

Janet Simpson, Mayor  
Margaret Fletcher, Council  
Aaron Lumpkins, Council  
Edward S. Lee, Council

Rick Pollitt, Town Manager  
Maureen Howarth, Town Attorney



Lounell Hamstead, Finance Manager  
Lorissa McAllister, Econ. Dev. Dir.  
Paul Bessette, Grants Administrator  
Aaron Flook, Planning, Zoning & Bldg.  
Randy Barfield, Public Works Dir  
Bobby Wilt, Supt. of Water/WW

**March 25, 2025**

**To the Members of the Town Council and the Citizens of Snow Hill,**

In accordance with Chapter 44 of the Charter of the Town of Snow Hill, I am pleased to submit a balanced Mayor's Proposed General Operating and Water & Sewer Budget for Fiscal Year (FY) 2026 that includes all projected revenues and expenditures for the period July 1, 2025 through June 30, 2026. As always, the budget process and resulting product represent the hard work and diligence of the Town staff making use of financial information supplied by the State of Maryland and the priorities and directions of the Mayor. I also want to emphasize the tremendous number of hours devoted by Finance Manager Hamstead and her team in countless reviews and revisions of the budget proposal as we continue down a path of recovery and rebuilding of the foundation of our fiscal house.

This narrative will touch upon the major features of the proposed budget and provide a description of some of the elements that impacted our work in the context of leading our community forward next year and for some time after.

### **GENERAL COMMENTS**

I began this year's budget process determined to prioritize the efficient and quality delivery of governmental services to the citizens of Snow Hill who pay for them through their taxes and fees. Of primary importance continues to be the public health of our population and the surrounding environment as influenced by the performance of our water wells and wastewater treatment system. Guiding my actions was a personal commitment to avoid raising the property tax rate while acknowledging that adjustments to our water and sewer rates would be likely. No one can forget the impact of the water and sewer rate study performed two years ago by the Southeast Rural Community Assistance Project, Inc. (SERCAP) which indicated the Town was on an unsustainable path to budget crisis by adhering to artificially low water and sewer rates over a period of time. Quite frankly, the costs of providing those essential services were not being covered by the revenue we produced. As a result, the Mayor and Council decided unanimously to begin to bring the budget into balance by dramatically raising the rates, knowing full well that there would still be a structural deficit which would require similar rate adjustments over the next several years.

As was suggested in last year's Mayor's budget proposal, an updated rate study would need to be undertaken for Fiscal Year 2026 and we are just completing that update. Once again, the study was performed by Snow Hill native and current property owner Jean Scott Holloway and the results show that while improving, the deficit between revenues and expenses continues to cause

**Municipal Building \* P.O. Box 348 \* Snow Hill, Maryland 21863  
Telephone: 410-632-2080 \* Fax: 410-632-2858**

concern. This is aggravated not just by the continuing imbalance in our bottom line but also by rising economic challenges due to higher costs and supply chain limitations. Clearly, an increase in rates is not only justified but is the fiscally responsible thing to do. Accordingly, my budget is balanced with modest increases in both water and sewer rates but without further incursions into our reserve fund balances.

In the coming year, revenues from property taxes are projected to increase by approximately 7%, accompanied by increases resulting from new State property assessment updates, expected new construction and modest increases in other categories such as the State Highway User Revenues.

I am pleased to report that our effort to shore up recruitment and retention of our police officers with the provision of the LEOPS retirement plan is paying off. However, the stress of remaining competitive with neighboring police agencies in the area of salary and other benefits remains a constant concern. Although the department requested a strong increase in salaries, in an effort to stay within our means, I am proposing a general salary increase based on planned steps and promotions that include a 2.5% Cost Of Living Adjustment (COLA) for all Town employees.

Our fire and ambulance services are an essential component of the quality of life we enjoy in Snow Hill and they merit our continued support. The cost of training and equipment, whether in breathing apparatus, medical supplies and/or fleet operations, presents a significant challenge that we met the last two years by sharing the proceeds of the increase in the property tax rate with the Snow Hill Volunteer Fire Company at an increase from \$135,000 to \$175,000 in Town contributions. The fire company has requested an increase of approximately \$71,000 in funding this year over the current Town contribution to help fund personnel costs and equipment. The Town shared American Recovery Act (ARPA) funds with the fire company for the last several years at \$142,949 but with all ARPA Funds expended and again, recognizing the limited expected revenue for all services, my budget provides an additional town contribution of \$10,000, totaling \$185,000. The Town also renews its offer to make our grants administration office available to the fire company for any grant opportunities they wish to pursue.

Snow Hill continues to face significant financial challenges from conditions common to many small, rural towns, including:

- Aging and deteriorating public infrastructure that has not been adequately maintained due to lack of adequate funding
- Loss of residents because of a lack of commercial amenities and job opportunities
- A tax base comprised of older homes, many of which are not adequately maintained because they are rental properties where the priority is generating income rather than pride of ownership

Despite these conditions in the operating environment, I am pleased to present a balanced budget that maintains the quality services Snow Hill residents demand and an unrestricted General Fund balance that exceeds 10% of revenues, which is the minimum level recommended by the Government Finance Officers of America (GFOA).

This proposed budget continues with the new Capital Improvement Plan and Budget with updates that focus on long-term investments that will improve the quality of life for residents by upgrading Town sewer and water systems, streets, parks and buildings as well as generating operational efficiencies for Town staff with new equipment and machinery.

### **Overall Budget Highlights for FY 2026**

The budget you now have for consideration includes, among other things, the following elements:

- Continuation of a dedicated line item for in-house legal services. Everyone is well-acquainted with the struggle to anticipate the level of demand for legal advice and direction since the preparation of the current budget. Multiple work sessions and discussions have proved that it would be irresponsible and not in the best interests of the taxpayers to skimp on our reliance on sound legal advice. Therefore, I am proposing to boost the line item for legal counsel to \$100,000 for the new fiscal year, a figure I believe accurately reflects the true need over a year's time and based on a full year and a half of experience with legal fees. With so much activity now dealing with State regulatory agencies and other mandated legal responsibilities, I have also provided funds for legal services in both the water and sewer accounts.
- Continuation of a dedicated fund of \$100,000 in the Capital Improvements Budget to be used as local match for grants that may be awarded in the year ahead.
- Planned employee raises provided, in part, by the Town's grade and step salary plan.
- A 2.5% Cost of Living Adjustment (COLA) for all Town employees effective July 1<sup>st</sup>, 2025. The Town has historically recognized that a COLA is not a raise but, instead, an attempt at maintaining the value of our employee salaries from one year to the next in light of the established inflation rate.
- Continuing support both in personnel and structural maintenance for the Julia A. Purnell Museum. Due to recent serious issues attached to the operations of the Museum, we have been collaborating with the Friends of the Julia A. Purnell Museum board, the board at Furnace Town and others in the tourism industry to develop a new structure that will continue to provide this outstanding community resource as a source for tourism and economic development.

For any given budget, the Town relies on estimates of new levels of income provided by the State of Maryland or Worcester County at the beginning of the year. However, the actual collections, and therefore the Town's share, may fluctuate from year to year.

Department Heads submit annual requests for funds to properly provide services and those amounts will vary depending on the cost of goods and services and new needs that may arise. Notable at this time are rising energy costs across the board as well as the cost of gasoline for the Police and Public Works Departments and chemical costs and equipment replacement related to water and sewer processing.

## Highlighted Revenue

- Revenues supporting the General Operating Budget are expected to come in at \$4,088,136 which includes reimbursements from water and sewer for salaries and support, as well as LEOPS funding from prior year budgets to apply to future years, for an increase of a little over \$375,000 over budgeted revenue for Fiscal Year 2025. Traditionally, due to careful budget planning, with a conservative approach to revenue forecasting and a tight control over budgeted expenses, we have been able to establish a healthy reserve account from revenues exceeding expenditures over time. In fact, the recently completed audited budget from Fiscal Year 2024 again indicated some \$400,000 in income over expenses that does include the LEOPS funding balance.
- While grant revenues fluctuate from year to year, we hope to continue receiving grant funds from Worcester County supporting the General Fund and the Fire and Ambulance Company. As usual, we have requested the county continue sharing proceeds from table games at Ocean Downs which are dedicated to public infrastructure projects. This year we repeated our request of the county commissioners to consider contributing approximately \$171,185 to begin addressing long-standing problems with flooding at Byrd Park and to help replace the basketball courts located there. As I mentioned to the commissioners, Byrd Park is truly a county and regional asset as it provides boat launching, picnicking and other recreational diversions for a multitude of visitors.

Additionally, this year, we have requested the county commissioners consider increasing their contribution to the Town for a modest \$12,600 to help pay for installing new sidewalks along Morris Street from West Market Street all the way to Coulbourne Lane to better protect our pedestrian schoolchildren as they make their way to school each day. We intend to supplement any county contribution with grant applications to the State Safe Routes to School Program located within the Department of Transportation. We have also asked for additional county support for the Bank Street Promenade Project after suffering a nearly 50% cut in a State grant earmarked for work there. The total requested budget contribution of the county comes to just over \$1 million.

- Revenue from State Income Taxes is projected to increase slightly this year to \$217,000. This number may be revised when more accurate estimates are available from the State of Maryland.
- General Fund Interest Income continues to increase significantly thanks to an effort we undertook last year when we offered our local banks an opportunity to compete with the Maryland Local Government Investment Pool to provide higher returns on some of our investments. Taylor Bank came through for us and have helped create a positive impact on budgeted revenues.

## WATER & SEWER

The clearest and most honest word to describe the status of our Town water & sewer systems continues to be “Rebuilding”. It is no secret that our utilities service has been plagued with

extraordinary challenges over the past few years from the standpoint of administration and operations and performance. A lack of proper maintenance and general day-to-day oversight contributed to a rash of sewage overflows that drove home the need for tighter management which also placed the Town at risk for heavy fines and penalties from the State Department of the Environment. A detailed review of wastewater treatment plant operations by our consulting engineers at Davis, Bown & Friedel yielded myriad areas demanding immediate attention lest the situation reach a crisis point.

During a reassignment of personnel duties at the plant year before last, our superintendent resigned abruptly and the Town contracted with Susquehanna Operational Services, Inc. to provide superintendent services and to develop a plan to bring the plant up to permitting standards and efficient performance. Their report indicated a wide gap between how things should have been done and how they actually were done leading up to the departure of the then-superintendent. This led to an expensive rebuilding of the plant that continues today and is likely to take another year or two to put us where we need to be.

A good part of the stress at the wastewater treatment plant was rooted in the budget and the basic fact that the Town's water & sewer rate structure did not yield revenue sufficient to meet the cost of the service. In an effort to quantify the nature and scope of the problem, the Town commissioned a comprehensive rate study by the Southeast Rural Community Assistance Project, Inc., led by Snow Hill native and property owner Jean Scott Holloway. The study found that the Town was operating both water and sewer departments at a deficit with a rate system far inadequate to raising the funds required to pay for the services. While the water portion of the equation was not dramatically out of line, the sewer component was deeply underfunded.

In Fiscal year 2024, after multiple public work sessions and presentations, the Mayor proposed and the Council adopted, heavy increases in basic water and sewer rates. After a year-and-a-half, we are finding that the revenue realized under the new rates, while much improved, is still not adequate to cover necessary expenses and a gap between income and expense remains, albeit significantly narrowed. The condition was exacerbated by the loss of a State grant due to poor plant performance and the loss of income from the treatment of septage and leachate from outside sources. Thanks to improved plant performance, the State grant has been restored but we have found it necessary to now suspend any acceptance of sewage and sludge from outside sources, due to a high level of PFAs, or "forever chemicals", found in the material.

With that being said, this budget proposal recognizes that projected revenues and expenses for water and sewer services is still not in true balance. In an effort to mitigate, in a small way, the impact of a rate increase on our residents, I propose that the rates charged for water and sewer service to our out-of-town customers increase to double the in-Town rates over the current one-and-a-half-times formula. With reliance on a rate structure that comes closer to achieving an actual balanced budget, it will not be necessary to again delve into our reserve funds to balance the budget and causing further depletion of our "savings account". Our goal must be to pay for efficient and competent management of our public utilities system with a rate structure that truly matches revenue to the costs, putting us on solid ground within the next fiscal year or two. Significantly, the water and sewer budget before you are balanced with no contribution from reserve funds.

## **Capital Improvement Plan**

The establishment of a 5-year Capital Improvement Plan and an associated Capital Improvements Budget is beginning to bring to fruition many large projects. The purpose of a Capital Improvement Budget and Plan is to separately plan and budget for large, non-recurring expenses so that these large projects or purchases do not result in significant variations in the operating budget.

Starting in FY2021, the purchase of vehicles and large machinery, water and sewer equipment, parks improvements, and infrastructure projects were moved to the new Capital Improvement Budget. While projects and purchases may be included in the 5-year CIP plan, actual expenditures may be dependent on grant and bond funds and therefore be delayed beyond the scope of a one-year operating budget.

Since FY2021, the original investment in the Capital Improvements budget of some \$800,000 has gradually diminished as much-needed projects were completed, fulfilling the priorities of our capital program. The budget before you contains a new infusion of funding, again at approximately \$800,000, made possible from prior years' savings, in order to continue our work.

## **Conclusion**

No comprehensive budget process can succeed without a strong foundation marked by professional and responsible stewardship of the public's financial holdings. As we learned once again with the recent audit report from PKS and Company, the Town's designated public accounting firm, our staff, under the leadership of Ms. Hamstead, continues to receive the highest level of acclaim and recognition for consistently "clean" audit reports with no blemishes or audit findings. The citizens are justified in having the highest confidence that their tax dollars are being managed expertly and efficiently by the Town government.

This proposed Fiscal Year 2026 Budget represents a practical and realistic attempt to continue to provide a high-quality level of fundamental governmental services efficiently and with no increase in property taxes but with a necessary boost in utility fees. There are no significant proposals for new spending or expansion of current activity beyond the continuing effort to bring our water and wastewater systems into full compliance with State and Federal standards

The staff has done an exceptional job in adopting new technologies, working smarter and cross-training to preserve the quality services that make Snow Hill a great place to live, work and play. Residents are well-served by our excellent Town employees.

Department heads and their staff have done an admirable job in providing the budget estimates and documentation necessary to support the development of this budget. Police Chief Andy McGee, Public Works Director Randy Barfield, Water and Sewer Superintendent Bobby Wilt developed their proposed projects and costs for this budget. I commend them along with a special note of recognition for Finance Manager Lounell Hamstead who directed the staff at every turn

and who applied her years of know-how and experience to put it all together in balance and, with the strong support of her staff and Administrative Coordinator Kandice Ringenary, compiled and produced the document you hold in your hands for your review and consideration.

The budget is now in the hands of the Town Council. You are welcome to schedule public work sessions to review the proposed budget and consider adjustments you think prudent. Staff will be available to assist at your convenience. A Public Hearing has been scheduled for Tuesday, April 29, 2025 at 5:00 pm at the county commissioners' alternate meeting room in the government office building. The Budget Ordinance must be presented for First Reader at the April 8<sup>th</sup> regular meeting of the Mayor and Council with the Second Reader and adoption to follow on May 13<sup>th</sup>.

I look forward to meeting with the Town Council over the next several weeks to bring this budget to reality.

Respectfully,

Janet T. Simpson  
Mayor

**BUDGET SUMMARY-ALL FUNDS****OPERATING BUDGETS****Revenues - General Fund**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Total Property Taxes	\$ 1,034,072	\$ 1,059,783	\$ 1,252,061	\$ 1,370,935	\$ 1,467,749	\$ 1,571,023
Total Local Taxes	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Total Licenses Permits	\$ 117,295	\$ 121,673	\$ 90,492	\$ 82,199	\$ 89,700	\$ 82,300
Total Intergovernmental	\$ 1,153,071	\$ 936,441	\$ 1,161,633	\$ 1,188,849	\$ 1,148,350	\$ 1,201,170
Total Charges for Services	\$ 135,105	\$ 149,032	\$ 162,176	\$ 139,126	\$ 147,000	\$ 152,000
Total Fines/Forfeitures	\$ 35,958	\$ 24,180	\$ 33,508	\$ 62,880	\$ 50,200	\$ 75,500
Total Prior Year LEOPS					\$ 125,000	\$ 200,000
Total Investment Earnings	\$ 3,678	\$ 2,290	\$ 28,155	\$ 87,792	\$ 60,000	\$ 60,000
Total Miscellaneous	\$ 63,202	\$ 30,293	\$ 49,588	\$ 64,651	\$ 7,000	\$ 7,000
<b>Total General Revenues</b>	<b>\$ 2,742,381</b>	<b>\$ 2,523,692</b>	<b>\$ 2,977,613</b>	<b>\$ 3,196,432</b>	<b>\$ 3,294,999</b>	<b>\$ 3,548,993</b>
Reimbursement From Water	\$114,322	\$126,042	\$165,292	\$186,332	\$177,655	\$238,515
Reimbursement From Sewer	\$156,166	\$171,935	\$230,967	\$251,272	\$236,864	\$300,627
<b>Total GF Budget</b>	<b>\$3,012,869</b>	<b>\$2,821,669</b>	<b>\$3,373,872</b>	<b>\$3,634,036</b>	<b>\$3,709,518</b>	<b>\$4,088,135</b>

**Expenditures - General Fund**

Total Mayor & Council	\$ 33,130	\$ 34,292	\$ 39,105	\$ 37,394	\$ 37,540	\$ 41,112
Total Finance / Admin	\$ 655,345	\$ 697,485	\$ 762,898	\$ 930,454	\$ 1,083,370	\$ 1,205,622
Total Grant Expense	\$ 55,616	\$ 43,827	\$ 82,287	\$ 39,003	\$ 50,000	\$ 50,000
Total Planning & Zoning						\$ 8,429
Total Police	\$ 633,142	\$ 747,324	\$ 763,239	\$ 865,875	\$ 1,082,627	\$ 1,222,798
Total Fire	\$ 224,205	\$ 210,454	\$ 222,038	\$ 278,551	\$ 280,024	\$ 277,024
Total Streets	\$ 1,241,796	\$ 890,803	\$ 956,581	\$ 923,536	\$ 1,048,620	\$ 1,175,923
Total BES	\$ 415,205	\$ 86,841	\$ 37,291	\$ 14,547	\$ -	\$ -
Total Parks	\$ 33,084	\$ 28,207	\$ 33,342	\$ 24,961	\$ 32,350	\$ 33,050
Total Museum	\$ 93,482	\$ 93,052	\$ 98,188	\$ 104,457	\$ 94,986	\$ 74,178
<b>Total General Expenditures</b>	<b>\$ 3,385,005</b>	<b>\$ 2,832,285</b>	<b>\$ 2,994,969</b>	<b>\$ 3,218,778</b>	<b>\$ 3,709,517</b>	<b>\$ 4,088,136</b>
				\$ 14,241	\$ 1	\$ (1)
<b>GENERAL FUND NET GAIN (LOSS)</b>	<b>\$ (372,136)</b>	<b>\$ (10,616)</b>	<b>\$ 378,903</b>	<b>\$ 429,499</b>	<b>\$ -</b>	<b>\$ -</b>

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
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**Revenues - Water Fund**

Total Water Revenues	\$ 476,095	\$ 551,503	\$ 486,298	\$ 604,266	\$ 565,587	\$ 670,844
Reimbursement From Sewer	\$ 97,402	\$ 99,217	\$ 104,447	\$ 141,407	\$ 159,706	\$ 170,959
Reserve Funds					\$ 78,874	
<b>Total Water Budget</b>	<b>\$ 573,497</b>	<b>\$ 650,720</b>	<b>\$ 617,660</b>	<b>\$ 745,673</b>	<b>\$ 804,167</b>	<b>\$ 841,803</b>

**Expenses - Water Fund**

Total Employee Expenses	\$ 181,609	\$ 220,152	\$ 203,076	\$ 189,185	\$ 324,912	\$ 346,918
Total Operations Expense	\$ 153,913	\$ 193,701	\$ 164,075	\$ 228,300	\$ 301,600	\$ 256,370
Total Capital Expense						
Reimbursement to General Fund	\$ 114,322	\$ 126,042	\$ 165,292	\$ 186,332	\$ 177,655	\$ 238,515
Total Water Expenditures	\$ 449,844	\$ 539,895	\$ 532,443	\$ 603,817	\$ 804,167	\$ 841,803
CIP Budget Funding		\$ -				
Depreciation	\$ 86,877	\$ 92,553	\$ 99,817	\$ 100,948		
<b>Total Water Budget</b>	<b>\$ 536,721</b>	<b>\$ 632,448</b>	<b>\$ 632,260</b>	<b>\$ 704,765</b>	<b>\$ 804,167</b>	<b>\$ 841,803</b>



03/24/2025

WATER FUND NET GAIN (LOSS)	\$ 36,776	\$ 18,272	\$ (14,600)	\$ 40,908	\$ -	\$ -
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
<b>Revenues - Sewer Fund</b>						
Total Sewer Revenues	\$ 909,001	\$ 845,900	\$ 971,864	\$ 1,025,222	\$ 1,249,730	\$ 1,675,447
Reserve Funds					\$ 226,641	
Total Sewer Budget	\$ 909,001	\$ 845,900	\$ 971,864	\$ 1,025,222	\$ 1,476,371	\$ 1,675,447
<b>Expenses - Sewer Fund</b>						
Total Employee Expenses				\$ (3,411)		
Total Operations Expense	\$ 446,912	\$ 657,536	\$ 743,589	\$ 724,327	\$ 990,874	\$ 1,114,934
Total Capital Expense	\$ 37,822	\$ 42,843	\$ 88,927	\$ 34,367	\$ 88,927	\$ 88,927
Reimbursement for Operating	\$ 156,166	\$ 171,935	\$ 230,967	\$ 251,272	\$ 236,864	\$ 300,627
Reimbursement for Water	\$ 97,402	\$ 99,217	\$ 104,447	\$ 141,407	\$ 159,706	\$ 170,959
Total Sewer	\$ 738,302	\$ 971,531	\$ 1,167,930	\$ 1,147,962	\$ 1,476,371	\$ 1,675,447
CIP Budget Funding	\$ -	\$ -				
Depreciation	\$ 548,062	\$ 555,112	\$ 597,799	\$ 613,116		
Total Sewer Budget	\$ 1,286,364	\$ 1,526,643	\$ 1,765,729	\$ 1,761,078	\$ 1,476,371	\$ 1,675,447
<b>SEWER FUND NET GAIN (LOSS)</b>	<b>\$ (377,363)</b>	<b>\$ (680,743)</b>	<b>\$ (793,865)</b>	<b>\$ (735,856)</b>	<b>\$ -</b>	<b>\$ -</b>

	3.24.25	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposal
<b>Revenues - General Fund</b>								
<b>Property Taxes</b>								
4000	Real Estate Taxes	\$ 943,211	\$ 944,968	\$ 973,412	\$ 1,103,317	\$ 1,287,912	\$ 1,368,749	\$ 1,464,023
4003	Interest on Delinquent Unincorp				\$ (2,331)	\$ (4,138)		
4004	Personal Property Tax	1,239	1,504	(484)	(1,436)	(3,016)	2,000	2,000
4005	Interest on Delinquent Corp				9	18		
4006	Corporate Property Tax	85,211	85,549	70,111	145,102	90,706	95,000	95,000
4007	Bad Debt Expense Recovery	(7,600)	(6,750)		(3,330)	(3,830)		
4008	Interest on Taxes	8,365	11,079	10,705	9,247	10,595	2,000	10,000
4009	Discount on Taxes	(2,145)	(2,278)	(2,361)	(2,377)	(3,252)		
4012	Deferred Payment Charges			8,400	3,860	(4,060)		
	<b>Total Property Taxes</b>	\$ 1,028,281	\$ 1,034,072	\$ 1,059,783	\$ 1,252,061	\$ 1,370,935	\$ 1,467,749	\$ 1,571,023
<b>Local Taxes</b>								
4010	In Lieu of Taxes	175,000	200,000	200,000	200,000	200,000	200,000	200,000
	<b>Total Local Taxes</b>	\$ 175,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
<b>Licenses and Permits</b>								
4020	Admissions Taxes	2,303	4,645	3,637	2,802	3,478	3,000	3,000
4021	Room Tax	8,560	12,784	11,083	13,151	3,912	12,000	6,000
4030	Traders Licenses	1,908	4,882	3,800	5,268	3,412	4,000	4,000
4031	CATV License	30,763	32,011	31,417	29,749	27,385	32,000	28,000
4040	Building Permits	5,451	28,838	35,233	12,219	11,916	6,000	12,000
4041	Cert of Occupancy	450	100	300	500	300	200	300
4091	Arts & Entertainment Revenue		7,495	7,495	5,323	5,323	500	1,000
4044	Misc Permits	42	488	1,014	832	1,078	500	1,000
4045	Subdivision Fees				255	255		
4047	Rental Housing Regist	14,559	33,547	27,694	25,970	25,141	32,000	28,000
	<b>Total Licenses Permits</b>	\$ 64,036	\$ 117,295	\$ 121,673	\$ 90,492	\$ 82,199	\$ 89,700	\$ 82,300
<b>Intergovernmental</b>								
4073	Grants - Other	2,000	62,182	3,340	37,050	13,240	20,000	20,000
4070	Grants - Salary	19,425						
4071	Grants - DNR Park							
4074	Lesch Mini Grant	9,264						
4078	Grants - Sanitation							
4202	County Commission Grant 10% Table	23,490						
4082	Liquor Board		13,406	7,875	9,563	9,563	7,000	9,500
4084	Community Legacy Grant	50,008	61,390	43,827	51,287	32,155	50,000	50,000
4092	Demolition Grant SDSGIF							
4100	State Income Taxes	135,580	194,909	132,440	208,504	223,346	185,000	217,158
4103	Arts & Entertainment Grants			16,571	17,089	17,847	17,847	17,000
4083	Fire Dept - County Grant	79,044	89,234	75,288	82,260	99,024	99,024	84,000
4180	Police Grants	18,641	20,793	21,197	102,277	77,639	22,500	22,500

4181	Highway User Fees	121,852	96,157	138,414	141,796	166,076	198,662	231,674							
4202	County Commission Grant	465,000	465,000	497,490	511,807	549,959	548,317	549,338							
4205	County Care Act		150,000												
	Total Intergovernmental	\$ 924,304	\$ 1,153,071	\$ 936,441	\$ 1,161,633	\$ 1,188,849	\$ 1,148,350	\$ 1,201,170							
	Charges for Services														
4002	Public Utilities	59,838	63,118	66,840	70,382	51,959	63,000	63,000							
4092	Miscellaneous Charges		450												
4195	Solid Waste Collection	65,362	65,970	68,524	72,370	73,693	70,000	75,000							
5004	Solid Waste Late Charges				1,234	1,518									
4204	Rental Income	4,975	1,325	8,630	12,840	8,755	10,000	10,000							
4208	BES Lessee				2,473										
5996	Bulk Trash Fees / Recycle/Fines	4,025	4,242	5,038	2,876	3,200	4,000	4,000							
	Total Charges for Services	\$ 134,200	\$ 135,105	\$ 149,032	\$ 162,174	\$ 139,126	\$ 147,000	\$ 152,000							
	Fines and Forfeitures														
4051	Parking Fines	320	135	100	200	555	200	500							
4081	Police Reimbursement				(0)										
4099	Reserve Funds FY24 and 25 LEOP5 Budget Balance														
4201	Speed Camera Fees	53,957	35,823	24,080	33,308	62,325	50,000	75,000							
	Total Fines / Forfeitures	\$ 54,277	\$ 35,958	\$ 24,180	\$ 33,508	\$ 62,880	\$ 175,200	\$ 275,500							
	Investment Earnings														
5803	Interest Income	45,306	3,678	2,290	28,155	87,792	60,000	60,000							
	Total Investment Earnings	\$ 45,306	\$ 3,678	\$ 2,290	\$ 28,155	\$ 87,792	\$ 60,000	\$ 60,000							
	Miscellaneous														
5997	Insurance Reimbursement	42,377	4,161	4,289	3,895										
5998	Miscellaneous	24,202	59,041	26,004	45,694	64,651	7,000	7,000							
	Total Miscellaneous	\$ 66,579	\$ 63,202	\$ 30,293	\$ 49,589	\$ 64,651	\$ 7,000	\$ 7,000							
	Total General Revenues	\$ 2,491,983	\$ 2,742,381	\$ 2,523,692	\$ 2,977,612	\$ 3,196,431	\$ 3,294,999	\$ 3,548,994							
5931	Reimbursement From Water Fund		\$ 114,322	\$ 126,042	\$ 165,292	\$ 186,332	\$ 177,655	\$ 238,515							
5944	Reimbursement From Sewer Fund		\$ 156,166	\$ 171,935	\$ 230,967	\$ 251,272	\$ 236,864	\$ 300,627							
4099	Reserve Funds FY24 Audited 1011														
1500	Allowance For Bad Debt		\$ 27,230	\$ (25,007)	\$										
4900	Loan Proceeds		\$ 365,166	\$ 96,111	\$ 19,193										
4900	Loan Proceeds		\$ 205,500												
	Total Budget General Fund	\$	\$ 3,610,765	\$ 2,892,773	\$ 3,393,064	\$ 3,634,035	\$ 3,709,518	\$ 4,088,136							
<b>Expenditures - General Fund</b>															
1011	Mayor and Council	Actual	2020	Actual	2021	Actual	2022	Actual	2023	Actual	2024	Budget	2025	Budget Proposal	2026
6002	Part Time Salary	Actual	5,400	8,957	23,521	24,835	1,949	1,824	25,000	1,890	26,890	25,000	1,912	26,912	
6102	FICA		413	607	1,802	1,949	26,785	25,808							
	Employee Expenses	\$	\$ 5,813	\$ 9,564	\$ 25,323	\$ 26,785	\$	\$	\$	\$	\$	\$	\$	\$	
6150	Phone Allowance			2,400	2,335	1,825		1,818	2,400			2,400		2,400	
7001	Travel		786	177	282	1,000		1,000			1,000			1,000	

		2020	2021	2022	2023	2024	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Budget Proposal
7007	LESMA	279		55	1,900	100	800	800
7010	Discretionary Fund	4,584	20,989	1,961	2,815	6,435	2,450	6,000
7031	Training	3,299		4,337	4,780	3,233	4,000	4,000
	Operations Expense	\$ 8,948	\$ 23,566	\$ 8,969	\$ 12,320	\$ 11,586	\$ 10,650	\$ 14,200
7291	CIP Budget Funding							
	Total Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Mayor & Council	\$ 14,761	\$ 33,130	\$ 34,292	\$ 39,105	\$ 37,394	\$ 37,540	\$ 41,112
		2020	2021	2022	2023	2024	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Budget Proposal
1039	Finance & Administration							
6001	Full Time Salary	96,334	228,567	322,573	353,342	423,764	556,904	571,290
6002	Part Time Salary	12,537	25,942	25,825	44,236	16,199	18,596	9,000
6015	Overtime	8,777	15,462	12,996	6,530	18,596	2,000	2,000
6101	Retirement	15,329	24,666	24,686	30,573	37,579	54,420	55,837
6102	FICA	11,934	23,406	26,030	30,418	33,780	42,757	44,391
6103	Workers Comp	939	1,442	1,496	1,898	878	3,000	3,000
6104	Employee Group Insurance	24,189	38,353	59,444	68,264	77,849	107,204	112,413
	Total Employee Expenses	\$ 170,039	\$ 357,838	\$ 473,051	\$ 535,262	\$ 608,645	\$ 766,285	\$ 795,931
7002	Insurance	5,095	5,977	6,912	7,000	7,000	7,000	7,000
7003	Advertising	727	3,236	2,806	2,026	4,317	5,788	5,788
7004	Election Expense	3,085	3,592	3,346	3,279	6,670	5,000	5,000
7005	Office Supplies & Equip	7,253	19,636	8,175	8,786	9,411	8,500	12,000
7008	Employee Recognition	3,996	4,173	4,000	4,000	4,000	4,000	5,000
7010	Discretionary Fund	2,064	1,449	2,427	1,964	2,156	2,500	3,000
7012	Dues & Subscriptions	2,121	2,392	2,105	2,508	1,867	2,500	3,000
7013	Postage	1,791	3,269	2,738	3,087	2,984	3,000	4,000
7014	Contract Computer Svcs	28,882	29,420	31,540	35,953	37,114	45,150	65,000
7016	Contract Legal Services	13,745	23,731	24,953	29,204	93,173	70,000	100,000
7017	Contract Professional Services					9,846	20,000	35,000
7018	Supplies	1,105	921	1,315	1,841	1,377	2,000	2,000
7021	Contract Audit Services	7,387	22,950	19,100	18,700	22,500	27,500	30,000
7025	Media, Marketing & Promotions	37,342	39,719	34,230	34,643	41,050	39,000	45,000
7026	Arts & Entertainment			15,222	16,291	15,875	17,847	17,000
7031	Training/Travel	696	1,477	3,376	3,283	3,699	6,000	6,000
5084	Legacy/Demolition Grants							
7036	Admin Consultant	19,185	62,500					
7978	Morgans Run HOA Concession		900					
7082	Farmers Market	976		250			250	250
7100	Utilities / Phone / WiFi	20,041	19,429	23,264	22,961	23,438	21,000	35,000
7200	Maintenance	1,621	709	1,793	2,000	5,595	2,000	3,000
7210	Beautification	836		105	123		480	480
7300	Equipment Rental	4,904	4,634	5,649	4,764	5,931	5,000	6,000



	Total Planning & Zoning	\$	20,006	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
			2020		2021		2022		2023		2024		2025		2026	
			Actual		Actual		Actual		Actual		Actual		Budget		Budget Proposal	
1112	Police															
6007	Full Time Salary		338,083		344,513		361,705		398,688		440,736		485,840		525,189	
6016	Part Time Salary		1,290		2,823		4,693		4,813		2,966		10,454		11,520	
6015	Overtime		16,073		35,390		14,356		27,889		18,035		17,500		17,500	
6101	Retirement		14,796		19,524		21,545		25,356		31,766		138,197		183,752	
6102	FICA		28,000		27,355		29,090		33,979		35,358		39,306		42,398	
6103	Workers Comp		42,522		36,846		38,245		48,532		29,749		60,000		60,000	
6104	Employee Group Insurance		20,102		25,684		34,388		38,552		49,040		61,852		66,825	
	<b>Total Employee Expenses</b>	\$	460,866	\$	492,135	\$	504,023	\$	577,809	\$	607,649	\$	813,149	\$	907,184	\$
7002	Insurance		8,465		9,741		11,828		11,983		14,539		16,000		16,000	
7003	Advertising															
7005	Office Supplies & Equip		4,633		5,617		4,656		3,534		5,074		7,500		8,000	
7013	Postage															
7014	Contract Computer Svcs		4,659		11,038		6,014		4,998		6,481		11,560		11,560	
7016	Contract Legal Services		1,457				3,244									
7018	Supplies		532		667		813		717		984		2,000		1,500	
7022	Vehicle Equipment		14,559		18,136		15,403		13,406		12,545		16,850		11,850	
7030	Uniforms		11,464		14,961		10,565		12,111		13,351		20,200		14,500	
7031	Training		8,637		13,141		16,299		30,562		23,536		30,350		23,500	
7100	Utilities / Phone / WiFi		14,610		20,406		16,430		15,713		21,003		16,500		18,663	
7200	Equip./Bldg Maintenance		96		651		635		729		1,595		3,700		2,700	
7204	Vehicle Maintenance		9,097		13,129		12,247		13,415		20,263		22,000		17,000	
	Police Bldg. Lease														54,813	
7249	Propane		1,289		3,109		8,511		8,765		6,187		9,000		7,300	
7250	Gasoline		15,554		17,800		26,745		25,519		24,158		30,000		30,000	
7351	Axon Body Cameras Storage		4,206				9,741		2,850		11,811		18,000		20,000	
7998	Miscellaneous		350		143		680		20,296		92,994		2,500		2,500	
8000	Community Policing		2,487		4,393		3,379		1,640		3,705		7,000		2,000	
8002	Chiefs Training												1,250			
	<b>Total Operations Expense</b>	\$	102,095	\$	132,932	\$	147,190	\$	166,236	\$	258,226	\$	214,410	\$	241,886	\$
7900	Capital Outlay								19,193							
7901	Loan Repayment		5,394		8,075		96,111		-				55,068		73,728	
7908	Capital Improvements		19,613		8,075		96,111		19,193				55,068		73,728	
	<b>Total Capital Expense</b>	\$	25,007	\$	8,075	\$	96,111	\$	19,193	\$		\$	55,068	\$	73,728	\$
	<b>Total Police</b>	\$	587,968	\$	633,142	\$	747,324	\$	763,239	\$	865,875	\$	1,082,627	\$	1,222,798	\$
			2020		2021		2022		2023		2024		2025		2026	

	Fire	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget Proposal
1121	Fire								
6001	Full Time Salary								
6101	Retirement								
6102	FICA								
6103	Workers Comp								
6104	Employee Group Insurance								
	<b>Total Employee Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
7000	Operating Expenses	110,000	130,000	130,000	135,000	175,000	175,000	185,000	
7002	Insurance								
7017	Fire Dept Savings								
7100	Utilities / Phone / WiFi	3,959	4,971	5,166	4,778	4,527	6,000	6,000	
7200	Equip/Bldg Maintenance								
7104	Fire Dept AMOSS		2,234	2,288	2,260	2,024	2,024	2,024	
7105	Fire Dept Expense Grant		87,000	73,000	80,000	97,000	97,000	84,000	
7998	Miscellaneous								
7801	County Pass Thru	79,044							
	<b>Total Operations Expense</b>	\$ 193,003	\$ 224,205	\$ 210,454	\$ 222,038	\$ 278,551	\$ 280,024	\$ 277,024	
7908	Capital Improvements								
	<b>Total Capital Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>Total Fire</b>	\$ 193,003	\$ 224,205	\$ 210,454	\$ 222,038	\$ 278,551	\$ 280,024	\$ 277,024	
1252	Streets	2020	2021	2022	2023	2024	2025	2026	
		Actual	Actual	Actual	Actual	Actual	Budget	Budget Proposal	
6001	Full Time Salary	168,203	313,100	277,157	296,878	278,860	309,333	328,335	
6002	Part Time Salary			14,908	18,790	31,470	32,044	32,845	
6015	Overtime	10,023	6,085	14,590	11,598	16,162	12,500	12,500	
6101	Retirement	15,141	30,876	25,014	34,475	33,516	39,339	41,074	
6102	FICA	16,769	23,383	21,811	25,091	24,105	27,071	28,585	
6103	Workers Comp	15,018	13,052	13,549	17,192	19,531	16,000	20,000	
6104	Employee Group Insurance	44,530	84,200	60,641	73,407	80,308	91,793	95,033	
	<b>Total Employee Expenses</b>	\$ 269,684	\$ 470,696	\$ 427,671	\$ 477,430	\$ 483,952	\$ 528,070	\$ 558,373	
7002	Insurance	9,754	9,625	12,809	13,545	18,339	20,000	20,000	
7005	Office Supplies & Equip	453	920	904	905	1,450	1,000	1,000	
6098	Contract Labor	1,869	2,987	17,784	10,764				
7014	Contract Computer Svcs	450		877	106	250	750	750	
7016	Contract Legal/Professional Services								
7018	Supplies	1,085	380	793	809	783	800	800	
7023	Mosquito Control	4,776	2,804	4,992	5,000	4,565	5,000	5,000	
7024	Festival Expense	2,931		1,375	5,626	650	3,000	3,000	
7030	Uniforms	2,689	4,148	2,490	2,700	2,536	2,700	3,700	

7031	Training	1,494	1,308	1,383	2,183	1,285	2,500	3,500
7050	Operating Supplies	25,008	34,086	35,066	28,055	18,332	30,000	30,000
7100	Utilities / Phone / WiFi	119,000	124,544	122,891	130,441	123,842	123,000	123,000
7200	Equip/Bldg Maintenance	39,000	44,832	29,907	29,900	28,912	30,000	30,000
7204	Vehicle Maintenance	15,744	12,509	10,784	10,344	8,487	15,000	15,000
7212	Street Maintenance	127,529	169,843	124,395	119,388	122,186	127,000	127,000
7249	Propane	2,110	2,533	2,999	3,000	2,946	5,000	5,000
7250	Gasoline	13,386	15,544	19,061	24,646	26,159	28,000	28,000
7251	Tipping Fees	66,709	75,755	71,438	73,045	78,118	85,000	90,000
7300	Equipment Rental	8,453	68	3,185	800	744	800	800
7998	Miscellaneous	442,440	501,886	463,131	461,751	439,584	480,550	487,550
	<b>Total Operations Expense</b>	\$ 442,440	\$ 501,886	\$ 463,131	\$ 461,751	\$ 439,584	\$ 480,550	\$ 487,550
7908	Capital Improvements	166,740	269,214	-	17,399	-	40,000	130,000
	CIP Budget Funding						40,000	130,000
	<b>Total Capital Expense</b>	\$ 166,740	\$ 269,214	\$ -	\$ 17,399	\$ -	\$ 40,000	\$ 130,000
	<b>Total Streets</b>	\$ 878,864	\$ 1,241,796	\$ 890,803	\$ 956,581	\$ 923,536	\$ 1,048,620	\$ 1,175,923
1812	BES	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget Proposal
7002	Insurance/Fees	2,100	1,746	25,842	31,801	14,547	-	-
7100	Utilities / Phone / WiFi	2,385	48,774	9,795	5,490	-	-	-
7200	Maintenance	11,271	2,430	-	-	-	-	-
7203	Operator/ Equipment for Operator	-	-	-	-	-	-	-
7998	Miscellaneous	-	-	-	-	-	-	-
7927	County Loan Repayment	-	17,502	86,841	37,291	14,547	-	-
	<b>Total Operations Expense</b>	\$ -	\$ 17,502	\$ 86,841	\$ 37,291	\$ 14,547	\$ -	\$ -
7927	County Loan Repayment		397,703	-	-	-	-	-
7900	Capital Outlay		397,703	-	-	-	-	-
	<b>Total Capital Expense</b>	\$ -	\$ 397,703	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total BES</b>	\$ -	\$ 415,205	\$ 86,841	\$ 37,291	\$ 14,547	\$ -	\$ -
1814	Parks							
6001	Full Time Salary	28,268						
6015	Overtime							
6101	Retirement	3,175						
6102	FICA	689						
6103	Workers Comp							
6104	Employee Group Insurance	10,268						
	<b>Total Employee Expenses</b>	\$ 42,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Parks</b>	Actual	Actual	Actual	Actual	Actual	Budget	Budget Proposal
1814	Parks	Actual	Actual	Actual	Actual	Actual	Budget	Budget Proposal







7014	Contract Computer Svcs	878	1,938	1,006	690	1,415	2,000	1,500
7016	Contract Legal Services					1,480	5,000	12,000
7017	Contract Professional Services				5,117	39,676	5,000	15,000
7018	Supplies	380	12	159	54	195	500	500
7021	Audit	8,700						
7030	Uniforms	463	450	485	500	494	500	670
7031	Training	450	267	953	581	1,156	1,250	1,650
7050	Operating Supplies	17,221	15,788	14,427	19,075	6,578	12,000	10,000
7051	Chemicals	14,640	14,965	11,922	19,701	36,515	46,000	46,500
7052	Laboratory Analysis	7,684	9,512	6,985	7,143	6,984	15,000	14,000
7100	Utilities / Phone / WiFi	16,736	16,425	19,296	24,717	23,676	25,000	25,000
7200	Equip/Bldg Maintenance	21,900	33,591	53,719	20,929	7,234	57,500	42,000
7204	Vehicle Maintenance	2,370	1,295	1,253	750	554.25	1,000	1,000
7205	Water Maintenance	23,159	39,166	47,824	31,169	64,297	80,000	26,000
7208	Well Maintenance	11,958	1,945	8,117	9,995	6,091	20,000	20,000
7250	Gasoline	1,217	1,438	2,566	612	799	2,500	2,500
7251	Tipping Fees							
7300	Equipment Rental			1,525	744	3,266		
7020	Bad Debt Expense	5,904	2,890	9,624	154	1,564		
7998	Miscellaneous	146,214	153,913	193,701	164,075	228,300	301,600	256,370
	<b>Total Operations Expense</b>	\$ 1,865	\$ 3,865	\$ 4,138	\$ 3,671	\$ 4,174	\$ 6,265	\$ 6,032
7901	Loan Repayment							
7908	Capital Improvements							
7291	CIP Budget Funding							
	<b>Total Capital Expense</b>	\$ 1,865	\$ 3,865	\$ 4,138	\$ 3,671	\$ 4,174	\$ 6,265	\$ 6,032
	<b>Total Water</b>	\$ 397,775	\$ 335,522	\$ 413,853	\$ 367,151	\$ 417,485	\$ 626,512	\$ 603,288
7299	Reimbursement to General Fund		\$ 114,322	\$ 126,042	\$ 165,292	\$ 186,332	\$ 177,655	\$ 238,515
7099	Depreciation		\$ 86,877	\$ 92,553	\$ 99,817	\$ 100,948	\$ -	\$ -
	<b>Total Budget Water Fund</b>	\$ -	\$ 536,721	\$ 632,448	\$ 632,260	\$ 704,765	\$ 804,167	\$ 841,803
	<b>WATER FUND NET GAIN (LOSS)</b>	\$ -	\$ 36,776	\$ 18,272	\$ (14,600)	\$ 40,908	\$ -	\$ -
	<b>Sewer Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget Proposal</b>
5002	Metered Sewer Sales	\$ 429,675	\$ 440,412	\$ 464,414	\$ 500,258	\$ 827,913	\$ 914,056	\$ 1,452,773
5004	Late Charges	3,190	(37)	6,043	4,445	9,859	6,000	10,000
5007	Installation Fees/Permits	17,500	112,000	107,000	14,000	7,000	21,000	14,000
5010	Capital Improvement Fees							30,000
5200	Leachate Revenue	94,146	118,594	69,134	107,069	3,328	-	-
5201	Septage Revenue	92,614	134,130	111,657	113,636	6,433	140,000	-
5803	Interest Income		4,484	2,320	66,818	109,842	80,000	80,000

5902	BRFF Deferred Revenue	53,998	53,385	55,332	57,027	57,622	58,674	58,674
7998	Miscellaneous		16,033		27,322	3,225		
4099	Reserve Funds						226,641	
	Total Sewer Revenues	\$ 691,123	\$ 879,001	\$ 815,900	\$ 890,574	\$ 1,025,222	\$ 1,446,371	\$ 1,645,447
	<b>Intergovernmental</b>							
5999	MDE Operating Grant	30,000	30,000	30,000	31,290		30,000	
5999i	& I Project Grant	52,932			50,000			
	Total Intergovernmental	\$ 82,932	\$ 30,000	\$ 30,000	\$ 81,290	\$ -	\$ 30,000	\$ 30,000
	Total Sewer Revenues	\$ 774,055	\$ 909,001	\$ 845,900	\$ 971,864	\$ 1,025,222	\$ 1,476,371	\$ 1,675,447
		2020	2021	2022	2023	2024	2025	2026
		Actual	Actual	Actual	Actual	Budget	Budget	Budget Proposal
	<b>Expenses - Sewer Fund</b>							
	<b>Sewer Department</b>							
1244	Full Time Salary	176,654	4,576	(59)	(678)	349		
6002	Part Time Salary							
6015	Overtime	2,096						
6101	Retirement	25,752	(29,849)	(5,428)	4,140	(3,760)		
6102	FICA	11,324						
6103	Workers Comp	1,669						
6104	Employee Group Insurance	33,466						
	Total Employee Expenses	\$ 250,961	\$ (25,273)	\$ (5,487)	\$ 3,462	\$ (3,411)	\$ -	\$ -
6098	Contract Labor	637	1,425			1,000		
7002	Insurance	8,996	8,744	8,781	18,623	21,294	22,000	35,000
7003	Advertising				500	561	500	550
7005	Office Supplies & Equip	1,445	1,513	1,011	1,448	1,231	1,500	5,400
7012	Dues & Subscriptions							
7013	Postage	1,331	1,690	1,588	1,574	1,459	1,650	1,960
7014	Contract Computer Svcs	2,037	2,493	2,137	1,440	2,335	3,000	3,000
7016	Contract legal Svcs					7,450	5,000	15,000
7017	Contract Professional Services				17,248	10,969	10,000	20,000
7018	Supplies	372	358	398	129	389	800	1,000
7020	Bad Debt Expense					8,161		
7021	Audit	8,700						
7030	Uniforms	605	450	485	700	229	1,000	2,900
7031	Training	170	267	1,008	571	1,131	2,250	3,300
7050	Operating Supplies	14,155	17,961	19,355	28,107	14,341	22,500	15,150
7051	Chemicals	77,578	93,615	140,652	203,202	212,086	300,000	241,500
7052	Laboratory Analysis	21,626	25,861	29,555	26,373	23,964	97,000	99,000
7100	Utilities / Phone / WiFi	99,604	110,918	121,049	125,863	116,873	130,000	155,000
7200	Equip/Bldg Maintenance	25,654	38,921	85,216	80,453	76,391	90,000	169,000
7204	Vehicle Maintenance	2,220	1,998	1,695	1,993	328	2,000	7,500

7205	Sewer Maintenance	24,518	27,698	52,412	53,451	68,670	80,000	64,200
7206	Plant Maintenance	22,370	25,190	38,202	54,622	45,206	65,000	106,500
7207	Lift Station Maintenance	20,095	7,155	40,134	14,877	17,307	30,000	43,800
7250	Gasoline	4,236	4,689	6,160	5,213	2,942	8,000	6,500
7251	Tipping Fees Sludge	53,932	45,982	56,006	76,041	34,241	60,000	60,000
7248	Generator							
7952	Hach Probe Service	15,916			(18,223)			
7967	Loss on Disposal				550			
7972	Interest Expense							
7998	Miscellaneous	5,485	2,868	1,509	57,916	55,770	58,674	58,674
9000	BRFF Funds Released	52,277	52,389	55,670				
	<b>Total Operations Expense</b>	\$ 463,959	\$ 472,185	\$ 663,022	\$ 752,671	\$ 724,327	\$ 990,874	\$ 1,114,934
7901	Loan Repayment							
7908	Capital Improvements	35,381	37,822	42,843	36,311	34,367	88,927	88,927
7291	CIP Budget Funding							
	<b>Total Capital Expense</b>	\$ 35,381	\$ 37,822	\$ 42,843	\$ 36,311	\$ 34,367	\$ 88,927	\$ 88,927
	<b>Total Sewer</b>	\$ 750,301	\$ 484,734	\$ 700,378	\$ 792,445	\$ 755,284	\$ 1,079,801	\$ 1,203,861
7299	Reimbursement to General Fund		\$ 156,166	\$ 171,935	\$ 230,967	\$ 251,272	\$ 236,864	\$ 300,627
7291	Reimbursement to Water Fund		\$ 97,402	\$ 99,217	\$ 104,447	\$ 141,407	\$ 159,706	\$ 170,959
7099	Depreciation		\$ 548,062	\$ 555,112	\$ 597,799	\$ 613,116	\$ 1,476,371	\$ 1,675,447
	<b>Total Budget Sewer Fund</b>		\$ 1,286,364	\$ 1,526,643	\$ 1,725,658	\$ 1,761,078	\$ 1,476,371	\$ 1,675,447
	<b>SEWER FUND NET GAIN (LOSS)</b>	\$ 23,754	\$ (377,363)	\$ (680,743)	\$ (753,794)	\$ (735,856)	\$ -	\$ -

TOWN OF SNOW HILL CAPITAL BUDGET - GENERAL FUND CAPITAL

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
<b>REVENUES</b>						
A Transfer from General Fund	95,068	203,728	-	-	-	298,796
B County Grant- Bank St	147,500	122,000	-	-	-	269,500
C TCC Grant-Bank St	100,000	-	-	-	-	100,000
D ARPA- SH Business Grants	17,461	-	-	-	-	17,461
E County Grant- Basketball Courts	-	62,753	-	-	-	62,753
F County Grant- Byrd Park Remediation	-	98,742	-	-	-	98,742
G Bank St Project Grant	119,151	539,140	-	-	-	658,290
H Appropriation Fund Balance	892,173	-	-	-	-	892,173
I Comprehensive Plan Grant	-	50,000	-	-	-	50,000
J Appropriation Fund Balance	-	200,000	-	-	-	200,000
K County Grant-Sidewalks to Schools	-	12,600	-	-	-	12,600

Grant Funding-Police Station

- 2,000,000 2,000,000

TOTAL REVENUES \$ 1,371,353 \$ 1,288,963 \$ - \$ - \$ 2,000,000 \$ 2,647,715

APPROPRIATIONS

Admin- Public Buildings/Projects

Economic Development and Revitaliz

	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>	<u>Total</u>
1 Bank St Project	466,651	539,140	-	-	-	1,005,791
2 PNC Bank Building	13,500	100,000	-	-	-	113,500
3 Business Grants-ARRA	17,461	-	-	-	-	17,461
4 Matching Funds For Grants	1,150	98,850	-	-	-	100,000
5 Comprehensive Plan		50,000	-	-	-	50,000
6 BES-County Loan	25,000	25,000	25,000	25,000	25,000	25,000

**Subtotal Admin-Public**  
**Buildings/Projects/ Economic**  
**Development / Revitalization**

	\$	523,762	\$	812,990	\$	25,000	\$	25,000	\$	25,000	\$	1,311,752
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**Public Safety - Police**

		<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>	<u>Total</u>
8	Police Doors	5,000	-	-	-	-	5,000
9	Police Patrol Vehicles Leases	58,800	77,460	52,488	52,488	18,660	259,896
10	Police ATV	20,000	-	-	-	-	20,000
11	Police Radios	40,000	-	-	-	-	40,000
	Police Station	-	-	-	-	2,000,000	2,000,000
	<b>Subtotal - Police</b>	<b>\$ 123,800</b>	<b>\$ 77,460</b>	<b>\$ 52,488</b>	<b>\$ 52,488</b>	<b>\$ 2,018,660</b>	<b>\$ 2,324,896</b>



	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>	<u>Total</u>
12 Accounting and HR Software & Website	32,066	27,934	-	-	-	60,000

**Subtotal** \$ 32,066 \$ 27,934 \$ - \$ - \$ - \$ 60,000

	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>	<u>Total</u>
13 ARPA Funds- Breathing Apparatus	42,949	-	-	-	-	42,949

**Subtotal** \$ 42,949 \$ - \$ - \$ - \$ - \$ 42,949

	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>	<u>Total</u>
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14 Street Sweeper Lease 38,295 38,295 - - - - 76,590

15 Truck # 2 Lease 7,189 7,189 7,189 - - - 21,567

16 Truck # 3 Lease 8,436 8,436 8,436 - - - 25,308

17 Dump Truck Lease 41,700 41,700 41,700 41,700 - - 166,800

18 Recycle Trailer/Tire Changer 26,000 4,500 - - - - 30,500

19 Street Paving	40,000	40,000	-	-	-	80,000
20 Sidewalks		12,600	-	-	-	12,600
<b>Subtotal Public Works</b>	<b>161,620</b>	<b>152,720</b>	<b>57,325</b>	<b>41,700</b>	<b>-</b>	<b>413,365</b>
Sturgis Park	-	-	-	-	-	-
Byrd Park Basketball Courts		62,753				62,753
Byrd Park Flooding Study	-	-	-	-	-	-
Byrd Park Flooding Remediation		98,742				98,742
Gateway Park	-	-	-	-	-	-
Land Aquisition by HF	-	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 161,495</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>161,495</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 884,196</b>	<b>\$ 1,232,599</b>	<b>\$ 134,813</b>	<b>\$ 119,188</b>	<b>\$ 2,043,660</b>	<b>\$ 4,314,457</b>
<b>Net Excess (Deficit) Financing</b>	<b>\$ 487,156</b>	<b>\$ 56,363</b>	<b>\$ (134,813)</b>	<b>\$ (119,188)</b>	<b>\$ (43,660)</b>	<b>\$ (1,666,742)</b>

FY 2025 Budget

\$ 1,371,353

Cumulative Net Excess (Deficit)

Financing

\$ 487,156 \$ 543,520 \$ 408,707 \$ 289,519 \$ 245,859

Sewer Funds

REVENUES	FY 25	FY 26	FY 27	FY 28	FY 29	Total
ARPA Funding Purnell	859,191	-	-	-	-	859,191
MDE SRF Grant I & I Improvements		790,070	-	-	-	790,070
Market St Sleeve Grant	353,885	-	-	-	-	353,885
ARPA Funding Equipment	300,623	-	-	-	-	300,623
MDE SRF Grant UV Upgrades		765,292	-	-	-	765,292
Appropriation Fund Balance	751,687	-	-	-	-	751,687

TOTAL REVENUES \$ 2,265,386 \$ 1,555,362 \$ - \$ - \$ - \$ 3,820,748

APPROPRIATIONS	FY 25	FY 26	FY 27	FY 28	FY 29	Total
Pipe Hunter Vac Lease	34,022	34,022	34,022	-	-	102,066
WW Plant UV Upgrades	-	921,060	-	-	-	921,060
Methanol Retrofit	-	-	-	-	-	-
Sand Replacement in Filters	-	-	-	-	-	-
Probes & Equipment	260,000	-	-	-	-	260,000
Purnell St. Sewer	808,834	-	-	-	-	808,834
Pumps	40,000	-	-	-	-	40,000
Air Compressor	-	-	-	-	-	-
Market St. Sleeve	353,885	-	-	-	-	353,885
I & I Improvements	-	790,070	-	-	-	790,070

Truck Lease

Total Sewer Funds

Reserve for Future Projects

30 FY 2025 Budget

Cumulative Net Excess (Deficit)

Financing

Water Funds

REVENUES

Arpa Funds

Appropriation Fund Balance

County- Aerator Grant

\$ 1,496,741 \$ 1,745,152 \$ 34,022 \$ - \$ - \$ 3,275,915

\$ 768,646 \$ (189,790) \$ (34,022) \$ - \$ - \$ 544,834

\$ 2,265,386

\$ 768,646 \$ 578,856 \$ 544,834 \$ 544,834 \$ 544,834

FY 25 FY 26 FY 27 FY 28 FY 29 Total

- - - - - -

- - - - - -

- - - - - -

**Janet Simpson, Mayor  
Margaret Fletcher, Council  
Diana Walsh, Council  
Edward S. Lee, Council**



**Lounell Hamstead, Finance Manager  
Lorissa McAllister, Econ. Dev. Dir.  
Paul Bessette, Grants Administrator  
Aaron Flook, Planning, Zoning & Bldg.  
Randy Barfield, Public Works Dir  
Bobby Wilt, Supt. of Water/WW**

**Rick Pollitt, Town Manager  
Maureen Howarth, Town Attorney**

**February 10, 2025**

**Mr. Theodore J. Elder, President  
Worcester County Commissioners  
One West Market Street  
Snow Hill, Maryland 21863**

**Dear President Elder:**

**Thank you for the opportunity to present our request for county funding for Fiscal Year 2025-26. We always like to mention that it is refreshing that the Worcester County Commissioners understand that municipal residents are county citizens, too, and that you generously provide this opportunity for all of our citizens to share in addressing the needs of our greater community. Serving as the county seat for Worcester County places Snow Hill in a unique category as the municipality that provides the governmental services necessary to support various county functions from courts and county administration to public health and safety to public schools, water and sewer, parks and recreation and other infrastructure. As such, many of those who visit Snow Hill for county services gain their first impressions of Worcester County by the image we present in our Town. Accordingly, we share a mutual interest in having the Town put its best foot forward in offering a warm welcome to our visitors and citizens alike.**

**Our letter this year closely follows the path of recent budget priorities and we appreciate the Unrestricted Grant contribution to Town services that the county traditionally provides. We also acknowledge with thanks the Payment in Lieu of Taxes and the sharing of Table Game Revenues that have become a staple of our budget planning.**

**In an effort to recognize and address serious challenges to public safety and to promote economic development of our county seat, this year's request includes funding for two new items: installation and repair of sidewalks in our school zones and increasing support for the Bank Street Promenade Project, an effort already endorsed by the county commissioners by some of your recent decisions.**

**Finally, this year we are renewing our request for your consideration of additional funding to begin addressing some of the historic flooding issues at Byrd Park that plague Town residents and visitors, alike. Three years ago, a grant-funded comprehensive master study by Davis, Bowen & Friedel of the tremendous flooding problems associated with the Park indicated that some \$3.5 million will ultimately be necessary to take control of severe drainage and flooding challenges and protect the Park for succeeding generations of visitors. Our goal is to address the first three of five**

**Municipal Building \* P.O. Box 348 \* Snow Hill, Maryland 21863  
Telephone: 410-632-2080 \* Fax: 410-632-2858**

actions outlined by the Study to start the process of saving the Park. We are also again appealing for your help in restoring the basketball courts at the Park, enjoyed by so many from our greater community.

In defense of this request, we make note of Byrd Park's historic existence as a regional facility, not simply a "town park". Tourists and local citizens from a wide range of addresses take advantage of the access to the scenic Pocomoke River to launch boats of all kinds, hold family picnics and reunions, go fishing, play basketball and other games, everything that you might imagine from such a unique outdoor attraction. In fact, Byrd Park was home to the Worcester County Fair for a number of years boosting our contention that it does serve a much wider constituency than just the residents of Snow Hill. Without immediate attention to the "low-hanging fruit" referenced in the DBF study, we could see the eventual loss of Byrd Park and its contributions to our quality of life.

Accordingly, our requests for this year are as follows:

**UNRESTRICTED GRANT:           \$500,000**

The Town appreciates the \$500,000 in unrestricted county grant funds provided in the current budget and we respectfully ask that level funding be continued into the next fiscal year.

**PAYMENT IN LIEU OF TAXES:       \$322,000**

The current \$250,000 payment from the county included \$50,000 to implement the first phase of our Bikeways Feasibility Study. With your support, we were able to add another \$100,000 to that amount with funding from the Tri-County Council of the Lower Eastern Shore which was, in turn, approved to be applied to the Bank Street Promenade Project, an effort for which you have already provided much-appreciated support. We would ask that you continue to provide the \$50,000 figure in addition to the standard \$200,000 in Payments In Lieu Of Taxes. As you may know, we were only partially successful in obtaining a State grant to continue the construction of the project along Bank Street to River Street. The State funding fell some \$72,000 short of our request and we respectfully seek your consideration of that additional amount to keep our project on course to a successful conclusion. Even with that degree of support, we still must deal with stormwater management expenses and the cost of burying line utilities underground. We are fully engaged in an effort to secure those funds as we approach you for your added support.

**TABLE GAME REVENUE:   \$49,338 (equivalent to 10% of table game revenue)**

The current budget provided \$48,317 as an "infrastructure grant" available upon presentation of receipts indicating work has been performed. We ask that the contribution be continued based on 10% of the revenue generated by table games at Ocean Downs. We will continue to devote those funds to our street infrastructure needs.

**SIDEWALKS TO SCHOOLS:   \$12,600**

Several years ago, our public works department obtained cost estimates to install new sidewalks on Morris Street from Market to Federal, Federal to Martin, Martin to Ironshire and Ironshire to Coulbourne Lane. We have updated those estimates and feel the requested funding will go a long way toward providing a safe path for youthful pedestrian traffic to the county schools on Coulbourne Lane. In addition to approaching the county commissioners for assistance, we will also be applying for State funding through their Safe Routes to Schools program.

### **BYRD PARK GRANT: \$171,185**

Byrd Park is a beautiful, 15-acre natural spot along the banks of the scenic Pocomoke River that has become a venerated community gathering place for sports, leisure, family gatherings, picnics, festivals and other events that provide access to fishing and boating, whether by motor boat, canoe, kayak, pedal boats and the like. It has become truly more than simply a "Town" park. Byrd Park attracts people from all over the county and region who come there to enjoy and take advantage of the many attractions it provides. However, the Park is also known for tremendous flooding challenges that threaten to diminish if not ultimately destroy its availability as a valued community resource.

Three years ago, the Town of Snow Hill commissioned a master drainage and flooding study from Davis, Bowen & Friedel to attempt to identify strategies to literally save the Park. The study found that it could take as much as \$3.5 million to fully address and overcome the challenges as they exist today. The study recommended five distinct projects, each with an estimated cost, to implement the plan. They ranged from \$17,745 for step one to \$3,151,875 for step five. In consulting with our engineers, we feel that we might accomplish the first three steps, with county support, described as follows with figures updated to 2025:

Step One: \$18,810 for maintenance of existing stormwater management facilities and installation of check valves.

Step Two: \$48,092 for re-grading low areas

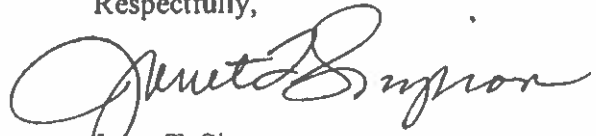
Step Three: \$37,765 for construction of stormwater features (bioswales, vegetative buffers and rain barrels).

We are further asking for your support to completely replace the existing basketball courts that are in a deteriorating condition for an amount of \$66,518. Again, we offer the position that the Park and all of its attractions are a valuable resource for a much wider constituency than merely the citizens of Snow Hill and we respectfully seek your endorsement of our request.

Thank you once again for your time and consideration. As colleagues in the business of providing services to our constituents, we realize that our needs and demands far exceed our ability to address in total. But we also understand that by pooling our resources and working collaboratively, we can achieve so much to enhance the quality of life of our residents and make our citizens proud to call Snow Hill and Worcester County our home. We look forward to continuing to work with you and your staff in meeting our obligations to our citizens and we will see you on March 4<sup>th</sup> to discuss these matters in person. In the meantime, if you have any questions or need of additional information, please do not hesitate to contact Town Manager Rick Pollitt.



Respectfully,

A handwritten signature in black ink, appearing to read "Janet T. Simpson". The signature is fluid and cursive, with the first name "Janet" being the most prominent part.

Janet T. Simpson  
Mayor

Cc: Kimberly Reynolds  
County Budget Office  
Snow Hill Town Council