Developed	Single-Family	0.169	0.169	0.000	0.169	$1,248.48	$0.00	$1,248.48
	01	363323	677	Hoot Owl Ln	Developed	Single-Family	0.129	0.129	0.000	0.129	$1,248.48	$0.00	$1,248.48
	01	363376	672	Hoot Owl Ln	Developed	Single-Family	0.121	0.121	0.000	0.121	$1,248.48	$0.00	$1,248.48
								44.901	**296.226**	**341.126**	**$495,022.32**	**$702,077.68**	**$1,197,100.00**